



City of Lodi

2018 Adopted Budget

November 14, 2017

# Table of Contents

1.0 Introduction .....	3
2.0 General Fund .....	7
3.1 Capital Projects Fund .....	24
3.2 Pool Donations Fund .....	32
3.3 Strangeway Fund .....	35
3.4 TIF District #3 Fund .....	37
3.5 TIF District #4 Fund .....	39
3.6 TIF District #5 Fund .....	41
4.0 Debt Service Fund .....	43
5.1 Special Revenue Fund: Library .....	47
5.2 Special Revenue Fund: Pool Operations .....	50
5.3 Special Revenue Fund: Solid Waste .....	52
5.4 Special Revenue Fund: Canine Unit .....	54
5.5 Special Revenue Fund: Wheel Tax .....	56
6.1 Electric Distribution Fund .....	58
6.2 Water Fund .....	66
6.3 Wastewater Fund .....	73
7.1 Other: EMS .....	81
7.2 Other: Fire Department .....	82
8.1 Policy .....	84

- 1. Be fiscally responsible**
  - a. Limit tax increases
  - b. Seek non-traditional funding sources
  - c. Use available resources in an effective and efficient manner
- 2. Maintain infrastructure**
  - a. Adhere to public works five-year plan
- 3. Enhance public health through recreational and cultural amenities**
  - a. Create bike paths and walking trails
  - b. Create spaces conducive for cultural and community events
  - c. Improve and expand City park system
- 4. Protect the environment**
  - a. Seek and support energy efficiency
  - b. Reduce carbon footprint
  - c. Preserve and improve water quality through phosphorous management and nitrate monitoring
  - d. Consider environmental impacts when doing road work
- 5. Work collaboratively with others**
  - a. Encourage citizen involvement and awareness with quarterly communication
  - b. Cooperate with adjoining and overlapping jurisdictions
  - c. Work in partnership with the business community to stimulate economic growth
  - d. Work in partnership with the school district to sustain civic involvement
  - e. Increase communication with affected property owners for street projects with special assessments
- 6. Continue to support Public Safety**
  - a. Create activity opportunities for the 12 to 20 year-old age group
  - b. Strive to maintain 24/7 police coverage
- 7. Encourage Diversity**
  - a. Encourage diversity through inclusiveness

CITY OF LODI  
 2018 BUDGET  
 Tax Rate Calculation Worksheet

	2014	2015	2016	2017	Change	% Change
<b>Equalized Values</b>						
Residential	178,065,100	179,443,500	182,963,800	197,428,100		
Commercial	45,918,400	46,168,400	43,370,300	44,502,100		
Manufacturing	7,019,200	7,090,900	7,090,900	7,161,500		
Agricultural	26,800	27,100	24,700	13,200		
Undeveloped land	47,000	30,000	49,500	57,800		
Ag Forest	-	-	-	58,500		
Personal Property	4,697,100	4,601,200	4,544,100	4,228,900		
<b>Total Equalized Value</b>	<b>235,773,600</b>	<b>237,361,100</b>	<b>238,043,300</b>	<b>253,450,100</b>	<b>15,406,800</b>	
Total TID Increment Equalized Value	6,726,900	6,943,700	28,792,100	30,761,800		
<b>Total Equalized Value (Less TID)</b>	<b>229,046,700</b>	<b>230,417,400</b>	<b>209,251,200</b>	<b>222,688,300</b>	<b>13,437,100</b>	<b>6.03%</b>
General Levy	1,032,265	1,041,449	1,060,712	1,210,790	150,078	12.40%
Library Levy	120,000	125,000	128,750	128,750	-	0.00%
Debt Service Levy	258,704	287,796	331,228	334,901		
Capital Projects	244,650	230,000	236,900	103,500	(133,400)	100.00%
<b>General Property Tax Levy (City)</b>	<b>1,655,619</b>	<b>1,684,245</b>	<b>1,757,590</b>	<b>1,777,941</b>	<b>20,351</b>	<b>1.14%</b>
Equalized Value Less TID	229,046,700	230,417,400	209,251,200	222,688,300		
Interim Rate	0.007228303	0.007309539	0.008399426	0.007983989		
Total Equalized Value	235,773,600	237,361,100	238,043,300	253,450,100		
Interim Rate	0.007228303	0.007309539	0.008399426	0.007983989		
Total Amount to be Levied	1,704,243	1,735,000	1,999,427	2,023,543		
Total City Assessed Value	226,829,000	227,715,800	229,615,500	237,911,900	<b>FINAL</b>	
Total Amount to be Levied	1,704,243	1,735,000	1,999,427	2,023,543		
<b>City of Lodi Tax Rate</b>	<b>7.51334</b>	<b>7.61915</b>	<b>8.70772</b>	<b>8.50543</b>	<b>(0.202)</b>	<b>-2.38%</b>
<b>City Tax Cost to a \$100,000 homeowner</b>	<b>\$ 751.33</b>	<b>\$ 761.91</b>	<b>\$ 870.77</b>	<b>\$ 850.54</b>	<b>\$ (20.23)</b>	<b>-2.38%</b>
<b>Allowable City Property Tax Levy (LL b4 adj + debt)</b>	<b>1,799,602</b>	<b>1,836,429</b>	<b>1,890,407</b>	<b>1,907,130</b>		
<b>Tax Rate Below Levy Maximum</b>	<b>143,983</b>	<b>152,184</b>	<b>132,817</b>	<b>129,189</b>		

# Municipal Levy Limit Worksheet

Levy Year

Calendar/Budget Year

2013 2014 2015 2016 2017  
2014 2015 2016 2017 2018

## Section A: Determination of Allowable Levy Limit

	Actual	Amended	Amended	Amended	Actual
1.) Allowable levy (not including tax increment).....	1,607,043	1,684,957	1,684,711	1,727,677	1,762,273
NOTE: Town village or city taxes do not include county or state special charges for purposes of calculating levy limits.					
2.) Exclude prior year levy for unreimbursed expenses related to an emergency declared under sec. 323.10, Wis. Stats.					
3.) Exclude 2015 levy for new general obligation debt authorized after July 1, 2005.....	(82,064)	(147,595)	(143,813)	(179,044)	(203,094)
4.) 2015 payable 2016 adjusted actual levy (Line 1 minus lines 2 and 3).....	1,524,979	1,537,362	1,540,898	1,548,633	1,559,179
5.) 0.00% growth plus terminated TID% (0.000 ) applied to allowable 2010 levy.....	1,524,979	1,537,362	1,540,898	1,548,633	1,559,179
6.) Net new construction % (.681) + terminated TID% ( 0.000 ) applied to actual 2014 actual levy.....	0.8120	0.2300	0.5020	0.6810	0.8370
7.) 2015 levy limit before adjustments. Greater of line 5 or line 6.	1,537,362	1,540,898	1,548,633	1,559,179	1,572,229
8.) Total adjustments from Sect. D, Line S.	147,595	143,813	179,044	203,094	205,712
9.) 2016 payable 2017 allowable levy. (Sum of Lines 7 and 8)	1,684,957	1,684,711	1,727,677	1,762,273	1,777,941
10.) Higher levy approved by Special Resolution at a Special Meeting of Town Electors in a Town under 2,000 population	-	-	-	-	-

## Section B: Adjustment for previous year's unused levy (sec. 66.0602(3)(f), Wis. Stats.)

(Sec. 66.060(3)(f)1., Wis. Stats.)					
1 Previous year's allowable levy	1,684,957	1,684,711	1,727,677	1,762,273	1,777,941
2 Previous year's actual levy	-	-	-	-	-
3 Previous year's unused levy (line 1 minus line 2)	1,684,957	1,684,711	1,727,677	1,762,273	1,777,941
4 Previous year's actual levy x 0.015	-	-	-	-	-
5 Allowable increase (lesser of line 3 or line 4)	-	-	-	-	-

## Section C: Adjustment for Prior Year's Unused Levy Carryforward (sec. 66.0602(3)(fm), Wis. Stats.)

1 2014 Unused percentage					
2 PY Unused percentage	0.00%	0.00%	0.00%	0.00%	0.00%
3 PY Unused percentage					
4 PY Unused percentage					
5 PY Unused percentage					
6 Total unused percentage	0.00%	0.00%	0.00%	0.00%	0.00%
7 Previous year actual levy due to valuation factor	1,548,633	1,548,633	1,548,633	1,559,179	1,572,229
8 Allowable increase	-	-	-	-	-

## Section D: Adjustments to Levy Limit

A Increase for unused levy from previous year (see section B line 5). (add)					
B Decrease in 2017 debt service levy as compared to 2016 debt service levy for debt authorized prior to July 1, 2005. (subtract)					
C Increase in 2017 debt service levy over 2016 debt service levy for debt authorized prior to July 1, 2005 (add)					
D Increase for town, village or city's shar of refunded or rescinded taxes certified under Sec. 74.41(5), Wis. Stats. (add)					
E Debt Service for general obligation debt authorized after July 1, 2005. (add)	147,595	143,813	179,044	203,094	205,712
F Increase in 2016 payable 2017 levy approved by a referendum. (add)					
G Amount levied in 2016 to pay unreimbursed expenses related to an emergency (add)					
H _____ costs associated with an Intergovernmental cooperation agreement.					
I Adjustment to 2016 payable 2017 levy for increase in charges assessed by a joint fire department. (add)					
J Adjustment to 2016 payable 2017 levy for transfer of services during 2015 to other governmental units. (subtract)					
K Adjustment to 2016 payable 2017 for transfer of services during 2015 from other governmental units. (add)					
L Adjustment to 2016 payable 2017 levy annexation of land during 2015 by a city or village. (Town subtract this amount)					
M Adjustment to 2016 payable 2017 levy for annexation of land during 2015 from a town. (Village or City add this amount)					
N Lease payment for lease revenue bond issued before July 1, 2005. (add)					
O Levy for shortfall for debt service on revenue bond issued under sec. 66.0621, Wis. Stats. Sec. 66.0602(3)(e)5, Wis. Stats. (add)					
P Increase in levy for shortfall in general fund due to loss of revenue from the sale of water or other commodity to a manufacturer that has discontinued operations. (add)					
Q Adjustment to 2016 payable 2017 levy for the adoption of a new fee or fee increase for covered services that were partly or wholly funded by levy in 2013. (subtract)					
R Increase for unused levy carryforward from prior years ( see Sec. C, Line 8)(add)					
S Total Adjustments (Sum of llnes A through R.	147,595	143,813	179,044	203,094	205,712

Levy Year

Calendar/Budget Year

2013 2014 2015 2016 2017  
2014 2015 2016 2017 2018

	Actual	Actual	Actual	Actual	Actual
Levied for General Fund	1,033,699	1,032,265	1,041,449	1,060,712	1,210,790
Levied for Library	120,000	120,000	120,000	128,750	128,750
Levied for Debt Service	258,704	287,796	331,228	335,911	334,901
Levied for Capital	272,554	244,650	230,000	236,900	103,500
	1,684,957	1,684,711	1,722,677	1,762,273	1,777,941
					1,777,941
					0

**City of Lodi**  
**Expenditure Restraint Calculation**

Budget Year		2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	Diff	Calculated Restraint Rate	DOR Restraint Rate
2009	Budgeted expenditures less debt service & Library	1,780,729	1,834,667										53,938	3.03%	5.90%
2010	Budgeted expenditures less debt service & Library		1,834,667	1,842,192									7,525	0.41%	3.30%
2011	Budgeted expenditures less debt service & Library			1,842,192	1,860,273								18,081	0.98%	3.10%
2012	Budgeted expenditures less debt service & Library				1,860,273	1,904,743							44,470	2.39%	2.90%
2013	Budgeted expenditures less debt service & Library					1,904,743	1,926,278						21,535	1.13%	2.90%
2014	Budgeted expenditures less debt service & Library						1,926,278	1,902,280					(23,998)	-1.25%	2.70%
2015	Budgeted expenditures less debt service & Library							1,902,280	1,898,253				(4,027)	-0.21%	3.60%
2016	Budgeted expenditures less debt service & Library								1,898,253	1,912,577			14,324	0.75%	1.00%
2017	Budgeted expenditures less debt service & Library									1,912,577	1,944,377		31,800	1.64%	0.90%
2018	Budgeted expenditures less debt service & Library										1,944,377	1,949,358	4,981	0.26%	2.90%

**City of Lodi  
2018 Budget  
General Fund**

**Adopted**

11/14/2017

	<u>2018 Budget</u>	<u>Adopted 2017 Budget</u>	<b>Increase (Decrease)</b>
Projected Beginning Cash	\$ 1,295,618	\$ 1,419,585	-9%
Revenues	\$ 1,949,359	\$ 1,738,356	12%
Property Tax Revenues	\$ 1,210,790	\$ 1,060,712	14%
Use of Fund Balance	\$ 1	\$ 77,271	-100%
Expenditures	\$ 1,949,358	\$ 1,815,627	7%
Projected Ending Cash	\$ 1,295,619	\$ 1,342,315	-3%

**Department Goals**

- Admin 1. Search for Grant Funding and receive at least two grants
- Admin 2. Meet reporting deadlines for State and State Regulatory Agencies
- Admin 3. Support Economic Development by assisting with TIF or other funding
- Admin 4. Evaluate employee evaluation system
- Police 1. Search for grant or alternative funding for future police growth to match city growth
- Police 2. Research more fuel-efficient vehicles for squad cars and other city vehicles
- Police 3. Participate in public outreach in 3 or more events/presentations
- Public Works 1. Evaluate and update five year road plan
- Public Works 2. Address sidewalk repairs within 15 days of awareness
- Parks 1. Work with Parks Commission to revise Comprehensive Outdoor Recreation Plan

**What's New**

- Police request to move part-time benefitted officer to full time.
- Increase in funding for EMS.
- Four elections scheduled for 2018.
- Transfer to pool operations increased from \$43,000 in 2017 to \$53,624 in 2018.
- No transfer to Solid Waste Fund.

**Purpose of Fund**

The General Fund is where all operations of the City are recorded if they are not part of an enterprise fund (Utilities) or a special revenue fund, such as Pool Operations and Solid Waste. This includes Administration, Police, Public Works, and Parks. For reporting purposes, the General Fund is a major, governmental fund.

**FTE's**

Administration	3.73
Police	6.37
Public Works	3.60
Parks	0.90
	<u>14.60</u>

**City of Lodi**  
**2018 Budget**  
**General Fund - Summary**

**Adopted**  
11/14/2017

<u>Account Description</u>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>	<b>2018 Req vs 2017 Bud</b>	<b>% Diff</b>
<b>Revenues</b>								
Total Taxes	1,279,694	1,264,690	1,284,107	1,296,712	1,300,712	1,453,443	156,731	12%
Total Special Assessments	0	0	0	0	0	0	0	n/a
Total Intergovernmental Revenues	292,010	294,867	334,790	290,044	323,201	339,231	49,187	17%
Total Licenses and Permits	64,585	68,677	86,766	61,400	65,759	58,485	(2,915)	-5%
Total Fines, Forfeits and Penalties	29,629	39,196	29,090	27,500	27,000	32,000	4,500	16%
Total Public Charges for Services	13,169	6,074	35,572	27,200	27,400	37,200	10,000	37%
Total Miscellaneous Revenue	55,557	21,045	90,224	35,500	32,520	29,000	(6,500)	-18%
Total Other Financing Sources								
<b>Total Revenues</b>	<b>1,734,644</b>	<b>1,694,549</b>	<b>1,860,548</b>	<b>1,738,356</b>	<b>1,776,592</b>	<b>1,949,359</b>	<b>211,003</b>	<b>12%</b>
<b>Expenses</b>								
<b>General Government</b>								
Legal	21,327	24,774	28,315	15,000	15,000	20,000	5,000	33%
Mayor and Council	32,171	31,033	38,844	30,300	30,800	30,800	500	2%
Finance and Accounting	243,212	264,914	288,879	281,527	305,284	298,879	17,352	6%
Human Resources	8,628	8,502	8,544	8,000	15,100	8,000	0	0%
Elections	5,318	3,185	8,769	5,875	4,194	11,680	5,805	99%
Property Assessment	10,069	10,072	9,500	11,000	11,000	11,000	0	0%
Insurance	45,071	43,215	42,024	43,993	45,254	47,203	3,211	7%
City Hall Maintenance	44,526	43,983	42,517	43,258	44,104	47,777	4,519	10%
<b>Total General Government</b>	<b>410,322</b>	<b>429,679</b>	<b>467,391</b>	<b>438,953</b>	<b>470,736</b>	<b>475,339</b>	<b>36,387</b>	<b>8%</b>
<b>Public Safety</b>								
Law Enforcement	489,481	508,872	541,378	561,510	586,971	625,906	64,396	11%
Provision of Service	0	0	12,077	10,700	12,126	22,125	11,425	107%
Fire Protection	129,999	130,915	126,778	114,746	114,768	117,175	2,429	2%
Ambulance EMS	50,855	50,855	38,065	33,440	33,440	55,600	22,160	66%
Building Inspection	17,973	18,086	19,407	18,000	18,000	19,000	1,000	6%
<b>Total Public Safety</b>	<b>688,309</b>	<b>708,728</b>	<b>737,705</b>	<b>738,396</b>	<b>765,305</b>	<b>839,806</b>	<b>101,410</b>	<b>14%</b>
<b>Public Works</b>								
Highway and Street Administration	191,353	121,659	106,879	107,696	114,645	109,623	1,927	2%
Shop Operations	19,705	16,577	16,807	26,518	20,582	21,020	(5,498)	-21%
Machinery Operations	33,389	23,481	27,191	51,798	31,750	32,750	(19,048)	-37%

**City of Lodi**  
**2018 Budget**  
**General Fund - Summary**

**Adopted**  
11/14/2017

<u>Account Description</u>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>	<b>2018 Req vs 2017 Bud</b>	<b>% Diff</b>
Highway/Street Maintenance	8,618	101,477	142,587	81,399	155,087	151,828	70,429	87%
Snow & Ice Supplies and Services	57,489	36,163	48,592	67,299	51,750	51,879	(15,420)	-23%
Bridges & Culverts	0	0	0	684	0	0	(684)	-100%
Traffic Controls	4,027	2,547	3,838	7,417	4,200	4,000	(3,417)	-46%
Street Lighting	54,367	61,773	60,524	65,658	65,658	71,340	5,682	9%
Sidewalks	3,628	3,772	351	12,476	2,000	3,500	(8,976)	-72%
Storm Sewers	1,831	2,712	5,489	1,500	1,500	1,500	0	0%
Garbage Collection	3,331	0	0	0	0	0	0	
Weed Control	645	3,820	2,365	5,019	1,000	1,000	(4,019)	-80%
Trees and Brush Supplies and Services	189	434	554	13,162	516	300	(12,862)	-98%
<b>Total Public Works</b>	<b>378,572</b>	<b>374,417</b>	<b>415,177</b>	<b>440,626</b>	<b>448,688</b>	<b>448,740</b>	<b>8,114</b>	<b>2%</b>
<b>Culture, Recreation and Education</b>								
Cemetery	0	0	0	300	0	300	0	0%
Parks	46,542	45,244	50,094	44,174	58,971	62,849	18,675	42%
Recreation Programs	4,189	4,299	4,028	4,200	4,200	4,200	0	0%
Swimming Area	0	0	91	0	0	0		
Winter Sports	300	304	(3)	0	0	0	0	#DIV/0!
<b>Total Culture, Recreation and Education</b>	<b>51,031</b>	<b>49,847</b>	<b>54,210</b>	<b>48,674</b>	<b>63,171</b>	<b>67,349</b>	<b>18,675</b>	<b>38%</b>
<b>Conservation and Development</b>								
Zoning Supplies and Services	23,088	16,210	29,154	20,000	25,500	23,000	3,000	15%
Economic Development Supplies and Services	40,565	42,103	42,798	41,500	41,500	41,500	0	0%
<b>Total Conservation and Development</b>	<b>63,653</b>	<b>58,313</b>	<b>71,952</b>	<b>61,500</b>	<b>67,000</b>	<b>64,500</b>	<b>3,000</b>	<b>5%</b>
Contingency Supplies and Services	0	0	0	12,478	0	0	(12,478)	-100%
Transfers to Other Funds	296,807	75,580	73,020	75,000	92,244	53,624	(21,376)	-29%
Credit Card Clearing	(3,811)	(0)	(0)	0	0	0	0	#DIV/0!
<b>Total Other Financing Uses</b>	<b>292,996</b>	<b>75,580</b>	<b>73,020</b>	<b>87,478</b>	<b>92,244</b>	<b>53,624</b>	<b>(33,854)</b>	<b>-39%</b>
<b>Total Expenditures</b>	<b>1,884,882</b>	<b>1,696,563</b>	<b>1,819,455</b>	<b>1,815,627</b>	<b>1,907,144</b>	<b>1,949,358</b>	<b>133,731</b>	<b>7%</b>
<b>Net Addition (Use) of Fund Balance</b>	<b>(150,238)</b>	<b>(2,014)</b>	<b>41,093</b>	<b>(77,271)</b>	<b>(130,552)</b>	<b>1</b>	<b>77,272</b>	<b>-100%</b>

**City of Lodi**  
**2018 Budget**  
**General Fund Cash Position**

**Adopted**  
11/14/2017

Cash at End of 2016	1,426,170
Estimated Increase (Decrease) in Cash from 2017 Operations	(130,552)
Less 2017 Additional Transfer of Fund Balance to Other Funds	0
Cash at End of 2017	1,295,618
Planned Increase (Decrease) in Cash from 2018 Operations	1
<b>Cash at End of 2018</b>	<b>1,295,619</b>

City of Lodi  
2018 Budget  
General Fund - Line Item Budget

Adopted  
11/14/2017

Fund 28100

Acct Nbr	Account Description	2014 Actual	2015 Actual	2016 Actual	2016 Budget	2017 Budget	2017 6 Mos YTD	2017 Estimate	2018 Budget	2018 Bud vs 2017 Bud	% Diff
<b>Taxes</b>											
41110-13-000-0000	General Property Taxes	1,033,699	1,032,265	1,041,449	1,041,449	1,060,712	1,060,712	1,060,712	1,210,790	150,078	14%
41111-11-000-0000	General Fund Omitted Taxes	0	346							0	n/a
41310-11-000-1630	Taxes - Regulated Muni-Owned GF/Electric Utility	132,756	122,674	125,569	130,000	130,000	0	130,000	125,569	(4,431)	-3%
41310-11-000-1650	Taxes - Regulated Muni-Owned GF/Water Utility	112,832	109,088	117,084	106,000	106,000	0	110,000	117,084	11,084	10%
41800-13-000-0000	Interest & Penalties on Taxes	407	318	4						0	
	<b>Total Taxes</b>	<b>1,279,694</b>	<b>1,264,690</b>	<b>1,284,107</b>	<b>1,277,449</b>	<b>1,296,712</b>	<b>1,060,712</b>	<b>1,300,712</b>	<b>1,453,443</b>	<b>156,731</b>	<b>12%</b>
<b>Special Assessments</b>											
42400-18-000-0000	Street Related Facilities PW Special Assessments	0	0	0						0	n/a
	<b>Total Special Assessments</b>	<b>0</b>	<b>n/a</b>								
<b>Intergovernmental Revenues</b>											
43200-18-000-0000	Federal Grants PW									0	
43500-11-000-0000	State Grants									0	
43511-13-000-0000	State Shared Revenue	138,935	146,134	143,921	144,889	148,044	148,044	148,044	148,882	838	1%
43531-13-000-0000	State Transportation Aids	137,419	137,382	140,585	135,000	137,000	70,959	141,917	154,349	17,349	13%
43571-20-000-0000	Park Grants									0	
43600-13-000-0000	Other State Payments	9,655	6,613	34,029	3,000	3,000	0	20,000	20,000	17,000	567%
43600-14-000-0000	Grants, Aid, LAW Revenue	0	2,739	14,255	0	0	4,442	11,240	14,000	14,000	
43710-18-000-0000	Highway & Bridges PW	6,000	2,000	2,000	2,000	2,000	(2,000)	2,000	2,000	0	
	<b>Total Intergovernmental Revenues</b>	<b>292,010</b>	<b>294,867</b>	<b>334,790</b>	<b>284,889</b>	<b>290,044</b>	<b>221,444</b>	<b>323,201</b>	<b>339,231</b>	<b>49,187</b>	<b>17%</b>
<b>Licenses and Permits</b>											
44111-13-000-0000	Liquor & Beer Licenses	8,148	8,130	18,170	8,000	8,000	8,765	9,345	8,100	100	1%
44112-13-000-0000	Operator Licenses	5,226	3,993	4,143	2,850	3,000	3,010	3,600	3,600	600	20%
44121-13-000-0000	Amusement Device Licenses	150	300	225	300	300	135	135	135	(165)	-55%
44122-13-000-0000	Cigarette Licenses	1,200	1,279	800	1,400	1,000	800	900	900	(100)	-10%
44123-13-000-0000	Cable TV Franchise	26,098	27,655	28,802	26,000	28,000	21,570	28,000	28,800	800	3%
44202-13-000-0000	Dog & Cat Licenses	1,153	2,399	2,456	2,150	2,000	1,571	2,000	2,000	0	0%
44311-17-000-0000	Building - Single Family	8,094	12,178	9,879	6,000	6,000	3,492	6,000	6,000	0	0%
44312-17-000-0000	Building - Duplex			2,698	500	500			500	0	0%
44313-17-000-0000	Building - Multi-Family	1,940								0	
44314-17-000-0000	Building - Commercial/Industri	799		3,327	500	500	200	200	500	0	0%
44315-17-000-0000	Building - Residential-Alter/A	4,269	3,198	4,316	3,500	3,500	5,991	6,500	3,500	0	0%
44316-17-000-0000	Bldg - Comm/Industr-Alter/Addt	4,145	2,254	9,614	3,000	3,000	1,097	2,000	2,500	(500)	-17%
44317-17-000-0000	Building - State Seal Fee	200	280	430	40	100	270	270	100	0	0%
44320-17-000-0000	Electrical Permits	160								0	
44340-17-000-0000	Other Construction Fees/Permit									0	
44360-18-000-0000	Street Opening Permits	50	550	50	50					0	
44400-17-000-0000	Zoning Permits & Inspection Fe	1,200	4,000	350	3,000	3,000	3,540	5,000	350	(2,650)	-88%
44900-14-000-0000	Law Enforcement Fees	425	1,491	638	1,900	1,500	437	1,000	700	(800)	-53%
44900-14-000-5085	LAW Vehicle Registration & Titles	1,329	919	867	1,000	1,000	405	809	800	(200)	-20%
44900-17-000-0000	Other Regulatory Permits & Fee		50							0	
	<b>Total Licenses and Permits</b>	<b>64,585</b>	<b>68,677</b>	<b>86,766</b>	<b>60,190</b>	<b>61,400</b>	<b>51,281</b>	<b>65,759</b>	<b>58,485</b>	<b>(2,915)</b>	<b>-5%</b>

City of Lodi  
2018 Budget  
General Fund - Line Item Budget

Adopted  
11/14/2017

Fund 28100		2014	2015	2016	2016	2017	2017	2017	2018	2018 Bud vs	%
Acct Nbr	Account Description	Actual	Actual	Actual	Budget	Budget	6 Mos YTD	Estimate	Budget	2017 Bud	Diff
<b>Fines, Forfeits and Penalties</b>											
45110-14-000-0000	Court Penalties & Costs	26,614	35,154	26,942	25,000	25,000	12,353	25,000	30,000	5,000	20%
45130-14-000-0000	Parking Violations	3,015	4,043	2,148	2,500	2,500	975	2,000	2,000	(500)	-20%
	<b>Total Fines, Forfeits and Penalties</b>	<b>29,629</b>	<b>39,196</b>	<b>29,090</b>	<b>27,500</b>	<b>27,500</b>	<b>13,328</b>	<b>27,000</b>	<b>32,000</b>	<b>4,500</b>	<b>16%</b>
<b>Public Charges for Services</b>											
46110-14-000-0000	Clerk's Fees Law Enforcement			4,502						0	#DIV/0!
46112-13-000-0000	Copy Fees	540	382	676	400	400	427	400	400	0	0%
46113-13-000-0000	Assessment Letter Fees	1,995	2,725	2,100	1,800	1,800	1,575	1,800	1,800	0	0%
46210-14-000-0000	Law Enforcement Public Service Fees	4,476	1,328	1,382	1,000	1,000	537	1,200	1,000	0	0%
46215-14-000-0000	Provision of Service Law Enforcement			26,313			24,000	6,388	24,000	10,000	42%
46420-13-000-0000	Refuse & Garbage Collection	6,115	1,479	600							
46421-18-000-0000	Recycle Bin Fees	44									
46720-20-000-0000	Parks Reservation Fees		160								
	<b>Total Public Charges for Services</b>	<b>13,169</b>	<b>6,074</b>	<b>35,572</b>	<b>3,200</b>	<b>27,200</b>	<b>8,926</b>	<b>27,400</b>	<b>37,200</b>	<b>10,000</b>	<b>37%</b>
<b>Miscellaneous Revenue</b>											
48100-13-000-0000	Interest	3,689	3,835	20,704	400	6,000	565	1,000	1,000	(5,000)	-83%
48100-13-000-1000	Interest on Del Taxes/Sp Assmt										
48100-13-000-6000	Investment Fees	483	1,863	1,511	1,200	1,000	651	1,000	1,000		
48100-13-000-6001	Unrealized Gain/Loss on Investments	(5,258)									
48200-13-000-0000	Rent	24,000	24,000	24,000	24,000	24,000	12,000	24,000	24,000	0	0%
48300-17-000-0000	Property Sales			38,030							
48500-14-000-3022	Donations & Contributions McGruff Program	518	70	72			20	20			
48500-11-000-0000	Grant Administration				1,500	1,500					
48500-20-000-1908	Donations & Contributions Parks						500	500			
48700-11-000-0000	Misc Revenue			3,507	8,000	3,000				(3,000)	-100%
48700-13-000-0000	Misc Revenue - General Fund	27,248	(13,083)	2,275			34,709	6,000	3,000		
48700-15-000-8999	FIRE Misc Revenue		2,250								
48700-18-000-0000	Misc Revenue - Public Works	4,877	2,109	126						0	
	<b>Total Miscellaneous Revenue</b>	<b>55,557</b>	<b>21,045</b>	<b>90,224</b>	<b>35,100</b>	<b>35,500</b>	<b>48,444</b>	<b>32,520</b>	<b>29,000</b>	<b>(6,500)</b>	<b>-18%</b>
<b>Other Financing Sources</b>											
49300-13-000-0000											
	<b>Total Other Financing Sources</b>	<b>0</b>	<b>0</b>								
	<b>TOTAL REVENUES</b>	<b>1,734,644</b>	<b>1,694,549</b>	<b>1,860,548</b>	<b>1,688,328</b>	<b>1,738,356</b>	<b>1,404,135</b>	<b>1,776,592</b>	<b>1,949,359</b>	<b>211,003</b>	<b>12%</b>

