



2019 BUDGET

Presented to City Council by:
Julie A. Ostrander, CMTW
Director of Administration
FINAL

CITY OF LODI

2018 Taxes payable for 2019 BUDGET

Tax Rate Calculation Worksheet

	2014	2015	2016	2017	2018	Change	% Change
Equalized Values							
Residential	178,065,100	179,443,500	182,963,800	197,428,100	207,124,800		
Commercial	45,918,400	46,168,400	43,370,300	44,502,100	47,330,100		
Manufacturing	7,019,200	7,090,900	7,090,900	7,161,500	7,043,800		
Agricultural	26,800	27,100	24,700	13,200	5,400		
Undeveloped land	47,000	30,000	49,500	57,800	45,800		
Ag Forest	-	-	-	58,500	32,000		
Personal Property	4,697,100	4,601,200	4,544,100	4,228,900	3,244,400		
Total Equalized Value TID IN	235,773,600	237,361,100	238,043,300	253,450,100	264,826,300	11,376,200	
Total TID Increment Equalized Value	6,726,900	6,943,700	28,792,100	30,761,800	31,921,000		
Total Equalized Value (Less TID)	229,046,700	230,417,400	209,251,200	222,688,300	232,905,300	10,217,000	4.39%
General Levy	1,032,265	1,041,449	1,060,712	1,210,790	1,192,801	(17,989)	-1.51%
Library Levy	120,000	125,000	128,750	128,750	128,750	-	0.00%
Debt Service Levy	258,704	287,796	331,228	334,901	283,868	(47,360)	-16.68%
Capital Projects (Roads, Parks, Pool)	244,650	230,000	236,900	103,500	324,000	220,500	68.06%
General Property Tax Levy (City)	1,655,619	1,684,245	1,757,590	1,777,941	1,929,419	151,478	7.85%
Equalized Value Less TID	229,046,700	230,417,400	209,251,200	222,688,300	232,905,300		
Interim Rate	0.007228303	0.007309539	0.008399426	0.007983989	0.008284134		
Total Equalized Value	235,773,600	237,361,100	238,043,300	253,450,100	264,826,300		
Interim Rate	0.007228303	0.007309539	0.008399426	0.007983989	0.008284134		
Total Amount to be Levied	1,704,243	1,735,000	1,999,427	2,023,543	2,193,857		
Total City Assessed Value	226,829,000	227,715,800	229,615,500	237,911,900	260,135,500	FINAL	
Total Amount to be Levied	1,704,243	1,735,000	1,999,427	2,023,543	2,193,857		
City of Lodi Tax Rate	7.51334	7.61915	8.70772	8.50543	8.43351	(0.072)	-0.85%
City Tax Cost to a \$100,000 homeowner	\$ 751.33	\$ 761.91	\$ 870.77	\$ 850.54	\$ 843.35	\$ (7.19)	-0.85%

CITY OF LODI
 GENERAL FUND
 COMPARATIVE 2018 BUDGET SUMMARY

	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 YTD PROJECTED	2018 BUDGET	2019 Budget REQUEST	% VAR.
GENERAL OPERATION REVENUE	2,346,995	2,546,776	2,541,348	2,665,898	2,516,510	2,765,901	9.91%
41 GENERAL LEVIED TAXES	1,032,265	1,041,449	1,060,712	1,210,790	1,210,790	1,192,801	-1.49%
41 Other Taxes	232,425	242,658	251,642	300,422	242,653	259,191	6.82%
42 Special Assessments	-	-	-	23,994	-	11,000	0.00%
43 Intergovernmental Revenues	294,867	334,790	317,036	330,541	339,231	332,658	-1.94%
44 Licenses and Permits	68,677	86,766	102,396	79,781	58,485	66,585	13.85%
45 Fines, Forfeits, and Penalties	39,196	29,090	28,900	26,330	32,000	26,300	-17.81%
46 Public Charges for Services	6,074	35,572	24,672	23,394	37,200	39,940	7.37%
47 Intergovernmental Charges for Services	-	-	-	56,315	-	-	0.00%
48 Miscellaneous Revenue	21,045	90,224	54,429	47,178	29,000	47,100	62.41%
49 Other Financing Sources	-	-	-	-	-	53,708	0.00%
LIBRARY LEVY	120,000	125,000	128,750	128,750	128,750	128,750	0.00%
CAPITAL	244,650	230,000	236,900	103,500	103,500	-	-100.00%
POOL OPERATIONS	-	-	-	-	-	66,000	0.00%
PUBLIC WORKS PROJECTS	-	-	-	-	-	250,000	0.00%
PARKS DEVELOPMENT PROJECTS	-	-	-	-	-	8,000	0.00%
DEBT SERVICE LEVY	287,796	331,228	335,911	334,901	334,901	283,868	-15.24%
GENERAL OPERATION EXPENSES:							
51 General Government	429,679	467,391	467,146	473,494	475,339	476,522	-0.25%
Mayor & Council	28,221	30,737	27,175	26,783	28,300	28,286	0.05%
Administration	79,303	86,989	73,057	78,141	77,703	73,499	5.41%
Finance	12,185	13,068	17,156	12,500	12,500	12,500	0.00%
Clerk	265,987	294,080	310,172	314,661	309,059	306,618	0.79%
City Hall	43,983	42,517	39,585	41,409	47,777	55,620	-16.41%
52 Public Safety	708,728	737,705	783,859	847,382	839,806	975,137	-16.11%
Police	508,872	553,455	600,703	645,132	648,031	713,269	-10.07%
Fire	130,915	126,778	130,686	127,650	117,175	138,126	-17.88%
Ambulance	50,855	38,065	33,440	55,600	55,600	104,742	-88.39%
Inspection	18,086	19,407	19,031	19,000	19,000	19,000	0.00%
53 Transportation	374,417	415,177	400,143	381,097	448,740	495,891	-10.51%
Public Works	374,417	415,177	400,143	381,097	448,740	495,891	-10.51%
54 Health and Human Services	-	-	290	-	300	-	100.00%
Cemetery	-	-	290	-	300	-	100.00%
55 Culture, Recreation and Education	169,847	179,210	180,635	201,481	195,799	205,338	-4.87%
Parks	49,847	54,210	51,885	72,731	67,049	76,588	-14.23%
Library	120,000	125,000	128,750	128,750	128,750	128,750	0.00%
56 Conservation and Development	58,313	71,952	58,053	64,500	64,500	76,500	-18.60%
Zoning	16,210	29,154	24,429	23,000	23,000	35,000	-52.17%
Economic Development	42,103	42,798	33,624	41,500	41,500	41,500	0.00%
57 Other Public Services	-	-	-	-	-	-	0.00%
59 Other Financing Uses	320,230	303,020	329,086	103,500	157,124	252,645	-60.79%
Capital Project transfers	244,650	230,000	236,900	103,500	103,500	-	100.00%
Solid Waste transfers	32,415	32,000	32,000	-	-	-	0.00%
Special Rev	43,165	41,020	60,244	-	53,624	66,000	-23.08%
Special Rev	-	-	-	-	-	178,645	0.00%
Special Rev	-	-	-	-	-	8,000	0.00%
Contingency	-	(1)	-	-	-	-	0.00%
Credit Card Clearing	(0)	-	(58)	-	-	-	0.00%
58 Debt Service	287,796	331,228	335,911	334,901	334,901	283,868	15.24%
TOTAL EXPENSES	2,349,009	2,505,683	2,555,124	2,406,356	2,516,509	2,765,901	-9.91%
SURPLUS/(DEFICIT)	(2,014)	41,093	(13,776)	259,542	1	(0)	

Capital spread into proper budgets
 General Fund taxation for short fall in Pool Operations
 General Fund taxation for Road Construction Projects
 General Fund taxation for Parks Projects
 Applied \$120K of excess in Debt Service Fund

Salaries increased \$10K wages & \$14K benefits 24/7 coverage and Chief's increase, \$11K Overtime increase, \$4K for County subscriptions, \$3K rent, \$5K Cleaning Service Contract, \$15 new server
TOTAL \$65K

\$15K increase in Fire protection & supplies, \$5.8K Feasibility Study **TOTAL \$21K**

Requested increase \$68K for new ambulance

\$18K Wages, \$23K Gravel & Crushed Concrete, \$6K Trees
TOTAL \$47K

\$4 Comprehensive Plan, \$5K Trees & Stumps **TOTAL \$9K**

Shifted to a Special Assessment

Increase in Pool Operating losses \$12K

Increase \$76K

Increase \$8K

General Fund decline

Municipal Levy Limit Worksheet

Levy Year

Calendar/Budget Year

2013 2014 2015 2016 2017 2018
2014 2015 2016 2017 2018 2019

Section A: Determination of Allowable Levy Limit

	Actual	Amended	Amended	Amended	Actual	Actual
	2013	2014	2015	2016	2017	2018
1.) Allowable levy (not including tax increment).....	1,607,043	1,684,957	1,684,711	1,727,677	1,762,273	1,777,941
NOTE: Town village or city taxes do not include county or state special charges for purposes of calculating levy limits.						
2.) Exclude prior year levy for unreimbursed expenses related to an emergency declared under sec. 323.10, Wis. Stats.	-	-	-	-	-	-
3.) Exclude 2015 levy for new general obligation debt authorized after July 1, 2005.....	(82,064)	(147,595)	(143,813)	(179,044)	(203,094)	(205,712)
4.) 2017 payable 2018 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
5.) 0.00% growth + terminated TID% (0.000) + TID subtraction % (0.009) applied to allowable 2017 levy.....	1,524,979	1,537,362	1,540,898	1,548,633	1,559,179	1,572,371
6.) Net new construction % (2.861) + terminated TID% (0.000) + TID subtraction % (0.009) applied to actual 2017 actual levy.....	0.8120 1,537,362	0.2300 1,540,898	0.5020 1,548,633	0.6810 1,559,179	0.8370 1,572,229	2.8607 1,617,352
7.) 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
8.) 2018 levy limit before adjustments less 2019 personal property aid. (3,761.96)	1,537,362	1,540,898	1,548,633	1,559,179	1,572,229	1,613,590
9.) Total adjustments from Sect. D, Line S.	147,595	143,813	179,044	203,094	205,712	315,829
10.) 2018 payable 2019 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
11.) Higher levy approved by Special Resolution at a Special Meeting of Town Electors	-	-	-	-	-	-

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

(Sec. 66.0602(3)(f)1., Wis. Stats.)	2013	2014	2015	2016	2017	2018
1 Previous year's allowable levy	1,607,043	1,684,957	1,684,711	1,727,677	1,727,677	1,777,941
2 Previous year's actual levy	-	-	-	-	-	-
3 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
4 Previous year's actual levy \$1,777,941 x 0.015	24,106	25,274	25,271	25,915	25,915	26,669
5 Allowable increase (lesser of line 3 or line 4)	-	-	-	-	-	-

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

	2013	2014	2015	2016	2017	2018
1 2014 Unused percentage						
2 PY Unused percentage	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3 PY Unused percentage	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4 PY Unused percentage	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5 PY Unused percentage	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
6 Total unused percentage	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
7 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
8 Allowable increase (Line 6 multiplied by Line 7)	-	-	-	-	-	-

Section D: Adjustments to Levy Limit

A Increase for unused levy from previous year (see section B line 5). (add)						
B Decrease in 2019 debt service levy as compared to 2018 debt service levy for debt authorized prior to July 1, 2005. (subtract)						
C Increase in 2019 debt service levy over 2018 debt service levy for debt authorized prior to July 1, 2005 (add)						
D Increase for town, village or city's share of refunded or rescinded taxes certified under Sec. 74.41(5), Wis. Stats. (add)						
E Debt Service for general obligation debt authorized after July 1, 2005. (add)	147,595	143,813	179,044	203,094	205,712	315,829
F Increase in 2018 payable 2019 levy approved by a referendum. (add)						
G Amount levied in 2018 to pay unreimbursed expenses related to an emergency (add)						
H Increase/decrease in costs associated with an Intergovernmental cooperation agreement.						
I Adjustment to 2018 payable 2019 levy for increase in charges assessed by a joint fire department. (add)						
J Adjustment to 2018 payable 2019 levy for transfer of services during 2018 to other governmental units. (subtract)						
K Adjustment to 2018 payable 2019 for transfer of services during 2018 from other governmental units. (add)						
L Adjustment to 2018 payable 2019 levy annexation of land during 2018 by a city or village. (Towns only subtract this amount)						
M Adjustment to 2018 payable 2019 levy for annexation of land during 2018 from a town. (Village or City only add this amount)						
N Lease payment for lease revenue bond issued before July 1, 2005. (add)						
O Levy for shortfall for debt service on revenue bond issued under sec. 66.0621, Wis. Stats. Sec. 66.0602(3)(e)5, Wis. Stats., or special assessment B bond issued under sec. 66.0713(4) Wis. Stats. (add)						
P Increase in levy for shortfall in general fund due to loss of revenue from the sale of water or other commodity to a manufacturer that has discontinued operations. (add)						
Q Adjustment to 2018 payable 2019 levy for the adoption of a new fee or fee increase for covered services that were partly or wholly funded by levy in 2013. (subtract)						
R Increase for unused levy carryforward from prior years (see Sec. C, Line 8)(add)						
S Total Adjustments (Sum of Lines A through R)	147,595	143,813	179,044	203,094	205,712	315,829

City of Lodi
Expenditure Restraint Calculation

Budget Year	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Diff	Calculated Restraint Rate	DOR Restraint Rate
2009 Budgeted expenditures less debt service, Library & Special Funds	1,780,729	1,834,667											53,938	3.03%	5.90%
2010 Budgeted expenditures less debt service, Library & Special Funds		1,834,667	1,842,192										7,525	0.41%	3.30%
2011 Budgeted expenditures less debt service, Library & Special Funds			1,842,192	1,860,273									18,081	0.98%	3.10%
2012 Budgeted expenditures less debt service, Library & Special Funds				1,860,273	1,904,743								44,470	2.39%	2.90%
2013 Budgeted expenditures less debt service, Library & Special Funds					1,904,743	1,926,278							21,535	1.13%	2.90%
2014 Budgeted expenditures less debt service, Library & Special Funds						1,926,278	1,902,280						(23,998)	-1.25%	2.70%
2015 Budgeted expenditures less debt service, Library & Special Funds							1,902,280	1,898,253					(4,027)	-0.21%	3.60%
2016 Budgeted expenditures less debt service, Library & Special Funds								1,898,253	1,912,577				14,324	0.75%	1.00%
2017 Budgeted expenditures less debt service, Library & Special Funds									1,912,577	1,944,377			31,800	1.64%	0.90%
2018 Budgeted expenditures less debt service, Library & Special Funds										1,944,377	1,949,359		4,982	0.26%	2.90%
2019 Budgeted expenditures less debt service, Library & Special Funds											1,949,359	2,029,283	79,924	4.10%	4.10%

CITY OF LODI
2019 BUDGET WORKBOOK
REVENUE

FUND 28100	Account Description	2015 Actual	2016 Actual	2017 Actual	2018 June YTD ACTUAL	2018 Projected	2018 Budget	2019 Proposed Budget
Taxes								
41110-13-000-0000	General Property Taxes	1,032,265	1,041,449	1,060,712	1,210,790	1,210,790	1,210,790	1,192,801
41111-11-000-0000	General Fund Omitted Taxes	346	0	0	0	48,780	0	0
41310-11-000-1630	PILOT - Muni-Owned GF/Electric Utility	122,674	125,569	131,851	131,851	131,851	125,569	135,807
41310-11-000-1650	PILOT - Muni-Owned GF/Water Utility	109,088	117,084	119,791	119,791	119,791	117,084	123,385
41800-13-000-0000	Interest & Penalties on Taxes	318	4	0	0		0	0
	Total Taxes	1,264,690	1,284,107	1,312,354	1,462,432	1,511,212	1,453,443	1,451,992
Special Assessments								
42300-11-00-0001	Razing Bldng	0	0	0	12,498	12,498	0	0
42300-99-000-0000	Special Assessment Revenue	0	0	0	11,496	11,496	0	11,000
	Total Special Assessments	0	0	0	23,994	23,994	0	11,000
Intergovernmental Revenues								
43400-11-000-0000	State Lottery Gaming							
43401-11-000-0000	State Expenditure Restraint Program Aid					38,786		34,471
43511-13-000-0000	State Shared Revenue	146,134	143,921	143,459	0	110,096	148,882	110,096
43531-13-000-0000	State Transportation Aids (GTA)	137,382	140,585	141,917	77,113	154,349	154,349	160,780
43403-11-000-0000	State Exempt Computer Aid	0				834		834
43404-11-000-0000	State Fire Dues Distribution	0				10,476		10,476
43600-13-000-0000	Other State Payments	6,613	34,029	11,240	0	0	20,000	0
43600-14-000-0000	Grants, Aid, LAW Revenue	2,739	14,255	18,420	2,936	14,000	14,000	14,000
43710-18-000-0000	Highway & Bridges PW	2,000	2,000	2,000	(2,000)	2,000	2,000	2,000
	Total Intergovernmental Revenues	294,867	334,790	317,036	78,049	330,541	339,231	332,658
Licenses and Permits								
44111-13-000-0000	Liquor & Beer Licenses	8,130	18,170	9,345	8,700	8,700	8,100	8,700
44112-13-000-0000	Operator Licenses	3,993	4,143	4,835	1,565	4,000	3,600	4,000
44121-13-000-0000	Amusement Device Licenses	300	225	135	135	135	135	135
44122-13-000-0000	Cigarette Licenses	1,279	800	900	800	900	900	900
44123-13-000-0000	Cable TV Franchise	27,655	28,802	28,921	14,665	28,800	28,800	28,800
44202-13-000-0000	Dog & Cat Licenses	2,399	2,456	1,955	1,634	2,000	2,000	1,900
44311-17-000-0000	Building - Single Family	12,178	9,879	11,892	12,785	12,785	6,000	12,000
44312-17-000-0000	Building - Duplex	0	2,698	2,133	14,878	14,878	500	3,000
44313-17-000-0000	Building - Multi-Family	0	0	0	0	0	0	0
44314-17-000-0000	Building - Commercial/Industri	0	3,327	23,347	275	500	500	500
44315-17-000-0000	Building - Residential-Alter/A	3,198	4,316	9,808	0	3,000	3,500	3,000
44316-17-000-0000	Bldg - Comm/Industr-Alter/Addt	2,254	9,614	1,797	0	1,700	2,500	1,700
44317-17-000-0000	Building - State Seal Fee	280	430	1,000	900	900	100	500
44360-18-000-0000	Street Opening Permits	550	50	0	0	0	0	0
44400-17-000-0000	Zoning Permits & Inspection Fe	4,000	350	5,240	0	350	350	350
44900-14-000-0000	Law Enforcement Fees	1,491	638	437	233	466	700	500
44900-14-000-5085	LAW Vehicle Registration & Titles	919	867	652	334	667	800	600
44900-17-000-0000	Other Regulatory Permits & Fee	50	0	0	0	0	0	0
	Total Licenses and Permits	68,677	86,766	102,396	56,903	79,781	58,485	66,585

Notes

S/B 43400
S/B 43402 October 1st estimate
Add account
move Fire Dues & Exempt Computer Aid

Fines, Forfeits and Penalties

45110-14-000-0000	Court Penalties & Costs	35,154	26,942	27,620	11,853	25,000	30,000	25,000	
45130-14-000-0000	Parking Violations	4,043	2,148	1,280	665	1,330	2,000	1,300	
	Total Fines, Forfeits and Penalties	39,196	29,090	28,900	12,518	26,330	32,000	26,300	
	Public Charges for Services								
46110-14-000-0000	Clerk's Fees Law Enforcement	0	4,502	0	0	0	0	0	2016 Belongs in Court Penalties
46112-13-000-0000	Copy Fees	382	676	738	193	400	400	400	
46113-13-000-0000	Assessment Letter Fees	2,725	2,100	2,965	1,302	2,604	1,800	2,600	
46210-14-000-0000	Law Enforcement Public Service Fees	1,328	1,382	1,444	195	390	1,000	400	
46215-14-000-0000	Provision of Service Law Enforcement	0	26,313	19,525	9,113	20,000	34,000	36,540	Town of Lodi 580 hrs x \$63
46420-13-000-0000	Refuse & Garbage Collection	1,479	600	0	0	0	0	0	
46720-20-000-0000	Parks Reservation Fees	160	0	0	0	0	0	0	
	Total Public Charges for Services	6,074	35,572	24,672	10,803	23,394	37,200	39,940	
	Intergovernmental Charges for Services								
47470-0-000-0000	Library Board Fund Balance Recovery	0	0	0	0	56,315	0	0	Fund Balance Deficit
	Total Intergovernmental Charges for Services	0	0	0	0	56,315	0	0	
	Miscellaneous Revenue								
48100-13-000-0000	Interest	3,835	20,704	19,008	18,178	18,178	1,000	18,000	
48100-13-000-6000	Investment Fees	1,863	1,511	(1,844)	369	600	1,000	600	
48200-13-000-0000	Rent	24,000	24,000	24,000	12,000	24,000	24,000	24,000	UTILITY MONTHLY RENT
48300-17-000-0000	Property Sales	0	38,030	0	0	0	0	0	
48400-13-000-0000	Insurance Recoveries	0	0	0	7,092	0	0	0	
48500-13-000-0000	Donations & Contributions	0	0	2,510	0	0	0	0	
48500-14-000-3022	Donations & Contributions McGruff Progra	70	72	20	0	0	0	0	
48500-20-000-1908	Donations & Contributions Parks	0	0	1,000	0	0	0	0	
48700-11-000-0000	Misc Revenue	0	3,507	0	0	0	0	0	
48700-13-000-0000	Misc Revenue - General Fund	(13,083)	2,275	9,735	3,805	4,400	3,000	4,500	
48700-14-000-0000	Misc Revenue - All Law Enforcement	0	0	0	2,000	0	0	0	
48700-15-000-8999	FIRE Misc Revenue	2,250	0	0	0	0	0	0	
48700-18-000-0000	Misc Revenue - Public Works	2,109	126	0	60	0	0	0	
	Total Miscellaneous Revenue	21,045	90,224	54,429	43,504	47,178	29,000	47,100	
	Other Financing Sources								
49240-11-000-0000	Transfer from Capital Fund	0	0	0	0	0	0	53,708	Remaining Balance in old Capital Fund
49300-13-000-0000	General Fund Balance Applied	0	0	0	0	0	0	0	
	Total Other Financing Sources	0	0	0	0	0	0	53,708	
		1,694,549	1,860,548	1,839,787	1,688,203	2,098,747	1,949,359	2,029,283	
LIBRARY LEVY		120,000	125,000	128,750	128,750	128,750	128,750	128,750	
CAPITAL		244,650	230,000	236,900	103,500	103,500	103,500	-	
POOL OPERATIONS		-	-	-	-	-	-	66,000	
PUBLIC WORKS PROJECTS		-	-	-	-	-	-	250,000	
PARKS DEVELOPMENT PROJECTS		-	-	-	-	-	-	8,000	
DEBT SERVICE LEVY		287,796	331,228	335,911	334,901	334,901	334,901	283,868	
	TOTAL GENERAL FUND REVENUES	2,346,995	2,546,776	2,541,348	2,255,354	2,665,898	2,516,510	2,765,901	

CITY OF LODI
 2019 BUDGET WORKBOOK
 GENERAL GOVERNMENT

FUND 28100	Account Description	2015 Actual	2016 Actual	2017 Actual	2018 June YTD ACTUAL	2018 Projected	2018 Budget	2019 Proposed Budget	Notes
LEGAL									
51300-13-211-0000	Legal Prof Services Legal	24,774	28,315	9,964	748	20,000	20,000	20,000	New Attorney in 2017. Bills are coded more accurately
51300	Total Legal	24,774	28,315	9,964	748	20,000	20,000	20,000	
GENERAL ADMINISTRATION									
51400-12-120-0000	General Admin EX Wages & Salaries	-	5,600	2,675	-	-	-	-	Moved \$4000 in Mayor wages to correct acct
51400-13-110-0000	Commission Wages	2,780	2,400	-	-	2,500	2,500	2,500	Commission Attendance Pay: 1 time per year per member per meeting
51400-13-316-0000	General Admin - Misc	-	78	-	-	-	-	-	
51400-13-331-0000	Council Mileage	32	-	-	-	-	-	-	
51400-13-334-0000	General Admin Meetings	-	29	-	-	-	-	-	
51400	Total General Administration	2,812	8,107	2,675	0	2,500	2,500	2,500	
EXECUTIVE									
51410-12-120-0000	Mayor/Council/Officials Wages - Straight Time	23,500	16,300	24,000	12,000	24,000	24,000	24,000	6 council members @ \$200/month. 1 mayor @ \$800/month
51410-12-150-0000	Mayors Employer Contribution	1,904	1,798	1,836	153	153	1,850	0	
51410-12-155-0000	Mayors Employer FICA	0	0	0	765	1,530	0	1,836	
51410-12-310-0000	Executive EX Office Supplies	0	20	0	0	0	200	200	
51410-12-320-0000	Executive EX Publ Subscriptns Dues	1,035	1,099	1,139	1,092	1,100	1,300	1,300	League of WI Municipalities Dues
51410-12-331-0000	Executive EX Mileage	0	0	0	0	0	300	300	
51410-12-333-0000	Executive EX Training non labor	0	0	0	0	0	500	500	
51410-12-334-0000	Executive EX Meetings	1,782	118	200	85	0	150	150	
51410-13-120-0000	Admin/Finance Wages-Straight Time Default	-	11,403	0	0	0	0	0	Moved \$13,988 to correct account
51410	Total Executive	28,221	30,737	27,175	14,095	26,783	28,300	28,286	

