City of Lodi

2016 Adopted Budget

November 17, 2015

City of Lodi
2016 Adopted Budget, 11/17/15
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City of Lodi
2016 Budget
City Goals

Adopted
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1. **Be fiscally responsible**
   a. Limit tax increases
   b. Seek non-traditional funding sources
   c. Use available resources in an effective and efficient manner
2. **Maintain infrastructure**
   a. Adhere to public works five-year plan
3. **Enhance public health through recreational and cultural amenities**
   a. Create bike paths and walking trails
   b. Create spaces conducive for cultural and community events
4. **Protect the environment**
   a. Seek and support energy efficiency
   b. Reduce carbon footprint
   c. Preserve and improve water quality through phosphorous management
5. **Work collaboratively with others**
   a. Encourage citizen involvement and awareness
   b. Cooperate with adjoining and overlapping jurisdictions
   c. Work in partnership with the business community to stimulate economic growth
6. **Continue to support Public Safety**

City of Lodi
2016 Budget
Introduction - Mill Rate

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	General	Library	Capital Projects	Debt	Total
2010	976,848	116,930	209,362	253,445	1,556,585
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	1,033,659	120,000	272,554	258,704	1,684,917
2015	1,032,265	120,000	244,650	287,796	1,684,711
2016	1,041,449	125,000	230,000	331,228	1,727,677

Average Residential	$	175,000

	Assessed Value	Total City Levy	City Mill Rate	Tax Bill (City Portion)
2011	223,661,400	1,609,831	0.007198	1,259.58
2012	224,851,400	1,663,891	0.007400	1,294.99
2013	227,167,500	1,613,456	0.007102	1,242.94
2014	223,990,400	1,684,957	0.007522	1,316.43
2015	234,759,700	1,684,711	0.007176	1,255.86
2016	237,361,100	1,727,677	0.007279	1,273.77

City of Lodi
2016 Budget
Introduction - Levy Limit

Adopted
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	2015	2016	% Change
General Fund	1,032,265	1,041,449	0.89%
Special Revenue Fund (Library)	120,000	125,000	4.17%
Debt Service Funds	287,796	331,228	15.09%
Capital Project Funds	244,650	230,000	-5.99%
Total Levy	**1,684,711**	**1,727,677**	**2.55%**
Allowable Levy		**1,847,926**	
Over(Under) Allowable Levy		**(120,249)**	

Levy Limit Worksheet

1	2014 payable 2015 actual levy (not including tax increment)	1,684,711	
2	Exclude 2014 levy for new GO debt (after 7/1/05)	(287,796)	
4	2014 payable 2015 adjusted actual levy	1,396,915	
6	Net new construction % applied to adjusted actual 2014 levy	1,403,900	0.50%
	Page 2 adjustments		
E	Add debt service for GO debt authorized after 7/1/05	444,026	
9	**2015 payable 2016 allowable levy**	**1,847,926**	

Page 2 adjustments

	2015	2016
Debt Issued After July 1, 2005 (Line E)		
2015 GO Notes		84,459
2012A GO		200,052
2013A GO		159,515
2014 STFL		-

2015 valuation factor (2015 Net New Construction divided by total 2014 Equalized Value)	0.50%
Allowable increase in 2015 budget over 2014 = 60% of valuation factor (max 2%)	0.30%
Allowable percent increase in 2015 budget	0.30%
2014 budgeted expenditures	1,782,280
Allowable dollar amount in 2015 budget =	1,787,646
Proposed 2016 Operating Budget	**1,787,577**
Over (Under) Allowable Dollar Increase	**(68)**

NOTICE OF PUBLIC HEARING
CITY OF LODI
PROPOSED 2016 BUDGET

Notice is hereby given that a Public Hearing on the proposed 2016 Municipal Budget for the City of Lodi will be held on Tuesday, November 3, 2015, at 7:00 p.m. in the Council Chambers of Lodi City Hall, 130 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 and on the City's website www.cityoflodi.us .

GENERAL FUND

	2015 Adopted	2016 Proposed	% Change
Revenues			
General Property Tax	1,032,265	1,041,449	0.9%
Other Taxes	246,300	236,000	-4.2%
Special Assessments	0	0	0.0%
Intergovernmental	280,000	284,889	1.7%
Licenses & Permits	50,350	60,190	19.5%
Fines & Forfeitures	26,500	27,500	3.8%
Charges for Services	6,000	3,200	-46.7%
Miscellaneous Revenue	38,000	35,100	-7.6%
Total Revenues & Reserves	$1,679,415	$1,688,328	0.5%
Expenditures			
General Government	349,021	425,624	21.9%
Public Safety	757,778	698,803	-7.8%
Public Works	427,341	438,738	2.7%
Culture & Recreation	57,032	49,892	-12.5%
Conservation & Development	61,500	61,500	0.0%
Other	125,580	113,020	-10.0%
Total Expenditures	$1,778,252	$1,787,577	0.5%

All Budgeted Governmental Funds Combined

	Estimated Fund Balance 12/31/2015	Projected Revenues	Projected Expenses	Projected Fund Balance 12/31/2016	Property Tax Contribution	
General Fund	1,100,338	1,688,328	1,787,577	1,001,089	1,041,449	60.2803%
Special Revenue Fund (Strangeway)	134,120	28,300	0	162,420		
Special Revenue Fund (Library)	0	228,058	286,500	0	125,000	7.2351%
Special Revenue Fund (Pool Operations)	0	41,070	41,070	0		
Special Revenue Fund (Solid Waste)	12,905	141,950	142,847	12,008		
Debt Service Funds	0	443,228	443,228	0	331,228	19.1719%
Capital Project Funds	107,278	345,200	364,600	87,878	230,000	13.3127%
Other Governmental Funds	371,165	76,940	406,650	41,455		
Total	$1,725,806	$2,993,074	$3,472,472	$1,304,850	$1,727,677	100.0000%

Year to Year Property Tax Comparison

Fund	2015	2016	Change	% Change
General Fund	1,032,265	1,041,449	9,184	0.9%
Library Fund	120,000	125,000	5,000	4.2%
Debt Service Fund	287,796	331,228	43,432	15.1%
Capital Projects Fund	244,650	230,000	-14,650	-6.0%
Total Property Tax	$1,684,711	$1,727,677	$42,966	2.6%

For publication in the Lodi Enterprise on October 15, 2015. (Must be submitted by noon on October 9, 2015.)

City of Lodi
2016 Budget
General Fund

Adopted
11/17/2015

	2016 Budget		2015 Budget		(Decrease)
Projected Beginning Cash		$ 1,100,338		$ 1,129,929	-3%
Revenues		$ 1,688,328		$ 1,679,415	1%
Property Tax Revenues	$ 1,041,449		$ 1,032,265		1%
Use of Fund Balance	$ 99,249		$ 98,838		0%
Expenditures		$ 1,787,577		$ 1,778,253	1%
Projected Ending Cash		$ 1,001,088		$ 1,031,092	-3%

Department Goals

Admin 1. Search for Grant Funding and receive at least two grants
Admin 2. Meet reporting deadlines for State and State Regulatory Agencies
Admin 3. Support Economic Development by assisting four businesses with TIF or other funding
Admin 4. Develop and implement employee evaluation system
Police 1. Search for Grant Funding and receive a grant toward creation of K-9 Unit
Police 2. Research more fuel-efficient vehicles for impact on 2017 operating budget
Police 3. Participate in public outreach in 6 or more events/presentations
Public Works 1. Address sidewalk repairs within 15 days of awareness
Public Works 2. Review and update road maintenance and repair policy
Parks 1. Work with Parks Commission to develop 10-year capital plan

What's New

2% Labor increase, re-allocated across departments to more closely correlate to actual
Grant Assistance Subscription in 2015 and 2016

Purpose of Fund

The General Fund is where all operations of the City are recorded if they are not part of an enterprise fund (Utilities) or a special revenue fund, such as Pool Operations and Solid Waste. This includes Administration, Police, Public Works, and Parks. For reporting purposes, the General Fund is a major, governmental fund.

FTE's

Administration	3.65
Police	6.37
Public Works	4.50
Parks	0.90
	15.42

City of Lodi
2016 Budget
General Fund - Summary

Adopted
11/17/2015

Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimated	2016 Budget	2016 Req vs 2015 Bud	% Diff
Revenues								
Total Taxes	1,212,541	1,232,408	1,279,694	1,278,565	1,295,334	1,277,449	(1,116)	0%
Total Special Assessments	5,056	0	0	0	0	0	0	n/a
Total Intergovernmental Revenues	316,835	313,155	292,010	280,000	280,000	284,889	4,889	2%
Total Licenses and Permits	63,931	55,149	64,585	50,350	58,328	60,190	9,840	20%
Total Fines, Forfeits and Penalties	24,692	38,159	29,629	26,500	27,500	27,500	1,000	4%
Total Public Charges for Services	108,723	111,468	13,169	6,000	2,900	3,200	(2,800)	-47%
Total Miscellaneous Revenue	56,044	31,880	59,368	38,000	33,600	35,100	(2,900)	-8%
Total Other Financing Sources								
Total Revenues	**1,787,820**	**1,782,218**	**1,738,455**	**1,679,415**	**1,697,662**	**1,688,328**	**8,913**	**1%**
Expenses								
General Government								
Legal	12,590	16,995	21,327	9,000	11,000	12,000	3,000	33%
Mayor and Council	30,010	30,604	32,171	30,250	30,185	30,350	100	0%
Finance and Accounting	217,197	230,117	243,212	209,357	284,649	274,040	64,683	31%
Human Resources	1,318	3,165	8,628	2,550	7,165	1,650	(900)	-35%
Elections	8,661	3,433	5,318	4,100	4,156	10,050	5,950	145%
Property Assessment	10,032	9,500	10,069	9,500	10,072	10,100	600	6%
Insurance	39,878	44,845	45,071	43,406	43,406	44,274	868	2%
City Hall Maintenance	41,722	43,140	44,526	40,859	44,835	43,160	2,301	6%
Total General Government	**361,409**	**381,799**	**410,322**	**349,022**	**435,468**	**425,624**	**76,602**	**22%**
Public Safety								
Law Enforcement	516,942	514,102	489,481	559,346	486,753	534,810	(24,536)	-4%
Fire Protection	123,936	126,145	129,999	131,576	131,716	113,527	(18,049)	-14%
Ambulance EMS	49,859	49,858	50,855	50,856	50,856	32,466	(18,390)	-36%
Building Inspection	20,523	17,181	17,973	16,000	17,000	18,000	2,000	13%
Total Public Safety	**711,260**	**707,286**	**688,309**	**757,778**	**686,325**	**698,803**	**(58,975)**	**-8%**
Public Works								
Highway and Street Administration	182,186	186,894	191,353	142,762	82,462	105,610	(37,152)	-26%
Shop Operations	17,813	18,982	19,705	22,496	19,681	23,406	910	4%
Machinery Operations	38,888	49,481	33,389	49,376	45,071	53,410	4,034	8%

City of Lodi
2016 Budget
General Fund - Summary

Adopted
11/17/2015

Account Description	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 Estimated	2016 Budget	2016 Req vs 2015 Bud	% Diff
Highway/Street Maintenance	33,427	15,551	8,618	53,978	72,770	79,085	25,107	47%
Snow & Ice Supplies and Services	47,525	53,203	57,489	60,622	66,275	71,680	11,058	18%
Bridges & Culverts	15	0	0	892	160	680	(212)	-24%
Traffic Controls	5,261	4,044	4,027	6,623	7,040	7,350	727	11%
Street Lighting	61,845	63,276	54,367	64,000	57,302	66,757	2,757	4%
Sidewalks	15,181	10,232	3,628	9,879	10,980	12,300	2,421	25%
Storm Sewers	628	865	1,831	3,061	1,084	1,500	(1,561)	-51%
Garbage Collection	128,616	131,236	3,331	0	0	0	0	
Weed Control	272	546	645	3,295	3,630	4,050	755	23%
Trees and Brush Supplies and Services	928	144	189	10,357	11,604	12,910	2,553	25%
Total Public Works	**532,584**	**534,455**	**378,572**	**427,341**	**378,059**	**438,738**	**11,397**	**3%**
Culture, Recreation and Education								
Cemetery	25	0	0	500	0	300	(200)	-40%
Parks	46,627	43,556	46,542	50,329	41,553	45,320	(5,009)	-10%
Recreation Programs	3,785	4,106	4,189	4,000	4,200	4,272	272	7%
Swimming Area	27,411	33,154	0	0	0	0		
Winter Sports	391	300	300	2,203	0	0	(2,203)	-100%
Total Culture, Recreation and Education	**78,239**	**81,116**	**51,031**	**57,032**	**45,753**	**49,892**	**(7,140)**	**-13%**
Conservation and Development								
Zoning Supplies and Services	21,968	18,623	23,088	20,000	18,500	20,000	0	0%
Economic Development Supplies and Services	48,441	49,603	40,565	41,500	41,500	41,500	0	0%
Total Conservation and Development	**70,409**	**68,226**	**63,653**	**61,500**	**60,000**	**61,500**	**0**	**0%**
Contingency Supplies and Services	0	0	0	50,000	0	40,000	(10,000)	-20%
Transfers to Other Funds	40,000	0	296,807	75,580	75,580	73,020		
Total Other Financing Uses	40,000	0	296,807	125,580	75,580	113,020	(10,000)	-8%
Total Expenditures	**1,793,902**	**1,772,882**	**1,888,693**	**1,778,253**	**1,681,185**	**1,787,577**	**9,324**	**1%**
Net Addition (Use) of Fund Balance	**(6,082)**	**9,337**	**(150,238)**	**(98,838)**	**16,478**	**(99,249)**	**(411)**	**0%**

City of Lodi
2016 Budget
General Fund Cash Position

Adopted
11/17/2015

Cash at End of 2014		1,083,860
Estimated Increase (Decrease) in Cash from 2015 Operations		16,478
Less 2015 Additional Transfer of Fund Balance to Other Funds		0
Cash at End of 2015		1,100,338
Planned Increase (Decrease) in Cash from 2016 Operations		(99,249)
Cash at End of 2016		**1,001,088**
Fund Balance Policy Required		921,894
Working Capital (3 Months Budgeted Exp)	446,894	
Sick Leave Conversion	75,000	
Line of Credit to TIF Districts	*400,000*	
Fund Balance in Excess of Minimum Requirement		79,194

City of Lodi
2016 Budget
General Fund - Line Item Budget
Fund 28100

Adopted
11/17/2015

Acct Nbr	Account Description	2012 Actual	2013 Actual	2014 Actual	2014 Budget	2015 Budget	2015 6 Mos YTD	2015 Estimate	2016 Budget	2016 Bud vs 2015 Bud	% Diff
	Taxes										
41110-13-000-0000	General Property Taxes	969,439	998,262	1,033,699	1,033,699	1,032,265	1,062,452	1,062,452	1,041,449	9,184	1%
41111-11-000-0000	General Fund Omitted Taxes	4,704	0	0						0	n/a
41310-11-000-1630	Taxes - Regulated Muni-Owned GF/Electric Utility	130,770	127,454	132,756	130,000	133,000		127,834	130,000	(3,000)	-2%
41310-11-000-1650	Taxes - Regulated Muni-Owned GF/Water Utility	107,628	106,168	112,832	106,000	113,000		105,048	106,000	(7,000)	-6%
41800-13-000-0000	Interest & Penalties on Taxes		523	407	300	300	201			(300)	
	Total Taxes	**1,212,541**	**1,232,408**	**1,279,694**	**1,269,999**	**1,278,565**	**1,062,654**	**1,295,334**	**1,277,449**	**(1,116)**	**0%**
	Special Assessments										
42400-18-000-0000	Street Related Facilities PW Special Assessments	5,056	0	0						0	n/a
	Total Special Assessments	**5,056**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	n/a
	Intergovernmental Revenues										
43200-18-000-0000	Federal Grants PW									0	
43500-11-000-0000	State Grants									0	
43511-13-000-0000	State Shared Revenue	151,386	152,368	138,935	142,631	140,000		140,000	144,889	4,889	3%
43531-13-000-0000	State Transportation Aids	152,821	137,539	137,419	135,000	135,000	68,691	135,000	135,000	0	0%
43571-20-000-0000	Park Grants									0	
43600-13-000-0000	Other State Payments	5,503	25,248	9,655	3,000	3,000		3,000	3,000	0	0%
43600-14-000-0000	Grants, Aid, LAW Revenue	5,125								0	
43710-18-000-0000	Highway & Bridges PW	2,000	(2,000)	6,000	2,000	2,000	(2,000)	2,000	2,000	0	
	Total Intergovernmental Revenues	**316,835**	**313,155**	**292,010**	**282,631**	**280,000**	**66,691**	**280,000**	**284,889**	**4,889**	**2%**
	Licenses and Permits										
44111-13-000-0000	Liquor & Beer Licenses	17,374	7,884	8,148	7,400	7,400	8,100	8,100	8,000	600	8%
44112-13-000-0000	Operator Licenses	4,373	3,676	5,226	2,500	3,500	2,854	2,854	2,850	(650)	-19%
44121-13-000-0000	Amusement Device Licenses	310	240	150	300	250	300	300	300	50	20%
44122-13-000-0000	Cigarette Licenses	600	800	1,200	700	1,200	1,380	1,380	1,400	200	17%
44123-13-000-0000	Cable TV Franchise	23,094	24,358	26,098	20,000	24,000	13,877	26,000	26,000	2,000	8%
44202-13-000-0000	Dog & Cat Licenses	2,896	2,106	1,153	1,650	1,500	2,154	2,154	2,150	650	43%
44311-17-000-0000	Building - Single Family	4,434	5,230	8,094	4,000	5,000	4,187	6,000	6,000	1,000	20%
44312-17-000-0000	Building - Duplex	0			1,000	500		0	500	0	0%
44313-17-000-0000	Building - Multi-Family			1,940						0	
44314-17-000-0000	Building - Commercial/Industri	62	1,196	799	1,000	500		0	500	0	0%
44315-17-000-0000	Building - Residential-Alter/A	3,740	3,989	4,269	3,000	3,000	2,068	3,500	3,500	500	17%
44316-17-000-0000	Bldg - Comm/Industr-Alter/Addt	4,941	1,915	4,145	2,000	1,000	1,395	1,800	3,000	2,000	200%
44317-17-000-0000	Building - State Seal Fee	0	120	200			40	40	40	40	
44320-17-000-0000	Electrical Permits	0		160						0	
44340-17-000-0000	*Other Construction Fees/Permit*	*184*								0	
44360-18-000-0000	Street Opening Permits			50			300	300	50	50	
44400-17-000-0000	Zoning Permits & Inspection Fe	600	600	1,200	100	1,000	1,900	3,000	3,000	2,000	200%
44900-14-000-0000	Law Enforcement Fees	168	1,848	425	1,000	500	1,730	1,900	1,900	1,400	280%
44900-14-000-5085	LAW Vehicle Registration & Titles	1,155	1,188	1,329	1,200	1,000	493	1,000	1,000	0	0%
44900-17-000-0000	Other Regulatory Permits & Fee	0								0	
	Total Licenses and Permits	**63,931**	**55,149**	**64,585**	**45,850**	**50,350**	**40,776**	**58,328**	**60,190**	**9,840**	20%

City of Lodi
2016 Budget
General Fund - Line Item Budget
Fund 28100

Adopted
11/17/2015

Acct Nbr	Account Description	2012 Actual	2013 Actual	2014 Actual	2014 Budget	2015 Budget	2015 6 Mos YTD	2015 Estimate	2016 Budget	2016 Bud vs 2015 Bud	% Diff
	Fines, Forfeits and Penalties										
45110-14-000-0000	Court Penalties & Costs	21,037	35,244	26,614	22,000	24,000	19,626	25,000	25,000	1,000	4%
45130-14-000-0000	Parking Violations	3,655	2,915	3,015	3,500	2,500	1,988	2,500	2,500	0	0%
	Total Fines, Forfeits and Penalties	**24,692**	**38,159**	**29,629**	**25,500**	**26,500**	**21,613**	**27,500**	**27,500**	**1,000**	**4%**
	Public Charges for Services										
46112-13-000-0000	Copy Fees	678	468	540	500	500	156	300	400	(100)	-20%
46113-13-000-0000	Assessment Letter Fees	1,450	1,505	1,995	1,200	1,500	1,390	2,000	1,800	300	20%
46210-14-000-0000	Law Enforcement Fees	1,664	3,115	4,476	2,500	4,000	295	600	1,000	(3,000)	-75%
46420-18-000-0000	Refuse & Garbage Collection	58,758	60,784	6,115	0		(80)				
46421-18-000-0000	Recycle Bin Fees	46,173	45,597	44	0						
46720-20-000-0000	Parks Reservation Fees						160				
	Total Public Charges for Services	**108,723**	**111,468**	**13,169**	**4,200**	**6,000**	**1,921**	**2,900**	**3,200**	**(2,800)**	**-47%**
	Miscellaneous Revenue										
48100-13-000-0000	Interest	10,597	8,334	3,689	12,000	7,500	209	400	400	(7,100)	-95%
48100-13-000-1000	Interest on Del Taxes/Sp Assmt	1,192			400						
48100-13-000-6000	Investment Fees			483	1,200		590	1,200	1,200		
48100-13-000-6001	Unrealized Gain/Loss on Investments	1,203	(5,258)	(5,258)							
48200-13-000-0000	Rent	24,000	24,000	24,000	24,000	24,000	12,000	24,000	24,000	0	0%
48500-14-000-3022	Donations & Contributions McGruff Program			518			70				
	Grant Administration								1,500		
48700-11-000-0000	Misc Revenue	19,052	1,085		6,500	6,500		8,000	8,000	1,500	23%
48700-13-000-0000	Misc Revenue - General Fund			27,248			2,566				
48700-15-000-8999	FIRE Misc Revenue						2,250				
48700-18-000-0000	Misc Revenue - Public Works		3,718	4,877			2,209			0	
	Total Miscellaneous Revenue	**56,044**	**31,880**	**55,557**	**44,100**	**38,000**	**19,893**	**33,600**	**35,100**	**(2,900)**	**-8%**
	Other Financing Sources										
49300-13-000-0000											
	Total Other Financing Sources	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	
	TOTAL REVENUES	**1,787,820**	**1,782,218**	**1,734,644**	**1,672,280**	**1,679,415**	**1,213,548**	**1,697,662**	**1,688,328**	**8,913**	**1%**
	GENERAL GOVERNMENT										
	Legal:										
51300-13-211-0000	Legal Prof Services Legal	12,590	16,995	21,327	10,000	9,000	5,184	11,000	12,000	3,000	33%
51300	**Total Legal**	**12,590**	**16,995**	**21,327**	**10,000**	**9,000**	**5,184**	**11,000**	**12,000**	**3,000**	**33%**
	General Administration:										
51400-13-000-9999	Misc Exp-Prior Year Adjustment										
51400-13-110-0000	Council Wages	1,455	1,805	2,105	2,000	2,000		2,000	2,000	0	0%
51400-13-316-0000	General Admin - Misc			177							
51400-13-331-0000	Council Mileage		31	32							
51400	**Total General Administration**	**1,455**	**1,836**	**2,314**	**2,000**	**2,000**	**0**	**2,000**	**2,000**	**0**	**0%**