City of Lodi  
2018 Budget  
General Fund - Line Item Budget

Adopted  
11/14/2017

Fund 28100

Acct Nbr	Account Description	2014 Actual	2015 Actual	2016 Actual	2016 Budget	2017 Budget	2017 6 Mos YTD	2017 Estimate	2018 Budget	2018 Bud vs 2017 Bud	% Diff
<b>GENERAL GOVERNMENT</b>											
<b>Legal:</b>											
51300-13-211-0000	Legal Prof Services Legal	21,327	24,774	28,315	12,000	15,000	3,969	15,000	20,000	5,000	33%
<b>51300</b>	<b>Total Legal</b>	<b>21,327</b>	<b>24,774</b>	<b>28,315</b>	<b>12,000</b>	<b>15,000</b>	<b>3,969</b>	<b>15,000</b>	<b>20,000</b>	<b>5,000</b>	<b>33%</b>
<b>General Administration:</b>											
51400-12-120-0000	General Admin EX Wages & Salaries			5,600			4,000			0	#DIV/0!
51400-13-110-0000	Commission Wages	2,105	2,780	2,400	2,000	2,000		2,500	2,500	500	25%
51400-13-316-0000	General Admin - Misc	177		78							
51400-13-331-0000	Council Mileage	32	32								
51400-13-334-0000	General Admin Meetings			29							
<b>51400</b>	<b>Total General Administration</b>	<b>2,314</b>	<b>2,812</b>	<b>8,107</b>	<b>2,000</b>	<b>2,000</b>	<b>4,000</b>	<b>2,500</b>	<b>2,500</b>	<b>500</b>	<b>25%</b>
<b>Executive:</b>											
51410-12-120-0000	Mayor/Council/Officials Wages - Straight Time	24,138	23,500	16,300	24,000	24,000	6,800	24,000	24,000	0	0%
51410-12-150-0000	Mayors Employer Contribution	1,819	1,904	1,798	1,850	1,850	918	1,850	1,850	0	0%
51410-12-310-0000	Executive EX Office Supplies	259		20	250	200		200	200	0	0%
51410-12-320-0000	Executive EX Publ Subscriptns Dues	1,103	1,035	1,099	1,300	1,300	1,101	1,300	1,300	0	0%
51410-12-331-0000	Executive EX Mileage	234			300	300		300	300	0	0%
51410-12-333-0000	Executive EX Training non labor	444			500	500	200	500	500	0	0%
51410-12-334-0000	Executive EX Meetings	1,861	1,782	118	150	150		150	150	0	0%
51410-13-120-0000	Admin/Finance Wages-Straight Time Default			11,403			13,988			0	#DIV/0!
<b>51410</b>	<b>Total Executive</b>	<b>29,857</b>	<b>28,221</b>	<b>30,737</b>	<b>28,350</b>	<b>28,300</b>	<b>23,007</b>	<b>28,300</b>	<b>28,300</b>	<b>0</b>	<b>0%</b>
<b>Clerk:</b>											
51420-13-120-0000	Clerk Wages Straight Time	129,178	178,583	172,311	173,300	176,766	70,638	179,605	178,268	1,502	1%
51420-13-121-0000	Clerk Wages Overtime	24	24	36		0	196	498	0	0	
51420-13-150-0000	Clerk Employer Contributions	67,486	39,516	71,367	63,540	64,811	48,719	75,000	73,911	9,100	14%
51420-13-214-0000	Clerk Prof Services Computer	8,198	11,436	12,460	10,000	10,000	8,298	12,000	13,000	3,000	30%
51420-13-215-0000	Clerk Prof Services Other	8,660	1,885	1,850		2,000	2,000	3,100	2,000	0	0%
51420-13-215-3055	Clerk Prof Services Safety Coordinator	1,305	1,044	1,096	1,400	1,400	565	1,200	1,400	0	0%
51420-13-221-0000	Clerk Telephone Exp	567	726	731	1,000	1,000	657	500	500	(500)	-50%
51420-13-310-0000	Clerk Office Supplies	6,060	5,656	5,542	4,000	4,000	2,357	5,600	5,500	1,500	38%
51420-13-311-0000	Clerk Postage	1,208	1,682	1,295	1,100	1,200	1,155	2,000	1,500	300	25%
51420-13-312-0000	Clerk Computer Supplies	30								0	#DIV/0!
51420-13-313-0000	Clerk Printing Supplies	1,304	1,614	1,938		1,000	1,005	1,500	1,500	500	50%
51420-13-316-0000	Clerk Miscellaneous Exp	20	422	13	100	100	450	450	100	0	0%
51420-13-320-0000	Clerk Publ, Subscriptions, Dues	3,548	3,728	3,387	3,500	4,000	876	4,000	4,000	0	0%
51420-13-331-0000	Clerk Mileage	270	699	1,016	400	500	282	700	700	200	40%
51420-13-332-0000	Clerk Other Travel	1,680	2,816	1,270	500	750	293	1,500	1,500	750	100%
51420-13-333-0000	Clerk Training non-labor	2,180	2,899	1,499	2,000	2,000	1,416	2,500	2,500	500	25%
<b>51420</b>	<b>Total Clerk</b>	<b>231,717</b>	<b>252,730</b>	<b>275,810</b>	<b>260,840</b>	<b>269,527</b>	<b>138,908</b>	<b>290,153</b>	<b>286,379</b>	<b>16,852</b>	<b>6%</b>

City of Lodi  
2018 Budget  
General Fund - Line Item Budget

Adopted  
11/14/2017

Fund 28100

Acct Nbr	Account Description	2014 Actual	2015 Actual	2016 Actual	2016 Budget	2017 Budget	2017 6 Mos YTD	2017 Estimate	2018 Budget	2018 Bud vs 2017 Bud	% Diff
<b>Personnel:</b>											
51430-13-120-0000	Performance Incentive/Service Awards					0					
51430-13-191-0000	Personnel AF Education Reimbursement			5,851		6,000	6,000	6,000	6,000	0	0%
51430-13-192-0000	Personnel AF HR Service Recognition	4,180	1,071	704	650	1,000	262	1,000	1,000	0	0%
51430-13-200-0000	Personnel Contracted Svcs ( Pay Structure Study)				0						
51430-13-316-0000	Personnel AF Miscellaneous Exp	4,447	7,432	1,988	1,000	1,000	474	8,100	1,000	0	0%
<b>51430</b>	<b>Total Personnel</b>	<b>8,628</b>	<b>8,502</b>	<b>8,544</b>	<b>1,650</b>	<b>8,000</b>	<b>6,736</b>	<b>15,100</b>	<b>8,000</b>	<b>0</b>	<b>0%</b>
<b>Elections:</b>											
51440-13-120-0000	Elections AF Wages Straight Time	2,938	1,029	4,224	5,800	2,900	1,077	1,500	5,800	2,900	100%
51440-13-121-0000	Election Wages Overtime			21							
51440-13-310-0000	Elections AF Office Supplies	2,288	2,050	2,636	4,000	1,500	1,587	1,715	4,000	2,500	167%
51440-13-320-0000	Elections AF Publ, Subscriptions, Dues			347		225	147	225	350	125	56%
51440-13-331-0000	Elections Mileage	93	106	197	250	100	43	100	250	150	150%
51440-13-332-0000	Elections AF Meals			276		150	132	132	280	130	87%
51440-13-333-0000	Elections AF Training non-labor			1,068		1,000	522	522	1,000	0	0%
<b>51440</b>	<b>Total Elections</b>	<b>5,318</b>	<b>3,185</b>	<b>8,769</b>	<b>10,050</b>	<b>5,875</b>	<b>3,508</b>	<b>4,194</b>	<b>11,680</b>	<b>5,805</b>	<b>99%</b>
<b>Accounting:</b>											
51510-13-213-0000	Accounting AF Prof Svcs Accounting	11,832	12,036	12,803	12,200	11,500	11,424	14,631	12,000	500	4%
51510-13-316-0000	Bank Service Charges	348	149	265	1,000	500	267	500	500	0	0%
<b>51510</b>	<b>Total Accounting</b>	<b>12,180</b>	<b>12,185</b>	<b>13,068</b>	<b>13,200</b>	<b>12,000</b>	<b>11,691</b>	<b>15,131</b>	<b>12,500</b>	<b>500</b>	<b>4%</b>
<b>Assessment of Property:</b>											
51530-13-215-0000	Assessment of Property AF Prof Services Other	10,069	10,072	9,500	10,100	11,000	8,304	11,000	11,000	0	0%
<b>51530</b>	<b>Total Assessment of Property</b>	<b>10,069</b>	<b>10,072</b>	<b>9,500</b>	<b>10,100</b>	<b>11,000</b>	<b>8,304</b>	<b>11,000</b>	<b>11,000</b>	<b>0</b>	<b>0%</b>
<b>Risk and Property Management:</b>											
51540-13-511-0000	Risk & Property Management AF Unemployment Insur									0	
51540-13-512-0000	Risk & Property Management AF Workers Comp Insur	12,515	11,613	9,529	12,750	11,580	6,831	12,734	13,371	1,791	15%
51540-13-513-0000	Risk & Property Management AF Insurance Property	9,163	7,264	1,117	8,427	8,397	1,117	8,312	8,644	248	3%
51540-13-514-0000	Risk & Property Management AF Insurance Liability	22,376	23,295	30,205	23,097	22,816	28,136	23,037	23,958	1,142	5%
51540-13-516-0000	Risk & Property Management AF Insurance Other	1,017	1,043	1,173		1,200	1,171	1,171	1,230	30	2%
<b>51540</b>	<b>Total Risk and Property Management</b>	<b>45,071</b>	<b>43,215</b>	<b>42,024</b>	<b>44,274</b>	<b>43,993</b>	<b>37,255</b>	<b>45,254</b>	<b>47,203</b>	<b>3,211</b>	<b>7%</b>
<b>City Hall</b>											
51610-13-120-0000	City Hall Wages Straight Time	15,606	16,002	16,242	12,490	12,740	7,271	13,926	14,204	1,464	11%
51610-13-150-0000	City Hall Employer Contributions	4,043	7,294	5,456	4,920	5,018	(38)	4,678	7,023	2,005	40%
51610-13-222-0000	City Hall Elec Water Sewer Gas	18,191	14,546	14,951	17,750	17,500	7,255	17,500	18,550	1,050	6%
51610-13-240-0000	City Hall Repair Maint Building	5,150	4,826	3,722	5,000	5,000	3,895	5,000	5,000	0	0%
51610-13-316-0000	City Hall Miscellaneous Exp	1,536	1,315	2,146	3,000	3,000	584	3,000	3,000	0	0%
<b>51610</b>	<b>Total City Hall</b>	<b>44,526</b>	<b>43,983</b>	<b>42,517</b>	<b>43,160</b>	<b>43,258</b>	<b>18,967</b>	<b>44,104</b>	<b>47,777</b>	<b>4,519</b>	<b>10%</b>
<b>Illegal Taxes, Tax Refunds, Uncollectible:</b>											
51910-11-000-0000	Tax refunds & Uncollect Taxes Gen Fund Default	(684)								0	
	<b>Total Illegal Taxes, Tax Refunds, &amp; Uncollectible</b>	<b>(684)</b>	<b>0</b>								
<b>TOTAL GENERAL GOVERNMENT</b>		<b>410,322</b>	<b>429,679</b>	<b>467,391</b>	<b>425,624</b>	<b>438,953</b>	<b>256,344</b>	<b>470,736</b>	<b>475,339</b>	<b>36,387</b>	<b>8%</b>

City of Lodi  
2018 Budget  
General Fund - Line Item Budget

Adopted  
11/14/2017

Fund 28100

Acct Nbr	Account Description	2014 Actual	2015 Actual	2016 Actual	2016 Budget	2017 Budget	2017 6 Mos YTD	2017 Estimate	2018 Budget	2018 Bud vs 2017 Bud	% Diff
<b>PUBLIC SAFETY</b>											
<b>Law Enforcement:</b>											
52100-14-120-0000	LE Wages Straight Time	284,239	286,829	279,597	319,020	324,020	132,554	306,246	348,485	24,465	8%
52100-14-120-5095	LE Wages Part Time	12,326	11,883	43,084	14,150	8,000	20,865	34,057	4,982		
52100-14-121-0000	LE Wages Overtime	10,809	23,460	24,388	28,570	29,141	10,396	20,367	17,332	(11,809)	-41%
52100-14-121-5095	LE Wages Part Time Overtime						585	1,170	140		
52100-14-126-0000	LE Wages Other	(1,294)	(419)	(454)		0			0		
52100-14-150-0000	LE Employer Contributions	112,700	116,763	110,182	98,580	100,552	59,917	119,834	141,992	41,440	41%
52100-14-151-0000	LE Uniform Allowance	3,972	3,753	3,763	3,300	3,500	4,515	5,500	3,750	250	
52100-14-154-0000	LE Employer Contributions Retirement	(872)	37	196			(468)				
52100-14-211-0000	LE Attorney's Fees	7,892	6,251	7,954	6,500	7,000	4,155	8,000	18,000	11,000	157%
52100-14-215-0000	LE Dept of Transportation Fees	161	281	456	300	300	74	300	300	0	0%
52100-14-215-5068	LE County Jail Fees	700	1,277	580	1,000	1,500	450	1,500	1,550	50	
52100-14-221-0000	LE Telephone Exp	5,819	6,176	5,341	6,240	6,300	2,657	6,300	6,450	150	2%
52100-14-222-0000	LE Police Building Utilities	4,286	4,048	3,964	4,500	4,300	1,605	4,300	4,400	100	2%
52100-14-223-0000	LE Police Garage Utilities						1,434	2,272	2,500	2,500	#DIV/0!
52100-14-238-0000	LE Police Building Rent					17,272	8,775	15,000	13,000	(4,272)	-25%
52100-14-240-0000	LE Police Building Maintenance Costs	885	1,242	773	1,000	4,800	1,194	4,800	4,900	100	2%
52100-14-241-0000	LE Squad Car Fleet Maintenance	6,177	4,797	7,243	4,000	5,000	2,595	5,500	5,500	500	10%
52100-14-242-0000	LE Equipment Maintenance	1,017	2,220	3,089	1,800	1,800	1,040	1,800	1,850	50	3%
52100-14-310-0000	LE Office Supplies	2,523	1,183	1,833	2,500	2,500	1,486	2,500	2,550	50	2%
52100-14-311-0000	LE Postage	247	351	464	500	525	100	525	525	0	0%
52100-14-316-0000	LE Miscellaneous Exp	4,940	6,447	7,646	3,000	4,000	1,397	4,000	4,000	0	0%
52100-14-318-0000	LE Crossing Guards	3,500		3,500	3,500	3,500		3,500	3,500	0	0%
52100-14-320-0000	LE Subscrips, Service, Spprt Agrmnts	8,868	10,409	8,930	8,500	10,000	11,683	12,000	12,000	2,000	20%
52100-14-333-0000	LE In-Service Training	571	3,382	4,757	5,000	5,000	1,540	5,000	5,000	0	0%
52100-14-340-0000	LE Operating Supplies	3,619	4,518	7,952	5,000	5,000	1,212	5,000	5,300	300	6%
52100-14-451-0000	LE Gas & Fuel	16,395	13,983	16,141	17,850	17,500	8,106	17,500	17,900	400	2%
<b>52100</b>	<b>Total Law Enforcement</b>	<b>489,481</b>	<b>508,872</b>	<b>541,378</b>	<b>534,810</b>	<b>561,510</b>	<b>277,866</b>	<b>586,971</b>	<b>625,906</b>	<b>64,396</b>	<b>11%</b>
<b>Provision of Service:</b>											
52110-14-120-0000	Provision of Service LE Wages & Salaries			8,002		7,000	1,983	8,000	18,000	11,000	157%
52110-14-120-5095	Provision of Service LE Wages Part Time			3,708		3,500	967	3,700	3,700	200	6%
52110-14-121-0000	Provision of Service LE Wages Overtime			367		200	426	426	425	225	113%
<b>52110</b>	<b>Total Provision of Service</b>	<b>0</b>	<b>0</b>	<b>12,077</b>	<b>0</b>	<b>10,700</b>	<b>3,375</b>	<b>12,126</b>	<b>22,125</b>	<b>11,425</b>	<b>107%</b>

City of Lodi  
2018 Budget  
General Fund - Line Item Budget

Adopted  
11/14/2017

Fund 28100

Acct Nbr	Account Description	2014 Actual	2015 Actual	2016 Actual	2016 Budget	2017 Budget	2017 6 Mos YTD	2017 Estimate	2018 Budget	2018 Bud vs 2017 Bud	% Diff
<b>Fire Protection:</b>											
52200-15-316-0000	Fire Protection Miscellaneous Expense			9,911						0	#DIV/0!
52200-15-340-0000	Fire Protection Operating Supplies	69,003	68,699	54,651	51,311	52,530	47,452	52,552	54,959	2,429	5%
52200-15-531-0000	Fire Protection Hydrant Rent	60,996	62,216	62,216	62,216	62,216	31,108	62,216	62,216	0	0%
<b>52200</b>	<b>Total Fire Protection</b>	<b>129,999</b>	<b>130,915</b>	<b>126,778</b>	<b>113,527</b>	<b>114,746</b>	<b>78,560</b>	<b>114,768</b>	<b>117,175</b>	<b>2,429</b>	<b>2%</b>
<b>Ambulance:</b>											
52300-16-340-0000	Ambulance EMS Operating Supplies	50,855	50,855	38,065	32,466	33,440	16,720	33,440	55,600	22,160	66%
<b>52300</b>	<b>Total Ambulance</b>	<b>50,855</b>	<b>50,855</b>	<b>38,065</b>	<b>32,466</b>	<b>33,440</b>	<b>16,720</b>	<b>33,440</b>	<b>55,600</b>	<b>22,160</b>	<b>66%</b>
<b>Inspection:</b>											
52400-17-215-0000	Inspection Prof Services Other	17,973	18,086	19,407	18,000	18,000	8,185	18,000	19,000	1,000	6%
<b>52400</b>	<b>Total Inspection</b>	<b>17,973</b>	<b>18,086</b>	<b>19,407</b>	<b>18,000</b>	<b>18,000</b>	<b>8,185</b>	<b>18,000</b>	<b>19,000</b>	<b>1,000</b>	<b>6%</b>
<b>TOTAL PUBLIC SAFETY</b>		<b>688,309</b>	<b>708,728</b>	<b>737,705</b>	<b>698,803</b>	<b>738,396</b>	<b>384,706</b>	<b>765,305</b>	<b>839,806</b>	<b>101,410</b>	<b>14%</b>
<b>PUBLIC WORKS</b>											
<b>Highway and Street Administration:</b>											
53100-18-120-0000	Hwy & Str: PW Salaries Straight Time	149,471	68,632	42,856	47,350	48,297	21,082	48,297	44,768	(3,529)	-7%
53100-18-121-0000	Hwy & Str PW: Wages - Overtime	687	77			0	48	48	0	0	
53100-18-150-0000	Hwy & Str PW Employer Contributions	40,519	52,634	63,825	56,960	58,099	20,083	65,000	63,555	5,456	9%
53100-18-215-0000	Hwy & Str PW Professional Svcs		93							0	
53100-18-332-0000	Hwy & Str PW Other Travel	267	143		500	500		500	500	0	0%
53100-18-333-0000	Hwy & Str PW Training non-labor	409	80	199	800	800		800	800	0	0%
<b>53100</b>	<b>Total Highway and Street Administration</b>	<b>191,353</b>	<b>121,659</b>	<b>106,879</b>	<b>105,610</b>	<b>107,696</b>	<b>41,214</b>	<b>114,645</b>	<b>109,623</b>	<b>1,927</b>	<b>2%</b>
<b>Shop Operations:</b>											
53230-18-120-0000	Shop Operations PW Wages Straight Time				1,900	1,938				(1,938)	-100%
53230-18-150-0000	Shop Operations PW Employer Contributions	(212)	413	(445)						0	#DIV/0!
53230-18-215-3055	Shop Operations PW Safety Coordinator	6,221	4,976	5,225	5,056	5,224	2,691	5,382	5,620	396	8%
53230-18-221-0000	Shop Operations PW Telephone Exp	1,503	1,421	1,452	1,500	1,600	436	1,000	700	(900)	-56%
53230-18-222-0000	Shop Operations PW Elec Water Sewer Gas	7,431	5,421	4,321	6,750	6,500	2,557	6,500	6,500	0	0%
53230-18-240-0000	Shop Operations PW Repair Maint Building	1,968	240	317	1,500	1,500		1,000	1,500	0	0%
53230-18-316-0000	Shop Operations PW Miscellaneous Exp	1,292	2,475	3,977	3,700	6,756	1,708	3,700	3,700	(3,056)	-45%
53230-18-340-0000	Shop Operations PW Operating Supplies	1,504	1,631	1,960	3,000	3,000	2,032	3,000	3,000	0	0%
<b>53230</b>	<b>Total Shop Operations</b>	<b>19,705</b>	<b>16,577</b>	<b>16,807</b>	<b>23,406</b>	<b>26,518</b>	<b>9,424</b>	<b>20,582</b>	<b>21,020</b>	<b>(5,498)</b>	<b>-21%</b>
<b>Machinery Operations:</b>											
53240-18-120-0000	Machinery Operations PW Wages Straight Time				19,410	19,798				(19,798)	-100%
53240-18-240-0000	Machinery Operations Repair Maint Building		271	568						0	#DIV/0!
53240-18-242-0000	Machinery Operations PW Repair Maint Other	18,737	16,811	16,275	15,000	15,000	3,547	15,000	16,000	1,000	7%
53240-18-316-0000	Machinery Operations PW Miscellaneous Exp	830	685	630	1,000	1,000	19	750	750	(250)	-25%
53240-18-451-0000	Machinery Operations PW Gas & Fuel	13,823	5,714	9,717	18,000	16,000	1,001	16,000	16,000	0	0%
<b>53240</b>	<b>Total Machinery Operations</b>	<b>33,389</b>	<b>23,481</b>	<b>27,191</b>	<b>53,410</b>	<b>51,798</b>	<b>4,566</b>	<b>31,750</b>	<b>32,750</b>	<b>(19,048)</b>	<b>-37%</b>

City of Lodi  
2018 Budget  
General Fund - Line Item Budget

Adopted  
11/14/2017

Fund 28100

Acct Nbr	Account Description	2014 Actual	2015 Actual	2016 Actual	2016 Budget	2017 Budget	2017 6 Mos YTD	2017 Estimate	2018 Budget	2018 Bud vs 2017 Bud	% Diff
<b>Highway and Street Maint &amp; Construction:</b>											
53300-18-120-0000	Hwy & Street Maint & Construct PW Salaries Straight Time		86,538	131,313	72,820	74,276	62,813	139,000	141,230	66,954	90%
53300-18-121-0000	Hwy & Street Maint & Construct PW Salaries Overtime	97	679	2,416	120	122	377	377	2,598		
53300-18-122-0000	Hwy & Street Maint & Construct PW Wages Training									0	
53300-18-150-0000	Hwy & Street Maint & Construct PW Employer Contributions						7,710	7,710		0	#DIV/0!
53300-18-200-0000	HW & Street Maint & Construct PW Contract Services	1,276	6,200	803			110	1,000	1,000		
53300-18-240-0000	HW & Street Maint & Construct PW Repair Maint			29							
53300-18-340-0000	Hwy & Street Maint & Construct PW Operating Supplies	7,245	7,235	8,026	6,145	7,000	2,017	7,000	7,000	0	0%
53300-18-810-0000	Hwy & Street Maint & Construct PW Projects		825							0	#DIV/0!
<b>53300</b>	<b>Total Highway and Street Maint &amp; Construction</b>	<b>8,618</b>	<b>101,477</b>	<b>142,587</b>	<b>79,085</b>	<b>81,399</b>	<b>73,026</b>	<b>155,087</b>	<b>151,828</b>	<b>70,429</b>	<b>87%</b>
<b>Snow &amp; Ice:</b>											
53310-18-120-0000	Snow & Ice PW Wages Straight Time	7,400	6,083	6,319	22,960	23,419	5,635	6,500	6,797	(16,622)	-71%
53310-18-121-0000	Snow & Ice PW Wages Overtime	4,874	4,843	4,027	7,970	8,129	2,511	4,500	4,332	(3,797)	-47%
53310-18-150-0000	Snow & Ice PW Employer Contributions									0	#DIV/0!
53310-18-290-0000	Snow & Ice Contractual Services				750	750		750	750		
53310-18-371-0000	Snow & Ice PW Salt	45,214	25,236	38,246	40,000	35,000	27,906	40,000	40,000	5,000	14%
<b>53310</b>	<b>Total Snow &amp; Ice</b>	<b>57,489</b>	<b>36,163</b>	<b>48,592</b>	<b>71,680</b>	<b>67,299</b>	<b>36,053</b>	<b>51,750</b>	<b>51,879</b>	<b>(15,420)</b>	<b>-23%</b>
<b>Bridges &amp; Culverts:</b>											
53330-18-120-0000	Bridges & Culverts PW Wages Straight Time				180	184				(184)	-100%
53330-18-340-0000	Bridges & Culverts PW Operating Supplies				500	500				(500)	-100%
<b>53330</b>	<b>Total Bridges &amp; Culverts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>680</b>	<b>684</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(684)</b>	<b>-100%</b>
<b>Traffic Control:</b>											
53350-18-120-0000	Traffic Control PW Wages Straight Time				3,350	3,417				(3,417)	-100%
53350-18-340-0000	Traffic Control PW Operating Supplies	4,027	2,547	3,838	4,000	4,000	3,611	4,200	4,000	0	0%
<b>53350</b>	<b>Total Traffic Control</b>	<b>4,027</b>	<b>2,547</b>	<b>3,838</b>	<b>7,350</b>	<b>7,417</b>	<b>3,611</b>	<b>4,200</b>	<b>4,000</b>	<b>(3,417)</b>	<b>-46%</b>
<b>Street Lighting:</b>											
53420-18-222-0000	Street Lighting PW Elec Water Sewer Gas	54,367	61,773	60,524	66,757	65,658	29,991	65,658	71,340	5,682	9%
<b>53420</b>	<b>Total Street Lighting</b>	<b>54,367</b>	<b>61,773</b>	<b>60,524</b>	<b>66,757</b>	<b>65,658</b>	<b>29,991</b>	<b>65,658</b>	<b>71,340</b>	<b>5,682</b>	<b>9%</b>

City of Lodi  
2018 Budget  
General Fund - Line Item Budget

Adopted  
11/14/2017

Fund 28100

Acct Nbr	Account Description	2014 Actual	2015 Actual	2016 Actual	2016 Budget	2017 Budget	2017 6 Mos YTD	2017 Estimate	2018 Budget	2018 Bud vs 2017 Bud	% Diff
<b>Sidewalks, Curb &amp; Gutter:</b>											
53430-18-120-0000	Sidewalks PW Wages Straight Time				8,800	8,976				(8,976)	-100%
53430-18-340-0000	Sidewalks PW Operating Supplies	3,628	3,772	351	3,500	3,500	114	2,000	3,500	0	0%
53430-18-340-5094	Sidewalks Safe Routes 2 School										
<b>53430</b>	<b>Total Sidewalks, Curb &amp; Gutter</b>	<b>3,628</b>	<b>3,772</b>	<b>351</b>	<b>12,300</b>	<b>12,476</b>	<b>114</b>	<b>2,000</b>	<b>3,500</b>	<b>(8,976)</b>	<b>-72%</b>
<b>Storm Sewers:</b>											
53440-18-200-0000	Storm Sewer PW Contract Services			5,489							
53440-18-340-0000	Storm Sewers PW Operating Supplies	1,831	2,712		1,500	1,500		1,500	1,500	0	0%
<b>53440</b>	<b>Total Storm Sewers</b>	<b>1,831</b>	<b>2,712</b>	<b>5,489</b>	<b>1,500</b>	<b>1,500</b>	<b>0</b>	<b>1,500</b>	<b>1,500</b>	<b>0</b>	<b>0%</b>
<b>Refuse and Garbage Collection: (moved to separate fund)</b>											
53620-18-120-0000	Refuse & Garbage Collection PW Salaries Straight Time									0	#DIV/0!
53620-18-130-0000	Transfer to Solid Waste Fund									0	
53620-18-150-0000	Refuse & Garbage Collection PW Employer Contributions									0	#DIV/0!
53620-18-290-0000	Refuse & Garbage Collection PW Other Contractual Services									0	#DIV/0!
53620-18-340-0000	Refuse & Garbage Collection PW Operating Supplies	3,331								0	#DIV/0!
<b>53620</b>	<b>Total Refuse and Garbage Collection</b>	<b>3,331</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>#DIV/0!</b>
<b>Weed and Nuisance Control:</b>											
53640-18-120-0000	Weed & Nuisance Control PW Wages Straight Time				3,450	3,519				(3,519)	-100%
53640-18-290-0000	Weed & Nuisance Control PW Other Contractual Services		2,980	1,215							
53640-18-340-0000	Weed & Nuisance Control PW Operating Supplies	645	840	1,150	600	1,500	629	1,000	1,000	(500)	-33%
<b>53640</b>	<b>Total Weed and Nuisance Control</b>	<b>645</b>	<b>3,820</b>	<b>2,365</b>	<b>4,050</b>	<b>5,019</b>	<b>629</b>	<b>1,000</b>	<b>1,000</b>	<b>(4,019)</b>	<b>-80%</b>
<b>Trees &amp; Brush:</b>											
53650-18-120-0000	Trees & Brush PW Wages Straight Time				12,610	12,862	216	216		(12,862)	-100%
53650-18-340-0000	Trees & Brush PW Operating Supplies	189	434	554	300	300		300	300	0	0%
<b>53650</b>	<b>Total Trees &amp; Brush</b>	<b>189</b>	<b>434</b>	<b>554</b>	<b>12,910</b>	<b>13,162</b>	<b>216</b>	<b>516</b>	<b>300</b>	<b>(12,862)</b>	<b>-98%</b>
<b>TOTAL PUBLIC WORKS</b>		<b>378,572</b>	<b>374,417</b>	<b>415,177</b>	<b>438,738</b>	<b>440,626</b>	<b>198,843</b>	<b>448,688</b>	<b>448,740</b>	<b>8,114</b>	<b>2%</b>
<b>Culture, Recreation and Education</b>											
<b>Cemetery</b>											
54910-11-316-0000	Cemetery - Miscellaneous Expense				300	300			300	0	0%
<b>54910</b>	<b>Total Cemetery</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>300</b>	<b>300</b>	<b>0</b>	<b>0</b>	<b>300</b>	<b>0</b>	<b>0%</b>