FUND 28100	Account Description	2015 Actual	2016 Actual	2017 Actual	2018 June YTD ACTUAL	2018 Projected	2018 Budget	2019 Proposed Budget	Notes
CLERK									
51420-13-120-0000	Clerk Wages Straight Time	178,583	172,311	176,394	80,990	178,268	178,268	186,279	
51420-13-121-0000	Clerk Wages Overtime	24	36	357	1,364	2,728	0	1,000	
51420-13-150-0000	Clerk Employer Contributions	39,516	71,367	84,663	5,392	10,784	73,911	0	
51420-13-151-0000	Clerk Employer Health Ins	0	0	0	13,782	41,620	0	39,318	3.4% decrease from 2018
51420-13-152-0000	Clerk Employer Life Ins	0	0	0	57	114	0	120	
51420-13-154-0000	Clerk Employer Retirement	0	0	0	4,864	9,727	0	12,201	
51420-13-155-0000	Clerk Employer FICA	0	0	0	5,335	13,638	0	14,250	
51420-13-214-0000	Clerk Prof Services Computer	11,436	12,460	10,947	8,439	13,000	13,000	13,000	Civic Plus Annual Maintenance: about \$6,000; WPPI Bills: about \$4,800/yr.; Tax Software Maintenance: \$850/yr.
51420-13-215-0000	Clerk Prof Services Other	1,885	1,850	3,850	0	2,000	2,000	1,000	Continuing Disclosures-Ehlers Investment/RFPs
51420-13-215-3055	Clerk Prof Services Safety Coordinator	1,044	1,096	1,129	576	1,400	1,400	1,400	MEUW Integral Building Systems Maintenance Fee (split with utilities) \$500/ month
51420-13-221-0000	Clerk Telephone Exp	726	731	414	300	600	500	600	
51420-13-310-0000	Clerk Office Supplies	5,656	5,542	5,632	1,684	5,500	5,500	6,000	
51420-13-311-0000	Clerk Postage	1,682	1,295	2,208	1,053	2,106	1,500	2,100	
51420-13-313-0000	Clerk Printing Supplies	1,614	1,938	1,321	1,218	1,500	1,500	1,500	
51420-13-316-0000	Clerk Miscellaneous Exp	422	13	470	10	100	100	100	
51420-13-320-0000	Clerk Publ, Subscriptions, Dues	3,728	3,387	2,588	812	4,000	4,000	4,000	Newspaper publication fees Clerk's Institute \$300, WMCA \$100, WMTA \$100, WCMA \$100, LWMI
51420-13-331-0000	Clerk Mileage	699	1,016	837	449	898	700	1,100	
51420-13-332-0000	Clerk Other Travel (Lodging)	2,816	1,270	1,882	731	1,500	1,500	2,000	Clerk's Institute, WMCA, WMTA, WCMA, LWMI
51420-13-333-0000	Clerk Training non-labor (registration)	2,899	1,499	2,106	640	2,500	2,500	3,000	Clerk's Institute, WMCA, WMTA, WCMA, LWMI
51420	Total Clerk	252,730	275,810	294,798	127,694	291,981	286,379	288,968	
PERSONNEL									
51430-13-120-0000	Performance Incentive/Service Awards	0	0	0	0	0	0	0	
51430-13-191-0000	Personnel AF Education Reimbursement	0	5,851	6,000	6,000	6,000	6,000	0	
51430-13-192-0000	Personnel AF HR Service Recognition	1,071	704	615	631	1,000	1,000	1,100	Employee Recognition TASC/FLEX \$6 per mnth empl spending/Comp Plan
51430-13-316-0000	Personnel AF Miscellaneous Exp	7,432	1,988	7,806	940	1,000	1,000	1,000	
51430	Total Personnel	8,502	8,544	14,421	7,571	8,000	8,000	2,100	
ELECTIONS									
51440-13-120-0000	Elections AF Wages Straight Time	1,029	4,224	1,137	2,506	5,800	5,800	2,900	2 elections in 2018
51440-13-121-0000	Election Wages Overtime	0	21	0	0	0	0	0	
51440-13-310-0000	Elections AF Office Supplies	2,050	2,636	1,760	1,586	4,000	4,000	2,020	2020 increases to be expected from County
51440-13-320-0000	Elections AF Publ, Subscriptions, Dues	0	347	147	258	350	350	175	
51440-13-331-0000	Elections Mileage	106	197	43	183	250	250	125	
51440-13-332-0000	Elections AF Meals	0	276	163	217	280	280	180	
51440-13-333-0000	Elections AF Training non-labor	0	1,068	522	0	1,000	1,000	250	
51440	Total Elections	3,185	8,769	3,772	4,750	11,680	11,680	5,650	

FUND 28100		2015 Actual	2016 Actual	2017 Actual	2018 June YTD ACTUAL	2018 Projected	2018 Budget	2019 Proposed Budget	Notes
ACCOUNTING									
51510-13-213-0000	Accounting AF Prof Svcs Accounting	12,036	12,803	15,651	9,945	12,000	12,000	12,000	Kerber Rose Audit Contract
51510-13-316-0000	Bank Service Charges	149	265	1,506	(10)	500	500	500	
51510	Total Accounting	12,185	13,068	17,156	9,936	12,500	12,500	12,500	
ASSESSMENT OF PROPERTY									
51530-13-215-0000	Assessment of Property AF Prof Services Other	10,072	9,500	11,604	0	11,000	11,000	12,000	Accurate Appraisal \$11,000 per year 2017-2019
51530	Total Assessment of Property	10,072	9,500	11,604	0	11,000	11,000	12,000	
RISK & PROPERTY MANAGEMENT									
51540-13-511-0000	Risk & Property Management AF Unemployment Insur								
51540-13-512-0000	Risk & Property Management AF Workers Comp Insur	11,613	9,529	9,782	6,679	13,371	13,371	13,772	2.5% - 3% increase
51540-13-513-0000	Risk & Property Management AF Insurance Property	7,264	1,117	1,117	1,173	8,644	8,644	8,860	
51540-13-514-0000	Risk & Property Management AF Insurance Liability	23,295	30,205	33,928	24,396	24,396	23,958	25,006	
51540-13-516-0000	Risk & Property Management AF Insurance Other	1,043	1,173	1,171	1,197	1,230	1,230	1,261	
51540	Total Risk and Property Management	43,215	42,024	45,997	33,444	47,641	47,203	48,899	
CITY HALL									
51610-13-120-0000	City Hall Wages Straight Time	16,002	16,242	13,719	7,788	9,086	14,204	0	Moved to cleaning service
51610-13-121-0000	City Hall Wages Overtime	0	0	876	0	0	0	0	Moved to cleaning service
51610-13-150-0000	City Hall Employer Contributions	7,294	5,456	1,889	403	805	7,023	0	Moved to cleaning service
51610-13-151-0000	City Hall Employer Health Insurance	0	0	0	1,627	3,253	0	0	Moved to cleaning service
51610-13-154-0000	City Hall Employer Retirement	0	0	0	439	877	0	0	Moved to cleaning service
51610-13-155-0000	City Hall Employer FICA	0	0	0	419	838	0	0	Moved to cleaning service
51610-13-222-0000	City Hall Elec Water Sewer Gas	14,546	14,951	16,338	7,293	18,550	18,550	20,220	9% increase
51610-13-240-0000	City Hall Repair Maint Building	4,826	3,722	5,360	1,299	5,000	5,000	5,000	2017 includes \$906 for re-key of city hall
51610-13-291-0000	City Hall Cleaning Service							13,200	
51610-13-316-0000	City Hall Miscellaneous Exp	1,315	2,146	1,403	610	3,000	3,000	2,500	Orkin Exterminating Services
51610-13-351-0000	City Hall Furniture Maintenance							2,000	Chair replacement
51600-13-352-0000	City Hall IT Maintenance							4,000	lpad/ computer replacement
51610	Total City Hall	43,983	42,517	39,585	19,876	41,409	47,777	46,920	
LIBRARY BUILDING									
51660-13-240-0000	Library Building Maintenance					0		8,700	Furnace & Parking Lot
51660	Total Library Building	0	0	0	0	0	0	8,700	
Illegal Taxes, Tax Refunds, Uncollectible									
51910-11-000-0000	Tax refunds & Uncollect Taxes Gen Fund Default	0	0	(2)	0	0	0	0	
51910	Total Illegal Taxes, Tax Refunds, & Uncollectible	0	0	(2)	0	0	0	0	
TOTAL GENERAL GOVERNMENT		429,679	467,391	467,146	218,114	473,494	475,339	476,522	

CITY OF LODI
2019 BUDGET WORKBOOK
PUBLIC SAFETY

Acct No	Account Description	2015 Actual	2016 Actual	2017 Actual	2018 June YTD ACTUAL	2018 Projected	2018 Budget	2019 Proposed Budget	Notes
LAW ENFORCEMENT									
52100-14-120-0000	LE Wages Straight Time	286,829	279,597	287,986	171,519	338,737	348,485	358,043	
52100-14-120-5095	LE Wages Part Time	11,883	43,084	41,300	333	666	4,982	3,922	
52100-14-121-0000	LE Wages Overtime	23,460	24,388	25,131	11,611	18,221	17,332	28,372	
52100-14-121-5095	LE Wages Part Time Overtime			1,949	0	0	140	-	
52100-14-126-0000	LE Wages Other	(419)	(454)	(534)	0	0	-	-	
52100-14-150-0000	LE Employer Contributions	116,763	110,182	124,321	9,475	9,475	141,992	-	Contributions detailed by type below
52100-14-151-0000	LE Employer Health Insurance	3,753	3,763	5,181	44,427	88,854	3,750	83,657	3.4% decrease from 2018
52100-14-152-0000	LE Emp Contrib Life Insurance	0	0	0	21	42	-	50	
52100-14-154-0000	LE Employer Contributions Retirement	37	196	148	16,527	33,424	-	39,021	
52100-14-155-0000	LE Emp Contrib FICA	0	0	0	12,680	25,629	-	31,458	
52100-14-157-0000	LE Emp Contrib Uniform	0	0	0	1,434	5,750	-	5,750	
52100-14-211-0000	LE Attorney's Fees	6,251	7,954	8,140	1,618	18,000	18,000	18,000	Added \$10K for Union contract negotiations
52100-14-215-0000	LE Dept of Transportation Fees	281	456	640	128	300	300	300	
52100-14-215-5068	LE County Jail Fees	1,277	580	450	0	1,550	1,550	1,550	
52100-14-221-0000	LE Telephone Exp	6,176	5,341	6,857	3,136	6,600	6,450	6,600	
52100-14-222-0000	LE Police Building Utilities	4,048	3,964	3,519	1,677	4,400	4,400	4,796	9% increase
52100-14-223-0000	LE Police Garage Utilities	0	0	2,583	2,616	3,000	2,500	2,725	9% increase
									Rent = \$1,250 per month until June 30, 2018. Then increase by 4% for 2019
52100-14-238-0000	LE Police Building Rent	0	0	14,275	7,480	14,960	13,000	15,600	
52100-14-240-0000	LE Police Building Maintenance Costs	1,242	773	1,307	290	4,700	4,900	4,900	
52100-14-241-0000	LE Squad Car Fleet Maintenance	4,797	7,243	7,600	1,825	6,500	5,500	5,500	
52100-14-242-0000	LE Equipment Maintenance	2,220	3,089	1,124	586	1,850	1,850	1,850	
52100-14-291-0000	LE Contractual Srv Cleaning Service	0	0	0	0	0	0	5,000	
52100-14-310-0000	LE Office Supplies	1,183	1,833	2,414	402	2,550	2,550	2,550	
52100-14-311-0000	LE Postage	351	464	963	0	525	525	525	
52100-14-316-0000	LE Miscellaneous Exp	6,447	7,646	14,343	2,854	5,000	4,000	5,000	
52100-14-318-0000	LE Crossing Guards	0	3,500	5,151	0	3,500	3,500	3,500	
52100-14-320-0000	LE Subscrips, Service, Spprt Agrmnts	10,409	8,930	13,014	11,815	16,000	12,000	16,000	\$4K for 2018 for subscription services at county level
52100-14-333-0000	LE In-Service Training	3,382	4,757	2,649	776	3,800	5,000	5,000	
52100-14-340-0000	LE Operating Supplies	4,518	7,952	4,998	2,215	5,300	5,300	5,300	
52100-14-451-0000	LE Gas & Fuel	13,983	16,141	16,766	9,140	18,000	17,900	18,500	
52100-14-850-0000	LE Cap- Server & Phone System	-	-	-	-	-	-	15,000	Separate Server from City Hall
52100-14-861-0000	LE Cap- Squad Car Replacement	-	-	-	-	-	-	-	Moved from Capital...yearly expense
52100	Total Law Enforcement	508,872	541,378	592,273	314,585	637,332	625,906	688,469	
PROVISION OF SERVICE: Town of Lodi									
52110-14-120-0000	Provision of Service LE Wages & Salaries	0	8,002	4,414	4,625	7,800	18,000	24,800	
52110-14-120-5095	Provision of Service LE Wages Part Time	0	3,708	3,590	97	-	3,700	-	
52110-14-121-0000	Provision of Service LE Wages Overtime	0	367	426	0	-	425	-	
52110	Total Provision of Service	-	12,077	8,430	4,723	7,800	22,125	24,800	
FIRE PROTECTION									
	Feasibility Study	0	0	0	0	0	0	5,800	
52200-15-316-0000	Fire Protection Miscellaneous Expense	0	9,911	10,418	0	10,475	0	10,500	
52200-15-340-0000	Fire Protection Operating Supplies	68,699	54,651	58,052	46,035	54,959	54,959	59,610	
52200-15-531-0000	Fire Protection Hydrant Rent	62,216	62,216	62,216	31,108	62,216	62,216	62,216	
52200	Total Fire Protection	130,915	126,778	130,686	77,143	127,650	117,175	138,126	
AMBULANCE									
52300-16-340-0000	EMS Operating Supplies	50,855	38,065	33,440	27,800	55,600	55,600	56,742	
52300-16-862-0000	EMS Capital Ambulance Vehicle		0	0	0	0	0	48,000	New Ambulance
52300	Total Ambulance	50,855	38,065	33,440	27,800	55,600	55,600	104,742	
INSPECTION									
52400-17-215-0000	Inspection Prof Services Other	18,086	19,407	19,031	8,059	19,000	19,000	19,000	Fenley
52400	Total Inspection	18,086	19,407	19,031	8,059	19,000	19,000	19,000	
TOTAL PUBLIC SAFETY		708,728	737,705	783,859	432,309	847,382	839,806	975,137	

Acct No	Account Description	2015 Actual	2016 Actual	2017 Actual	2018 June YTD ACTUAL	2018 Projected	2018 Budget	2019 Proposed Budget	Notes
TRAFFIC CONTROL									
53350-18-120-0000	Traffic Control PW Wages Straight Time	-	-	-	-	3,417	-	-	
53350-18-340-0000	Traffic Control PW Operating Supplies	2,547	3,838	3,788	3,021	4,000	4,000	4,000	Signs & Street Paint
53350	Total Traffic Control	2,547	3,838	3,788	3,021	7,417	4,000	4,000	
STREET LIGHTING									
53420-18-222-0000	Street Lighting PW Elec Water Sewer Gas	61,773	60,524	60,743	29,192	58,384	71,340	68,722	WPPI Forecasted
53420	Total Street Lighting	61,773	60,524	60,743	29,192	58,384	71,340	68,722	
SIDEWALKS, CURB & GUTTER									
53430-18-120-0000	Sidewalks PW Wages Straight Time	-	-	-	-	-	-	-	
53430-18-340-0000	Sidewalks PW Operating Supplies	3,772	351	2,148	657	1,314	3,500	3,500	
53430	Total Sidewalks, Curb & Gutter	3,772	351	2,148	657	1,314	3,500	3,500	
STORM SEWERS									
53440-18-200-0000	Storm Sewers PW Contracted Services	-	5,489	-	-	-	-	-	
53440-18-340-0000	Storm Sewers PW Operating Supplies	2,712	-	-	-	1,500	1,500	1,500	
53440	Total Storm Sewers	2,712	5,489	-	-	1,500	1,500	1,500	
WEED AND NUISANCE CONTROL									
53640-18-120-0000	Weed & Nuisance Control PW Wages Straight Time	-	-	-	-	-	-	-	
53640-18-290-0000	Weed & Nuisance Control PW Other Contractual Services	2,980	1,215	-	-	-	-	-	
53640-18-340-0000	Weed & Nuisance Control PW Operating Supplies	840	1,150	768	1,005	1,000	1,000	1,500	Crop Productions: Weed Spraying
53640	Total Weed and Nuisance Control	3,820	2,365	768	1,005	1,000	1,000	1,500	
TREES & BRUSH									
53650-18-120-0000	Trees & Brush PW Wages Straight Time	-	-	-	-	-	-	-	
53650-18-340-0000	Trees & Brush PW Operating Supplies	434	554	974	468	936	300	6,000	Trees/Stumps Etc \$1K replacement
53650	Total Trees & Brush	434	554	974	468	936	300	6,000	
TOTAL PUBLIC WORKS		374,417	415,177	400,143	209,767	381,097	448,740	495,891	

CITY OF LODI
 2019 BUDGET WORKBOOK
 HEALTH & HUMAN RESOURCES

CEMETERY

Acct No	Account Description	2015 Actual	2016 Actual	2017 Actual	2018 June YTD ACTUAL	2018 Projected	2018 Budget	2019 Proposed Budget
Cemetery								
55110-99-314-0000	Library Supplies Expens	-	-	290	-	-	-	-
54910-11-316-0000	Cemetery - Miscellaneous Expense	-	-	-	-	-	300	-
	Total Cemetery	-	-	290	-	-	300	-
		-	-	290	-	-	300	-

Notes

CITY OF LODI
 2019 BUDGET WORKBOOK
 CULTURE RECREATION & EDUCATION

PARKS

Acct No	Account Description	2015 Actual	2016 Actual	2017 Actual	2018 June YTD ACTUAL	2018 Projected	2018 Budget	2019 Proposed Budget	Notes
PARKS									
55200-20-120-0000	Parks PA Wages Straight Time	22,213	27,204	25,925	16,231	32,462	31,824	32,282	1,872 hours
55200-20-121-0000	Parks PA Wages Overtime	1,501	1,217	1,819	1,013	1,424	1,424	1,438	
55200-20-150-0000	Parks PA Employer Contributions	3,292	1,738	3,745	123	123	4,771	-	
55200-20-151-0000	Parks-PA Emp Contrib Health Insur	-	-	-	762	-	-	-	
55200-20-154-0000	Parks-PA Emp Contrib Retirement	-	-	-	270	1,537	-	1,531	
55200-20-155-0000	Parks-PA Emp Contrib FICA	-	-	-	839	2,592	-	2,580	
55200-20-215-3055	Parks PA Safety Coordinator	1,044	1,096	1,129	576	1,152	1,100	1,150	
55200-20-222-0000	Parks PA Elec Water Sewer Gas	6,402	6,572	5,470	1,580	6,500	6,500	7,085	9% increase
55200-20-222-1909	Parks Tennis Court Utilities Exp	289	325	234	105	300	300	300	
55200-20-222-5042	Parks PA Fairground Ball Park Lights	472	802	424	71	800	800	872	
55200-20-241-0000	Parks PA Repair Maint Vehicle	1,554	2,079	1,570	467	2,000	2,080	2,000	
55200-20-242-0000	Parks PA Repair Maint Other	853	75	236	-	750	750	750	
55200-20-242-1909	Parks PA Repair Maint Tennis Courts	511	-	-	499	500	300	500	NETS
55200-20-290-0000	Parks Tree Trimming and Planting	145	1,000	-	-	2,000	2,000	4,000	Replace Trees
55200-20-316-0000	Parks PA Miscellaneous	485	488	294	49	1,000	1,000	1,000	
55200-20-340-0000	Parks Operating Supplies	2,214	2,715	877	1,737	2,500	2,500	2,500	Exterminator & seeding
55200-20-350-0000	Parks PA Repair or Maintenance	2,735	1,942	5,367	395	3,500	3,500	3,500	
55200-20-391-0000	Parks PA Minor Equipment	-	-	-	-	-	-	2,000	Park Cameras @ Softball Diamond
55200-20-450-0000	Parks PA Raw Materials	-	1,200	-	2,783	2,800	2,500	2,800	Woodchips
	Parks PA Comprehensive Plan	-	-	-	-	5,000	-	4,000	Paul Skidmore
55200-20-451-0000	Parks PA Gas & Fuel	1,534	1,641	1,717	796	1,592	1,500	2,000	
55200	Total Parks	45,244	50,094	48,806	28,294	68,531	62,849	72,288	

Recreation Programs and Events

55300-20-340-0000	Recreation Programs & Events Parks Opera	4,299	4,028	3,079	-	4,200	4,200	4,300	Christmas greens & Lights
55300	Total Recreation Programs and Events	4,299	4,028	3,079	-	4,200	4,200	4,300	

Swimming Areas:

55420-20-120-0000	Swimming Areas PA Wages Straight Time	-	-	-	-	-	-	-	
55420-20-121-0000	Swimming Areas PA Wages Overtime	-	-	-	-	-	-	-	
55420-20-150-0000	Swimming Areas PA Employer Contributor	-	(59)	-	-	-	-	-	
55420-20-215-3055	Swimming Areas PA Safety Coordinator	-	-	-	-	-	-	-	
55420-20-222-0000	Swimming Areas PA Elec Water Sewer Gas	-	-	-	-	-	-	-	Special Revenue Fund
55420-20-242-0000	Swimming Areas PA Repair Maint Other	-	150	-	-	-	-	-	
55420-20-340-0000	Swimming Areas Parks Operating Supplies	-	-	-	-	-	-	-	
55420-20-452-0000	Swimming Areas PA Chemicals	-	-	-	-	-	-	-	
55420	Total Swimming Areas	-	91	-	-	-	-	-	

Winter Sports Areas

55440-20-120-0000	Winter Sports Areas PA Wages Straight Time	-	-	-	-	-	-	-	Phase out
55440-20-150-0000	Winter Sports Areas PA Employer Contribu	304	(3)	-	-	-	-	-	
55440	Total Winter Sports Areas	304	(3)	-	-	-	-	-	

49,847	54,210	51,885	28,294	72,731	67,049	76,588
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CITY OF LODI
 2019 BUDGET WORKBOOK
 CONSERVATION & DEVELOPMENT

Acct No	Account Description	2015 Actual	2016 Actual	2017 Actual	YTD ACTUAL	2018 Projected	2018 Budget	Proposed Budget	Notes
Zoning									
56300-17-210-3039	Planning	0	0	787	0	0	0	0	
56300-17-215-0000	Zoning BPZ Prof Services Other	16,210	29,154	23,642	9,504	23,000	23,000	35,000	\$12K Flood Plain Study
56300	Total Zoning	16,210	29,154	24,429	9,504	23,000	23,000	35,000	
Economic Development:									
56700-13-316-0000	Economic Development AF Miscellaneous Exp	42,103	42,798	33,624	0	41,500	41,500	41,500	Lodi Canning rebate \$34K, Fair/Reach out Lodi \$700
56700	Total Economic Development	42,103	42,798	33,624	0	41,500	41,500	41,500	
TOTAL CONSERVATION & DEVELOPMENT		58,313	71,952	58,053	9,504	64,500	64,500	76,500	

CITY OF LODI
 2019 BUDGET WORKBOOK
FINANCING & OTHER USES

Acct No	Account Description	2015 Actual	2016 Actual	2017 Actual	2018 June YTD ACTUAL	2018 Projected	2018 Budget	2019 Proposed Budget	Notes
Contingency									
58200-99-620-0000	Interest & Fiscal Charges Interest Exp	-	(1)	-	-	-	-	-	
59221-11-000-0000	Transfer to Library General Fund	-	-	-	-	20,000	-	-	Resolution 16-79 Library Shortfall funding
59100-13-316-0000	Contingency	-	-	-	-	-	-	-	
59100	Total Contingency	-	(1)	-	-	20,000	-	-	
Transfers to Other Funds									
59240-13-548-0000	Transfer to Capital Projects Fund	-	-	-	-	-	-	-	
59240-11-000-8223	Transfer to Pool Operations Fund	43,165	41,020	60,244	-	-	53,624	-	This amount is budgeted directly to the pool operations fund
59240-11-000-8224	Transfer to Solid Waste Fund	32,415	32,000	32,000	-	-	-	-	Should no longer need this transfer as of 2018 due to changes in refuse/recycling collection
59200	Total Transfers to Other Funds	75,580	73,020	92,244	-	-	53,624	-	
Credit Card Clearing									
59995-11-000-0000	Employer contributions Retirement	-	-	(58)	-	-	-	-	
90000-00-000-0000	Credit Card Clearing	(0)	-	-	-	-	-	-	
	Total Credit Card Clearing	(0)	-	(58)	-	-	-	-	
TOTAL OTHER FINANCING USES		75,580	73,020	92,186	-	20,000	53,624	-	

CITY OF LODI
 COMPARATIVE 2019 BUDGET SUMMARY
 SPECIAL REVENUE FUNDS

		2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 YTD ESTIMATED	2018 BUDGET	2019 Budget REQUEST	% VAR.
28110 PUBLIC SAFETY	REVENUE	-	50	-	-	-	-	0.00%
	EXPENDITURES	916	-	-	2,626	-	-	0.00%
	SURPLUS/(DEFICIT)	(916)	50	-	(2,626)	-	-	
	ESTIMATED FUND BAL			2,626		-	-	
28150 PUBLIC DONATIONS	REVENUE	425	630	682	-	-	-	0.00%
	EXPENDITURES	964	834	7,627	-	-	-	0.00%
	SURPLUS/(DEFICIT)	(539)	(204)	(6,945)	-	-	-	
	ESTIMATED FUND BAL			-		-	-	
28221 STRANGEWAY	REVENUE	29,223	32,352	31,052	30,387	28,300	31,358	10.81%
	EXPENDITURES	78,957	2,120	30,000	500	500	31,000	6100.00%
	SURPLUS/(DEFICIT)	(49,734)	30,232	1,052	29,887	27,800	358	
	ESTIMATED FUND BAL			113,340		143,227	143,585	
28222 LIBRARY	REVENUE	240,237	238,312	247,375	76,315	301,750	-	-100.00%
	EXPENDITURES	242,596	271,835	261,881	-	308,000	-	-100.00%
	SURPLUS/(DEFICIT)	(2,358)	(33,523)	(14,506)	76,315	(6,250)	-	
	ESTIMATED FUND BAL			(76,315)		-	-	
28223 POOL OPERATIONS	REVENUE	43,180	41,046	60,244	6,000	53,624	66,000	23.08%
	EXPENDITURES	47,374	46,702	48,686	56,832	53,623	68,235	27.25%
	SURPLUS/(DEFICIT)	(4,194)	(5,656)	11,558	(50,832)	1	(2,235)	
	ESTIMATED FUND BAL			53,068		2,235	(0)	
28224 SOLID WASTE	REVENUE	139,017	145,463	135,842	167,455	153,615	167,727	9.19%
	EXPENDITURES	137,697	141,698	145,375	153,045	143,329	160,375	11.89%
	SURPLUS/(DEFICIT)	1,319	3,765	(9,532)	14,410	10,286	7,352	
	ESTIMATED FUND BAL			14,854		29,264	36,616	
28225 REVOLVING LOAN FUND	REVENUE	16	16	8	24	-	24	0.00%
	EXPENDITURES	-	-	-	-	-	-	0.00%
	SURPLUS/(DEFICIT)	16	16	8	24	-	24	
	ESTIMATED FUND BAL			10,057		10,081	10,105	
28226 ASSET FORFEITURE	REVENUE	10,000	-	-	-	-	-	0.00%
	EXPENDITURES	-	-	-	-	-	-	0.00%
	SURPLUS/(DEFICIT)	10,000	-	-	-	-	-	
	ESTIMATED FUND BAL			2,312		-	-	