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Acct Nbr	Account Description	2012 Actual	2013 Actual	2014 Actual	2014 Budget	2015 Budget	2015 6 Mos YTD	2015 Estimate	2016 Budget	2016 Bud vs 2015 Bud	% Diff
	Executive:										
51410-12-120-0000	Mayors Wages - Straight Time	24,000	24,000	24,138	24,000	24,000	11,500	24,000	24,000	0	0%
51410-12-150-0000	Mayors Employer Contribution	1,743	1,725	1,819	1,850	1,850	925	1,850	1,850	0	0%
51410-12-310-0000	Executive EX Office Supplies	250	394	259	200	200		200	250	50	25%
51410-12-320-0000	Executive EX Publ Subscriptns Dues	1,010	1,031	1,103	1,300	1,300	1,035	1,085	1,300	0	0%
51410-12-331-0000	Executive EX Mileage	639	836	234	300	300		300	300	0	0%
51410-12-333-0000	Executive EX Training non labor	868	150	444	500	500		250	500	0	0%
51410-12-334-0000	Executive EX Meetings	45	632	1,861	100	100	140	500	150	50	50%
51410	**Total Executive**	**28,555**	**28,768**	**29,857**	**28,250**	**28,250**	**13,600**	**28,185**	**28,350**	**100**	**0%**
	Clerk:										
51420-13-120-0000	**Clerk Wages Straight Time**	135,411	134,373	129,178	136,664	129,397	74,808	169,011	168,050	38,653	30%
	Salary Adjustment								5,250		
51420-13-121-0000	Clerk Wages Overtime	1,079	1,654	24		0	24	24		0	
51420-13-150-0000	**Clerk Employer Contributions**	39,637	46,168	67,486	49,029	50,010	24,372	68,173	63,540	13,530	27%
51420-13-214-0000	Clerk Prof Services Computer	2,509	4,492	8,198	4,400	5,000	9,184	15,000	10,000	5,000	100%
	Clerk Prof Services Grants							*1,500*	1,500		
51420-13-215-0000	**Clerk Prof Services Other**	2,555	8,781	8,660		**0**	35	35		0	
51420-13-215-3055	Clerk Prof Services Safety Coordinator	967	788	1,305	1,000	1,400	522	1,044	1,400	0	0%
51420-13-221-0000	Clerk Telephone Exp	2,851	649	567	1,500	1,200	596	596	1,000	(200)	-17%
51420-13-310-0000	Clerk Office Supplies	6,915	6,208	6,060	4,500	3,800	2,047	5,000	4,000	200	5%
51420-13-311-0000	Clerk Postage	1,060	1,583	1,208	1,000	1,000	639	1,278	1,100	100	10%
51420-13-312-0000	~~Clerk Computer Supplies~~	0		30						0	#DIV/0!
51420-13-313-0000	Clerk Printing Supplies			1,304			800	1,000			
51420-13-316-0000	Clerk Miscellaneous Exp	(984)	(196)	20	500	100	83	100	100	0	0%
51420-13-320-0000	Clerk Publ, Subscriptions, Dues	3,753	3,881	3,548	2,500	1,800	1,526	3,052	2,000	200	11%
51420-13-331-0000	Clerk Mileage	1,262	321	270	500	300	368	600	400	100	33%
51420-13-332-0000	Clerk Other Travel	917	3,927	1,680	500	250	1,101	3,000	500	250	
51420-13-333-0000	Clerk Training non-labor	1,989	2,472	2,180	2,000	2,000	2,385	3,000	2,000	0	0%
51420	**Total Clerk**	**199,924**	**215,100**	**231,717**	**204,093**	**196,257**	**118,489**	**272,413**	**260,840**	**64,583**	**33%**
	Personnel:										
51430-13-120-0000	~~Performance Incentive/Service Awards~~					**650**		0			
51430-13-191-0000	Personnel AF Education Reimbursement										
51430-13-192-0000	Personnel AF HR Service Recognition	300		4,180	2,000	1,000	713	1,065	650	(350)	-35%
51430-13-200-0000	Personnel Contracted Svcs (Pay Structure Study)		1,975			**0**					
51430-13-316-0000	Personnel AF Miscellaneous Exp	1,018	1,190	4,447	900	900	5,937	6,100	1,000	100	11%
51430	**Total Personnel**	**1,318**	**3,165**	**8,628**	**2,900**	**2,550**	**6,649**	**7,165**	**1,650**	**(900)**	**-35%**
	Elections:										
51440-13-120-0000	Elections AF Wages Straight Time	5,780	1,486	2,938	3,300	2,000	933	1,500	5,800	3,800	190%
51440-13-310-0000	Elections AF Office Supplies	2,737	1,947	2,288	2,400	2,000	2,049	2,500	4,000	2,000	100%
51440-13-331-0000	Elections Mileage	144	0	93	100	100	106	156	250	150	150%
51440	**Total Elections**	**8,661**	**3,433**	**5,318**	**5,800**	**4,100**	**3,088**	**4,156**	**10,050**	**5,950**	**145%**

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Acct Nbr	Account Description	2012 Actual	2013 Actual	2014 Actual	2014 Budget	2015 Budget	2015 6 Mos YTD	2015 Estimate	2016 Budget	2016 Bud vs 2015 Bud	% Diff
	Accounting:										
51510-13-213-0000	Accounting AF Prof Svcs Accounting	12,163	11,832	11,832	11,900	12,100	12,036	12,036	12,200	100	1%
51510-13-316-0000	Bank Service Charges	2,791	148	348	3,500	1,000	149	200	1,000	0	0%
51510	**Total Accounting**	**14,954**	**11,980**	**12,180**	**15,400**	**13,100**	**12,185**	**12,236**	**13,200**	**100**	**1%**
	Assessment of Property:										
51530-13-215-0000	Assessment of Property AF Prof Services Other	10,032	9,500	10,069	9,500	9,500	1,522	10,072	10,100	600	6%
51530	**Total Assessment of Property**	**10,032**	**9,500**	**10,069**	**9,500**	**9,500**	**1,522**	**10,072**	**10,100**	**600**	**6%**
	Risk and Property Management:										
51540-13-511-0000	Risk & Property Management AF Unemployment Insur								0	0	
51540-13-512-0000	Risk & Property Management AF Workers Comp Insur	11,109	13,849	12,515	12,500	12,500	8,819	12,500	12,750	250	2%
51540-13-513-0000	Risk & Property Management AF Insurance Property	6,711	7,842	9,163	8,100	8,262	7,264	8,262	8,427	165	2%
51540-13-514-0000	Risk & Property Management AF Insurance Liability	22,058	23,154	22,376	22,200	22,644	17,302	22,644	23,097	453	2%
51540-13-516-0000	~~Risk & Property Management AF Insurance Other~~			1,017			1,043		0	0	#DIV/0!
51540	**Total Risk and Property Management**	**39,878**	**44,845**	**45,071**	**42,800**	**43,406**	**34,428**	**43,406**	**44,274**	**868**	**2%**
	City Hall										
51610-13-120-0000	**City Hall Wages Straight Time**	13,200	13,746	15,606	11,982	12,222	6,365	16,185	12,100	(122)	-1%
	Salary Adjustment								390		
51610-13-150-0000	**City Hall Employer Contributions**	3,691	3,924	4,043	4,546	4,637	2,066	6,150	4,920	283	6%
51610-13-222-0000	City Hall Elec Water Sewer Gas	17,809	15,808	18,191	18,200	17,500	7,691	16,500	17,750	250	1%
51610-13-240-0000	City Hall Repair Maint Building	6,369	8,597	5,150	4,000	3,500	3,322	4,500	5,000	1,500	43%
51610-13-316-0000	City Hall Miscellaneous Exp	653	1,064	1,536	4,450	3,000	736	1,500	3,000	0	0%
51610	**Total City Hall**	**41,722**	**43,140**	**44,526**	**43,178**	**40,859**	**20,180**	**44,835**	**43,160**	**2,301**	**6%**
	Illegal Taxes, Tax Refunds, Uncollectible:										
51910-11-000-0000	Tax refunds & Uncollect Taxes Gen Fund Default	2,319	3,037	(684)	500				0	0	
	Total Illegal Taxes, Tax Refunds, & Uncollectible	**2,319**	**3,037**	**(684)**	**500**	**0**	**0**	**0**	**0**	0	
	TOTAL GENERAL GOVERNMENT	**361,409**	**381,799**	**410,322**	**364,421**	**349,022**	**215,325**	**435,468**	**425,624**	**76,602**	**22%**

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	PUBLIC SAFETY										
	Law Enforcement:										
52100-14-120-0000	**LE Wages Straight Time**	287,388	307,855	284,239	316,796	**323,132**	119,025	271,167	308,820	(14,312)	-4%
	Salary Adjustment								10,200		
52100-14-120-5095	**LE Wages Part Time**	12,996	10,277	12,326	7,500	**7,650**	6,026	10,526	14,150		
52100-14-121-0000	**LE Wages Overtime**	14,131	6,482	10,809	17,500	**17,850**	10,174	24,143	**28,570**	10,720	60%
52100-14-126-0000	**LE Wages Other**			(1,294)				0			
52100-14-150-0000	**LE Employer Contributions**	138,535	116,753	112,700	131,528	**134,159**	58,301	117,462	98,580	(35,579)	-27%
52100-14-151-0000	LE Uniform Allowance	0	2,963	3,972	3,100	3,100	2,108	3,100	3,300	200	
52100-14-154-0000	LE Employer Contributions Retirement			(872)			(236)	(236)			
52100-14-211-0000	LE Attorney's Fees	7,973	8,808	7,892	5,000	6,000	2,949	6,000	6,500	500	8%
52100-14-215-0000	LE Dept of Transportation Fees	957	113	161	500	500	163	326	300	(200)	-40%
52100-14-215-3055	LE Safety Coordinator	987	527		0	0		0		0	#DIV/0!
52100-14-215-5068	LE County Jail Fees	300	700	700	500	500	1,002	1,002	1,000	500	
52100-14-221-0000	LE Telephone Exp	3,737	4,555	5,819	4,550	6,240	2,153	4,564	6,240	0	0%
52100-14-222-0000	LE Police Building Utilities	3,697	8,441	4,286	4,300	4,500	2,094	4,188	4,500	0	0%
52100-14-240-0000	LE Police Building Maintenance Costs	720	772	885	1,000	1,000	622	1,244	1,000	0	0%
52100-14-241-0000	LE Squad Car Fleet Maintenance	3,361	3,961	6,177	4,000	4,000	(5,825)	1,000	4,000	0	0%
52100-14-242-0000	LE Equipment Maintenance	2,248	1,474	1,017	2,300	2,300		1,500	1,800	(500)	-22%
52100-14-310-0000	LE Office Supplies	2,202	2,136	2,523	2,500	2,500	509	2,200	2,500	0	0%
52100-14-311-0000	LE Postage	417	252	247	500	500	172	344	500	0	0%
52100-14-316-0000	LE Miscellaneous Exp	2,122	3,185	4,940	2,000	3,000	1,390	3,000	3,000	0	0%
52100-14-318-0000	LE Crossing Guards	3,300	3,500	3,500	3,500	3,500		3,500	3,500	0	0%
52100-14-320-0000	LE Subscripts, Service, Spprt Agrmnts	4,990	6,588	8,868	6,500	11,415	9,139	10,500	8,500	(2,915)	-26%
52100-14-333-0000	LE In-Service Training	2,219	3,302	571	4,100	5,000	(324)	1,000	5,000	0	0%
52100-14-340-0000	LE Operating Supplies	9,354	4,660	3,619	4,500	**5,000**	1,861	3,722	5,000	0	0%
52100-14-451-0000	LE Gas & Fuel	15,310	16,799	16,395	17,500	17,500	6,119	16,500	17,850	350	2%
52100-14-	LE K-9 Program								0	0	#DIV/0!
52100	**Total Law Enforcement**	**516,942**	**514,102**	**489,481**	**539,674**	**559,346**	**217,422**	**486,753**	**534,810**	**(24,536)**	**-4%**

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Acct Nbr	Account Description	2012 Actual	2013 Actual	2014 Actual	2014 Budget	2015 Budget	2015 6 Mos YTD	2015 Estimate	2016 Budget	2016 Bud vs 2015 Bud	% Diff
	Fire Protection:										
52200-15-340-0000	Fire Protection Operating Supplies	62,940	65,149	69,003	68,000	69,360	32,437	69,500	51,311	(18,049)	-26%
52200-15-531-0000	Fire Protection Hydrant Rent	60,996	60,996	60,996	60,996	62,216	31,108	62,216	62,216	0	0%
52200	**Total Fire Protection**	**123,936**	**126,145**	**129,999**	**128,996**	**131,576**	**63,545**	**131,716**	**113,527**	**(18,049)**	**-14%**
	Ambulance:										
52300-16-340-0000	Ambulance EMS Operating Supplies	49,859	49,858	50,855	50,000	50,856	25,428	50,856	32,466	(18,390)	-36%
52300	**Total Ambulance**	**49,859**	**49,858**	**50,855**	**50,000**	**50,856**	**25,428**	**50,856**	**32,466**	**(18,390)**	**-36%**
	Inspection:										
52400-17-215-0000	Inspection Prof Services Other	20,523	17,181	17,973	16,000	16,000	7,873	17,000	18,000	2,000	13%
52400	**Total Inspection**	**20,523**	**17,181**	**17,973**	**16,000**	**16,000**	**7,873**	**17,000**	**18,000**	**2,000**	**13%**
	TOTAL PUBLIC SAFETY	**711,260**	**707,286**	**688,309**	**734,670**	**757,778**	**314,268**	**686,325**	**698,803**	**(58,975)**	**-8%**
	PUBLIC WORKS										
	Highway and Street Administration:										
53100-18-120-0000	Hwy & Str: PW Salaries Straight Time	135,788	146,014	149,471	61,563	77,044	56,820	21,250	41,630	(35,414)	-46%
	Salary Adjustment								5,720	5,720	
53100-18-121-0000	Hwy & Str PW: Wages - Overtime	627	648	687			77	0		0	
53100-18-150-0000	Hwy & Str PW Employer Contributions	45,050	39,454	40,519	45,410	64,418	20,826	60,669	56,960	(7,458)	-12%
53100-18-150-5063	~~Hwy & Str PW Comm Proj Employer Contributions~~									0	
53100-18-215-0000	~~Hwy & Str PW Professional Svcs.~~						93	93		0	
53100-18-332-0000	Hwy & Str PW Other Travel	98		267	500	500	26	150	500	0	0%
53100-18-333-0000	Hwy & Str PW Training non-labor	623	777	409	1,000	800		300	800	0	0%
53100	**Total Highway and Street Administration**	**182,186**	**186,894**	**191,353**	**108,473**	**142,762**	**77,842**	**82,462**	**105,610**	**(37,152)**	**-26%**
	Shop Operations:										
53230-18-120-0000	Shop Operations PW Wages Straight Time				1,460	1,489		1,730	1,900	411	28%
53230-18-150-0000	~~Shop Operations PW Employer Contributions~~	259		(212)						0	#DIV/0!
53230-18-215-3055	Shop Operations PW Safety Coordinator	4,396	3,637	6,221	4,860	4,957	2,488	4,976	5,056	99	2%
53230-18-221-0000	Shop Operations PW Telephone Exp	1,883	1,395	1,503	1,800	1,100	724	1,448	1,500	400	36%
53230-18-222-0000	Shop Operations PW Elec Water Sewer Gas	4,729	5,393	7,431	6,500	6,750	3,135	6,212	6,750	0	0%
53230-18-240-0000	Shop Operations PW Repair Maint Building	405	1,199	1,968	1,500	1,500	240	1,000	1,500	0	0%
53230-18-316-0000	Shop Operations PW Miscellaneous Exp	3,120	3,920	1,292	3,200	3,700	1,002	2,315	3,700	0	0%
53230-18-340-0000	Shop Operations PW Operating Supplies	3,021	3,438	1,504	3,200	3,000	594	2,000	3,000	0	0%
53230	**Total Shop Operations**	**17,813**	**18,982**	**19,705**	**22,520**	**22,496**	**8,182**	**19,681**	**23,406**	**910**	**4%**
	Machinery Operations:										
53240-18-120-0000	Machinery Operations PW Wages Straight Time	3,146	15		14,878	15,176		17,610	19,410	4,234	28%
53240-18-150-0000	~~Machinery Operations PW Employer Contributions~~									0	#DIV/0!
53240-18-242-0000	Machinery Operations PW Repair Maint Other	11,504	19,755	18,737	19,500	15,000	4,573	10,461	15,000	0	0%
53240-18-316-0000	Machinery Operations PW Miscellaneous Exp	297	358	830	1,200	1,200	38	500	1,000	(200)	-17%
53240-18-451-0000	Machinery Operations PW Gas & Fuel	23,940	29,352	13,823	18,000	18,000	8,250	16,500	18,000	0	0%
53240	**Total Machinery Operations**	**38,888**	**49,481**	**33,389**	**53,578**	**49,376**	**12,861**	**45,071**	**53,410**	**4,034**	**8%**

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	Highway and Street Maint & Construction:										
53300-18-120-0000	Hwy & Street Maint & Construct PW Salaries Straight Tim	5,367			46,930	47,869	9,477	66,060	72,820	24,951	52%
53300-18-121-0000	Hwy & Street Maint & Construct PW Salaries Overtime			97	107	109		110	120		
53300-18-122-0000	~~Hwy & Street Maint & Construct PW Wages Training~~									0	
53300-18-150-0000	~~Hwy & Street Maint & Construct PW Employer Contributions~~									0	#DIV/0!
53300-18-200-0000	HW & Street Maint & Construct PW Contract Services	720	900	1,276			600	600			
53300-18-340-0000	Hwy & Street Maint & Construct PW Operating Supplies	5,035	6,495	7,245	6,000	6,000	5,104	6,000	6,145	145	2%
53300-18-810-0000	Hwy & Street Maint & Construct PW Projects	22,306	8,156							0	#DIV/0!
53300	**Total Highway and Street Maint & Construction**	**33,427**	**15,551**	**8,618**	**53,037**	**53,978**	**15,181**	**72,770**	**79,085**	**25,107**	**47%**
	Snow & Ice:										
53310-18-120-0000	Snow & Ice PW Wages Straight Time	8,599	8,643	7,400	14,253	14,538	3,572	20,830	22,960	8,422	58%
53310-18-121-0000	**Snow & Ice PW Wages Overtime**	4,213	8,266	4,874	5,229	5,334	3,588	7,590	7,970	2,636	49%
53310-18-150-0000	Snow & Ice PW Employer Contributions	0								0	#DIV/0!
53310-18-290-0000	*Snow & Ice Contractual Services*	*1,726*	*333*			750	0	0	750		
53310-18-371-0000	Snow & Ice PW Salt	32,987	35,962	45,214	37,350	40,000	25,236	37,855	40,000	0	0%
53310	**Total Snow & Ice**	**47,525**	**53,203**	**57,489**	**56,832**	**60,622**	**32,396**	**66,275**	**71,680**	**11,058**	**18%**
	~~**Street Cleaning:**~~										
53320-18-120-0000	~~Street Cleaning PW Wages Straight Time~~									0	#DIV/0!
53320-18-150-0000	~~Street Cleaning PW Employer Contributions~~									0	#DIV/0!
53320	~~**Total Street Cleaning**~~	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**#DIV/0!**
										0	
	Bridges & Culverts:									0	
53330-18-120-0000	Bridges & Culverts PW Wages Straight Time				139	142		160	180	38	27%
53330-18-150-0000	~~Bridges & Culverts PW Employer Contributions~~									0	#DIV/0!
53330-18-340-0000	Bridges & Culverts PW Operating Supplies	15			750	750		0	500	(250)	-33%
53330	**Total Bridges & Culverts**	**15**	**0**	**0**	**889**	**892**	**0**	**160**	**680**	**(212)**	**-24%**
	~~**Curb & Gutter:**~~										
53340-18-120-0000	~~Curb & Gutter PW Wages Straight Time~~									0	#DIV/0!
53340-18-150-0000	~~Curb & Gutter PW Employer Contributions~~									0	#DIV/0!
53340	~~**Total Curb & Gutter**~~	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0	#DIV/0!
										0	
	Traffic Control:									0	
53350-18-120-0000	Traffic Control PW Wages Straight Time	100			*2,572*	*2,623*		3,040	3,350	727	28%
53350-18-150-0000	~~Traffic Control PW Employer Contributions~~									0	#DIV/0!
53350-18-340-0000	Traffic Control PW Operating Supplies	5,161	4,044	4,027	3,600	4,000	2,469	4,000	4,000	0	0%
53350	**Total Traffic Control**	**5,261**	**4,044**	**4,027**	**6,172**	**6,623**	**2,469**	**7,040**	**7,350**	**727**	**11%**
	Street Lighting:										
53420-18-222-0000	Street Lighting PW Elec Water Sewer Gas	61,845	63,276	54,367	67,808	64,000	28,651	57,302	66,757	2,757	4%
53420	**Total Street Lighting**	**61,845**	**63,276**	**54,367**	**67,808**	**64,000**	**28,651**	**57,302**	**66,757**	**2,757**	**4%**

City of Lodi
2016 Budget
General Fund - Line Item Budget
Fund 28100

Adopted
11/17/2015

Acct Nbr	Account Description	2012 Actual	2013 Actual	2014 Actual	2014 Budget	2015 Budget	2015 6 Mos YTD	2015 Estimate	2016 Budget	2016 Bud vs 2015 Bud	% Diff
	Sidewalks, Curb & Gutter:										
53430-18-120-0000	Sidewalks PW Wages Straight Time				6,744	6,879		7,980	8,800	1,921	28%
53430-18-150-0000	~~Sidewalks PW Employer Contributions~~									0	#DIV/0!
53430-18-340-0000	Sidewalks PW Operating Supplies	3,930	4,891	3,628	3,000	3,000	81	3,000	3,500	500	17%
53430-18-340-5094	Sidewalks Safe Routes 2 School	11,251	5,342								
53430	**Total Sidewalks, Curb & Gutter**	**15,181**	**10,232**	**3,628**	**9,744**	**9,879**	**81**	**10,980**	**12,300**	**2,421**	**25%**
	Storm Sewers:										
53440-18-120-0000	~~Storm Sewers PW Wages Straight Time~~	87			1,530	1,561			0	(1,561)	-100%
53440-18-150-0000	~~Storm Sewers PW Employer Contributions~~									0	#DIV/0!
53440-18-340-0000	Storm Sewers PW Operating Supplies	541	865	1,831	1,730	1,500	542	1,084	1,500	0	0%
53440	**Total Storm Sewers**	**628**	**865**	**1,831**	**3,260**	**3,061**	**542**	**1,084**	**1,500**	**(1,561)**	**-51%**
	Refuse and Garbage Collection: (moved to separate fund)										
53620-18-120-0000	~~Refuse & Garbage Collection PW Salaries Straight Time~~									0	#DIV/0!
53620-18-130-0000	Transfer to Solid Waste Fund									0	
53620-18-150-0000	~~Refuse & Garbage Collection PW Employer Contributions~~									0	#DIV/0!
53620-18-290-0000	Refuse & Garbage Collection PW Other Contractual Serv	120,895	123,401							0	#DIV/0!
53620-18-340-0000	Refuse & Garbage Collection PW Operating Supplies	7,720	7,835	3,331						0	#DIV/0!
53620	**Total Refuse and Garbage Collection**	**128,616**	**131,236**	**3,331**	**0**	**0**	**0**	**0**	**0**	**0**	**#DIV/0!**
	Weed and Nuisance Control:										
53640-18-120-0000	Weed & Nuisance Control PW Wages Straight Time				2,642	2,695		3,130	3,450	755	28%
53640-18-150-0000	~~Weed & Nuisance Control PW Employer Contributions~~									0	#DIV/0!
53640-18-340-0000	Weed & Nuisance Control PW Operating Supplies	272	546	645	600	600	428	500	600	0	0%
53640	**Total Weed and Nuisance Control**	**272**	**546**	**645**	**3,242**	**3,295**	**428**	**3,630**	**4,050**	**755**	**23%**
	Trees & Brush:										
53650-18-120-0000	Trees & Brush PW Wages Straight Time	782			9,664	9,857		11,440	12,610	2,753	28%
53650-18-150-0000	~~Trees & Brush PW Employer Contributions~~									0	#DIV/0!
53650-18-340-0000	Trees & Brush PW Operating Supplies	147	144	189	500	500	82	164	300	(200)	-40%
53650	**Total Trees & Brush**	**928**	**144**	**189**	**10,164**	**10,357**	**82**	**11,604**	**12,910**	**2,553**	**25%**
	TOTAL PUBLIC WORKS	**532,584**	**534,455**	**378,572**	**395,719**	**427,341**	**178,716**	**378,059**	**438,738**	**11,397**	**3%**
	Culture, Recreation and Education										
	Cemetery										
54910-11-316-0000	Cemetery - Miscellaneous Expense	25			500	500		0	300	(200)	-40%
54910	**Total Cemetery**	**25**	**0**	**0**	**500**	**500**	**0**	**0**	**300**	**(200)**	**-40%**

