

City of Lodi 2015 Adopted Budget

November 18, 2014

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City of Lodi
2015 Proposed Budget
Introduction - Levy Limit

Adopted
 Reso 14-82, 11/18/14

	<u>2014</u>	<u>2015</u>	<u>%</u> Change
General Fund	1,033,699	1,032,265	-0.14%
Special Revenue Fund (Library)	120,000	120,000	0.00%
Debt Service Funds	258,704	287,796	11.25%
Capital Project Funds	272,554	244,650	-10.24%
Total Levy	1,684,957	1,684,711	-0.01%
Allowable Levy		1,944,694	
Over(Under) Allowable Levy		(259,983)	

Levy Limit Worksheet			
1	2013 payable 2014 actual levy (not including tax increment)	1,684,957	
2	Exclude 2013 levy for new GO debt (after 7/1/05)	(147,595)	
4	2013 payable 2014 adj actual levy	1,537,362	
6	Net new construction % applied to adjusted actual 2013 levy	1,540,898	0.23%
<i>Page 2 adjustments</i>			
E	Add debt service for GO debt authorized after 7/1/05	403,796	
9	2014 payable 2015 allowable levy	1,944,694	
<i>Page 2 adjustments</i>			
		<u>2014</u>	<u>2015</u>
Debt Issued Prior to July 1, 2005 (Line B)			
	2003 GO	0	0
Debt Issued After July 1, 2005 (Line E)			
	2012A GO	201,457	200,052
	2013A GO	172,247	160,390
	2014 STFL	0	43,354

City of Lodi
2015 Proposed Budget
Introduction - Expenditure Restraint

Adopted

2014 valuation factor (2014 Net New Construction divided by total 2013 Equalized Value)	0.230%
Allowable increase in 2014 budget over 2013 = 60% of valuation factor (max 2%)	0.138%
plus the % change in cpi	1.60%
Allowable percent increase in 2015 budget	1.74%
2014 budgeted expenditures	<u>1,782,280</u>
Allowable dollar amount in 2015 budget =	<u>1,813,258</u>
 Proposed 2015 Operating Budget	 1,778,252
 Over (Under) Allowable Dollar Increase	 <u><u>(35,005)</u></u>

<i>Change in cpi</i>	
2012 July cpi	229.104
2013 July cpi	233.596
% Increase*	1.60%
% Increase per WI DOR	1.60%

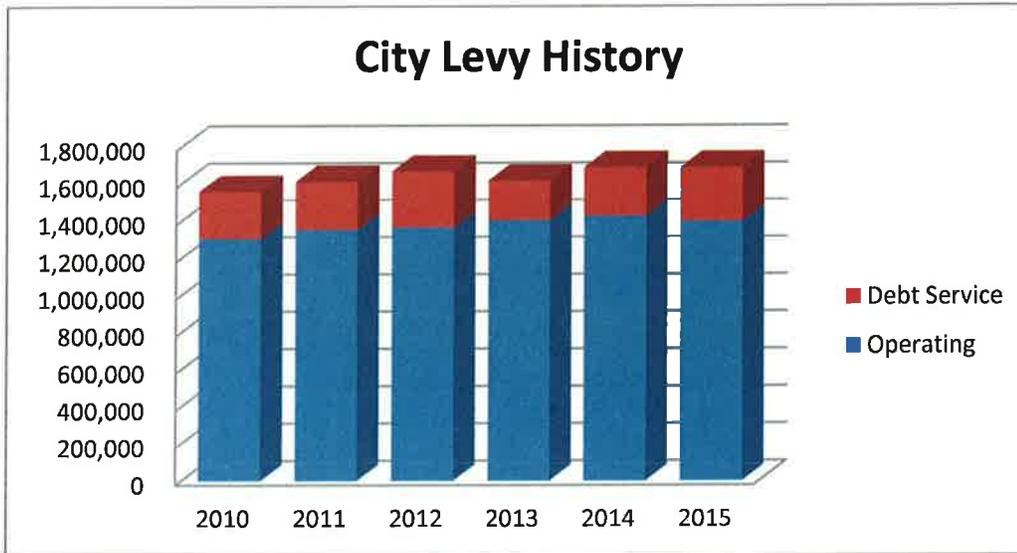
From LWM Capitol Buzz
Available on 11/1 last year

* WI DOR Uses cpi Oct - Sept through a formula.
Calculation above is an estimate.

City of Lodi
2014 Budget Development
Introduction - Mill Rate

Adopted

	<u>General</u>	<u>Library</u>	<u>Capital Projects</u>	<u>Debt</u>	<u>Total</u>
2010	976,848	116,930	209,362	253,445	1,556,585
2011	960,660	116,930	272,869	259,372	1,609,831
2012	971,203	117,000	275,036	300,652	1,663,891
2013	1,004,675	117,000	282,654	209,127	1,613,456
2014	1,033,659	120,000	272,554	258,704	1,684,917
2015	1,032,265	120,000	244,650	287,796	1,684,711



Average Residential \$	175,000
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	<u>Assesed Value</u>	<u>Total City Levy</u>	<u>City Mill Rate</u>	<u>Tax Bill (City Portion)</u>
2011	223,661,400	1,609,831	0.007198	1,259.58
2012	224,851,400	1,663,891	0.007400	1,294.99
2013	227,167,500	1,613,456	0.007102	1,242.94
2014	223,990,400	1,684,957	0.007522	1,316.43
2015	234,759,700	1,684,711	0.007176	1,255.86

City of Lodi
2015 Proposed Budget
General Fund

Adopted
 Reso 14-82, 11/18/14

	<u>2015 Request</u>	<u>2014 Budget</u>	Increase (Decrease)
Projected Beginning Cash	\$ 1,129,929	\$ 1,828,748	-38%
Revenues	\$ 1,778,252	\$ 1,782,280	0%
Property Tax Revenues	\$ 1,032,265	\$ 1,033,699	0%
Use of Fund Balance	\$ 98,837	\$ 110,000	-10%
Expenditures	\$ 1,778,252	\$ 1,782,280	0%
Projected Ending Cash	\$ 1,031,092	\$ 1,718,748	-40%

Changes from 10/21/14 Version of 2015 Proposed Budget

Added back \$10,850 to Police operating budget, using Fund Balance
 Added \$50,000 Contingency to protect Expenditure Restraint limit, using Fund Balances

What's New

2% labor cost increase
 \$5,000 for Energy Conservation Program through WECC (other half of cost in Electric Fund)
 \$52,300 for additional 1 FTE Laborer in Public Works (\$9,200 or 15% of cost in Water and Wastewater Funds)
 \$3,900 additional expenditures on trees

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	3.20
Police	6.00
Public Works	3.95
Parks	0.32
	<u>13.46</u>

City of Lodi
2015 Proposed Budget
General Fund - Summary

Adopted

<u>Account Description</u>	<u>d</u> 2011 Actual	<u>e</u> 2012 Actual	<u>f</u> 2013 Actual	<u>h</u> 2014 Budget	<u>j</u> 2014 Estimated	<u>k</u> 2015 Request	2015 Req vs 2014 Bud	% Diff
Revenues								
Total Taxes	1,205,540	1,212,541	1,232,408	1,269,999	1,279,697	1,278,565	8,566	1%
Total Special Assessments	9,030	5,056	0	0	0	0	0	#DIV/0!
Total Intergovernmental Revenues	348,438	316,835	313,155	282,631	285,051	280,000	(2,631)	-1%
Total Licenses and Permits	71,435	63,931	55,149	45,850	60,160	50,350	4,500	10%
Total Fines, Forfeits and Penalties	36,310	24,692	38,159	25,500	25,000	26,500	1,000	4%
Total Public Charges for Services	108,001	108,723	111,468	4,200	4,300	6,000	1,800	43%
Total Miscellaneous Revenue	42,596	56,044	31,880	44,100	36,500	38,000	(6,100)	-14%
Total Other Financing Sources								
Total Revenues	1,821,350	1,787,820	1,782,218	1,672,280	1,690,708	1,679,415	7,135	0%
Expenses								
General Government								
Legal	7,750	12,590	16,995	10,000	15,000	9,000	(1,000)	-10%
Mayor and Council	11,510	30,010	30,604	30,250	31,600	30,250	0	0%
Finance and Accounting	208,888	217,197	230,117	219,993	223,242	209,357	(10,636)	-5%
Human Resources	1,068	1,318	3,165	2,900	11,900	2,550	(350)	-12%
Elections	3,824	8,661	3,433	5,800	5,800	4,100	(1,700)	-29%
Property Assessment	26,356	10,032	9,500	9,500	10,070	9,500	0	0%
Insurance	36,223	39,878	44,845	42,800	42,800	43,406	606	1%
City Hall Maintenance	44,307	41,722	43,140	43,178	42,605	40,859	(2,319)	-5%
Total General Government	339,927	361,409	381,799	364,421	383,017	349,021	(7,700)	-2%
Public Safety								
Law Enforcement	488,295	516,942	514,102	539,674	457,993	559,346	19,672	4%
Fire Protection	120,109	123,936	126,145	128,996	132,996	131,576	2,580	2%
Ambulance EMS	49,858	49,859	49,858	50,000	50,856	50,856	856	2%
Building Inspection	26,665	20,523	17,181	16,000	17,487	16,000	0	0%
Total Public Safety	684,927	711,260	707,286	734,670	659,332	757,778	23,108	3%
Public Works								
Highway and Street Administration	10,939	182,186	186,894	108,473	168,333	142,762	34,289	32%
Shop Operations	25,063	17,813	18,982	22,520	14,926	22,496	(24)	0%
Machinery Operations	52,740	38,888	49,481	53,578	31,000	49,376	(4,202)	-8%
Highway/Street Maintenance	90,580	33,427	15,551	53,037	6,308	53,978	941	2%
Snow & Ice Supplies and Services	50,094	47,525	53,203	56,832	59,688	60,622	3,790	7%
Bridges & Culverts	311	15	0	889	250	892	3	0%
Traffic Controls	11,949	5,261	4,044	6,172	4,000	6,623	451	7%
Street Lighting	68,921	61,845	63,276	67,808	55,000	64,000	(3,808)	-6%
Sidewalks	2,974	15,181	10,232	9,744	3,000	9,879	135	1%
Storm Sewers	3,681	628	865	3,260	500	3,061	(199)	-6%
Garbage Collection	125,852	128,616	131,236	0	0	0	0	
Weed Control	9,210	272	546	3,242	645	3,295	53	2%
Trees and Brush Supplies and Services	20,573	928	144	10,164	200	10,357	193	2%
Total Public Works	472,886	532,584	534,455	395,719	343,850	427,341	31,622	8%
Culture, Recreation and Education								
Cemetery	0	25	0	500	0	500	0	0%
Parks	48,446	46,627	43,556	45,403	45,292	50,329	4,926	11%
Recreation Programs	3,949	3,785	4,106	4,000	3,900	4,000	0	0%
Swimming Area	29,288	27,411	33,154	0	0	0	0	
Winter Sports	1,740	391	300	2,160	350	2,203	43	2%
Total Culture, Recreation and Education	83,423	78,239	81,116	52,063	49,542	57,032	4,969	10%
Conservation and Development								
Zoning Supplies and Services	19,539	21,968	18,623	18,000	20,000	20,000	2,000	11%
Economic Development Supplies and Services	43,171	48,441	49,603	36,500	36,500	41,500	5,000	14%
Total Conservation and Development	62,711	70,409	68,226	54,500	56,500	61,500	7,000	13%
Contingency Supplies and Services	157	0	0	20,000	0	50,000	30,000	150%
Transfers to Other Funds	0	40,000	0	180,907	296,807	75,580		
Total Other Financing Uses	157	40,000	0	180,907	296,807	125,580	30,000	17%
Total Expenditures	1,644,031	1,793,902	1,772,882	1,782,280	1,789,048	1,778,252	(4,028)	0%
Net Addition (Use) of Fund Balance	177,319	(6,082)	9,337	(110,000)	(98,340)	(98,837)	11,163	

City of Lodi
2015 Budget Development
New Program - add Laborer to Public Works Staff

Adopted

Additional staff is needed to maintain current planned levels of service. The Public Works staff is not able to keep up with the sidewalk replacement, weed mowing, and retention pond maintenance demands. In addition, utilization of lower paid staff for snow removal would reduce overtime costs.

Actual labor costs will be charged to the department benefitting from the work. Some of these costs are expected to be in the Water and Wastewater Utility Funds, so only 85% of the cost of the full time position is shown as new costs in the General Fund.

Allocation of Costs

	Ttl Pay	7.625% FICA	6.80% WRS	Health Ins	150 ER Contrib	Total Cost
General Fund						
85% of Full Time Laborer	34,238	2,611	2,328	13,130	18,069	52,307
	<u>34,238</u>	<u>2,611</u>	<u>2,328</u>	<u>13,130</u>	<u>18,069</u>	<u>52,307</u>
Water & Wastewater Funds						
15% of 1 FTE	6,042	461	411	2,317	3,189	9,231
						<u>9,231</u>
Total Cost of New Program (all Funds)						<u><u>61,538</u></u>

City of Lodi		Adopted	
2015 Proposed Budget			
General Fund - Line Item Budget			
Fund 28100			
<u>Acct Nbr</u>	<u>Account Description</u>	<u>2014 Amended</u>	<u>2015 Adopted</u>
Taxes			
41110-13-000-0000	General Property Taxes	1,033,699	1,032,265
41111-11-000-0000	General Fund Omitted Taxes		
41310-11-000-1630	Taxes - Regulated Muni-Owned GF/Electric Utility	132,756	133,000
41310-11-000-1650	Taxes - Regulated Muni-Owned GF/Water Utility	112,832	113,000
41800-13-000-0000	Interest & Penalties on Taxes	410	300
	Total Taxes	1,279,697	1,278,565
Special Assessments			
42400-18-000-0000	Street Related Facilities PW Special Assessments	0	
	Total Special Assessments	0	0
Intergovernmental Revenues			
43200-18-000-0000	Federal Grants PW		
43500-11-000-0000	State Grants		
43511-13-000-0000	State Shared Revenue	142,631	140,000
43531-13-000-0000	State Transportation Aids	137,420	135,000
43571-20-000-0000	Park Grants		
43600-13-000-0000	Other State Payments	3,000	3,000
43600-14-000-0000	Grants, Aid, LAW Revenue		
43710-18-000-0000	Highway & Bridges PW	2,000	2,000
	Total Intergovernmental Revenues	285,051	280,000
Licenses and Permits			
44111-13-000-0000	Liquor & Beer Licenses	8,150	7,400
44112-13-000-0000	Operator Licenses	5,050	3,500
44121-13-000-0000	Amusement Device Licenses	250	250
44122-13-000-0000	Cigarette Licenses	1,200	1,200
44123-13-000-0000	Cable TV Franchise	24,000	24,000
44202-13-000-0000	Dog & Cat Licenses	1,500	1,500
44311-17-000-0000	Building - Single Family	6,500	5,000
44312-17-000-0000	Building - Duplex	1,950	500
44314-17-000-0000	Building - Commercial/Industri	800	500
44315-17-000-0000	Building - Residential-Alter/A	3,500	3,000
44316-17-000-0000	Bldg - Comm/Industr-Alter/Addt	4,000	1,000
44317-17-000-0000	Building - State Seal Fee	200	
44320-17-000-0000	Electrical Permits	160	
44340-17-000-0000	Other Construction Fees/Permit		
44400-17-000-0000	Zoning Permits & Inspection Fe	1,200	1,000
44900-14-000-0000	Law Enforcement Fees	500	500
44900-14-000-5085	LAW Vehicle Registration & Titles	1,200	1,000
44900-17-000-0000	Other Regulatory Permits & Fee		
	Total Licenses and Permits	60,160	50,350

City of Lodi			Adopted
2015 Proposed Budget			
General Fund - Line Item Budget			
Fund 28100			
		2014	2015
<u>Acct Nbr</u>	<u>Account Description</u>	<u>Amended</u>	<u>Adopted</u>
	Fines, Forfeits and Penalties		
45110-14-000-0000	Court Penalties & Costs	24,000	24,000
45130-14-000-0000	Parking Violations	1,000	2,500
	Total Fines, Forfeits and Penalties	25,000	26,500
	Public Charges for Services		
46112-13-000-0000	Copy Fees	500	500
46113-13-000-0000	Assessment Letter Fees	1,700	1,500
46210-14-000-0000	Law Enforcement Fees	2,100	4,000
46420-18-000-0000	Refuse & Garbage Collection		
46421-18-000-0000	Recycle Bin Fees		
	Total Public Charges for Services	4,300	6,000
	Miscellaneous Revenue		
48100-13-000-0000	Interest	6,000	7,500
48100-13-000-1000	Interest on Del Taxes/Sp Assmt		
48100-13-000-6001	Unrealized Gain/Loss on Investments		
48200-13-000-0000	Rent	24,000	24,000
48700-11-000-0000	Misc Revenue	6,500	6,500
48700-18-000-0000	Misc Revenue - Public Works		
	Total Miscellaneous Revenue	36,500	38,000
	Other Financing Sources		
49300-13-000-0000	Fund Balances Applied AF Default		98,837
	Total Other Financing Sources	0	98,837
	TOTAL REVENUES	1,690,708	1,778,252

City of Lodi			Adopted		
2015 Proposed Budget					
General Fund - Line Item Budget					
Fund 28100					
<u>Acct Nbr</u>	<u>Account Description</u>	<u>2014 Amended</u>	<u>2015 Adopted</u>		
	GENERAL GOVERNMENT				
	Legal:				
51300-13-211-0000	Legal Prof Services Legal	15,000	9,000		
51300	Total Legal	15,000	9,000		
	General Administration:				
51400-13-000-9999	Misc Exp-Prior Year Adjustment				
51400-13-110-0000	Council Wages	2,000	2,000		
51400-13-331-0000	Council Mileage				
51400	Total General Administration	2,000	2,000		
	Executive:				
51410-12-120-0000	Mayors Wages - Straight Time	24,000	24,000		
51410-12-150-0000	Mayors Employer Contribution	1,850	1,850		
51410-12-310-0000	Executive EX Office Supplies	300	200		
51410-12-320-0000	Executive EX Publ Subscriptns Dues	1,300	1,300		
51410-12-331-0000	Executive EX Mileage	250	300		
51410-12-333-0000	Executive EX Training non labor	500	500		
51410-12-334-0000	Executive EX Meetings	1,400	100		
51410	Total Executive	29,600	28,250		
	Clerk:				
51420-13-120-0000	Clerk Wages Straight Time	115,000	129,397		
51420-13-121-0000	Clerk Wages Overtime	100	0		
51420-13-130-0000	Clerk Compensated Absences				
51420-13-150-0000	Clerk Employer Contributions	67,306	50,010		
51420-13-214-0000	Clerk Prof Services Computer	6,400	5,000		
51420-13-215-0000	Clerk Prof Services Other	8,510	0		
51420-13-215-3055	Clerk Prof Services Safety Coordinator	1,392	1,400		
51420-13-221-0000	Clerk Telephone Exp	1,134	1,200		
51420-13-242-0000	Clerk Office Equip Repair				
51420-13-310-0000	Clerk Office Supplies	4,500	3,800		
51420-13-311-0000	Clerk Postage	1,000	1,000		
51420-13-312-0000	Clerk Computer Supplies				
51420-13-316-0000	Clerk Miscellaneous Exp	100	100		
51420-13-320-0000	Clerk Publ, Subscriptions, Dues	2,800	1,800		
51420-13-331-0000	Clerk Mileage	50	300		
51420-13-332-0000	Clerk Other Travel	1,450	250		
51420-13-333-0000	Clerk Training non-labor	1,900	2,000		
51420	Total Clerk	211,642	196,257		

City of Lodi			Adopted		
2015 Proposed Budget					
General Fund - Line Item Budget					
Fund 28100					
<u>Acct Nbr</u>	<u>Account Description</u>	<u>2014 Amended</u>	<u>2015 Adopted</u>		
	Personnel:				
51430-13-120-0000	Performance Incentive/Service Awards	500	650		
51430-13-191-0000	Personnel AF Education Reimbursement				
51430-13-192-0000	Personnel AF HR Service Recognition	1,600	1,000		
51430-13-200-0000	Personnel Contracted Svcs (Pay Structure Study)	9,000			
51430-13-316-0000	Personnel AF Miscellaneous Exp	800	900		
51430	Total Personnel	11,900	2,550		
	Elections:				
51440-13-120-0000	Elections AF Wages Straight Time	3,300	2,000		
51440-13-310-0000	Elections AF Office Supplies	2,400	2,000		
51440-13-331-0000	Elections Mileage	100	100		
51440	Total Elections	5,800	4,100		
	Accounting:				
51510-13-213-0000	Accounting AF Prof Svcs Accounting	11,900	12,100		
51510-13-316-0000	Bank Service Charges	400	1,000		
51510	Total Accounting	12,300	13,100		
	Assessment of Property:				
51530-13-215-0000	Assessment of Property AF Prof Services Other	10,070	9,500		
51530	Total Assessment of Property	10,070	9,500		
	Risk and Property Management:				
51540-13-511-0000	Risk & Property Management AF Unemployment Insur				
51540-13-512-0000	Risk & Property Management AF Workers Comp Insur	12,500	12,500		
51540-13-513-0000	Risk & Property Management AF Insurance Property	8,100	8,262		
51540-13-514-0000	Risk & Property Management AF Insurance Liability	22,200	22,644		
51540-13-515-0000	Risk & Property Management AF Insurance Vehicles				
51540-13-516-0000	Risk & Property Management AF Insurance Other				
51540	Total Risk and Property Management	42,800	43,406		
	City Hall				
51610-13-120-0000	City Hall Wages Straight Time	14,000	12,222		
51610-13-150-0000	City Hall Employer Contributions	4,050	4,637		
51610-13-222-0000	City Hall Elec Water Sewer Gas	18,000	17,500		
51610-13-240-0000	City Hall Repair Maint Building	5,055	3,500		
51610-13-316-0000	City Hall Miscellaneous Exp	1,500	3,000		
51610	Total City Hall	42,605	40,859		

City of Lodi		Adopted	
2015 Proposed Budget			
General Fund - Line Item Budget			
Fund 28100			
<u>Acct Nbr</u>	<u>Account Description</u>	<u>2014 Amended</u>	<u>2015 Adopted</u>
	Illegal Taxes, Tax Refunds, Uncollectible:		
51910-11-000-0000	Tax refunds & Uncollect Taxes Gen Fund Default	(700)	0
	Total Illegal Taxes, Tax Refunds, & Uncollectible	(700)	0
	TOTAL GENERAL GOVERNMENT	383,017	349,021
	PUBLIC SAFETY		
	Law Enforcement:		
52100-14-120-0000	LE Wages Straight Time	270,000	323,132
52100-14-120-5095	LE Wages Part Time	9,500	7,650
52100-14-121-0000	LE Wages Overtime	8,700	17,850
52100-14-130-0000	LW Compensated Absences-		
52100-14-150-0000	LE Employer Contributions	108,893	134,159
52100-14-151-0000	LE Uniform Allowance	3,100	3,100
52100-14-211-0000	LE Attorney's Fees	5,500	6,000
52100-14-215-0000	LE Dept of Transportation Fees	200	500
52100-14-215-3055	LE Safety Coordinator		
52100-14-215-5068	LE County Jail Fees	800	500
52100-14-221-0000	LE Telephone Exp	4,900	6,240
52100-14-222-0000	LE Police Building Utilities	4,500	4,500
52100-14-240-0000	LE Police Building Maintenance Costs	700	1,000
52100-14-241-0000	LE Squad Car Fleet Maintenance	1,700	4,000
52100-14-242-0000	LE Equipment Maintenance	1,300	2,300
52100-14-310-0000	LE Office Supplies	1,900	2,500
52100-14-311-0000	LE Postage	300	500
52100-14-316-0000	LE Miscellaneous Exp	3,000	3,000
52100-14-318-0000	LE Crossing Guards	3,500	3,500
52100-14-320-0000	LE Subscrips, Service, Spprt Agrmnts	8,300	11,415
52100-14-333-0000	LE In-Service Training	1,000	5,000
52100-14-340-0000	LE Operating Supplies	4,000	5,000
52100-14-451-0000	LE Gas & Fuel	16,200	17,500
52100	Total Law Enforcement	457,993	559,346
	Fire Protection:		
52200-15-340-0000	Fire Protection Operating Supplies	72,000	69,360
52200-15-531-0000	Fire Protection Hydrant Rent	60,996	62,216
52200	Total Fire Protection	132,996	131,576
	Ambulance:		
52300-16-340-0000	Ambulance EMS Operating Supplies	50,856	50,856
52300	Total Ambulance	50,856	50,856