City of Lodi  
2018 Budget  
General Fund - Line Item Budget

Adopted  
11/14/2017

Fund 28100

Acct Nbr	Account Description	2014 Actual	2015 Actual	2016 Actual	2016 Budget	2017 Budget	2017 6 Mos YTD	2017 Estimate	2018 Budget	2018 Bud vs 2017 Bud	% Diff
<b>Parks:</b>											
55200-20-120-0000	Parks PA Wages Straight Time	25,705	22,213	27,204	22,960	23,419	8,506	31,200	31,824	8,405	36%
55200-20-121-0000	Parks PA Wages Overtime		1,501	1,217		0	486	1,396	1,424	1,424	
55200-20-150-0000	Parks PA Employer Contributions	1,680	3,292	1,738	1,710	1,744	1,463	2,925	4,771	3,027	174%
55200-20-215-3055	Parks PA Safety Coordinator	1,305	1,044	1,096	1,100	1,100	565	1,100	1,100	0	0%
55200-20-222-0000	Parks PA Elec Water Sewer Gas	4,327	6,402	6,572	4,250	4,250	1,690	6,500	6,500	2,250	53%
55200-20-222-1909	Parks Tennis Court Utilities Exp	221	289	325	300	300	104	300	300	0	0%
55200-20-222-5042	Parks PA Fairground Ball Park Lights	474	472	802	250	400	49	500	800	400	100%
55200-20-241-0000	Parks PA Repair Maint Vehicle	2,868	1,554	2,079	1,000	1,300	883	2,000	2,080	780	60%
55200-20-242-0000	Parks PA Repair Maint Other	480	853	75	750	750	262	750	750	0	0%
55200-20-242-1909	Parks PA Repair Maint Tennis Courts	414	511		300	300		300	300	0	0%
55200-20-290-0000	Parks Tree Trimming and Planting	534	145	1,000	4,000	2,000		2,000	2,000	0	0%
55200-20-316-0000	Parks PA Miscellaneous	759	485	488	1,500	1,611		1,000	1,000	(611)	-38%
55200-20-340-0000	Parks Operating Supplies	2,950	2,214	2,715	1,700	2,000		2,000	2,500	500	25%
55200-20-350-0000	Parks PA Repair or Maintenance	1,395	2,735	1,942	1,500	1,000	2,676	3,000	3,500	2,500	250%
55200-20-450-0000	Parks PA Raw Materials (Woodchips, etc)	1,960		1,200	2,500	2,500		2,500	2,500	0	0%
55200-20-451-0000	Parks PA Gas & Fuel	1,471	1,534	1,641	1,500	1,500	733	1,500	1,500	0	0%
55200-20-810-0000	Parks PA Equip Outlay									0	#DIV/0!
<b>55200</b>	<b>Total Parks</b>	<b>46,542</b>	<b>45,244</b>	<b>50,094</b>	<b>45,320</b>	<b>44,174</b>	<b>17,417</b>	<b>58,971</b>	<b>62,849</b>	<b>18,675</b>	<b>42%</b>
<b>Recreation Programs and Events:</b>											
55300-20-340-0000	Recreation Programs & Events Parks Operating Supplies	4,189	4,299	4,028	4,272	4,200		4,200	4,200	0	0%
<b>55300</b>	<b>Total Recreation Programs and Events</b>	<b>4,189</b>	<b>4,299</b>	<b>4,028</b>	<b>4,272</b>	<b>4,200</b>	<b>0</b>	<b>4,200</b>	<b>4,200</b>	<b>0</b>	<b>0%</b>
<b>Swimming Areas: (moved to separate fund)</b>											
55420-20-120-0000	Swimming Areas PA Wages Straight Time										
55420-20-121-0000	Swimming Areas PA Wages Overtime										
55420-20-150-0000	Swimming Areas PA Employer Contributions			(59)							
55420-20-215-3055	Swimming Areas PA Safety Coordinator										
55420-20-222-0000	Swimming Areas PA Elec Water Sewer Gas (& Phone)										
55420-20-242-0000	Swimming Areas PA Repair Maint Other			150							
55420-20-340-0000	Swimming Areas Parks Operating Supplies										
55420-20-452-0000	Swimming Areas PA Chemicals										
<b>55420</b>	<b>Total Swimming Areas</b>	<b>0</b>	<b>0</b>	<b>91</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Winter Sports Areas:</b>											
55440-20-120-0000	Winter Sports Areas PA Wages Straight Time				0	0				0	#DIV/0!
55440-20-150-0000	Winter Sports Areas PA Employer Contributions	300	304	(3)	0	0				0	#DIV/0!
<b>55440</b>	<b>Total Winter Sports Areas</b>	<b>300</b>	<b>304</b>	<b>(3)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>#DIV/0!</b>
<b>TOTAL CULTURE, RECREATION &amp; EDUCATION</b>		<b>51,031</b>	<b>49,847</b>	<b>54,210</b>	<b>49,892</b>	<b>48,674</b>	<b>17,417</b>	<b>63,171</b>	<b>67,349</b>	<b>18,675</b>	<b>38%</b>

City of Lodi  
2018 Budget  
General Fund - Line Item Budget

Adopted  
11/14/2017

Fund 28100		2014	2015	2016	2016	2017	2017	2017	2018	2018 Bud vs	%
Acct Nbr	Account Description	Actual	Actual	Actual	Budget	Budget	6 Mos YTD	Estimate	Budget	2017 Bud	Diff
<b>Zoning:</b>											
56400-17-215-0000	Zoning BPZ Prof Services Other	23,088	16,210	29,154	20,000	20,000	16,345	25,500	23,000	3,000	15%
<b>56400</b>	<b>Total Zoning</b>	<b>23,088</b>	<b>16,210</b>	<b>29,154</b>	<b>20,000</b>	<b>20,000</b>	<b>16,345</b>	<b>25,500</b>	<b>23,000</b>	<b>3,000</b>	<b>15%</b>
<b>Economic Development:</b>											
56700-13-316-0000	Economic Development AF Miscellaneous Exp	40,565	42,103	42,798	41,500	41,500	30	41,500	41,500	0	0%
<b>56700</b>	<b>Total Economic Development</b>	<b>40,565</b>	<b>42,103</b>	<b>42,798</b>	<b>41,500</b>	<b>41,500</b>	<b>30</b>	<b>41,500</b>	<b>41,500</b>	<b>0</b>	<b>0%</b>
<b>TOTAL CONSERVATION &amp; DEVELOPMENT</b>		<b>63,653</b>	<b>58,313</b>	<b>71,952</b>	<b>61,500</b>	<b>61,500</b>	<b>16,375</b>	<b>67,000</b>	<b>64,500</b>	<b>3,000</b>	<b>5%</b>
<b>Other Financing Uses</b>											
<b>Contingency:</b>											
59100-13-316-0000	Contingency				40,000	12,478				(12,478)	-100%
<b>*59###</b>	<b>Total Contingency</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>40,000</b>	<b>12,478</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(12,478)</b>	<b>-100%</b>
<b>Transfers to Other Funds</b>											
59240-13-548-0000	Transfer to Capital Projects Fund	225,900									
	Transfer to Debt Service Fund										
59240-11-000-8224	Transfer to Solid Waste Fund	29,000	32,415	32,000	32,000	32,000	32,000	32,000		(32,000)	-100%
59240-11-000-8223	Transfer to Pool Operations Fund	41,907	43,165	41,020	41,020	43,000	43,000	60,244	53,624	10,624	25%
	<b>Total Transfers to Other Funds</b>	<b>296,807</b>	<b>75,580</b>	<b>73,020</b>	<b>73,020</b>	<b>75,000</b>	<b>75,000</b>	<b>92,244</b>	<b>53,624</b>		
<b>Credit Card Clearing</b>											
90000-00-000-0000	Credit Card Clearing	(3,811)	(0)	(0)	0	0	(0)			0	#DIV/0!
	<b>Total Credit Card Clearing</b>	<b>(3,811)</b>	<b>(0)</b>	<b>(0)</b>	<b>0</b>	<b>0</b>	<b>(0)</b>	<b>0</b>	<b>0</b>		
<b>TOTAL OTHER FINANCING USES</b>		<b>292,996</b>	<b>75,580</b>	<b>73,020</b>	<b>113,020</b>	<b>87,478</b>	<b>75,000</b>	<b>92,244</b>	<b>53,624</b>		
<b>Total Expenditures</b>		<b>1,884,882</b>	<b>1,696,563</b>	<b>1,819,455</b>	<b>1,787,577</b>	<b>1,815,627</b>	<b>948,686</b>	<b>1,907,144</b>	<b>1,949,358</b>	<b>133,731</b>	<b>7%</b>
<b>Contribution to (Use of) Fund Balance</b>		<b>(150,238)</b>	<b>(2,014)</b>	<b>41,093</b>	<b>(99,249)</b>	<b>(77,271)</b>	<b>455,450</b>	<b>(130,552)</b>	<b>1</b>	<b>77,272</b>	

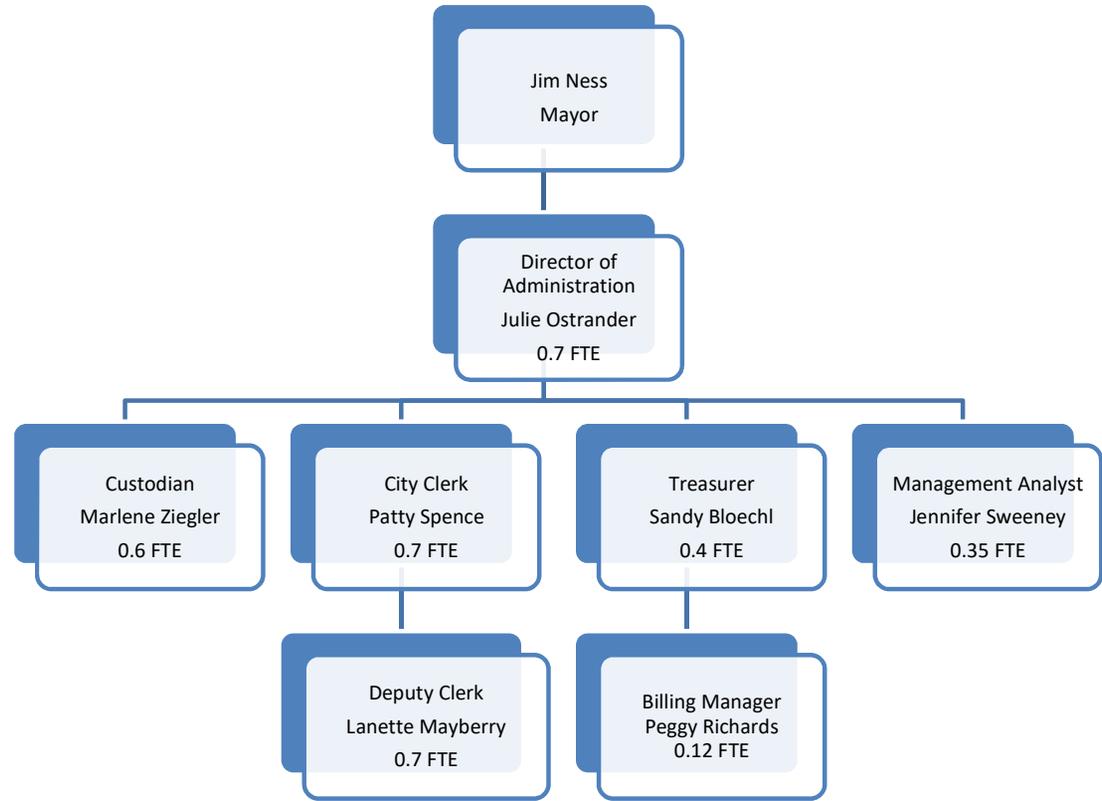
**City of Lodi  
2018 Budget  
General Fund - Administrative Services**

**Adopted**  
11/14/2017

**Services Provided:**

Administration

- Records Management
- Meeting Management
- Licensing
- Elections
- Risk Management
- Payroll
- Benefits Management
- Recruitment
- Accounts Payable
- Accounts Receivable
- Accounting and Reporting
- Budgeting
- Tax Collection
- Website Management
- Debt Management
- Investment Management
- Economic Development
- Financial and Strategic Planning
- Policy Recommendation and Implementation
- Grant Applications



	<b>2017 Budget</b>	<b>2018 Request</b>
Total # FTEs	3.73	3.57
Total Salaries & Benefits	\$259,335	\$273,406

**City of Lodi**  
**2018 Budget**  
**General Fund - Operations**

**Adopted**  
 11/14/2017

**Services Provided:**

Public Works

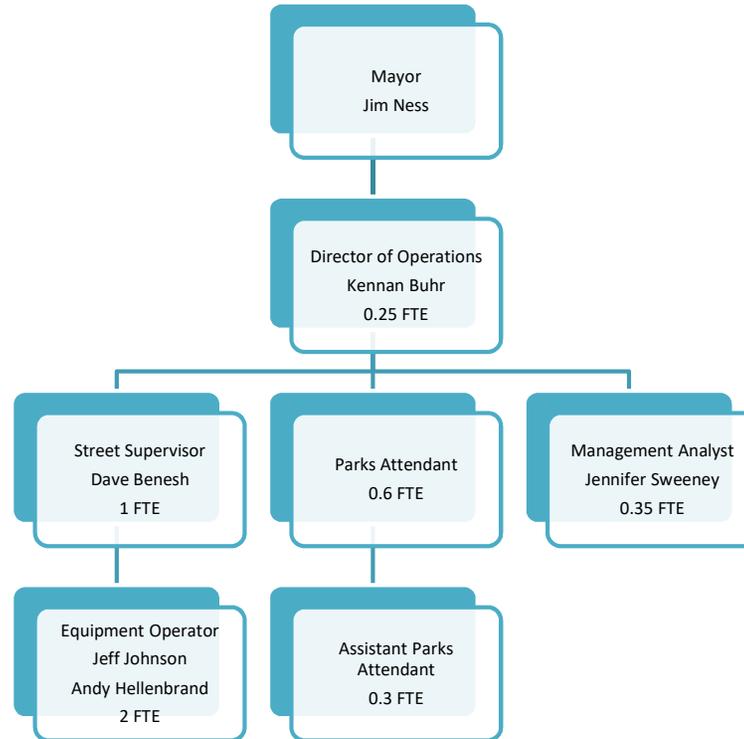
- Highway & Street Maintenance
- Snow & Ice Removal
- Traffic Control
- Street Lighting
- Sidewalks, Curb & Gutter Maintenance
- Storm Sewers Maintenance
- Weed & Nuisance Control
- Tree & Brush Management

Parks

- Parks Maintenance
- Recreation Programs
- Winter Sports Areas Maintenance

City Hall

- Cleaning of City Hall
- Furnishings Maintenance
- Building Maintenance



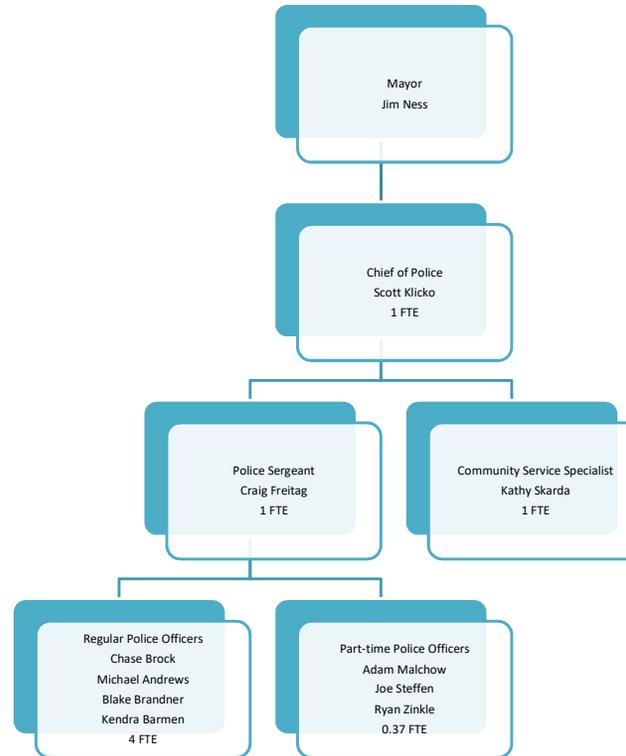
	<b>2017 Budget</b>	<b>2018 Request</b>
Total # FTEs	4.50	4.50
Total Salaries & Benefits	\$288,201	\$301,299

**City of Lodi**  
**2018 Budget Request**  
**General Fund - Police**

**Adopted**  
 11/14/2017

**Services Provided:**

- Provide protective service/patrol to community
- Conduct investigations, manage cases & follow-up
- Detect and deter use of controlled substances
- Document policing events and retrieve upon
- Provide a store front for customer services
- Collect, store and dispose of case evidence and found property
- Make arrests
- Process & assist with prosecution of suspects
- Formulate sustained community partnerships
- Contractual Services



	2017 Budget	2018 Request
Total # FTEs	6.37	7.37
Total Salaries & Benefits	\$472,413	\$535,056

**City of Lodi  
2018 Budget  
Capital Projects Fund**

**Adopted**  
11/14/2017

	<b>2018 Budget</b>	<b>2017 Budget</b>	<b>Increase (Decrease)</b>
Projected Beginning Cash	\$ 49,595	\$ (117,629)	-142%
Revenues	\$ 1,454,760	\$ 357,160	307%
Property Tax Revenues	\$ 103,500	\$ 236,900	-56%
Expenditures	\$ 1,470,185	\$ 617,331	138%
Projected Ending Cash	\$ 34,170	\$ (377,800)	-109%

**What's New**

1. Addition of 4th vehicle in rotation at the Police Department beginning in 2018
2. Borrowing for 2018 Reynolds Road street project
3. New police capital purchases
4. Purchase of new GIS system
5. Spring Creek Wall repair
6. Library basement improvements
7. F-550 public works truck purchase

**Purpose of the Fund**

This fund is used to fund capital assets for the City, other than those purchased by the Utility Funds. This would include such projects and items as streets, sidewalks, snow plows, squad cars, computers, buildings, and furnishings.

For reporting purposes, the Capital Projects Fund is a major governmental fund.

**FTE's**

No employee costs are charged to the Capital Projects fund.

**City of Lodi**  
**2018 Budget**  
**Capital Projects Fund - Line Item Budget**

**Adopted**  
11/14/2017

	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
<b>Revenue:</b>						
Property Taxes	272,554	244,650	230,000	236,900	236,900	103,500
Special Assessments	15,634	7,747	25,535	40,000	20,000	-
Other Grants Law Enforcement (AED)					2,200	
Cap Project Investment Interest	817	1,204	1,069	1,260	1,260	1,260
Donations & Contributions			3,522		250	
Debt Proceeds						1,332,000
State Trust Fund Loan Contingency	42,004					
Sale of Equipment	8,550			-	24,659	18,000
Transfer In from General Fund	225,900					
Parks Donations				4,000		
Transfer in from Strangeway				30,000	30,000	
Transfer in from Wheel Tax Fund				45,000	45,000	
Transfer in from Pool		15,800				
Transfer In from General Fund					690,000	
<b>Total Revenue</b>	<b>\$ 565,458</b>	<b>\$ 269,401</b>	<b>\$ 260,126</b>	<b>\$ 357,160</b>	<b>\$ 1,050,269</b>	<b>\$ 1,454,760</b>
<b>Expenditures:</b>						
Gen Cap - HVAC	5,747					
Gen Cap - Computer Replacement	4,574	4,433	1,161	4,603	4,603	5,135
Gen Cap - Election Equipment				6,500		-
Gen Cap - City Hall Furnishings		2,790	4,540	2,700		-
Gen Cap - Telephone System				28,000	27,000	-
Gen Cap - Printer				625	313	-
Law Enforcement Capital		7,528	637	6,300	6,300	-
LE Cap - In-Car Video Camera			5,753			
LE Cap - ECD Tasers		7,031				
LE Cap - PD Building Maintenance	5,713			-		-
LE Cap- Squad Car Replacement	41,549	37,747				45,000
LE Cap - Radios & Weapons Replacem	15,589	5,136	5,878		4,560	5,500
LE Cap - Computer Replacement			6,115	3,300	-	13,500
LE Cap- Ballistic Shield				1,600	1,600	-
LE Cap RMS County Level Upgrade						3,000
EMS Ambulance						
PW Equipment	42,004			6,000	12,000	87,000
PW Equipment purchased with bond from 2015		153,532	29,266		313,616	
PW GIS						10,000
PW Salt Shed Extension				-		-
PW Stormwater Management			48,631	140,000		-
PW Hwy & Street Maint & Construction	456,491	257,127	219,573	278,703	278,703	-
PW Reynolds Road						1,200,000
PW Hwy - Street Trees				5,000	5,000	5,000
PW Hwy - Next Year Engineering			2,325	16,500	20,000	-
PW Hwy - Seal Coat/Crack Fill: Every 3rd Year Road Work				-	-	-
PW Hwy - Sidewalk Repair	6,947	5,446	5,252	13,600	6,800	6,800
PW Hwy - Recycled Concrete Crushing	13,438			18,500	18,500	9,250
Library Building Maintenance		8,371	9,800	16,000	53,150	25,000
Parks Capital Outlay			10,300	69,400	49,100	55,000
<b>Total Expenditures</b>	<b>\$ 592,051</b>	<b>\$ 489,141</b>	<b>\$ 349,231</b>	<b>\$ 617,331</b>	<b>\$ 801,245</b>	<b>\$ 1,470,185</b>
Addition to (Use of) Fund Balance	(26,593)	(219,740)	(89,105)	(260,171)	249,024	(15,425)

City of Lodi 2018 Budget Capital Projects Fund - Projects					Adopted 11/14/2017					
	Budget 2015	Budget 2016	Budget 2017	Estimated 2017	Budget 2018	Projected 2019	Projected 2020	Projected 2021	Projected 2022	Projected 2023
<i>General Government</i>										
City Hall Furnishings	3,200	3,200	2,700	0		8,250	25,000			
Election Equipment			6,500	0						
Telephone System			40,000	37,000						
<i>Electric Portion of Phone System</i>			(6,000)	(6,000)						
<i>Water Portion of Phone System</i>			(3,000)	(3,000)						
<i>Wastewater Portion of Phone System</i>			(3,000)	(1,000)						
AED for City Hall	1,200									
HVAC Control System										
Computer Replacement General	7,000	5,600	4,603	4,603	5,135	1,700	5,453	5,638	2,965	1,935
Printer Replacement			2,500	1,250						
<i>Electric Portion of Printer</i>			(625)	(313)						
<i>Water Portion of Printer</i>			(625)	(313)						
<i>Wastewater Portion of Printer</i>			(625)	(313)						
City Hall Maint and Repairs										
<b>Total General Government</b>	<b>11,400</b>	<b>8,800</b>	<b>42,428</b>	<b>31,916</b>	<b>5,135</b>	<b>9,950</b>	<b>30,453</b>	<b>5,638</b>	<b>2,965</b>	<b>1,935</b>
<i>Police</i>										
Police Building										
PD Building Maintenance	5,000	3,000				4,000	4,000	4,000	4,000	4,000
Camera/Surveillance Upgrade			3,500	3,500						
In-Car Video Camera		6,500								
Police Department 7 Pistol Firearms										4,200
Squad Car Computer License										
Computer Replacement Police	100	3,200	3,300	0	13,500	0		3,400		
Kevlar Helmets			2,800	2,800					2,800	
Ballistic Shield			1,600	1,600					1,600	
Squad Car (graphics, radio, radar, lightgroup)					45,000	45,000	45,000		45,000	
Sale of Old Squad Car		0			(2,000)	(2,000)	(2,000)		(2,000)	
Radios & Weapons	0	5,500		4,560	5,500		10,500		10,500	3,600
Office Furniture Replacement					1,000					
Radar Squad Mounted					4,000					
RMS Upgrade County Level					3,000					
<b>Total Police</b>	<b>12,000</b>	<b>18,200</b>	<b>11,200</b>	<b>12,460</b>	<b>67,000</b>	<b>47,000</b>	<b>57,500</b>	<b>7,400</b>	<b>61,900</b>	<b>11,800</b>
<i>Other Public Safety</i>										
City Portion EMS Ambulance (40%)	0	0	0	0		100,000				
City Portion Fire Truck (40%)	0	0	0	0						
<b>Total Other Public Safety</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

City of Lodi 2018 Budget Capital Projects Fund - Projects					Adopted 11/14/2017						
	Budget 2015	Budget 2016	Budget 2017	Estimated 2017	Budget 2018	Projected 2019	Projected 2020	Projected 2021	Projected 2022	Projected 2023	
<i>Public Works</i>											
Annual street, curb, and gutter work		250,000	278,703	278,703		280,425	183,145	368,540	280,248	1,156,950	
Annual street, curb, and gutter work (Pond St)						312,791					
Assessed Portion			(40,000)	(20,000)		(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	
Engineering for next year's Street Project Reynolds Road	16,500	16,500	16,500	20,000		20,000	20,000	20,000	20,000	20,000	
Street Trees		7,500	5,000	5,000	1,200,000	5,000	5,000	5,000	5,000	5,000	
Development Drive	236,500										
Street Work: Seal Coat and Crack Fill	75,500					135,000			135,000		
5 yr Sidewalk Repair Program	6,800	13,600	13,600	6,800	6,800	6,800	6,800	6,800	6,800	6,800	
Recycled Concrete Crushing			18,500	18,500	9250	18,500					
Waterway Improvements (near Dollar General)			140,000	0							
Salt Shed Extension							22,000				
Line Stripper							8,500				
Digital Display Radar Speed Signs				6,000							
Asphalt Saw		6,000	6,000	6,000							
PW Equipment Replacement											
<i>Street Sweeper</i>											
<i>Street Sweeper Trade-In</i>											
Plow Truck 1	152,000								90,000		
Plow Truck 1 Trade-in	(15,000)	(24,000)							(5,000)		
Lawn Tractor (1/2, shared with Utilities)	16,000										
Lawn Tractor Trade-in (1/2)	(3,000)										
Staff Pick Up Truck						35,000					
Staff Pick Up Truck Trade-in						(3,000)					
Director Pick Up Truck (4-way Split w/Utilities)						10,000					
Director Pick Up Truck Trade-in (Split w/Util)						(4,500)					
Skid Steer	40,000										
Skid Steer Trade-in	(10,000)										
Tandem Truck 1	80,000										
Tandem Truck 1 Trade-in	(2,500)										
Plow Truck 2	152,000					152,000					
Plow Truck 2 Trade-in	(15,000)					(15,000)					
Chipper									30,200		
Chipper Trade-in									(7,000)		
Leaf Vacuum									24,000		
Leaf Vacuum Trade-in									(5,000)		
Loader Tractor	145,000										
Loader Tractor Trade-in	(35,000)										
Tandem Truck 2	130,000						132,000				
Trandem Truck 2 Trade-in	(5,000)						(10,000)				
1 1/2 Ton Truck Chassis, Plow and Hoist (F-550)					87,000						
1 1/2 Ton Truck Chassis, Plow and Hoist (F-550)					(16,000)						
Rubber Tire Backhoe							90,000				

City of Lodi 2018 Budget					Adopted 11/14/2017						
Capital Projects Fund - Projects											
	Budget 2015	Budget 2016	Budget 2017	Estimated 2017	Budget 2018	Projected 2019	Projected 2020	Projected 2021	Projected 2022	Projected 2023	
GIS Replacement (1/2 PW; 1/4 W; 1/4 S)					20,000						
<i>Water Portion of GIS</i>					(5,000)						
<i>Wastewater Portion of GIS</i>					(5,000)						
<b>Public Works Total</b>	<b>964,800</b>	<b>269,600</b>	<b>438,303</b>	<b>321,003</b>	<b>1,302,050</b>	<b>933,016</b>	<b>437,445</b>	<b>465,340</b>	<b>469,248</b>	<b>1,168,750</b>	
<i>Library</i>											
Building Maintenance - Windows	3,000		0		0	0	0	0	0		
A/C Units Replacement		7,000	10,000	10,000							
Furnace Replacement						8,000	8,000				
Interior Painting								2,000			
Basement			3,500		25,000						
Parking Lot Maintenance			500	700		700		700			
Roof Replacement				40,450							
Ramp and Railing Repairs		2,000	2,000	2,000							
<b>Total Library</b>	<b>3,000</b>	<b>0</b>	<b>16,000</b>	<b>53,150</b>	<b>25,000</b>	<b>8,700</b>	<b>8,000</b>	<b>2,700</b>	<b>0</b>	<b>0</b>	
<i>Parks</i>											
Softball Shelter Restrooms											
Spring Creek Wall			40,000	5,000	30,000	30,000	30,000	30,000	30,000	30,000	
Bridge (Spring Creek Park)						120,000					
Ball Park Fence											
Veteran's Park Pavers, Landscape, 2 Benches			6,400	6,400							
Park Cameras						6,000					
Swimming Pool Chemical Room Ductwork/Fans						6,000					
Goeres Park Steps from Main Street			7,000	0			2,000				
Tennis Court and Basketball Court Repair				13000							
Park Development (General)						5,000					
Park Development (Dog Park)			5,000	5000		3,000	1,000		5,000		
Park Equipment				6200		3,500	6,500				
Habermann Park Restroom				2500	25,000						
Replace Haberman Park Shelter Roof							10,000				
Replace John Deere Gator											
Replace Ferris Lawnmower								20,000			
Lawn Mower Replacement (JD 1145)	37,250						40,000				
John Deere X754 Lawn Mower			11,000	11,000							
<b>Parks Total</b>	<b>37,250</b>	<b>0</b>	<b>69,400</b>	<b>49,100</b>	<b>55,000</b>	<b>173,500</b>	<b>89,500</b>	<b>50,000</b>	<b>35,000</b>	<b>30,000</b>	
<i>Other</i>											
<b>Parks Contingency (Shed)</b>		25,000									
<b>Parks Contingency (Replace Haberman Park Shelter Roof)</b>		10,000									
<b>Total Other</b>	<b>0</b>	<b>35,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total GF Capital Outlay</b>	<b>1,028,450</b>	<b>336,100</b>	<b>577,331</b>	<b>467,629</b>	<b>1,455,685</b>	<b>1,272,166</b>	<b>622,898</b>	<b>531,078</b>	<b>569,113</b>	<b>1,212,485</b>	
					1,332,000	= Borrowed Funds					

**City of Lodi**  
**2018 Budget**  
**Capital Improvement Fund - Replacement Plans -Police**

**Adopted**  
11/14/2017

**Radios and Weapons**

	<u>Useful</u> <u>Life</u>	<u>Purchase</u> <u>Year</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Car Radio 1	10	2014						
Car Radio 2	10	2015						
Car Radio 3	10	2006						
Car Radio 4	10	2007	5,500					
Kevlar Helmet 1	5	2017					700	
Kevlar Helmet 2	5	2017					700	
Kevlar Helmet 3	5	2017					700	
Kevlar Helmet 4	5	2017					700	
Ballistic Shield	5	2017					1600	
Portable Radio 1	10	2014			3500			
Portable Radio 2	10	2014			3500			
Portable Radio 3	10	2014			3500			
Portable Radio 4	10	2014					3500	
Portable Radio 5	10	2014					3500	
Portable Radio 6	10	2014					3500	
Pistols (7)	10	2013						4,200
<b>Amount to Budget</b>			<b>5,500</b>	<b>0</b>	<b>10,500</b>	<b>0</b>	<b>14,900</b>	<b>4,200</b>

**Squad Car Replacement**

	<u>Useful</u> <u>Life</u>	<u>Purchase</u> <u>Year</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Vehicle 1	6	2014			45,000			
Vehicle 2	6	2015					45,000	
Vehicle 3	6	2013		45,000				
Vehicle 4	6	2011	45,000					
<b>Amount to Budget</b>			<b>45,000</b>	<b>45,000</b>	<b>45,000</b>	<b>-</b>	<b>45,000</b>	<b>-</b>
<b>Revenue to Budget</b>			<b>2,000</b>	<b>2,000</b>	<b>2,000</b>		<b>2,000</b>	

**City of Lodi**  
**2018 Budget**  
**Capital Improvement Fund - Replacement Plans - Public Works Equipment**

**Adopted**  
**11/14/2017**

	<u>Useful</u>	<u>Cost</u>	<u>Purchase</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
	<u>Life</u>		<u>Year</u>						
Street Sweeper	10	90,000	2014				90,000		
Loader Tractor	15	150,000	2015						
Tandem Truck 1	15	132,000	2016						
Tandem Truck 2	15	132,000	2005			132,000			
Plow Truck 1	15	152,000	2016						
Plow Truck 2	15	152,000	2003		152,000				
Lawn Tractor (1/2)	10	18,000	2015						
Director PU Truck	7	10,000	2012		10,000				
Staff PU Truck	7	35,000	2011		35,000				
Chipper	10	30,200	2012					30,200	
Leaf Vacuum	10	24,000	2012					24,000	
Skid Steer	20	40,000	2016						
1 1/2 Ton Truck Chassis, Plow and H		87,000		87,000					
<b>Amount to Budget</b>				<b>87,000</b>	<b>197,000</b>	<b>132,000</b>	<b>90,000</b>	<b>54,200</b>	<b>-</b>

	<u>Trade-In</u>								
Street Sweeper	5,000						5,000		
Loader Tractor	50,000								
Tandem Truck 1	5,000								
Tandem Truck 2	10,000					10,000			
Plow Truck 1	24,000								
Plow Truck 2	15,000				15,000				
Lawn Tractor (1/2)	1,500								
Director PU Truck	4,500				4,500				
Staff PU Truck	3,000				3,000				
Chipper	7,000							7,000	
Leaf Vacuum	5,000							5,000	
Skid Steer	8,500								
1 1/2 Ton Truck Chassis, Plow and H	16,000			16,000					
<b>Revenue to Budget</b>				<b>16,000</b>	<b>22,500</b>	<b>10,000</b>	<b>5,000</b>	<b>12,000</b>	<b>-</b>

**City of Lodi  
2018 Budget**

**Adopted  
11/14/2017**

**Capital Improvement Fund - Replacement Plans - Computers**

<b>Comp. Replacement</b>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Cap Projects Total	2935	1700	4902.5	4400	765	1935
Electric Fund Total	382.5	500	2217.5	0	967.5	382.5
Water Fund Total	191.25	500	1215	0	733.75	191.25
Sewer Fund Total	191.25	0	2065	0	233.75	191.25
<b>All Funds Comp Total</b>	<b>3700</b>	<b>2700</b>	<b>10400</b>	<b>4400</b>	<b>2700</b>	<b>2700</b>
<b>iPad Replacement</b>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Cap Projects Total	2200	0	550	1237.5	2200	0
Electric Fund Total	550	825	275	137.5	550	825
Water Fund Total	975	412.5	137.5	137.5	975	412.5
Sewer Fund Total	975	412.5	137.5	137.5	975	412.5
<b>All Funds iPad Total</b>	<b>4700</b>	<b>1650</b>	<b>1100</b>	<b>1650</b>	<b>4700</b>	<b>1650</b>
<b>Cap Proj Comp/iPads Total</b>	<b>5135</b>	<b>1700</b>	<b>5452.5</b>	<b>5637.5</b>	<b>2965</b>	<b>1935</b>
<b>Comp/iPads All Funds</b>	<b>8400</b>	<b>4350</b>	<b>11500</b>	<b>6050</b>	<b>7400</b>	<b>4350</b>

**City of Lodi**  
**2018 Budget**  
**Pool Donations/Construction Fund**

**Adopted**  
 11/14/2017

	<b>2018 Budget</b>	<b>2017 Budget</b>	<b>Increase (Decrease)</b>
Projected Beginning Cash	\$ 224,647	\$ 293,000	-23%
Revenues	\$ 12,000	\$ 12,000	0%
Expenditures	\$ 108,000	\$ 110,000	-2%
Projected Ending Cash	\$ 128,647	\$ 195,000	-34%

**What's New**

All bond proceeds for construction have been spent.  
 \$108,000 use of donated funds toward 2018 debt service on Pool Bonds

**Purpose of the Fund**

This fund was created to track transactions including donations and bond proceeds for the construction of the new outdoor pool, as well as, construction costs. For reporting purposes this Capital Projects fund is a Major Governmental fund.