City of Lodi
2016 Budget
General Fund - Line Item Budget
Fund 28100

Adopted
11/17/2015

Acct Nbr	Account Description	2012 Actual	2013 Actual	2014 Actual	2014 Budget	2015 Budget	2015 6 Mos YTD	2015 Estimate	2016 Budget	2016 Bud vs 2015 Bud	% Diff
	Parks:										
55200-20-120-0000	Parks PA Wages Straight Time	26,233	24,453	25,705	25,782	**26,298**	7,968	21,699	22,410	(3,888)	-15%
	Salary Adjustment								550		
55200-20-121-0000	Parks PA Wages Overtime	43	285				220	352		0	
55200-20-150-0000	Parks PA Employer Contributions	1,488	114	1,680	1,966	**2,005**	833	1,426	1,710	(295)	-15%
55200-20-215-3055	Parks PA Safety Coordinator	967	788	1,305	1,055	1,076	522	1,076	1,100	24	2%
55200-20-222-0000	Parks PA Elec Water Sewer Gas	4,210	4,336	4,327	4,000	4,100	1,730	3,700	4,250	150	4%
55200-20-222-1909	Parks Tennis Court Utilities Exp	332	292	221	300	300	133	300	300	0	0%
55200-20-222-5042	Parks PA Fairground Ball Park Lights	543	349	474	400	250	85	150	250	0	0%
55200-20-241-0000	Parks PA Repair Maint Vehicle	4,323	2,761	2,868	1,000	1,300	11	600	1,000	(300)	-23%
55200-20-242-0000	Parks PA Repair Maint Other	1,256	743	480	750	750	259	750	750	0	0%
55200-20-242-1909	Parks PA Repair Maint Tennis Courts	0	227	414	300	550		100	300	(250)	-45%
55200-20-290-0000	Parks Tree Trimming and Planting	1,691	865	534	1,000	4,900		4,000	4,000	(900)	-18%
55200-20-316-0000	Parks PA Miscellaneous	873	2,716	759	1,900	1,900	326	1,000	1,500	(400)	-21%
55200-20-340-0000	Parks Operating Supplies	162	2,032	2,950	750	1,700	1,484	1,700	1,700	0	0%
55200-20-350-0000	Parks PA Repair or Maintenance	2,803	1,118	1,395	2,000	1,500	51	1,000	1,500	0	0%
55200-20-450-0000	Parks PA Raw Materials (Trees, etc)	0	90	1,960	2,500	2,500		2,500	2,500	0	0%
55200-20-451-0000	Parks PA Gas & Fuel	1,703	1,838	1,471	1,000	1,200	496	1,200	1,500	300	25%
55200-20-810-0000	Parks PA Equip Outlay		549		700					0	#DIV/0!
55200	**Total Parks**	**46,627**	**43,556**	**46,542**	**45,403**	**50,329**	**14,118**	**41,553**	**45,320**	**(5,009)**	**-10%**
	Recreation Programs and Events:										
55300-20-340-0000	Recreation Programs & Events Parks Operating Supplies	3,785	4,106	4,189	4,000	4,000	400	4,200	4,272	272	7%
55300	**Total Recreation Programs and Events**	**3,785**	**4,106**	**4,189**	**4,000**	**4,000**	**400**	**4,200**	**4,272**	**272**	**7%**
	Swimming Areas: (moved to separate fund)										
55420-20-120-0000	Swimming Areas PA Wages Straight Time	19,531	19,474								
55420-20-121-0000	Swimming Areas PA Wages Overtime		43								
55420-20-150-0000	Swimming Areas PA Employer Contributions	1,376	1,309								
55420-20-215-3055	Swimming Areas PA Safety Coordinator	967	788								
55420-20-222-0000	Swimming Areas PA Elec Water Sewer Gas (& Phone)	3,276	5,845								
55420-20-242-0000	Swimming Areas PA Repair Maint Other	206	964								
55420-20-340-0000	Swimming Areas Parks Operating Supplies	373	1,429								
55420-20-452-0000	Swimming Areas PA Chemicals	1,682	3,303								
55420	**Total Swimming Areas**	**27,411**	**33,154**	**0**	**0**	**0**	**0**	**0**	**0**		
	Winter Sports Areas:										
55440-20-120-0000	Winter Sports Areas PA Wages Straight Time	92			1,800	1,836		0	0	(1,836)	-100%
55440-20-150-0000	Winter Sports Areas PA Employer Contributions	299	300	300	360	367	150	0	0	(367)	-100%
55440	**Total Winter Sports Areas**	**391**	**300**	**300**	**2,160**	**2,203**	**150**	**0**	**0**	**(2,203)**	**-100%**
	TOTAL CULTURE, RECREATION & EDUCATION	**78,239**	**81,116**	**51,031**	**52,063**	**57,032**	**14,668**	**45,753**	**49,892**	**(7,140)**	**-13%**

City of Lodi
2016 Budget
General Fund - Line Item Budget
Fund 28100

Adopted
11/17/2015

Acct Nbr	Account Description	2012 Actual	2013 Actual	2014 Actual	2014 Budget	2015 Budget	2015 6 Mos YTD	2015 Estimate	2016 Budget	2016 Bud vs 2015 Bud	% Diff
	Zoning:										
56400-17-215-0000	Zoning BPZ Prof Services Other	21,968	18,623	23,088	18,000	20,000	4,700	18,500	20,000	0	0%
56400	**Total Zoning**	**21,968**	**18,623**	**23,088**	**18,000**	**20,000**	**4,700**	**18,500**	**20,000**	**0**	**0%**
	Economic Development:										
56700-13-316-0000	Economic Development AF Miscellaneous Exp	48,441	49,603	40,565	36,500	41,500	1,875	41,500	41,500	0	0%
56700	**Total Economic Development**	**48,441**	**49,603**	**40,565**	**36,500**	**41,500**	**1,875**	**41,500**	**41,500**	**0**	
	TOTAL CONSERVATION & DEVELOPMENT	**70,409**	**68,226**	**63,653**	**54,500**	**61,500**	**6,575**	**60,000**	**61,500**	**0**	**0%**
	Other Financing Uses										
	Contingency:										
59100-13-316-0000	Contingency				20,000	50,000		0	40,000	(10,000)	-20%
***59###**	**Total Contingency**	**0**	**0**	**0**	**20,000**	**50,000**	**0**	**0**	**40,000**	**(10,000)**	**-20%**
	Transfers to Other Funds										
59240-13-548-0000	Transfer to Capital Projects Fund	40,000		225,900	90,000						
	Transfer to Debt Service Fund										
59240-11-000-8224	Transfer to Solid Waste Fund			29,000	29,000	32,415		32,415	32,000	(415)	-1%
59240-11-000-8223	Transfer to Pool Operations Fund			41,907	41,907	43,165	43,165	43,165	41,020	(2,145)	-5%
	Total Transfers to Other Funds	**40,000**	**0**	**296,807**	**160,907**	**75,580**	**43,165**	**75,580**	**73,020**		
	Credit Card Clearing										
90000-00-000-0000	Credit Card Clearing			(3,811)			(0)			0	#DIV/0!
	Total Credit Card Clearing	**0**	**0**	**(3,811)**	**0**	**0**	**(0)**	**0**	**0**		
	TOTAL OTHER FINANCING USES	**40,000**	**0**	**292,996**	**180,907**	**125,580**	**43,165**	**75,580**	**113,020**		
	Total Expenditures	**1,793,902**	**1,772,882**	**1,884,882**	**1,782,280**	**1,778,253**	**772,717**	**1,681,185**	**1,787,577**	**9,324**	**1%**
	Contribution to (Use of) Fund Balance	**(6,082)**	**9,337**	**(150,238)**	**(110,000)**	**(98,838)**	**440,831**	**16,478**	**(99,249)**	**(411)**	

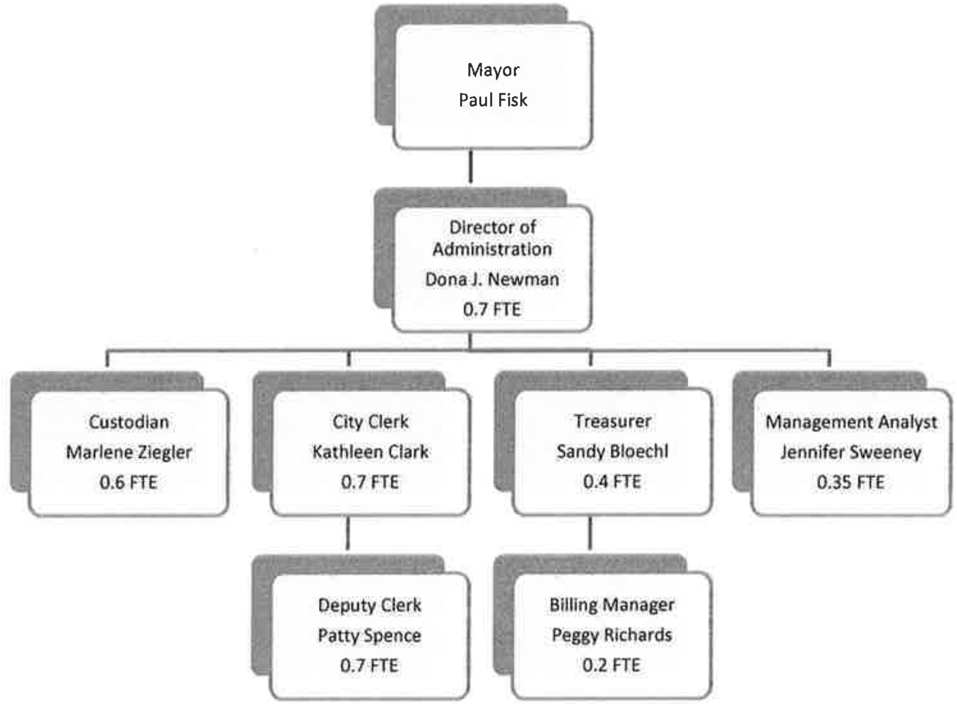
City of Lodi
2016 Budget
General Fund - Administrative Services

Adopted
11/17/2015

Services Provided:

Administration
- 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

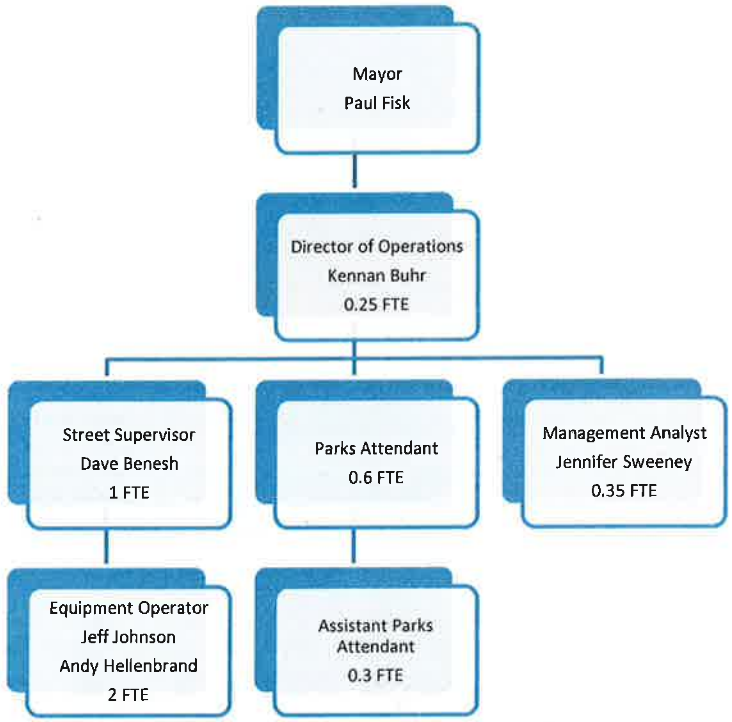
City Hall
- Cleaning of City Hall
- Furnishings Maintenance
- Building Maintenance



	2015 Budget	2016 Request
Total # FTEs	2.67	3.65
Total Salaries & Benefits	$179,407	$248,610

City of Lodi
2016 Budget
General Fund - Operations

Adopted
11/17/2015



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

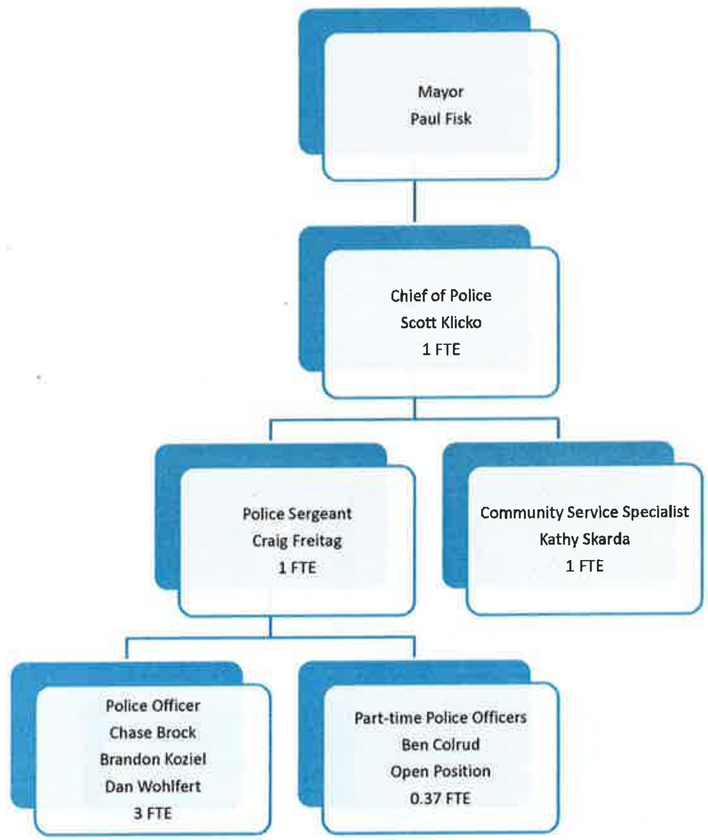
	2015 Budget	2016 Request
Total # FTEs	4.45	4.50
Total Salaries & Benefits	$248,173	$252,160

Adopted

City of Lodi
2016 Budget Request
General Fund - Police

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



	2015 Budget	2016 Request
Total # FTEs	6.19	6.37
Total Salaries & Benefits	$482,791	$450,120

City of Lodi
2016 Budget
Capital Projects Fund

Adopted
11/17/2015

	2016 Budget	2015 Budget	Increase (Decrease)
Projected Beginning Cash	**$ 107,278**	$ 184,949	-42%
Revenues	**$ 255,200**	$ 1,075,700	-76%
Property Tax Revenues	**$ 230,000**	$ 244,650	-6%
Expenditures	**$ 364,600**	$ 1,076,700	-66%
Projected Ending Cash	**$ (2,122)**	$ 183,949	-101%

What's New

Complete expenditure of Notes Proceeds in 2015, reallocated a portion to utilities
Grand Ave Reconstruction Project as a proposed project for planning and costing
No funds assigned to Grand Ave Reconstruction Project
$250,000 for road work, tbd
Replacement of a Squad in 2015, retain old vehicle until 2017
Library - AC Units and Ramp & Railings Replacement
Parks contingency account created for appropriation of Parks funds.

Purpose of the Fund

This fund is used to fund capital assets for the City, other than those purchased by the Utility Funds. This would include such projects and items as streets, sidewalks, snow plows, squad cars, computers, buildings, and furnishings.

For reporting purposes, the Capital Projects Fund is a major governmental fund.

FTE's

No employee costs are charged to the Capital Projects fund.

2016 Budget 11/17/2015
Capital Projects Fund - Line Item Budget

Fund 28443		2016 Budget
	Revenue:	
41110-99-000-0000	Property Taxes	230,000
42300-99-000-0000	Special Assessments	-
48100-99-000-6080	Cap Project Investment Interest	1,200
49100-99-000-0000	Debt Proceeds	
49400-99-000-0000	Sale of Equipment	24,000
49200-99-000-0000	Transfer In from General Fund	
49200-99-000-XXXX	Transfer in from Pool Constr Fund	
	Total Revenue	**$ 255,200**
	Expenditures:	
51420-99-800-0000	General Capital	
51420-99-800-1401	Gen Cap - HVAC	
51420-99-800-1601	Gen Cap - Computer Replacement	5,600
51420-99-800-1602	Gen Cap - City Hall Furnishings	3,200
51420-99-800-1516	Gen Cap - AED	
52100-99-800-0000	Law Enforcement Capital	
52100-99-800-1603	LE Cap - In-Car Video Camera	6,500
52100-99-800-1514	LE Cap - ECD Tasers	
52100-99-800-1604	LE Cap - PD Building Maintenance	3,000
52100-99-800-xxxx	LE Cap- Squad Car Replacement	-
52100-99-800-1605	LE Cap - Radios & Weapons Replacem	5,500
52100-99-800-1606	LE Cap - Computer Replacement	3,200
53240-99-800-1607	PW Equipment	6,000
53240-99-800-1411	PW Street Sweeper	
53300-99-800-1608	PW Hwy & Street Maint & Construction	250,000
53300-99-800-1609	PW Hwy - Street Trees	7,500
53300-99-800-1610	PW Hwy - Next Year Engineering	16,500
53300-99-800-1508	PW Hwy - Strangeway Repave	
53300-99-800-1515	PW Hwy - Every 3rd Year Road Work	
53300-99-800-1611	PW Hwy - Sidewalk Repair	13,600
53300-99-800-1410	PW Hwy - Recycled Concrete Crushing	-
55110-99-800-1612	Library Building Maintenance	9,000
55200-99-800-0000	Parks Capital Outlay	0
55200-99-800-1613	Parks Contingency	35,000
59999-99-000-0000	Contingency	
	Total Expenditures	**$ 364,600**
	Addition to (Use of) Fund Balance	**(109,400)**

City of Lodi **Adopted**
2016 Budget 11/17/2015
Capital Projects Fund - Projects

	2016 Project #	Budget 2014	Budget 2015	Estimated 2015	Budget 2016	Projected 2017	Projected 2018	Projected 2019	Projected 2020	Projected 2021
General Government										
City Hall Furnishings	1602		3,200	3,200	3,200	2,700		8,250		
Enhanced Communications										
AED for City Hall			1,200	1,200						
HVAC Control System		7,150								
Computer Replacement General	1601	5,800	7,000	6,335	5,600	6,328	2,360	800	6,720	7,888
City Hall Maint and Repairs										
Total General Government		**12,950**	**11,400**	**10,735**	**8,800**	**9,028**	**2,360**	**9,050**	**6,720**	**7,888**
Police										
PD Building Maintenance	1604	5,500	5,000	5,000	3,000	4,000	4,000	4,000	4,000	4,000
In-Car Video Camera	1603				6,500					
Police Department 6 Pistol Firearms										
Computer Replacement Police	1606		100	0	3,200		13,500	0		3,200
Squad Car (graphics, radio, radar, lightgroup)		45,000		*45,000*			45,000	45,000		
Sale of Old Squad Car					0	(2,000)	(2,000)	(2,000)		
ECD Tasers (6)			6,900	7,031						
Radios & Weapons	1605	8,000	0	5,500	*5,500*		5,500	0	0	
Total Police		**58,500**	**12,000**	**62,531**	**18,200**	**2,000**	**66,000**	**47,000**	**4,000**	**7,200**
Other Public Safety			0		**0**					
City Portion EMS Ambulance (40%)			0		**0**		100,000			
City Portion Fire Truck (40%)			0		**0**					
Total Other Public Safety		**0**	**0**	**0**	**0**	**0**	**100,000**	**0**	**0**	**0**

City of Lodi **Adopted**
2016 Budget 11/17/2015
Capital Projects Fund - Projects

	2016 Project #	Budget 2014	Budget 2015	Estimated 2015	Budget 2016	Projected 2017	Projected 2018	Projected 2019	Projected 2020	Projected 2021
Public Works										
Annual street, curb, and gutter work	1608	248,700			250,000	235,200	315,000	407,400	385,753	203,165
Assessed Portion		(45,000)				(40,000)	(40,000)	(40,000)	(40,000)	(40,000)
Engineering for next year's Street Project	1610	4,000	16,500	16,500	16,500	16,500	16,500	16,500	17,500	17,500
Street Trees	1609				7,500	5,000	5,000			
Development Drive			236,500	101,035						
Other Street Work		75,100	75,500	128,085		135,000				
5 yr Sidewalk Repair Program	1611	12,550	6,800	9,000	13,600	13,600	13,600	13,600	13,600	13,600
Recycled Concrete Crushing		18,000				18,500			18,500	
Salt Shed Extension						22,000				
Line Stripper									8,500	
Asphalt Saw	1607				6,000					
PW Equipment Replacement										
Street Sweeper		*42,500*								90,000
Street Sweeper Trade-In		*(5,000)*								(5,000)
Plow Truck 1		0	152,000	152,000						
Plow Truck 1 Trade-in		0	(15,000)		(24,000)					
Lawn Tractor (1/2, shared with Utilities)			16,000	18,000						
Lawn Tractor Trade-in (1/2)			(3,000)	(1,500)						
Staff Pick Up Truck								35,000		
Staff Pick Up Truck Trade-in								(3,000)		
Director Pick Up Truck (4-way Split w/Utilities)							10,000			
Director Pick Up Truck Trade-in (Split w/Util)							(4,500)			
Skid Steer			40,000	40,000						
Skid Steer Trade-in			(10,000)	(8,500)						
Tandem Truck 1			80,000	132,000						
Tandem Truck 1 Trade-in			(2,500)	(5,000)						
Plow Truck 2			152,000	0			152,000			
Plow Truck 2 Trade-in			(15,000)	0			(15,000)			
Chipper										
Leaf Vacuum										
Loader Tractor			145,000	150,000						
Loader Tractor Trade-in			(35,000)	(50,000)						
Tandem Truck 2			130,000	0					132,000	
Trandem Truck 2 Trade-in			(5,000)	0					(10,000)	
1 1/2 Ton Truck Chassis, Plow and Hoist									70,000	
Rubber Tire Backhoe									90,000	
Public Works Total		**350,850**	**729,800**	**681,620**	**269,600**	**405,800**	**452,600**	**429,500**	**403,853**	**279,265**

City of Lodi | | | | | | | | | | **Adopted**
2016 Budget | | | | | | | | | | 11/17/2015