City of Lodi		Adopted	
2015 Proposed Budget			
General Fund - Line Item Budget			
Fund 28100			
<u>Acct Nbr</u>	<u>Account Description</u>	<u>2014 Amended</u>	<u>2015 Adopted</u>
	Inspection:		
52400-17-215-0000	Inspection Prof Services Other	17,487	16,000
52400	Total Inspection	17,487	16,000
	TOTAL PUBLIC SAFETY	659,332	757,778
	PUBLIC WORKS		
	Highway and Street Administration:		
53100-18-120-0000	Hwy & Str: PW Salaries Straight Time	131,144	77,044
53100-18-120-5063	Hwy & Str PW Comm Proj Donated Labor		
53100-18-121-0000	Hwy & Str PW: Wages - Overtime	171	
53100-18-130-0000	Hwy & Str PW: Compensated Absences		
53100-18-130-5063	Hwy & Str PW Comm Proj Compensated Absences		
53100-18-150-0000	Hwy & Str PW Employer Contributions	37,018	64,418
53100-18-150-5063	Hwy & Str PW Comm Proj Employer Contributions		
53100-18-215-0000	Hwy & Str PW Professional Svcs.---		
53100-18-310-0000	Hwy & Str PW Office Supplies		
53100-18-332-0000	Hwy & Str PW Other Travel	0	500
53100-18-333-0000	Hwy & Str PW Training non-labor	0	800
53100	Total Highway and Street Administration	168,333	142,762
	Shop Operations:		
53230-18-120-0000	Shop Operations PW Wages Straight Time		1,489
53230-18-130-0000	Shop Operations PW Compensated Absences		
53230-18-150-0000	Shop Operations PW Employer Contributions		
53230-18-215-3055	Shop Operations PW Safety Coordinator	4,976	4,957
53230-18-221-0000	Shop Operations PW Telephone Exp	875	1,100
53230-18-222-0000	Shop Operations PW Elec Water Sewer Gas	5,300	6,750
53230-18-240-0000	Shop Operations PW Repair Maint Building	500	1,500
53230-18-316-0000	Shop Operations PW Miscellaneous Exp	1,700	3,700
53230-18-340-0000	Shop Operations PW Operating Supplies	1,575	3,000
53230	Total Shop Operations	14,926	22,496
	Machinery Operations:		
53240-18-120-0000	Machinery Operations PW Wages Straight Time		15,176
53240-18-130-0000	Machinery Operations PW compensated Absences		
53240-18-150-0000	Machinery Operations PW Employer Contributions		
53240-18-242-0000	Machinery Operations PW Repair Maint Other	18,000	15,000
53240-18-316-0000	Machinery Operations PW Miscellaneous Exp	1,000	1,200
53240-18-451-0000	Machinery Operations PW Gas & Fuel	12,000	18,000
53240-18-810-0000	Machinery Operations PW Capital Equipment		
53240	Total Machinery Operations	31,000	49,376

City of Lodi			Adopted	
2015 Proposed Budget				
General Fund - Line Item Budget				
Fund 28100				
<u>Acct Nbr</u>	<u>Account Description</u>	<u>2014 Amended</u>	<u>2015 Adopted</u>	
	Highway and Street Maint & Construction:			
53300-18-120-0000	Hwy & Street Maint & Construct PW Salaries Straight Time			47,869
53300-18-121-0000	Hwy & Street Maint & Construct PW Salaries Overtime	155		109
53300-18-122-0000	Hwy & Street Maint & Construct PW Wages Training			
53300-18-130-0000	Hwy & Street Maint & Construct PW Compensated Absences			
53300-18-150-0000	Hwy & Street Maint & Construct PW Employer Contributions			
53300-18-200-0000	HW & Street Maint & Construct PW Contract Services	1,200		
53300-18-215-0000	Public Works Professional Svcs-			
53300-18-340-0000	Hwy & Street Maint & Construct PW Operating Supplies	4,953		6,000
53300-18-810-0000	Hwy & Street Maint & Construct PW Projects			
53300	Total Highway and Street Maint & Construction	6,308		53,978
	Snow & Ice:			
53310-18-120-0000	Snow & Ice PW Wages Straight Time	9,204		14,538
53310-18-121-0000	Snow & Ice PW Wages Overtime	5,949		5,334
53310-18-130-0000	Snow & Ice PW compensated Absences			
53310-18-150-0000	Snow & Ice PW Employer Contributions			
53310-18-290-0000	<i>Snow & Ice Contractual Services</i>			750
53310-18-371-0000	Snow & Ice PW Salt	44,535		40,000
53310	Total Snow & Ice	59,688		60,622
	Street Cleaning:-			
53320-18-120-0000	Street Cleaning PW Wages Straight Time			
53320-18-130-0000	Street Cleaning PW Compensated Absences			
53320-18-150-0000	Street Cleaning PW Employer Contributions			
53320	Total Street Cleaning	0		0
	Bridges & Culverts:			
53330-18-120-0000	Bridges & Culverts PW Wages Straight Time			142
53330-18-130-0000	Bridges & Culverts PW compensated Absences			
53330-18-150-0000	Bridges & Culverts PW Employer Contributions			
53330-18-340-0000	Bridges & Culverts PW Operating Supplies	250		750
53330	Total Bridges & Culverts	250		892
	Curb & Gutter:-			
53340-18-120-0000	Curb & Gutter PW Wages Straight Time			
53340-18-130-0000	Curb & Gutter PW compensated Absences			
53340-18-150-0000	Curb & Gutter PW Employer Contributions			
53340	Total Curb & Gutter	0		0

City of Lodi			Adopted		
2015 Proposed Budget					
General Fund - Line Item Budget					
Fund 28100					
<u>Acct Nbr</u>	<u>Account Description</u>	<u>2014 Amended</u>	<u>2015 Adopted</u>		
	Traffic Control:				
53350-18-120-0000	Traffic Control PW Wages Straight Time			2,623	
53350-18-130-0000	Traffic Control PW Compensated Absences				
53350-18-150-0000	Traffic Control PW Employer Contributions				
53350-18-340-0000	Traffic Control PW Operating Supplies	4,000		4,000	
53350	Total Traffic Control	4,000		6,623	
	Street Lighting:				
53420-18-222-0000	Street Lighting PW Elec Water Sewer Gas	55,000		64,000	
53420	Total Street Lighting	55,000		64,000	
	Sidewalks, Curb & Gutter:				
53430-18-120-0000	Sidewalks PW Wages Straight Time			6,879	
53430-18-130-0000	Sidewalks PW Compensated Absences				
53430-18-150-0000	Sidewalks PW Employer Contributions				
53430-18-340-0000	Sidewalks PW Operating Supplies	3,000		3,000	
53430-18-340-5094	Sidewalks Safe Routes 2 School				
53430	Total Sidewalks, Curb & Gutter	3,000		9,879	
	Storm Sewers:				
53440-18-120-0000	Storm Sewers PW Wages Straight Time			1,561	
53440-18-130-0000	Storm Sewers PW Compensated Absences				
53440-18-150-0000	Storm Sewers PW Employer Contributions				
53440-18-340-0000	Storm Sewers PW Operating Supplies	500		1,500	
53440-18-340-3041	Storm Sewers PW Storm Drainage - Ind. Park				
53440	Total Storm Sewers	500		3,061	
	Refuse and Garbage Collection: (moved to separate fund)				
53620-18-120-0000	Refuse & Garbage Collection PW Salaries Straight Time				
53620-18-130-0000	Transfer to Solid Waste Fund				
53620-18-150-0000	Refuse & Garbage Collection PW Employer Contributions				
53620-18-290-0000	Refuse & Garbage Collection PW Other Contractual Services				
53620-18-340-0000	Refuse & Garbage Collection PW Operating Supplies				
53620	Total Refuse and Garbage Collection	0		0	
	Weed and Nuisance Control:				
53640-18-120-0000	Weed & Nuisance Control PW Wages Straight Time			2,695	
53640-18-130-0000	Weed & Nuisance Control PW Compensated Absences				
53640-18-150-0000	Weed & Nuisance Control PW Employer Contributions				
53640-18-340-0000	Weed & Nuisance Control PW Operating Supplies	645		600	
53640	Total Weed and Nuisance Control	645		3,295	

City of Lodi			Adopted		
2015 Proposed Budget					
General Fund - Line Item Budget					
Fund 28100					
<u>Acct Nbr</u>	<u>Account Description</u>	<u>2014 Amended</u>	<u>2015 Adopted</u>		
	Trees & Brush:				
53650-18-120-0000	Trees & Brush PW Wages Straight Time			9,857	
53650-18-130-0000	Trees & Brush PW Compensated Absences				
53650-18-150-0000	Trees & Brush PW Employer Contributions				
53650-18-340-0000	Trees & Brush PW Operating Supplies	200		500	
53650	Total Trees & Brush	200		10,357	
	TOTAL PUBLIC WORKS	343,850		427,341	
	Culture, Recreation and Education				
	Cemetery				
54910-11-316-0000	Cemetery - Miscellaneous Expense	0		500	
54910	Total Cemetery	0		500	
	Parks:				
55200-20-120-0000	Parks PA Wages Straight Time	25,782		26,298	
55200-20-121-0000	Parks PA Wages Overtime				
55200-20-130-0000	Parks PA Compensated Absences				
55200-20-150-0000	Parks PA Employer Contributions	1,943		2,005	
55200-20-215-3055	Parks PA Safety Coordinator	1,055		1,076	
55200-20-222-0000	Parks PA Elec Water Sewer Gas	4,091		4,100	
55200-20-222-1909	Parks Tennis Court Utilities Exp	221		300	
55200-20-222-5042	Parks PA Fairground Ball Park Lights	600		250	
55200-20-241-0000	Parks PA Repair Maint Vehicle	1,600		1,300	
55200-20-242-0000	Parks PA Repair Maint Other	600		750	
55200-20-242-1909	Parks PA Repair Maint Tennis Courts	500		550	
55200-20-290-0000	Parks Tree Trimming and Planting	400		4,900	
55200-20-316-0000	Parks PA Miscellaneous	700		1,900	
55200-20-340-0000	Parks Operating Supplies	2,800		1,700	
55200-20-350-0000	Parks PA Repair or Maintenance	1,500		1,500	
55200-20-450-0000	Parks PA Raw Materials (Trees, etc)	2,000		2,500	
55200-20-451-0000	Parks PA Gas & Fuel	1,500		1,200	
55200-20-810-0000	Parks PA Equip Outlay				
55200	Total Parks	45,292		50,329	

City of Lodi			Adopted	
2015 Proposed Budget				
General Fund - Line Item Budget				
Fund 28100				
<u>Acct Nbr</u>	<u>Account Description</u>	<u>2014 Amended</u>	<u>2015 Adopted</u>	
	Recreation Programs and Events:			
55300-20-340-0000	Recreation Programs & Events Parks Operating Supplies	3,900	4,000	
55300	Total Recreation Programs and Events	3,900	4,000	
	Swimming Areas: (moved to separate fund)			
55420-20-120-0000	Swimming Areas PA Wages Straight Time			
55420-20-121-0000	Swimming Areas PA Wages Overtime			
55420-20-130-0000	Swimming Areas PA Compensated Absences			
55420-20-150-0000	Swimming Areas PA Employer Contributions			
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			
55420-20-340-0000	Swimming Areas Parks Operating Supplies			
55420-20-452-0000	Swimming Areas PA Chemicals			
55420	Total Swimming Areas	0	0	
	Winter Sports Areas:			
55440-20-120-0000	Winter Sports Areas PA Wages Straight Time		1,836	
55440-20-130-0000	Winter Sports Areas PA Compensated Absences			
55440-20-150-0000	Winter Sports Areas PA Employer Contributions	350	367	
55440	Total Winter Sports Areas	350	2,203	
	TOTAL CULTURE, RECREATION & EDUCATION	49,542	57,032	
	Zoning:			
56400-17-215-0000	Zoning BPZ Prof Services Other	20,000	20,000	
56400	Total Zoning	20,000	20,000	
	Economic Development:			
56700-13-316-0000	Economic Development AF Miscellaneous Exp	36,500	41,500	
56700	Total Economic Development	36,500	41,500	
	TOTAL CONSERVATION & DEVELOPMENT	56,500	61,500	

City of Lodi			Adopted
2015 Proposed Budget			
General Fund - Line Item Budget			
Fund 28100			
		2014	2015
<u>Acct Nbr</u>	<u>Account Description</u>	<u>Amended</u>	<u>Adopted</u>
	Other Financing Uses		
	Contingency:		
59100-13-316-0000	Contingency AF Miscellaneous Exp	0	50,000
*59###	Total Contingency	0	50,000
	Transfers to Other Funds		
59240-13-548-0000	Transfer to Capital Projects Fund	225,900	0
	Transfer to Debt Service Fund		
59240-11-000-8224	Transfer to Solid Waste Fund	29,000	32,415
59240-11-000-8223	Transfer to Pool Operations Fund	41,907	43,165
	Total Transfers to Other Funds	296,807	75,580
	TOTAL OTHER FINANCING USES	296,807	125,580
	Total Expenditures	1,789,048	1,778,252
	Contribution to (Use of) Fund Balance	(98,340)	(98,837)

RESOLUTION 14-82

A Resolution Adopting the 2015 City of Lodi General Fund Budget and a Levy for Municipal Purposes, Library Special Fund, Debt Service and Capital Projects Against All Taxable Real and Personal Property in the City of Lodi for 2014, Collectable in 2015

WHEREAS, the Wisconsin State Statutes provide for the establishment of a Municipal Tax against taxable property within the City; and

WHEREAS, the Common Council of the City of Lodi, after due study and deliberation, has established a 2015 General Fund Budget; and

WHEREAS, the Common Council of the City of Lodi has determined a need for a Municipal Property Tax levy for 2014 collectable in 2015 for General Fund purposes, for Debt Services, for Library Special Revenue Fund purposes and for Capital Project Fund purposes.

NOW THEREFORE BE IT RESOLVED that the 2014 City of Lodi General Fund Budget of \$1,778,252 is adopted; and

BE IT FURTHER RESOLVED that the Municipal Property Tax levy for 2014 collectable in 2015 in the amount of \$1,032,265 for General Fund purposes, \$287,796 for Debt Services, \$120,000 for Library Special Revenue Fund purposes and \$244,650 for Capital Project Fund purposes is adopted.

Adopted this 18th day of November, 2014 by the Common Council of the City of Lodi, Wisconsin on a roll call vote: Schultz-aye, Ness-aye, Tonn-aye, Welch-aye, Stevenson-aye.



Paul F. Fisk, Mayor

Attest:


Kathleen L. Clark, City Clerk

City of Lodi
2015 Proposed Budget
Capital Projects Fund

Adopted
 Reso 14-83, 11/18/14

	2015 Request	2014 Budget	Increase (Decrease)
Projected Beginning Cash	\$ 184,949	\$ 291,144	-36%
Revenues	\$ 1,075,700	\$ 408,304	163%
Property Tax Revenues	\$ 244,650	\$ 272,554	-10%
Expenditures	\$ 1,076,700	\$ 514,800	109%
Projected Ending Cash	\$ 183,949	\$ 184,648	0%

What's New

\$715,000 Borrowing/Bond for Heavy Equipment replacement through 2019
 No Curb and Gutter Assessment Project in 2015
 \$3,000 for Library window replacement

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

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
2015 Budget Development
Capital Projects Fund - Line Item Budget

Adopted

	2014 Budget	2014 Estimated	2015 Request
Revenue:			
Property Taxes	272,554	272,554	244,650
Special Assessments	45,000	20,000	-
Grants Public Works	-	-	14,000
Interest	750	750	750
Debt Proceeds	-	-	715,000
Sale of Equipment	-	8,500	85,500
Transfer In from General Fund	90,000	225,900	-
Transfer in from Pool Constr Fund	-	-	15,800
Use of Capital Projects Fund Balance	106,496	-	1,000
Total Revenue	\$ 514,800	\$ 527,704	\$ 1,076,700

Expenditures:

General Capital			
Gen Cap - HVAC	7,150	7,000	-
Gen Cap - Computer Replacement	5,800	5,800	7,000
Gen Cap - City Hall Furnishings	-	-	3,200
Gen Cap - AED	-	-	1,200
Law Enforcement Capital			
LE Cap - In-Car Video Camera	-	-	-
LE Cap - ECD Tasers	-	-	6,900
LE Cap - PD Building Maintenance	5,500	5,700	5,000
LE Cap- Squad Car Replacement	45,000	42,000	-
LE Cap - Radios & Weapons Replacem	8,000	21,275	-
LE Cap - Computer Replacement	-	-	100
PW Equipment	-	-	715,000
PW Street Sweeper	42,500	42,000	-
PW Hwy & Street Maint & Construction			
PW Hwy - Lodi St	248,700	248,700	-
PW Hwy - Next Year Engineering	4,000	4,000	16,500
PW Hwy - Strangeway Repave	75,100	75,100	75,500
PW Hwy - Every 3rd Year Road Work	-	-	236,500
PW Hwy - Sidewalk Repair	12,550	12,500	6,800
PW Hwy - Recycled Concrete Crushing	18,000	15,000	-
PW Grant Sidewalk Projects	-	-	-
Library Building Maintenance	-	-	3,000
Contingency	42,500	-	-
Total Expenditures	\$ 514,800	\$ 479,075	\$ 1,076,700

Addition to (Use of) Fund Balance	0	48,629	0
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City of Lodi
2015 Proposed Budget
Capital Projects Fund - Projects

Adopted

	Budget 2014	Estimated 2014	Requested 2015	Projected 2016	Projected 2017	Projected 2018	Projected 2019	Projected 2020
General Government								
City Hall Furnishings			3,200	3,200	2,700		8,250	
Enhanced Communications								
AED for City Hall			1,200					
HVAC Control System	7,150	6,000						
Computer Replacement General	5,800	5,800	7,000	0	9,000	5,800	1,000	7,000
City Hall Maint and Repairs								
Total General Government	12,950	11,800	11,400	3,200	11,700	5,800	9,250	7,000
Police								
PD Building Maintenance	5,500	5,700	5,000	4,000	4,000	4,000	4,000	4,000
Police Records Management								
In-Car Video Camera								
Police Department 6 Pistol Firearms								
Computer Replacement Police			100	1,600	1,600	13,500	0	1,600
Squad Car (graphics, radio, radar, lightgroup)	45,000	42,000		45,000		45,000	45,000	
Sale of Old Squad Car				(2,000)		(2,000)	(2,000)	
ECD Tasers (6)			6,900					
Radios & Weapons	8,000	21,275	0	4,500	4,500	4,500	0	0
Total Police	58,500	68,975	12,000	53,100	10,100	65,000	47,000	5,600
Other Public Safety								
City Portion Fire Dept. Roof			0					
Total Other Public Safety	0	0	0	0	0	0	0	0
Public Works								
Annual street, curb, and gutter work	248,700	505,215		300,320	385,600		431,000	210,600
Assessed Portion	(45,000)	(40,000)		(40,000)	(40,000)	(5,000)	(58,000)	(20,000)
Engineering for next year's Street Project	4,000	4,000		16,500	16,500	16,500	16,500	17,500
Development Drive			236,500			203,200		
Other Street Work	75,100	75,000	75,500			75,500		
5 yr Sidewalk Repair Program	12,550	10,000	6,800	6,800	6,800	6,800		
Recycled Concrete Crushing	18,000	14,000		18,500			18,500	
Safe Routes to School - Design								
Safe Routes to School								
Safe Routes to School Grant								
Salt Shed Extension					22,000			
Line Stripper								8,500
Asphalt Saw				6,000				
PW Equipment Replacement								
Street Sweeper	42,500	42,000						
Street Sweeper Trade-in	(5,000)	(7,000)						
Plow Truck 1	0		152,000					
Plow Truck 1 Trade-in	0		(15,000)					
Lawn Tractor (1/2, shared with Utilities)			16,000					
Lawn Tractor Trade-in (1/2)			(3,000)					
Staff Pick Up Truck				35,000			35,000	
Staff Pick Up Truck Trade-in				(3,000)			(18,000)	
Director Pick Up Truck					35,000			35,000
Director Pick Up Truck Trade-in					(18,000)			(18,000)
Skid Steer			40,000		0			
Skid Steer Trade-in			(10,000)		0			
Tandem Truck 1			80,000					
Tandem Truck 1 Trade-in			(2,500)					
Plow Truck 2			152,000				0	
Plow Truck 2 Trade-in			(15,000)				0	
Chipper								
Leaf Vacuum								
Loader Tractor			145,000	0				
Loader Tractor Trade-in			(35,000)	0				
Tandem Truck 2			130,000			0		
Trandem Truck 2 Trade-in			(5,000)			0		
Utility Tractor				29,000				
1 1/2 Ton Truck Chassis, Plow and Hoist								70,000
Rubber Tire Backhoe								90,000
Public Works Total	350,850	603,215	729,800	340,120	407,900	297,000	425,000	393,600
Library								
Building Maintenance - Windows	0		3,000	0	0	0	0	0
Total Library	0	0	3,000	0	0	0	0	0
Parks								
Lawn Mower Replacement (JD 1145)			37,250					
Parks Total	0	0	37,250	0	0	0	0	0
Other								
Contingency (Street Sweeper)			47,500					
Street Sweeper Trade-in			(5,000)					
Total Other	42,500	0						
Total GF Capital Outlay	464,800	683,990	910,950	410,920	429,700	367,800	481,250	406,200

City of Lodi
2015 Budget Development
Capital Improvement Fund - Replacement Plans - Computers