**FTE's**

No employee costs are charged to this fund.

**City of Lodi  
2018 Budget  
Pool Donations/Construction Fund**

**Adopted  
11/14/2017**

**Fund: 28450**

	<b>2016 Actual</b>	<b>2016 Budget</b>	<b>2017 Budget</b>	<b>2017 6 Mos YTD</b>	<b>2017 Estimate</b>	<b>2018 Budget</b>
<b>Revenue:</b>						
48100 11-000-1450 Interest		2,000	2,000			2,000
48100 11-000-6040 Investment Fees	309			1,003	2,000	
48500 11-000-1450 Donations	18,550	50,000	10,000	21,220	21,220	10,000
49110 11-000-1450 Debt Proceeds			-	-		
48700 11-000-1450 Miscellaneous				-		
Use of Fund Balance						
<b>Total Revenue</b>	<b>18,859</b>	<b>52,000</b>	<b>12,000</b>	<b>22,223</b>	<b>23,220</b>	<b>12,000</b>
<b>Expenditures:</b>						
55420 11-212-1450 Engineering						
55420 11-800-1450 Construction						
55420 11-000-1450 Miscellaneous						
59200 11-000-8331 Transfer to Debt Service Fund	112,000	112,000	110,000		110,000	108,000
59200 11-000-XXXX Transfer to Capital Projects Fund						
<b>Total Expenditures</b>	<b>112,000</b>	<b>112,000</b>	<b>110,000</b>	<b>-</b>	<b>110,000</b>	<b>108,000</b>

**City of Lodi**  
**2018 Budget**  
**Pool Donations/Construction Fund**  
**As of 7/18/2017**

**Adopted**  
**11/14/2017**

		<u>Donated Funds</u>	<u>Bond Proceeds</u>	<u>Other</u>
Revenue to Date		729,409	1,998,711	60,614
Expenditures to Date		468,800	2,087,608	8,634
Funds Remaining	\$ 223,692	\$ 260,609	\$ (88,897)	\$ 51,980

**City of Lodi  
2018 Budget  
Strangeway Fund**

**Adopted**

11/14/2017

	<b>2018 Budget</b>	<b>2017 Budget</b>	<b>Increase (Decrease)</b>
Projected Beginning Cash	<b>\$ 110,478</b>	\$ 108,335	2%
Revenues	<b>\$ 28,300</b>	\$ 28,300	0%
Expenditures	<b>\$ 500</b>	\$ 30,000	-98%
Projected Ending Cash	<b>\$ 138,278</b>	\$ 106,635	30%

**What's New:**

1. \$500 budgeted for flowers in 2018

**Purpose of the Fund**

This fund was established from a bequest by Louis W. Strangeway and per the bequest may only be used for park purposes and general beautification of the City. Traditionally, the City has deposited all revenues earned through Park and Shelter House rentals to this fund. An effort has been made to use the funds for improvements in parks and public areas including landscaping and park furniture. Use of funds for equipment or services has been avoided in order that the tangible results of the bequest can be seen and enjoyed by Lodi residents.

The Strangeway Fund is a Special Revenue Fund within the category of Governmental Funds. Although for reporting purposes it is a minor fund, it is budgeted because it typically funds capital assets for City parks.

**FTE's**

No employee costs are charged to the Strangeway fund.

City of Lodi  
 2018 Budget  
 Strangeway Fund - Line Item Budget

Adopted  
 11/14/2017

Fund: 28221		2014 Actual	2015 Actual	2016 Actual	2016 Budget	2017 Budget	2017 6 Mos YTD	2017 Estimated	2018 Budget
<b>Revenue:</b>									
46720 99-000-0000	Park Reservation Fees	2,140	1,715	2,090	2,000	2,000	1,805	1,890	2,000
48100 99-000-0000	Interest								
48100 99-000-6070	Strgwy Gen'l Investment Fees	357	596	463	300	300	184	300	300
48200 99-000-0000	Rent - Land for Comm. Tower	26,078	26,911	27,700	26,000	26,000	14,106	26,000	26,000
48500 99-000-0000	Donations & Contributions			2,100					
<b>Total Revenue</b>		<b>\$ 28,575</b>	<b>\$ 29,223</b>	<b>\$ 32,352</b>	<b>\$ 28,300</b>	<b>\$ 28,300</b>	<b>\$ 16,094</b>	<b>\$ 28,190</b>	<b>\$ 28,300</b>
<b>Expenditures:</b>									
55200 99-290-0000	Contract Services		24,156		0				
55200 99-810-0000	Parks Equipment			2,120					
55200 99-810-3058	Spring Creek Wall Repair	41,406	54,801						
55200 99-810-5083	Park Furniture	1,833			0				
	Spring Creek Park Bridge				0				
	Flowers								500
53300 20-000-8443	Transfer to Capital Projects					30,000		30,000	
<b>Total Expenditures</b>		<b>\$ 43,238</b>	<b>\$ 78,957</b>	<b>\$ 2,120</b>	<b>\$ -</b>	<b>\$ 30,000</b>	<b>\$ -</b>	<b>\$ 30,000</b>	<b>\$ 500</b>
Addition to (Use of) Fund Balance		(14,663)	(49,734)	30,232	28,300	(1,700)	16,094	(1,810)	27,800

**City of Lodi  
2018 Budget  
TIF District #3**

**Adopted**

11/14/2017

	<b>2018 Budget</b>	<b>2017 Budget</b>	<b>Increase (Decrease)</b>
Projected Beginning Cash	\$ (18,258)	\$ (39,040)	-53%
Revenues	\$ 24,705	\$ 24,305	2%
Expenditures	\$ 1,250	\$ 500	150%
Projected Ending Cash	\$ 5,197	\$ (15,235)	-134%

**What's New**

The Equalized Value for the District increased 6% between 2016 and 2017.

**Purpose of the Fund**

This fund was created to track transactions within Tax Incremental District #3. For reporting purposes this Capital Projects fund is a Minor Governmental fund.

**FTE's**

No employee costs are charged to this fund.

City of Lodi  
 2018 Budget  
 TIF District #3 - Line Item Budget

Adopted  
 11/14/2017

Fund: 28343

	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2017 6 Mos YTD	2017 Estimate	2018 Budget
<b>Revenue:</b>							
41110 99-000-1343		25,710	24,777	24,305	28,738	24,305	24,705
43600 13-000-0000			160				
<b>Total Revenue</b>	<b>0</b>	<b>25,710</b>	<b>24,937</b>	<b>24,305</b>	<b>28,738</b>	<b>24,305</b>	<b>24,705</b>
<b>Expenditures:</b>							
51300 99-200-0000		2,674				700	750
51300 99-316-0000		418	150	500	150	500	500
51600 99-800-0000							
53300 99-702-0000							
53300 99-800-0000							
58200 99-000-000			5,307				
<b>Total Expenditures</b>	<b>0</b>	<b>3,092</b>	<b>5,457</b>	<b>500</b>	<b>150</b>	<b>1,200</b>	<b>1,250</b>

**City of Lodi  
2018 Budget  
TIF District #4**

**Adopted**  
11/14/2017

	<b>2018 Budget</b>	<b>2017 Budget</b>	<b>Increase (Decrease)</b>
Projected Beginning Cash	\$ (196,477)	\$ (188,218)	4%
Revenues	\$ 22,470	\$ 504,434	-96%
Expenditures	\$ 500	\$ 500,500	-100%
Projected Ending Cash	\$ (174,507)	\$ (184,284)	-5%

**What's New**

The Equalized Value for the District increased 5% between 2016 and 2017.

**Purpose of the Fund**

This fund was created to track transactions within Tax Incremental District #4 which is on the north end of the Highway 113 Corridor. For reporting purposes this Capital Projects fund is a Minor Governmental fund.

**FTE's**

No employee costs are charged to this fund.

**City of Lodi  
2018 Budget  
TIF District #4 - Line Item Budget**

**Adopted  
11/14/2017**

<b>Fund:</b>		<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 6 Mos YTD</b>	<b>2017 Estimate</b>	<b>2018 Budget</b>
28344							
	<b>Revenue:</b>						
41110 99-000-1344	Property Taxes			4,434		4,434	22,470
	Interest Earnings					6,749	
49100 99-000-0000	Loan Proceeds						
	Debt Proceeds			500,000		650,000	
	<b>Total Revenue</b>	<b>0</b>	<b>-</b>	<b>504,434</b>	<b>-</b>	<b>661,183</b>	<b>22,470</b>
	<b>Expenditures:</b>						
51300 99-000-0000	Development Cash Grant				25,000	25,000	
51300 99-200-0000	Professional Contractual Services	14,237	19,166		947	3,307	
51300 99-316-0000	Miscellaneous		168	500	150	150	500
51300 99-800-0000	Capital Projects	135,006	531	500,000		650,000	
58200 99-000-0000	Interest & Fiscal Charges Contingency		10,095				
	<b>Total Expenditures</b>	<b>149,243</b>	<b>29,959</b>	<b>500,500</b>	<b>26,097</b>	<b>678,457</b>	<b>500</b>

**City of Lodi  
2018 Budget  
TIF District #5**

**Adopted**  
11/14/2017

	<b>2018 Budget</b>	<b>2017 Budget</b>	<b>Increase (Decrease)</b>
Projected Beginning Cash	\$ (72,280)	\$ (30,037)	
Revenues	\$ 19,821	\$ 30,000	-34%
Expenditures	\$ 500	\$ 30,500	-98%
Projected Ending Cash	\$ (52,959)	\$ (30,537)	

**What's New**

The Equalized Value for the District increased 9% between 2016 and 2017.  
Original district boundaries amended in 2017.

**Purpose of the Fund**

This fund was created to track transactions within Tax Incremental District #5 which is the Historic Downtown area of the City. For reporting purposes this Capital Projects fund is a Minor Governmental fund.

**FTE's**

No employee costs are charged to this fund.



**City of Lodi**  
**2018 Budget**  
**General Debt Service Fund**

**Adopted**  
11/14/2017

	<b>2018 Budget</b>	<b>2017 Budget</b>	<b>Increase (Decrease)</b>
Projected Beginning Cash	\$ -	\$ -	
Revenues	\$ 442,901	\$ 445,911	-1%
Property Tax Revenues	\$ 334,901	\$ 335,911	0%
Expenditures	\$ 442,901	\$ 445,911	-1%
Projected Ending Cash	\$ -	\$ -	

**What's New:**

No new borrowing currently budgeted  
\$108,000 from Pool Contributions Fund

**Purpose of Fund**

This fund is used to pay principal and interest on general debt of the City. Debt owed by Utility funds are budgeted within the fund in which the proceeds were used. For reporting purposes, the Debt Service fund is a major governmental fund.

**FTE's**

No employee costs are charged to the Debt Service Fund.

City of Lodi  
 2018 Budget  
 General Debt Service Fund - Line Item Budget

Adopted  
 11/14/2017

Fund: 28331

				2016	2017	2017	2017	2018
				Actual	Budget	6 Mos. YTD	Estimate	Budget
<b>Revenue:</b>								
28331	41110	99-000-0000	Property Taxes	331,228	335,911	335,911	335,911	334,901
	49120	99-000-0000	Debt Proceeds					
Tsf from General Fund							-	
28331	49200	99-000-8450	Tsf from Donation Fund	112,000	110,000		110,000	108,000
<b>Total Revenue</b>				<b>\$ 443,228</b>	<b>\$ 445,911</b>	<b>\$ 335,911</b>	<b>\$ 445,911</b>	<b>\$ 442,901</b>
<b>Expenditure</b>								
28331	58100	99-610-0000	Principal	352,207	359,419	356,691	356,691	361,312
28331	58200	99-000-0000	Cost to Issue					
28331	58200	99-620-0000	Interest	90,141	86,492	44,150	86,233	81,589
							690,000	
<b>Total Expenditure</b>				<b>\$ 442,348</b>	<b>\$ 445,911</b>	<b>\$ 400,841</b>	<b>\$ 1,132,924</b>	<b>\$ 442,901</b>



**City of Lodi and Lodi Utilities  
2018 Budget  
Outstanding Debt as of December 31, 2017**

**Adopted  
11/14/2017**

General Fund	Last Payment Date	Principal	Interest	Total Payment
2015 GO Notes	2025	417,120	32,911	450,031
2013A GO	2033	1,945,000	723,984	2,668,984
2012A GO	2024	1,007,378	62,229	1,069,607
<b>Total</b>		<b>3,369,498</b>	<b>819,124</b>	<b>4,188,622</b>

Electric Distribution	Last Payment Date	Principal	Interest	Total Payment
2015 GO Notes	2025	138,720	10,945	149,665
2012B Revenue Bonds	2033	805,000	53,263	858,263
<b>Total</b>		<b>943,720</b>	<b>64,208</b>	<b>1,007,928</b>

Water	Last Payment Date	Principal	Interest	Total Payment
2015 GO Notes	2025	560,160	44,197	604,357
2012A GO Bonds	2024	82,622	5,104	87,726
<b>Total</b>		<b>642,782</b>	<b>49,300</b>	<b>692,082</b>

Sewer	Last Payment Date	Principal	Interest	Total Payment
2015 GO Notes	2025	84,000	6,628	90,628
1996 Clean Water Fund Loan	2016	-	-	-
<b>Total</b>		<b>84,000</b>	<b>6,628</b>	<b>90,628</b>

<b>City Total</b>		<b>\$ 5,040,000</b>	<b>\$ 939,260</b>	<b>\$ 5,979,260</b>
-------------------	--	---------------------	-------------------	---------------------

**City of Lodi  
2018 Budget  
Library Fund**

**Adopted**

11/14/2017

	<b>2018 Budget</b>	<b>2017 Budget</b>	<b>Increase (Decrease)</b>
Projected Beginning Cash	(90,095)	(56,572)	-59%
Revenues	301,750	265,050	14%
Use of Property Taxes	128,750	128,750	0%
Expenditures	308,000	271,300	14%
Projected Ending Cash	(96,345)	(62,822)	-53%

**Department Goals:**

- 1 Provide helpful, efficient educational services to the community
- 2 Provide convenient access to diverse resources that meet the community's needs
- 3 Be an active presence in learning for all ages
- 4 Maintain well organized, clean, efficient facility and grounds
- 5 Fill identified need as a community hub and safe-haven for children
- 6 Reflect the diversity of our community and library patrons
- 7 Provide responsible advocacy and leadership for the library
- 8 Maintain a responsible, balanced budget that provides adequate support for library services
- 9 Plan for future library needs

**What's New:**

**Purpose of Fund**

This fund is used to record revenues and expenses related to the operation of the Lodi Woman's Club Library. The Library receives funding from other jurisdictions as well as the City and fees that can only be used for Library purposes. This Special Revenue fund ensures any unspent funds at year-end will only be used for Library purposes. Although for reporting purposes this is a minor fund in the governmental Funds, it is budgeted because it represents a use of property taxes and it contains financial information about a significant service in the City.

The Library's operating financial transactions run through the City checking accounts, except for contributions from the Library Board.. Whenever there is a shortfall of revenues to cover expenses, the Library Board is supposed to cover the difference. Some of the expenditures in the 2017 Budget Request are planned for coverage by the Library Board.

<b>FTE's</b>	4.4
Co-Directors	2
Staff	2.4

**City of Lodi  
2018 Budget  
Library Fund**

**Adopted  
11/14/2017**

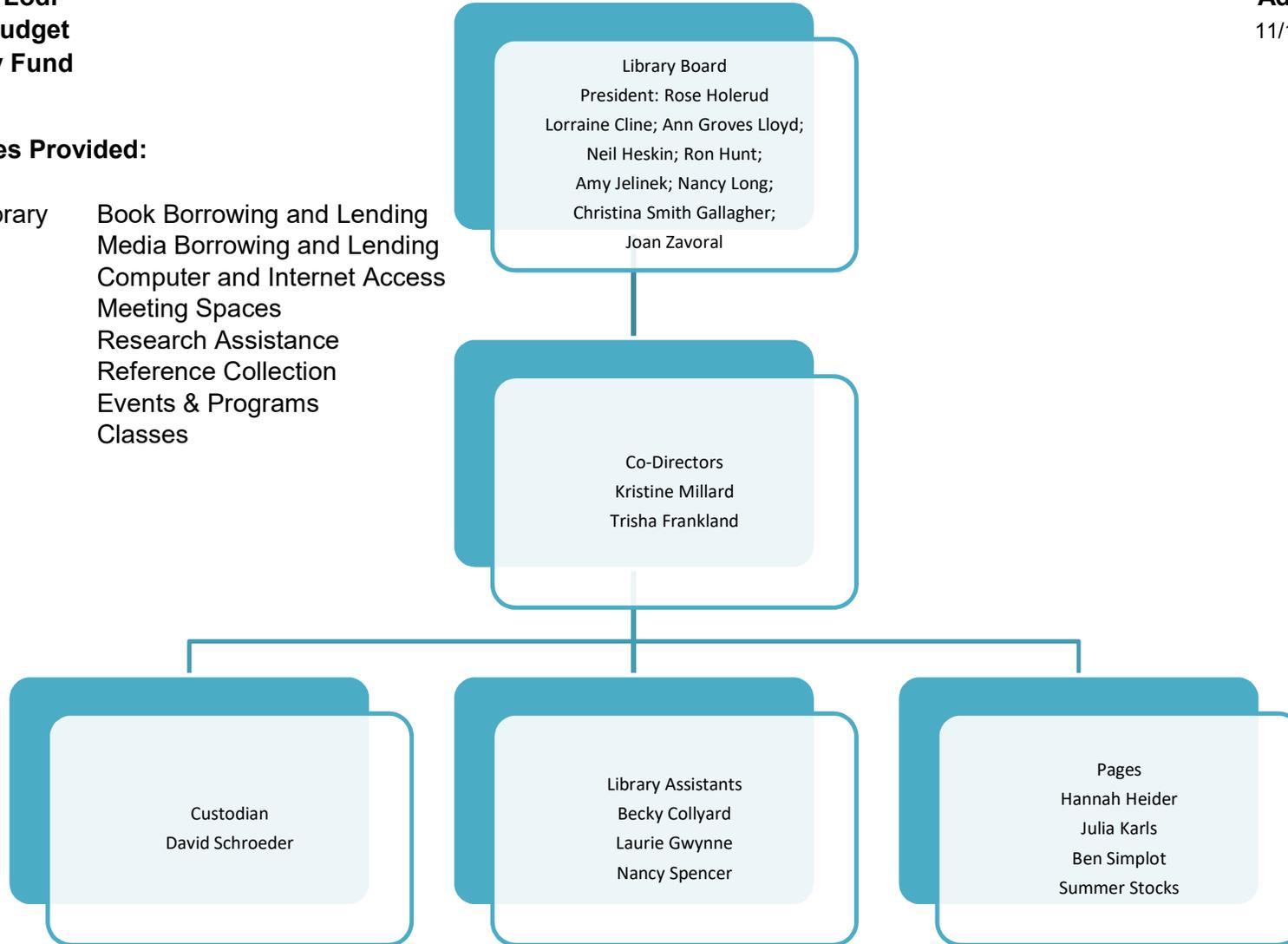
<u>Account Description</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 6 Mos TYD</u>	<u>2017 Estimate</u>	<u>2018 Budget</u>	<u>% Diff</u>
<b>Income</b>								
Columbia County	84,146	82,693	84,090	69,972	79,968	79,968	85,083	22%
Adjacent County Payments	14,902	12,505	13,512	10,406	10,565	10,406	12,611	21%
Desk Receipts	12,049	12,913	12,710	13,000	6,204	13,000	13,000	0%
Lodi Woman's Club	3,000	11,857	3,000		15,732			#DIV/0!
City of Lodi	120,000	120,000	125,000	128,750	128,750	128,750	128,750	0%
Town of Lodi						6,000	6,000	#DIV/0!
Friends of the Lodi Public Library						20,000	20,000	#DIV/0!
Library Board				42,922		25,059	36,306	n/a
<b>Total Income</b>	<b>234,097</b>	<b>239,967</b>	<b>238,312</b>	<b>265,050</b>	<b>241,219</b>	<b>283,183</b>	<b>301,750</b>	<b>14%</b>
<b>Expenses</b>								
Wages - Straight Time	145,125	141,176	185,037	177,000	71,601	156,000	172,000	-3%
Employer Contributions	27,740	31,993	31,936		22,093	42,883	45,000	#DIV/0!
Contractual Services	31,916	30,584	29,087	32,000	32,000	31,000	32,500	2%
Telephone	1,922	1,978	2,048	2,000	878	2,000	2,200	10%
Utilities	8,167	7,635	8,898	9,000	4,191	9,000	9,000	0%
Building Repair/Maintenance	2,964	2,848	361	5,000	252	4,000	4,000	-20%
Office Supplies	4,622	6,666	2,566	6,000	2,299	5,000	5,000	-17%
Postage	221	21	13	300		300	100	-67%
Library Computer Supplies			36	3,500		2,000	3,000	-14%
Library Supplies & Expenses	20,518	16,670	10,491	29,000	4,167	27,500	30,000	3%
Miscellaneous Expenses	648	50	25	500	20	500	500	0%
Promotional Expenses	17	667	279	2,000	75	0	1,500	-25%
Programming Expenses				2,000		1,000	1,000	-50%
Mileage	650	881	373	800	262	800	1,000	25%
Meetings	20	98	8	200		200	200	0%
Operating Supplies	1,530	1,060	677	2,000	290	1,000	1,000	-50%
<b>Total Expenses</b>	<b>246,058</b>	<b>242,326</b>	<b>271,835</b>	<b>271,300</b>	<b>138,126</b>	<b>283,183</b>	<b>308,000</b>	<b>14%</b>

**City of Lodi  
2018 Budget  
Library Fund**

**Adopted  
11/14/2017**

**Services Provided:**

Library    Book Borrowing and Lending  
               Media Borrowing and Lending  
               Computer and Internet Access  
               Meeting Spaces  
               Research Assistance  
               Reference Collection  
               Events & Programs  
               Classes



	2017 Budget	2018 Request
Total # FTEs	4.4	4.4
Total Salaries & Benefits	\$177,000	\$217,000

5.2 Special Revenue: Pool Operations

**City of Lodi**  
**2018 Budget**  
**Pool Operations Fund**

**Adopted**  
 11/14/2017

	<b>2018 Budget</b>	<b>2017 Budget</b>	<b>Increase Decrease</b>
Projected Beginning Cash	<b>\$ (3,506)</b>	<b>\$ (10,014)</b>	
Revenues	<b>\$ 53,624</b>	\$ 43,050	25%
Transfer from General Fund	<b>\$ 53,624</b>	\$ 43,000	25%
Expenditures	<b>\$ 53,624</b>	\$ 42,729	25%
Projected Ending Cash	<b>\$ (3,506)</b>	<b>\$ (9,693)</b>	

**What's New:**

The pool closed early August 20, 2017. Due to the early closing, Saturday and Sunday hours were extended 1 hour per day.

**Purpose of Fund**

This fund is used to record revenues and expense related to the operation of the outdoor swimming pool. One revenue source is the interest on funds donated to an endowment fund that can only be used for pool operations. This Pool Operations fund is a Special Revenue fund and was created to ensure any unspent funds at year-end will only be used for pool operations. Although for reporting purposes this is a minor fund in the Governmental Funds, it is budgeted because it contains financial information about a significant service in the City.

**FTE's\***

Aquatic Manager	0.25
Assistant Aquatic Manager	0.10
Lifeguards	0.56
	<b>0.91</b>

*\*All seasonal part-time*

City of Lodi  
 2018 Budget  
 Pool Operations Fund - Budget Request

Adopted  
 11/14/2017

Fund: 28223

<u>Acct Nbr</u>	<u>Account Description</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2016 Budget</u>	<u>2017 Budget</u>	<u>2017 7 Mos YTD</u>	<u>2017 Estimate</u>	<u>2018 Budget</u>
<b>Revenues</b>									
46720 99-000-0000	Locker Fees	33	15	26					
49200 99-000-8100	Transfer from General Fund	41,907	43,165	41,020	41,020	43,000	43,000	60,244	53,624
49200 99-000-8877	Transfer from Pool Operations Endowment Fund				50	50			
	<b>Total Revenues</b>	<b>41,940</b>	<b>43,180</b>	<b>41,046</b>	<b>41,070</b>	<b>43,050</b>	<b>43,000</b>	<b>60,244</b>	<b>53,624</b>
<b>Aquatic Program Expenses</b>									
55420 99-120-0000	Aquatic Program Wages Straight Time	22,734	14,576	18,413	20,220	18,413	8,809	15,432	18,500
55420 99-121-0000	Aquatic Program Wages Overtime	258	406		0	0	0	0	0
55420 99-150-0000	Aquatic Program Employer Contributions	1,344	1,549	1,919	1,380	1,380	674	1,181	1,415
55420 99-200-0000	Aquatic Program Contracted Services	4,218							
55420 99-340-0000	Aquatic Program Operating Supplies		1,124	213	1,770	700	113	700	700
	<b>Total Aquatic Program Expenses</b>	<b>28,555</b>	<b>17,656</b>	<b>20,544</b>	<b>23,370</b>	<b>20,493</b>	<b>9,596</b>	<b>17,312</b>	<b>20,615</b>
<b>Pool Maintenance Expenses</b>									
55425 99-120-0000	Pool Maintenance Wages Straight Time		6,401	5,098	3,040	4,500	7,726	11,589	10,000
55425 99-121-0000	Pool Maintenance Wages Overtime		1,671	1,359	0	500	964	1,446	1,248
55425 99-150-0000	Pool Maintenance Employer Contributions		41		170	170	1,045	997	860
55425 99-200-0000	Pool Maintenance Contracted Services		3,588	270	200	270	0	200	200
55425 99-215-0000	Pool Maintenance Safety Coordinator	1,305	1,044	1,096	1,050	1,096	847	1,130	1,200
55425 99-222-0000	Pool Maintenance Elec Water Sewer Gas (& Phone)	8,901	10,002	11,720	7,000	10,000	7,157	12,461	13,000
55425 99-242-0000	Pool Maintenance Repair Maint Other	552	805	1,003	600	600	643	1,000	1,000
55425 99-340-0000	Pool Maintenance Operating Supplies		2,149	766	1,140	600	707	1,000	1,000
55425 99-452-0000	Pool Maintenance Chemicals	4,891	4,017	4,845	4,500	4,500	2,818	4,500	4,500
	<b>Total Pool Maintenance Expenses</b>	<b>15,649</b>	<b>29,718</b>	<b>26,158</b>	<b>17,700</b>	<b>22,236</b>	<b>21,907</b>	<b>34,324</b>	<b>33,009</b>
	<b>Total Expenses</b>	<b>44,204</b>	<b>47,374</b>	<b>46,702</b>	<b>41,070</b>	<b>42,729</b>	<b>31,503</b>	<b>51,636</b>	<b>53,624</b>
	<b>Net Income (Expense)</b>	<b>(2,264)</b>	<b>(4,194)</b>	<b>(5,656)</b>	<b>0</b>	<b>321</b>	<b>11,497</b>	<b>8,608</b>	<b>0</b>

\*2014 = First year of Pool Operations Special Revenue Fund, revenues and expenses previously recorded in General Fund

\*\*2015 = Last year account structure was depicted as all revenues vs. all expenses. Expense accounts changed to a separation of Aquatic Program and Pool Maintenance Expenses

5.3 Special Revenue: Solid Waste

**City of Lodi  
2018 Budget  
Solid Waste Fund**

**Adopted**  
11/14/2017

	<b>2018 Budget</b>	<b>2017 Budget</b>	<b>Increase (Decrease)</b>
Projected Beginning Cash	<b>\$ 7,092</b>	\$ 11,202	
Revenues	<b>\$ 153,615</b>	\$ 141,900	8%
Transfer from General Fund	<b>\$ -</b>	\$ 32,000	-100%
Expenditures	<b>\$ 143,329</b>	\$ 147,008	-3%
Projected Ending Cash	<b>\$ 17,378</b>	\$ 6,094	

**What's New:**

1. New contract with Columbia County Solid Waste beginning 2018
2. Change to cart system as opposed to bag/bin system
3. Recycling collected bi-weekly instead of weekly

**Purpose of the Fund**

This fund is used to record revenues and expenses related to garbage and recycling collection and disposal. It is a Special Revenue fund within the category of Governmental Funds. Although for reporting purposes it is a minor fund, it is budgeted because it funds an important service in the City.