Capital Projects Fund - Projects

	2016 Project #	Budget 2014	Budget 2015	Estimated 2015	Budget 2016	Projected 2017	Projected 2018	Projected 2019	Projected 2020	Projected 2021
Library										
Building Maintenance - Windows			3,000	3,000		0	0	0	0	0
A/C Units Replacement	1612				7,000	7,000				
Parking Lot Maintenance				500		500		500		500
Roof Replacement							100,000			
Ramp and Railing Repairs	1612				2,000					
Total Library		**0**	**3,000**	**3,500**	**9,000**	**7,500**	**100,000**	**500**	**0**	**500**
Parks										
Shed										
Replace Haberman Park Shelter Roof										
Replace John Deere Gator				12,000						
Replace Ferris Lawnmower				18,000						
Lawn Mower Replacement (JD 1145)			37,250	37,250						
John Deere X754 Lawn Mower						11,000				
Parks Total		0	37,250	67,250	0	11,000	0	0	0	0
Other										
Contingency (Street Sweeper)		47,500								
Parks Contingency (Shed)	**1613**				25,000					
Parks Contingency **(Replace Haberman Park Shelter Ro**	**1613**				10,000					
Street Sweeper Trade-in		(5,000)								
Total Other		**42,500**	**0**	**0**	**35,000**	**0**	**0**	**0**	**0**	**0**
Total GF Capital Outlay		**464,800**	**910,950**	**825,637**	**340,600**	**435,328**	**720,960**	**486,050**	**555,573**	**294,853**
Equipment purchased with Notes Proceeds				559,250						

City of Lodi **Adopted**
2016 Budget
Capital Improvement Fund - Replacement Plans -Police

Radios and Weapons

	Useful Life	Purchase Year	2016	2017	2018	2019	2020	2021
Car Radio 1	10	2014						
Car Radio 2	10	2015						
Car Radio 3	10	2006	5,500					
Car Radio 4	10	2007			5,500			
ECD Taser 1	5	2015						
ECD Taser 2	5	2015						
ECD Taser 3	5	2015						
ECD Taser 4	5	2015						
ECD Taser 5	5	2015						
ECD Taser 6	5	2015						
Portable Radio 1	10	2014					3500	
Portable Radio 2	10	2014					3500	
Portable Radio 3	10	2014					3500	
Portable Radio 4	10	2014						
Portable Radio 5	10	2014						
Portable Radio 6	10	2014						
Pistols (6)	10	2013						
Amount to Budget			5,500	0	5,500	0	10,500	0

Squad Car Replacement

	Useful Life	Purchase Year	2016	2017	2018	2019	2020	2021
Vehicle 1	5	2014				45,000		
Vehicle 2	5	2011	45,000					45,000
Vehicle 3	5	2013		(2,000)	45,000			
Amount to Budget			45,000	(2,000)	45,000	45,000	-	45,000
Revenue to Budget				2,000	2,000	2,000		2,000

Portable Radios all purchased in 2014 since many of the radios currently in use have become inoperable

City of Lodi **Adopted**
2016 Budget
Capital Improvement Fund - Replacement Plans - Public Works Equipment

	Useful Life	Cost	Purchase Year	2016	2017	2018	2019	2020	2021
Street Sweeper	10	90,000	2014						90,000
Loader Tractor	15	150,000	2015						
Tandem Truck 1	15	132,000	2015						
Tandem Truck 2	15	132,000	2005					132,000	
Plow Truck 1	15	152,000	2015						
Plow Truck 2	15	152,000	2003			152,000			
Lawn Tractor (1/2)	10	18,000	2015						
Director PU Truck	7	10,000	2012			10,000			
Staff PU Truck	7	35,000	2011				35,000		
Chipper	10	30,200	2012						
Leaf Vacuum	10	24,000	2012						
Skid Steer	20	40,000	2015						
Amount to Budget				-	-	162,000	35,000	132,000	90,000

	Trade-In	2016	2017	2018	2019	2020	2021
Street Sweeper	5,000						5,000
Loader Tractor	50,000						
Tandem Truck 1	5,000						
Tandem Truck 2	10,000					10,000	
Plow Truck 1	24,000						
Plow Truck 2	15,000			15,000			
Lawn Tractor (1/2)	1,500						
Director PU Truck	4,500			(4,500)			
Staff PU Truck	3,000				3,000		
Chipper	7,000						
Leaf Vacuum	5,000						
Skid Steer	8,500						
Revenue to Budget		-	-	10,500	3,000	10,000	5,000

City of Lodi **Adopted**
2016 Budget
Capital Improvement Fund - Replacement Plans - Computers

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
General Fund Total	4500	3440	2360	800	5620	5000	3440	1360	1800	5620	4000
Electric Fund Total	1150	1080	520	900	2590	400	1580	520	400	3090	400
Water Fund Total	825	540	260	700	1395	200	1040	260	200	1895	200
Sewer Fund Total	325	540	260	200	2195	200	540	260	200	2195	200
All Funds Comp Total	6800	5600	3400	2600	11800	5800	6600	2400	2600	12800	4800
Police PCs	3200	0	0	0	0	3200	0	0	0	0	3200
PW Laptop	0	0	0	0	0	0	0	0	0	0	0
Utilities Total	2300	2160	1040	1800	6180	800	3160	1040	800	7180	800

iPad Replacement	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
General Fund Total	1100	2887.5	0	0	1100	2887.5	0	0	1100	2887.5	0
Electric Fund Total	0	412.5	0	825	0	412.5	0	825	0	412.5	0
Water Fund Total	0	275	0	412.5	0	275	0	412.5	0	275	0
Sewer Fund Total	0	275	0	412.5	0	275	0	412.5	0	275	0
All Funds iPad Total	1100	3850	0	1650	1100	3850	0	1650	1100	3850	0
Comp/iPads All Funds	7900	9450	3400	4250	12900	9650	6600	4050	3700	16650	4800
iPad/Comp GF Total	5600	6327.5	2360	800	6720	7887.5	3440	1360	2900	8507.5	4000

City of Lodi **Adopted**

2016 Budget 11/17/2015

Pool Donations/Construction Fund

	2016 Budget	2015 Budget	Increase (Decrease)
Projected Beginning Cash	$ 371,165	$ 534,000	-30%
Revenues	$ 52,000	$ 52,000	0%
Expenditures	$ 112,000	$ 131,800	-15%
Projected Ending Cash	$ 311,165	$ 454,200	-31%

What's New

All bond proceeds for construction have been spent.
$112,000 use of donated funds toward 2016 debt service on Pool Bonds

Purpose of the Fund

This fund was created to track transactions including donations and bond proceeds for the construction of the new outdoor pool, as well as, construction costs. For reporting purposes this Capital Projects fund is a Major Governmental fund.

FTE's

No employee costs are charged to this fund.

City of Lodi
2016 Budget
Pool Donations/Construction Fund

Adopted
11/17/2015

	2014 Actual	**2014 Budget**	**2015 Budget**	**2015 6 Mos YTD**	**2015 Estimate**	**2016 Budget**
Revenue:						
Interest	5,165	2,500	2,000	-		2,000
Investment Fees				1,166	2,000	
Donations	82,000	5,000	50,000	-	10,000	50,000
Debt Proceeds	1,998,390	-	-	-		
Miscellaneous	614	500		-		
Use of Fund Balance		**589,718**				
Total Revenue	**2,086,170**	**8,000**	**52,000**	**1,166**	**12,000**	**52,000**
Expenditures:						
Engineering	99,269	100,000				
Construction	1,425,144	379,718				
Miscellaneous	5,441	3,000				
Transfer to Debt Service Fund		115,000	116,000		116,000	112,000
Transfer to Capital Projects Fund			15,800		15,800	
Total Expenditures	**1,529,854**	**597,718**	**131,800**	**-**	**131,800**	**112,000**

City of Lodi
2016 Budget
Pool Donations/Construction Fund
As of 8/28/2015

Adopted
11/17/2015

		Donated Funds	Bond Proceeds	Other
Revenue to Date		656,130	1,998,711	60,614
Expenditures to Date		115,000	2,087,608	8,634
Funds Remaining	$ 504,213	$ 541,130	$ (88,897)	$ 51,980

City of Lodi
2016 Budget
Strangeway Fund

Adopted
11/17/2015

	2016 Budget	2015 Budget	Increase (Decrease)
Projected Beginning Cash	**$ 134,120**	$ 129,554	4%
Revenues	**$ 28,300**	$ 27,550	3%
Expenditures	**$ -**	$ 42,400	-100%
Projected Ending Cash	**$ 162,420**	$ 114,704	42%

What's New:

No projects budgeted until capital plan developed.

Purpose of the Fund

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

The Strangeway Fund is a Special Revenue Fund within the category of Governmental Funds. Although for reporting purposes it is a minor fund, it is budgeted because it typically funds capital assets for City parks.

FTE's

No employee costs are charged to the Strangeway fund.

City of Lodi
2016 Budget
Strangeway Fund - Line Item Budget

Adopted
11/17/2015

Fund: 28221	**2015 Budget**	**2015 6 Mos YTD**	**2015 Estimated**	**2016 Budget**
Revenue:				
Park Reservation Fees	2,200	1,625	1,700	2,000
Interest	350			
Strgwy Gen'l Investment Fees		237	400	300
Rent - Land for Comm. Tower	25,000	13,283	26,566	26,000
Total Revenue	**$ 27,550**	**$ 15,145**	**$ 28,666**	**$ 28,300**
Expenditures:				
Contract Services - Spring Creek Wall				0
Spring Creek Wall Repair	40,000		41,000	
Park Furniture	2,400	0	0	0
Spring Creek Park Bridge	0	0	0	0
Total Expenditures	**$ 42,400**	**$ -**	**$ 41,000**	**$ -**
Addition to (Use of) Fund Balance	(14,850)	15,145	(12,334)	**28,300**

City of Lodi
2016 Budget
TIF District #3

Adopted
11/17/2015

	2016 Budget	2015 Budget	Increase (Decrease)
Projected Beginning Cash	$ (99)	$ -	
Revenues	$ 24,940	$ 30,000	-17%
Expenditures	$ 34,650	$ 29,150	19%
Projected Ending Cash	$ (9,809)	$ 850	-1254%

What's New

The TID Project Plan was amended in 2015 to allow projects in the half mile perimeter and to use unneeded funds in TID's 4 and 5.

The Equalized Value for the District dropped 2% between 2014 and 2015.

Purpose of the Fund

This fund was created to track transactions within Tax Incremental Distict #3. For reporting purposes this Capital Projects fund is a Minor Governmental fund.

FTE's

No employee costs are charged to this fund.

City of Lodi
2016 Budget
TIF District #3 - Line Item Budget

Adopted
11/17/2015

	2014 Actual	2015 Budget	2015 6 Mos YTD	2015 Estimate	2016 Budget
Revenue:					
Property Taxes	25,012	30,000		25,451	24,940
Total Revenue	**25,012**	**30,000**	**0**	**25,451**	**24,940**
Expenditures:					
Professional Contractual Services		10,000	20,608	25,000	15,000
Miscellaneous			391	550	500
Gen Bldg & Plant Cap Outlay		10,000			10,000
Hwy & Street Maint & Construction	150	150			150
Hwy & Street Maint & Construction		9,000			9,000
Total Expenditures	**150**	**29,150**	**20,999**	**25,550**	**34,650**

City of Lodi
2016 Budget
TIF District #4

Adopted
11/17/2015

		2016 Budget		2015 Budget	Increase (Decrease)
Projected Beginning Cash	$	-	$	-	n/a
Revenues	$	130,000	$	-	n/a
Expenditures	$	130,000	$	-	n/a
Projected Ending Cash	$	-	$	-	n/a

What's New

This is a new fund for the 2016 Budget.

Includes borrowing from State Trust Fund for projects

Purpose of the Fund

This fund was created to track transactions within Tax Incremental District #4 which is on the north end of the Highway 113 Corridor. For reporting purposes this Capital Projects fund is a Minor Governmental fund.

FTE's

No employee costs are charged to this fund.

City of Lodi **Adopted**
2016 Budget 11/17/2015
TIF District #4 - Line Item Budget

	Actual	2015 Budget	2015 6 Mos YTD	2015 Estimate	2016 Budget
Revenue:					
Property Taxes					
Interest Earnings					
Loan Proceeds				136,000	130,000
Total Revenue	**-**	**-**	**-**	**136,000**	**130,000**
Expenditures:					
Professional Contractual Services				9,500	9,500
Miscellaneous				500	500
Capital Projects				126,000	120,000
Total Expenditures	**-**	**-**	**-**	**136,000**	**130,000**

City of Lodi
2016 Budget
TIF District #5

Adopted
11/17/2015

	2016 Budget	2015 Budget	Increase (Decrease)
Projected Beginning Cash	$ -	$ -	n/a
Revenues	$ 130,000	$ -	n/a
Expenditures	$ 130,000	$ -	n/a
Projected Ending Cash	$ -	$ -	n/a

What's New

This is a new fund for the 2016 Budget.

Includes borrowing from State Trust Fund for projects

Purpose of the Fund

This fund was created to track transactions within Tax Incremental Distict #5 which is the Historic Downtown area of the City. For reporting purposes this Capital Projects fund is a Minor Governmental fund.

FTE's

No employee costs are charged to this fund.

City of Lodi **Adopted**
2016 Budget 11/17/2015
TIF District #5 - Line Item Budget

	Actual	2015 Budget	2015 6 Mos YTD	2015 Estimate	2016 Budget
Revenue:					
Due to/from the General Fund					
Property Taxes					
Loan Proceeds				10,000	130,000
Total Revenue	**-**	**-**	**-**	**10,000**	**130,000**
Expenditures:					
Professional Contractual Services				9,500	9,500
Miscellaneous				500	500
Capital Projects					120,000
Total Expenditures	**-**	**-**	**-**	**10,000**	**130,000**

City of Lodi
2016 Budget
General Debt Service Fund

Adopted
11/17/2015

	2016 Budget		2015 Budget		Increase (Decrease)
Projected Beginning Cash	**$**	**-**	$	-	
Revenues	**$**	**443,228**	$	403,796	10%
Property Tax Revenues	**$**	**331,228**	$	116,000	186%
Expenditures	**$**	**443,228**	$	403,796	10%
Projected Ending Cash	**$**	**-**	$	-	

What's New:

Debt service for 2014 STFL Loan eliminated through 2015 early payoff
Debt service for 2015 GO Notes begins
Transfer from Pool Donations fund of $112,000

Purpose of Fund

This fund is used to pay principal and interest on general debt of the City. Debt owed by Utility funds are budgeted within the fund in which the proceeds were used. For reporting purposes, the Debt Service fund is a major governmental fund.

FTE's

No employee costs are charged to the Debt Service Fund.

City of Lodi **Adopted**
2016 Budget 11/17/2015
General Debt Service Fund - Line Item Budget

	2015 Budget	2015 6 Mos. YTD	2015 Estimate	2016 Budget
Revenue:				
Property Taxes	287,796	287,796	287,796	331,228
Debt Proceeds		1,372,332	754,489	
Tsf from General Fund			-	
Tsf from Donation Fund	116,000		116,000	112,000
Total Revenue	**$ 403,796**	**$ 1,660,128**	**$ 1,158,285**	**$ 443,228**
Expenditure				
Principal	317,602	317,602	323,573	*352,998*
Cost to Issue		18,719		
Interest	86,194	43,972	89,209	*90,230*
Total Expenditure	**$ 403,796**	**$ 380,293**	**$ 412,782**	**$ 443,228**

City of Lodi and Lodi Utilities **Adopted**
2016 Budget 11/17/2015
Debt Capacity
All Funds

		As of 12/31/2015		
	Last Payment Date	**Principal**	**Interest**	**Total Payment**
2015 GO Notes	2025	1,635,000	127,813	1,762,813
2013A GO Bonds	2033	1,845,000	649,666	2,494,666
2012A GO Bonds	2024	1,475,000	114,238	1,589,238
2012B Revenue Bonds	2021	1,075,000	93,763	1,168,763
2007 GO Bonds	2015	-	-	-
2014 STFL	2015	-	-	-
2008 STFL	2015	-	-	-
2005 STFL	2015	-	-	-
1996 Clean Water	2016	270,080	4,362	274,442
Total		**6,300,080**	**989,841**	**7,289,921**

Total General Obligation Debt Principal Outstanding		**$**	**5,846,717**
Statutory Debt Limit			
2015 Equalized Property Value	237,361,100	5%	11,868,055
Remaining Debt Capacity		$	6,021,338.50

City of Lodi and Lodi Utilities
2016 Budget
Outstanding Debt as of December 31, 2015

Adopted
11/17/2015

General Fund	Last Payment Date	Principal	Interest	Total Payment
2015 GO Notes	2025	588,600	46,013	634,613
2013A GO	2033	1,845,000	649,666	2,494,666
2012A GO	2024	1,363,195	105,579	1,468,774
2014 STFL	2015	-	-	-
Total		3,796,795	801,257	4,598,052

Electric Distribution	Last Payment Date	Principal	Interest	Total Payment
2015 GO Notes	2025	196,200	15,338	211,538
2012B Revenue Bonds	2033	1,075,000	93,763	1,168,763
2007 GO Refunding Bonds	2015	-	-	-
Total		1,271,200	109,100	1,380,300

Water	Last Payment Date	Principal	Interest	Total Payment
2015 GO Notes	2025	719,400	56,238	775,638
2012A GO Bonds	2024	111,805	8,659	120,464
2007 GO Refunding Bonds	2015	-	-	-
2008 STFL	2015	-	-	-
2005 STFL	2015	-	-	-
Total		831,205	64,897	896,102

Sewer	Last Payment Date	Principal	Interest	Total Payment
2015 GO Notes	2025	147,150	11,503	158,653
1996 Clean Water Fund Loan	2016	270,080	4,362	274,442
Total		417,230	15,865	433,095

City Total		$ 6,316,430	$ 991,119	$ 7,307,549

City of Lodi
2016 Budget
Library Fund

Adopted
11/17/2015

	2016 Budget	2015 Budget	Increase (Decrease)
Projected Beginning Cash	(62,719)	(52,231)	-20%
Revenues	286,500	220,082	30%
Use of Property Taxes	125,000	120,000	4%
Expenditures	286,500	276,481	4%
Projected Ending Cash	(62,719)	(113,678)	45%

Department Goals:

1 Provide helpful, efficient educational services to the community
2 Provide convenient access to diverse resources that meet the community's needs
3 Be an active presence in learning for all ages
4 Maintain well organized, clean, efficient facility and grounds
5 Fill identified need as a community hub and safe-haven for children
6 Reflect the diversity of our community and library patrons
7 Provide responsible advocacy and leadership for the library
8 Maintain a responsible, balanced budget that provides adequate support for library services
9 Plan for future library needs

What's New:

Capital expenditures for the Library Facility are being budgeted in the Capital Improvement Fund rather than in the Library Fund (The city owns the property.)

Purpose of Fund

This fund is used to record revenues and expenses related to the operation of the Lodi Woman's Club Library. The Library receives funding from other jurisdictions as well as the City and fees that can only be used for Library purposes. This Special Revenue fund ensures any unspent funds at year-end will only be used for Library purposes. Although for reporting purposes this is a minor fund in the governmental Funds, it is budgeted because it represents a use of property taxes and it contains financial information about a significant service in the City.

The Library's operating financial transactions run through the City checking accounts, except for contributions from the Library Board.. Whenever there is a shortfall of revenues to cover expenses, the Library Board is supposed to cover the difference. Some of the expenditures in the 2016 Budget Request are planned for coverage by the Library Board.

FTE's	4.6
Co-Directors	2
Staff	2.6

City of Lodi
2016 Budget
Library Fund

Adopted
11/17/2015

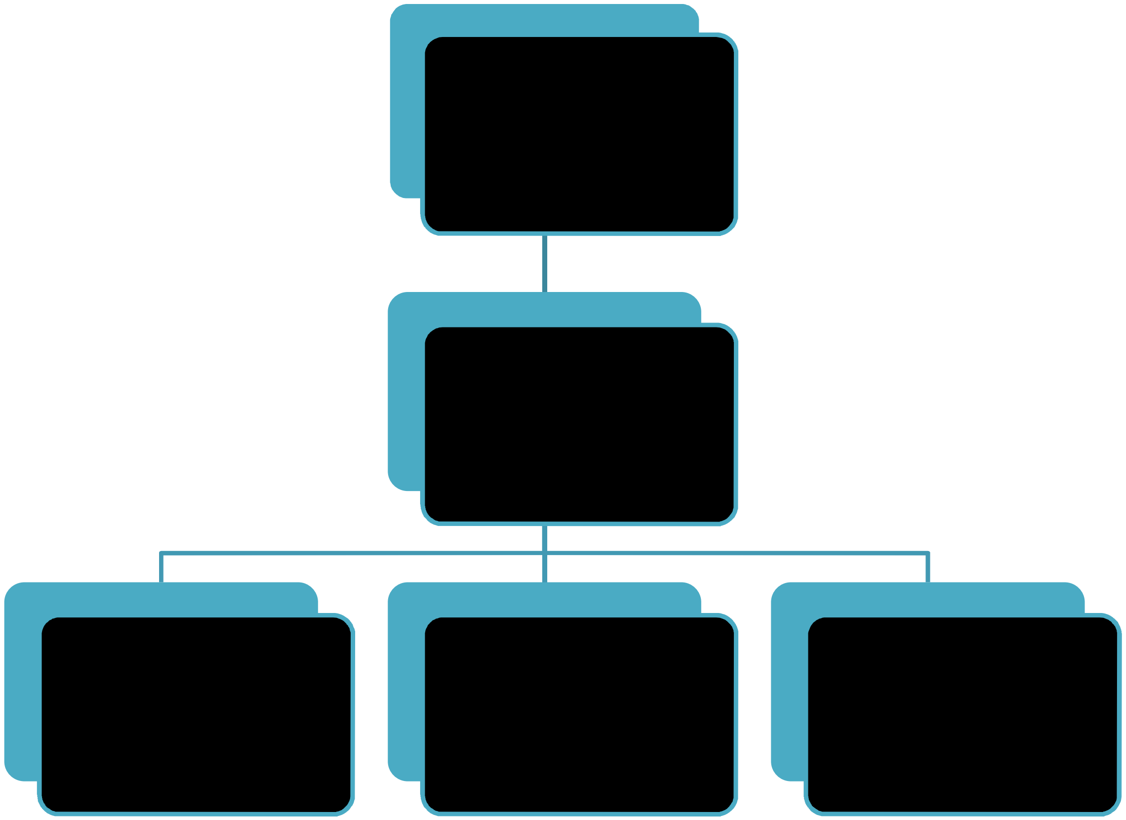
Account Description	2013 Actual	2014 Actual	2015 Budget	2015 Estimate	2016 Budget	% Diff
Income						
Columbia County	98,352	*74,485*	71,551	82,693	73,579	3%
Adjacent County Payments	15,172	*14,902*	12,531	12,505	13,479	8%
Desk Receipts	12,332	*16,000*	13,000	13,000	13,000	0%
Lodi Woman's Club	3,000	*3,000*	3,000	3,000	3,000	0%
City of Lodi	117,000	*120,000*	120,000	120,000	125,000	4%
Library Board	13,677		0	15,271	58,442	n/a
Total Income	259,533	228,387	220,082	246,469	286,500	30%
Expenses						
Wages - Straight Time	131,719	*152,000*	145,000	146,807	147,900	2%
Employer Contributions	28,502	*40,000*	40,000	40,297	40,800	2%
Contractual Services	31,014	*32,500*	27,781	29,568	32,000	15%
Telephone	2,074	*2,300*	2,000	1,960	2,000	0%
Utilities	7,372	*10,000*	10,000	8,644	9,000	-10%
Building Repair/Maintenance	11,493	*4,000*	6,000	6,000	6,000	0%
Office Supplies	8,117	*6,000*	6,000	6,000	6,000	0%
Computers & Technology	807		4,000	3,474	6,000	50%
Postage	241	*400*	300	300	300	0%
Library Supplies & Expenses	30,358	*20,000*	29,000	33,810	29,000	0%
Miscellaneous Expenses	135	*300*	500	500	500	0%
Promotional Expenses	3,373	*1,000*	1,000	1,000	2,000	100%
Programming Expenses	1,562		2,000	2,000	2,000	0%
Mileage	1,102	*1,000*	800	700	800	0%
Meetings	140	*200*	100	200	200	100%
Operating Supplies	1,524	*2,000*	2,000	2,000	2,000	0%
Total Expenses	259,533	271,700	276,481	283,260	286,500	4%

City of Lodi
2016 Budget
Library Fund

Adopted
11/17/2015

Services Provided:

Library
- Book Borrowing and Lending
- Media Borrowing and Lending
- Computer and Internet Access
- Meeting Spaces
- Research Assistance
- Reference Collection
- Events & Programs
- Classes



	2015 Budget	2016 Request
Total # FTEs		4.63
Total Salaries & Benefits		

City of Lodi
2016 Budget
Pool Operations Fund

Adopted
11/17/2015

	2016 Budget	2015 Budget	Increase Decrease
Projected Beginning Cash	**$ (2,264)**	*$ 2,380*	
Revenues	**$ 41,070**	$ 43,165	-5%
Transfer from General Fund	**$ 41,020**	$ 43,165	-5%
Expenditures	**$ 41,070**	$ 43,165	-5%
Projected Ending Cash	**$ (2,264)**	*$ 2,380*	

What's New:

Created 2 divisions, one for aquatic program and one for pool maintenance

New organizational structure in 2015. Assistant Aquatic Manager position added and Aquatic Director position eliminated.