Adopted

		<u>Purchased</u>	<u>Warranty Expiration</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Adm	Kathy PC		2015	100	800				800
Adm	City Laptop		2009	1,000			1,000		
Adm	Adele PC	2013	2017			800			
Adm	Peggy PC	2013	2017			800			
Adm	Sandy PC	2013	2017			800			
Adm	CustRep PC	2013	2017			800			
Adm	Dona PC	2014	2018				800		
Exec	Mayor PC	2014	2017			800			
Gen	Server	2012	2015	7,000					7,000
Elec	Server	2012	2015	(1,750)					(1,750)
Wat	Server	2012	2015	(875)					(875)
Sewer	Server	2012	2015	(875)					(875)
Gen	MS Ofc License	2012	2015	2,600	2,600	1,600	1,600	1,600	1,600
Elec	MS Ofc License	2012	2015	(650)	(650)	(400)	(400)	(400)	(400)
Wat	MS Ofc License	2012	2015	(325)	(325)	(200)	(200)	(200)	(200)
Sewer	MS Ofc License	2012	2015	(325)	(325)	(200)	(200)	(200)	(200)
Gen	2nd Switch	2012	2015	600					
				6,500	2,100	4,800	2,600	800	5,100
PD	Sergeant PC	2012	2015	100	800			800	
PD	Skarda PC	2013	2016		800			800	
PD	Officer PC	2013	2016		800			800	
PD	Chief PC	2013	2016		800			800	
				100	3,200	-	-	3,200	-
PW	Randy Laptop	2014	2017			1,000			1,000
				-	-	1,000	-	-	1,000
General Fund				6,600	5,300	5,800	2,600	4,000	6,100
Elec	Server	2012	2015	1,750					1,750
Elec	MS Ofc License	2012	2015	650	650	400	400	400	400
Elec	Utility Laptop	2013	2016		1,000			1,000	
Wat	Utility Laptop	2013	2016		(500)			(500)	
Elec	Kennan PC	2012	2015	800				800	
Wat	Kennan PC	2012	2015	(400)				(400)	
Electric Fund				2,800	1,150	400	400	1,300	2,150
Wat	Server	2012	2015	875					875
Elec	MS Ofc License	2012	2015	325	325	200	200	200	200
Wat	Utility Laptop	2013	2016		500			500	
Wat	Kennan PC	2012	2015	400				400	
Water Fund				1,600	825	200	200	1,100	1,075
Sewer	Server	2012	2015	875					875
Sewer	MS Ofc License	2012	2015	325	325	200	200	200	200
Sewer	WWTP PC		2011	800				800	
Sewer Fund				2,000	325	200	200	1,000	1,075

**City of Lodi
2015 Proposed Budget
Capital Projects Fund -**

Adopted

Borrowed Funds

715,000

Equipment to Replace

Plow Truck 1	152,000
Lawn Tractor (1/2, shared with Utilities)	16,000
Skid Steer	40,000
Tandem Truck 1	80,000
Plow Truck 2	152,000
Loader Tractor	145,000
Tandem Truck 2	130,000

Equipment Replacement Total

715,000

City of Lodi
2015 Budget Development
Capital Projects Fund - Line Item Budget

Adopted

Fund 28443		2014 Amended	2015 Adopted
Revenue:			
41110-99-000-0000	Property Taxes	272,554	244,650
42300-99-000-0000	Special Assessments	20,000	-
43220-99-000-0000	Grants Public Works		14,000
48100-99-000-0000	Interest	750	750
49100-99-000-0000	Debt Proceeds		715,000
49400-99-000-0000	Sale of Equipment	8,500	85,500
49200-99-000-0000	Transfer In from General Fund	225,900	
49200-99-000-XXXX	Transfer in from Pool Constr Fund		15,800
	Use of Capital Projects Fund Balance		1,000
	Total Revenue	\$ 527,704	\$ 1,076,700
Expenditures:			
51420-99-800-0000	General Capital		
51420-99-800-1401	Gen Cap - HVAC	7,000	-
51420-99-800-1502	Gen Cap - Computer Replacement	5,800	7,000
51420-99-800-1512	Gen Cap - City Hall Furnishings		3,200
51420-99-800-1516	Gen Cap - AED		1,200
52100-99-800-0000	Law Enforcement Capital		
52100-99-800-1513	LE Cap - In-Car Video Camera		-
52100-99-800-1514	LE Cap - ECD Tasers		6,900
52100-99-800-1503	LE Cap - PD Building Maintenance	5,700	5,000
52100-99-800-1404	LE Cap- Squad Car Replacement	42,000	-
52100-99-800-1505	LE Cap - Radios & Weapons Replacement	21,275	-
52100-99-800-1506	LE Cap - Computer Replacement		100
53240-99-800-5067	PW Equipment		715,000
53240-99-800-1411	PW Street Sweeper	42,000	
53300-99-800-5000	PW Hwy & Street Maint & Construction		
53300-99-800-1406	PW Hwy - Lodi St	248,700	-
53300-99-800-1507	PW Hwy - Next Year Engineering	4,000	16,500
53300-99-800-1508	PW Hwy - Strangeway Repave	75,100	75,500
53300-99-800-1515	PW Hwy - Every 3rd Year Road Work		236,500
53300-99-800-1509	PW Hwy - Sidewalk Repair	12,500	6,800
53300-99-800-1410	PW Hwy - Recycled Concrete Crushing	15,000	-
53430-99-700-0000	PW Grant Sidewalk Projects		-
55110-99-800-8222	Library Building Maintenance		3,000
59999-99-000-0000	Contingency		
	Total Expenditures	\$ 479,075	\$ 1,076,700
	Addition to (Use of) Fund Balance	48,629	0

RESOLUTION 14-83

A Resolution Adopting the Capital Project Fund Budget for 2015

WHEREAS the Municipal Property Tax Base Levy for 2014 collectible in 2015, includes \$244,650 for Capital Improvement Projects;

BE IT RESOLVED by the Common Council of the City of Lodi, Columbia County, Wisconsin;

That the following Capital Improvement Project Fund Budget is hereby adopted for 2015:

Estimated Fund Balance (1/1/15)	\$ 184,949
Projected Revenues	\$ 1,075,700
Projected Expenditures	\$ 1,076,700
Projected Fund Balance (12/31/15)	\$ 183,849

Adopted by the Common Council of the City of Lodi, Wisconsin on this 18th day of November, 2014 on a roll call vote: Schultz-aye, Ness-aye, Tonn-aye, Welch-aye, Stevenson-aye.



Paul F. Fisk, Mayor

Attest: 
Kathleen L. Clark, City Clerk

City of Lodi
2015 Proposed Budget
Pool Donations/Construction Fund

Adopted
 Reso 14-87, 11/18/14

	2015 Request	2014 Budget	Increase (Decrease)
Projected Beginning Cash	\$ 534,000	\$ 1,008,392	-47%
Revenues	\$ 52,000	\$ 8,000	550%
Expenditures	\$ 131,800	\$ 597,718	-78%
Projected Ending Cash	\$ 454,200	\$ 418,674	8%

What's New

\$116,000 Donated funds transferred to debt service for Pool Construction Bonds as per Resolution 13-08
 Pool construction was completed in 2014
 \$15,800 transferred to Capital Projects Fund

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

FTE's

No employee costs are charged to this fund.

**City of Lodi
2015 Proposed Budget
Pool Donations/Construction Fund**

Adopted

	2013 Actual	2014 Budget	2014 6 Mos YTD	2014 Estimate	2015 Request
Revenue:					
Interest	5,165	2,500	1,639	3,000	2,000
Donations	47,459	5,000	60,000	75,000	50,000
Debt Proceeds	1,998,390	-			
Miscellaneous	614	500			
Use of Fund Balance		589,718			
Total Revenue	2,051,629	8,000	61,639	78,000	52,000
Expenditures:					
Engineering	99,269	100,000			
Construction	1,425,144	379,718	253,604	379,718	
Miscellaneous	5,441	3,000			
Transfer to Debt Service Fund		115,000	115,000	115,000	116,000
Transfer to Capital Projects Fund					15,800
Total Expenditures	1,529,854	597,718	368,604	494,718	131,800

City of Lodi
 2015 Proposed Budget
 Pool Donations/Construction Fund

Adopted

Fund: 28450

		2013 Actual	2014 Budget	2014 6 Mos YTD	2014 Estimate	2015 Request
Revenue:						
48100 11-000-1450	Interest	5,165	2,500	1,639	3,000	2,000
48500 11-000-1450	Donations	47,459	5,000	60,000	75,000	50,000
49110 11-000-1450	Debt Proceeds	1,998,390	-			
48700 11-000-1450	Miscellaneous	614	500			
	Use of Fund Balance		589,718			
	Total Revenue	2,051,629	8,000	61,639	78,000	52,000
Expenditures:						
55420 11-212-1450	Engineering	99,269	100,000			
55420 11-800-1450	Construction	1,425,144	379,718	253,604	379,718	
55420 11-000-1450	Miscellaneous	5,441	3,000			
59200 11-000-8331	Transfer to Debt Service Fund		115,000	115,000	115,000	116,000
59200 11-000-XXXX	Transfer to Capital Projects Fund					15,800
	Total Expenditures	1,529,854	597,718	368,604	494,718	131,800

RESOLUTION 14-87

A Resolution Adopting the Swim Pool Capital Project Fund Budget for 2015

WHEREAS certain revenues have been designated for the financing and construction of a new municipal swimming pool.

BE IT RESOLVED by the Common Council of the City of Lodi, Columbia County, Wisconsin,

That the following Swim Pool Capital Improvement Project Fund Budget is hereby adopted for 2015:

Estimated Fund Balance (1/1/15)	\$ 534,000
Projected Revenues	\$ 52,000
Projected Expenditures	\$ 131,800
Projected Fund Balance (12/31/15)	\$ 454,200

Adopted by the Common Council of the City of Lodi, Wisconsin on this 18th day of November, 2014 on a roll call vote: Schultz-aye, Ness-aye, Tonn-aye, Welch-aye, Stevenson-aye.



Paul F. Fisk, Mayor

Attest: 
Kathleen L. Clark, City Clerk

City of Lodi
2015 Proposed Budget
Strangeway Fund

Adopted
 Reso 14-86, 11/18/14

	2015 Request	2014 Budget	Increase (Decrease)
Projected Beginning Cash	\$ 129,554	\$ 146,333	-11%
Revenues	\$ 27,550	\$ 27,350	1%
Expenditures	\$ 42,400	\$ 42,000	1%
Projected Ending Cash	\$ 114,704	\$ 131,683	-13%

What's New:

Picnic Tables

Continuation of spring Creek Wall project, funded in part by use of Fund balance

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
 2015 Proposed Budget
 Strangeway Fund - Line Item Budget

Adopted

Fund: 28221	2014 Budget	2014 6 Mos YTD	2014 Estimated	2015 Request
Revenue:				
Park Reservation Fees	2,000	1,805	2,200	2,200
Interest	350	150	320	350
Rent - Land for Comm. Tower	25,000	12,909	24,580	25,000
Total Revenue	\$ 27,350	\$ 14,864	\$ 27,100	\$ 27,550
Expenditures:				
Spring Creek Wall Repair	40,000	1,362	42,000	40,000
Park Furniture	2,000	-	2,000	2,400
Spring Creek Park Bridge	-	-	-	-
Total Expenditures	\$ 42,000	\$ 1,362	\$ 44,000	\$ 42,400
Addition to (Use of) Fund Balance	(14,650)	13,502	(16,900)	(14,850)

City of Lodi
 2015 Proposed Budget
 Strangeway Fund - Line Item Budget

Adopted

		2014 Amended	2015 Adopted
Fund: 28221			
Revenue:			
46720 99-000-0000	Park Reservation Fees	2,200	2,200
48100 99-000-0000	Interest	320	350
48200 99-000-0000	Rent - Land for Comm. Tower	24,580	25,000
Total Revenue		\$ 27,100	\$ 27,550
Expenditures:			
55200 99-810-3058	Spring Creek Wall Repair	42,000	40,000
55200 99-810-5083	Park Furniture	2,000	2,400
	Spring Creek Park Bridge		-
Total Expenditures		\$ 44,000	\$ 42,400
Addition to (Use of) Fund Balance		(16,900)	(14,850)

RESOLUTION 14-86

A Resolution Adopting the Strangeway Special Revenue Fund Budget for 2015

WHEREAS certain revenues have been designated for City beautification and improvements for Parks; and

WHEREAS specific capital needs within City Parks have been identified;

BE IT RESOLVED by the Common Council of the City of Lodi, Columbia County, Wisconsin;

That the following Strangeway Special Revenue Fund Budget is hereby adopted for 2015:

Estimated Fund Balance (1/1/15)	\$ 129,554
Projected Revenues	\$ 27,550
Projected Expenses	\$ 42,400
Projected Fund Balance (12/31/15)	\$ 114,704

Adopted by the Common Council of the City of Lodi, Wisconsin on this 18th day of November, 2014 on a roll call vote: Schultz-aye, Ness-aye, Tonn-aye, Welch-aye, Stevenson-aye.



Paul F. Fisk, Mayor

Attest: Kathleen L. Clark
Kathleen L. Clark, City Clerk

City of Lodi
2015 Proposed Budget
TIF District #3

Adopted
 Reso 14-90, 11/18/14

	2015 Request	2014 Budget	Increase (Decrease)
Projected Beginning Cash	\$ (73,001)	\$ (97,863)	-25%
Revenues	\$ 30,000	\$ 25,000	20%
Expenditures	\$ 29,150	\$ 150	19333%
Projected Ending Cash	\$ (72,151)	\$ (73,013)	-1%

What's New

Currently an analysis is being conducted in order to determine whether or not to amend the Project Plan for TIF #3. Some amounts have been included in the budget to cover consultant fees and some project costs.

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
 2015 Proposed Budget
 TIF District #3 - Line Item Budget Request

Adopted

	2013 Actual	2014 Budget	2014 6 Mos YTD	2014 Estimate	2015 Request
Revenue:					
Property Taxes	6,413	25,000	25,012	25,012	30,000
Total Revenue	6,413	25,000	25,012	25,012	30,000
Expenditures:					
Professional Contractual Services					10,000
Gen Bldg & Plant Cap Outlay					10,000
Hwy & Street Maint & Construction	150	150	150	150	150
Hwy & Street Maint & Construction					9,000
Total Expenditures	150	150	150	150	29,150

City of Lodi
 2015 Proposed Budget
 TIF District #3 - Line Item Budget Request

Adopted

Fund: 28343

2014
Amended 2015
Adopted

		2014 Amended	2015 Adopted
Revenue:			
41110 99-000-1343	Property Taxes	25,012	30,000
	Total Revenue	25,012	30,000
Expenditures:			
51300 99-200-0000	Professional Contractual Services		10,000
51600 99-800-0000	Gen Bldg & Plant Cap Outlay		10,000
53300 99-702-0000	Hwy & Street Maint & Construction	150	150
53300 99-800-0000	Hwy & Street Maint & Construction		9,000
	Total Expenditures	150	29,150

RESOLUTION 14-90

A Resolution Adopting the TIF #3 Capital Projects Fund Budget for 2015

WHEREAS certain revenues have been designated for improvement within Tax Incremental District #3.

BE IT RESOLVED by the Common Council of the City of Lodi, Columbia County, Wisconsin,

That the following TIF #3 Capital Projects Fund Budget is hereby adopted for 2015:

Estimated Fund Balance (1/1/15)	\$ (73,001)
Projected Revenues	\$ 30,000
Projected Expenses	\$ 29,150
Projected Fund Balance (12/31/15)	\$ (72,151)

Adopted by the Common Council of the City of Lodi, Wisconsin on this 18th day of November, 2014 on a roll call vote: Schultz-aye, Ness-aye, Tonn-aye, Welch-aye, Stevenson-aye.



Paul F. Fisk, Mayor

Attest: Kathleen L. Clark
Kathleen L. Clark, City Clerk

City of Lodi
2015 Proposed Budget
General Debt Service Fund

Adopted
 Reso 14-84, 11/18/14

	2015 Request	2014 Budget	Increase (Decrease)
Projected Beginning Cash	\$ -	\$ -	
Revenues	\$ 403,796	\$ 373,704	8%
Property Tax Revenues	\$ 287,796	\$ 258,704	11%
Expenditures	\$ 403,796	\$ 373,704	8%
Projected Ending Cash	\$ -	\$ -	

What's New:

\$116,000 Transfer from Pool Construction/Donations Fund as per Resolution 13-08
 Pay off 2014 STFL Loan in 2015

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
2015 Proposed Budget
General Debt Service Fund - Budget Request

Adopted

	2014 Budget	2014 6 Mos. YTD	2014 Estimate	2015 Request
Revenue:				
Property Taxes	258,704	258,704	258,704	287,796
Tsf from General Fund	-	-	-	-
Tsf from Donation Fund	115,000	115,000	115,000	116,000
Total Revenue	\$ 373,704	\$ 373,704	\$ 373,704	\$ 403,796
Expenditure				
Principal	275,598	275,598	275,598	317,602
Interest	98,106	54,769	98,106	86,194
Total Expenditure	\$ 373,704	\$ 330,367	\$ 373,704	\$ 403,796

City of Lodi
 2015 Proposed Budget
 General Debt Service Fund - General Debt Outstanding

Adopted

	Last Payment Date	Principal	Interest	Total Payment
2013A GO Bonds	6/1/2033	1,945,000	710,056	2,655,056
2012A GO Bonds	3/1/2034	1,538,793	130,033	1,668,826
2014 STFL	3/15/2016	42,004	1,350	43,354
Total		3,483,793	840,089	4,323,882

Matures in 2016, plan to pay off in 2015

As of December 31, 2014

2012A GO Bonds									
Pmt Due Date	Total			92.42% City			7.58% Water		
	Principal	Interest	Ttl Pmt	Principal	Interest	Ttl Pmt	Principal	Interest	Ttl Pmt
3/1/2015	190,000	13,658	203,658	175,598	12,622	188,220	14,402	1,035	15,437
9/1/2015		12,803	12,803	-	11,832	11,832	-	970	970
2013A GO Bonds									
Pmt Due Date	Total			100% City					
	Principal	Interest	Ttl Pmt	Principal	Interest	Ttl Pmt			
6/1/2015	100,000	30,853	130,853	100,000	30,853	130,853			
12/1/2015		30,007.5	30,008	-	30,008	30,008			
Total 2015 GO Debt Service			377,320						

City of Lodi and Lodi Utilities
 Outstanding Debt as of December 31, 2014

Adopted

General Fund	Last Payment Date	Principal	Interest	Total Payment
2013A GO	2033	1,945,000	710,056	2,655,056
2012A GO	2024	1,538,793	130,033	1,668,826
2014 STFL	2016	42,004	1,350	43,354
Total		3,525,797	841,439	4,367,236

Electric Distribution	Last Payment Date	Principal	Interest	Total Payment
2012B Revenue Bonds	2033	1,205,000	118,013	1,323,013
2007 GO Refunding Bonds	2019	47,975	4,861	52,836
Total		1,205,000	118,013	1,323,013

Water	Last Payment Date	Principal	Interest	Total Payment
2012A GO Bonds	2024	126,207	10,665	136,872
2007 GO Refunding Bonds	2019	457,025	46,305	503,330
2008 STFL	2028	250,687	98,302	348,989
Total		707,712	144,607	852,319

Sewer	Last Payment Date	Principal	Interest	Total Payment
1996 Clean Water Fund Loan	2016	531,710	17,311	549,020
Total		531,710	17,311	549,020

City Total		\$ 6,057,310	\$ 1,129,132	\$ 7,186,442
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City of Lodi
2015 Proposed Budget
General Debt Service Fund - Budget Request

Adopted

Fund: 28331

				2014	2015
				Estimate	Request
Revenue:					
28331	41110	99-000-0000	Property Taxes	258,704	287,796
			Tsf from General Fund	-	
28331	49200	99-000-8450	Tsf from Donation Fund	115,000	116,000
Total Revenue				\$ 373,704	\$ 403,796
Expenditure					
28331	58100	99-610-0000	Principal	275,598	317,602
28331	58200	99.620.0000	Interest	98,106	86,194
Total Expenditure				\$ 373,704	\$ 403,796

RESOLUTION 14-84

A Resolution Adopting the Debt Service Fund Budgets for 2015

WHEREAS, the municipal property tax levy for 2014, collectible in 2015, includes \$287,796 for Debt Services;

BE IT RESOLVED by the Common Council of the City of Lodi, Columbia County, Wisconsin;

That the following General Debt Service Fund Budget is hereby adopted for 2015:

Projected Fund Balance (1/1/15)	\$	0
Projected Revenues	\$	403,796
Projected Expenses	\$	403,796
Projected Fund Balance (12/31/15)	\$	0

Adopted by the Common Council of the City of Lodi, Wisconsin on this 18th day of November 2014 on a roll call vote: Schultz-aye, Ness-aye, Tonn-aye, Welch-aye, Stevenson-aye.


Paul F. Fisk, Mayor

Attest: 
Kathleen L. Clark, City Clerk

5.1 Library

**City of Lodi
2015 Proposed Budget
Library Fund**

Adopted
Reso 14-85, 11/18/14

	2015 Request	2014 Budget	Increase (Decrease)
Projected Beginning Cash	(52,231)	(6,979)	-648%
Revenues	220,082	228,387	-4%
Use of Property Taxes	120,000	120,000	0%
Expenditures	276,481	271,700	2%
Projected Ending Cash	(113,678)	(50,292)	-126%

What's New:

The Library Board is developing a 5 Year Capital Plan that will be included in the Capital Projects fund in the future.

Purpose of Fund

This fund is used to record revenues and expenses related to the operation of the Lodi Womens Library. The Library received 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

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 2015 Budget Request are planned for coverage by the Library Board.

FTE's	4
Co-Directors	2
Staff	2

City of Lodi
 2015 Proposed Budget
 Library Fund - Budget Request

Adopted

<u>Account Description</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Estimate</u>	<u>2015 Request</u>	<u>% Diff</u>
Income						
Columbia County	85,122	98,352	74,485	84,146	71,551	-4%
Adjacent County Payments	13,400	15,172	14,902	14,902	12,531	-16%
Desk Receipts	15,217	12,332	16,000	12,800	13,000	-19%
Lodi Woman's Club	3,000	3,000	3,000	3,000	3,000	0%
City of Lodi	117,000	117,000	120,000	120,000	120,000	0%
Library Board	31,132	13,677		59,000	0	
Total Income	264,871	259,533	228,387	293,848	220,082	-4%
Expenses						
Wages - Straight Time	135,559	131,719	152,000	152,000	145,000	-5%
Employer Contributions	28,300	28,502	40,000	40,000	40,000	0%
Contractual Services	29,565	31,014	32,500	32,500	27,781	-15%
Telephone	2,668	2,074	2,300	1,700	2,000	-13%
Utilities	8,984	7,372	10,000	9,000	10,000	0%
Building Repair/Maintenance	3,321	11,493	4,000	7,000	6,000	50%
Office Supplies	3,925	8,117	6,000	6,000	6,000	0%
Computers & Technology	7,304	807		4,000	4,000	
Postage	346	241	400	400	300	-25%
Library Supplies & Expenses	18,735	30,358	20,000	28,000	29,000	45%
Miscellaneous Expenses	128	135	300	700	500	67%
Promotional Expenses	732	3,373	1,000	2,500	1,000	0%
Programming Expenses	1,648	1,562		2,500	2,000	
Mileage	566	1,102	1,000	700	800	-20%
Meetings	278	140	200	100	100	-50%
Operating Supplies	1,327	1,524	2,000	1,700	2,000	0%
Total Expenses	243,386	259,533	271,700	288,800	276,481	2%

**City of Lodi
2015 Proposed Budget
Library Fund - Budget Request**

Adopted

Fund 28222	<u>Account Description</u>	<u>2014</u>	<u>2015</u>
<u>Acct Nbr</u>		<u>Amended</u>	<u>Adopted</u>
	Income		
43720-99-000-1901	Columbia County	84,146	71,551
43720-99-000-1910	Adjacent County Payments	14,902	12,531
46710-99-000-0000	Desk Receipts	12,800	13,000
48500-99-000-1906	Lodi Woman's Club	3,000	3,000
46710-99-000-0000	City of Lodi	120,000	120,000
	Library Board	59,000	0
	Total Income	293,848	220,082
	Expenses		
55110-99-120-0000	Wages - Straight Time	152,000	145,000
55110-99-150-0000	Employer Contributions	40,000	40,000
55110-99-200-0000	Contractual Services	32,500	27,781
55110-99-221-0000	Telephone	1,700	2,000
55110-99-222-0000	Utilities	9,000	10,000
55110-99-240-0000	Building Repair/Maintenance	7,000	6,000
55110-99-310-0000	Office Supplies	6,000	6,000
	Computers & Technology	4,000	4,000
55110-99-31-0000	Postage	400	300
55110-99-314-0000	Library Supplies & Expenses	28,000	29,000
55110-99-316-0000	Miscellaneous Expenses	700	500
55110-99-318-0000	Promotional Expenses	2,500	1,000
	Programming Expenses	2,500	2,000
55110-99-331-0000	Mileage	700	800
55110-99-334-0000	Meetings	100	100
55110-99-340-0000	Operating Supplies	1,700	2,000
	Total Expenses	288,800	276,481

RESOLUTION 14-85

A Resolution Adopting the Library Special Revenue Fund Budget for 2015

WHEREAS the Municipal Property Tax Base Levy for 2014, collectible in 2015 includes \$120,000 for library services operations.

