



PLEASE TAKE NOTICE: There will be a **City of Lodi Committee of the Whole** meeting Tuesday, February 3, 2026 at 4:00 pm in the City Hall Council Room, 130 South Main Street, Lodi, WI.
[Registration](#) for virtual attendee public input must be completed 24 hours prior to meeting start time.

Meeting Link: <https://us06web.zoom.us/j/87575142296?pwd=LKTHUSpbnnbC2jk6cjHn9lf0r4eYJF.1>

Meeting ID: 875 7514 2296 Passcode: 613560 Phone: 1-312-626-6799

Committee of the Whole Agenda

1. Call to Order
2. Roll Call
3. Pledge of Allegiance
4. Meeting Etiquette
5. Public Input
Must state name and address. Input on both agenda and non-agenda topics is welcomed. Limited to two minutes per person unless otherwise extended. Public Input is limited to a total of ten minutes unless otherwise extended. Committee role is to listen and not discuss the item. Personnel issues cannot be discussed nor individuals named. Action at this meeting will only be taken on agenda items.
6. Wastewater Treatment Facility Presentation and Discussion – Presentation by Town and Country Engineering
7. Approval of Minutes from January 6, 2026, Closed Session Minutes from January 6, 2026 Sent Via Confidential Email, and Committee of the Whole Special Meeting Minutes from January 27, 2026

Documents:

[01.06.2026 COMMITTEE OF THE WHOLE MINUTES.PDF](#)
[01.27.2026 COMMITTEE OF THE WHOLE SPECIAL MEETING MINUTES.PDF](#)

8. Financials

Documents:

[DECEMBER 2025 GENERAL FUND - DEBT SERVICE - TIFS.PDF](#)
[DECEMBER 2025 REMAINING FUNDS.PDF](#)
[DECEMBER 2025 UTILITIES.PDF](#)
[JANUARY 2026 AGED AR.PDF](#)
[JANUARY CHECK REGISTER.PDF](#)

9. Update Regarding the Hwy 60 Utilities and Street Reconstruction Project
10. Discussion and Possible Recommendation Authorizing the Redemption of Certain of the General Obligation Corporate Purpose Bonds, Series 2018B, Dated April 12, 2018

Documents:

[LODI, C OF - REDEMPTION OF 2018B GOCPBS - REDEMPTION RESOLUTION.PDF](#)

11. Discussion and Possible Recommendation Regarding a Developers Agreement for Highlands of Ridgestone Phase 2

Documents:

[HIGHLANDS OF RIDGESTONE DEVELOPERS AGREEMENT_121125 \(002\).PDF](#)

12. Discussion and Possible Recommendation Regarding a Developers Agreement for Terrace Vista Phase 3

Documents:

[TERRACE_VISTA_PHASE3_DEVELOPER_AGREEMENT_012926.PDF](#)

13. Discussion and Possible Recommendation Regarding Scope of Services Submitted by Ehlers For Creation of a Financial Management Plan

Documents:

[LODI_CITY_OF_WI_COLUMBIA_COUNTY_PROJECTDISCLOSURE_2026 FINANCIAL MANAGEMENT PLAN_01_09_2026_02_38_01.PDF](#)

14. Discussion and Possible Recommendation Regarding Scope of Services Submitted by Ehlers For a 2026 Waste Water Rate Study

Documents:

[LODI 2026 SEWER RATE STUDY PROPOSAL- 01.12.26.PDF](#)

15. Discussion and Possible Recommendation Regarding EMS and Fire Co-Location
16. Follow Up on Public Input Received at Last Month's Common Council Meeting
17. Lodi Area Fire Commission Update
18. Lodi Area EMS Commission Update
19. Convene to Closed Session

Pursuant to Wis. Stat. sec. 19.85 (1)(c) Considering employment, promotion, compensation or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility. (Reclassification of Sergeant position)

20. Reconvene to Open Session
21. Discussion And Possible Action Related To Closed Session (Reclassification of Sergeant position)
22. Meeting Recap
23. Next Regular Meeting Dates - Tuesday, March 3 and THURSDAY, April 9 at 4:00 PM
24. Adjourn

Posted: _____
By: _____

Members: Alder Crow, Alder Flanagan, Alder Marx, Alder Heller, Alder Ripp, Alder Stevenson (Chair) Agendas may change up to 24 hours prior to the commencement of the meeting. Reasonable accommodations for persons with disabilities may be made in advance by calling City Hall at 608-592-3247.

**City of Lodi
Committee of the Whole
Minutes of January 6, 2026**

Call to Order

Stevenson called the meeting to order at 4:00 PM.

Committee Members Present: Morgan Heller, Dennis Crow Sr, Rich Stevenson, Brendan Flanagan, Tim Ripp (via Zoom), Tom Marx
Staff: Sandy Bloechl, Jennifer Sweeney, James Lincoln, Leda Wagner, Wayne Smith
Others: Ann Groves Lloyd

Roll Call - Roll call was taken. Heller, Crow, Stevenson, Flanagan, Marx and Ripp were present.

Pledge of Allegiance - The Pledge of Allegiance was recited.

Meeting Etiquette - Stevenson went through the meeting etiquette.

Public Input – There was no public input.

Approval of Minutes from December 2, 2025

MOTION (Flanagan/Heller) to approved the minutes from December 2, 2025. Voice Vote - All Ayes; Marx - abstain.
Motion carried.

Financials

Discussion and Possible Recommendation Pay Request 4 Submitted by A-1 Excavating (Sauk St)

There still would be about \$46,000 retainage. Crow asked if Lincoln was ok with this amount and Lincoln is. Landscaping still needs to be completed. Linemen are investigating the grounding wires in an area that is having issues.

MOTION (Ripp/Marx) Approval of Pay Request 4 submitted by A-1 Excavating for Sauk St in the amount of \$113,204.33. Roll call vote was taken. Ripp-Aye, Crow-Aye, Heller-Aye, Stevenson-Aye, Flanagan-Aye, Marx-Aye.
Motion carried.

Discussion and Possible Recommendation Regarding of the Second Amendment to the Tax Incremental Financing Developer's Performance Agreement with AMOCL, LLC

Sweeney explained that the Lodi Vet property sold to a new company and the existing TIF agreement with the original company stated the city was supposed to approve the sale which didn't happen. This amendment will make them comply with the existing agreement.

MOTION (Heller/Flanagan) Send second amendment onto council. Roll call vote was taken. Crow-Aye, Heller-Aye, Stevenson-Aye, Flanagan-Aye, Marx-Aye, Ripp-Aye. **Motion carried.**

Discussion and Possible Recommendation Regarding Replacement of City Hall Boilers

Lincoln explained that there is a 2-boiler system and one boiler has failed and the second one has developed a leak. They are outside of the warranty. Harker recommended to replace. Lincoln will try to get a couple more quotes. Stevenson recommends replacement and to have this on the council agenda even if we have not obtained more bids. Sweeney recommends talking with our WPPI Rep to see if there are any grants available.

Discussion and Possible Recommendation Regarding Committee of the Whole Trial Period

Stevenson stated he thinks this works better than having smaller committees. Flanagan is concerned about what is being placed or not placed on agendas. Also concerned about a committee being formed for the public safety land. Ripp has concerns and maybe have a subcommittee to discuss issues and then bring to this meeting. Crow also suggested having one more meeting to discuss smaller issues. Sweeney suggested having a work meeting. Marx suggested having a contact person for different items such as parks. Heller likes the Committee of the Whole structure. Recommendation to have a monthly work meeting on the 4th Tuesday of the month. Start the work group on the 4th Tuesday in January at 4 and meet in room 203. Draft ordinance for Feb Committee of the Whole meeting to update ordinance to Committee of the Whole.

Discuss City/Utilities Financial Management Plan

Sweeney spoke with Ehlers regarding a financial management plan which will help plan for the future and upcoming projects. Cost would be \$13,200. Flanagan agrees with going forward on this process. Sweeney will proceed and get more info from Ehlers for the next COW meeting

Lodi Area Fire Commission Update – Heller helped interview for deputy fire chief

Lodi Area EMS Commission Update - Groves Lloyd attended her last meeting. EMS is moving forward with an audit. Looking for a new bookkeeper and working on a records retention policy. New staff interviews are being performed.

Convene to Closed Session

Consider going into closed session per 19.85(1)(c), Considering employment, promotion, compensation or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility; and (f) Considering financial, medical, social or personal histories or disciplinary data of specific persons, preliminary consideration of specific personnel problems or the investigation of charges against specific persons except where par. (b) applies which, if discussed in public, would be likely to have a substantial adverse effect upon the reputation of any person referred to in such histories or data, or involved in such problems or investigations; for purpose of compensation of an employee and possible hiring a full-time employee on an interim basis (City Administrator Position)

MOTION (Marx/Crow) to convene in closed session. Roll Call Vote Aye-Flanagan, Marx, Ripp, Crow, Heller, Stevenson. **Motion Carried.**

Reconvene to Open Session

MOTION (Flanagan/Heller) to reconvene in open session. Voice Vote All Ayes. **Motion carried.**

Discussion/Possible Action Regarding Items Discussed in Closed Session (City Administrator Position)

MOTION (Marx/Flanagan) to approve hiring the city administrator based on the involvement of the Mayor and Council President to enter into negotiations. Motion carried.

Meeting Recap - Stevenson provided a recap of the meeting.

Next Meeting Date – Tuesday, February 3, 2026 at 4:00 PM

Adjourn - Motion (Stevenson/Flanagan) to adjourn. Voice Vote- all ayes. **Motion carried.** Meeting adjourned at 5:33 p.m.

Minutes by Sandy Bloechl, Treasurer

City of Lodi
Committee of the Whole – Special Meeting
Minutes of January 27, 2026

Call to Order

Stevenson called the meeting to order at 4:00 PM.

Committee Members Present: Morgan Heller, Dennis Crow Sr, Rich Stevenson, Tim Ripp (left at 5:13 PM), Tom Marx
Excused: Brendan Flanagan
Staff: Jennifer Sweeney
Others: None

Roll Call - Roll call was taken. Heller, Crow, Stevenson, Marx and Ripp were present.

Discussion and Possible Action Regarding Committee Member Expectations/Rules, Alder Goals, and City Priorities

1. Committee Member Discussion of Expectations and/or Rules

The committee discussed the expectations they have as council members and the expectations they have for the Committee of the Whole “work” meetings. Heller stated that his expectation to constituents is transparency, and he has found that the city is very transparent in its public communications. Ripp stated he felt as though this type of meeting should discuss the items that might get missed during the regular Committee of the Whole meetings. Marx discussed council members being liaisons to certain areas such as public safety, parks, etc. with the council member being responsible towards what’s going on in that particular area. He also stated additional sources of funding need looking into. The committee discussed staff reports.

2. Alder Goals

The committee members discussed their goals. Stevenson mentioned the idea of raising additional monies for the city.

3. City Priorities

The committee members discussed city priorities. Stevenson stated a priority of his is to get the budget within means and balanced. The committee briefly reviewed the financial management plan scope of services.

Next Meeting Date Discussion

The committee agreed to move the Committee of the Whole “work” meetings to 4:00 PM prior to the council meeting. The next meeting will take place at 4:00 PM February 17, 2026.

Next Meeting Agenda Items

- Budget
- Public Safety
- Roles and Responsibilities
- Council Member Assignments

Adjourn - Motion (Heller/Marx) to adjourn. Voice Vote- all ayes. **Motion carried.** Meeting adjourned at 5:35 p.m.

Minutes by Jennifer Sweeney, City Administrator

CITY OF LODI
BALANCE SHEET
DECEMBER 31, 2025

FUND 331 - DEBT SERVICE

ASSETS

331-11000-0000	FUND CASH	12,967.24	
331-12100-0000	CURRENT PROPERTY TAXES REC GF	380,967.00	
		<hr/>	
	TOTAL ASSETS		393,934.24
			<hr/> <hr/>

LIABILITIES AND EQUITY

LIABILITIES

331-26100-0000	DEFERRED TAX ROLL REVENUES GF	380,967.00	
		<hr/>	
	TOTAL LIABILITIES		380,967.00

FUND EQUITY

331-33000-0000	RETAINED EARNINGS	(23,931.07)	
331-33900-0000	RETAINED EARNINGS-UNRESERVED D	28,460.32	
	REVENUES OVER EXPENDITURES - YTD	8,437.99	
		<hr/>	
	TOTAL FUND EQUITY		12,967.24
			<hr/>
	TOTAL LIABILITIES & EQUITY		393,934.24
			<hr/> <hr/>

CITY OF LODI
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

DEBT SERVICE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAX AND TAX EQUIVALENTS</u>					
331-41110-0000	GENERAL PROPERTY TAXES	.00	333,404.00	333,404.00	.00 100.0
	TOTAL TAX AND TAX EQUIVALENTS	.00	333,404.00	333,404.00	.00 100.0
<u>SPECIAL ASSESSMENTS</u>					
331-42300-0000	NOTES DEFAULT	.00	38,774.12	38,774.00 (.12)	100.0
	TOTAL SPECIAL ASSESSMENTS	.00	38,774.12	38,774.00 (.12)	100.0
<u>TRANSFERS, SALES OF FIXED ASSE</u>					
331-49120-0000	2025A GO NOTE PREMIUM	.00	12,466.31	.00 (12,466.31)	.0
	TOTAL TRANSFERS, SALES OF FIXED	.00	12,466.31	.00 (12,466.31)	.0
	TOTAL FUND REVENUE	.00	384,644.43	372,178.00 (12,466.43)	103.4

CITY OF LODI
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

DEBT SERVICE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PRINCIPAL 2013A GO POOL @2,045</u>					
331-58102-0610	PRINCIPAL 2013A GO POOL @2,045	.00	105,000.00	105,000.00	.00 100.0
	TOTAL PRINCIPAL 2013A GO POOL @	.00	105,000.00	105,000.00	.00 100.0
<u>PRINCIPAL 2015A GO \$1,635,000</u>					
331-58103-0610	PRINCIPAL 2015A GO \$1,635,000	.00	43,450.00	43,450.00	.00 100.0
	TOTAL PRINCIPAL 2015A GO \$1,635,00	.00	43,450.00	43,450.00	.00 100.0
<u>PRINCIPAL 2018BGO\$915000-LEVY\$</u>					
331-58104-0610	PRINCIPAL 2018BGO\$915000-LEVY\$	.00	40,000.00	40,000.00	.00 100.0
	TOTAL PRINCIPAL 2018BGO\$915000-L	.00	40,000.00	40,000.00	.00 100.0
<u>PRINCIPAL 2018BGO GROTHMAN \$49</u>					
331-58106-0610	PRINCIPAL 2018BGO GROTHMAN \$49	.00	30,000.00	30,000.00	.00 100.0
	TOTAL PRINCIPAL 2018BGO GROTHM	.00	30,000.00	30,000.00	.00 100.0
<hr/>					
331-58107-0610	PRINCIPAL 2023 BALL PARK LITES	360.42	4,325.04	4,325.00 (.04)	100.0
	TOTAL DEPARTMENT 107	360.42	4,325.04	4,325.00 (.04)	100.0
<hr/>					
331-58108-0610	PRINCIPAL 2023 STFL SWEEPER	.00	93,250.00	93,250.00	.00 100.0
	TOTAL DEPARTMENT 108	.00	93,250.00	93,250.00	.00 100.0
<hr/>					
<u>INTEREST & FISCAL CHARGES 2013</u>					
331-58202-0620	INT & FISCAL CHARGES2013 POOL	17,745.00	37,327.50	37,328.00	.50 100.0
	TOTAL INTEREST & FISCAL CHARGES	17,745.00	37,327.50	37,328.00	.50 100.0
<hr/>					
<u>INTEREST & FISCAL CHARGES 2015</u>					
331-58203-0620	INT& FISCAL CHGS 2015A GO	.00	521.40	521.00 (.40)	100.1
	TOTAL INTEREST & FISCAL CHARGES	.00	521.40	521.00 (.40)	100.1

CITY OF LODI
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

DEBT SERVICE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>INTEREST & FISCAL CHARGES 2018</u>					
331-58204-0213	2018B GO PROF SERVICE ACCTING	.00	.00	500.00	500.00 .0
331-58204-0620	INT & FISCAL CHGS 2018LEVY	.00	7,545.00	7,545.00	.00 100.0
331-58204-0690	INT & FISCAL CHGS 2018COSTISSU	.00	500.00	500.00	.00 100.0
	TOTAL INTEREST & FISCAL CHARGES	.00	8,045.00	8,545.00	500.00 94.2
<u>INTEREST & FISCAL CHARGES 2018</u>					
331-58206-0620	INT & FISCAL CHGS 2018GROTHMAN	.00	9,625.00	9,625.00	.00 100.0
	TOTAL INTEREST & FISCAL CHARGES	.00	9,625.00	9,625.00	.00 100.0
<hr/>					
331-58208-0620	INT 2023 STFL SWEEPER	.00	4,662.50	4,663.00	.50 100.0
	TOTAL DEPARTMENT 208	.00	4,662.50	4,663.00	.50 100.0
	TOTAL FUND EXPENDITURES	18,105.42	376,206.44	376,707.00	500.56 99.9
	NET REVENUE OVER EXPENDITURES	(18,105.42)	8,437.99	(4,529.00)	(12,966.99) 186.3

CITY OF LODI
BALANCE SHEET
DECEMBER 31, 2025

FUND 100 - GENERAL FUND

ASSETS

100-11000-0000	FUND CASH	4,206,117.66
100-11300-0000	CASH SAVINGS - FLEX ONE	8,036.61
100-11700-0000	LONG-TERM INVESTMENTS GENERAL	228,753.71
100-11800-0000	PETTY CASH	100.00
100-11801-0000	LAW ENFORCEMENT PETTY CASH	200.00
100-12100-0000	CURRENT PROPERTY TAX RECEIVABL	5,120,275.47
100-12690-0000	SPEC ASSESSMENTS	64,804.83
100-12691-0000	DELINQUENT SA RAZING OF BLDG	12,498.00
100-13800-0000	OTHER RECEIVABLES GENERAL FUND	6,656.11
100-13801-0000	OTHER RECEIVABLES - DEVELOPERS	4,770.00
100-13805-0000	OTHER RECVBL-LODICANNINGDEF	34,823.25
100-13806-0000	OTHER RECVBL-MABISDEFSPASSMNT	1,313.71
100-13807-0000	OTHER RECVBL-JIMWILLIAMSDEFSPA	4,800.00
100-13808-0000	OTHERRECVBL-QUARY BASIN #547	50,763.99
100-14300-0000	DUE FROM COUNTY SPECIALS	3,736.23
100-17143-0000	ADVANCE TO TIF 3	74,209.32
100-17144-0000	ADVANCE TO TIF 4	178,983.54
100-17145-0000	ADVANCE TO TIF 5	33,092.57
100-18700-0000	CITY PASS THROUGH/INVOICE	(1,500.01)

TOTAL ASSETS

10,032,434.99

LIABILITIES AND EQUITY

CITY OF LODI
BALANCE SHEET
DECEMBER 31, 2025

FUND 100 - GENERAL FUND

LIABILITIES

100-21100-0000	ACCOUNTS PAYABLE	(	16,399.02)
100-21104-0000	AP LE VEHICLE REG		2,361.83
100-21105-0000	AP WPPI REIMBURS	(	9,375.53)
100-21511-0000	SOCIAL SECURITY TAXES PAYABLE		9,958.28
100-21512-0000	FEDERAL INCOME TAXES PAYABLE	(	9,962.13)
100-21520-0000	RETIREMENT DEDUCTIONS PAYABLE	(	3,915.53)
100-21521-0000	EMPLOYEE RTRMNT DDTN PYBL		3,915.53
100-21531-0000	HEALTH INSURANCE DEDUCTIONS PA		4,101.26
100-21535-0000	INSUR DEDUCT - VISION		51.10
100-21592-0000	MEDICAL FLEX SPENDING PAYABLE		7,664.68
100-21593-0000	VOLUNTARY INSURANCE PAYABLE		495.44
100-21830-0000	UNUSED COMPENSATORY TIME	(	748.73)
100-23001-0000	SPECIALDEPOSITSSKATEBOARDPARK		558.00
100-23002-0000	SPDEP BOUNDLESSPLAYGRD GENERAL		1,039.15
100-23003-0000	SPDEP PHILLIP KOHL GENERAL FUN		2,500.00
100-23005-0000	SPDEP DUCK FEED-CORN GENERAL F		1,812.24
100-23006-0000	SPDEP DUGOUTS GOERES PARK		4,500.00
100-23160-0000	CUSTOMER DEPOSITS		20,585.00
100-24300-0000	DUE TO COLUMBIA COUNTY TAX REV		1,346,557.70
100-24302-0000	DUE TO COUNTIES CELL TOWER REN	(	515.53)
100-24600-0000	DUE TO M.A.T.C.		272,570.83
100-24601-0000	DUE TO LODI PUBLIC SCHOOLS		3,600,390.85
100-26100-0000	DEFERRED TAX ROLL REVENUES		2,553,040.89
100-26200-0000	DEFERRED SPECIAL ASSMT REVENUE		64,804.83
100-26201-0000	DEF SPECIAL ASSMNT RAZING BLDG		12,498.00
100-26203-0000	DEFSPASSMTREV QUARRYBASIN547		50,763.99
100-26204-0000	DEF SP ASSMT REV LODI CANNING		34,823.25
100-26205-0000	DEF SP ASSMT REV MABIS		1,313.71
100-26206-0000	DEF SP ASSMT REV JIM WILLIAMS		4,800.00
100-26207-0000	DEF SPEC CHGS DELINQ UTILITIES		1,368.04

TOTAL LIABILITIES

7,961,558.13

FUND EQUITY

100-33000-0000	RETAINED EARNINGS	1,637,750.92
100-33900-0000	RETAINED EARNINGS-UNRESERVED G	301,211.32
	REVENUES OVER EXPENDITURES - YTD	131,914.62

TOTAL FUND EQUITY

2,070,876.86

TOTAL LIABILITIES & EQUITY

10,032,434.99

CITY OF LODI
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAX AND TAX EQUIVALENTS</u>					
100-41110-0000	GENERAL PROPERTY TAXES	.00	1,556,960.00	1,556,960.00	.00 100.0
100-41310-0000	TAXES-REGULATEDMUNI-OWNEDWA	.00	159,000.00	145,000.00 (14,000.00)	109.7
100-41330-0000	TAXES-REGULATEDMUNI-OWNEDELE	.00	93,000.00	100,000.00	7,000.00 93.0
	TOTAL TAX AND TAX EQUIVALENTS	.00	1,808,960.00	1,801,960.00 (7,000.00)	100.4
<u>SPECIAL ASSESSMENTS</u>					
100-42300-0000	SPECIAL ASSESSMENT REVENUE	2,126.02	36,115.60	2,062.00 (34,053.60)	1751.5
	TOTAL SPECIAL ASSESSMENTS	2,126.02	36,115.60	2,062.00 (34,053.60)	1751.5
<u>FEDERAL, STATE AND LOCAL AID</u>					
100-43401-0000	STATE EXPEND RESTRAINT PROGRA	.00	25,050.54	25,051.00	.46 100.0
100-43402-0000	STATE EXEMPT COMPUTER AID GEN	.00	854.26	854.00 (.26)	100.0
100-43404-0000	STATE FIRE DUES DISTRIBUTION G	.00	17,716.38	16,979.00 (737.38)	104.3
100-43502-0000	STATE SHARED REVENUE	.00	198,675.13	198,675.00 (.13)	100.0
100-43522-0001	STATE DOJ E-GRANTS	.00	2,560.00	.00 (2,560.00)	.0
100-43530-0000	STATE TRANSPORTATION AIDS	.00	162,075.11	162,217.00	141.89 99.9
100-43572-0000	VIDEO SERVICE PROVIDER AID GF	.00	9,428.26	9,428.00 (.26)	100.0
100-43600-0001	GRANTS, AID, LAW REVENUE	.00	751.76	.00 (751.76)	.0
100-43601-0000	OTHER ST PMTS - PPT AID GF	.00	8,347.02	8,347.00 (.02)	100.0
100-43610-0001	PMNTS FOR MUNI SRV LAW ENFORC	.00	.00	6,000.00	6,000.00 .0
	TOTAL FEDERAL, STATE AND LOCAL	.00	425,458.46	427,551.00 2,092.54	99.5

CITY OF LODI
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>LICENSES AND PERMITS</u>					
100-44111-0000	.00	9,858.30	9,200.00	(658.30)	107.2
100-44112-0000	40.00	5,445.00	5,200.00	(245.00)	104.7
100-44121-0000	.00	345.00	225.00	(120.00)	153.3
100-44122-0000	.00	700.00	700.00	.00	100.0
100-44123-0000	.00	16,714.42	17,000.00	285.58	98.3
100-44202-0000	420.00	2,110.93	1,800.00	(310.93)	117.3
100-44311-0000	.00	5,153.70	8,500.00	3,346.30	60.6
100-44312-0000	.00	2,437.20	.00	(2,437.20)	.0
100-44315-0000	60.00	14,944.65	4,500.00	(10,444.65)	332.1
100-44316-0000	.00	7,555.15	700.00	(6,855.15)	1079.3
100-44317-0000	.00	160.00	240.00	80.00	66.7
100-44318-0000	.00	400.00	300.00	(100.00)	133.3
100-44319-0000	.00	120.00	200.00	80.00	60.0
100-44321-0000	.00	120.00	150.00	30.00	80.0
100-44322-0000	.00	450.00	350.00	(100.00)	128.6
100-44341-0000	.00	400.00	500.00	100.00	80.0
100-44350-0000	.00	360.00	570.00	210.00	63.2
100-44360-0000	.00	50.00	.00	(50.00)	.0
100-44400-0000	.00	4,825.00	2,400.00	(2,425.00)	201.0
100-44401-0000	.00	150.00	200.00	50.00	75.0
100-44900-0001	.00	4.50	.00	(4.50)	.0
100-44901-0001	8.35	71.40	125.00	53.60	57.1
100-44903-0000	.00	450.00	450.00	.00	100.0
TOTAL LICENSES AND PERMITS	528.35	72,825.25	53,310.00	(19,515.25)	136.6
<u>FINES AND FORFEITURES</u>					
100-45110-0001	2,929.10	19,041.24	24,000.00	4,958.76	79.3
100-45130-0001	675.00	1,955.00	2,500.00	545.00	78.2
TOTAL FINES AND FORFEITURES	3,604.10	20,996.24	26,500.00	5,503.76	79.2
<u>CHARGES TO THE PUBLIC</u>					
100-46112-0000	.00	18.60	.00	(18.60)	.0
100-46113-0000	63.00	1,050.00	950.00	(100.00)	110.5
100-46210-0001	190.71	1,119.16	750.00	(369.16)	149.2
TOTAL CHARGES TO THE PUBLIC	253.71	2,187.76	1,700.00	(487.76)	128.7

CITY OF LODI
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISCELLANEOUS REVENUE</u>					
100-48100-0000	706.59	119,024.27	55,000.00	(64,024.27)	216.4
100-48101-0000	14.70	536.39	400.00	(136.39)	134.1
100-48102-0000	276.31	9,322.21	1,500.00	(7,822.21)	621.5
100-48103-0000	.00	.00	10,750.00	10,750.00	.0
100-48104-0000	.00	3,970.00	2,000.00	(1,970.00)	198.5
100-48200-0000	2,000.00	24,000.00	24,000.00	.00	100.0
100-48300-0000	.00	215.00	.00	(215.00)	.0
100-48400-0000	.00	4,604.00	4,604.00	.00	100.0
100-48500-0000	.00	27.82	.00	(27.82)	.0
100-48502-0000	.00	5,000.00	5,000.00	.00	100.0
100-48503-0001	.00	650.00	.00	(650.00)	.0
100-48700-0000	.00	282.66	150.00	(132.66)	188.4
100-48700-0001	2,500.00	2,677.76	.00	(2,677.76)	.0
100-48701-0000	.00	1,787.75	.00	(1,787.75)	.0
100-48702-0000	.00	1,500.00	1,500.00	.00	100.0
TOTAL MISCELLANEOUS REVENUE	5,497.60	173,597.86	104,904.00	(68,693.86)	165.5
<u>TRANSFERS, SALES OF FIXED ASSE</u>					
100-49120-0000	.00	286,000.00	.00	(286,000.00)	.0
100-49240-0000	.00	.00	24,541.00	24,541.00	.0
100-49300-0000	.00	.00	145,607.00	145,607.00	.0
100-49400-0000	.00	12,905.00	.00	(12,905.00)	.0
TOTAL TRANSFERS, SALES OF FIXED	.00	298,905.00	170,148.00	(128,757.00)	175.7
TOTAL FUND REVENUE	12,009.78	2,839,046.17	2,588,135.00	(250,911.17)	109.7

