



City of Lodi 2014 Adopted Budget All Funds

November 5, 2013

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**NOTICE OF PUBLIC HEARING
CITY OF LODI
PROPOSED 2014 BUDGET**

Notice is hereby given that a Public Hearing on the proposed 2014 Municipal Budget will be held on Tuesday, November 5, 2013, at 7:00 p.m. in the Council Chambers of Lodi City Hall, 130 S. Main St., Lodi, Wisconsin. The proposed budget is presented in summary below. A copy of the budget document in detail is available for public inspection at City Hall between the hours of 7:30 a.m. and 4:00 p.m., Monday through Thursday and 7:30 a.m. and 11:00 a.m. on Friday.

GENERAL FUND			
	2013	2014	%
Revenues	Adopted	Proposed	Change
General Property Tax	1,004,675	1,033,699	2.9%
Other Taxes	239,428	236,300	-1.3%
Special Assessments	9,000	0	-100.0%
Intergovernmental	305,637	282,631	-7.5%
Licenses & Permits	55,750	45,850	-17.8%
Fines & Forfeitures	26,000	25,500	-1.9%
Charges for Services	106,400	4,200	-96.1%
Miscellaneous Revenue	43,000	44,100	2.6%
Total Revenues & Reserves	\$1,789,890	\$1,672,280	-6.6%
Expenditures			
General Government	371,626	364,421	-1.9%
Public Safety	708,869	734,670	3.6%
Public Works	561,301	395,719	-29.5%
Culture & Recreation	83,481	52,063	-37.6%
Conservation & Development	64,000	54,500	-14.8%
Other	20,000	180,907	804.5%
Total Expenditures	\$1,809,277	\$1,782,280	-1.5%

All Governmental and Proprietary Funds Combined

	Estimated Fund			Projected Fund		Property Tax Contribution	
	Balance	Projected Revenues	Projected Expenses	Balance	Tax		
	12/31/2013			12/31/2014			
General Fund	1,828,748	1,672,280	1,782,280	1,718,748	1,033,699	61.3487%	
Special Revenue Fund (Strangeway)	146,333	27,350	42,000	131,683			
Special Revenue Fund (Library)	-6,979	228,387	271,700	-50,292	120,000	7.1218%	
Special Revenue Fund (Pool Operations)	0	42,007	42,007	0			
Special Revenue Fund (Solid Waste)	0	134,700	134,700	0			
Debt Service Funds	0	373,704	373,704	0	258,704	15.3537%	
Capital Project Funds	291,144	408,304	514,800	184,648	272,554	16.1757%	
Other Governmental Funds	1,008,392	8,000	597,718	418,674			
Total	\$3,267,638	\$2,894,732	\$3,758,909	\$2,403,461	\$1,684,957	100.0000%	

Year to Year Property Tax Comparison

Fund	2013	2014	Change	% Change
General Fund	1,004,675	1,033,699	29,024	2.9%
Library Fund	117,000	120,000	3,000	2.6%
Debt Service Fund	209,127	258,704	49,577	23.7%
Capital Projects Fund	282,654	272,554	-10,100	-3.6%
Total Property Tax	\$1,613,456	\$1,684,957	\$71,501	4.4%

Total Property Tax Increase below State of Wisconsin Levy Limit.

Ad placed in Enterprise for 10/24/13 publication.

To: Council Members

From: Ken Detmer, Finance Chair

Re: Proposed 2014 Budget

Date: October 22,2013

The Finance Committee has completed its review of the City Budget for 2014 for your consideration. The task of preparing and submitting a proposed budget to the Council is outlined in City Ordinance.

As last year, the mayor provided you with his budget in advance of the Finance Committee review. The organizational format his budget provides is a good platform that I recommend the Council continue to use as we deliberate the budget.

The construction of the new pool has limited our choices for discretionary spending. A large portion of the mayors proposed budget tax increase was a result of the pool construction.

The additional borrowing for the pool has an influence on our tax levy. What we learned via the budget process was Line E on the levy limit calculation does not have to be utilized entirely in any given year. Use of donated funds to pay some of the Pool Construction debt allows us to phase in the increase incrementally rather than allowing a sharp increase in taxes from one year to the next. How the Council spreads out the tax increase over future years with the levy limit calculation and the use of donated funds will be reviewed.

The estimated tax increase in the mayors proposed budget was too large for many of us and the use of debt proceeds to fund ongoing capital costs also raised concerns. The Finance Committee has provided line item recommendations to reduce this tax burden. Also for 2014, the Finance Committee is recommending the use of fund balance instead of additional borrowing for capital items. The use of fund balance as opposed to debt proceeds is an issue we believe will require further discussion in the future.

For your consideration, I have provided my opinion on the top -discussion items in this budget.

1. Looking back

2. Looking at the 2014 budget
3. Looking beyond 2014
4. Proposed Wage and Benefit Increase
5. Road Construction and Water Main Replacement
6. Pool Construction and Financing
7. Budget Process and Ordinances need some tuning

1. Looking back

Staff deserves credit for the budget process improvements that have been implemented such as:

- Enterprise funds have been passed for 2013 as required per our bond ordinances.
- Equipment reserve funds or replacement funds have been established. This includes an updated schedule of replacement for many items.
- Cash and Account balances have been reviewed and a process is now in place to maximize interest earned from cash on hand.
- A forward look at levy limits, fund balance and borrowing projections which allow us to consider future impacts when making current decisions.

2. Looking at the 2014 budget .

For 2014, we are within the levy limit and expenditure restraint caps and the overall tax levy is increased from 2013 by about 4.4%. Fire and EMS funding remain relatively flat while the Library and Police department require an increase in expenditures. The Finance Committee after much discussion has reduced the mayors original requested increase of \$30,000 to \$25,000 .

The Finance Committee decided to remove the \$90,000 (\$85,000 after \$5,000 trade-in) budgeted for a Street Sweeper in the Capital Projects fund and replace it with a \$85,000 contingency so that further research on the best equipment and program could be conducted.

The Finance Committee decided not to budget a transfer of \$57,300 from the General Fund (from fund balance) to the Debt Service Fund, but rely on levy and donated funds for debt service funding in 2014.

The Capital Project Fund expenditures were not changed significantly. Revenues were shifted from borrowing to use of fund balance.

3. **Looking beyond 2014**

We need to remain vigilant as increases from an Adaptive Management Plan, water system needs, and road construction activities loom in future years. Our overall taxes including our schools remain higher than most communities and this has a negative effect on growth. That lack of growth is seen in the value of the City's total assessed evaluation which remains essentially the same as the previous year.

4. **Proposed Wage Increase and Benefits.**

The recommended wage increase generated much discussion. The Finance Committee decided to include a 2% across the board increase in departmental budgets for budgeting purposes only. The description and dollars for the bonus the Mayor has requested (after the release of the Mayor's Executive Budget) remain the same. There is concern about how the bonus will be perceived and how it will be implemented. Since it is only a change in description and no dollar impact to the budget, the money allocated for the bonus could be utilized later as an additional 1% ATB increase.

The final decision on the pay increase and whether it will be in the base pay or in lump sum will go to the HR Committee for discussion and recommendation. An increase of 2% this year on top of the 2% last year, I believe should be in line with the with the recent Consumer Price Indexes for the past two years.

The insurance premium increase is being identified separately so that all could see the impact of each. A schedule showing family and single premiums and the employer and employee share for this year and next year will be provided later. The amount the employees currently pay for insurance premiums should be discussed further, along with wage increases.

For next year, it is recommended the Council discuss wages and benefits in May or June before the budget process begins.

5. **Roads**

The funding requested For Lodi St and Strangeway is recommended. In addition, the \$18,000 for material reuse (Concrete Crushing project) was inserted into the Capital Projects fund budget.

The Public Works recent meeting to discuss the potential need for expedited water system improvements could change the projected 5 year plan for road improvements. The City should continue to monitor and coordinate with the water system needs.

6. Pool Construction and Financing

The pool is estimated to be 80% complete by the end of this year. It will be smaller compared to the pool we had. That pool was rather large and floodplain restrictions limited the size of the new pool as well.

Financing was secured as soon as possible in 2013. The borrowing rate averaged 4% over the 20 years. The rate was approximately 1% higher than what was believed possible at the start of the year and yes, Washington has an influence.⁷.

7. Budget Process and Ordinances need some tuning

We are providing additional worksheets for a longer term look at our budget. That means we need to consider more items than in the past. Last year, I mentioned we need to take a look at our Ordinance and that still is true.

The mayor and staff did update our process to allow more timely review by Finance. Those timely efforts for getting the budget to where it is today must be recognized. As I see it, the mayor is not required to provide a draft budget and by doing so he takes the first shot of criticism. Those actions resulted in better discussion on the issues we have before us.

Here are several items along with timelines for action of what the City Council and Finance should consider to further improve the budget process.

A) Update City Ordinance 57-4 Budget Preparation including the following items:

- Recognize the mayor providing a draft budget
- Require Department Heads to have budgets to the Director of Finance by August 1 not November 1 as it now reads
- Update timeline for Finance to provide draft budget to Council
- Sec E. Consider more specific language of what an "appropriation" consists of. For instance, considering flexibility for the department heads, what level or line item are the department head(s) responsible for?

- Add section on Purchasing Policy and change orders to contracts. Specify the level of these expenditures that require approval by Council and/or Committee approval? i.e. How much authority does the Public Works Director have on change order approval for the Pool Construction.
- Timeline: Finance Review Feb 2014

B) Review Fund Balance Policy (adopted 09/06/2011).

- We have let our fund balance carry forward in the past few years. Sec 3 requires the Council to approve the unassigned use of fund balance. See page XX with the Fund Balance Projections. Finance reviewed these projections for the first time at its last meeting. As it now stands we are spending the Fund Balance down perhaps too fast .
- Consider changing Sec 3.1.1 for Fund Balance review to January after the budget process is complete . It is a distraction at budget time.
- Review Sec 3.2 for Capital Project appropriation s which states it will automatically carry forward.
- Add languages projecting future year levy limit calculations Timeline: Finance Review Jan 2014

C) Review the Use of Donated Funds for Pool Debt Service. Resolution_13-08 should reflect actual donations to date; not the estimated donations of \$930,000 when it was passed in Jaanuary 2013. Without lowering the amount we intend to to use annually, the City will deplete the fund and we will see a sudden shift in our tax burden.

Timeline: Finance Review April 2014

D) Review Debt Policy.

- What should we be borroing money for?
- How much should we borrow?
- What should we set aside money for in future years.
 - Adaptive Management?
 - EMS?
 - Fire Dept?
 - Water system updgrade?
 - TIF support for further development?

- Road Construction.

Personally I do not believe you can borrow for roads unless you have answered the other items first...

- Timeline: Finance Review March 2014

E) Review Purchasing Policy (has Council approved such?)

- This Policy should be in our budget packet as well
- Specify the level of these expenditures that require approval by Council and/or Committee approval?
- Timeline: Finance Review January 2014

2014 Mayor's Executive Budget

September 17, 2013

- ## Constraints
- ▶ Affordability
 - ▶ Erosion of Home Rule
 - ▶ Levy Limit Law
 - ▶ Expenditure Restraint Law
 - ▶ Cable Agreement
 - ▶ Work Force

- ## Affordability
- ▶ Residential Property responsible for 77% of the property tax.
 - ▶ Average Residential Property Value
 - \$173,420
 - ▶ Adjusted Gross income per tax return
 - \$58,740 in 2011



1.3.1

Mill Rate History

Budget Year	Assessed Value	City Levy	City Mill Rate	Avg. Res. Tax Bill
2014	223,990,400	1,898,165	8.474	1,469.62
2013	227,167,500	1,613,456	7.102	1,231.71
2012	224,851,400	1,609,831	7.160	1,241.61
2011	223,661,400	1,556,108	6.957	1,206.56

Average Residential Property Value of \$173,420

Levy Limit

- ▶ Limited to new construction
 - .81%
- ▶ 2013–2014 State Budget Changes
 - Includes Selected Fees
 - Solid Waste
- ▶ Allowable Levy
 - \$1,898,165

Expenditure Restraint

- ▶ Statutory
- ▶ Final number in Oct
 - Estimated to be 2.45%
 - \$44,000
- ▶ Proposed Budget
 - (\$195,205)

Items Removed from the General Fund

- ▶ Solid Waste Revenues and Expenditures
 - Special Fund
 - Fairness
- ▶ Pool Operations Revenues and Expenses
 - Special Fund

On Going Expenses

- ▶ 2.5% wage increase for staff
- ▶ Increased premiums for health insurance
 - Est. 10% increase
- ▶ Additional elections
- ▶ Web Maintenance
- ▶ Increased Police Hours
- ▶ 2.5 % increase to the Library

New Items in the General Fund One Time Expenses

- ▶ Goal-Focused Future
 - Compensation Study (\$15 k)
 - Long Range Tactical Planning Consultant (20K)

Tactical Planning Facilitator

- ▶ Create a strategy to manage State-imposed restraints
- ▶ One vision
- ▶ Look for opportunities in a challenging time
- ▶ Change management

Compensation Study

- ▶ Evaluate total compensation for staff
 - Need to create structure
 - Compare to public and private sector
 - New trends in compensation systems
 - Goal-based model

Police Budget

- ▶ Increase part time budget
 - Controlled Substance Investigations
 - Increased incidents
 - Increase in serious incidents
 - Child Safety
 - Theft
 - Drugs

Capital

- ▶ Replacement schedule for equipment
 - Computers
 - Squad cars, weapons, radios
 - PW rolling equipment
- ▶ \$390,000 debt planned
 - \$300,000 STFL for Street work
 - \$90,000 short term (1 year or less) equipment loan
- ▶ Note: debt service for this loan not included in budget yet

Future Discussions

- ▶ Fire and EMS
 - Capital vs. Operating

Timeline to Adoption

- ▶ 9/18 Finance meets with department heads
- ▶ 9/18 Utility Commission adoption of budgets
- ▶ 10/1 Possible adoption of Utility budgets
- ▶ 10/10 Finance Committee Recommendation
- ▶ 10/15 Adoption of Utility budgets
- ▶ 10/17 Submit budget summary to paper
- ▶ 10/24 Publish Budget
- ▶ 11/5 Budget Hearing and possible adoption
- ▶ 11/19 Adoption if needed (requires 2/3 vote)
- ▶ 12/5 Adoption if needed (requires 2/3 vote)

1.3.4

**City of Lodi
2014 Budget Development
General Fund**

Adopted 11/5/13

Projected Beginning Cash		\$ 1,828,748
Revenues		\$ 1,782,280
Property Tax Revenues	\$ 1,033,699	
Use of Fund Balance	\$ 110,000	
Expenditures		\$ 1,782,280
Projected Ending Cash		\$ 1,718,748

What's New:

2% wage increase
 12% Health Insurance premium increase
 Transfer funds to Capital Projects
 Use of General Fund Balance in 2013 actual and 2014 budget
 Annual Maintenance for new Website
 Possibly Four Elections
 Carryover of Prior Year Unused Contingency of \$20,000

What's Gone:

Pool Revenues and Expenses moved to Special Revenue Fund
 Solid Waste Revenues and Expenses moved to Special Revenue Fund

City of Lodi
 2014 Budget Development
 General Fund - Levy Limit

Adopted 11/5/13

	<u>2013</u>	<u>2014</u>	<u>% Change</u>
General Fund	1,004,675	1,033,699	2.89%
Special Revenue Fund (Library)	117,000	120,000	2.56%
Debt Service Funds	209,127	258,704	23.71%
Capital Project Funds	282,654	272,554	-3.57%
Total Levy	1,613,456	1,684,957	4.43%
Allowable Levy		1,918,165	
Over(Under) Allowable Levy		(233,208)	

Levy Limit Worksheet			
1	2012 payable 2013 actual levy (not including tax increment)	1,613,456	
6	Net new construction % applied to adjusted actual 2012 levy	1,626,525	0.81%
<i>Page 2 adjustments</i>			
B	Subtract decrease in 2012 payable 2013 debt service levy compared to prior year for debt authorized prior to 7/1/05		Don't have to reduce if not using carryover
E	Add debt service for GO debt authorized after 7/1/05	291,640	
9	2012 payable 2013 allowable levy	1,918,165	
<i>Page 2 adjustments</i>			
		<u>2013</u>	<u>2014</u>
			<u>incr (Decr)</u>
Debt Issued Prior to July 1,2005 (Line B)			
2003 GO	2,063	0	(2,063)
Debt Issued After July 1, 2005 (Line E)			
2012A GO	82,064	201,457	119,393
2013A GO (corrected.)	0	172,247	172,247

City of Lodi
 2014 Budget Development
 General Fund - Levy Limit

Adopted 11/5/13

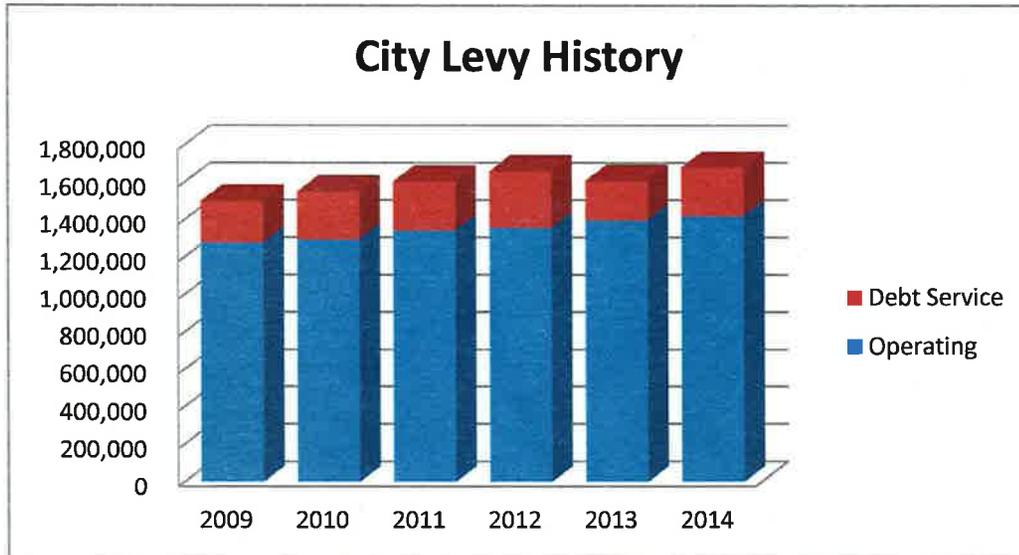
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**City of Lodi
2014 Budget Development
General Fund - Levy History**

Adopted 11/5/13

	<u>General</u>	<u>Library</u>	<u>Capital Projects</u>	<u>Debt</u>	<u>Total</u>
2009	952,848	115,700	217,365	219,112	1,505,025
2010	976,381	116,930	209,362	253,445	1,556,118
2011	960,660	116,930	272,869	259,372	1,609,831
2012	971,203	117,000	275,036	300,652	1,663,891
2013	1,004,675	117,000	282,654	209,127	1,613,456
2014	1,033,699	120,000	272,554	258,704	1,684,957



Average Residential \$	173,420
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	<u>Assesed Value</u>	<u>Total City Levy</u>	<u>City Mill Rate</u>	<u>Tax Bill (City Portion)</u>
2011	223,661,400	1,609,831	0.007198	1,248.21
2012	224,851,400	1,663,891	0.007400	1,283.30
2013	227,167,500	1,613,456	0.007102	1,231.71
2014	223,990,400	1,684,957	0.007522	1,304.54

City of Lodi
2014 Budget Development
General Fund - Labor

Adopted 11/5/13

Total General Fund Wage and Benefit Costs

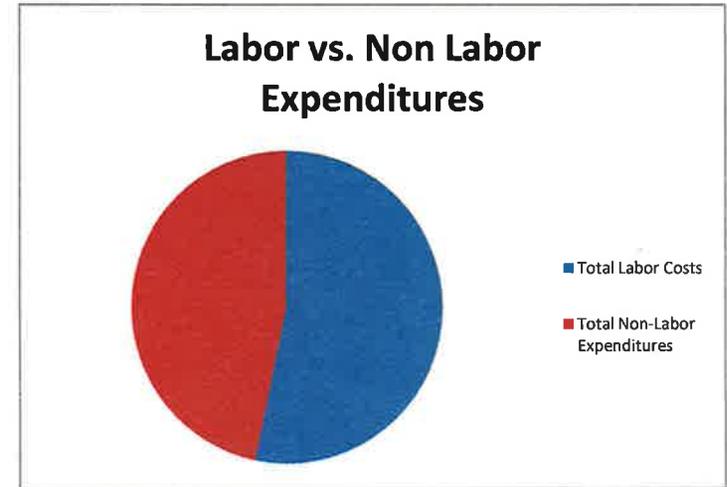
	<u>2013</u>	<u>2014</u>	<u>Increase (Decrease)</u>
General Administration	\$2,000	\$2,000	0
Executive	\$25,850	\$25,850	0
Clerk	\$185,188	\$185,693	505
Elections	\$2,000	\$3,300	1,300
City Hall (Facility Maintenance)	\$15,913	\$16,528	615
Law Enforcement	\$448,236	\$473,324	25,088
Public Works	\$206,617	\$213,121	6,504
Parks	\$27,848	\$27,748	(100)
Swimming Areas	\$21,978	\$0	(21,978)
Winter Sports	\$2,145	\$2,160	15
Total Labor Costs	\$937,775	\$949,724	\$11,949

Employee Wages

	<u>City</u>
January 1, 2013 Increase	1.0%
Additional Increase	1.0%

City Benefit Contributions

	<u>City</u>	<u>Law Enforcement</u>
Social Security Taxes	7.625%	7.625%
Wisconsin Retirement	7.00%	10.10%
Health Insurance Premiums (12% Premium increase)	92%	92%



Total Labor Costs	<u>2014</u> \$949,724
Total Non-Labor Expenditures	\$832,556
Total General Fund Expenditures	\$1,782,280

Labor as a Percent of Total Expenditures **53%**

City of Lodi 2014 Budget Development General Fund - Line Item Budget								Adopted 11/5/13	
Acct Nbr	Account Description	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2013 6 Mos YTD	2013 Estimate	2014 Request	% Change
Taxes									
41110-13-000-0000	General Property Taxes	975,916	961,731	969,439	1,004,675	1,010,179	1,010,179	1,033,699	3%
41111-11-000-0000	General Fund Omitted Taxes	0	8,412	4,704			-		
41310-11-000-1630	Taxes - Regulated Muni-Owned GF/Electric Utility	116,115	129,349	130,770	131,800	127,454	127,834	130,000	-1%
41310-11-000-1650	Taxes - Regulated Muni-Owned GF/Water Utility	91,426	106,049	107,628	107,628	106,168	105,048	106,000	-2%
41800-13-000-0000	Interest & Penalties on Taxes					240	240	300	
	Total Taxes	1,183,457	1,205,540	1,212,541	1,244,103	1,244,041	1,243,301	1,269,999	2%
Special Assessments									
42400-18-000-0000	Street Related Facilities PW Special Assessments	9,719	9,030	5,056	9,000	-	-		-100%
	Total Special Assessments	9,719	9,030	5,056	9,000	0	0	0	-100%
Intergovernmental Revenues									
43200-18-000-0000	Federal Grants PW		2,837						
43500-11-000-0000	State Grants		2,556						
43511-13-000-0000	State Shared Revenue	166,508	165,098	151,386	165,098		165,098	142,631	-14%
43531-13-000-0000	State Transportation Aids	180,062	169,801	152,821	137,539	68,770	137,539	135,000	-2%
43571-20-000-0000	Park Grants								
43600-13-000-0000	Other State Payments	3,220	3,245	5,503	3,000	20,036	20,036	3,000	0%
43600-14-000-0000	Grants, Aid, LAW Revenue	2,060	900	5,125					
43710-18-000-0000	Highway & Bridges PW		4,000	2,000		(2,000)	2,000	2,000	
	Total Intergovernmental Revenues	351,850	348,438	316,835	305,637	86,805	324,673	282,631	-8%
Licenses and Permits									
44111-13-000-0000	Liquor & Beer Licenses	5,437	6,638	17,374	7,400	7,270	7,300	7,400	0%
44112-13-000-0000	Operator Licenses	2,592	2,926	4,373	3,500	2,301	2,400	2,500	-29%
44121-13-000-0000	Amusement Device Licenses	165	225	310	300	240	240	300	0%
44122-13-000-0000	Cigarette Licenses	512	625	600	600	700	700	700	17%
44123-13-000-0000	Cable TV Franchise	20,920	22,492	23,094	22,500	12,107	24,200	20,000	-11%
44202-13-000-0000	Dog & Cat Licenses	2,743	2,325	2,896	2,500	1,602	1,600	1,650	-34%
44311-17-000-0000	Building - Single Family	6,955	2,999	4,434	3,000	11,800	15,000	4,000	33%
44312-17-000-0000	Building - Duplex	6,623	3,777	0	2,000			1,000	-50%
44314-17-000-0000	Building - Commercial/Industri	556	11,884	62	6,000	1,156	1,200	1,000	-83%
44315-17-000-0000	Building - Residential-Alter/A	4,663	3,345	3,740	3,000	1,989	3,000	3,000	0%
44316-17-000-0000	Bldg - Comm/Industr-Alter/Addt	3,197	10,214	4,941	3,000	1,529	2,000	2,000	-33%
44317-17-000-0000	Building - State Seal Fee	250	160	0	100		-	-	-100%
44320-17-000-0000	Electrical Permits	20	20	0	50		-	-	-100%
44340-17-000-0000	Other Construction Fees/Permit	0	0	184	-		-	-	#DIV/0!