BE IT RESOLVED by the Common Council of the City of Lodi, Columbia County, Wisconsin;

That the following Library Special Revenue Fund Budget is hereby adopted for 2015:

Estimated Fund Balance (1/1/15)	\$ (52,231)
Projected Revenues	\$ 220,082
Projected Expenses	\$ 276,481
Projected Fund Balance (12/31/15)	\$(113,678)

Adopted by the Common Council of the City of Lodi, Wisconsin on this 18th day of November, 2014 on a roll call vote: Schultz-aye, Ness-aye, Tonn-aye, Welch-aye, Stevenson-aye.



Paul F. Fisk, Mayor

Attest: 
Kathleen L. Clark, City Clerk

5.2 Pool Operations

City of Lodi
2015 Proposed Budget
Pool Operations Fund

Adopted
 Reso 14-89, 11/18/14

	2015 Request	2014 Budget	Increase Decrease
Projected Beginning Cash	\$ 2,380	\$ -	
Revenues	\$ 43,165	\$ 42,007	3%
Transfer from General Fund	\$ 43,165	\$ 41,907	3%
Expenditures	\$ 43,165	\$ 42,007	3%
Projected Ending Cash	\$ 2,380	\$ -	

What's New:

Employee staff rather than contracted

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	0.87
Aquatic Director	0.01
Aquatic Manager	0.16
Lifeguards	0.69

City of Lodi
 2015 Proposed Budget
 Pool Operations Fund - Budget Request

Adopted

<u>Account Description</u>	<u>2014*</u> <u>Budget</u>	<u>2014</u> <u>6 Mos YTD</u>	<u>2014</u> <u>Estimate</u>	<u>2015</u> <u>Request</u>
Revenues				
Locker Fees	100			
Transfer from General Fund	41,907		41,907	43,165
Transfer from Pool Operations Endowment Fund	0	0		
Total Revenues	42,007	0	41,907	43,165
Expenses				
Swimming Areas PA Wages Straight Time		2,329	21,464	24,085
Swimming Areas Wages Overtime		137	260	
Swimming Areas PA Employer Contributions		705	823	925
Swimming Areas PA Safety Coordinator	1,070	696	1,044	1,070
Swimming Areas PA Contracted Services	22,187			
Swimming Areas PA Elec Water Sewer Gas (& Phone)	10,350	3,229	6,425	7,735
Swimming Areas PA Repair Maint Other	1,000	210	500	500
Swimming Areas Parks Operating Supplies	400	2,792	3,861	2,850
Swimming Areas PA Chemicals	7,000	3,136	5,150	6,000
Total Expenses	42,007	13,234	39,527	43,165
Net Income (Expense)	0	(13,234)	2,380	0

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

City of Lodi
 2015 Proposed Budget
 Pool Operations Fund - Budget Request

Adopted

Fund: 28223

<u>Acct Nbr</u>	<u>Account Description</u>	<u>2014 Estimate</u>	<u>2015 Request</u>
Revenues			
46720 99-000-0000	Locker Fees		
49200 99-000-8100	Transfer from General Fund	41,907	43,165
49200 99-000-8877	Transfer from Pool Operations Endowment Fund		
	Total Revenues	41,907	43,165
Expenses			
55420 99-120-0000	Swimming Areas PA Wages Straight Time	21,464	24,085
55420 99-121-0000	Swimming Areas Wages Overtime	260	
55420 99-150-0000	Swimming Areas PA Employer Contributions	823	925
55420 99-215-0000	Swimming Areas PA Safety Coordinator	1,044	1,070
55420 99-200-0000	Swimming Areas PA Contracted Services		
55420 99-222-0000	Swimming Areas PA Elec Water Sewer Gas (& Phone)	6,425	7,735
55420 99-242-0000	Swimming Areas PA Repair Maint Other	500	500
55420 99-340-0000	Swimming Areas Parks Operating Supplies	3,861	2,850
55420 99-452-0000	Swimming Areas PA Chemicals	5,150	6,000
	Total Expenses	39,527	43,165
Net Income (Expense)		2,380	0

RESOLUTION 14-89

A Resolution Adopting the Pool Operations Special Revenue Fund Budget for 2015

WHEREAS certain revenues have been designated for solid waste collection and disposal services.

BE IT RESOLVED by the Common Council of the City of Lodi, Columbia County, Wisconsin,

That the following Solid Waste Special Revenue Fund Budget is hereby adopted for 2015:

Estimated Fund Balance (1/1/15)	\$ 2,380
Projected Revenues	\$ 43,165
Projected Expenses	\$ 43,165
Projected Fund Balance (12/31/15)	\$ 2,380

Adopted by the Common Council of the City of Lodi, Wisconsin on this 18th day of November, 2014 on a roll call vote: Schultz-aye, Ness-aye, Tonn-aye, Welch-aye, Stevenson-aye.



Paul F. Fisk, Mayor

Attest:



Kathleen L. Clark, City Clerk

City of Lodi
2015 Proposed Budget
Solid Waste Fund

Adopted
 Reso 14-88, 11/18/14

	2015 Request	2014 Budget	Increase (Decrease)
Projected Beginning Cash	\$ 3,136	\$ -	
Revenues	\$ 140,115	\$ 134,700	4%
Transfer from General Fund	\$ 32,415	\$ 29,000	12%
Expenditures	\$ 140,115	\$ 134,700	4%
Projected Ending Cash	\$ 3,136	\$ -	

What's New:

Second year of existence of this Special Revenue fund
 No program changes reflected in budget

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
 2015 Proposed Budget
 Solid Waste Fund - Budget Request

Adopted

<u>Account Description</u>	<u>2014*</u> <u>Budget</u>	<u>2014</u> <u>6 Mos YTD</u>	<u>2014</u> <u>Estimate</u>	<u>2015</u> <u>Request</u>
State Shared Revenue	-			
Sale of Trash Bags	60,000	34,948	69,895	62,000
Recycling Fees (Spec Chg on Tax Bill)	45,000	45,164	45,164	45,000
Sale of Recycle Bins	700	286	572	700
Transfer from General Fund	29,000		29,000	32,415
Total Revenues	134,700	80,398	144,631	140,115
Garbage Collection Contractual Services	87,500		87,500	89,075
Garbage Operating Supplies	6,700	3,331	9,995	8,500
Total Garbage	94,200	3,331	97,495	97,575
Recycling Contractual Services	39,500	36,018	39,500	41,340
Recycling Operating Supplies	1,000	16,443	4,500	1,200
Total Recycling	40,500	52,461	44,000	42,540
Total Expenses	134,700	55,792	141,495	140,115
Net Income (Expense)	0	24,605	3,136	0

*2014 = First year of Solid Waste Special Revenue Fund, revenues and expenses previously recorded in General Fund

City of Lodi
 2015 Proposed Budget
 Solid Waste Fund - Budget Request

Adopted

Fund: 28224		2014	2015
<u>Acct Nbr</u>	<u>Account Description</u>	<u>Amended</u>	<u>Adopted</u>
43511-13-000-0000	State Shared Revenue		
46420-99-000-0000	Sale of Trash Bags	69,895	62,000
46421-99-000-0000	Recycling Fees (Spec Chg on Tax Bill)	45,164	45,000
46422-99-000-0000	Sale of Recycle Bins	572	700
	Transfer from General Fund	29,000	32,415
	Total Revenues	144,631	140,115
53620-99-290-0000	Garbage Collection Contractual Services	87,500	89,075
53620-99-340-0000	Garbage Operating Supplies	9,995	8,500
	Total Garbage	97,495	97,575
53621-99-290-0000	Recycling Contractual Services	39,500	41,340
53621-99-340-0000	Recycling Operating Supplies	4,500	1,200
	Total Recycling	44,000	42,540
	Total Expenses	141,495	140,115
	Net Income (Expense)	3,136	0

RESOLUTION 14-88

A Resolution Adopting the Solid Waste Special Revenue Fund Budget for 2015

WHEREAS certain revenues have been designated for solid waste collection and disposal services.

BE IT RESOLVED by the Common Council of the City of Lodi, Columbia County, Wisconsin,

That the following Solid Waste Special Revenue Fund Budget is hereby adopted for 2015:

Estimated Fund Balance (1/1/15)	\$ 3,136
Projected Revenues	\$ 140,115
Projected Expenses	\$ 140,115
Projected Fund Balance (12/31/15)	\$ 3,136

Adopted by the Common Council of the City of Lodi, Wisconsin on this 18th day of November, 2014 on a roll call vote: Schultz-aye, Ness-aye, Tonn-aye, Welch-aye, Stevenson-aye.



Paul F. Fisk, Mayor

Attest:


Kathleen L. Clark, City Clerk

Adopted**City of Lodi
2015 Adopted Budget**

UC Reso 14-10, 9/17/14

Lodi Utilities - Electric Distribution Fund

Reso 14-66, 10/7/14

	2015 Request	2014 Budget	Increase (Decrease)
Projected Beginning Cash	\$ 1,129,635	\$ 786,174	44%
Revenues	\$ 3,591,474	\$ 3,482,768	3%
Expenditures	\$ 3,423,609	\$ 3,319,395	3%
Projected Ending Cash	\$ 1,016,276	\$ 885,746	15%

What's New:

Conversion Project and System Mapping included in Capital Projects
 1/3 of Costs for iPads for Utility Commission Members
 WECC Energy Efficiency Program - \$5,000 (cost shared with General Fund 50/50)
 2nd Apprentice Lineman planned 7/1/15
 1/3 third rather than 1/2 Utility Manager's Labor Costs
 This budget is recommended by the Utility Commission

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

Operations Manager	0.34
Utility Foreman	1.00
Lineman (Apprentice)	1.00
Director of Finance & Human Resources	0.15
City Clerk	0.15
Treasurer	0.30
Billing Clerk	0.19
Deputy City Clerk	0.15
	<u>3.28</u>

City of Lodi
 2015 Adopted Budget
 Lodi Utilities - Electric Distribution Department

Adopted

	2013 Budget	2013 Actual	2014 Budget	2014 YTD (6 Mos)	2014 Estimate	2015 Request	Incr (Decr) Bud to Bud	% Diff
OPERATING REVENUES								
Sales of Electricity								
Residential	1,376,811	1,411,797	1,465,563	692,439	1,400,000	1,476,124	10,561	1%
Small Commercial and industri	1,064,359	1,153,754	1,180,195	543,306	1,180,100	1,221,107	40,912	3%
Large Commercial and industri	632,463	688,309	682,194	326,994	680,000	740,057	57,863	8%
Public street and highway lightii	70,531	73,305	69,533	35,862	70,500	72,023	2,490	4%
Interdepartmental	36,694	39,511	38,320	18,663	36,700	37,000	(1,320)	-3%
Total Sales of Electricity	3,180,858	3,366,677	3,435,805	1,617,265	3,367,300	3,546,311	110,506	3%
Other Operating Revenues								
Forfeited discounts	6,266	8,190	5,920	3,233	6,300	6,000	80	1%
Miscellaneous service revenue:	1,697	1,833	1,310	0	1,000	1,000	(310)	-24%
Rent from electric property	18,706	15,094	15,550	365	15,550	16,000	450	3%
Other	500	2,154	2,020	0	2,500	2,000	(20)	-1%
Total Operating Revenues	3,208,027	3,393,947	3,460,605	1,620,864	3,392,650	3,571,311	110,706	3%
OPERATING EXPENSES								
Purchased Power	2,309,440	2,462,141	2,490,383	1,170,537	2,400,000	2,574,564	84,181	3%
Distribution								
Operation supervision	37,000	40,543	41,169	18,550	41,169	28,096	(13,073)	-32%
Station	8,446	10,937	13,010	4,071	12,510	12,660	(350)	-3%
Meter	11,926	8,117	8,793	3,335	9,193	9,327	534	6%
Maintenance - Overhead lines	45,565	43,658	45,647	20,570	45,147	46,510	863	2%
Maintenance - UG Lines	34,565	16,570	29,171	5,967	28,521	29,204	33	0%
Maintenance - Line Transforme	13,522	6,600	14,170	1,626	11,522	13,413	(757)	-5%
Maintenance - Street lights	8,576	9,053	12,830	1,989	11,580	11,782	(1,048)	-8%
Maintenance - Meters	10,622	2,733	2,500	660	1,500	2,000	(500)	-20%
Maintenance - Miscellaneous	1,000	38	595	0	395	398	(197)	-33%
Total Distribution	171,222	138,250	167,885	56,768	161,537	153,391	(14,494)	-9%
Customer Accounts								
Meter reading	6,315	4,403	4,394	3,270	4,394	4,412	18	0%
Accounting and collecting labor	52,328	47,055	49,804	23,480	48,144	50,067	263	1%
Uncollectible accounts	50	(36)	100	24	100	100	0	0%
Total Customer Accounts	58,693	51,422	54,298	26,773	52,638	54,579	281	1%
Administrative and General								
Salaries	1,600	0	1,600	0	1,600	1,600	0	0%
Office supplies	14,600	11,017	11,015	4,981	10,600	9,100	(1,915)	-17%
Outside services employed	20,391	18,532	12,678	13,348	15,166	21,311	8,633	68%
Property insurance	16,835	19,632	18,209	14,716	18,209	18,576	367	2%
Employee pensions and benefit	112,224	54,295	65,309	32,595	65,309	72,669	7,360	11%
Regulatory commission	1,500	6,321	500	693	1,000	1,000	500	100%
Miscellaneous	41,748	46,095	45,901	34,656	40,351	69,413	23,512	51%
Maintenance	30,672	39,295	42,078	12,499	37,378	41,290	(788)	-2%
Total Administrative and Ge	239,570	195,187	197,290	113,488	189,613	234,959	37,669	19%
Depreciation	224,025	217,669	226,850	110,119	226,850	225,000	(1,850)	-1%
Taxes	156,673	159,446	154,249	75,008	153,750	155,646	1,397	1%
Total Operating Expenses	3,159,623	3,224,114	3,290,955	1,552,693	3,184,388	3,398,139	107,184	0
OPERATING INCOME	48,404	169,833	169,650	68,171	208,262	173,172	3,522	2%
NON-OPERATING REVENUES (EXPENSES)								
Investment Income	2,734	1,388	3,500	812	1,500	1,500	(2,000)	-57%
Contributions	1,974	(1,607)	1,000	30,000	1,000	1,000	0	0%
Interest expense	(34,538)	(35,288)	(28,437)	(15,610)	(28,437)	(25,470)	2,967	-10%
Amortizations	13,963	16,179	17,663	0	17,663	17,663	0	0%
Total Non-operating Rev/Exp	(15,867)	(19,329)	(6,274)	15,203	(8,274)	(5,307)	967	-15%
NET INCOME	32,536	150,505	163,376	83,374	199,988	167,865	4,489	3%

City of Lodi
 2015 Budget Development
 Lodi Utilities - Electric Distribution - Capital Expenditures

Adopted

Annual Capital Expenditure Request

	<u>2014</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2020</u>
	<u>Budget</u>	<u>Estimate</u>	<u>Request</u>	<u>Projection</u>	<u>Projection</u>	<u>Projection</u>	<u>Projection</u>	<u>Projection</u>	<u>Projection</u>
Conversion Project, Phase 2b	100,000	25,000	100,000						
System Mapping Project			23,000						
Transformers	20,000	20,000	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	32,000	32,000	32,000						
Replace Control Panels		9,000							
iPads			800				980		
Equipment Replacement	75,000			75,000	-	50,000	47,182	45,714	45,714
Use of Equip Repl.									
Little Bucket Truck			150,000						
Lawnmower (1/3)			4,050						
Manager Pickup									
Lineman Pickup				50,000					
Digger Truck					115,000				
Trencher						40,000			
Total Capital Plan	233,550	92,550	336,400	151,550	141,550	116,550	74,712	72,264	72,264

City of Lodi
 2015 Budget Development
 Lodi Utilities - Electric Distribution - Debt Service

Adopted

Debt	2013 Actual	2014 Estimated	2015 Request	2016 Projection	2017 Projection	2018 Projection	2019 Projection	2020 Projection	Final Year	12/31/2015 Remaining Principal (Electric)
2012 GF Loan (Old PILOT)									2022	
Principal	6,813	6,813	6,813	6,813	6,813	6,813	6,813	6,813		40,876
Interest										
Total	6,813	6,813	6,813	6,813	6,813	6,813	6,813	6,813		
2007 GO									2019	
Principal	8,075	8,550	9,025	9,500	9,500	9,975	9,975			56,525
Interest	2,352	2,043	1,711	1,356	988	603	202			
Total	10,427	10,593	10,736	10,856	10,488	10,578	10,177	-		
2001 MRB										
Principal	-	-	-	-	-	-	-	-		
Interest	-	-	-	-	-	-	-	-		
Total	-	-	-	-	-	-	-	-		
2003 MRB										
Principal	-	-	-	-	-	-	-	-		
Interest	-	-	-	-	-	-	-	-		
Total	-	-	-	-	-	-	-	-		
2011 Gen Fund Loan									2022	
Principal	4,431	6,046	6,324	6,610	6,905	7,160	7,524	7,798		55,224
Interest	4,069	2,704	2,476	2,240	1,995	1,740	1,476	1,202		
Total	8,500	8,750	8,800	8,850	8,900	8,900	9,000	9,000		
2012B MRB									2023	
Principal	130,000	125,000	130,000	135,000	135,000	135,000	140,000	140,000		1,205,000
Interest	29,350	26,800	24,250	21,600	18,900	16,200	13,450	10,475		
Total	159,350	151,800	154,250	156,600	153,900	151,200	153,450	150,475		
Total Debt Service	185,090	177,955	180,598	183,119	180,101	177,491	179,440	166,288		1,357,625
Total Principal	149,318	146,408	152,161	157,923	158,218	158,947	164,311	154,610		
Total Interest	35,772	31,547	28,437	25,196	21,883	18,544	15,128	11,677		
Total Debt Service	185,090	177,955	180,598	183,119	180,101	177,491	179,440	166,288		

City of Lodi
 2015 Budget Development
 Lodi Utilities - Electric Distribution - Cash Flow

Adopted

	2014	2015	2016	2017	2018	2019	2020
Total Cash January 1	884,418	1,129,635	1,016,276	1,111,679	1,125,707	1,163,043	1,180,188
Operating Revenues	3,392,650	3,571,311	3,606,804	3,633,698	3,660,793	3,688,092	3,715,595
Less Operating Expenses	(3,184,388)	(3,398,139)	(3,486,827)	(3,550,713)	(3,632,212)	(3,716,881)	(3,803,777)
Operating Income	208,262	173,172	119,978	82,985	28,581	(28,789)	(88,182)
Plus Depreciation	226,850	225,000	232,500	250,000	250,000	250,000	250,000
NonOperating Revenue (Expense)	(8,274)	(5,307)	(4,938)	(1,526)	1,916	5,438	9,001
Less Amortization	(17,663)	(17,663)	(17,663)	(17,663)	(17,663)	(17,663)	(17,663)
LT Debt Principal Payment	(146,408)	(152,161)	(157,923)	(158,218)	(158,947)	(164,311)	(154,610)
Capital Projects	(92,550)	(336,400)	(151,550)	(141,550)	(116,550)	(74,712)	(72,264)
Plus Contribution to Equipment Rep	75,000	0	75,000	0	50,000	47,182	45,714
Total Cash December 31	1,129,635	1,016,276	1,111,679	1,125,707	1,163,043	1,180,188	1,152,184
Cash Available for use	573,976	369,401	376,368	375,077	341,899	300,921	206,186
Equipment Replacement Fund	8,700	83,700	158,700	158,700	208,700	255,882	301,596
PILOT	143,000	157,300	173,030	190,333	209,366	230,303	253,333
Public Benefits Cash	2,488	2,488	2,488	2,488	2,488	2,488	2,488
Restricted Cash	264,216	264,216	264,216	264,216	264,216	264,216	264,216
Debt Service	137,255	139,170	136,877	134,893	136,374	126,379	124,365

Note: Purchased Power costs average about \$205,000 per month in 2013. In the past, the goal has been to maintain at least one month Purchased Power cost in available cash.