28227 CANINE UNIT	REVENUE	22,926	3,299	5,773	5,488	2,500	-	-100.00%
	EXPENDITURES	15,571	2,488	2,204	614	614	-	-100.00%
	SURPLUS/(DEFICIT)	7,356	812	3,569	4,874	1,400	-	
	ESTIMATED FUND BAL			11,736		16,610	16,610	
28228 PUBLIC WORKS PROJECTS	REVENUE	-	16,027	70,668	994,970	79,000	329,000	316.46%
	EXPENDITURES	-	-	45,000	915,000	-	178,645	0.00%
	SURPLUS/(DEFICIT)	-	16,027	25,668	79,970	79,000	150,355	
	ESTIMATED FUND BAL			80,665		160,635	310,990	
28229 PARKS PROJECTS	REVENUE	-	-	-	25,000	25,000	10,261	-58.96%
	EXPENDITURES	-	-	-	-	25,000	8,000	-68.00%
	SURPLUS/(DEFICIT)	-	-	-	25,000	-	2,261	
	ESTIMATED FUND BAL			-		-	27,261	
TOTAL SPECIAL FUNDS	REVENUE	485,024	477,197	551,645	1,305,640	643,789	604,370	-6.12%
	EXPENDITURES	524,075	465,677	540,774	1,128,617	531,066	446,255	-15.97%
	SURPLUS/(DEFICIT)	(39,051)	11,519	10,871	177,022	112,723	158,115	
	ESTIMATED FUND BAL			212,342		362,053	545,168	

CITY OF LODI
 2019 BUDGET WORKBOOK
PUBLIC SAFETY 28110

Revenue:

Acct No	Account Description	2015 Actual	2016 Actual	2017 Actual	2018 June YTD ACTUAL	2018 Projected	2018 Budget	2019 Proposed Budget	Notes
48500-14-000-3022	Donations & Contributions McGruff		50	-	-	-	-	-	
		-	50	-	-	-	-	-	
MCGRUFF	Expenditures:								
52100-14-340-3022	Operating Supplies McGruff	916	-	-	-	-	-	-	
	Transfer to Canine		-	-	-	2,626	-	-	
		916	-	-	-	2,626	-	-	
		(916)	50	-	-	(2,626)	-	-	

Fund Balance Projections

1/01/18 Beginning Balance	Retained Earnings	33000	2,626.33	
1/01/18 Beginning Balance	Retained Earnings-Unreserved	33900	-	
1/01/18 Beginning Balance	YTD Net Income	88888	-	2,626.33
2018 Projected Change				(2,626.33)
12/31/18 Projected Balance				-
2019 Projected Budget Change				-
12/31/19 Projected Balance				-

CITY OF LODI
 2019 BUDGET WORKBOOK
PUBLIC DONATIONS 28150

Revenue:

Acct No	Account Description	2015 Actual	2016 Actual	2017 Actual	2018 June YTD ACTUAL	2018 Projected	2018 Budget	2019 Proposed Budget
48500-99-000-8150	Donations & Contributions - Priv/Pub	425	630	682				
		425	630	682	-	-	-	-

Notes

Expenditures:

55200-99-000-8150	Public Donations Operating Exp	964	834					
59240-99-000-0000	Transfer to General Fund			7,627				
		964	834	7,627	-	-	-	-
		(539)	(204)	(6,945)	-	-	-	-

Fund Balance Projections

1/01/18 Beginning Balance	Retained Earnings	33000	-	
1/01/18 Beginning Balance	Retained Earnings-Unreserved	33900	-	
1/01/18 Beginning Balance	YTD Net Income	88888	-	-
2018 Projected Change				-
12/31/18 Projected Balance				-
2019 Projected Budget Change				-
12/31/19 Projected Balance				-

CITY OF LODI
 2019 BUDGET WORKBOOK
 STRANGEWAY 28221

Revenue:

Acct No	Account Description	2015 Actual	2016 Actual	2017 Actual	2018 June YTD ACTUAL	2018 Projected	2018 Budget	2019 Proposed Budget
46720-99-000-0000	Park Reservation Fees	1,715	2,090	1,890	1,760	1,900	2,000	1,900
48100-99-000-0000	Interest							
48100-99-000-6070	Strgwy Gen'l Investment Fees	596	463	621	244	487	300	400
48200-99-000-0000	Rent - Land for Comm. Tower	26,911	27,700	28,542	14,529	28,000	26,000	29,058
48500-99-000-0000	Donations & Contributions		2,100					
		29,223	32,352	31,052	16,533	30,387	28,300	31,358

Notes

Expenditures:

55200-99-810-0000	Contract Services - Spring Creek Wall	24,156						30,000
55200-99-810-3058	Parks Equipment		2,120					
55200-99-810-5082	Spring Creek Wall Repair	54,801						
55200-99-810-5083	Parks Upgrades					500	500	1,000 TREES
	Park Furniture							
	Spring Creek Park Bridge							
	Flowers							
53300-20-000-8443	Transfer to Capital Projects			30,000				
		78,957	2,120	30,000	-	500	500	31,000

Net Income (Loss)	(49,734)	30,232	1,052	16,533	29,887	27,800	358
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Fund Balance Projections

1/01/18 Beginning Balance	Retained Earnings	33000	23,375.84	
1/01/18 Beginning Balance	Retained Earnings-Unreserved	33900	88,912.19	
1/01/18 Beginning Balance	YTD Net Income	88888	1,052.21	113,340.24
2018 Projected Change				29,887.12
12/31/18 Projected Balance				143,227.36
2019 Projected Budget Change				358.12
12/31/19 Projected Balance				143,585.48

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

CITY OF LODI
2019 BUDGET WORKBOOK
LIBRARY 28222

Revenue:

Acct No	Account Description	2015 Actual	2016 Actual	2017 Actual	2018 June YTD ACTUAL	2018 Projected	2018 Budget	2019 Proposed Budget	Notes
43720-99-000-1901	Columbia County	82,963	84,090	79,968	79,369	79,369	85,083	75,825	
43720-99-000-1910	Adjacent County Payments	12,505	13,512	10,406	12,611	12,611	12,611	10,907	
46710-99-000-0000	Desk Receipts	12,913	12,710	12,519	5,281	12,500	13,000	12,000	
48500-99-000-1906	Lodi Woman's Club	11,857	3,000	15,732					
43720-99-000-1911	City of Lodi	120,000	125,000	128,750	128,750	148,750	128,750	128,750	This includes \$20K prior yr resolution + \$128,750 obligation
	Town of Lodi						6,000	6,000	
	Friends of the Lodi Public Library						20,000		
	Library Board					118,626	36,306	69,806	This includes \$56,315.46 payment prior yrs deficit \$6K Town +\$20K Friends + \$36310.27 2018 deficit
		240,237	238,312	247,375	226,011	371,856	301,750	303,288	
Expenditures:									
55110-99-120-0000	Wages - Straight Time	141,176	185,037	147,255	77,973	166,244	172,000	170,846	
55110-99-150-0000	Employer Contributions	31,993	31,936	44,717	3,342	7,513	45,000	-	
55110-99-151-0000	Employer Contributions Health Ins					21,157		25,318	
55110-99-152-0000	Employer Contributions Life Ins					8		-	
55110-99-154-0000	Employer Contributions Retirement					6,678		7,139	
55110-99-155-0000	Employer Contributions FICA					9,644		13,027	
55110-99-200-0000	Contractual Services	30,712	29,087	33,327	31,466	34,552	32,500	33,958	
55110-99-221-0000	Utilities/Communications	1,978	2,048	2,293	897	2,160	2,200	2,200	
55110-99-222-0000	Utilities/Power & Water	7,635	8,898	7,642	3,346	8,000	9,000	9,000	
55110-99-240-0000	Building Repair/Maintenance	2,848	361	1,433	389	1,000	4,000	2,000	
55110-99-310-0000	Office Supplies	6,666	2,566	5,251	2,207	5,000	5,000	5,000	
55110-99-311-0000	Postage	21	13	-	-	100	100	100	
55110-99-312-0000	Computers & Technology		36	490	1,770	2,000	3,000	3,000	
55110-99-314-0000	Resource Collection	16,812	10,491	17,708	11,294	27,000	30,000	27,000	
55110-99-316-0000	Miscellaneous Expenses	50	25	88	3	100	500	500	
55110-99-318-0000	Promotional Expenses	667	279	152	1,353	1,404	1,500	1,000	
55110-99-318-5045	Programming Expenses				375	1,000	1,000	1,000	
55110-99-331-0000	Mileage	881	373	535	202	800	1,000	1,000	
55110-99-334-0000	Meetings	98	8	8	12	180	200	200	
55110-99-340-0000	Facility Operating Supplies	1,060	677	983	428	1,000	1,000	1,000	
		242,596	271,835	261,881	135,059	295,540	308,000	303,288	
	Net Income (Loss)	(2,358)	(33,523)	(14,506)	90,952	76,315	(6,250)	-	

Fund Balance Projections

1/01/18 Beginning Balance	Retained Earnings	33000	(61,809.06)	
1/01/18 Beginning Balance	Retained Earnings-Unreserved	33900	-	
1/01/18 Beginning Balance	YTD Net Income	88888	(14,506.40)	(76,315.46)
2018 Projected Change				76,315.46
12/31/18 Projected Balance				-
2019 Projected Budget Change				-
12/31/19 Projected Balance				-

CITY OF LODI
 2019 BUDGET WORKBOOK
 POOL OPERATIONS 28223

Revenues

Acct No	Account Description	2015 Actual	2016 Actual	2017 Actual	2018 June YTD ACTUAL	2018 Projected	2018 Budget	2019 Proposed Budget	Notes
41110-11-000-0000	Property Taxes							66,000	
46720-99-000-0000	Locker Fees	15	26						
49200-99-000-8100	Transfer from General Fund	43,165	41,020	60,244	53,624	6,000	53,624		
49200-99-000-8877	Transfer Pool Endowment Fund								
		43,180	41,046	60,244	53,624	6,000	53,624	66,000	
	Aquatic Program Expenses								
55420-99-120-0000	Aquatic Program Wages Straight Time	14,576	18,413	15,432	3,938	18,500	18,500	20,000	
55420-99-121-0000	Aquatic Program Wages Overtime	406					0		
55420-99-150-0000	Aquatic Program Employer Contributions	1,549	1,919	1,180	301	0	1,415	0	
55420-99-155-0000	Aquatic Program Employer FICA	-	-	0	0	1,415	0	1,530	
55420-99-200-0000	Aquatic Program Contracted Services								
55420-99-340-0000	Aquatic Program Operating Supplies	1,124	213	205	0	500	700	500	
	Total Aquatic Program Expenses	17,656	20,544	16,818	4,239	20,415	20,615	22,030	
	Pool Maintenance Expenses								
55425-99-120-0000	Pool Maintenance Wages Straight Time	6,401	5,098	9,304	3,963	11,000	10,000	12,000	
55425-99-121-0000	Pool Maintenance Wages Overtime	1,671	1,359	1,630	352	1,055	1,248	1,498	
55425-99-150-0000	Pool Maintenance Employer Contributions	41		1,443	5	15	860	900	
55425-99-151-0000	Pool Maintenance Employer Health Insurance				289	866		900	
55425-99-154-0000	Pool Maintenance Employer Retirement				161	484		500	
55425-99-155-0000	Pool Maintenance Employer FICA				322	967		1,000	
55425-99-200-0000	Pool Maintenance Contracted Services	3,588	270		0	0	200	0	
55425-99-215-0000	Pool Maintenance Safety Coordinator	1,044	1,096	1,129	576	1,129	1,200	1,338	MEUW
55425-99-222-0000	Pool Maintenance Elec Water Sewer Gas (& Phc	10,002	11,720	11,667	5,194	13,000	13,000	14,170	9% increase
55425-99-240-0000	Pool Maintenance Repair Maint Bldg							6,000	Chemical Room Ductwork/Fans
55425-99-242-0000	Pool Maintenance Repair Maint Other	805	1,003	1,709	685	2,000	1,000	2,000	
55425-99-340-0000	Pool Maintenance Operating Supplies	2,149	766	1,080	288	900	1,000	900	
55425-99-452-0000	Pool Maintenance Chemicals	4,017	4,845	3,906	1,934	5,000	4,500	5,000	
	Total Pool Maintenance Expenses	29,718	26,158	31,869	13,770	36,417	33,008	46,205	
	Total Expenses	47,374	46,702	48,686	18,009	56,832	53,623	68,235	
	Net Income (Loss)	(4,194)	(5,656)	11,558	35,615	(50,832)	1	(2,235)	

Fund Balance Projections

1/01/18 Beginning Balance	Retained Earnings	33000	53,624.00	
1/01/18 Beginning Balance	Retained Earnings-Unreserved	33900	(12,113.97)	
1/01/18 Beginning Balance	YTD Net Income	88888	11,557.60	53,067.63
2018 Projected Change				(50,832.33)
12/31/18 Projected Balance				2,235.30
2019 Projected Budget Change				(2,235.30)
12/31/19 Projected Balance				(0.00)

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

CITY OF LODI
 2019 BUDGET WORKBOOK
SOLID WASTE 28224

Acct No	Account Description	2015 Actual	2016 Actual	2017 Actual	2018 June YTD ACTUAL	2018 Projected	2018 Budget	2019 Proposed Budget
	Refuse/Recycling Fee (Spec Chg on Tax Bill)				166,316	166,316	153,615	167,727
43511-13-000-0000	State Shared Revenue				-			
46420-99-000-0000	Sale of Trash Bags	60,422	67,269	57,664				
46421-99-000-0000	Recycling Fees (Spec Chg on Tax Bill)	45,520	45,600	45,760	1,139	1,139	-	-
46422-99-000-0000	Sale of Recycle Bins	660	594	418				
492-99-000-8100	Transfer from General Fund	32,415	32,000	32,000				
	Total Revenues	139,017	145,463	135,842	167,455	167,455	153,615	167,727
51300-99-211-0000	Legal Prof Srvs Legal	-	-	153				
53620-99-290-0000	Garbage Collection Contractual Services	89,074	91,727	95,102	46,092	106,565	100,693	112,590
53620-99-340-0000	Garbage Operating Supplies	6,662	6,662	6,742				
	Total Garbage	95,736	98,389	101,997	46,092	106,565	100,693	112,590
53621-99-290-0000	Recycling Contractual Services	40,786	43,309	43,378	19,285	46,480	42,636	47,785
53621-99-340-0000	Recycling Operating Supplies	1,175	-	-	-	-	-	-
	Total Recycling	41,961	43,309	43,378	19,285	46,480	42,636	47,785
	Total Expenses	137,697	141,698	145,375	65,377	153,045	143,329	160,375
		1,319	3,765	(9,532)	102,078	14,410	10,286	7,352

Notes

Fund Balance Projections

1/01/18 Beginning Balance	Retained Earnings	33000	14,853.74	
1/01/18 Beginning Balance	Retained Earnings-Unreserved	33900	-	
1/01/18 Beginning Balance	YTD Net Income	88888	-	14,853.74
2018 Projected Change				14,410.00
12/31/18 Projected Balance				29,263.74
2019 Projected Budget Change				7,352.00
12/31/19 Projected Balance				36,615.74

CITY OF LODI
 2019 BUDGET WORKBOOK
 REVOLVING LOAN FUND 28225

Acct No	Account Description	2015 Actual	2016 Actual	2017 Actual	2018 June YTD ACTUAL	2018 Projected	2018 Budget	2019 Proposed Budget	Notes
48100-99-000-0000	INTEREST	16	16	8	12	24	-	24	
		16	16	8	12	24	-	24	
		16	16	8	12	24	-	24	

Fund Balance Projections

1/01/18 Beginning Balance	Retained Earnings	33000	10,049.29	
1/01/18 Beginning Balance	Retained Earnings-Unreserved	33900	-	
1/01/18 Beginning Balance	YTD Net Income	88888	8.00	10,057.29
2018 Projected Change				24.00
12/31/18 Projected Balance				10,081.29
2019 Projected Budget Change				24.00
12/31/19 Projected Balance				10,105.29

CITY OF LODI
 2019 BUDGET WORKBOOK
ASSET FORFEITURE FUND 28226

Acct No	Account Description	2015 Actual	2016 Actual	2017 Actual	2018 June YTD ACTUAL	2018 Projected	2018 Budget	2019 Proposed Budget	Notes
48300-14-000-8226	Sale of Forfeiture Assets	10,000	-	-	-	-	-	-	
		10,000	-	-	-	-	-	-	
52100-14-800-0000	Law Enforcement Capital Outlay Transfer to Canine	-	9,011	-	-	-	-	-	
		-	-	-	-	2,312	-	-	
		-	-	-	-	2,312	-	-	
		10,000	-	-	-	(2,312)	-	-	

Fund Balance Projections

1/01/18 Beginning Balance	Retained Earnings	33000	2,311.77	
1/01/18 Beginning Balance	Retained Earnings-Unreserved	33900	-	
1/01/18 Beginning Balance	YTD Net Income	88888	-	2,311.77
2018 Projected Change				(2,311.77)
12/31/18 Projected Balance				-
2019 Projected Budget Change				-
12/31/19 Projected Balance				-

CITY OF LODI
 2019 BUDGET WORKBOOK
CANINE UNIT 28227

Acct No	Account Description	2015 Actual	2016 Actual	2017 Actual	2018 June YTD ACTUAL	2018 Projected	2018 Budget	2019 Proposed Budget
48500-99-000-8227	Donations	22,926	3,299	5,773	2,200	2,200	2,500	-
49200-14-000-0000	Transfer from other Funds					3,288		
		22,926	3,299	5,773	2,200	5,488	2,500	-
52100-99-000-8227	Canine Unit Services	199	1,078	719	614	614	700	-
52100-99-340-8227	Canine Unit Supplies	1,625	1,409	1,485	-	-	700	-
52100-99-800-8227	Capital Animal Purchase	13,746	-	-	-	-	-	-
		15,571	2,488	2,204	614	614	1,400	-
		7,356	812	3,569	1,586	4,874	1,100	-

Notes

Combination of:
 Asset Forfeiture & Public Safety
 Special Revenue Funds

Fund Balance Projections

1/01/18 Beginning Balance	Retained Earnings	33000	8,167.23	
1/01/18 Beginning Balance	Retained Earnings-Unreserved	33900	-	
1/01/18 Beginning Balance	YTD Net Income	88888	3,568.67	11,735.90
2018 Projected Change				4,874.35
12/31/18 Projected Balance				16,610.25
2019 Projected Budget Change				-
12/31/19 Projected Balance				16,610.25

CITY OF LODI
 2019 BUDGET WORKBOOK
 PUBLIC WORKS PROJECTS 28228

Acct No	Account Description	2015 Actual	2016 Actual	2017 Actual	2018 June YTD ACTUAL	2018 Projected	2018 Budget	2019 Proposed Budget	Notes
41110-11-000-0000	Property Taxes	-	-	-	-	-	-	250,000	
41170-99-000-0000	Motor Vehicle Registration Fees	-	16,027	70,668	39,985	79,970	79,000	79,000	
491100-99-000-0103	GO Bond 2018 \$915,000 Levy	-			170,000	170,000			
491100-99-000-0104	GO Bond 2018 \$915,000 Ballweg	-			255,000	255,000			
491100-99-000-0105	GO Bond 2018 \$915,000 Grothman	-			490,000	490,000			
	Total Revenues	-	16,027	70,668	954,985	994,970	79,000	329,000	
55330-11-800-2018	Construction 2018 Reynolds Road				157,272	915,000			Offset to borrowing
53300-11-000-0000	Sauk Street Multi Use Path							81,260	
53300-11-000-0000	Mill/Repave/Crackfill/Seal Coat							50,000	Miscellaneous Roads
								28,285	EXTRA FROM BUDGET BALANCING
								19,100	DOWNTOWN STREET LIGHTS
53300-99-000-8228	Transfer to Capital Projects Fund		-	45,000			-	-	Wheel Tax moved
	Total Expenditures	-	-	45,000	157,272	915,000	-	178,645	
	Net Income (Loss)	-	16,027	25,668	797,713	79,970	79,000	150,355	

Fund Balance Projections

1/01/18 Beginning Balance	Retained Earnings	33000	54,997.00	
1/01/18 Beginning Balance	Retained Earnings-Unreserved	33900	-	
1/01/18 Beginning Balance	YTD Net Income	88888	25,668.00	80,665.00
2018 Projected Change				79,970.00
12/31/18 Projected Balance				160,635.00
2019 Projected Budget Change				150,355.32
12/31/19 Projected Balance				310,990.32

CITY OF LODI
 2019 BUDGET WORKBOOK
 PARK DEVELOPMENT FUND 28229

Acct No	Account Description	2015 Actual	2016 Actual	2017 Actual	2018 June YTD ACTUAL	2018 Projected	2018 Budget	2019 Proposed Budget	Notes
41110-11-000-0000	Property Taxes					25,000	25,000	8,000	
	Grants								
	TRANS FROM HABER 28875							2,261	
	Total Revenues	-	-	-	-	25,000	25,000	10,261	
PARK RESTORATION									
	Spring Creek Park Bridge							-	
	Habermann Park Restroom						25,000	-	ADA Compliant
	Goeres Park Gluth Shelter Roof							-	2020 = \$10,000
	Engineering Project Costs								
	Softball Restrooms								
	Park Development General							5,000	
	Park Development Dog Park							3,000	
		-	-	-	-	-	25,000	8,000	
PARK EQUIPMENT									
	John Deere Gator								2031 = \$12,000
	Ferris Lawnmower								2021 = \$20,000
	John Deere 1145								2020 = \$40,000
	John Deere X754 Lawnmower								2027 = \$10,500
		-	-	-	-	-	-	-	
	Total Expenditures	-	-	-	-	-	25,000	8,000	
	Net Income (Loss)	-	-	-	-	25,000	-	2,261	

Fund Balance Projections

1/01/18 Beginning Balance	Retained Earnings	33000	
1/01/18 Beginning Balance	Retained Earnings-Unreserved	33900	
Habermann Park Restroom	YTD Net Income	88888	-
1/01/18 Beginning Balance	YTD Net Income	88888	-
2018 Projected Change			25,000.00
12/31/18 Projected Balance			25,000.00
2019 Projected Budget Change			2,260.93
12/31/19 Projected Balance			27,260.93

CITY OF LODI
 2019 BUDGET WORKBOOK
 DEBT SERVICE CITYWIDE
 Fund: 28331

Acct No	Account Description	2015 Actual	2016 Actual	2017 Actual	2018 June YTD ACTUAL	2018 Projected	2018 Budget	2019 Proposed Budget	Notes
Revenue:									
41110	11-000-0000 Property Taxes	287,796.00	331,228.00	335,911.00	334,901.00	334,901.00	334,901.00	283,868.01	
42300	99-000-0000 Grothman debt payment							38,781	
49120	99-000-0000 Debt Proceeds	570,248.67							
49200	99-000-8450 Tsf from Donation Fund	116,000.00	112,000.00	110,000.00	108,000.00	108,000.00	108,000.00	106,000.00	
	Total Revenue	974,044.67	443,228.00	445,911.00	442,901.00	442,901.00	442,901.00	428,649.26	
Expenditure									
58100	99-610-0000 Principal	317,602.00	352,206.67	356,739.00	361,312.00	361,312.00	361,312.00		
58100	99-610-0100 Principal							184,840.00	2012A \$1,915,000
58100	99-610-0101 Principal							100,000.00	2013A POOL \$2,045,000
58100	99-610-0102 Principal							78,210.00	2015A \$740,000
58100	99-610-0103 Principal							85,000.00	2018B \$915,000
58100	99-610-0104 Principal								2018B GO Ballweg \$255,000
58100	99-610-0105 Principal								2018B GO Grothman \$490,000
58200	99-000-0000 Cost to issue	14,148.00							
58200	99-620-0000 Interest	88,905.17	90,141.35	86,232.82	42,082.37	81,589.00	81,589.00		
58200	99-620-0100 Interest							15,503.46	2012A \$1,915,000
58200	99-620-0101 Interest							54,765.00	2013A POOL \$2,045,000
58200	99-620-0102 Interest							5,706.72	2015A \$740,000
58200	99-620-0103 Interest							25,081.25	2018B \$915,000
58200	99-620-0104 Interest								2018B GO Ballweg \$255,000
58200	99-620-0105 Interest								2018B GO Grothman \$490,000
58200	99-690-0103 Agent Fees					400.00			2018B \$915,000
59240	99-000-0000 Transfer to Captial Projects			570,249.00					
	Total Expenditure	420,655.17	442,348.02	1,013,220.82	403,394.37	443,301.00	442,901.00	549,106.43	
		553,389.50	879.98	(567,309.82)	39,506.63	(400.00)	-	(120,457.17)	
Fund Balance Projections									
1/01/18 Beginning Ba Retained Earnings	33000	659,706.67							
1/01/18 Beginning Ba Retained Earnings-Unrri	33900	(169,221.18)							
1/01/18 Beginning Ba Retained Earnings-Unrri	34100	197,681.50							
1/01/18 Beginning Ba YTD Net Income	88888	(567,309.82)	120,857.17						
2018 Projected Change			(400.00)						
12/31/18 Projected Balance			120,457.17						
2019 Projected Budget Change			(120,457.17)						
12/31/19 Projected Balance			-						