Purpose of Fund

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

FTE's*	**0.91**
Aquatic Manager	0.25
Assistant Aquatic Manager	0.10
Lifeguards	0.56

**All seasonal part-time*

City of Lodi
2016 Budget
Pool Operations Fund - Budget Request

Adopted
11/17/2015

Account Description	2014* Budget	2015** Budget	2015 6 Mos YTD	2015 Estimate	2016 Budget
Revenues					
Locker Fees	100			30	
Transfer from General Fund	41,907	**43,165**	43,165	43,165	41,020
Transfer from Pool Operations Endowment Fund	0		0	0	50
Total Revenues	**42,007**	**43,165**	**43,165**	**43,195**	**41,070**
Aquatic Program Expenses					
Aquatic Program Wages Straight Time		**24,085**	2,556	19,058	20,220
Aquatic Program Wages Overtime			406	406	0
Aquatic Program Employer Contributions		**925**	716	1,828	1,380
Aquatic Program Contracted Services	22,187			200	
Aquatic Program Operating Supplies	400	**2,850**	1,124	2,500	1,770
Total Aquatic Program Expenses	**22,587**	**27,860**	**4,803**	**23,992**	**23,370**
Pool Maintenance Expenses					
Pool Maintenance Wages Straight Time			1,156	**1,897**	2,490
Salary Adjustment					550
Pool Maintenance Wages Overtime			302	**302**	0
Pool Maintenance Employer Contributions				**203**	170
Pool Maintenance Contracted Services			116	**200**	200
Pool Maintenance Safety Coordinator	1,070	**1,070**	522	1,044	1,050
Pool Maintenance Elec Water Sewer Gas (& Phone)	10,350	**7,735**	4,607	6,600	7,000
Pool Maintenance Repair Maint Other	1,000	**500**	446	600	600
Pool Maintenance Operating Supplies			746	1,400	1,140
Pool Maintenance Chemicals	7,000	**6,000**	1,767	4,200	4,500
Total Pool Maintenance Expenses	**19,420**	**15,305**	**9,662**	**16,446**	**17,700**
Total Expenses	**42,007**	**43,165**	**14,464**	**40,438**	**41,070**
Net Income (Expense)	**0**	**0**	**28,701**	**2,757**	**0**

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

**2015 = Last year account structure was depicted as all revenues vs. all expenses. Expense accounts changed to a separation of Aquatic Program and Pool Maintenance Expenses

City of Lodi
2016 Budget
Solid Waste Fund

Adopted
11/17/2015

	2016 Budget	2015 Budget	Increase (Decrease)
Projected Beginning Cash	**$ 12,905**	$ 3,136	
Revenues	**$141,950**	$140,115	1%
Transfer from General Fund	**$ 32,000**	$ 32,415	-1%
Expenditures	**$142,847**	$140,115	2%
Projected Ending Cash	**$ 12,008**	$ 3,136	

What's New:

Purpose of the Fund

This fund is used to record revenues and expenses related to garbage and recyling collection and disposal. It is a Special Revenue fund within the category of Governmental Funds. Although for reporting purposes it is a minor fund, it is budgeted because it funds an important service in the City.

FTE's

This service is outsourced. No employee costs are charged to the Solid Waste fund.

City of Lodi
2016 Budget
Solid Waste Fund - Line Item Budett

Adopted
11/17/2015

Account Description	2012 Actual	2013 Actual	2014 Actual	2014* Budget	2015 Budget	2015 6 Mos YTD	2015 Estimate	2016 Budget
State Shared Revenue	23,684	24,854		-				
Sale of Trash Bags	58,758	60,784	64,260	60,000	**62,000**	28,649	64,000	64,000
Recycling Fees (Spec Chg on Tax Bill)	43,440	45,597	45,120	45,000	**45,000**	45,520	45,520	45,200
Sale of Recycle Bins	2,733		627	700	**700**	363	726	750
Transfer from General Fund			29,000	29,000	**32,415**		32,415	32,000
Total Revenues	**128,615**	**131,235**	**139,007**	**134,700**	**140,115**	**74,532**	**142,661**	**141,950**
Garbage Collection Contractual Services	81,432	83,937	86,443	87,500	**89,075**	37,114	89,000	**91,747**
Garbage Operating Supplies	6,701	6,700		6,700	**8,500**	3,331	6,662	**8,600**
Total Garbage	**88,133**	**90,637**	**86,443**	**94,200**	**97,575**	**40,445**	**95,662**	**100,347**
Recycling Contractual Services	39,463	39,463	39,463	39,500	**41,340**	16,965	40,716	**41,300**
Recycling Operating Supplies	1,019	1,135	3,331	1,000	**1,200**	1,175	1,175	**1,200**
Total Recycling	**40,482**	**40,598**	**42,794**	**40,500**	**42,540**	**18,140**	**41,891**	**42,500**
Total Expenses	**128,616**	**131,235**	**129,237**	**134,700**	**140,115**	**58,585**	**137,553**	**142,847**
Net Income (Expense)	**(0)**	**(0)**	**9,770**	**0**	**0**	**15,946**	**5,108**	**(897)**

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

City of Lodi
2016 Budget
Canine Unit Fund

Adopted
11/17/2015

	2016 Budget	2015 Budget	Increase (Decrease)
Projected Beginning Cash	**$ -**	$ -	
Revenues	**$ 2,000**	$ -	n/a
Expenditures	**$ 2,000**	$ -	n/a
Projected Ending Cash	**$ -**	$ -	

What's New:

Establishment of a canine unit in the Police Department. The purpose is to assist in drug enforcement and search and rescue. The type of dog will be a Labrador Retriever and the animal will not be trained to be aggressive.

Purpose of the Fund

This fund is used to record revenues and expenses related to a Canine Unit in the Police Department. It is a Special Revenue fund within the category of Governmental Funds. Although for reporting purposes it is a minor fund, it is budgeted because it funds an important service in the City.

FTE's

No employee costs are charged to the Canine Unit fund.

City of Lodi
2016 Budget
Canine Unit Fund

Adopted
11/17/2015

Account Description	2015 Budget	2015 6 Mos YTD	2015 Estimate	2016 Budget
Donations			5,600	**2,000**
Total Revenues	**0**	**0**	**5,600**	**2,000**
Animal Purchase			4,500	
Supplies			300	**600**
Services - Training			500	**500**
Services - Insurance			300	**900**
Total Expenditures	**0**	**0**	**5,600**	**2,000**
Net Income (Expense)	**0**	**0**	**0**	**0**

*2015 = First year of Canine Unit Special Revenue Fund, program starts in 2016

City of Lodi
2016 Budget
Lodi Utilities - Electric Distribution Fund

Adopted
10/20/2015

	2016 Budget	2015 Budget	Increase (Decrease)
Projected Beginning Cash	$ 1,747,070	$ 1,129,635	55%
Revenues	$ 3,557,015	$ 3,573,811	0%
Expenditures	$ 3,443,738	$ 3,405,946	1%
Projected Ending Cash	$ 1,495,815	$ 1,016,276	47%

Department Goals:

1. Complete Phase 1A of Conversion Project.
2. Advance one year in both apprenticeships
3. Provide continuous service with no outages over 90 minutes 90% of the time.
4. Encourage conservation by research of solar farms and LED street lights.

What's New:

2% Labor cost increase, re-allocated across divisions to more closely correlate to actual
First full year of new position added in 2015 - 1 FTE Apprentice Lineman

Use of 2015 GO Notes proceeds in 2015 for shared Tractor, and Little Bucket Truck

Purpose of Fund

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

The Electric Utility is governed by the Utility Commission..

FTE's

Director of Operations	0.25
Utilities Foreman	1.00
Lineman (Apprentice)	2.00
Director of Administration	0.15
Management Analyst	0.15
City Clerk	0.15
Treasurer	0.30
Billing Clerk	0.40
Deputy City Clerk	0.15
	4.55

City of Lodi | **Adopted**
2016 Budget | 10/20/2015
Lodi Utilities - Electric Distribution Department

	2012 Actual	2013 Actual	2014 Budget	2015 Actual	2015 Budget	2015 YTD (6 Mos)	2015 Estimate	2016 Budget	Incr (Decr) Bud to Bud	% Diff
OPERATING REVENUES										
Sales of Electricity										
Residential	1,440,163	1,411,797	1,465,563	1,420,786	1,476,124	696,559	1,460,000	1,461,216	(14,908)	-1%
Small Commercial and industrial	1,111,621	1,153,754	1,180,195	1,096,748	1,221,107	534,811	1,200,000	1,208,001	(13,106)	-1%
Large Commercial and industrial	658,718	688,309	682,194	725,378	740,057	355,666	725,000	731,436	(8,621)	-1%
Public street and highway lighting	71,364	73,305	69,533	72,106	72,023	37,076	72,500	72,757	734	1%
Interdepartmental	37,653	39,511	38,320	37,684	37,000	17,620	35,000	35,240	(1,760)	-5%
Total Sales of Electricity	3,319,518	3,366,677	3,435,805	3,352,703	3,546,311	1,641,733	3,492,500	3,508,650	(37,661)	-1%
Other Operating Revenues										
Forfeited discounts	7,152	8,190	5,920	7,498	6,000	4,101	8,000	8,202	2,202	37%
Miscellaneous service revenues	2,065	1,833	1,310	1,908	1,000	0	4,000	1,500	500	50%
Rent from electric property	14,708	15,094	15,550	15,387	16,000	2,858	16,000	16,000	0	0%
Other	2,784	2,154	2,020	2,662	2,000	0	5,000	2,500	500	25%
Total Operating Revenues	**3,346,228**	**3,393,947**	**3,460,605**	**3,380,158**	**3,571,311**	**1,648,692**	**3,525,500**	**3,536,852**	**(34,459)**	**-1%**
OPERATING EXPENSES										
Purchased Power	2,426,717	2,462,141	2,490,383	2,431,535	2,574,564	1,202,156	2,404,312	2,569,181	(5,383)	0%
Distribution										
Operation supervision	39,527	40,543	41,169	38,263	28,096	9,521	41,176	29,328	1,232	4%
Station	10,828	10,937	13,010	8,011	12,660	5,088	12,142	15,175	2,515	20%
Meter	8,002	8,117	8,793	7,971	9,327	3,863	7,210	11,865	2,538	27%
Maintenance - Overhead lines	38,494	43,658	45,647	38,803	46,510	23,551	40,298	68,570	22,060	47%
Maintenance - UG Lines	19,536	16,570	29,171	17,872	29,204	11,058	21,064	39,960	10,756	37%
Maintenance - Line Transformers	9,441	6,600	14,170	5,872	13,413	1,619	6,900	13,280	(133)	-1%
Maintenance - Street lights	10,538	9,053	12,830	7,137	11,782	3,754	7,304	15,150	3,368	29%
Maintenance - Meters	1,851	1,851	2,500	735	2,000	0	1,100	1,500	(500)	-25%
Maintenance - Miscellaneous	709	38	595	0	398	26	70	330	(68)	-17%
Total Distribution	138,926	137,368	167,885	124,666	153,391	58,480	137,264	195,158	41,767	27%
Customer Accounts										
Meter reading	3,542	4,403	4,394	5,949	4,412	3,054	5,659	4,930	518	12%
Accounting and collecting labor	48,789	47,055	49,804	49,424	50,067	24,751	54,070	55,970	5,903	12%
Uncollectible accounts	(129)	(36)	100	28	100	7	7	100	0	0%
Total Customer Accounts	52,202	51,422	54,298	55,401	54,579	27,812	59,736	61,000	6,421	12%
Administrative and General										
Salaries	0	0	1,600	0	1,600	0	1,600	1,600	0	0%
Office supplies	13,532	11,017	11,015	11,320	9,100	4,597	10,218	11,700	2,600	29%
Outside services employed	17,634	18,532	12,678	25,259	21,311	15,023	23,091	19,243	(2,068)	-10%
Property insurance	17,183	19,632	18,209	19,215	18,576	15,598	20,586	20,236	1,660	9%
Employee pensions and benefits	72,732	54,295	65,309	66,306	72,669	33,124	86,384	62,050	(10,619)	-15%
Regulatory commission	945	6,321	500	1,638	1,000	15	965	1,000	0	0%
Miscellaneous	37,006	46,095	45,901	51,885	69,413	23,630	58,542	56,220	(13,193)	-19%
Maintenance	31,175	39,295	42,078	24,245	41,290	11,299	30,541	37,200	(4,090)	-10%

City of Lodi
2016 Budget
Lodi Utilities - Electric Distribution Department

Adopted
10/20/2015

	2012 Actual	2013 Actual	2014 Budget	2015 Actual	2015 Budget	2015 YTD (6 Mos)	2015 Estimate	2016 Budget	Incr (Decr) Bud to Bud	% Diff
Total Administrative and General	190,207	195,187	197,290	199,868	234,959	103,285	231,927	209,249	(25,710)	-11%
Depreciation	214,165	217,669	226,850	213,755	225,000	110,119	220,238	225,000	0	0%
Taxes	154,534	159,446	154,249	150,045	155,646	75,624	155,286	160,346	4,700	3%
Total Operating Expenses	**3,176,752**	**3,223,232**	**3,290,955**	**3,175,270**	**3,398,139**	**1,577,476**	**3,208,763**	**3,419,934**	**21,796**	**0**
OPERATING INCOME	**169,475**	**170,715**	**169,650**	**204,888**	**173,172**	**71,215**	**316,737**	**116,918**	**(56,255)**	**-32%**
NON-OPERATING REVENUES (EXPENSES)										
Investment Income	3,849	1,388	3,500	565	1,500	232	500	1,500	0	0%
Contributions	29,182	(1,607)	1,000	11,169	1,000	30,000	0	1,000	0	0%
Interest expense	(26,047)	(35,288)	(28,437)	(28,372)	(25,470)	**(15,610)**	(27,947)	(23,804)	1,666	-7%
Amortizations	(7,192)	16,180	17,663	13,888	17,663	0	17,663	17,663	0	0%
Total Non-operating Rev/Expenses	**(208)**	**(19,328)**	**(6,274)**	**(2,751)**	**(5,307)**	**14,622**	**(9,784)**	**(3,641)**	**1,666**	**-31%**
NET INCOME	**169,267**	**151,387**	**163,376**	**202,137**	**167,865**	**85,838**	**306,953**	**113,277**	**(54,588)**	**-33%**

City of Lodi
2016 Budget
Lodi Utilities - Electric Distribution - Capital Expenditures

Adopted
10/20/2015

Annual Capital Expenditure Request

	Useful Life	Cost	Purchase Year	2015 Budget	2015 Estimate	2016 Budget	2017 Projection	2018 Projection	2019 Projection	2020 Projection	2021 Projection	2022 Projection
Conversion Project, Phase 1a and 2b				100,000	70,000	100,000						
System Mapping Project				23,000	-	23,460						
Transformers				20,000	20,000	26,000	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	4,000
Electric Meters				2,550	2,500	2,550	2,550	2,550	2,550	2,550	2,550	2,550
Move Poles Annual Str Proj				32,000	32,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
iPads				800	826		275		825		413	
Computer					2,622	1,150	1,080	520	900	2,590	400	1,580
Little Bucket Truck	10	140,000	2015	150,000	140,000							
Lawnmower (1/2 GF, 1/2 Utiliti	10	9,000	2015	4,050	9,000							
Lineman Pickup	7	50,000	2009				50,000					
Digger Truck	15	244,000	2002			244,000						
Trencher	10	40,000	2008					40,000				
Manager Pickup (1/4E, 1/4W,	7	10,000	2013					10,000				
Big Bucket Truck	20	150,000	2002									150,000
Total Capital Plan				**336,400**	**280,948**	**421,160**	**97,905**	**97,070**	**48,275**	**49,140**	**47,363**	**198,130**

Use of 2015 Notes Proceeds

City of Lodi **Adopted**

2016 Budget

Lodi Utilities - Electric Distribution - Debt Service

Debt	2014 Actual	2015 Estimated	2016 Budget	2017 Projection	2018 Projection	2019 Projection	2020 Projection	2021 Projection	2022 Projection	Final Year	12/31/2016 Remaining Principal (Electric)
2015 GO Notes (5%)										2025	
Principal	-		*24,853*	*25,431*	*25,431*	*26,009*	*13,872*	*14,450*	*14,450*		164,149
Interest		*1,025*	*2,574*	*2,417*	*2,194*	*1,897*	*1,624*	*1,398*	*1,138*		
Total	-	1,025	*27,427*	*27,848*	*27,625*	*27,906*	*15,496*	*15,848*	*15,588*		
2012B MRB (100%)										2023	
Principal	125,000	130,000	135,000	135,000	135,000	140,000	140,000	140,000	125,000		940,000
Interest	26,800	24,250	21,600	18,900	16,200	13,450	10,475	7,325	4,344		
Total	151,800	154,250	156,600	153,900	151,200	153,450	150,475	147,325	129,344		
2012 GF Loan (Old PILOT)										2022	
Principal	6,813	6,813	6,813	6,813	6,813	6,813	6,813	6,813	6,813		47,689
Interest											
Total	6,813	6,813	6,813	6,813	6,813	6,813	6,813	6,813	6,813		
2011 Gen Fund Loan										2021	
Principal	6,202	8,575	8,896	9,230	9,576	9,935	10,308	10,814			49,864
Interest	2,758	2,525	2,204	1,870	1,524	1,165	792	406			
Total	8,960	11,100	11,100	11,100	11,100	11,100	11,100	11,220			
2007 GO (9.5%)										2015	
Principal	8,550	47,975									-
Interest	2,043	1,172									
Total	10,593	49,147									
Total Debt Service	178,165	222,335	201,940	199,661	196,738	199,269	183,884				1,201,702
Total Principal	146,565	193,363	150,709	151,043	151,389	156,748	157,121	157,627	131,813		
Total Interest	31,600	27,947	23,804	20,770	17,724	14,615	11,267	7,731	4,344		
Total Debt Service	178,165	221,310	174,513	171,813	169,113	171,363	168,388	165,358	136,156		

City of Lodi **Adopted**
2016 Budget 10/20/2015
Lodi Utilities - Electric Distribution - Cash Flow

	2014	2015	2016	2017	2018	2019	2020	2021
Total Cash January 1		1,522,853	1,747,070	1,495,815	1,520,597	1,528,850	1,528,619	1,472,321
Operating Revenues		3,525,500	3,536,852	3,571,979	3,598,597	3,625,415	3,652,434	3,679,657
Less Operating Expenses		(3,208,763)	(3,419,934)	(3,509,540)	(3,573,809)	(3,655,697)	(3,740,761)	(3,828,059)
Operating Income		316,737	116,918	62,438	24,788	(30,281)	(88,326)	(148,402)
Plus Depreciation		220,238	225,000	232,500	250,000	250,000	250,000	250,000
Plus Debt Proceeds		*189,000*						
NonOperating Revenue (Expense)		(9,784)	(3,641)	(3,546)	(413)	2,736	5,952	9,411
Less Amortization		(17,663)	(17,663)	(17,663)	(17,663)	(17,663)	(17,663)	(17,663)
LT Debt Principal Payment		(193,363)	*(150,709)*	(151,043)	(151,389)	(156,748)	(157,121)	(157,627)
Capital Projects		(280,948)	(421,160)	(97,905)	(97,070)	(48,275)	(49,140)	(47,363)
Total Cash December 31	1,522,853	1,747,070	1,495,815	1,520,597	1,528,850	1,528,619	1,472,321	1,360,677
Cash Available for use	1,362,735	1,611,952	1,362,749	1,389,583	1,396,127	1,398,156	1,344,161	1,254,710
Public Benefits Cash	2,488	2,488	2,488	2,488	2,488	2,488	2,488	2,488
Restricted Cash	25,000	0	0	0	0	0	0	0
Debt Service	132,630	132,630	130,578	128,526	130,236	127,975	125,672	103,479

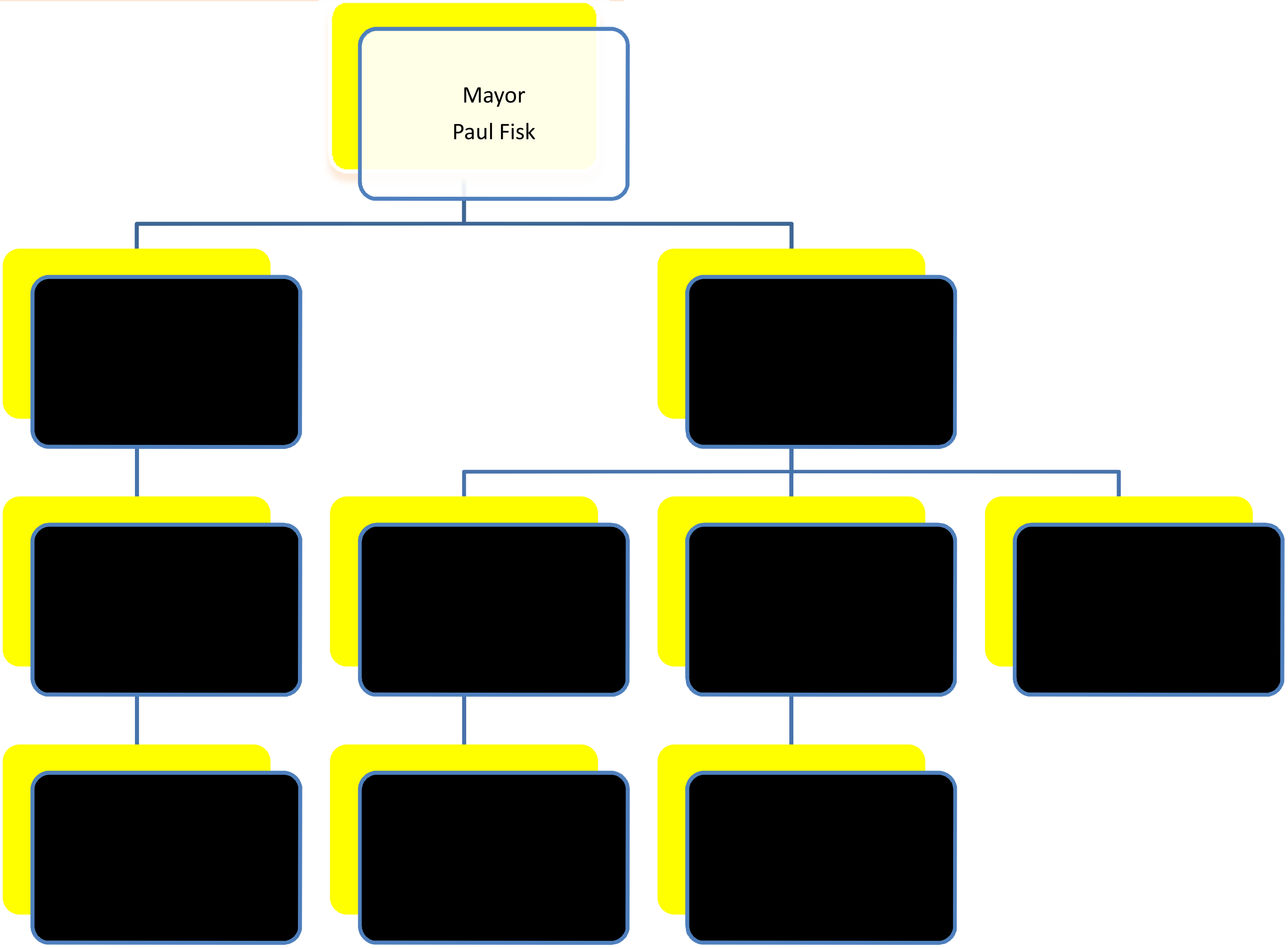
Note: Purchased Power costs average about $203,000 per month in 2014. In the past, the goal has been to maintain at least one month Purchased Power cost in available cash.