City of Lodi								Adopted 11/5/13	
2014 Budget Development									
General Fund - Line Item Budget									
Acct Nbr	Account Description	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2013 6 Mos YTD	2013 Estimate	2014 Request	% Change
Executive:									
51410-12-120-0000	Mayors Wages - Straight Time	24,200	23,762	24,000	24,000	12,000	24,000	24,000	0%
51410-12-150-0000	Mayors Employer Contribution	1,803	1,727	1,743	1,850	925	1,850	1,850	0%
51410-12-310-0000	Executive EX Office Supplies		3	250	200		200	200	0%
51410-12-320-0000	Executive EX Publ Subscriptns Dues	1,429	1,294	1,010	1,200	1,013	1,200	1,300	8%
51410-12-331-0000	Executive EX Mileage	704	140	639	200	247	300	300	50%
51410-12-333-0000	Executive EX Training non labor		210	868	850		500	500	-41%
51410-12-334-0000	Executive EX Meetings	550	761	45	100		100	100	0%
51410	Total Executive	28,686	27,897	28,555	28,400	14,185	28,150	28,250	-1%
Clerk:									
51420-13-120-0000	Clerk Wages Straight Time	80,924	122,776	135,411	136,546	66,939	132,745	136,664	0%
51420-13-121-0000	Clerk Wages Overtime	215	(3)	1,079	19	1,497	550	-	-100%
51420-13-130-0000	Clerk Compensated Absences	11,026		0			-	-	
51420-13-150-0000	Clerk Employer Contributions	24,855	49,577	39,637	48,623	23,799	45,092	49,029	1%
51420-13-214-0000	Clerk Prof Services Computer	2,076	1,560	2,509	1,000	350	500	4,400	340%
51420-13-215-0000	Clerk Prof Services Other (Long-Term Planning)			2,555	10,000	8,631	8,631	-	-100%
51420-13-215-3055	Clerk Prof Services Safety Coordinator	1,194	833	967	1,070	527	1,070	1,000	-7%
51420-13-221-0000	Clerk Telephone Exp	2,650	2,999	2,851	3,000	649	1,300	1,500	-50%
51420-13-242-0000	Clerk Office Equip Repair	348					-	-	
51420-13-310-0000	Clerk Office Supplies	5,371	5,656	6,915	4,500	2,891	4,500	4,500	0%
51420-13-311-0000	Clerk Postage	1,630	1,860	1,060	1,000	509	1,000	1,000	0%
51420-13-312-0000	Clerk Computer Supplies	443	143	0			-	-	
51420-13-316-0000	Clerk Miscellaneous Exp	146	335	(984)	100	819	1,000	500	400%
51420-13-320-0000	Clerk Publ, Subscriptions, Dues	2,465	2,678	3,753	2,500	1,804	2,500	2,500	0%
51420-13-331-0000	Clerk Mileage	238	518	1,262	700	251	500	500	-29%
51420-13-332-0000	Clerk Other Travel	100	43	917	300	1,792	1,800	500	67%
51420-13-333-0000	Clerk Training non-labor	162	2,289	1,989	2,000	1,673	2,000	2,000	0%
51420	Total Clerk	133,842	191,265	199,924	211,358	112,130	203,188	204,093	-3%

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City of Lodi 2014 Budget Development General Fund - Line Item Budget								Adopted 11/5/13	
Acct Nbr	Account Description	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2013 6 Mos YTD	2013 Estimate	2014 Request	% Change
Personnel:									
51430-13-120-0000	Performance Incentive							-	
51430-13-191-0000	Personnel AF Education Reimbursement						-		
51430-13-192-0000	Personnel AF HR Service Recognition	179	147	300	300	1,852	2,000	2,000	567%
51430-13-200-0000	Personnel Contracted Svcs (Pay Structure Study)							-	
51430-13-316-0000	Personnel AF Miscellaneous Exp	2,889	921	1,018	900	574	900	900	0%
51430	Total Personnel	3,067	1,068	1,318	1,200	2,426	2,900	2,900	142%
Elections:									
51440-13-120-0000	Elections AF Wages Straight Time	2,632	1,356	5,780	2,000	1,486	1,500	3,300	65%
51440-13-310-0000	Elections AF Office Supplies	2,016	2,208	2,737	2,000	1,947	2,000	2,400	20%
51440-13-331-0000	Elections Mileage		260	144	90	-	90	100	11%
51440	Total Elections	4,648	3,824	8,661	4,090	3,433	3,590	5,800	42%
Accounting:									
51510-13-213-0000	Accounting AF Prof Svcs Accounting	74,277	10,145	12,163	11,900	11,832	11,832	11,900	0%
51510-13-316-0000	Bank Service Charges	3,271	3,954	2,791	3,800	74	3,500	3,500	-8%
51510	Total Accounting	77,548	14,099	14,954	15,700	11,906	15,332	15,400	-2%
Assessment of Property:									
51530-13-215-0000	Assessment of Property AF Prof Services Other	17,534	26,356	10,032	9,500	8,599	8,599	9,500	0%
51530	Total Assessment of Property	17,534	26,356	10,032	9,500	8,599	8,599	9,500	0%
Risk and Property Management:									
51540-13-511-0000	Risk & Property Management AF Unemployment Insur		350						
51540-13-512-0000	Risk & Property Management AF Workers Comp Insur	13,147	13,823	11,109	12,102	10,658	12,764	12,500	3%
51540-13-513-0000	Risk & Property Management AF Insurance Property	3,871	6,529	6,711	5,736	7,842	7,842	8,100	41%
51540-13-514-0000	Risk & Property Management AF Insurance Liability	5,996	13,857	22,058	20,227	17,358	21,184	22,200	10%
51540-13-515-0000	Risk & Property Management AF Insurance Vehicles	4,912							
51540-13-516-0000	Risk & Property Management AF Insurance Other	9,253	1,664						
51540	Total Risk and Property Management	37,179	36,223	39,878	38,065	35,858	41,790	42,800	12%
City Hall									
51610-13-120-0000	City Hall Wages Straight Time	13,589	13,530	13,200	11,734	6,335	11,747	11,982	2%
51610-13-150-0000	City Hall Employer Contributions	4,293	5,950	3,691	4,179	2,019	4,222	4,546	9%
51610-13-222-0000	City Hall Elec Water Sewer Gas	16,168	17,880	17,809	18,000	7,504	15,007	18,200	1%
51610-13-240-0000	City Hall Repair Maint Building	4,104	5,377	6,369	6,400	6,170	3,970	4,000	-38%
51610-13-316-0000	City Hall Miscellaneous Exp	2,253	1,570	653	1,000	582	6,890	4,450	345%
51610	Total City Hall	40,406	44,307	41,722	41,313	22,610	41,836	43,178	5%
Illegal Taxes, Tax Refunds, Uncollectible:									
51910-11-000-0000	Tax refunds & Uncollect Taxes Gen Fund Default	12,656	3,524	2,319		699	700	500	
	Total Illegal Taxes, Tax Refunds, & Uncollectible	12,656	3,524	2,319	-	699	700	500	
TOTAL GENERAL GOVERNMENT		370,482	339,927	361,409	371,526	249,460	368,185	364,421	2%

City of Lodi 2014 Budget Development General Fund - Line Item Budget								Adopted 11/5/13	
Acct Nbr	Account Description	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2013 6 Mos YTD	2013 Estimate	2014 Request	% Change
PUBLIC SAFETY									
Law Enforcement:									
52100-14-120-0000	LE Wages Straight Time	258,678	300,132	287,388	310,709	137,700	310,709	316,796	2%
52100-14-120-5095	LE Wages Part Time			12,996	5,000	3,539	5,000	7,500	50%
52100-14-121-0000	LE Wages Overtime	3,108	9,629	14,131	15,388	4,817	15,388	17,500	14%
52100-14-130-0000	LW Compensated Absences	33,854							
52100-14-150-0000	LE Employer Contributions	143,358	119,589	138,535	117,139	58,521	117,139	131,528	12%
52100-14-151-0000	LE Uniform Allowance		5,125	0	2,950		2,950	3,100	5%
52100-14-211-0000	LE Attorney's Fees	6,626	4,302	7,973	4,600	2,634	4,600	5,000	9%
52100-14-215-0000	LE Dept of Transportation Fees	687	320	957	1,010	74	500	500	-50%
52100-14-215-3055	LE Safety Coordinator	1,194	833	987	-	527	527	-	
52100-14-215-5068	LE County Jail Fees	225	525	300	500	500	500	500	0%
52100-14-221-0000	LE Telephone Exp	3,631	3,053	3,737	4,080	2,265	4,080	4,550	12%
52100-14-222-0000	LE Police Building Utilities	3,745	4,042	3,697	4,300	1,753	4,300	4,300	0%
52100-14-240-0000	LE Police Building Maintenance Costs	542	393	720	1,000	457	1,000	1,000	0%
52100-14-241-0000	LE Squad Car Fleet Maintenance	6,067	4,366	3,361	4,200	1,396	4,200	4,000	-5%
52100-14-242-0000	LE Equipment Maintenance	1,355	1,890	2,248	2,300	330	2,300	2,300	0%
52100-14-310-0000	LE Office Supplies	4,420	1,901	2,202	2,500	774	2,500	2,500	0%
52100-14-311-0000	LE Postage	264	352	417	500	204	500	500	0%
52100-14-316-0000	LE Miscellaneous Exp	6,190	1,441	2,122	2,000	1,707	2,000	2,000	0%
52100-14-318-0000	LE Crossing Guards	2,145	4,393	3,300	3,500	3,500	3,500	3,500	0%
52100-14-320-0000	LE Subscripts, Service, Spprt Agrmnts	125	4,825	4,990	9,133	4,315	7,000	6,500	-29%
52100-14-333-0000	LE In-Service Training	306	1,372	2,219	4,100	663	4,100	4,100	0%
52100-14-340-0000	LE Operating Supplies	3,149	4,630	9,354	4,500	3,181	4,500	4,500	0%
52100-14-451-0000	LE Gas & Fuel	13,543	15,181	15,310	17,500	6,622	15,000	17,500	0%
52100	Total Law Enforcement	493,209	488,295	516,942	516,909	235,479	512,293	539,674	4%
Fire Protection:									
52200-15-340-0000	Fire Protection Operating Supplies	61,430	59,113	62,940	64,300	33,755	67,000	68,000	6%
52200-15-531-0000	Fire Protection Hydrant Rent	60,960	60,996	60,996	61,000	30,498	60,996	60,996	0%
52200	Total Fire Protection	122,390	120,109	123,936	125,300	64,253	127,996	128,996	3%
Ambulance:									
52300-16-340-0000	Ambulance EMS Operating Supplies	48,380	49,858	49,859	49,860	24,929	49,860	50,000	0%
52300	Total Ambulance	48,380	49,858	49,859	49,860	24,929	49,860	50,000	0%

City of Lodi								Adopted 11/5/13	
2014 Budget Development									
General Fund - Line Item Budget									
Acct Nbr	Account Description	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2013 6 Mos YTD	2013 Estimate	2014 Request	% Change
Inspection:									
52400-17-215-0000	Inspection Prof Services Other	27,492	26,665	20,523	16,800	7,184	14,400	16,000	-5%
52400	Total Inspection	27,492	26,665	20,523	16,800	7,184	14,400	16,000	-5%
TOTAL PUBLIC SAFETY		691,472	684,927	711,260	708,869	331,844	704,549	734,670	4%
PUBLIC WORKS									
Highway and Street Administration:									
53100-18-120-0000	Hwy & Str: PW Salaries Straight Time	9,261	4,712	135,788	159,172	63,342	126,684	61,563	-61%
53100-18-120-5063	Hwy & Str PW Comm Proj Donated Labor	1,336	1,354						
53100-18-121-0000	Hwy & Str PW: Wages - Overtime	469	430	627					
53100-18-130-0000	Hwy & Str PW: Compensated Absences	3,013							
53100-18-130-5063	Hwy & Str PW Comm Proj Compensated Absences	219							
53100-18-150-0000	Hwy & Str PW Employer Contributions	3,513	1,277	45,050	42,201	19,768	39,536	45,410	8%
53100-18-150-5063	Hwy & Str PW Comm Proj Employer Contributions	408	478						
53100-18-215-0000	Hwy & Str PW Professional Svcs.	720	1,080						
53100-18-310-0000	Hwy & Str PW Office Supplies	269							
53100-18-332-0000	Hwy & Str PW Other Travel			98	500		200	500	0%
53100-18-333-0000	Hwy & Str PW Training non-labor	343	1,608	623	1,000	179	1,000	1,000	0%
53100	Total Highway and Street Administration	19,551	10,939	182,186	202,873	83,289	167,420	108,473	-47%
Shop Operations:									
53230-18-120-0000	Shop Operations PW Wages Straight Time	1,922	2,209					1,460	
53230-18-130-0000	Shop Operations PW Compensated Absences	295							
53230-18-150-0000	Shop Operations PW Employer Contributions	(1,240)	3,053	259					
53230-18-215-3055	Shop Operations PW Safety Coordinator	5,430	3,787	4,396	4,860	2,393	4,785	4,860	0%
53230-18-221-0000	Shop Operations PW Telephone Exp	2,033	1,893	1,883	1,800	627	1,255	1,800	0%
53230-18-222-0000	Shop Operations PW Elec Water Sewer Gas	6,046	6,266	4,729	6,500	3,105	6,210	6,500	0%
53230-18-240-0000	Shop Operations PW Repair Maint Building	2,640	1,345	405	1,500	783	1,500	1,500	0%
53230-18-316-0000	Shop Operations PW Miscellaneous Exp	2,540	3,947	3,120	3,000	2,151	3,000	3,200	7%
53230-18-340-0000	Shop Operations PW Operating Supplies	2,495	2,564	3,021	3,100	1,795	3,100	3,200	3%
53230	Total Shop Operations	22,161	25,063	17,813	20,760	10,854	19,850	22,520	8%
Machinery Operations:									
53240-18-120-0000	Machinery Operations PW Wages Straight Time	19,575	21,073	3,146				14,878	
53240-18-130-0000	Machinery Operations PW compensated Absences	3,366							
53240-18-150-0000	Machinery Operations PW Employer Contributions	7,018	5,583						
53240-18-242-0000	Machinery Operations PW Repair Maint Other	21,453	9,826	11,504	18,000	12,341	18,000	19,500	8%
53240-18-316-0000	Machinery Operations PW Miscellaneous Exp	1,489	751	297	1,200	97	1,000	1,200	0%
53240-18-451-0000	Machinery Operations PW Gas & Fuel	15,856	15,507	23,940	17,600	21,442	14,000	18,000	2%
53240-18-810-0000	Machinery Operations PW Capital Equipment	689							
53240	Total Machinery Operations	69,447	52,740	38,888	36,800	33,880	33,000	53,578	46%

City of Lodi 2014 Budget Development General Fund - Line Item Budget								Adopted 11/5/13	
Acct Nbr	Account Description	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2013 6 Mos YTD	2013 Estimate	2014 Request	% Change
Highway and Street Maint & Construction:									
53300-18-120-0000	Hwy & Street Maint & Construct PW Salaries Straight Tim	46,249	67,312	5,367				46,930	
53300-18-121-0000	Hwy & Street Maint & Construct PW Salaries Overtime							107	
53300-18-122-0000	Hwy & Street Maint & Construct PW Wages Training	1,759	1,264						
53300-18-130-0000	Hwy & Street Maint & Construct PW Compensated Absen	8,349							
53300-18-150-0000	Hwy & Street Maint & Construct PW Employer Contributio	16,187	16,794						
53300-18-200-0000	HW & Street Maint & Construct PW Contract Services			720	8,990				-100%
53300-18-215-0000	Public Works Professional Svcs-								
53300-18-340-0000	Hwy & Street Maint & Construct PW Operating Supplies	9,222	4,650	5,035	5,500	2,915	5,500	6,000	9%
53300-18-810-0000	Hwy & Street Maint & Construct PW Projects	8,084	560	22,306	40,000	900	22,040	0	-100%
53300	Total Highway and Street Maint & Construction	89,849	90,580	33,427	54,490	3,815	27,540	53,037	-3%
Snow & Ice:									
53310-18-120-0000	Snow & Ice PW Wages Straight Time	15,841	13,033	8,599		6,367		14,253	
53310-18-121-0000	Snow & Ice PW Wages Overtime	5,759	5,173	4,213	5,244	5,191		5,229	0%
53310-18-130-0000	Snow & Ice PW compensated Absences	3,728		0	0				
53310-18-150-0000	Snow & Ice PW Employer Contributions	4,752	5,639	0	0				
53310-18-290-0000	Snow & Ice Contractual Services			1,726					
53310-18-371-0000	Snow & Ice PW Salt	41,985	26,249	32,987	31,450	34,588	40,000	37,350	19%
53310	Total Snow & Ice	72,065	50,094	47,525	36,694	46,146	40,000	56,832	55%
Street Cleaning:-									
53320-18-120-0000	Street Cleaning PW Wages Straight Time	4,671	5,570						
53320-18-130-0000	Street Cleaning PW Compensated Absences	502							
53320-18-150-0000	Street Cleaning PW Employer Contributions	1,662	1,494						
53320	Total Street Cleaning	6,835	7,064	0	0	0	0	0	
Bridges & Culverts:									
53330-18-120-0000	Bridges & Culverts PW Wages Straight Time	977	195					139	
53330-18-130-0000	Bridges & Culverts PW compensated Absences	226							
53330-18-150-0000	Bridges & Culverts PW Employer Contributions	361	46						
53330-18-340-0000	Bridges & Culverts PW Operating Supplies	604	70	15	750		450	750	0%
53330	Total Bridges & Culverts	2,168	311	15	750	0	450	889	19%

City of Lodi 2014 Budget Development General Fund - Line Item Budget								Adopted 11/5/13	
Acct Nbr	Account Description	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2013 6 Mos YTD	2013 Estimate	2014 Request	% Change
Curb & Gutter:-									
53340-18-120-0000	Curb & Gutter PW Wages Straight Time	1,678	1,568						
53340-18-130-0000	Curb & Gutter PW compensated Absences	169							
53340-18-150-0000	Curb & Gutter PW Employer Contributions	521	403						
53340	Total Curb & Gutter	2,368	1,970	0	0	0	0	0	
Traffic Control:									
53350-18-120-0000	Traffic Control PW Wages Straight Time	6,701	5,850	100				2,572	
53350-18-130-0000	Traffic Control PW Compensated Absences	693							
53350-18-150-0000	Traffic Control PW Employer Contributions	2,438	1,219						
53350-18-340-0000	Traffic Control PW Operating Supplies	4,797	4,880	5,161	3,600	2,029	3,500	3,600	0%
53350	Total Traffic Control	14,630	11,949	5,261	3,600	2,029	3,500	6,172	71%
Street Lighting:									
53420-18-222-0000	Street Lighting PW Elec Water Sewer Gas	54,899	68,921	61,845	66,478	25,734	66,478	67,808	2%
53420	Total Street Lighting	54,899	68,921	61,845	66,478	25,734	66,478	67,808	2%
Sidewalks, Curb & Gutter:									
53430-18-120-0000	Sidewalks PW Wages Straight Time	1,856	208					6,744	
53430-18-130-0000	Sidewalks PW Compensated Absences	78							
53430-18-150-0000	Sidewalks PW Employer Contributions	505	56						
53430-18-340-0000	Sidewalks PW Operating Supplies	3,183	627	3,930	3,000			3,000	0%
53430-18-340-5094	Sidewalks Safe Routes 2 School		2,083	11,251					
53430	Total Sidewalks, Curb & Gutter	5,622	2,974	15,181	3,000	0	0	9,744	225%
Storm Sewers:									
53440-18-120-0000	Storm Sewers PW Wages Straight Time	1,083	2,461	87				1,530	
53440-18-130-0000	Storm Sewers PW Compensated Absences	148							
53440-18-150-0000	Storm Sewers PW Employer Contributions	354	473						
53440-18-340-0000	Storm Sewers PW Operating Supplies	1,128	747	541	1,500	865	1,000	1,730	15%
53440-18-340-3041	Storm Sewers PW Storm Drainage - Ind. Park								
53440	Total Storm Sewers	2,712	3,681	628	1,500	865	1,000	3,260	117%

City of Lodi 2014 Budget Development General Fund - Line Item Budget								Adopted 11/5/13	
Acct Nbr	Account Description	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2013 6 Mos YTD	2013 Estimate	2014 Request	% Change
	Refuse and Garbage Collection: (moved to separate fund)								
53620-18-120-0000	Refuse & Garbage Collection PW Salaries Straight Time	249	241						
53620-18-130-0000	Transfer to Solid Waste Fund								
53620-18-150-0000	Refuse & Garbage Collection PW Employer Contributions	307	65						
53620-18-290-0000	Refuse & Garbage Collection PW Other Contractual Serv	115,214	118,618	120,895	124,406	51,417	102,834		-100%
53620-18-340-0000	Refuse & Garbage Collection PW Operating Supplies	6,452	6,929	7,720	8,700	3,331	7,840		-100%
53620	Total Refuse and Garbage Collection	122,223	125,852	128,616	133,106	54,748	110,674	0	-100%
	Weed and Nuisance Control:								
53640-18-120-0000	Weed & Nuisance Control PW Wages Straight Time	4,435	7,079					2,642	
53640-18-130-0000	Weed & Nuisance Control PW Compensated Absences	282							
53640-18-150-0000	Weed & Nuisance Control PW Employer Contributions	1,556	1,898						
53640-18-340-0000	Weed & Nuisance Control PW Operating Supplies	2,155	233	272	750	360	600	600	-20%
53640	Total Weed and Nuisance Control	8,429	9,210	272	750	360	600	3,242	332%
	Trees & Brush:								
53650-18-120-0000	Trees & Brush PW Wages Straight Time	12,225	16,429	782				9,664	
53650-18-130-0000	Trees & Brush PW Compensated Absences	1,327							
53650-18-150-0000	Trees & Brush PW Employer Contributions	3,955	3,898						
53650-18-340-0000	Trees & Brush PW Operating Supplies	488	247	147	500	61	200	500	0%
53650	Total Trees & Brush	17,995	20,573	928	500	61	200	10,164	1933%
	TOTAL PUBLIC WORKS	510,954	481,920	532,584	561,301	261,781	470,712	395,719	-29%

City of Lodi								Adopted 11/5/13	
2014 Budget Development									
General Fund - Line Item Budget									
Acct Nbr	Account Description	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2013 6 Mos YTD	2013 Estimate	2014 Request	% Change
Culture, Recreation and Education									
Cemetery									
54910-11-316-0000	Cemetery - Miscellaneous Expense	0		25	1,000		0	500	-50%
54910	Total Cemetery	0	0	25	1,000	0	0	500	-50%
Parks:									
55200-20-120-0000	Parks PA Wages Straight Time	23,958	22,641	26,233	25,782	7,601	15,202	25,782	0%
55200-20-121-0000	Parks PA Wages Overtime	145	63	43	100	111	221		-100%
55200-20-130-0000	Parks PA Compensated Absences	798							
55200-20-150-0000	Parks PA Employer Contributions	8,241	2,553	1,488	1,966	833	1,666	1,966	0%
55200-20-215-3055	Parks PA Safety Coordinator	1,194	833	967	1,070	527	1,053	1,055	-1%
55200-20-222-0000	Parks PA Elec Water Sewer Gas	10,064	4,130	4,210	4,000	1,470	2,939	4,000	0%
55200-20-222-1909	Parks Tennis Court Utilities Exp	453	287	332	300	96	192	300	0%
55200-20-222-5042	Parks PA Fairground Ball Park Lights	420	437	543	400	51	103	400	0%
55200-20-241-0000	Parks PA Repair Maint Vehicle	1,534	1,649	4,323	800	1,501	2,000	1,000	25%
55200-20-242-0000	Parks PA Repair Maint Other	757	807	1,256	300	509	750	750	150%
55200-20-242-1909	Parks PA Repair Maint Tennis Courts			0	300	227	453	300	0%
55200-20-290-0000	Parks Tree Trimming and Planting	515		1,691	2,000	550	1,000	1,000	-50%
55200-20-316-0000	Parks PA Miscellaneous	2,039	1,455	873	1,200	1,523	1,900	1,900	58%
55200-20-340-0000	Parks Operating Supplies	10	191	162	200	418	750	750	275%
55200-20-350-0000	Parks PA Repair or Maintenance	2,105	4,294	2,803	2,000	245	490	2,000	0%
55200-20-450-0000	Parks PA Raw Materials (Trees, etc)	2,060	7,555	0	2,500			2,500	0%
55200-20-451-0000	Parks PA Gas & Fuel	1,457	1,550	1,703	1,870	271	750	1,000	-47%
55200-20-810-0000	Parks PA Equip Outlay				700		700	700	0%
55200	Total Parks	55,750	48,446	46,627	45,488	15,931	30,169	45,403	0%
Recreation Programs and Events:									
55300-20-340-0000	Recreation Programs & Events Parks Operating Supplies	3,650	3,949	3,785	4,000	400	4,000	4,000	0%
55300	Total Recreation Programs and Events	3,650	3,949	3,785	4,000	400	4,000	4,000	0%
Swimming Areas: (moved to separate fund)									
55420-20-120-0000	Swimming Areas PA Wages Straight Time	17,925	18,325	19,531	20,549	1,677	3,354		-100%
55420-20-121-0000	Swimming Areas PA Wages Overtime	21	21						
55420-20-130-0000	Swimming Areas PA Compensated Absences	80							
55420-20-150-0000	Swimming Areas PA Employer Contributions	1,261	1,058	1,376	1,429	705	1,411		-100%
55420-20-215-3055	Swimming Areas PA Safety Coordinator	1,194	833	967	1,070	527	1,053		-100%
55420-20-222-0000	Swimming Areas PA Elec Water Sewer Gas (& Phone)	2,697	2,571	3,276	2,000	1,348	2,600		-100%
55420-20-242-0000	Swimming Areas PA Repair Maint Other	510	3,624	206	3,700	880	1,200		-100%
55420-20-340-0000	Swimming Areas Parks Operating Supplies			373	400	310	450		-100%

2.16

City of Lodi										Adopted 11/5/13
2014 Budget Development										
General Fund - Line Item Budget										
Acct Nbr	Account Description	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2013 6 Mos YTD	2013 Estimate	2014 Request	% Change
55420-20-452-0000	Swimming Areas PA Chemicals	2,145	6,021	2,856	1,682	1,700	1,110	1,600		-100%
55420	Total Swimming Areas	25,253	29,708	29,288	27,411	30,848	6,556	11,668	0	-100%
	Winter Sports Areas:									
55440-20-120-0000	Winter Sports Areas PA Wages Straight Time	1,158	2,694	1,740	92	1,789		1,789	1,800	1%
55440-20-130-0000	Winter Sports Areas PA Compensated Absences	121	509		0	0				
55440-20-150-0000	Winter Sports Areas PA Employer Contributions	53	566		299	356	150	356	360	1%
55440	Total Winter Sports Areas	1,332	3,769	1,740	391	2,145	150	2,145	2,160	1%
	TOTAL CULTURE, RECREATION & EDUCATION	73,118	92,878	83,423	78,239	83,481	23,038	47,982	52,063	-38%
	Zoning:									
56400-17-215-0000	Zoning BPZ Prof Services Other	31,003	37,365	19,539	21,968	17,500	9,602	18,000	18,000	3%
56400	Total Zoning	31,003	37,365	19,539	21,968	17,500	9,602	18,000	18,000	3%
	Economic Development:									
56700-13-316-0000	Economic Development AF Miscellaneous Exp	35,527	39,256	43,171	48,441	46,500	183	46,500	36,500	-22%
56700	Total Economic Development	35,527	39,256	43,171	48,441	46,500	183	46,500	36,500	-22%
	TOTAL CONSERVATION & DEVELOPMENT	#REF!	76,622	62,711	70,409	64,000	9,784	64,500	54,500	-15%
	Other Financing Uses									
	Contingency:									
59100-13-316-0000	Contingency AF Miscellaneous Exp		(20,424)	157		20,000		-	20,000	0%
*59###	Total Contingency	0	(20,424)	157	0	20,000	0	0	20,000	0%
	Transfers to Other Funds									
59240-13-548-0000	Transfer to Capital Projects Fund				40,000			110,000	90,000	
	Transfer to Debt Service Fund								-	
59240-11-000-8224	Transfer to Solid Waste Fund							-	29,000	
59240-11-000-8223	Transfer to Pool Operations Fund							-	41,907	
	Total Transfers to Other Funds	0	0	0	40,000	0	0	110,000	160,907	
	TOTAL OTHER FINANCING USES	0	(20,424)	157	40,000	20,000	0	110,000	180,907	805%
	Total Expenditures	#REF!	1,721,984	1,653,065	1,793,902	1,809,277	842,908	1,765,928	1,782,280	-1%
	Contribution to (Use of) Fund Balance	#REF!	64,172	168,285	(6,082)	(19,387)	606,493	152,086	0	