CITY OF LODI
 COMPARATIVE 2019 BUDGET SUMMARY
 TIF BUDGETS

		2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 YTD ESTIMATED	2018 BUDGET	2019 Budget REQUEST	% VAR.
TIF #3 - GENERAL DOLLAR	REVENUE	25,710	24,937	24,437	25,246	25,877	22,513	13.00%
	EXPENDITURES	3,092	5,457	4,590	1,250	1,250	76,250	-6000.00%
	SURPLUS/(DEFICIT)	22,618	19,480	19,847	23,996	24,627	(53,737)	
	ESTIMATED FUND BAL			(21,516)		2,480	(51,257)	
TIF #4 - VETERINARY HOSPITAL	REVENUE	-	-	11,183	23,374	23,536	25,150	-6.86%
	EXPENDITURES	149,243	29,959	41,733	500	500	50,326	-9965.14%
	SURPLUS/(DEFICIT)	(149,243)	(29,959)	(30,550)	22,874	23,036	(25,176)	
	ESTIMATED FUND BAL			(209,752)		(186,878)	(212,054)	
TIF #5 - DOWNTOWN	REVENUE	-	-	3,280	20,618	20,761	27,706	-33.45%
	EXPENDITURES	14,237	19,543	42,700	500	500	27,500	-5400.00%
	SURPLUS/(DEFICIT)	(14,237)	(19,543)	(39,420)	20,118	20,261	206	
	ESTIMATED FUND BAL			(73,200)		(53,082)	(52,876)	
TOTAL TIF FUNDS	REVENUE	25,710	24,937	38,900	69,238	70,175	75,369	-7.40%
	EXPENDITURES	166,571	54,959	89,023	2,250	2,250	154,076	-6747.81%
	SURPLUS/(DEFICIT)	(140,861)	(30,022)	(50,123)	66,988	67,925	(78,707)	
	ESTIMATED FUND BAL			(304,468)		(237,480)	(316,187)	

TAX INCREMENT CALCULATION
2019 BUDGET FORM PC-202

11246 COLUMBIA CO-CITY OF LODI

Cannot include negative
increment values

FUND #	2018 PAYABLE 2019	TIFS INCREMENT VALUE		ALLOCATION OF TAX INCREMENT
28343	TIF #3 - General Dollar	927,300	29.871%	22,513.14
28344	TIF #4 - Vet Clinic	1,035,900	33.369%	25,149.75
28345	TIF #5 - Downtown	1,141,200	36.761%	27,706.24
	TOTAL	3,104,400	100.000%	75,369.12

COUNTY EQUALIZATION REPORT 264,826,300

EQUALIZED VALUE MINUS TIF CHANGE 261,721,900

Amount levied less
apportioned levy

TAXING JURISDICTION	2018 PAYABLE 2019 APPORTIONED LEVY	EQUALIZED VALUE (LESS TID VALUE INCREMENT)	INTERIM RATE	EQUALIZED VALUE (WITH TID VALUE INCREMENT)	AMOUNT TO BE LEVIED	TAX INCREMENT
COUNTY	1,269,817.74 /	261,721,900 =	0.004851783 X	264,826,300 =	1,284,879.61	15,061.87
CITY (Levy limit Allowable)	1,929,419.13 /	261,721,900 =	0.00737202 X	264,826,300 =	1,952,304.83	22,885.70
K-12	2,916,828.33 /	261,721,900 =	0.011144762 X	264,826,300 =	2,951,426.13	34,597.80
Madison College	238,061.31 /	261,721,900 =	0.000909596 X	264,826,300 =	240,885.06	2,823.75
TOTAL	6,354,126.51	261,721,900	0.024278161	264,826,300	6,429,495.63	75,369.12

CITY OF LODI
 2019 BUDGET WORKBOOK
 TIF#3 - GENERAL DOLLAR
 FUND 28343

Revenue

Acct No	Account Description	2015 Actual	2016 Actual	2017 Actual	2018 June YTD ACTUAL	2018 Projected	2018 Budget	2019 Proposed Budget	Notes
41110-99-000-1343	Property Taxes	25,710	24,777	24,304	25,246	25,246	25,877	22,513	S/B 41120
43600-13-000-0000	Other State Payments		160	133	-				
	Total Revenue	25,710	24,937	24,437	25,246	25,246	25,877	22,513	

Expenditures:

51300-99-200-0000	Professional Contractual Services	2,674		915	630	750	750	750	
51300-99-316-0000	Miscellaneous	418	150	150	150	500	500	500	
51600-99-800-0000	Gen Bldg & Plant Cap Outlay								
53300-99-702-0000	Hwy & Street Maint & Construction								
53300-99-800-0000	Hwy & Street Maint & Construction								
53440-11-000-0000	Storm Sewer Dollar General							75,000	Tied to \$9K 2017 MSA cost study
58200-99-000-0000	Interest & Fiscal Charges Contingency		5,307	3,525					
	Total Expenditures	3,092	5,457	4,590	780	1,250	1,250	76,250	
		22,618	19,480	19,847	24,466	23,996	24,627	(53,737)	

Fund Balance Projections

1/01/18 Beginning Balance	Retained Earnings	33000	(41,363.36)	
1/01/18 Beginning Balance	Retained Earnings-Unreserved	33900	-	
1/01/18 Beginning Balance	YTD Net Income	88888	19,847.41	(21,515.95)
2018 Projected Change				23,996.00
12/31/18 Projected Balance				2,480.05
2019 Projected Budget Change				(53,736.86)
12/31/19 Projected Balance				(51,256.81)

Revenue

Acct No	Account Description	2015 Actual	2016 Actual	2017 Actual	2018 June YTD ACTUAL	2018 Projected	2018 Budget	2019 Proposed Budget	Notes
41110-99-000-1343	Property Taxes	-	-	4,434	22,962	23,374	23,536	25,150	S/B 41120
43600-13-000-0000	Other State Payments	-	-	6,749	6,848				
49141-31-000-0000	Loan Proceeds- Lodi Vet Clinic	-	-		500,000				
49141-32-000-0001	Loan Proceeds- Lodi Industrial Prop	-	-		150,000				
	Total Revenue	-	-	11,183	679,810	23,374	23,536	25,150	
	Expenditures:								
51300-99-000-0000	Development Cash Grant	-	-	25,000			-		
51300-99-200-0000	Professional Contractual Services	14,237	19,166	4,530	796		-		
51300-99-311-0000	Postage			5					
51300-99-316-0000	Misc Bank service fees	-	168	150	150	500	500	500	
51600-99-800-0000	Capital Projects	135,006	531	3,546			-		
58200-99-000-0000	Interest & Fiscal Charges Contingency	-	10,095	8,502			-		
56700-31-610-0000	Eco Dev - Vet Clinic Prin						-	14,930	
56700-32-610-0000	Eco Dev - Lodi Indust Prin						-	4,479	
56700-31-620-0000	Eco Dev - Vet Clinic Interest						-	23,397	
56700-32-620-0000	Eco Dev - Lodi Indust Interest						-	7,019	
56700-31-720-0000	Economic Development - Vet Clinic				500,000		-	-	
56700-32-720-0000	Economic Development - Lodi Indust				150,000		-	-	
	Total Expenditures	149,243	29,959	41,733	650,946	500	500	50,326	
		(149,243)	(29,959)	(30,550)	28,864	22,874	23,036	(25,176)	

Fund Balance Projections

1/01/18 Beginning Balance	Retained Earnings	33000	(179,202.20)	
1/01/18 Beginning Balance	Retained Earnings-Unreserved	33900	-	
1/01/18 Beginning Balance	YTD Net Income	88888	(30,549.97)	(209,752.17)
2018 Projected Change				22,874.00
12/31/18 Projected Balance				(186,878.17)
2019 Projected Budget Change				(25,175.94)
12/31/19 Projected Balance				(212,054.11)

CITY OF LODI
 2019 BUDGET WORKBOOK
 DOWNTOWN
 TIF #5
 FUND 28345

Revenue

Acct No	Account Description	2015 Actual	2016 Actual	2017 Actual	2018 June YTD ACTUAL	2018 Projected	2018 Budget	2019 Proposed Budget	Notes
41110-99-000-1343	Property Taxes					20,618	20,761	27,706	S/B 41120
43600-13-000-0000	Other State Payments			3,280					
49100-99-000-0000	Loan Proceeds	-	-						
	Total Revenue	-	-	3,280	-	20,618	20,761	27,706	
	Expenditures:								
51300-99-000-0000	Development Cash Grant	-	-	30,000					
51300-99-200-0000	Professional Contractual Services	14,237	17,759	10,619				500	
51300-99-316-0000	Mural		168			500	500	27,000	\$10K tuck pointing, \$15K Mural, \$2K Qualifications
51300-99-316-0000	Miscellaneous			509					
58200-99-000-0000	Interest & Fiscal Charges Contingency		1,616	1,572					
	Total Expenditures	14,237	19,543	42,700	-	500	500	27,500	
		(14,237)	(19,543)	(39,420)	-	20,118	20,261	206	

Fund Balance Projections

1/01/18 Beginning Balance	Retained Earnings	33000	(33,779.83)	
1/01/18 Beginning Balance	Retained Earnings-Unreserved	33900	-	
1/01/18 Beginning Balance	YTD Net Income	88888	(39,420.18)	(73,200.01)
2018 Projected Change				20,118.00
12/31/18 Projected Balance				(53,082.01)
2019 Projected Budget Change				206.24
12/31/19 Projected Balance				(52,875.77)

CITY OF LODI
 COMPARATIVE 2019 BUDGET SUMMARY
 CAPITAL PROJECT SUMMARY

		2015 Actual	2016 Actual	2017 Actual	2018 Projected	2018 Budget	2019 Proposed	% VAR.
28443 GENERAL CAPITAL PROJECTS	REVENUE	269,401	260,126	950,484	1,454,582	1,454,760	-	100.00%
	EXPENDITURES	489,141	349,231	695,455	1,456,473	1,470,185	53,708	96.35%
	SURPLUS/(DEFICIT)	(219,740)	(89,105)	255,028	(1,892)	(15,425)	(53,708)	
	ESTIMATED FUND BAL			(498,146)		53,708	(0)	
28450 SWIM POOL PROJECT	REVENUE	31,541	(2,468)	25,590	11,786	12,000	11,000	8.33%
	EXPENDITURES	131,800	112,000	110,000	108,000	108,000	106,000	1.85%
	SURPLUS/(DEFICIT)	(100,259)	(114,468)	(84,410)	(96,214)	(96,000)	(95,000)	
	ESTIMATED FUND BAL			311,427		130,804	35,804	
TOTAL CAPITAL PROJECT FUNDS	REVENUE	300,942	257,658	976,074	1,466,368	1,466,760	11,000	99.25%
	EXPENDITURES	620,941	461,231	805,455	1,564,473	1,578,185	159,708	89.88%
	SURPLUS/(DEFICIT)	(319,998)	(203,573)	170,619	(98,105)	(111,425)	(148,708)	
	ESTIMATED FUND BAL			(186,719)		184,512	35,804	

CITY OF LODI
 2019 BUDGET WORKBOOK
 CAPITAL PROJECT - GENERAL
 FUND 28443

Acct No	Account Description	2015 Actual	2016 Actual	2017 Actual	2018 June YTD ACTUAL	2018 Projected	2018 Budget	2019 Proposed Budget	Notes
Revenue:									
41110-99-000-0000	Property Taxes	244,650	230,000	236,900	103,500	103,500	103,500		
42300-99-000-0000	Special Assessments	7,747	25,535	15,254			-		
43599-14-000-0000	Other Grants Law Enforcement (AED)			2,200					
48100-99-000-6080	Cap Project Investment Interest	1,204	1,069	1,341	541	1,082	1,260		
48500-99-000-0000	Donations & Contributions		3,522	1,250					
49100-99-000-0000	Debt Proceeds					1,332,000	1,332,000		
49140-99-000-0000	State Trust Fund Loan Contingency								
49400-99-000-0000	Sale of Equipment					18,000	18,000		
49200-99-000-0000	Transfer In from General Fund			570,249					
49200-99-000-8221	Transfer in from Strangeway			30,000					
49200-99-000-8228	Transfer in from Wheel Tax Fund			45,000					
49200-99-000-8450	Transfer in from Pool	15,800							
49400-99-000-0000	Sale of Equipment			48,290					
	Total Revenue	\$ 269,401	\$ 260,126	\$ 950,484	\$ 104,041	\$ 1,454,582	\$ 1,454,760	\$ -	
Expenditures:									
51420-99-800-1701	Gen Cap - Computer Replacement	4,433	1,161	2,247		5,135	5,135		
51420-99-800-1703	Gen Cap - City Hall Furnishings	2,790	4,540		236	1,261			
51420-99-800-1704	Gen Cap - Telephone System			26,440					
51420-99-800-1705	Gen Cap - Printer			312					
52100-99-800-0000	Law Enforcement Capital	7,528	637	7,330					
52100-99-800-1603	LE Cap - In-Car Video Camera		5,753						
52100-99-800-1514	LE Cap - ECD Tasers	7,031							
52100-99-800-xxxx	LE Cap - Squad Car Replacement	37,747			40,027	40,027	45,000		
52100-99-800-1605	LE Cap - Radios & Weapons Replace	5,136	5,878			5,500	5,500		
52100-99-800-1706	LE Cap - Computer Replacement		6,115			13,500	13,500		
52100-99-800-1717	LE Cap - Radio & Taser Additions			4,465					
	LE Cap RMS County Level Upgrade					3,000	3,000		
53240-99-800-1708	PW Equipment			5,443	2,100	87,000	87,000		
53240-99-800-5067	PW Equipment purchased with bon	153,532	29,266	295,230					
53240-99-800-0000	PW GIS					10,000	10,000		
53300-99-800-6080	PW Hwy Stormwater Management			186					
53300-99-800-1709	PW Stormwater Management		48,631	638					
53300-99-800-1710	PW Hwy & Street Maint & Construct	257,127	219,573	262,153					
	PW Reynolds Road					1,200,000	1,200,000		
53300-99-800-1711	PW Hwy - Street Trees			1,170		5,000	5,000		
53300-99-800-1712	PW Hwy - Next Year Engineering		2,325						
53300-99-800-xxxx	PW Hwy - Seal Coat/Crack Fill: Every 3rd Year Road Work								
53300-99-800-1713	PW Hwy - Sidewalk Repair	5,446	5,252	2,451		6,800	6,800		
53300-99-800-1714	PW Hwy - Recycled Concrete Crushing					9,250	9,250		
55110-99-800-1715	Library Building Maintenance	8,371	9,800	47,550		15,000	25,000		
55200-99-800-1716	Parks Capital Outlay		10,300	39,840	4,008	55,000	55,000		
59240-99-000-0000	Transfer to General Fund							53,708	
	Total Expenditures	\$ 489,141	\$ 349,231	\$ 695,455	\$ 46,370	\$ 1,456,473	\$ 1,470,185	\$ 53,708	
Net Income (Expense)		(219,740)	(89,105)	255,028	57,670	(1,892)	(15,425)	(53,708)	

Fund Balance Projections

1/01/18 Beginning Balance	Retained Earnings	33000	(498,145.96)		
1/01/18 Beginning Balance	Retained Earnings-Unreserved	33900	298,717.21		
1/01/18 Beginning Balance	YTD Net Income	88888	255,028.34	55,599.59	
2018 Projected Change				(1,891.53)	
12/31/18 Projected Balance				53,708.06	
2019 Projected Budget Change				(53,708.06)	
12/31/19 Projected Balance				(0.00)	

CITY OF LODI
 2019 BUDGET WORKBOOK
SWIM POOL CAPITAL PROJECT - GENERAL
FUND 28450

Acct No	Account Description	2015 Actual	2016 Actual	2017 Actual	2018 June YTD ACTUAL	2018 Projected	2018 Budget	2019 Proposed Budget	Notes
Revenue:									
48100-11-000-1450	Interest						2,000		
48100-11-000-6040	Investment Interest	1,541	(3,018)	(950)	794	1,588		1,000	
48500-11-000-1450	Donations	30,000	550	26,541	10,198	10,198	10,000	10,000	2017 Two years from Canning
49110-11-000-1450	Debt Proceeds								
48700-11-000-1450	Miscellaneous								
	Use of Fund Balance								
	Total Revenue	31,541	(2,468)	25,590	10,992	11,786	12,000	11,000	
Expenditures:									
55420-11-212-1450	Engineering								
55420-11-800-1450	Construction								
55420-11-000-1450	Miscellaneous								
59200-11-000-8331	Transfer to Debt Service Fund	116,000	112,000	110,000	108,000	108,000	108,000	106,000	Resolution 13-08
59200-11-000-XXXX	Transfer to Capital Projects Fund	15,800							2020 = 100,000
	Total Expenditures	131,800	112,000	110,000	108,000	108,000	108,000	106,000	
	Addition to (Use of) Fund Balance	(100,259)	(114,468)	(84,410)	(97,008)	(96,214)	(96,000)	(95,000)	

Fund Balance Projections

1/01/18 Beginning Balance	Retained Earnings	33000	311,427.36	
1/01/18 Beginning Balance	Retained Earnings-Unreserved	33900		
1/01/18 Beginning Balance	YTD Net Income	88888	(84,409.64)	227,017.72
2018 Projected Change				(96,213.79)
12/31/18 Projected Balance				130,803.93
2019 Projected Budget Change				(95,000.00)
12/31/19 Projected Balance				35,803.93

This fund was created to track transactions including donations, bond proceeds Debt service obligation for the construction of the new outdoor pool, as well as, construction costs.

City of Lodi
 Comparative 2019 Budet Summary
 Utilities Budgets

Recommended by Utilities Commission		2015	2016	2017	2018	2018	2019 Budget	%
		Actual	Actual	Actual	Estimated	Budget	Request	Var.
Electric Distribution	Revenue	3,355,799	3,321,767	3,340,791	3,500,432	3,478,409	3,428,639	1.43%
	Expenditures	3,196,539	3,290,912	3,264,846	3,435,628	3,336,409	3,329,690	0.20%
	Surplus/(Deficit)	159,260	30,856	75,944	64,804	142,000	98,949	
	Estimated Cash	1,415,300	1,166,300	760,853	745,641	778,075	625,505	
		2015	2016	2017	2018	2018	2019 Budget	%
		Actual	Actual	Actual	Estimated	Budget	Request	Var.
Water	Revenue	759,999	779,524	748,366	741,920	727,008	740,874	-1.91%
	Expenditures	553,085	530,798	570,994	617,602	551,335	739,434	-34.12%
	Surplus/(Deficit)	206,914	248,725	177,373	124,319	175,673	1,440	
	Estimated Cash	709,522	627,402	457,391	432,346	184,844	378,722	
		2015	2016	2017	2018	2018	2019 Budget	%
		Actual	Actual	Actual	Estimated	Budget	Request	Var.
Wastewater	Revenue	894,568	858,244	887,096	927,105	928,351	916,918	1.23%
	Expenditures	725,286	779,184	725,600	726,155	972,457	800,006	17.73%
	Surplus/(Deficit)	169,282	79,060	161,497	200,950	(44,106)	116,912	
	Estimated Cash	941,123	794,032	802,162	1,166,541	933,397	1,160,747	

**City of Lodi
2019 Budget**

Adopted
11/6/2018

Lodi Utilities - Electric Distribution Fund

	2019 Projected Budget	2018 Estimated Actual	Increase (Decrease)
Projected Beginning Cash	\$ 745,641	\$ 760,853	-2%
Revenues	\$ 3,439,302	\$ 3,506,502	-2%
Expenditures	\$ 3,346,053	\$ 3,452,649	-3%
Projected Ending Cash	\$ 625,505	\$ 745,641	-16%

What's New:

1. Line upgrade projects
2. Lineman truck replacement

Purpose of Fund

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

The Electric Utility is governed by the Utility Commission.

FTE's

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

Lodi Utilities - Electric Distribution Department

	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 YTD (6 Mos)	2018 Estimate	2019 Budget	2018 Est to 2019 Budget
OPERATING REVENUES								
Sales of Electricity								
Residential	1,381,165	1,409,653	1,373,517	1,434,023	645,781	1,434,023	1,432,908	(1,115)
Small Commercial and industrial	1,085,989	1,075,130	1,068,870	1,233,000	484,000	1,233,000	1,198,326	(34,674)
Large Commercial and industrial	730,597	685,304	711,475	675,046	274,533	675,046	655,683	(19,363)
Public street and highway lighting	71,720	69,698	69,936	71,340	33,314	71,340	68,722	(2,618)
Interdepartmental	34,867	33,521	35,091	35,000	16,453	33,000	35,000	2,000
Total Sales of Electricity	3,304,338	3,273,306	3,258,888	3,448,409	1,454,080	3,446,409	3,390,639	(55,770)
Other Operating Revenues								
Forfeited discounts	8,167	5,753	4,258	8,000	1,732	3,464	4,000	536
Miscellaneous service revenues	4,976	3,699	8,578	2,000	498	1,000	1,000	0
Rent from electric property	15,687	15,993	16,301	16,000	210	16,000	16,000	0
Other	4,727	540	1,302	2,500	86	1,000	1,000	0
Total Operating Revenues	3,337,895	3,299,291	3,289,328	3,476,909	1,456,606	3,467,873	3,412,639	(55,234)
OPERATING EXPENSES								
Purchased Power	2,387,958	2,366,974	2,350,935	2,435,915	657,003	2,435,915	2,351,928	83,987
Distribution								
Operation supervision	21,297	21,699	21,994	22,447	11,418	22,447	22,897	(450)
Station	8,140	6,607	7,065	9,643	4,254	8,343	8,578	(235)
Meter	11,634	11,046	11,268	13,293	4,945	13,364	13,394	(30)
Maintenance - Structures	0	0	1,046	1,000	0	0	0	0
Maintenance - Overhead lines	54,329	84,742	82,057	101,960	29,629	101,460	96,778	4,682
Maintenance - UG Lines	30,194	35,292	46,068	46,959	18,713	47,459	50,731	(3,272)
Maintenance - Line Transformers	6,503	6,009	3,709	5,883	6,008	9,100	6,523	2,577
Maintenance - Street lights	8,923	8,086	8,325	10,977	3,396	10,477	9,157	1,320
Maintenance - Meters	219	58	943	3,750	0	500	3,500	(3,000)
Maintenance - Miscellaneous	26	0	30	100	0	0	0	0
Total Distribution	141,264	173,539	182,505	216,012	78,364	213,150	211,559	1,591
Customer Accounts								
Meter reading	5,372	5,771	5,636	5,719	1,624	5,719	5,917	(198)
Accounting and collecting labor	57,237	64,479	67,573	68,283	31,174	66,783	69,136	(2,353)
Uncollectible accounts	(4)	(7)	(3)	100	(1)	0	0	0
Total Customer Accounts	62,605	70,243	73,206	74,102	32,797	72,502	75,053	(2,551)
Administrative and General								

City of Lodi
2019 Budget

Adopted
11/6/2018

Lodi Utilities - Electric Distribution Department

	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 YTD (6 Mos)	2018 Estimate	2019 Budget	2018 Est to 2019 Budget
Salaries	0	0	0	1,600	0	1,600	1,600	0
Office supplies	9,949	10,194	10,145	10,550	3,889	10,910	10,400	510
Outside services employed	22,900	23,432	24,270	23,600	9,835	35,045	32,636	2,409
Property insurance	19,693	18,714	20,164	22,303	14,681	20,432	20,917	(485)
Employee pensions and benefits	75,857	83,464	93,291	86,162	46,822	86,162	70,450	15,712
Regulatory commission	967	4,063	3,594	1,600	892	5,000	4,000	1,000
Miscellaneous	53,615	56,147	32,701	86,008	26,656	71,808	70,358	1,450
Maintenance	28,917	28,740	42,296	39,958	22,428	45,365	42,678	2,687
Total Administrative and General	211,898	224,754	226,461	271,781	125,203	276,322	253,039	23,283
Depreciation	227,959	282,562	278,716	225,000	138,000	276,000	275,000	1,000
Taxes	151,272	161,400	146,865	164,698	64,949	157,267	160,801	(3,534)
Total Operating Expenses	3,182,956	3,279,471	3,258,688	3,387,508	1,096,316	3,431,156	3,327,379	103,776
OPERATING INCOME	154,939	19,820	30,640	89,401	360,290	36,717	85,260	48,542
NON-OPERATING REVENUES (EXPENSES)								
Investment Income	467	471	1,565	500	12,966	15,966	6,000	9,966
Contributions	15,635	17,439	35,392	1,000	3,191	5,000	3,000	2,000
Interest Income	1,802	4,567	3,570	0	1,379	1,676	0	1,676
Interest expense	(27,948)	(25,774)	(20,835)	34,066	(9,443)	(21,493)	(19,323)	(2,170)
Amortizations	13,668	14,969	15,306	17,663	0	17,663	17,663	0
Other (Income Deductions & Misc Re	(119)	(636)	(630)	(630)	(642)	(642)	(650)	8
Surplus Profit Sale on Property	0	0	10,936	0	9,917	9,917	7,000	2,917
Pension Expense Contingency	815	0	0	0	0	0	0	0
Total Non-operating Rev/Expenses	4,321	11,036	45,304	52,599	17,367	28,087	13,690	14,397
NET INCOME	159,260	30,856	75,944	142,000	377,657	64,804	98,949	34,145

City of Lodi
2019 Budget

Adopted
11/6/2018

Lodi Utilities - Electric Distribution - Capital Expenditures

Annual Capital Expenditure Request

	Useful Life	Cost	Purchase Year	2018 Budget	2018 Estimate	2019 Budget	2020 Projection	2021 Projection	2022 Projection	2023 Projection	2024 Projection	2025 Projection
Big Bucket Truck	20	150,000	2002						150,000			
Computers & iPads				658	658	1,050	3,043	275	1,105	405	550	3,543
Conversion Project, Phase 1a and 2b				100,000	100,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
Digger Truck	15	244,000	2017									
Electric Meters				2,550	2,550	2,550	2,550	2,550	2,550	2,550	2,550	2,550
Lawnmower (1/2 GF, 1/2 Utiliti	10	9,000	2015									9,000
Line Upgrades						100,000						
Lineman Pickup	7	60,000	2009			60,000					65,000	
Little Bucket Truck	10	140,000	2016									
Manager Pickup	7	40,000	2013				40,000					
Misc tools				4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Move Poles Annual Str Proj				20,000	0	0	20,000	20,000	20,000	20,000	20,000	20,000
New Services					20,000	20,000	20,000	20,400	20,808	21,224	21,649	22,082
System Mapping Project												
Telephone System (70% City, 15%E, 7.5%W, 7.5%S)												6,500
Transformers				20,000	30,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Trencher	10	40,000	2008	40,000	80,000							
2018 Borrowing Trencher				(40,000)	(75,000)							
Trencher Trailer						7,000						
Total Capital Plan				147,208	162,208	289,600	184,593	142,225	293,463	143,179	208,749	162,674

City of Lodi
2019 Budget

Adopted
11/6/2018

Lodi Utilities - Electric Distribution - Debt Service

Debt	2017 Actual	2018 Estimated	2019 Budget	2020 Projection	2021 Projection	2022 Projection	2023 Projection	2024 Projection	2025 Projection	Final Year	12/31/2019 Remaining Principal
2018A GO Notes										2028	
Principal			5,000	5,000	5,000	5,000	5,000	10,000	10,000		70,000
Interest		1,548	2,700	2,500	2,300	2,100	1,900	1,600	1,200		
Total	-	1,548	7,700	7,500	7,300	7,100	6,900	11,600	11,200		
2015 GO Notes (11.56%)										2025	
Principal	25,432	25,432	26,010	13,872	14,450	14,450	15,028	15,028	14,450		87,278
Interest	2,417	2,194	1,898	1,625	1,398	1,138	843	516	173		
Total	27,849	27,626	27,908	15,497	15,848	15,588	15,871	15,544	14,623		
2012B MRB (100%)										2023	
Principal	135,000	135,000	140,000	140,000	140,000	125,000	125,000				530,000
Interest	18,900	16,200	13,450	10,475	7,325	4,344	1,469				
Total	153,900	151,200	153,450	150,475	147,325	129,344	126,469				
2012 GF Loan (Old PILOT)										2021	
Principal	6,813	6,813	6,813	6,813	6,813						13,625
Interest											
Total	6,813	6,813	6,813	6,813	6,813						
2011 Gen Fund Loan										2022	
Principal	8,900	8,900	9,000	9,000	9,500	9,814					28,314
Interest	1,817	1,551	1,275	986	685	355					
Total	10,717	10,451	10,275	9,986	10,185	10,169					
Total Debt Service	199,278	197,638	206,146	190,270	187,471	162,200	149,239	27,144	25,823		729,217
Total Principal	176,145	176,145	186,823	174,685	175,763	154,264	145,028	25,028	24,450		
Total Interest	23,133	21,493	19,323	15,586	11,708	7,936	4,211	2,116	1,373		
Total Debt Service	199,278	197,638	206,146	190,270	187,471	162,200	149,239	27,144	25,823		

**City of Lodi
2019 Budget**

**Adopted
11/6/2018**

Lodi Utilities - Electric Distribution - Cash Flow

	2017	2018	2019	2020	2021	2022	2023	2024
Total Cash January 1		760,853	745,641	625,505	522,087	448,564	244,505	194,690
Operating Revenues		3,467,873	3,412,639	3,349,523	3,328,241	3,318,467	3,322,554	3,347,328
Less Operating Expenses		(3,431,156)	(3,327,379)	(3,366,171)	(3,377,863)	(3,373,120)	(3,386,625)	(3,461,951)
Operating Income		36,717	85,260	(16,648)	(49,622)	(54,654)	(64,071)	(114,623)
Plus Depreciation		276,000	275,000	282,500	300,000	300,000	300,000	300,000
Plus Debt Proceeds								
NonOperating Revenue (Expense)		28,087	13,690	7,670	11,750	15,984	20,126	24,236
Less Amortization		(17,663)	(17,663)	(17,663)	(17,663)	(17,663)	(17,663)	(17,663)
LT Debt Principal Payment		(176,145)	(186,823)	(174,685)	(175,763)	(154,264)	(145,028)	(25,028)
Capital Projects		(162,208)	(289,600)	(184,593)	(142,225)	(293,463)	(143,179)	(208,749)
Total Cash December 31	760,853	745,641	625,505	522,087	448,564	244,505	194,690	152,863
Cash Available for use	477,220	470,629	360,494	258,840	201,238	5,344	32,449	(8,546)
Restricted Cash	170,140	145,140	145,140	145,140	145,140	145,140	145,140	145,140
Debt Service Redemption	113,493	129,872	119,870	118,107	102,186	94,021	17,101	16,269

Note: Purchased Power costs average about \$200,000 per month in 2017. In the past, the goal has been to maintain at least one month Purchased Power cost in available cash.