City of Lodi | **Adopted**
2016 Budget | 10/20/2015
Lodi Utilities - Electric Distribution - Rate of Return

	2014	2015	2016	2017	2018	2019	2020	2021
Total Operating Revenues		3,525,500	3,536,852	3,571,979	3,598,597	3,625,415	3,652,434	3,679,657
Less Total Operating Expenses		(3,208,763)	(3,419,934)	(3,509,540)	(3,573,809)	(3,655,697)	(3,740,761)	(3,828,059)
Net Operating Margin	247,750	316,737	116,918	62,438	24,788	(30,281)	(88,326)	(148,402)
Average Utility Plant in Service	5,585,714	6,006,874	6,428,034	6,525,939	6,623,009	6,671,284	6,720,424	6,767,787
Average Materials & Supplies	102,917	102,917	110,000	110,000	110,000	110,000	110,000	110,000
Average Accum Depreciation	(2,058,629)	(2,088,770)	(2,235,220)	(2,269,265)	(2,303,019)	(2,319,806)	(2,336,893)	(2,353,362)
Unamort. Regulatory Liability	(167,791)	(167,791)	(167,791)	(167,791)	(167,791)	(167,791)	(167,791)	(167,791)
Average Net Investment Rate Base	3,462,211	3,853,230	4,135,023	4,198,883	4,262,199	4,293,687	4,325,740	4,356,633
Rate of Return	7.16%	8.22%	2.83%	1.49%	0.58%	-0.71%	-2.04%	-3.41%
Debt Service		221,310	174,513	171,813	169,113	171,363	168,388	165,358
Debt Service as a percent of Revenue		6.28%	4.93%	4.81%	4.70%	4.73%	4.61%	4.49%

City of Lodi
2016 Budget
Lodi Utilities - Electric Distribution Fund - Organization Chart

Adopted
10/20/2015



	2015 Budget	2016 Request
Total # FTEs	3.61	4.55
Total Salaries & Benefits	$318,938	$315,836

City of Lodi
2016 Budget
Lodi Utilities - Water Fund

Adopted
10/20/2015

	2016 Budget	2015 Budget	Increase (Decrease)
Projected Beginning Cash	$ 717,827	$ 258,222	178%
Revenues	$ 729,827	$ 714,900	2%
Expenditures	$ 511,591	$ 512,526	0%
Projected Ending Cash	$ 370,020	$ 710,355	-48%

Department Goals:

1. Cross-train Water Operator with Wastewater Treatment Operators by having him complete Biological Growth, Biological Solids, and Solids Separation classes
2. Complete 150 Cross Connections inspections.

What's New:

2% Labor cost increase, re-allocated across divisions to more closely correlate to actual

Purpose of the Fund

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

The Water Utility is governed by the Utility Commission.

FTE's

Director of Operations	0.25
Water Operator	1.00
Director of Administration	0.08
City Clerk	0.08
Treasurer	0.15
Management Analyst	0.08
Billing Clerk	0.20
Deputy City Clerk	0.08
	1.90

City of Lodi | **Adopted**
2016 Budget | 10/20/2015
Lodi Utilities - Water Fund

	2014 Budget	2014 Actual	2015 Budget	2015 6 Mos. YTD	2015 Estimate	2016 Budget	Bud to Bud Incr (Decr)	% Diff
OPERATING REVENUES								
Interest and Dividend Income	3,000	3,458	3,000	1,155	2,500	2,500	(500)	-17%
Misc Nonoperating Income:	8,600	18,931	7,100	3,051	6,000	6,000	(1,100)	-15%
Metered Sales - Water:	426,000	454,527	437,000	162,029	437,000	439,185	2,185	0%
Miscellaneous Operating Revenues	264,200	268,322	259,800	136,993	272,269	273,631	13,831	5%
Other Water Revenues:	9,000	8,159	8,000	4,234	8,469	8,511	511	6%
Total Revenue	**710,800**	**753,397**	**714,900**	**307,463**	**726,238**	**729,827**	**14,927**	**2%**
OPERATING EXPENSES								
Depreciation Expense	120,000	127,581	116,000	57,716	115,432	116,000	0	0%
Taxes	114,294	114,128	113,400	56,659	113,229	114,090	690	1%
Miscellaneous Amortization	(4,520)	(4,520)	(4,520)	0	(4,520)	(4,520)	0	
Long Term Debt Interest Expense	53,704	35,377	31,310	37,450	35,023	11,709	(19,601)	-63%
Amortization of Debt Discount	0	4,128	0	0	0	0	0	#DIV/0!
Water Supply- Labor & Expenses:	11,048	18,836	11,269	11,361	18,770	18,650	7,381	65%
Pumping Fuel	32,000	30,597	32,000	13,532	27,064	32,000	0	0%
Pumping-Maint of Pumping Eqp:	30,000	11,070	30,040	160	2,236	28,240	(1,800)	-6%
Water Treatment Chemicals	5,000	3,804	5,000	1,657	3,314	4,000	(1,000)	-20%
Supervision and Engineering	40,759	38,263	27,678	9,521	21,263	24,590	(3,088)	-11%
Professional Services	2,000	3,315	5,500	866	4,232	3,000	(2,500)	-45%
Maintenance of Resevoir	410	0	418	0	254	250	(168)	-40%
Maintenance of Mains	8,907	20,127	9,455	2,270	7,391	7,380	(2,075)	-22%
Maintenance of Service	9,876	19,914	10,069	6,963	13,229	13,010	2,941	29%
Maintenance of Meters	6,229	11,912	6,329	6,012	9,834	9,330	3,001	47%
Maintenance of Hydrants	4,398	13,014	4,476	3,454	6,458	6,650	2,174	49%
Mainatenance of Misc Plant	345	1,560	347	766	1,009	1,200	853	246%
Cust Accts-Meter Reading:	158	251	161	120	218	220	59	37%
Cust Accts-Records & Collectns	23,073	24,132	23,534	12,368	25,793	26,990	3,456	15%
Cust Accts-Uncollectible Accts	0	(10)	40	0	20	40	0	
Admin and General Salaries	1,500	0	1,500	0	0	1,530	30	2%
Office Supplies & Expenses	12,200	8,661	10,000	3,558	8,030	9,725	(275)	-3%
Outside Services Employed	10,771	13,239	12,000	9,707	15,038	13,022	1,022	9%
Property Insurance:	6,908	7,569	7,254	7,056	8,578	8,800	1,546	21%
Employee Pensions & Benefits	26,808	27,454	23,745	13,925	41,464	32,500	8,755	37%
Regulatory Commission Expenses	1,500	1,070	1,500	125	1,075	1,500	0	0%
Miscellaneous General Expense	17,040	15,576	16,712	9,995	15,230	15,885	(827)	-5%
Maintenance of General Plant	17,626	14,924	17,309	5,285	14,561	15,800	(1,509)	-9%
Total Expenses	**552,034**	**561,972**	**512,526**	**270,528**	**504,226**	**511,591**	**(935)**	**0%**
NET INCOME	**158,766**	**191,425**	**202,374**	**36,935**	**222,013**	**218,236**	**15,862**	**8%**

City of Lodi
2016 Budget
Lodi Utilities - Water Fund - Capital Expenditures

Adopted
10/20/2015

	Useful Life	Cost	Purchase Year	2015 Budget	2015 Estimate	2016 Budget	2017 Projection	2018 Projection	2019 Projection	2020 Projection	2021 Projection
Annual Main Replacement						188,086	117,600	157,500	203,700		
Loop Fairgrounds				170,000	170,000						
2017 Main Replacemet Engineering				17,500	17,500	17,850	18,207	18,571	18,943	19,321	19,708
Water Meters				6,242	5,000	4,000	4,080	4,162	4,245	4,330	4,416
ERT Replacement				4,794	4,000	4,000	4,080	4,162	4,245	4,330	4,416
Hydrants				10,000	10,000	10,000	10,100	10,201	10,303	10,406	10,510
iPads				800	413	275	0	413	0	275	0
Replace Chemical Pumps 2,3,4				6,000	6,000						
Hydrant Pressure Project											
Computers				1,600	1,395	500	0	0	500	1,075	0
SCADA (40%)					94,000						
Tools (Leak Locator)			2016			6,000					
2011 One-Ton Truck	7	50,000	2010				50,000				
Director Pickup (1/4E, 1/4W, 1/4S 1/4PW)	7	10,000	2013					10,000			
Forklift	15	30,000	2001			30,000					
Lawnmower (1/4E, 1/4W, 1/2PW)	10	9,000	2015	4,050	9,000						
Well #4 Back Up Generator	20	225,000	1994			225,000					
Well #2 Back Up Generator	20	80,000	1995			80,000					
Total Capital Plan				**220,986**	**317,308**	**565,711**	**204,067**	**205,008**	**241,935**	**39,737**	**39,051**

Use of 2015 Notes Proceeds

City of Lodi
2016 Budget
Lodi Utilities - Water Fund - Long Term Debt

Adopted
10/20/2015

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Final Year	(12/31/16) Remaining Principal (Water Portion)
2015 GO Notes (43%)												
Principal				95,073	97,284	97,284	99,495	53,064	55,275	55,275	2025	*627,924*
Interest			3,922	9,847	9,245	8,393	7,260	6,216	5,348	4,353		
Total	0	0	3,922	104,920	106,529	105,677	106,755	59,280	60,623	59,628		
2012 GF Loan (Old PILOT)												
Principal	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858		2021	48,004
Interest (0%)												
Total	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	6,858	0		
2007 GO Refunding											2015	Pay off
Principal	76,925	81,450	457,025								2019	Orig term
Interest	22,408	19,458	11,165									
Total	99,333	100,908	468,190	0	0	0	0	0	0	0		
2005 STFL											2015	Pay off
Principal	3,350	54,124	50,623								2025	Orig term
Interest (4.50%)	2,586	2,436	2,869									
Total	5,937	56,560	53,491	0	0	0	0	0	0	0		
2008 STFL											2015	Pay off
Principal	11,866	12,430	250,687								2028	Orig term
Interest (4.75%)	13,062	12,498	15,062									
Total	24,928	24,928	265,749	0	0	0	0	0	0	0		
2012A GO											2024	
Principal	4,548	14,402	14,402	14,402	13,265	15,160	15,160	15,160	14,781	14,023		82,622
Interest	2,183	2,121	2,006	1,862	1,694	1,499	1,272	1,006	707	391		
Total	6,731	16,523	16,408	16,264	14,959	16,659	16,432	16,166	15,488	14,414		
Total	143,786	205,776	814,618	128,041	128,346	129,194	130,044	82,304	82,969	74,042		758,550
All Debt												
Principal	103,547	169,264	779,595	116,333	117,407	119,302	121,513	75,082	76,914	69,298		
Interest	40,238	36,512	35,023	11,709	10,939	9,892	8,532	7,222	6,055	4,744		
Total Debt Service	143,786	205,776	814,618	128,041	128,346	129,194	130,044	82,304	82,969	74,042		

City of Lodi
2016 Budget
Lodi Utilities - Water Fund - Cash Flow

Adopted
10/20/2015

	2014	2015	2016	2017	2018	2019	2020	2021
Total Cash January 1		**757,885**	**717,827**	**370,020**	**381,410**	**388,872**	**356,292**	**571,257**
Operating Revenues		726,238	729,827	731,831	737,744	743,709	749,727	755,798
Less Operating Expenses		(504,226)	(511,591)	(515,082)	(522,204)	(529,190)	(536,408)	(543,953)
Operating Income		222,013	218,236	216,749	215,539	214,519	213,319	211,845
Plus Depreciation		115,432	116,000	116,116	116,232	116,348	116,465	116,581
Plus Debt Proceeds		719,400						
Long Term Debt Principal		(779,595)	(116,333)	(117,407)	(119,302)	(121,513)	(75,082)	(76,914)
Capital Projects		(317,308)	(565,711)	(204,067)	(205,008)	(241,935)	(39,737)	(39,051)
Cash Available for Use		**638,441**	**290,445**	**301,310**	**308,245**	**305,263**	**519,816**	**737,813**
Redemption Account		79,386	79,574	80,100	80,627	51,029	51,441	45,906
Total Cash December 31	**757,885**	**717,827**	**370,020**	**381,410**	**388,872**	**356,292**	**571,257**	**783,718**

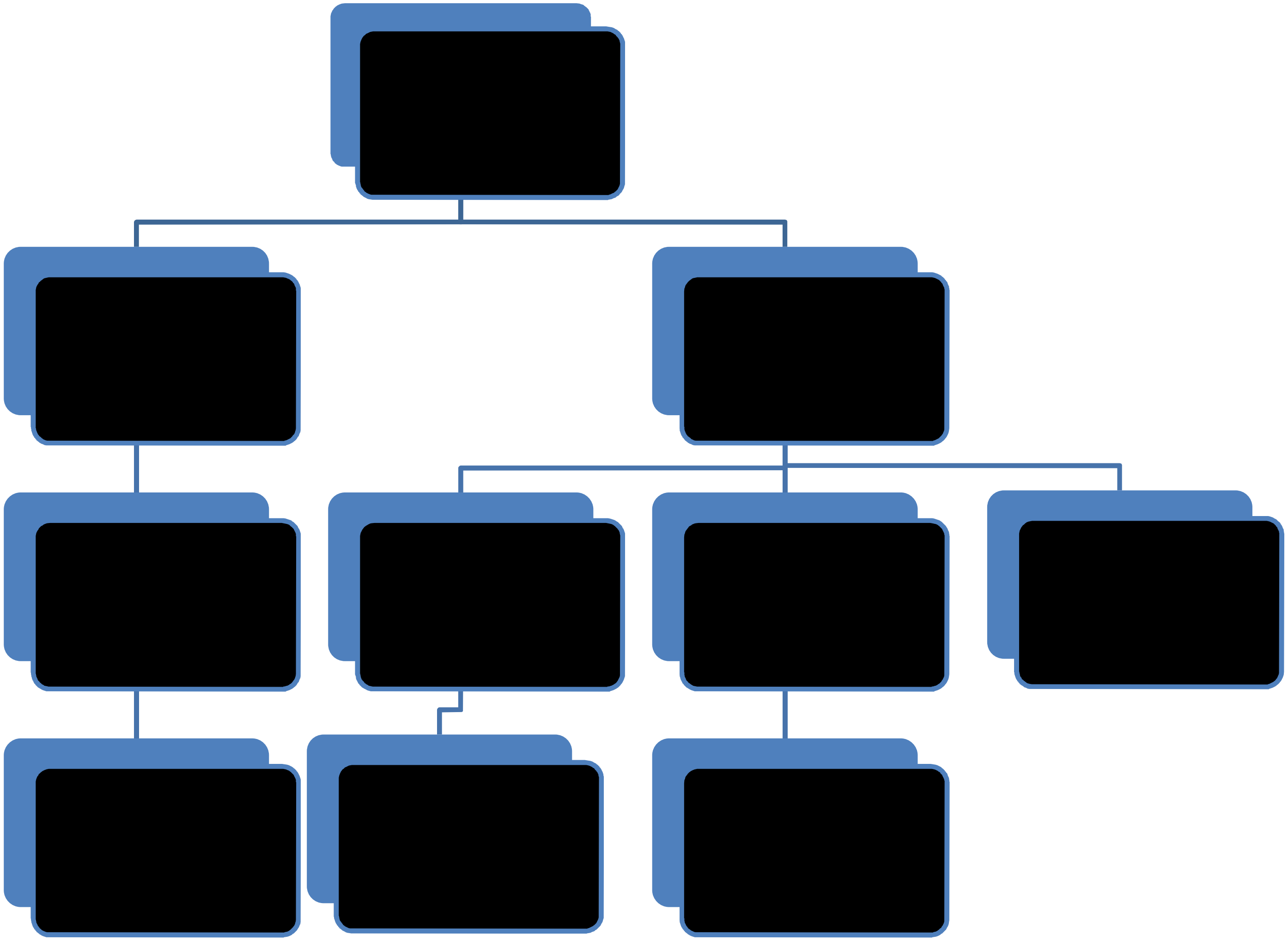
Three month's operating expenses = $ 127,898

City of Lodi | **Adopted**
2016 Budget | 10/20/2015

Lodi Utilities - Water Fund - Rate of Return

	2014	2015	2016	2017	2018	2019	2020
Plant in Service							
Beginning of year	4,723,693	5,054,448	5,620,159	5,824,226	6,029,234	6,271,169	6,310,906
End of year	5,054,448	5,620,159	5,824,226	6,029,234	6,271,169	6,310,906	6,349,957
Average	4,889,071	5,337,304	5,722,193	5,926,730	6,150,201	6,291,038	6,330,431
Accumulated Depreciation							
Beginning of year	(1,209,055)	(1,316,512)	(1,345,466)	(1,394,320)	(1,443,399)	(1,501,318)	(1,510,831)
End of year	(1,316,512)	(1,345,466)	(1,394,320)	(1,443,399)	(1,501,318)	(1,510,831)	(1,520,180)
Average	(1,262,784)	(1,330,989)	(1,369,893)	(1,418,859)	(1,472,358)	(1,506,074)	(1,515,505)
Materials and Supplies							
Beginning of year	24,434	24,481	24,458	24,469	24,463	24,466	24,465
End of year	24,481	24,458	24,469	24,463	24,466	24,465	24,466
Average	24,458	24,469	24,463	24,466	24,465	24,466	24,465
Deferred Regulatory Credit							
Beginning of year	(45,200)	(40,680)	(38,239)	(35,945)	(33,788)	(31,761)	(29,855)
End of year	(40,680)	(38,239)	(35,945)	(33,788)	(31,761)	(29,855)	(28,064)
Average	(42,940)	(39,460)	(37,092)	(34,867)	(32,775)	(30,808)	(28,960)
Average Net Rate Base	3,607,805	3,991,324	4,339,671	4,497,471	4,669,534	4,778,621	4,810,432
Net Operating Income	222,013	211,113	210,689	209,419	208,337	207,075	205,539
Plus Contrib Cap Depreciation	20,453	21,639	22,894	24,222	25,627	27,113	28,686
Adjusted NetOperating Income	217,208	232,753	233,583	233,641	233,964	234,189	234,225
Rate of Return	**6.02%**	**5.83%**	**5.38%**	**5.19%**	**5.01%**	**4.90%**	**4.87%**

City of Lodi **Adopted**
2016 Budget Development 10/20/2015
Lodi Utilities - Water Fund - Organization Chart



	2015 Budget	2016 Request
Total # FTEs	2.14	1.9
Total Salaries & Benefits	$129,692	$148,260

City of Lodi
2016 Budget
Lodi Utilities - Wastewater Fund

Adopted
10/20/2015

	2016 Budget	2015 Budget	Increase (Decrease)
Projected Beginning Cash	$ 1,153,484	$ 1,041,885	11%
Revenues	$ 860,355	$ 755,241	14%
Expenditures	$ 700,749	$ 746,290	-6%
Projected Ending Cash	$ 1,061,382	$ 947,465	12%

Department Goals:

1. Continue phosphorus management process, meeting 2016 DNR deadlines
2. Complete required credits for licensing of Wastewater Treatment Plant Operators as Water Operators.
3. Complete four blocks of televising of sewer lines.
4. Complete wastewater rate study and implement rate adjustment
5. Revamp equipment replacement fund

What's New:

2% Labor increase, reallocated across funds and divisions to more closely correlate to actual

Revenues include $5 Monthly Surcharge per meter

Rate Analysis and Rate Design Study $8,000

Purpose of Fund

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

The Wastewater Utility is governed by the Utility Commission.

