



PLEASE TAKE NOTICE: There will be a **City of Lodi Finance & Human Resources Committee** special meeting Tuesday, October 18, 2022 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.

Virtual Meeting Access: <https://us06web.zoom.us/j/87594460018?pwd=bDA2VWlFcVRGNEJMb0lGY1hhaENQUT09>

Meeting ID: 875 9446 0018 **Passcode:** 129312 **Phone:** 1-312-626-6799

Finance & Human Resources Committee Agenda-Special Meeting

1. Call to Order

2. Meeting Etiquette

- The meeting Chair will:
 - Identify the number of public input registrations
 - Identify Alders or staff attending remotely (Stay muted when **not** speaking)
 - Acknowledge attendees prior to speaking
- Virtual attendees should identify themselves in the chat box
- In-person attendees should sign the attendance sheet
- All attendees should raise their hand to be recognized prior to speaking
- No side conversations

3. Public Input

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

4. 2023 Budget Discussion

Documents:

[2023 BUDGET TIMELINE V5.PDF](#)

4.a. Levy Limit

Documents:

[LEVY LIMIT WORKSHEET.PDF](#)

4.b. Tax Rate Calculation

4.c. TIF Special Revenue Funds

5. Next Meeting Date-WEDNESDAY, November 9 at 5 p.m. and Agenda Items

6. Adjourn

Posted: _____

By: _____

Members: Alders Goethel, Hansen, Ripp, Stevenson (Chair), Strasser, Tonn

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.

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



City of Lodi 2023 Budget Process

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

2022 Timeline for the 2023 Budget	
June-July	Departments prepare operating and capital budget requests
July-Aug	Department Directors meet with City Administrator
Sept 6 5:00 pm	Parks Committee <ul style="list-style-type: none"> • Provides input on 2023 Project for the Parks Development Budget
Sept 13 5:00 pm	Finance & HR Committee Reviews Draft Budgets <ul style="list-style-type: none"> • Police, Asset Forfeiture & K9 • Clerk • Treasurer
Sept 20 4:00 pm	Special Finance & HR Meeting Review anything not covered above and: <ul style="list-style-type: none"> • Library • Treasurer • Clerk • Administration • Electric/Water/Wastewater Utilities • Special Revenue Funds: Solid Waste, Revolving Loan & CDBG
Sept 27 5:00 pm	Special Finance & HR Committee Reviews Draft Budgets <ul style="list-style-type: none"> • Fire Presentation • Police, Asset Forfeiture & K9 • Electric/Water/Wastewater Utilities • Public Works, Parks • Special Revenue Funds: Pool, Public Works Projects, Debt Service
Oct 11 5:00 pm	Finance & HR Committee Reviews Draft Budgets <ul style="list-style-type: none"> • Public Safety- Fire and EMS Presentation • Library • Economic Development – CCEDC/Conservation & Development • Special Revenue Fund Parks Development • General Government Revenue
Oct 18 4:00 pm	Special Finance & HR Committee Reviews Budgets <ul style="list-style-type: none"> • Levy Limit • Summary Budget Report • Balance Budget • Tax Rate Calculation • TIF Special Revenue Funds • Capital Requests – borrowing items Discuss at future F&HR meeting
Oct 21	Budget Summary. Notice of Public Hearing Published in Lodi Enterprise for Legal Notice <i>(Class 1 Notice required; 15 days prior to public hearing; Send to Lodi Enterprise by this date.)</i>
Nov 15	Adoption of Levy and City/Utility budgets at regular Council meeting

Municipal Levy Limit Worksheet

DRAFT 11/04/2021

Levy Year

Calendar/Budget Year

on A: Determination of Allowable Levy Limit

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
	Actual	Amended	Amended	Amended	Actual	Actual	Actual	Actual	Actual	Actual
Allowable levy (not including tax increment).....	1,607,043	1,684,957	1,684,711	1,727,677	1,762,273	1,777,941	1,929,419	2,020,880	2,067,498	2,082,302
Plus Personal Property aid (prior year)							3,762	3,804	3,847	3,804
NOTE: Town village or city taxes do not include county or state special charges for purposes of calculating levy limits.							1,933,181	2,024,684	2,071,345	2,086,106
Exclude prior year levy for unreimbursed expenses related to an emergency declared under sec. 323.10, Wis. Stats.	-	-	-	-	-	-	-	-	-	-
Exclude 2019 levy for new general obligation debt authorized after July 1, 2005.....	(82,064)	(147,595)	(143,813)	(179,044)	(203,094)	(205,712)	(315,829)	(377,250)	(389,139)	(389,139)
2019 payable 2020 adjusted actual levy (Line 1 minus lines 2 and 3).....	1,524,979	1,537,362	1,540,898	1,548,633	1,559,179	1,572,229	1,617,352	1,647,434	1,676,001	1,696,967
0.00% growth + terminated TID% (0.000) + TID subtraction % (0.000) applied to allowable 2017 levy.....	1,524,979	1,537,362	1,540,898	1,548,633	1,559,179	1,572,371	1,617,352	1,647,434	1,676,001	1,696,967
Net new construction % (1.631) + terminated TID% (0.000) + TID subtraction % (0.000) applied to actual actual levy.....	0.8120	0.2300	0.5020	0.6810	0.8370	2.8607	1.8600%	1.7340%	1.2510%	1.6310%
Greater of Line 5 or Line 6	1,537,362	1,540,898	1,548,633	1,559,179	1,572,229	1,617,352	1,647,434	1,676,001	1,696,968	1,724,644
2020 levy limit before adjustments less 2021 personal property aid. (3,847.48)	1,537,362	1,540,898	1,548,633	1,559,179	1,572,229	1,613,590	1,643,630	1,672,154	1,693,164	1,720,840
Total adjustments from Sect. D, Line S.	147,595	143,813	179,044	203,094	205,712	315,829	377,250	395,344	389,139	367,639
2020 payable 2021 allowable levy. (Sum of Lines 8 and 9)	1,684,957	1,684,711	1,727,677	1,762,273	1,777,941	1,929,419	2,020,880	2,067,498	2,082,303	2,088,479
Higher levy approved by Special Resolution at a Special Meeting of Town Electors	-	-	-	-	-	-	-	-	-	-