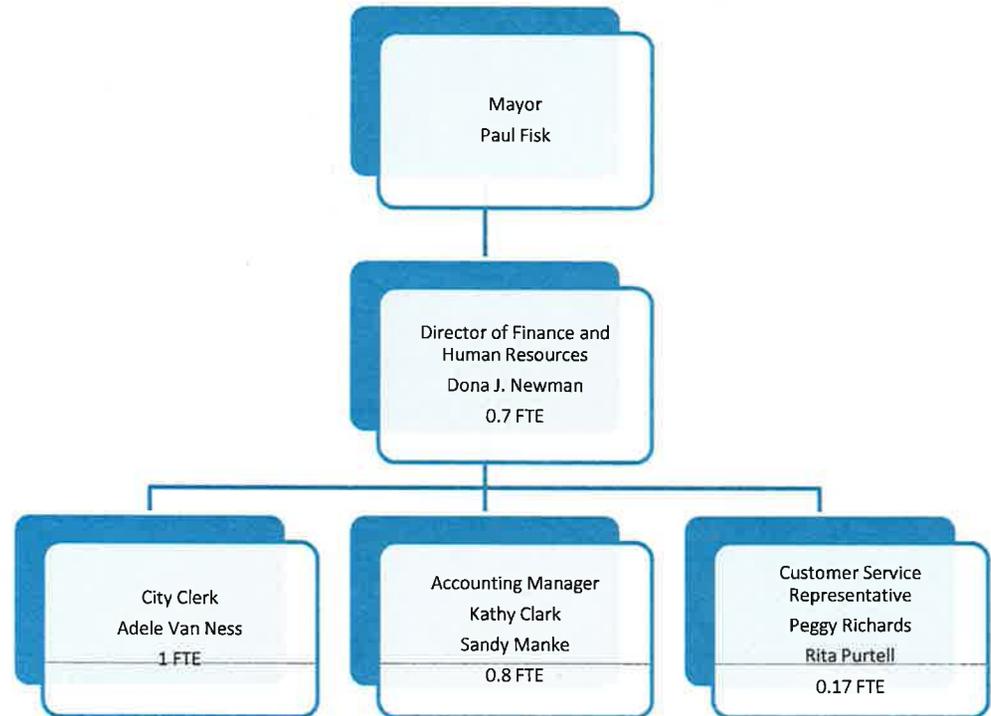
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City of Lodi
2014 Budget Request
General Fund - Administrative Services

Adopted 11/5/13

Services Provided:

- Records Management
- Meeting Management
- Licensing
- Elections
- Risk Management
- Payroll
- Benefits Management
- Recruitment
- Accounts Payable
- Accounts Receivable
- Accounting and Reporting
- Budgeting
- Tax Collection
- Website Management
- Debt Management
- Investment Management
- Economic Development
- Financial and Strategic Planning
- Policy Recommendation and Implementation



	2013 Budget	2014 Request
Total # FTEs	2.7	2.67
Total Salaries & Benefits	\$185,188	\$185,693

2014 Budget Request

General Fund - Public Works/Parks/City Hall

Services Provided:

Public Works

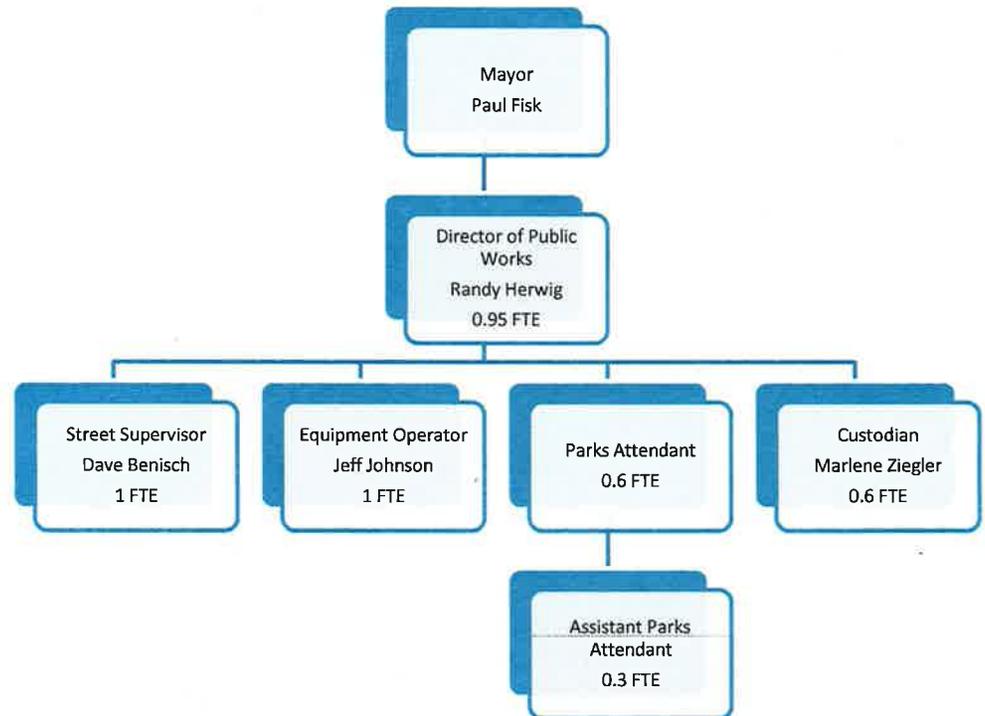
- Highway & Street Maintenance
- Snow & Ice Removal
- Traffic Control
- Street Lighting
- Sidewalks, Curb & Gutter Maintenance
- Storm Sewers Maintenance
- Weed & Nuisance Control
- Tree & Brush Management

Parks

- Parks Maintenance
- Recreation Programs
- Winter Sports Areas Maintenance

City Hall

- Cleaning of City Hall
- Furnishings Maintenance
- Building Maintenance

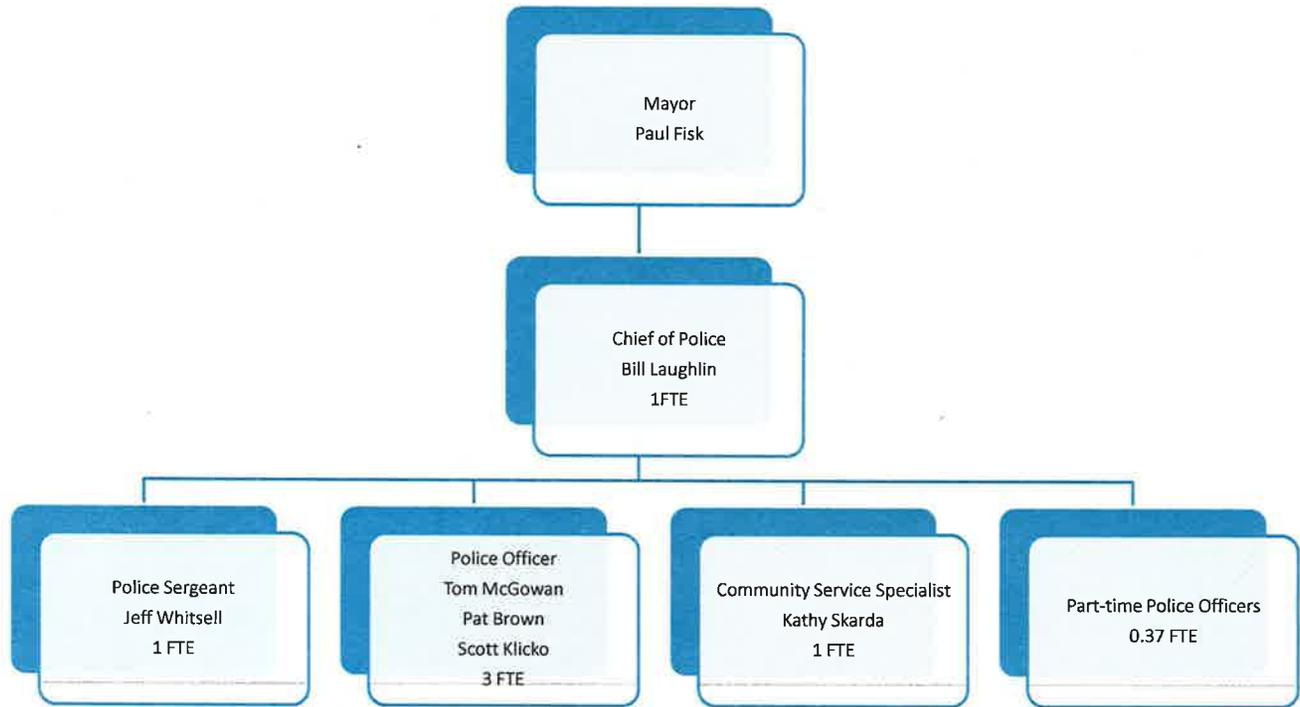


	2013 Budget	2014 Request
Total # FTEs	4.45	4.45
Total Salaries & Benefits	\$272,356	\$257,397

Note: Swimming wages moved to new fund in 2014

Services Provided:

- Provide protective service/patrol to community
- Conduct investigations, manage cases & follow-up
- Detect and deter use of controlled substances
- Document policing events and retrieve upon
- Provide a store front for customer services
- Collect, store and dispose of case evidence and found property
- Make arrests
- Process & assist with prosecution of suspects
- Formulate sustained community partnerships
- Contractual Services



	2013 Budget	2014 Request
Total # FTEs	6.19	6.37
Total Salaries & Benefits	\$448,236	\$473,324

**City of Lodi
2014 General Fund
Cash Position**

Adopted 11/5/13

Cash at End of 2012		1,896,662
Estimated Increase (Decrease) in Cash from 2013 Operations		42,086
Less 2013 Planned Transfer of Fund Balance to Cap Projects		(110,000)
Cash at End of 2013		1,828,748
Planned Increase (Decrease) in Cash from 2014 Operations		(110,000)
Cash at End of 2014		1,718,748
Fund Balance Policy Required		655,000
Working Capital	580,000	
Sick Leave Conversion	75,000	
Surplus Fund Balance		1,063,748

**City of Lodi
2014 Budget Development
General Fund - Levy Limit Projection**

Adopted 11/5/13

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>Use of GF Fund Bal 2015-2018</u>
Prior Year Actual Levy	1,613,456	1,602,324	1,605,086	1,618,505	1,636,064	
PY Act adj by 1% New Construction	1,629,591	1,618,347	1,621,136	1,634,690	1,652,425	
Less PY Debt Service						
2012A GO	(82,064)	(201,457)	(200,052)	(198,296)	(200,870)	
2013A GO	0	(172,247)	(160,390)	(159,515)	(158,315)	
Plus Debt Service						
2012A GO	201,457	200,052	198,296	200,870	203,116	
2013A GO	172,247	160,390	159,515	158,315	156,715	
Allowable Levy	<u>1,921,231</u>	<u>1,605,086</u>	<u>1,618,505</u>	<u>1,636,064</u>	<u>1,653,071</u>	
General Fund (Incr 2%/yr)	1,033,699	1,054,373	1,075,460	1,096,970	1,118,909	
Library (Incr 2%/yr)	120,000	122,400	124,848	127,345	129,892	
Capital Projects (per CIP Plan)	272,554	512,365	332,300	455,300	322,700	
Debt Service (per pmt schedule)	373,704	360,442	357,811	359,185	359,831	
Less Donations for Debt Service (Res 13-08)	(115,000)	(116,000)	(112,000)	(110,000)	(108,000)	
Levy Needed	<u>1,684,957</u>	<u>1,933,580</u>	<u>1,778,420</u>	<u>1,928,800</u>	<u>1,823,332</u>	
Use of Fund Balance	<u>(167,300)</u>	<u>(328,495)</u>	<u>(159,914)</u>	<u>(292,735)</u>	<u>(170,261)</u>	<u>(951,406)</u>
Actual Levy (Lesser of Allowable or Needed)	1,602,324	1,605,086	1,618,505	1,636,064	1,653,071	
Assessed Value (Incr 2% + 1% New Constr/yr)	223,990,400	230,710,112	237,631,415	244,760,358	252,103,169	
Mil Rate	7.15	6.96	6.81	6.68	6.56	
Average Residential Property Value (Incr 2%/yr)	173,420	176,888	180,426	184,035	187,715	
Average Residential Property City Tax Bill	1,241	1,231	1,229	1,230	1,231	
Cash Balance at year end	<u>1,718,748</u>				<u>767,342</u>	

City of Lodi
2014 Budget Development
Capital Projects Fund

Adopted 11/5/13

Projected Beginning Cash	\$	291,144
Revenues	\$	408,304
Property Tax Revenues	\$	272,554
Expenditures	\$	514,800
Projected Ending Cash	\$	184,648

What's New: Placed funding for Street Sweeper in Contingency
Use of Capital Projects Fund Balance
Replacement of chairs at City Hall
Replacement plan for City computers
Replacement plan for Police squad cars
Replacement plan for Police radios and weapons
Replacement plan for Public Works equipment

What's Gone: Parks capital projects located in Strangeway Fund
No accumulating funds

City of Lodi
 2014 Budget Development
 Capital Projects Fund - Line Item Budget

Adopted 11/5/13

Fund 28443

	2012 Budget	2013 Budget	2013 Estimated	2014 Request
Revenue:				
41110 99-000-0000 Property Taxes	275,036	282,654	282,654	272,554
42300 99-000-0000 Special Assessments		39,765	40,000	45,000
43220 99-000-0000 Fed Grants Public Works		174,000		-
48100 99-000-0000 Interest	4,000	750	500	750
49100 99-000-0000 Debt Proceeds		180,517		-
49400 99-000-0000 Sale of Equipment	25,020	-	-	-
49200 99-000-0000 Transfer In from General Fund			110,000	90,000
Use of Capital Projects Fund Balance				106,496
Total Revenue	\$ 304,056	\$ 677,686	\$ 433,154	\$ 514,800
Expenditures:				
51420 99-800-0000 General Capital	28,140	56,500	42,707	
51420 99-800-1401 Gen Cap - HVAC				7,150
51420 99-800-1402 Gen Cap - Computer Replacement				5,800
52100 99-800-0000 Law Enforcement Capital	57,000	28,850	26,917	
52100 99-800-1403 LE Cap - PD Building Maintenance				5,500
52100 99-800-1404 LE Cap- Squad Car Replacement				45,000
52100 99-800-1405 LE Cap - Radios & Weapons Replacement				8,000
53240 99-800-5067 PW Equipment	2,900	30,000	-	-
53300 99-800-5000 PW Hwy & Street Maint & Construction	264,615	399,336	288,800	
53300 99-800-1406 PW Hwy - Lodi St				248,700
53300 99-800-1407 PW Hwy - Development Dr Engineering				4,000
53300 99-800-1408 PW Hwy - Strangeway Repave				75,100
53300 99-800-1409 PW Hwy - Sidewalk Repair				12,550
53300 99-800-1410 PW Hwy - Recycled Concrete Crushing				18,000
53430 99-700-0000 PW Grant Sidewalk Projects		176,000	11,787	-
55110 99-800-8222 Library Building Maintenance		3,000	-	-
59999 99-000-0000 Contingency				85,000
Total Expenditures	\$ 352,655	\$ 693,686	\$ 370,211	\$ 514,800
Addition to (Use of) Fund Balance	(48,599)	(16,000)	62,943	-

City of Lodi
 2014 Budget Development
 Capital Projects Fund - Projects

Adopted 11/5/13

Project #	Budget 2012	Budget 2013	Estimated 2013	Projected 2014	Projected 2015	Projected 2016	Projected 2017	Projected 2018	Projected 2019
<i>General Government</i>									
City Hall Furnishings			514		6,400		2,700		8,250
Enhanced Communications		30,000	21,548						
HVAC Control System				7,150					
Computer Replacement General	8,500	750	4,429	5,800	7,000	0	9,000	5,800	1,000
City Hall Maint and Repairs	21,140	16,000	16,216						
Total General Government	29,640	46,750	42,707	12,950	13,400	0	11,700	5,800	9,250
<i>Police</i>									
Video Surveillance Equipment	1,000				24,000				
PD Building Maintenance	4,500	1,000	651	5,500	3,500	4,000	4,000	4,000	4,000
Police Records Management	15,000	9,000	6,940						
In-Car Video Camera		5,500	12,848						
Police Department 6 Pistol Firearms		3,700	3,617						
Office Computers			2,862						
Computer Replacement Police						1,600	6,600	13,500	
Squad Car (graphics, radio, radar, lightgroup)	35,000			45,000		45,000		45,000	
Radios & Weapons		8,900		8,000	8,000	8,000	8,000	7,000	0
Total Police	55,500	28,100	26,917	58,500	35,500	58,600	18,600	69,500	4,000
<i>Other Public Safety</i>									
City Portion Fire Dept. Roof				0					
Total Other Public Safety	0	0	0	0	0	0	0	0	0
<i>Public Works</i>									
Annual street work	121,315	266,465	288,800	248,700	236,500	283,500	347,000	210,400	326,200
Assessed Portion		(39,765)	(40,000)	(45,000)	0	(40,000)	(40,000)	(5,000)	(58,000)
Engineering for next year's Street Project	16,500	16,500		4,000	16,500	16,500	16,500	16,500	16,500
Other Street Work		116,371		75,100	75,500			75,500	
GIS/GPS Program	5,500								
5 yr Sidewalk Repair Program				12,550	6,800	6,800	6,800	6,800	
Recycled Concrete Crushing				18,000		18,500		18,500	
Street Sign Upgrade (Mandated)	5,000		4,955						
Safe Routes to School - Design	20,000	2,000	11,787						
Safe Routes to School		174,000							
Safe Routes to School Grant		(174,000)							
PW Equipment Replacement									
Street Sweeper				0					
Street Sweeper Trade-In				0					
Plow Truck 1				0	152,000				
Plow Truck 1 Trade-in				0	(15,000)				
Lawn Tractor (1/2, shared with Utilities)					11,065				
Lawn Tractor Trade-in (1/2)					(3,000)				

City of Lodi
 2014 Budget Development
 Capital Projects Fund - Projects

Adopted 11/5/13

Project #	Budget 2012	Budget 2013	Estimated 2013	Projected 2014	Projected 2015	Projected 2016	Projected 2017	Projected 2018	Projected 2019
Staff Pick Up Truck					35,000				35,000
Staff Pick Up Truck Trade-in					(3,000)				(18,000)
Director Pick Up Truck						35,000			
Director Pick Up Truck Trade-in						(18,000)			
Skid Steer						40,000			
Skid Steer Trade-in						(10,000)			
Tandem Truck 1							130,000		
Tandem Truck 1 Trade-in							(5,000)		
Plow Truck 2									152,000
Plow Truck 2 Trade-in									(15,000)
Chipper									
Leaf Vacuum									
Public Works Total	168,315	361,571	265,542	313,350	512,365	332,300	455,300	322,700	438,700
<i>Library</i>									
Building Maintenance Fund		3,000	0	0	0	0	0		
Total Library		3,000	0	0	0	0	0		
<i>Other</i>									
Contingency (Street Sweeper)				90,000					
Street Sweeper Trade-in				(5,000)					
Total Other	0	0	0	85,000	0	0	0	0	0
Total GF Capital Outlay	253,455	439,421	335,166	469,800	561,265	390,900	485,600	398,000	451,950

City of Lodi
 2014 Budget Development
 Capital Improvement Fund - Replacement Plans - Computers

Adopted 11/5/13

2014							
	Cost	Purchase Year	Replmt Year	Useful Life	Yrs In Use	Annual Cost	Needed In Fund
Adm Adele PC	800	2013	2017	4	1	200	200
Adm Dona PC	800	2010	2014	4	4	200	800
Adm Rita PC	800	2013	2017	4	1	200	200
Adm Kathy PC	800	2013	2017	4	1	200	200
Adm Sandy PC	800	2013	2017	4	1	200	200
Adm Peggy PC	800	2013	2017	4	1	200	200
Adm Adm Laptop	1,000	2010	2015	4	4	250	1,000
PW Randy Laptop	1,000	2009	2014	4	5	250	1,000
PD Whitsell PC	800	2012	2016	4	2	200	400
PD Laughlin PC	800	2012	2016	4	2	200	400
PD Skarda PC	800	2013	2017	4	1	200	200
PD Officer PC	800	2013	2017	4	1	200	200
PD Squad Laptops (3)	13,500	2013	2018	5	1	2,700	2,700
EO iPads (7)	5,000	2013	2017	4	1	1,250	1,250
Gen Server	6,000	2009	2015	5	5	1,200	6,000
Gen Microsoft Software	4,000	2009	2014	4	5	1,000	4,000
Total Funding						8,650	18,950
General Purchases							5,800
Police Purchases							0

2017							
	Cost	Purchase Year	Replmt Year	Useful Life	Yrs In Use	Annual Cost	Needed In Fund
Adm Adele PC	800	2013	2017	4	4	200	800
Adm Dona PC	800	2014	2018	4	3	200	600
Adm Rita PC	800	2013	2017	4	4	200	800
Adm Kathy PC	800	2013	2017	4	4	200	800
Adm Sandy PC	800	2013	2017	4	4	200	800
Adm Peggy PC	800	2013	2017	4	4	200	800
Adm Adm Laptop	1,000	2015	2019	4	2	250	500
PW Randy Laptop	1,000	2014	2018	4	3	250	750
PD Whitsell PC	800	2016	2020	4	1	200	200
PD Laughlin PC	800	2016	2020	4	1	200	200
PD Skarda PC	800	2013	2017	4	4	200	800
PD Officer PC	800	2013	2017	4	4	200	800
PD Squad Laptops (3)	13,500	2013	2018	5	4	2,700	10,800
EO iPads (7)	5,000	2013	2017	4	4	1,250	5,000
Gen Server	6,000	2015	2020	5	2	1,200	2,400
Gen Microsoft Software	4,000	2014	2018	4	3	1,000	3,000
Total Funding						8,650	29,050
General Purchases							9,000
Police Purchases							6,800

2015							
	Cost	Purchase Year	Replmt Year	Useful Life	Yrs In Use	Annual Cost	Needed In Fund
Adm Adele PC	800	2013	2017	4	2	200	400
Adm Dona PC	800	2014	2018	4	1	200	200
Adm Rita PC	800	2013	2017	4	2	200	400
Adm Kathy PC	800	2013	2017	4	2	200	400
Adm Sandy PC	800	2013	2017	4	2	200	400
Adm Peggy PC	800	2013	2017	4	2	200	400
Adm Adm Laptop	1,000	2010	2015	4	5	250	1,000
PW Randy Laptop	1,000	2014	2018	4	1	250	250
PD Whitsell PC	800	2012	2016	4	3	200	600
PD Laughlin PC	800	2012	2016	4	3	200	600
PD Skarda PC	800	2013	2017	4	2	200	400
PD Officer PC	800	2013	2017	4	2	200	400
PD Squad Laptops (3)	13,500	2013	2018	5	2	2,700	5,400
EO iPads (7)	5,000	2013	2017	4	2	1,250	2,500
Gen Server	6,000	2009	2015	5	6	1,200	6,000
Gen Microsoft Software	4,000	2014	2018	4	1	1,000	1,000
Total Funding						8,650	20,350
General Purchases							7,000
Police Purchases							0

2018							
	Cost	Purchase Year	Replmt Year	Useful Life	Yrs In Use	Annual Cost	Needed In Fund
Adm Adele PC	800	2017	2021	4	1	200	200
Adm Dona PC	800	2014	2018	4	4	200	800
Adm Rita PC	800	2017	2021	4	1	200	200
Adm Kathy PC	800	2017	2021	4	1	200	200
Adm Sandy PC	800	2017	2021	4	1	200	200
Adm Peggy PC	800	2017	2021	4	1	200	200
Adm Adm Laptop	1,000	2015	2019	4	3	250	750
PW Randy Laptop	1,000	2014	2018	4	4	250	1,000
PD Whitsell PC	800	2016	2020	4	2	200	400
PD Laughlin PC	800	2016	2020	4	2	200	400
PD Skarda PC	800	2017	2021	4	1	200	200
PD Officer PC	800	2017	2021	4	1	200	200
PD Squad Laptops (3)	13,500	2013	2018	5	5	2,700	13,500
EO iPads (7)	5,000	2017	2021	4	1	1,250	1,250
Gen Server	6,000	2015	2020	5	3	1,200	3,600
Gen Microsoft Software	4,000	2014	2018	4	4	1,000	4,000
Total Funding						8,650	27,100
General Purchases							5,800
Police Purchases							13,500

2016							
	Cost	Purchase Year	Replmt Year	Useful Life	Yrs In Use	Annual Cost	Needed In Fund
Adm Adele PC	800	2013	2017	4	3	200	600
Adm Dona PC	800	2014	2018	4	2	200	400
Adm Rita PC	800	2013	2017	4	3	200	600
Adm Kathy PC	800	2013	2017	4	3	200	600
Adm Sandy PC	800	2013	2017	4	3	200	600
Adm Peggy PC	800	2013	2017	4	3	200	600
Adm Adm Laptop	1,000	2015	2019	4	1	250	250
PW Randy Laptop	1,000	2014	2018	4	2	250	500
PD Whitsell PC	800	2012	2016	4	4	200	800
PD Laughlin PC	800	2012	2016	4	4	200	800
PD Skarda PC	800	2013	2017	4	3	200	600
PD Officer PC	800	2013	2017	4	3	200	600
PD Squad Laptops (3)	13,500	2013	2018	5	3	2,700	8,100
EO iPads (7)	5,000	2013	2017	4	3	1,250	3,750
Gen Server	6,000	2015	2020	5	1	1,200	1,200
Gen Microsoft Software	4,000	2014	2018	4	2	1,000	2,000
Total Funding						8,650	22,000
General Purchases							0
Police Purchases							1,800

2019							
	Cost	Purchase Year	Replmt Year	Useful Life	Yrs In Use	Annual Cost	Needed In Fund
Adm Adele PC	800	2017	2021	4	2	200	400
Adm Dona PC	800	2018	2022	4	1	200	200
Adm Rita PC	800	2017	2021	4	2	200	400
Adm Kathy PC	800	2017	2021	4	2	200	400
Adm Sandy PC	800	2017	2021	4	2	200	400
Adm Peggy PC	800	2017	2021	4	2	200	400
Adm Adm Laptop	1,000	2015	2019	4	4	250	1,000
PW Randy Laptop	1,000	2018	2022	4	1	250	250
PD Whitsell PC	800	2016	2020	4	3	200	600
PD Laughlin PC	800	2016	2020	4	3	200	600
PD Skarda PC	800	2017	2021	4	2	200	400
PD Officer PC	800	2017	2021	4	2	200	400
PD Squad Laptops (3)	13,500	2018	2022	4	1	3,375	3,375
EO iPads (7)	5,000	2017	2021	4	2	1,250	2,500
Gen Server	6,000	2015	2020	5	4	1,200	4,800
Gen Microsoft Software	4,000	2018	2022	4	1	1,000	1,000
Total Funding						9,325	17,125
General Purchases							1,000
Police Purchases							0

3.1.5

City of Lodi
 2014 Budget Development
 Capital Improvement Fund - Replacement Plans - Police Radios and Weapons

Adopted 11/5/13

2014							
	Cost	Purchase Year	Replmt Year	Useful Life	Yrs In Use	Annual Cost	Needed In Fund
Car Radio 1	4,500	2004	2014	10	10	450	4,500
Car Radio 2	4,500	2005	2015	10	9	450	4,050
Car Radio 3	4,500	2006	2016	10	8	450	3,600
Car Radio 4	4,500	2007	2017	10	7	450	3,150
Portable Radio 1	3,500	2004	2014	10	10	350	3,500
Portable Radio 2	3,500	2005	2015	10	9	350	3,150
Portable Radio 3	3,500	2006	2016	10	8	350	2,800
Portable Radio 4	3,500	2007	2017	10	7	350	2,450
Portable Radio 5	3,500	2008	2018	10	6	350	2,100
Portable Radio 6	3,500	2008	2018	10	6	350	2,100
Pistols (6)	3,600	2013	2023	10	1	360	360
Total Funding						4,260	31,760
Purchases							8,000