City of Lodi
 2015 Budget Development
 Lodi Utilities - Electric Distribution - Rate of Return

Adopted

	2014	2015	2016	2017	2018	2019	2020
Total Operating Revenues	3,392,650	3,571,311	3,606,804	3,633,698	3,660,793	3,688,092	3,715,595
Less Total Operating Expenses	(3,184,388)	(3,398,139)	(3,486,827)	(3,550,713)	(3,632,212)	(3,716,881)	(3,803,777)
Net Operating Margin	208,262	173,172	119,978	82,985	28,581	(28,789)	(88,182)
Average Utility Plant in Service	6,828,811	7,165,211	7,398,761	7,735,161	7,886,711	8,028,261	8,144,811
Average Materials & Supplies	110,000	110,000	110,000	110,000	110,000	110,000	110,000
Average Accum Depreciation	(2,554,622)	(2,491,559)	(2,572,771)	(2,689,748)	(2,742,446)	(2,791,667)	(2,832,195)
Unamort. Regulatory Liability	(211,947)	(211,947)	(211,947)	(211,947)	(211,947)	(211,947)	(211,947)
Average Net Investment Rate Base	4,172,242	4,571,705	4,724,043	4,943,466	5,042,318	5,134,647	5,210,669
Rate of Return	4.99%	3.79%	2.54%	1.68%	0.57%	-0.56%	-1.69%
Debt Service	177,955	180,598	183,119	180,101	177,491	179,440	166,288
Debt Service as a percent of Revenue	5.25%	5.06%	5.08%	4.96%	4.85%	4.87%	4.48%

Lodi Utilities - Electric Distribution Department		
2015 Budget - Revenue and Expenses by Account		
Fund: 28630	2014	2015
Account Description	Amended	Adopted
Revenues		
00419-99-000-0000 Interest & Dividend Income Default	1,500	1,500
00421-99-000-0000 Misc Non-Operating Income (Contractor Contributions)	1,000	1,000
00440-99-000-0000 Residential Sales Default	1,400,000	1,476,124
00442-99-000-0000 Small Comm & Industrial Sales Default	1,180,100	1,221,107
00443-99-000-0000 Large Comm & Industrial Sales Default	680,000	740,057
00444-99-000-0000 Public Street & Highway Lighti Default	70,500	72,023
00448-99-000-0000 Interdepartmental Sales Default	36,700	37,000
00450-99-000-0000 Forfeited Discounts Default	6,300	6,000
00451-99-000-0000 Miscellaneous Service Revenues Default	1,000	1,000
00454-99-000-0000 Rent from Electric Property Default	15,550	16,000
00456-99-000-0000 Other Electric Revenues Default	2,500	2,000
Total Revenue	3,395,150	3,573,811
Expenses		
00403-99-546-0000 Depreciation Expense	226,850	225,000
Total Depreciation Expense	226,850	225,000
00408-99-150-0000 Taxes Employer Contributions	17,750	19,146
00408-99-701-0000 Taxes Taxes In Lieu of Payment	130,000	130,000
00408-99-702-0000 Taxes Taxes Other	6,000	6,500
Total Taxes	153,750	155,646
00425-99-000-000 Misc. Amortization Default	(17,663)	(17,663)
Total Misc Amortization	(17,663)	(17,663)
00427-99-620-0000 Interest on Long-Term Debt Interest Exp	28,437	25,470
Total Interest on Long-Term Debt	28,437	25,470
00428-99-690-0000 Amortization of Debt Disc & Ex Pay Refund Bond Escr.	0	0
Total Amortization of Debt Disc & Ex Pay Refund Bond Escr	0	0
00555-99-222-0000 Power-Purchased Power Utility Elec Water Sewer Gas	2,400,000	2,574,564
Total Power- Purchased Power	2,400,000	2,574,564

2015 Budget - Revenue and Expenses by Account		
Fund: 28630	2014	2015
Account Description	Amended	Adopted
00580-99-120-0000 Distrib-Supervision & Eng Wages	41,169	28,096
Total Supervision & Eng	41,169	28,096
00582-99-120-0000 Distrib-Station Expense Wages	7,510	7,660
00582-99-200-0000 Distrib-Station Expense Contractual Services	1,000	1,000
00582-99-340-0000 Distrib-Station Expense Other Operating Supplies	4,000	4,000
Total Station Expense	12,510	12,660
00586-99-120-0000 Distrib-Meter Wages	6,383	6,511
00586-99-121-0000 Distrib-Meter Overtime	310	316
00586-99-215-0000 Distrib-Meter Professional Services - Other	500	500
00586-99-340-0000 Distrib-Meter Other Operating Supplies	2,000	2,000
Total Distrib-Meter	9,193	9,327
00593-99-120-0000 Distrib-Maint of Overhead Line Wages	32,825	33,482
00593-99-121-0000 Distrib-Maint of Overhead Line Wages Overtime	10,322	10,528
00593-99-200-0000 Distrib-Maint of Overhead Line contractual Services	500	500
00593-99-340-0000 Distrib-Maint of Overhead Line Other Operating Supplies	1,500	2,000
Total Distrib-Maint of Overhead Line	45,147	46,510
00594-99-120-0000 Distrib-Maint of UG Lines Wages and Salaries	26,671	27,204
00594-99-121-0000 Distrib-Maint of UG Overtime		
00594-99-200-0000 Distrib-Maint of UG Lines Contractual Services	350	500
00594-99-340-0000 Distrib-Maint of UG Lines Other Operating Supp	1,500	1,500
Total Distrib-Maint of UG Lines	28,521	29,204
00595-99-120-0000 Distrib-Maint of Line Transfor Wages	10,522	12,413
00595-99-121-0000 Distrib-Maint of Line Transfor Wages Overtime		
00595-99-200-0000 Distrib-Maint of Line Transfor Contractual Services	500	500
00595-99-340-0000 Distrib-Maint of Line Transfor Other Operating Supplies	500	500
Total Distrib-Maint of Line Transfor	11,522	13,413
00596-99-120-0000 Distrib-Maint of St. Lighting/ Wages	10,080	10,282
00596-99-200-0000 Distrib-Maint of St. Lighting/ Contractual Servicees	500	500
00596-99-340-0000 Distrib-Maint of St. Lighting/ Other Operating Supplies	1,000	1,000
Total Distrib-Maint of St. Lighting/	11,580	11,782
00597-99-120-0000 Distrib-Maint of Meters Wages		
00597-99-200-0000 Distrib-Maint of Meters Contractual Services	1,000	1,000
00597-99-340-0000 Distrib-Maint of Meters Other Operating Supplies	500	1,000
Total Distrib-Maint of Meters	1,500	2,000
00598-99-120-0000 Distrib-Maint of Misc. Plant Wages	95	98
00598-99-121-0000 Distrib-Maint of Misc. Plant Wages Overtime		
00598-99-340-0000 Distrib-Maint of Misc. Plant Other Operating Supplies	300	300
Total Distrib-Maint of Misc. Plant	395	398
00902-99-120-0000 Cust Accts-Meter Reading Wages	894	912
00902-99-200-0000 Cust Accts-Meter Reading Contractual Service	3,500	3,500
Total Cust Accts-Meter Reading	4,394	4,412

2015 Budget - Revenue and Expenses by Account		
Fund: 28630	2014	2015
Account Description	Amended	Adopted
00903-99-120-0000 Cust Accts-Records & Collectns Wages	46,144	47,067
00903-99-121-0000 Cust Accts-Records & Collectns Wages Overtime		
00903-99-200-0000 Cust Accts-Records & Collectns Contractual Services	2,000	3,000
00903-99-316-0000 Cust Accts-Records & Collectns Miscellaneous Exp		
Total Cust Accts-Records & Collectns	48,144	50,067
00904-99-000-0000 Cust Accts-Uncollectible Accts	100	100
Total Cust Accts-Uncollectible Accts:	100	100
00920-99-120-0000 Admin and General Salaries Wages	1,600	1,600
Total Admin and General Salaries	1,600	1,600
00921-99-221-0000 Office Supplies & Expenses Telephone Exp	2,000	
00921-99-310-0000 Office Supplies & Expenses Office Supplies	4,500	5,000
00921-99-311-0000 Office Supplies & Expenses Postage	4,000	4,000
00921-99-316-0000 Office Supplies & Expenses Bank Service Fees	100	100
Total Office Supplies & Expenses	10,600	9,100
00923-99-200-0000 Outside Services Employed Contractual Services	1,200	1,200
00923-99-211-0000 Outside Services Employed Prof Svcs Legal		
00923-99-213-0000 Outside Services Employed Prof Svcs Acctg	5,000	6,000
00923-99-214-0000 Outside Services Employed Prof Services Computer	700	700
00923-99-215-0000 Outside Services Employed Prof Svcs Other	1,000	6,000
00923-99-215-3055 Outside Services Safety coordinator	7,266	7,411
Total Outside Services Employed	15,166	21,311
00924-99-512-0000 Property Insurance Insurance Workers Comp	10,452	10,431
00924-99-513-0000 Property Insurance Insurance Property	1,936	2,033
00924-99-514-0000 Property Insurance Insurance Liability	4,287	4,501
00924-99-516-0000 Property Insurance Insurance Other	1,534	1,611
Total Property Insurance	18,209	18,576
00926-99-150-0000 Employee Pensions & Benefits Employer Contributions	65,309	72,669
Total Employee Pensions & Benefits Employer Contributions	65,309	72,669
00928-99-215-0000 Regulatory Commission Exp Prof Svcs Other	1,000	1,000
Total Regulatory Commission Exp	1,000	1,000
00930-99-000-9999 Misc Gen Exp Prior Yr Misc Adjustment		
00930-99-120-0000 Miscellaneous General Expense Wages	17,601	45,513
00930-99-1270000 Miscellaneous General Expense UNEMPLOYMENT		
00930-99-243-0000 Vehicle Chargeout Electric	(500)	(500)
00930-99-290-0000 Miscellaneous General Expense Other Contractual Services	600	500
00930-99-316-0000 Miscellaneous General Misc Exp	0	0
00930-99-316-5041 Miscellaneous General Expense Misc Exp Safety Supplies	5,000	3,000
00930-99-318-0000 Miscellaneous General Expense Public Relations	450	200
00930-99-320-0000 Miscellaneous General Expense Publ Subscriptns Dues	2,000	2,000
00930-99-331-0000 Miscellaneous General Expense Mileage	500	500
00930-99-332-0000 Miscellaneous General Expense Travel Other Expense	1,000	1,500
00930-99-333-0000 Miscellaneous General Expense Training non-labor	3,500	6,500
00930-99-334-0000 Miscellaneous General Expense Meetings	1,000	1,000

2015 Budget - Revenue and Expenses by Account		
Fund: 28630	2014	2015
Account Description	Amended	Adopted
00930-99-340-0000 Miscellaneous General Expense Other Supplies	2,000	2,000
00930-99-530-0000 Miscellaneous General Expense Rents & Leases	7,200	7,200
Total Miscellaneous General Expense	40,351	69,413
00932-99-120-0000 Maintenance of General Plant Wages	20,578	20,990
00932-99-222-0000 Maintenance of General Plant Utility - Elec Water Sewer Gas	1,800	1,800
00932-99-240-0000 Maintenance of General Plant Repair/Maint Building	500	500
00932-99-241-0000 Maintenance of General Plant Repair Maint Vehicle	7,500	10,000
00932-99-242-0000 Maintenance of General Plant Repair Maint Other	500	500
00932-99-340-0000 Maintenance of General Plant Other Operating Supplies	500	1,000
00932-99-451-0000 Maintenance of General Plant Gas & Other Fuel	6,000	6,500
Total Maintenance of General Plant	37,378	41,290
Total Expenses	3,195,162	3,405,946

RESOLUTION 14-66

A Resolution Adopting the Electric Utility Enterprise Fund Budget for 2015

WHEREBY on September 17, 2014, the Lodi Utilities Commission adopted Resolution UC 14-10 A Resolution Adopting the Electric Utility Fund Budget for 2015.

BE IT RESOLVED by the Common Council of the City of Lodi, Columbia County, Wisconsin;

That the following Enterprise Fund Budget is hereby adopted for 2015:

Electric Distribution Fund

Estimated Cash (1/1/15)	\$1,129,635
Projected Revenues	\$3,573,811
Projected Expenses	\$3,405,946
Projected Capital Expenditures	\$ 336,400
Projected Long-Term Debt Principal	\$ 152,161
Estimated Cash (12/31/15)	\$1,016,276
Projected Tax Levy	\$ 0

Adopted by the Common Council of the City of Lodi, Wisconsin on this 7th day of October, 2014 on a roll call vote: Schultz-aye, Ness-aye, Tonn-aye, Welch-aye, Stevenson-aye, Severson-aye.


Paul Fisk, Mayor

Attest: 
Kathleen L. Clark, City Clerk

RESOLUTION UC 14-10

A Resolution Adopting the Electric Utility Enterprise Fund Budget for 2015

BE IT RESOLVED by the Utility Commission of the City of Lodi, Columbia County, Wisconsin;

That the following Electric Distribution Fund Budget for 2015 is hereby recommended for adoption by the Common Council:

Estimated Cash (1/1/15)	\$1,129,635
Projected Revenues	\$3,573,811
Projected Expenses	\$3,405,946
Projected Capital Expenditures	\$ 336,400
Projected Long-Term Debt Principal	\$ 152,161
Estimated Cash (12/31/15)	\$1,016,276
Projected Tax Levy	\$ 0

Adopted by the Utility Commission of the City of Lodi, Wisconsin on this 17th day of September, 2014.


Chris Michel, Chair

Attest: 
Kathleen Clark, City Clerk

City of Lodi
2015 Adopted Budget

Lodi Utilities - Water Fund

Adopted

UC Reso 14-11, 9/17/14

Reso 14-67,10/7/14

	2015 Request	2014 Budget	Increase (Decrease)
Projected Beginning Cash	\$ 758,222	\$ 786,174	-4%
Revenues	\$ 714,900	\$ 710,800	1%
Expenditures	\$ 512,526	\$ 539,363	-5%
Projected Ending Cash	\$ 710,355	\$ 625,104	14%

What's New:

Computer Replacement Program
iPads for Commission Members
1/3 rather than 1/2 Utility Manager's labor costs
This budget is recommended by the Utility Commission

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

Operations Manager	0.33
Water Operator	1.00
Director of Finance & Human Resources	0.08
City Clerk	0.08
Treasurer	0.15
Billing Clerk	0.10
Deputy City Clerk	0.08
	<hr/> 1.80

City of Lodi
2015 Adopted Budget
Lodi Utilities - Water Fund

Adopted

	2013 Budget	2013 Actual	2014 Budget	2014 6 Mos. YTD	2014 Estimate	2015 Request	Bud to Bud Incr (Decr)	% Diff
OPERATING REVENUES								
Interest and Dividend Income	3,000	374	3,000	1,147	3,000	3,000	0	0%
Misc Nonoperating Income:	2,500	91,032	8,600	4,481	10,150	7,100	(1,500)	-17%
Metered Sales - Water:	416,900	456,615	426,000	133,014	447,750	437,000	11,000	3%
Miscellaneous Operating Revenues	259,300	264,452	264,200	115,987	263,835	259,800	(4,400)	-2%
Other Water Revenues:	24,200	8,399	9,000	4,012	7,800	8,000	(1,000)	-11%
Total Revenue	705,900	820,872	710,800	258,641	732,535	714,900	4,100	1%
OPERATING EXPENSES								
Depreciation Expense	122,097	123,771	120,000	57,716	115,432	116,000	(4,000)	-3%
Taxes	111,695	116,745	114,294	56,342	112,860	113,400	(894)	-1%
Miscellaneous Amortization	0	(4,520)	(4,520)	0	(4,520)	(4,520)	0	
Long Term Debt Interest Expense	40,238	39,191	53,704	19,519	36,512	31,310	(22,394)	-42%
Amortization of Debt Discount	7,400	3,909	0	0	0	0	0	#DIV/0!
Water Supply- Labor & Expenses:	13,437	18,187	11,048	7,886	11,100	11,269	221	2%
Pumping Fuel	32,000	32,589	32,000	11,993	27,000	32,000	0	0%
Pumping-Maint Superv & Eng:	0	0	0	0	0	0	0	
Pumping-Maint of Pumping Eqp:	33,175	8,299	30,000	6,034	15,000	30,040	40	0%
Water Treatment Chemicals	5,000	946	5,000	1,138	2,400	5,000	0	0%
Supervision and Engineering	39,720	40,543	40,759	15,405	32,000	27,678	(13,081)	-32%
Professional Services	4,000	2,058	2,000	2,045	3,000	5,500	3,500	175%
Maintenance of Reservoir	406	7,142	410	0	410	418	8	2%
Maintenance of Mains	11,562	14,109	8,907	18,130	23,846	9,455	548	6%
Maintenance of Service	2,731	6,154	9,876	13,503	17,075	10,069	193	2%
Maintenance of Meters	9,224	4,455	6,229	3,356	6,250	6,329	100	2%
Maintenance of Hydrants	8,624	7,800	4,398	4,169	4,729	4,476	78	2%
Maintenance of Misc Plant	1,406	306	345	285	557	347	2	1%
Cust Accts-Meter Reading:	406	219	158	60	120	161	3	2%
Cust Accts-Records & Collectns	26,250	22,353	23,073	9,422	19,000	23,534	461	2%
Cust Accts-Uncollectible Accts	100	43	0	(10)	40	40	40	
Admin and General Salaries	1,500	0	1,500	0	1,500	1,500	0	0%
Office Supplies & Expenses	13,100	8,770	12,200	3,403	7,263	10,000	(2,200)	-18%
Outside Services Employed	11,321	10,568	10,771	6,403	10,700	12,000	1,229	11%
Property Insurance:	5,479	7,397	6,908	6,079	6,908	7,254	346	5%
Employee Pensions & Benefits	27,086	28,305	26,808	13,644	27,288	23,745	(3,063)	-11%
Regulatory Commission Expenses	500	1,092	1,500	125	1,500	1,500	0	0%
Miscellaneous General Expense	14,331	14,545	17,040	6,466	14,899	16,712	(328)	-2%
Maintenance of General Plant	15,219	17,596	17,626	5,879	15,500	17,309	(317)	-2%
Total Expenses	558,007	532,572	552,034	268,992	508,369	512,526	(39,508)	-7%
NET INCOME	147,893	288,300	158,766	(10,351)	224,166	202,374	43,608	27%

City of Lodi
 2015 Adopted Budget
 Lodi Utilities - Water Fund - Capital Expenditures

Adopted

	<u>2014</u> <u>Budget</u>	<u>2014</u> <u>Estimate</u>	<u>2015</u> <u>Request</u>	<u>2016</u> <u>Projection</u>	<u>2017</u> <u>Projection</u>	<u>2018</u> <u>Projection</u>	<u>2019</u> <u>Projection</u>	<u>2020</u> <u>Projection</u>
Annual Main Replacement	167,635	200,900		115,000	213,000	0	150,000	
Fair St. Main Replacement	55,000	40,577						
Loop Fairgrounds			170,000					
Next Year's Main Replmt Engineering	17,100	17,100	17,500	17,850	18,207	18,571	18,943	
Water Meters	6,120	6,120	6,242	6,367	6,494	6,624	6,757	
ERT Replacement	4,700	20,850	4,794	4,890	4,988	5,087	5,189	
Hydrants	10,100	20,000	10,000	10,100	10,201	10,303	10,406	
iPads			800				980	
Asset Management Software								
Replace Chemical Pumps 2,3,4			6,000					
Canning Co. Meter and Pad Replmt								
Hydrant Pressure Project	200,000							
Computers			1,600	825	200	200	1,100	1,075
Addition to Equipment Replmt Fund			25,000	25,000	25,000	39,950	25,000	25,000
Use of Equipment Replmt Fund					(50,000)			
Lawnmower (jointly w/Public Works)			4,050					
Well #4 Back Up Generator				225,000				
Well #2 Back Up Generator					80,000			
Forklift				30,000				
2011 One-Ton Truck					50,000			
Total Capital Plan	460,655	305,547	245,986	435,032	358,090	80,736	218,374	26,075

City of Lodi
 2015 Adopted Budget
 Lodi Utilities - Water Fund - Long Term Debt

Adopted

	2013	2014	2015	2016	2017	2018	2019	2020	Final Year	Remaining Principal (Water Portion)
1998 GO										
Principal										
Interest										
Total	0	0	0	0	0	0	0	0	2022	
2012 GF Loan (Old PILOT)										
Principal	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858		54,862
Interest (0%)										
Total	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858		
2007 GO Refunding									2019	457,025
Principal	76,925	81,450	85,975	90,500	90,500	95,025	95,025			
Interest	22,408	19,458	16,297	12,921	9,413	5,749	2,126			
Total	99,333	100,908	102,272	103,421	99,913	100,774	97,151	0		
2005 STFL										
Principal	3,350	54,124								
Interest (4.50%)	2,586	2,436								
Total	5,937	56,560	0	0	0	0	0	0		
2008 STFL									2028	250,687
Principal	11,866	12,430	13,020	13,608	14,285	14,964	15,674	16,396		
Interest (4.75%)	13,062	12,498	11,908	11,320	10,643	9,964	9,254	8,532		
Total	24,928	24,928	24,928	24,928	24,928	24,928	24,928	24,928		
2012A GO									2024	126,207
Principal	4,548	14,402	14,402	14,402	13,265	15,160	15,160	15,160		
Interest	2,183	2,121	2,006	1,862	1,694	1,499	1,272	1,006		
Total	6,731	16,523	16,408	16,264	14,959	16,659	16,432	16,166		
Total	143,786	205,776	150,465	151,470	146,658	149,219	145,368	47,952		888,781
All Debt										
Principal	103,547	169,264	120,255	125,368	124,908	132,006	132,717	38,413		
Interest	40,238	36,512	30,210	26,103	21,750	17,212	12,651	9,539		
Total Debt Service	143,786	205,776	150,465	151,470	146,658	149,219	145,368	47,952		

City of Lodi
 2015 Adopted Budget
 Lodi Utilities - Water Fund - Cash Flow

Adopted

	2014	2015	2016	2017	2018	2019	2020
Total Cash January 1	893,435	758,222	710,355	469,271	308,568	421,245	398,775
Operating Revenues	732,535	714,900	720,710	726,571	732,485	738,450	744,469
less Operating Expenses	(508,369)	(512,526)	(517,511)	(520,509)	(523,415)	(526,293)	(529,310)
Operating Income	224,166	202,374	203,199	206,063	209,070	212,157	215,159
Plus Depreciation	115,432	116,000	116,116	116,232	116,348	116,465	116,581
Plus Amortized Debt Discount	0	0	0	0	0	0	0
Long Term Debt Principal	(169,264)	(120,255)	(125,368)	(124,908)	(132,006)	(132,717)	(38,413)
Capital Projects	(305,547)	(245,986)	(435,032)	(358,090)	(80,736)	(218,374)	(26,075)
Cash Available for Use	658,384	609,894	346,793	159,503	299,566	297,545	569,527
Equipment Replacement Fund	6,550	6,550	31,550	56,550	31,550	71,500	96,500
Redemption Account	93,288	93,912	90,928	92,516	90,128	29,730	0
Total Cash December 31	758,222	710,355	469,271	308,568	421,245	398,775	666,027

City of Lodi
 2015 Adopted Budget
 Lodi Utilities - Water Fund - Rate of Return

Adopted

	2013	2014	2015	2016	2017	2018	2019	2020
Plant in Service								
Beginning of year	4,918,395	4,612,848	4,918,395	5,139,381	5,549,413	5,882,503	5,923,288	6,116,663
End of year	4,612,848	4,918,395	5,139,381	5,549,413	5,882,503	5,923,288	6,116,663	6,117,738
Average	4,765,622	4,765,622	5,028,888	5,344,397	5,715,958	5,902,895	6,019,975	6,117,200
Accumulated Depreciation								
Beginning of year	(995,345)	(1,104,639)	(1,177,464)	(1,230,368)	(1,328,529)	(1,408,271)	(1,418,035)	(1,464,329)
End of year	(1,104,639)	(1,177,464)	(1,230,368)	(1,328,529)	(1,408,271)	(1,418,035)	(1,464,329)	(1,464,586)
Average	(1,049,992)	(1,141,051)	(1,203,916)	(1,279,449)	(1,368,400)	(1,413,153)	(1,441,182)	(1,464,458)
Materials and Supplies								
Beginning of year	21,453	20,533	20,993	20,763	20,878	20,821	20,849	20,835
End of year	20,533	20,993	20,763	20,878	20,821	20,849	20,835	20,842
Average	20,993	20,763	20,878	20,821	20,849	20,835	20,842	20,838
Deferred Regulatory Credit								
Beginning of year	(54,240)	(49,720)	(46,240)	(43,465)	(40,857)	(38,406)	(36,102)	(33,935)
End of year	(49,720)	(46,240)	(43,465)	(40,857)	(38,406)	(36,102)	(33,935)	(31,899)
Average	(51,980)	(47,980)	(44,852)	(42,161)	(39,632)	(37,254)	(35,018)	(32,917)
Average Net Rate Base	3,684,643	3,597,353	3,800,998	4,043,607	4,328,775	4,473,323	4,564,617	4,640,663
Net Operating Income	288,300	224,166	193,530	196,028	198,820	201,755	204,769	207,696
Plus Contrib Cap Depreciation	20,453	21,639	22,894	24,222	25,627	27,113	28,686	30,350
Adjusted Net Operating Income	308,753	245,805	216,424	220,250	224,447	228,868	233,455	238,046
Rate of Return	8.38%	6.83%	5.69%	5.45%	5.19%	5.12%	5.11%	5.13%

Lodi Utilities - Water Department		Adopted	
2015 Budget - Revenue and Expenses by Account			
Fund: 28650		2014	2015
Account Description		Amended	Adopted
Revenues			
00419-99-000-0000 Interest & Dividend Income		3,000	3,000
Total Interst and Dividend Income		3,000	3,000
00421-99-000-0000 Misc Nonoperating Income		1,000	1,000
00421-99-000-3031 Misc Nonoperating Income Impact Fees		9,150	6,100
Total Misc Nonoperating Income		10,150	7,100
00461-99-000-5028 Metered Sales - Water Residential		270,650	270,000
00461-99-000-5029 Metered Sales - Water Commercial		52,100	52,000
00461-99-000-5030 Metered Sales - Water Industrial		125,000	115,000
Total Metered Sales - Water		447,750	437,000
00462-99-000-0000 Private Fire Protection Service		11,430	11,500
00463-99-000-0000 Public Fire Protection Service		223,500	220,000
00464-99-000-0000 Other Sales Public Auth-Water		24,000	24,000
00467-99-000-0000 Interdepartmental Sales		2,800	2,800
00470-99-000-0000 Forfeited Discounts-Water		1,400	1,500
00471-99-000-0000 Misc. Service Revenues-Water		705	
Total Miscellaneous Operating Revenues		263,835	259,800
00474-99-000-0000 Other Water Revenues		7,800	8,000
Total Other Water Revenues		7,800	8,000
Total Revenue		732,535	714,900
Expenses			
00403-99-546-0000 Depreciation Expense Depreciation Exp		115,432	116,000
Total Depreciation Expense		115,432	116,000
00408-99-150-0000 Taxes Employer Contributions		7,812	7,400
00408-99-701-0000 Taxes Taxes In Lieu of Payment		105,048	106,000
Total Taxes		112,860	113,400
00425-99-000-0000 Miscellaneous Amortization		(4,520)	(4,520)
Total Miscellaneous Amortization		(4,520)	(4,520)
00427-99-620-0000 Interest on Long-Term Debt Interest Exp		36,512	31,310
Total Long Term Debt Interst Expense		36,512	31,310
00428-99-000-0000 Amortization of Debt Disc & Expense			
00428-99-690-0000 Amortization of Debt Disc & Pay Refund Bond			
Total Amortization of Debt Discount		0	0
00601-99-120-0000 Water Supply- Labor & Expenses Wages		8,500	8,621

