

City of Lodi
 2025 Draft Budget
 Lodi Utilities - Wastewater



Cash Flow

	2023	2024	2025	2026	2027	2028	2029	2030
Total Cash January 1		932,168	504,440	616,879	(1,149,427)	(1,681,746)	(1,950,477)	(2,057,453)
Revenues		923,874	919,241	919,241	919,241	919,241	919,241	919,241
Less Expenses		(792,073)	(866,356)	(900,968)	(918,987)	(937,367)	(956,114)	(975,237)
Net Income (Loss)		131,802	52,885	18,273	254	(18,126)	(36,873)	(55,996)
Adjusted for Non-Cash Expense (Revenue) Plus Debt Proceeds		207,787	227,513 664,126	208,159	212,851	217,637	222,518	227,498
LT Debt Principal Payment		(39,100)	(38,750)	(30,000)	(35,000)	(35,000)	(35,000)	(35,000)
Capital Projects		(728,217)	(793,334)	(1,962,738)	(710,424)	(433,242)	(257,621)	(670,979)
Total Cash December 31	932,168	504,440	616,879	(1,149,427)	(1,681,746)	(1,950,477)	(2,057,453)	(2,591,930)

Note: 2 months operating expenses = \$ 144,393
 3 months operating expenses = \$ 216,589

Purpose of Fund

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

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Budget Summary	2021	2022	2023	2024	2024	2024	2025	2025 Bud
<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>7 Mos. YTD</u>	<u>Estimate</u>	<u>Budget</u>	<u>Budget</u>	<u>to 2024 Est</u>
Revenues								
Income from Nonutility Operations	843	511	3,528	1,867	2,000	500	1,000	(1,000)
Interest & Dividend Income	(965)	(31,575)	66,365	30,881	50,000	2,000	4,000	(46,000)
Residential Sales	679,406	675,942	712,760	279,849	634,429	675,000	650,000	15,571
Multi-Family Sales	42,476	39,472	33,991	13,667	30,002	39,000	35,000	4,998
Small Comm & Industrial Sales	109,580	112,869	114,150	43,295	107,624	109,000	109,000	1,376
Large Comm & Industrial Sales	21,904	24,094	20,231	7,659	18,489	20,000	20,000	1,511
Other Sales to Public Authorities	41,842	40,179	41,907	17,976	38,666	40,000	40,000	1,334
Interdepartmental Sales	2,550	2,490	2,829	858	2,099	2,500	2,500	401
Forfeited Discounts	1,649	1,349	1,200	669	1,300	1,300	1,300	0
Miscellaneous Service Revenues	23,277	14,121	17,398	4,374	12,824	10,000	10,000	(2,824)
Misc Credits to Surplus Profit Sale of Property	0	62,404	0	0	0	0	20,000	20,000
Misc Nonoperating Income	77,911	119,746	0	0	0	0	0	0
Non-Operating Amort of Constr Grants	26,441	26,441	26,441	0	26,441	26,441	26,441	0
Total Revenue	1,026,914	1,088,043	1,040,800	401,095	923,874	925,741	919,241	(4,633)
Expenses								
Depreciation Expense	234,228	253,954	229,857	114,929	229,857	250,000	230,000	(143)
Interest on Long-Term Debt	15,190	14,051	12,207	5,989	11,275	11,275	9,868	1,407
Misc Debits to Surplus	21,453	36,291	3,871	0	5,000	25,000	20,000	(15,000)
Supervision & Labor Salaries	146,803	156,250	129,737	77,650	123,517	170,791	141,600	(18,083)
Power/Fuel for Pumping Supplies and Services	37,872	45,303	45,360	19,904	43,281	45,000	45,000	(1,719)
Phosphorous Removal Chemicals	14,193	22,507	23,175	11,472	22,511	24,000	24,000	(1,489)
Sludge Cond Chemical Chemicals	9,301	5,030	6,811	2,335	4,660	5,000	5,000	(340)
Other Chemicals	5,475	6,078	4,811	1,535	5,000	5,500	5,000	0
Other Operating Supplies	10,383	14,878	13,013	6,258	12,935	15,212	15,000	(2,065)
Transporation Expense	16,442	16,440	19,330	3,987	25,066	20,500	22,500	2,566
Operating Rents	12,000	12,000	12,000	6,000	12,000	12,000	12,000	0
Collection System Maintenance Supplies and Services	2,334	1,127	3,453	161	1,101	1,208	1,202	(101)
Collection Pumping Equipment Supplies and Services	1,352	0	835	2,717	3,505	1,000	26,415	(22,909)
Treatment & Disposal Equipment Supplies and Services	2,771	8,777	20,027	1,273	20,308	4,388	23,126	(2,818)
Maintenance General Plant	20,543	22,781	17,495	1,290	6,157	12,794	10,582	(4,425)
Billing, Collection & Accounting Salaries	26,782	22,463	23,732	12,463	22,411	25,101	25,995	(3,584)
Meter Reading Rents & Leases	22,785	31,070	35,178	17,589	35,178	32,000	36,000	(822)
Uncollectible Accounts	2	0	0	0	0	0	0	0
Administrative and General Salaries	9,246	12,260	13,461	6,618	12,711	13,699	14,745	(2,034)
Office Supplies	12,368	10,601	12,491	5,980	13,674	14,152	15,648	(1,974)
Outside Services	17,099	14,306	16,333	13,139	21,112	19,132	26,208	(5,096)
Insurance	23,342	23,487	29,159	28,843	28,843	28,232	29,599	(756)
Employee Pensions, Benefits, & Training	67,168	76,151	132,470	(27,415)	123,171	121,460	134,765	(11,595)
Regulatory Commission	4,069	4,085	4,213	4,220	4,220	4,500	4,500	(280)
Miscellaneous General Expense	5,194	2,913	5,616	2,143	4,579	4,412	4,550	29
Total Expenses	738,394	812,802	814,634	319,079	792,073	866,356	883,302	(91,229)
NET INCOME	288,520	275,241	226,166	82,017	131,802	59,385	35,939	(95,863)