2017							
	Cost	Purchase Year	Replmt Year	Useful Life	Yrs In Use	Annual Cost	Needed In Fund
Car Radio 1	4,500	2014	2024	10	3	450	1,350
Car Radio 2	4,500	2015	2025	10	2	450	900
Car Radio 3	4,500	2016	2026	10	1	450	450
Car Radio 4	4,500	2007	2017	10	10	450	4,500
Portable Radio 1	3,500	2014	2024	10	3	350	1,050
Portable Radio 2	3,500	2015	2025	10	2	350	700
Portable Radio 3	3,500	2016	2026	10	1	350	350
Portable Radio 4	3,500	2007	2017	10	10	350	3,500
Portable Radio 5	3,500	2008	2018	10	9	350	3,150
Portable Radio 6	3,500	2008	2018	10	9	350	3,150
Pistols (6)	3,600	2013	2023	10	4	360	1,440
Total Funding						4,260	20,540
Purchases							8,000

2015							
	Cost	Purchase Year	Replmt Year	Useful Life	Yrs In Use	Annual Cost	Needed In Fund
Car Radio 1	4,500	2014	2024	10	1	450	450
Car Radio 2	4,500	2005	2015	10	10	450	4,500
Car Radio 3	4,500	2006	2016	10	9	450	4,050
Car Radio 4	4,500	2007	2017	10	8	450	3,600
Portable Radio 1	3,500	2014	2024	10	1	350	350
Portable Radio 2	3,500	2005	2015	10	10	350	3,500
Portable Radio 3	3,500	2006	2016	10	9	350	3,150
Portable Radio 4	3,500	2007	2017	10	8	350	2,800
Portable Radio 5	3,500	2008	2018	10	7	350	2,450
Portable Radio 6	3,500	2008	2018	10	7	350	2,450
Pistols (6)	3,600	2013	2023	10	2	360	720
Total Funding						4,260	28,020
Purchases							8,000

2018							
	Cost	Purchase Year	Replmt Year	Useful Life	Yrs In Use	Annual Cost	Needed In Fund
Car Radio 1	4,500	2014	2024	10	4	450	1,800
Car Radio 2	4,500	2015	2025	10	3	450	1,350
Car Radio 3	4,500	2016	2026	10	2	450	900
Car Radio 4	4,500	2017	2027	10	1	450	450
Portable Radio 1	3,500	2014	2024	10	4	350	1,400
Portable Radio 2	3,500	2015	2025	10	3	350	1,050
Portable Radio 3	3,500	2016	2026	10	2	350	700
Portable Radio 4	3,500	2017	2027	10	1	350	350
Portable Radio 5	3,500	2008	2018	10	10	350	3,500
Portable Radio 6	3,500	2008	2018	10	10	350	3,500
Pistols (6)	3,600	2013	2023	10	5	360	1,800
Total Funding						4,260	16,800
Purchases							7,000

2016							
	Cost	Purchase Year	Replmt Year	Useful Life	Yrs In Use	Annual Cost	Needed In Fund
Car Radio 1	4,500	2014	2024	10	2	450	900
Car Radio 2	4,500	2015	2025	10	1	450	450
Car Radio 3	4,500	2006	2016	10	10	450	4,500
Car Radio 4	4,500	2007	2017	10	9	450	4,050
Portable Radio 1	3,500	2014	2024	10	2	350	700
Portable Radio 2	3,500	2015	2025	10	1	350	350
Portable Radio 3	3,500	2006	2016	10	10	350	3,500
Portable Radio 4	3,500	2007	2017	10	9	350	3,150
Portable Radio 5	3,500	2008	2018	10	8	350	2,800
Portable Radio 6	3,500	2008	2018	10	8	350	2,800
Pistols (6)	3,600	2013	2023	10	3	360	1,080
Total Funding						4,260	24,280
Purchases							8,000

2019							
	Cost	Purchase Year	Replmt Year	Useful Life	Yrs In Use	Annual Cost	Needed In Fund
Car Radio 1	4,500	2014	2024	10	5	450	2,250
Car Radio 2	4,500	2015	2025	10	4	450	1,800
Car Radio 3	4,500	2016	2026	10	3	450	1,350
Car Radio 4	4,500	2017	2027	10	2	450	900
Portable Radio 1	3,500	2014	2024	10	5	350	1,750
Portable Radio 2	3,500	2015	2025	10	4	350	1,400
Portable Radio 3	3,500	2016	2026	10	3	350	1,050
Portable Radio 4	3,500	2017	2027	10	2	350	700
Portable Radio 5	3,500	2018	2028	10	1	350	350
Portable Radio 6	3,500	2018	2028	10	1	350	350
Pistols (6)	3,600	2013	2023	10	6	360	2,160
Total Funding						4,260	14,060
Purchases							0

3.1.6

City of Lodi
 2014 Budget Development
 Capital Improvement Fund - Replacement Plans - Police Squad Cars

Adopted 11/5/13

2014							
	<u>Cost</u>	<u>Purchase Year</u>	<u>Replmt Year</u>	<u>Useful Life</u>	<u>Yrs In Use</u>	<u>Annual Cost</u>	<u>Needed In Fund</u>
Vehicle 1	45,000	2009	2014	5	5	9,000	45,000
Vehicle 2	45,000	2011	2016	5	3	9,000	27,000
Vehicle 3	45,000	2013	2018	5	1	9,000	9,000
Total Funding						27,000	81,000
Purchases							45,000

2015							
	<u>Cost</u>	<u>Purchase Year</u>	<u>Replmt Year</u>	<u>Useful Life</u>	<u>Yrs In Use</u>	<u>Annual Cost</u>	<u>Needed In Fund</u>
Vehicle 1	45,000	2014	2019	5	1	9,000	9,000
Vehicle 2	45,000	2011	2016	5	4	9,000	36,000
Vehicle 3	45,000	2013	2018	5	2	9,000	18,000
Total Funding						27,000	63,000
Purchases							0

2016							
	<u>Cost</u>	<u>Purchase Year</u>	<u>Replmt Year</u>	<u>Useful Life</u>	<u>Yrs In Use</u>	<u>Annual Cost</u>	<u>Needed In Fund</u>
Vehicle 1	45,000	2014	2019	5	2	9,000	18,000
Vehicle 2	45,000	2011	2016	5	5	9,000	45,000
Vehicle 3	45,000	2013	2018	5	3	9,000	27,000
Total Funding						27,000	90,000
Purchases							45,000

2017							
	<u>Cost</u>	<u>Purchase Year</u>	<u>Replmt Year</u>	<u>Useful Life</u>	<u>Yrs In Use</u>	<u>Annual Cost</u>	<u>Needed In Fund</u>
Vehicle 1	45,000	2014	2019	5	3	9,000	27,000
Vehicle 2	45,000	2016	2021	5	1	9,000	9,000
Vehicle 3	45,000	2013	2018	5	4	9,000	36,000
Total Funding						27,000	72,000
Purchases							0

2018							
	<u>Cost</u>	<u>Purchase Year</u>	<u>Replmt Year</u>	<u>Useful Life</u>	<u>Yrs In Use</u>	<u>Annual Cost</u>	<u>Needed In Fund</u>
Vehicle 1	45,000	2014	2019	5	4	9,000	36,000
Vehicle 2	45,000	2016	2021	5	2	9,000	18,000
Vehicle 3	45,000	2013	2018	5	5	9,000	45,000
Total Funding						27,000	99,000
Purchases							45,000

2019							
	<u>Cost</u>	<u>Purchase Year</u>	<u>Replmt Year</u>	<u>Useful Life</u>	<u>Yrs In Use</u>	<u>Annual Cost</u>	<u>Needed In Fund</u>
Vehicle 1	45,000	2014	2019	5	5	9,000	45,000
Vehicle 2	45,000	2016	2021	5	3	9,000	27,000
Vehicle 3	45,000	2018	2023	5	1	9,000	9,000
Total Funding						27,000	81,000
Purchases							0

3.1.7

City of Lodi
2014 Budget Development
Capital Improvement Fund - Replacement Plans - Public Works Equipment

Adopted 11/5/13

2014								
	Cost	Trade-In	Purchase Year	Replmt Year	Useful Life	Yrs In Use	Annual Cost	Needed In Fund
Street Sweeper	90,000	(5,000)	1995	2014	10	19	8,500	85,000
Loader Tractor	145,005	(35,000)	2005	2020	15	9	7,334	66,003
Tandem Truck 1	130,000	(5,000)	2002	2017	15	12	8,333	100,000
Tandem Truck 2	130,000	(5,000)	2005	2020	15	9	8,333	75,000
Plow Truck 1	152,000	(15,000)	1999	2014	15	15	9,133	137,000
Plow Truck 2	152,000	(15,000)	2004	2019	15	10	9,133	91,333
Lawn Tractor (1/2)	11,065	(3,000)	2005	2015	10	9	807	7,259
Director PU Truck	35,000	(18,000)	2012	2016	4	2	4,250	8,500
Staff PU Truck	35,000	(3,000)	2011	2015	4	3	8,000	24,000
Chipper	30,200	0	2012	2022	10	2	3,020	6,040
Leaf Vacuum	24,000	(5,000)	2012	2022	10	2	1,900	3,800
Skid Steer	40,000	(10,000)	1996	2016	20	18	1,500	27,000
Total Funding							70,244	630,935
Purchases								242,000
Trade-In Revenue								(20,000)

2017								
	Cost	Trade-In	Purchase Year	Replmt Year	Useful Life	Yrs In Use	Annual Cost	Needed In Fund
Street Sweeper	90,000	(5,000)	2014	2024	10	3	8,500	25,500
Loader Tractor	145,005	(35,000)	2005	2020	15	12	7,334	68,004
Tandem Truck 1	130,000	(5,000)	2002	2017	15	15	8,333	125,000
Tandem Truck 2	130,000	(5,000)	2005	2020	15	12	8,333	100,000
Plow Truck 1	152,000	(15,000)	2014	2029	15	3	9,133	27,400
Plow Truck 2	152,000	(15,000)	2004	2019	15	13	9,133	118,733
Lawn Tractor (1/2)	11,065	(3,000)	2015	2025	10	2	807	1,613
Director PU Truck	35,000	(18,000)	2016	2020	4	1	4,250	4,250
Staff PU Truck	35,000	(18,000)	2015	2019	4	2	4,250	8,500
Chipper	30,200	0	2012	2022	10	5	3,020	15,100
Leaf Vacuum	24,000	(5,000)	2012	2022	10	5	1,900	9,500
Skid Steer	40,000	(10,000)	2016	2036	20	1	1,500	1,500
Total Funding								66,494
Purchases								130,000
Trade-In Revenue								(5,000)

2015								
	Cost	Trade-In	Purchase Year	Replmt Year	Useful Life	Yrs In Use	Annual Cost	Needed In Fund
Street Sweeper	90,000	(5,000)	1999	2014	10	16	8,500	85,000
Loader Tractor	145,005	(35,000)	2005	2020	15	10	7,334	73,337
Tandem Truck 1	130,000	(5,000)	2002	2017	15	13	8,333	108,333
Tandem Truck 2	130,000	(5,000)	2005	2020	15	10	8,333	83,333
Plow Truck 1	152,000	(15,000)	2014	2029	15	1	9,133	9,133
Plow Truck 2	152,000	(15,000)	2004	2019	15	11	9,133	100,467
Lawn Tractor (1/2)	11,065	(3,000)	2005	2015	10	10	807	8,065
Director PU Truck	35,000	(18,000)	2012	2016	4	3	4,250	12,750
Staff PU Truck	35,000	(3,000)	2011	2015	4	4	8,000	32,000
Chipper	30,200	0	2012	2022	10	3	3,020	9,060
Leaf Vacuum	24,000	(5,000)	2012	2022	10	3	1,900	5,700
Skid Steer	40,000	(10,000)	1996	2016	20	19	1,500	28,500
Total Funding							70,244	555,678
Purchases								46,065
Trade-In Revenue								(6,000)

2018								
	Cost	Trade-In	Purchase Year	Replmt Year	Useful Life	Yrs In Use	Annual Cost	Needed In Fund
Street Sweeper	90,000	(5,000)	2014	2024	10	4	8,500	34,000
Loader Tractor	145,005	(35,000)	2005	2020	15	13	7,334	95,338
Tandem Truck 1	130,000	(5,000)	2017	2032	15	1	8,333	8,333
Tandem Truck 2	130,000	(5,000)	2005	2020	15	13	8,333	108,333
Plow Truck 1	152,000	(15,000)	2014	2029	15	4	9,133	36,533
Plow Truck 2	152,000	(15,000)	2004	2019	15	14	9,133	127,867
Lawn Tractor (1/2)	11,065	(3,000)	2015	2025	10	3	807	2,420
Director PU Truck	35,000	(18,000)	2016	2020	4	2	4,250	8,500
Staff PU Truck	35,000	(18,000)	2015	2019	4	3	4,250	12,750
Chipper	30,200	0	2012	2022	10	6	3,020	18,120
Leaf Vacuum	24,000	(5,000)	2012	2022	10	6	1,900	11,400
Skid Steer	40,000	(10,000)	2016	2036	20	2	1,500	3,000
Total Funding								66,494
Purchases								0
Trade-In Revenue								0

2016								
	Cost	Trade-In	Purchase Year	Replmt Year	Useful Life	Yrs In Use	Annual Cost	Needed In Fund
Street Sweeper	90,000	(5,000)	2014	2024	10	2	8,500	17,000
Loader Tractor	145,005	(35,000)	2005	2020	15	11	7,334	80,670
Tandem Truck 1	130,000	(5,000)	2002	2017	15	14	8,333	116,667
Tandem Truck 2	130,000	(5,000)	2005	2020	15	11	8,333	91,667
Plow Truck 1	152,000	(15,000)	2014	2029	15	2	9,133	18,267
Plow Truck 2	152,000	(15,000)	2004	2019	15	12	9,133	109,600
Lawn Tractor (1/2)	11,065	(3,000)	2015	2025	10	1	807	807
Director PU Truck	35,000	(18,000)	2012	2016	4	4	4,250	17,000
Staff PU Truck	35,000	(18,000)	2015	2019	4	1	4,250	4,250
Chipper	30,200	0	2012	2022	10	4	3,020	12,080
Leaf Vacuum	24,000	(5,000)	2012	2022	10	4	1,900	7,600
Skid Steer	40,000	(10,000)	1996	2016	20	20	1,500	30,000
Total Funding							66,494	505,607
Purchases								75,000
Trade-In Revenue								(28,000)

2019								
	Cost	Trade-In	Purchase Year	Replmt Year	Useful Life	Yrs In Use	Annual Cost	Needed In Fund
Street Sweeper	90,000	(5,000)	2014	2024	10	5	8,500	42,500
Loader Tractor	145,005	(35,000)	2005	2020	15	14	7,334	102,671
Tandem Truck 1	130,000	(5,000)	2017	2032	15	2	8,333	16,667
Tandem Truck 2	130,000	(5,000)	2005	2020	15	14	8,333	116,667
Plow Truck 1	152,000	(15,000)	2014	2029	15	5	9,133	45,667
Plow Truck 2	152,000	(15,000)	2004	2019	15	15	9,133	137,000
Lawn Tractor (1/2)	11,065	(3,000)	2015	2025	10	4	807	3,226
Director PU Truck	35,000	(18,000)	2016	2020	4	3	4,250	12,750
Staff PU Truck	35,000	(18,000)	2015	2019	4	4	4,250	17,000
Chipper	30,200	0	2012	2022	10	7	3,020	21,140
Leaf Vacuum	24,000	(5,000)	2012	2022	10	7	1,900	13,300
Skid Steer	40,000	(10,000)	2016	2036	20	3	1,500	4,500
Total Funding								66,494
Purchases								187,000
Trade-In Revenue								(33,000)

3.1.8

City of Lodi
2014 Budget Development
Pool Donations/Construction Fund

Adopted 11/5/13

Projected Beginning Cash	\$ 1,008,392
Revenues	\$ 8,000
Expenditures	\$ 597,718
Projected Ending Cash	\$ 418,674

What's New: Pool construction expected to be 80% completed by 1/1/14
Some donated funds transferred to debt service for Pool Construction Bonds

What's Gone: (2014 first year to budget fund)

City of Lodi
 2014 Budget Development
 Pool Donations/Construction Fund

Finance Committee Recommendation

Fund: 28450

	2013 Budget*	2013 Estimate*	2014 Request
Revenue:			
48100 11-000-1450 Interest			2,500
48500 11-000-1450 Donations			5,000
49110 11-000-1450 Debt Proceeds		1,998,390	-
48900 11-000-1450 Miscellaneous			500
Use of Fund Balance			589,718
Total Revenue	\$ -	\$ 1,998,390	\$ 597,718
Expenditures:			
55420 11-212-1450 Engineering			100,000
55420 11-800-1450 Construction		1,518,872	379,718
55420 11-000-1450 Miscellaneous			3,000
59200 11-000-8331 Transfer to Debt Service Fund			115,000
Total Expenditures	\$ -	\$ 1,518,872	\$ 597,718

*2014 first year to budget fund

**City of Lodi
2014 Budget Development
Strangeway Fund**

Adopted 11/5/13

Projected Beginning Cash	\$	146,333
Revenues	\$	27,350
Expenditures	\$	42,000
Projected Ending Cash	\$	131,683

What's New: Spring Creek Wall Repair

What's Gone:

City of Lodi
 2014 Budget Development
 Strangeway Fund - Line Item Budget

Adopted 11/5/13

Fund: 28221		2013 Budget	2013 Estimated	2014 Request
Revenue:				
46720 99-000-0000	Park Reservation Fees	2,000	2,000	2,000
48100 99-000-0000	Interest	250	320	350
48200 99-000-0000	Rent - Land for Communications Tower	24,580	24,580	25,000
Total Revenue		\$ 26,830	\$ 26,900	\$ 27,350
Expenditures:				
55200 99-810-3058	Spring Creek Wall Repair	20,000	-	40,000
55200 99-810-5083	Tables, Trashcans, Bike Rack	-	-	2,000
	Spring Creek Park Bridge			-
Total Expenditures		\$ 20,000	\$ -	\$ 42,000
Addition to (Use of) Fund Balance		6,830	26,900	(14,650)

**City of Lodi
2014 Budget Development
General Debt Service Fund**

Adopted 11/5/13

Projected Beginning Cash	-
Revenues	373,704
Property Tax Revenues	258,704
Expenditures	373,704
Projected Ending Cash	-

What's New: Transfer from Pool Construction/Donations Fund
 2013A GO Bond issued in 2013 for Pool construction

What's Gone: 2003 GO Bond refunded in 2012, final payment in 2013

City of Lodi
 2014 Budget Development
 General Debt Service Fund - Budget Request

Adopted 11/5/13

Fund: 28331

				2013	2013	2014	Incr (Decr)	
				Budget	Estimate	Request	Bud-Bud	%
Revenue:								
28331	41110	99-000-0000	Property Taxes	209,127	209,127	258,704	49,577	24%
			Tsf from General Fund			-	-	
28331	49200	99-000-8450	Tsf from Donation Fund			115,000	115,000	
Total Revenue				\$ 209,127	\$ 209,127	\$ 373,704	\$ 164,577	79%
Expenditure								
28331	58100	99-610-0000	Principal	180,452	180,452	275,598	95,146	53%
28331	58200	99.620.0000	Interest	28,675	28,675	98,106	69,431	242%
Total Expenditure				\$ 209,127	\$ 209,127	\$ 373,704	\$ 164,577	79%

City of Lodi
 2014 Budget Development
 General Debt Service Fund - General Debt Outstanding

Adopted 11/5/13

	Last Payment Date	Principal	Interest	Total Payment
2013A GO Bonds	6/1/2033	2,045,000	782,299	2,827,299
2012A GO Bonds	3/1/2024	1,714,391	155,892	1,870,283
Total		3,759,391	938,191	4,697,582

As of December 31, 2013

2012A GO Bonds

Pmt Due Date	Total			92.42% City			7.58% Water		
	Principal	Interest	Ttl Pmt	Principal	Interest	Ttl Pmt	Principal	Interest	Ttl Pmt
3/1/2014	190,000	14,323	204,323	175,598	13,237	188,835	14,402	1,086	15,488
9/1/2014		13,658	13,658	-	12,622	12,622	-	1,035	1,035

2013A GO Bonds

Pmt Due Date	Total			100% City		
	Principal	Interest	Ttl Pmt	Principal	Interest	Ttl Pmt
2014	100,000	72,247	172,247	100,000	72,247	172,247

**City of Lodi
2014 Budget Development
Library Fund**

Adopted 11/5/13

Projected Beginning Cash	(6,979)
Revenues	228,387
Use of Property Taxes	120,000
Expenditures	271,700
Projected Ending Cash	(50,292)

What's New: Increased Wireless and Computer usage by patrons, resulting in increased staff hours

What's Gone: 20% reduction in funding from Columbia County

City of Lodi
 2014 Budget Development
 Library Fund - Budget Request

Adopted 11/5/13

Fund 28222 Acct Nbr	Account Description	2011 Actual	2012 Actual	2013 Budget	2014 Request	% Diff
Revenues						
Income						
43720-99-000-1004	Carryover	32,484				
43720-99-000-1901	Columbia County	84,902	85,122	92,600	74,485	-20%
43720-99-000-1910	Adjacent County Payments	13,471	13,400	15,180	14,902	-2%
46710-99-000-0000	Desk Receipts	15,372	15,217	16,000	16,000	0%
48500-99-000-1906	Lodi Woman's Club	3,000	3,000	3,000	3,000	0%
46710-99-000-0000	City of Lodi	116,930	117,000	117,000	120,000	3%
	City of Lodi - Capital			0	0	
	Total Income	266,159	233,739	243,780	228,387	-6%
Expenses						
55110-99-120-0000	Wages - Straight Time	130,060	135,559	141,701	152,000	7%
55110-99-150-0000	Employer Contributions	33,952	28,300	39,147	40,000	2%
55110-99-200-0000	Contractual Services	29,055	29,565	31,000	32,500	5%
55110-99-221-0000	Telephone	2,665	2,668	2,500	2,300	-8%
55110-99-222-0000	Utilities	8,550	8,984	10,000	10,000	0%
55110-99-240-0000	Building Repair/Maintenance	44,808	3,321	3,000	4,000	33%
55110-99-310-0000	Office Supplies	3,795	3,925	6,000	6,000	0%
55110-99-31-0000	Postage	412	346	400	400	0%
55110-99-314-0000	Library Supplies & Expenses	22,602	18,735	16,000	20,000	25%
55110-99-316-0000	Miscellaneous Expenses	290	128	300	300	0%
55110-99-318-0000	Promotional Expenses	1,419	732	1,000	1,000	0%
55110-99-331-0000	Mileage	594	566	1,000	1,000	0%
55110-99-334-0000	Meetings	68	278	100	200	100%
55110-99-340-0000	Operating Supplies	1,505	1,327	1,700	2,000	18%
	Capital Improvements			0	0	
	Total Expenses	279,775	234,434	253,848	271,700	7%
	Net Income (Loss)	(13,616)	(695)	(10,068)	(43,313)	330%
	Cash Ending Balance	(4,412)	3,089	(6,979)	(50,292)	621%

City of Lodi
2014 Budget Development
Pool Operations Fund

Adopted 11/5/13

Projected Beginning Cash	\$	-
Revenues	\$	42,007
Transfer from General Fund	\$	41,907
Expenditures	\$	42,007
Projected Ending Cash	\$	-

What's New: Newly created Special Revenue Fund for Pool Operations
Assumes lifeguards contracted with Lodi School District

What's Gone: 2013 revenues from Endowment Fund to be budgeted in 2015

City of Lodi
 2014 Budget Development
 Pool Operations Fund - Budget Request

Adopted 11/5/13

Fund: 28223

<u>Acct Nbr</u>	<u>Account Description</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 6 Mos YTD</u>	<u>2013 Estimate</u>	<u>2014* Request</u>	<u>% Diff</u>
Revenues									
46720 99-000-00000	Locker Fees							100	
49200 99-000-8100	Transfer from General Fund							41,907	
49200 99-000-8877	Transfer from Pool Operations Endowment Fund	0	0	0	0	0	0	0	
	Total Revenues	0	0	0	0	0	0	42,007	
Expenses									
55420 99-120-0000	Swimming Areas PA Wages Straight Time	18,026	18,346	19,531	20,549	1,677	20,549		
55420 99-150-0000	Swimming Areas PA Employer Contributions	1,261	1,058	1,376	1,429	705	1,411		
55420 99-215-0000	Swimming Areas PA Safety Coordinator	1,194	833	967	1,070	527	1,053	1,070	0%
55420 99-200-0000	Swimming Areas PA Contracted Services							22,187	
55420 99-222-0000	Swimming Areas PA Elec Water Sewer Gas (& Phone)	2,697	2,571	3,276	2,000	1,348	2,600	10,350	418%
55420 99-242-0000	Swimming Areas PA Repair Maint Other	510	3,624	206	3,700	880	1,200	1,000	-73%
55420 99-340-0000	Swimming Areas Parks Operating Supplies			373	400	310	450	400	0%
55420 99-452-0000	Swimming Areas PA Chemicals	6,021	2,856	1,682	1,700	1,110	1,600	7,000	312%
	Total Expenses	29,709	29,288	27,411	30,848	6,556	28,863	42,007	36%
Net Income (Expense)		(29,709)	(29,288)	(27,411)	(30,848)	(6,556)	(28,863)	0	

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

5.2.2

City of Lodi
2014 Budget Development
Solid Waste Fund

Adopted 11/5/13

Projected Beginning Cash	\$	-
Revenues	\$	134,700
Transfer from General Fund	\$	29,000
Expenditures	\$	134,700
Projected Ending Cash	\$	-

What's New: Newly created Special Revenue Fund for Solid Waste

City of Lodi
 2014 Budget Development
 Solid Waste Fund - Budget Request

Adopted 11/5/13

Fund: 28224		2010	2011	2012	2013	2013	2013	2014*	%
<u>Acct Nbr</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>6 Mos YTD</u>	<u>Estimate</u>	<u>Request</u>	<u>Change</u>
43511-13-000-0000	State Shared Revenue	20,718	21,084	23,684	29,606	20,595	29,606	-	-100%
46420-99-000-0000	Sale of Trash Bags	57,281	59,297	58,758	58,500	30,259	60,000	60,000	3%
46421-99-000-0000	Recycling Fees (Spec Chg on Tax Bill)	42,040	43,160	43,440	43,000	45,080	45,080	45,000	5%
46422-99-000-0000	Sale of Recycle Bins	2,183	2,311	2,733	2,000	264	560	700	-65%
	Transfer from General Fund							29,000	100%
	Total Revenues	122,222	125,852	128,615	133,106	96,198	135,246	134,700	1%
53621-99-290-0000	Garbage Collection Contractual Services	75,751	79,155	81,432	84,943	41,969	83,938	87,500	3%
53621-99-340-0000	Garbage Operating Supplies	6,018	7,234	6,701	6,700	3,331	6,662	6,700	0%
	Total Garbage	81,769	86,389	88,133	91,643	45,300	90,600	94,200	3%
53622-99-290-0000	Recycling Contractual Services	39,463	39,463	39,463	39,463	19,732	39,463	39,500	0%
53622-99-340-0000	Recycling Operating Supplies	990	0	1,019	2,000	0	1,300	1,000	-50%
	Total Recycling	40,453	39,463	40,482	41,463	19,732	40,763	40,500	-2%
	Total Expenses	122,223	125,852	128,616	133,106	65,032	131,363	134,700	1%
Net Income (Expense)		(0)	(0)	(0)	(0)	31,167	3,883	0	

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

City of Lodi
2014 Budget Development
Lodi Utilities - Electric Distribution Fund

Adopted 10/1/13

Projected Beginning Cash	\$ 786,174
Revenues	\$ 3,482,768
Expenditures	\$ 3,319,395
Projected Ending Cash	\$ 885,746