CITY OF LODI
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LEGISLATIVE/COUNCIL/COMMISSION</u>					
100-51100-0120	LEG/COUNCIL/COMMISS WAGES	1,020.00	13,290.00	16,000.00	2,710.00 83.1
100-51100-0155	LEG/COUNCIL/COMMISSFICA	78.03	1,016.70	1,224.00	207.30 83.1
100-51100-0310	LEG/COUNCIL/COMMISSOFFICESUP	.00	47.60	250.00	202.40 19.0
100-51100-0331	LEG/COUNCIL/COMMISSMILEAGE	64.40	126.04	100.00 (26.04)	126.0
100-51100-0333	LEG/COUNCIL/COMMISSTRAINING	.00	.00	250.00	250.00 .0
	TOTAL LEGISLATIVE/COUNCIL/COMMI	1,162.43	14,480.34	17,824.00	3,343.66 81.2
<u>LEGAL PROF</u>					
100-51300-0211	LEGAL PROF SERVICES LEGAL	1,030.00	7,405.00	8,000.00	595.00 92.6
	TOTAL LEGAL PROF	1,030.00	7,405.00	8,000.00	595.00 92.6
<u>MAYOR/EXECUTIVE</u>					
100-51410-0120	MAYOR WAGES	800.00	8,800.00	9,600.00	800.00 91.7
100-51410-0155	MAYOR EMPLOYER FICA	61.20	673.20	734.00	60.80 91.7
100-51410-0221	MAYOR TELEPHONE EXP	33.49	401.88	450.00	48.12 89.3
100-51410-0310	MAYOR OFFICE SUPPLIES	.00	17.83	250.00	232.17 7.1
100-51410-0320	EXECUTIVE PUBL SUBSCRIPTNS DUE	.00	1,840.28	1,850.00	9.72 99.5
100-51410-0331	MAYOR MILEAGE	.00	627.20	300.00 (327.20)	209.1
100-51410-0333	EXECUTIVE MEETINGS	.00	621.00	750.00	129.00 82.8
	TOTAL MAYOR/EXECUTIVE	894.69	12,981.39	13,934.00	952.61 93.2
<u>ADMINISTRATIVE</u>					
100-51411-0120	ADMINISTRATIVE WAGES	4,425.11	64,687.51	69,196.00	4,508.49 93.5
100-51411-0151	ADMINISTRATIVE GF HEALTH INS C	969.41	11,684.41	14,470.00	2,785.59 80.8
100-51411-0152	ADMINISTRATIVE LIFE	.43	28.54	50.00	21.46 57.1
100-51411-0154	ADMINISTRATIVE GF RETIREMENT C	307.55	4,363.97	4,809.00	445.03 90.8
100-51411-0155	ADMINISTRATIVE EMPLOYER FICA	321.04	4,710.43	5,294.00	583.57 89.0
100-51411-0221	ADMINISTRATIVE TELEPHONE EXP	66.98	803.76	850.00	46.24 94.6
100-51411-0310	ADMINISTRATIVE OFFICE SUPPLIES	.00	57.95	250.00	192.05 23.2
100-51411-0311	ADMINISTRATIVE POSTAGE	1,097.94	2,470.62	3,500.00	1,029.38 70.6
100-51411-0313	ADMINISTRATIVE PRINTING SUPPLI	.00	58.09	500.00	441.91 11.6
100-51411-0320	ADMINISTRATIVE PUBL, SUBSCRIPT	364.15	389.15	500.00	110.85 77.8
100-51411-0331	ADMINISTRATIVE MILEAGE	.00	240.80	550.00	309.20 43.8
100-51411-0333	ADMINISTRATIVE TRAINING	.00	573.02	1,500.00	926.98 38.2
	TOTAL ADMINISTRATIVE	7,552.61	90,068.25	101,469.00	11,400.75 88.8

CITY OF LODI
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CLERK</u>					
100-51420-0120	5,782.21	76,508.24	82,807.00	6,298.76	92.4
100-51420-0121	301.21	1,115.63	1,000.00	(115.63)	111.6
100-51420-0151	1,938.83	22,224.53	24,761.00	2,536.47	89.8
100-51420-0152	.00	23.98	75.00	51.02	32.0
100-51420-0154	422.80	5,258.33	5,825.00	566.67	90.3
100-51420-0155	425.54	5,521.53	6,411.00	889.47	86.1
100-51420-0216	995.00	4,210.00	4,000.00	(210.00)	105.3
100-51420-0221	33.49	401.88	450.00	48.12	89.3
100-51420-0281	.00	700.00	725.00	25.00	96.6
100-51420-0310	28.10	295.76	750.00	454.24	39.4
100-51420-0320	256.50	3,154.70	3,000.00	(154.70)	105.2
100-51420-0331	.00	16.80	75.00	58.20	22.4
100-51420-0333	30.00	60.00	500.00	440.00	12.0
	<u>10,213.68</u>	<u>119,491.38</u>	<u>130,379.00</u>	<u>10,887.62</u>	<u>91.7</u>
<u>PERSONNEL</u>					
100-51430-0120	.00	273.94	700.00	426.06	39.1
100-51430-0192	.00	.00	150.00	150.00	.0
100-51430-0193	.00	639.40	800.00	160.60	79.9
100-51430-0194	227.62	461.65	150.00	(311.65)	307.8
100-51430-0216	.00	75.00	150.00	75.00	50.0
100-51430-0281	.00	.00	100.00	100.00	.0
	<u>227.62</u>	<u>1,449.99</u>	<u>2,050.00</u>	<u>600.01</u>	<u>70.7</u>
<u>ELECTIONS</u>					
100-51440-0120	.00	2,296.01	2,500.00	203.99	91.8
100-51440-0194	.00	86.52	350.00	263.48	24.7
100-51440-0216	.00	481.44	550.00	68.56	87.5
100-51440-0244	.00	498.63	500.00	1.37	99.7
100-51440-0310	.00	822.28	500.00	(322.28)	164.5
100-51440-0311	612.06	612.06	550.00	(62.06)	111.3
100-51440-0320	38.94	281.38	375.00	93.62	75.0
100-51440-0331	39.90	98.00	100.00	2.00	98.0
	<u>690.90</u>	<u>5,176.32</u>	<u>5,425.00</u>	<u>248.68</u>	<u>95.4</u>

CITY OF LODI
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DATA PROCESSING</u>					
100-51450-0214	DATA PROCESSING PROF SERVICES	3,123.64	14,207.27	21,952.00	7,744.73 64.7
100-51450-0221	DATA PROCESSING TELEPHONE EXP	142.98	1,711.24	2,000.00	288.76 85.6
100-51450-0242	DATAPROCESSITSOFTWRMAINAGRM	3,695.54	20,121.34	20,696.00	574.66 97.2
100-51450-0391	DATA PROCESSING MINOR EQUIPME	.00	1,629.73	5,475.00	3,845.27 29.8
100-51450-0881	DATA PROC CAPIT INTANGIBLE OBJ	.00	(1,800.00)	.00	1,800.00 .0
	TOTAL DATA PROCESSING	6,962.16	35,869.58	50,123.00	14,253.42 71.6
<u>ACCOUNTING</u>					
100-51510-0213	ACCOUNTING PROF SVCS ACCOUNTI	.00	15,657.00	16,200.00	543.00 96.7
100-51510-0590	ACCOUNTING BANK SERVICE FEES	.00	(1.50)	150.00	151.50 (1.0)
	TOTAL ACCOUNTING	.00	15,655.50	16,350.00	694.50 95.8
<u>TREASURY</u>					
100-51520-0120	TREASURY WAGES	3,631.68	31,232.39	31,450.00	217.61 99.3
100-51520-0151	TREASURY GF HEALTH INS CONTRIB	449.27	4,429.07	4,776.00	346.93 92.7
100-51520-0152	TREASURY LIFE	.00	.00	40.00	40.00 .0
100-51520-0154	TREASURY GF RETIREMENT CONTRI	252.39	2,170.55	2,186.00	15.45 99.3
100-51520-0155	TREASURY EMPLOYER FICA	266.68	2,300.05	2,406.00	105.95 95.6
100-51520-0216	TREASURY PROFESSIONAL SERVICE	.00	850.00	850.00	.00 100.0
100-51520-0221	TREASURY TELEPHONE EXP	33.49	401.88	405.00	3.12 99.2
100-51520-0242	TREASPROFSRVCOMPUTER/TAXSOF	.00	1,857.00	910.00	(947.00) 204.1
100-51520-0294	TREASURY MANAGEMENT FEES	46.98	513.33	500.00	(13.33) 102.7
100-51520-0310	TREASURY OFFICE SUPPLIES	.00	9.99	50.00	40.01 20.0
100-51520-0313	TREASURY PRINTING SUPPLIES	.00	.00	1,250.00	1,250.00 .0
100-51520-0320	TREASURY PUBL, SUBSCRIPTIONS,	.00	60.00	60.00	.00 100.0
100-51520-0331	TREASURY MILEAGE	29.40	29.40	200.00	170.60 14.7
100-51520-0333	TREASURY TRAINING	(270.00)	.00	800.00	800.00 .0
	TOTAL TREASURY	4,439.89	43,853.66	45,883.00	2,029.34 95.6
<u>ASSESSMENT OF PROPERTY</u>					
100-51530-0216	ASSESSMENT OF PROPERTY PROF S	1,208.33	36,862.80	35,500.00	(1,362.80) 103.8
	TOTAL ASSESSMENT OF PROPERTY	1,208.33	36,862.80	35,500.00	(1,362.80) 103.8

CITY OF LODI
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CITY HALL</u>					
100-51610-0200	CITY HALL CONTRACTED SERVICES	.00	2,313.50	2,500.00	186.50 92.5
100-51610-0215	CITY HALL SAFETY COORDIN	.00	1,282.50	1,350.00	67.50 95.0
100-51610-0222	CITY HALL ELECTRIC	396.77	6,418.25	9,500.00	3,081.75 67.6
100-51610-0223	CITY HALL WATER	96.92	1,174.65	1,250.00	75.35 94.0
100-51610-0224	CITY HALL SEWER	20.49	268.56	300.00	31.44 89.5
100-51610-0225	CITY HALL NATURAL GAS	824.40	3,211.74	5,500.00	2,288.26 58.4
100-51610-0240	CITY HALL REPAIR MAINT BLDG	736.00	10,545.59	15,000.00	4,454.41 70.3
100-51610-0290	CITY HALL JANITORIAL SERVICES	992.70	10,919.70	12,000.00	1,080.30 91.0
100-51610-0340	CITY HALL OPERATING SUPPLIES	45.79	276.84	650.00	373.16 42.6
100-51610-0391	CITY HALL MINOR EQUIPMENT	232.41	232.41	.00 (232.41)	.0
	TOTAL CITY HALL	3,345.48	36,643.74	48,050.00	11,406.26 76.3
<u>TAX REFUNDS & UNCOLLECT TAXES</u>					
100-51910-0741	TAX REFUNDS & UNCOLLECT TAXES	.00	1,301.15	.00 (1,301.15)	.0
	TOTAL TAX REFUNDS & UNCOLLECT	.00	1,301.15	.00 (1,301.15)	.0
<u>INSURANCE & BONDS</u>					
100-51930-0510	INSURANCE & BONDS PROPERTY IN	.00	13,543.60	13,550.00	6.40 100.0
100-51930-0511	INSURANCE & BONDS GEN LIAB	.00	14,691.04	14,691.00 (.04)	100.0
100-51930-0512	INSURANCE & BONDS WORKRS COM	.00	15,267.80	17,162.00	1,894.20 89.0
100-51930-0513	INSURANCE & BONDS BOILER&MACH	.00	339.64	443.00	103.36 76.7
100-51930-0514	INSURANCE & BONDS AUTO PHYS DA	.00	6,218.23	5,468.00 (750.23)	113.7
100-51930-0515	INSURANCE & BONDS EMPLOYMT PRA	.00	1,173.90	1,232.00	58.10 95.3
100-51930-0516	INSURANCE & BONDS CRIME INS	.00	147.96	162.00	14.04 91.3
100-51930-0517	INSURANCE & BONDS EXCESS PUBLI	.00	367.67	377.00	9.33 97.5
100-51930-0518	INSURANCE & BONDS POLLUTN LIAB	.00	900.73	822.00 (78.73)	109.6
100-51930-0743	INSURANCE & BONDS JDGMNTS/LOS	.00 (	2,265.44)	5,000.00	7,265.44 (45.3)
	TOTAL INSURANCE & BONDS	.00	50,385.13	58,907.00	8,521.87 85.5

CITY OF LODI
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LAW ENFORCEMENT</u>					
100-52100-0120	54,022.43	452,559.26	492,357.00	39,797.74	91.9
100-52100-0121	8,000.29	30,399.18	25,000.00	(5,399.18)	121.6
100-52100-0122	5,319.81	51,715.81	28,000.00	(23,715.81)	184.7
100-52100-0123	.00	549.36	.00	(549.36)	.0
100-52100-0151	11,562.56	111,472.78	124,026.00	12,553.22	89.9
100-52100-0152	13.58	141.43	170.00	28.57	83.2
100-52100-0154	8,846.52	69,696.61	81,858.00	12,161.39	85.1
100-52100-0155	4,982.34	40,228.83	41,720.00	1,491.17	96.4
100-52100-0157	438.86	8,741.52	8,000.00	(741.52)	109.3
100-52100-0194	.00	194.29	200.00	5.71	97.2
100-52100-0195	.00	1,632.30	1,500.00	(132.30)	108.8
100-52100-0200	.00	6,952.95	6,500.00	(452.95)	107.0
100-52100-0211	1,125.00	8,725.00	7,000.00	(1,725.00)	124.6
100-52100-0214	289.00	4,875.42	1,000.00	(3,875.42)	487.5
100-52100-0221	950.79	8,764.81	10,000.00	1,235.19	87.7
100-52100-0222	137.49	2,824.75	2,750.00	(74.75)	102.7
100-52100-0223	30.11	363.03	450.00	86.97	80.7
100-52100-0224	25.06	304.17	375.00	70.83	81.1
100-52100-0225	284.74	1,188.81	1,600.00	411.19	74.3
100-52100-0240	.00	559.10	2,500.00	1,940.90	22.4
100-52100-0241	1,747.91	15,270.84	10,000.00	(5,270.84)	152.7
100-52100-0242	576.00	5,463.40	4,500.00	(963.40)	121.4
100-52100-0244	.00	.00	500.00	500.00	.0
100-52100-0280	.00	.00	500.00	500.00	.0
100-52100-0281	7.00	7.00	.00	(7.00)	.0
100-52100-0282	.00	.00	6,000.00	6,000.00	.0
100-52100-0290	799.42	4,396.81	4,800.00	403.19	91.6
100-52100-0310	122.43	1,637.20	3,500.00	1,862.80	46.8
100-52100-0311	.00	325.93	250.00	(75.93)	130.4
100-52100-0320	6,501.97	21,034.98	18,000.00	(3,034.98)	116.9
100-52100-0331	172.20	620.90	.00	(620.90)	.0
100-52100-0333	3,238.25	12,057.19	8,000.00	(4,057.19)	150.7
100-52100-0340	787.37	4,624.29	5,500.00	875.71	84.1
100-52100-0391	.00	7,515.37	5,000.00	(2,515.37)	150.3
100-52100-0392	1,711.19	3,357.61	3,500.00	142.39	95.9
100-52100-0394	.00	.00	500.00	500.00	.0
100-52100-0451	747.58	12,053.00	21,000.00	8,947.00	57.4
100-52100-0592	.00	.00	250.00	250.00	.0
100-52100-0851	.00	.00	3,500.00	3,500.00	.0
TOTAL LAW ENFORCEMENT	112,439.90	890,253.93	930,306.00	40,052.07	95.7

CITY OF LODI
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LE GARAGE</u>					
100-52111-0222	LE GARAGE LE BUILDING ELECTRIC	136.25	1,831.05	1,500.00 (	331.05) 122.1
100-52111-0223	LE GARAGE LE WATER	53.06	670.14	720.00	49.86 93.1
100-52111-0224	LE GARAGE LE SEWER	20.91	316.44	375.00	58.56 84.4
100-52111-0225	LE GARAGE NATURAL GAS	331.18	1,761.00	2,100.00	339.00 83.9
100-52111-0240	LE GARAGE BLDG MAINT REPAIR	.00	39.86	200.00	160.14 19.9
100-52111-0320	LEGARAGESBSCRPTNS,PBLCTNS,DU	109.95	532.15	500.00 (	32.15) 106.4
100-52111-0530	LE GARAGE BUILDING RENT	1,462.00	17,208.00	16,872.00 (	336.00) 102.0
	TOTAL LE GARAGE	2,113.35	22,358.64	22,267.00 (	91.64) 100.4
<u>FIRE PROTECTION</u>					
100-52200-0120	FIRE PROTECTION WAGES	.00	835.69	.00 (	835.69) .0
100-52200-0151	FIRE PROTECTION HEALTH INS	.00	237.21	.00 (	237.21) .0
100-52200-0152	FIRE PROTECTION LIFE INS	.00	.05	.00 (	.05) .0
100-52200-0154	FIRE PROTECTION RETIREMENT	.00	41.07	.00 (	41.07) .0
100-52200-0155	FIRE PROTECTION FICA	.00	41.79	.00 (	41.79) .0
100-52200-0216	FIRE PROF SVCS OTHER	.00	2,000.00	.00 (	2,000.00) .0
100-52200-0293	FIRE PROTECTION MUNIASSESSMEN	.00	58,802.39	58,802.00 (	.39) 100.0
100-52200-0320	FIRE PUBLICATN,SUBSCRPTS,DUES	.00	17,716.38	16,978.66 (	737.72) 104.3
100-52200-0531	FIRE PROTECTION HYDRANT RENT	7,305.50	87,666.00	87,666.00	.00 100.0
100-52200-0691	FIRE TRUCK LOAN PAYMENT	.00	47,477.92	47,478.00	.08 100.0
	TOTAL FIRE PROTECTION	7,305.50	214,818.50	210,924.66 (	3,893.84) 101.9
<u>AMBULANCE</u>					
100-52300-0293	EMS ASSESSMENT	.00	102,538.33	102,538.00 (	.33) 100.0
100-52300-0850	EMS CAPITAL AMBULANCE VEHICLE	.00	120,921.25	.00 (	120,921.25) .0
	TOTAL AMBULANCE	.00	223,459.58	102,538.00 (	120,921.58) 217.9
<u>INSPECTION</u>					
100-52400-0216	INSPECTION PROF SERVICES OTHER	4,330.58	34,220.23	32,000.00 (	2,220.23) 106.9
	TOTAL INSPECTION	4,330.58	34,220.23	32,000.00 (	2,220.23) 106.9

CITY OF LODI
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>HIGHWAY & STREET ADMINISTRATIO</u>					
100-53100-0120	PW ADMIN WAGES STRAIGHT TIME	7,742.50	60,638.85	60,984.00	345.15 99.4
100-53100-0151	PW ADMIN EMP CONTRIB HEALTH IN	8,849.42	59,631.92	80,793.00	21,161.08 73.8
100-53100-0152	PW ADMIN EMP CONTRIB LIFE INS	2.98	19.29	24.00	4.71 80.4
100-53100-0154	PW ADMIN EMP CONTRIB RETIREME	2,750.55	16,717.44	18,755.00	2,037.56 89.1
100-53100-0155	PW ADMIN EMP CONTRIB FICA	2,953.51	17,885.20	20,644.00	2,758.80 86.6
100-53100-0216	PW ADMIN PROF SVCS - OTHER	.00	212.00	200.00 (	12.00) 106.0
100-53100-0310	PW ADMIN OFFICE SUPPLIES	.00	13.82	50.00	36.18 27.6
100-53100-0320	PW ADMIN PUBLICA,SUBSCRIP,DUES	.00	.00	850.00	850.00 .0
100-53100-0331	PW ADMIN MILEAGE	.00	31.50	60.00	28.50 52.5
100-53100-0333	PW ADMIN TRAINING NON-LABOR	.00	.00	200.00	200.00 .0
	TOTAL HIGHWAY & STREET ADMINIST	22,298.96	155,150.02	182,560.00	27,409.98 85.0
<u>SHOP OPERATIONS</u>					
100-53230-0120	SHOP OPERATIONS WAGES	90.89	1,393.74	3,097.00	1,703.26 45.0
100-53230-0215	SHOP OPERATIONS SAFETY COORDI	.00	6,113.25	6,296.65	183.40 97.1
100-53230-0221	SHOP OPERATIONS TELEPHONE EXP	130.97	1,571.64	1,571.64	.00 100.0
100-53230-0222	SHOP OPERATIONS ELECTRIC	165.29	1,909.76	2,000.00	90.24 95.5
100-53230-0223	SHOP OPERATIONS PW WATER	115.76	1,157.96	1,200.00	42.04 96.5
100-53230-0224	SHOP OPERATIONS PW SEWER	90.19	627.60	1,000.00	372.40 62.8
100-53230-0225	SHOP OPERATIONS NATURAL GAS	509.02	2,046.95	2,000.00 (	46.95) 102.4
100-53230-0240	SHOP OPS REPAIR MAINT BUILDING	204.97	2,253.92	5,000.00	2,746.08 45.1
100-53230-0310	SHOP OPS OFFICE SUPPLIES	.00	.00	150.00	150.00 .0
100-53230-0320	SHOP OPS SUBS, PUBLCTNS, DUES	.00	252.68	215.00 (	37.68) 117.5
100-53230-0340	SHOP OPS OPERATING SUPPLIES	148.31	6,184.66	4,500.00 (	1,684.66) 137.4
100-53230-0451	SHOP OPERATIONS FUEL	.00	.00	60.00	60.00 .0
	TOTAL SHOP OPERATIONS	1,455.40	23,512.16	27,090.29	3,578.13 86.8
<u>MACHINERY OPERATIONS</u>					
100-53240-0120	MACHINERY OPERATIONS WAGES	5,510.18	31,605.03	36,989.00	5,383.97 85.4
100-53240-0121	MACHINERY OPERATIONS OT	.00	49.94	.00 (	49.94) .0
100-53240-0241	MACHI OPS VEHICLE REPAIR MAINT	1,443.42	12,481.82	10,000.00 (	2,481.82) 124.8
100-53240-0244	MACH OPS EQUIP REPAIR MAINT	1,219.15	14,722.10	21,600.00	6,877.90 68.2
100-53240-0391	MACHINERY OPS MINOR EQUIPMENT	.00	1,604.04	1,100.00 (	504.04) 145.8
100-53240-0451	MACHINERY OPS GAS & FUEL	4,763.64	39,514.82	20,000.00 (	19,514.82) 197.6
	TOTAL MACHINERY OPERATIONS	12,936.39	99,977.75	89,689.00 (	10,288.75) 111.5

CITY OF LODI
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>STREET MAINT & CONST</u>					
100-53300-0120	STREET MAINT & CONST WAGES STR	12,102.52	121,299.77	131,844.00	10,544.23 92.0
100-53300-0121	STREET MAINT & CONST WAGES OV	.00	1,248.39	1,017.00	(231.39) 122.8
100-53300-0157	ST MAINT&CONS UNIFORMALLOW	680.50	3,702.56	3,500.00	(202.56) 105.8
100-53300-0200	HWY & STREET CONTRACT SERVICE	.00	4,724.62	1,000.00	(3,724.62) 472.5
100-53300-0340	STREET MAINT & CONST OPERATING	.00	10,012.19	20,000.00	9,987.81 50.1
100-53300-0850	HWY & ST MAINT & CONSTVEHICLES	.00	133,244.27	.00	(133,244.27) .0
	TOTAL STREET MAINT & CONST	12,783.02	274,231.80	157,361.00	(116,870.80) 174.3
<u>SNOW & ICE</u>					
100-53310-0120	SNOW & ICE WAGES STRAIGHT TIME	8,155.65	12,418.31	19,040.00	6,621.69 65.2
100-53310-0121	SNOW & ICE WAGES OVERTIME	5,974.18	10,846.42	12,575.00	1,728.58 86.3
100-53310-0371	SNOW & ICE SALT	.00	36,220.02	60,000.00	23,779.98 60.4
	TOTAL SNOW & ICE	14,129.83	59,484.75	91,615.00	32,130.25 64.9
<u>TRAFFIC CONTROL</u>					
100-53350-0340	TRAFFIC CONTROL OPERATING SUP	.00	6,280.83	9,000.00	2,719.17 69.8
	TOTAL TRAFFIC CONTROL	.00	6,280.83	9,000.00	2,719.17 69.8
<u>STREET LIGHTING</u>					
100-53420-0222	STREET LIGHTING ELECTRIC	4,686.89	55,599.90	60,382.00	4,782.10 92.1
	TOTAL STREET LIGHTING	4,686.89	55,599.90	60,382.00	4,782.10 92.1
<u>SIDEWALKS</u>					
100-53430-0340	SIDEWALKS OPERATING SUPPLIES	.00	.00	1,000.00	1,000.00 .0
	TOTAL SIDEWALKS	.00	.00	1,000.00	1,000.00 .0
<u>STORM SEWERS</u>					
100-53440-0120	STORM SEWERS WAGES	.00	1,227.91	350.70	(877.21) 350.1
100-53440-0340	STORM SEWERS OPERATING SUPPLI	.00	1,054.95	1,000.00	(54.95) 105.5
	TOTAL STORM SEWERS	.00	2,282.86	1,350.70	(932.16) 169.0

CITY OF LODI
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EV CHARGING STATION</u>					
100-53450-0222	EV CHARGING STATION ELECTRIC	15.21	252.18	265.00	12.82 95.2
100-53450-0320	EV CHARG PUBLICA,SUBSCRIP,DUES	.00	.00	480.00	480.00 .0
	TOTAL EV CHARGING STATION	15.21	252.18	745.00	492.82 33.9
<u>WEED & NUISANCE CONTROL</u>					
100-53640-0340	WEED & NUISNCE CNTRL OPS SUPPL	.00	2,026.83	1,500.00	(526.83) 135.1
	TOTAL WEED & NUISANCE CONTROL	.00	2,026.83	1,500.00	(526.83) 135.1
<u>TREES & BRUSH</u>					
100-53650-0244	TREES & BRUSH EQUIPREPAIRMAINT	.00	498.29	2,000.00	1,501.71 24.9
100-53650-0340	TREES & BRUSH OPERATING SUPPLI	.00	45.45	500.00	454.55 9.1
100-53650-0532	TREES & BRUSH EQUIP RENT LEASE	.00	1,259.25	.00	(1,259.25) .0
	TOTAL TREES & BRUSH	.00	1,802.99	2,500.00	697.01 72.1
<u>PARKS</u>					
100-55200-0120	PARKS WAGES STRAIGHT TIME	1,771.03	46,326.56	35,651.00	(10,675.56) 129.9
100-55200-0121	PARKS WAGES OVERTIME	.00	2,662.44	3,500.00	837.56 76.1
100-55200-0151	PARKS EMP CONTRIB HEALTH INS	259.81	26,976.16	11,761.00	(15,215.16) 229.4
100-55200-0152	PARKS LIFE INSURANCE	.13	10.93	12.00	1.07 91.1
100-55200-0154	PARKS EMP CONTRIB RETIREMENT	123.09	4,197.52	2,721.00	(1,476.52) 154.3
100-55200-0155	PARKS EMP CONTRIB FICA	133.65	4,871.25	2,995.00	(1,876.25) 162.7
100-55200-0200	PARKS CONTRACTED SERVICES	.00	382.44	385.00	2.56 99.3
100-55200-0215	PARKS SAFETY COORDINATOR	.00	1,282.50	1,320.98	38.48 97.1
100-55200-0222	PARKS ELECTRIC	266.10	3,843.36	2,100.00	(1,743.36) 183.0
100-55200-0223	PARKS WATER	109.88	1,469.79	1,600.00	130.21 91.9
100-55200-0224	PARKS SEWER	31.36	613.61	500.00	(113.61) 122.7
100-55200-0240	PARKS BUILDING REPAIR MAINT	1,444.18	1,667.32	2,500.00	832.68 66.7
100-55200-0241	PARKS VEHICLE REPAIR MAINT	.00	.00	500.00	500.00 .0
100-55200-0244	PARKS EQUIP REPAIR MAINT	476.84	5,473.69	4,000.00	(1,473.69) 136.8
100-55200-0245	PARKS GROUNDS MAINTENANCE	.00	4,280.30	5,000.00	719.70 85.6
100-55200-0333	PARKS TRAINING NON-LABOR	.00	37.87	.00	(37.87) .0
100-55200-0340	PARKS OPERATING SUPPLIES	90.55	2,865.69	3,400.00	534.31 84.3
100-55200-0451	GAS & FUEL	.00	1,700.19	3,000.00	1,299.81 56.7
	TOTAL PARKS	4,706.62	108,661.62	80,945.98	(27,715.64) 134.2

CITY OF LODI
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>RECREATION PROGRAMS AND EVEN</u>					
100-55300-0120	REC PROG/EVENTS WAGES	.00	489.09	.00 (489.09)	.0
100-55300-0340	REC PROG/EVENTS OPS SUPPLIES	.00	.00	4,500.00	4,500.00 .0
	TOTAL RECREATION PROGRAMS AND	.00	489.09	4,500.00	4,010.91 10.9
<u>SPECIAL EVENTS</u>					
100-55301-0120	SPECIAL EVENTS WAGES	.00	1,364.94	3,381.35	2,016.41 40.4
100-55301-0121	SPECIAL EVENTS WAGES OVERTIME	.00	885.71	583.30 (302.41)	151.8
	TOTAL SPECIAL EVENTS	.00	2,250.65	3,964.65	1,714.00 56.8
<u>REC FACILITIES WAGES</u>					
100-55400-0120	REC FACILITIES WAGES	.00	14,374.74	.00 (14,374.74)	.0
	TOTAL DEPARTMENT 400	.00	14,374.74	.00 (14,374.74)	.0
<u>ZONING</u>					
100-56400-0216	ZONING PROF SERVICES OTHER	2,265.00	44,018.27	42,000.00 (2,018.27)	104.8
	TOTAL ZONING	2,265.00	44,018.27	42,000.00 (2,018.27)	104.8
	TOTAL FUND EXPENDITURES	239,194.44	2,707,131.55	2,588,133.28 (118,998.27)	104.6
	NET REVENUE OVER EXPENDITURES	(227,184.66)	131,914.62	1.72 (131,912.90)	76694