Capital Projects	Useful Life	Replacement Cost	Last Year Purchased	2024 Estimate	2024 Budget	2025 Budget
Equipment						
Accounting Software (Civic Systems)				1,854	2,526	
Heavy Duty Service Truck	7	110,000				
1585 TerrainCut Lawnmower	5	54,647	2015			
Manager Vehicle	7	40,000	2019			
Metro Tech 400' Push Camera with Extra Locating Sonde						
One-Ton Truck with snowplow (plow purchased 2019)	7	66,000	2018			
Pick Up Truck (50/50 Water/Waste Water)						
SCADA Computer Upgrade (60%)		20 Full System; 2023 Computer)				
SCADA Radios						
Spectrometer (HACH DR 3900 for Lab)						
Telephone System City Hall	8	40,000	2017			
Vactor Truck	15	496,943	2022			
Lift Stations						
Portable Pump Replacement Godwin CD100S						54,000
Projects						
Fair St Sewer						64,500
Hwy 60 (Riddle Rd to Clark St)						
Hwy 113 (North to Alkar)				470,808	442,200	
Hwy 113 (South to Bellin St)						
Lodi St Sewer						
Merton Ave Sewer						
Mill St Sewer						
Nestles Ave Sewer						
Parr St Sewer						
Prospect Ave Sewer						
Sauk St Sewer				24,291		639,834
Second Ave						
Washington Ave Sewer						
Wastewater Treatment Plant						
BioTower Fan Replacement						
Boilers		50,000	2017			
Digester Roof						
Pump (Alum Pumps - 2 Total)						
Pump (Booster)						
Pump (Polymer Pump and Mixing System)						
Pump (Sludge Treatment/Disposal)						
Pump (6 inch Penn Valley Pump Motor and Base)						
Sludge Holding Tank Cover						
Sludge Mixing Pump						
Sludge Transfer VFD						
Wastewater Camera (Cost shared w/ other municipalities)	5	40,000	2018			
Wastewater Treatment Plant Upgrade (Engineering Costs)				5,000	25,000	35,000
General Treatment Plant Upgrade Costs						
Effluent Pump #2 Replacement				103,874	120,000	
GBT Replacement						
Sludge Chopper Pump/Piping Replacement				122,390	110,000	
Total Capital Projects				728,217	699,726	793,334

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Debt	2023 Actual	2024 Estimated	2025 Budget	2026 Projection	2027 Projection	2028 Projection	2029 Projection	2030 Projection	2031 Projection	Final Year	Remaining Principal 12/31/2025
2018A GO Notes (%) (Sewer Replacement-Clark St. to City Limits (Hwy 60); Sludge Holding Tank Cover)										2033	
Principal	30,000	30,000	30,000	30,000	35,000	35,000	35,000	35,000	35,000		275,000
Interest	12,163	10,963	9,763	8,563	7,438	6,387	5,320	4,209	3,054		
Total	42,163	40,963	39,763	38,563	42,438	41,387	40,320	39,209	38,054		
2015 GO Notes (7%) (50% SCADA)										2025	
Principal	9,100	9,100	8,750	-	-	-	-	-	-		0
Interest	510	312	105	-	-	-	-	-	-		
Total	9,610	9,412	8,855	-	-	-	-	-	-		
Total Debt Service	51,773	50,375	48,618	38,563	42,438	41,387	40,320	39,209	38,054		
Total Principal	39,100	39,100	38,750	30,000	35,000	35,000	35,000	35,000	35,000		
Total Interest	12,673	11,275	9,868	8,563	7,438	6,387	5,320	4,209	3,054		
Total Debt Service	51,773	50,375	48,618	38,563	42,438	41,387	40,320	39,209	38,054		

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Rate of Return

	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>
Plant in Service								
Beginning of year	9,219,640	9,326,454	10,054,671	10,848,005	12,810,743	13,521,167	13,954,409	14,212,030
End of year	9,326,454	10,054,671	10,848,005	12,810,743	13,521,167	13,954,409	14,212,030	14,883,009
Average	9,273,047	9,690,562	10,451,338	11,829,374	13,165,955	13,737,788	14,083,220	14,547,520
Accumulated Depreciation								
Beginning of year	(5,194,025)	(5,401,173)	(5,822,901)	(6,282,340)	(7,419,008)	(7,830,432)	(8,081,333)	(8,230,527)
End of year	(5,401,173)	(5,822,901)	(6,282,340)	(7,419,008)	(7,830,432)	(8,081,333)	(8,230,527)	(8,619,107)
Average	(5,297,599)	(5,612,037)	(6,052,620)	(6,850,674)	(7,624,720)	(7,955,882)	(8,155,930)	(8,424,817)
Average Net Rate Base	3,975,448	4,078,526	4,398,718	4,978,700	5,541,235	5,781,906	5,927,290	6,122,702
Net Operating Income	148,393	81,802	31,939	14,273	(3,746)	(22,126)	(40,873)	(59,996)
Rate of Return	3.73%	2.01%	0.73%	0.29%	-0.07%	-0.38%	-0.69%	-0.98%