What's New: One Lineman position filled with Apprentice
2.5% across the board salary increase for employees
Estimated 10% increase in health insurance premiums

What's Gone: Rate increase being considered by PSC is not included in revenue figures

City of Lodi
 2014 Budget Development
 Lodi Utilities - Electric Distribution Department - Budget Request

Adopted 10/1/13

	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2011 YTD (6 Mos)	2013 Estimate	2014 Request	Incr (Decr) Bud to Bud	% Diff
OPERATING REVENUES									
Sales of Electricity									
Residential	1,366,894	1,386,692	1,440,163	1,376,811	672,544	1,345,090	1,465,563	88,752	6%
Small Commercial and industrial	1,005,878	1,031,359	1,111,621	1,064,359	552,541	1,105,080	1,180,195	115,836	11%
Large Commercial and industrial	665,759	686,334	658,718	632,463	304,566	609,130	682,194	49,731	8%
Public street and highway lighting	70,191	72,433	71,364	70,531	35,941	71,880	69,533	(998)	-1%
Interdepartmental	42,628	40,969	37,653	36,694	18,968	37,940	38,320	1,626	4%
Total Sales of Electricity	3,151,350	3,217,787	3,319,518	3,180,858	1,584,560	3,169,120	3,435,805	254,947	8%
Other Operating Revenues									
Forfeited discounts	7,935	6,521	7,152	6,266	2,931	5,860	5,920	(346)	-6%
Miscellaneous service revenue	2,959	2,692	2,065	1,697	0	1,300	1,310	(387)	-23%
Rent from electric property	29,746	14,834	14,708	18,706	650	15,235	15,550	(3,156)	-17%
Other	11,344	90,709	2,784	500	0	2,000	2,020	1,520	304%
Total Operating Revenues	3,203,334	3,332,542	3,346,228	3,208,027	1,588,141	3,193,515	3,460,605	252,579	8%
OPERATING EXPENSES									
Purchased Power	2,282,054	2,331,226	2,426,717	2,309,440	1,149,189	2,298,380	2,490,383	180,943	8%
Distribution									
Operation supervision	38,161	39,039	39,527	37,000	18,521	40,466	41,169	4,169	11%
Station	4,292	4,505	10,828	8,446	5,961	8,685	13,010	4,564	54%
Meter	4,140	3,109	8,002	11,926	4,416	7,536	8,793	(3,133)	-26%
Maintenance - Overhead lines	73,314	43,734	38,494	45,565	23,562	46,992	45,647	82	0%
Maintenance - UG Lines	13,981	17,886	19,536	34,565	8,743	16,460	29,171	(5,394)	-16%
Maintenance - Line Transformers	4,594	13,770	9,441	13,522	2,415	6,128	14,170	648	5%
Maintenance - Street lights	11,561	7,611	10,538	8,576	3,454	6,992	12,830	4,254	50%
Maintenance - Meters	56	56	1,851	10,622	2,119	2,385	2,500	(8,122)	-76%
Maintenance - Miscellaneous	8,300	11,025	709	1,000	0	200	595	(405)	-40%
Total Distribution	158,399	140,735	138,926	171,222	69,190	135,844	167,887	(3,335)	-2%
Customer Accounts									
Meter reading	5,008	5,046	3,542	6,315	3,397	4,412	4,394	(1,921)	-30%
Accounting and collecting labor	44,669	59,175	48,789	52,328	18,164	48,122	49,804	(2,524)	-5%
Uncollectible accounts	33	156	(129)	50	(43)	85	100	50	100%
Total Customer Accounts	49,710	64,377	52,202	58,693	21,519	52,619	54,298	(4,395)	-7%

City of Lodi
 2014 Budget Development
 Lodi Utilities - Electric Distribution Department - Budget Request

Adopted 10/1/13

	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2011 YTD (6 Mos)	2013 Estimate	2014 Request	Incr (Decr) Bud to Bud	% Diff
Administrative and General									
Salaries	1,300	645	0	1,600	0	1,600	1,600	0	0%
Office supplies	12,028	13,448	13,532	14,600	5,415	10,825	11,015	(3,585)	-25%
Outside services employed	39,839	24,766	17,634	20,391	8,538	12,678	12,678	(7,713)	-38%
Property insurance	11,959	13,350	17,183	16,835	15,371	17,988	18,209	1,374	8%
Employee pensions and benefit	80,083	78,544	72,732	112,224	32,660	60,059	65,309	(46,915)	-42%
Regulatory commission	1,696	0	945	1,500	2,909	5,000	500	(1,000)	-67%
Miscellaneous	46,512	57,339	37,006	41,748	21,746	44,210	45,901	4,153	10%
Maintenance	46,281	42,800	31,175	30,672	19,926	35,442	42,078	11,406	37%
Total Administrative and Ge	239,698	230,892	190,207	239,570	106,564	187,802	197,290	(42,280)	-18%
Depreciation	217,900	244,645	214,165	224,025	110,119	220,240	226,850	2,825	1%
Taxes	155,975	169,371	154,534	156,673	74,745	150,278	154,249	(2,424)	-2%
Total Operating Expenses	3,103,736	3,181,246	3,176,752	3,159,623	1,531,326	3,045,163	3,290,957	131,334	(0)
OPERATING INCOME	99,598	151,296	169,475	48,404	56,815	148,352	169,648	121,244	250%
NON-OPERATING REVENUES (EXPENSES)									
Investment Income	5,951	3,492	3,849	2,734	291	3,000	3,500	766	28%
Contributions	27,047	28,050	29,182	1,974	30,000	500	1,000	(974)	-49%
Interest expense	(75,784)	(71,429)	(26,047)	(34,538)	(15,610)	(31,547)	(28,437)	6,101	-18%
Amortizations	13,141	13,496	(7,192)	13,963	0	17,663	17,663	3,700	26%
Total Non-operating Rev/Exp	(29,645)	(26,391)	(208)	(15,867)	14,681	(10,384)	(6,274)	9,593	-60%
NET INCOME	69,953	124,905	169,267	32,536	71,496	137,968	163,373	130,837	402%
BOND COVENANT (MRB's Only)									
Net Income plus Depreciation	287,853	369,550	383,433	256,561	181,615	358,208	390,223	133,662	52%
Debt Service	176,089	172,418	18,135	159,350	151,800	154,250	156,600	153,450	-2%
Debt Coverage (1.25 required)	1.63	2.14	21.14	1.61	1.20	2.32	2.49	0.88	55%

6.1.3

City of Lodi
 2014 Budget Development
 Lodi Utilities - Electric Distribution - Capital Expenditures

Adopted 10/1/13

Annual Capital Expenditure Request

	<u>2013 Request</u>	<u>2013 Estimate</u>	<u>2014 Request</u>	<u>2015 Projection</u>	<u>2016 Projection</u>	<u>2017 Projection</u>	<u>2018 Projection</u>	<u>2019 Projection</u>
Conversion Project, Phase	100,000	25,000	100,000					
System Mapping Project		-		23,000				
Transformers	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Misc tools	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Electric Meters	2,550	2,550	2,550	2,550	2,550	2,550	2,550	2,550
WPPI Web Site Developme	1,200	1,200						
Equipment Replacement	8,700	8,700	75,000	-	75,000	-	50,000	47,182
Use of Equip Repl.								
Little Bucket Truck				140,000				
Lawnmower (1/3)				4,050				
Manager Pickup	35,000	35,000						
Lineman Pickup					50,000			
Digger Truck						115,000		
Trencher							40,000	
Total Capital Plan	171,450	96,450	201,550	193,600	151,550	141,550	116,550	73,732

6.1.4

City of Lodi
 2014 Budget Development
 Lodi Utilities - Electric Distribution - Equipment Replacement Plan

Adopted 10/1/13

2014	Cost	Purchase Date	Replacement Year	Useful Life	# of Years in use	Annual Cost	Needed in Fund to Date
Little Bucket Truck	140,000	2005	2015	10	9	14,000	126,000
Lawnmower (1/4E, 1/4W, 1	4,050	2003	2015	10	11	405	4,050
Lineman Pickup	50,000	2009	2016	7	5	7,143	35,714
Digger Truck	115,000	2002	2017	15	12	7,667	92,000
Trencher	40,000	2008	2018	10	6	4,000	24,000
Manager Pickup	35,000	2013	2020	7	1	5,000	5,000
Big Bucket Truck	150,000	2002	2022	20	12	7,500	90,000
Total Funding	534,050					45,714	376,764
Beginning Balance							8,700
Additions							75,000
Purchases							-
Ending Replacement Fund Balance							83,700

2017	Cost	Purchase Date	Replacement Year	Useful Life	# of Years in use	Annual Cost	Needed in Fund to Date
Little Bucket Truck	140,000	2015	2025	10	2	14,000	28,000
Lawnmower (1/4E, 1	4,050	2015	2025	10	2	405	810
Lineman Pickup	50,000	2016	2023	7	1	7,143	7,143
Digger Truck	115,000	2002	2017	15	15	7,667	115,000
Trencher	40,000	2008	2018	10	9	4,000	36,000
Manager Pickup	35,000	2013	2020	7	4	5,000	20,000
Big Bucket Truck	150,000	2002	2022	20	15	7,500	112,500
Total Funding	534,050					45,714	319,453
Beginning Balance							158,700
Additions							-
Purchases							-
Ending Replacement Fund Balance							158,700

2015	Cost	Purchase Date	Replacement Year	Useful Life	# of Years in use	Annual Cost	Needed in Fund to Date
Little Bucket Truck	140,000	2005	2015	10	10	14,000	140,000
Lawnmower (1/4E, 1/4W, 1	4,050	2003	2015	10	12	405	4,050
Lineman Pickup	50,000	2009	2016	7	6	7,143	42,857
Digger Truck	115,000	2002	2017	15	13	7,667	99,667
Trencher	40,000	2008	2018	10	7	4,000	28,000
Manager Pickup	35,000	2013	2020	7	2	5,000	10,000
Big Bucket Truck	150,000	2002	2022	20	13	7,500	97,500
Total Funding	534,050					45,714	422,073
Beginning Balance							83,700
Additions							-
Purchases							-
Ending Replacement Fund Balance							83,700

2018	Cost	Purchase Date	Replacement Year	Useful Life	# of Years in use	Annual Cost	Needed in Fund to Date
Little Bucket Truck	140,000	2015	2025	10	3	14,000	42,000
Lawnmower (1/4E, 1	4,050	2015	2025	10	3	405	1,215
Lineman Pickup	50,000	2016	2023	7	2	7,143	14,286
Digger Truck	115,000	2017	2032	15	1	7,667	7,667
Trencher	40,000	2008	2018	10	10	4,000	40,000
Manager Pickup	35,000	2013	2020	7	5	5,000	25,000
Big Bucket Truck	150,000	2002	2022	20	16	7,500	120,000
Total Funding	534,050					45,714	250,167
Beginning Balance							158,700
Additions							50,000
Purchases							-
Ending Replacement Fund Balance							208,700

2016	Cost	Purchase Date	Replacement Year	Useful Life	# of Years in use	Annual Cost	Needed in Fund to Date
Little Bucket Truck	140,000	2015	2025	10	1	14,000	14,000
Lawnmower (1/4E, 1/4W, 1	4,050	2015	2025	10	1	405	405
Lineman Pickup	50,000	2009	2016	7	7	7,143	50,000
Digger Truck	115,000	2002	2017	15	14	7,667	107,333
Trencher	40,000	2008	2018	10	8	4,000	32,000
Manager Pickup	35,000	2013	2020	7	3	5,000	15,000
Big Bucket Truck	150,000	2002	2022	20	14	7,500	105,000
Total Funding	534,050					45,714	323,738
Beginning Balance							83,700
Additions							75,000
Purchases							-
Ending Replacement Fund Balance							158,700

2019	Cost	Purchase Date	Replacement Year	Useful Life	# of Years in use	Annual Cost	Needed in Fund to Date
Little Bucket Truck	140,000	2015	2025	10	4	14,000	56,000
Lawnmower (1/4E, 1	4,050	2015	2025	10	4	405	1,620
Lineman Pickup	50,000	2016	2023	7	3	7,143	21,429
Digger Truck	115,000	2017	2032	15	2	7,667	15,333
Trencher	40,000	2018	2028	10	1	4,000	4,000
Manager Pickup	35,000	2013	2020	7	6	5,000	30,000
Big Bucket Truck	150,000	2002	2022	20	17	7,500	127,500
Total Funding	534,050					45,714	255,882
Beginning Balance							208,700
Additions							47,182
Purchases							-
Ending Replacement Fund Balance							255,882

6.1.5

City of Lodi
 2014 Budget Development
 Lodi Utilities - Electric Distribution - Debt Service

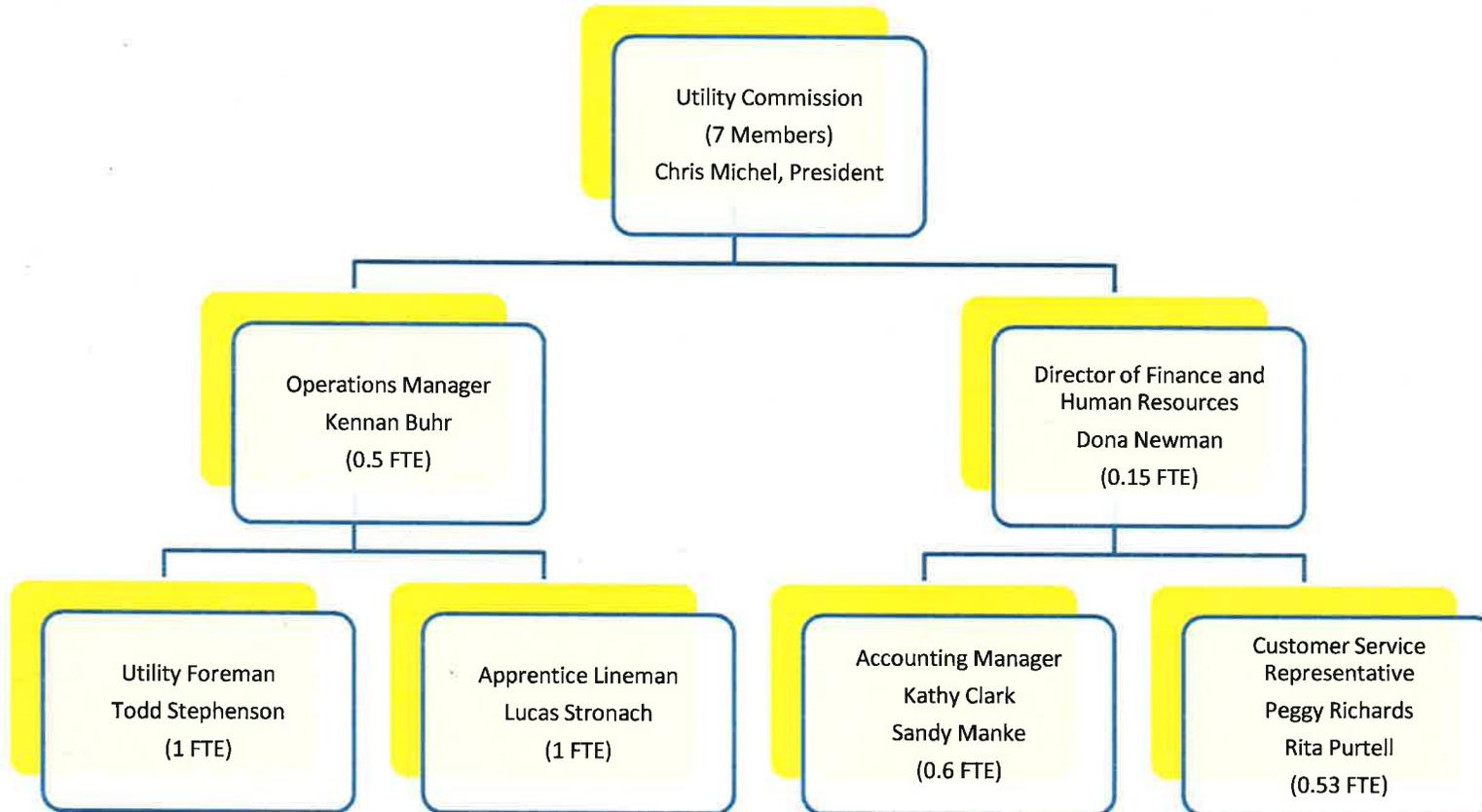
Adopted 10/1/13

Debt	2010 Actual	2011 Actual	2012 Actual	2013 Estimate	2014 Projection	2015 Projection	2016 Projection	2017 Projection	2018 Projection	2019 Projection
1998 GO										
Principal	13,009	13,660	14,310							
Interest	1,504	927	315							
Total	14,513	14,586	14,625	-	-	-	-	-	-	-
2012 GF Loan (Old PILOT)										
Principal				6,813	6,813	6,813	6,813	6,813	6,813	6,813
Interest										
Total	-	-	-	6,813	6,813	6,813	6,813	6,813	6,813	6,813
2007 GO										
Principal	7,600	7,600	7,600	8,075	8,550	9,025	9,500	9,500	9,975	9,975
Interest	3,191	2,917	2,640	2,352	2,043	1,711	1,356	988	603	202
Total	10,791	10,517	10,240	10,427	10,593	10,736	10,856	10,488	10,578	10,177
2001 MRB										
Principal	25,000	25,000	-	-						
Interest	14,556	13,425	-	-						
Total	39,556	38,425	-	-	-	-	-	-	-	-
2003 MRB										
Principal	80,000	80,000	-	-						
Interest	56,533	53,993	-	-						
Total	136,533	133,993	-	-	-	-	-	-	-	-
2011 Gen Fund Loan										
Principal			-	5,856	6,076	6,304	6,540	6,785	7,040	7,304
Interest			-	2,924	2,704	2,476	2,240	1,995	1,740	1,476
Total			-	8,780	8,780	8,780	8,780	8,780	8,780	8,780
2012B MRB										
Principal				130,000	125,000	130,000	135,000	135,000	135,000	140,000
Interest			18,135	29,350	26,800	24,250	21,600	18,900	16,200	13,450
Total			18,135	159,350	151,800	154,250	156,600	153,900	151,200	153,450
Total Debt Service	201,393	197,521	43,000	185,370	177,985	180,578	183,049	179,981	177,371	179,220
Total Principal	125,609	126,260	21,910	150,744	146,438	152,141	157,853	158,098	158,827	164,091
Total Interest	75,784	71,261	21,090	34,626	31,547	28,437	25,196	21,883	18,544	15,128
Total Debt Service	201,393	197,521	43,000	185,370	177,985	180,578	183,049	179,981	177,371	179,220

6-1-13

City of Lodi
 2014 Budget Development
 Lodi Utilities - Electric Distribution Fund - Organization Chart

Adopted 10/1/13



	2013 Budget	2014 Request
Total # FTEs	3.65	3.78
Total Salaries & Benefits	\$318,938	\$315,836

City of Lodi
 2014 Budget Development
 Lodi Utilities - Electric Distribution - Cash Flow

Adopted 10/1/13

	2012	2013	2014	2015	2016	2017	2018	2019
Total Cash January 1		684,123	786,174	885,746	868,012	948,009	913,389	901,301
Operating Revenues		3,193,515	3,460,605	3,494,996	3,521,056	3,547,312	3,573,764	3,600,415
Less Operating Expenses		(3,045,163)	(3,290,957)	(3,377,557)	(3,438,126)	(3,517,233)	(3,598,935)	(3,682,787)
Operating Income		148,352	169,648	117,439	82,930	30,078	(25,171)	(82,372)
Plus Depreciation		220,240	226,850	234,350	251,850	251,850	251,850	251,850
NonOperating Revenue (Expense)		(10,384)	(6,274)	(6,119)	(2,718)	762	4,274	7,868
Less Amortization		(17,663)	(17,663)	(17,663)	(17,663)	(17,663)	(17,663)	(17,663)
LT Debt Principal Payment		(150,744)	(146,438)	(152,141)	(157,853)	(158,098)	(158,827)	(164,091)
Capital Projects		(96,450)	(201,550)	(193,600)	(151,550)	(141,550)	(116,550)	(73,732)
Plus Contribution to Equipment Replmt		8,700	75,000	0	75,000	0	50,000	47,182
Total Cash December 31	684,123	786,174	885,746	868,012	948,009	913,389	901,301	870,343
Cash Available for use	160,154	226,163	234,266	198,706	188,492	136,558	51,839	(39,654)
Equipment Replacement Fund		8,700	83,700	83,700	158,700	158,700	208,700	255,882
PILOT	131,800	144,980	159,478	175,426	192,968	212,265	233,492	256,841
Public Benefits Cash	2,488	2,488	2,488	2,488	2,488	2,488	2,488	2,488
Restricted Cash	268,575	268,575	268,575	268,575	268,575	268,575	268,575	268,575
Debt Service	121,106	135,269	137,240	139,117	136,786	134,802	136,207	126,211

Note: Purchased Power costs average about \$200,000 per month in 2012. In the past, the goal has been to maintain at least one month Purchased Power cost in available cash.

City of Lodi
 2014 Budget Development
 Lodi Utilities - Electric Distribution - Rate of Return

Adopted 10/1/13

	2013	2014	2015	2016	2017	2018	2019
Total Operating Revenues	3,193,515	3,460,605	3,494,996	3,521,056	3,547,312	3,573,764	3,600,415
Less Total Operating Expenses	(3,045,163)	(3,290,957)	(3,377,557)	(3,438,126)	(3,517,233)	(3,598,935)	(3,682,787)
Net Operating Margin	148,352	169,648	117,439	82,930	30,078	(25,171)	(82,372)
Average Utility Plant in Service	6,828,811	6,925,261	7,096,711	7,298,261	7,491,861	7,643,411	7,784,961
Average Materials & Supplies	110,000	110,000	110,000	110,000	110,000	110,000	110,000
Average Accum Depreciation	(2,554,622)	(2,408,121)	(2,467,739)	(2,537,824)	(2,605,145)	(2,657,843)	(2,707,064)
Unamort. Regulatory Liability	(211,947)	(211,947)	(211,947)	(211,947)	(211,947)	(211,947)	(211,947)
Average Net Investment Rate Base	4,172,242	4,415,193	4,527,025	4,658,490	4,784,769	4,883,621	4,975,950
Rate of Return	3.56%	3.84%	2.59%	1.78%	0.63%	-0.52%	-1.66%
Debt Service	185,370	177,985	180,578	183,049	179,981	177,371	179,220
Debt Service as a percent of Revenu	5.80%	5.14%	5.17%	5.20%	5.07%	4.96%	4.98%

**City of Lodi
2014 Budget Development
Lodi Utilities - Water Fund**

Adopted 10/1/13

Projected Beginning Cash	\$ 786,174
Revenues	\$ 3,482,768
Expenditures	\$ 3,319,395
Projected Ending Cash	\$ 885,746

What's New: Additional main replacement project related to new pool
Start of hydrant pressure improvement project
Advance pay 2005 State Trust Fund Loan (STFL) with cash
2.5% across the board salary increase for employees
Estimated 10% increase in health insurance premiums

What's Gone:

City of Lodi
 2014 Budget Development
 Lodi Utilities - Water Fund - Budget Request

Adopted 10/1/13

	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Request	Bud to Bud Incr (Decr)	% Diff
OPERATING REVENUES								
Interest and Dividend Income	5,256	3,538	3,136	3,000	3,000	3,000	0	0%
Misc Nonoperating Income:	10,922	19,363	6,933	2,500	97,149	8,600	6,100	244%
Metered Sales - Water:	435,102	423,909	423,927	416,900	412,930	426,000	9,100	2%
Miscellaneous Operating Revenues	254,772	256,599	260,296	259,300	261,680	264,200	4,900	2%
Other Water Revenues:	29,026	34,905	8,219	24,200	8,900	9,000	(15,200)	-63%
Total Revenue	735,078	738,314	702,510	705,900	783,659	710,800	4,900	1%
OPERATING EXPENSES								
Depreciation Expense	149,481	120,691	122,097	122,097	115,432	120,000	(2,097)	-2%
Taxes	110,520	110,037	111,555	111,695	112,860	114,294	2,599	2%
Miscellaneous Amortization	(4,520)	(4,520)	(4,520)	0	0	0	0	
Long Term Debt Interest Expense	55,937	52,031	43,886	40,238	40,238	36,512	(3,726)	-9%
Amortization of Debt Discount	7,057	6,411	5,648	7,400	0	0	(7,400)	-100%
Water Supply- Labor & Expenses:	16,132	18,131	13,210	13,437	14,270	11,048	(2,389)	-18%
Pumping Fuel	35,910	34,578	30,847	32,000	30,000	32,000	0	0%
Pumping-Maint Superv & Eng:	366	253	0	0	0	0	0	
Pumping-Maint of Pumping Eqp:	1,051	20,804	10,696	33,175	5,000	30,000	(3,175)	-10%
Water Treatment Chemicals	4,373	4,009	5,019	5,000	2,000	5,000	0	0%
Supervision and Engineering	37,682	40,437	39,527	39,720	36,636	40,759	1,039	3%
Professional Services	1,945	3,515	1,550	4,000	2,000	2,000	(2,000)	-50%
Maintenance of Reservoir	0	0	234	406	406	410	4	1%
Maintenance of Mains	4,420	23,962	7,850	11,562	11,150	8,907	(2,655)	-23%
Maintenance of Service	3,530	4,699	8,466	2,731	5,360	9,876	7,145	262%
Maintenance of Meters	12,822	7,800	5,124	9,224	3,954	6,229	(2,995)	-32%
Maintenance of Hydrants	24,893	8,577	3,616	8,624	8,340	4,398	(4,226)	-49%
Maintenance of Misc Plant	158	718	188	1,406	474	345	(1,061)	-75%
Cust Accts-Meter Reading:	257	364	130	406	342	158	(248)	-61%
Cust Accts-Records & Collectns	22,449	26,179	23,361	26,250	20,220	23,073	(3,177)	-12%
Cust Accts-Uncollectible Accts	3	4	55	100	0	0	(100)	
Admin and General Salaries	1,103	645	0	1,500	1,500	1,500	0	0%
Office Supplies & Expenses	8,516	10,784	11,492	13,100	11,500	12,200	(900)	-7%
Outside Services Employed	17,042	11,052	10,133	11,321	9,898	10,771	(550)	-5%
Property Insurance:	5,644	7,384	6,267	5,479	5,479	6,908	1,429	26%
Employee Pensions & Benefits	36,220	29,222	33,879	27,086	27,460	26,808	(278)	-1%
Regulatory Commission Expenses	602	125	1,070	500	500	1,500	1,000	200%
Miscellaneous General Expense	8,049	6,290	18,344	14,331	14,548	17,040	2,709	19%
Maintenance of General Plant	11,730	12,917	15,390	15,219	19,954	17,626	2,407	16%
Total Expenses	573,371	557,099	525,113	558,007	499,521	539,363	(18,644)	-3%
NET INCOME	161,707	181,215	177,396	147,893	284,138	171,437	23,544	16%

City of Lodi
2014 Budget Development
Lodi Utilities - Water Fund - Capital Expenditures