Lodi Utilities - Water Department		Adopted	
2015 Budget - Revenue and Expenses by Account			
Fund: 28650		2014	2015
	Account Description	Amended	Adopted
	00601-99-121-0000 Water Supply- Labor & Expenses Wages Overtime	2,600	2,648
	Total Water Supply- Labor & Expenses	11,100	11,269
	00623-99-222-0000 Pumping-Fuel or Power Purch Utility Elec Water Sewer Gas	27,000	32,000
	Total Pumping Fuel	27,000	32,000
	00630-99-120-0000 Pumping-Maint Superv & Eng Wages	0	
	Total Pumping-Maint Superv & Eng	0	0
	00633-99-120-0000 Pumping-Maint of Pumping Eqp Wages	1,000	2,040
	00633-99-290-0000 Pumping-Maint of Pumping Eqp Other Contractual Services	10,000	24,000
	00633-99-340-0000 Pumping-Maint of Pumping Eqp Other Operating Supplies	4,000	4,000
	Total Pumping-Maint of Pumping Eqp	15,000	30,040
	00641-99-340-0000 Water Treat-Chemicals Other Operating Supplies	2,400	5,000
	Total Water Treatment Chemicals	2,400	5,000
	00660-99-120-0000 Water Trans/Distr-Superv & Eng Wages	32,000	27,678
	Total Supervision and Engineering	32,000	27,678
	00665-99-215-000 Water Trans/Distr-Other Contractual Service	3,000	5,500
	Total Professional Services	3,000	5,500
	00672-99-120-0000 Water Trans/Distr-Maint of Res Wages	410	418
	00672-99-290-0000 Water Trans/Distr-Maint of Res Other Contractual Service	0	0
	00672-99-340-0000 Water - Maint of Res Operating Supplies	0	0
	Total Water Trans/Distr-Maint of Res	410	418
	00673-99-120-0000 Water Trans/Distr-Maint of Mai Wages	2,500	1,592
	00673-99-121-0000 Water Trans/Distr-Maint of Mai Overtime	846	863
	00673-99-290-0000 Water Trans/Distr-Maint of Mai Other Contractual Services	14,000	5,000
	00673-99-340-0000 Water Trans/Distr-Maint of Mai Other Operating Supplies	6,500	2,000
	Total Maintenance of Mains	23,846	9,455
	00675-99-120-0000 Wtr Trans/Distr-Maint Service Wages	9,600	9,814
	00675-99-121-0000 Wtr Trans/Distr-Maint Service Wages Overtime	4,500	55
	00675-99-290-0000 Wtr Trans/Distr-Maint Contracted Services	1,075	
	00675-99-340-0000 Wtr Trans/Distr-Maint Service Other Operating Supplies	1,900	200
	Total Maintenance of Service	17,075	10,069
	00676-99-120-0000 Water Trans/Distr-Maint Meter Wages	5,000	5,079
	00676-99-121-0000 Water Trans/Distr-Maint Meter Overtime		0
	00676-99-290-0000 Water Trans/Distr-Maint Meter Other Contractual Services	1,000	1,000
	00676-99-340-0000 Water Trans/Distr-Maint Meter Other Operating Supplies	250	250
	Total Maintenance of Meters	6,250	6,329
	00677-99-120-0000 Wtr Trans/Distr-Maint Hydrants Wages	3,560	3,631
	00677-99-121-0000 Maint of Hydrants Overtime	569	345

Lodi Utilities - Water Department		Adopted	
2015 Budget - Revenue and Expenses by Account			
Fund: 28650		2014	2015
Account Description		Amended	Adopted
00677-99-290-0000	Wtr Trans/Distr-Maint Hydrants Contractual Services	0	0
00677-99-340-0000	Wtr Trans/Distr-Maint Hydrants Other Operating Supp	600	500
Total Maintenance of Hydrants		4,729	4,476
00678-99-120-0000	Wtr Trans/Distr-Maint Misc Plt Wages	285	74
00678-99-121-0000	Wtr Trans/Distr-Maint Misc Plt Wages Overtime	72	73
00678-99-290-0000	Wtr Trans/Distr-Maint Misc Plt Other Contractual Services	0	0
00678-99-340-0000	Wtr Trans/Distr-Maint Misc Plt Other Operating Supplies	200	200
Total Maintenance of Misc Plant		557	347
00902-99-120-0000	Cust Accts-Meter Reading Wages	120	161
Total Cust Accts-Meter Reading		120	161
00903-99-120-0000	Cust Accts-Records & Collectns Wages	19,000	23,534
00903-99-121-0000	Cust Accts-Records & Collectns Wages Overtime	0	0
00903-99-215-0000	Cust Accts-Records & Collectns Prof Svcs		
00903-99-311-0000	Cust Accts-Records & Collectns Postage		
00903-99-333-0000	Cust Accts-Records & Collectns Training non-labor		
Total Cust Accts-Records & Collectns		19,000	23,534
00904-99-000-0000	Cust Accts-Uncollectible Accts	40	40
Total Cust Accts-Uncollectible Accts		40	40
00920-99-120-0000	Admin and General Salaries Wages	1,500	1,500
Total Admin and General Salaries		1,500	1,500
00921-99-221-0000	Office Supplies & Expenses Telephone Exp	1,400	2,000
00921-99-310-0000	Office Supplies & Expenses Office Supplies	2,163	3,000
00921-99-311-0000	Office Supplies & Expenses Postage	3,200	4,000
00921-99-313-0000	Office Supplies & Expenses Printing Supplies	500	1,000
00921-99-316-0000	Office Supplies & Expenses Bank Service Fees	0	0
00921-99-320-0000	Office Supplies & Expenses Publictns Subscriptns Dues	0	0
Total Office Supplies & Expenses		7,263	10,000
00923-99-200-0000	Outside Services Employed Contractual Services	700	700
00923-99-211-0000	Outside Services Employed Prof Svcs Legal		
00923-99-213-0000	Outside Services Employed Prof Svcs Actg	4,000	4,200
00923-99-214-0000	Outside Services Employed Prof Svcs Computer	1,000	2,000
00923-99-215-0000	Outside Services Employed Other	1,500	1,500
00923-99-215-3055	Outside Services Employed Safety Coordinator	3,500	3,600
Total Outside Services Employed		10,700	12,000
00924-99-512-0000	Property Insurance Insurance Workers Comp	2,286	2,400
00924-99-513-0000	Property Insurance Insurance Property	1,797	1,887
00924-99-514-0000	Property Insurance Insurance Liability	2,551	2,679
00924-99-516-0000	Property Insurance Insurance Other	274	288
Total Property Insurance		6,908	7,254

Lodi Utilities - Water Department		Adopted	
2015 Budget - Revenue and Expenses by Account			
Fund: 28650		2014	2015
Account Description		Amended	Adopted
00926-99-150-0000 Employee Pensions & Benefits Employer Contributions		27,288	23,745
Total Employee Pensions & Benefits		27,288	23,745
00928-99-215-0000 Regulatory Commission Exp Prof Svcs Other		1,500	1,500
Total Regulatory Commission Expenses		1,500	1,500
<i>00930-99-000-9999 Misc Exp - Prior Yr Adjustment</i>			
00930-99-120-0000 Miscellaneous General Expense Wages		5,200	6,212
00930-99-122-0000 Misc General Expense		19	0
00930-99-243-0000 Vehicle Chargeout Water			
<i>00930-99-290-0000 Misc Gen Exp Other Contractual Services</i>			
00930-99-316-5041 Miscellaneous General Expense Misc Exp Safety Supplies		2,000	2,000
00930-99-318-0000 Miscellaneous General Expense Promotional Expense		0	0
00930-99-320-0000 Miscellaneous General Expense Publ Subscriptns Dues		230	0
00930-99-331-0000 Miscellaneous General Expense Mileage		150	200
00930-99-332-0000 Miscellaneous General Expense Other Travel		500	500
00930-99-333-0000 Miscellaneous General Expense Training non-labor		2,000	3,000
<i>00930-99-340-0000 Misc Gen Exp Other Operating Supplies</i>		0	0
00930-99-390-0000 Miscellaneous General Expense Other Supplies & Exp		0	0
00930-99-530-0000 Miscellaneous General Expense Rents & Leases		4,800	4,800
Total Miscellaneous General Expense		14,899	16,712
00932-99-120-0000 Maintenance of General Plant Wages		4,000	4,209
00932-99-222-0000 Maintenance of General Plant Utility - Elec Water Sewer Gas		6,100	6,300
00932-99-240-0000 Maintenance of General Plant - Repair/Maint Building		500	1,000
00932-99-241-0000 Maintenance of General Plant Repair Maint Vehicle		1,000	1,000
00932-99-242-0000 Maintenance of General Plant Repair - Other		0	0
00932-99-340-0000 Maintenance of General Plant Other Operating Supplies		800	800
00932-99-350-0000 Maintenance of General Plant Other Repair Maint Supplies		0	0
00932-99-451-0000 Maintenance of General Plant Gas & Other Fuel		3,100	4,000
Total Maintenance of General Plant		15,500	17,309
Total Expenses		508,369	512,526
NET INCOME		224,166	202,374

RESOLUTION 14-67

A Resolution Adopting the Water Utility Enterprise Fund Budget for 2015

WHEREBY on September 17, 2014, the Lodi Utilities Commission adopted Resolution UC 14-11 A Resolution Adopting the Water Utility Enterprise Fund Budget for 2015.

BE IT RESOLVED by the Common Council of the City of Lodi, Columbia County, Wisconsin;

That the following Enterprise Fund Budget is hereby adopted for 2015:

Water Fund

Estimated Cash (1/1/15)	\$ 758,222
Projected Revenues	\$ 714,900
Projected Expenses	\$ 512,526
Projected Capital Expenditures	\$ 245,986
Projected Long-Term Debt Principal	\$ 120,255
Estimated Cash (12/31/15)	\$ 710,355
Projected Tax Levy	\$ 0

Adopted by the Common Council of the City of Lodi, Wisconsin on this 7th day of October, 2014 on a roll call vote: Ness-aye, Tonn-aye, Welch-aye, Stevenson-aye, Severson-aye, Schultz-aye.


Paul Fisk, Mayor

Attest: 
Kathleen L. Clark, City Clerk

RESOLUTION UC 14-11

A Resolution Adopting the Water Utility Enterprise Fund Budget for 2015

BE IT RESOLVED by the Utility Commission of the City of Lodi, Columbia County, Wisconsin;

That the following Water Fund Budget for 2015 is hereby recommended for adoption by the Common Council:

Estimated Cash (1/1/15)	\$ 758,222
Projected Revenues	\$ 714,900
Projected Expenses	\$ 512,526
Projected Capital Expenditures	\$ 245,986
Projected Long-Term Debt Principal	\$ 120,255
Estimated Cash (12/31/15)	\$ 710,355
Projected Tax Levy	\$ 0

Adopted by the Utility Commission of the City of Lodi, Wisconsin on this 17th day of September, 2014.



Chris Michel, Chair

Attest:



Kathleen Clark, City Clerk

Adopted

UC Reso 14-12, 9/17/14

Reso 14-68, 10/7/14

City of Lodi

2015 Adopted Budget

Lodi Utilities - Wastewater Fund

	2015 Request	2014 Budget	Increase (Decrease)
Projected Beginning Cash	\$ 1,041,885	\$ 969,463	7%
Revenues	\$ 755,241	\$ 753,991	0%
Expenditures	\$ 746,290	\$ 682,343	9%
Projected Ending Cash	\$ 947,465	\$ 919,026	3%

What's New:

Oversight of Wastewater Fund transferred to Utility Commission
 Management of Wastewater Utility transferred to Utility Operations Manager
 1/3 Utility Operations Manager Labor Costs
 1/3 of cost for iPads for Utility Commission Members
 \$150,000 loan from General Fund to smooth cash flow
 Additional funding in operations for Phosphorous Planning
 Equipment Replacement Plan discontinued

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

Operations Manager	0.33
Wastewater Treatment Plant Operator	2.00
Director of Finance & Human Resources	0.08
City Clerk	0.08
Treasurer	0.15
Billing Clerk	0.10
Deputy City Clerk	0.08
Director of Public Works	0.05
	<hr/>
	2.85

City of Lodi
 2015 Adopted Budget
 Wastewater Fund - Budget Summary

Adopted

<u>Account Description</u>	<u>2013</u> <u>Budget</u>	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Budget</u>	<u>2014</u> <u>6 Mos. YTD</u>	<u>2014</u> <u>Estimate</u>	<u>2015</u> <u>Request</u>	<u>Diff</u>	<u>%</u>
Revenues								
Interest & Dividend Income	1,000	357	1,000	377	507	500	(500)	-50%
Residential Sales Default	554,357	559,343	560,550	225,160	547,113	560,000	(550)	0%
Small Comm & Industrial Sales	106,378	107,028	108,000	46,034	109,162	110,000	2,000	2%
Large Comm & Industrial Sales	13,552	13,538	13,700	4,858	12,741	13,700	0	0%
Other Sales to Public Authorities	30,842	27,914	30,000	13,103	31,143	31,000	1,000	3%
Interdepartmental Sales	1,300	1,083	1,300	448	2,000	2,000	700	54%
Forfeited Discounts	2,600	3,248	2,500	988	2,428	2,600	100	4%
Miscellaneous Service Revenues	3,000	3,317	3,000	3,681	7,000	3,000	0	0%
Miscellaneous Service Revenues Sewer Hook up Fees	4,000	4,500	6,000	3,000	4,500	6,000	0	0%
Misc Nonoperating Income	0	0	1,500	0	0	0	(1,500)	0%
Non-Operating Amort of Constr Grants	26,441	26,441	26,441	0	26,441	26,441	0	0%
Total Revenue	743,470	746,769	753,991	297,649	743,035	755,241	1,250	0%
Expenses								
Depreciation Expense Default	229,000	199,649	205,000	99,562	199,124	205,000	0	0%
Amortization	0	230	0	0	0	0	0	0%
Total Non-Cash Expenses	229,000	199,879	205,000	99,562	199,124	205,000	0	0%
Interest on Long-Term Debt	29,325	28,004	21,267	14,002	28,004	11,540	(9,727)	-46%
Total Interest on Long-Term Debt	29,325	28,004	21,267	14,002	28,004	11,540	(9,727)	(0)
Supervision & Labor Salaries and Benefits	135,695	142,231	79,415	56,088	78,966	118,113	38,698	49%
Supervision & Labor Supplies and Services	0	0	0	0	0	0	0	0%
Total Supervision & Labor	135,695	142,231	79,415	56,088	78,966	118,113	38,698	49%
Power/Fuel for Pumping Salaries and Benefits	0	0	0	0	0	0	0	0%
Power/Fuel for Pumping Supplies and Services	65,000	54,721	62,500	28,092	55,831	59,000	(3,500)	-6%
Total Power/Fuel for Pumping	65,000	54,721	62,500	28,092	55,831	59,000	(3,500)	-6%
Phosphorous Removal Chemicals	13,000	12,059	18,200	12,175	20,872	24,600	6,400	35%
Sludge Cond Chemical Chemicals	6,750	5,852	5,825	3,500	6,001	5,850	25	0%
Other Chemicals	3,600	4,489	3,800	2,019	3,800	4,100	300	8%
Total Chemicals	23,350	22,400	27,825	17,694	30,673	34,550	6,725	24%
Operating Supplies	300	201	300	284	487	400	100	33%
Office Supplies	10,100	9,194	9,600	3,945	8,755	9,000	(600)	-6%
Miscellaneous Supplies	1,700	3,081	1,700	838	1,886	1,900	200	12%
Total Supplies	12,100	12,476	11,600	5,067	11,128	11,300	(300)	-3%
Transportation Salaries and Benefits	0	0	0	0	0	0	0	0%
Transportation Supplies and Services	12,000	9,836	15,250	1,268	12,882	14,250	(1,000)	-7%
Total Transportation	12,000	9,836	15,250	1,268	12,882	14,250	(1,000)	-7%
Collection System Maintenance Salaries and Benefits	0	0	7,552	0	7,552	7,703	151	2%
Collection System Maintenance Supplies and Services	3,500	1,015	8,820	0	7,820	8,820	0	0%
Total Collection System Maintenance	3,500	1,015	16,372	0	15,372	16,523	151	1%
Collection Pumping Equipment Salaries and Benefits	0	0	0	0	0	0	0	0%
Collection Pumping Equipment Supplies and Services	4,000	2,633	4,000	3,162	5,000	4,500	500	13%
Total Pumping Equipment	4,000	2,633	4,000	3,162	5,000	4,500	500	13%
Treatment & Disposal Equipment Salaries and Benefits	0	0	28,606	0	28,106	29,178	572	2%
Treatment & Disposal Equipment Supplies and Services	8,500	4,086	8,500	10,582	12,968	12,500	4,000	47%
Total Treatment & Disposal Equipment	8,500	4,086	37,106	10,582	41,074	41,678	4,572	12%
General Plant Maintenance Salaries and Benefits	0	0	32,209	0	32,209	32,854	645	2%
General Plant Maintenance Supplies and Services	3,500	3,685	4,000	1,844	3,247	4,000	0	0%
Total General Plant Maintenance	3,500	3,685	36,209	1,844	35,456	36,854	645	2%
Billing, Collection & Accounting Salaries and Benefits	36,445	31,708	33,856	14,030	33,856	34,533	677	2%
Billing, Collection & Accounting Supplies and Services	24,500	20,333	24,500	9,748	19,535	24,500	0	0%
Total Billing, Collection & Accounting	60,945	52,041	58,356	23,778	53,391	59,033	677	1%
Phosphorous Study	35,000	2,055	55,600	14,159	36,483	80,000	24,400	44%
Professional Services	11,839	13,970	12,140	7,963	11,635	13,040	900	7%

City of Lodi
 2015 Adopted Budget
 Wastewater Fund - Budget Summary

Adopted

<u>Account Description</u>	<u>2013 Budget</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 6 Mos. YTD</u>	<u>2014 Estimate</u>	<u>2015 Request</u>	<u>Diff</u>	<u>%</u>
Insurance	19,028	23,838	22,203	19,441	22,203	23,409	1,206	5%
Regulatory Commission	4,000	5,509	5,500	3,776	4,200	5,500	0	0%
Total Outside Services	69,867	45,372	95,443	45,339	74,521	121,949	26,506	28%
Rent	12,000	12,000	12,000	6,000	12,000	12,000	0	0%
Total Rent	12,000	12,000	12,000	6,000	12,000	12,000	0	0%
Total Expenses	668,782	590,379	682,343	312,478	653,422	746,290	63,947	9%
NET INCOME	74,688	156,390	71,648	(14,829)	89,613	8,951	(62,697)	-88%

City of Lodi
 2015 Adopted Budget
 Wastewater Fund - Capital Projects

Adopted

<u>Capital Expenditure Plan</u>	2014 Budget	2014 Estimate	2015 Request	2016 Projection	2017 Projection	2018 Projection	2019 Projection	2020 Projection
I & I Reduction Project					30,000	30,000	30,000	
Adaptive Management Implementation					200,000	200,000	200,000	
Modular Building to House Gas Mixer								
Phosphorous Removal Accum.								
Phosphorus Analyzer			14,500					
iPads for Utility Commission Members			800				980	
Truck and Utility Box (15 Yr Life)	47,200	47,200						
Vactor (20 Yr Life)								200,000
Plant Replacement Fund Accumulation	38,000	38,000	38,000	38,000	38,000	38,000	38,000	38,000
Use of Plant Replacement Fund	(8,000)	(8,000)	(19,000)	(16,500)				
Lab Equipment	4,000	4,000	4,000					
Digester Gas Compressor	4,000	4,000						
Valve Actuators			15,000	8,000				
Control Panel Interface Upgrade			5,000	8,500				
Total Capital Projects	85,200	85,200	58,300	38,000	268,000	268,000	268,980	238,000

City of Lodi
 2015 Adopted Budget
 Wastewater Fund - Debt Service

Adopted

	2011 <u>Actual</u>	2012 <u>Actual</u>	2013 <u>Actual</u>	2014 <u>Budget</u>	2015 <u>Request</u>	2016 <u>Projected</u>	2017 <u>Projected</u>	2018 <u>Projected</u>	2019 <u>Projected</u>	2020 <u>Projected</u>
1998 GO										
Principal	19,193	20,107								
Interest	1,302	442								
Total	20,495	20,549	-	-	-	-	-	-	-	-
Clean Water										
Principal	230,390	237,831	245,513	253,443	261,630	270,080				
Interest	44,693	37,132	29,325	21,267	12,949	4,362				
Total	275,083	274,963	274,839	274,711	274,578	274,442	-	-	-	-
Total Debt Service	295,578	295,512	274,839	274,711	274,578	274,442	-	-	-	-
Total Principal	249,582	257,938	245,513	253,443	261,630	270,080	-	-	-	-
Total Interest	45,995	37,574	29,325	21,267	12,949	4,362	-	-	-	-
Total Debt Service	295,578	295,512	274,839	274,711	274,578	274,442	-	-	-	-

Proposed Loan from General Fund

Purpose: Smooth Sewer cash flow until Clean Water Fund Loan matures
 Term: 3 years
 Date of Transfer of Proceeds from General Fund to Electric Fund: 12/31/14
 Interest Rate: (9/8/14 STFL rate) 4 % annually

Int. Rate	Years
2.50%	1-2
3%	3-5
3.50%	6-10
4%	11-15

<u>Date</u>	<u>Proceeds</u>	<u>3.00% Interest</u>	<u>Payment</u>	<u>O/S Principal</u>
12/31/14	150,000.00			150,000.00
12/31/15		4,500.00	-	154,500.00
12/31/16		4,635.00	-	159,135.00
12/31/17		4,774.05	163,909.05	-

City of Lodi
 2015 Adopted Budget
 Wastewater Fund - Cash Flow

Adopted

	2013	2014	2015	2016	2017	2018	2019	2020
Total Cash January 1		930,232	1,041,885	947,465	874,179	913,554	888,989	866,596
Revenues		743,035	755,241	762,524	769,882	777,314	784,820	792,402
Less Expenses		(653,422)	(746,290)	(746,339)	(749,277)	(756,650)	(764,097)	(771,618)
Net Income (Loss)		89,613	8,951	16,185	20,605	20,664	20,724	20,784
Adjusted for Non-Cash Expense (Revenue)		172,683	178,559	180,609	182,680	184,771	186,883	189,016
Loan from General Fund		150,000			(163,909)			
LT Debt Principal Payment		(253,443)	(261,630)	(270,080)	0	0	0	0
Capital Projects		(85,200)	(58,300)	(38,000)	(38,000)	(268,000)	(268,000)	(268,580)
Plus Plant Replacement Fund		38,000	38,000	38,000	38,000	38,000	38,000	38,000
Total Cash December 31		930,232	1,041,885	947,465	874,179	913,554	888,989	866,596
Depreciation Fund	25,000	0	0	0	0	0	0	0
Plant Replacement Fund	640,418	670,418	689,418	710,918	748,918	786,918	824,918	862,918
Accrued Debt Service	173,189	156,510	156,432	0	0	0	0	0
Cash Available for use	91,625	214,957	101,615	163,261	164,636	102,071	41,678	(17,502)