CITY OF LODI
BALANCE SHEET
DECEMBER 31, 2025

FUND 343 - TIF3

ASSETS

343-11000-0000	FUND CASH	138,715.02	
343-12100-0000	CURRENT PROPERTY TAXES REC GF	18,142.80	
	TOTAL ASSETS		<u>156,857.82</u>

LIABILITIES AND EQUITY

LIABILITIES

343-26100-0000	DEFERRED TAX ROLL REVENUES GF	18,142.80	
343-27100-0000	ADVANCE FROM GENERAL FUND	74,209.32	
	TOTAL LIABILITIES		92,352.12

FUND EQUITY

343-33000-0000	RETAINED EARNINGS	46,444.72	
	REVENUES OVER EXPENDITURES - YTD	18,060.98	
	TOTAL FUND EQUITY		<u>64,505.70</u>
	TOTAL LIABILITIES & EQUITY		<u>156,857.82</u>

CITY OF LODI
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

TIF3

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAX AND TAX EQUIVALENTS</u>					
343-41113-0000	PERSONAL PROPERTY TAXES	.00	812.87	812.00 (	.87) 100.1
343-41120-0000	TAX INCREMENTS	.00	19,986.95	19,987.00	.05 100.0
	TOTAL TAX AND TAX EQUIVALENTS	.00	20,799.82	20,799.00 (	.82) 100.0
<u>FEDERAL, STATE AND LOCAL AID</u>					
343-43600-0000	OTHER STATE PYMNTS ACCT/FINANC	.00	137.83	138.00	.17 99.9
	TOTAL FEDERAL, STATE AND LOCAL	.00	137.83	138.00	.17 99.9
	TOTAL FUND REVENUE	.00	20,937.65	20,937.00 (	.65) 100.0

CITY OF LODI
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

TIF3

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PROFESSIONAL SERVICES</u>					
343-51510-0200	TID 3 CONTRACTUAL SERVICES	1,666.67	1,666.67	1,667.00	.33 100.0
343-51510-0213	TID 3 PROF SVCS ACCTG	.00	1,060.00	1,200.00	140.00 88.3
343-51510-0591	TID 3 ADMINISTRATIVE FEE	.00	150.00	150.00	.00 100.0
	TOTAL PROFESSIONAL SERVICES	1,666.67	2,876.67	3,017.00	140.33 95.4
<u>STORM SEWERS</u>					
343-53440-0200	TID 3 STORM SEWERS CNTRCT SVCS	.00	.00	5,000.00	5,000.00 .0
	TOTAL STORM SEWERS	.00	.00	5,000.00	5,000.00 .0
<u>INTEREST & FISCAL CHARGES</u>					
343-58200-0620	TID 3 INTEREST & FISCALCHARGES	.00	.00	3,200.00	3,200.00 .0
	TOTAL INTEREST & FISCAL CHARGES	.00	.00	3,200.00	3,200.00 .0
	TOTAL FUND EXPENDITURES	1,666.67	2,876.67	11,217.00	8,340.33 25.7
	NET REVENUE OVER EXPENDITURES	(1,666.67)	18,060.98	9,720.00	(8,340.98) 185.8

CITY OF LODI
BALANCE SHEET
DECEMBER 31, 2025

FUND 344 - TIF4

ASSETS

344-11000-0000	FUND CASH	297,178.75	
344-12100-0000	CURRENT PROPERTY TAXES REC GF	75,742.71	
	TOTAL ASSETS		<u>372,921.46</u>

LIABILITIES AND EQUITY

LIABILITIES

344-26100-0000	DEFERRED TAX ROLL REVENUES GF	75,742.71	
344-27100-0000	ADVANCE FROM GENERAL FUND	178,983.54	
	TOTAL LIABILITIES		254,726.25

FUND EQUITY

344-33000-0000	RETAINED EARNINGS	29,700.69	
	REVENUES OVER EXPENDITURES - YTD	88,494.52	
	TOTAL FUND EQUITY		<u>118,195.21</u>
	TOTAL LIABILITIES & EQUITY		<u>372,921.46</u>

CITY OF LODI
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

TIF4

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAX AND TAX EQUIVALENTS</u>					
344-41113-0000	PERSONAL PROPERTY TAXES	.00	49,713.31	49,714.00	.69 100.0
344-41120-0000	TID 4 TAX INCREMENT	.00	84,470.09	88,470.00	3,999.91 95.5
	TOTAL TAX AND TAX EQUIVALENTS	.00	134,183.40	138,184.00	4,000.60 97.1
<u>FEDERAL, STATE AND LOCAL AID</u>					
344-43600-0000	OTHER STATE PMNTS ACCTNG&FINA	.00	7,013.48	7,013.00 (.48)	100.0
	TOTAL FEDERAL, STATE AND LOCAL	.00	7,013.48	7,013.00 (.48)	100.0
	TOTAL FUND REVENUE	.00	141,196.88	145,197.00	4,000.12 97.3

CITY OF LODI
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

TIF4

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PROFESSIONAL CONTRACTUAL SER</u>						
344-51510-0200	TID 4 CONTRACTUAL SERVICES	1,666.67	1,666.67	1,667.00	.33	100.0
344-51510-0213	TID 4 PROF SVCS ACCTG	.00	1,060.00	1,100.00	40.00	96.4
344-51510-0591	TID 4 ADMINISTRATIVE FEE	.00	150.00	150.00	.00	100.0
	TOTAL PROFESSIONAL CONTRACTU	1,666.67	2,876.67	2,917.00	40.33	98.6
<u>ECONOMIC DEVELOPMENT</u>						
344-56701-0610	TID 4 ECONDEV VETCLINIC PRNCPL	.00	23,020.48	23,080.00	59.52	99.7
344-56701-0620	TID 4 ECON DEV VET CLINIC INT	.00	15,306.97	15,307.00	.03	100.0
	TOTAL ECONOMIC DEVELOPMENT	.00	38,327.45	38,387.00	59.55	99.8
<u>LODI INDUST PROP</u>						
344-56702-0610	TID 4 ECONDEV LDI INDUS PRNCPL	.00	6,906.15	6,906.00	(.15)	100.0
344-56702-0620	TID 4 ECONDEV LODI INDUSTR INT	.00	4,592.09	4,592.00	(.09)	100.0
	TOTAL LODI INDUST PROP	.00	11,498.24	11,498.00	(.24)	100.0
<u>INTEREST & FISCAL CHARGES</u>						
344-58200-0620	TID 4 INTEREST & FISCALCHARGES	.00	.00	8,000.00	8,000.00	.0
	TOTAL INTEREST & FISCAL CHARGES	.00	.00	8,000.00	8,000.00	.0
	TOTAL FUND EXPENDITURES	1,666.67	52,702.36	60,802.00	8,099.64	86.7
	NET REVENUE OVER EXPENDITURES	(1,666.67)	88,494.52	84,395.00	(4,099.52)	104.9

CITY OF LODI
BALANCE SHEET
DECEMBER 31, 2025

FUND 345 - TIF5

ASSETS

345-11000-0000	FUND CASH	332,305.71	
345-12100-0000	CURRENT PROPERTY TAXES REC GF	64,577.53	
	TOTAL ASSETS		<u>396,883.24</u>

LIABILITIES AND EQUITY

LIABILITIES

345-26100-0000	DEFERRED TAX ROLL REVENUES GF	64,577.53	
345-27100-0000	ADVANCE FROM GENERAL FUND	33,092.57	
	TOTAL LIABILITIES		97,670.10

FUND EQUITY

345-33000-0000	RETAINED EARNINGS	223,740.68	
	REVENUES OVER EXPENDITURES - YTD	75,472.46	
	TOTAL FUND EQUITY		<u>299,213.14</u>
	TOTAL LIABILITIES & EQUITY		<u>396,883.24</u>

CITY OF LODI
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

TIF5

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAX AND TAX EQUIVALENTS</u>						
345-41113-0000	TID 5 PERSONAL PROPERTY TAXES	.00	13,271.35	13,271.00	(.35)	100.0
345-41120-0000	TID 5 TAX INCREMENT	.00	68,087.29	68,087.00	(.29)	100.0
	TOTAL TAX AND TAX EQUIVALENTS	.00	81,358.64	81,358.00	(.64)	100.0
<u>FEDERAL, STATE AND LOCAL AID</u>						
345-43600-0000	TID5 OTHR ST PMT ACCTNG&FIN	.00	3,409.23	3,409.00	(.23)	100.0
	TOTAL FEDERAL, STATE AND LOCAL	.00	3,409.23	3,409.00	(.23)	100.0
	TOTAL FUND REVENUE	.00	84,767.87	84,767.00	(.87)	100.0

CITY OF LODI
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

TIF5

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PROFESSIONAL SERVICES</u>						
345-51510-0200	TID 5 CONTRACTUAL SERVICES	2,641.66	8,085.41	1,667.00	(6,418.41)	485.0
345-51510-0213	TID 5 PROF SVCS ACCTG	.00	1,060.00	1,200.00	140.00	88.3
345-51510-0591	TID 5 ADMINISTRATIVE FEE	.00	150.00	150.00	.00	100.0
TOTAL PROFESSIONAL SERVICES		2,641.66	9,295.41	3,017.00	(6,278.41)	308.1
<u>INTEREST & FISCAL CHARGES</u>						
345-58200-0620	TID 5 INT & FISCAL CHARGES	.00	.00	2,100.00	2,100.00	.0
TOTAL INTEREST & FISCAL CHARGES		.00	.00	2,100.00	2,100.00	.0
TOTAL FUND EXPENDITURES		2,641.66	9,295.41	5,117.00	(4,178.41)	181.7
NET REVENUE OVER EXPENDITURES		(2,641.66)	75,472.46	79,650.00	4,177.54	94.8

CITY OF LODI
BALANCE SHEET
DECEMBER 31, 2025

FUND 201 - ARPA

ASSETS

201-11000-0000	FUND CASH	85,574.00	
	TOTAL ASSETS		<u>85,574.00</u>

LIABILITIES AND EQUITY

FUND EQUITY

201-33000-0000	RETAINED EARNINGS	153,722.00	
	REVENUES OVER EXPENDITURES - YTD	(68,148.00)	
	TOTAL FUND EQUITY		<u>85,574.00</u>
	TOTAL LIABILITIES & EQUITY		<u>85,574.00</u>

CITY OF LODI
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

ARPA

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
201-53240-0811 PW CAPITAL MACHINERY/EQUIPMEN	.00	68,148.00	70,000.00	1,852.00	97.4
TOTAL DEPARTMENT 240	.00	68,148.00	70,000.00	1,852.00	97.4
<hr/>					
201-59200-0900 TRANSFERS TO GENERAL FUND	.00	.00	24,541.00	24,541.00	.0
TOTAL DEPARTMENT 200	.00	.00	24,541.00	24,541.00	.0
<hr/>					
TOTAL FUND EXPENDITURES	.00	68,148.00	94,541.00	26,393.00	72.1
<hr/>					
NET REVENUE OVER EXPENDITURES	.00	(68,148.00)	(94,541.00)	(26,393.00)	(72.1)

CITY OF LODI
BALANCE SHEET
DECEMBER 31, 2025

FUND 226 - ASSET FORFEITURE

<u>ASSETS</u>			
226-11000-0000	FUND CASH	2,311.77	
	TOTAL ASSETS		2,311.77
<u>LIABILITIES AND EQUITY</u>			
<u>FUND EQUITY</u>			
226-33000-0000	RETAINED EARNINGS	2,311.77	
	TOTAL FUND EQUITY		2,311.77
	TOTAL LIABILITIES & EQUITY		2,311.77

CITY OF LODI
BALANCE SHEET
DECEMBER 31, 2025

FUND 998 - CDBG

ASSETS

998-11000-0000	FUND CASH	4,781.43	
998-13800-0000	OTHER RECEIVABLES CDBG	133,272.02	
998-15100-0000	DUE FROM GENERAL FUND CDBG	(133,272.02)	
	TOTAL ASSETS		<u>4,781.43</u>

LIABILITIES AND EQUITY

FUND EQUITY

998-33000-0000	RETAINED EARNINGS	9,269.49	
998-33900-0000	RETAINED EARNINGS-RESTRICTED C	(4,488.06)	
	TOTAL FUND EQUITY		<u>4,781.43</u>
	TOTAL LIABILITIES & EQUITY		<u>4,781.43</u>

CITY OF LODI
BALANCE SHEET
DECEMBER 31, 2025

FUND 229 - PARK DEVELOPMENT

ASSETS

229-11000-0000	FUND CASH	(	12,637.54)	
229-11700-0000	LONG-TERM INVESTMENTS		109,118.54	
229-13100-0000	LEASE RECEIVABLE		192,531.00	
229-13800-0000	OTHER RECEIVABLES		1,115.23	
229-26600-0000	DEFERRED LEASE	(	192,531.00)	
	TOTAL ASSETS			<u>97,596.23</u>

LIABILITIES AND EQUITY

FUND EQUITY

229-33000-0000	RETAINED EARNINGS		121,964.55	
	REVENUES OVER EXPENDITURES - YTD	(	24,368.32)	
	TOTAL FUND EQUITY			<u>97,596.23</u>
	TOTAL LIABILITIES & EQUITY			<u>97,596.23</u>

CITY OF LODI
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

PARK DEVELOPMENT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CHARGES TO THE PUBLIC</u>					
229-46720-0000	PARK RESERVATION FEES	.00	2,020.00	2,000.00	(20.00) 101.0
	TOTAL CHARGES TO THE PUBLIC	.00	2,020.00	2,000.00	(20.00) 101.0
<u>MISCELLANEOUS REVENUE</u>					
229-48100-0000	INTEREST	131.80	4,446.79	7,000.00	2,553.21 63.5
229-48200-0000	RENT-LAND FOR COMMUNICATIONS	.00	32,234.10	27,904.00	(4,330.10) 115.5
	TOTAL MISCELLANEOUS REVENUE	131.80	36,680.89	34,904.00	(1,776.89) 105.1
	TOTAL FUND REVENUE	131.80	38,700.89	36,904.00	(1,796.89) 104.9

CITY OF LODI
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

PARK DEVELOPMENT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>INVESTMENT</u>					
229-51520-0294 PARKS INVESTMENT MGMT FEES	22.41	244.87	235.00	(9.87)	104.2
TOTAL INVESTMENT	22.41	244.87	235.00	(9.87)	104.2
<u>PARK</u>					
229-55200-0240 PARKS DEV BUILDING MAINT	.00	16,398.14	20,000.00	3,601.86	82.0
229-55200-0245 PARKS DEV GRDS MAINT	.00	43,500.00	30,000.00	(13,500.00)	145.0
229-55200-0391 PARKS DEV MINOR EQUIPMENT	.00	2,926.20	.00	(2,926.20)	.0
TOTAL PARK	.00	62,824.34	50,000.00	(12,824.34)	125.7
TOTAL FUND EXPENDITURES	22.41	63,069.21	50,235.00	(12,834.21)	125.6
NET REVENUE OVER EXPENDITURES	109.39	(24,368.32)	(13,331.00)	11,037.32	(182.8)

CITY OF LODI
BALANCE SHEET
DECEMBER 31, 2025

FUND 223 - POOL OPERATIONS

ASSETS

223-11000-0000	FUND CASH	(	11,368.98)	
223-12100-0000	CURRENT PROPERTY TAXES REC GEN		66,000.00	
			<u>66,000.00</u>	
	TOTAL ASSETS			54,631.02

LIABILITIES AND EQUITY

LIABILITIES

223-21100-0000	ACCOUNTS PAYABLE		21.70	
223-26100-0000	DEFERRED TAX ROLL REVENUES GF		66,000.00	
			<u>66,000.00</u>	
	TOTAL LIABILITIES			66,021.70

FUND EQUITY

223-33000-0000	RETAINED EARNINGS		3,085.93	
	REVENUES OVER EXPENDITURES - YTD	(	14,476.61)	
			<u>11,390.68</u>	
	TOTAL FUND EQUITY			(11,390.68)
	TOTAL LIABILITIES & EQUITY			<u>54,631.02</u>

CITY OF LODI
BALANCE SHEET
DECEMBER 31, 2025

FUND 877 - POOL OPERATIONS ENDOWMENT

ASSETS

877-11000-0000	FUND CASH	(736.26)	
877-11700-0000	LONG-TERM INVESTMENTS POOL END	119,185.39	
	TOTAL ASSETS		<u>118,449.13</u>

LIABILITIES AND EQUITY

FUND EQUITY

877-33000-0000	RETAINED EARNINGS	113,859.53	
	REVENUES OVER EXPENDITURES - YTD	4,589.60	
	TOTAL FUND EQUITY		<u>118,449.13</u>
	TOTAL LIABILITIES & EQUITY		<u>118,449.13</u>

CITY OF LODI
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

POOL OPERATIONS ENDOWMENT

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISCELLANEOUS REVENUE</u>						
877-48100-0000	INTEREST ACCOUNTING & FINANCE	143.96	4,857.07	2,000.00	(2,857.07)	242.9
	TOTAL MISCELLANEOUS REVENUE	143.96	4,857.07	2,000.00	(2,857.07)	242.9
	TOTAL FUND REVENUE	143.96	4,857.07	2,000.00	(2,857.07)	242.9

CITY OF LODI
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

POOL OPERATIONS ENDOWMENT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
877-51520-0294 INVESTMENT MGMT FEES	24.48	267.47	240.00	(27.47)	111.5
TOTAL DEPARTMENT 520	24.48	267.47	240.00	(27.47)	111.5
<u>TRANSFERS TO OTHER FUNDS</u>					
877-59200-0900 TRANSFERS TO GENERAL FUND	.00	.00	31,626.00	31,626.00	.0
TOTAL TRANSFERS TO OTHER FUND	.00	.00	31,626.00	31,626.00	.0
TOTAL FUND EXPENDITURES	24.48	267.47	31,866.00	31,598.53	.8
NET REVENUE OVER EXPENDITURES	119.48	4,589.60	(29,866.00)	(34,455.60)	15.4

CITY OF LODI
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

POOL OPERATIONS

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT	
<u>TAX AND TAX EQUIVALENTS</u>						
223-41110-0000	POOL OPS GENERAL PROP TAXES	.00	66,000.00	66,000.00	.00	100.0
	TOTAL TAX AND TAX EQUIVALENTS	.00	66,000.00	66,000.00	.00	100.0
<u>MISCELLANEOUS REVENUE</u>						
223-48500-0000	POOL OPS DONATIONS	500.00	3,349.29	50.00	(3,299.29)	6698.6
	TOTAL MISCELLANEOUS REVENUE	500.00	3,349.29	50.00	(3,299.29)	6698.6
<u>TRANSFERS, SALES OF FIXED ASSE</u>						
223-49202-0000	POOL OPS TFR FROM ENDOWMENT	.00	.00	31,626.00	31,626.00	.0
	TOTAL TRANSFERS, SALES OF FIXED	.00	.00	31,626.00	31,626.00	.0
	TOTAL FUND REVENUE	500.00	69,349.29	97,676.00	28,326.71	71.0

CITY OF LODI
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

POOL OPERATIONS

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>AQUATIC PROGRAM</u>					
223-55420-0120	AQUATIC PROGRAM WAGES	.00	28,603.54	32,000.00	3,396.46 89.4
223-55420-0155	AQUATIC PRGRM EMP CONTRIB FICA	.00	2,188.16	2,450.00	261.84 89.3
223-55420-0157	AQUATIC PRGM UNIFORM	.00	302.66	500.00	197.34 60.5
223-55420-0194	AQUATIC PRGM EMP PROVIDED FOO	.00	158.45	200.00	41.55 79.2
223-55420-0216	AQUATIC PROGRAM PROF SVC OTHE	.00	437.50	75.00 (	362.50) 583.3
223-55420-0320	AQUATIC PRGRM PUBL SBSCRPT DU	.00	4.99	.00 (	4.99) .0
223-55420-0340	AQUATIC PROGRAM OPS SUPPLIES	.00	228.20	500.00	271.80 45.6
	TOTAL AQUATIC PROGRAM	.00	31,923.50	35,725.00	3,801.50 89.4
<u>POOL MAINTENANCE</u>					
223-55425-0120	POOL MAINTENANCE WAGES	45.47	13,180.50	11,500.00 (	1,680.50) 114.6
223-55425-0121	POOL MAINT WAGES OVERTIME	.00	2,585.27	3,100.00	514.73 83.4
223-55425-0151	POOL MAINT EMPLOYER HEALTH INS	.00	7,013.14	4,300.00 (	2,713.14) 163.1
223-55425-0152	POOL MAINT EMPLOYER LIFE INSUR	.00	2.71	5.00	2.29 54.2
223-55425-0154	POOL MAINT EMPLOYER RETIREMEN	3.16	1,057.91	1,025.00 (	32.91) 103.2
223-55425-0155	POOL MAINT EMPLOYER FICA	3.48	1,152.30	1,125.00 (	27.30) 102.4
223-55425-0200	POOL MAINT CONTRACTED SERVICE	.00	222.80	.00 (	222.80) .0
223-55425-0215	POOL MAINT SAFETY COORDINATOR	.00	1,282.50	1,320.98	38.48 97.1
223-55425-0221	POOL MAINT TELEPHONE/INTERNET	.00	426.64	700.00	273.36 61.0
223-55425-0222	POOL MAINT ELECTRIC	274.72	6,363.35	6,500.00	136.65 97.9
223-55425-0223	POOL MAINTENANCE WATER	149.39	2,648.26	3,200.00	551.74 82.8
223-55425-0224	POOL MAINT SEWER	15.53	1,985.36	3,200.00	1,214.64 62.0
223-55425-0225	POOL MAINT NATURAL GAS	38.80	261.93	325.00	63.07 80.6
223-55425-0240	POOL MAINT BLDING REPAIR MAINT	903.88	1,070.52	1,500.00	429.48 71.4
223-55425-0244	POOL MAINT EQUIP REPAIR MAINT	301.94	799.93	6,000.00	5,200.07 13.3
223-55425-0331	POOL MAINT MILEAGE	.00	.00	150.00	150.00 .0
223-55425-0333	POOL MAINT TRAINING+MEALS&LOD	.00	.00	500.00	500.00 .0
223-55425-0340	POOL MAINT OPERATING SUPPLIES	.00	2,510.20	5,000.00	2,489.80 50.2
223-55425-0391	POOL MAINT MINOR EQUIPMENT	.00	2,270.07	7,500.00	5,229.93 30.3
223-55425-0452	POOL MAINT CHEMICALS	.00	7,069.01	5,000.00 (	2,069.01) 141.4
	TOTAL POOL MAINTENANCE	1,736.37	51,902.40	61,950.98	10,048.58 83.8
	TOTAL FUND EXPENDITURES	1,736.37	83,825.90	97,675.98	13,850.08 85.8
	NET REVENUE OVER EXPENDITURES	(1,236.37)	(14,476.61)	.02	14,476.63 (72383)

CITY OF LODI
BALANCE SHEET
DECEMBER 31, 2025

FUND 228 - PW PROJECTS

<u>ASSETS</u>			
228-11000-0000	FUND CASH	400,357.03	
	TOTAL ASSETS		<u>400,357.03</u>
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
228-21100-0000	ACCOUNTS PAYABLE	2,540.14	
	TOTAL LIABILITIES		2,540.14
<u>FUND EQUITY</u>			
228-33000-0000	RETAINED EARNINGS	289,932.43	
	REVENUES OVER EXPENDITURES - YTD	107,884.46	
	TOTAL FUND EQUITY		<u>397,816.89</u>
	TOTAL LIABILITIES & EQUITY		<u>400,357.03</u>

CITY OF LODI
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

PW PROJECTS

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAX AND TAX EQUIVALENTS</u>					
228-41170-0000 PW PROJ MOTOR VEHICLE TAXES	.00	56,655.00	62,000.00	5,345.00	91.4
TOTAL TAX AND TAX EQUIVALENTS	.00	56,655.00	62,000.00	5,345.00	91.4
<u>FEDERAL, STATE AND LOCAL AID</u>					
228-43530-0000 PW PROJ LRIP GRANT MONEY	.00	.00	500,000.00	500,000.00	.0
TOTAL FEDERAL, STATE AND LOCAL	.00	.00	500,000.00	500,000.00	.0
<u>TRANSFERS, SALES OF FIXED ASSE</u>					
228-49100-0000 PROCEEDS FROM LONG TERM DEBT	.00	754,143.00	434,546.00	(319,597.00)	173.6
TOTAL TRANSFERS, SALES OF FIXED	.00	754,143.00	434,546.00	(319,597.00)	173.6
 TOTAL FUND REVENUE	 .00	 810,798.00	 996,546.00	 185,748.00	 81.4

CITY OF LODI
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

PW PROJECTS

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>STREET REPAIR/MAINT</u>					
228-53300-0231 PW PROJ MILL & OVERLAY/REPAVE	.00	274.04	.00	(274.04)	.0
TOTAL STREET REPAIR/MAINT	.00	274.04	.00	(274.04)	.0
<u>SAUK ST</u>					
228-53303-0871 PW PROJ SAUK ST RECON INFRASTR	1,294.46	670,296.58	934,546.00	264,249.42	71.7
TOTAL SAUK ST	1,294.46	670,296.58	934,546.00	264,249.42	71.7
<u>DEPARTMENT 304</u>					
228-53304-0871 PW PROJ FAIR ST RECON INFRASTR	4,236.39	32,342.92	107,500.00	75,157.08	30.1
TOTAL DEPARTMENT 304	4,236.39	32,342.92	107,500.00	75,157.08	30.1
TOTAL FUND EXPENDITURES	5,530.85	702,913.54	1,042,046.00	339,132.46	67.5
NET REVENUE OVER EXPENDITURES	(5,530.85)	107,884.46	(45,500.00)	(153,384.46)	237.1

CITY OF LODI
BALANCE SHEET
DECEMBER 31, 2025

FUND 225 - REVOLVING LOAN FUND

ASSETS

225-11000-0000	FUND CASH	8,466.67	
225-13800-0000	OTHER RECEIVABLES	220.10	
	TOTAL ASSETS		8,686.77

LIABILITIES AND EQUITY

FUND EQUITY

225-33000-0000	RETAINED EARNINGS	6,265.67	
	REVENUES OVER EXPENDITURES - YTD	2,421.10	
	TOTAL FUND EQUITY		8,686.77
	TOTAL LIABILITIES & EQUITY		8,686.77

CITY OF LODI
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

REVOLVING LOAN FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISCELLANEOUS REVENUE</u>					
225-48100-0000 RLF INTEREST	.00	356.02	164.00	(192.02)	217.1
TOTAL MISCELLANEOUS REVENUE	.00	356.02	164.00	(192.02)	217.1
<u>TRANSFERS, SALES OF FIXED ASSE</u>					
225-49121-0000 REVOLVING LOAN PRINCIPAL PMTS	.00	2,065.08	2,477.00	411.92	83.4
TOTAL TRANSFERS, SALES OF FIXED	.00	2,065.08	2,477.00	411.92	83.4
TOTAL FUND REVENUE	.00	2,421.10	2,641.00	219.90	91.7
NET REVENUE OVER EXPENDITURES	.00	2,421.10	2,641.00	219.90	91.7

CITY OF LODI
BALANCE SHEET
DECEMBER 31, 2025

FUND 224 - SOLID WASTE

ASSETS

224-11000-0000	FUND CASH	30,634.91	
224-12100-0000	CURRENT PROPERTY TAXES REC GF	179,193.00	
		<hr/>	
	TOTAL ASSETS		209,827.91
			<hr/> <hr/>

LIABILITIES AND EQUITY

LIABILITIES

224-26100-0000	DEFERRED TAX ROLL REVENUES GEN	179,193.00	
		<hr/>	
	TOTAL LIABILITIES		179,193.00

FUND EQUITY

224-33000-0000	RETAINED EARNINGS	16,332.41	
	REVENUES OVER EXPENDITURES - YTD	14,302.50	
		<hr/>	
	TOTAL FUND EQUITY		30,634.91
			<hr/>
	TOTAL LIABILITIES & EQUITY		209,827.91
			<hr/> <hr/>

CITY OF LODI
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

SOLID WASTE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAX AND TAX EQUIVALENTS</u>					
224-41110-0000	SOLID WASTE GEN PROPERTY TAXE	.00	178,017.00	177,723.00	(294.00) 100.2
	TOTAL TAX AND TAX EQUIVALENTS	.00	178,017.00	177,723.00	(294.00) 100.2
<u>CHARGES TO THE PUBLIC</u>					
224-46421-0000	SOLID WASTE NEW CUSTOMER	12.25	710.50	294.00	(416.50) 241.7
	TOTAL CHARGES TO THE PUBLIC	12.25	710.50	294.00	(416.50) 241.7
	TOTAL FUND REVENUE	12.25	178,727.50	178,017.00	(710.50) 100.4