FTE's

Director of Operations	0.25
Wastewater Lead Operator	1.00
Wastewater Operator	1.00
Director of Administration	0.08
City Clerk	0.08
Treasurer	0.15
Management Analyst	0.08
Billing Clerk	0.20
Deputy City Clerk	0.08
	2.90

City of Lodi **Adopted**
2016 Budget 10/20/2015
Wastewater Fund - Budget Summary

Account Description	2012 Actual	2013 Actual	2014 Actual	2014 Budget	2015 Budget	2015 6 Mos. YTD	2015 Estimate	2016 Budget	Diff	%
Revenues										
Interest & Dividend Income	1,475	357	0	1,000	500	0	3,500	3,849	3,349	670%
Residential Sales	579,152	559,343	551,557	560,550	560,000	266,154	551,557	606,546	46,546	8%
Multi-Family Sales						13,801	26,000	28,592		
Small Comm & Industrial Sales	106,246	107,028	107,140	108,000	110,000	46,406	107,140	117,822	7,822	7%
Large Comm & Industrial Sales	15,625	13,538	14,123	13,700	13,700	7,069	14,123	15,531	1,831	13%
Other Sales to Public Authorities	28,345	27,914	34,405	30,000	31,000	16,811	34,405	37,835	6,835	22%
Interdepartmental Sales	1,288	1,083	2,421	1,300	2,000	718	2,421	2,662	662	33%
Surcharge								0		
Forfeited Discounts	2,603	3,248	2,926	2,500	2,600	1,134	2,269	2,495	(105)	-4%
Miscellaneous Service Revenues	1,870	3,317	10,001	3,000	3,000	6,861	7,000	7,698	4,698	157%
Miscellaneous Service Revenues Sewer Hook up Fees	6,669	4,500	4,500	6,000	6,000	0	3,000	3,299	(2,701)	-45%
Misc Nonoperating Income	520	0	0	1,500	0	0	0	4,949	4,949	0%
Non-Operating Amort of Constr Grants	26,441	26,441	26,441	26,441	26,441	0	26,441	29,077	2,636	10%
Total Revenue	**770,233**	**746,769**	**753,513**	**753,991**	**755,241**	**358,954**	**777,855**	**860,355**	105,114	14%
Expenses										
Depreciation Expense Default	207,338	199,649	201,604	205,000	205,000	99,562	199,124	205,000	0	0%
Amortization	459	230	182	0	0	0	0	0	0	
Total Non-Cash Expenses	207,797	199,879	201,785	205,000	205,000	99,562	199,124	205,000	0	0%
Interest on Long-Term Debt	36,146	28,004	19,903	21,267	11,540	22,589	13,714	6,282	(5,258)	-46%
Total Interest on Long-Term Debt	36,146	28,004	19,903	21,267	11,540	22,589	13,714	6,282	(5,258)	(0)
Supervision & Labor Salaries and Benefits	142,682	142,231	143,496	79,415	118,113	75,984	134,658	121,120	3,007	3%
Supervision & Labor Supplies and Services	0	0	0	0	0	0	0	0	0	
Total Supervision & Labor	142,682	142,231	143,496	79,415	118,113	75,984	134,658	121,120	3,007	3%
Power/Fuel for Pumping Salaries and Benefits	0	0	0	0	0	0	0	0	0	
Power/Fuel for Pumping Supplies and Services	54,583	54,721	58,123	62,500	59,000	32,730	65,460	60,500	1,500	3%
Total Power/Fuel for Pumping	54,583	54,721	58,123	62,500	59,000	32,730	65,460	60,500	1,500	3%
Phosphorous Removal Chemicals	18,230	12,059	24,429	18,200	24,600	14,028	27,250	28,410	3,810	15%
Sludge Cond Chemical Chemicals	5,767	5,852	9,858	5,825	5,850	6,048	13,120	14,400	8,550	146%
Other Chemicals	3,873	4,489	3,948	3,800	4,100	2,810	4,600	4,100	0	0%
Total Chemicals	27,870	22,400	38,234	27,825	34,550	22,886	44,970	46,910	12,360	36%
Operating Supplies	361	201	284	300	400	0	250	300	(100)	-25%
Office Supplies	10,313	9,194	9,697	9,600	9,000	4,184	8,560	9,200	200	2%
Miscellaneous Supplies	2,451	3,081	3,179	1,700	1,900	1,767	3,750	3,900	2,000	105%

City of Lodi **Adopted**
2016 Budget 10/20/2015
Wastewater Fund - Budget Summary

Account Description	2012 Actual	2013 Actual	2014 Actual	2014 Budget	2015 Budget	2015 6 Mos. YTD	2015 Estimate	2016 Budget	Diff	%
Total Supplies	13,125	12,476	13,160	11,600	11,300	5,951	12,560	13,400	2,100	19%
Transportation Salaries and Benefits									0	
Transporation Supplies and Services	11,808	9,836	12,959	15,250	14,250	13,092	24,605	13,750	(500)	-4%
Total Transporation	11,808	9,836	12,959	15,250	14,250	13,092	24,605	13,750	(500)	-4%
Collection System Maintenance Salaries and Benefits	806	0	0	7,552	7,703	0	5,736	8,810	1,107	
Collection System Maintenance Supplies and Services	483	1,015	1,297	8,820	8,820	2,091	3,100	7,820	(1,000)	-11%
Total Collection System Maintenance	1,289	1,015	1,297	16,372	16,523	2,091	8,836	16,630	107	1%
Collection Pumping Equipment Salaries and Benefits									0	
Collection Pumping Equipment Supplies and Services	7,831	2,633	3,464	4,000	4,500	713	1,730	4,500	0	0%
Total Pumping Equipment	7,831	2,633	3,464	4,000	4,500	713	1,730	4,500	0	0%
Treatment & Disposal Equipment Salaries and Benefits	2,395	0	0	28,606	29,178	0	16,551	25,650	(3,528)	
Treatment & Disposal Equipment Supplies and Services	6,128	4,086	11,105	8,500	12,500	1,162	6,324	10,500	(2,000)	-16%
Total Treatment & Disposal Equipment	8,523	4,086	11,105	37,106	41,678	1,162	22,875	36,150	(5,528)	-13%
General Plant Maintenance Salaries and Benefits	2,154	0	0	32,209	32,854	0	17,688	27,475	(5,379)	
General Plant Maintenance Supplies and Services	2,290	3,685	3,911	4,000	4,000	212	2,336	3,500	(500)	-13%
Total General Plant Maintenance	4,444	3,685	3,911	36,209	36,854	212	20,024	30,975	(5,879)	-16%
Billing, Collection & Accounting Salaries and Benefits	32,999	31,708	33,524	33,856	34,533	17,035	35,553	34,640	107	0%
Billing, Collection & Accounting Supplies and Services	10,929	20,333	19,505	24,500	24,500	9,747	20,000	24,500	0	0%
Total Billing, Collection & Accounting	43,928	52,041	53,029	58,356	59,033	26,782	55,553	59,140	107	0%
Phosphorous Study	14,636	2,055	51,450	55,600	80,000	26,799	80,000	20,000	(60,000)	-75%
Professional Services	16,726	13,970	17,120	12,140	13,040	11,797	16,704	23,590	10,550	81%
Insurance	21,779	23,838	24,242	22,203	23,409	18,017	27,388	25,302	1,893	8%
Regulatory Commission	3,377	5,509	3,776	5,500	5,500	5,002	5,002	5,500	0	0%
Total Outside Services	56,518	45,372	96,589	95,443	121,949	61,615	129,095	74,392	(47,557)	-39%
Rent	12,000	12,000	12,000	12,000	12,000	6,000	12,000	12,000	0	0%
Total Rent	12,000	12,000	12,000	12,000	12,000	6,000	12,000	12,000	0	0%
Total Expenses	**628,543**	**590,379**	**669,055**	**682,343**	**746,290**	**371,369**	**745,203**	**700,749**	**(45,541)**	**-6%**
NET INCOME	**141,690**	**156,390**	**84,459**	**71,648**	**8,951**	**(12,416)**	**32,652**	**159,606**	**150,655**	**1683%**

City of Lodi **Adopted**
2016 Budget 10/20/2015
Wastewater Fund - Capital Projects

Capital Expenditure Plan	**2015 Budget**	**2015 Estimate**	**2016 Budget**	**2017 Projection**	**2018 Projection**	**2019 Projection**	**2020 Projection**	**2021 Projection**
I & I Reduction Project				30,000	30,000	30,000	30,000	30,000
Adaptive Management Implementation				200,000	200,000	200,000	200,000	200,000
Modular Building to House Gas Mixer								
Street Project Sewer Replacement			86,960	39,200	52,500	67,900		
Phosporus Analyzer	14,500	12,000						
iPads for Utility Commission Members	800	413		275		413		275
Computers		2,141	325	540	260	200	2,195	200
Truck and Utility Box (15 Yr Life)								
Sewer Nozzle & Root Cutter			5,724					
Manager Pickup (1/4E, 1/4W, 1/4S 1/4PW)					10,000			
Manager Pickup Trade in Value(1/4E, 1/4W, 1/4S 1/4PW)					(4,500)			
Vactor (20 Yr Life)							200,000	
SCADA (60%)		141,000						
Plant Replacement Fund Accumulation	38,000	38,000	38,000	38,000	38,000	38,000	38,000	38,000
Use of Plant Replacement Fund								
Lab Equipment	4,000	4,000						
Digester Gas Compressor								
Valve Actuators	15,000	15,000	8,000					
Control Panel Interface Upgrade	5,000							
Total Capital Projects	**77,300**	**212,554**	**139,009**	**308,015**	**326,260**	**336,513**	**470,195**	**268,475**

Use of 2015 Notes Proceeds

City of Lodi **Adopted**
2016 Budget 10/20/2015
Wastewater Fund - Debt Service

	2014 Actual	2015 Est Act	2016 Budget	2017 Projected	2018 Projected	2019 Projected	2020 Projected	2021 Projected	2022 Projected
2015 GO Notes (6%)									
Principal		-	*18,541*	*18,972*	*18,972*	*19,404*	*10,349*	*10760*	*10780*
Interest		*765*	*1,920*	*1,803*	*1,637*	*1,416*	*1,212*	*1043*	*476373*
Total	-	*765*	*20,461*	*20,775*	*20,609*	*20,820*	*11,561*	*11,803*	*487,153*
Clean Water (100%)									
Principal	253,443	261,630	270,080						
Interest	21,267	12,949	4,362						
Total	274,711	274,578	274,442						
Total Debt Service	274,711	275,343	294,903	20,775	20,609	20,820	11,561	11,803	487,153
Total Principal	253,443	261,630	*288,621*	*18,972*	*18,972*	*19,404*	*10,349*	*10,760*	*10,780*
Total Interest	21,267	*13,714*	*6,282*	*1,803*	*1,637*	*1,416*	*1,212*	*1,043*	*476,373*
Total Debt Service	274,711	*275,343*	*294,903*	*20,775*	*20,609*	*20,820*	*11,561*	*11,803*	*487,153*

City of Lodi
2016 Budget
Wastewater Fund - Cash Flow

Adopted
10/20/2015

	2014	2015	2016	2017	2018	2019	2020	2021
Total Cash January 1		**1,281,332**	**1,153,484**	**1,061,382**	**1,039,548**	**1,025,408**	**996,003**	**968,902**
Revenues (Includes $5 Monthly Surcharge)		777,855	860,355	834,753	842,790	850,908	859,107	867,388
Less Expenses		(745,203)	(700,749)	(707,573)	(709,987)	(716,783)	(723,594)	(730,491)
Net Income (Loss)		**32,652**	**159,606**	**127,180**	**132,803**	**134,125**	**135,513**	**136,896**
Adjusted for Non-Cash Expense (Revenue)		172,683	175,923	177,973	180,044	182,135	184,247	186,380
Plus Debt Proceeds		*141,000*						
LT Debt Principal Payment		(261,630)	(288,621)	(18,972)	(18,972)	(19,404)	(10,349)	(10,760)
Capital Projects		(212,554)	(139,009)	(308,015)	(308,015)	(326,260)	(336,513)	(470,195)
Total Cash December 31	**1,281,332**	**1,153,484**	**1,061,382**	**1,039,548**	**1,025,408**	**996,003**	**968,902**	**811,223**
Depreciation Fund	25,000	0	0	0	0	0	0	0
Plant Replacement Fund	658,831	696,831	734,831	772,831	810,831	848,831	886,831	924,831
Accrued Debt Service	177,282	156,946	11,842	11,747	11,867	6,590	6,728	277,677
Cash Available for use	**420,219**	**299,707**	**314,710**	**254,970**	**202,709**	**140,582**	**75,343**	**(391,285)**

Last Rate Increase was in 2011

Includes Phosphorous Funding of $200,000/year

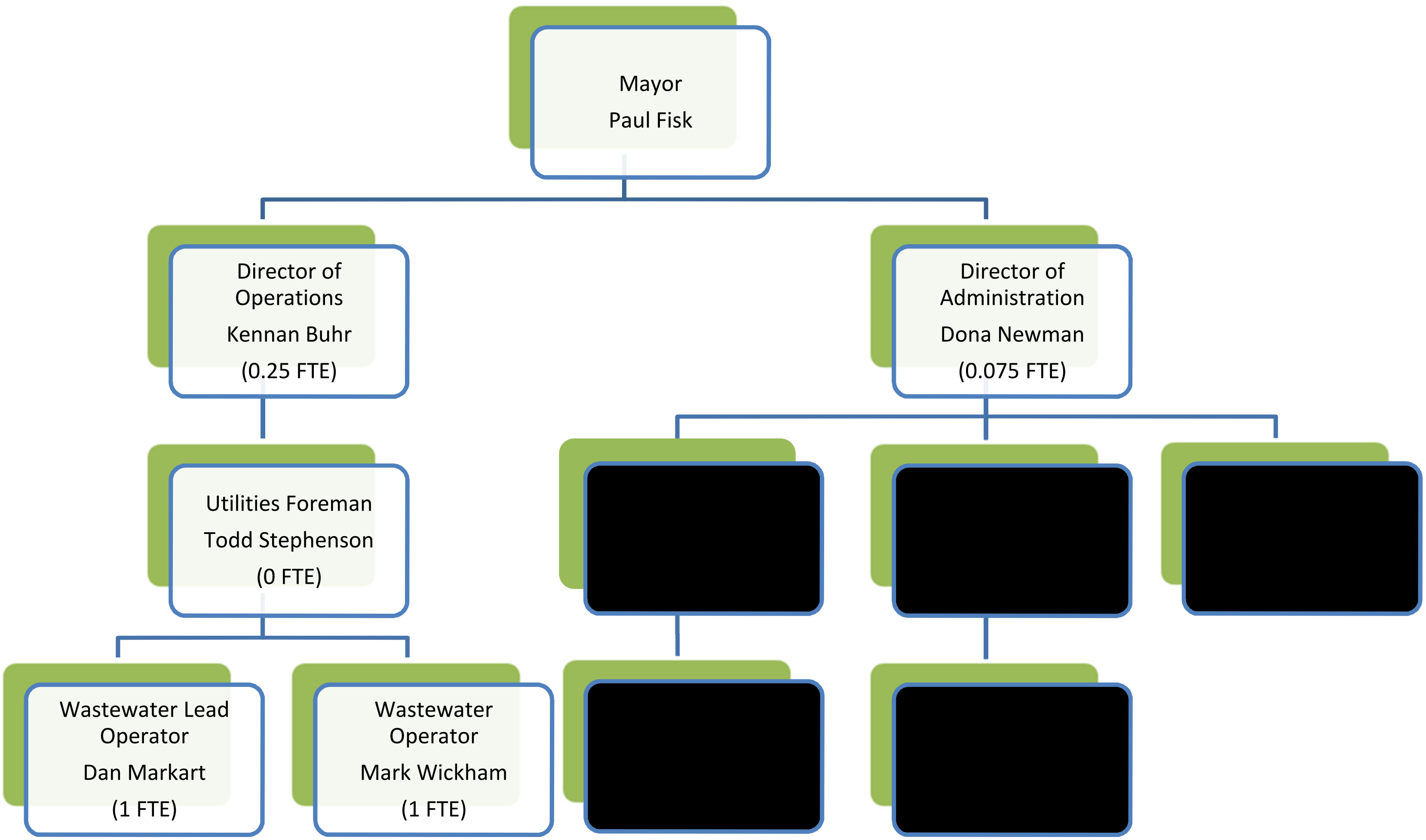
Note: 2 months operating expenses = $ 116,791
3 months operating expenses = $ 175,187

City of Lodi
2016 Budget
Lodi Utilities - Sewer Fund - Rate of Return

Adopted
10/20/2015

	2014	2015	2016	2017	2018	2019	2020	2121
Plant in Service								
Beginning of year	6,927,301	6,981,081	7,193,635	7,332,644	7,640,659	7,966,919	8,303,432	8,773,627
End of year	6,981,081	7,193,635	7,332,644	7,640,659	7,966,919	8,303,432	8,773,627	9,042,102
Average	6,954,191	7,087,358	7,263,140	7,486,652	7,803,789	8,135,176	8,538,529	8,907,864
Accumulated Depreciation								
Beginning of year	(3,715,722)	(3,917,326)	(1,722,156)	(1,755,435)	(1,829,174)	(1,907,281)	(1,987,842)	(2,100,406)
End of year	(3,917,326)	(1,722,156)	(1,755,435)	(1,829,174)	(1,907,281)	(1,987,842)	(2,100,406)	(2,164,679)
Average	(3,816,524)	(2,819,741)	(1,738,796)	(1,792,304)	(1,868,227)	(1,947,561)	(2,044,124)	(2,132,543)
Average Net Rate Base	3,137,667	4,267,617	5,524,344	5,694,347	5,935,562	6,187,615	6,494,405	6,775,322
Net Operating Income	97,089	16,925	96,122	97,203	98,295	99,398	100,512	101,638
Rate of Return	**0.87%**	**0.40%**	**1.74%**	**1.71%**	**1.66%**	**1.61%**	**1.55%**	**1.50%**

City of Lodi **Adopted**
2016 Budget 10/20/2015
Wastewater Fund - Organization Chart



	2015 Budget	2016 Request
Total # FTEs	2.675	2.900
Total Salaries and Benefits	222,381	216,205

LAFD
LODI AREA FIRE DEPT
P.O. Box 304 Lodi, WI 53555

Donated Funds Spent Since 09/01/14

Air Prime System for Engine 12 - $3,850.00
Wildland Goggles for Wildland Helmets - $860.00
Helmet Shields - $2,000.00
I Am Responding Network - $300.00
Ladder Belts - $900.00
YakTracks - $255.00
LED Scene Lighting - $1,560.00
Rope Rescue Training - $1,000.00
Floating Dock Strainer - $426.00
Rope Rescue Equipment Upgrades - $8,909.00
3 Sets of Turnout Gear - $6,737.78

Total Donated Funds Spent - $26,797.78

Account Number			2013 Budget		2014 Budget		2015 Budget		2016 Budget		Budget Difference	Percent Change
8901	Assessment - City of Lodi	$	54,288	$	55,828	$	57,224	$	58,941	$	1,717	3.08%
8902	Assessment - Town of Lodi	$	54,288	$	55,828	$	57,224	$	58,941	$	1,717	3.08%
8903	Assessment - Town of West Point	$	27,145	$	27,915	$	28,614	$	29,472	$	858	3.07%
	Total Assessment Income	**$**	**135,721**	**$**	**139,571**	**$**	**143,062**	**$**	**147,354**	**$**	**4,292**	**3.08%**
8911	Fire Runs - City of Lodi	$	11,050	$	11,050	$	11,050	$	11,050	$	-	0.00%
8912	Fire Runs - Town of Lodi	$	17,850	$	17,850	$	17,850	$	17,850	$	-	0.00%
8913	Fire Runs - Town of West Point	$	5,950	$	5,950	$	5,950	$	5,950	$	-	0.00%
	Total Fire Runs	**$**	**34,850**	**$**	**34,850**	**$**	**34,850**	**$**	**34,850**	**$**	-	**0.00%**
	Total Tax Based Revenue	**$**	**170,571**	**$**	**174,421**	**$**	**177,912**	**$**	**182,204**	**$**	**4,292**	**2.46%**
8914	2% Insurance Fund	$	23,792	$	24,292	$	29,335	$	30,000	$	665	**2.74%**
	Transfer from savings	$	0	$	0	$	0	$	-	$	-	0.00%
New	Grant Income	$	0	$	0	$	0	$	-	$	-	0.00%
8915	Interest Income	$	10	$	10	$	10	$	10	$	-	0.00%
8916	Other Income	$	448	$	448	$	448	$	448	$	-	0.00%
	Total Non-Tax Based Revenue	**$**	**24,250**	**$**	**24,750**	**$**	**29,793**	**$**	**30,458**	$	665	**2.69%**
	Total Income	**$**	**194,821**	**$**	**199,171**	**$**	**207,705**	**$**	**212,662**	**$**	**4,957**	**2.49%**
8921	2% Fund Equipment Purchases	$	12,792	$	12,792	$	13,835	$	13,835	$	-	0.00%
8922	2% Fund Fire Prevention	$	1,200	$	1,200	$	1,200	$	1,200	$	-	0.00%
8952	2% Fire Inspection	$	6,800	$	6,800	$	6,800	$	6,800	$	-	0.00%
8923	2% Fund Training	$	3,000	$	3,500	$	7,500	$	9,500	$	2,000	57.14%
	Total 2% Fund	**$**	**23,792**	**$**	**24,292**	**$**	**29,335**	**$**	**31,335**	**$**	**2,000**	**8.23%**
8931	Building Maintenance	$	7,969	$	7,969	$	7,969	$	7,969	$	-	0.00%
8932	Telephone Expense	$	1,600	$	1,600	$	1,600	$	2,107	$	507	31.69%
8933	Utilities - Natural Gas	$	2,500	$	2,500	$	2,500	$	2,500	$	-	0.00%
8934	Water, Sewer, and Electric	$	4,500	$	4,500	$	4,500	$	4,500	$	-	0.00%
8935	Office Expense	$	1,000	$	2,000	$	2,000	$	2,000	$	-	0.00%
8936	Storage Rent	$	0	$	0	$	0	$	-	$	-	0.00%
8937	Software Expense	$	1,000	$	0	$	0	$	-	$	-	0.00%
	Total Building Expenses	**$**	**18,569**	**$**	**18,569**	**$**	**18,569**	**$**	**19,076**	**$**	**507**	**2.73%**
8941	Vehicle Fuel	$	4,000	$	4,000	$	4,000	$	4,000	$	-	0.00%
8942	Vehicle & Equipment Maintenance	$	16,200	$	16,200	$	19,691	$	20,691	$	1,000	6.17%
8943	Radio Communications Expense	$	3,000	$	3,000	$	3,000	$	3,000	$	-	0.00%
8944	Vehicle Replacement	$	46,700	$	46,700	$	46,700	$	46,700	$	-	0.00%
	Total Vehicle & Expense	**$**	**69,900**	**$**	**69,900**	**$**	**73,391**	**$**	**74,391**	**$**	**1,000**	**1.43%**
8953	Insurance Expense	$	15,500	$	15,500	$	15,500	$	15,500	$	-	0.00%
8954	Medical Expense	$	400	$	400	$	400	$	400	$	-	0.00%
8955	Personal Protection Equipment	$	5,000	$	8,850	$	8,850	$	10,300	$	1,450	16.38%
New	Safety Program	$	0	$	0	$	0	$	-	$	-	0.00%
8956	Other Supplies - Air	$	0	$	0	$	0	$	-	$	-	0.00%
8957	Other Expense	$	0	$	0	$	0	$	-	$	-	0.00%
8958	Grant Expense	$	0	$	0	$	0	$	-	$	-	0.00%
8959	Finance Administration	$	1,500	$	1,500	$	1,500	$	1,500	$	-	0.00%
	Total Miscellaneous Expenses	**$**	**22,400**	**$**	**26,250**	**$**	**26,250**	**$**	**27,700**	**$**	**1,450**	**6.47%**
8961	Fire Commission	$	1,300	$	1,300	$	1,300	$	1,300	$	-	0.00%
8962	Firefighters Expenses	$	32,400	$	32,400	$	32,400	$	32,400	$	-	0.00%
8963	Fire Chief	$	12,300	$	12,300	$	12,300	$	12,300	$	-	0.00%
	Fire Department Administrator	$	0	$	0	$	0	$	-	$	-	0.00%
New	Administrative Services Contingency	$	0	$	0	$	0	$	-	$	-	0.00%
8964	Assistant Fire Chiefs (2)	$	3,200	$	3,200	$	3,200	$	3,200	$	-	0.00%
8965	Captains (4)	$	3,400	$	3,400	$	3,400	$	3,400	$	-	0.00%
	Unemployment Compensation Tax	$	1,000	$	1,000	$	1,000	$	1,000	$	-	0.00%
8966	FICA	$	3,260	$	3,260	$	3,260	$	3,260	$	-	0.00%
8967	Medicare	$	800	$	800	$	800	$	800	$	-	0.00%
8968	Firefighter Appreciation	$	1,000	$	1,000	$	1,000	$	1,000	$	-	0.00%
8969	Uniform Expense	$	1,500	$	1,500	$	1,500	$	1,500	$	-	0.00%
	Total Firefighter Expense	**$**	**60,160**	**$**	**60,160**	**$**	**60,160**	**$**	**60,160**	**$**	-	**0.00%**
	Total Expenses	**$**	**194,821**	**$**	**199,171**	**$**	**207,705**	**$**	**212,662**	**$**	**4,957**	**2.49%**

Lodi Area Emergency Medical Service

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

To: Mayor Paul Fisk, City of Lodi
Chairman Tom Marx, Town of Lodi
Chairman Dean Schwarz , Town of Westpoint

August 17, 2015

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

WE ARE HEREBY SUBMITTING OUR TENTATIVE 2016 BUDGET.