**FTE's**

This service is outsourced. No employee costs are charged to the Solid Waste fund.

City of Lodi  
2018 Budget  
Solid Waste Fund - Line Item Budget

Adopted  
11/14/2017

Fund: 28224		2014	2015	2016	2016	2017	2017	2017	2018
Acct Nbr	Account Description	Actual	Actual	Actual	Budget	Budget	6 Mos YTD	Estimate	Budget
43511-13-000-0000	State Shared Revenue								
46420-99-000-0000	Sale of Trash Bags	64,260	60,422	67,269	64,000	64,000	29,246	60,000	
46421-99-000-0000	Recycling Fees (Spec Chg on Tax Bill)	45,120	45,520	45,600	45,200	45,200		45,760	
46422-99-000-0000	Sale of Recycle Bins	627	660	594	750	700	374	418	
492-99-000-8100	Transfer from General Fund	29,000	32,415	32,000	32,000	32,000	32,000	32,000	
	Refuse/Recycling Fee (Spec Chg on Tax Bill)								153,615
	<b>Total Revenues</b>	<b>139,007</b>	<b>139,017</b>	<b>145,463</b>	<b>141,950</b>	<b>141,900</b>	<b>61,620</b>	<b>138,178</b>	<b>153,615</b>
53620-99-290-0000	Garbage Collection Contractual Services	86,443	89,074	91,727	91,747	94,586	39,449	94,677	100,693
53620-99-340-0000	Garbage Operating Supplies		6,662	6,662	8,600	8,000	3,331	8,000	
	<b>Total Garbage</b>	<b>86,443</b>	<b>95,736</b>	<b>98,389</b>	<b>100,347</b>	<b>102,586</b>	<b>42,780</b>	<b>102,677</b>	<b>100,693</b>
53621-99-290-0000	Recycling Contractual Services	39,463	40,786	43,309	41,300	43,222	18,091	43,263	42,636
53621-99-340-0000	Recycling Operating Supplies	3,331	1,175		1,200	1,200			
	<b>Total Recycling</b>	<b>42,794</b>	<b>41,961</b>	<b>43,309</b>	<b>42,500</b>	<b>44,422</b>	<b>18,091</b>	<b>43,263</b>	<b>42,636</b>
	<b>Total Expenses</b>	<b>129,237</b>	<b>137,697</b>	<b>141,698</b>	<b>142,847</b>	<b>147,008</b>	<b>60,871</b>	<b>145,940</b>	<b>143,329</b>
	<b>Net Income (Expense)</b>	<b>9,770</b>	<b>1,319</b>	<b>3,765</b>	<b>(897)</b>	<b>(5,108)</b>	<b>749</b>	<b>(7,762)</b>	<b>10,286</b>

## 5.4 Special Revenue: Canine Unit

### City of Lodi 2018 Budget Canine Unit Fund

**Adopted**

11/14/2017

	<b>2018 Budget</b>	<b>2017 Budget</b>	<b>Increase (Decrease)</b>
Projected Beginning Cash	<b>\$ 11,367</b>	\$ 7,356	
Revenues	<b>\$ 2,500</b>	\$ 2,500	0%
Expenditures	<b>\$ 2,500</b>	\$ 2,500	0%
Projected Ending Cash	<b>\$ 11,367</b>	\$ 7,356	

#### **What's New:**

The K9 continues to assist in drug enforcement and search and rescue. The type of dog is a Labrador Retriever, and the animal is trained not to be aggressive.

#### **Purpose of the Fund**

This fund is used to record revenues and expenses related to a Canine Unit in the Police Department. It is a Special Revenue fund within the category of Governmental Funds. Although for reporting purposes it is a minor fund, it is budgeted because it funds an important service in the City.

#### **FTE's**

No employee costs are charged to the Canine Unit fund.

City of Lodi  
 2018 Budget  
 Canine Unit Fund

Adopted  
 11/14/2017

Fund: 28227		2014	2015	2016	2017	2017	2017	2018
<u>Acct Nbr</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>6 Mos YTD</u>	<u>Estimate</u>	<u>Budget</u>
48500-99-000-8227	Donations		22,926	3,299	2,500	1,246	6,500	<b>2,500</b>
	<b>Total Revenues</b>	<b>0</b>	<b>22,926</b>	<b>3,299</b>	<b>2,500</b>	<b>1,246</b>	<b>6,500</b>	<b>2,500</b>
52100-99-800-8227	Animal Purchase		13,746					
52100-99-340-8227	Supplies		1,625	1409.39	700	1,366	1,500	<b>700</b>
52100-99-000-8227	Services - Training/Insurance/Vet		199	1078.28	1,800	719	1,800	<b>1,800</b>
	<b>Total Expenditures</b>	<b>0</b>	<b>15,571</b>	<b>2,488</b>	<b>2,500</b>	<b>2,085</b>	<b>3,300</b>	<b>2,500</b>
	<b>Net Income (Expense)</b>	<b>0</b>	<b>7,356</b>	<b>812</b>	<b>0</b>	<b>(839)</b>	<b>3,200</b>	<b>0</b>

\*2015 = First year of Canine Unit Special Revenue Fund, program started in 2016

**City of Lodi**  
**2018 Budget**  
**Wheel Tax Fund**

**Adopted**  
 11/14/2017

	<b>2018 Budget</b>	<b>2017 Budget</b>	<b>Increase (Decrease)</b>
Projected Beginning Cash	<b>\$ 88,997</b>	\$ 45,000	
Revenues	<b>\$ 79,000</b>	\$ 86,400	-9%
Expenditures	<b>\$ -</b>	\$ 45,000	-100%
Projected Ending Cash	<b>\$ 167,997</b>	\$ 86,400	

**What's New:**

2017 is the second year of the Municipal Vehicle Registration Fee (Wheel Tax).

**Purpose of the Fund**

This fund is used to record revenues generated by the municipal vehicle registration fee. These revenues are restricted for transportation purposes. It is a Special Revenue fund within the category of Governmental Funds. Although for reporting purposes it is a minor fund, it is budgeted to ensure funds are only used for their designated purpose.

**FTE's**

No employee costs are charged to the Wheel Tax fund.

City of Lodi  
 2018 Budget  
 Wheel Tax Fund

Adopted  
 11/14/2017

Fund: 28228		2014	2015	2016	2017	2017	2017	2018
<u>Acct Nbr</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>6 Mos YTD</u>	<u>Estimate</u>	<u>Budget</u>
41170-99-000-0000	Motor Vehicle Registration Fees			54,997	86,400	39,549	79,000	<b>79,000</b>
	<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>54,997</b>	<b>86,400</b>	<b>39,549</b>	<b>79,000</b>	<b>79,000</b>
53300-99-000-8228	Transfer to Capital Projects Fund				45,000	45,000	45,000	
	<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>	<b>0</b>
	<b>Net Income (Expense)</b>	<b>0</b>	<b>0</b>	<b>54,997</b>	<b>41,400</b>	<b>(5,451)</b>	<b>34,000</b>	<b>79,000</b>

**City of Lodi  
2018 Budget**

**Adopted**

12/5/2017

**Lodi Utilities - Electric Distribution Fund**

	<b>2018 Budget</b>	<b>Adopted 2017 Budget</b>	<b>Increase (Decrease)</b>
Projected Beginning Cash	\$ 806,120	\$ 1,570,724	-49%
Revenues	\$ 3,496,072	\$ 3,500,682	0%
Expenditures	\$ 3,406,796	\$ 3,408,868	0%
Projected Ending Cash	\$ 778,075	\$ 1,246,850	-38%

**Department Goals:**

1. Complete Phase 1B of Conversion Project.
2. Advance one year in apprenticeship
3. Provide continuous service with no outages over 90 minutes 90% of the time.
4. Encourage conservation through customer education, use of alternative energy sources, and LED lighting

**What's New:**

Includes percentile increases to residential, commercial, industrial, public street/hwy rates.

Replacement of trencher in 2018 through borrowed funds.

Increase in Lineman pay for 2018

**Purpose of Fund**

This fund is used to record revenues and expenses related to electric distribution services. Since it is supported by fees for services, it is an Enterprise fund and is reported with the City's other Proprietary Funds.

The Electric Utility is governed by the Utility Commission..

**FTE's**

Director of Operations	0.25
Utilities Foreman	1.00
Lineman (Apprentice)	2.00
Director of Administration	0.15
Management Analyst	0.15
City Clerk	0.15
Treasurer	0.30
Billing Manager	0.24
Deputy Clerk	0.15
	<hr/> 4.39

City of Lodi  
 2018 Budget  
 Lodi Utilities - Electric Distribution Department

Adopted  
 12/5/2017

	2014 Actual	2015 Actual	2016 Budget	2016 Actual	2017 Budget	2017 YTD (6 Mos)	2017 Estimate	2018 Budget	Incr (Decr) Bud to Bud	% Diff
<b>OPERATING REVENUES</b>										
Sales of Electricity										
Residential	1,420,786	1,381,165	1,461,216	1,409,653	1,439,923	622,427	1,439,923	1,434,023	(5,900)	0%
Small Commercial and industrial	1,096,748	1,085,989	1,208,001	1,075,130	1,233,956	497,906	1,200,000	1,233,000	(956)	0%
Large Commercial and industrial	725,378	730,597	731,436	685,304	672,482	307,225	672,482	675,046	2,564	0%
Public street and highway lighting	72,106	71,720	72,757	69,698	71,658	34,225	71,658	71,340	(318)	0%
Interdepartmental	37,684	34,867	35,240	33,521	35,000	15,985	31,970	35,000	0	0%
Total Sales of Electricity	3,352,703	3,304,338	3,508,650	3,273,306	3,453,019	1,477,768	3,416,033	3,448,409	(4,610)	0%
Other Operating Revenues										
Forfeited discounts	7,498	8,167	8,202	5,753	8,000	1,767	8,000	8,000	0	0%
Miscellaneous service revenues	1,908	4,976	1,500	3,699	2,000	3,731	3,731	2,000	0	0%
Rent from electric property	15,387	15,687	16,000	15,993	16,000	210	16,000	16,000	0	0%
Other	2,662	4,727	2,500	540	2,500	259	300	2,500	0	0%
Total Operating Revenues	3,380,158	3,337,895	3,536,852	3,299,291	3,481,519	1,483,735	3,444,064	3,476,909	(4,610)	0%
<b>OPERATING EXPENSES</b>										
Purchased Power	2,431,535	2,387,958	2,569,181	2,366,974	2,517,555	844,265	2,517,555	2,435,915	(81,640)	-3%
Distribution										
Operation supervision	38,263	21,297	29,328	21,699	29,915	34,282	21,160	22,447	(7,468)	-25%
Station	8,012	8,140	15,175	6,607	15,048	3,906	9,100	9,643	(5,405)	-36%
Meter	7,971	11,634	11,865	11,046	13,034	6,822	13,485	13,293	259	2%
Maintenance - Structures	1,109	0	0	0	0	1,046	1,046	1,000	1,000	#DIV/0!
Maintenance - Overhead lines	38,803	54,329	68,570	84,742	71,381	39,031	79,000	101,960	30,579	43%
Maintenance - UG Lines	17,872	30,194	39,960	35,292	40,617	20,625	36,700	46,959	6,342	16%
Maintenance - Line Transformers	5,872	6,503	13,280	6,009	13,830	1,404	5,300	5,883	(7,947)	-57%
Maintenance - Street lights	7,137	8,923	15,150	8,086	15,117	2,736	8,500	10,977	(4,140)	-27%
Maintenance - Meters	735	219	1,500	58	3,500	535	750	3,750	250	7%
Maintenance - Miscellaneous	0	26	330	0	182	0	100	100	(82)	-45%
Total Distribution	125,775	141,264	195,158	173,539	202,624	110,387	175,141	216,012	13,388	7%
Customer Accounts										
Meter reading	5,949	5,372	4,930	5,771	6,459	3,190	5,600	5,719	(740)	-11%
Accounting and collecting labor	49,424	57,237	55,970	64,479	56,549	41,405	66,500	68,283	11,734	21%
Uncollectible accounts	28	(4)	100	(7)	100	(3)	100	100	0	0%
Total Customer Accounts	55,401	62,605	61,000	70,243	63,108	44,592	72,200	74,102	10,994	17%
Administrative and General										
Salaries	0	0	1,600	0	0	0	1,600	1,600	1,600	#DIV/0!
Office supplies	11,320	9,949	11,700	10,194	10,400	4,004	10,550	10,550	150	1%
Outside services employed	25,259	22,900	19,243	23,432	20,600	13,016	23,850	23,600	3,000	15%
Property insurance	19,215	19,693	20,236	18,714	20,530	15,928	21,346	22,303	1,774	9%
Employee pensions and benefits	66,306	75,857	62,050	83,464	63,291	(339)	85,000	86,162	22,871	36%
Regulatory commission	1,638	967	1,000	4,063	1,600	0	1,600	1,600	0	0%
Miscellaneous	51,885	53,615	56,220	56,147	66,012	30,139	69,871	86,008	19,996	30%

City of Lodi  
2018 Budget

Adopted  
12/5/2017

Lodi Utilities - Electric Distribution Department

	2014 Actual	2015 Actual	2016 Budget	2016 Actual	2017 Budget	2017 YTD (6 Mos)	2017 Estimate	2018 Budget	Incr (Decr) Bud to Bud	% Diff
Maintenance	24,245	28,917	37,200	28,740	37,600	17,841	37,313	39,958	2,358	6%
Total Administrative and General	199,868	211,898	209,249	224,754	220,033	80,589	251,130	271,781	51,748	24%
Depreciation	213,755	227,959	225,000	282,562	225,000	116,633	225,000	225,000	0	0%
Taxes	150,045	151,272	160,346	161,400	159,777	64,999	161,000	164,698	4,921	3%
<b>Total Operating Expenses</b>	<b>3,176,379</b>	<b>3,182,956</b>	<b>3,419,934</b>	<b>3,279,471</b>	<b>3,388,098</b>	<b>1,261,466</b>	<b>3,402,026</b>	<b>3,387,508</b>	<b>(589)</b>	<b>0</b>
<b>OPERATING INCOME</b>	<b>203,779</b>	<b>154,939</b>	<b>116,918</b>	<b>19,820</b>	<b>93,421</b>	<b>222,270</b>	<b>42,038</b>	<b>89,401</b>	<b>(4,021)</b>	<b>-4%</b>
<b>NON-OPERATING REVENUES (EXPENSES)</b>										
Investment Income	565	467	1,500	471	500	211	500	500	0	0%
Contributions	11,169	15,635	1,000	17,439	1,000	1,626	1,626	1,000	0	0%
Interest Income	1,552	1,802	0	4,567	0	1,039	1,200	0	0	#DIV/0!
Interest expense	(28,372)	(27,948)	(23,804)	(25,774)	(20,770)	(10,417)	(23,187)	(19,918)	852	-4%
Amortizations	13,888	13,667	17,663	14,969	17,663	0	17,663	17,663	0	0%
Other (Income Deductions & Misc Re	44	(119)	0	(636)	0	(630)	(630)	(630)	(630)	#DIV/0!
Pension Expense Contingency	0	(815)	0	0	0	0	0	0	0	#DIV/0!
<b>Total Non-operating Rev/Expenses</b>	<b>(1,154)</b>	<b>2,690</b>	<b>(3,641)</b>	<b>11,036</b>	<b>(1,607)</b>	<b>(8,171)</b>	<b>(2,828)</b>	<b>(1,385)</b>	<b>222</b>	<b>-14%</b>
<b>NET INCOME</b>	<b>202,625</b>	<b>157,629</b>	<b>113,277</b>	<b>30,856</b>	<b>91,814</b>	<b>214,098</b>	<b>39,210</b>	<b>88,016</b>	<b>(3,799)</b>	<b>-4%</b>

City of Lodi  
2018 Budget

Adopted  
12/5/2017

Lodi Utilities - Electric Distribution - Capital Expenditures

Annual Capital Expenditure Request

	Useful Life	Cost	Purchase Year	2017 Budget	2017 Estimate	2018 Budget	2019 Projection	2020 Projection	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Conversion Project, Phase 1a and 2b				100,000	100,000	100,000	75,000	75,000	75,000	75,000	75,000	75,000
System Mapping Project				23,929								
Transformers				20,000	26,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Misc tools				4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Electric Meters				2,550	2,550	2,550	2,550	2,550	2,550	2,550	2,550	2,550
Move Poles Annual Str Proj				20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Computers & iPads				880	880	658	1,325	2,493	413	1,243	1,208	275
Telephone System (70% City, 15%E, 7.5%W, 7.5%S)				6,000	6,000							
Printer (25% City, 25%E, 25%W, 25%S)				625	313							
Little Bucket Truck	10	140,000	2016									
Lawnmower (1/2 GF, 1/2 Utiliti	10	9,000	2015									
Lineman Pickup	7	50,000	2009	50,000	50,000							50,000
Digger Truck	15	244,000	2002	244,000	244,000							
Trencher	10	40,000	2008			\$40,000						
Manager Pickup (1/4E, 1/4W,	7	10,000	2013				10,000					
Big Bucket Truck	20	150,000	2002							150,000		
2018 Borrowing Trencher						(40,000)						
<b>Total Capital Plan</b>				<b>471,984</b>	<b>453,743</b>	<b>147,208</b>	<b>132,875</b>	<b>124,043</b>	<b>121,963</b>	<b>272,793</b>	<b>122,758</b>	<b>171,825</b>

City of Lodi  
2018 Budget

Adopted

Lodi Utilities - Electric Distribution - Debt Service

Debt	2016 Actual	2017 Estimated	2018 Budget	2019 Projection	2020 Projection	2021 Projection	2022 Projection	2023 Projection	2024 Projection	Final Year	12/31/2018 Remaining Principal (Electric)
2015 GO Notes (5%)										2025	
Principal	24,853	25,431	25,431	26,009	13,872	14,450	14,450	15,028	15,028		113,287
Interest	2,574	2,417	2,194	1,897	1,624	1,398	1,138	842	515		
Total	27,427	27,848	27,625	27,906	15,496	15,848	15,588	15,870	15,543		
2012B MRB (100%)										2023	
Principal	135,000	135,000	135,000	140,000	140,000	140,000	125,000	125,000			670,000
Interest	21,600	18,900	16,200	13,450	10,475	7,325	4,344	1,469			
Total	156,600	153,900	151,200	153,450	150,475	147,325	129,344	126,469			
2012 GF Loan (Old PILOT)										2022	
Principal	6,813	6,813	6,813	6,813	6,813	6,813	6,813				27,251
Interest											
Total	6,813	6,813	6,813	6,813	6,813	6,813	6,813	-	-		
2011 Gen Fund Loan										2021	
Principal	8,896	9,230	9,576	9,935	10,308	10,814					31,057
Interest	2,204	1,870	1,524	1,165	792	406					
Total	11,100	11,100	11,100	11,100	11,100	11,220					
2007 GO (9.5%)										2015	
Principal											-
Interest											
Total											
<b>Total Debt Service</b>	<b>201,940</b>	<b>199,661</b>	<b>196,738</b>	<b>199,269</b>	<b>183,884</b>	<b>181,206</b>	<b>151,744</b>	<b>142,339</b>	<b>15,543</b>		<b>841,596</b>
Total Principal	153,283	153,460	176,820	182,757	170,993	172,077	146,263	140,028	15,028		
Total Interest	26,378	23,187	19,918	16,512	12,891	9,129	5,482	2,311	515		
<b>Total Debt Service</b>	<b>179,661</b>	<b>176,647</b>	<b>196,738</b>	<b>199,269</b>	<b>183,884</b>	<b>181,206</b>	<b>151,744</b>	<b>142,339</b>	<b>15,543</b>		

City of Lodi  
2018 Budget

Adopted  
12/5/2017

Lodi Utilities - Electric Distribution - Cash Flow

	2016	2017	2018	2019	2020	2021	2022	2023
Total Cash January 1		1,166,300	806,120	778,075	716,126	659,276	554,496	272,421
Operating Revenues		3,444,064	3,476,909	3,511,438	3,537,605	3,563,969	3,590,530	3,617,291
Less Operating Expenses		(3,400,980)	(3,387,508)	(3,471,902)	(3,534,541)	(3,613,522)	(3,696,199)	(3,781,029)
Operating Income		43,084	89,401	39,536	3,064	(49,553)	(105,669)	(163,738)
Plus Depreciation		225,000	225,000	232,500	250,000	250,000	250,000	250,000
Plus Debt Proceeds								
NonOperating Revenue (Expense)		(3,398)	(755)	(690)	2,784	6,476	10,313	14,037
Less Amortization		(17,663)	(17,663)	(17,663)	(17,663)	(17,663)	(17,663)	(17,663)
LT Debt Principal Payment		(153,460)	(176,820)	(182,757)	(170,993)	(172,077)	(146,263)	(140,028)
Capital Projects		(453,743)	(147,208)	(132,875)	(124,043)	(121,963)	(272,793)	(122,758)
Total Cash December 31	1,166,300	806,120	778,075	716,126	659,276	554,496	272,421	92,271
Cash Available for use	885,412	537,036	507,396	455,139	399,976	313,757	37,607	(62,661)
Restricted Cash	170,140	145,140	145,140	145,140	145,140	145,140	145,140	145,140
Debt Service Redemption	110,748	123,945	125,539	115,847	114,160	95,599	89,673	9,792

Note: Purchased Power costs average about \$215,000 per month in 2015. In the past, the goal has been to maintain at least one month Purchased Power cost in available cash.

**City of Lodi  
2018 Budget**

**Adopted  
12/5/2017**

**Lodi Utilities - Electric Distribution - Rate of Return**

	2016	2017	2018	2019	2020	2021	2022	2023
Total Operating Revenues	3,299,291	3,444,064	3,476,909	3,511,438	3,537,605	3,563,969	3,590,530	3,617,291
Less Total Operating Expenses	(3,153,903)	(3,400,980)	(3,386,508)	(3,471,902)	(3,534,541)	(3,613,522)	(3,696,199)	(3,781,029)
Net Operating Income	145,388	43,084	90,401	39,536	3,064	(49,553)	(105,669)	(163,738)
Adjusted Operating Inc.	145,388	43,084	90,401	39,536	3,064	(49,553)	(105,669)	(163,738)
Utility Plant in Service								
Beginning of Year	5,674,559	5,798,126	6,251,869	6,325,473	6,391,911	6,453,932	6,514,914	6,651,310
End of Year	5,798,126	6,251,869	6,399,077	6,458,348	6,515,954	6,575,895	6,787,707	6,774,068
Average	5,736,343	6,024,998	6,325,473	6,391,911	6,453,932	6,514,914	6,651,310	6,712,689
Materials & Supplies								
Beginning of Year	87,842	90,291	95,500	95,500	95,500	95,500	95,500	95,500
End of Year	90,291	95,500	95,500	95,500	95,500	95,500	95,500	95,500
Average	89,067	92,896	95,500	95,500	95,500	95,500	95,500	95,500
Accumulated Depreciation								
Beginning of Year	(2,326,756)	(2,561,239)	(2,761,673)	(2,826,700)	(2,852,883)	(2,878,329)	(2,904,807)	(2,998,372)
End of Year	(2,561,239)	(2,761,673)	(2,826,700)	(2,852,883)	(2,878,329)	(2,904,807)	(2,998,372)	(2,992,347)
Average	(2,443,998)	(2,681,003)	(2,814,709)	(2,844,272)	(2,871,871)	(2,899,006)	(2,959,700)	(2,987,012)
Deferred Regulatory Liability								
Beginning of Year	(141,292)	(123,634)	(105,971)	(88,308)	(70,645)	(52,982)	(35,319)	(17,656)
End of Year	(123,634)	(105,971)	(88,308)	(70,645)	(52,982)	(35,319)	(17,656)	7
Average	(132,463)	(114,803)	(97,140)	(79,477)	(61,814)	(44,151)	(26,488)	(8,825)
Average Net Investment Rate Base	3,248,949	3,322,087	3,509,125	3,563,662	3,615,748	3,667,257	3,760,623	3,812,352
Rate of Return	4.47%	1.30%	2.58%	1.11%	0.08%	-1.35%	-2.81%	-4.29%
Debt Service		176,647	196,738	199,269	183,884	181,206	151,744	142,339
Debt Service as a percent of Revenue		5.13%	5.66%	5.67%	5.20%	5.08%	4.23%	3.93%



**City of Lodi  
2018 Budget**

**Adopted**

12/5/2017

**Lodi Utilities - Water Fund**

	<b>2018 Budget</b>	<b>Adopted 2017 Budget</b>	<b>Increase (Decrease)</b>
Projected Beginning Cash	\$ 431,210	\$ 716,845	-40%
Revenues	\$ 727,008	\$ 731,315	-1%
Expenditures	\$ 551,335	\$ 530,998	4%
Projected Ending Cash	\$ 184,844	\$ 260,475	-29%

**Department Goals:**

1. Cross-train Water Operator with Wastewater Treatment Operators by having him complete Biological Growth, Biological Solids, and Solids Separation classes
2. Complete 150 Cross Connections inspections.

**What's New:**

2018 revenues include rate increase.

Moved replacement of one-ton water pick up to 2018

GIS replacement (1/2 city, 1/4 water, 1/4 sewer)

Borrowing for booster station near Reynolds Road.

**Purpose of the Fund**

This fund is used to record revenues and expenses related to provision of potable water. Since it is supported by fees for services, it is an Enterprise fund and is reported with the City's other Proprietary Funds.

The Water Utility is governed by the Utility Commission.

**FTE's**

Director of Operations	0.25
Water Operator	1.00
Director of Administration	0.08
City Clerk	0.08
Treasurer	0.15
Management Analyst	0.08
Billing Clerk	0.12
Deputy Clerk	0.08
	<hr/>
	1.82

City of Lodi  
2018 Budget  
Lodi Utilities - Water Fund

Adopted  
12/5/2017

	2014 Actual	2015 Actual	2016 Budget	2016 Actual	2017 Budget	2017 6 Mos. YTD	2017 Estimate	2018 Budget	Bud to Bud Incr (Decr)	% Diff
<b>OPERATING REVENUES</b>										
Interest and Dividend Income	3,458	3,892	2,500	3,460	2,500	1,398	2,500	2,500	0	0%
Misc Nonoperating Income:	18,931	6,802	6,000	41,685	6,000	2,340	6,813	6,000	0	0%
Metered Sales - Water:	454,527	469,316	439,185	458,321	439,185	158,955	438,280	438,280	(905)	0%
Miscellaneous Operating Revenues	268,322	268,752	273,630	265,797	273,630	132,691	270,228	270,228	(3,402)	-1%
Other Water Revenues:	8,159	11,238	8,511	10,262	10,000	5,156	10,000	10,000	0	0%
<b>Total Revenue</b>	<b>753,397</b>	<b>759,999</b>	<b>729,826</b>	<b>779,524</b>	<b>731,315</b>	<b>300,539</b>	<b>727,821</b>	<b>727,008</b>	<b>(4,307)</b>	<b>-1%</b>
<b>OPERATING EXPENSES</b>										
Depreciation Expense	127,581	137,662	116,000	146,197	129,671	67,219	135,961	137,000	7,329	6%
Taxes	114,128	122,494	114,090	124,536	118,252	55,196	118,000	120,358	2,106	2%
Miscellaneous Amortization	(4,520)	(4,520)	(4,520)	(4,520)	(4,520)	0	(4,520)	(4,520)	0	
Long Term Debt Interest Expense	35,377	22,753	11,709	12,120	10,939	5,632	10,939	9,892	(1,047)	-10%
Amortization of Debt Discount	4,128	9,250	0	0	0	0	0	0	0	#DIV/0!
Water Supply- Labor & Expenses:	18,836	22,155	18,650	21,691	19,023	11,901	20,600	23,207	4,184	22%
Pumping Fuel	30,597	29,388	32,000	27,587	32,000	12,457	32,000	32,000	0	0%
Pumping-Maint of Pumping Eqp:	11,070	4,620	28,240	5,725	28,265	1,810	3,000	27,000	(1,265)	-4%
Water Treatment Chemicals	3,804	1,657	4,000	0	2,500	0	4,000	4,000	1,500	60%
Supervision and Engineering	38,263	21,297	24,590	21,699	25,082	23,861	21,160	22,447	(2,635)	-11%
Professional Services	3,315	1,880	3,000	1,874	2,500	3,560	5,000	5,000	2,500	100%
Maintenance of Reservoir	0	0	250	398	255	0	0	5,500	5,245	2057%
Maintenance of Mains	20,127	5,701	7,380	4,799	7,408	6,802	10,500	6,000	(1,408)	-19%
Maintenance of Service	19,914	13,455	13,010	8,345	14,566	11,558	15,500	9,342	(5,224)	-36%
Maintenance of Meters	11,912	11,407	9,330	11,026	9,567	9,305	11,680	11,506	1,939	20%
Maintenance of Hydrants	13,014	10,351	6,650	13,742	6,773	6,178	13,060	14,825	8,052	119%
Maintenance of Misc Plant	1,560	2,684	1,200	1,060	1,026	373	820	1,238	212	21%
Cust Accts-Meter Reading:	251	120	220	54	224	74	80	57	(167)	-75%
Cust Accts-Records & Collectns	24,132	28,690	26,990	32,234	27,530	20,648	33,000	33,392	5,862	21%
Cust Accts-Uncollectible Accts	(10)	0	40	0	40	0	40	40	0	
Admin and General Salaries	0	0	1,530	0	1,500	0	1,500	1,500	0	0%
Office Supplies & Expenses	8,661	7,811	9,725	8,833	9,200	4,069	8,400	9,320	120	1%
Outside Services Employed	13,239	13,467	13,022	14,776	13,800	7,683	14,773	14,950	1,150	8%
Property Insurance:	7,569	8,475	8,800	7,730	8,150	6,948	8,329	8,685	535	7%
Employee Pensions & Benefits	27,454	35,217	32,500	41,626	33,150	11	28,000	28,241	(4,909)	-15%
Regulatory Commission Expenses	1,070	1,078	1,500	1,503	1,500	125	1,500	1,500	0	0%
Miscellaneous General Expense	15,576	35,779	15,885	14,094	17,135	7,114	15,877	15,865	(1,270)	-7%
Maintenance of General Plant	14,924	10,564	15,800	13,670	15,462	4,964	13,000	12,990	(2,472)	-16%
Pension Expense Contingency	0	(349)	0	0	0	0	0	0	0	#DIV/0!
<b>Total Expenses</b>	<b>561,972</b>	<b>553,434</b>	<b>511,591</b>	<b>530,798</b>	<b>530,998</b>	<b>267,489</b>	<b>522,199</b>	<b>551,335</b>	<b>20,337</b>	<b>4%</b>
<b>NET INCOME</b>	<b>191,425</b>	<b>206,565</b>	<b>218,235</b>	<b>248,725</b>	<b>200,317</b>	<b>33,050</b>	<b>205,622</b>	<b>175,673</b>	<b>(24,644)</b>	<b>-12%</b>