Adopted 10/1/13

	<u>2013</u> <u>Budget</u>	<u>2013</u> <u>Estimate</u>	<u>2014</u> <u>Request</u>	<u>2015</u> <u>Projection</u>	<u>2016</u> <u>Projection</u>	<u>2017</u> <u>Projection</u>	<u>2018</u> <u>Projection</u>	<u>2019</u> <u>Projection</u>
Annual Main Replacement	105,000	100,000	167,635	0	115,000	213,000	0	150,000
Fair St. Main Replacement			55,000					
Next Year's Main Replmt Engineering	8,500	8,500	17,100	8,843	9,020	9,201	9,385	9,572
Water Meters	6,000	8,000	6,120	6,242	6,367	6,495	6,624	6,757
ERT Replacement	4,600	0	4,700	4,794	4,890	4,988	5,087	5,189
Hydrants	10,000	0	10,100	10,201	10,303	10,406	10,510	10,615
Website Development	1,200	1,200						
Asset Management Software	2,500	0						
Main Street Water Services Replmt	6,000	6,000						
Canning Co. Meter and Pad Replmt	15,000	15,000						
Hydrant Pressure Project			200,000					
Addition to Equipment Replmt Fund				25,000	25,000	25,000	39,950	25,000
Use of Equipment Replmt Fund						(50,000)		
Lawnmower (jointly w/Public Works)	6,500			4,050				
Well #4 Back Up Generator				225,000				
Well #2 Back Up Generator					80,000			
Forklift					30,000			
2011 One-Ton Truck						50,000		
Total Capital Plan	165,300	138,700	460,655	284,131	280,580	269,089	71,557	207,134

City of Lodi
 2014 Budget Development
 Lodi Utilities - Water Fund - Equipment Replacement Plan

Adopted 10/1/13

2014							Needed In
	Cost	Purchase Year	Replmt Year	Useful Life	Yrs In Use	Annual Cost	Fund To Date
2011 One-Ton Truck	50,000	2010	2017	7	4	7,143	28,571
Forklift	30,000	2001	2016	15	13	2,000	26,000
Lawnmower (1/4E, 1/4W, 1/2PW)	4,050	2003	2015	10	11	405	4,454
Well #4 Back Up Generator	225,000	1994	2014	20	20	11,250	225,000
Well #2 Back Up Generator	80,000	1995	2015	20	19	4,000	76,000
Total Funding						24,798	360,026
Beginning Balance							6,550
Additions							
Purchases							
Ending Replacement Fund Balance							6,550

2015							Needed In
	Cost	Purchase Year	Replmt Year	Useful Life	# of Years In Use	Annual Cost	Fund To Date
2011 One-Ton Truck	50,000	2010	2017	7	5	7,143	35,714
Forklift	30,000	2001	2016	15	14	2,000	28,000
Lawnmower (1/4E, 1/4W, 1/2PW)	4,050	2003	2015	10	12	405	4,050
Well #4 Back Up Generator	225,000	1994	2014	20	21	11,250	225,000
Well #2 Back Up Generator	80,000	1995	2015	20	20	4,000	80,000
Total Funding						24,798	372,764
Beginning Balance							6,550
Additions							25,000
Purchases							
Ending Replacement Fund Balance							31,550

2016							Needed In
	Cost	Purchase Year	Replmt Year	Useful Life	# of Years In Use	Annual Cost	Fund To Date
2011 One-Ton Truck	50,000	2010	2017	7	6	7,143	42,857
Forklift	30,000	2001	2016	15	15	2,000	30,000
Lawnmower (1/4E, 1/4W, 1/2PW)	4,050	2015	2025	10	1	405	405
Well #4 Back Up Generator	225,000	2015	2035	20	1	11,250	11,250
Well #2 Back Up Generator	80,000	1995	2015	20	21	4,000	80,000
Total Funding						24,798	164,512
Beginning Balance							31,550
Additions							25,000
Purchases							
Ending Replacement Fund Balance							56,550

2017							Needed In
	Cost	Purchase Year	Replmt Year	Useful Life	Yrs In Use	Annual Cost	Fund To Date
2011 One-Ton Truck	50,000	2010	2017	7	7	7,143	50,000
Forklift	30,000	2016	2031	15	1	2,000	2,000
Lawnmower (1/4E, 1/4W, 1/2PW)	4,050	2015	2025	10	2	405	810
Well #4 Back Up Generator	225,000	2015	2035	20	2	11,250	22,500
Well #2 Back Up Generator	80,000	2016	2036	20	1	4,000	4,000
Total Funding						24,798	79,310
Beginning Balance							56,550
Additions							25,000
Purchases							(50,000)
Ending Replacement Fund Balance							31,550

2018							Needed In
	Cost	Purchase Year	Replmt Year	Useful Life	# of Years In Use	Annual Cost	Fund To Date
2011 One-Ton Truck	50,000	2017	2024	7	1	7,143	7,143
Forklift	30,000	2016	2031	15	2	2,000	4,000
Lawnmower (1/4E, 1/4W, 1/2PW)	4,050	2015	2025	10	3	405	1,215
Well #4 Back Up Generator	225,000	2015	2035	20	3	11,250	33,750
Well #2 Back Up Generator	80,000	2016	2036	20	2	4,000	8,000
Total Funding						24,798	54,108
Beginning Balance							31,550
Additions							39,950
Purchases							
Ending Replacement Fund Balance							71,500

2019							Needed In
	Cost	Purchase Year	Replmt Year	Useful Life	# of Years In Use	Annual Cost	Fund To Date
2011 One-Ton Truck	50,000	2017	2024	7	2	7,143	14,286
Forklift	30,000	2016	2031	15	3	2,000	6,000
Lawnmower (1/4E, 1/4W, 1/2PW)	4,050	2015	2025	10	4	405	1,620
Well #4 Back Up Generator	225,000	2015	2035	20	4	11,250	45,000
Well #2 Back Up Generator	80,000	2016	2036	20	3	4,000	12,000
Total Funding						24,798	78,906
Beginning Balance							71,500
Additions							25,000
Purchases							
Ending Replacement Fund Balance							96,500

2020							Needed In
	Cost	Purchase Year	Replmt Year	Useful Life	# of Years In Use	Annual Cost	Fund To Date
2011 One-Ton Truck	50,000	2017	2024	7	3	7,143	21,429
Forklift	30,000	2016	2031	15	4	2,000	8,000
Lawnmower (w/Pub Works)	7,500	2015	2025	10	5	750	3,750
Well #4 Back Up Generator	225,000	2015	2035	20	5	11,250	56,250
Well #2 Back Up Generator	80,000	2016	2036	20	4	4,000	16,000
Total Funding						25,143	105,429
Beginning Balance							96,500
Additions							25,000
Purchases							
Ending Replacement Fund Balance							121,500

6.3.4

City of Lodi
 2014 Budget Development
 Lodi Utilities - Water Fund - Long Term Debt

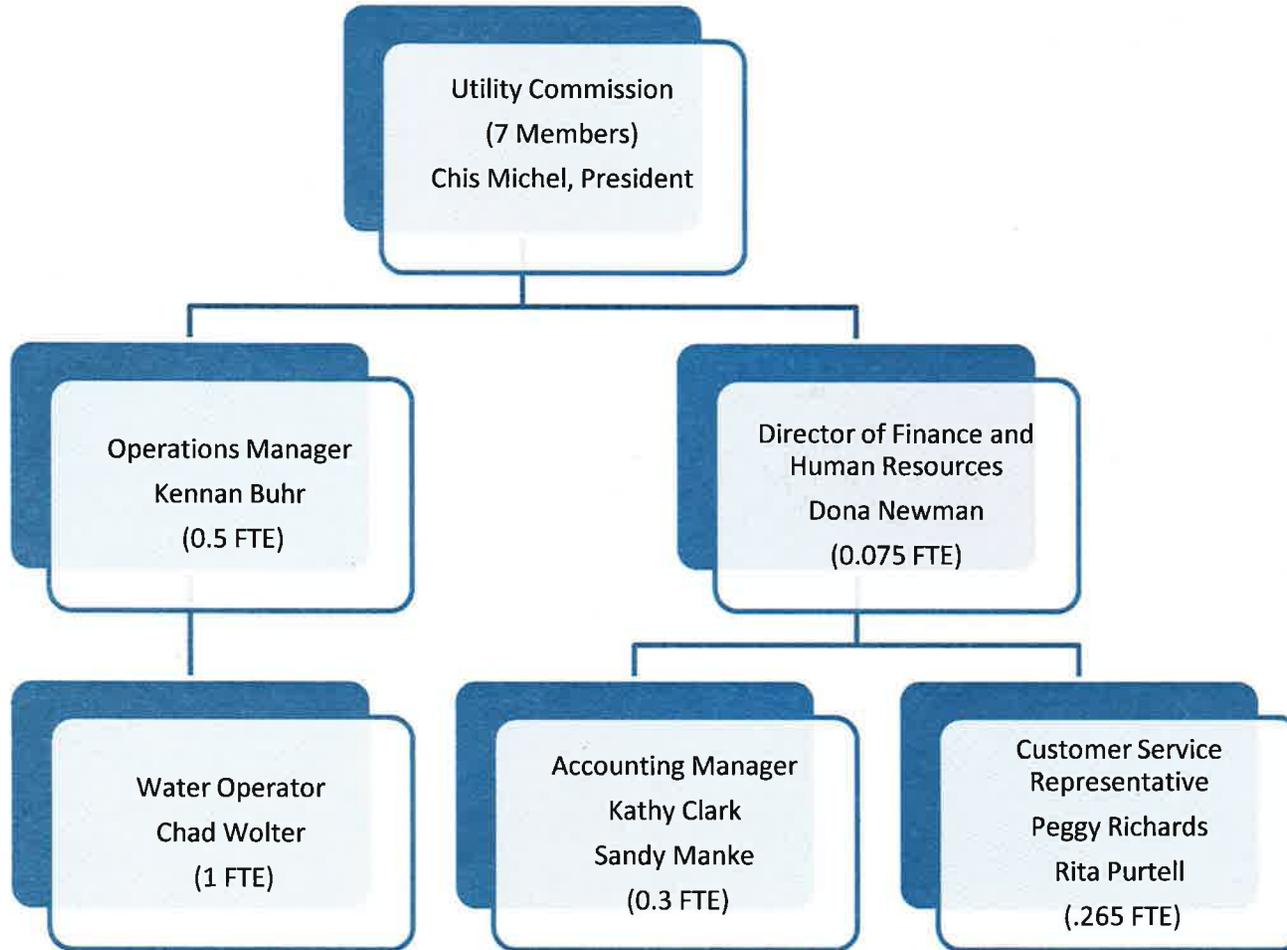
Adopted 10/1/13

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Final Year	Remaining Principal
1998 GO												
Principal	7,973	8,372	8,771									
Interest	922	568	193									
Total	8,895	8,940	8,964	0	0	0	0	0	0	0		
											2022	
2012 GF Loan (Old PILOT)												
Principal				6,858	6,858	6,858	6,858	6,858	6,858	6,858		61,720
Interest (0%)												
Total	0	0	0	6,858	6,858	6,858	6,858	6,858	6,858	6,858		
											2019	
2007 GO Refunding												
Principal	72,400	72,400	72,400	76,925	81,450	85,975	90,500	90,500	95,025	95,025		595,000
Interest	30,401	27,786	25,152	22,408	19,458	16,297	12,921	9,413	5,749	2,126		
Total	102,801	100,186	97,552	99,333	100,908	102,272	103,421	99,913	100,774	97,151		
											2024	
2004 STFL (Refunded by 2012A GO)												
Principal	7,761	7,761	8,536									
Interest	8,370	8,370	7,595									
Total	16,131	16,131	16,131	0	0	0	0	0	0	0		
											2014	Pay off
2005 STFL											2025	Orig term
Principal	2,936	3,068	3,199	3,350	54,124							
Interest (4.50%)	3,000	2,868	2,738	2,586	2,436							
Total	5,937	5,937	5,937	5,937	56,560	0	0	0	0	0		
											2028	
2008 STFL												
Principal	2,909	10,816	11,292	11,866	12,430	13,020	13,608	14,285	14,964	15,674		263,117
Interest (4.75%)	22,019	14,112	13,635	13,062	12,498	11,908	11,320	10,643	9,964	9,254		
Total	24,928	24,928	24,928	24,928	24,928	24,928	24,928	24,928	24,928	24,928		
											2024	
2012A GO												
Principal				4,548	14,402	14,402	14,402	13,265	15,160	15,160		140,609
Interest			932	2,183	2,121	2,006	1,862	1,694	1,499	1,272		
Total	0	0	932	6,731	16,523	16,408	16,264	14,959	16,659	16,432		
Total	158,691	156,121	154,443	143,786	205,776	150,465	151,470	146,658	149,219	145,368		1,060,446
All Debt												
Principal	93,979	102,417	104,198	103,547	169,264	120,255	125,368	124,908	132,006	132,717		
Interest	64,712	53,704	50,246	40,238	36,512	30,210	26,103	21,750	17,212	12,651		
Total Debt Service	158,691	156,121	154,443	143,786	205,776	150,465	151,470	146,658	149,219	145,368		

6.2.5

City of Lodi
 2014 Budget Development
 Lodi Utilities - Water Fund - Organization Chart

Adopted 10/1/13



	2013 Budget	2014 Request
Total # FTEs	2.325	2.14
Total Salaries & Benefits	\$147,238	\$143,870

City of Lodi
 2014 Budget Development
 Lodi Utilities - Water Fund - Cash Flow

Adopted 10/1/13

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Total Cash January 1		806,263	963,585	625,104	516,485	411,303	320,776	423,524
Operating Revenues		783,659	710,800	716,542	722,335	728,178	734,073	740,021
less Operating Expenses		(499,521)	(539,363)	(540,895)	(541,808)	(545,070)	(548,243)	(551,393)
Operating Income		284,138	171,437	175,647	180,526	183,109	185,831	188,628
Plus Depreciation		115,432	120,000	120,120	120,240	120,360	120,481	120,601
Plus Amortized Debt Discount		0	0	0	0	0	0	0
Long Term Debt Principal		(103,547)	(169,264)	(120,255)	(125,368)	(124,908)	(132,006)	(132,717)
Capital Projects		(138,700)	(460,655)	(284,131)	(280,580)	(269,089)	(71,557)	(207,134)
Cash Available for Use		109,211	829,455	391,023	263,826	196,710	261,895	296,402
Equipment Replacement Fund			6,550	31,550	56,550	31,550	71,500	96,500
Redemption Account		84,211	127,581	93,912	90,928	92,516	90,128	0
Depreciation Account		25,000	0	0	0	0	0	0
Total Cash December 31		806,263	963,585	625,104	516,485	411,303	423,524	392,902

City of Lodi
 2014 Budget Development
 Lodi Utilities - Water Fund - Rate of Return

Adopted 10/1/13

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Plant in Service								
Beginning of year	4,515,171	4,612,848	4,751,548	5,212,203	5,471,334	5,726,914	5,971,003	6,002,610
End of year	4,612,848	4,751,548	5,212,203	5,471,334	5,726,914	5,971,003	6,002,610	6,184,744
Average	4,564,010	4,682,198	4,981,876	5,341,768	5,599,124	5,848,959	5,986,807	6,093,677
Accumulated Depreciation								
Beginning of year	(995,345)	(1,104,639)	(1,137,521)	(1,247,801)	(1,309,837)	(1,371,023)	(1,429,458)	(1,437,025)
End of year	(1,104,639)	(1,137,521)	(1,247,801)	(1,309,837)	(1,371,023)	(1,429,458)	(1,437,025)	(1,480,628)
Average	(1,049,992)	(1,121,080)	(1,192,661)	(1,278,819)	(1,340,430)	(1,400,241)	(1,433,241)	(1,458,826)
Materials and Supplies								
Beginning of year	21,453	20,533	20,993	20,763	20,878	20,821	20,849	20,835
End of year	20,533	20,993	20,763	20,878	20,821	20,849	20,835	20,842
Average	20,993	20,763	20,878	20,821	20,849	20,835	20,842	20,838
Deferred Regulatory Credit								
Beginning of year	(54,240)	(49,720)	(46,240)	(43,465)	(40,857)	(38,406)	(36,102)	(33,935)
End of year	(49,720)	(46,240)	(43,465)	(40,857)	(38,406)	(36,102)	(33,935)	(31,899)
Average	(51,980)	(47,980)	(44,852)	(42,161)	(39,632)	(37,254)	(35,018)	(32,917)
Average Net Rate Base	3,483,031	3,533,901	3,765,240	4,041,608	4,239,911	4,432,299	4,539,389	4,622,772
Net Operating Income	212,226	284,138	165,547	166,961	171,754	174,248	176,881	179,589
Plus Contrib Cap Depreciation	20,453	21,639	22,894	24,222	25,627	27,113	28,686	30,350
Adjusted Net Operating Income	232,679	305,777	188,442	191,183	197,381	201,362	205,567	209,939
Rate of Return	6.68%	8.65%	5.00%	4.73%	4.66%	4.54%	4.53%	4.54%

**City of Lodi
2014 Budget Development
Wastewater Fund**

Adopted 10/1/13

Projected Beginning Cash	\$ 969,463
Revenues	\$ 753,991
Expenditures	\$ 682,343
Projected Ending Cash	\$ 919,026

What's New: Replacement of utility truck
2.5% across the board increase in employee salaries
Estimated 10% increase in health insurance premiums

What's Gone:

City of Lodi
 2014 Budget Development
 Wastewater Fund - Budget Request

Adopted 10/1/13

<u>Account Description</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Estimate</u>	<u>2014 Request</u>	<u>Diff</u>	<u>%</u>
Revenues								
Interest & Dividend Income	3,553	7,351	1,475	1,000	1,000	1,000	0	0%
Residential Sales Default	529,745	552,050	579,152	554,357	555,060	560,550	6,193	1%
Small Comm & Industrial Sales	100,987	104,586	106,246	106,378	107,859	108,000	1,622	2%
Large Comm & Industrial Sales	10,900	12,382	15,625	13,552	13,728	13,700	148	1%
Other Sales to Public Authorities	28,080	27,950	28,345	30,842	30,015	30,000	(842)	-3%
Interdepartmental Sales	1,206	1,323	1,288	1,300	1,000	1,300	0	0%
Forfeited Discounts	2,732	2,561	2,603	2,600	2,612	2,500	(100)	-4%
Miscellaneous Service Revenues	3,371	2,956	1,870	3,000	3,000	3,000	0	0%
Miscellaneous Service Revenues Sewer Hook up Fees	16,000	26,479	6,669	4,000	7,500	6,000	2,000	50%
Misc Nonoperating Income	14,600	0	520	0	0	1,500	1,500	0%
Non-Operating Amort of Constr Grants	26,441	26,441	26,441	26,441	26,441	26,441	0	0%
Total Revenue	737,614	764,077	770,233	743,470	748,215	753,991	10,521	1%
Expenses								
Depreciation Expense Default	197,756	206,606	207,338	229,000	199,124	205,000	(24,000)	-10%
Amortization	479	459	429	0	0	0	0	
Total Non-Cash Expenses	198,235	207,065	207,767	229,000	199,124	205,000	(24,000)	-10%
Interest on Long-Term Debt	52,799	44,616	36,146	29,325	26,682	21,267	(8,058)	-27%
Total Interest on Long-Term Debt	52,799	44,616	36,146	29,325	26,682	21,267	(8,058)	(0)
Supervision & Labor Salaries and Benefits	46,831	46,741	142,682	135,695	129,848	79,415	(56,280)	-41%
Supervision & Labor Supplies and Services	0	0	0	0	0	0	0	
Total Supervision & Labor	46,831	46,741	142,682	135,695	129,848	79,415	(56,280)	-41%
Power/Fuel for Pumping Salaries and Benefits	0	0	0	0	0	0	0	
Power/Fuel for Pumping Supplies and Services	59,602	62,670	54,583	65,000	51,872	62,500	(2,500)	-4%
Total Power/Fuel for Pumping	59,602	62,670	54,583	65,000	51,872	62,500	(2,500)	-4%

City of Lodi
2014 Budget Development
Wastewater Fund - Budget Request

Adopted 10/1/13

<u>Account Description</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Estimate</u>	<u>2014 Request</u>	<u>Diff</u>	<u>%</u>
Phosphorous Removal Chemicals	16,634	12,986	18,230	13,000	12,059	18,200	5,200	40%
Sludge Cond Chemical Chemicals	5,691	3,398	5,767	6,750	4,660	5,825	(925)	-14%
Other Chemicals	3,503	2,954	3,873	3,600	3,600	3,800	200	6%
Total Chemicals	25,828	19,337	27,869	23,350	20,319	27,825	4,475	19%
Operating Supplies	332	376	361	300	300	300	0	0%
Office Supplies	9,149	8,963	10,313	10,100	9,034	9,600	(500)	-5%
Miscellaneous Supplies	(319)	15,100	2,450	1,700	28,413	1,700	0	0%
Total Supplies	9,163	24,440	13,124	12,100	37,747	11,600	(500)	-4%
Transportation Salaries and Benefits	505	68	0	0	0	0	0	
Transportation Supplies and Services	24,764	9,847	11,808	12,000	11,227	15,250	3,250	27%
Total Transportation	25,269	9,915	11,808	12,000	11,227	15,250	3,250	27%
Collection System Maintenance Salaries and Benefits	15,207	14,086	806	0	0	7,552	7,552	
Collection System Maintenance Supplies and Services	4,703	1,568	483	3,500	6,820	8,820	5,320	152%
Total Collection System Maintenance	19,910	15,654	1,289	3,500	6,820	16,372	12,872	368%
Collection Pumping Equipment Salaries and Benefits	787	963	0	0	0	0	0	
Collection Pumping Equipment Supplies and Services	113	7,382	7,831	4,000	3,000	4,000	0	0%
Total Pumping Equipment	899	8,345	7,831	4,000	3,000	4,000	0	0%
Treatment & Disposal Equipment Salaries and Benefits	37,986	36,619	2,395	0	0	28,606	28,606	
Treatment & Disposal Equipment Supplies and Services	5,016	5,903	6,128	8,500	8,375	8,500	0	0%
Total Treatment & Disposal Equipment	43,002	42,522	8,523	8,500	8,375	37,106	28,606	337%
General Plant Maintenance Salaries and Benefits	39,618	43,400	2,154	0	0	32,209	32,209	
General Plant Maintenance Supplies and Services	2,600	2,888	2,289	3,500	3,200	4,000	500	14%
Total General Plant Maintenance	42,218	46,288	4,444	3,500	3,200	36,209	32,709	935%
Billing, Collection & Accounting Salaries and Benefits	27,365	34,184	32,999	36,445	31,485	33,856	(2,589)	-7%
Billing, Collection & Accounting Supplies and Services	23,729	36,008	10,929	24,500	19,485	24,500	0	0%
Total Billing, Collection & Accounting	51,094	70,192	43,928	60,945	50,970	58,356	(2,589)	-4%

City of Lodi
 2014 Budget Development
 Wastewater Fund - Budget Request

Adopted 10/1/13

<u>Account Description</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Estimate</u>	<u>2014 Request</u>	<u>Diff</u>	<u>%</u>
Phosphorous Study	0	0	14,636	35,000	0	55,600	20,600	59%
Professional Services	22,378	13,357	16,726	11,839	10,629	12,140	301	3%
Insurance	16,529	22,114	21,779	19,028	19,226	22,203	3,175	17%
Regulatory Commission	4,686	4,120	3,377	4,000	5,335	5,500	1,500	38%
Total Outside Services	43,593	39,591	56,517	69,867	35,190	95,443	25,576	37%
Rent	12,000	12,000	12,000	12,000	12,000	12,000	0	0%
Total Rent	12,000	12,000	12,000	12,000	12,000	12,000	0	0%
Total Expenses	630,442	649,377	628,512	668,782	596,374	682,343	13,561	2%
NET INCOME	107,171	114,700	141,722	74,688	151,841	71,648	(3,040)	-4%

City of Lodi
 2014 Budget Development
 Wastewater Fund - Capital Projects

Adopted 10/1/13

Capital Expenditure Plan

	2013 Budget	2013 Estimate	2014 Request	2015 Projection	2016 Projection	2017 Projection	2018 Projection	2019 Projection
I & I Reduction Project	42,420					30,000	30,000	30,000
Adaptive Management Implementation						200,000	200,000	200,000
Modular Building to House Gas Mixer Phosphorous Removal Accum.	11,150	11,150						
Phosphorus Analyzer	30,000			14,500				
Equipment Replacement Accumulation Use of Equipment Replacement Fund	34,744	34,744		30,000	30,000	30,000	30,000	30,000
Truck and Utility Box Vactor			47,200					
Plant Replacement Fund Accumulation Use of Plant Replacement Fund	25,000	38,000	38,000	38,000	38,000	38,000	38,000	38,000
Lab Equipment		(11,150)	(8,000)	(19,000)	(16,500)			
Digester Gas Compressor			4,000	4,000				
Valve Actuators			4,000					
Control Panel Interface Upgrade				15,000	8,000			
Total Capital Projects	143,314	72,744	85,200	82,500	68,000	298,000	298,000	298,000

6.3.5

City of Lodi
 2014 Budget Development
 Wastewater Fund - Equipment Replacement Plan

Adopted 10/1/13

2014	Cost	Purchase Year	Replmt Year	Useful Life	Yrs in Use	Annual Cost	Needed in Fund
Truck and Utility Box	45,000	1999	2014	15	15	3,000	45,000
Vactor	200,000	2000	2020	20	14	10,000	140,000
Total Needed in Fund						13,000	185,000
Beginning Balance							34,744
Additions							
Uses							0
Ending Replacement Fund Balance							34,744

2015	Cost	Purchase Year	Replmt Year	Useful Life	Yrs in Use	Annual Cost	Needed in Fund
Truck and Utility Box	45,000	2014	2029	15	1	3,000	3,000
Vactor	200,000	2000	2020	20	15	10,000	150,000
Total Needed in Fund						13,000	153,000
Beginning Balance							34,744
Additions							30,000
Uses							0
Ending Replacement Fund Balance							64,744

2016	Cost	Purchase Year	Replmt Year	Useful Life	Yrs in Use	Annual Cost	Needed in Fund
Truck and Utility Box	45,000	2014	2029	15	2	3,000	6,000
Vactor	200,000	2000	2020	20	16	10,000	160,000
Total Needed in Fund						13,000	166,000
Beginning Balance							64,744
Additions							30,000
Uses							0
Ending Replacement Fund Balance							94,744

2017	Cost	Purchase Year	Replmt Year	Useful Life	Yrs in Use	Annual Cost	Needed in Fund
Truck and Utility Box	45,000	2,014	2,029	15	3	3,000	9,000
Vactor	200,000	2,000	2,020	20	17	10,000	170,000
Total Needed in Fund						13,000	179,000
Beginning Balance							94,744
Additions							30,000
Uses							0
Ending Replacement Fund Balance							124,744

2018	Cost	Purchase Year	Replmt Year	Useful Life	Yrs in Use	Annual Cost	Needed in Fund
Truck and Utility Box	45,000	2,014	2,029	15	4	3,000	12,000
Vactor	200,000	2,000	2,020	20	18	10,000	180,000
Total Needed in Fund						13,000	192,000
Beginning Balance							124,744
Additions							30,000
Uses							0
Ending Replacement Fund Balance							154,744

2019	Cost	Purchase Year	Replmt Year	Useful Life	Yrs in Use	Annual Cost	Needed in Fund
Truck and Utility Box	45,000	2,014	2,029	15	5	3,000	15,000
Vactor	200,000	2,000	2,020	20	19	10,000	190,000
Total Needed in Fund						13,000	205,000
Beginning Balance							154,744
Additions							30,000
Uses							0
Ending Replacement Fund Balance							184,744

2020	Cost	Purchase Year	Replmt Year	Useful Life	Yrs in Use	Annual Cost	Needed in Fund
Truck and Utility Box	45,000	2,014	2,029	15	6	3,000	18,000
Vactor	200,000	2,000	2,020	20	20	10,000	200,000
Total Needed in Fund						13,000	218,000
Beginning Balance							184,744
Additions							30,000
Uses							(200,000)
Ending Replacement Fund Balance							14,744