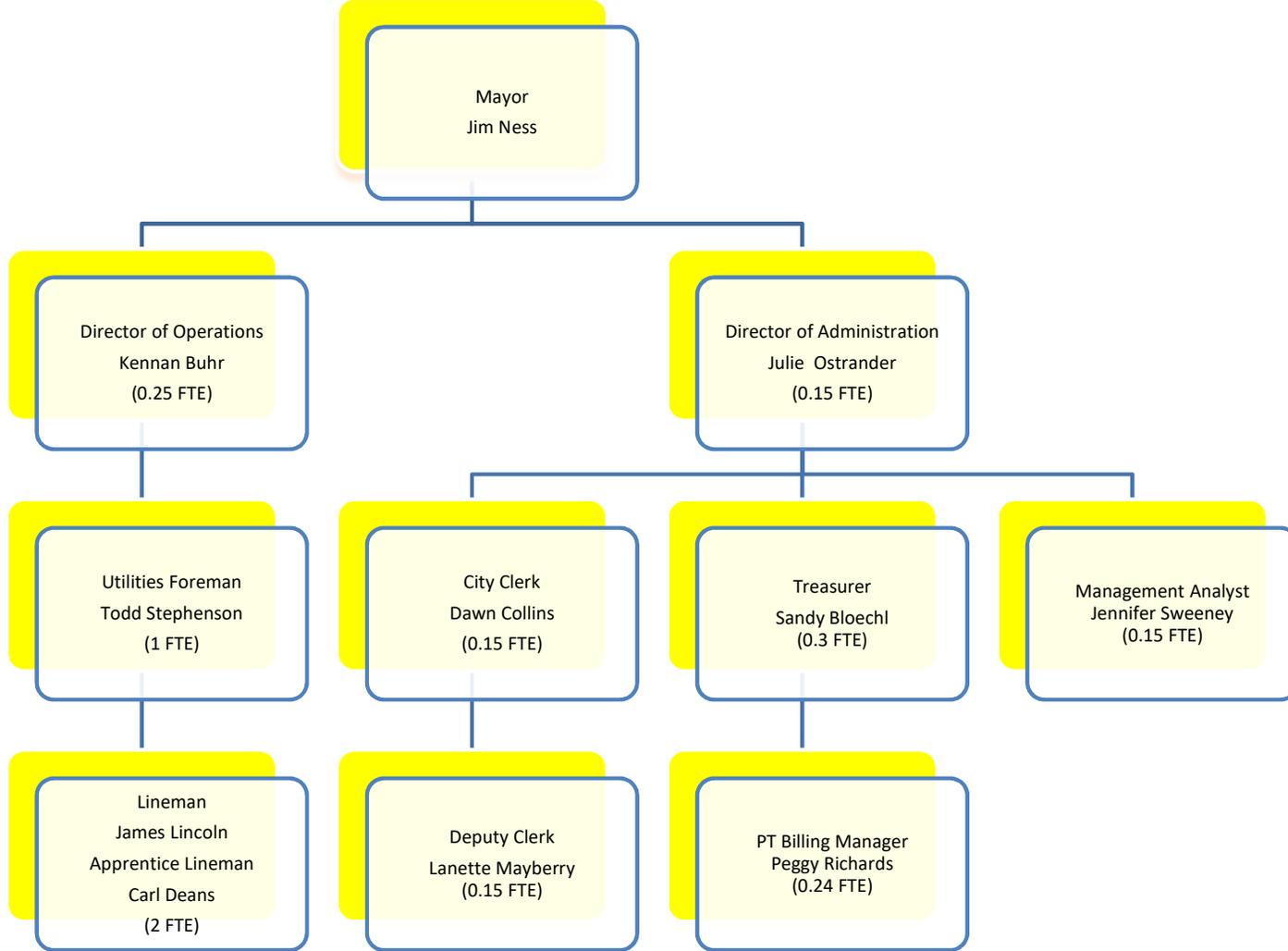
**City of Lodi
2019 Budget**

**Adopted
11/6/2018**

Lodi Utilities - Electric Distribution - Rate of Return

	2017	2018	2019	2020	2021	2022	2023	2024
Total Operating Revenues	3,300,264	3,467,873	3,412,639	3,349,523	3,328,241	3,318,467	3,322,554	3,347,328
Less Total Operating Expenses	(3,126,835)	(3,431,156)	(3,327,379)	(3,366,171)	(3,377,863)	(3,373,120)	(3,386,625)	(3,461,951)
Net Operating Income	173,429	36,717	85,260	(16,648)	(49,622)	(54,654)	(64,071)	(114,623)
Adjusted Operating Inc.	173,429	36,717	85,260	(16,648)	(49,622)	(54,654)	(64,071)	(114,623)
Utility Plant in Service								
Beginning of Year	5,798,126	6,114,716	6,276,924	6,421,724	6,514,020	6,585,133	6,731,864	6,803,454
End of Year	6,114,716	6,276,924	6,566,524	6,606,317	6,656,245	6,878,596	6,875,043	7,012,202
Average	5,956,421	6,195,820	6,421,724	6,514,020	6,585,133	6,731,864	6,803,454	6,907,828
Materials & Supplies								
Beginning of Year	90,291	123,448	95,500	95,500	95,500	95,500	95,500	95,500
End of Year	123,448	95,500	95,500	95,500	95,500	95,500	95,500	95,500
Average	106,870	109,474	95,500	95,500	95,500	95,500	95,500	95,500
Accumulated Depreciation								
Beginning of Year	(2,561,239)	(2,746,871)	(2,819,739)	(2,949,834)	(2,967,709)	(2,990,138)	(3,090,023)	(3,088,428)
End of Year	(2,746,871)	(2,819,739)	(2,949,834)	(2,967,709)	(2,990,138)	(3,090,023)	(3,088,428)	(3,150,043)
Average	(2,654,055)	(2,757,016)	(2,857,539)	(2,898,609)	(2,930,252)	(2,995,545)	(3,027,401)	(3,073,845)
Deferred Regulatory Liability								
Beginning of Year	(123,634)	(105,971)	(88,308)	(70,645)	(52,982)	(35,319)	(17,656)	7
End of Year	(105,971)	(88,308)	(70,645)	(52,982)	(35,319)	(17,656)	7	17,670
Average	(114,803)	(97,140)	(79,477)	(61,814)	(44,151)	(26,488)	(8,825)	8,839
Average Net Investment Rate Base	3,294,433	3,451,139	3,580,209	3,649,098	3,706,230	3,805,332	3,862,728	3,938,321
Rate of Return	5.26%	1.06%	2.38%	-0.46%	-1.34%	-1.44%	-1.66%	-2.91%
Debt Service		197,638	206,146	190,270	187,471	162,200	149,239	27,144
Debt Service as a percent of Revenue		5.70%	6.04%	5.68%	5.63%	4.89%	4.49%	0.81%

Lodi Utilities - Electric Distribution Fund - Organization Chart



	2018 Estimate	2019 Request
Total # FTEs	4.39	4.39
Total Salaries & Benefits	\$420,904	\$396,542

Lodi Utilities Electric Distribution Department: Revenue and Expenses by Account 2019 Budget								Adopted 11/6/2018
Fund: 28630	2015	2016	2017	2018	2018	2018	2019	2019 Bud to
Account Description	Actual	Actual	Actual	Budget	YTD (Jun)	Estimate	Budget	2018 Est.
Revenues								
00419-99-000-0000 Interest & Dividend Income Default	467	471	1,565	500	12,966	15,966	6,000	(9,966)
00419-99-000-6630 Interest & Dividend Income Interest on LT Investment	1,802	4,567	3,570		1,379	1,676		(1,676)
00421-99-000-0000 Misc Non-Operating Income (Contractor Contributions)	15,635	17,439	35,392	1,000	3,191	5,000	3,000	(2,000)
00434-99-000-0000 Misc Credits to Surplus Profit Sale on Property			10,936		9,917	9,917	7,000	(2,917)
00440-99-000-0000 Residential Sales Default	1,381,165	1,409,653	1,373,517	1,434,023	645,781	1,434,023	1,432,908	(1,115)
00442-99-000-0000 Small Comm & Industrial Sales Default	1,085,989	1,075,130	1,068,870	1,233,000	484,000	1,233,000	1,198,326	(34,674)
00443-99-000-0000 Large Comm & Industrial Sales Default	730,597	685,304	711,475	675,046	274,533	675,046	655,683	(19,363)
00444-99-000-0000 Public Street & Highway Lighti Default	71,720	69,698	69,936	71,340	33,314	71,340	68,722	(2,618)
00448-99-000-0000 Interdepartmental Sales Default	34,867	33,521	35,091	35,000	16,453	33,000	35,000	2,000
00450-99-000-0000 Forfeited Discounts Default	8,167	5,753	4,258	8,000	1,732	3,464	4,000	536
00451-99-000-0000 Miscellaneous Service Revenues Default	4,976	3,699	8,578	2,000	498	1,000	1,000	0
00454-99-000-0000 Rent from Electric Property Default	15,687	15,993	16,301	16,000	210	16,000	16,000	0
00456-99-000-0000 Other Electric Revenues Default	4,727	540	1,302	2,500	86	1,000	1,000	0
Total Revenue	3,355,799	3,321,767	3,340,791	3,478,409	1,484,059	3,500,432	3,428,639	(71,793)
Expenses								
00403-99-546-0000 Depreciation Expense	227,959	282,562	278,716	225,000	138,000	276,000	275,000	(1,000)
Total Depreciation Expense	227,959	282,562	278,716	225,000	138,000	276,000	275,000	(1,000)
00408-99-150-0000 Taxes Employer Contributions	19,321	19,874	15,068	25,698	(485)	25,698	24,801	(897)
00408-99-701-0000 Taxes Taxes In Lieu of Payment	125,569	131,851	125,859	130,000	62,784	125,569	130,000	4,431
00408-99-702-0000 Taxes Taxes Other	6,382	9,674	5,938	9,000	2,649	6,000	6,000	0
Total Taxes	151,272	161,400	146,865	164,698	64,949	157,267	160,801	3,534
00425-99-000-0000 Misc. Amortization Default	(17,663)	(17,663)	(17,663)	(17,663)		(17,663)	(17,663)	0
Total Misc Amortization	(17,663)	(17,663)	(17,663)	(17,663)	0	(17,663)	(17,663)	0
00426-99-320-0000 Other Income Deductions Publ Subscriptions Dues	119	636	630	630	642	642	650	8
Total Other Income Deductions	119	636	630	630	642	642	650	8
00427-99-620-0000 Interest on Long-Term Debt Interest Exp	27,948	25,774	20,835	(34,066)	9,443	21,493	19,323	(2,170)
Total Interest on Long-Term Debt	27,948	25,774	20,835	(34,066)	9,443	21,493	19,323	(2,170)
00428-99-690-0000 Amortization of Debt Disc & Ex Pay Refund Bond Escr.	3,995	2,693	2,357	0			0	0
Total Amortization of Debt Disc & Ex Pay Refund Bond Escr	3,995	2,693	2,357	0	0	0	0	0
00555-99-222-0000 Power-Purchased Power Utility Elec Water Sewer Gas	2,387,958	2,366,974	2,350,935	2,435,915	657,003	2,435,915	2,351,928	(83,987)
Total Power- Purchased Power	2,387,958	2,366,974	2,350,935	2,435,915	657,003	2,435,915	2,351,928	(83,987)
00580-99-120-0000 Distrib-Supervision & Eng Wages	21,297	21,699	21,994	22,447	10,793	22,447	22,897	450
00580-99-212-0000 Distrib-Supervision & Eng Prof Services Engineering					626			0
Total Supervision & Eng	21,297	21,699	21,994	22,447	11,418	22,447	22,897	450

2019 Budget								11/6/2018	
Fund: 28630	Account Description	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 YTD (Jun)	2018 Estimate	2019 Budget	2019 Bud to 2018 Est.
00582-99-120-0000	Distrib-Station Expense Wages	1,895	1,563	1,610	2,143	1,198	2,143	2,098	(45)
00582-99-200-0000	Distrib-Station Expense Contractual Services				1,000				0
00582-99-215-0000	Distrib-Station Expense Prof Services Other	1,083	510	510	1,000		1,200	1,600	400
00582-99-340-0000	Distrib-Station Expense Other Operating Supplies	5,161	4,534	4,945	5,500	3,056	5,000	4,880	(120)
	Total Station Expense	8,140	6,607	7,065	9,643	4,254	8,343	8,578	235
00586-99-120-0000	Distrib-Meter Wages	7,067	5,971	6,304	8,188	2,958	8,188	8,218	30
00586-99-121-0000	Distrib-Meter Overtime	189	308						0
00586-99-150-0000	Distrib-Meter Employer Contributions				422				0
00586-99-215-0000	Distrib-Meter Professional Services - Other				0				0
00586-99-340-0000	Distrib-Meter Other Operating Supplies	4,378	4,767	4,964	4,683	1,988	5,176	5,176	0
	Total Distrib-Meter	11,634	11,046	11,268	13,293	4,945	13,364	13,394	30
00591-99-200-0000	Distrib-Maint of Structures Contractual Services								0
00591-99-340-0000	Distrib-Maint of Structures Other Operating Supplies			1,046	1,000		0	0	0
	Total Distrib-Meter	0	0	1,046	1,000	0	0	0	0
00593-99-120-0000	Distrib-Maint of Overhead Line Wages	38,613	56,867	56,466	77,978	22,534	77,978	73,612	(4,366)
00593-99-120-5012	Distrib-Maint of Overhead Line Labor - Line Maint.	(15)	37	52					0
00593-99-121-0000	Distrib-Maint of Overhead Line Wages Overtime	13,068	13,843	14,318	18,982	6,630	18,982	18,666	(316)
00593-99-200-0000	Distrib-Maint of Overhead Line contractual Services	57	1,274	604	1,000		500	500	0
00593-99-340-0000	Distrib-Maint of Overhead Line Other Operating Supplies	2,607	12,721	10,617	4,000	465	4,000	4,000	0
	Total Distrib-Maint of Overhead Line	54,329	84,742	82,057	101,960	29,629	101,460	96,778	(4,682)
00594-99-120-0000	Distrib-Maint of UG Lines Wages and Salaries	27,592	30,571	36,058	41,920	18,325	41,920	47,007	5,087
00594-99-121-0000	Distrib-Maint of UG Overtime	67	1,851	555	2,539	90	2,539	724	(1,815)
00594-99-200-0000	Distrib-Maint of UG Lines Contractual Services	400	528		500	49	500	500	0
00594-99-340-0000	Distrib-Maint of UG Lines Other Operating Supp	2,135	2,343	9,455	2,000	249	2,500	2,500	0
	Total Distrib-Maint of UG Lines	30,194	35,292	46,068	46,959	18,713	47,459	50,731	3,272
00595-99-120-0000	Distrib-Maint of Line Transfor Wages	5,623	3,305	3,086	4,532	4,231	6,000	4,023	(1,977)
00595-99-121-0000	Distrib-Maint of Line Transfor Wages Overtime	170	183		251	468	600		(600)
00595-99-200-0000	Distrib-Maint of Line Transfor Contractual Services	657	1,625		800	933	2,000	2,000	0
00595-99-340-0000	Distrib-Maint of Line Transfor Other Operating Supplies	53	895	623	300	376	500	500	0
	Total Distrib-Maint of Line Transfor	6,503	6,009	3,709	5,883	6,008	9,100	6,523	(2,577)
00596-99-120-0000	Distrib-Maint of St. Lighting/ Wages	8,431	6,911	6,257	9,477	2,836	9,477	8,157	(1,320)
00596-99-200-0000	Distrib-Maint of St. Lighting/ Contractual Services				500		0	0	0
00596-99-340-0000	Distrib-Maint of St. Lighting/ Other Operating Supplies	492	1,175	2,068	1,000	560	1,000	1,000	0
	Total Distrib-Maint of St. Lighting/	8,923	8,086	8,325	10,977	3,396	10,477	9,157	(1,320)
00597-99-200-0000	Distrib-Maint of Meters Contractual Services				3,000		0	3,000	3,000
00597-99-340-0000	Distrib-Maint of Meters Other Operating Supplies	219	58	943	750		500	500	0
	Total Distrib-Maint of Meters	219	58	943	3,750	0	500	3,500	3,000

2019 Budget								11/6/2018
Fund: 28630	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 YTD (Jun)	2018 Estimate	2019 Budget	2019 Bud to 2018 Est.
Account Description								
00598-99-200-0000 Distrib-Maint of Misc. Plant Contractual Services	26							0
00598-99-340-0000 Distrib-Maint of Misc. Plant Other Operating Supplies			30	100		0	0	0
Total Distrib-Maint of Misc. Plant	26	0	30	100	0	0	0	0
00902-99-120-0000 Cust Accts-Meter Reading Wages	1,005	524	658	719	440	719	858	139
00902-99-121-0000 Cust Accts-Meter Reading Wages Overtime			45				59	59
00902-99-200-0000 Cust Accts-Meter Reading Contractual Service	4,367	5,247	4,932	5,000	1,184	5,000	5,000	0
Total Cust Accts-Meter Reading	5,372	5,771	5,636	5,719	1,624	5,719	5,917	198
00903-99-120-0000 Cust Accts-Records & Collectns Wages	57,129	64,474	67,507	66,783	31,174	66,783	69,068	2,285
00903-99-121-0000 Cust Accts-Records & Collectns Wages Overtime	8	5	66				68	68
00903-99-200-0000 Cust Accts-Records & Collectns Contractual Services	0			1,500		0	0	0
00903-99-316-0000 Cust Accts-Records & Collectns Miscellaneous Expense	100					0	0	0
Total Cust Accts-Records & Collectns	57,237	64,479	67,573	68,283	31,174	66,783	69,136	2,353
00904-99-000-0000 Cust Accts-Uncollectible Accts	(4)	(7)	(3)	100	(1)	0	0	0
Total Cust Accts-Uncollectible Accts:	(4)	(7)	(3)	100	(1)	0	0	0
00920-99-120-0000 Admin and General Salaries Wages	0			1,600		1,600	1,600	0
Total Admin and General Salaries	0	0	0	1,600	0	1,600	1,600	0
00921-99-221-0000 Office Supplies & Expenses Telephone Exp	1,676	1,640	2,810	1,600	434	1,600	1,600	0
00921-99-310-0000 Office Supplies & Expenses Office Supplies	4,005	3,526	2,952	4,200	1,051	4,000	4,000	0
00921-99-311-0000 Office Supplies & Expenses Postage	4,120	4,601	4,025	4,500	1,839	4,500	4,250	(250)
00921-99-313-0000 Office Supplies & Expenses Printing Supplies	22	325	246	150	306	450	450	0
00921-99-316-0000 Office Supplies & Expenses Bank Service Fees	116	102	102	100	260	360	100	(260)
00921-99-320-0000 Office Supplies & Expenses Publication Subscriptions Due	10		10					0
Total Office Supplies & Expenses	9,949	10,194	10,145	10,550	3,889	10,910	10,400	(510)
00923-99-200-0000 Outside Services Employed Contractual Services	1,070	1,026	1,134	1,000	751	1,266	1,300	34
00923-99-211-0000 Outside Services Employed Prof Svcs Legal					765	8,000	5,000	(3,000)
00923-99-212-0000 Outside Services Employed Prof Svcs Engineering					123	2,000	3,000	1,000
00923-99-213-0000 Outside Services Employed Prof Svcs Acctg	8,134	9,775	10,911	10,000	1,846	10,500	10,036	(464)
00923-99-214-0000 Outside Services Employed Prof Services Computer	2,733	3,195	2,200	3,000	780	3,000	3,000	0
00923-99-215-0000 Outside Services Employed Prof Svcs Other	3,458	1,554	1,908	1,600	1,430	2,000	2,000	0
00923-99-215-3055 Outside Services Safety coordinator	7,505	7,880	8,117	8,000	4,140	8,279	8,300	21
Total Outside Services Employed	22,900	23,432	24,270	23,600	9,835	35,045	32,636	(2,409)
00924-99-512-0000 Property Insurance Insurance Workers Comp	9,292	7,622	7,825	10,697	5,343	8,124	8,302	178
00924-99-513-0000 Property Insurance Insurance Property	2,788	1,117	1,117	3,605	1,173	4,701	4,819	118
00924-99-514-0000 Property Insurance Insurance Liability	7,458	9,782	11,029	7,800	7,966	7,406	7,591	185
00924-99-516-0000 Property Insurance Insurance Other (Blanket Crime Policy)	155	192	192	202	199	200	205	5
Total Property Insurance	19,693	18,714	20,164	22,303	14,681	20,432	20,917	485

2019 Budget								11/6/2018
Fund: 28630	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 YTD (Jun)	2018 Estimate	2019 Budget	2019 Bud to 2018 Est.
Account Description								
00926-99-150-0000 Employee Pensions & Benefits Employer Contributions	75,857	83,464	93,291	86,162	7,181	86,162	70,450	(15,712)
00926-99-151-0000 Employee Pensions & Benefits Employer Contrib Health Insurance					20,669			0
00926-99-152-0000 Employee Pensions & Benefits Employer Contrib Life Insurance					27			0
00926-99-154-0000 Employee Pensions & Benefits Employer Contrib Retirement					9,077			0
00926-99-155-0000 Employee Pensions & Benefits Employer Contrib FICA					9,868			0
Total Employee Pensions & Benefits Employer Contributions	75,857	83,464	93,291	86,162	46,822	86,162	70,450	(15,712)
00928-99-215-0000 Regulatory Commission Exp Prof Svcs Other	967	4,063	3,594	1,600	892	5,000	4,000	(1,000)
Total Regulatory Commission Exp	967	4,063	3,594	1,600	892	5,000	4,000	(1,000)
00930-99-120-0000 Miscellaneous General Expense Wages	28,283	38,511	34,793	52,808	17,546	52,808	45,358	(7,450)
00930-99-120-5064 Miscellaneous General Expense Donated Fire Calls		49						0
00930-99-121-0000 Miscellaneous General Expense Wages Overtime			202					0
00930-99-150-0000 Miscellaneous General Expense Employer Contributions	(3,765)	(5,619)	(6,864)		(743)			0
00930-99-243-0000 Vehicle Chargeout Electric	(6,241)	(8,958)	(23,153)	(1,000)	(3,405)	(10,000)	(4,000)	6,000
00930-99-290-0000 Miscellaneous General Expense Other Contractual Services	7,716	50	511	500	650	800	800	0
00930-99-316-0000 Miscellaneous General Misc Exp	27	(1)	427					0
00930-99-316-5041 Miscellaneous General Expense Misc Exp Safety Supplies	9,314	5,785	7,190	7,000	3,259	7,000	7,000	0
00930-99-318-0000 Miscellaneous General Expense Public Relations				200				0
00930-99-320-0000 Miscellaneous General Expense Publ Subscriptns Dues	3,747	3,032	2,559	3,000	2,506	3,000	3,000	0
00930-99-331-0000 Miscellaneous General Expense Mileage	294	670	1,116	1,000	172	1,000	1,000	0
00930-99-332-0000 Miscellaneous General Expense Travel Other Expense	464	1,759		1,000		1,000	1,000	0
00930-99-333-0000 Miscellaneous General Expense Training non-labor	4,635	10,821	6,904	7,000	2,678	7,000	7,000	0
00930-99-334-0000 Miscellaneous General Expense Meetings	1,166			1,000		1,000	1,000	0
00930-99-340-0000 Miscellaneous General Expense Other Operating Supplies	769	2,381		1,000	394	1,000	1,000	0
00930-99-390-0000 Miscellaneous General Expense Other Supplies & Exp	7	466	1,817	500				0
00930-99-530-0000 Miscellaneous General Expense Rents & Leases	7,200	7,200	7,200	12,000	3,600	7,200	7,200	0
Total Miscellaneous General Expense	53,615	56,147	32,701	86,008	26,656	71,808	70,358	(1,450)
00932-99-120-0000 Maintenance of General Plant Wages	14,323	16,451	18,163	22,558	10,644	22,558	23,678	1,120
00932-99-222-0000 Maintenance of General Plant Utility - Elec Water Sewer Gas	766	572	479	1,200	369	1,000	1,000	0
00932-99-240-0000 Maintenance of General Plant Repair/Maint Building	172	440	1,295	500	1,485	1,800	500	(1,300)
00932-99-241-0000 Maintenance of General Plant Repair Maint Vehicle	6,787	3,152	13,643	8,000	4,000	10,000	8,000	(2,000)
00932-99-242-0000 Maintenance of General Plant Repair Maint Other	242	324	333	500	217	500	500	0
00932-99-340-0000 Maintenance of General Plant Other Operating Supplies	1,882	3,144	3,103	1,200	2,846	4,000	3,500	(500)
00932-99-350-0000 Maintenance of General Plant Other Repair Maint Supplies	82	291	509	500	7	7	0	(7)
00932-99-451-0000 Maintenance of General Plant Gas & Other Fuel	4,663	4,365	4,771	5,500	2,860	5,500	5,500	0
Total Maintenance of General Plant	28,917	28,740	42,296	39,958	22,428	45,365	42,678	(2,687)
00999-99-000-0000 Pension Expense Contingency	(815)							0
Total Pension Expense Contingency	(815)	0	0	0	0	0	0	0
Total Expenses	3,196,539	3,290,912	3,264,846	3,336,409	1,106,401	3,435,628	3,329,690	(105,938)
NET INCOME	159,260	30,856	75,944	142,000	377,657	64,804	98,949	34,145

**City of Lodi
2019 Budget**

Proposed

9/27/2018

Lodi Utilities - Water Fund

	2019 Projected Budget	2018 Estimated Actual	Increase (Decrease)
Projected Beginning Cash	\$ 432,346	\$ 457,391	-5%
Revenues	\$ 740,874	\$ 741,920	0%
Expenditures	\$ 739,434	\$ 617,602	20%
Projected Ending Cash	\$ 378,722	\$ 432,346	-12%

What's New:

1. Well #2, #3, #4 upgrades and meter replacement.
2. City-wide waterloss survey
3. Paint hydrants on boosted system (operations expense)

Purpose of the Fund

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

The Water Utility is governed by the Utility Commission.