City of Lodi  
 2018 Budget  
 Lodi Utilities - Water Fund - Capital Expenditures

Adopted  
 12/5/2017

	Useful Life	Cost	Purchase Year	2017 Budget	2017 Estimate	2018 Budget	2019 Projection	2020 Projection	2021 Projection	2022 Projection	2023 Projection
Annual Main Replacement				328,048	328,048	0	78,600	124,796	149,755	549,148	96,067
Main Replacement Engineering				18,207	18,207	18,571	18,943	19,321	19,708	20,102	20,504
Water Meters				8,000	42,000	42,000	42,840	43,697	44,571	45,462	46,371
ERT Replacement				4,080		0	0	0	0	0	0
Hydrants				10,100	10,000	10,000	10,100	10,201	10,303	10,406	10,510
Replace Chemical Pumps 2,3,4											6,000
Computers & iPads				3,209	800	1,166	913	1,353	138	1,709	604
Toughbook Software				684	0						
GIS Replacement						5,000					
Telephone System (70% City, 15%E, 7.5%W, 7.5%S)				3,000	3,000						
Printer (25% City, 25%E, 25%W, 25%S)				625	313						
SCADA (40%)											
Tools			2016	6,000	6,000	1,500	1,500	1,500	1,500	1,500	1,500
2011 One-Ton Truck	7	50,000	2010	50,000		50,000					
Director Pickup (1/4E, 1/4W, 1/4S 1/4P)	7	10,000	2013				10,000				
Forklift	15	30,000	2001					30,000			
Lawnmower (1/4E, 1/4W, 1/2PW)	10	9,000	2015								
Spin Doctor				12,000	12,000						
Well #4 Back Up Generator	20	225,000	1994	225,000	0	225,000					
Well #2 Back Up Generator	20	80,000	1995				80,000				
Pave Reynolds Road Reservoir						47,000					
Meter Test Bench						15,200					
10" Mag Meter (Well #4)						4,300					
Booster Station (Reynolds Road)						1,200,000					
Repair Pleasant Street Reservoir Tank						20,000					
2018 Borrowing for Booster Station						(1,200,000)					
<b>Total Capital Plan</b>				<b>668,953</b>	<b>420,368</b>	<b>439,737</b>	<b>242,895</b>	<b>230,868</b>	<b>225,974</b>	<b>628,327</b>	<b>181,556</b>

City of Lodi  
 2018 Budget  
 Lodi Utilities - Water Fund - Long Term Debt

Adopted  
 12/5/2017

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	Final Year	(12/31/18) Remaining Principal (Water Portion)
<b>2015 GO Notes (43%)</b>												
Principal		95,073	97,284	97,284	99,495	53,064	55,275	55,275	57,486	57,486	2025	490,842
Interest	3,922	9,847	9,245	8,393	7,260	6,216	5,348	4,353	3,224	1,973		
Total	3,922	104,920	106,529	105,677	106,755	59,280	60,623	59,628	60,710	59,459		
<b>2012 GF Loan (Old PILOT)</b>												
Principal	6,858	6,858	6,858	6,858	6,858	6,858	6,858				2021	20,573
Interest (0%)												
Total	6,858	6,858	6,858	6,858	6,858	6,858	6,858	0	0	0		
<b>2007 GO Refunding</b>											2015	Pay off
Principal	457,025										2019	Orig term
Interest	11,165											
Total	468,190	0	0	0	0	0	0	0	0	0		
<b>2005 STFL</b>											2015	Pay off
Principal	50,623										2025	Orig term
Interest (4.50%)	2,869											
Total	53,491	0	0	0	0	0	0	0	0	0		
<b>2008 STFL</b>											2015	Pay off
Principal	250,687										2028	Orig term
Interest (4.75%)	15,062											
Total	265,749	0	0	0	0	0	0	0	0	0		
<b>2012A GO</b>											2024	
Principal	14,402	14,402	13,265	15,160	15,160	15,160	14,781	14,023	4,169	4,169		71,688
Interest	2,006	1,862	1,694	1,499	1,272	1,006	707	391	172	57		
Total	16,408	16,264	14,959	16,659	16,432	16,166	15,488	14,414	4,341	4,226		
<b>Total</b>	<b>814,618</b>	<b>128,041</b>	<b>128,346</b>	<b>129,194</b>	<b>130,044</b>	<b>82,304</b>	<b>82,969</b>	<b>74,042</b>	<b>65,051</b>	<b>63,685</b>		<b>583,104</b>
<b>All Debt</b>												
Principal	779,595	116,333	117,407	119,302	121,513	75,082	76,914	69,298	61,655	61,655		
Interest	35,023	11,709	10,939	9,892	8,532	7,222	6,055	4,744	3,396	2,030		
Total Debt Service	814,618	128,041	128,346	129,194	130,044	82,304	82,969	74,042	65,051	63,685		

City of Lodi  
2018 Budget

Adopted  
12/5/2017

Lodi Utilities - Water Fund - Cash Flow

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
<b>Total Cash January 1</b>		<b>627,402</b>	<b>431,210</b>	<b>184,844</b>	<b>133,993</b>	<b>140,346</b>	<b>148,232</b>	<b>(240,143)</b>
Operating Revenues		727,821	727,008	729,754	735,654	741,605	747,609	753,666
Less Operating Expenses		(522,199)	(551,335)	(553,335)	(560,625)	(568,243)	(575,908)	(589,781)
Operating Income		205,622	175,673	176,419	175,029	173,362	171,702	163,886
Plus Depreciation		135,961	137,000	137,137	137,274	137,411	137,549	137,686
Plus Debt Proceeds								
Long Term Debt Principal		(117,407)	(119,302)	(121,513)	(75,082)	(76,914)	(69,298)	(61,655)
Capital Projects		(420,368)	(439,737)	(242,895)	(230,868)	(225,974)	(628,327)	(181,556)
<b>Cash Available for Use</b>		<b>351,110</b>	<b>104,217</b>	<b>82,964</b>	<b>88,905</b>	<b>102,326</b>	<b>(280,475)</b>	<b>(221,267)</b>
Redemption Account		80,100	80,627	51,029	51,441	45,906	40,332	39,485
<b>Total Cash December 31</b>	<b>627,402</b>	<b>431,210</b>	<b>184,844</b>	<b>133,993</b>	<b>140,346</b>	<b>148,232</b>	<b>(240,143)</b>	<b>(181,782)</b>
Three month's operating expenses =			\$ 137,834					

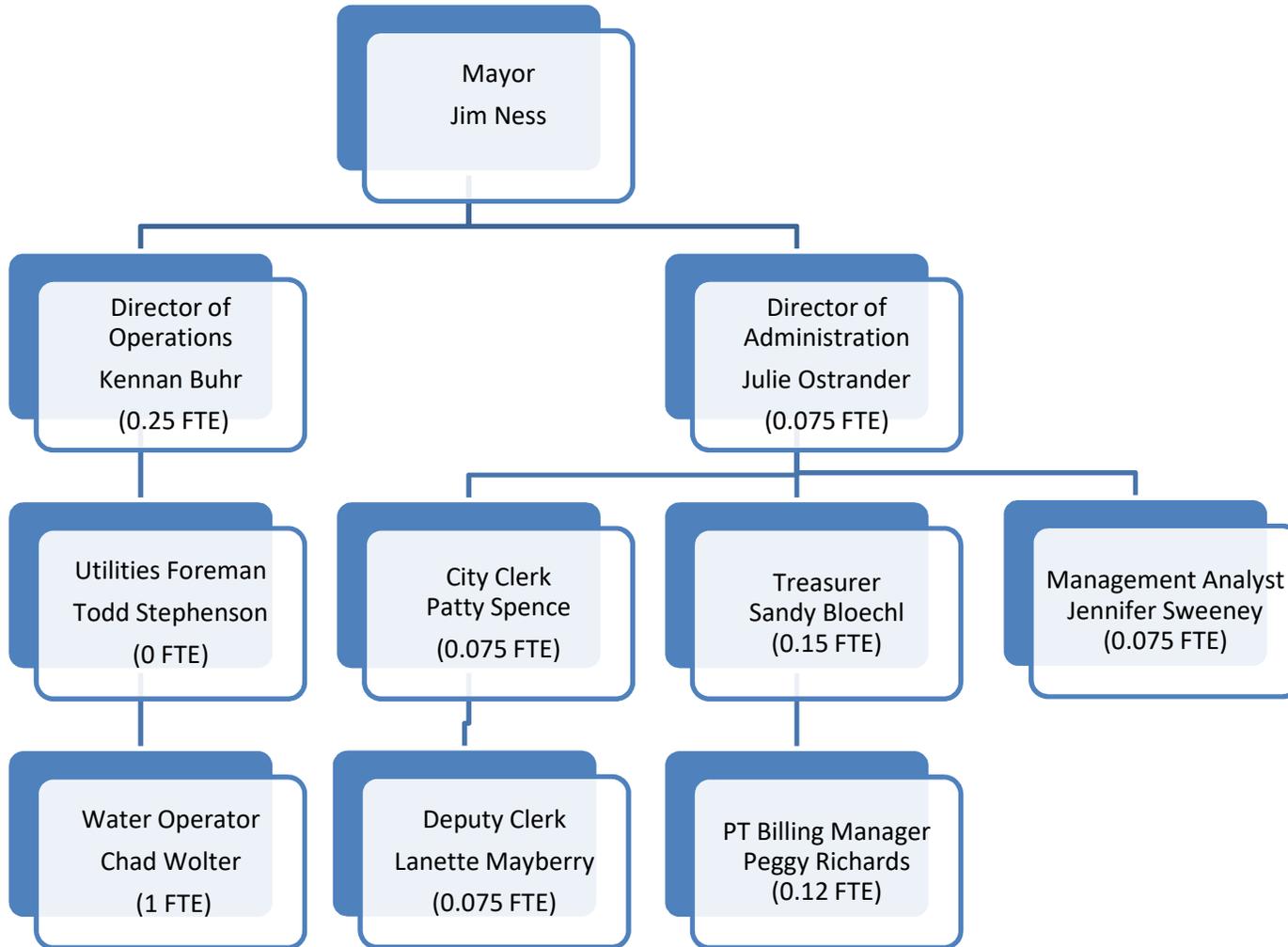
**City of Lodi  
2018 Budget**

**Adopted  
12/5/2017**

**Lodi Utilities - Water Fund - Rate of Return**

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Plant in Service							
Beginning of year	5,274,970	5,753,035	6,173,403	6,613,140	6,856,035	7,086,903	7,312,877
End of year	5,753,035	6,173,403	6,613,140	6,856,035	7,086,903	7,312,877	7,941,204
Average	5,514,003	5,963,219	6,393,272	6,734,588	6,971,469	7,199,890	7,627,041
Accumulated Depreciation							
Beginning of year	(1,436,572)	(1,556,369)	(1,670,091)	(1,789,053)	(1,854,764)	(1,917,220)	(1,978,353)
End of year	(1,556,369)	(1,670,091)	(1,789,053)	(1,854,764)	(1,917,220)	(1,978,353)	(2,148,335)
Average	(1,496,471)	(1,613,230)	(1,729,572)	(1,821,909)	(1,885,992)	(1,947,787)	(2,063,344)
Materials and Supplies							
Beginning of year	22,975	22,760	22,868	22,814	22,841	22,827	22,834
End of year	22,760	22,868	22,814	22,841	22,827	22,834	22,831
Average	22,868	22,814	22,841	22,827	22,834	22,831	22,832
Deferred Regulatory Credit							
Beginning of year	(36,160)	(31,640)	(27,120)	(22,600)	(18,080)	(13,560)	(9,040)
End of year	(31,640)	(27,120)	(22,600)	(18,080)	(13,560)	(9,040)	(4,520)
Average	(33,900)	(29,380)	(24,860)	(20,340)	(15,820)	(11,300)	(6,780)
Average Net Rate Base	4,006,500	4,343,423	4,661,680	4,915,167	5,092,491	5,263,634	5,579,749
Net Operating Income	238,907	201,836	165,128	170,359	168,908	167,180	165,458
Adjusted Net Operating Income	238,907	201,836	165,128	170,359	168,908	167,180	165,458
<b>Rate of Return</b>	<b>5.96%</b>	<b>4.65%</b>	<b>3.54%</b>	<b>3.47%</b>	<b>3.32%</b>	<b>3.18%</b>	<b>2.97%</b>

Lodi Utilities - Water Fund - Organization Chart



	2017 Budget	2018 Request
Total # FTEs	1.88	1.82
Total Salaries & Benefits	\$152,868	\$155,518

**City of Lodi  
2018 Budget**

**Adopted  
12/5/2017**

**Lodi Utilities - Wastewater Fund**

	<b>2018 Budget</b>	<b>Adopted 2017 Budget</b>	<b>Increase (Decrease)</b>
Projected Beginning Cash	\$ 838,583	\$ 977,771	-14%
Revenues	\$ 928,351	\$ 905,169	3%
Expenditures	\$ 972,458	\$ 746,452	30%
Projected Ending Cash	\$ 933,397	\$ 1,030,367	-9%

**Department Goals:**

- 1 Continue phosphorus management process, meeting 2018 DNR deadlines
- 2 Clean 25% of sewer lines
- 3 Complete six blocks of televising of sewer lines.

**What's New:**

2018 revenues include 3% increase for sewer rates.

GIS replacement (1/4 shared with water and sewer, 1/2 shared with city)

Borrowing for sludge holding tank cover.

Adaptive management budgeted in operations, not capital.

**Purpose of Fund**

This fund is used to record revenues and expenses related to provision of sanitary sewer collection and treatment. Since it is supported by fees for services, it is an Enterprise fund and is reported with the city's other Proprietary Funds.

The Wastewater Utility is governed by the Utility Commission.

**FTE's**

Director of Operations	0.25
Wastewater Lead Operator	1.00
Wastewater Operator	1.00
Director of Administration	0.08
City Clerk	0.08
Treasurer	0.15
Management Analyst	0.08
Billing Clerk	0.12
Deputy Clerk	0.08
	<hr/> 2.82

City of Lodi  
2018 Budget

Adopted  
12/5/2017

Wastewater Fund - Budget Summary

<u>Account Description</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2016 Budget</u>	<u>2017 Budget</u>	<u>2017 6 Mos. YTD</u>	<u>2017 Estimate</u>	<u>2018 Budget</u>	<u>Diff</u>	<u>%</u>
<b>Revenues</b>										
Interest & Dividend Income	9,927	7,819	6,751	3,849	0	2,846	6,816	3,000	3,000	#DIV/0!
Residential Sales	551,557	534,413	601,987	606,546	654,050	312,537	646,179	673,672	19,622	3%
Multi-Family Sales	2,703	27,959	35,793	28,592	33,923	19,895	41,093	34,941		
Small Comm & Industrial Sales	107,140	92,116	105,801	117,822	111,377	51,923	110,460	114,718	3,341	3%
Large Comm & Industrial Sales	14,123	16,609	16,848	15,531	16,712	9,234	18,859	17,213	501	3%
Other Sales to Public Authorities	34,405	32,013	35,234	37,835	42,530	20,113	39,291	43,806	1,276	3%
Interdepartmental Sales	2,421	2,087	1,398	2,662	2,000	702	1,871	2,060	60	3%
Forfeited Discounts	2,926	2,342	2,204	2,495	2,500	971	2,169	2,500	0	0%
Miscellaneous Service Revenues	10,001	17,762	25,256	7,698	10,000	7,216	13,146	10,000	0	0%
Miscellaneous Service Revenues Sewer Hook up Fees	4,500	0	0	3,299	3,000	0	0	0	(3,000)	-100%
Misc Nonoperating Income	0	135,006	531	4,949	0	0	0	0	0	0%
Non-Operating Amort of Constr Grants	26,441	26,441	26,441	29,077	29,077	0	26,441	26,441	(2,636)	-9%
<b>Total Revenue</b>	<b>766,144</b>	<b>894,568</b>	<b>858,244</b>	<b>860,355</b>	<b>905,169</b>	<b>425,439</b>	<b>906,325</b>	<b>928,351</b>	23,182	3%
<b>Expenses</b>										
Depreciation Expense Default	201,604	204,202	213,186	205,000	204,000	103,699	204,000	204,000	0	0%
Amortization	182	132	559	0	0	0	0	0	0	
Total Non-Cash Expenses	201,785	204,334	213,745	205,000	204,000	103,699	204,000	204,000	0	0%
Interest on Long-Term Debt	19,903	12,470	4,529	6,282	1,803	722	1,803	1,637	(166)	-9%
Total Interest on Long-Term Debt	19,903	12,470	4,529	6,282	1,803	722	1,803	1,637	(166)	(0)
Supervision & Labor Salaries and Benefits	143,496	172,896	219,515	121,120	123,543	89,492	187,000	202,019	78,476	64%
Supervision & Labor Supplies and Services	0	0	0	0	0	0	0	0	0	
Total Supervision & Labor	143,496	172,896	219,515	121,120	123,543	89,492	187,000	202,019	78,476	64%
Power/Fuel for Pumping Salaries and Benefits	0	0	0	0	0	0	0	0	0	
Power/Fuel for Pumping Supplies and Services	58,123	59,693	52,947	60,500	60,000	24,947	60,000	60,000	0	0%
Total Power/Fuel for Pumping	58,123	59,693	52,947	60,500	60,000	24,947	60,000	60,000	0	0%
Phosphorous Removal Chemicals	24,429	8,436	25,149	28,410	27,478	5,956	25,200	225,256	197,778	720%
Sludge Cond Chemical Chemicals	9,858	22,786	11,287	14,400	15,000	7,388	15,000	15,000	0	0%
Other Chemicals	3,948	5,913	5,648	4,100	5,000	2,512	5,500	5,500	500	10%
Total Chemicals	38,234	37,135	42,085	46,910	47,478	15,857	45,700	245,756	198,278	418%
Operating Supplies	284	0	0	300	200	0	200	200	0	0%
Office Supplies	9,697	9,434	10,118	9,200	9,200	4,589	10,100	10,720	1,520	17%
Miscellaneous Supplies	3,179	4,515	6,414	3,900	5,200	2,337	5,450	5,450	250	5%

City of Lodi  
2018 Budget

Adopted  
12/5/2017

Wastewater Fund - Budget Summary

<u>Account Description</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2016 Budget</u>	<u>2017 Budget</u>	<u>2017 6 Mos. YTD</u>	<u>2017 Estimate</u>	<u>2018 Budget</u>	<u>Diff</u>	<u>%</u>
Total Supplies	13,160	13,950	16,532	13,400	14,600	6,926	15,750	16,370	1,770	12%
Transportation Salaries and Benefits									0	
Transportation Supplies and Services	12,959	23,082	9,149	13,750	14,785	1,031	12,785	12,785	(2,000)	-14%
Total Transportation	12,959	23,082	9,149	13,750	14,785	1,031	12,785	12,785	(2,000)	-14%
Collection System Maintenance Salaries and Benefits	0	0	0	8,810	8,808	0	0	0	(8,808)	
Collection System Maintenance Supplies and Services	1,297	2,663	3,717	7,820	5,000	769	4,000	4,000	(1,000)	-20%
Total Collection System Maintenance	1,297	2,663	3,717	16,630	13,808	769	4,000	4,000	(9,808)	-71%
Collection Pumping Equipment Salaries and Benefits									0	
Collection Pumping Equipment Supplies and Services	3,464	2,700	5,512	4,500	2,500	415	2,500	2,500	0	0%
Total Pumping Equipment	3,464	2,700	5,512	4,500	2,500	415	2,500	2,500	0	0%
Treatment & Disposal Equipment Salaries and Benefits	0	0	0	25,650	26,163	0	0	0	(26,163)	
Treatment & Disposal Equipment Supplies and Services	11,105	2,654	2,111	10,500	8,000	1,284	4,500	4,500	(3,500)	-44%
Total Treatment & Disposal Equipment	11,105	2,654	2,111	36,150	34,163	1,284	4,500	4,500	(29,663)	-87%
General Plant Maintenance Salaries and Benefits	0	0	0	27,475	28,025	0	0	0	(28,025)	
General Plant Maintenance Supplies and Services	3,911	463	2,271	3,500	3,000	2,140	4,500	6,000	3,000	100%
Total General Plant Maintenance	3,911	463	2,271	30,975	31,025	2,140	4,500	6,000	(25,025)	-81%
Billing, Collection & Accounting Salaries and Benefits	33,524	36,145	32,222	34,640	35,333	21,363	40,500	38,184	2,851	8%
Billing, Collection & Accounting Supplies and Services	19,505	23,478	23,073	24,500	24,500	11,381	24,500	24,500	0	0%
Total Billing, Collection & Accounting	53,029	59,623	55,295	59,140	59,833	32,743	65,000	62,684	2,851	5%
Phosphorous Study	51,450	73,543	87,403	20,000	80,000	14,989	80,000	80,000	0	0%
Professional Services	17,120	19,353	25,154	23,590	17,600	9,197	18,532	26,700	9,100	52%
Insurance	24,242	22,621	22,662	25,302	23,814	20,189	24,461	25,507	1,693	7%
Regulatory Commission	3,776	6,108	4,558	5,500	5,500	3,968	6,000	6,000	500	9%
Total Outside Services	96,589	121,624	139,777	74,392	126,914	48,343	128,993	138,207	11,293	9%
Rent	12,000	12,000	12,000	12,000	12,000	6,000	12,000	12,000	0	0%
Total Rent	12,000	12,000	12,000	12,000	12,000	6,000	12,000	12,000	0	0%
<b>Total Expenses</b>	<b>669,055</b>	<b>725,286</b>	<b>779,184</b>	<b>700,749</b>	<b>746,452</b>	<b>334,369</b>	<b>748,531</b>	<b>972,458</b>	<b>226,006</b>	<b>30%</b>
<b>NET INCOME</b>	<b>97,089</b>	<b>169,282</b>	<b>79,060</b>	<b>159,606</b>	<b>158,717</b>	<b>91,070</b>	<b>157,794</b>	<b>(44,107)</b>	<b>(202,824)</b>	<b>-128%</b>

City of Lodi  
2018 Budget

Adopted  
12/5/2017

Wastewater Fund - Capital Projects

<u>Capital Expenditure Plan</u>	2017 Budget	2017 Estimate	2018 Budget	2019 Projection	2020 Projection	2021 Projection	2022 Projection	2023 Projection
Adaptive Management Implementation								
Boilers - Building Heat	40,000	43,650						
BOD Probe	1,200		3,000					3,200
Sewer Replacement Clark St. to City Limits				231,000				
Street Project Sewer Replacement	158,531	158,531		59,933	95,157	114,189	418,728	73,251
Street Project Engineering	18,207	28,536	0	10,788	17,128	20,554	75,371	13,185
Phosphorus Analyzer								
Computers & iPads	509	509	1,166	413	2,203	138	1,209	604
Telephone System (70% City, 15%E, 7.5%W, 7.5%)	3,000	1,000						
Printer (25% City, 25%E, 25%W, 25%S)	625	625						700
Truck and Utility Box (7Yr Life)								
Sewer Nozzle & Root Cutter				2,500				
Director Pickup (1/4E, 1/4W, 1/4S 1/4PW)				10,000				
Director Pickup Trade in Value(1/4E, 1/4W, 1/4S 1/4PW)				(4,500)				
Vactor (20 Yr Life) (300,000?)					200,000			
SCADA (60%)								
Plant Replacement Fund Accumulation								
Use of Plant Replacement Fund								
Effluent Pump #2 Rebuild			4,000			4,500		
Waste Sludge Flow Meter			3,000					
Dehumidifier			3,500					
Sludge Holding Tank Cover			241,000					
Digester Gas Compressor								
Wastewater Camera (Cost shared w/ other munic	40,000	38,979						40,000
GIS Replacement			5,000					
Pipe Lining from Pool to WWTP				145,000				
2018 Borrowing Sludge Holding Tank			(241,000)					
<b>Total Capital Projects</b>	<b>262,072</b>	<b>271,830</b>	<b>19,666</b>	<b>455,133</b>	<b>314,488</b>	<b>139,381</b>	<b>495,308</b>	<b>134,640</b>

City of Lodi  
2018 Budget

Adopted  
12/5/2017

Wastewater Fund - Debt Service

	2016 <u>Actual</u>	2017 <u>Est Act</u>	2018 <u>Budget</u>	2019 <u>Projected</u>	2020 <u>Projected</u>	2021 <u>Projected</u>	2022 <u>Projected</u>	2023 <u>Projected</u>	2024 <u>Projected</u>
<b>2015 GO Notes (6%)</b>									
Principal	18,541	18,972	18,972	19,404	10,349	10780	10780	11211	11211
Interest	1,920	1,803	1,637	1,416	1,212	1043	849	628	384
Total	20,461	20,775	20,609	20,820	11,561	11,823	11,629	11,839	11,595
<b>Clean Water (100%)</b>									
Principal	270,080								
Interest	4,362								
Total	274,442	-							
<b>Total Debt Service</b>	294,903	20,775	20,609	20,820	11,561	11,823	11,629	11,839	11,595
Total Principal	288,621	18,972	18,972	19,404	10,349	10,780	10,780	11,211	11,211
Total Interest	6,282	1,803	1,637	1,416	1,212	1,043	849	628	384
<b>Total Debt Service</b>	294,903	20,775	20,609	20,820	11,561	11,823	11,629	11,839	11,595

City of Lodi  
2018 Budget

Adopted  
12/5/2017

Wastewater Fund - Cash Flow

	2016	2017	2018	2019	2020	2021	2022	2023
<b>Total Cash January 1</b>		<b>794,032</b>	<b>838,583</b>	<b>933,397</b>	<b>558,463</b>	<b>334,567</b>	<b>286,680</b>	<b>(115,825)</b>
Revenues		906,325	928,351	902,050	910,791	919,619	928,536	937,542
Less Expenses		(748,531)	(972,458)	(982,046)	(991,509)	(1,001,086)	(1,010,796)	(1,020,579)
<b>Net Income (Loss)</b>		<b>157,794</b>	<b>(44,107)</b>	<b>(79,996)</b>	<b>(80,718)</b>	<b>(81,467)</b>	<b>(82,260)</b>	<b>(83,038)</b>
Adjusted for Non-Cash Expense (Revenue) Plus Debt Proceeds		177,559	177,559	179,599	181,659	183,740	185,842	187,965
LT Debt Principal Payment		(18,972)	(18,972)	(19,404)	(10,349)	(10,780)	(10,780)	(11,211)
Capital Projects		(271,830)	(19,666)	(455,133)	(314,488)	(139,381)	(495,308)	(134,640)
<b>Total Cash December 31</b>	<b>794,032</b>	<b>838,583</b>	<b>933,397</b>	<b>558,463</b>	<b>334,567</b>	<b>286,680</b>	<b>(115,825)</b>	<b>(156,748)</b>
Depreciation Fund	27,735	0	0	0	0	0	0	0
Plant Replacement Fund	694,371	701,315	708,328	715,411	722,565	729,791	737,089	744,460
Debt Service Redemption	10,520	11,842	11,867	6,590	6,739	6,629	6,748	6,609
<b>Cash Available for use</b>	<b>61,406</b>	<b>125,427</b>	<b>213,202</b>	<b>(163,538)</b>	<b>(394,737)</b>	<b>(449,739)</b>	<b>(859,662)</b>	<b>(907,817)</b>

Last Rate Increase was in 2016

Note: 2 months operating expenses = \$ 162,076  
3 months operating expenses = \$ 243,114

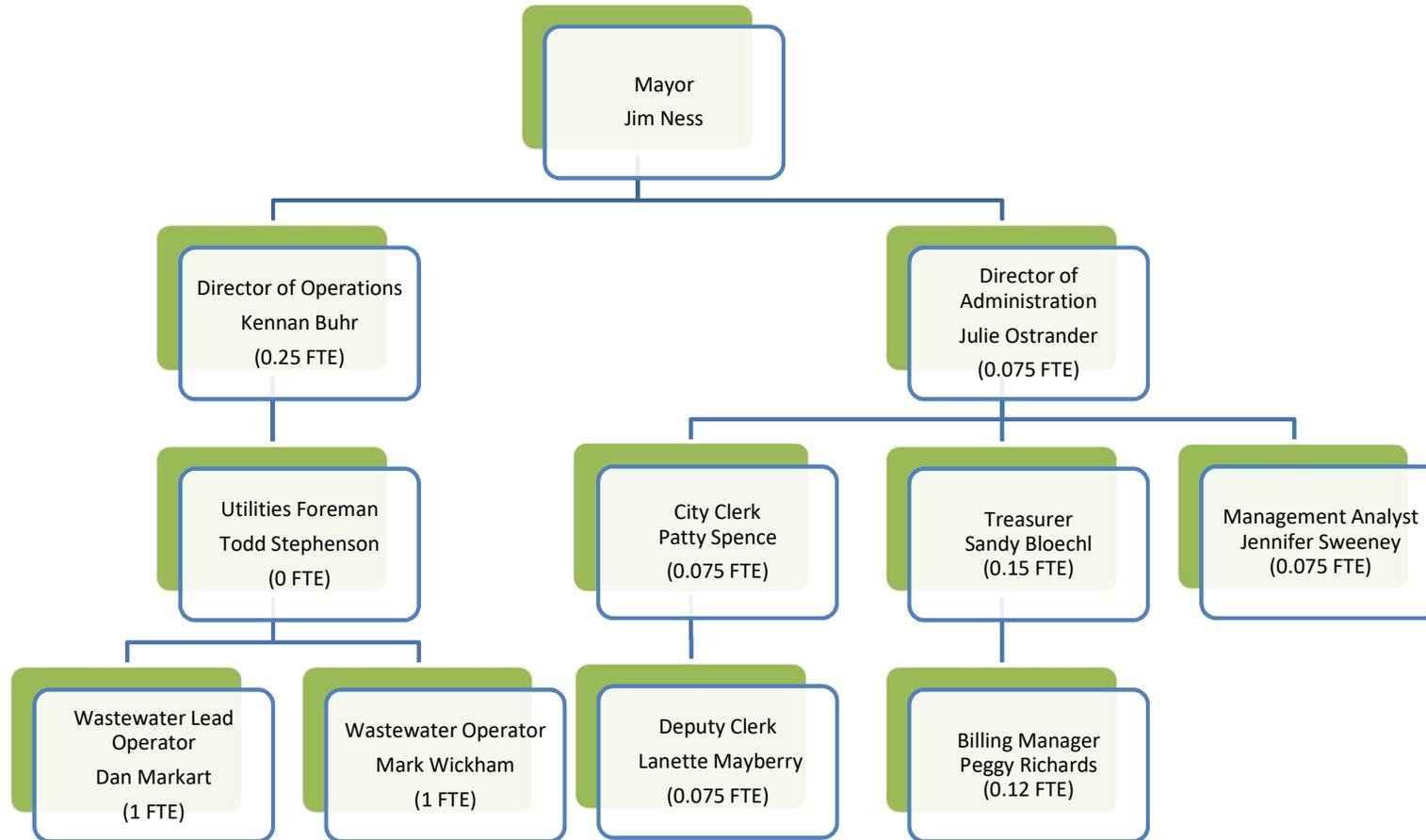
**City of Lodi  
2018 Budget**

**Adopted  
12/5/2017**

**Lodi Utilities - Sewer Fund - Rate of Return**

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Plant in Service								
Beginning of year	7,147,400	7,366,907	7,638,737	7,658,403	8,113,536	8,428,024	8,567,405	9,062,712
End of year	7,366,907	7,638,737	7,658,403	8,113,536	8,428,024	8,567,405	9,062,712	9,197,352
Average	7,257,154	7,502,822	7,648,570	7,885,970	8,270,780	8,497,714	8,815,058	9,130,032
Accumulated Depreciation								
Beginning of year	(4,121,527)	(4,334,713)	(4,494,658)	(4,506,230)	(4,774,032)	(4,959,078)	(5,041,090)	(5,332,531)
End of year	(4,334,713)	(4,494,658)	(4,506,230)	(4,774,032)	(4,959,078)	(5,041,090)	(5,332,531)	(5,411,753)
Average	(4,228,120)	(4,414,686)	(4,500,444)	(4,640,131)	(4,866,555)	(5,000,084)	(5,186,810)	(5,372,142)
Average Net Rate Base	3,029,034	3,088,136	3,148,125	3,245,838	3,404,225	3,497,630	3,628,248	3,757,890
Net Operating Income	25,171	133,156	(106,852)	(107,800)	(108,758)	(109,726)	(110,703)	(111,690)
<b>Rate of Return</b>	<b>0.83%</b>	<b>4.31%</b>	<b>-3.39%</b>	<b>-3.32%</b>	<b>-3.19%</b>	<b>-3.14%</b>	<b>-3.05%</b>	<b>-2.97%</b>