2021	Cost	Purchase Year	Replmt Year	Useful Life	Yrs in Use	Annual Cost	Needed in Fund
Truck and Utility Box	45,000	2,014	2,029	15	7	3,000	21,000
Vactor	200,000	2,020	2,040	20	1	10,000	10,000
Total Needed in Fund						13,000	31,000
Beginning Balance							14,744
Additions							25,500
Uses							
Ending Replacement Fund Balance							40,244

6.3.6

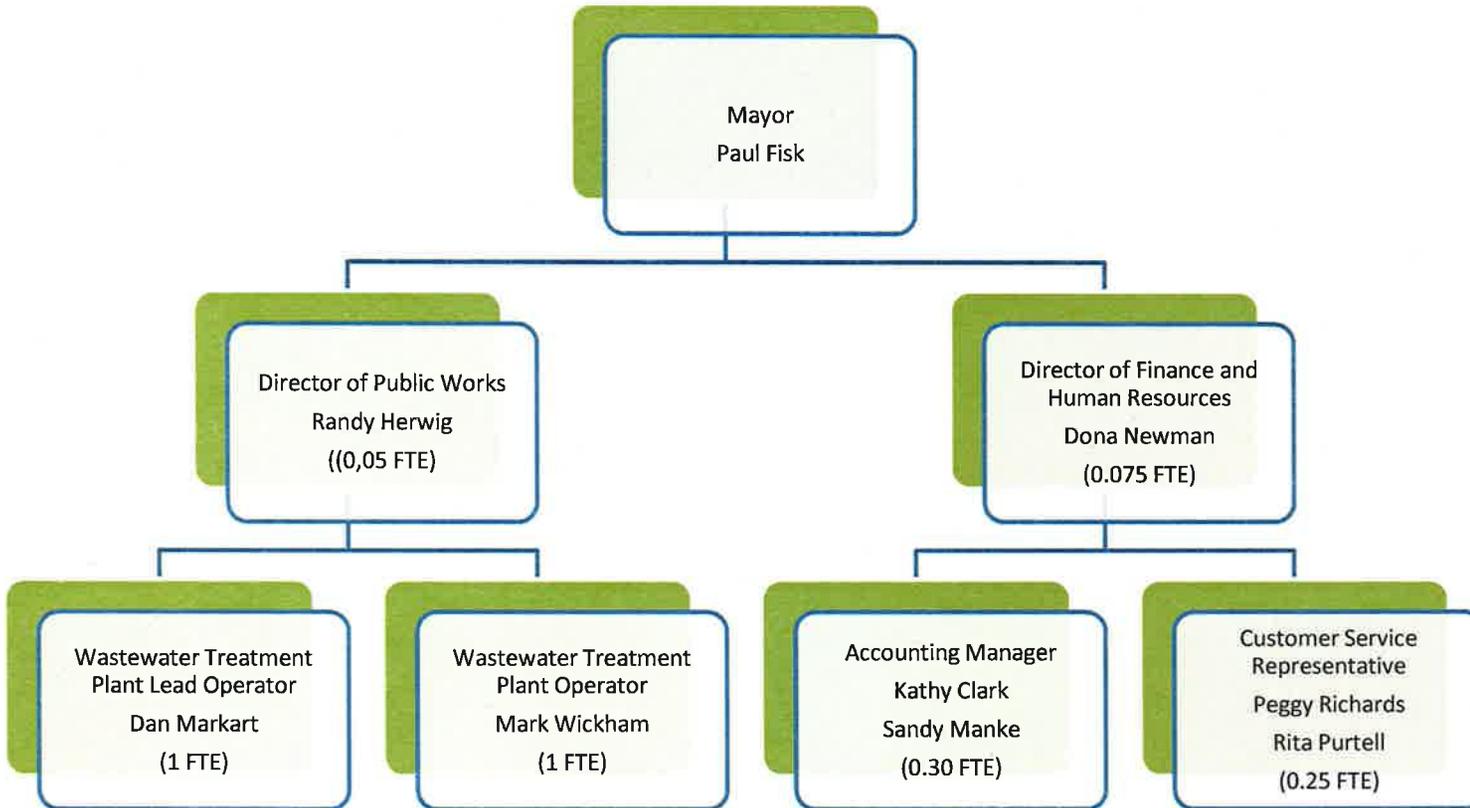
City of Lodi
 2014 Budget Development
 Wastewater Fund - Debt Service

Adopted 10/1/13

	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Estimated</u>	<u>2014 Request</u>	<u>2015 Projected</u>	<u>2016 Projected</u>	<u>2017 Projected</u>	<u>2018 Projected</u>	<u>2019 Projected</u>
1998 GO										
Principal	18,279	19,193	20,107							
Interest	2,113	1,302	442							
Total	20,391	20,495	20,549	-	-	-	-	-	-	-
Clean Water										
Principal	223,181	230,390	237,831	245,513	253,443	261,630	270,080			
Interest	52,018	44,693	37,132	29,325	21,267	12,949	4,362			
Total	275,199	275,083	274,963	274,839	274,711	274,578	274,442	-	-	-
Total Debt Service	295,591	295,578	295,512	274,839	274,711	274,578	274,442	-	-	-
Total Principal	241,460	249,582	257,938	245,513	253,443	261,630	270,080	-	-	-
Total Interest	54,131	45,995	37,574	29,325	21,267	12,949	4,362	-	-	-
Total Debt Service	295,591	295,578	295,512	274,839	274,711	274,578	274,442	-	-	-

City of Lodi
 2014 Budget Development
 Wastewater Fund - Organization Chart

Adopted 10/1/13



	2013 Budget	2014 Request
Total # FTEs	2.625	2.675
Total Salaries and Benefits	172,848	171,336

Lodi Area Emergency Medical Service

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



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

September 28, 2013

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

WE ARE HEREBY SUBMITTING OUR TENTATIVE 2014 BUDGET.

Major accomplishments in 2013:

- Ambulance Replacement for our 12 year old 2000 E450 unit. - Cost \$150,370.
- Roof replacement - Final Cost \$ 16,750 - Leon's Roofing
- Completion of the repaving of the driveway. Total cost 2012-13 amounted to: \$21, 204.51
 - Tri County Paving.

Major tasks for 2014:

1. Educational training to prepare the crew to meet newly enacted National Registry EMT basic and EMT-A level standards. We have been averaging 3-4 new members per year.
2. Projected furnace and air conditioner replacements on 20 year old units. Estimated at \$8500.00

Adopted 9-30-13

PROPOSED 2014 BUDGET SUMMARY

	2013 Budget	Proposed 2014 Budget	% Change from 2013
Incomes			
Municipality Assessments	124,645.00	127,137.90	102.0%
In House Incomes	352,595.00	353,537.90	100.3%
Total - All Incomes	346,595.00	353,537.90	
Expenses			
Equipment Replacement Costs	44,867.00	48,515.75	108.1%
Operating Expenses	307,678.53	305,133.92	99.2%
Total - All Expenses	352,545.53	353,649.67	100.3%
Net Profit/Loss	49.47	-111.77	

7.1.1

7.1.1

PROPOSED 2014 BUDGET DETAIL

	2013 Budget	Proposed 2014 Budget	% Change from 2013
Incomes			
Assessments			
City of Lodi	49,858.00	50,855.16	102.0%
Town of Lodi	49,858.00	50,855.16	102.0%
Town of West Point	24,929.00	25,427.58	102.0%
Total Assessments	124,645.00	127,137.90	102.0%
Collections	220,000.00	223,000.00	101.4%
Community Education Income	1,500.00	3,000.00	200.0%
Interest Income	450.00	400.00	88.9%
Total Income	352,595.00	353,537.90	100.3%
Expenses			
Equipment Replacement			
Ambulance	32,248.00	32,100.00	99.5%
Defibrillator	12,619.00	12,500.00	99.1%
Equity Accounts Replacement - 4yr		3,915.75	
Total Equipment Replacement Costs	44,867.00	48,515.75	108.1%
Operating Expenses			
Advertising & Goodwill	100.00	750.00	750.0%
Benefits-Health Ins./Retirement	23,842.00	20,600.00	86.4%
Billings-Lifequest Cost	35,500.00	29,400.00	82.8%
Bldg. Maintenance	4,900.00	6,200.00	126.5%
Commission	2,000.00	2,000.00	100.0%
CPR Training Expense	1,700.00	1,500.00	88.2%
Dues, Subscriptions & Licenses	2,200.00	2,450.00	111.4%
Education Continuing	5,000.00	7,500.00	150.0%
Employee Recognition	1,000.00	1,200.00	120.0%
Insurance-/WC,Property & Liab	22,000.00	22,000.00	100.0%
Legal Representation	500.00	500.00	100.0%
Copy/Fax Machine Rent	1,000.00	1,300.00	130.0%
Med-Immunizations/Physicals	500.00	700.00	140.0%
Medical Supplies	14,000.00	14,500.00	103.6%
Natural Gas - Heating	1,500.00	1,200.00	80.0%
Office supplies	1,500.00	1,250.00	83.3%
Oxygen	1,100.00	1,200.00	109.1%
Payroll Crew	48,625.38	50,500.00	103.9%
Payroll Director	50,390.00	51,912.00	103.0%
Payroll Fulltime Crew	53,618.15	52,000.00	97.0%
Payroll Taxes	12,602.00	13,770.92	109.3%
Professional Development	200.00	200.00	100.0%
Radio Supplies	1,500.00	1,000.00	66.7%
Telephone & Cable	2,200.00	3,300.00	150.0%
Treasurer	3,000.00	3,600.00	120.0%
Unemployment Expense	400.00	700.00	175.0%
Uniforms & coats	1,000.00	1,000.00	100.0%
Vehicle Fuel	6,000.00	6,000.00	100.0%
Vehicle Maintenance-2013 Ford	4,500.00	750.00	16.7%
Vehicle Maintenance-Snowbalance	1.00	1.00	100.0%
Vehicle Maintenance 2004 Ford	2,000.00	2,500.00	125.0%
Vehicle Maintenance 2009 Ford	1,000.00	1,000.00	100.0%
Water, Sewer, Electric	2,300.00	2,650.00	115.2%
Total Operating Expenses	307,678.53	305,133.92	99.2%
Total Operating & Replacement Expense	352,545.53	353,649.67	100.3%
Net Profit/Loss	49.47	-111.77	

7.1.2

7.1.2

2014 LODI AREA FIRE DEPARTMENT BUDGET

Recommended by FC on 09/11/13

Adopted 9-30-13

PROPOSED

ACCT	ACCOUNT NAME	2012 BUDGET	2013 BUDGET	2014 BUDGET	INCREASE DECREASE	PERCENT CHANGE
REVENUE						
8901	Assessment - City of Lodi	\$54,288	\$54,288	\$55,828	\$1,540	2.84%
8902	Assessment - Town of Lodi	\$54,288	\$54,288	\$55,828	\$1,540	2.84%
8903	Assessment - Town of West Point	\$27,145	\$27,145	\$27,915	\$770	2.84%
TOTAL ASSESSMENT REVENUE:		\$135,721	\$135,721	\$139,571	\$3,850	2.84%
8911	Fire Runs - City of Lodi	\$10,000	\$11,050	\$11,050	\$0	0.00%
8912	Fire Runs - Town of Lodi	\$16,625	\$17,850	\$17,850	\$0	0.00%
8913	Fire Runs - Town of West Point	\$5,625	\$5,950	\$5,950	\$0	0.00%
TOTAL FIRE RUNS REVENUE:		\$32,250	\$34,850	\$34,850	\$0	0.00%
TOTAL TAX BASED REVENUE :		\$167,971	\$170,571	\$174,421	\$3,850	2.26%
8914	2% Insurance Fund	\$23,792	\$23,792	\$24,292	\$500	2.10%
	Transfer from Savings	\$0	\$0	\$0	\$0	0.00%
8915	Grant Income	\$0	\$0	\$0	\$0	0.00%
8916	Interest Income	\$10	\$10	\$10	\$0	0.00%
	Other Income	\$448	\$448	\$448	\$0	0.00%
TOTAL NON-TAX BASED REVENUE:		\$24,250	\$24,250	\$24,750	\$500	2.06%
TOTAL REVENUE:		\$192,221	\$194,821	\$199,171	\$4,350	2.23%
EXPENSE						
8921	2% Fund Equipment Purchases	\$12,792	\$12,792	\$12,792	\$0	0.00%
8922	2% Fund Fire Prevention	\$2,000	\$1,200	\$1,200	\$0	0.00%
8952	2% Fire Inspection	\$6,000	\$6,800	\$6,800	\$0	0.00%
8923	2% Fund Training	\$3,000	\$3,000	\$3,500	\$500	16.67%
TOTAL 2% FUND EXPENSES:		\$23,792	\$23,792	\$24,292	\$500	2.10%
8931	Building Maintenance	\$3,469	\$7,969	\$7,969	\$0	0.00%
8932	Telephone	\$1,600	\$1,600	\$1,600	\$0	0.00%
8933	Utilities - Natural Gas	\$2,500	\$2,500	\$2,500	\$0	0.00%
8934	Water, Sewer and Electric	\$4,500	\$4,500	\$4,500	\$1,000	100.00%
8935	Office Expense	\$1,000	\$1,000	\$2,000	\$0	0.00%
8936	Storage Rent	\$0	\$0	\$0	\$0	0.00%
8937	Software Expense	\$1,000	\$1,000	\$0	(\$1,000)	-100.00%
TOTAL BUILDING EXPENSES:		\$14,069	\$18,569	\$18,569	\$0	0.00%
8941	Vehicle Fuel	\$2,500	\$4,000	\$4,000	\$0	0.00%
8942	Vehicle & Equipment Maintenance	\$16,200	\$16,200	\$16,200	\$0	0.00%
8943	Radio Communications	\$3,000	\$3,000	\$3,000	\$0	0.00%
8944	Vehicle Replacement	\$51,000	\$46,700	\$46,700	\$0	0.00%
TOTAL VEHICLE EXPENSES:		\$72,700	\$69,900	\$69,900	\$0	0.00%
	Insurance Expense	\$15,500	\$15,500	\$15,500	\$0	0.00%
8954	Medical Expense	\$400	\$400	\$400	\$0	0.00%
8955	Personal Protection Equipment	\$5,000	\$5,000	\$8,850	\$3,850	0.00%
	Safety Program	\$0	\$0	\$0	\$0	0.00%

7.2

7.2.1

8956 Other Supplies - Air	\$0	\$0	\$0	\$0	0.00%
8957 Other Expense	\$0	\$0	\$0	\$0	0.00%
8958 Grant Expense	\$0	\$0	\$0	\$0	0.00%
8959 Finance Administration	\$1,500	\$1,500	\$1,500	\$0	0.00%
TOTAL MISCELLANEOUS EXPENSES:	\$22,400	\$22,400	\$26,250	\$3,850	17.19%

8961 Fire Commission	\$1,300	\$1,300	\$1,300	\$0	0.00%
8962 Firefighters Expenses	\$32,400	\$32,400	\$32,400	\$0	0.00%
8963 Fire Chief	\$8,300	\$12,300	\$12,300	\$0	0.00%
Administrative Services Contingency	\$5,500	\$0	\$0	\$0	0.00%
8964 Assistant Fire Chiefs (2)	\$2,600	\$3,200	\$3,200	\$0	0.00%
8965 Captains (4)	\$2,600	\$3,400	\$3,400	\$0	0.00%
Unemployment Compensation Tax	\$0	\$1,000	\$1,000	\$0	0.00%
8966 FICA	\$3,260	\$3,260	\$3,260	\$0	0.00%
8967 Medicare	\$800	\$800	\$800	\$0	0.00%
8968 Firefighter Appreciation	\$1,000	\$1,000	\$1,000	\$0	0.00%
8969 Uniform Expense	\$1,500	\$1,500	\$1,500	\$0	0.00%
TOTAL FIREFIGHTER EXPENSE:	\$59,260	\$60,160	\$60,160	\$0	0.00%

TOTAL EXPENSES:	\$192,221	\$194,821	\$199,171	\$4,350	2.23%
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TOTAL 2014 REVENUE:	\$199,171
TOTAL 2014 EXPENSE:	\$199,171

7.2.2

7.2.2

City of Lodi
2014 Adopted Budget
Policy and Adopting Resolutions

- 8.1 Wisconsin State Statutes 65.90 Municipal Budgets
- 8.2 City of Lodi Ordinance 57-4 Budget Preparation and Adoption
- 8.3 City of Lodi Charter Ordinance No. 3 A Charter Ordinance Authorizing Partial Veto of Annual Budget
- 8.4 Resolution 13-08 A Resolution Regarding Use of the Tax Levy and Donated Funds to Pay Debt Service on Bonds for Construction of Pool
- 8.5 Resolution 12-02 A Resolution Assigning Funds, Sufficient to Fully Fund Liability for Post Employment Benefits
- 8.6 Resolution 11-48 A Resolution Adopting the Fund Balance Policy
- 8.7 Resolution 10-08 A Resolution Approving the Financial Policy and Procedure for the General Fund Contingency Fund Account
- 8.8 Resolution 04-05 A Resolution to Set Budget Policy for the City of Lodi
- 8.9 A Resolution Adopting the Electric Distribution Utility Enterprise Fund Budget for 2014
- 8.10 A Resolution Adopting the Wastewater Utility Enterprise Fund Budget for 2014
- 8.11 A Resolution Adopting the Water Utility Enterprise Fund Budget for 2014
- 8.12 A Resolution Adopting the 2014 City of Lodi General Fund Budget and a Levy for Municipal Purposes, Library Special Fund, Debt Service and Capital Projects Against All Taxable Real and Personal Property in the city of Lodi for 2013, Collectable in 2014
- 8.13 A Resolution Adopting the Capital Project Fund Budget for 2014
- 8.14 A Resolution Adopting the Debt Service Fund Budgets for 2014
- 8.15 A Resolution Adopting the Library Special Revenue Fund Budget for 2014
- 8.16 A Resolution Adopting the Strangeway Special Revenue Fund Budget for 2014
- 8.17 A Resolution Adopting the Swim Pool Capital Project Fund Budget for 2014
- 8.18 A Resolution Adopting the Solid Waste Special Revenue Fund Budget for 2014
- 8.19 A Resolution Adopting the Other Special Revenue and Permanent Fund Budgets for 2014

65.90 Municipal budgets.

(1) Unless otherwise provided, in this section, "municipality" means each county other than counties having a population of 500,000 or more, each city, excepting cities of the 1st class, village, town, school district, technical college district and all other public bodies that have the power to levy or certify a general property tax or budget. Every municipality shall annually, prior to the determination of the sum to be financed in whole or in part by a general property tax, funds on hand or estimated revenues from any source, formulate a budget and hold public hearings thereon.

(2) Such budget shall list all existing indebtedness and all anticipated revenue from all sources during the ensuing year and shall likewise list all proposed appropriations for each department, activity and reserve account during the said ensuing year. Such budget shall also show actual revenues and expenditures for the preceding year, actual revenues and expenditures for not less than the first 6 months of the current year and estimated revenues and expenditures for the balance of the current year. Such budget shall also show for informational purposes by fund all anticipated unexpended or unappropriated balances, and surpluses.

(3)

(a) A summary of the budget required under sub. (1) and notice of the place where the budget in detail is available for public inspection and notice of the time and place for holding the public hearing thereon shall be published as a class 1 notice, under ch. 985, in the municipality at least 15 days prior to the time of the public hearing except that:

1. In towns a summary of the budget required under sub. (1) and notice of the time and place of the public hearing thereon shall be posted in 3 public places at least 15 days prior to the time of the public hearing.

2. Any school district reproducing and providing general distribution within the district of an annual report incorporating a budget summary at least 15 days prior to the annual meeting is exempt from the notice requirements of this paragraph.

3. A common school district, as defined under s. 115.01 (3), shall publish a class 1 notice, under ch. 985, as required under this paragraph, at least 10 days prior to the time of the public hearing thereon.

(b) Any budget summary required under par. (a) shall include all of the following for the proposed budget and the budget in effect, and shall also include the percentage change between the budget of the current year and the proposed budget:

1. For the general fund, all expenditures in the following categories:

- a. General government.
- b. Public safety.
- c. Public works.
- d. Health and human services.
- e. Culture, recreation and education.
- f. Conservation and development.
- g. Capital outlay.
- h. Debt service.
- i. Other financing uses.

2. For the general fund, all revenues from the following sources:

- a. Taxes.
- b. Special assessments.
- c. Intergovernmental revenues.
- d. Licenses and permits.
- e. Fines, forfeitures and penalties.

- f. Public charges for services.
- g. Intergovernmental charges.
- h. Miscellaneous revenue.
- i. Other financing sources.

3. Revenue and expenditure totals for each impact fee that is imposed by a municipality.

4. All beginning and year-end governmental and proprietary fund balances.

5. The contribution of the property tax to each governmental fund and to each proprietary fund that receives property tax revenue and the totals for all funds.

6. Revenue and expenditure totals, by fund, for each governmental fund, and for each proprietary fund and the revenue and expenditure totals for all funds combined.

(bm) Any budget summary created under par. (a) shall include an itemization of proposed increases and decreases to the current year budget due to new or discontinued activities and functions.

(c) The department of public instruction under s. 115.28, the department of revenue under s. 73.10 and the technical college system board under s. 38.04 shall encourage and consult with interested public and private organizations regarding the budget summary information required under pars. (a) and (b). The department of public instruction and the technical college system board shall specify the revenue and expenditure detail that is required under par. (b) 1. and 2. for school districts and for technical college districts.

(d) A municipality may publish any additional budget summary information that its governing body considers necessary, but the additional information shall be reported separately from the information required under pars. (a), (b) and (bm).

(4) Not less than 15 days or, in the case of common school districts as defined under s. 115.01 (3), not less than 10 days, after the publication of the proposed budget and the notice of hearing thereon a public hearing shall be held at the time and place stipulated at which any resident or taxpayer of the governmental unit shall have an opportunity to be heard on the proposed budget. The budget hearing may be adjourned from time to time. In school districts holding an annual meeting the time and place of the budget hearing shall be the time and place of the annual meeting.

(5)

(a) Except as provided in par. (b) and except for alterations made pursuant to a hearing under sub. (4), the amount of tax to be levied or certified, the amounts of the various appropriations and the purposes for such appropriations stated in a budget required under sub. (1) may not be changed unless authorized by a vote of two-thirds of the entire membership of the governing body of the municipality. Any municipality, except a town, which makes changes under this paragraph shall publish a class 1 notice thereof, under ch. 985, within 10 days after any change is made. Failure to give notice shall preclude any changes in the proposed budget and alterations thereto made under sub. (4).

(b) A county board may authorize its standing finance committee to transfer funds between budgeted items of an individual county office or department, if such budgeted items have been separately appropriated, and to supplement the appropriations for a particular office, department, or activity by transfers from the contingent fund. Such committee transfers shall not exceed the amount set up in the contingent fund as adopted in the annual budget, nor aggregate in the case of an individual office, department, or activity in excess of 10 percent of the funds originally provided for such office, department, or activity in such annual budget. The publication provisions of par. (a) shall apply to all committee transfers from the contingent fund.

(6) As part of the annual budget required under sub. (1), the governing body of any municipality and of any county having a population of 500,000 or more may establish and maintain, and levy a tax for, a liability reserve fund for the purpose of paying liability claims against the municipality or premiums on insurance to pay such claims. The governing body may allow amounts appropriated to the fund to accumulate from year to year. The annual taxes levied for this purpose may not exceed the level necessary

to collect the amount recommended by an actuary, in accordance with generally accepted actuarial principles, that will be sufficient to pay any insurance premiums and the uninsured portion of claims that are anticipated to be made based on occurrences during the year in which the tax is collected. Payment of claims and premiums may either be made directly from the reserve account or appropriations may be made from the reserve account to an operating account for such payments. No other transfers may be made from the fund except in accordance with the procedure specified in sub. (5) (a) and unless:

(a) If the fund is to be dissolved, an actuary has determined that all claims that are to be paid from the fund have been paid or a sufficient reserve has been created from the fund to pay such claims; or

(b) If the fund is to be continued and the types of claims or the amount of coverage of claims by the fund is to be reduced, an actuary has determined, under generally accepted actuarial principles, that the balance in the fund exceeds the amount necessary to pay claims and premiums and the amount transferred is not more than the excess amount.

History: 1971 c. 40, 154; 1971 c. 211 ss. 77, 124; 1973 c. 224; 1975 c. 224; 1977 c. 418; 1981 c. 203; 1985 a. 225; 1987 a. 314, 377; 1989 a. 31; 1991 a. 39, 189; 1993 a. 399; 1995 a. 27, s. 9145 (1); 1997 a. 27; 2005 a. 477; 2009 a. 177.

Under sub. (5), the vote of two-thirds of a board's entire membership is needed to transfer funds from a contingency fund to use for a purpose not anticipated in the budget. 76 Atty. Gen. 145.

§ 57-4. Budget preparation and adoption.

A. Information to be filed by department heads.

[Amended 10-10-2006 by Ord. No. A-361]

(1) On or before November 1 of each year, each officer, department, or board shall file with the City of Lodi Director of Finance and Human Resources:

(a) An itemized statement of disbursements made to carry out the powers and duties of the office, department or board during the preceding fiscal year and a detailed statement of the receipts and disbursements on account of any special fund under the supervision of the office, department or board during the year and the condition and management of those funds; and

(b) Detailed estimates of the same matters for the current fiscal year and for the ensuing fiscal year.

(2) The statements shall be presented in the form prescribed by the Director of Finance and Human Resources.

B. Finance Committee consideration. The Finance Committee shall consider the departmental estimates in consultation with the department head and shall then determine the total amount to be recommended in the budget for the department or activity.

C. Preparation and submission of proposed budget. On or before the third Tuesday in November of each year, the Finance Committee shall prepare and submit to the Council a proposed budget of the City for the ensuing fiscal year. The proposed budget shall include:

(1) The expense of conducting each department and activity of the City for the ensuing fiscal year and corresponding items for the current year and last preceding fiscal year, with reasons for increases and decreases recommended as compared with appropriations for the current year.

(2) An itemization of all anticipated income of the City from sources other than general property taxes and bond issues, with a comparative statement of the amounts received by the City from each of the same or similar sources for the last preceding and current fiscal years.

(3) An estimate of the amount of money to be raised from general property taxes which, with income from other sources, will be necessary to meet the proposed expenditures.

(4) Other information as may be required by the Council and by state law.

- D.** Draft of appropriation resolution. The Finance Committee shall submit to the Council, at the time the annual budget is submitted, the draft of an appropriation resolution providing for the expenditures proposed for the ensuing fiscal year.
- E.** Publication of budget; hearing on budget. The Clerk shall publish as a Class 1 notice, under Ch. 985, Wis. Stats., a budget summary in the form prescribed by the Finance Committee and by § 65.90(3)(b), Wis. Stats. The notice shall also indicate where the proposed budget in detail is available for public inspection and the time and place at which a public hearing on the proposed budget is to be conducted. The Council shall, not less than 15 days after publication of the budget summary, hold a public hearing on the proposed budget. The public hearing will be held on or before the first Tuesday in December. Following the public hearing, the proposed budget may not be changed without the requirement of a two-thirds vote as provided under § 65.90(5)(a), Wis. Stats.
- F.** Transfer of an unencumbered balance of an appropriation. Upon recommendation of the Finance Committee, the Council may at any time by a two-thirds vote of the entire membership transfer any portion of an unencumbered balance of an appropriation to any other purpose or object. Notice of the transfer shall be given by publication within 10 days thereafter in accord with § 65.90(5)(a), Wis. Stats.
- G.** Expenditures limited by appropriation resolution. No money shall be drawn from the treasury of the City, nor shall any obligation for the expenditure of money be incurred, except in pursuance of the annual appropriation resolution or that resolution when changed as authorized by Subsections E and F of this section. At the close of each fiscal year, any unencumbered balance of a general fund appropriation shall revert to the general fund and shall be subject to reappropriation.