CITY OF LODI
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

SOLID WASTE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GARBAGE</u>					
224-53620-0200 SOLID WASTE GARBAGE CNTRCT SV	10,791.00	118,386.00	129,628.00	11,242.00	91.3
TOTAL GARBAGE	10,791.00	118,386.00	129,628.00	11,242.00	91.3
<u>RECYCLING</u>					
224-53621-0200 SOLID WASTE RECYCLE CNTRCT SV	4,196.50	46,039.00	50,022.00	3,983.00	92.0
TOTAL RECYCLING	4,196.50	46,039.00	50,022.00	3,983.00	92.0
TOTAL FUND EXPENDITURES	14,987.50	164,425.00	179,650.00	15,225.00	91.5
NET REVENUE OVER EXPENDITURES	(14,975.25)	14,302.50	(1,633.00)	(15,935.50)	875.8

CITY OF LODI
BALANCE SHEET
DECEMBER 31, 2025

FUND 630 - ELECTRIC

ASSETS

630-00107-0000	ELECTRIC CWIP	137,921.12
630-00111-0000	ACC PROV DEPREC-PLANTINSVC DEF	(4,177,920.47)
630-00111-1112	ACC PROV DEPREC-PLANTINSVC CON	(1,299,301.37)
630-00131-0000	CASH PETTY CASH UTILITY	150.00
630-00132-0000	INT SP DEP INVESTMENTS ELEC	345,703.24
630-00136-0000	CASH IN BANK ELECTRIC DEBT SRV	7,000.00
630-00142-0000	CUSTOMER ACCOUNTS RECEIVABLE	58,793.69
630-00143-0000	OTHER ACCOUNTS RECEIVABLE	3,111.09
630-00143-0008	OTHER ACCOUNTS RECEIVABLE WPPI	2,413.00
630-00154-0000	MERCHANDISE	146,575.27
630-00156-0000	MATERIALS & SUPPLIES	(10,362.46)
630-00163-0000	STORES EXPENSE	26.75
630-00179-0000	NET OPEB ASSET (LIABILITY) CON	(14,223.00)
630-00190-0000	DEF OUTFLOWS - PENSION CONTING	215,540.00
630-00196-0000	DEFOUT RELATED TO OPEB CONTING	7,105.00
630-00360-0000	LAND & LAND RIGHTS	49,110.74
630-00361-0000	STRUCTURES & IMPROVEMENTS	6,551.98
630-00362-0000	STATION EQUIPMENT	1,694,372.02
630-00364-0000	POLES, TOWERS & FIXTURES	793,671.88
630-00364-1012	POLES, TOWERS & FIXTURES CONTR	27,047.55
630-00365-0000	OH CONDUCTORS & DEVICES	485,841.06
630-00365-1012	OH CONDUCTORS & DEVICES CONTRI	316,342.33
630-00366-0000	UG CONDUIT	100,921.76
630-00366-1012	UG CONDUIT CONTRIBUTED PLANT	57,997.24
630-00367-0000	UG CONDUCTORS & DEVICES	1,175,140.78
630-00367-1012	UG CONDUCTORS & DEVICES CONTRI	750,968.67
630-00368-0000	LINE TRANSFORMERS	1,223,009.27
630-00368-1012	LINE TRANSFORMERS CONTRIBUTED	55,969.28
630-00369-0000	SERVICES	379,405.17
630-00369-1012	SERVICES CONTRIBUTED PLANT	308,169.24
630-00370-0000	METERS	264,078.87
630-00371-0000	INSTALLATIONS ON CUSTOMER PREM	20,129.39
630-00373-0000	STREET LIGHTING AND SIGNAL SYS	119,561.20
630-00373-1012	STRT LGHTNG & SIGNAL SYS CONTR	111,414.83
630-00390-0000	STRUCTURES AND IMPROVEMENTS	62,979.22
630-00391-0000	OFFICE FURNITURE AND EQUIPMENT	21,938.89
630-00391-1000	COMPUTER EQUIPMENT	55,246.71
630-00392-0000	TRANSPORTATION EQUIPMENT	717,887.44
630-00393-0000	STORES EQUIPMENT	1,236.58
630-00394-0000	TOOLS, SHOP, AND GARAGE EQUIP	81,718.50
630-00395-0000	LABORATORY EQUIPMENT	7,282.08
630-00396-0000	POWER OPERATED EQUIPMENT	353,415.73
630-00397-0000	COMMUNICATION EQUIPMENT	12,345.72
630-00398-0000	MISCELLANEOUS EQUIPMENT	44,471.87
630-11000-0000	FUND CASH	927,477.39

TOTAL ASSETS

5,648,235.25

LIABILITIES AND EQUITY

CITY OF LODI
BALANCE SHEET
DECEMBER 31, 2025

FUND 630 - ELECTRIC

LIABILITIES

630-00200-0000	CAPITAL PAID IN BY MUNICIPALIT	648,051.16	
630-00216-0000	UNAPPROPRIATED EARNED SURPLUS	15,357.91	
630-00216-1012	UNAPPROPRIATED EARNED SURPLUS	550,189.00	
630-00221-0000	BONDS 2018A MRB \$2,370,000	30,000.00	
630-00224-0000	WPPI \$175,000 AMI LOAN	90,416.86	
630-00236-0000	TAXES ACCRUED DEFAULT	.35	
630-00237-0000	INTEREST ACCRUED DEFAULT	357.80	
630-00241-0000	TAXCOLLECTIONSPYBLE SALESTAX	(705.27)	
630-00251-0002	UNAMORTIZED PREM ON DEBT 2018A	556.77	
630-00253-0007	DEFERRED CREDITS LOW INCOME AS	12,654.59	
630-00253-0008	DEFERRED CREDITS ENERGY CONSER	(1,184.41)	
630-00254-0000	DEF INFLOWS - PENSION CONTINGE	130,601.00	
630-00254-0002	DEF INFLOWS RELATED TO OPEB	9,097.00	
630-21100-0000	ACCOUNTS PAYABLE	553.75	
	TOTAL LIABILITIES		1,485,946.51

FUND EQUITY

630-33000-0000	RETAINED EARNINGS	4,069,673.47	
	REVENUES OVER EXPENDITURES - YTD	92,615.27	
	TOTAL FUND EQUITY		4,162,288.74
	TOTAL LIABILITIES & EQUITY		5,648,235.25

CITY OF LODI
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

ELECTRIC

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>SOURCE 00</u>					
630-00417-0000	10.50	3,091.52	500.00	(2,591.52)	618.3
630-00419-0000	208.51	27,315.82	10,000.00	(17,315.82)	273.2
630-00419-0002	417.56	14,088.12	5,000.00	(9,088.12)	281.8
630-00421-0000	.00	.00	2,500.00	2,500.00	.0
630-00434-0000	.00	.00	43,000.00	43,000.00	.0
630-00440-0000	107,777.13	1,484,260.85	1,559,897.00	75,636.15	95.2
630-00442-0000	43,699.14	594,718.91	1,245,051.00	650,332.09	47.8
630-00443-0000	80,996.08	1,110,487.67	637,152.00	(473,335.67)	174.3
630-00444-0000	4,904.70	54,350.03	69,797.00	15,446.97	77.9
630-00448-0000	2,678.50	32,718.10	30,000.00	(2,718.10)	109.1
630-00450-0000	624.96	7,143.38	3,500.00	(3,643.38)	204.1
630-00451-0000	.00	980.00	500.00	(480.00)	196.0
630-00454-0000	.00	20,016.60	18,500.00	(1,516.60)	108.2
630-00456-0000	107.78	4,688.96	500.00	(4,188.96)	937.8
TOTAL SOURCE 00	241,424.86	3,353,859.96	3,625,897.00	272,037.04	92.5
TOTAL FUND REVENUE	241,424.86	3,353,859.96	3,625,897.00	272,037.04	92.5

CITY OF LODI
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

ELECTRIC

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEPARTMENT 403</u>					
630-00403-0546	30,726.42	368,717.02	324,000.00	(44,717.02)	113.8
TOTAL DEPARTMENT 403	30,726.42	368,717.02	324,000.00	(44,717.02)	113.8
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630-00408-0701	.00	93,000.00	100,000.00	7,000.00	93.0
630-00408-0702	.00	10,491.73	7,000.00	(3,491.73)	149.9
TOTAL DEPARTMENT 408	.00	103,491.73	107,000.00	3,508.27	96.7
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630-00426-0320	.00	778.00	792.00	14.00	98.2
TOTAL DEPARTMENT 426	.00	778.00	792.00	14.00	98.2
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630-00427-0620	.00	1,373.40	1,373.00	(.40)	100.0
TOTAL DEPARTMENT 427	.00	1,373.40	1,373.00	(.40)	100.0
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630-00435-0742	.00	.00	1,000.00	1,000.00	.0
TOTAL DEPARTMENT 435	.00	.00	1,000.00	1,000.00	.0
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630-00555-0222	148,814.15	2,195,799.66	2,375,521.00	179,721.34	92.4
TOTAL DEPARTMENT 555	148,814.15	2,195,799.66	2,375,521.00	179,721.34	92.4
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630-00580-0120	3,257.58	26,471.05	32,961.00	6,489.95	80.3
TOTAL DEPARTMENT 580	3,257.58	26,471.05	32,961.00	6,489.95	80.3
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630-00582-0120	521.22	6,706.24	3,974.00	(2,732.24)	168.8
630-00582-0200	.00	36,700.00	50,000.00	13,300.00	73.4
630-00582-0222	236.52	2,462.32	2,000.00	(462.32)	123.1
630-00582-0340	.00	9,323.02	.00	(9,323.02)	.0
TOTAL DEPARTMENT 582	757.74	55,191.58	55,974.00	782.42	98.6

CITY OF LODI
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

ELECTRIC

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
630-00586-0120	DISTRIB-METER OPS WAGES	.00	229.33	878.00	648.67	26.1
630-00586-0340	DISTRIB-METER OTHER OPERATING	.00	.00	500.00	500.00	.0
	TOTAL DEPARTMENT 586	.00	229.33	1,378.00	1,148.67	16.6
630-00593-0120	DISTRIB-MAINT OF OH LINE WAGES	15,607.34	123,040.05	94,737.00	(28,303.05)	129.9
630-00593-0121	DISTRIB-MAINT OF OH LINE OT	2,567.34	17,234.43	15,669.00	(1,565.43)	110.0
630-00593-0340	DISTRIB-MAINT OF OH LINE OTHER	1,271.84	1,271.84	3,000.00	1,728.16	42.4
	TOTAL DEPARTMENT 593	19,446.52	141,546.32	113,406.00	(28,140.32)	124.8
630-00594-0120	DISTRIB-MAINT OF UG LINES WAGE	1,002.92	18,759.44	42,622.00	23,862.56	44.0
630-00594-0121	DISTRIB-MAINT OF UG LINES WAGE	.00	.00	215.00	215.00	.0
630-00594-0340	DISTRIB-MAINT OF UG LINES OTHE	906.60	1,134.35	4,000.00	2,865.65	28.4
	TOTAL DEPARTMENT 594	1,909.52	19,893.79	46,837.00	26,943.21	42.5
630-00595-0120	DISTRIB-MAINT OF LINE TRANSFOR	.00	.00	4,732.00	4,732.00	.0
630-00595-0200	DISTRIB-MAINT OF LINE TRANSFOR	.00	924.00	620.00	(304.00)	149.0
630-00595-0340	DISTRIB-MAINT OF LINE TRANSFOR	.00	.00	500.00	500.00	.0
	TOTAL DEPARTMENT 595	.00	924.00	5,852.00	4,928.00	15.8
630-00596-0120	DISTRIB-MAINT OF ST. LIGHTING/	322.66	1,811.86	13,325.00	11,513.14	13.6
630-00596-0340	DISTRIB-MAINT OF ST. LIGHTING/	7,921.75	7,921.75	5,000.00	(2,921.75)	158.4
	TOTAL DEPARTMENT 596	8,244.41	9,733.61	18,325.00	8,591.39	53.1
630-00597-0200	DISTRIB-MAINT OF METERS CONTRA	287.50	3,147.50	3,300.00	152.50	95.4
630-00597-0340	DISTRIB-MAINT METERSOPERATSUP	.00	29.46	.00	(29.46)	.0
	TOTAL DEPARTMENT 597	287.50	3,176.96	3,300.00	123.04	96.3
630-00902-0200	CUST ACCTS-METER READING CONT	705.76	7,692.05	9,000.00	1,307.95	85.5
	TOTAL DEPARTMENT 902	705.76	7,692.05	9,000.00	1,307.95	85.5

CITY OF LODI
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

ELECTRIC

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
630-00903-0120	CUST ACCTS-RECORDS & COLLECTN	1,239.06	19,273.15	42,065.00	22,791.85	45.8
630-00903-0121	CUST ACCTS-RECORDS & COLLECTN	64.55	239.07	25.00	(214.07)	956.3
	TOTAL DEPARTMENT 903	1,303.61	19,512.22	42,090.00	22,577.78	46.4
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630-00904-0740	WRITE-OFFS BAD DEBT	.00	676.67	.00	(676.67)	.0
	TOTAL DEPARTMENT 904	.00	676.67	.00	(676.67)	.0
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630-00920-0120	ADMIN AND GENERAL SALARIES WA	4,560.41	49,088.87	68,372.00	19,283.13	71.8
	TOTAL DEPARTMENT 920	4,560.41	49,088.87	68,372.00	19,283.13	71.8
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630-00921-0221	OFFICE SUPPLIES & EXPS PHONE	258.42	3,107.69	3,500.00	392.31	88.8
630-00921-0242	IT SOFTWARE MAINTENANCE AGREE	1,017.77	3,914.12	4,019.00	104.88	97.4
630-00921-0310	OFFICE SUPPLIES	8.79	179.49	750.00	570.51	23.9
630-00921-0311	OFFICE SUPPLIES & EXPS POSTAGE	1,050.94	4,515.26	4,000.00	(515.26)	112.9
630-00921-0313	OFFICE SUPP/EXPS PRINTINGSUPP	.00	121.25	350.00	228.75	34.6
630-00921-0391	OFFICE SUPP/EXPS MINOR EQUIP	.00	1,059.96	375.00	(684.96)	282.7
630-00921-0590	OFFICE SUP & EXP BANK SRV FEES	10.99	145.77	150.00	4.23	97.2
	TOTAL DEPARTMENT 921	2,346.91	13,043.54	13,144.00	100.46	99.2
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630-00923-0200	OUTSIDE SRVS EMPLOYED CONTRA	(275.50)	1,896.85	1,000.00	(896.85)	189.7
630-00923-0213	OUTSIDE SRVS EMPLOYED ACCTG	.00	4,446.34	4,350.00	(96.34)	102.2
630-00923-0214	OUTSIDE SRVS EMPLOYED COMPUT	3,472.30	11,404.78	15,595.00	4,190.22	73.1
630-00923-0215	PRO SVCS SAFETY COORDINATOR	.00	9,219.75	9,496.00	276.25	97.1
630-00923-0216	PRO SVCS OTHER	.00	3,235.50	2,672.00	(563.50)	121.1
	TOTAL DEPARTMENT 923	3,196.80	30,203.22	33,113.00	2,909.78	91.2
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630-00924-0510	ELEC INSURANCE: PROPERTY	.00	4,422.40	4,422.00	(.40)	100.0
630-00924-0511	ELEC INSURANCE: GEN LIABILITY	.00	4,797.08	4,797.00	(.08)	100.0
630-00924-0512	ELEC INSURANCE: WORKERS COMP	.00	12,038.85	12,871.00	832.15	93.5
630-00924-0513	ELEC INSURANCE: BOILERS & MACH	.00	339.65	443.00	103.35	76.7
630-00924-0514	ELEC INSURANCE: AUTO PHYS DAMA	.00	2,030.44	1,786.00	(244.44)	113.7
630-00924-0515	ELEC INSURANCE: EMPLOY PRACTIC	.00	880.43	924.00	43.57	95.3
630-00924-0516	ELECTRIC INSURANCE: CRIME	.00	42.28	46.00	3.72	91.9
	TOTAL DEPARTMENT 924	.00	24,551.13	25,289.00	737.87	97.1

CITY OF LODI
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

ELECTRIC

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT	
630-00926-0120	EMPLOYEE PENSIONS & BENES WAG	9,992.94	21,782.72	97,422.00	75,639.28	22.4
630-00926-0151	HEALTH INSURANCE	7,181.55	76,884.86	108,348.00	31,463.14	71.0
630-00926-0152	LIFE INSURANCE	1.63	30.54	19.00	(11.54)	160.7
630-00926-0154	RETIREMENT	2,910.25	24,152.69	30,869.00	6,716.31	78.2
630-00926-0155	FICA	3,157.35	26,190.07	33,978.00	7,787.93	77.1
630-00926-0157	EMPLOYEE PEN & BENE UNIFORM	619.29	5,791.51	6,500.00	708.49	89.1
630-00926-0331	MILEAGE	21.70	116.90	500.00	383.10	23.4
630-00926-0333	TRAINING NON-LABOR	149.00	5,483.58	8,000.00	2,516.42	68.5
	TOTAL DEPARTMENT 926	24,033.71	160,432.87	285,636.00	125,203.13	56.2
630-00928-0216	PROF SVC OTHER	.00	4.16	5,000.00	4,995.84	.1
	TOTAL DEPARTMENT 928	.00	4.16	5,000.00	4,995.84	.1
630-00930-0120	MISC GEN SPECIAL EVENT WAGES	.00	.00	1,057.00	1,057.00	.0
630-00930-0294	MISC GENL EXP MANAGEMENT FEES	71.00	783.80	800.00	16.20	98.0
630-00930-0320	MISC GEN EXP PUBL SUBSCRIPTNS	.00	2,344.00	2,500.00	156.00	93.8
630-00930-0340	MISC GEN EXP OPERATINGSUPPLIES	693.83	4,758.33	3,500.00	(1,258.33)	136.0
630-00930-0530	MISC GEN EXP RENTS & LEASES	600.00	7,200.00	7,200.00	.00	100.0
630-00930-0692	MISC GEN EXP OTHER CONTRACTUA	.00	(185.59)	(186.00)	(.41)	(99.8)
	TOTAL DEPARTMENT 930	1,364.83	14,900.54	14,871.00	(29.54)	100.2
	DEPARTMENT 932					
630-00932-0120	MAINT OF GEN PLANT WAGES	2,618.34	20,744.85	26,107.00	5,362.15	79.5
630-00932-0222	MAINT OF GEN PLANT UTILITYELEC	126.55	1,369.17	1,500.00	130.83	91.3
630-00932-0223	MAINT OF GEN PLANT WATER	69.46	694.82	800.00	105.18	86.9
630-00932-0224	MAINT OF GEN PLANT SEWER	54.11	376.58	550.00	173.42	68.5
630-00932-0225	MAINT OF GEN PLANT NATURAL GAS	360.22	1,272.43	1,400.00	127.57	90.9
630-00932-0240	MAINT BUILDINGS	.00	.00	250.00	250.00	.0
630-00932-0241	MAINT VEHICLE	47.49	12,354.06	12,500.00	145.94	98.8
630-00932-0243	VEHICLE CHARGEOUT	25.50	(42,051.50)	(10,000.00)	32,051.50	(420.5)
630-00932-0244	MAINT OF GEN PLANT REPAIR MAIN	15.98	3,224.97	1,000.00	(2,224.97)	322.5
630-00932-0340	MAINT PLANT OPERATING SUPPLIES	523.85	7,690.85	12,000.00	4,309.15	64.1
630-00932-0451	MAINT OF GEN PLANT GAS & FUEL	400.35	8,136.74	9,000.00	863.26	90.4
	TOTAL DEPARTMENT 932	4,241.85	13,812.97	55,107.00	41,294.03	25.1
	TOTAL FUND EXPENDITURES	255,197.72	3,261,244.69	3,639,341.00	378,096.31	89.6
	NET REVENUE OVER EXPENDITURES	(13,772.86)	92,615.27	(13,444.00)	(106,059.27)	688.9

CITY OF LODI
BALANCE SHEET
DECEMBER 31, 2025

FUND 660 - SEWER

ASSETS

660-00107-0000	CWIP	1,122,986.89
660-00111-0000	ACC PROV DEPREC-PLANTINSVC DEF	(5,714,174.59)
660-00143-0000	OTHER RECEIVABLES	1.20
660-00178-0000	NET PENSION ASSET (LIABILITY)	(41,281.00)
660-00179-0000	NET OPEB ASSET (LIABILITY) CON	(10,015.00)
660-00190-0000	DEF OUTFLOWS - PENSION CONTING	151,759.00
660-00196-0000	DEFOUT RELATED TO OPEB CONTING	5,002.00
660-00312-0000	SERVICE CONNECTIONS, TRAPS, AN	525,378.08
660-00313-0000	COLLECTING MAINS & ACCESSORIES	2,103,863.77
660-00314-0000	INTERCEPTOR MAINS & ACCESSORI	55,862.26
660-00315-0000	FORCE MAINS	108,281.80
660-00323-0000	ELECTRIC PUMPING EQUIPMENT	96,539.93
660-00324-0000	OTHER POWER PUMPING EQUIPMENT	47,235.60
660-00331-0000	STRUCTURES & IMPROVEMENTS	2,026,753.60
660-00332-0000	PRELIMINARY TREATMENT EQUIPMEN	229,086.74
660-00333-0000	PRIMARY TREATMENT EQUIPMENT	148,690.30
660-00334-0000	SECONDARY TREATMENT EQUIPMENT	1,642,279.56
660-00335-0000	ADVANCED TREATMENT EQUIPMENT	202,269.48
660-00337-0000	SLUDGE TREATMENT AND DISPOSAL	1,040,947.99
660-00338-0000	PLANT SITE PIPING	500,601.95
660-00339-0000	FLOW METERING AND MONITORING E	34,994.16
660-00391-0000	OFFICE FURNITURE AND EQUIPMENT	4,534.83
660-00391-1000	COMPUTER EQUIPMENT	29,755.64
660-00392-0000	TRANSPORTATION EQUIPMENT	350,071.70
660-00394-0000	TOOLS, SHOP, AND GARAGE EQUIPM	210,095.29
660-00395-0000	LAB EQUIPMENT	26,389.20
660-00397-0000	COMMUNICATION EQUIPMENT	977.93
660-00397-1000	SCADA EQUIPMENT	92,818.06
660-00398-0000	MISCELLANEOUS EQUIPMENT	19,744.11
660-11000-0000	FUND CASH	759,089.81
660-11300-0003	DEBT SERVICE REDEMPTION	22,000.00
660-11500-0000	RESTRICTED SEWER REPLACEMENT	19,364.41
660-11700-0000	LONG-TERM INVESTMENTS SEWER GE	134,672.40
660-11700-0003	LT INVEST SEWER REPLACEMENT	762,911.36
660-13100-0000	CUSTOMER ACCOUNTS RECEIVABLE D	16,960.13

TOTAL ASSETS

6,726,448.59

LIABILITIES AND EQUITY

CITY OF LODI
BALANCE SHEET
DECEMBER 31, 2025

FUND 660 - SEWER

LIABILITIES

660-00221-0000	BONDS 2018A MRB \$2,370,000	275,000.00	
660-00221-0005	GO NOTE 2025A	625,000.00	
660-00251-0000	UNAMORTIZED PREMIUM ON DEBT 20	6,167.09	
660-00251-0003	UNAMORTIZED PREMIUM DEBT 2025	1,910.61	
660-00254-0000	DEF INFLOWS - PENSION CONTINGE	91,955.00	
660-00254-0016	DEF INFLOWS - PENSION RELATED	6,403.00	
660-21100-0000	ACCOUNTS PAYABLE	12,210.18	
660-22400-0000	ACCRUED INT PYBL LNG TRM DBT	1,762.08	
660-31100-0000	CONTRIBUTION FROM MUNICIPALITY	258,771.45	
660-31400-0000	CONTRIBUTION FROM STATE GOVT D	661,036.65	
660-31500-0000	AMORTCONTRIB-DNRGRANT2002SEWER	(1,096,898.05)	
660-31600-0000	CONTRIBUTION FROM CUSTOMERS DE	405,287.22	
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	TOTAL LIABILITIES		1,248,605.23

FUND EQUITY

660-33000-0000	RETAINED EARNINGS CONTINGENCY	4,283,606.61	
660-33100-0000	RETAINED EARNINGS-RESERVED DEF	206,818.06	
660-33900-0000	RETAINED EARNINGS-UNRESERVED D	903,307.23	
	REVENUES OVER EXPENDITURES - YTD	84,111.46	
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	TOTAL FUND EQUITY		5,477,843.36
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	TOTAL LIABILITIES & EQUITY		6,726,448.59
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CITY OF LODI
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

SEWER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>SOURCE 00</u>					
660-00417-0000	INCOME FROM NONUTILITY OPERATI	21.00	2,850.00	1,000.00 (	1,850.00) 285.0
660-00419-0000	INTEREST & DIVIDEND INCOME DEF	175.16	13,965.67	2,000.00 (	11,965.67) 698.3
660-00419-0002	INTEREST & DIVIDEND INCOME INT	1,084.17	38,411.95	2,000.00 (	36,411.95) 1920.6
660-00434-0000	MISCCREDITS TO SURPLUSPROFITS	.00	.00	20,000.00	20,000.00 .0
660-00440-0000	RESIDENTIAL SALES DEFAULT	55,600.89	625,566.61	650,000.00	24,433.39 96.2
660-00441-0000	MULTIFAMILY SEWER	3,676.95	31,779.39	35,000.00	3,220.61 90.8
660-00442-0000	SMALL COMM & INDUSTRIAL SALES	8,203.92	100,964.25	109,000.00	8,035.75 92.6
660-00443-0000	LARGE COMM & INDUSTRIAL SALES	1,680.28	18,639.19	20,000.00	1,360.81 93.2
660-00445-0000	OTHER SALES TO PUBLIC AUTHORIT	2,442.39	37,993.55	40,000.00	2,006.45 95.0
660-00448-0000	INTERDEPARTMENTAL SALES	196.92	1,958.84	2,500.00	541.16 78.4
660-00450-0000	FORFEITED DISCOUNTS DEFAULT	161.80	1,482.48	1,300.00 (	182.48) 114.0
660-00451-0000	MISCELLANEOUS SERVICE REVENUE	.00	9,810.00	10,000.00	190.00 98.1
660-00475-0000	AMORT OF CONSTRGRANTS-SEWER	.00	.00	26,441.00	26,441.00 .0
	TOTAL SOURCE 00	73,243.48	883,421.93	919,241.00	35,819.07 96.1
	TOTAL FUND REVENUE	73,243.48	883,421.93	919,241.00	35,819.07 96.1

CITY OF LODI
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

SEWER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEPARTMENT 403</u>					
660-00403-0546	17,974.75	215,697.00	230,000.00	14,303.00	93.8
TOTAL DEPARTMENT 403	17,974.75	215,697.00	230,000.00	14,303.00	93.8
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660-00427-0620	.00	9,867.50	9,868.00	.50	100.0
TOTAL DEPARTMENT 427	.00	9,867.50	9,868.00	.50	100.0
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660-00435-0742	.00	.00	20,000.00	20,000.00	.0
TOTAL DEPARTMENT 435	.00	.00	20,000.00	20,000.00	.0
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<u>DEPARTMENT 820</u>					
660-00820-0120	15,571.61	157,028.75	129,330.00	(27,698.75)	121.4
660-00820-0121	2,166.49	13,742.10	12,269.00	(1,473.10)	112.0
TOTAL DEPARTMENT 820	17,738.10	170,770.85	141,599.00	(29,171.85)	120.6
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660-00821-0222	4,199.39	46,596.29	45,000.00	(1,596.29)	103.6
TOTAL DEPARTMENT 821	4,199.39	46,596.29	45,000.00	(1,596.29)	103.6
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660-00824-0452	.00	22,899.84	24,000.00	1,100.16	95.4
TOTAL DEPARTMENT 824	.00	22,899.84	24,000.00	1,100.16	95.4
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660-00825-0452	1,168.65	7,011.90	5,000.00	(2,011.90)	140.2
TOTAL DEPARTMENT 825	1,168.65	7,011.90	5,000.00	(2,011.90)	140.2
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660-00826-0452	.00	2,993.30	5,000.00	2,006.70	59.9
TOTAL DEPARTMENT 826	.00	2,993.30	5,000.00	2,006.70	59.9