Wastewater Fund - Organization Chart



	2017 Budget	2018 Request
Total # FTEs	2.88	2.82
Total Salaries and Benefits	\$ 221,872	\$ 241,459

**Lodi Area Emergency Medical Service  
2018 Operating Budget**

	2016	2017					2018	
	Actual	YTD	Estimated		Approved	Over (Under)	Proposed	Increase
	Jan - Dec	Jan - July	Aug - Dec	Total	Budget	Budget	Budget	(Decrease)
<b>Ordinary Income/Expense</b>								
<b>Income</b>								
<b>Assessments</b>								
City of Lodi	32,466	16,720	16,720	33,440	33,440	-	55,600	22,160
Town of Lodi	51,872	16,720	16,720	33,440	33,440	-	55,600	22,160
Town of West Point	25,936	8,360	8,360	16,720	16,720	-	27,800	11,080
<b>Total Assessments</b>	110,274	41,800	41,800	83,600	83,600	-	139,000	55,400
<b>Call Revenue</b>	263,373	117,792	85,000	202,792	280,964	(78,172)	250,000	(30,964)
<b>Community Education Income</b>	3,079	1,529	300	1,829	2,454	(625)	2,500	46
<b>EMS-FAP (Grant)</b>	9,780	-	5,000	5,000	5,138	(138)	-	(5,138)
<b>Interest Income</b>	353	1,029	125	1,154	275	879	300	25
<b>Total Income</b>	386,859	162,150	132,225	294,375	372,431	(78,056)	391,800	19,369
<b>Expense</b>								
<b>Total Equipment Replacement</b>	29,110	-	-	-	-	-	-	-
<b>Operating Expenses</b>								
Advertising & Goodwill	966	75	715	790	700	90	700	-
Benefits-Retirement	12,639	8,988	6,420	15,408	15,200	208	21,000	5,800
Billings-Lifequest Cost	41,285	10,585	7,500	18,085	41,000	(22,915)	22,500	(18,500)
Bldg. Maintenance	7,100	5,568	1,500	7,068	6,250	818	7,100	850
Commission	1,400	200	1,400	1,600	2,000	(400)	2,000	-
Copy/Fax Machine Rent	1,581	861	687	1,548	1,700	(152)	1,700	-
CPR Training Expense	2,971	1,054	300	1,354	2,550	(1,196)	2,500	(50)
Dues, Subscriptions & Licenses	2,002	3,010	77	3,087	3,100	(13)	3,100	-
Education Continuing	9,235	6,200	1,600	7,800	9,500	(1,700)	9,500	-
Employee Recognition	702	574	-	574	750	(176)	750	-
Insurance-WC,Property & Liab	17,908	-	18,000	18,000	22,000	(4,000)	19,000	(3,000)
Legal Representation	769	-	-	-	500	(500)	1,000	500
Med-Immunizations/Physicals	367	-	195	195	500	(305)	500	-
Medical Director	-	-	600	600	600	-	5,000	4,400
Medical Supplies	12,549	7,249	4,321	11,570	16,500	(4,930)	15,000	(1,500)
Natural Gas	1,010	1,005	180	1,185	1,200	(15)	1,200	-
Office supplies	2,737	570	472	1,042	1,950	(908)	1,950	-
Oxygen	1,293	609	508	1,117	1,850	(733)	1,400	(450)
Payroll - Volunteer Crew	52,403	29,948	21,391	51,339	55,600	(4,261)	40,000	(15,600)
Payroll - Director	51,500	35,292	25,000	60,292	53,050	7,242	61,500	8,450
Payroll - Fulltime Crew	64,599	68,169	48,692	116,861	72,035	44,826	128,000	55,965
Payroll - Parttime Crew	-	-	-	-	34,950	(34,950)	-	(34,950)
Payroll Taxes	15,414	10,384	7,417.14	17,801	17,000	801	18,200	1,200
Professional Development	97	60	67	127	200	(73)	200	-
Payroll Processing	1,503	881	922	1,803	1,100	703	1,100	-
Radio Supplies	195	26	195	221	3,500	(3,279)	3,500	-
Telephone & Cable	4,107	2,888	2,118	5,006	3,300	1,706	5,000	1,700
Treasurer	3,600	2,100	1,500	3,600	3,600	-	2,500	(1,100)
Unemployment Expense	654	500	-	500	500	-	500	-
Uniforms,coats	373	156	-	156	400	(244)	2,000	1,600
Vehicle Fuel	4,602	2,696	2,064	4,760	5,600	(840)	5,600	-
Vehicle Maintenance-2013	1,213	902	200	1,102	950	152	1,600	650
Vehicle Maintenance-General	-	-	-	-	-	-	500	500
Vehicle Maintenance-Snowbulance	-	-	-	-	200	(200)	-	(200)
Vehicle Maintenance-2004 Ford	1,563	114	393	507	500	7	-	(500)
Vehicle Maintenance 2009 Ford	2,588	1,068	861	1,929	2,400	(471)	2,400	-
Water, Sewer, Electric	2,892	1,882	1,180	3,062	2,850	212	3,300	450
<b>Total Operating Expenses</b>	323,817	203,614	156,476	360,090	385,585	(25,495)	391,800	6,215
<b>Total Expense</b>	352,927	203,614	156,476	360,090	385,585	(25,495)	391,800	6,215
<b>Net Operating Income before Transfer of Reserves</b>	33,932	(41,464)	(24,251)	(65,715)	(13,154)		-	

2018 LAFD ADOPTED BUDGET* <i>*with Vehicle Replacement Fund removed per Annen @ 08/21/17 joint meeting</i> 8/22/2017									
Account Number	LEVIES	2013 Budget	2014 Budget	2015 Budget	2016 Budget	2017 Budget	2018 Budget	Budget Difference	Percent Change
8901	Levy - City of Lodi	\$ 54,288	\$ 55,828	\$ 57,224	\$ 58,941	\$ 60,709	43,910	\$ (16,799)	-27.67%
8902	Levy - Town of Lodi	\$ 54,288	\$ 55,828	\$ 57,224	\$ 58,941	\$ 60,709	43,910	\$ (16,799)	-27.67%
8903	Levy - Town of West Point	\$ 27,145	\$ 27,915	\$ 28,614	\$ 29,472	\$ 30,356	21,955	\$ (8,401)	-27.67%
<b>Total Levies:</b>		<b>\$ 135,721</b>	<b>\$ 139,571</b>	<b>\$ 143,062</b>	<b>\$ 147,354</b>	<b>\$ 151,774</b>	<b>\$ 109,775</b>	<b>\$ (41,999)</b>	<b>-27.67%</b>
Account Number	REVENUES	2013 Budget	2014 Budget	2015 Budget	2016 Budget	2017 Budget	2018 Budget	Budget Difference	Percent Change
8911	Fire Runs - City of Lodi	\$ 11,050	\$ 11,050	\$ 11,050	\$ 11,050	\$ 11,050	\$ 11,050	\$ -	0.00%
8912	Fire Runs - Town of Lodi	\$ 17,850	\$ 17,850	\$ 17,850	\$ 17,850	\$ 17,850	\$ 17,850	\$ -	0.00%
8913	Fire Runs - Town of West Point	\$ 5,950	\$ 5,950	\$ 5,950	\$ 5,950	\$ 5,950	\$ 5,950	\$ -	0.00%
<b>Total Fire Run Revenue:</b>		<b>\$ 34,850</b>	<b>\$ -</b>	<b>0.00%</b>					
8914	2% Insurance Fund	\$ 23,792	\$ 24,292	\$ 29,335	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	0.00%
	Transfer from savings	\$ 0	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ -	0.00%
New	Grant Income	\$ 0	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ -	0.00%
8915	Interest Income	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10	\$ -	0.00%
8916	Other Income	\$ 448	\$ 448	\$ 448	\$ 448	\$ 448	\$ 448	\$ -	0.00%
<b>Total Misc. Revenue:</b>		<b>\$ 24,250</b>	<b>\$ 24,750</b>	<b>\$ 29,793</b>	<b>\$ 30,458</b>	<b>\$ 30,458</b>	<b>\$ 30,458</b>	<b>\$ -</b>	<b>0.00%</b>
<b>TOTAL REVENUE:</b>		<b>\$ 59,100</b>	<b>\$ 59,600</b>	<b>\$ 64,643</b>	<b>\$ 65,308</b>	<b>\$ 65,308</b>	<b>\$ 65,308</b>	<b>\$ -</b>	<b>0.00%</b>
Account Number	EXPENDITURES	2013 Budget	2014 Budget	2015 Budget	2016 Budget	2017 Budget	2018 Budget	Budget Difference	Percent Change
8921	2% Fund Equipment Purchases	\$ 12,792	\$ 12,792	\$ 13,835	\$ 13,835	\$ 13,835	\$ 13,835	\$ -	0.00%
8922	2% Fund Fire Prevention	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ -	0.00%
8952	2% Fire Inspection	\$ 6,800	\$ 6,800	\$ 6,800	\$ 6,800	\$ 6,800	\$ 6,800	\$ -	0.00%
8923	2% Fund Training	\$ 3,000	\$ 3,500	\$ 7,500	\$ 9,500	\$ 9,500	\$ 9,500	\$ -	0.00%
<b>Total 2% Fund Expenses:</b>		<b>\$ 23,792</b>	<b>\$ 24,292</b>	<b>\$ 29,335</b>	<b>\$ 31,335</b>	<b>\$ 31,335</b>	<b>\$ 31,335</b>	<b>\$ -</b>	<b>0.00%</b>
8931	Building Maintenance	\$ 7,969	\$ 7,969	\$ 7,969	\$ 7,969	\$ 7,969	\$ 7,969	\$ -	0.00%
8932	Cell Phones/I-Pads (New 2017)	\$ 1,600	\$ 1,600	\$ 1,600	\$ 2,107	\$ 2,400	\$ 2,400	\$ -	0.00%
8933	Utilities - Natural Gas	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	0.00%
8934	Water, Sewer, and Electric	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	\$ -	0.00%
8935	Office Expense	\$ 1,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.00%
8936	Station Phone/Internet (New 2017)	\$ 0	\$ 0	\$ 0	\$ -	\$ 2,000	\$ 2,000	\$ -	0.00%
8937	Software Expense	\$ 1,000	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ -	0.00%
<b>Total Building Expenses:</b>		<b>\$ 18,569</b>	<b>\$ 18,569</b>	<b>\$ 18,569</b>	<b>\$ 19,076</b>	<b>\$ 21,369</b>	<b>\$ 21,369</b>	<b>\$ -</b>	<b>0.00%</b>
8941	Vehicle Fuel	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	0.00%
8942	Vehicle & Equipment Maintenance	\$ 16,200	\$ 16,200	\$ 19,691	\$ 20,691	\$ 21,648	\$ 22,648	\$ 1,000	4.62%
8943	Radio Communications Expense	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,200	\$ 3,200	\$ -	0.00%
8944	Vehicle Replacement	\$ 46,700	\$ 46,700	\$ 46,700	\$ 46,700	\$ 46,700	\$ -	\$ (46,700)	-100.00%
<b>Total Vehicle &amp; Expenses:</b>		<b>\$ 69,900</b>	<b>\$ 69,900</b>	<b>\$ 73,391</b>	<b>\$ 74,391</b>	<b>\$ 75,548</b>	<b>\$ 29,848</b>	<b>\$ (45,700)</b>	<b>-60.49%</b>
8953	Insurance Expense	\$ 15,500	\$ 15,500	\$ 15,500	\$ 15,500	\$ 15,500	\$ 15,500	\$ -	0.00%
8954	Medical Expense	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ -	0.00%
8955	Personal Protection Equipment	\$ 5,000	\$ 8,850	\$ 8,850	\$ 10,300	\$ 11,000	\$ 11,770	\$ 770	7.00%
New	Safety Program	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
8956	Other Supplies - Air	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
8957	Other Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
8958	Grant Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
8959	Finance Administration	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.00%
<b>Total Miscellaneous Expenses:</b>		<b>\$ 22,400</b>	<b>\$ 26,250</b>	<b>\$ 26,250</b>	<b>\$ 27,700</b>	<b>\$ 28,400</b>	<b>\$ 29,170</b>	<b>\$ 770</b>	<b>2.71%</b>
8961	Fire Commission	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	\$ -	0.00%
8962	Firefighters Expenses	\$ 32,400	\$ 32,400	\$ 32,400	\$ 32,400	\$ 32,400	\$ 32,400	\$ -	0.00%
8963	Fire Chief	\$ 12,300	\$ 12,300	\$ 12,300	\$ 12,300	\$ 12,300	\$ 14,000	\$ 1,700	13.82%
	Fire Department Administrator	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
New	Administrative Services Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%

7.2 Other: LAFD

8964	Assistant Fire Chiefs (2)	\$ 3,200	\$ 3,200	\$ 3,200	\$ 3,200	\$ 3,200	\$ 3,800	\$ 600	18.75%
8965	Captains (4)	\$ 3,400	\$ 3,400	\$ 3,400	\$ 3,400	\$ 3,400	\$ 4,000	\$ 600	17.65%
	Unemployment Compensation Tax	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.00%
8966	FICA	\$ 3,260	\$ 3,260	\$ 3,260	\$ 3,260	\$ 3,260	\$ 3,260	\$ -	0.00%
8967	Medicare	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ -	0.00%
8968	Firefighter Appreciation	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,300	\$ 300	30.00%
8969	Uniform Expense	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.00%
<b>Total Firefighter Expenses:</b>		<b>\$ 60,160</b>	<b>\$ 63,360</b>	<b>\$ 3,200</b>	<b>5.32%</b>				
<b>TOTAL EXPENSES</b>		<b>\$ 194,821</b>	<b>\$ 199,171</b>	<b>\$ 207,705</b>	<b>\$ 212,662</b>	<b>\$ 216,812</b>	<b>\$ 175,082</b>	<b>\$ (41,730)</b>	<b>-19.25%</b>

<b>TOTAL EXPENSES:</b>	\$ 194,821	\$ 199,171	\$ 207,705	\$ 212,662	\$ 216,812	\$ 175,082	
<b>TOTAL REVENUES:</b>	\$ 59,100	\$ 59,600	\$ 64,643	\$ 65,308	\$ 65,308	\$ 65,308	
<b>Balance (to be Levied):</b>	<b>\$ 135,721</b>	<b>\$ 139,571</b>	<b>\$ 143,062</b>	<b>\$ 147,354</b>	<b>\$ 151,504</b>	<b>\$ 109,774</b>	<i>w/Veh Repl Fund removed 2018</i>
Town of Lodi 40%	54,288	55,828	57,225	58,942	60,602	43,910	
City of Lodi 40%	54,288	55,828	57,225	58,942	60,602	43,910	
Town of West Point 20%	27,144	27,914	28,612	29,471	30,301	21,955	
Should = Balance to be Levied:	<b>135,721</b>	<b>139,571</b>	<b>143,062</b>	<b>147,354</b>	<b>151,504</b>	<b>109,774</b>	<i>w/Veh Repl Fund removed 2018</i>
Actually levied to TOL:	54,288	55,828	57,224	58,941	60,709	43,910	
Actually levied to COL:	54,288	55,828	57,224	58,941	60,709	43,910	
Actually levied to TOWP:	27,145	27,915	28,614	29,472	30,356	21,955	
Should = Balance to be Levied above:	<b>135,721</b>	<b>139,571</b>	<b>143,062</b>	<b>147,354</b>	<b>151,774</b>	<b>109,775</b>	

SEE NOTE

NOTE: Levied TOL & COL \$107 too much in 2017; Levied TOWP \$55 too much in 2017

## 8. Policy

City of Lodi  
2018 Budget  
Policy

Council Adopted Budget  
11/14/2017

- 8.1 Wisconsin State Statutes 65.90 Municipal Budgets
- 8.2 City of Lodi Ordinance 57-4 Budget Preparation and Adoption
- 8.3 City of Lodi Charter Ordinance No. 3 A Charter Ordinance Authorizing Partial Veto of Annual Budget
- 8.4 Resolution 13-08 A Resolution Regarding Use of the Tax Levy and Donated Funds to Pay Debt Service on Bonds for Construction of Pool
- 8.5 Resolution 12-02 A Resolution Assigning Funds, Sufficient to Fully Fund Liability for Post Employment Benefits
- 8.6 Resolution 12-91 A Resolution Adopting the Fund Balance Policy
- 8.7 Resolution 10-08 A Resolution Approving the Financial Policy and Procedure for the General Fund Contingency Fund Account
- 8.8 Resolution 16-94 A Resolution Setting Goals for the City of Lodi
- 8.9 Resolution 17-109 A Resolution Adopting the Budget Policy
- 8.10 Ordinance A-499 Amend Chapter 57 Entitled Finance to Add Motor Vehicle Registration Fee
- 8.11 Resolution 16-117 A Resolution Amending 2017 Goals for the City of Lodi

1/4/2018

**65.90 Municipal budgets.**

(1) Unless otherwise provided, in this section, "municipality" means each county other than counties having a population of 500,000 or more, each city, excepting cities of the 1st class, village, town, school district, technical college district and all other public bodies that have the power to levy or certify a general property tax or budget. Every municipality shall annually, prior to the determination of the sum to be financed in whole or in part by a general property tax, funds on hand or estimated revenues from any source, formulate a budget and hold public hearings thereon.

(2) Such budget shall list all existing indebtedness and all anticipated revenue from all sources during the ensuing year and shall likewise list all proposed appropriations for each department, activity and reserve account during the said ensuing year. Such budget shall also show actual revenues and expenditures for the preceding year, actual revenues and expenditures for not less than the first 6 months of the current year and estimated revenues and expenditures for the balance of the current year. Such budget shall also show for informational purposes by fund all anticipated unexpended or unappropriated balances, and surpluses.

**(3)**

(a) A summary of the budget required under sub. (1) and notice of the place where the budget in detail is available for public inspection and notice of the time and place for holding the public hearing thereon shall be published as a class 1 notice, under ch. 985, in the municipality at least 15 days prior to the time of the public hearing except that:

1. In towns a summary of the budget required under sub. (1) and notice of the time and place of the public hearing thereon shall be posted in 3 public places at least 15 days prior to the time of the public hearing.

2. Any school district reproducing and providing general distribution within the district of an annual report incorporating a budget summary at least 15 days prior to the annual meeting is exempt from the notice requirements of this paragraph.

3. A common school district, as defined under s. 115.01 (3), shall publish a class 1 notice, under ch. 985, as required under this paragraph, at least 10 days prior to the time of the public hearing thereon.

(b) Any budget summary required under par. (a) shall include all of the following for the proposed budget and the budget in effect, and shall also include the percentage change between the budget of the current year and the proposed budget:

1. For the general fund, all expenditures in the following categories:

- a. General government.
- b. Public safety.
- c. Public works.
- d. Health and human services.
- e. Culture, recreation and education.
- f. Conservation and development.
- g. Capital outlay.
- h. Debt service.
- i. Other financing uses.

2. For the general fund, all revenues from the following sources:

- a. Taxes.
- b. Special assessments.
- c. Intergovernmental revenues.
- d. Licenses and permits.
- e. Fines, forfeitures and penalties.

- f. Public charges for services.
- g. Intergovernmental charges.
- h. Miscellaneous revenue.
- i. Other financing sources.

3. Revenue and expenditure totals for each impact fee that is imposed by a municipality.

4. All beginning and year-end governmental and proprietary fund balances.

5. The contribution of the property tax to each governmental fund and to each proprietary fund that receives property tax revenue and the totals for all funds.

6. Revenue and expenditure totals, by fund, for each governmental fund, and for each proprietary fund and the revenue and expenditure totals for all funds combined.

**(bm)** Any budget summary created under par. (a) shall include an itemization of proposed increases and decreases to the current year budget due to new or discontinued activities and functions.

**(c)** The department of public instruction under s. 115.28, the department of revenue under s. 73.10 and the technical college system board under s. 38.04 shall encourage and consult with interested public and private organizations regarding the budget summary information required under pars. (a) and (b). The department of public instruction and the technical college system board shall specify the revenue and expenditure detail that is required under par. (b) 1. and 2. for school districts and for technical college districts.

**(d)** A municipality may publish any additional budget summary information that its governing body considers necessary, but the additional information shall be reported separately from the information required under pars. (a), (b) and (bm).

**(4)** Not less than 15 days or, in the case of common school districts as defined under s. 115.01 (3), not less than 10 days, after the publication of the proposed budget and the notice of hearing thereon a public hearing shall be held at the time and place stipulated at which any resident or taxpayer of the governmental unit shall have an opportunity to be heard on the proposed budget. The budget hearing may be adjourned from time to time. In school districts holding an annual meeting the time and place of the budget hearing shall be the time and place of the annual meeting.

**(5)**

**(a)** Except as provided in par. (b) and except for alterations made pursuant to a hearing under sub. (4), the amount of tax to be levied or certified, the amounts of the various appropriations and the purposes for such appropriations stated in a budget required under sub. (1) may not be changed unless authorized by a vote of two-thirds of the entire membership of the governing body of the municipality. Any municipality, except a town, which makes changes under this paragraph shall publish a class 1 notice thereof, under ch. 985, within 10 days after any change is made. Failure to give notice shall preclude any changes in the proposed budget and alterations thereto made under sub. (4).

**(b)** A county board may authorize its standing finance committee to transfer funds between budgeted items of an individual county office or department, if such budgeted items have been separately appropriated, and to supplement the appropriations for a particular office, department, or activity by transfers from the contingent fund. Such committee transfers shall not exceed the amount set up in the contingent fund as adopted in the annual budget, nor aggregate in the case of an individual office, department, or activity in excess of 10 percent of the funds originally provided for such office, department, or activity in such annual budget. The publication provisions of par. (a) shall apply to all committee transfers from the contingent fund.

**(6)** As part of the annual budget required under sub. (1), the governing body of any municipality and of any county having a population of 500,000 or more may establish and maintain, and levy a tax for, a liability reserve fund for the purpose of paying liability claims against the municipality or premiums on insurance to pay such claims. The governing body may allow amounts appropriated to the fund to accumulate from year to year. The annual taxes levied for this purpose may not exceed the level necessary

to collect the amount recommended by an actuary, in accordance with generally accepted actuarial principles, that will be sufficient to pay any insurance premiums and the uninsured portion of claims that are anticipated to be made based on occurrences during the year in which the tax is collected. Payment of claims and premiums may either be made directly from the reserve account or appropriations may be made from the reserve account to an operating account for such payments. No other transfers may be made from the fund except in accordance with the procedure specified in sub. (5) (a) and unless:

(a) If the fund is to be dissolved, an actuary has determined that all claims that are to be paid from the fund have been paid or a sufficient reserve has been created from the fund to pay such claims; or

(b) If the fund is to be continued and the types of claims or the amount of coverage of claims by the fund is to be reduced, an actuary has determined, under generally accepted actuarial principles, that the balance in the fund exceeds the amount necessary to pay claims and premiums and the amount transferred is not more than the excess amount.

**History:** 1971 c. 40, 154; 1971 c. 211 ss. 77, 124; 1973 c. 224; 1975 c. 224; 1977 c. 418; 1981 c. 203; 1985 a. 225; 1987 a. 314, 377; 1989 a. 31; 1991 a. 39, 189; 1993 a. 399; 1995 a. 27, s. 9145 (1); 1997 a. 27; 2005 a. 477; 2009 a. 177.

Under sub. (5), the vote of two-thirds of a board's entire membership is needed to transfer funds from a contingency fund to use for a purpose not anticipated in the budget. 76 Atty. Gen. 145.

**§ 57-4. Budget preparation and adoption.**

**A.** Information to be filed by department heads.

**[Amended 10-10-2006 by Ord. No. A-361]**

**(1)** On or before November 1 of each year, each officer, department, or board shall file with the City of Lodi Director of Finance and Human Resources:

**(a)** An itemized statement of disbursements made to carry out the powers and duties of the office, department or board during the preceding fiscal year and a detailed statement of the receipts and disbursements on account of any special fund under the supervision of the office, department or board during the year and the condition and management of those funds; and

**(b)** Detailed estimates of the same matters for the current fiscal year and for the ensuing fiscal year.

**(2)** The statements shall be presented in the form prescribed by the Director of Finance and Human Resources.

**B.** Finance Committee consideration. The Finance Committee shall consider the departmental estimates in consultation with the department head and shall then determine the total amount to be recommended in the budget for the department or activity.

**C.** Preparation and submission of proposed budget. On or before the third Tuesday in November of each year, the Finance Committee shall prepare and submit to the Council a proposed budget of the City for the ensuing fiscal year. The proposed budget shall include:

**(1)** The expense of conducting each department and activity of the City for the ensuing fiscal year and corresponding items for the current year and last preceding fiscal year, with reasons for increases and decreases recommended as compared with appropriations for the current year.

**(2)** An itemization of all anticipated income of the City from sources other than general property taxes and bond issues, with a comparative statement of the amounts received by the City from each of the same or similar sources for the last preceding and current fiscal years.

**(3)** An estimate of the amount of money to be raised from general property taxes which, with income from other sources, will be necessary to meet the proposed expenditures.

**(4)** Other information as may be required by the Council and by state law.

- D.** Draft of appropriation resolution. The Finance Committee shall submit to the Council, at the time the annual budget is submitted, the draft of an appropriation resolution providing for the expenditures proposed for the ensuing fiscal year.
- E.** Publication of budget; hearing on budget. The Clerk shall publish as a Class 1 notice, under Ch. 985, Wis. Stats., a budget summary in the form prescribed by the Finance Committee and by § 65.90(3)(b), Wis. Stats. The notice shall also indicate where the proposed budget in detail is available for public inspection and the time and place at which a public hearing on the proposed budget is to be conducted. The Council shall, not less than 15 days after publication of the budget summary, hold a public hearing on the proposed budget. The public hearing will be held on or before the first Tuesday in December. Following the public hearing, the proposed budget may not be changed without the requirement of a two-thirds vote as provided under § 65.90(5)(a), Wis. Stats.
- F.** Transfer of an unencumbered balance of an appropriation. Upon recommendation of the Finance Committee, the Council may at any time by a two-thirds vote of the entire membership transfer any portion of an unencumbered balance of an appropriation to any other purpose or object. Notice of the transfer shall be given by publication within 10 days thereafter in accord with § 65.90(5)(a), Wis. Stats.
- G.** Expenditures limited by appropriation resolution. No money shall be drawn from the treasury of the City, nor shall any obligation for the expenditure of money be incurred, except in pursuance of the annual appropriation resolution or that resolution when changed as authorized by Subsections **E** and **F** of this section. At the close of each fiscal year, any unencumbered balance of a general fund appropriation shall revert to the general fund and shall be subject to reappropriation.

CHARTER ORDINANCE NO. 3

A CHARTER ORDINANCE AUTHORIZING PARTIAL VETO OF ANNUAL BUDGET

A charter ordinance (being subject to home rule provisions of sec. 66.0101 of the Wisconsin statutes) to supplement the power of veto of the mayor of the City of Lodi by enabling such officer to disapprove any item or items of the annual budget.

**WHEREAS**, no specific authorization in the Wisconsin statutes or local ordinances enables the mayor to make partial veto of the annual budget, and

**WHEREAS**, the "all of none" nature of the present veto power precludes the exercise of judgment and criticism as to individual items without endangering the whole budget and threatening the fiscal management of the municipality, and

**WHEREAS**, the details of enacting an annual budget for a municipality are in addition peculiarly of local concern,

**NOW, THEREFORE**, the Common Council of the City of Lodi do ordain as follows:

SECTION 1.A The mayor may veto any item or items in the annual budget under the control of the common council, and upon vetoing any item the mayor shall return the budget to the clerk with his or her objections to the items in writing and his or her reasons therefore. Immediately on filing any item veto with the clerk, the mayor shall issue a call for a special meeting to be held within two days of the filing for purposes of considering and acting on the items vetoed.

B. The common council shall vote on each item vetoed by the mayor separately. If the mayor's veto is not overridden by a 2/3 vote of the council, it shall affect only the items so vetoed. The council may thereupon proceed, upon an affirmative vote of a majority of the alderpersons, to adopt a substitute for the item vetoed which shall be separately submitted to the mayor subject to his or her veto. All items not vetoed by the mayor and all items vetoed by the mayor but overridden by the council shall constitute the budget and be in full force.

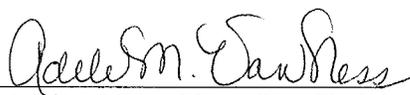
SECTION 2. The power of partial veto shall be in addition to the authority granted the mayor under sec. 62.09(8) of the Wisconsin statutes and shall supplement the budget procedures for cities set forth in ch. 65 of the statutes. Insofar as Sec. 62.09(8)(c), Stats., or any other section of the Wisconsin statutes grants any limitation on the power of partial veto by the mayor of items in the budget, election is hereby made that this limitation shall not apply to the City of Lodi. However, this ordinance shall not repeal any of the powers granted by sec. 62.09(8)(c). Stats.

SECTION 3. All ordinances or parts of ordinances contravening the provisions of this ordinance are hereby repealed.

SECTION 4. Subject to the petition provisions of sec. 66.0101(5), Stats., this ordinance shall be in full force and effect 60 days after its passage and publication.