FTE's

Director of Operations	0.25
Water Operator	1.00
Director of Administration	0.08
City Clerk	0.08
Treasurer	0.15
Management Analyst	0.08
Billing Manager	0.12
Deputy Clerk	0.08
	<hr style="width: 100%; border: 0.5px solid black;"/>
	1.82

City of Lodi
2019 Budget
Lodi Utilities - Water Fund

Proposed
9/27/2018

	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 6 Mos. YTD	2018 Estimate	2019 Budget	2019 Bud to 2018 Est Act
OPERATING REVENUES								
Interest and Dividend Income	3,892	3,460	5,186	2,500	3,524	4,772	3,000	(1,772)
Misc Nonoperating Income:	6,802	41,685	31,623	6,000	14,774	26,260	8,000	(18,260)
Metered Sales - Water:	469,316	458,321	435,743	438,280	159,421	435,743	448,815	13,072
Miscellaneous Operating Revenues	268,752	265,797	264,234	270,228	134,193	265,002	271,059	6,056
Other Water Revenues:	11,238	10,262	11,581	10,000	5,084	10,143	10,000	(143)
Total Revenue	759,999	779,524	748,366	727,008	316,995	741,920	740,874	(1,047)
OPERATING EXPENSES								
Depreciation Expense	137,662	146,197	159,573	137,000	77,183	155,183	156,000	(817)
Taxes	122,494	124,536	125,683	120,358	55,214	131,179	132,821	(1,642)
Miscellaneous Amortization	(4,520)	(4,520)	(4,520)	(4,520)	0	(4,520)	(4,520)	0
Long Term Debt Interest Expense	22,753	12,120	11,265	9,892	5,202	46,917	74,771	(27,854)
Amortization of Debt Discount	9,250	0	0	0	0	0	0	0
Water Supply- Labor & Expenses:	22,155	21,691	22,256	23,207	13,257	23,207	49,419	(26,212)
Pumping Fuel	29,388	27,587	28,867	32,000	12,673	32,000	32,000	0
Pumping-Maint of Pumping Eqp:	4,620	5,725	458	27,000	225	24,500	24,500	0
Water Treatment Chemicals	1,657	0	3,467	4,000	1,769	4,000	4,000	0
Supervision and Engineering	21,297	21,699	21,994	22,447	10,793	22,447	22,897	(450)
Professional Services	1,880	1,874	4,779	5,000	1,002	2,500	2,500	0
Maintenance of Reservoir	0	398	1,397	5,500	8	5,508	500	5,008
Maintenance of Mains	5,701	4,799	6,680	6,000	497	9,500	9,500	0
Maintenance of Service	13,455	8,345	14,758	9,342	5,773	9,342	35,444	(26,102)
Maintenance of Meters	11,407	11,026	11,839	11,506	5,775	11,906	20,599	(8,693)
Maintenance of Hydrants	10,351	13,742	13,778	14,825	5,288	14,825	31,796	(16,971)
Maintenance of Misc Plant	2,684	1,060	3,019	1,238	926	1,167	4,146	(2,979)
Cust Accts-Meter Reading:	120	54	5,065	57	0	57	582	(525)
Cust Accts-Records & Collectns	28,690	32,234	33,714	33,392	15,555	33,392	34,534	(1,142)
Cust Accts-Uncollectible Accts	0	0	0	40	(0)	10	10	0
Admin and General Salaries	0	0	0	1,500	0	1,500	1,500	0
Office Supplies & Expenses	7,811	8,833	8,508	9,320	3,827	9,100	9,100	0
Outside Services Employed	13,467	14,776	18,572	14,950	6,537	18,214	18,752	(538)
Property Insurance:	8,475	7,730	8,402	8,685	6,384	7,900	8,093	(192)
Employee Pensions & Benefits	35,217	41,626	46,022	28,241	22,698	28,241	29,893	(1,652)
Regulatory Commission Expenses	1,078	1,503	1,395	1,500	1,046	1,500	1,500	0
Miscellaneous General Expense	35,779	14,094	14,625	15,865	7,120	15,587	25,705	(10,118)
Maintenance of General Plant	10,564	13,670	9,398	12,990	5,720	12,440	13,392	(952)
Pension Expense Contingency	(349)	0	0	0	0	0	0	0
Total Expenses	553,085	530,798	570,994	551,335	264,470	617,602	739,434	(121,832)
NET INCOME	206,914	248,725	177,373	175,673	52,526	124,319	1,440	(122,879)

City of Lodi
2019 Budget

Proposed
9/27/2018

Lodi Utilities - Water Fund - Capital Expenditures

	Useful Life	Cost	Purchase Year	2018 Budget	2018 Estimate	2019 Budget	2020 Projection	2021 Projection	2022 Projection	2023 Projection	2024 Projection
2018 One-Ton Truck	7	50,000	2018	50,000	50,000						57,000
2018 One-Ton Truck Snowplow						7,200					
Annual Main Replacement				0	0	0	280,105	124,796	149,755	549,148	96,067
Booster Station (Reynolds Road)				1,200,000	1,200,000						
Well #4 Back Up Generator	20	225,000	1994	225,000	225,000						
2018 Borrowing for Booster Station				(1,200,000)	(1,435,000)						
Computers & iPads				1,166	1,166	775	1,628	138	871	903	275
Forklift	15	30,000	2001				30,000				
GIS Replacement				5,000	5,000						
Hydrants				10,000		0	10,000	10,100	10,201	10,303	10,406
Lawnmower (1/4E, 1/4W, 1/2PW)	10	9,000	2015								
Meter Test Bench				15,200	15,200						
Pave Reynolds Road Reservoir				47,000	50,000						
Printer (25% City, 25%E, 25%W, 25%S)											
Repair Pleasant Street Reservoir Tank				20,000	20,000						
Replace Chemical Pumps 2,3,4										6,000	
Reynolds Road Street Project					385,000						
2018 Borrowing for Reynolds Road Street Project					(385,000)						
SCADA (40%)											
Spin Doctor											
Telephone System (70% City, 15%E, 7.5%W, 7.5%S)											
Transducer Well #3 Pump						20,000					
Water Dig Trailer & Sliding Toolbox						5,000					
Water Meters				42,000	48,467	10,000	43,697	44,571	45,462	46,372	47,299
Waterloss City Survey						8,000					
Well #2 Back Up Generator	20	80,000	1995				80,000				
Well #2 Fascia and Gutters						5,200					
Well #3 8 Inch Mag Meter						3,641					
Well #4 10 Inch Mag Meter				4,300							
Well #4 100 Gallon Calibrated Test Tank						5,700					
Well #4 Dehumidifier						3,500					
Total Capital Plan				419,666	179,833	69,016	445,430	179,604	206,290	612,725	211,047

City of Lodi
 2019 Budget
 Lodi Utilities - Water Fund - Long Term Debt

Proposed
 9/27/2018

	2017	2018	2019	2020	2021	2022	2023	2024	2025	(12/31/19) Final Year	Remaining Principal
2018A GO Notes											
Principal			15,000	70,000	75,000	75,000	75,000	80,000	80,000	2038	1,805,000
Interest		36,558	65,836	64,136	61,236	58,236	55,236	52,136	48,936		
Total	0	36,558	80,836	134,136	136,236	133,236	130,236	132,136	128,936		
2015 GO Notes (46.68%)											
Principal	102,696	102,696	105,030	56,016	58,350	58,350	60,684	60,684	58,350	2025	465,195
Interest	9,758	8,860	7,664	6,561	5,645	4,594	3,403	2,083	700		
Total	112,454	111,556	112,694	62,577	63,995	62,944	64,087	62,767	59,050		
2012 GF Loan (Old PILOT)											
Principal	6,858	6,858	6,858	6,858	6,858					2021	13,716
Interest (0%)											
Total	6,858	6,858	6,858	6,858	6,858	0	0	0	0		
2012A GO										2024	
Principal	14,781	15,160	15,160	15,160	14,781	14,023	4,169	4,169			56,528
Interest	1,694	1,499	1,272	1,006	707	391	172	57			
Total	16,475	16,659	16,432	16,166	15,488	14,414	4,341	4,226	0		
Total	135,787	171,631	216,819	219,737	222,577	210,594	198,664	199,129	187,986		2,340,439
All Debt											
Principal	124,335	124,714	142,048	148,034	154,989	147,373	139,853	144,853	138,350		
Interest	11,452	46,917	74,771	71,703	67,588	63,221	58,811	54,276	49,636		
Total Debt Service	135,787	171,631	216,819	219,737	222,577	210,594	198,664	199,129	187,986		

City of Lodi
2019 Budget

Proposed
9/27/2018

Lodi Utilities - Water Fund - Cash Flow

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Total Cash January 1		457,391	432,346	378,722	(38,982)	(197,944)	(376,023)	(953,195)
Operating Revenues		741,920	740,874	747,406	753,468	759,583	765,753	771,977
Less Operating Expenses		(617,602)	(739,434)	(727,803)	(734,149)	(740,468)	(746,971)	(754,134)
Operating Income		124,319	1,440	19,603	19,318	19,115	18,781	17,842
Plus Depreciation		155,183	156,000	156,156	156,312	156,468	156,625	156,782
Plus Debt Proceeds								
Long Term Debt Principal		(124,714)	(142,048)	(148,034)	(154,989)	(147,373)	(139,853)	(144,853)
Capital Projects		(179,833)	(69,016)	(445,430)	(179,604)	(206,290)	(612,725)	(211,047)
Cash Available for Use		297,918	242,485	(176,979)	(328,513)	(499,195)	(1,076,655)	(1,251,023)
Redemption Account		134,428	136,237	137,997	130,568	123,172	123,460	116,551
Total Cash December 31	457,391	432,346	378,722	(38,982)	(197,944)	(376,023)	(953,195)	(1,134,471)
Three month's operating expenses =			\$ 184,858					

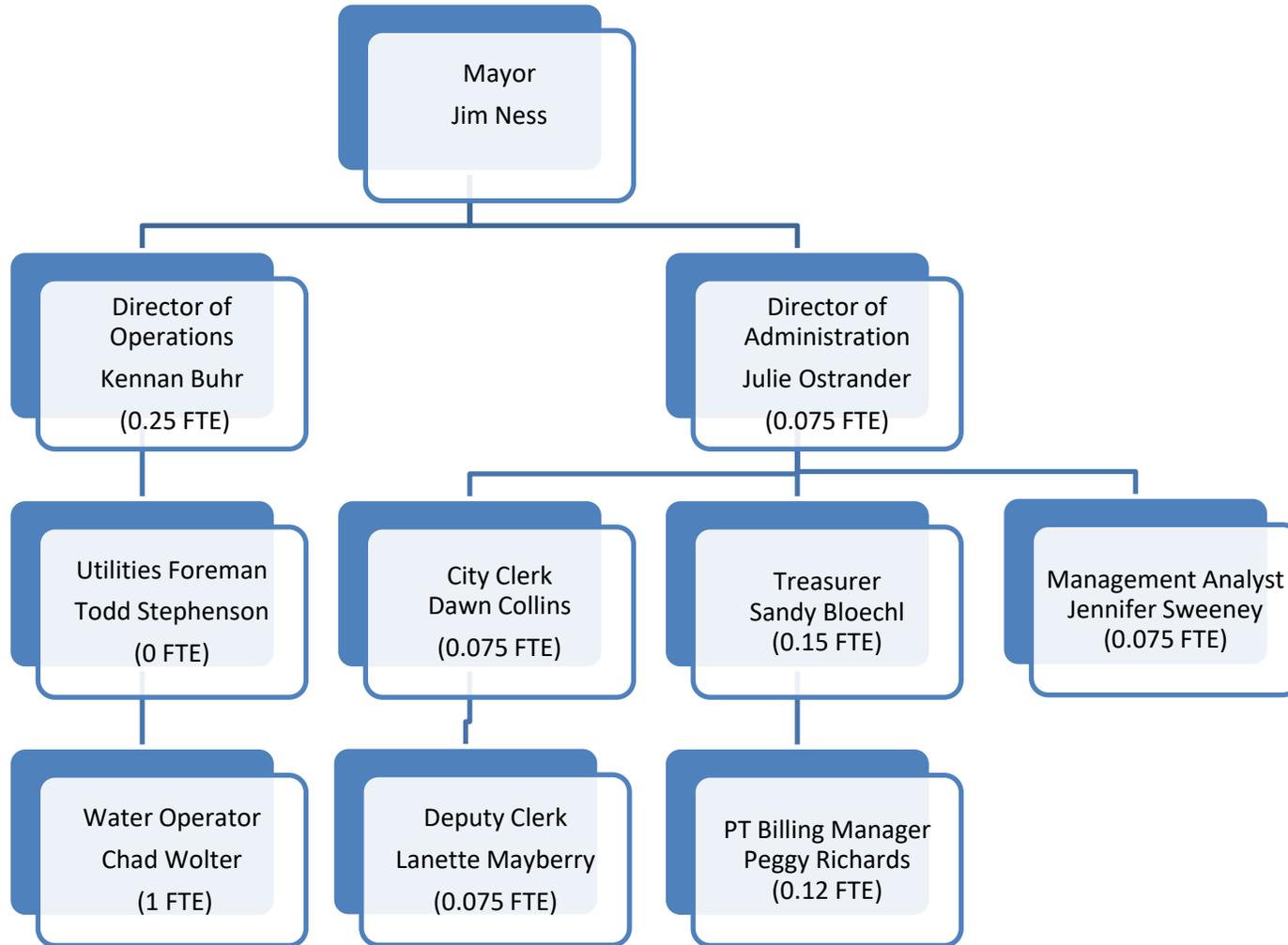
**City of Lodi
2019 Budget**

**Proposed
9/27/2018**

Lodi Utilities - Water Fund - Rate of Return

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Plant in Service							
Beginning of year	5,753,035	6,098,437	6,278,270	6,347,286	6,792,715	6,972,320	7,178,609
End of year	6,098,437	6,278,270	6,347,286	6,792,715	6,972,320	7,178,609	7,791,335
Average	5,925,736	6,188,353	6,312,778	6,570,001	6,882,518	7,075,465	7,484,972
Accumulated Depreciation							
Beginning of year	(1,556,369)	(1,693,655)	(1,743,598)	(1,762,765)	(1,886,470)	(1,936,349)	(1,993,640)
End of year	(1,693,655)	(1,743,598)	(1,762,765)	(1,886,470)	(1,936,349)	(1,993,640)	(2,163,806)
Average	(1,625,012)	(1,718,627)	(1,753,182)	(1,824,617)	(1,911,409)	(1,964,995)	(2,078,723)
Materials and Supplies							
Beginning of year	22,760	26,018	24,389	25,204	24,796	25,000	24,898
End of year	26,018	24,389	25,204	24,796	25,000	24,898	24,949
Average	24,389	25,204	24,796	25,000	24,898	24,949	24,924
Deferred Regulatory Credit							
Beginning of year	(31,640)	(27,120)	(22,600)	(18,080)	(13,560)	(9,040)	(4,520)
End of year	(27,120)	(22,600)	(18,080)	(13,560)	(9,040)	(4,520)	0
Average	(29,380)	(24,860)	(20,340)	(15,820)	(11,300)	(6,780)	(2,260)
Average Net Rate Base	4,295,733	4,470,070	4,564,052	4,754,563	4,984,706	5,128,639	5,428,913
Net Operating Income	174,800	93,947	11,270	11,523	11,158	10,873	10,456
Adjusted Net Operating Income	174,800	93,947	11,270	11,523	11,158	10,873	10,456
Rate of Return	4.07%	2.10%	0.25%	0.24%	0.22%	0.21%	0.19%

Lodi Utilities - Water Fund - Organization Chart



	2018 Estimate	2019 Request
Total # FTEs	1.82	1.82
Total Salaries & Benefits	\$157,147	\$238,703

Lodi Utilities - Water Department: Revenue and Expenses by Account 2019 Budget							Adopted 11/6/2018		
Fund: 28650	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 YTD (Jun)	2018 Estimate	2019 Budget	2019 Bud to 2018 Est.	
Account Description									
Revenues									
00419-99-000-0000 Interest & Dividend Income			501		1,669	2,000	500	(1,500)	
00419-99-000-6050 Water General Investment Fees	27							0	
00419-99-000-6650 Interest & Dividend Income Interest on LT Investment	3,866	3,460	4,685	2,500	1,855	2,772	2,500	(272)	
Total Interest and Dividend Income	3,892	3,460	5,186	2,500	3,524	4,772	3,000	(1,772)	
00421-99-000-0000 Misc Nonoperating Income	(5,403)	28,714	17,887		2,566	11,000	1,000	(10,000)	
00421-99-000-3031 Misc Nonoperating Income Impact Fees	12,205	12,971	13,736	6,000	12,208	15,260	7,000	(8,260)	
Total Misc Nonoperating Income	6,802	41,685	31,623	6,000	14,774	26,260	8,000	(18,260)	
00453-99-000-0000 Sales of Water & Water Power Contingency								0	
Total Sales of Water & Water Power Contingency	0	0	0	0	0	0	0	0	
00461-99-000-5028 Metered Sales - Water Residential	257,164	259,993	256,921	257,280	127,397	256,921	264,629	7,708	
00461-99-000-5029 Metered Sales - Water Commercial	50,562	51,308	48,379	51,000	20,932	48,379	49,830	1,451	
00461-99-000-5030 Metered Sales - Water Industrial	148,464	132,084	116,008	116,000	3,931	116,008	119,488	3,480	
00461-99-000-5032 Metered Sales - Water Multifamily	13,125	14,935	14,435	14,000	7,160	14,435	14,868	433	
Total Metered Sales - Water	469,316	458,321	435,743	438,280	159,421	435,743	448,815	13,072	
00462-99-000-0000 Private Fire Protection Service	11,436	11,436	11,512	11,436	6,226	12,511	13,380	869	
00463-99-000-0000 Public Fire Protection Service	224,354	226,663	227,923	226,514	114,593	226,514	230,879	4,365	
00464-99-000-0000 Other Sales Public Auth-Water	26,307	23,076	19,990	26,000	11,592	22,438	23,000	562	
00467-99-000-0000 Interdepartmental Sales	3,119	2,775	2,959	2,884	1,382	2,540	2,800	260	
00470-99-000-0000 Forfeited Discounts-Water	1,430	1,247	1,125	1,394	401	1,000	1,000	0	
00471-99-000-0000 Misc. Service Revenues-Water	2,106	600	725	2,000		0	0	0	
Total Miscellaneous Operating Revenues	268,752	265,797	264,234	270,228	134,193	265,002	271,059	6,056	
00474-99-000-0000 Other Water Revenues	11,238	10,262	11,581	10,000	5,084	10,143	10,000	(143)	
Total Other Water Revenues	11,238	10,262	11,581	10,000	5,084	10,143	10,000	(143)	
Total Revenue	759,999	779,524	748,366	727,008	316,995	741,920	740,874	(1,047)	

Lodi Utilities - Water Department: Revenue and Expenses by Account 2019 Budget							Adopted 11/6/2018		
Fund: 28650	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 YTD (Jun)	2018 Estimate	2019 Budget	2019 Bud to 2018 Est.	
Account Description									
Expenses									
00403-99-546-0000 Depreciation Expense Depreciation Exp	137,662	146,197	159,573	137,000	77,183	155,183	156,000	817	
Total Depreciation Expense	137,662	146,197	159,573	137,000	77,183	155,183	156,000	817	
00408-99-150-0000 Taxes Employer Contributions	8,499	8,008	5,792	10,358	(196)	10,358	12,821	2,463	
00408-99-701-0000 Taxes Taxes In Lieu of Payment	113,996	116,528	119,891	110,000	55,411	120,821	120,000	(821)	
Total Taxes	122,494	124,536	125,683	120,358	55,214	131,179	132,821	1,642	
00425-99-000-0000 Miscellaneous Amortization	(4,520)	(4,520)	(4,520)	(4,520)		(4,520)	(4,520)	0	
Total Miscellaneous Amortization	(4,520)	(4,520)	(4,520)	(4,520)	0	(4,520)	(4,520)	0	
00427-99-620-0000 Interest on Long-Term Debt Interest Exp	22,753	12,120	11,265	9,892	5,202	46,917	74,771	27,854	
Total Long Term Debt Interst Expense	22,753	12,120	11,265	9,892	5,202	46,917	74,771	27,854	
00428-99-000-0000 Amortization of Debt Disc & Expense	9,250							0	
00428-99-690-0000 Amortization of Debt Disc & Pay Refund Bond								0	
Total Amortization of Debt Discount	9,250	0	0	0	0	0	0	0	
00601-99-120-0000 Water Supply- Labor & Expenses Wages	16,161	16,136	17,316	17,264	10,051	17,264	35,905	18,641	
00601-99-121-0000 Water Supply- Labor & Expenses Wages Overtime	5,993	5,555	4,940	5,943	3,206	5,943	13,514	7,571	
Total Water Supply- Labor & Expenses	22,155	21,691	22,256	23,207	13,257	23,207	49,419	26,212	
00623-99-222-0000 Pumping-Fuel or Power Purch Utility Elec Water Sewer Gas	29,388	27,587	28,867	32,000	12,673	32,000	32,000	0	
Total Pumping Fuel	29,388	27,587	28,867	32,000	12,673	32,000	32,000	0	
00633-99-120-0000 Pumping-Maint of Pumping Eqg Wages	0	0		0				0	
00633-99-290-0000 Pumping-Maint of Pumping Eqg Other Contractual Services	2,012	2,034		24,000		24,000	24,000	0	
00633-99-340-0000 Pumping-Maint of Pumping Eqg Other Operating Supplies	2,608	3,690	458	3,000	225	500	500	0	
Total Pumping-Maint of Pumping Eqg	4,620	5,725	458	27,000	225	24,500	24,500	0	
00641-99-340-0000 Water Treat-Chemicals Other Operating Supplies	1,657		3,467	4,000	1,769	4,000	4,000	0	
Total Water Treatment Chemicals	1,657	0	3,467	4,000	1,769	4,000	4,000	0	
00660-99-120-0000 Water Trans/Distr-Superv & Eng Wages	21,297	21,699	21,994	22,447	10,793	22,447	22,897	450	
Total Supervision and Engineering	21,297	21,699	21,994	22,447	10,793	22,447	22,897	450	
00665-99-215-000 Water Trans/Distr-Other Contractual Service	1,880	1,874	4,779	5,000	1,002	2,500	2,500	0	
Total Professional Services	1,880	1,874	4,779	5,000	1,002	2,500	2,500	0	