CITY OF LODI
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

SEWER

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
660-00827-0223	SEWER-OTHEROPERSUPPLY&EXPW	375.17	4,351.26	5,000.00	648.74	87.0
660-00827-0225	SEWER-OTHEROPSUPPLY&EXP NATG	2,131.32	8,897.87	7,000.00	(1,897.87)	127.1
660-00827-0340	SEWER-OTHEROPSSUPPEXP OPS S	313.50	4,464.61	3,000.00	(1,464.61)	148.8
	TOTAL DEPARTMENT 827	2,819.99	17,713.74	15,000.00	(2,713.74)	118.1
660-00828-0241	SEWER-TRANSPORTATION EXPENSE	27.42	3,805.00	2,500.00	(1,305.00)	152.2
660-00828-0340	SEWER-TRANSPORTATIONEXP OP S	.00	.00	18,000.00	18,000.00	.0
660-00828-0451	SEWER-TRANSPORTATION EXP GAS	104.82	1,573.08	2,000.00	426.92	78.7
	TOTAL DEPARTMENT 828	132.24	5,378.08	22,500.00	17,121.92	23.9
660-00829-0530	SEWER-OPERATING RENTS RENTS &	1,000.00	12,000.00	12,000.00	.00	100.0
	TOTAL DEPARTMENT 829	1,000.00	12,000.00	12,000.00	.00	100.0
660-00831-0120	SEWER-MAINT COLLECTION SYS WA	.00	.00	702.00	702.00	.0
660-00831-0121	SEWER-MAINT COLLECTION SYS OT	.00	.00	200.00	200.00	.0
660-00831-0340	SEWER-MAINT COLLECTION SYSTEM	.00	38.38	150.00	111.62	25.6
660-00831-0451	SEWER-MAINT COLLECTN SYST FUEL	6.00	206.00	150.00	(56.00)	137.3
660-00831-0532	SWR-MAINT CLLCT SYS RENT/LEASE	.00	232.30	.00	(232.30)	.0
	TOTAL DEPARTMENT 831	6.00	476.68	1,202.00	725.32	39.7
660-00832-0120	SEWER-COLLECT SYS PUMP EQUIP	.00	.00	915.00	915.00	.0
660-00832-0240	S COLLECT SYS PUMP BUILD REPAI	68.72	1,204.22	25,000.00	23,795.78	4.8
660-00832-0244	S COLLECT SYS PUMP EQUIP REPAI	.00	171.54	500.00	328.46	34.3
	TOTAL DEPARTMENT 832	68.72	1,375.76	26,415.00	25,039.24	5.2
660-00833-0120	SEWER-MAINT TREAT & DISP EQP W	.00	.00	20,395.00	20,395.00	.0
660-00833-0121	SEWER-MAINT TREAT & DISP EQP O	.00	.00	231.00	231.00	.0
660-00833-0244	SEWER-MAINT TREAT & DISP EQP R	.00	51,486.49	500.00	(50,986.49)	10297.
660-00833-0340	SEWER-MAINT TREAT & DISP EQP O	.00	1,015.40	2,000.00	984.60	50.8
	TOTAL DEPARTMENT 833	.00	52,501.89	23,126.00	(29,375.89)	227.0

CITY OF LODI
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

SEWER

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
660-00834-0120	SEWER-MAINT GENERAL PLANT WAG	.00	208.08	3,082.00	2,873.92	6.8
660-00834-0244	SEWER-MAINT GENERAL PLANT REP	6,355.50	9,966.60	5,000.00	(4,966.60)	199.3
660-00834-0340	SEWER-MAINT GENERAL PLANTOPS	222.20	3,111.68	2,500.00	(611.68)	124.5
	TOTAL DEPARTMENT 834	6,577.70	13,286.36	10,582.00	(2,704.36)	125.6
660-00840-0120	SEWER-BILLING, COLLECT & ACCTG	1,981.41	20,318.69	25,984.00	5,665.31	78.2
660-00840-0121	SEWER-BILLING, COLLECT & ACCTG	32.28	119.53	11.00	(108.53)	1086.6
	TOTAL DEPARTMENT 840	2,013.69	20,438.22	25,995.00	5,556.78	78.6
660-00842-0530	SEWER-METER READING RENTS & L	2,931.50	35,178.00	36,000.00	822.00	97.7
	TOTAL DEPARTMENT 842	2,931.50	35,178.00	36,000.00	822.00	97.7
660-00843-0740	SEWER-UNCOLLECTIBLE ACCOUNTS	.00	486.30	.00	(486.30)	.0
	TOTAL DEPARTMENT 843	.00	486.30	.00	(486.30)	.0
660-00850-0120	SEWER-ADMIN & GEN SALARIES WA	948.25	13,854.93	14,745.00	890.07	94.0
	TOTAL DEPARTMENT 850	948.25	13,854.93	14,745.00	890.07	94.0
660-00851-0221	SEWER-OFFICE SUP&EXP PHONE	293.40	4,235.13	5,400.00	1,164.87	78.4
660-00851-0242	IT SOFTWARE MAINTENANCE AGREE	499.09	2,452.02	2,272.00	(180.02)	107.9
660-00851-0310	SEWER-OFFICE SUPPLIES & EXP OF	150.28	268.66	500.00	231.34	53.7
660-00851-0311	SEWER-OFFICE SUP & EXP POSTAGE	864.86	4,286.92	4,000.00	(286.92)	107.2
660-00851-0313	SEWER-OFFICE SUPP & EXP PRINT	283.28	526.98	900.00	373.02	58.6
660-00851-0391	SEWER-OFFICE SUPP&EXP MINOR	.00	1,463.04	2,425.00	961.96	60.3
660-00851-0590	SEWER-OFFICE SUPP&EXP BANK	10.98	145.68	150.00	4.32	97.1
	TOTAL DEPARTMENT 851	2,101.89	13,378.43	15,647.00	2,268.57	85.5

CITY OF LODI
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

SEWER

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
660-00852-0200	SEWER-OUTSIDE CONTRACT SERVIC	68.25	2,120.38	1,000.00	(1,120.38)	212.0
660-00852-0212	SEWER-OUTSIDE SERVICES ENGINE	.00	36,928.56	.00	(36,928.56)	.0
660-00852-0213	SEWER-OUTSIDE PROF SV ACCTG	.00	3,670.32	3,600.00	(70.32)	102.0
660-00852-0214	SEWER-OUTSIDE SERVICES IT	3,635.47	9,624.84	13,582.00	3,957.16	70.9
660-00852-0215	SEWER-OUTSIDE SRV SAFETY COOR	.00	6,113.25	6,297.00	183.75	97.1
660-00852-0216	PROFESSIONAL SERVICES OTHER	.00	1,433.40	2,500.00	1,066.60	57.3
660-00852-0692	PROF SERVICES DEBT PREMIUM	.00	(770.88)	(771.00)	(.12)	(100.0)
	TOTAL DEPARTMENT 852	3,703.72	59,119.87	26,208.00	(32,911.87)	225.6
660-00853-0510	SEWER INSURANCE: PROPERTY	.00	7,462.80	7,463.00	.20	100.0
660-00853-0511	SEWER INSURANCE: GENERAL LIABI	.00	8,095.06	8,095.00	(.06)	100.0
660-00853-0512	SEWER INSURANCE: WORKER'S CO	.00	9,229.79	9,868.00	638.21	93.5
660-00853-0513	SEWER INS: BOILERS & MACHINERY	.00	339.65	443.00	103.35	76.7
660-00853-0514	SEWER INS: AUTO PHYS DAMAGE	.00	3,426.37	3,013.00	(413.37)	113.7
660-00853-0515	SEWER INS: EMPLOYMENT PRACTIC	.00	674.99	709.00	34.01	95.2
660-00853-0516	SEWER INSURANCE: CRIME	.00	8.46	9.00	.54	94.0
	TOTAL DEPARTMENT 853	.00	29,237.12	29,600.00	362.88	98.8
660-00854-0120	SEWER-PENSIONS & BENEFITS WAG	6,822.53	(51,152.99)	34,131.00	85,283.99	(149.9)
660-00854-0151	SEWER-PENSIONS&BENES EMP HLT	5,179.24	53,446.73	61,145.00	7,698.27	87.4
660-00854-0152	SEWER-PENSIONS&BENES EMPLIFE	.98	16.59	7.00	(9.59)	237.0
660-00854-0154	SEWER-PENSIONS&BENES EMPRETI	1,912.76	16,299.93	16,819.00	519.07	96.9
660-00854-0155	SEWER-PENSIONS&BENES EMPFICA	2,044.47	17,428.08	18,513.00	1,084.92	94.1
660-00854-0157	SEWER - PEN & BENE UNIFORM	331.15	1,674.75	2,000.00	325.25	83.7
660-00854-0331	SEWER-PENSIONS & BENEFITS MILE	21.70	97.30	150.00	52.70	64.9
660-00854-0333	SEWER-PENSIONS & BENEFITS TRAI	1,050.00	2,677.42	2,000.00	(677.42)	133.9
	TOTAL DEPARTMENT 854	17,362.83	40,487.81	134,765.00	94,277.19	30.0
660-00855-0216	SEWERCOMMISS EXPCONTRACTSRV	.00	4,322.68	4,500.00	177.32	96.1
	TOTAL DEPARTMENT 855	.00	4,322.68	4,500.00	177.32	96.1
660-00856-0294	MISC GEN EXP MANAGEMENT FEES	184.35	2,168.71	2,000.00	(168.71)	108.4
660-00856-0320	SEWER-MISC GEN PUBL SUBSC DUE	.00	143.64	50.00	(93.64)	287.3
660-00856-0340	SEWER-MISC GEN EXP OPS SUPPLIE	338.86	1,925.57	2,500.00	574.43	77.0
	TOTAL DEPARTMENT 856	523.21	4,237.92	4,550.00	312.08	93.1

CITY OF LODI
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

SEWER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
TOTAL FUND EXPENDITURES	81,270.63	799,310.47	883,302.00	83,991.53	90.5
NET REVENUE OVER EXPENDITURES	(8,027.15)	84,111.46	35,939.00	(48,172.46)	234.0

CITY OF LODI
BALANCE SHEET
DECEMBER 31, 2025

FUND 650 - WATER

ASSETS

650-00107-0000	CWIP DEFAULT	708,115.09
650-00111-0000	ACC PROV DEPREC-PLANTINSVC DEF	(3,384,625.87)
650-00111-1112	ACC PROV DEPREC-PLANTINSVC CON	(604,894.66)
650-00132-0000	INT SPECIAL DEPOSITS WATER	235,212.05
650-00136-0000	CASH WATER DEBT SVC REDEMPTION	62,000.00
650-00142-0000	CUSTOMER ACCOUNTS RECEIVABLE	32,127.12
650-00143-0005	OTHER ACCOUNTS RECEIVABLE	321.17
650-00154-0000	MERCHANDISE	57,087.65
650-00156-0000	OTHER MATERIALS & SUPPLIES	8,289.29
650-00178-0000	NET PENSION ASSET (LIABILITY)	(11,882.00)
650-00179-0000	NET OPEB ASSET (LIABILITY) CON	(6,976.00)
650-00190-0000	DEF OUTFLOWS - PENSION CONTING	105,718.00
650-00196-0000	DEFOUT RELATED TO OPEB CONTING	3,485.00
650-00310-0000	LAND & LAND RIGHTS	1,200.00
650-00312-0000	COLLECTING & IMPOUNDING RESERV	34,420.06
650-00314-0000	WELLS AND SPRINGS	396,161.48
650-00321-0000	STRUCTURES AND IMPROVEMENTS	1,150,133.56
650-00323-0000	POWER PRODUCTION EQUIPMENT	164,435.33
650-00325-0000	PUMPING EQUIPMENT	727,824.43
650-00328-0000	OTHER PUMPING EQUIPMENT	19,173.78
650-00332-0000	SAND OR OTHER MEDIA FILTRATION	24,017.55
650-00340-0000	LAND & LAND RIGHTS	56,187.00
650-00342-0000	DISTRIBUTION RESERVOIRS AND ST	344,613.55
650-00343-0000	TRANSMISSION AND DISTRIBUTION	4,569,062.95
650-00343-1012	TRANSMISSION AND DISTRIBUTION	1,244,185.07
650-00345-0000	SERVICES	1,413,515.23
650-00345-1012	SERVICES CONTRIBUTED PLANT	386,467.05
650-00346-0000	METERS	726,660.87
650-00348-0000	HYDRANTS	344,288.08
650-00348-1012	HYDRANTS CONTRIBUTED PLANT	165,307.07
650-00390-0000	STRUCTURES AND INVESTMENTS	11,234.70
650-00391-0000	OFFICE FURNITURES AND EQUIP	16,777.58
650-00391-1000	COMPUTER EQUIPMENT	84,734.88
650-00392-0000	TRANSPORTATION EQUIPMENT	378,213.63
650-00393-0000	STORES EQUIPMENT	1,142.76
650-00394-0000	TOOLS, SHOP, AND GARAGE EQUIP	66,495.56
650-00395-0000	LABORATORY EQUIPMENT	9,698.60
650-00397-0000	COMMUNICATION EQUIPMENT	81,972.40
650-00397-1000	COMMUNICATION EQUIPMENT: SCADA	354,697.54
650-00398-0000	MISCELLANEOUS EQUIPMENT	40,221.93
650-00904-0740	UNCOLLECTIBLEACCTS WRITEOFF/LOSS	202.82
650-11000-0000	FUND CASH	527,136.89

TOTAL ASSETS

10,544,159.19

LIABILITIES AND EQUITY

CITY OF LODI
BALANCE SHEET
DECEMBER 31, 2025

FUND 650 - WATER

LIABILITIES

650-00200-0000	CAPITAL PAID IN BY MUNICIPALIT	555,417.23
650-00216-0000	UNAPPROPRIATED EARNED SURPLUS	287,341.15
650-00216-1112	UNAPPROPRIATED EARNED SURPLUS	518,201.05
650-00221-0000	BONDS 2018A MRB \$2,370,000	1,350,000.00
650-00221-0004	GO BOND 2023A \$1,935,000	1,865,000.40
650-00221-0005	GO NOTE 2025A	790,000.00
650-00237-0000	INTEREST ACCRUED	28,093.40
650-00251-0000	UNAMORTIZED PREM ON DEBT 2018A	28,858.19
650-00251-0002	UNAMORTIZED PREMIUM DEBT 2023	34,919.00
650-00251-0003	UNAMORTIZED PREMIUM DEBT 2025	3,695.71
650-00254-0000	DEF INFLOWS - PENSION CONTINGE	64,057.00
650-00254-0016	DEF INFLOWS RELATED TO OPEB	4,462.00
650-21100-0000	ACCOUNTS PAYABLE	6,233.99
		5,536,279.12
	TOTAL LIABILITIES	

FUND EQUITY

650-33000-0000	RETAINED EARNINGS	5,003,172.98
	REVENUES OVER EXPENDITURES - YTD	4,707.09
		5,007,880.07
	TOTAL FUND EQUITY	
	TOTAL LIABILITIES & EQUITY	10,544,159.19

CITY OF LODI
BALANCE SHEET
DECEMBER 31, 2025

FUND 651 - WATER IMPACT

ASSETS

651-11000-0000	FUND CASH	18,338.00	
	TOTAL ASSETS		<u>18,338.00</u>

LIABILITIES AND EQUITY

FUND EQUITY

651-33000-0000	RETAINED EARNINGS	15,282.00	
	REVENUES OVER EXPENDITURES - YTD	3,056.00	
	TOTAL FUND EQUITY		<u>18,338.00</u>
	TOTAL LIABILITIES & EQUITY		<u>18,338.00</u>

CITY OF LODI
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

WATER IMPACT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>SOURCE 00</u>					
651-00421-0000 WESTSIDE WATER IMPACT FEES	.00	3,056.00	1,528.00	(1,528.00)	200.0
TOTAL SOURCE 00	.00	3,056.00	1,528.00	(1,528.00)	200.0
TOTAL FUND REVENUE	.00	3,056.00	1,528.00	(1,528.00)	200.0
NET REVENUE OVER EXPENDITURES	.00	3,056.00	1,528.00	(1,528.00)	200.0

CITY OF LODI
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

WATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>SOURCE 00</u>					
650-00417-0000	INCOME FROM NONUTILITY OPERATI	10.50	5,233.63	200.00 (	5,033.63) 2616.8
650-00419-0000	INTEREST & DIVIDEND INCOME	131.40	6,014.25	500.00 (	5,514.25) 1202.9
650-00419-0002	INT & DIV INCOME INT LT INVEST	284.11	9,585.39	500.00 (	9,085.39) 1917.1
650-00434-0000	MISCELLANEOUS CREDITS TO SURP	.00	938.24	20,000.00	19,061.76 4.7
650-00461-0018	METERED SALES - WATER RESIDENT	35,331.64	395,589.84	395,580.00 (	9.84) 100.0
650-00461-0019	METERED SALES - WATER COMMER	5,328.97	64,674.66	67,665.00	2,990.34 95.6
650-00461-0020	METERED SALES - WATER INDUSTRI	1,409.54	93,660.38	130,125.00	36,464.62 72.0
650-00461-0021	METERED SALES - WATER MULTIFAM	2,174.70	19,979.32	20,820.00	840.68 96.0
650-00462-0000	PRIVATE FIRE PROTECTION SERVIC	1,115.00	12,265.00	13,380.00	1,115.00 91.7
650-00463-0000	PUBLIC FIRE PROTECTION SERVICE	27,169.96	306,339.88	295,000.00 (	11,339.88) 103.8
650-00464-0000	OTHER SALES PUBLIC AUTH-WATER	2,176.25	29,019.26	28,000.00 (	1,019.26) 103.6
650-00467-0000	INTERDEPARTMENTAL SALES	257.29	2,928.53	2,900.00 (	28.53) 101.0
650-00470-0000	FORFEITED DISCOUNTS-WATER	134.59	1,960.54	950.00 (	1,010.54) 206.4
650-00471-0000	MISC. SERVICE REVENUES-WATER	.00 (	204.38)	.00	204.38 .0
650-00474-0000	OTHER WATER REVENUES	1,228.92	14,672.02	13,000.00 (	1,672.02) 112.9
	TOTAL SOURCE 00	76,752.87	962,656.56	988,620.00	25,963.44 97.4
	TOTAL FUND REVENUE	76,752.87	962,656.56	988,620.00	25,963.44 97.4

CITY OF LODI
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

WATER

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEPARTMENT 403</u>						
650-00403-0546	DEPRECIATION EXPENSE DEPRECIA	25,887.84	310,654.04	275,000.00	(35,654.04)	113.0
	TOTAL DEPARTMENT 403	25,887.84	310,654.04	275,000.00	(35,654.04)	113.0
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650-00408-0701	PAYMENT IN LIEU OF TAXES	(395.75)	154,251.00	145,000.00	(9,251.00)	106.4
	TOTAL DEPARTMENT 408	(395.75)	154,251.00	145,000.00	(9,251.00)	106.4
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650-00427-0620	INTEREST ON LONG-TERM DEBT INT	.00	125,985.20	125,986.00	.80	100.0
650-00427-0690	AGENT FEES	.00	400.00	.00	(400.00)	.0
	TOTAL DEPARTMENT 427	.00	126,385.20	125,986.00	(399.20)	100.3
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650-00435-0742	MISCELLANEOUS DEBITS TO SURPL	.00	.00	7,500.00	7,500.00	.0
	TOTAL DEPARTMENT 435	.00	.00	7,500.00	7,500.00	.0
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650-00601-0120	WATER SUPP-OP LABOR &EXP WAGE	4,036.06	40,498.89	37,221.00	(3,277.89)	108.8
650-00601-0121	WATER SUPPLY-OP LABOR & EXP OT	1,747.20	12,908.88	13,041.00	132.12	99.0
650-00601-0200	WATER SUPPLY-OPS LABOR & EXP	.00	.00	20,000.00	20,000.00	.0
650-00601-0340	WATER SUPP OP LABOR&EXP OP SU	.00	49.99	500.00	450.01	10.0
	TOTAL DEPARTMENT 601	5,783.26	53,457.76	70,762.00	17,304.24	75.6
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650-00603-0120	WATERSUPP-MISCEX(SNOWMOW)WA	.00	2,421.19	1,023.00	(1,398.19)	236.7
650-00603-0121	WATERSUPP-MISCEX (SNOW/MOW) O	.00	.00	48.00	48.00	.0
	TOTAL DEPARTMENT 603	.00	2,421.19	1,071.00	(1,350.19)	226.1
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650-00623-0222	PUMPING-FUEL/POWER PURCH ELE	2,217.42	30,843.64	35,000.00	4,156.36	88.1
650-00623-0223	PUMPING-FUEL/POWER PURCH WAT	25.76	322.69	450.00	127.31	71.7
	TOTAL DEPARTMENT 623	2,243.18	31,166.33	35,450.00	4,283.67	87.9

CITY OF LODI
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

WATER

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
650-00624-0120	PUMPING- LABOR & EXPENSE WAGE	417.63	3,658.35	5,143.00	1,484.65	71.1
650-00624-0121	PUMPING- LABOR & EXPENSE OT	.00	100.23	96.00	(4.23)	104.4
	TOTAL DEPARTMENT 624	417.63	3,758.58	5,239.00	1,480.42	71.7
650-00633-0200	MAINT OF PUMPING EQP CONTR SER	1,334.27	3,571.27	1,500.00	(2,071.27)	238.1
650-00633-0340	MAINT OF PUMPING EQP OPS SUPPL	.00	15.98	500.00	484.02	3.2
	TOTAL DEPARTMENT 633	1,334.27	3,587.25	2,000.00	(1,587.25)	179.4
650-00641-0452	WATER TREATMENT - CHEMICALS	393.33	1,956.03	4,500.00	2,543.97	43.5
	TOTAL DEPARTMENT 641	393.33	1,956.03	4,500.00	2,543.97	43.5
650-00642-0216	WATER TREAT-OTHER PROF SVCS	210.00	2,184.65	3,500.00	1,315.35	62.4
650-00642-0340	WATER TREATMENT-OPS SUPPLIES	858.96	858.96	1,200.00	341.04	71.6
	TOTAL DEPARTMENT 642	1,068.96	3,043.61	4,700.00	1,656.39	64.8
650-00652-0200	MAINT OF WATER TREATMENT EQUIP	.00	1,610.00	.00	(1,610.00)	.0
	TOTAL DEPARTMENT 652	.00	1,610.00	.00	(1,610.00)	.0
650-00660-0120	TRANS/DISTR SUPERVISION WAGES	3,317.40	28,225.49	25,672.00	(2,553.49)	110.0
	TOTAL DEPARTMENT 660	3,317.40	28,225.49	25,672.00	(2,553.49)	110.0
650-00662-0120	WATERMANS/SVCS/HYDNTSOPSWA	199.44	7,568.40	10,780.00	3,211.60	70.2
650-00662-0121	WATER MAINS/SVCS/HYDNTS OPS O	.00	75.17	134.00	58.83	56.1
	TOTAL DEPARTMENT 662	199.44	7,643.57	10,914.00	3,270.43	70.0
650-00663-0120	WATER METER EXPENSES WAGES	52.02	202.37	381.00	178.63	53.1
650-00663-0121	WATER METER EXPENSES OT	.00	100.23	.00	(100.23)	.0
650-00663-0340	WATER METER EXPS OPS SUPPLIES	1,430.53	1,430.53	5,000.00	3,569.47	28.6
	TOTAL DEPARTMENT 663	1,482.55	1,733.13	5,381.00	3,647.87	32.2

CITY OF LODI
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

WATER

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
650-00672-0200	MAINT OF RES CONTRACTUAL SVCS	.00	2,662.95	4,700.00	2,037.05	56.7
650-00672-0340	MAINT OF RES OPS SUPPLIES	28.62	142.01	.00	(142.01)	.0
	TOTAL DEPARTMENT 672	28.62	2,804.96	4,700.00	1,895.04	59.7
650-00673-0120	MAINT OF MAINS WAGES	.00	6,974.40	7,591.00	616.60	91.9
650-00673-0121	MAINT OF MAINS WAGES OT	.00	777.68	536.00	(241.68)	145.1
650-00673-0200	MAINT OF MAINS CONTRACT SVCS	500.00	500.00	4,000.00	3,500.00	12.5
650-00673-0340	MAINT OF MAINS OPS SUPPLIES	.00	3,392.67	8,000.00	4,607.33	42.4
	TOTAL DEPARTMENT 673	500.00	11,644.75	20,127.00	8,482.25	57.9
650-00675-0120	MAINT OF SVCS WAGES	.00	3,634.11	8,054.00	4,419.89	45.1
650-00675-0121	MAINT OF SVCS OT	.00	174.69	536.00	361.31	32.6
650-00675-0340	MAINT OF SVCS OPS SUPPLIES	.00	189.93	5,000.00	4,810.07	3.8
	TOTAL DEPARTMENT 675	.00	3,998.73	13,590.00	9,591.27	29.4
650-00676-0120	MAINT OF METERS WAGES	74.46	275.88	555.00	279.12	49.7
650-00676-0200	MAINT OF METERS CONTRACT SVCS	.00	2,435.00	3,000.00	565.00	81.2
	TOTAL DEPARTMENT 676	74.46	2,710.88	3,555.00	844.12	76.3
650-00677-0120	MAINT OF HYDRANTS WAGES	.00	5,135.39	651.00	(4,484.39)	788.9
650-00677-0200	MAINT OF HYDRANTS CONTRACT SV	.00	372.01	.00	(372.01)	.0
650-00677-0340	MAINT OF HYDRANTS OPS SUPPLIES	.00	4,317.57	.00	(4,317.57)	.0
	TOTAL DEPARTMENT 677	.00	9,824.97	651.00	(9,173.97)	1509.2
650-00902-0120	CUST ACCTS-METER READING WAGE	.00	.00	12.00	12.00	.0
650-00902-0200	METER READING CONTRACT SVCS	610.67	6,593.48	6,540.00	(53.48)	100.8
	TOTAL DEPARTMENT 902	610.67	6,593.48	6,552.00	(41.48)	100.6
650-00903-0120	CUST RECORDS & COLLECTNS WAG	619.52	8,606.47	13,527.00	4,920.53	63.6
650-00903-0121	CUST RECORDS & COLLECTNS OT	32.28	119.53	11.00	(108.53)	1086.6
	TOTAL DEPARTMENT 903	651.80	8,726.00	13,538.00	4,812.00	64.5

CITY OF LODI
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

WATER

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
650-00920-0120	ADMIN & GENERAL SALARIES WAGES	2,310.14	25,269.68	25,475.00	205.32	99.2
	TOTAL DEPARTMENT 920	2,310.14	25,269.68	25,475.00	205.32	99.2
650-00921-0221	OFFICE SUPPLIES & EXPS PHONE	185.78	2,216.71	2,400.00	183.29	92.4
650-00921-0242	IT SOFTWARE MAINTENANCE AGREE	530.37	2,446.26	2,465.00	18.74	99.2
650-00921-0310	OFFICE SUPP & EXP - OFFICE SUP	20.12	178.23	500.00	321.77	35.7
650-00921-0311	OFFICE SUPPLIES & EXPS POSTAGE	1,469.71	5,182.07	4,500.00	(682.07)	115.2
650-00921-0313	OFFICE SUPP/EXPS PRINTINGSUPP	.00	246.05	300.00	53.95	82.0
650-00921-0391	OFFICE SUPP/EXPS MINOR EQUIP	.00	1,463.03	2,425.00	961.97	60.3
650-00921-0590	OFFICE SUP & EXP BANK SRV FEE	10.98	145.65	200.00	54.35	72.8
	TOTAL DEPARTMENT 921	2,216.96	11,878.00	12,790.00	912.00	92.9
650-00923-0200	OUTSIDE SRVS EMPLOYED CONT SR	24.50	1,585.07	800.00	(785.07)	198.1
650-00923-0212	OUTSIDE SRVS PROF SVC ENGINEER	558.25	4,803.25	10,500.00	5,696.75	45.8
650-00923-0213	OUTSIDE SRVS PROF SVCS ACCTG	.00	4,446.34	6,350.00	1,903.66	70.0
650-00923-0214	OUTSIDE SERVICES PROF SVCSCOM	3,342.88	8,914.86	13,341.00	4,426.14	66.8
650-00923-0215	OUTSIDE SERVICES SAFETY COORD	.00	3,206.25	3,302.00	95.75	97.1
650-00923-0216	OUTSIDESERVICES PROFSVCS OTHE	.00	488.00	350.00	(138.00)	139.4
	TOTAL DEPARTMENT 923	3,925.63	23,443.77	34,643.00	11,199.23	67.7
650-00924-0510	WATER INSURANCE: PROPERTY	.00	2,211.20	2,211.00	(.20)	100.0
650-00924-0511	WATER INSURANCE: GENERAL LIAB	.00	2,398.54	2,399.00	.46	100.0
650-00924-0512	WATER INSURANCE: WORKER'S COM	.00	2,809.07	3,003.00	193.93	93.5
650-00924-0513	WATER INSURANCE:BOILERS & MAC	.00	339.65	443.00	103.35	76.7
650-00924-0514	WATER INS: AUTO PHYS DAMAGE	.00	1,015.22	893.00	(122.22)	113.7
650-00924-0515	WATER INSURANCE: EMP PRACTICE	.00	205.43	216.00	10.57	95.1
650-00924-0516	WATER INSURANCE: CRIME	.00	12.68	14.00	1.32	90.6
	TOTAL DEPARTMENT 924	.00	8,991.79	9,179.00	187.21	98.0
650-00926-0120	EMP PENSIONS & BENEFITS WAGES	2,104.84	(9,006.33)	15,012.00	24,018.33	(60.0)
650-00926-0151	EMP PENSIONS & BEN HEALTH INS	3,578.71	44,738.46	47,440.00	2,701.54	94.3
650-00926-0152	EMP PENSIONS & BEN LIFE INS	1.58	24.46	22.00	(2.46)	111.2
650-00926-0154	EMP PENSIONS & BEN RETIREMENT	1,036.32	11,053.42	11,566.00	512.58	95.6
650-00926-0155	EMP PENSIONS & BENEFITS FICA	1,095.00	11,761.69	12,731.00	969.31	92.4
650-00926-0157	EMP PEN & BEN UNIFORM CONTRIBU	255.66	989.34	900.00	(89.34)	109.9
650-00926-0331	EMP PENSIONS & BEN MILEAGE	21.70	307.30	300.00	(7.30)	102.4
650-00926-0333	EMP PENSIONS & BEN TRAINING	.00	1,185.43	2,500.00	1,314.57	47.4
	TOTAL DEPARTMENT 926	8,093.81	61,053.77	90,471.00	29,417.23	67.5