Adopted the 3<sup>rd</sup> day of February, 2004

  
Paul F. Fisk, Mayor

Attest:   
Adele M. Van Ness, City Clerk

CHARTER ORDINANCE NO. 3 – A CHARTER ORDINANCE AUTHORIZING PARTIAL VETO  
OF ANNUAL BUDGET

Record of February 3, 2004 Common Council Vote:

Philip Baebler - aye

Judy Brownrigg - aye

Martin Maier - aye

James Mitchell - aye

Roger Severson - aye

Kim J. Slezak - aye

Published in The Lodi Enterprise

Date: 2/12/04

Certified copy filed with the Secretary of State

Date: 4/1/04

CHARTER ORDINANCE NO. 3

A CHARTER ORDINANCE AUTHORIZING PARTIAL VETO OF ANNUAL BUDGET

A charter ordinance (being subject to home rule provisions of sec. 66.0101 of the Wisconsin statutes) to supplement the power of veto of the mayor of the City of Lodi by enabling such officer to disapprove any item or items of the annual budget.

WHEREAS, no specific authorization in the Wisconsin statutes or local ordinances enables the mayor to make partial veto of the annual budget, and

WHEREAS, the "all of none" nature of the present veto power precludes the exercise of judgment and criticism as to individual items without endangering the whole budget and threatening the fiscal management of the municipality, and

WHEREAS, the details of enacting an annual budget for a municipality are in addition peculiarly of local concern,

NOW, THEREFORE, the Common Council of the City of Lodi do ordain as follows:

SECTION 1.A The mayor may veto any item or items in the annual budget under the control of the common council, and upon vetoing any item the mayor shall return the budget to the clerk with his or her objections to the items in writing and his or her reasons therefore. Immediately on filing any item veto with the clerk, the mayor shall issue a call for a special meeting to be held within two days of the filing for purposes of considering and acting on the items vetoed.

B. The common council shall vote on each item vetoed by the mayor separately. If the mayor's veto is not overridden by a 2/3 vote of the council, it shall affect only the items so vetoed. The council may thereupon proceed, upon an affirmative vote of a majority of the alderpersons, to adopt a substitute for the item vetoed which shall be separately submitted to the mayor subject to his or her veto. All items not vetoed by the mayor and all items vetoed by the mayor but overridden by the council shall constitute the budget and be in full force.

SECTION 2. The power of partial veto shall be in addition to the authority granted the mayor under sec. 62.09(8) of the Wisconsin statutes and shall supplement the budget procedures for cities set forth in ch. 65 of the statutes. Insofar as Sec. 62.09(8)(c), Stats., or any other section of the Wisconsin statutes grants any limitation on the power of partial veto by the mayor of items in the budget, election is hereby made that this limitation shall not apply to the City of Lodi. However, this ordinance shall not repeal any of the powers granted by sec. 62.09(8)(c). Stats.

SECTION 3. All ordinances or parts of ordinances contravening the provisions of this ordinance are hereby repealed.

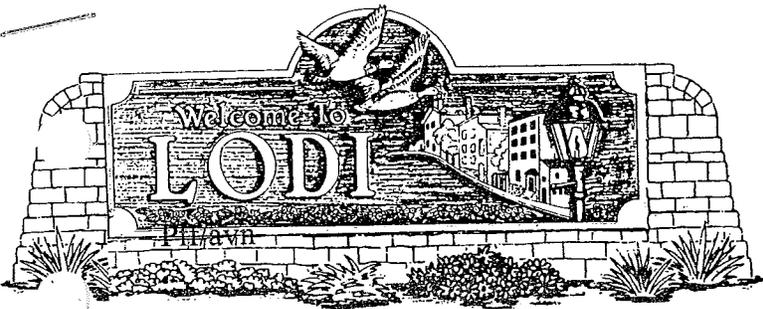
SECTION 4. Subject to the petition provisions of sec. 66.0101(5), Stats., this ordinance shall be in full force and effect 60 days after its passage and publication.

Adopted the 3<sup>rd</sup> day of February, 2004 on a roll call vote of 6 ayes and 0 nays.

Paul F. Fisk, Mayor

Attest: Adele M. Van Ness, City Clerk

CITY OF LODI FOR PUBLICATION
Date Submitted: 2/9/04
Date(s) for Publication: 2/12/04
Reviewed By: [Signature]
Approved By: [Signature]



CITY OF LODI  
130 S. Main St.  
Lodi, Wisconsin 53555-1120

Tel (608) 592-3247  
Fax (608) 592-3271

April 1, 2004

Office of the Secretary of State  
30 W. Mifflin St.  
Madison WI 53703

I have enclosed for filing with you as required by Section 66.0101 (3), Wisconsin Statutes a certified copy of Charter Ordinance Number 3 enacted by the City of Lodi on February 3, 2004.

Sincerely,

A handwritten signature in cursive script that reads "Adele M. Van Ness".

Adele M. Van Ness  
Clerk, City of Lodi

/avn  
encl:

CC: Michael W. Smith, City Attorney ✓  
Paul F. Fisk, Mayor

**FILE COPY**

**CERTIFICATION**

The attached CHARTER ORDINANCE No. 3 is a full, true and correct copy of the original of file and of record in this office and has been compared by me.

Attest: 4/1/04

Adele M. Van Ness  
Adele M. Van Ness, City Clerk

**FILE COPY**

**City of Lodi**

2/12

**CITY OF LODI  
PUBLIC NOTICE  
CHARTER ORDINANCE NO. 3  
A CHARTER ORDINANCE AUTHORIZING PARTIAL VETO OF ANNUAL BUDGET**

A charter ordinance (being subject to home rule provisions of sec. 66.0101 of the Wisconsin statutes) to supplement the power of veto of the mayor of the City of Lodi, by enabling such officer to disapprove any item or items of the annual budget.

WHEREAS, no specific authorization in the Wisconsin statutes or local ordinances enables the mayor to make partial veto of the annual budget, and

WHEREAS, the "all or none" nature of the present veto power precludes the exercise of judgment and criticism as to individual items without endangering the whole budget and threatening the fiscal management of the municipality, and

WHEREAS, the details of enacting an annual budget for a municipality are in the hands of the governing body of the municipality;

Therefore, the following is a sample of the official ballots:

The following is a sample of the official ballots:  
An elector may select an individual to assist in casting his or her vote if the elector declares to the presiding official that he or she is unable to read, has difficulty reading, writing, or understanding English, or that due to disability is unable to cast his or her ballot. The selected individual rendering assistance may not be the elector's employer or an agent of that employer or an officer or agent of a labor organization which represents the elector.

The following is a sample of the official ballots:  
An elector may select an individual to assist in casting his or her vote if the elector declares to the presiding official that he or she is unable to read, has difficulty reading, writing, or understanding English, or that due to disability is unable to cast his or her ballot. The selected individual rendering assistance may not be the elector's employer or an agent of that employer or an officer or agent of a labor organization which represents the elector.

marked. After an official marksense ballot is marked, it shall be inserted in the security sleeve so the marks do not show. After casting his or her vote, the elector shall leave the booth, insert the ballot in the ballot box and discard the sleeve, or deliver the ballot to an inspector for deposit. The elector shall leave the polling place promptly.

State of Wisconsin, Columbia County - SS

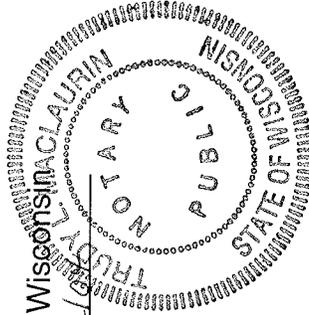
Wayne P. Toske, being duly sworn, deposeseth and says that he is the General Manager of **The Lodi Enterprise**, a weekly newspaper printed and published in the City of Lodi, in said county, and that a notice, a copy of which is hereunto annexed, was published in said newspaper for ONE successive weeks, commencing on the 12TH day of FEBRUARY, 2004, and ending on the \_\_\_ day of \_\_\_\_\_.

*Wayne P. Toske*

Subscribed and sworn to before me on the 24th day of Feb., 2004.

*Ludy L. MacLaurin*

Notary Public, Jefferson County, Wisconsin  
My commission expires 9/13/12



**RESOLUTION 13-08**

**A Resolution Regarding Use of the Tax Levy and Donated Funds to Pay  
Debt Service on Bonds for Construction of Pool**

**WHEREAS**, the City of Lodi is in the design and fund raising phase of replacing the swimming pool in Goeres Park since the current pool no longer meets the standards set by the State of Wisconsin; and

**WHEREAS**, the City Council has appointed both a Design Committee and a Fund Raising Committee and approved contracts with MSA Professional Services (for the design work) and Boris Frank Associates (for the development of a fund raising plan and other services); and

**WHEREAS** the City of Lodi has received donations in excess of \$525,000 for this project; and

**WHEREAS**, the City of Lodi adopted Resolution 12-11 declaring official intent to reimburse expenditures from proceeds of borrowing for this project. The Resolution authorizes reimbursements up to \$2,000,000; and

**WHEREAS**, Ehlers & Associates, Inc, the City's financial advisor, has developed a debt schedule (see Attachment A) which shows estimated principal and interest. The assumptions used in development of the schedule are

1. General Obligation Bonds in the amount of \$2,100,000
2. No payments in 2013
3. Flat payments for term of bonds
4. 20-year bonds; and

**WHEREAS**, The City currently has general obligation debt with debt service that will significantly drop off in 2023, and

**WHEREAS**, contributions from the Pool Donation Fund in the amount of \$930,000 will allow the City to maintain a debt tax rate of 1.00 or less for the life of the existing and proposed bonds (see Attachment A).

**NOW, THEREFORE BE IT RESOLVED**, the City of Lodi will use the tax levy to pay a portion of the principal and interest on any bonds issued for the construction of a new swimming pool to be located in Goeres Park.

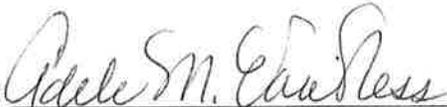
**AND BE IT FURTHER RESOLVED**, The fund raising committee is charged with raising \$930,000 to contribute to the debt service for the first nine years of the bonds used to construct a new swimming pool in Goeres Park, according to the following schedule:

2014	\$115,000
2015	\$116,000
2016	\$112,000
2017	\$110,000

2018	\$108,000
2019	\$106,000
2020	\$100,000
2021	\$ 90,000
2022	\$ 73,000

Adopted this 5th day of February, 2013 by the Common Council of the City of Lodi, Wisconsin.

  
Paul F. Fisk, Mayor

Attest:   
Adele M. Van Ness, Clerk

**Attachment A to Resolution 13-08  
City of Lodi  
General Debt Service**

Year	Current			Share of Pool P&I					Projected			
	Total Current	Equalized Valuation	Tax Rate for Debt Service	\$2.1 Million Pool Bonds*			Donated Funds	City Portion	Additional Tax Rate for Debt Service	Projected Tax Levy	Portion of Tax Levy Due to New Debt	Total Tax Rate for Debt Service
	P&I	Projection*		Principal	Interest	Total P&I						
2013	209,127	231,918,500	0.90									
2014	201,457	233,078,093	0.86	55,000	90,839	145,839	115,000	30,839	0.13	1,621,523	2%	1.00
2015	200,052	234,243,483	0.85	90,000	59,685	149,685	116,000	33,685	0.14	1,629,631	2%	1.00
2016	198,296	235,414,700	0.84	90,000	58,560	148,560	112,000	36,560	0.16	1,637,779	2%	1.00
2017	200,870	237,768,847	0.84	90,000	57,233	147,233	110,000	37,233	0.16	1,654,157	2%	1.00
2018	203,116	240,146,536	0.85	90,000	55,685	145,685	108,000	37,685	0.16	1,670,698	2%	1.00
2019	200,343	242,548,001	0.83	95,000	53,902	148,902	106,000	42,902	0.18	1,687,405	3%	1.00
2020	197,109	244,973,481	0.80	95,000	51,864	146,864	100,000	46,864	0.19	1,704,279	3%	1.00
2021	188,839	247,423,216	0.76	100,000	49,526	149,526	90,000	59,526	0.24	1,721,322	3%	1.00
2022	175,739	249,897,448	0.70	100,000	46,901	146,901	73,000	73,901	0.30	1,738,535	4%	1.00
2023	52,928	252,396,423	0.21	105,000	43,997	148,997		148,997	0.59	1,755,921	8%	0.80
2024	51,530	254,920,387	0.20	105,000	40,853	145,853		145,853	0.57	1,773,480	8%	0.77
2025		257,469,591	0.00	110,000	37,508	147,508		147,508	0.57	1,791,215	8%	0.57
2026		260,044,287	0.00	115,000	33,901	148,901		148,901	0.57	1,809,127	8%	0.57
2027		262,644,730	0.00	120,000	30,041	150,041		150,041	0.57	1,827,218	8%	0.57
2028		265,271,177	0.00	120,000	26,021	146,021		146,021	0.55	1,845,490	8%	0.55
2029		267,923,889	0.00	125,000	21,849	146,849		146,849	0.55	1,863,945	8%	0.55
2030		270,603,128	0.00	130,000	17,437	147,437		147,437	0.54	1,882,585	8%	0.54
2031		273,309,159	0.00	135,000	12,772	147,772		147,772	0.54	1,901,411	8%	0.54
2032		276,042,250	0.00	140,000	7,849	147,849		147,849	0.54	1,920,425	8%	0.54
2033		278,802,673	0.00	145,000	2,661	147,661		147,661	0.53	1,939,629	8%	0.53
2034		281,590,700	0.00						0.00			0.00
	<u>2,079,407</u>			<u>2,155,000</u>	<u>799,084</u>	<u>2,954,084</u>	<u>930,000</u>	<u>2,024,084</u>		<u>36,989,233</u>	5%	

\* Data from Ehlers & Associates, Inc.

**RESOLUTION 12-02**

**A Resolution Assigning Funds Sufficient to Fully Fund Liability for Post  
Employment Benefits**

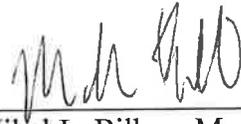
**WHEREAS** the Governmental Accounting Standards Board (GASB) has adopted a new standard (GASB 54) requiring new classifications of fund balance; and

**WHEREAS** the City adopted a Fund Balance Policy requiring funding of its post employment benefit of sick leave conversion to insurance premiums; and

**WHEREAS** the amount of the liability at year-end cannot be accurately estimated until the final payroll in December;

**BE IT RESOLVED** by the Common Council of the City of Lodi, Columbia County, Wisconsin that the assignment of funds in the General Fund sufficient to fully fund the post employment benefit for General Fund employees is hereby adopted.

Adopted by the Common Council of the City of Lodi, Wisconsin on this 3<sup>rd</sup> day of January, 2012.



\_\_\_\_\_  
Mikel L. Bilkey, Mayor

Attest:

  
Adele M. Van Ness, City Clerk

**RESOLUTION 12-91**

**A Resolution Amending the Fund Balance Policy**

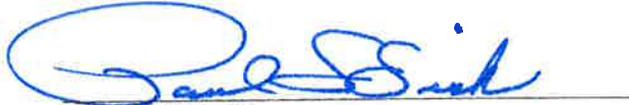
**WHEREAS** the City strives to maintain fund balances at appropriate levels; and

**WHEREAS** the current policy establishes a minimum amount of fund balance;  
and

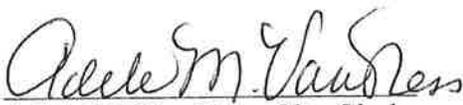
**WHEREAS** it is desirable to have a cap on unassigned fund balance;

**NOW THEREFORE BE IT RESOLVED** by the Common Council of the City of Lodi, Columbia County, Wisconsin that the attached fund balance policy is hereby amended as shown in Attachment A

Adopted by the Common Council of the City of Lodi, Wisconsin on this 4<sup>th</sup> day of December, 2012.



Paul F. Fisk, Mayor

Attest:   
Adele M. Van Ness, City Clerk

City of Lodi  
Fund Balance Policy

**1. Purpose**

1.1 The City of Lodi finds that it is essential to maintain an adequate level of fund balance in order to:

- 1.1.1 Adapt to revenue shortfalls and/or unanticipated expenditures
- 1.1.2 Help ensure stable tax rates, and
- 1.1.3 Provide a measure of liquidity for normal operations while at the same time keeping the City's long range investments intact

**2. Policy**

2.1 The City will implement Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Fund Balance Type Definitions*, for year ending December 31, 2011.

2.2 Unassigned fund balance (one time resources) will not be used to cover ongoing costs

2.3 A fund will be set aside to cover sick leave conversion obligations

2.4 A working capital fund shall be maintained to help cover revenue shortfalls, unanticipated expenditures, stabilize the tax rate, and provide liquidity.

**3. Unassigned Fund Balance**

3.1 At year-end, unused appropriations will lapse to unassigned fund balance unless otherwise designated by Council to carry forward to the next budget year.

3.1.1 During the preparation of the budget for the subsequent year, a plan shall be approved by Council for the usage of this unassigned fund balance

3.1.2 This usage shall be limited to:

- 3.1.2.1 Funding of capital outlay, being specific on purpose and timing of said outlay
- 3.1.2.2 Repayment of debt
- 3.1.2.3 Reduction of tax levy
- 3.1.2.4 One-time, or very infrequently recurring, expenditures

3.2 Capital project appropriations will automatically carry forward from year to year until the project is completed or discontinued

**4. Sick Leave Conversion Obligations**

4.1 The City specifically intends that future obligations related to sick leave conversion be, at a minimum, funded at 50% of the estimated liability to be accumulated at 10% or more per year starting with the year-ending December 31, 2011. These funds will be considered assigned fund balances as defined under GASB Statement No. 54.

**5. Working Capital**

5.1 The City shall maintain a minimum of three (3) months of budgeted expenditures within the General Fund for working capital.

5.1.1 Budgeted expenditures shall be defined as

- 5.1.1.1 Total budgeted operating and debt expenditures for all governmental funds in the most recently adopted budget
- 5.1.1.2 Total budgeted expenditures for capital purchases shall be excluded
- 5.1.1.3 Any budgeted debt expenses funded through bond proceeds shall be excluded

5.2 Use of the working capital shall only be allowed by a majority vote of the Common Council and for the following purposes:

Res. 12-91, Attachment A

City of Lodi  
Fund Balance Policy

- 5.2.1.1 To prevent the use of short-term borrowing due to timing of cash flows
- 5.2.1.2 To take advantage of a significant benefit to the City that there would otherwise be no funding for
- 5.2.1.3 To continue City operations in the case of shortfalls caused by deficient revenues or unforeseen expenses
- 5.2.1.4 To cover the cost of an unfunded item or service essential for the public good
- 5.3 Should the working capital fall below the three (3) months of budgeted expenditures level, the City shall approve a plan to restore the fund to the three (3) months level and the timeframe anticipated to do so
- 5.4 The working capital assignment shall be approved by Council

**6. Maximum Unassigned Fund Balance**

- 6.1 The City shall maintain a maximum of three (3) months of budgeted expenditures within the unassigned General Fund balance.
  - 6.1.1 Budgeted expenditures shall be defined as
    - 6.1.1.1 Total budgeted operating and debt expenditures for all governmental funds in the most recently adopted budget
    - 6.1.1.2 Total budgeted expenditures for capital purchases shall be excluded
    - 6.1.1.3 Any budgeted debt expenses funded through bond proceeds shall be excluded
- 6.2 Any amount at year-end in excess of this amount will be transferred without further authorization to the Capital Projects Fund.

**7. Coverage**

- 7.1 GASB Statement No. 54 and this policy pertain only to governmental funds.  
Governmental Funds include the General Fund, Special Revenue Funds (such as the Library Fund), Capital Projects Fund, Debt Service Funds, and Permanent Funds (such as Trust Funds)

**8. Reporting**

- 8.1 Fund balance will be displayed in the following classifications depicting the relative strength of the spending constraints placed on the purposes for which resources can be used:
  - 8.1.1 Nonspendable fund balance – amounts that are not in a spendable form (such as inventory) or are required to be maintained intact (such as the corpus of an endowment fund)
  - 8.1.2 Restricted fund balance – amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation
  - 8.1.3 Committed fund balance – amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint

Res. 12-91, Attachment A

City of Lodi  
Fund Balance Policy

- 8.1.4 Assigned fund balance – amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority
- 8.1.5 Unassigned fund balance – amounts that are available for any purpose; these amounts are reported only in the General Fund

**RESOLUTION 10-08**

**A Resolution Approving the Financial Policy and Procedure for the  
General Fund Contingency Fund Account**

**WHEREAS**, each year the City of Lodi prepares an annual operating budget;

**WHEREAS**, there is the possibility of circumstances changing during the year that require funding for expense items that were not included in the approved budget for that year.

**NOW, THEREFORE BE IT RESOLVED**, that the Common Council of the City of Lodi, Columbia County, Wisconsin approves the financial policy and procedure that defines the requirements for establishing and using contingency account funds stated in the City of Lodi Financial Policy and Procedure #3.

Adopted this 19<sup>th</sup> day of January 2010 by the Common Council of the City of Lodi, Wisconsin.



\_\_\_\_\_  
Mikel L. Bilkey, Mayor

Attest:   
Adele M. Van Ness, City Clerk

City of Lodi  
Financial Policy/Procedure #3

**Subject:** General Fund Contingency Fund Account Handling

**General:** Each year during the annual budgeting process a certain dollar amount is established in a contingency account that is to cover non budgeted emergency type expenditures

**Procedures:** In order to achieve the objectives of this policy, the following guidelines shall be adhered to:

1. The director of Finance will recommend the dollar amount to be budgeted in the contingency account.
2. The amount recommended is either approved or adjusted by the Finance committee during the budget review process.
3. Approval of the General Fund Budget by the Common council indicates approval of the contingency fund account.
4. Request to use the funds in this account must be submitted to the Finance committee and be placed on the agenda of the next scheduled meeting.
5. The responsibility of the Finance Committee is to either approve or reject the request. If the Committee approves the request it will recommend that the Common Council approve the use of contingency funds for the request. If the request is denied the request does not get recommended for passage by the Common Council. For the Common Council to approve the request 2/3 of the entire council members must vote to approve.
6. If the request is approved the Director of Finance will adjust the budget to reflect the approve request.
7. This policy will be reviewed by the Finance Committee every three years following adoption or sooner at the direction of the Common Council.

**Date Approved:** 1-19-2010

**Review Date:** 1-1-2013

## RESOLUTION 16-94

### A Resolution Setting Goals for the City of Lodi

**WHEREAS**, in 2015, the Alders of the City of Lodi discussed various ideas for the City; and,

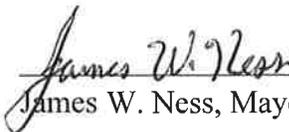
**WHEREAS**, in 2016, the Alders of the City of Lodi reviewed previously established goals; and,

**WHEREAS**, with consideration, the Alders amended the list of shared goals to add additional goals.

**NOW, THEREFORE BE IT RESOLVED**, the City of Lodi has set the following goals to pursue in the 2017 budget and future budgets:

1. Be fiscally responsible
  - a. Limit tax increases
  - b. Seek non-traditional funding sources
  - c. Use available resources in an effective and efficient manner
2. Maintain infrastructure
  - a. Adhere to public works five-year plan
3. Enhance public health through recreational and cultural amenities
  - a. Create bike paths and walking trails
  - b. Create spaces conducive for cultural and community events
  - c. Improve and expand City park system
4. Protect the environment
  - a. Seek and support energy efficiency
  - b. Reduce carbon footprint
  - c. Preserve and improve water quality through phosphorous management
  - d. Consider environmental impacts when doing road work
5. Work collaboratively with others
  - a. Encourage citizen involvement and awareness
  - b. Cooperate with adjoining and overlapping jurisdictions
  - c. Work in partnership with the business community to stimulate economic growth
  - d. Cooperate with adjoining and overlapping jurisdictions
6. Continue to support Public Safety
  - a. Create activity opportunities for the 12 to 20 year old age group.

Adopted this 18<sup>th</sup> day of October, 2016 by the Common Council of the City of Lodi, Wisconsin.

  
James W. Ness, Mayor

Attest:



Patricia Spence, City Clerk

**RESOLUTION 17-109**

**A Resolution Adopting a Budget Policy**

**WHEREAS**, the City complies with State Statutes in preparing an annual budget; and

**WHEREAS**, the City uses its budget to establish financial and operating goals; and

**WHEREAS**, the City adopted a budget policy in 2004 (Resolution 04-05); and updated the policy in 2014 (Resolution 14-62); and

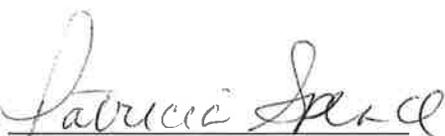
**WHEREAS**, the Finance Committee recommends approval of a new updated budget policy as it appears in Exhibit A;

**NOW THEREFORE BE IT RESOLVED** that the Budget Policy as it appears in Exhibit A of this Resolution is hereby adopted.

**AND BE IT FURTHER RESOLVED** that the Budget Policy in Exhibit A of this Resolution supersedes the budget policy adopted in Resolution 04-05 and Resolution 14-62.

Adopted this 5<sup>th</sup> day of December, 2017, by the Common Council of the City of Lodi, Wisconsin.

Attest:

  
Patricia Spence, City Clerk

  
James W. Ness, Mayor

Resolution 17-109  
Exhibit A

**City of Lodi  
Budget Policy**

PURPOSE

1. To assist the Mayor and Common Council in making informed choices for the provision of services and capital assets.
2. To establish financial and operating goals for the city.
3. To promote stakeholder participation in the decision process.
4. To ensure compliance with State Statutes.
5. To ensure compliance with program rules for obtaining State Aid.

POLICY STATEMENT

1. The City shall comply with relevant State Statutes and City Ordinance in developing its annual budget.
2. The City shall adopt a balanced budget where use of resources for operating purposes does not exceed available resources for the calendar year in which the budget is prepared.
3. The City shall adopt a budget that qualifies for the Municipal Expenditure Restraint Program or document the reason it does not.
4. The City shall adopt a tax levy within the State imposed levy limits or document the reason it does not.
5. The Council shall review a five year forecast before adopting an annual budget.
6. The City shall budget all major funds, as identified in the annual audited financial statements. In addition, the City will budget any special revenue and capital project funds directly related to services or current projects (e.g. Pool Operations Fund and Strangeway Fund).

PROCESS

1. By June 1, the Finance Committee shall be presented with a budget development timeline.
2. Utilizing information provided by department heads, the Mayor shall prepare an Executive Budget for the Council to review in September.
3. Utility budgets shall be adopted by December 31 of each year.
4. All tax-funded budgets must be adopted by November 30 of each year.

## ORDINANCE A-499

### AN ORDINANCE TO AMEND THE CODE OF THE CITY OF LODI, CHAPTER 57 THEREOF ENTITLED, FINANCE, TO ADD A NEW SECTION PROVIDING A MOTOR VEHICLE REGISTRATION FEE.

Therefore the Common Council of the City of Lodi, Columbia County Wisconsin, do Ordain as follows:

#### Section 1.

Chapter 57 of the Code of the City of Lodi is hereby amended to add a new section following Section 57-10 to be known as Section 57-10.1 as follows:

#### **Section 57-10.1 Motor Vehicle Registration Fee**

- A. **Authority.** This ordinance is adopted pursuant to the authority granted by Wisconsin Statutes Section 341.35, as from time to time amended.
- B. **Purpose.** The purpose of this ordinance is to provide the City of Lodi a source of revenue to fund transportation purposes.
- C. **Definitions.**  
Motor Vehicle – an automobile or motor truck registered under Section 341.25(1)(c) at a gross weight of not more than 8,000 lbs.
- D. **Imposition of motor vehicle registration fee.**
  - 1. Pursuant to Section 341.35 of the Wisconsin Statutes, an annual flat fee as set forth herein, in the amount of twenty dollars (\$20.00) is hereby imposed on all motor vehicles registered in the state of Wisconsin that are customarily kept in the City of Lodi.
  - 2. This fee shall be paid by the registration applicant at the time that a motor vehicle is first registered and at each time of registration renewal.
  - 3. The City registration fee shall be paid as provided in Wisconsin Statutes Section 341.35(5).
  - 4. The City registration fee shall be in addition to State registration fees.
- E. **Administrative costs.** The Wisconsin Department of Transportation shall retain a portion of monies collected equal to the actual administrative costs

related to the collection of these fees. The method for computing the administrative costs shall be reviewed annually by the Wisconsin Department of Transportation, as provided in Wisconsin Statutes Section 341.35.

**F. Exemptions.**

The following motor vehicles are exempt from the annual City of Lodi vehicle registration fee:

1. All vehicles exempted by Wisconsin Statutes Chapter 341 from payment of a state vehicle registration fee.
2. All vehicles registered by the State of Wisconsin under Section 341.26 for a fee of five dollars (\$5.00).
3. No City vehicle registration fee may be imposed on a motor vehicle which is a replacement for a motor vehicle for which a current City vehicle registration fee has been paid.

**G. Deposit of Fee Revenues.**

All monies under the applicable statute and this chapter remitted to the City by the Wisconsin Department of Transportation or other applicable agency shall be deposited into the City's Capital fund and used solely for assisting with transportation related purposes.

**H. Collection of Fees**

Collection of fees by the Wisconsin Department of Transportation shall commence on May 1, 2016.

Section 2. Effective Date. This Ordinance shall be effective the day after publication.

Adopted by the Common Council of the City of Lodi, Wisconsin on this 19<sup>th</sup> day of January, 2016 on a roll call vote of: Ness-aye, Stevenson-aye, Welch-aye, Tonn-aye.

Attest:   
Kathleen L. Clark, Clerk

  
Paul F. Fisk, Mayor

**RESOLUTION 16-117**

**A Resolution Amending 2017 Goals for the City of Lodi**

**WHEREAS**, in 2016, the Alders of the City of Lodi reviewed and approved City-wide goals #1 through #6 for 2017; and,

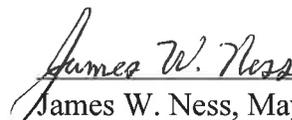
**WHEREAS**, the Human Resources Committee at the November 4, 2016 meeting recommended adding a new #7 goal of supporting diversity;

**NOW, THEREFORE BE IT RESOLVED**, the City of Lodi has set the following goals to pursue in the 2017 budget and future budgets:

1. Be fiscally responsible
  - a. Limit tax increases
  - b. Seek non-traditional funding sources
  - c. Use available resources in an effective and efficient manner
2. Maintain infrastructure
  - a. Adhere to public works five-year plan
3. Enhance public health through recreational and cultural amenities
  - a. Create bike paths and walking trails
  - b. Create spaces conducive for cultural and community events
  - c. Improve and expand City park system
4. Protect the environment
  - a. Seek and support energy efficiency
  - b. Reduce carbon footprint
  - c. Preserve and improve water quality through phosphorous management
  - d. Consider environmental impacts when doing road work
5. Work collaboratively with others
  - a. Encourage citizen involvement and awareness
  - b. Cooperate with adjoining and overlapping jurisdictions
  - c. Work in partnership with the business community to stimulate economic growth
  - d. Cooperate with adjoining and overlapping jurisdictions
6. Continue to support Public Safety
  - a. Create activity opportunities for the 12 to 20 year old age group.
7. Encourage diversity
  - a. Encourage diversity through inclusiveness

Adopted this 15<sup>th</sup> day of November, 2016 by the Common Council of the City of Lodi, Wisconsin.

Attest:   
Patricia Spence, City Clerk

  
James W. Ness, Mayor