Lodi Utilities - Water Department: Revenue and Expenses by Account							Adopted	
2019 Budget							11/6/2018	
Fund: 28650	2015	2016	2017	2018	2018	2018	2019	2019 Bud to
Account Description	Actual	Actual	Actual	Budget	YTD (Jun)	Estimate	Budget	2018 Est.
00672-99-120-0000 Water Trans/Distr-Maint of Res Wages				0				0
00672-99-290-0000 Water Trans/Distr-Maint of Res Other Contractual Service		398	1,397	5,500		5,500	500	(5,000)
00672-99-340-0000 Water - Maint of Res Operating Supplies					8	8		(8)
Total Water Trans/Distr-Maint of Res	0	398	1,397	5,500	8	5,508	500	(5,008)
00673-99-120-0000 Water Trans/Distr-Maint of Mai Wages	(162)			0				0
00673-99-121-0000 Water Trans/Distr-Maint of Mai Overtime				0				0
00673-99-290-0000 Water Trans/Distr-Maint of Mai Other Contractual Services	200	1,200	4,634	2,000	375	4,000	4,000	0
00673-99-340-0000 Water Trans/Distr-Maint of Mai Other Operating Supplies	5,664	3,599	2,046	4,000	122	5,500	5,500	0
Total Maintenance of Mains	5,701	4,799	6,680	6,000	497	9,500	9,500	0
00675-99-120-0000 Wtr Trans/Distr-Maint Service Wages	10,605	6,573	9,767	7,032	5,304	7,032	31,824	24,792
00675-99-121-0000 Wtr Trans/Distr-Maint Service Wages Overtime	804	757	302	810	469	810	2,120	1,310
00675-99-290-0000 Wtr Trans/Distr-Maint Contracted Services	200		4,863					0
00675-99-340-0000 Wtr Trans/Distr-Maint Service Other Operating Supplies	1,846	1,015	(175)	1,500		1,500	1,500	0
Total Maintenance of Service	13,455	8,345	14,758	9,342	5,773	9,342	35,444	26,102
00676-99-120-0000 Water Trans/Distr-Maint Meter Wages	7,923	7,967	9,590	8,523	4,793	8,523	17,886	9,363
00676-99-121-0000 Water Trans/Distr-Maint Meter Overtime	128	358	743	383	174	383	213	(170)
00676-99-290-0000 Water Trans/Distr-Maint Meter Other Contractual Services	2,818	2,666	366	2,100	729	2,500	2,000	(500)
00676-99-340-0000 Water Trans/Distr-Maint Meter Other Operating Supplies	538	35	1,140	500	79	500	500	0
Total Maintenance of Meters	11,407	11,026	11,839	11,506	5,775	11,906	20,599	8,693
00677-99-120-0000 Wtr Trans/Distr-Maint Hydrants Wages	9,432	12,905	13,381	13,807	5,199	13,807	14,813	1,006
00677-99-121-0000 Maint of Hydrants Overtime	299	482	397	518	89	518	1,483	965
00677-99-290-0000 Wtr Trans/Distr-Maint Hydrants Other Contractual Services							15,000	15,000
00677-99-340-0000 Wtr Trans/Distr-Maint Hydrants Other Operating Supp	620	355		500		500	500	0
Total Maintenance of Hydrants	10,351	13,742	13,778	14,825	5,288	14,825	31,796	16,971
00678-99-120-0000 Wtr Trans/Distr-Maint Misc Plt Wages	2,099	946	1,007	1,012	772	1,012	2,146	1,134
00678-99-121-0000 Wtr Trans/Distr-Maint Misc Plt Wages Overtime		25		26	155	155		(155)
00678-99-290-0000 Wtr Trans/Distr-Maint Misc Plt Other Contractual Services	585		2,012				2,000	2,000
00678-99-340-0000 Wtr Trans/Distr-Maint Misc Plt Other Operating Supplies		89		200				0
Total Maintenance of Misc Plant	2,684	1,060	3,019	1,238	926	1,167	4,146	2,979
00902-99-120-0000 Cust Accts-Meter Reading Wages	120	54	138	57		57	582	525
00902-99-121-0000 Cust Accts-Meter Reading Wages Overtime			45					0
00902-99-290-0000 Cust Accts-Meter Reading Other Contractual Services			4,882					0
Total Cust Accts-Meter Reading	120	54	5,065	57	0	57	582	525

Lodi Utilities - Water Department: Revenue and Expenses by Account							Adopted	
2019 Budget							11/6/2018	
Fund: 28650	2015	2016	2017	2018	2018	2018	2019	2019 Bud to
Account Description	Actual	Actual	Actual	Budget	YTD (Jun)	Estimate	Budget	2018 Est.
00903-99-120-0000 Cust Accts-Records & Collectns Wages	28,640	32,232	33,714	33,392	15,555	33,392	34,534	1,142
00903-99-121-0000 Cust Accts-Records & Collectns Wages Overtime		2						0
00903-99-215-0000 Cust Accts-Records & Collectns Prof Svcs	0							0
00903-99-316-0000 Cust Accts-Records & Collectns Misc Exp	50							0
Total Cust Accts-Records & Collectns	28,690	32,234	33,714	33,392	15,555	33,392	34,534	1,142
00904-99-000-0000 Cust Accts-Uncollectible Accts	0		0	40	(0)	10	10	0
Total Cust Accts-Uncollectible Accts	0	0	0	40	(0)	10	10	0
00920-99-120-0000 Admin and General Salaries Wages	0			1,500		1,500	1,500	0
Total Admin and General Salaries	0	0	0	1,500	0	1,500	1,500	0
00921-99-221-0000 Office Supplies & Expenses Telephone Exp	1,028	1,059	479	1,220	139	1,000	1,000	0
00921-99-310-0000 Office Supplies & Expenses Office Supplies	2,296	2,710	3,356	3,000	1,417	3,000	3,000	0
00921-99-311-0000 Office Supplies & Expenses Postage	4,465	4,787	4,211	4,500	2,068	4,500	4,500	0
00921-99-312-0000 Office Supplies & Expenses Computer Supplies (Software updates)	0							0
00921-99-313-0000 Office Supplies & Expenses Printing Supplies	22	277	462	600	203	600	600	0
00921-99-316-0000 Office Supplies & Expenses Bank Service Fees	0			0				0
00921-99-320-0000 Office Supplies & Expenses Publictns Subscriptns Dues	0							0
Total Office Supplies & Expenses	7,811	8,833	8,508	9,320	3,827	9,100	9,100	0
00923-99-200-0000 Outside Services Employed Contractual Services	722	716	815	750	623	1,014	1,000	(14)
00923-99-213-0000 Outside Services Employed Prof Svcs Acctg	5,955	6,844	9,486	7,200	923	7,700	7,252	(448)
00923-99-214-0000 Outside Services Employed Prof Services Computer	1,366	1,598	1,100	2,500	390	2,000	4,500	2,500
00923-99-215-0000 Outside Services Employed Other	2,813	2,878	4,349	1,500	3,161	4,500	3,000	(1,500)
00923-99-215-3055 Outside Services Employed Safety Coordinator	2,610	2,741	2,823	3,000	1,440	3,000	3,000	0
Total Outside Services Employed	13,467	14,776	18,572	14,950	6,537	18,214	18,752	538
00924-99-512-0000 Property Insurance Insurance Workers Comp	2,034	1,666	1,712	2,339	1,168	1,758	1,797	38
00924-99-513-0000 Property Insurance Insurance Property	2,663	1,117	1,117	2,384	1,173	2,379	2,438	60
00924-99-514-0000 Property Insurance Insurance Liability	3,731	4,889	5,515	3,901	3,983	3,703	3,796	93
00924-99-516-0000 Property Insurance Insurance Other (Blanket Crime Policy)	47	58	58	61	60	60	62	1
Total Property Insurance	8,475	7,730	8,402	8,685	6,384	7,900	8,093	192
00926-99-150-0000 Employee Pensions & Benefits Employer Contributions	35,217	41,626	46,022	28,241	3,355	28,241	29,893	1,652
00926-99-151-0000 Employee Pensions & Benefits Employer Contrib Health Insurance					11,781			0
00926-99-152-0000 Employee Pensions & Benefits Employer Contrib Life Insurance					3			0
00926-99-154-0000 Employee Pensions & Benefits Employer Contrib Retirement					3,659			0
00926-99-155-0000 Employee Pensions & Benefits Employer Contrib FICA					3,899			0
Total Employee Pensions & Benefits	35,217	41,626	46,022	28,241	22,698	28,241	29,893	1,652
00928-99-215-0000 Regulatory Commission Exp Prof Svcs Other	1,078	1,503	1,395	1,500	1,046	1,500	1,500	0
Total Regulatory Commission Expenses	1,078	1,503	1,395	1,500	1,046	1,500	1,500	0

Lodi Utilities - Water Department: Revenue and Expenses by Account 2019 Budget							Adopted 11/6/2018	
Fund: 28650	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 YTD (Jun)	2018 Estimate	2019 Budget	2019 Bud to 2018 Est.
Account Description								
00930-99-120-0000 Miscellaneous General Expense Wages	8,617	5,061	5,901	5,415	3,923	5,415	15,330	9,915
00930-99-120-5064 Miscellaneous General Expense Donated Fire Calls	584	1,127	876		(770)			0
00930-99-121-0000 Miscellaneous General Expense Overtime					58			0
00930-99-150-5064 Miscellaneous General Expense Donated Fire Calls Emp Contri								0
00930-99-150-0000 Misc General Expense Employer Contributions	(577)	(810)	(106)		(286)			0
00930-99-243-0000 Vehicle Chargeout Water	(118)		(229)		(213)	(303)	(100)	203
00930-99-290-0000 Misc Gen Exp Other Contractual Services	18,950							0
00930-99-316-0000 Miscellaneous General Expense Misc Exp			63					0
00930-99-316-5041 Miscellaneous General Expense Misc Exp Safety Supplies	2,162	1,714	1,540	2,000	897	2,000	2,000	0
00930-99-318-0000 Miscellaneous General Expense Promotional Expense	0	40	40			0	0	0
00930-99-320-0000 Miscellaneous General Expense Publ Subscriptns Dues	77	(19)	35	100		100	100	0
00930-99-331-0000 Miscellaneous General Expense Mileage	13	64	331	500	131	500	500	0
00930-99-332-0000 Miscellaneous General Expense Other Travel	0	53		500		100	100	0
00930-99-333-0000 Miscellaneous General Expense Training non-labor	1,000	946	939	2,000	1,495	2,000	2,000	0
00930-99-340-0000 Misc Gen Exp Other Operating Supplies	174	1,190		500	(540)	500	500	0
00930-99-390-0000 Miscellaneous General Expense Other Supplies & Exp	98	(72)	435	50	25	475	475	0
00930-99-530-0000 Miscellaneous General Expense Rents & Leases	4,800	4,800	4,800	4,800	2,400	4,800	4,800	0
Total Miscellaneous General Expense	35,779	14,094	14,625	15,865	7,120	15,587	25,705	10,118
00932-99-120-0000 Maintenance of General Plant Wages	898	271	478	290	128	290	1,242	952
00932-99-121-0000 Maintenance of General Plant Wages Overtime		19	19					0
00932-99-222-0000 Maintenance of General Plant Utility - Elec Water Sewer Gas	5,321	4,648	4,764	6,000	2,667	6,000	6,000	0
00932-99-240-0000 Maintenance of General Plant - Repair/Maint Building	300	2,362	354	1,000	193	1,000	1,000	0
00932-99-241-0000 Maintenance of General Plant Repair Maint Vehicle	409	3,234	252	1,000	857	1,000	1,000	0
00932-99-242-0000 Maintenance of General Plant Repair - Other	86		161	200		200	200	0
00932-99-340-0000 Maintenance of General Plant Other Operating Supplies	354	426		800	2	450	450	0
00932-99-350-0000 Maintenance of General Plant Other Repair Maint Supplies	0	0	232	200		0	0	0
00932-99-451-0000 Maintenance of General Plant Gas & Other Fuel	3,197	2,711	3,139	3,500	1,872	3,500	3,500	0
Total Maintenance of General Plant	10,564	13,670	9,398	12,990	5,720	12,440	13,392	952
00999-99-000-0000 Pension Expense Contingency	(349)							0
Total Pension Expense Contingency	(349)	0	0	0	0	0	0	0
Total Expenses	553,085	530,798	570,994	551,335	264,470	617,602	739,434	121,832
NET INCOME	206,914	248,725	177,373	175,673	52,526	124,319	1,440	(122,879)

**City of Lodi
2019 Budget**

**Proposed
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Lodi Utilities - Wastewater Fund

	2019 Projected Budget	2018 Estimated Actual	Increase (Decrease)
Projected Beginning Cash	\$ 1,166,541	\$ 802,162	45%
Revenues	\$ 916,918	\$ 927,105	-1%
Expenditures	\$ 800,006	\$ 726,155	10%
Projected Ending Cash	\$ 1,160,747	\$ 1,166,541	0%

What's New:

1. Line pipe under pool to sewer plant
2. Replace sludge holding tank cover
3. Replace sewer Clark St. to city limits

Purpose of Fund

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

The Wastewater Utility is governed by the Utility Commission.

FTE's

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

City of Lodi
2019 Budget

Proposed
9/27/2018

Wastewater Fund - Budget Summary

<u>Account Description</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 6 Mos. YTD</u>	<u>2018 Estimate</u>	<u>2019 Budget</u>	<u>2019 Bud to 2018 Est</u>
Revenues								
Interest & Dividend Income	7,819	6,751	9,969	3,000	8,195	9,200	4,000	(5,200)
Residential Sales	534,413	601,987	635,345	673,672	318,685	654,406	654,406	0
Multi-Family Sales	27,959	35,793	37,854	34,941	18,940	38,990	38,990	0
Small Comm & Industrial Sales	92,116	105,801	112,464	114,718	52,891	115,838	115,838	0
Large Comm & Industrial Sales	16,609	16,848	17,998	17,213	7,076	18,538	18,538	(0)
Other Sales to Public Authorities	32,013	35,234	38,196	43,806	24,574	39,342	39,342	0
Interdepartmental Sales	2,087	1,398	2,100	2,060	735	2,163	2,163	0
Forfeited Discounts	2,342	2,204	2,124	2,500	781	2,188	2,200	12
Miscellaneous Service Revenues	17,762	25,256	32,924	10,000	15,960	20,000	15,000	(5,000)
Miscellaneous Service Revenues Sewer Hook up Fees	0	0	0	0	0	0	0	0
Misc Credits to Surplus Profit Sale of Property	0	0	3,251	0	0	0	0	0
Misc Nonoperating Income	135,006	531	(31,570)	0	84	0	0	0
Non-Operating Amort of Constr Grants	26,441	26,441	26,441	26,441	0	26,441	26,441	0
Total Revenue	894,568	858,244	887,096	928,351	447,921	927,105	916,918	(10,187)
Expenses								
Depreciation Expense Default	204,202	213,186	230,317	204,000	114,000	228,000	230,000	(2,000)
Amortization	132	559	0	0	0	0	0	0
Interest on Long-Term Debt	12,470	4,529	1,503	1,637	677	10,816	17,810	(6,995)
Supervision & Labor Salaries and Benefits	172,896	219,515	205,991	202,019	93,229	202,019	242,819	(40,800)
Power/Fuel for Pumping Supplies and Services	59,693	52,947	52,584	60,000	26,772	58,857	65,000	(6,143)
Phosphorous Removal Chemicals	8,436	25,149	18,155	225,256	5,646	19,256	24,000	(4,744)
Sludge Cond Chemical Chemicals	22,786	11,287	14,466	15,000	4,727	15,000	15,000	0
Other Chemicals	5,913	5,648	4,949	5,500	4,346	6,500	5,500	1,000
Other Operating Supplies	0	0	0	200	0	0	0	0
Office Supplies	9,434	10,118	9,587	10,720	4,279	10,700	10,800	(100)
Training and Certification	2,516	3,025	2,396	3,200	684	3,200	3,200	0
Miscellaneous Supplies	2,000	3,389	2,344	2,250	1,813	3,350	3,350	0
Transporation Supplies and Services	23,082	9,149	9,183	12,785	1,097	12,500	12,500	0
Collection System Maintenance Supplies and Services	2,663	3,717	2,646	4,000	353	2,500	2,500	0
Collection Pumping Equipment Supplies and Services	2,700	5,512	1,213	2,500	3,888	5,500	5,500	0
Treatment & Disposal Equipment Supplies and Services	2,654	2,111	1,841	4,500	2,165	5,700	4,500	1,200
General Plant Maintenance Supplies and Services	463	2,271	5,626	6,000	1,782	2,000	2,000	0
Billing, Collection & Accounting Salaries and Benefits	36,145	32,224	46,688	38,184	19,963	38,184	43,466	(5,282)
Billing, Collection & Accounting Supplies and Services	23,478	23,071	23,175	24,500	11,519	23,000	23,000	0
Phosphorous Study	73,543	87,403	32,271	80,000	11,691	20,000	20,000	0
Professional Services	19,353	25,154	19,006	26,700	6,108	18,990	28,400	(9,410)
Insurance	22,621	22,662	24,903	25,506	18,161	23,083	23,661	(578)
Regulatory Commission	6,108	4,558	4,756	6,000	3,974	5,000	5,000	0
Rent	12,000	12,000	12,000	12,000	6,000	12,000	12,000	0
Total Expenses	725,286	779,184	725,600	972,457	342,873	726,155	800,006	(73,851)
NET INCOME	169,282	79,060	161,497	(44,106)	105,047	200,950	116,912	(84,038)

**City of Lodi
2019 Budget**

Proposed

**Proposed
9/27/2018**

Wastewater Fund - Capital Projects

<u>Capital Expenditure Plan</u>	2018 Budget	2018 Estimate	2019 Budget	2020 Projection	2021 Projection	2022 Projection	2023 Projection	2024 Projection
BOD Probe	3,000	3,285					3,200	
Boilers - Building Heat								
Computers & iPads	1,166	1,166	275	2,478	138	371	903	275
Dehumidifier	3,500	3,350					3,700	
Digester Gas Compressor								
Digester Roof			7,000					
Effluent Pump #2 Rebuild	4,000	4,000			4,500			5000
Effluent Biotower Recycle Pumps (2 Pumps)			32,000					
Fluke Multimeter			700					
Generator Utility Trailer			2,500					
GIS Replacement	5,000	5,000						
Phosporus Analyzer								
Pipe Lining from Pool to WWTP			145,000					
Plant Replacement Fund Accumulation								
Portable Generator for Lift Station			7,500					
Primary Clarifier Rebuild			30,000					
SCADA (60%)								
Sewer Nozzle & Root Cutter								
Sewer Main Replacement Praire Street Backyard			60,540					
Sewer Replacement Clark St. to City Limits (Hwy 60)			231,000					
2018 Borrowing Sewer Replacement			(231,000)					
Sludge Holding Tank Cover	241,000		241,000					
2018 Borrowing Sludge Holding Tank	(241,000)		(241,000)					
Street Project Sewer Replacement				213,581	95,157	114,189	418,728	73,251
Telephone System (70% City, 15%E, 7.5%W, 7.5%S)								
Raw Sludge Holding Tank Transducer		2,929						
Truck and Utility Box (7Yr Life)								
Use of Plant Replacement Fund								
Vactor (20 Yr Life) (300,000?)				200,000				
Waste Sludge Flow Meter	3,000	3,000						3500
Wastewater Camera (Cost shared w/ other municipalities)							40,000	
Total Capital Projects	19,666	22,729	285,515	416,059	99,795	114,560	466,531	82,026

City of Lodi
2019 Budget

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Wastewater Fund - Debt Service

	2017 Actual	2018 Estimated	2019 Budget	2020 Projected	2021 Projected	2022 Projected	2023 Projected	2024 Projected	2025 Projected	Final Year	12/31/2019 Remaining Principal
2018A GO Notes (%)										2033	
Principal			25,000	25,000	30,000	30,000	30,000	30,000	30,000		450,000
Interest		9,487	16,662	15,662	14,562	13,362	12,162	10,962	9,762		
Total	-	9,487	41,662	40,662	44,562	43,362	42,162	40,962	39,762		
2015 GO Notes (7%)										2025	
Principal	15,400	15,400	15,750	8,400	8,750	8,750	9,100	9,100	8,750		52,850
Interest	1,463	1,329	1,148	984	846	689	510	312	105		
Total	16,863	16,729	16,898	9,384	9,596	9,439	9,610	9,412	8,855		
Total Debt Service	16,863	16,729	16,898	9,384	9,596	9,439	9,610	9,412	8,855		
Total Principal	15,400	15,400	40,750	33,400	38,750	38,750	39,100	39,100	38,750		
Total Interest	1,463	10,816	17,810	16,646	15,408	14,051	12,672	11,274	9,867		
Total Debt Service	16,863	26,216	58,560	50,046	54,158	52,801	51,772	50,374	48,617		

City of Lodi
2019 Budget

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Wastewater Fund - Cash Flow

	2017	2018	2019	2020	2021	2022	2023	2024
Total Cash January 1		802,162	1,166,541	1,160,747	1,043,675	1,242,018	1,430,204	1,270,832
Revenues		927,105	916,918	925,783	934,756	943,819	952,973	962,218
Less Expenses		(726,155)	(800,006)	(825,697)	(832,491)	(839,292)	(846,054)	(852,875)
Net Income (Loss)		200,950	116,912	100,086	102,265	104,527	106,919	109,343
Adjusted for Non-Cash Expense (Revenue)		201,559	203,559	232,300	234,623	236,969	239,339	241,732
LT Debt Principal Payment		(15,400)	(40,750)	(33,400)	(38,750)	(38,750)	(39,100)	(39,100)
Capital Projects		(22,729)	(285,515)	(416,059)	(99,795)	(114,560)	(466,531)	(82,026)
Total Cash December 31	802,162	1,166,541	1,160,747	1,043,675	1,242,018	1,430,204	1,270,832	1,500,781
Depreciation Fund	27,735	27,735	27,735	27,735	27,735	27,735	27,735	27,735
Plant Replacement Fund	713,169	720,301	727,504	734,779	742,127	749,548	757,043	764,614
Debt Service Redemption	16,936	14,943	28,526	30,870	30,097	29,510	28,713	27,712
Cash Available for use	44,322	403,563	376,982	250,291	442,060	623,411	457,340	680,721

Last Rate Increase was in 2018

Note: 2 months operating expenses = \$ 133,334
3 months operating expenses = \$ 200,002

**City of Lodi
2019 Budget**

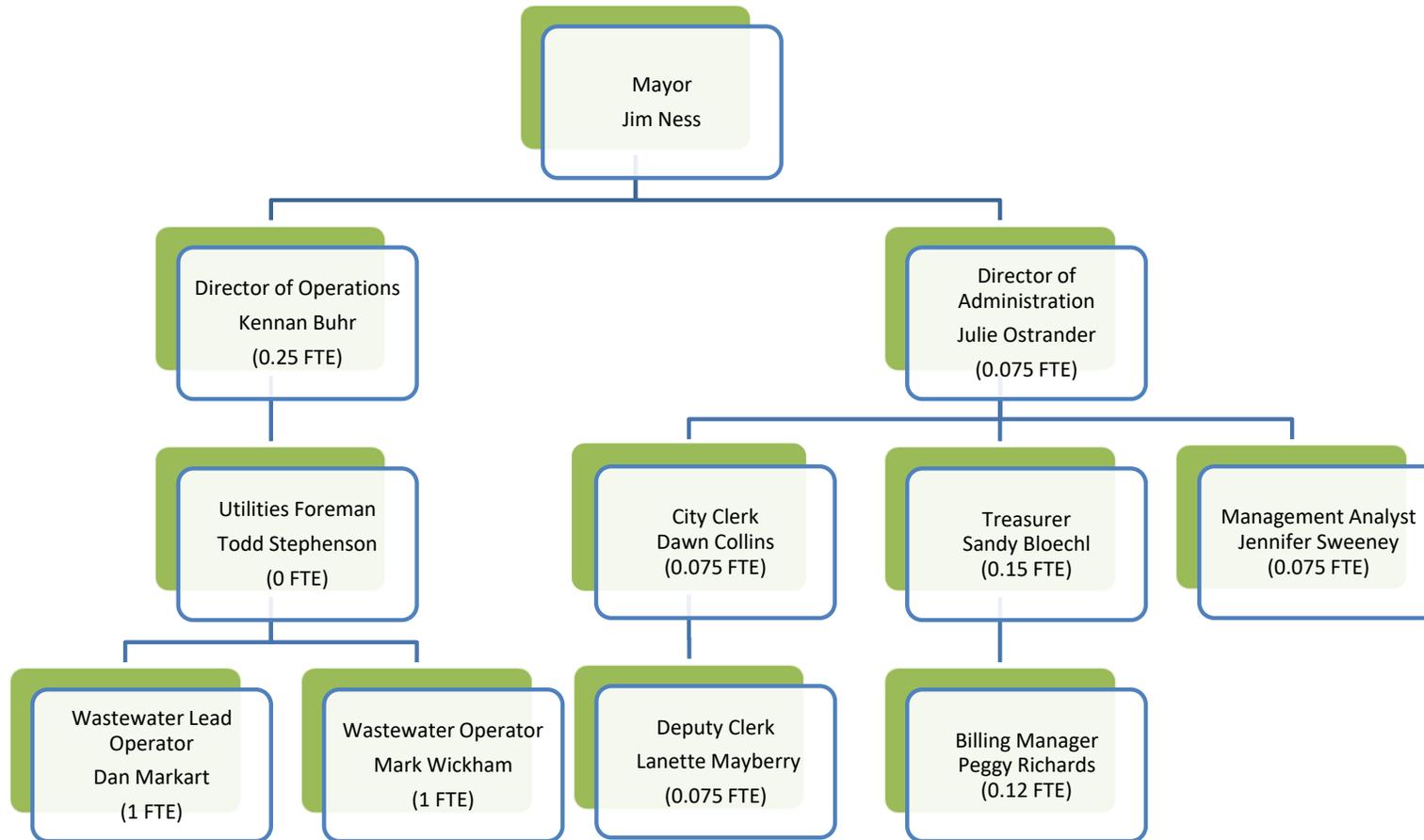
Proposed

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Lodi Utilities - Sewer Fund - Rate of Return

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Plant in Service								
Beginning of year	7,366,907	7,603,289	7,626,018	7,911,533	8,327,592	8,427,386	8,541,947	9,008,477
End of year	7,603,289	7,626,018	7,911,533	8,327,592	8,427,386	8,541,947	9,008,477	9,090,503
Average	7,485,098	7,614,654	7,768,776	8,119,563	8,377,489	8,484,667	8,775,212	9,049,490
Accumulated Depreciation								
Beginning of year	(4,334,713)	(4,512,650)	(4,526,140)	(4,695,597)	(4,942,533)	(5,001,762)	(5,069,755)	(5,346,647)
End of year	(4,512,650)	(4,526,140)	(4,695,597)	(4,942,533)	(5,001,762)	(5,069,755)	(5,346,647)	(5,395,331)
Average	(4,423,682)	(4,519,395)	(4,610,869)	(4,819,065)	(4,972,148)	(5,035,759)	(5,208,201)	(5,370,989)
Average Net Rate Base	3,061,417	3,095,259	3,157,907	3,300,498	3,405,341	3,448,908	3,567,011	3,678,501
Net Operating Income	121,987	180,624	97,912	98,746	99,589	100,441	101,301	102,170
Rate of Return	3.98%	5.84%	3.10%	2.99%	2.92%	2.91%	2.84%	2.78%