CITY OF LODI
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

WATER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
650-00928-0216	961.82	3,738.98	3,000.00	(738.98)	124.6
REG COMM PROF SRVS OTHER					
TOTAL DEPARTMENT 928	961.82	3,738.98	3,000.00	(738.98)	124.6
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650-00930-0120	.00	.00	133.00	133.00	.0
MISCGENEXP SPECIAL EVENT WAGE					
650-00930-0294	48.31	30,728.86	1,000.00	(29,728.86)	3072.9
MISC GEN EXP INVST MGMT FEES					
650-00930-0320	.00	642.70	700.00	57.30	91.8
MISC GEN EXP PUBL SUBSCPTN DUE					
650-00930-0340	95.05	3,934.22	3,500.00	(434.22)	112.4
MISC GEN EXP OPERATING SUPPLIE					
650-00930-0530	400.00	4,800.00	4,800.00	.00	100.0
MISC GEN EXP RENTS & LEASES					
650-00930-0692	.00	(2,219.85)	(2,220.00)	(.15)	(100.0)
MISC GEN EXP DEBT PREMIUM					
TOTAL DEPARTMENT 930	543.36	37,885.93	7,913.00	(29,972.93)	478.8
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DEPARTMENT 932					
650-00932-0222	142.66	1,567.02	2,000.00	432.98	78.4
MAINT OF GEN PLANT ELECTRIC					
650-00932-0223	46.31	586.38	600.00	13.62	97.7
MAINT OF GEN PLANT WATER					
650-00932-0224	52.62	717.47	1,000.00	282.53	71.8
MAINT OF GEN PLANT SEWER					
650-00932-0225	373.07	1,840.41	2,000.00	159.59	92.0
MAINT OF GEN PLANT NATURAL GAS					
650-00932-0240	.00	.00	50.00	50.00	.0
MAINTGENPLT BLDING REPAIRMAINT					
650-00932-0241	.00	2,527.08	500.00	(2,027.08)	505.4
MAINTGENPLT VEHICLEREPAIRMAIN					
650-00932-0243	(1,263.50)	(1,303.50)	(100.00)	1,203.50	(1303.3)
MAINT GEN PLANT VHCL CHRGEOU					
650-00932-0340	189.99	745.31	2,000.00	1,254.69	37.3
MAINT OF GEN PLANT OPS SUPPLIE					
650-00932-0451	77.07	2,810.43	4,000.00	1,189.57	70.3
MAINT OF GEN PLANT GAS & FUEL					
TOTAL DEPARTMENT 932	(381.78)	9,490.60	12,050.00	2,559.40	78.8
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TOTAL FUND EXPENDITURES	61,267.60	957,949.47	977,409.00	19,459.53	98.0
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NET REVENUE OVER EXPENDITURES	15,485.27	4,707.09	11,211.00	6,503.91	42.0

Report Criteria:

- Aging by Date
- Aged using Payment Date
- Invoice detail

Customer Number	Name	Balance	Future	Current	Over 30	Over 60	Over 90	Over 120	Over 150
20	CINGULAR MOBILE	1,157.31	1,157.31	-	-	-	-	-	-
	18288	1,157.31	1,157.31	-	-	-	-	-	-
28	Derek Hoffman	2,036.34	-	-	-	-	-	-	2,036.34
	16182	1,920.77	-	-	-	-	-	-	1,920.77
	723	2.84	-	-	-	-	-	-	2.84
	727	21.79	-	-	-	-	-	-	21.79
	730	58.73	-	-	-	-	-	-	58.73
	731	32.21	-	-	-	-	-	-	32.21
33	Ethan & Brandis Schuh	60.90	.90	60.00	-	-	-	-	-
	18272	60.00	-	60.00	-	-	-	-	-
	18294	.90	.90	-	-	-	-	-	-
35	Frontier North Inc- Poles	2,922.49	41.95	-	41.95	41.95	2,796.64	-	-
	18216	2,796.64	-	-	-	-	2,796.64	-	-
	18242	41.95	-	-	-	41.95	-	-	-
	18254	41.95	-	-	41.95	-	-	-	-
	18295	41.95	41.95	-	-	-	-	-	-
63	Lodi Area Fire Dept	401.79	401.79	-	-	-	-	-	-
	18281	263.47	263.47	-	-	-	-	-	-
	18286	138.32	138.32	-	-	-	-	-	-
114	Town of West Point	22,737.27	22,737.27	-	-	-	-	-	-
	18279	22,737.27	22,737.27	-	-	-	-	-	-
116	Tristate Directional Drilling	46.71	.69	46.02	-	-	-	-	-
	18265	46.02	-	46.02	-	-	-	-	-
	18296	.69	.69	-	-	-	-	-	-
158	Kyle & Becky Dohm	35.00	35.00	-	-	-	-	-	-
	18289	35.00	35.00	-	-	-	-	-	-
160	Kevin R Dustin	265.64	-	-	-	-	-	-	265.64
	17890	234.05	-	-	-	-	-	-	234.05
	17946	3.51	-	-	-	-	-	-	3.51
	17954	3.51	-	-	-	-	-	-	3.51
	17958	3.51	-	-	-	-	-	-	3.51
	17975	3.51	-	-	-	-	-	-	3.51
	17998	3.51	-	-	-	-	-	-	3.51
	18015	3.51	-	-	-	-	-	-	3.51
	18037	3.51	-	-	-	-	-	-	3.51
	18070	3.51	-	-	-	-	-	-	3.51
	18080	3.51	-	-	-	-	-	-	3.51
176	Sketchworks Architecture	2,941.95	811.95	2,130.00	-	-	-	-	-
	18258	1,580.00	-	1,580.00	-	-	-	-	-
	18276	550.00	-	550.00	-	-	-	-	-
	18283	780.00	780.00	-	-	-	-	-	-
	18297	31.95	31.95	-	-	-	-	-	-
181	Prairie Winds Flower Market	220.10	220.10	-	-	-	-	-	-
	18291	220.10	220.10	-	-	-	-	-	-
195	AMOCL-LODI LLC	478.38	253.38	-	225.00	-	-	-	-
	18277	225.00	-	-	225.00	-	-	-	-
	18284	250.00	250.00	-	-	-	-	-	-
	18298	3.38	3.38	-	-	-	-	-	-
196	Robert or Samantha Walters	35.53	.53	35.00	-	-	-	-	-
	18292	35.00	-	35.00	-	-	-	-	-
	18299	.53	.53	-	-	-	-	-	-

Customer Number	Name	Balance	Future	Current	Over 30	Over 60	Over 90	Over 120	Over 150
Grand Totals:		33,339.41	25,660.87	2,271.02	266.95	41.95	2,796.64	-	2,301.98

Report Criteria:

- Aging by Date
 - Aged using Payment Date
 - Invoice detail
-

Report Criteria:

Report type: Summary

Check.Type = {<>} "Adjustment"

Check Number	Check Issue Date	GL Period	Vendor Number	Payee	Check GL Account	Amount	
315	01/27/2026	01/26	3646	PSN	660-21100-0000	39.90	M
316	01/27/2026	01/26	51	WI DEPT OF REVENUE	630-21100-0000	3,582.94	M
317	01/27/2026	01/26	2016	GFC LEASING	660-21100-0000	137.65	M
318	01/27/2026	01/26	3644	WI DMV CVR	100-21100-0000	32.90	M
319	01/28/2026	01/26	3644	WI DMV CVR	100-21100-0000	115.00	M
320	01/28/2026	01/26	53	WPPI ENERGY	331-21100-0000	360.42	M
321	01/28/2026	01/26	53	WPPI ENERGY	660-21100-0000	173,989.49	M
322	01/29/2026	01/26	2908	TASC	100-21100-0000	506.74	M
238013	01/23/2026	01/26	3849	LODI GIRLS YOUTH BASKETBALL	100-21100-0000	400.00	V
238731	01/08/2026	01/26	3067	ABT MAILCOM	100-21100-0000	654.64	
238732	01/08/2026	01/26	3613	ACE HARDWARE	630-21100-0000	212.29	
238733	01/08/2026	01/26	2355	BRIAN J DOHM	100-21100-0000	17.79	
238734	01/08/2026	01/26	115	COLUMBIA COUNTY POLICE ASSOCIATION	100-21100-0000	100.00	
238735	01/08/2026	01/26	1069	DAVID OR DIANE EBERDT	100-21100-0000	690.39	
238736	01/08/2026	01/26	2913	FERGUSON WATERWORKS	650-21100-0000	500.00	
238737	01/08/2026	01/26	1192	GARY PEDERSON OR DENISE DOVER	100-21100-0000	2.39	
238738	01/08/2026	01/26	3500	GASVODA & ASSOCIATES INC	660-21100-0000	1,370.00	
238739	01/08/2026	01/26	3306	GFL ENVIRONMENTAL SERVICES USA INC	100-21100-0000	93.71	
238740	01/08/2026	01/26	393	HILLESTAD REFRIGERATION INC	660-21100-0000	3,292.00	
238741	01/08/2026	01/26	2621	JENNIFER OR SYLVIAN BREUNIG	100-21100-0000	294.90	
238742	01/08/2026	01/26	3755	JEREMY BURROS	100-21100-0000	55.94	
238743	01/08/2026	01/26	218	MADISON GAS & ELECTRIC	650-21100-0000	4,047.95	
238744	01/08/2026	01/26	2372	MATTHEW OR KATHRYN WOERPEL	100-21100-0000	480.26	
238745	01/08/2026	01/26	2750	MIDWEST METER INC	650-21100-0000	50.53	
238746	01/08/2026	01/26	2996	MOCIC	100-21100-0000	100.00	
238747	01/08/2026	01/26	2876	MUNICIPAL PROPERTY INSURANCE	660-21100-0000	34,367.00	
238748	01/08/2026	01/26	359	PARNELL OR BARBARA NELSON	100-21100-0000	749.50	
238749	01/08/2026	01/26	253	PETERSONS AUTO PARTS	100-21100-0000	120.79	
238750	01/08/2026	01/26	3527	PNC EQUIPMENT FINANCE	100-21100-0000	133,278.27	
238751	01/08/2026	01/26	3180	PREMIUM COMPUTER SERVICES INC	100-21100-0000	129.00	
238752	01/08/2026	01/26	3939	RICHARD OR LINDA ROTT	100-21100-0000	90.00	
238753	01/08/2026	01/26	3514	SHIRLEY SMITH-TIGHE REVOCABLE TRUST	100-21100-0000	324.52	
238754	01/08/2026	01/26	290	SOUTH CENTRAL LIBRARY SYSTEM	222-21100-0000	543.28	
238755	01/08/2026	01/26	2908	TASC	100-21100-0000	51.30	
238756	01/08/2026	01/26	3938	THOMAS OR SARAH SCHIRRA	100-21100-0000	52.44	
238757	01/08/2026	01/26	3937	TIMOTHY OR SARAH RIPP	100-21100-0000	246.86	
238758	01/08/2026	01/26	96	US CELLULAR	100-21100-0000	199.95	
238759	01/15/2026	01/26	3613	ACE HARDWARE	100-21100-0000	193.23	
238760	01/15/2026	01/26	476	ALLIANT ENERGY/WPL	100-21100-0000	60.57	
238761	01/15/2026	01/26	3259	APG OF SOUTHERN WISCONSIN	100-21100-0000	130.72	
238762	01/15/2026	01/26	1354	CHARTER COMMUNICATIONS	100-21100-0000	722.58	
238763	01/15/2026	01/26	1869	CINTAS CORPORATION	660-21100-0000	155.49	
238764	01/15/2026	01/26	910	COLUMBIA COUNTY TREASURER	224-21100-0000	15,000.00	
238765	01/15/2026	01/26	1401	COLUMBIA CTY ACCOUNTING	100-21100-0000	578.65	
238766	01/15/2026	01/26	3940	EMILY LEEANN DONOVAN	222-21100-0000	33.00	
238767	01/15/2026	01/26	3941	LANDCO2	228-21100-0000	3,600.00	
238768	01/15/2026	01/26	141	LLOYD MILLER	660-21100-0000	208.70	
238769	01/15/2026	01/26	3789	LODI MIDDLE SCHOOL	100-21100-0000	300.00	
238770	01/15/2026	01/26	212	LODI SHELL	630-21100-0000	120.86	
238771	01/15/2026	01/26	253	PETERSONS AUTO PARTS	630-21100-0000	162.37	
238772	01/15/2026	01/26	290	SOUTH CENTRAL LIBRARY SYSTEM	222-21100-0000	21,496.00	
238773	01/15/2026	01/26	1491	TRI COUNTY PAVING INC	650-21100-0000	362.69	
238774	01/15/2026	01/26	96	US CELLULAR	100-21100-0000	966.45	

Check Number	Check Issue Date	GL Period	Vendor Number	Payee	Check GL Account	Amount
238775	01/15/2026	01/26	3943	WINDSOR BREADS BAKERY & COFFEEHOUSE	100-21100-0000	309.00
238776	01/15/2026	01/26	3293	WSI WATER	660-21100-0000	5,729.88
238781	01/22/2026	01/26	3613	ACE HARDWARE	100-21100-0000	260.62
238782	01/22/2026	01/26	476	ALLIANT ENERGY/WPL	650-21100-0000	24.46
238783	01/22/2026	01/26	3793	CED INTERSTATE ELECTRIC CO	223-21100-0000	524.02
238784	01/22/2026	01/26	1240	COLUMBIA CTY SHERIFF'S OFFICE	100-21100-0000	500.00
238785	01/22/2026	01/26	2585	EHLERS INVESTMENT PARTNERS	877-21100-0000	411.84
238786	01/22/2026	01/26	3887	ELSING OIL COMPANY	100-21100-0000	2,123.20
238787	01/22/2026	01/26	3930	INGRAM LIBRARY SERVICES	222-21100-0000	55.21
238788	01/22/2026	01/26	3792	LPS & LES PARENT GROUP	100-21100-0000	750.00
238789	01/22/2026	01/26	3942	ONLOGIC	100-21100-0000	13,080.16
238790	01/22/2026	01/26	3945	OUISCONSING SCHOOL OF COLLABORATION	100-21100-0000	200.00
238791	01/22/2026	01/26	3944	PATRICIA BOYD	100-21100-0000	4.53
238792	01/22/2026	01/26	2849	QUADIENT LEASING USA INC	660-21100-0000	214.68
238793	01/22/2026	01/26	3221	THE POLICE AND SHERIFFS PRESS	100-21100-0000	280.00
238794	01/22/2026	01/26	96	US CELLULAR	100-21100-0000	40.81
238795	01/22/2026	01/26	3882	VIVID PAINTING	222-21100-0000	3,093.00
238796	01/22/2026	01/26	126	WI DEPT OF JUSTICE - TIME	100-21100-0000	269.25
238797	01/22/2026	01/26	3293	WSI WATER	660-21100-0000	458.74
238798	01/29/2026	01/26	3613	ACE HARDWARE	100-21100-0000	33.54
238799	01/29/2026	01/26	2676	DANE COUNTY TREASURER	222-21100-0000	90.00
238800	01/29/2026	01/26	3948	DELL MARKETING LP	100-21100-0000	25,015.79
238801	01/29/2026	01/26	3849	LODI GIRLS YOUTH BASKETBALL	100-21100-0000	400.00
238802	01/29/2026	01/26	218	MADISON GAS & ELECTRIC	222-21100-0000	4,657.24
238803	01/29/2026	01/26	2938	MAIN STREET MARKET PIGGLY WIGGLY	660-21100-0000	50.04
238804	01/29/2026	01/26	253	PETERSONS AUTO PARTS	100-21100-0000	195.56
238805	01/29/2026	01/26	1625	SCHINDLER ELEVATOR CORP	100-21100-0000	1,345.37
238806	01/29/2026	01/26	3221	THE POLICE AND SHERIFFS PRESS	100-21100-0000	40.00
1001374	01/12/2026	01/26	3656	ASSOCIATED APPRAISAL CONSULTANTS INC	100-21100-0000	1,241.63
1001375	01/12/2026	01/26	88	BUSHNELL FORD INC	100-21100-0000	4,201.16
1001376	01/12/2026	01/26	109	COLUMBIA CTY TREASURER	100-21100-0000	460,523.25
1001377	01/12/2026	01/26	1262	CT LABORATORIES	660-21100-0000	20.00
1001378	01/12/2026	01/26	24	HAWKINS INC	660-21100-0000	1,561.98
1001379	01/12/2026	01/26	221	MADISON COLLEGE	100-21100-0000	93,219.33
1001380	01/12/2026	01/26	279	MID-STATE EQUIPMENT	100-21100-0000	400.62
1001381	01/12/2026	01/26	3140	PROGRAMMED CLEANING INC	100-21100-0000	1,392.41
1001382	01/12/2026	01/26	3679	PURE WATER LABS LLC	650-21100-0000	105.00
1001383	01/12/2026	01/26	282	SCHOOL DISTRICT OF LODI	100-21100-0000	1,231,335.03
1001384	01/12/2026	01/26	2152	SOUTH CENTRAL ALARM & CCTV LLC	100-21100-0000	80.00
1001385	01/12/2026	01/26	329	TOTAL WATER OF BARABOO	222-21100-0000	118.30
1001386	01/12/2026	01/26	3749	TOWN & COUNTRY ENGINEERING INC	100-21100-0000	16,435.24
1001387	01/20/2026	01/26	1392	BADGER WELDING SUPPLIES INC	660-21100-0000	24.80
1001388	01/21/2026	01/26	899	BURKE TRUCK & EQUIPMENT	100-21100-0000	.00 V
1001389	01/20/2026	01/26	88	BUSHNELL FORD INC	630-21100-0000	30.56
1001390	01/20/2026	01/26	2688	CIVICPLUS	100-21100-0000	11,373.11
1001391	01/20/2026	01/26	16	DIGGERS HOTLINE INC	650-21100-0000	53.80
1001392	01/20/2026	01/26	2153	FARMERS & MERCHANTS UNION BANK	100-21100-0000	263.15
1001393	01/20/2026	01/26	163	GRAINGER INC	100-21100-0000	339.13
1001394	01/20/2026	01/26	2427	INFOSEND	660-21100-0000	967.36
1001395	01/20/2026	01/26	509	MEUW	630-21100-0000	3,257.00
1001396	01/20/2026	01/26	3540	SJE	650-21100-0000	6,285.67
1001397	01/20/2026	01/26	2942	TOP PACK DEFENSE LLC	100-21100-0000	1,256.24
1001398	01/20/2026	01/26	56	USABLUEBOOK	650-21100-0000	556.56
1001399	01/20/2026	01/26	2826	WILS	222-21100-0000	50.87
1001400	01/26/2026	01/26	2997	3 DEGREE VENTURES	100-21100-0000	1,462.00
1001401	01/26/2026	01/26	899	BURKE TRUCK & EQUIPMENT	100-21100-0000	204.68
1001402	01/26/2026	01/26	3176	CITIES & VILLAGES MUTUAL INS CO	100-21100-0000	83,250.87

Check Number	Check Issue Date	GL Period	Vendor Number	Payee	Check GL Account	Amount
1001403	01/26/2026	01/26	144	DEMCO	222-21100-0000	79.93
1001404	01/26/2026	01/26	43	PUBLIC SERVICE COMMISSION	650-21100-0000	1,083.60
1001405	01/26/2026	01/26	270	RHYME BUSINESS PRODUCTS	222-21100-0000	61.22
1001406	01/26/2026	01/26	2397	SEERA	630-21100-0000	1,060.87
1001407	01/26/2026	01/26	2942	TOP PACK DEFENSE LLC	100-21100-0000	171.00
1001408	01/26/2026	01/26	3749	TOWN & COUNTRY ENGINEERING INC	100-21100-0000	24,112.80
1001409	01/26/2026	01/26	343	WOLF PAVING & EXCAVATING CO	650-21100-0000	1,552.50
1001413	01/29/2026	01/26	109	COLUMBIA CTY TREASURER	100-21100-0000	1,123.25- V
Grand Totals:						<u>2,411,737.41</u>

Summary by General Ledger Account Number

GL Account	Debit	Credit	Proof
100-12100-0000	3,004.99	.00	3,004.99
100-13801-0000	1,094.53	.00	1,094.53
100-21100-0000	3,052.15	2,055,695.14-	2,052,642.99-
100-21104-0000	147.90	.00	147.90
100-21105-0000	1,959.00	400.00-	1,559.00
100-21106-0000	4.53	.00	4.53
100-21592-0000	769.89	.00	769.89
100-24300-0000	460,523.25	.00	460,523.25
100-24302-0000	578.65	.00	578.65
100-24600-0000	93,219.33	.00	93,219.33
100-24601-0000	1,231,335.03	.00	1,231,335.03
100-51410-0221	33.49	.00	33.49
100-51411-0221	66.98	.00	66.98
100-51411-0313	85.87	.00	85.87
100-51420-0221	33.49	.00	33.49
100-51420-0310	37.33	.00	37.33
100-51420-0320	130.72	.00	130.72
100-51430-0193	51.30	.00	51.30
100-51450-0214	1,340.36	.00	1,340.36
100-51450-0221	142.98	.00	142.98
100-51450-0242	11,712.77	.00	11,712.77
100-51520-0221	33.49	.00	33.49
100-51520-0294	48.67	.00	48.67
100-51520-0313	654.64	.00	654.64
100-51530-0216	1,241.63	.00	1,241.63
100-51610-0225	1,219.66	.00	1,219.66
100-51610-0240	1,345.37	.00	1,345.37
100-51610-0290	992.70	.00	992.70
100-51930-0510	16,839.83	.00	16,839.83
100-51930-0511	15,131.69	.00	15,131.69
100-51930-0512	13,180.77	.00	13,180.77
100-51930-0513	434.86	.00	434.86
100-51930-0514	6,056.49	.00	6,056.49
100-51930-0515	1,295.47	.00	1,295.47
100-51930-0516	170.37	.00	170.37
100-51930-0517	643.08	.00	643.08
100-51930-0518	1,193.17	.00	1,193.17
100-52100-0157	1,427.24	.00	1,427.24
100-52100-0214	129.00	.00	129.00
100-52100-0221	750.84	.00	750.84

RESOLUTION NO. ____

RESOLUTION AUTHORIZING THE REDEMPTION OF CERTAIN OF THE
GENERAL OBLIGATION CORPORATE PURPOSE BONDS, SERIES 2018B,
DATED APRIL 12, 2018

WHEREAS, the City of Lodi, Columbia County, Wisconsin (the "City") has outstanding its General Obligation Corporate Purpose Bonds, Series 2018B, dated April 12, 2018 (the "2018B Bonds");

WHEREAS, the Common Council has determined that it is necessary and desirable to call the 2018B Bonds maturing or subject to mandatory redemption in the years 2029 through 2033 for redemption on April 1, 2026 with funds of the City on hand;

NOW, THEREFORE, BE IT RESOLVED by the Common Council of the City, that the 2018B Bonds maturing or subject to mandatory redemption in the years 2029 through 2033 are called for prior payment on April 1, 2026 at the price of par plus accrued interest to the date of redemption.

The City hereby directs the City Clerk to work with Bond Trust Services Corporation, fiscal agent for the 2018B Bonds, to cause timely notice of redemption, in substantially the form attached hereto as Exhibit A and incorporated herein by this reference (the "Notice"), to be provided at the times, to the parties and in the manner set forth on the Notice. Further, the City Clerk shall cause the funds necessary to redeem the 2018B Bonds to be provided to The Depository Trust Company.

Adopted, approved and recorded February 17, 2026.

Ann Groves Lloyd
Mayor

ATTEST:

Lanette Mayberry
Interim City Clerk

(SEAL)

EXHIBIT A

NOTICE OF PARTIAL CALL*

CITY OF LODI
COLUMBIA COUNTY, WISCONSIN
GENERAL OBLIGATION CORPORATE PURPOSE BONDS, SERIES 2018B
DATED APRIL 12, 2018

NOTICE IS HEREBY GIVEN that the Bonds of the above-referenced issue which mature on the dates and in the amounts; bear interest at the rates; and have CUSIP Nos. as set forth below have been called for prior payment on April 1, 2026 at a redemption price equal to 100% of the principal amount thereof plus accrued interest to the date of prepayment:

<u>Maturity Date</u>	<u>Principal Amount</u>	<u>Interest Rate</u>	<u>CUSIP No.</u>
04/01/2030	\$120,000**	3.20%	540380JB9
04/01/2033	190,000	3.50	540380JE3

Upon presentation and surrender of said Bonds to Bond Trust Services Corporation, the registrar and fiscal agent for said Bonds, the registered owners thereof will be paid the principal amount of the Bonds plus accrued interest to the date of prepayment.

Said Bonds will cease to bear interest on April 1, 2026.

By Order of the
Common Council
City of Lodi
City Clerk

Dated _____

* To be provided to Bond Trust Services Corporation at least thirty-five (35) days prior to April 1, 2026. The registrar and fiscal agent shall be directed to give notice of such prepayment by registered or certified mail, overnight express delivery, facsimile transmission, electronic transmission or in any other manner required by The Depository Trust Company, to The Depository Trust Company, Attn: Supervisor, Call Notification Department, 570 Washington Blvd., Jersey City, NJ 07310, not less than thirty (30) days nor more than sixty (60) days prior to April 1, 2026 and to the MSRB electronically through the Electronic Municipal Market Access (EMMA) System website at www.emma.msrb.org.

**Represents a portion of the principal amount outstanding of this maturity. Pursuant to the redemption resolution, the City of Lodi, Wisconsin hereby directs that the principal amount redeemed shall be credited as follows: \$60,000 to the 2029 mandatory redemption payment and \$60,000 to the 2030 mandatory redemption payment of the 2030 maturity.

DEVELOPMENT AGREEMENT

THIS AGREEMENT made and entered into by and between Westview Development LLC, a Wisconsin Limited Liability Company (hereinafter referred to as the “Developer”) and the City of Lodi, Wisconsin, a Wisconsin municipal corporation (hereinafter referred to as the “Municipality”).

RECITALS

WHEREAS, the Developer wishes to develop the following real estate located within the City of Lodi:

Lots 73 through 85 of the plat of Highlands of Ridgestone – Phase 2 recorded with the Columbia County Register of Deeds on the ___day _____, 2026, in Volume _____ of Plats page(s) _____ as Document No _____, attached hereto as Exhibit A (hereafter referred to as the “Property”).

WHEREAS, Developer desires to develop the Property for residential purposes; and

WHEREAS, Municipality seeks to protect the health, safety and general welfare of the community by requiring the completion of various improvements to the Property and thereby to limit the harmful effects of substandard developments; and

WHEREAS, the applicable provisions of the Municipality’s ordinances require that provisions be made for the installation of various improvements required to serve the Property; and

WHEREAS, a purpose of this Agreement is to protect the Municipality from the cost of completing subdivision improvements itself and the Agreement is not executed for the benefit of material suppliers, laborers, or others providing work, services or material to the Property or for the benefit of lot, unit, or other real estate purchasers of Lots on the Property.

WHEREAS, a purpose of this Agreement includes but is not limited to the avoidance of harmful consequences of land development prior to satisfactory completion of improvements, or prior to the payment of improvement costs; and

WHEREAS, this Agreement is made for the mutual benefit of the Developer and the Municipality in order that land division requirements will be fully complied with.

NOW THEREFORE, the Developer and the Municipality agree as follows:

1. **Exhibits**. This Agreement incorporates the following documents relating to the Plat, all of which are incorporated herein as if fully set forth:

EXHIBIT A: The Plat of Highlands of Ridgestone- Phase 2.

EXHIBIT B: The Declaration of Covenants recorded with the Columbia County Register of Deeds on the __day of _____, 2025 as Document No.

EXHIBIT C: Plans and specifications for the development of the Property as approved by the Municipality. Developer shall maintain one set of plans and specifications signed by the Municipal Engineer and the Director of Public Works on location, and no copies of unsigned plans or specifications are to be used for construction purposes or kept on site.

2. **Improvements**. The Developer shall construct and install, at its own expense, those on-site and off-site improvements required by this Agreement and Exhibits A - C (“the Improvements”). Developer’s obligation to complete the Improvements shall be independent of any obligations of the Municipality contained herein.

All improvements shall be constructed pursuant to the plans submitted by Developer (dated January 14, 2025) and approved by City’s consulting engineer on February 10, 2025.

3. **Contractors Engaged by Developer**. The Developer agrees to engage Contractors/Subcontractors acceptable to Municipal Engineer (all future references to Municipal Engineer shall also include the right to designate entities and/or individuals to act in the Municipal Engineer's place) for all construction included in this Agreement who shall perform such work to the standards of the Municipality and who shall comply with every requirement of the Municipality’s Municipal Code and standards in performing such work. The Developer shall furnish the Municipal Engineer with the names of all contractors and their subcontractors, with the classification of the work they will perform not less than 7 calendar days, prior to any work by the contractor or subcontractor beginning.

4. **Municipality Approval of Starting Dates**. Unless approved by separate agreement between Developer and Municipality, the Developer agrees that no work shall be scheduled

for the above-mentioned Improvements without the Municipal Engineer's approval of starting date and schedule which shall be submitted by the Developer for approval by the Municipal Engineer. No building permits shall be issued until all improvements set forth in Section 10 of this Agreement have been accepted by the Municipality.

5. **Change Order to Work.** The Developer agrees that the Municipality shall not be responsible for any costs or changes related to this project except those specifically enumerated and agreed to in this or other written Agreements between the Municipality and the Developer.