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
66.0602(3)(f)1., Wis. Stats.)										
Previous year's allowable levy	1,607,043	1,684,957	1,684,711	1,727,677	1,727,677	1,777,941	1,929,419	2,020,880	2,067,498	2,082,303
Previous year's actual levy	-	-	-	-	-	-	-	-	-	-
Previous year's unused levy (line 1 minus line 2)	1,607,043	1,684,957	1,684,711	1,727,677	1,727,677	1,777,941	1,929,419	2,020,880	2,067,498	2,082,302
Previous year's actual levy \$2,020,880 x 0.015	24,106	25,274	25,271	25,915	25,915	26,669	28,941	30,313	31,012	31,235
Allowable increase (lesser of line 3 or line 4)	-	-	-	-	-	-	-	-	-	1

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
2018 Unused percentage										
2017 Unused percentage	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2016 Unused percentage	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2015 Unused percentage	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2014 Unused percentage	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total unused percentage	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Previous year actual levy due to valuation factor	1,548,633	1,537,362	1,540,898	1,548,633	1,548,633	1,572,229	1,617,352	1,647,435	1,676,002	1,696,967
Allowable increase (Line 6 multiplied by Line 7)	-	-	-	-	-	-	-	-	-	-

on D: Adjustments to Levy Limit

Increase for unused levy from previous year (see section B line 5). (add)										
Decrease in 2019 debt service levy as compared to 2018 debt service levy for debt authorized prior to July 1, 2005. (subtract)										
Increase in 2019 debt service levy over 2018 debt service levy for debt authorized prior to July 1, 2005 (add)										
Increase for town, village or city's share of refunded or rescinded taxes certified under Sec. 74.41(5), Wis. Stats. (add)										
Debt Service for general obligation debt authorized after July 1, 2005. (add)	147,595	143,813	179,044	203,094	205,712	315,829	377,250	395,344	389,139	367,639
Increase in 2020 payable 2021 levy approved by a referendum. (add)										
Amount levied in 2020 to pay unreimbursed expenses related to an emergency (add)										
Increase/decrease in costs associated with an Intergovernmental cooperation agreement.										
Adjustment to 2020 payable 2021 levy for increase in charges assessed by a joint fire department. (add)										
Adjustment to 2020 payable 2021 levy for transfer of services during 2020 to other governmental units. (subtract)										
Adjustment to 2020 payable 2021 for transfer of services during 2020 from other governmental units. (add) County only										
Adjustment to 2020 payable 2021 levy annexation of land during 2020 by a city or village. (Towns only subtract this amount)										
Adjustment to 2020 payable 2021 levy for annexation of land during 2020 from a town. (Village or City only add this amount)										
Lease payment for lease revenue bond issued before July 1, 2005. (add)										
Levy for shortfall for debt service on revenue bond issued under sec. 66.0621, Wis. Stats. Sec. 66.0602(3)(e)5, Wis. Stats., or special assessment B bond issued under sec. 66.0713(4) Wis. Stats. (add)										
Increase in levy for shortfall in general fund due to loss of revenue from the sale of water or other commodity to a manufacturer that has discontinued operations. (add)										
Adjustment to 2020 payable 2021 levy for the adoption of a new fee or fee increase for covered services that were partly or wholly funded by levy in 2013. (subtract)										
Increase for unused levy carryforward from prior years (see Sec. C, Line 8)(add)										
Increase in levy for each occupancy permit issued n 2019 for qualifying new single-family residential dwelling units										
Increase in levy due to a reduced utility aid pymtent for a decommissioned ore closed plant										
Total Adjustments (Sum of lines A through R.	147,595	143,813	179,044	203,094	205,712	315,829	377,250	395,344	389,139	367,639

Levy Year

Calendar/Budget Year

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
Levied for General Fund	3	1,032,265	1,041,449	1,060,712	1,157,166	1,192,801	1,508,016	1,460,319	1,508,016	1,491,840
Levied for Library	120,000	120,000	120,000	128,750	132,000	132,000	132,000	130,750	132,000	133,000
Levied for Debt Service	258,704	287,796	331,228	335,911	389,139	283,868	389,139	395,344	389,139	367,639
Levied for Pool Operations	-	-	-	-	-	66,000	38,148	38,148	38,148	66,000
Levied for Public Works Projects	-	-	-	-	-	250,000	15,000	15,000	15,000	30,000
Levied for Parks Development Projects	-	-	-	-	-	8,000	-	-	-	-
Levied for Capital	272,554	244,650	230,000	236,900	-	-	-	-	-	-
	651,261	1,684,711	1,722,677	1,762,273	1,678,305	1,932,669	2,082,302	2,039,561	2,082,302	2,088,479
						1,929,419	2,020,880	2,067,498	2,082,303	2,088,479