CHARTER ORDINANCE NO. 3

A CHARTER ORDINANCE AUTHORIZING PARTIAL VETO OF ANNUAL BUDGET

A charter ordinance (being subject to home rule provisions of sec. 66.0101 of the Wisconsin statutes) to supplement the power of veto of the mayor of the City of Lodi by enabling such officer to disapprove any item or items of the annual budget.

WHEREAS, no specific authorization in the Wisconsin statutes or local ordinances enables the mayor to make partial veto of the annual budget, and

WHEREAS, the "all of none" nature of the present veto power precludes the exercise of judgment and criticism as to individual items without endangering the whole budget and threatening the fiscal management of the municipality, and

WHEREAS, the details of enacting an annual budget for a municipality are in addition peculiarly of local concern,

NOW, THEREFORE, the Common Council of the City of Lodi do ordain as follows:

SECTION 1.A The mayor may veto any item or items in the annual budget under the control of the common council, and upon vetoing any item the mayor shall return the budget to the clerk with his or her objections to the items in writing and his or her reasons therefore. Immediately on filing any item veto with the clerk, the mayor shall issue a call for a special meeting to be held within two days of the filing for purposes of considering and acting on the items vetoed.

B. The common council shall vote on each item vetoed by the mayor separately. If the mayor's veto is not overridden by a 2/3 vote of the council, it shall affect only the items so vetoed. The council may thereupon proceed, upon an affirmative vote of a majority of the alderpersons, to adopt a substitute for the item vetoed which shall be separately submitted to the mayor subject to his or her veto. All items not vetoed by the mayor and all items vetoed by the mayor but overridden by the council shall constitute the budget and be in full force.

SECTION 2. The power of partial veto shall be in addition to the authority granted the mayor under sec. 62.09(8) of the Wisconsin statutes and shall supplement the budget procedures for cities set forth in ch. 65 of the statutes. Insofar as Sec. 62.09(8)(c), Stats., or any other section of the Wisconsin statutes grants any limitation on the power of partial veto by the mayor of items in the budget, election is hereby made that this limitation shall not apply to the City of Lodi. However, this ordinance shall not repeal any of the powers granted by sec. 62.09(8)(c). Stats.

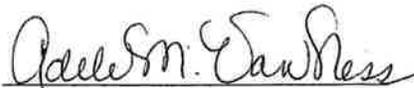
SECTION 3. All ordinances or parts of ordinances contravening the provisions of this ordinance are hereby repealed.

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

Adopted the 3rd day of February, 2004



Paul F. Fisk, Mayor

Attest: 
Adele M. Van Ness, City Clerk

RESOLUTION 13-08

**A Resolution Regarding Use of the Tax Levy and Donated Funds to Pay
Debt Service on Bonds for Construction of Pool**

WHEREAS, the City of Lodi is in the design and fund raising phase of replacing the swimming pool in Goeres Park since the current pool no longer meets the standards set by the State of Wisconsin; and

WHEREAS, the City Council has appointed both a Design Committee and a Fund Raising Committee and approved contracts with MSA Professional Services (for the design work) and Boris Frank Associates (for the development of a fund raising plan and other services); and

WHEREAS the City of Lodi has received donations in excess of \$525,000 for this project; and

WHEREAS, the City of Lodi adopted Resolution 12-11 declaring official intent to reimburse expenditures from proceeds of borrowing for this project. The Resolution authorizes reimbursements up to \$2,000,000; and

WHEREAS, Ehlers & Associates, Inc, the City's financial advisor, has developed a debt schedule (see Attachment A) which shows estimated principal and interest. The assumptions used in development of the schedule are

1. General Obligation Bonds in the amount of \$2,100,000
2. No payments in 2013
3. Flat payments for term of bonds
4. 20-year bonds; and

WHEREAS, The City currently has general obligation debt with debt service that will significantly drop off in 2023, and

WHEREAS, contributions from the Pool Donation Fund in the amount of \$930,000 will allow the City to maintain a debt tax rate of 1.00 or less for the life of the existing and proposed bonds (see Attachment A).

NOW, THEREFORE BE IT RESOLVED, the City of Lodi will use the tax levy to pay a portion of the principal and interest on any bonds issued for the construction of a new swimming pool to be located in Goeres Park.

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

2014	\$115,000
2015	\$116,000
2016	\$112,000
2017	\$110,000

**Attachment A to Resolution 13-08
City of Lodi
General Debt Service**

Year	Current			\$2.1 Million Pool Bonds*			Share of Pool P&I		Projected				
	Total Current P&I	Equalized Valuation Projection*	Tax Rate for Debt Service				Donated Funds	City Portion	Additional Tax Rate for Debt Service	Projected Tax Levy	Portion of Tax Levy Due to New Debt	Total Tax Rate for Debt Service	
				Principal	Interest	Total P&I							
2013	209,127	231,918,500	0.90										
2014	201,457	233,078,093	0.86	55,000	90,839	145,839	115,000	30,839	0.13	1,621,523	2%	1.00	
2015	200,052	234,243,483	0.85	90,000	59,685	149,685	116,000	33,685	0.14	1,629,631	2%	1.00	
2016	198,296	235,414,700	0.84	90,000	58,560	148,560	112,000	36,560	0.16	1,637,779	2%	1.00	
2017	200,870	237,768,847	0.84	90,000	57,233	147,233	110,000	37,233	0.16	1,654,157	2%	1.00	
2018	203,116	240,146,536	0.85	90,000	55,685	145,685	108,000	37,685	0.16	1,670,698	2%	1.00	
2019	200,343	242,548,001	0.83	95,000	53,902	148,902	106,000	42,902	0.18	1,687,405	3%	1.00	
2020	197,109	244,973,481	0.80	95,000	51,864	146,864	100,000	46,864	0.19	1,704,279	3%	1.00	
2021	188,839	247,423,216	0.76	100,000	49,526	149,526	90,000	59,526	0.24	1,721,322	3%	1.00	
2022	175,739	249,897,448	0.70	100,000	46,901	146,901	73,000	73,901	0.30	1,738,535	4%	1.00	
2023	52,928	252,396,423	0.21	105,000	43,997	148,997		148,997	0.59	1,755,921	8%	0.80	
2024	51,530	254,920,387	0.20	105,000	40,853	145,853		145,853	0.57	1,773,480	8%	0.77	
2025		257,469,591	0.00	110,000	37,508	147,508		147,508	0.57	1,791,215	8%	0.57	
2026		260,044,287	0.00	115,000	33,901	148,901		148,901	0.57	1,809,127	8%	0.57	
2027		262,644,730	0.00	120,000	30,041	150,041		150,041	0.57	1,827,218	8%	0.57	
2028		265,271,177	0.00	120,000	26,021	146,021		146,021	0.55	1,845,490	8%	0.55	
2029		267,923,889	0.00	125,000	21,849	146,849		146,849	0.55	1,863,945	8%	0.55	
2030		270,603,128	0.00	130,000	17,437	147,437		147,437	0.54	1,882,585	8%	0.54	
2031		273,309,159	0.00	135,000	12,772	147,772		147,772	0.54	1,901,411	8%	0.54	
2032		276,042,250	0.00	140,000	7,849	147,849		147,849	0.54	1,920,425	8%	0.54	
2033		278,802,673	0.00	145,000	2,661	147,661		147,661	0.53	1,939,629	8%	0.53	
2034		281,590,700	0.00						0.00			0.00	
	<u>2,079,407</u>			<u>2,155,000</u>	<u>799,084</u>	<u>2,954,084</u>	<u>930,000</u>	<u>2,024,084</u>		<u>36,989,233</u>	5%		

e.4.2

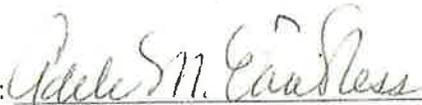
* Data from Ehlers & Associates, Inc.

2018	\$108,000
2019	\$106,000
2020	\$100,000
2021	\$ 90,000
2022	\$ 73,000

Adopted this 5th day of February, 2013 by the Common Council of the City of Lodi, Wisconsin.



Paul F. Fisk, Mayor

Attest: 
Adele M. Van Ness, Clerk

RESOLUTION 12-02

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

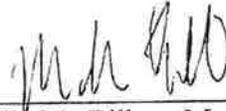
WHEREAS the Governmental Accounting Standards Board (GASB) has adopted a new standard (GASB 54) requiring new classifications of fund balance; and

WHEREAS the City adopted a Fund Balance Policy requiring funding of its post employment benefit of sick leave conversion to insurance premiums; and

WHEREAS the amount of the liability at year-end cannot be accurately estimated until the final payroll in December;

BE IT RESOLVED by the Common Council of the City of Lodi, Columbia County, Wisconsin that the assignment of funds in the General Fund sufficient to fully fund the post employment benefit for General Fund employees is hereby adopted.

Adopted by the Common Council of the City of Lodi, Wisconsin on this 3rd day of January, 2012.



Mikel L. Bilkey, Mayor

Attest:


Adele M. Van Ness, City Clerk

RESOLUTION 11-48

A Resolution Adopting the Fund Balance Policy

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

WHEREAS the City desires to fund its post employment benefit of sick leave conversion to insurance premiums; and

WHEREAS the City desires to maintain a working capital fund to ensure adequate funds and cash flows for operations;

BE IT RESOLVED by the Common Council of the City of Lodi, Columbia County, Wisconsin that the Fund Balance Policy is hereby adopted.

Adopted by the Common Council of the City of Lodi, Wisconsin on this 6th day of September, 2011.



Mikel L. Bilkey, Mayor

Attest: 
Adele M. Van Ness, City Clerk

City of Lodi
Fund Balance Policy

1. Purpose

- 1.1 The City of Lodi finds that it is essential to maintain an adequate level of fund balance in order to:
- 1.1.1 Adapt to revenue shortfalls and/or unanticipated expenditures
 - 1.1.2 Help ensure stable tax rates, and
 - 1.1.3 Provide a measure of liquidity for normal operations while at the same time keeping the City's long range investments intact

2. Policy

- 2.1 The City will implement Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Fund Balance Type Definitions*, for year ending December 31, 2011.
- 2.2 Unassigned fund balance (one time resources) will not be used to cover ongoing costs
- 2.3 A fund will be set aside to cover sick leave conversion obligations
- 2.4 A working capital fund shall be maintained to help cover revenue shortfalls, unanticipated expenditures, stabilize the tax rate, and provide liquidity.

3. Unassigned Fund Balance

- 3.1 At year-end, unused appropriations will lapse to unassigned fund balance unless otherwise designated by Council to carry forward to the next budget year.
- 3.1.1 During the preparation of the budget for the subsequent year, a plan shall be approved by Council for the usage of this unassigned fund balance
 - 3.1.2 This usage shall be limited to:
 - 3.1.2.1 Funding of capital outlay, being specific on purpose and timing of said outlay
 - 3.1.2.2 Repayment of debt
 - 3.1.2.3 Reduction of tax levy
 - 3.1.2.4 One-time, or very infrequently recurring, expenditures
- 3.2 Capital project appropriations will automatically carry forward from year to year until the project is completed or discontinued

4. Sick Leave Conversion Obligations

- 4.1 The City specifically intends that future obligations related to sick leave conversion be, at a minimum, funded at 50% of the estimated liability to be accumulated at 10% or more per year starting with the year-ending December 31, 2011. These funds will be considered assigned fund balances as defined under GASB Statement No. 54.

5. Working Capital

- 5.1 The City shall maintain a minimum of three (3) months of budgeted expenditures within the General Fund for working capital.
- 5.1.1 Budgeted expenditures shall be defined as
 - 5.1.1.1 Total budgeted operating and debt expenditures for all governmental funds in the most recently adopted budget
 - 5.1.1.2 Total budgeted expenditures for capital purchases shall be excluded
 - 5.1.1.3 Any budgeted debt expenses funded through bond proceeds shall be excluded
- 5.2 Use of the working capital shall only be allowed by a majority vote of the Common Council and for the following purposes:
- 5.2.1.1 To prevent the use of short-term borrowing due to timing of cash flows

Adopted 9/6/11

8.6.2

City of Lodi
Fund Balance Policy

- 5.2.1.2 To take advantage of a significant benefit to the City that there would otherwise be no funding for
- 5.2.1.3 To continue City operations in the case of shortfalls caused by deficient revenues or unforeseen expenses
- 5.2.1.4 To cover the cost of an unfunded item or service essential for the public good
- 5.3 Should the working capital fall below the three (3) months of budgeted expenditures level, the City shall approve a plan to restore the fund to the three (3) months level and the timeframe anticipated to do so
- 5.4 The working capital assignment shall be approved by Council

6. Coverage

- 6.1 GASB Statement No. 54 and this policy pertain only to governmental funds. Governmental Funds include the General Fund, Special Revenue Funds (such as the Library Fund), Capital Projects Fund, Debt Service Funds, and Permanent Funds (such as Trust Funds)

7. Reporting

- 7.1 Fund balance will be displayed in the following classifications depicting the relative strength of the spending constraints placed on the purposes for which resources can be used:
 - 7.1.1 Nonspendable fund balance – amounts that are not in a spendable form (such as inventory) or are required to be maintained intact (such as the corpus of an endowment fund)
 - 7.1.2 Restricted fund balance – amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation
 - 7.1.3 Committed fund balance – amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint
 - 7.1.4 Assigned fund balance – amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority
 - 7.1.5 Unassigned fund balance – amounts that are available for any purpose; these amounts are reported only in the General Fund

Adopted 9/6/11

8.6.3

RESOLUTION 10-08

**A Resolution Approving the Financial Policy and Procedure for the
General Fund Contingency Fund Account**

WHEREAS, each year the City of Lodi prepares an annual operating budget;

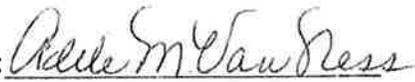
WHEREAS, there is the possibility of circumstances changing during the year that require funding for expense items that were not included in the approved budget for that year.

NOW, THEREFORE BE IT RESOLVED, that the Common Council of the City of Lodi, Columbia County, Wisconsin approves the financial policy and procedure that defines the requirements for establishing and using contingency account funds stated in the City of Lodi Financial Policy and Procedure #3.

Adopted this 19th day of January 2010 by the Common Council of the City of Lodi, Wisconsin.



Mikel L. Bilkey, Mayor

Attest: 
Adele M. Van Ness, City Clerk

City of Lodi
Financial Policy/Procedure #3

Subject: General Fund Contingency Fund Account Handling

General: Each year during the annual budgeting process a certain dollar amount is established in a contingency account that is to cover non budgeted emergency type expenditures

Procedures: In order to achieve the objectives of this policy, the following guidelines shall be adhered to:

1. The director of Finance will recommend the dollar amount to be budgeted in the contingency account.
2. The amount recommended is either approved or adjusted by the Finance committee during the budget review process.
3. Approval of the General Fund Budget by the Common council indicates approval of the contingency fund account.
4. Request to use the funds in this account must be submitted to the Finance committee and be placed on the agenda of the next scheduled meeting.
5. The responsibility of the Finance Committee is to either approve or reject the request. If the Committee approves the request it will recommend that the Common Council approve the use of contingency funds for the request. If the request is denied the request does not get recommended for passage by the Common Council. For the Common Council to approve the request 2/3 of the entire council members must vote to approve.
6. If the request is approved the Director of Finance will adjust the budget to reflect the approve request.
7. This policy will be reviewed by the Finance Committee every three years following adoption or sooner at the direction of the Common Council.

Date Approved: 1-19-2010

Review Date: 1-1-2013

RESOLUTION 04-05

A Resolution to Set Budget Policy for the City of Lodi

WHEREAS the purpose of the budget process is to assist the Mayor and Common Council in making informed choices for the provision of services and capital assets and to promote stakeholder participation in the decision process;

WHEREAS a budget provides a basis for the rational allocation of available resources in ways that are consistent with policy objectives;

NOW THEREFORE BE IT RESOLVED that the City of Lodi Common Council is required to meet the following budget requirements annually:

1. The City of Lodi Common Council is required to adopt a balanced budget. A balanced budget is defined as one where a government's use of resources for operating purposes does not exceed available resources for the calendar year in which the budget is prepared.
2. The City of Lodi Common Council is required to adopt a budget that qualifies for the Municipal Expenditure Restraint Program. A two-thirds vote of the entire governing body is required to adopt a budget that does not qualify for the Municipal Expenditure Restraint Program.
3. The City of Lodi Common Council is required to adopt a tax levy that is less than the prior year's state average city purpose tax rate. A two-thirds vote of the entire governing body is required to adopt a budget that includes a tax levy greater than the prior year's average city purpose tax rate.
4. The City of Lodi Common Council is required to review the five-year forecast for City funds prior to the adoption of the budget.
5. The City of Lodi Common Council is required to review the five year forecast for capital projects prior to the adoption of the budget.
6. The City of Lodi Common Council is required to ensure that the debt level for the City does not exceed the debt limit allowed under state statute prior to the adoption of the budget.

BE IT FURTHER RESOLVED that the Finance committee as part of the budget process will review actual spending compared to budgeted spending for each of the City departments and the percentage of city funding spent on general fund, library, capital projects, and debt service.

Adopted this 3rd day of February 2004 by the Common Council of the City of Lodi:

Paul F. Fisk, Mayor

Attest: _____
Adele M. Van Ness, City Clerk

RESOLUTION 13-61

**A Resolution Adopting the Electric Distribution
Utility Enterprise Fund Budget for 2014**

WHEREBY on September 18, 2013, the Lodi Utilities Commission adopted Resolution UC 13-03 A Resolution Adopting the Electric Fund Budget for 2014.

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

That the following Enterprise Fund Budget is hereby adopted for 2014:

Electric Distribution Fund

Estimated Cash (1/1/14)	\$ 786,174
Projected Revenues	\$ 3,460,605
Projected Expenses	\$ 3,290,957
Projected Non-Operating Rev (Exp)	\$ (6,274)
Projected Capital Expenditures	\$ 201,550
Projected Long-Term Debt Principal	\$ 146,438
Projected Cash (12/31/14)	\$ 885,746
Projected Tax Levy	\$ 0

Adopted by the Common Council of the City of Lodi, Wisconsin on this 1st day of October, 2013 on a roll call vote: Severson-aye, Schultz-aye, Detmer-abstain, Ness-aye, Welch-aye, Stevenson-aye.



Paul Fisk, Mayor

Attest: 
Adele M. Van Ness, City Clerk

RESOLUTION 13-62

A Resolution Adopting the Wastewater Utility Enterprise Fund Budget for 2014

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

That the following Enterprise Fund Budget is hereby adopted for 2014:

Wastewater Utility Fund

Estimated Cash (1/1/14)	\$ 969,463
Projected Revenues	\$ 753,991
Projected Expenses	\$ 682,343
Projected Capital Expenditures	\$ 85,200
Projected Long-Term Debt Principal	\$ 253,443
Projected Cash (12/31/14)	\$ 919,026
Projected Tax Levy	\$ 0

Adopted by the Common Council of the City of Lodi, Wisconsin on this 1st day of October, 2013 on a roll call vote: Schultz-aye, Detmer-aye, Ness-aye, Welch-aye, Stevenson-aye, Severson-aye.



Paul Fisk, Mayor

Attest



Adele M. Van Ness, City Clerk

RESOLUTION 13-63

A Resolution Adopting the Water Utility Enterprise Fund Budget for 2014

WHEREBY on September 18, 2013, the Lodi Utilities Commission adopted Resolution UC 13-04 A Resolution Adopting the Water Fund Budget for 2014.

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

That the following Enterprise Fund Budget is hereby adopted for 2014:

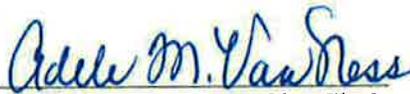
Water Fund

Estimated Cash (1/1/14)	\$ 963,585
Projected Revenues	\$ 710,800
Projected Expenses	\$ 539,363
Projected Capital Expenditures	\$ 460,655
Projected Long-Term Debt Principal	\$ 169,264
Projected Cash (12/31/14)	\$ 625,104
Projected Tax Levy	\$ 0

Adopted by the Common Council of the City of Lodi, Wisconsin on this 1st day of October, 2013 on a roll call vote: Detmer-abstain, Ness-aye, Welch-aye, Stevenson-aye, Severson-aye, Schultz-aye.



Paul Fisk, Mayor

Attest: 
Adele M. Van Ness, City Clerk

RESOLUTION 13-69

A Resolution Adopting the 2014 City of Lodi General Fund Budget and a Levy for Municipal Purposes, Library Special Fund, Debt Service and Capital Projects Against All Taxable Real and Personal Property in the City of Lodi for 2013, Collectable in 2014

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

WHEREAS, the Common Council of the City of Lodi, after due study and deliberation, has established a 2014 General Fund Budget; and

WHEREAS, the Common Council of the City of Lodi has determined a need for a Municipal Property Tax levy for 2013 collectable in 2014 for General Fund purposes, for Debt Services, for Library Special Revenue Fund purposes and for Capital Project Fund purposes.

NOW THEREFORE BE IT RESOLVED that the 2014 City of Lodi General Fund Budget of \$1,782,280 is adopted; and

BE IT FURTHER RESOLVED that the Municipal Property Tax levy for 2013 collectable in 2014 in the amount of \$1,033,699 for General Fund purposes, \$258,704 for Debt Services, \$120,000 for Library Special Revenue Fund purposes and \$272,554 for Capital Project Fund purposes is adopted.

Adopted this 5th day of November, 2013 by the Common Council of the City of Lodi, Wisconsin



Paul F. Fisk, Mayor

Attest: 
Adele M. Van Ness, City Clerk

RESOLUTION 13-70

A Resolution Adopting the Capital Project Fund Budget for 2014

WHEREAS the Municipal Property Tax Base Levy for 2013 collectible in 2014, includes \$272,554 for Capital Improvement Projects;

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

That the following Capital Improvement Project Fund Budget is hereby adopted for 2014:

Estimated Fund Balance (1/1/14)	\$ 291,144
Projected Revenues	\$ 408,304
Projected Expenditures	\$ 514,800
Projected Fund Balance (12/31/14)	\$ 184,648

Adopted by the Common Council of the City of Lodi, Wisconsin on this 5th day of November, 2013.



Paul F. Fisk, Mayor

Attest: 
Adele M. Van Ness, City Clerk

RESOLUTION 13-71

A Resolution Adopting the Debt Service Fund Budgets for 2014

WHEREAS, the municipal property tax levy for 2013, collectible in 2014, includes \$258,704 for Debt Services;

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

That the following General Debt Service Fund Budget is hereby adopted for 2014:

Projected Fund Balance (1/1/14)	\$	0
Projected Revenues	\$373,704	
Projected Expenses	\$373,704	
Projected Fund Balance (12/31/14)	\$	0

Adopted by the Common Council of the City of Lodi, Wisconsin on this 5th day of November 2013.



Paul F. Fisk, Mayor

Attest: 
Adele M. Van Ness, City Clerk

RESOLUTION 13-72

A Resolution Adopting the Library Special Revenue Fund Budget for 2014

WHEREAS the Municipal Property Tax Base Levy for 2013, collectible in 2014 includes \$120,000 for library services

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

That the following Library Special Revenue Fund Budget is hereby adopted for 2014:

Estimated Fund Balance (1/1/14)	\$ (6,979)
Projected Revenues	\$ 228,387
Projected Expenses	\$ 271,700
Projected Fund Balance (12/31/14)	\$ (50,292)

Adopted by the Common Council of the City of Lodi, Wisconsin on this 5th day of November, 2013.



Paul F. Fisk, Mayor

Attest: 
Adele M. Van Ness, City Clerk

RESOLUTION 13-73

A Resolution Adopting the Strangeway Special Revenue Fund Budget for 2014

WHEREAS certain revenues have been designated for equipment and improvement for Parks; and

WHEREAS specific capital needs within City Parks have been identified;

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

That the following Strangeway Special Revenue Fund Budget is hereby adopted for 2014:

Estimated Fund Balance (1/1/14)	\$ 146,333
Projected Revenues	\$ 27,350
Projected Expenses	\$ 42,000
Projected Fund Balance (12/31/14)	\$ 131,683

Adopted by the Common Council of the City of Lodi, Wisconsin on this 5th day of November, 2013.



Paul F. Fisk, Mayor

Attest: 
Adele M. Van Ness, City Clerk

RESOLUTION 13-74

A Resolution Adopting the Swim Pool Capital Project Fund Budget for 2014

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

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

That the following Swim Pool Capital Improvement Project Fund Budget is hereby adopted for 2014:

Estimated Fund Balance (1/1/14)	\$1,008,392
Projected Revenues	\$ 8,000
Projected Expenditures	\$ 597,718
Projected Fund Balance (12/31/14)	\$ 418,674

Adopted by the Common Council of the City of Lodi, Wisconsin on this 5th day of November, 2013.



Paul F. Fisk, Mayor

Attest: 
Adele M. Van Ness, City Clerk

RESOLUTION 13-75

A Resolution Adopting the Solid Waste Special Revenue Fund Budget for 2014

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

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

That the following Solid Waste Special Revenue Fund Budget is hereby adopted for 2014:

Estimated Fund Balance (1/1/14)	\$	0
Projected Revenues	\$	134,700
Projected Expenses	\$	134,700
Projected Fund Balance (12/31/14)	\$	0

Adopted by the Common Council of the City of Lodi, Wisconsin on this 5th day of November, 2013.



Paul F. Fisk, Mayor

Attest: 
Adele M. Van Ness, City Clerk

RESOLUTION 13-76

A Resolution Adopting the Other Special Revenue and Permanent Fund Budgets for 2014

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

That the following Special Revenue and Permanent Fund Budgets are hereby adopted for 2014:

Hibbard Memorial Special Revenue

Est. Fund Balance (1/1/14) \$ 6,840
Projected Revenues \$ 20
Projected Expenses \$ 0
Proj. Fund Balance (12/31/14) \$ 6,860

Goeres Perpetual Care Permanent Fund

Est. Fund Balance (1/1/14) \$ 3,050
Projected Revenues \$ 10,020
Projected Expenses \$ 10,000
Proj. Fund Balance (12/31/14) \$ 3,070

Groves Park Shelter Special Revenue

Est. Fund Balance (1/1/14) \$ 2,260
Projected Revenues \$ 10
Projected Expenses \$ 0
Proj. Fund Balance (12/31/14) \$ 2,270

Public Safety Special Revenue

Est. Fund Balance (1/01/14) \$ 2,500
Projected Revenue \$ 1,000
Projected Expenses \$ 1,000
Proj. Fund Balance (12/31/14) \$ 2,500

Public Donations Special Revenue

Est. Fund Balance (1/01/14) \$ 5,680
Projected Revenue \$ 200
Projected Expenses \$ 0
Proj. Fund Balance (12/31/14) \$ 5,880

TIF District #3 Special Revenue

Est. Fund Balance (1/01/14) \$(100,000)
Projected Revenue \$ 8,000
Projected Expenses \$ 8,000
Proj. Fund Balance (12/31/14) \$(100,000)

Pool Operations Special Revenue

Est. Fund Balance (1/01/14) \$ 0
Projected Revenue \$ 42,007
Projected Expenses \$ 42,007
Proj. Fund Balance (12/31/14) \$

Adopted by the Common Council of the City of Lodi, Wisconsin on this 5th day of November 2013.



Paul F. Fisk, Mayor

Attest: 
Adele M. Van Ness, City Clerk