6. **Acceptance of Work.**
 - A. The Municipality shall inspect the Improvements required by this Agreement as they are constructed and upon completion for compliance with local and state codes and, if acceptable to the Municipal Engineer, shall certify such Improvements as complying with the standards and specifications of the Municipality. Such inspection and certification, if appropriate, will occur within 14 days of written notice by the Developer that Developer desires to have the Municipality inspect an Improvement.

 - B. No improvement shall be dedicated to the public or accepted by the Municipality until such time the Developer requests in writing to the Municipal Clerk that a specific Improvement be accepted by the City as a public Improvement. The Developer agrees that the dedication of certain Improvements as public Improvements will not be accepted by the Municipality until said improvements have been inspected for compliance with local and state codes and to ensure that said improvement(s) is in good working order as certified by the Municipal Engineer, and furthermore until all outstanding Municipal incurred costs, including engineering, inspection charges and attorney fees indicated herein, have been paid in full and the Developer has certified in writing that all contractors and suppliers have been paid in full for all work and materials furnished under this Agreement.

 - C. The Developer agrees to provide for maintenance and repair of all Improvements until such Improvements are formally accepted by the Municipality by Resolution of the City Council.

 - D. The Municipality will provide timely notice to the Developer whenever inspection discloses that an improvement does not conform to the standards and specifications shown on the Plans and Specifications or is otherwise defective. The Developer shall have 20 days from the issuance of such notice to correct or substantially correct the defect. The Municipality shall not declare a default under this Agreement during the 20-day correction period on account of any such defect unless it is clear the Developer does not intend to correct the defect or unless the Municipality determines that immediate action is required in order to remedy a situation which poses an imminent health or safety threat.

E. Prior to final acceptance, the Developer shall provide Municipality with as-built plans. As-built plans shall be provided in both an electronic format and in hard copy. As-built plans in electronic format and readable by AutoCAD must be provided showing all horizontal and vertical locations of public sanitary, water, and storm water utilities i.e. manholes, hydrants, water main bends and tees, valves, sanitary and water lateral curb boxes, inlets, endwalls, etc. All vertical information shall be on NAVD88 datum. The profile drawings must also show the diameter, length, and slope of all pipes. In addition, Developer shall provide Municipality as-built-plans showing the finished surface elevations at all lot corners demonstrating positive drainage between lot corners, and also showing the finished surface elevation of all stormwater management ponds, swales and infiltration areas for the Phase in question. The horizontal location of all water and sewer services shall be located as follows:

- (1) Sewer laterals shall be located by the distance to the sewer 'wye' from the downstream manhole.
- (2) The ends of stubbed sewer laterals for future connection shall be located and the elevations determined and shown.
- (3) Water laterals shall be located by the distance from the nearest hydrant or valve on the main (whichever is closest) to the corporation stop.
- (4) The distance to the curb stop from the main shall also be provided. Any bends in the water main shall be indicated by the length from the nearest main-line valve. For mapping purposes, a single electronic point file of the entire development describing the as-built surface features of the new sanitary sewer, water system and storm sewer system, i.e. manholes, hydrants, water main bends, lateral curb boxes, valves, inlets, endwalls, etc., on the Columbia County Coordinate system must be provided. This point file must include northing, easting, elevation (NAVD88), and a point description. The Municipal Engineer can obtain the electronic file for the surface features, at the Developer's cost, when requested by either the Municipality or the Developer, provided that the Developer locates these features in the field. The Municipal Engineer will update all applicable Municipal maps and computer water and stormwater models. The cost of updating Municipal maps and computer water and stormwater models to incorporate this development shall be borne by the Developer.

All sanitary sewer mains shall be televised in accordance with the Municipality's standard specifications. A colored digital recording of the televising as well as a written report of the location of laterals and lengths of pipe shall be provided to the Municipality before final acceptance of the sewer.

7. **Time of Completion.** All work specified herein, except for the final finish course of asphalt, shall be completed by the Developer within 12 months of commencing construction. The date of commencing construction shall be determined by the Municipality and reduced to writing. The final course of asphalt shall be completed at such time as directed by sound construction management practices, as determined by Developer and the Municipal Engineer.
8. **Indemnification and Insurance Required of Private Contractors.** The Developer hereby expressly agrees to indemnify and hold the Municipality and its agents harmless in whole or in part from and against all claims, costs and liability of every kind and nature, for injury or damage received or sustained by any person or entity in connection with, or on account of the performance of work on the Property and elsewhere including damage caused by the Municipality's negligence as well as that of Developer or any contractor, pursuant to this Agreement. The Developer further agrees to aid and defend the Municipality or its agents (at no cost to the Municipality or its agents) in the event they are named as a defendant in an action concerning the performance of work pursuant to this Agreement except where such suit is brought by the Developer. The Developer is not an agent or employee of the Municipality.

The Developer shall require all Contractors engaged in the construction of the Improvements to comply with the Municipal requirements pertaining to damage claims, indemnification of the Municipality, and providing insurance coverages that are established by the Municipality. The Developer shall also require Contractors engaged in the construction of the Improvements to provide a current Certificate of Insurance to the Municipal Clerk showing insurance for all statutorily required coverage and naming the Municipality as an additional insured.

9. **Compliance with Law.** The Developer shall comply with all relevant laws, ordinances, and regulations in effect at the time of this Agreement when fulfilling its obligations under this Agreement. When necessary to protect public health, the Developer shall be subject to laws, ordinances and regulations that become effective after approval of this Agreement.
10. **Specifications for Improvements.** The Developer shall install the following Improvements:
 - A. **Grading, Erosion Control and Barricades:** The Developer shall obtain the approval of the Municipal Engineer for erosion and runoff control measures as required by the Municipal Ordinances prior to grading, utility installation or any other land disturbance activity. Separate approvals shall be obtained for each activity. The Developer shall adhere to conditions of the approval and grants the right-of-entry to the Property to designated personnel of the Municipality to inspect and monitor compliance with this requirement. Erosion Control measures shall comply with the Wisconsin Construction Site Best Management Practice Handbook.

Developer shall cause all lots to be graded so that water runs away from each building site toward public drainage facilities at a minimum grade of 2% so that the

lowest point of the building foundation opening fronting the street is a minimum of two feet above the lowest point of the adjacent curb.

Developer shall show the top of foundation and the minimum elevation in the lowest opening in the foundation for any future structure built on any lot in the Project on the final recorded plat.

All fill used below building footprints and below roadways and utilities (and extending outward at a 1:1 slope) must be granular structural fill specifically approved by the Municipal Engineer for such purposes.

B. Sanitary Sewer Facilities and Laterals:

- (1) The Developer shall be solely responsible for extending the existing sanitary sewer main to the Property to provide adequate service to all lots on the Property. Developer shall also install one sanitary sewer lateral to a point 15 feet beyond the right of way line for each lot at a location to be approved by the Municipal Engineer. No installation of underground sewer facilities shall commence until plans and specifications have been approved by the Municipal Engineer and the State of Wisconsin Department of Natural Resources, in addition to the other approvals required by this Agreement. The Municipal Engineer shall approve the actual location, size, and depth of the sanitary sewer facilities.
- (2) The sanitary sewer and any respective service laterals shall not be accepted until as built plans and a complete breakdown of all construction, engineering and administrative costs incurred by the Developer is submitted to the Municipal Engineer and Municipal Clerk, respectively. (This is necessary to aid in determining the Sewer Utility's plant value.)
- (3) Use of or entering any confined spaces must utilize OSHA Confined Space Entry safety practices as required by OSHA. The same requirements shall apply to any spaces once they have been completed and accepted by the Municipality.

C. Water Mains and Service Pipes:

- (1) The Developer shall be responsible for extending the existing water main to serve all lots on the Property. The Developer shall also install any pipe, hydrants, tees, valves, crosses and related appurtenances and water service laterals as required by the plans, specifications, and requirements of the Municipality and approved by the State of Wisconsin Department of Natural Resources, in addition to the other approvals required by this Agreement. Developer shall also install one water lateral to a point 15 feet beyond the right of way line for each lot at a location to be approved by the Municipal

Engineer. All materials used shall conform to the Municipal Standard Specifications for Water Main Construction.

- (2) The water main and any respective service laterals shall not be accepted until as-built plans and a complete breakdown of all construction, engineering and administrative costs incurred by the Developer is submitted to the Municipal Engineer and Municipal Clerk. (This is necessary to aid in determining the Water Utility's plant value.) In addition, the water system installation shall not be accepted until two bacteriologically safe samples are obtained, 24 hours apart, by a certified agency testing at the Madison Board of Health. The Developer shall be responsible to flush the main, obtain the samples, and have all tests completed as may be required for the Municipality's acceptance.
- D. **Water and Light Utility:** The Developer shall provide for the installation of all light poles and fixtures, as directed by the Municipality.
- E. **Streets and Sidewalks:** The Developer is required to complete the installation of Ridgestone Drive and Highland Court as set forth on the Plat. The Developer is also required to install sidewalks on both sides of the street around the cul-de-sac as part of this Development.
- F. **Stormwater Management Structures:**
- (1) The Developer shall install all storm water management facilities for the Property including related storm water sewers required by Municipal Ordinance and the plans and specifications approved by the Municipal Engineer as set forth in Exhibit C.
 - (2) Where standards and/or specifications have not been established by the Municipality, all work shall be made in accordance with established engineering practices as designated and approved by the Municipal Engineer.
 - (3) Developer and Municipality acknowledge that a regional stormwater facilities have been constructed to adequately manage the stormwater from the Property and other surrounding properties. Developer shall take all steps necessary to tie in the stormwater management facilities for the Development to the regional facilities.
- G. **Survey Monuments.** Developer shall properly place and install all survey or other monuments required by statute or ordinance prior to acceptance. Internal survey monuments shall be installed after the Public Improvements are completed. No building permits shall be issued until the Developer has completed the installation of survey monuments. All monuments shall also be marked with a steel fence post to aid in future locating efforts.

11. **Guarantee of the Work.** The Developer agrees to guarantee and warrant all work performed under this contract for a period of 14 months from the date of substantial completion of the public improvements completed by the Developer under this Agreement against defects in workmanship or materials. If any defect should appear during this guarantee period, the Developer shall make required replacement or acceptable repairs of the defective work at its own expense. This expense includes total and complete restoration of any disturbed surface or component of the improvement to the standard provided in the plans and specifications, regardless of Improvements on lands where the repairs or replacement is required. The surety as identified in Section 13 shall remain in force for a period equal to 14 months after the date the public improvements for which the security is provided are substantially completed. Upon substantial completion of the public improvements, the amount of security the Developer is required to provide shall be an amount equal to 10% of the total cost of the completed public improvements. For purposes of this section, “substantial completion” means the time the binder coat is installed on roads to be dedicated or, if the required public improvements do not include a road to be dedicated, the time that 90% of the public improvements by cost are completed.

All guarantees or warranties for materials or workmanship which extend beyond the guarantee period shall be assigned by the Developer to the Municipality (as beneficiary).

12. **Administration Charges.** The Developer hereby agrees to pay all Municipal legal, engineering, and administrative fees associated with the consideration and approval of the Development, this Agreement, and any other issues associated with this Development. Said fees shall be payable to the Municipality within 30 business days of the Municipal Treasurer providing copies of any billing statement to the Developer. If said fees are not paid by Developer in the time schedule set forth, in addition to any other remedies available to the Municipality in law or equity, the Municipality may revoke its acceptance of this Agreement, post stop work orders preventing further construction of required improvements and enjoin the Developer from further construction hereunder until said fees are paid. Any costs incurred by the Municipality in enforcing this obligation shall be paid for by the Developer at the same time and in the same manner as other fees referred to in this section.

13. **Miscellaneous Provisions.**

A. **Surety.**

- (1) **Prior to Construction.** Upon approval of the Developer’s plans for construction of the Lots on the Property, the Developer shall file, subject to the approval of the Municipal Attorney, a performance bond, irrevocable letter of credit or any combination thereof in an amount equal to 120% of the estimate of the cost of all improvements being constructed for the Lots as determined by the Municipal Engineer; said filing of surety shall guarantee that such improvements will be completed by the Developer not later than 12 months from the date the Municipality gives its approval. If a certificate of deposit or certified check is posted as security, the instrument must be negotiable by the Municipality. If a letter of credit is posted as security, the Municipality must be the beneficiary, and the letter of credit shall remain in

effect until such time all improvements for the lots are completed pursuant to the provisions of this Section.

- (2) **During Construction.** As work progresses on installation of improvements constructed pursuant to the Developer's plans, the Municipal Engineer, upon written request from the Developer from time to time, is authorized to recommend to the Municipal Board, a reduction in the amount of surety as hereinafter provided. The Municipal Engineer shall make his recommendation to the Municipal Board within thirty (30) days of receiving a written request from the Developer to reduce the amount of the surety. When portions of construction (water, sanitary sewer, street, sidewalk, green way or other improvements) are completed by the Developer and determined acceptable by the Municipal Engineer, the Municipal Zoning Administrator is authorized, upon submission of lien waivers by the Developer's contractors, to reduce the amount of surety. The amount of surety remaining shall never be less than 110% of the estimate of the Municipal Engineer of the cost of work remaining to be completed and accepted for the phase, and to ensure performance of the 14-month guarantee as specified in Section H above against defects in workmanship and materials on work accepted.

B. Landscaping.

- (1) The Developer shall landscape all right-of-way and public land with topsoil, seed and mulch as required by the Municipal Engineer. If any landscaping should die within 1 year of final acceptance of the street improvements, the Developer shall be responsible for replacing the dead landscaping.
- (2) The Developer shall install within a year of roadway completion the required street trees as identified in Exhibit C and in accordance with Section 300-25 of the Municipal Subdivision Ordinance.
- (3) Developer's landscaping plan shall be consistent with Section 340-93 of the Municipal Zoning Code. The Exhibit B Covenants shall be consistent with Section 340-93 of the Municipal Zoning Code and shall require each Lot Owner to install at least two canopy or deciduous trees at least 2" - 2.5" in diameter and three shrubs not less than 24" in height for each lot. All other unpaved areas of each lot are required to use a ground cover of (i) seed or sod, (ii) woodchips or other permanent mulch bordered with timbers or other permanent edging, or (iii) other landscape plant material maintained and well-tended in an aesthetically pleasing manner.
- (4) Developer shall be responsible for reimbursing the Municipality for the expense incurred in mapping the installation of street trees to the City system. Developer shall reimburse City within 30 days of being presented with an invoice from the City for this service.

14. **No Vested Rights Granted.** Except as provided by law, or as expressly provided in this Agreement no vested rights in connection with this project shall inure to the Developer. Nor does the Municipality warrant by this Agreement that the Developer is entitled to any other approvals.
15. **No Waiver.** No waiver of any provision of this Agreement shall be deemed or constitute a waiver of any other provision, nor shall it be deemed or constitute a continuing waiver unless expressly provided for by a written amendment to this default under this Agreement be deemed a waiver of any default or defaults of the same type. The Municipality's failure to exercise any right under this Agreement shall not constitute the approval of any wrongful act by the Developer or the acceptance of any Improvements.
16. **Amendment/Modification.** This Agreement may be amended or modified only by a written amendment approved and executed by the Municipality and the Developer.
17. **Default.** A default is defined herein as the breach of, or failure to comply with, any of the terms of this Agreement by Developer. The Municipality reserves to itself any remedies to it available under law. Remedies shall include, but not be limited to, stopping the construction on the Property, prohibiting future construction on the Property, and prohibiting the transfer or sale of the Property.
18. **Entire Agreement.** This written Agreement, and written amendments, and any referenced attachments thereto, shall constitute the entire Agreement between the Developer and the Municipality.
19. **Attorney's Fees.** If any party is required to resort to litigation, arbitration, or mediation to enforce the terms of this Agreement, the non-prevailing party in the litigation, arbitration, or mediation shall pay all of prevailing party's costs including reasonable attorney's fees and expert witness fees.
20. **Time.** For computing the commencement, abandonment, and completion periods, and time periods for Municipality action, such times in which war, civil disasters, act of God, or extreme weather conditions occur or exist shall not be included if such times prevent the Developer or Municipality from performing its obligations under the Agreement.
21. **Severability.** If any part, term, or provision of this Agreement is held by the courts to be illegal or otherwise unenforceable, such illegality or unenforceability shall not affect the validity of any other part, term, or provision and the rights of the parties will be construed as if the part, term, or provision was never part of the Agreement.
22. **Benefits.** The benefits of this Agreement to the Developer are personal and shall not be assigned without the express written approval of the Municipality. Such approval may not be unreasonably withheld, but any unapproved assignment is void. Notwithstanding the foregoing, the burdens of this Agreement are personal obligations of the Developer and also

shall be binding on the heirs, successors, and assigns of the Developer. There is no prohibition on the right of the Municipality to assign its rights under this Agreement.

- 23. **Immunity.** Nothing contained in this Agreement constitutes a waiver of the Municipality's sovereign immunity under applicable law.
- 24. **Notice.** Any notice required or permitted by this Agreement shall be deemed effective when personally delivered in writing or three (3) days after notice is deposited with the U.S. Postal Service, postage prepaid, certified, and return receipt requested, and addressed as follows:

If to Developer:	Westview Development, LLC c/o Ben and Debbie Larrabee W10440 County Road K Lodi, WI 53555	
If to Municipality:	City of Lodi Attn: Clerk 130 S. Main Street Lodi, WI 53555	Paul A. Johnson, City Attorney P. O. Box 256 Lodi, WI 53555

- 25. **Recordation.** The Municipality may record a copy of this Agreement or Affidavit indicating the existence of this Agreement in the Register of Deeds office. All cost of recording shall be paid by the Developer.
- 26. **Personal Jurisdiction and Venue.** Personal jurisdiction and venue for any civil action commenced by any party to this Agreement shall be deemed to be proper only if such action is commenced in Circuit Court for Columbia County. The parties expressly waive the right to bring such action in or to remove such action to any other court whether state or federal.
- 27. **Effective Date.** This Agreement shall be effective as of the date and year first written above.

CITY OF LODI, WISCONSIN

By: _____ Dated: _____
Ann Groves Lloyd, Mayor

By: _____
Lanette Mayberry, Clerk

Dated: _____

WESTVIEW DEVELOPMENT, LLC

By: _____
Ben Larrabee, Authorized Member

Dated: _____

AUTHENTICATION:

The signatures of Ann Groves Lloyd, Lanette Mayberry, and Ben Larrabee, in their capacities indicated are hereby authenticated this _____ day of _____, 2026.

Attorney Paul A. Johnson
SBN. 1021492

This Instrument was drafted by:

City Atty. Paul A. Johnson

PO Box 256

Lodi WI 53555

DEVELOPMENT AGREEMENT

THIS AGREEMENT made and entered into by and between Westview Development LLC, a Wisconsin Limited Liability Company (hereinafter referred to as the “Developer”) and the City of Lodi, Wisconsin, a Wisconsin municipal corporation (hereinafter referred to as the “Municipality”).

RECITALS

WHEREAS, the Developer wishes to develop the following real estate located within the City of Lodi:

Lots 56 through 60 of the plat of Terrace Vista – Phase 3 recorded with the Columbia County Register of Deeds on the ___ day _____, 2026, in Volume _____ of Plats page(s) _____ as Document No _____, attached hereto as Exhibit A (hereafter referred to as the “Property”).

WHEREAS, Developer desires to develop the Property for residential purposes; and

WHEREAS, Municipality seeks to protect the health, safety and general welfare of the community by requiring the completion of various improvements to the Property and thereby to limit the harmful effects of substandard developments; and

WHEREAS, the applicable provisions of the Municipality’s ordinances require that provisions be made for the installation of various improvements required to serve the Property; and

WHEREAS, a purpose of this Agreement is to protect the Municipality from the cost of completing subdivision improvements itself and the Agreement is not executed for the benefit of material suppliers, laborers, or others providing work, services or material to the Property or for the benefit of lot, unit, or other real estate purchasers of Lots on the Property.

WHEREAS, a purpose of this Agreement includes but is not limited to the avoidance of harmful consequences of land development prior to satisfactory completion of improvements, or prior to the payment of improvement costs; and

WHEREAS, this Agreement is made for the mutual benefit of the Developer and the Municipality in order that land division requirements will be fully complied with.

NOW THEREFORE, the Developer and the Municipality agree as follows:

1. **Exhibits.** This Agreement incorporates the following documents relating to the Property, all of which are incorporated herein as if fully set forth:

EXHIBIT A: The Plat of Terrace Vista Phase 3.

EXHIBIT B: The Declaration of Covenants recorded with the Columbia County Register of Deeds on the ____day of _____, 2025 as Document No. _____.

EXHIBIT C: Plans and specifications for the development of the Property as approved by the Municipality. Developer shall maintain one set of plans and specifications signed by the Municipal Engineer and the Director of Public Works on location, and no copies of unsigned plans or specifications are to be used for construction purposes or kept on site.

2. **Improvements.** The Developer shall construct and install, at its own expense, those on-site and off-site improvements required by this Agreement and Exhibits A — C (“the Improvements”). Developer’s obligation to complete the Improvements shall be independent of any obligations of the Municipality contained herein.

All improvements shall be constructed pursuant to the plans submitted by Developer (dated January 14, 2025) and approved by City’s consulting engineer on February 10, 2025.

3. **Contractors Engaged by Developer.** The Developer agrees to engage Contractors/Subcontractors acceptable to Municipal Engineer (all future references to Municipal Engineer shall also include the right to designate entities and/or individuals to act in the Municipal Engineer's place) for all construction included in this Agreement who shall perform such work to the standards of the Municipality and who shall comply with every requirement of the Municipality's Municipal Code and standards in performing such work. The Developer shall furnish the Municipal Engineer with the names of all contractors and their subcontractors, with the classification of the work

they will perform not less than 7 calendar days, prior to any work by the contractor or subcontractor beginning.

4. **Municipality Approval of Starting Dates.** Unless approved by separate agreement between Developer and Municipality, the Developer agrees that no work shall be scheduled for the above-mentioned Improvements without the Municipal Engineer's approval of starting date and schedule which shall be submitted by the Developer for approval by the Municipal Engineer. No building permits shall be issued until all improvements set forth in Section 10 of this Agreement have been accepted by the Municipality.
5. **Change Order to Work.** The Developer agrees that the Municipality shall not be responsible for any costs or changes related to this project except those specifically enumerated and agreed to in this or other written Agreements between the Municipality and the Developer.
6. **Acceptance of Work.**
 - A. The Municipality shall inspect the Improvements required by this Agreement as they are constructed and upon completion for compliance with local and state codes and, if acceptable to the Municipal Engineer, shall certify such Improvements as complying with the standards and specifications of the Municipality. Such inspection and certification, if appropriate, will occur within 14 days of written notice by the Developer that Developer desires to have the Municipality inspect an Improvement.
 - B. No improvement shall be dedicated to the public or accepted by the Municipality until such time the Developer requests in writing to the Municipal Clerk that a specific Improvement be accepted by the City as a public Improvement. The Developer agrees that the dedication of certain Improvements as public Improvements will not be accepted by the Municipality until said Improvements have been inspected for compliance with local and state codes and to ensure that said improvement(s) is in good working order as certified by the Municipal Engineer, and furthermore until all outstanding Municipal incurred costs, including engineering, inspection charges and attorney fees indicated herein, have been paid in full and the Developer has certified in writing that all contractors and suppliers have been paid in full for all work and materials furnished under this Agreement.
 - C. The Developer agrees to provide for maintenance and repair of all Improvements until such Improvements are formally accepted by the Municipality by Resolution of the City Council.
 - D. The Municipality will provide timely notice to the Developer whenever inspection discloses that an improvement does not conform to the standards and specifications shown on the Plans and Specifications or is otherwise defective. The Developer shall have 20 days from the issuance of such notice to correct or

substantially correct the defect. The Municipality shall not declare a default under this Agreement during the 20-day correction period on account of any such defect unless it is clear the Developer does not intend to correct the defect or unless the Municipality determines that immediate action is required in order to remedy a situation which poses an imminent health or safety threat.

E. Prior to final acceptance, the Developer shall provide Municipality with as-built plans. As-built plans shall be provided in both an electronic format and in hard copy. As-built plans in electronic format and readable by AutoCAD must be provided showing all horizontal and vertical locations of public sanitary, water, and storm water utilities i.e. manholes, hydrants, water main bends and tees, valves, sanitary and water lateral curb boxes, inlets, endwalls, etc. All vertical information shall be on NAVD88 datum. The profile drawings must also show the diameter, length, and slope of all pipes. In addition, Developer shall provide Municipality as-built-plans showing the finished surface elevations at all lot corners demonstrating positive drainage between lot corners, and also showing the finished surface elevation of all stormwater management ponds, swales and infiltration areas for the Phase in question. The horizontal location of all water and sewer services shall be located as follows:

- (1) Sewer laterals shall be located by the distance to the sewer 'wye' from the downstream manhole.
- (2) The ends of stubbed sewer laterals for future connection shall be located and the elevations determined and shown.
- (3) Water laterals shall be located by the distance from the nearest hydrant or valve on the main (whichever is closest) to the corporation stop.
- (4) The distance to the curb stop from the main shall also be provided.

Any bends in the water main shall be indicated by the length from the nearest main-line valve. For mapping purposes, a single electronic point file of the entire development describing the as-built surface features of the new sanitary sewer, water system and storm sewer system, i.e. manholes, hydrants, water main bends, lateral curb boxes, valves, inlets, endwalls, etc., on the Columbia County Coordinate system must be provided. This point file must include northing, easting, elevation (NAVD88), and a point description. The Municipal Engineer can obtain the electronic file for the surface features, at the Developer's cost, when requested by either the Municipality or the Developer, provided that the Developer locates these features in the field. The Municipal Engineer will update all applicable Municipal maps and computer water and stormwater models. The cost of updating Municipal maps and computer

water and stormwater models to incorporate this development shall be borne by the Developer.

All sanitary sewer mains shall be televised in accordance with the Municipality's standard specifications. A colored digital recording of the televising as well as a written report of the location of laterals and lengths of pipe shall be provided to the Municipality before final acceptance of the sewer.

7. **Time of Completion.** All work specified herein, except for the final finish course of asphalt, shall be completed by the Developer within 12 months of commencing construction. The date of commencing construction shall be determined by the Municipality and reduced to writing. The final course of asphalt shall be completed at such time as directed by sound construction management practices, as determined by Developer and the Municipal Engineer.
8. **Indemnification and Insurance Required of Private Contractors.** The Developer hereby expressly agrees to indemnify and hold the Municipality and its agents harmless in whole or in part from and against all claims, costs and liability of every kind and nature, for injury or damage received or sustained by any person or entity in connection with, or on account of the performance of work on the Property and elsewhere including damage caused by the Municipality's negligence as well as that of Developer or any contractor, pursuant to this Agreement. The Developer further agrees to aid and defend the Municipality or its agents (at no cost to the Municipality or its agents) in the event they are named as a defendant in an action concerning the performance of work pursuant to this Agreement except where such suit is brought by the Developer. The Developer is not an agent or employee of the Municipality.

The Developer shall require all Contractors engaged in the construction of the Improvements to comply with the Municipal requirements pertaining to damage claims, indemnification of the Municipality, and providing insurance coverages that are established by the Municipality. The Developer shall also require Contractors engaged in the construction of the Improvements to provide a current Certificate of Insurance to the Municipal Clerk showing insurance for all statutorily required coverage and naming the Municipality as an additional insured.

9. **Compliance with Law.** The Developer shall comply with all relevant laws, ordinances, and regulations in effect at the time of this Agreement when fulfilling its obligations under this Agreement. When necessary to protect public health, the Developer shall be subject to laws, ordinances and regulations that become effective after approval of this Agreement.
10. **Specifications for Improvements.** The Developer shall install the following Improvements:
 - A. **Grading, Erosion Control and Barricades:** The Developer shall obtain the approval of the Municipal Engineer for erosion and runoff control measures as

required by the Municipal Ordinances prior to grading, utility installation or any other land disturbance activity. Separate approvals shall be obtained for each activity. The Developer shall adhere to conditions of the approval and grants the right-of-entry to the Property to designated personnel of the Municipality to inspect and monitor compliance with this requirement. Erosion Control measures shall comply with the Wisconsin Construction Site Best Management Practice Handbook.

Developer shall cause all lots to be graded so that water runs away from each building site toward public drainage facilities at a minimum grade of 2% so that the lowest point of the building foundation opening fronting the street is a minimum of two feet above the lowest point of the adjacent curb.

Developer shall show the top of foundation and the minimum elevation in the lowest opening in the foundation for any future structure built on any lot in the Project on the final recorded plat.

All fill used below building footprints and below roadways and utilities (and extending outward at a 1:1 slope) must be granular structural fill specifically approved by the Municipal Engineer for such purposes.

B. Sanitary Sewer Facilities and Laterals:

- (1) The Developer shall be solely responsible for extending the existing sanitary sewer main to the Property to provide adequate service to all lots on the Property. Developer shall also install one sanitary sewer lateral to a point 15 feet beyond the north easement line for each lot at a location to be approved by the Municipal Engineer. No installation of underground sewer facilities shall commence until plans and specifications have been approved by the Municipal Engineer and the State of Wisconsin Department of Natural Resources, in addition to the other approvals required by this Agreement. The Municipal Engineer shall approve the actual location, size, and depth of the sanitary sewer facilities.
- (2) The sanitary sewer and any respective service laterals shall not be accepted until as-built plans and a complete breakdown of all construction, engineering and administrative costs incurred by the Developer is submitted to the Municipal Engineer and Municipal Clerk, respectively. (This is necessary to aid in determining the Sewer Utility's plant value.)
- (3) Use of or entering any confined spaces must utilize OSHA Confined Space Entry safety practices as required by OSHA. The same requirements shall apply on any spaces once they have been completed and accepted by the Municipality.