Wastewater Fund - Organization Chart



	2018 Estimate	2019 Request
Total # FTEs	2.82	2.82
Total Salaries and Benefits	\$ 240,203	\$ 287,085

City of Lodi Wastewater Department: Revenue and Expenses by Account								Adopted	
2019 Budget								11/6/2018	
Fund: 28660		2015	2016	2017	2018	2018	2018	2019	2019 Bud vs
Acct Nbr	Account Description	Actual	Actual	Actual	Budget	YTD (6 mos)	Est. Actual	Budget	2018 Est
	Revenues								
00419-99-000-0000	Interest & Dividend Income Default			119		4,420	4,700	1,000	(3,700)
00419-99-000-6660	Interest & Dividend Income Interest on LT Investment	7,819	6,751	9,850	3,000	3,775	4,500	3,000	(1,500)
00421-99-000-0000	Misc Nonoperating Income	135,006	531	(31,570)		84			0
00434-99-000-0000	Misc Credits to Surplus Profit Sale of Property			3,251					0
00440-99-000-0000	Residential Sales Default	534,413	601,987	635,345	673,672	318,685	654,406	654,406	0
00441-99-000-0000	Multifamily Sewer	27,959	35,793	37,854	34,941	18,940	38,990	38,990	0
00442-99-000-0000	Small Comm & Industrial Sales Default	92,116	105,801	112,464	114,718	52,891	115,838	115,838	0
00443-99-000-0000	Large Comm & Industrial Sales Default	16,609	16,848	17,998	17,213	7,076	18,538	18,538	(0)
00445-99-000-0000	Other Sales to Public Authorit Default	32,013	35,234	38,196	43,806	24,574	39,342	39,342	0
00448-99-000-0000	Interdepartmental Sales	2,087	1,398	2,100	2,060	735	2,163	2,163	0
00450-99-000-0000	Forfeited Discounts Default	2,342	2,204	2,124	2,500	781	2,188	2,200	12
00451-99-000-0000	Miscellaneous Service Revenues Default	17,762	25,256	32,924	10,000	15,960	20,000	15,000	(5,000)
00451-99-000-3029	Miscellaneous Service Revenues Sewer Hook up Fees								0
00475-99-000-0000	Amort of ConstrGrants-Water Default	26,441	26,441	26,441	26,441		26,441	26,441	0
	Total Operating and Non-operating Revenue	894,568	858,244	887,096	928,351	447,921	927,105	916,918	(10,187)

City of Lodi Wastewater Department: Revenue and Expenses by Account								Adopted	
2019 Budget								11/6/2018	
Fund: 28660		2015	2016	2017	2018	2018	2018	2019	2019 Bud vs
Acct Nbr	Account Description	Actual	Actual	Actual	Budget	YTD (6 mos)	Est. Actual	Budget	2018 Est
Expenses									
00403-99-000-0000	Depreciation Expense Default	204,202	213,186	230,317	204,000	114,000	228,000	230,000	2,000
	Total Depreciation	204,202	213,186	230,317	204,000	114,000	228,000	230,000	26,000
00427-99-620-0000	Interest on Long-Term Debt	12,470	4,529	1,503	1,637	677	10,816	17,810	6,995
	Total Interest on Long-Term Debt	12,470	4,529	1,503	1,637	677	10,816	17,810	16,173
00428-99-610-0000	Amortization of Debt Disc & Ex Principal	132	559						0
00428-99-690-0000	Amortization of Debt Disc & Ex Pay Refund Bond					0			0
00428	Total Amortization	132	559	0	0	0	0	0	0
	Sewer-Supervision & Labor:								
00820-99-120-0000	Sewer-Supervision & Labor - Salaries Straight Time	93,191	99,477	100,388	93,447	49,228	93,447	93,897	450
00820-99-120-5011	Sewer-Supervision & Labor - Laboratory	33,869	33,084	33,566	43,690	15,687	43,690	62,059	18,369
00820-99-120-5019	Sewer-Supervision & Labor - Training			864					0
00820-99-121-0000	Sewer-Supervision & Labor - Wages Overtime	13,650	13,596	14,163	17,955	6,581	17,955	29,604	11,649
00820-99-121-5011	Sewer-Supervision & Labor - Laboratory Overtime				0				0
00820-99-150-0000	Sewer-Supervision & Labor - Employer Contributions	26,694	51,804	44,994	46,927	3,195	46,927	57,259	10,332
00820-99-151-0000	Sewer-Supervision & Labor - Employer Contrib Health Insurance					9,757			0
00820-99-154-0000	Sewer-Supervision & Labor - Employer Contrib Retirement					4,167			0
00820-99-155-0000	Sewer-Supervision & Labor - Employer Contrib FICA					4,614			0
00820	Total Sewer-Supervision & Labor	167,405	197,962	193,975	202,019	93,229	202,019	242,819	40,800
	Sewer-Power/Fuel for Pumping:								
00821-99-222-0000	Sewer-Power/Fuel for Pumping Util Elec Water Sewer	53,074	47,492	46,098	50,000	22,756	50,857	55,000	4,143
00821-99-451-0000	Sewer-Power/Fuel for Pumping Gas & Fuel	6,619	5,455	6,485	10,000	4,016	8,000	10,000	2,000
00821	Total Sewer-Power/Fuel for Pumping	59,693	52,947	52,584	60,000	26,772	58,857	65,000	5,000
	Sewer-Phosphorous Removal:								
00824-99-110-0000	Sewer-Phosphorous Removal Salaries Straight Time	150			0				
00824-99-120-0000	Sewer-Phosphorous Removal Wages	1,725	951		1,256		1,256		(1,256)
00824-99-121-0000	Sewer-Phosphorous Removal Wages Overtime	185			0				0
00824-99-452-0000	Sewer-Phosphorous Removal Chemicals	6,378	24,198	18,155	24,000	5,646	18,000	24,000	6,000
	Sewer- Phosphorous Removal				200,000				0
00824	Total Sewer-Phosphorous Removal	8,436	25,149	18,155	225,256	5,646	19,256	24,000	(201,256)
	Sewer-Sludge Cond Chemical:								
00825-99-452-0000	Sewer-Sludge Cond Chemical Chemicals	22,786	11,287	14,466	15,000	4,727	15,000	15,000	0
00825	Total Sewer-Sludge Cond Chemical	22,786	11,287	14,466	15,000	4,727	15,000	15,000	0

City of Lodi Wastewater Department: Revenue and Expenses by Account 2019 Budget								Adopted 11/6/2018	
Fund: 28660		2015	2016	2017	2018	2018	2018	2019	2019 Bud vs
Acct Nbr	Account Description	Actual	Actual	Actual	Budget	YTD (6 mos)	Est. Actual	Budget	2018 Est
	Sewer-Other Chemicals:								
00826-99-452-0000	Sewer-Other Chemicals Chemicals	5,913	5,648	4,949	5,500	4,346	6,500	5,500	(1,000)
00826	Total Sewer-Other Chemicals	5,913	5,648	4,949	5,500	4,346	6,500	5,500	0
	Sewer-Other Oper Supply & Exp:								
00827-99-340-0000	Sewer-Other Oper Supply & Exp Other Operating Supplies				200				0
00827	Total Sewer-Other Oper Supply & Exp	0	0	0	200	0	0	0	(200)
	Sewer-Transportation Expense:								
00828-99-241-0000	Sewer-Transportation Expense Repair Maint Vehicle	13,037	88	411	2,000	449	2,000	2,000	0
00828-99-340-0000	Sewer-Transportation Expense Other Operating Supplies	8,250	7,724	7,440	9,000		9,000	9,000	0
00828-99-451-0000	Sewer-Transportation Expense Gas & Fuel	1,796	1,337	1,332	1,785	648	1,500	1,500	0
00828	Total Sewer-Transportation Expense	23,082	9,149	9,183	12,785	1,097	12,500	12,500	(285)
	Sewer-Operating Rents:								
00829-99-530-0000	Sewer-Operating Rents Rents & Leases	12,000	12,000	12,000	12,000	6,000	12,000	12,000	0
00829	Total Sewer-Operating Rents	12,000	12,000	12,000	12,000	6,000	12,000	12,000	0
	Sewer-Maint Collection System:								
00831-99-120-0000	Sewer-Maint Collection System Salaries Straight Time								0
00831-99-121-0000	Sewer-Maint Collection System Wages Overtime								0
00831-99-290-0000	Sewer-Maint Collection System Other Contractual Services	2,098	3,717	769	3,000	353	2,000	2,000	0
00831-99-340-0000	Sewer-Maint Collection System Other Operating Supplies	565		1,877	1,000		500	500	0
00831	Total Sewer-Maint Collection System	2,663	3,717	2,646	4,000	353	2,500	2,500	(1,500)
	Sewer-Collect Sys Pump Equip:								
00832-99-242-0000	Sewer-Collect Sys Pump Equip Repair Maint Other	2,085	2,077	1,050	1,500	254	1,500	1,500	0
00832-99-340-0000	Sewer-Collect Sys Pump Equip Other Operating Supplies	615	3,435	163	1,000	3,635	4,000	4,000	0
00832	Total Sewer-Collect Sys Pump Equip	2,700	5,512	1,213	2,500	3,888	5,500	5,500	3,000
	Sewer-Maint Treat & Disp Eqp:								
00833-99-120-0000	Sewer-Maint Treat & Disp Eqp Salaries Straight Time								0
00833-99-121-0000	Sewer-Maint Treat & Disp Eqp Wages Overtime								0
00833-99-242-0000	Sewer-Maint Treat & Disp Eqp Repair Maint Other			190	1,000	2,165	3,200	2,000	(1,200)
00833-99-290-0000	Sewer-Maint Treat & Disp Eqp Other Contractual Services			244	1,000				0
00833-99-340-0000	Sewer-Maint Treat & Disp Eqp Other Operating Supplies	2,654	2,111	1,407	2,500		2,500	2,500	0
00833	Total Sewer-Maint Treat & Disp Eqp	2,654	2,111	1,841	4,500	2,165	5,700	4,500	0

City of Lodi Wastewater Department: Revenue and Expenses by Account 2019 Budget								Adopted 11/6/2018	
Fund: 28660		2015	2016	2017	2018	2018	2018	2019	2019 Bud vs
Acct Nbr	Account Description	Actual	Actual	Actual	Budget	YTD (6 mos)	Est. Actual	Budget	2018 Est
	Sewer-Maint General Plant:								
00834-99-120-0000	Sewer-Maint General Plant Salaries Straight Time								0
00834-99-121-0000	Sewer-Maint General Plant Wages Overtime								0
00834-99-242-0000	Sewer-Maint General Plant Repair Maint Other	124	1,739	2,030	1,000	657	1,000	1,000	0
00834-99-340-0000	Sewer-Maint General Plant Other Operating Supplies	340	532	3,596	5,000	1,125	1,000	1,000	0
00834	Total Sewer-Maint General Plant	463	2,271	5,626	6,000	1,782	2,000	2,000	(4,000)
	Sewer-Billing, Collect & Acctg:								
00840-99-120-0000	Sewer-Billing, Collect & Acctg Salaries Straight Time	28,562	32,178	34,552	33,392	15,513	33,392	34,534	1,142
00840-99-121-0000	Sewer-Billing, Collect & Acctg Wages Overtime		2		0				0
00840-99-150-0000	Sewer-Billing, Collect & Acctg Employer Contributions	7,583	44	12,135	4,792	611	4,792	8,932	4,140
00840-99-151-0000	Sewer-Billing, Collect & Acctg Employer Contrib Health Insurance					1,931			0
00840-99-154-0000	Sewer-Billing, Collect & Acctg Employer Contrib Retirement					903			0
00840-99-155-0000	Sewer-Billing, Collect & Acctg Employer Contrib FICA					1,006			0
00840	Total Sewer-Billing, Collect & Acctg	36,145	32,224	46,688	38,184	19,963	38,184	43,466	5,282
	Sewer-Meter Reading:								
00842-99-120-0000	Sewer-Meter Reading Salaries Straight Time								
00842-99-530-0000	Sewer-Meter Reading Rents & Leases	23,467	23,070	23,174	24,500	11,519	23,000	23,000	0
00842	Total Sewer-Meter Reading	23,467	23,070	23,174	24,500	11,519	23,000	23,000	0
00843-99-000-0000	Sewer Uncollectible Accounts	10	1	1					0
843	Total Sewer Uncollectible Accounts	10	1	1	0	0	0	0	0
	Sewer-Office Supplies & Exp:								
00851-99-221-0000	Sewer-Office Supplies & Exp Telephone Exp	3,018	3,301	3,298	3,920	1,453	3,900	3,900	0
00851-99-310-0000	Sewer-Office Supplies & Exp Office Supplies	2,252	2,314	2,027	2,300	578	1,800	1,800	0
00851-99-311-0000	Sewer-Office Supplies & Exp Postage	4,097	4,226	3,903	4,200	1,839	4,200	4,200	0
00851-99-312-0000	Sewer-Office Supplies & Exp Computer Supplies								0
00851-99-313-0000	Sewer-Office Supplies & Exp Printing Supplies	22	277	274	200	314	700	800	100
00851-99-320-0000	Sewer-Office Supplies & Exp Publ Subscriptns Dues	45		85	100	95	100	100	0
00851	Total Sewer-Office Supplies & Exp	9,434	10,118	9,587	10,720	4,279	10,700	10,800	80
	Sewer-Outside Services:								
00852-99-000-5102	Sewer-Outside Services Phosphorus Study/Facility Plan	73,543	87,403	32,271	80,000	11,691	20,000	20,000	0
00852-99-211-0000	Sewer-Outside Services Prof Svcs Legal				500				0
00852-99-213-0000	Sewer-Outside Services Prof Svcs Acctg	6,191	7,093	7,917	6,800	923	8,000	6,900	(1,100)
00852-99-214-0000	Sewer-Outside Services Prof Svcs Computer	1,366	2,161	1,674	2,500	976	2,000	4,500	2,500
00852-99-215-0000	Sewer-Outside Services Prof Svcs Other	3,780	10,675	4,032	3,000	1,119	3,000	3,000	0
00852-99-290-0000	Sewer-Outside Services Other Contractual Services	3,039			8,500	345	500	8,500	8,000
00852	Total Sewer-Outside Services	87,920	107,331	45,895	101,300	15,055	33,500	42,900	(58,400)

City of Lodi Wastewater Department: Revenue and Expenses by Account								Adopted	
2019 Budget								11/6/2018	
Fund: 28660		2015	2016	2017	2018	2018	2018	2019	2019 Bud vs
Acct Nbr	Account Description	Actual	Actual	Actual	Budget	YTD (6 mos)	Est. Actual	Budget	2018 Est
	Sewer-Insurance:								
00853-99-512-0000	Sewer-Insurance Insurance Workers Comp	6,097	5,003	5,135	7,020	3,506	5,304	5,437	133
00853-99-513-0000	Sewer-Insurance Insurance Property	3,907	1,117	1,117	5,284	1,173	5,242	5,373	131
00853-99-514-0000	Sewer-Insurance Insurance Liability	12,586	16,505	18,613	13,162	13,442	12,498	12,810	313
00853-99-516-0000	Sewer-Insurance Insurance Other (Blanket Crime Policy)	31	38	38	40	40	40	41	1
00853	Total Sewer-Insurance	22,621	22,662	24,903	25,506	18,161	23,083	23,661	(1,845)
	Sewer-Reg Commission Exp:								
00855-99-290-0000	Sewer-Reg Commission Exp Other Contractual Services	6,108	4,558	4,756	6,000	3,974	5,000	5,000	0
00855	Total Sewer-Reg Commission Exp	6,108	4,558	4,756	6,000	3,974	5,000	5,000	(1,000)
	Sewer-Misc General Exp:								
00856-99-120-0000	Sewer Misc: Commission Pay						800	800	0
00856-99-215-3055	Sewer-Misc General Exp Safety Coordinator	4,976	5,225	5,382	5,400	2,745	5,490	5,500	10
00856-99-316-0000	Miscellaneous Expense	50	285	(71)	50	24	50	50	0
00856-99-331-0000	Sewer Misc Gen Exp - Mileage		284	269	200		200	200	0
00856-99-332-0000	Sewer Misc Gen Exp - Other Travel		53						0
00856-99-333-0000	Sewer-Misc General Exp Training non-labor	2,516	2,689	2,127	3,000	684	3,000	3,000	0
00856-99-340-0000	Sewer-Misc General Exp Other Operating Supplies	1,950	3,104	2,415	2,200	1,789	2,500	2,500	0
00856	Total Sewer-Misc General Exp	9,492	11,640	10,122	10,850	5,241	12,040	12,050	1,200
00926-99-150-0000	Employee Pensions & Benefits	6,066	21,553	12,015					0
00999-99-000-0000	Pension Expense Contingency	(575)							0
	Total Employee Pensions & Benefits	5,490	21,553	12,015	0	0	0	0	0
	Total Expenses	725,286	779,184	725,600	972,457	342,873	726,155	800,006	73,851
	NET OPERATING INCOME	169,282	79,060	161,497	(44,106)	105,047	200,950	116,912	(84,038)
				Labor	240,203		242,259	287,085	44,826

CITY OF LODI
 COMPARATIVE 2019 BUDGET SUMMARY
 FIDUCIARY BUDGET SUMMARY

		2015 Actual	2016 Actual	2017 Actual	2018 Projected	2018 Budget	2019 Proposed	% VAR.
28871 B HIBBARD MEMORIAL FUND	REVENUE	-	-	-	-	-	-	0.00%
	EXPENDITURES	33	-	-	-	-	-	0.00%
	SURPLUS/(DEFICIT)	(33)	-	-	-	-	-	
	ESTIMATED FUND BAL			3,228		6,851	6,851	
28874 GOERES PERPETUAL CARE	REVENUE	-	25,075	-	-	-	-	0.00%
	EXPENDITURES	376	23,199	375	-	-	-	0.00%
	SURPLUS/(DEFICIT)	(376)	1,876	(375)	-	-	-	
	ESTIMATED FUND BAL			(3,070)		697	697	
28875 HAB PARK GROVE MEM SHELTER	REVENUE	-	-	-	-	-	-	0.00%
	EXPENDITURES	11	-	-	-	-	-	0.00%
	SURPLUS/(DEFICIT)	(11)	-	-	-	-	-	
	ESTIMATED FUND BAL			(2,863)		2,261	-	
28877 POOL ENDOWMENT	REVENUE	25,000	1,000	1,000	-	-	-	0.00%
	EXPENDITURES	-	-	-	-	-	-	0.00%
	SURPLUS/(DEFICIT)	25,000	1,000	1,000	-	-	-	
	ESTIMATED FUND BAL			102,000		103,000	103,000	
28998 CDBG	REVENUE	13,598	21	21	-	13,408	-	100.00%
	EXPENDITURES	-	-	65	-	1,926	-	100.00%
	SURPLUS/(DEFICIT)	13,598	21	(44)	-	11,482	-	
	ESTIMATED FUND BAL			19,917		26,867	26,867	
TOTAL FIDUCIARY FUNDS	REVENUE	38,598	26,096	1,021	-	13,408	-	100.00%
	EXPENDITURES	420	23,199	440	-	1,926	-	100.00%
	SURPLUS/(DEFICIT)	38,178	2,897	581	-	11,482	-	
	ESTIMATED FUND BAL			119,212		139,676	137,415	

CITY OF LODI
 2019 BUDGET WORKBOOK
B HIBBARD MEMORIAL 28871

Acct No	Account Description	2015 Actual	2016 Actual	2017 Actual	2018 June YTD ACTUAL	2018 Projected	2018 Budget	2019 Proposed Budget	Notes
48100-99-000-0000	INTEREST	-	-	-	-	-	-	-	
48100-99-000-6074	GOERES MEM INVESTMENT FEES	-	-	-	-	-	-	-	
48500-99-000-0002	DONATIONS & CONTRIBUTIONS	-	-	-	-	-	-	-	
00930-99-00-0000	MISCELLANEOUS GENERAL EXPENSE CONTINGENCY	33	-	-	-	-	-	-	
55200-99-290-0000	PARKS OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-	-	
55200-99-340-0000	PARKS OTHER OPERATING SUPPLIES	-	-	-	-	-	-	-	
		33	-	-	-	-	-	-	
		(33)	-	-	-	-	-	-	

Fund Balance Projections

1/01/18 Beginning Balance	Retained Earnings	33000	3,228.13	
1/01/18 Beginning Balance	Retained Earnings-Reserved	34100	3,622.77	
1/01/18 Beginning Balance	YTD Net Income	88888	6,850.90	
2018 Projected Change			-	
12/31/18 Projected Balance			6,850.90	
2019 Projected Budget Change			-	
12/31/19 Projected Balance			6,850.90	

Adele is researching the background on this fund.

CITY OF LODI
 2019 BUDGET WORKBOOK
GOERES PERPETUAL CARE 28874

Acct No	Account Description	2015 Actual	2016 Actual	2017 Actual	2018 June YTD ACTUAL	2018 Projected	2018 Budget	2019 Proposed Budget	Notes
48100-99-000-0000	GOERES INTEREST								
48100-99-000-6074	GOERES MEM INVESTMENT FEES								
48500-99-000-0002	GOERES PERPETUAL DONAT & CONTRIB	-	25,075						
		-	25,075	-	-	-	-	-	
55200-99-290-0000	GOERES PERPETUAL OTH CONTRACT SRV	376	19,199	375					
55200-99-800-0000	GOERES PERPETUAL CAPITAL OUTLAY		4,000						
55200-99-290-0000	GOERES PARKS OTHER CONTRACTUAL SERVI	-							
		376	23,199	375	-	-	-	-	
		(376)	1,876	(375)	-	-	-	-	

Fund Balance Projections

1/01/18 Beginning Balance	Retained Earnings	33000	(3,069.79)	
1/01/18 Beginning Balance	Retained Earnings-Unreserved	33900	4,142.06	
1/01/18 Beginning Balance	YTD Net Income	88888	(375.00)	697.27
2018 Projected Change				-
12/31/18 Projected Balance				697.27
2019 Projected Budget Change				-
12/31/19 Projected Balance				697.27

The original intent of this fund was to provide money for maintenance of the Robert M. Goeres Memorial with its waterfall and pools, and also the circular fountain by the swimming pool. These funds came from the Lodi Canning Co., Inc. after the death of its founder, Dr. T.O. Goeres, who was a promoter of Lodi and its parks. In the ensuing years this fund has developed into improvement projects as well as perpetual care. Lilly Goeres also contributed to the fund for capital improvements. In kind and monetary contributions have come from Lodi Canning Co., Inc. in the succeeding years. Some of the major outlays have been the Fair Street tennis courts, the adjoining basketball court, and improved drain system for the swimming pool and wading pool, replaced floor to the swimming pool, stone bleachers for the ladies' ball diamond and the pedestrian bridge in Goeres Park. Two sizeable contributions include women's ball diamond and the yellow and blue play toys for children.

CITY OF LODI
 2019 BUDGET WORKBOOK
HABERMANN PARK GROVES SHELTER 28875

Acct No	Account Description	2015 Actual	2016 Actual	2017 Actual	2018 June YTD ACTUAL	2018 Projected	2018 Budget	2019 Proposed Budget	Notes
48100-99-000-0000	HAB PARK GROVES MEM SHELTER INT								
48100-99-000-6075	HAB PARK GROVES MEM INVEST FEES								
		-	-	-	-	-	-	-	
55200-99-290-0000	PARKS OTHER CONTRACTUAL SERVICES	11							
59200-11-000-XXXX	TRANSFER TO PARKS DEVELOPMENT	-						2,261	
		11	-	-	-	-	-	2,261	
		(11)	-	-	-	-	-	(2,261)	

Fund Balance Projections

1/01/18 Beginning Balance	Retained Earnings	33000	(2,862.60)	
1/01/18 Beginning Balance	Retained Earnings-Unreserved	33900	5,123.53	
1/01/18 Beginning Balance	YTD Net Income	88888	-	2,260.93
2018 Projected Change				-
12/31/18 Projected Balance				2,260.93
2019 Projected Budget Change				(2,260.93)
12/31/19 Projected Balance				-

The Groves Picnic Shelter, located in Habermann Park, was built as a memorial to Dr. Raymond Groves by his wife Eva. The cost is estimated at \$30,000 back in the 1960's. After the death of Mrs. Groves the Lodi park Commission suggested to their daughter Polly and her advisers that a \$5,000 trust fund be established for the maintenance and care of their gifted picnic shelter. The intent was to have a minimum balance of the original \$5,000. In the mid '90s a new roof was applied and the ceiling was painted at a cost of \$5,000, but since the fund had grown to \$10,000, the original capital remained intact.

CITY OF LODI
 2019 BUDGET WORKBOOK
POOL OPERATIONS ENDOWMENT 28877

Acct No	Account Description	2015 Actual	2016 Actual	2017 Actual	2018 June YTD ACTUAL	2018 Projected	2018 Budget	2019 Proposed Budget	Notes
48500-11-000-8877	DONATIONS - POOL ENDOWMENT INTEREST	25,000	1,000	1,000					
		25,000	1,000	1,000	-	-	-	-	
		-	-	-	-	-	-	-	
		25,000	1,000	1,000	-	-	-	-	

Fund Balance Projections

1/01/18 Beginning Balance	Retained Earnings	33000	102,000.00	
1/01/18 Beginning Balance	Retained Earnings-Unreserved	33900	-	
1/01/18 Beginning Balance	YTD Net Income	88888	1,000.00	103,000.00
2018 Projected Change				-
12/31/18 Projected Balance				103,000.00
2019 Projected Budget Change				-
12/31/19 Projected Balance				103,000.00

This fund was created to track the stream of donations that will occur over the course of 9 years starting in 2013. Only the earnings on the donated funds shall be expended.

CITY OF LODI
 2019 BUDGET WORKBOOK
COMMUNITY DEVELOPMENT BLOCK GRANT 28998
(REVOLVING LOAN FUND)

Acct No	Account Description	2015 Actual	2016 Actual	2017 Actual	2018 June YTD ACTUAL	2018 Projected	2018 Budget	2019 Proposed Budget	Notes
43200-99-000-3998	FEDERAL/STATE GRANTS CDBG	14,613				13,408			
48700-99-000-3998	MISC REVENUE	(1,015)	21	21					
		13,598	21	21	-	13,408	-	-	
51420-99-000-3998	Clerk/Treasurer Exp CDBG			65		1,926			
		-	-	65	-	1,926	-	-	
		13,598	21	(44)	-	11,482	-	-	

Fund Balance Projections

1/01/18 Beginning Balance	Retained Earnings	33000	19,916.59	
1/01/18 Beginning Balance	Retained Earnings-Unreserved	33900	(4,488.06)	
1/01/18 Beginning Balance	YTD Net Income	88888	(44.25)	15,384.28
2018 Projected Change				11,482.22
12/31/18 Projected Balance				26,866.50
2019 Projected Budget Change				-
12/31/19 Projected Balance				26,866.50

7 projects with outstanding balances \$160,000