City of Lodi
 2015 Budget Development
 Lodi Utilities - Sewer Fund - Rate of Return

v4

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Plant in Service								
Beginning of year	6,891,198	6,927,301	6,966,601	6,983,101	7,213,101	7,443,101	7,674,081	7,874,081
End of year	6,927,301	6,966,601	6,983,101	7,213,101	7,443,101	7,674,081	7,874,081	7,874,081
Average	6,909,250	6,946,951	6,974,851	7,098,101	7,328,101	7,558,591	7,774,081	7,874,081
Accumulated Depreciation								
Beginning of year	(3,516,073)	(3,715,722)	(1,667,804)	(1,671,754)	(1,726,816)	(1,781,878)	(1,837,175)	(1,885,055)
End of year	(3,715,722)	(1,667,804)	(1,671,754)	(1,726,816)	(1,781,878)	(1,837,175)	(1,885,055)	(1,885,055)
Average	(3,615,898)	(2,691,763)	(1,669,779)	(1,699,285)	(1,754,347)	(1,809,527)	(1,861,115)	(1,885,055)
Average Net Rate Base	3,293,352	4,255,188	5,305,072	5,398,816	5,573,754	5,749,064	5,912,966	5,989,026
Net Operating Income	153,096	86,169	(12,450)	(12,455)	(12,459)	(12,464)	(12,468)	(12,473)
Rate of Return	4.65%	2.03%	-0.23%	-0.23%	-0.22%	-0.22%	-0.21%	-0.21%

City of Lodi Sewer Utility		Adopted	
2015 Budget Development - Budget Worksheet			
Fund: 28660		2014	2015
Acct Nbr	Account Description	Amended	Adopted
Revenues			
00419-99-000-0000	Interest & Dividend Income Default	507	500
00440-99-000-0000	Residential Sales Default	547,113	560,000
00442-99-000-0000	Small Comm & Industrial Sales Default	109,162	110,000
00443-99-000-0000	Large Comm & Industrial Sales Default	12,741	13,700
00445-99-000-0000	Other Sales to Public Authorit Default	31,143	31,000
00448-99-000-0000	Interdepartmental Sales	2,000	2,000
00450-99-000-0000	Forfeited Discounts Default	2,428	2,600
00451-99-000-0000	Miscellaneous Service Revenues Default	7,000	3,000
00451-99-000-3029	Miscellaneous Service Revenues Sewer Hook up Fees	4,500	6,000
00421-99-000-0000	Mis Nonoperating Income		
00475-99-000-0000	Amort of ConstrGrants-Water Default	26,441	26,441
Total Operating and Non-operating Revenue		743,035	755,241
Expenses			
00403-99-000-0000	Depreciation Expense Default	199,124	205,000
	Total Depreciation	199,124	205,000
00427-99-620-0000	Interest on Long-Term Debt	28,004	11,540
	Total Interest on Long-Term Debt	28,004	11,540
00428-99-610-0000	Amortization of Debt Disc & Ex Principal		
00428-99-690-0000	Amortization of Debt Disc & Ex Pay Refund Bond		
00428	Total Amortization	0	0
Sewer-Supervision & Labor:			
00820-99-120-0000	Sewer-Supervision & Labor - Salaries Straight Time	7,695	35,642
00820-99-120-5010	Sewer-Supervision & Labor - Meetings		
00820-99-120-5011	Sewer-Supervision & Labor - Laboratory	30,572	31,183
00820-99-120-5019	Sewer-Supervision & Labor - Training		
00820-99-121-0000	Sewer-Supervision & Labor - Wages Overtime	18	18
00820-99-121-5011	Sewer-Supervision & Labor - Laboratory Overtime	100	560
00820-99-130-5010	Sewer-Supervision & Labor - Meetings Comp Absences		
00820-99-130-5011	Sewer-Supervision & Labor - Laboratory Comp Absences		
00820-99-130-5019	Sewer-Supervision & Labor - Training Comp Absences		
00820-99-150-0000	Sewer-Supervision & Labor - Employer Contributions	40,581	50,710
00820-99-150-5010	Sewer-Supervision & Labor - Empr Comp Meetings		
00820-99-150-5011	Sewer-Supervision & Labor - Empr Comp Laboratory		
00820-99-150-5019	Sewer-Supervision & Labor - Empr Comp Training		
00820	Total Sewer-Supervision & Labor	78,966	118,113
Sewer-Power/Fuel for Pumping:			
00821-99-222-0000	Sewer-Power/Fuel for Pumping Util Elec Water Sewer	44,233	47,000
00821-99-451-0000	Sewer-Power/Fuel for Pumping Gas & Fuel	11,598	12,000
00821	Total Sewer-Power/Fuel for Pumping	55,831	59,000

City of Lodi Sewer Utility		Adopted	
2015 Budget Development - Budget Worksheet			
Fund: 28660		2014	2015
Acct Nbr	Account Description	Amended	Adopted
	Sewer-Phosphorous Removal:		
00824-99-452-0000	Sewer-Phosphorous Removal Chemicals	20,872	24,600
00824	Total Sewer-Phosphorous Removal	20,872	24,600
	Sewer-Sludge Cond Chemical:		
00825-99-452-0000	Sewer-Sludge Cond Chemical Chemicals	6,001	5,850
00825	Total Sewer-Sludge Cond Chemical	6,001	5,850
	Sewer-Other Chemicals:		
00826-99-452-0000	Sewer-Other Chemicals Chemicals	3,800	4,100
00826	Total Sewer-Other Chemicals	3,800	4,100
	Sewer-Other Oper Supply & Exp:		
00827-99-340-0000	Sewer-Other Oper Supply & Exp Other Operating Supplies	487	400
00827	Total Sewer-Other Oper Supply & Exp	487	400
	Sewer-Transportation Expense:		
00828-99-120-0000	Sewer-Transportation Expense Salaries Straight Time		
00828-99-130-0000	Sewer-Transportation Expense Compensated Absences		
00828-99-150-0000	Sewer-Transportation Expense Employer Contributions		
00828-99-241-0000	Sewer-Transportation Expense Repair Maint Vehicle	732	2,000
00828-99-340-0000	Sewer-Transportation Expense Other Operating Supplies	10,500	10,500
00828-99-451-0000	Sewer-Transportation Expense Gas & Fuel	1,650	1,750
00828	Total Sewer-Transportation Expense	12,882	14,250
	Sewer-Operating Rents:		
00829-99-530-0000	Sewer-Operating Rents Rents & Leases	12,000	12,000
00829	Total Sewer-Operating Rents	12,000	12,000
	Sewer-Maint Collection System:		
00831-99-120-0000	Sewer-Maint Collection System Salaries Straight Time	4,371	4,458
00831-99-121-0000	Sewer-Maint Collection System Wages Overtime	3,181	3,245
00831-99-130-0000	Sewer-Maint Collection System Compensated Absences		
00831-99-150-0000	Sewer-Maint Collection System Employer Contributions		
00831-99-242-5076	Sewer-Maint Collection System Manhole installation		
00831-99-290-0000	Sewer-Maint Collection System Other Contractual Services	5,820	5,820
00831-99-340-0000	Sewer-Maint Collection System Other Operating Supplies	2,000	3,000
00831-99-820-5051	Sewer-Maint Collection System Fair Street Sewer		
00831	Total Sewer-Maint Collection System	15,372	16,523
	Sewer-Collect Sys Pump Equip:		
00832-99-120-0000	Sewer-Collect Sys Pump Equip Salaries Straight Time		
00832-99-121-0000	Sewer-Collect Sys Pump Equip Wages Overtime		
00832-99-130-0000	Sewer-Collect Sys Pump Equip Compensated Absences		
00832-99-150-0000	Sewer-Collect Sys Pump Equip Employer Contributions		
00832-99-242-0000	Sewer-Collect Sys Pump Equip Repair Maint Other	2,000	1,500
00832-99-340-0000	Sewer-Collect Sys Pump Equip Other Operating Supplies	3,000	3,000
00832	Total Sewer-Collect Sys Pump Equip	5,000	4,500
	Sewer-Maint Treat & Disp Equip:		

City of Lodi Sewer Utility			Adopted
2015 Budget Development - Budget Worksheet			
Fund: 28660		2014	2015
Acct Nbr	Account Description	Amended	Adopted
00833-99-120-0000	Sewer-Maint Treat & Disp Eq Salaries Straight Time	26,398	27,436
00833-99-121-0000	Sewer-Maint Treat & Disp Eq Wages Overtime	1,708	1,742
00833-99-130-0000	Sewer-Maint Treat & Disp Eq Compensated Absences		
00833-99-150-0000	Sewer-Maint Treat & Disp Eq Employer Contributions		
00833-99-242-0000	Sewer-Maint Treat & Disp Eq Repair Maint Other	6,500	5,000
00833-99-290-0000	Sewer-Maint Treat & Disp Eq Other Contractual Services	3,500	3,500
00833-99-340-0000	Sewer-Maint Treat & Disp Eq Other Operating Supplies	2,968	4,000
00833	Total Sewer-Maint Treat & Disp Eq	41,074	41,678
	Sewer-Maint General Plant:		
00834-99-120-0000	Sewer-Maint General Plant Salaries Straight Time	32,181	32,825
00834-99-121-0000	Sewer-Maint General Plant Wages Overtime	28	29
00834-99-130-0000	Sewer-Maint General Plant Compensated Absences		
00834-99-150-0000	Sewer-Maint General Plant Employer Contributions		
00834-99-242-0000	Sewer-Maint General Plant Repair Maint Other	1,547	2,500
00834-99-340-0000	Sewer-Maint General Plant Other Operating Supplies	1,700	1,500
00834	Total Sewer-Maint General Plant	35,456	36,854
	Sewer-Billing, Collect & Acctg:		
00840-99-120-0000	Sewer-Billing, Collect & Acctg Salaries Straight Time	23,073	23,534
00840-99-121-0000	Sewer-Billing, Collect & Acctg Salaries Overtime		
00840-99-130-0000	Sewer-Billing, Collect & Acctg Compensated Absences		
00840-99-150-0000	Sewer-Billing, Collect & Acctg Employer Contributions	10,300	10,506
00840	Total Sewer-Billing, Collect & Acctg	33,373	34,040
	Sewer-Meter Reading:		
00842-99-120-0000	Sewer-Meter Reading Salaries Straight Time	483	493
00842-99-130-0000	Sewer-Meter Reading Compensated Absences		
00842-99-150-0000	Sewer-Meter Reading Employer Contributions		
00842-99-530-0000	Sewer-Meter Reading Rents & Leases	19,485	24,500
00842	Total Sewer-Meter Reading	19,968	24,993
00843-99-000-0000	Sewer Uncollectible Accounts	50	
843	Total Sewer Uncollectible Accounts	50	0
	Sewer-Office Supplies & Exp:		
00851-99-221-0000	Sewer-Office Supplies & Exp Telephone Exp	2,989	3,100
00851-99-310-0000	Sewer-Office Supplies & Exp Office Supplies	2,199	2,200
00851-99-311-0000	Sewer-Office Supplies & Exp Postage	3,432	3,500
00851-99-312-0000	Sewer-Office Supplies & Exp Computer Supplies		
00851-99-320-0000	Sewer-Office Supplies & Exp Publ Subscriptns Dues	135	200
00851	Total Sewer-Office Supplies & Exp	8,755	9,000
	Sewer-Outside Services:		
00852-99-000-5102	Sewer-Outside Services Phosphorus Study/Facility Plan	36,483	80,000
00852-99-211-0000	Sewer-Outside Services Prof Svcs Legal		500
00852-99-213-0000	Sewer-Outside Services Prof Svcs Acctg	5,040	5,100
00852-99-214-0000	Sewer-Outside Services Prof Services Computer	405	750
00852-99-215-0000	Sewer-Outside Services Prof Svcs Other	1,200	1,200
00852-99-290-0000	Sewer-Outside Services Other Contractual Services		500

City of Lodi Sewer Utility		Adopted	
2015 Budget Development - Budget Worksheet			
Fund: 28660		2014	2015
Acct Nbr	Account Description	Amended	Adopted
00852	Total Sewer-Outside Services	43,128	88,050
	Sewer-Insurance:		
00853-99-512-0000	Sewer-Insurance Insurance Workers Comp	6,859	7,600
00853-99-513-0000	Sewer-Insurance Insurance Property	5,280	5,544
00853-99-514-0000	Sewer-Insurance Insurance Liability	10,064	10,265
00853-99-515-0000	Sewer-Insurance Insurance Vehicles		
00853-99-516-0000	Sewer-Insurance Insurance Other		
00853	Total Sewer-Insurance	22,203	23,409
	Sewer-Reg Commission Exp:		
00855-99-290-0000	Sewer-Reg Commission Exp Other Contractual Services	4,200	5,500
00855	Total Sewer-Reg Commission Exp	4,200	5,500
	Sewer-Misc General Exp:		
00856-99-000-9999	Sewer Misc Gen Exp-Prior Year Adjustment		
00856-99-120-5064	Sewer-Misc General Exp Donated Fire Calls		
00856-99-127-0000	Sewer Misc Gen Exp-Unemployment		
00856-99-130-5064	Sewer-Misc General Exp Fire Calls Compensated Abs		
00856-99-150-5064	Sewer-Misc General Exp fire Calls Employer Contrib		
00856-99-120-0000	Sewer-Misc General Exp Employer Compensation		
00856-99-150-0000	Sewer-Misc General Exp Donated Fire Calls		
00856-99-215-3055	Sewer-Misc General Exp Safety Coordinator	4,990	4,990
00856-99-316-0000	Miscellaneous Expense		
00856-99-331-0000	Sewer Misc Gen Exp - Mileage	186	200
00856-99-333-0000	Sewer-Misc General Exp Training non-labor	1,300	1,300
00856-99-340-0000	Sewer-Misc General Exp Other Operating Supplies	400	400
00856-99-541-0000	Sewer-Misc General Exp Outlay - Additions		
00856	Total Sewer-Misc General Exp	6,876	6,890
00926-99-150-0000	Employee Pensions & Benefits		
	Total Employee Pensions & Benefits	0	0
	Total Expenses	653,422	746,290
	NET OPERATING INCOME	89,613	8,951
		180,689	222,381

RESOLUTION 14-68

A Resolution Adopting the Wastewater Utility Enterprise Fund Budget for 2015

WHEREBY on September 17, 2014, the Lodi Utilities Commission adopted Resolution UC 14-12 A Resolution Adopting the Wastewater Utility Enterprise Fund Budget for 2015.

BE IT RESOLVED by the Common Council of the City of Lodi, Columbia County, Wisconsin;

That the following Enterprise Fund Budget is hereby adopted for 2015:

Wastewater Utility Fund

Estimated Cash (1/1/15)	\$1,041,885
Projected Revenues	\$ 755,241
Projected Expenses	\$ 746,290
Projected Capital Expenditures	\$ 58,300
Projected Long-Term Debt Principal	\$ 261,630
Estimated Cash (12/31/15)	\$ 947,465
Projected Tax Levy	\$ 0

Adopted by the Common Council of the City of Lodi, Wisconsin on this 7th day of October, 2014 on a roll call vote: Tonn-aye, Welch-aye, Stevenson-aye, Severson-aye, Schultz-aye, Ness-aye.



Paul Fisk, Mayor

Attest: Kathleen L. Clark
Kathleen L. Clark, City Clerk

RESOLUTION UC 14-12

A Resolution Adopting the Wastewater Utility Enterprise Fund Budget for 2015

BE IT RESOLVED by the Utility Commission of the City of Lodi, Columbia County, Wisconsin;

That the following Wastewater Fund Budget for 2015 is hereby recommended for adoption by the Common Council:

Estimated Cash (1/1/15)	\$1,041,885
Projected Revenues	\$ 755,241
Projected Expenses	\$ 746,290
Projected Capital Expenditures	\$ 58,300
Projected Long-Term Debt Principal	\$ 261,630
Estimated Cash (12/31/15)	\$ 947,465
Projected Tax Levy	\$ 0

Adopted by the Utility Commission of the City of Lodi, Wisconsin on this 17th day of September, 2014.



Chris Michel, Chair

Attest: Kathleen L. Clark
Kathleen Clark, City Clerk

Lodi Area Emergency Medical Service

715 N. Main Street • Lodi, WI 53555 • 1-608-592-7123



To: Mayor Paul Fisk, City of Lodi
 Chairman Robert Collins, Town of Lodi
 Chairman Dean Schwarz, Town of Westpoint

August 5, 2014

From: The Lodi Area Emergency Medical Service Commission
 Alan Treinen (*Town of Westpoint*); Patsy Baebler & Karen Essex (*City of Lodi*);
 Enrique Ramirez & Jim Tooley (*Town of Lodi*)

WE ARE HEREBY SUBMITTING OUR TENTATIVE 2015 BUDGET.

PROPOSED 2015 BUDGET SUMMARY

	2014 Approved Budget	Proposed 2015 Budget	2015 relative to 2014
Incomes			
Municipality Assessments	127,137.90	127,137.90	100.0%
In House Incomes	226,400.00	232,400.00	102.7%
Total - All Incomes	353,537.90	359,537.90	101.7%
Expenses			
Total Equipment Replacement Costs	48,515.76	48,515.75	100.0%
Total Operating Expenses	305,133.92	311,370.36	102.0%
Total - All Expenses	353,649.68	359,886.11	101.8%
Net Profit/Loss	-111.78	-348.21	

PROPOSED 2015 BUDGET DETAIL

	2014 Approved Budget	Proposed 2015 Budget	2015 relative to 2014
Incomes			
Assessments			
City of Lodi	50,855.16	50,855.16	100.0%
Town of Lodi	50,855.16	50,855.16	100.0%
Town of West Point	25,427.58	25,427.58	100.0%
Total Assessments	127,137.90	127,137.90	100.0%
Collections	223,000.00	225,500.00	101.1%
Community Education Income	3,000.00	6,500.00	216.7%
Interest Income	400.00	400.00	100.0%
Total Income	353,537.90	359,537.90	101.7%
Expenses			
Equipment Replacement			
Ambulance	32,100.00	32,100.00	100.0%
Defibrillator	12,500.00	12,500.00	100.0%
Equity Accounts Replacement - 4yr	3,915.76	3,915.75	100.0%
Total Equipment Replacement Costs	48,515.76	48,515.75	100.0%
Operating Expenses			
Advertising & Goodwill	750.00	450.00	60.0%
Benefits-Health Ins./Retirement	20,600.00	22,845.00	110.9%
Billings-Lifequest Cost	29,400.00	35,000.00	119.0%
Bldg. Maintenance	6,200.00	6,200.00	100.0%
Commission	2,000.00	2,000.00	100.0%
Copy/Fax Machine Rent	1,300.00	1,200.00	92.3%
CPR Training Expense	1,500.00	2,000.00	133.3%
Dues, Subscriptions & Licenses	2,450.00	2,100.00	85.7%
Education Continuing	7,500.00	4,500.00	60.0%
Employee Recognition	1,200.00	1,200.00	100.0%
Insurance-/WC,Property & Liab	22,000.00	22,000.00	100.0%
Legal Representation	500.00	500.00	100.0%
Med-Immunizations/Physicals	700.00	700.00	100.0%
Medical Supplies	14,500.00	12,500.00	86.2%
Natural Gas - Heating	1,200.00	1,500.00	125.0%
Office supplies	1,250.00	1,150.00	92.0%
Oxygen	1,200.00	1,100.00	91.7%
Payroll Crew	50,500.00	52,000.00	103.0%
Payroll Director	51,912.00	53,469.36	103.0%
Payroll Fulltime Crew	52,000.00	52,333.00	100.6%
Payroll Taxes	13,770.92	12,623.00	91.7%
Professional Development	200.00	200.00	100.0%
Radio Supplies	1,000.00	750.00	75.0%
Telephone & Cable	3,300.00	3,500.00	106.1%
Treasurer	3,600.00	3,600.00	100.0%
Unemployment Expense	700.00	700.00	100.0%
Uniforms & coats	1,000.00	500.00	50.0%
Vehicle Fuel	6,000.00	6,600.00	110.0%
Vehicle Maintenance-2013 Ford	750.00	750.00	100.0%
Vehicle Maintenance-Snowbalance	1.00	300.00	30000.0%
Vehicle Maintenance 2004 Ford	2,500.00	2,500.00	100.0%
Vehicle Maintenance 2009 Ford	1,000.00	1,850.00	185.0%
Water, Sewer, Electric	2,650.00	2,750.00	103.8%
Total Operating Expenses	305,133.92	311,370.36	102.0%
Total Operating & Replacement Expense	353,649.68	359,886.11	101.8%
Net Profit/Loss	-111.78	-348.21	

Lodi Area Emergency Medical Service

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CHECKING / CASH POSITIONS - JUNE 30, 2014

BMO / Harris Bank	Undesignated Rental Income\$24,012.80 <i>(Lodi Shell)</i>
Associated Bank Checking	Operating Checking Account \$47.84
Local Gov. Investement Pool	Operating Cash, Interest bearing.....\$34,914.15
Associated Bank	WI Funding Assistance Program..... \$250.00
Associated Bank	Money Market.....\$104,918.10
	Total Cash Assets.....\$164,142.86

Lodi Area Emergency Medical Service

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HISTORICAL ASSESSMENT / NUMBER OF EMS SERVICE CALLS

Year	Total Yearly EMS Municipality Assessment	Change % From Previous Year	Number of EMS Calls
1994	\$76,500		
1995	\$86,000	12%	
1996	\$91,230	6%	
1997	\$90,855	0%	
1998	\$90,855	0%	
1999	\$90,855	0%	310
2000	\$90,855	0%	379
2001	\$99,085	9%	345
2002	\$108,347	9%	344
2003	\$115,200	6%	362
2004	\$115,200	0%	360
2005	\$115,200	0%	418
2006	\$115,200	0%	243
2007	\$115,200	0%	421
2008	\$115,200	0%	517
2009	\$117,500	2%	393
2010	\$121,700	4%	458
2011	\$124,645	2%	478
2012	\$124,645	0%	453
2013	\$124,645	0%	493
2014	\$125, 892	2%	512 (est.)
2015	\$125, 892	0%	

COST COMPARISONS OF NOTE:

In 1994, we paid \$7875.00 for a defibrillator. At that time, we purchased 2 units.

Today, Zoll X series defibrillators are over \$30,000.00 Each. The technology has advanced and much more diagnostic information is obtained to relay to hospitals. Average usable life of a defibrillator is 7-8 years. We currently have 3 defibrillators - 1 in each ambulance.

At current costs, we are setting aside \$12,500 annually to fund the timely replacement of our 3 Zoll Defibrillators.

In 1994 we purchased an ambulance for \$68,204.00

In 2013 we purchased a new ambulance for a total price of \$150,370.00. The industry average ambulance life is 9-11 years. We typically plan to replace our ambulances in the range of 13-14 years. To accomplish this, at current costs, we are setting aside \$32,100 annually to fund the timely replacement of our 3 ambulances.

In 1994 our assessments to the joint municipalities was: \$76,500.

In 2014 our assessments to the joint municipalities was: \$125, 892 as shown in the table above. **This year we are not asking the municipalities to consider any increase.** For 2015, we feel we can maintain our equipment at a safe and reliable level to meet our responsibilities to the people we serve at the present level.