C. **Water Mains and Service Pipes:**

- (1) The Developer shall be responsible for extending the existing water main to serve all lots on the Property. The Developer shall also install any pipe, hydrants, tees, valves, crosses and related appurtenances and water service laterals as required by the plans, specifications, and requirements of the Municipality and approved by the State of Wisconsin Department of Natural Resources, in addition to the other approvals required by this Agreement. Developer shall also install one water lateral to a point 15 feet beyond the north easement line for each lot at a location to be approved by the Municipal Engineer. All materials used shall conform to the Municipal Standard Specifications for Water Main Construction.
- (2) The water main and any respective service laterals shall not be accepted until as-built plans and a complete breakdown of all construction, engineering and administrative costs incurred by the Developer is submitted to the Municipal Engineer and Municipal Clerk. (This is necessary to aid in determining the Water Utility's plant value.) In addition. The water system installation shall not be accepted until two bacteriologically safe samples are obtained, 24 hours apart, by a certified agency testing at the Madison Board of Health. The Developer shall be responsible to flush the main, obtain the samples, and have all tests completed as may be required for the Municipality's acceptance.

D. **Water and Light Utility:** The Developer shall provide for the installation of all light poles and fixtures, as directed by the Municipality.

E. **Streets and Sidewalks:** The Developer is required to complete the installation of the pedestrian path and trail as set forth on the Plat.

F. **Stormwater Management Structures:**

- (1) The Developer shall install all storm water management facilities for the Property including related storm water sewers required by Municipal Ordinance and the plans and specifications approved by the Municipal Engineer as set forth in Exhibit C.
- (2) Where standards and/or specifications have not been established by the Municipality, all work shall be made in accordance with established engineering practices as designated and approved by the Municipal Engineer.
- (3) Developer and Municipality acknowledge that a regional stormwater facilities have been constructed to adequately manage the stormwater from the Property and other surrounding properties. Developer shall take

all steps necessary to tie in the stormwater management facilities for the Development to the regional facilities.

G. **Survey Monuments.** Developer shall properly place and install all survey or other monuments required by statute or ordinance prior to acceptance. Internal survey monuments shall be installed after the Public Improvements are completed. No building permits shall be issued until the Developer has completed the installation of survey monuments. All monuments shall also be marked with a steel fence post to aid in future locating efforts.

H. **Trail Path and Private Access Easement.**

(1) As set forth on the Plat, there is a Private Access Easement to provide access to the Lots from Sauk Street and to provide the primary means of access to each Lot. Developer shall prepare an access and Utility easement for the benefit of the Lots within the Plat and the easement shall be made acceptable to the Municipal Attorney and recorded with the Columbia County Register of Deeds prior to occupancy permits being issued.

(2) A 10' wide trail easement is identified over lots 56 through 60 of the plat. Developer shall provide the initial pavement of the trail easement over lots 56 through 60 to the specifications of the Municipality. The trail will be paved after the initial construction/installation of gas laterals to avoid cutting into the path for each installation.

11. **Guarantee of the Work.** The Developer agrees to guarantee and warrant all work performed under this contract for a period of 14 months from the date of substantial completion of the public improvements completed by the Developer under this Agreement against defects in workmanship or materials. If any defect should appear during this guarantee period, the Developer shall make required replacement or acceptable repairs of the defective work at its own expense. This expense includes total and complete restoration of any disturbed surface or component of the improvement to the standard provided in the plans and specifications, regardless of Improvements on lands where the repairs or replacement is required. The surety as identified in Section 13 shall remain in force for a period equal to 14 months after the date the public improvements for which the security is provided are substantially completed. Upon substantial completion of the public improvements, the amount of security the Developer is required to provide shall be an amount equal to 10% of the total cost of the completed public improvements. For purposes of this section, "substantial completion" means the time the binder coat is installed on roads to be dedicated or, if the required public improvements do not include a road to be dedicated, the time that 90% of the public improvements by cost are completed.

All guarantees or warranties for materials or workmanship which extend beyond the guarantee period shall be assigned by the Developer to the Municipality (as beneficiary).

12. **Administration Charges.** The Developer hereby agrees to pay all Municipal legal, engineering, and administrative fees associated with the consideration and approval of the Development, this Agreement, and any other issues associated with this Development. Said fees shall be payable to the Municipality within 30 business days of the Municipal Treasurer providing copies of any billing statement to the Developer. If said fees are not paid by Developer in the time schedule set forth, in addition to any other remedies available to the Municipality in law or equity, the Municipality may revoke its acceptance of this Agreement, post stop work orders preventing further construction of required improvements and enjoin the Developer from further construction hereunder until said fees are paid. Any costs incurred by the Municipality in enforcing this obligation shall be paid for by the Developer at the same time and in the same manner as other fees referred to in this section.

13. **Miscellaneous Provisions.**

A. **Surety.**

- (1) **Prior to Construction.** Upon approval of the Developer's plans for construction of the Lots on the Property, the Developer shall file, subject to the approval of the Municipal Attorney, a performance bond, irrevocable letter of credit or any combination thereof in an amount equal to 120% of the estimate of the cost of all improvements being constructed for the Lots as determined by the Municipal Engineer; said filing of surety shall guarantee that such improvements will be completed by the Developer not later than 12 months from the date the Municipality gives its approval. If a certificate of deposit or certified check is posted as security, the instrument must be negotiable by the Municipality. If a letter of credit is posted as security, the Municipality must be the beneficiary, and the letter of credit shall remain in effect until such time all improvements for the lots are completed pursuant to the provisions of this Section.
- (2) **During Construction.** As work progresses on installation of improvements constructed pursuant to the Developer's plans, the Municipal Engineer, upon written request from the Developer from time to time, is authorized to recommend to the Municipal Board, a reduction in the amount of surety as hereinafter provided. The Municipal Engineer shall make his recommendation to the Municipal Board within thirty (30) days of receiving a written request from the Developer to reduce the amount of the surety. When portions of construction (water, sanitary sewer, street, sidewalk, green way or other improvements) are completed by the Developer and determined acceptable by the Municipal Engineer, the Municipal Zoning Administrator is authorized, upon submission of

lien waivers by the Developer's contractors, to reduce the amount of surety. The amount of surety remaining shall never be less than 110% of the estimate of the Municipal Engineer of the cost of work remaining to be completed and accepted for the phase, and to ensure performance of the 14-month guarantee as specified in Section H above against defects in workmanship and materials on work accepted.

B. Landscaping.

- (1) The Developer shall landscape all right-of-way and public land with topsoil, seed and mulch as required by the Municipal Engineer. If any landscaping should die within 1 year of final acceptance of the street improvements, the Developer shall be responsible for replacing the dead landscaping.
- (2) The Developer shall regrade and plant grass in the center island of Mariahwynn Terrace within one year of the Development Agreement effective date.
- (3) Developer's landscaping plan shall be consistent with Section 340-93 of the Municipal Zoning Code. The Exhibit B Covenants shall be consistent with Section 340-93 of the Municipal Zoning Code and shall require each Lot Owner to install at least two canopy or deciduous trees at least 2" - 2.5" in diameter and three shrubs not less than 24" in height for each lot. All other unpaved areas of each lot are required to use a ground cover of (i) seed or sod, (ii) woodchips or other permanent mulch bordered with timbers or other permanent edging, or (iii) other landscape plant material maintained and well-tended in an aesthetically pleasing manner.
- (4) Developer shall be responsible for reimbursing the Municipality for the expense incurred in mapping the installation of street trees to the City system. Developer shall reimburse City within 30 days of being presented with an invoice from the City for this service.

14. No Vested Rights Granted. Except as provided by law, or as expressly provided in this Agreement no vested rights in connection with this project shall inure to the Developer. Nor does the Municipality warrant by this Agreement that the Developer is entitled to any other approvals.

15. No Waiver. No waiver of any provision of this Agreement shall be deemed or constitute a waiver of any other provision, nor shall it be deemed or constitute a continuing waiver unless expressly provided for by a written amendment to this default under this Agreement be deemed a waiver of any default or defaults of the same type. The Municipality's failure to exercise any right under this Agreement shall not constitute the approval of any wrongful act by the Developer or the acceptance of any Improvements.

16. **Amendment/Modification.** This Agreement may be amended or modified only by a written amendment approved and executed by the Municipality and the Developer.
17. **Default.** A default is defined herein as the breach of, or failure to comply with, any of the terms of this Agreement by Developer. The Municipality reserves to itself any remedies to it available under law. Remedies shall include, but not be limited to, stopping the construction on the Property, prohibiting future construction on the Property, and prohibiting the transfer or sale of the Property.
18. **Entire Agreement.** This written Agreement, and written amendments, and any referenced attachments thereto, shall constitute the entire Agreement between the Developer and the Municipality.
19. **Attorney's Fees.** If any party is required to resort to litigation, arbitration, or mediation to enforce the terms of this Agreement, the non-prevailing party in the litigation, arbitration, or mediation shall pay all of prevailing party's costs including reasonable attorney's fees and expert witness fees.
20. **Time.** For computing the commencement, abandonment, and completion periods, and time periods for Municipality action, such times in which war, civil disasters, act of God, or extreme weather conditions occur or exist shall not be included if such times prevent the Developer or Municipality from performing its obligations under the Agreement.
21. **Severability.** If any part, term, or provision of this Agreement is held by the courts to be illegal or otherwise unenforceable, such illegality or unenforceability shall not affect the validity of any other part, term, or provision and the rights of the parties will be construed as if the part, term, or provision was never part of the Agreement.
22. **Benefits.** The benefits of this Agreement to the Developer are personal and shall not be assigned without the express written approval of the Municipality. Such approval may not be unreasonably withheld, but any unapproved assignment is void. Notwithstanding the foregoing, the burdens of this Agreement are personal obligations of the Developer and also shall be binding on the heirs, successors, and assigns of the Developer. There is no prohibition on the right of the Municipality to assign its rights under this Agreement.
23. **Immunity.** Nothing contained in this Agreement constitutes a waiver of the Municipality's sovereign immunity under applicable law.
24. **Notice.** Any notice required or permitted by this Agreement shall be deemed effective when personally delivered in writing or three (3) days after notice is deposited with the U.S. Postal Service, postage prepaid, certified, and return receipt requested.

- 25. **Recordation.** The Municipality may record a copy of this Agreement or Affidavit indicating the existence of this Agreement in the Register of Deeds office. All cost of recording shall be paid by the Developer.
- 26. **Personal Jurisdiction and Venue.** Personal jurisdiction and venue for any civil action commenced by any party to this Agreement shall be deemed to be proper only if such action is commenced in Circuit Court for Columbia County. The parties expressly waive the right to bring such action in or to remove such action to any other court whether state or federal.
- 27. **Effective Date.** This Agreement shall be effective as of the date and year first written above.

CITY OF LODI, WISCONSIN

By: _____ Dated: _____
 Ann Groves Lloyd, Mayor

By: _____ Dated: _____
 Lanette Mayberry, Clerk

WESTVIEW DEVELOPMENT, LLC

By: _____ Dated: _____
 Ben Larrabee, Authorized Member

AUTHENTICATION:

The signatures of Ann Groves Lloyd, Lanette Mayberry, and Ben Larrabee, in their capacities indicated are hereby authenticated this _____ day of _____, 2026.

 Attorney Paul A. Johnson
 SBN. 1021492

This Instrument was drafted by:

City Atty. Paul A. Johnson
 PO Box 256
 Lodi WI 53555

January 9, 2026

Jennifer Sweeney, Interim Administrator
City of Lodi, Wisconsin
130 S Main St
Lodi, WI 53555-1119

Re: Written Municipal Advisor Client Disclosure with the City of Lodi (“Client”) for 2026 Financial Management Plan (“Project” Pursuant to MSRB Rule G-42)

Dear Jennifer:

As a registered Municipal Advisor, we are required by Municipal Securities Rulemaking Board (MSRB) Rules to provide you with certain written information and disclosures prior to, upon or promptly, after the establishment of a municipal advisory relationship as defined in Securities and Exchange Act Rule 15Ba1-1. To establish our engagement as your Municipal Advisor, we must inform you that:

1. When providing advice, we are required to act in a fiduciary capacity, which includes a duty of loyalty and a duty of care. This means we are required to act solely in your best interest.
2. We have an obligation to fully and fairly disclose to you in writing all material actual or potential conflicts of interest that might impair our ability to render unbiased and competent advice to you. We are providing these and other required disclosures in [Appendix A](#) attached hereto.

As your Municipal Advisor, Ehlers shall provide this advice and service at such fees, as described within [Appendix B](#) attached hereto.

This documentation and all appendices hereto shall be effective as of its date unless otherwise terminated by either party upon 30 days written notice to the other party.

During the term of our municipal advisory relationship, this writing might be amended or supplemented to reflect any material change or additions.

We look forward to working with you on this Project.

Sincerely,

Ehlers & Associates

A handwritten signature in black ink, appearing to read 'Greg Johnson', written over a horizontal line.

Greg Johnson
Senior Municipal Advisor/Vice President

¹ This document is intended to satisfy the requirements of MSRB Rule G-42(b) and Rule G-42(c).

Appendix A

DISCLOSURE OF CONFLICTS OF INTEREST/OTHER REQUIRED INFORMATION

Actual/Potential Material Conflicts of Interest

Ehlers has no known actual or potential material conflicts of interest that might impair its ability either to render unbiased and competent advice or to fulfill its fiduciary duty to Client.

Other Engagements or Relationships Impairing Ability to Provide Advice

Ehlers is not aware of any other engagement or relationship Ehlers has that might impair Ehlers' ability to either render unbiased and competent advice to or to fulfill its fiduciary duty to Client.

Affiliated Entities

Ehlers offers related services through two affiliates of Ehlers, Bond Trust Service Corporation (BTSC) and Ehlers Investment Partners (EIP). BTSC provides paying agent services while Ehlers Investment Partners (EIP) provides investment related services and bidding agent service. Ehlers and these affiliates do not share fees. If either service is needed in conjunction with an Ehlers municipal advisory engagement, Client will be asked whether or not they wish to retain either affiliate to provide service. If BTSC or EIP are retained to provide service, a separate agreement with that affiliate will be provided for Client's consideration and approval.

Solicitors/Payments Made to Obtain/Retain Client Business

Ehlers does not use solicitors to secure municipal engagements; nor does it make direct or indirect payments to obtain or retain Client business.

Payments from Third Parties

Ehlers does not receive any direct or indirect payments from third parties to enlist Ehlers recommendation to the Client of its services, any municipal securities transaction or any financial product.

Payments/Fee-splitting Arrangements

Ehlers does not share fees with any other parties and any provider of investments or services to the Client. However, within a joint proposal with other professional service providers, Ehlers could be the contracting party or be a subcontractor to the contracting party resulting in a fee splitting arrangement. In such cases, the fee due Ehlers will be identified in a Municipal Advisor writing and no other fees will be paid to Ehlers from any of the other participating professionals in the joint proposal.

Municipal Advisor Registration

Ehlers is registered with the Securities and Exchange Commission (SEC) and Municipal Securities Rulemaking Board (MSRB).

Material Legal or Disciplinary Events

Neither Ehlers nor any of its officers or municipal advisors have been involved in any legal or disciplinary events reported on Form MA or MA-I nor are there any other material legal or disciplinary events to be reported. Ehlers' application for permanent registration as a Municipal Advisor with the (SEC) was granted on July 28, 2014 and contained the information prescribed under Section 15B(a)(2) of the Securities and Exchange Act of 1934 and rules thereunder. It did not list any information on legal or disciplinary disclosures.

Client may access Ehlers' most recent Form MA and each most recent Form MA-I by searching the Securities and Exchange Commission's EDGAR system (currently available at <http://www.sec.gov/edgar/searchedgar/companysearch.html>) and searching under either our Company Name (Ehlers & Associates, Inc.) or by using the currently available "Fast Search" function and entering our CIK number (0001604197).

Ehlers has not made any material changes to Form MA or Form MA-I since that date.

Conflicts Arising from Compensation Contingent on the Size or Closing of Any Transaction

The forms of compensation for municipal advisors vary according to the nature of the engagement and requirements of the client. Compensation contingent on the size of the transaction presents a conflict of interest because the advisor may have an incentive to advise the client to increase the size of the securities issue for the purpose of increasing the advisor's compensation. Compensation contingent on the closing of the transaction presents a conflict because the advisor may have an incentive to recommend unnecessary financings or recommend financings that are disadvantageous to the client. If the transaction is to be delayed or fail to close, an advisor may have an incentive to discourage a full consideration of such facts and circumstances, or to discourage consideration of alternatives that may result in the cancellation of the financing or other transaction.

Any form of compensation due a Municipal Advisor will likely present specific conflict of interests with the Client. If a Client is concerned about the conflict arising from Municipal Advisor compensation contingent on size and/or closing of their transaction, Ehlers is willing to discuss and provide another form of Municipal Advisor compensation. The Client must notify Ehlers in writing of this request within 10 days of receipt of this Municipal Advisor writing.

MSRB Contact Information

The website address of the MSRB is www.msrb.org. Posted on the MSRB website is a municipal advisory client brochure that describes the protections that may be provided by MSRB rules and how to file a complaint with the financial regulatory authorities.

Appendix B

WI FINANCIAL MANAGEMENT PLAN (FMP)

Scope Of Service

Client has requested that Ehlers & Associates to prepare a Financial Management Plan (“Project”). Ehlers & Associates proposes and agrees to provide the following scope of services:

Confirm Planning Objectives

- Prior to commencing the work, we will review our approach with Client staff to ensure that we have a full understanding of the Client’s objectives, any areas of concern or focus, and desired process outcomes. If necessary, we can modify our Scope of Services to meet specific Client needs.

Gather Required Information

- To complete our work, we will need to gather certain information which may include prior year audits and budgets (generally five years); current year budget; capital improvement plans; existing debt service schedules and allocations; strategic planning documents; staffing plans; and policies pertaining to fund balance, debt management; post-issuance compliance and financial management (Ehlers & Associates may already have some or all this information on file).

Prepare Financial Model

- Based on the Client’s objectives and the information available, we will prepare a Client-specific Excel based financial planning model that includes:
 - ✓ **Valuation Forecast.** We will project growth in equalized value based on historical valuation trends, and anticipated potential for and timing of new development based on Client input. If applicable, “TID IN” and “TID OUT” forecasts will be provided. The impact of TID closure will be considered based on Client direction. One or more potential growth scenarios may be modeled based on Client’s objectives.
 - ✓ **Fund Forecasts.** We will forecast revenues and expenditures for the following funds based on prior year budgetary trends. Based on the Client’s objectives and the information available to us, one or more alternate fund forecasts may be developed to reflect adjustments to service levels and staffing.
 - General Fund
 - Debt Service Fund

- Library Fund
 - Pool Fund
 - Capital Improvement Fund
 - Water Utility Fund (cash flow model to be updated from the 2025 Conventional Water Rate Case)
 - Sanitary Sewer Utility Fund
- ✓ **Capital Planning Model.** Using Client’s capital improvement plans, we will prepare one or more models identifying funding sources for identified projects. Fund balances, tax levy, debt proceeds, and annual revenues will be evaluated as funding sources.
 - ✓ **Debt Model.** We will prepare a current debt service schedule including projected debt abatement sources and tax levy requirements. To the extent that debt financing is required for capital improvement projects, the projected impact of that financing will be modeled. The model will also forecast debt limit capacity utilization and the projected impact of future debt obligations on selected debt profile indicators (for General Obligation debt).
 - ✓ **Consolidated Tax Levy and Rate Projection Model.** A summary forecast will be provided projecting the future tax levy that would be required to support the General Fund, Capital Projects Fund, Debt Service Fund, and other levy supported funds. Based on the valuation projection model, a forecasted equalized tax rate will be provided. Future levy requirements will be tested against applicable levy and rate limits. A similar summary forecast will be provided for any enterprise funds included in the model and will include a projection of any additional revenue requirements needed to support the forecast.

Conduct Governing Body Workshops

- A total of 2 workshops will be conducted concurrently with development of the financial model. The purpose of the workshops will be to present key data, observations, findings, alternatives, and recommendations, and to seek input of Governing Body members and key staff at periodic intervals before the model is finalized. Specific workshop dates, and the points at which they occur in the process, will be established in consultation with the Client based on the objectives of Client, the availability of the Governing Body and key staff, and the availability of information needed to complete the plan. Workshop duration is typically two hours, with three-to-four-week intervals between workshops. Workshops are generally more effective when held independent of other Governing Body meetings.

Final Report

- Following completion of the model and workshops, we will prepare a summary report/presentation that includes and explains all primary elements of the forecast model. The report will include a summary of key observations and recommendations. If applicable, we will recommend modifications to existing Client policies pertaining to fund balance, debt management, post-issuance compliance and financial management.

Compensation

In return for the services set forth in the “Scope of Service,” Client agrees to compensate Ehlers & Associates in the amount of \$13,500.

For any service directed by Client and not covered by this, or another applicable Appendix, Ehlers & Associates will bill Client at an hourly rate that is dependent upon the task/staff required to meet Client request at no less than \$175.00/hour and not to exceed \$400.00/hour.

Payment For Services

For all compensation due to Ehlers & Associates, we will invoice Client for the amount due at the completion of the work. Our fees include our normal travel, printing, computer services, and mail/delivery charges. The invoice is due and payable upon receipt by the Client.

January 12, 2026

Proposal to Provide a Sewer Rate Study for the:

City of Lodi, WI



Prepared by:

Ehlers
N19W24400 Riverwood Drive,
Suite 100
Waukesha, WI 53188

Advisor(s):

Kayla Thorpe
Municipal Advisor
Casey Griffiths
Senior Financial Specialist

BUILDING COMMUNITIES. IT'S WHAT WE DO.

Transmittal Letter

January 12, 2026

Re: Proposal to Provide a Sewer Rate Study to the City of Lodi, WI

Dear Jennifer,

We are pleased to present this proposal to the City of Lodi. We believe our expertise and reputation, our dedication to proactive client service, and our unique project approach provide a compelling relationship option for the City to consider.

For more than 60 years, Ehlers has helped its municipal clients build strong and vibrant communities through its municipal advisory services. The following qualitative factors separates us from competing firms:

Expertise. Ehlers has staff dedicated to the specialized work of completing utility rate studies. We serve clients across Wisconsin and throughout the upper Midwest. **In the last five years, our firm has completed over 90 utility rate studies.**

Accessible Team Players. We are responsive to our clients by meeting short deadlines and assigning more than one Municipal Advisor to each client to ensure we meet their needs. Our process is flexible and designed to avoid delays and facilitate decision-making.

Client-First Values. Ehlers prides itself on transparent communication, proactive service, and an unwavering dedication to deploying client resources most efficiently and effectively. At the core, we will provide the City with ongoing dialogue and idea-sharing, independent analysis, customized sewer rate options, and a competitive, value-oriented fee structure.

Thank you for including us in this process. We appreciate your consideration and look forward to discussing how Ehlers can best serve the City of Lodi.

Respectfully submitted,



Kayla Thorpe
Municipal Advisor
262-796-6197



Casey Griffiths
Senior Financial Specialist
262-796-6198



Scope of Service - Sewer Utility Rate Study

The project team proposes to undertake the following steps for the Sewer utility. Our approach is flexible and has proven to deliver the information, recommendations, and facilitated discussions essential to setting utility rates with confidence and accuracy. Ehlers proposes and agrees to provide the following scope of services for the sewer utility rate study (“Study”):

Phase I – Information Request, Review, and Long-Range Cash Flow Analysis

- Under this phase we will assess the need for a Sewer Rate study using a long-range cash flow analysis. This analysis will make projections on future operation expenses, future capital funding, and identify future rate increases.
- Prepare a cash flow analysis for the previous 5 years and next 10 years including the test year. The analysis will include:
 - Actual (for the past 5 years) and budgeted revenues and expenses based upon the work completed in Phase I above.
 - Development of annual operating expenses for the utility using an assumed rate of inflation based on historical expenses and discussions with staff.
 - Actual annual debt service expenses for existing utility debt.
 - The development of preliminary financing plans for planned capital improvement expenses including the use of cash vs. debt financing.
 - The planned debt service for the sewer utility upgrades taking into consideration available and minimum recommended reserves, existing debt, and existing revenue bond covenants if applicable.
 - Project out revenues and identify projected user rate increases to meet all financial obligations of each utility in future years.
 - Use benchmarking analysis to put forth a plan for fiscal sustainability. Using key metrics established by rating agencies, creditors, underwriters, and the PSC, create a plan that focuses on self-sustaining rates.
 - Determine an initial rate adjustment based on existing cash flow analysis through Budget Year 2026.
 - User Rate Comparison
 - Develop a comparison of existing and proposed user rates for example properties by customer class.
 - Develop a comparison of existing and proposed user rates to other communities.
- To complete this phase Ehlers will need to request and review the following:



- Current schedule of sewer rates.
- Annual audits for the past five years. (We have this information on file).
- Year to date actual expenses and revenues.
- Latest line-item budget.
- Current annual debt service schedules for existing utility debt. (We have this information on file).
- Any available capital improvement plan documents.
- **Draft Report**
 - Meet with municipal staff virtually (phone or web-based service) to discuss initial findings
- **Final Report and Presentation**
 - Prepare a report including all project tables and a brief presentation describing the findings and recommendations of the LRCFA.
 - Review the report with staff and make any appropriate changes.
 - Prepare a final report and submit via PDF or paper copy
 - Prepare and be available for one (1) presentation of the report and findings to the Common Council or other designated governing body.
- **Implementation**
 - Assist utility in determining implementation date
 - Provide updated rate schedules for implementation
 - Discuss proper implementation process as it relates to the municipality's ordinance

Phase II - Utility Rate Study (as necessary)

- Under this phase we will complete the Sewer Rate Study. This analysis will include:
 - Development of Revenue Requirements
 - Based on the available budget, debt and asset detail, develop the revenue requirements for the utility under the cash based or utility-based method.
 - Cost of Service Study
 - Allocate the revenue requirements for the test year to the appropriate utility functions.
 - Rate Design



- Calculate the user rates for all customer classes based on the revenue requirements allocated to each utility function divided by the appropriate billable units.
- Create a cash flow analysis for the test year to ensure that the calculated user rates will meet the cash flow needs of the utility.
- User Rate Comparison
 - Develop a comparison of existing and proposed user rates for example properties by customer class.
 - Develop a comparison of existing and proposed user rates to other communities.
- To complete this phase Ehlers will need to request and review the following:
 - As applicable, detailed sewer billing records for the past 3 years showing:
 - billed consumption by customer class and rate block
 - number of customers by class and meter size (if billed by meter size).
 - Billing records for all high strength industrial waste customers of the utility showing the amount of excess loadings by type by month or quarter for the past 3 years.
 - Total Inflow at the wastewater treatment plant (or master meter to regional plant) for the previous 3 calendar years 2022-2025.
 - Any available information on upcoming developments and population growth over the study planning period that would increase the customer base and usage, or conversely any information on customers reducing usage or moving out of the municipality.
 - Current number of un-metered customers within the utility, if any.
 - Current depreciation rates depreciation schedule including accumulated depreciation.
 - Copy of current sewer service agreement(s) with governmental and/or private entities.

Phase III – Report, Presentation(s), & Implementation (as necessary)

- Draft Report
 - Meet with municipal staff virtually (phone or web-based service) to discuss initial findings
- Final Report and Presentation
 - Prepare a report including all project tables and a brief executive summary describing the findings and recommendations of the study.
 - Review the report with staff and make any appropriate changes.



- Prepare a final report and submit via PDF or paper copy
- Prepare and be available for one (1) presentation of the report and findings to the Common Council or other designated governing body.
- **Implementation**
 - Assist utility in determining implementation date
 - Provide updated rate schedules and sample resolution for implementation
 - Discuss proper implementation process as it relates to the municipality’s ordinance

Compensation

In return for the services set forth in the “Scope of Service,” Client agrees to compensate Ehlers as follows based on the following Scope of Service Events:

Phase	Scope of Service Event	Fee
I	LRCFA Delivered to Client	Included in FMP
II	Sewer Rate Study (as necessary)*	\$ 8,525
III	Final Report & Implementation (as necessary)*	\$ 2,500
	All Phases Total	\$ 11,025

*As necessary. Phase I may indicate the remainder of the Study is not needed. In the event the Client determines not to proceed with additional Phases Ehlers will send the invoice for Phases completed. In the event Client determines not to proceed with the Study once a Phase has been authorized, but prior to that Phase’s completion, the compensation due for that Phase will be prorated to reflect the percentage of the work completed.

For any service directed by Client and not covered by this, or another applicable Appendix, Ehlers & Associates will bill Client at an hourly rate that is dependent upon the task/staff required to meet Client request at no less than \$125.00/hour and not to exceed \$350.00/hour. This may include for example, additional scenarios for the Long-Range Cash Flow Analysis.

Payment for Services

Ehlers will invoice Client after the completion of each Scope of Service Event noted above. Our fees include our normal travel, printing, computer services, and mail/delivery charges. The invoice is due and payable upon receipt by the Client.

Client Engagement

If the City finds this proposal suitable, please take the appropriate action and/or governing body approval. Please inform us of the decision and we will provide our required disclosures for signature.