Lodi Area Emergency Medical Service

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MAJOR ACCOMPLISHMENTS FALL 2013 - SUMMER 2014:

Our new vehicle was placed in service the end of September in 2013. This vehicle was ordered from Bushnell Ford. It is the first gasoline engine we have ordered in over 20 years. The ambulance conversion was completed at Lifeline Ambulance.

In October of last year we joined the Lodi Fire Department for a Search and Rescue training at the Treinen Corn Maze. Our services worked together to locate, treat and transport patients from the maze to the ambulance.

In 2013 several of our staff and the Lodi School District staff attended the FEMA Rural Domestic Preparedness Consortium on "Crisis Management for School-based Incidents. This course helps train Law Enforcement, schools and first responders to work together at school related incidents.

In April several of our employees attended an evening training by the South Central Regional Trauma Advisory Council. This course reviews the basics of trauma related injuries and triage and transport from mass casualty incidents.

In April Wisconsin State Patrol Ambulance Inspector Paul Schilling completed our biennial inspection. All three ambulances passed and complimented by Mr. Schilling.

Director Eberdt attended the National Association of EMT 8 hour "EMS Safety Course" held in Poynette. This valuable information is brought back to local services to promote crew and patient safety while on EMS calls.

In June 2014 our drivers all completed the "Coaching the Emergency Vehicle Operator" course. This course is completed every two years and all drivers must attend the course.

ANTICIPATED MAJOR TASKS FOR 2014 - 2015:

Our furnaces/air conditioning system (2 of them) are 20 years old this year. We are having some problems with rust and corrosion in the furnaces. The Director spoke to the furnace repairperson and was told that parts are usually only available for about 20 years.

We have a repair order out to re-do the overhang on the entry door side of our building. The downspouts are in the wrong locations. We also want the overhang to continue down the building to cover the bay small entry door.

We will be replacing the on board computers in our ambulances. We have used the current computers for over 5 years and technology and programs have changed. We use the computers for our electronic medical records.

Lodi Area Emergency Medical Service

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INTERACTION WITH OUR COMMUNITIES

EMS INVOLVMENT WITH OUR COMMUNITY:

- Lodi Health, Wellness, and Safety Fair - November
- Taught CPR to 98 employees at the Columbia County Sheriff's office - April
- Taught CPR to 150 students at Lodi High School - Spring & Fall
- Taught Compression only CPR to the entire Lodi Middle School - 2 days in May
- Taught CPR to the Lodi Area Fire and Police Departments - March & April
- Taught Compression only CPR to the Lodi Library when they purchased an AED in October
- Attended Career Days at Lodi Middle School - April
- National Night Out - August 5th - Two crews were committed

AMBULANCE CALLS AND STAND-BY EVENTS:

- **Lodi Football games** - Four regular games and playoff games from August to October. The WIAA mandates an ambulance on scene at all times. Therefore we send two ambulances so the game is not held up if the primary crew is paged.
- **Mother's Day run** - In May we send a crew to the Mother's Day run. If the crew is called, the EMS Director calls someone to respond for the run.
- **Fun Run** - In June we stand by at the Mammoth Fun Run for the Ice Age Trail. We send the on duty crew.
- **Lodi Fair Demo Derby (July)** - We have two ambulances scheduled at the demo derby on Friday and Saturday nights. Two ambulances are scheduled as it is mandated that an ambulance be on location at all times.
- **Susie the Duck Days** - During Susie the Duck Days in August we send the primary crew to stand by at the Library Run. If the primary crew is called for an emergency, a standby crew is available to respond at the run. We also take ambulances to the parade.
- **Lodi Duck-a-thon** - At the Lodi Duckathon in October we send the on duty crew. This is with the understanding that we may not be there if the crew is called for an emergency.

NEW EMPLOYEE:

- Part time employee Russ Schafer was hired to replace retiring Linda Brimmer

Lodi Area Emergency Medical Service

715 N. Main Street • Lodi, WI 53555 • 1-608-592-7123



OTHER FACTS ABOUT OUR SERVICE

GRANTS AND DONATIONS

- LACE Grant \$605.28
We applied for a LACE (Lodi Area Community Endowment) grant. We applied for the grant to purchase Back Raft inflatable mattresses to place on our long boards. These Back Rafts were recommended by the State Trauma Advisory Council. These inflatable mattresses reduce the likelihood of pressure sores that may happen in the elderly population in 10 minutes lying on a long board.

CREW FUND RAISING EVENTS:

Corn Boil - 2013	\$ 5485.10
Spaghetti Dinner - 2014	\$ 8244.23
Bingo - 2013	<u>\$ 4519.42</u>
Total Crew Fundraising:	\$ 18, 248.75

PRIVATE DONATIONS RECEIVED : \$ 3,565.00

MAJOR CREW FUNDED PURCHASES 2013-2014:

Cot updates	\$8,357.75
New ambulance donation	\$13,000.00
Clothing.....	\$852.00
Computers for ambulances	\$10,000.00 (set aside)
Vein finders	\$539.00
Pulse oximetry.....	\$598.00
Back Rafts	\$605.28
<i>(Long board pad. Purchased with LACE grant.)</i>	
Total Crew Funded Expenses	\$33,982.75

Lodi Area Emergency Medical Service

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EMS VOLUNTEER EDUCATION & TRAINING

MAJOR INCREASES IN TRAINING EXPENSES STARTED IN 2014.

The State switched to following the National Registry Exam standards this year. Previously, Basic EMT certification required 120 hrs. of classroom training. This has been increased to 180 hrs. At the Advanced EMT level, training has been increased from 90 to 170 hrs. Our service pays the cost of the training + the mileage for our students. The training is done on their own time and they are not paid for their time in training. Our costs for the classes has increased, commensurate with the increase in hours. Although the service pays for the cost of the classes, historically, successful certification rates fall between 20% and 75%.

AHA BASIC LIFE SUPPORT INSTRUCTOR COURSES:

We had 5 people take the initial AHABasic Life Support CPR/AED Instructor course and they are working on completion of their requirements. We have three instructors that also took their AHA BLS Instructor Refresher course in April.

EMT INTERMEDIATE TECHNICIAN REFRESHER :

We had an EMT Intermediate Technician Refresher in the fall of 2013. There were 30 students in the class. Twelve of the students were Lodi EMTs. We set up a luncheon for everyone. The class was twelve hours.

CLASSES AND MEETINGS ATTENDED:

- EKG and Capnography class at EPI
- St. Mary's Focus Group for EMS (four times annually)
- Lodi School Safety committee (monthly)
- FEMA AWR 148 Crisis Management for School-based Incidents/ Reedsburg, Wisconsin
- School Shooter Incident training/Hustisford, Wisconsin
- Pediatric Trauma Training/UW Hospital
- Hot Topics Conference/LifeQuest

AFFILIATIONS WITH PROFESSIONAL ORGANIZATIONS:

- WEMSA (Wisconsin EMS Association)
- Wisconsin Regional Trauma Advisory Council
- NCEMSC (North Central EMS Cooperative)
- Columbia County EMS Association
- PAAW (Professional Ambulance Association of Wisconsin)
- National Registry of EMT
- American Heart Instructor Association
- RTAC (Regional Trauma Advisory Council)

Lodi Area Emergency Medical Service

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EMS Vehicle Status

August 5, 2014

We maintain a fleet of 1 Snowbulance and 3 ambulances. In the period from Oct. 2013 through July 2014, we had expended \$2741.83 on vehicle maintenance, traveling approximately **15,362** miles.

Vehicle: 2004 E350 - Rescue 2

2014 Maintenance Costs to July 30, 2014 @ Bushnell Ford \$1068.86

Vehicle miles driven in Oct 2013 - July 2014 - 2059.8 - total vehicle mileage of 55438.8

This vehicle is the controversial 2003/2004 that Ford and International have had an ongoing dispute over. Ford and International have had lots of finger pointing over this engine. Ford finally agreed in a class action suit to extend the warranty. That extended warranty is no longer effective. Most ambulance services found themselves replacing this vehicle at an earlier than forecast date due to the costly problems. Many services that run multiple ambulances replaced two vehicles instead of one to get rid of them. We have plodded along fixing the problems.

Vehicle: 2009 E350 - Rescue 3

2014 Maintenance Costs to July 30, 2014 @ Bushnell Ford \$484.19

Vehicle miles driven in Oct 2013 - July 2014 - 6164.3 - total vehicle mileage of 47254.3

Costs are from routine maintenance and installation of studded tires.

Vehicle: 2013 - Rescue 1 - New September 2013

2014 Maintenance Costs to July 30, 2014 @ Bushnell Ford \$327.39

Vehicle miles driven in Oct 2013 - September 2014 - 0 - total vehicle mileage of 7139.7

Snowbulance: 2013 - New September 2013

2014 Maintenance Costs to July 30, 2014 \$861.39

Snowbulance repair: The snowbulance sustained damage when it hit an ice heave on the lake during an ice rescue January 20, 2014. We have \$1,000 deductible on our insurance so no claim could be filed. Three snowmobiles went through the ice near the ferry landing and one patient was removed from the scene with the Snowbulance and transported to UW Med Flight.

Account Number		2013 Budget	2014 Budget	2015 Budget	Budget Difference	Percent Change
8901	Assessment - City of Lodi	\$ 54,288	\$ 55,828	\$ 57,224	\$ 1,396	2.50%
8902	Assessment - Town of Lodi	\$ 54,288	\$ 55,828	\$ 57,224	\$ 1,396	2.50%
8903	Assessment - Town of West Point	\$ 27,145	\$ 27,915	\$ 28,614	\$ 699	2.50%
	Total Assessment Income	\$ 135,721	\$ 139,571	\$ 143,062	\$ 3,491	2.50%
8911	Fire Runs - City of Lodi	\$ 11,050	\$ 11,050	\$ 11,050	\$ -	0.00%
8912	Fire Runs - Town of Lodi	\$ 17,850	\$ 17,850	\$ 17,850	\$ -	0.00%
8913	Fire Runs - Town of West Point	\$ 5,950	\$ 5,950	\$ 5,950	\$ -	0.00%
	Total Fire Runs	\$ 34,850	\$ 34,850	\$ 34,850	\$ -	0.00%
	Total Tax Based Revenue	\$ 170,571	\$ 174,421	\$ 177,912	\$ 3,491	2.00%
8914	2% Insurance Fund	\$ 23,792	\$ 24,292	\$ 29,335	\$ 5,043	20.76%
	Transfer from savings	\$ 0	\$ 0	\$ 0	\$ -	0.00%
New	Grant Income	\$ 0	\$ 0	\$ 0	\$ -	0.00%
8915	Interest Income	\$ 10	\$ 10	\$ 10	\$ -	0.00%
8916	Other Income	\$ 448	\$ 448	\$ 448	\$ -	0.00%
	Total Non-Tax Based Revenue	\$ 24,250	\$ 24,750	\$ 29,793	\$ 5,043	20.38%
	Total Income	\$ 194,821	\$ 199,171	\$ 207,705	\$ 8,534	4.28%
8921	2% Fund Equipment Purchases	\$ 12,792	\$ 12,792	\$ 13,835	\$ 1,043	8.15%
8922	2% Fund Fire Prevention	\$ 1,200	\$ 1,200	\$ 1,200	\$ -	0.00%
8952	2% Fire Inspection	\$ 6,800	\$ 6,800	\$ 6,800	\$ -	0.00%
8923	2% Fund Training	\$ 3,000	\$ 3,500	\$ 7,500	\$ 4,000	114.29%
	Total 2% Fund	\$ 23,792	\$ 24,292	\$ 29,335	\$ 5,043	20.76%
8931	Building Maintenance	\$ 7,969	\$ 7,969	\$ 7,969	\$ -	0.00%
8932	Telephone Expense	\$ 1,600	\$ 1,600	\$ 1,600	\$ -	0.00%
8933	Utilities - Natural Gas	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	0.00%
8934	Water, Sewer, and Electric	\$ 4,500	\$ 4,500	\$ 4,500	\$ -	0.00%
8935	Office Expense	\$ 1,000	\$ 2,000	\$ 2,000	\$ -	0.00%
8936	Storage Rent	\$ 0	\$ 0	\$ 0	\$ -	0.00%
8937	Software Expense	\$ 1,000	\$ 0	\$ 0	\$ -	0.00%
	Total Building Expenses	\$ 18,569	\$ 18,569	\$ 18,569	\$ -	0.00%
8941	Vehicle Fuel	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	0.00%
8942	Vehicle & Equipment Maintenance	\$ 16,200	\$ 16,200	\$ 19,691	\$ 3,491	21.55%
8943	Radio Communications Expense	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0.00%
8944	Vehicle Replacement	\$ 46,700	\$ 46,700	\$ 46,700	\$ -	0.00%
	Total Vehicle & Expense	\$ 69,900	\$ 69,900	\$ 73,391	\$ 3,491	4.99%
8953	Insurance Expense	\$ 15,500	\$ 15,500	\$ 15,500	\$ -	0.00%
8954	Medical Expense	\$ 400	\$ 400	\$ 400	\$ -	0.00%
8955	Personal Protection Equipment	\$ 5,000	\$ 8,850	\$ 8,850	\$ -	0.00%
New	Safety Program	\$ 0	\$ 0	\$ 0	\$ -	0.00%
8956	Other Supplies - Air	\$ 0	\$ 0	\$ 0	\$ -	0.00%
8957	Other Expense	\$ 0	\$ 0	\$ 0	\$ -	0.00%
8958	Grant Expense	\$ 0	\$ 0	\$ 0	\$ -	0.00%
8959	Finance Administration	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.00%
	Total Miscellaneous Expenses	\$ 22,400	\$ 26,250	\$ 26,250	\$ -	0.00%
8961	Fire Commission	\$ 1,300	\$ 1,300	\$ 1,300	\$ -	0.00%
8962	Firefighters Expenses	\$ 32,400	\$ 32,400	\$ 32,400	\$ -	0.00%
8963	Fire Chief	\$ 12,300	\$ 12,300	\$ 12,300	\$ -	0.00%
	Fire Department Administrator	\$ 0	\$ 0	\$ 0	\$ -	0.00%
New	Administrative Services Contingency	\$ 0	\$ 0	\$ 0	\$ -	0.00%
8964	Assistant Fire Chiefs (2)	\$ 3,200	\$ 3,200	\$ 3,200	\$ -	0.00%
8965	Captains (4)	\$ 3,400	\$ 3,400	\$ 3,400	\$ -	0.00%
	Unemployment Compensation Tax	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.00%
8966	FICA	\$ 3,260	\$ 3,260	\$ 3,260	\$ -	0.00%
8967	Medicare	\$ 800	\$ 800	\$ 800	\$ -	0.00%
8968	Firefighter Appreciation	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.00%
8969	Uniform Expense	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.00%
	Total Firefighter Expense	\$ 60,160	\$ 60,160	\$ 60,160	\$ -	0.00%
	Total Expenses	\$ 194,821	\$ 199,171	\$ 207,705	\$ 8,534	4.28%

RESOLUTION 14-91

A Resolution Adopting the Other Special Revenue and Permanent Fund Budgets for 2015

BE IT RESOLVED by the Common Council of the City of Lodi, Columbia County, Wisconsin:

That the following Special Revenue and Permanent Fund Budgets are hereby adopted for 2015:

Hibbard Memorial Special Revenue

Est. Fund Balance (1/1/15)	\$	6,860
Projected Revenues	\$	20
Projected Expenses	\$	0
Proj. Fund Balance (12/31/15)	\$	6,880

Goeres Perpetual Care Permanent Fund

Est. Fund Balance (1/1/15)	\$	3,070
Projected Revenues	\$	10,020
Projected Expenses	\$	10,000
Proj. Fund Balance (12/31/15)	\$	3,090

Groves Park Shelter Special Revenue

Est. Fund Balance (1/1/15)	\$	2,270
Projected Revenues	\$	10
Projected Expenses	\$	0
Proj. Fund Balance (12/31/15)	\$	2,280

Public Safety Special Revenue

Est. Fund Balance (1/01/15)	\$	2,500
Projected Revenue	\$	1,000
Projected Expenses	\$	1,000
Proj. Fund Balance (12/31/15)	\$	2,500

Public Donations Special Revenue

Est. Fund Balance (1/01/15)	\$	5,880
Projected Revenue	\$	100
Projected Expenses	\$	0
Proj. Fund Balance (12/31/15)	\$	5,980

Adopted by the Common Council of the City of Lodi, Wisconsin on this 18th day of November 2014.

Paul F. Fisk, Mayor

Attest: _____
Kathleen L. Clark, City Clerk

8. Policy

City of Lodi 2015 Adopted Budget Policy

- 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 14-62 A Resolution Adopting the Budget Policy

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.

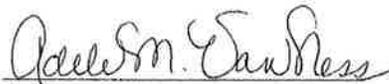
SECTION 2. The power of partial veto shall be in addition to the authority granted the mayor under sec. 62.09(8) of the Wisconsin statutes and shall supplement the budget procedures for cities set forth in ch. 65 of the statutes. Insofar as Sec. 62.09(8)(c), Stats., or any other section of the Wisconsin 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), States.

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 3rd 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

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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.

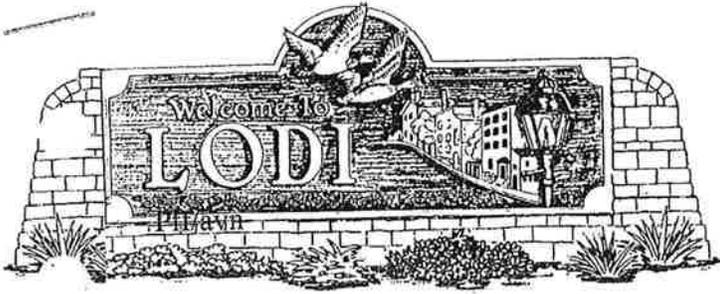
SECTION 4. Subject to the petition provisions of sec. 66.0101(5), Stats., this ordinance shall be in full force and effect 60 days after its passage and publication.

Adopted the 3rd 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: awa Approved By: YHJ



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,

Adele M. Van Ness
Clerk, City of Lodi

/avn
encl:

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

FILE COPY

"HOME OF SUSIE THE DUCK"

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 AUTHO-
RIZING 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 City Council~~

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.

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.

the elector in marking his or her ballot may be taken into the booth and copied. The sample ballot shall not be shown to anyone so as to reveal how the ballot is marked.

State of Wisconsin, Columbia County - SS

Wayne P. Toske, being duly sworn, deposeth 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.

Shirley L. MacLaurin

Notary Public, Jefferson County, Wisconsin
My commission expires 9/2/2006



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.

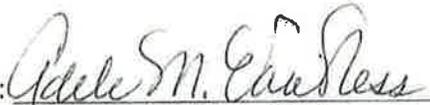
AND BE IT FURTHER RESOLVED, The fund raising committee is charged with raising \$930,000 to contribute to the debt service for the first nine years of the bonds used to construct a new swimming pool in Goeres Park, according to the following schedule:

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			\$2.1 Million Pool Bonds*			Share of Pool P&I		Additional		Projected		Total Tax Rate for Debt Service
	Total Current P&I	Equalized Valuation Projection*	Tax Rate for Debt Service	Principal	Interest	Total P&I	Donated Funds	City Portion	Tax Rate for Debt Service	Projected Tax Levy	Portion of Tax Levy Due to New Debt		
2013	209,127	231,918,500	0.90	55,000	90,839	145,839	115,000	30,839	0.13	1,613,456	2%	1.00	
2014	201,457	233,078,093	0.86	90,000	59,685	149,685	116,000	33,685	0.14	1,621,523	2%	1.00	
2015	200,052	234,243,483	0.85	90,000	58,560	148,560	112,000	36,560	0.16	1,629,631	2%	1.00	
2016	198,296	235,414,700	0.84	90,000	57,233	147,233	110,000	37,233	0.16	1,637,779	2%	1.00	
2017	200,870	237,768,847	0.84	90,000	55,685	145,685	108,000	37,685	0.16	1,654,157	2%	1.00	
2018	203,116	240,146,536	0.85	95,000	53,902	148,902	106,000	42,902	0.18	1,670,698	2%	1.00	
2019	200,343	242,548,001	0.83	95,000	51,864	146,864	100,000	46,864	0.19	1,687,405	3%	1.00	
2020	197,109	244,973,481	0.80	100,000	49,526	149,526	90,000	59,526	0.24	1,704,279	3%	1.00	
2021	188,839	247,423,216	0.76	100,000	46,901	146,901	73,000	73,901	0.30	1,721,322	3%	1.00	
2022	175,739	249,897,448	0.70	105,000	43,997	148,997		148,997	0.59	1,738,535	4%	1.00	
2023	52,928	252,396,423	0.21	105,000	40,853	145,853		145,853	0.57	1,755,921	8%	0.80	
2024	51,530	254,920,387	0.20	110,000	37,508	147,508		147,508	0.57	1,773,480	8%	0.77	
2025		257,469,591	0.00	115,000	33,901	148,901		148,901	0.57	1,791,215	8%	0.57	
2026		260,044,287	0.00	120,000	30,041	150,041		150,041	0.57	1,809,127	8%	0.57	
2027		262,644,730	0.00	120,000	26,021	146,021		146,021	0.57	1,827,218	8%	0.57	
2028		265,271,177	0.00	125,000	21,849	146,849		146,849	0.55	1,845,490	8%	0.55	
2029		267,923,889	0.00	130,000	17,437	147,437		147,437	0.55	1,863,945	8%	0.55	
2030		270,603,128	0.00	135,000	12,772	147,772		147,772	0.54	1,882,585	8%	0.54	
2031		273,309,159	0.00	140,000	7,849	147,849		147,849	0.54	1,901,411	8%	0.54	
2032		276,042,250	0.00	145,000	2,661	147,661		147,661	0.54	1,920,425	8%	0.54	
2033		278,802,673	0.00						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>	<u>5%</u>		

* Data from Ehlers & Associates, Inc.

RESOLUTION 12-02

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

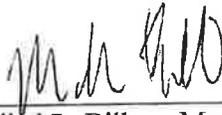
WHEREAS the Governmental Accounting Standards Board (GASB) has adopted a new standard (GASB 54) requiring new classifications of fund balance; and

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 3rd 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

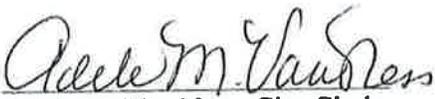
WHEREAS the current policy establishes a minimum amount of fund balance;
and

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 4th day of December, 2012.


Paul F. Fisk, Mayor

Attest: 
Adele M. Van Ness, City Clerk

Res. 12-91, Attachment A

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;

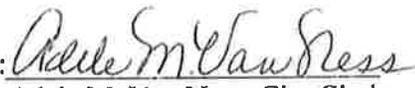
WHEREAS, there is the possibility of circumstances changing during the year that require funding for expense items that were not included in the approved budget for that year.

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 19th 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 14-62

A Resolution Adopting a Budget Policy

WHEREAS, 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

WHEREAS, the Finance Committee recommends approval of an 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.

Adopted this 16th day of September, 2014, by the Common Council of the City of Lodi, Wisconsin.



Paul F. Fisk, Mayor

Attest: Kathleen L. Clark
Kathleen L. Clark, City Clerk

Resolution 14-62
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)
7. When the budget for the succeeding year is adopted, the current year budget will be amended to equal the estimated actual for the current year.

PROCESS

1. By June 1, the Finance Committee shall recommend and Council shall approve a budget development timeline

Resolution 14-62
Exhibit A

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 October 31 of each year as long as the requiring bond covenant is in effect
4. All tax-funded budgets must be adopted by November 30 of each year