PROPOSED 2016 BUDGET SUMMARY

	Approved 2015 Budget	2016 Budget Requested 2% Increase	
Assessments			
City of Lodi	50855.16	51872.26	102%
Town of Lodi	50855.16	51872.26	102%
Town of West Point	25427.58	25936.13	102%
Total Municipality Assessments	127137.90	129680.66	102%
Collections	225500.00	227100.00	101%
Community Education Income	6500.00	6500.00	100%
Interest Income	400.00	400.00	100%
Total Income	359537.90	363680.66	101%
Equipment Replacement Costs	48515.75	48515.75	100%
Total Operating Expenses	311370.37	314720.40	101%
Total Operating & Replacement Expense	359886.12	363236.15	101%
Net Profit/Loss	-348.22	444.51	

Proposed 2016 Budget Detail

	Books July 1 2014 to June 30 2015	Approved 2015 Budget	Actual vs Budget	Used % of Budget	2016 Budget 2% Increase
Assessments					
City of Lodi	50,855.16	50855.16	0.00	100.00%	51872.26
Town of Lodi	50,855.16	50855.16	0.00	100.00%	51872.26
Town of West Point	25,427.58	25427.58	0.00	100.00%	25936.13
Total Assessments	127,137.90	127137.90	0.00		129680.66
Collections	228,013.33	225500.00	2513.33	101.11%	227100.00
Community Education Income	2,771.20	6500.00	-3728.80	42.63%	6500.00
Interest Income	159.48	400.00	-240.52	39.87%	400.00
Total Income	358,081.91	359537.90	-1455.99	99.60%	363680.66
Equipment Replacement Expenses					
Ambulance	32,100.00	32100.00	0.00	100.00%	32100.00
Defibrillator	12,500.00	12500.00	0.00	100.00%	12500.00
Equity Accounts Replacement - 4yr	3,915.75	3915.75	0.00	100.00%	3915.75
Total Equipment Replacement Costs	48,515.75	48515.75	0.00	100.00%	48515.75
Operating Expenses					
* Advertising & Goodwill	1,311.68	450.00	861.68	291.48%	450.00
Benefits-Health Ins./Retirement	20,522.37	22845.00	-2322.63	89.83%	14990.00
Billings-Lifequest Cost	34,305.76	35000.00	-694.24	98.02%	35500.00
** Bldg. Maintenance	18,268.36	6200.00	12068.36	294.65%	7000.00
Commission	2,000.00	2000.00	0.00	100.00%	2000.00
Copy/Fax Machine Rent	1,429.83	1200.00	229.83	119.15%	1450.00
CPR Training Expense	2,664.95	2000.00	664.95	133.25%	2750.00
Dues, Subscriptions & Licenses	3,055.00	2100.00	955.00	145.48%	3000.00
Education Continuing	7,282.73	4500.00	2782.73	161.84%	8500.00
Employee Recognition	551.95	1200.00	-648.05	46.00%	600.00
Insurance-/WC,Property & Liab	19,628.00	22000.00	-2372.00	89.22%	19800.00
Legal Representation	0.00	500.00	-500.00	0.00%	500.00
Med-Immunizations/Physicals	475.75	700.00	-224.25	67.96%	500.00
Medical Director	600.00	0.01	599.99	600.00%	600.00
Medical Supplies	17,976.54	12500.00	5476.54	143.81%	18000.00
Natural Gas - Heating	1,424.83	1500.00	-75.17	94.99%	1450.00
Office supplies	954.47	1150.00	-195.53	83.00%	1000.00
Oxygen	891.11	1100.00	-208.89	81.01%	950.00
Payroll Crew	55,815.36	52000.00	3815.36	107.34%	56000.00
Payroll Director	54,318.27	53469.36	848.91	101.59%	51500.00
Payroll Fulltime Crew	51,728.80	52333.00	-604.20	98.85%	52811.20
Payroll Taxes	12,382.00	12623.00	-241.00	98.09%	12539.20
Professional Development	154.84	200.00	-45.16	77.42%	200.00
Payroll Processing - Brokish CPA	1,114.00	0.00	1114.00	1114.00%	1180.00
Radio Supplies	663.10	750.00	-86.90	88.41%	650.00
Telephone & Cable	4,295.36	3500.00	795.36	122.72%	2800.00
Treasurer	3,600.00	3600.00	0.00	100.00%	3600.00
Unemployment Expense	97.68	700.00	-602.32	13.95%	250.00
Uniforms & coats	307.90	500.00	-192.10	61.58%	400.00
Vehicle Fuel	6,414.00	6600.00	-186.00	97.18%	6500.00
Vehicle Maint. 2013 Ford	693.19	750.00	-56.81	92.43%	750.00
Vehicle Maint.-Snowbulance	0.00	300.00	-300.00	0.00%	200.00
Vehicle Maint. 2004 Ford	975.34	2500.00	-1524.66	39.01%	1500.00
Vehicle Maint. 2009 Ford	2,272.20	1850.00	422.20	122.82%	2400.00
Water, Sewer, Electric	2,390.44	2750.00	-359.56	86.93%	2400.00
Total Operating Expenses	330,565.81	311370.37	19195.44	106.16%	314720.40
Total Operating & Replacement Expense	379,081.56	359886.12	19195.44	105.33%	363236.15
Net Profit/Loss	**27,516.10**	-348.22	27864.32	-7901.93%	444.51

* & ** - See notes on following page

Lodi Area Emergency Medical Service
715 N. Main Street • Lodi, WI 53555 • 1-608-592-7123

Budget Detail Notes:

* Advertising for new director

** Building Maintenance Explanation
3/7/15 - 2 New Furnances - $5000
3/13/15 - New Building Locks & Keys - $1311
4/27/15 - 2 New AC units - $6200

Checking / Cash Positions - July 31, 2015

BMO / Harris Bank	Undesignated Rental Income *(Lodi Shell)*	$30,034.55
Associated Bank Checking	Operating Checking Account	$8,156.93
Local Gov. Investement Pool	Operating Cash, Interest bearing	$34,953.52
Associated Bank	WI Funding Assistance Program	$247.00
Associated Bank	Money Market	$127,623.81
	Total Cash Assets	**$201,015.81**

Lodi Area Emergency Medical Service
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Historical Assessment
Number of EMS Service Calls

Year	Total Yearly EMS Municipality Assessment	Change % From Previous Year	Number of EMS Calls
1994	$76,500		
1995	$86,000	12%	
1996	$91,230	6%	
1997	$90,855	0%	
1998	$90,855	0%	
1999	$90,855	0%	310
2000	$90,855	0%	379
2001	$99,085	9%	345
2002	$108,347	9%	344
2003	$115,200	6%	362
2004	$115,200	0%	360
2005	$115,200	0%	418
2006	$115,200	0%	243
2007	$115,200	0%	421
2008	$115,200	0%	517
2009	$117,500	2%	393
2010	$121,700	4%	458
2011	$124,645	2%	478
2012	$124,645	0%	453
2013	$124,645	0%	493
2014	$125,892	2%	517
2015	$125,892	0%	(500 Estimated)

Lodi Area Emergency Medical Service
715 N. Main Street • Lodi, WI 53555 • 1-608-592-7123

Major accomplishments Fall 2014 - Summer 2015:

• **Replacement of furnace/AC units** - Replacement of HVAC Systems: Hillestad Heating and Cooling replaced both the furnace and air conditioning units for our building. Hillestad is a local, Lodi company, and gave us an extremely good price on these units. We are fortunate to have a good working relationship with our local industries that allow us to maintain effective cost control, whle upgrading our original units for the new, more energy and cost efficient units.

• **Coat Purchase for members** - Our volunteer members voted to replace our older, red winter jackets to an updated, current version of coats. These new coats were purchased through Emergency Medical Products, and we were able to secure a very good price, about $75.00 per coat under the list price. Because of this, we were able to purchase 35, ANSI certified high Visibility Coats, that are warmer, and safer than previous versions. These allow us to be very visible while working in roadways, and as a general static safety device.

• **X Series Zoll upgrades** - Through effective budget planning, we were able to upgrade our older, out of date, heart monitors, to a new version, the X Series. These monitors are 60% smaller, 40% lighter, and are 100% more powerful than our previous monitors. These new units also allow our EMT's to monitor time critical events such as CPR, Heart Rate, End Tidal CO2, and vital sign trending, all an improvement over the previous models. Essentially, they give us the latest, most up to date device to better care for our community. These were purchased jointly with budget monies as well as $11,317 of crew funds.

• **Upgraded computers** - Due to an upgrade in software, our older Toughbook computers in our rigs needed to be upgraded. We use these on every call to do our patient care reports, and they are only used for that purpose. We elected to continue using Toughbook's due to the durability and excellent track record. These computers were purchased entirely with donated funds ($10,395) that were raised by our members throughout the year.

Anticipated Major tasks for 2014 - 2015:

• New Flooring in the training room, offices and living area. One of the items for the 2016 budget year is to replace carpet in our training room, living quarters and offices. The current carpet is original, and has been in service since the building was built, back in 1994. Once replaced, we would anticipate the carpet lasting another 20 years, especially since the new carpet will be of industrial grade, something that was not originally installed.

• Adding some color to various areas of the station with paint (member donated labor)

• Sealcoating the parking area

• Re-doing the landscaping out front by the sign.

• Cot Replacement as the current units are out of their life cycle, and beginning to wear and parts are not available for them anymore.

Lodi Area Emergency Medical Service

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

Interaction with our Communities

EMS Involvment with our community:

- Lodi Health, Wellness, and Safety Fair - November
- Taught CPR to 150 students at Lodi High School - Spring & Fall
- Taught Compression only CPR to the entire Lodi Middle School - 2 days in May
- Taught CPR to the Lodi Area Fire and Police Departments - March & April
- Taught Compression only CPR to the Lodi Library when they purchased an AED in October
- Attended Career Days at Lodi Middle School - April
- National Night Out - First Tuesday of August each year - Two crews were committed

Ambulance calls and stand-by events:

- **Lodi Football games** - Four regular games and playoff games from August to October. The WIAA mandates an ambulance on scene at all times. Therefore we send two ambulances so the game is not held up if the primary crew is paged.
- **Mother's Day run** - In May we send a crew to the Mother's Day run. If the crew is called, the EMS Director calls someone to respond for the run.
- **Fun Run** - In June we stand by at the Mammoth Fun Run for the Ice Age Trail. We send the on duty crew.
- **Lodi Fair Demo Derby (July)** - We have two ambulances scheduled at the demo derby on Friday and Saturday nights. Two ambulances are scheduled as it is mandated that an ambulance be on location at all times.
- **Susie the Duck Days** - During Susie the Duck Days in August we send the primary crew to stand by at the Library Run. If the primary crew is called for an emergency, a standby crew is available to respond at the run. We also take ambulances to the parade.
- **Lodi Duck-a-thon** - At the Lodi Duckathon in October we send the on duty crew. This is with the understanding that we may not be there if the crew is called for an emergency.
- **FFA Demo Derby Standby**

New Employees:

• Part time employee Russ Schafer was hired as our new director in May. Since being hired in that capacity, Russ attended and graduated from the UW Wisconsin Dept. of Rural Health Leadership Academy - a 60 hour course. Russ also attend the director course presented by the State of Wisconsin.

• Hired Amie Brown to replace retiring Russ for our part-time position (24 hours/wk).

Lodi Area Emergency Medical Service
715 N. Main Street • Lodi, WI 53555 • 1-608-592-7123

Other Facts about our Service

Crew Fund Raising Events:

Corn Boil - 2014	$ 9000.00
Spaghetti Dinner - 2015	$ 7634.00
Bingo - 2014	$ 5093.98
Total Crew Fundraising:	$ 21,727.98

Private Donations Received : $ 3595.00

Kwiktrip donated $500 towards new equipment jump bags for the rigs.
Harmony Grove Store-All donated $2,000

Major crew funded purchases 2014-2015:

Upgrades for the X Series Monitors including mounts....................$11,317.00
High Visibility Coats..$7,805.00
New onboard Computers..$10,935.00
New equipment jump bags $2,200.00
10 New pagers - *we will need to upgrade 10 more this next year.*......$3,735.99

2015 Total Crew Funded Expenses $35992.99

Lodi Area Emergency Medical Service
715 N. Main Street • Lodi, WI 53555 • 1-608-592-7123

EMS Volunteer Education & Training

Major Increases in Training Expenses started in 2015.

The State switched to following the National Registry Exam standards last year. Previously, Basic EMT certification required 120 hrs. of classroom training. This has been increased to 180 hrs. At the Advanced EMT level, training has been increased from 90 to 170 hrs. Our service pays the cost of the training + the mileage for our students. The training is done on their own time and they are not paid for their time in training. Our costs for the classes has increased, commensurate with the increase in hours. Although the service pays for the cost of the classes, historically, successful certification rates fall between 20% and 75%.

AHA Basic Life Support Instructor Courses:

We had 1 person take the initial AHABasic Life Support CPR/AED Instructor course and they are working on completion of their requirements. We have four current instructors.

EMT Intermediate Technician Refresher :

We had an EMT Intermediate Technician Refresher in the fall of 2014. There were 30 students in the class. Twelve of the students were Lodi EMTs. We set up a luncheon for everyone. The class was twelve hours.

Classes and meetings attended by director or crew members:

- Attend EZ IO Cadaver Lab class at UW Hospital
- Lodi School Safety committee
- Hot Topics Conference/LifeQuest
- LCAT Meetings
- WI Rural Health Leadership Academy

Affiliations with Professional Organizations:

- WEMSA (Wisconsin EMS Association)
- Wisconsin Regional Trauma Advisory Council
- NCEMSC (North Central EMS Cooperative)
- Columbia County EMS Association
- PAAW (Professional Ambulance Association of Wisconsin)
- National Registry of EMT
- American Heart Instructor Association
- RTAC (Regional Trauma Advisory Council)

Lodi Area Emergency Medical Service
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EMS Vehicle Status

August 14, 2015

We maintain a fleet of 1 Snowbulance and 3 ambulances. In the period from June 30, 2014 through July 31, 2015, we had expended $3,231.50 on vehicle maintenance, traveling approximately **27,110** miles.

Vehicle: 2004 E350 - Rescue 2

2015 Maintenance Costs to July 30, 2014 @ Bushnell Ford $1454.75

Vehicle miles driven in July 31, 2014 - July 30, 2015 - 4192 - total vehicle mileage of 59030.8

This vehicle is the controversial 2003/2004 that Ford and International have had an ongoing dispute over. Ford and International have had lots of finger pointing over this engine. Ford finally agreed in a class action suit to extend the warranty. That extended warranty is no longer effective. Most ambulance services found themselves replacing this vehicle at an earlier than forecast date due to the costly problems. Many services that run multiple ambulances replaced two vehicles instead of one to get rid of them. We have plodded along fixing the problems.

Vechicle: 2009 E350 - Rescue 3

2015 Maintenance Costs to July 30, 2015 @ Bushnell Ford $1445.00

Vehicle miles driven in July 31, 2014 - July 30, 2015 - 10103.8 - total vehicle mileage of 57358.1

Costs are from routine maintenance and installation of studded tires.

Vechicle: 2013 - Rescue 1 - New September 2013

2015 Maintenance Costs to July 30, 2015 @ Bushnell Ford $331.75

Vehicle miles driven in July 31, 2014 - July 30, 2015 - 12814.2 - total vehicle mileage of 5674.5

Snowbulance: 2014 - New September 2013

2015 Maintenance Costs to July 30, 2015 $0.00

City of Lodi
2016 Budget
Policy

Adopted
11/17/2015

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 12-91 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 15-70 A Resolution Setting Goals for the City of Lodi

8.9 Resolution 14-62 A Resolution Adopting the Budget Policy

8.10 Resolution 15-92 A Resolution Creating a Special Revenue Fund for Police Department Canine Unit and Amending 2015 Budget

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). States.

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

Paul F. Fisk, Mayor

Attest: Adele M. Van Ness

Adele M. Van Ness, City Clerk

CHARTER ORDINANCE NO. 3 – A CHARTER ORDINANCE AUTHORIZING PARTIAL VETO OF ANNUAL BUDGET

Record of February 3, 2004 Common Council Vote:

Philip Baebler - aye

Judy Brownrigg - aye

Martin Maier - aye

James Mitchell - aye

Roger Severson - aye

Kim J. Slezak - aye

Published in The Lodi Enterprise

Date: 2/12/04

Certified copy filed with the Secretary of State

Date: 4/1/04

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Adopted the 3rd day of February, 2004 on a roll call vote of 6 ayes and 0 nays.

____
Paul F. Fisk, Mayor

Attest: ____________________________
Adele M. Van Ness, City Clerk

CITY OF LODI
FOR PUBLICATION
Date Submitted: 2/9/04
Date(s) for Publication: 2/12/04
Reviewed By: [illegible] Approved By: [illegible]

CITY OF LODI
130 S. Main St.
Lodi, Wisconsin 53555-1120

Tel (608) 592-3247
Fax (608) 592-3271

April 1, 2004

Office of the Secretary of State
30 W. Mifflin St.
Madison WI 53703

I have enclosed for filing with you as required by Section 66.0101 (3), Wisconsin Statutes a certified copy of Charter Ordinance Number 3 enacted by the City of Lodi on February 3, 2004.

Sincerely,

Adele M. Van Ness

Adele M. Van Ness
Clerk, City of Lodi

/avn
encl:

CC: Michael W. Smith, City Attorney
Paul F. Fisk, Mayor

FILE COPY

CERTIFICATION

The attached CHARTER ORDINANCE No. 3 is a full, true and correct copy of the original of file and of record in this office and has been compared by me.

Attest: 4/1/04

Adele M. Van Ness

Adele M. Van Ness, City Clerk

FILE COPY

City of Lodi

2/12

CITY OF LODI
PUBLIC NOTICE
CHARTER ORDINANCE NO. 3

A CHARTER ORDINANCE AUTHORIZING PARTIAL VETO OF ANNUAL BUDGET

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the elector in marking his or her ballot may be taken into the booth and copied. The sample ballot shall not be shown to anyone so as to reveal how the ballot is marked.

After an official marksense ballot is marked, it shall be inserted in the security sleeve so the marks do not show. After casting his or her vote, the elector shall leave the booth, insert the ballot in the ballot box and discard the sleeve, or deliver the ballot to an inspector for deposit. The elector shall leave the polling place promptly.

An elector may select an individual to assist in casting his or her vote if the elector declares to the presiding official that he or she is unable to read, has difficulty reading, writing, or understanding English, or that due to disability is unable to cast his or her ballot. The selected individual rendering assistance may not be the elector's employer or an agent of that employer or an officer or agent of a labor organization which represents the elector.

The following is a sample of the official ballots:

County Clerk

State of Wisconsin, Columbia County - SS

Wayne P. Toske, being duly sworn, deposeth and says that he is the General Manager of **The Lodi Enterprise**, a weekly newspaper printed and published in the City of Lodi, in said county, and that a notice, a copy of which is hereunto annexed, was published in said newspaper for ONE successive weeks, commencing on the 12TH day of FEBRUARY, 2004 and ending on the ______ day of ____________, ______.

Wayne P. Toske

Subscribed and sworn to before me on the 24th day of Feb., 2004.

Trudy L. Maclaurin

Notary Public, Jefferson County, Wisconsin
My commission expires 9/12/0_

TRUDY L. MACLAURIN
NOTARY
PUBLIC
STATE OF WISCONSIN

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

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

Adele M. Van Ness, Clerk

Page 8.4.2

10.a

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

	Current			$2.1 Million Pool Bonds*			Share of Pool P&I		Projected			
Year	Total Current P&I	Equalized Valuation Projection*	Tax Rate for Debt Service	Principal	Interest	Total P&I	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
2013	209,127	231,918,500	0.90							1,613,456		
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
	2,079,407			2,155,000	799,084	2,954,084	930,000	2,024,084		36,989,233	5%	

* Data from Ehlers & Associates, Inc.

1/30/2013

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

Adele M. Van Ness, City Clerk

RESOLUTION 12-91

A Resolution Amending the Fund Balance Policy

WHEREAS the City strives to maintain fund balances at appropriate levels; and

WHEREAS the current policy establishes a minimum amount of fund balance; and

WHEREAS it is desirable to have a cap on unassigned fund balance;

NOW THEREFORE BE IT RESOLVED by the Common Council of the City of Lodi, Columbia County, Wisconsin that the attached fund balance policy is hereby amended as shown in Attachment A

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Adopted by the Common Council of the City of Lodi, Wisconsin on this 4th day of December, 2012.

Paul F. Fisk

Paul F. Fisk, Mayor

Attest: Adele M. Van Ness

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
- 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. <u>Maximum Unassigned Fund Balance</u>

6.1 <u>The City shall maintain a maximum of three (3) months of budgeted expenditures within the unassigned General Fund balance.</u>

- 6.1.1 <u>Budgeted expenditures shall be defined as</u>
  - 6.1.1.1 <u>Total budgeted operating and debt expenditures for all governmental funds in the most recently adopted budget</u>
  - 6.1.1.2 <u>Total budgeted expenditures for capital purchases shall be excluded</u>
  - 6.1.1.3 <u>Any budgeted debt expenses funded through bond proceeds shall be excluded</u>

6.2 <u>Any amount at year-end in excess of this amount will be transferred without further authorization to the Capital Projects Fund.</u>

7. Coverage

7.1 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)

8. Reporting

8.1 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:

- 8.1.1 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)
- 8.1.2 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
- 8.1.3 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

8.1.4 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

8.1.5 Unassigned fund balance – amounts that are available for any purpose; these amounts are reported only in the General Fund

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

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 15-70

A Resolution Setting Goals for the City of Lodi

WHEREAS, the Alders of the City of Lodi have discussed various ideas for the City; and

WHEREAS, with consideration, the Alders developed a list of shared goals.

NOW, THEREFORE BE IT RESOLVED, the City of Lodi has set the following goals to pursue in the 2016 budget and future budgets:

1. Be fiscally responsible
    a. Limit tax increases
    b. Seek non-traditional funding sources
    c. Use available resources in an effective and efficient manner
2. Maintain infrastructure
    a. Adhere to public works five-year plan
3. Enhance public health through recreational and cultural amenities
    a. Create bike paths and walking trails
    b. Create spaces conducive for cultural and community events
4. Protect the environment
    a. Seek and support energy efficiency
    b. Reduce carbon footprint
    c. Preserve and improve water quality through phosphorous management
5. Work collaboratively with others
    a. Encourage citizen involvement and awareness
    b. Cooperate with adjoining and overlapping jurisdictions
    c. Work in partnership with the business community to stimulate economic growth
6. Continue to support Public Safety

Adopted this 7th day of July, 2015 by the Common Council of the City of Lodi, Wisconsin.

Paul F. Fisk

Paul F. Fisk, Mayor

Attest: Kathleen L Clark

Kathleen L. Clark, City Clerk

RESOLUTION 14-62

A Resolution Adopting a Budget Policy

WHEREAS, complies with State Statutes in preparing an annual budget; and

WHEREAS, the City uses its budget to establish financial and operating goals; and

WHEREAS, the City adopted a budget policy in 2004 (Resolution 04-05); and

WHEREAS, the Finance Committee recommends approval of an updated budget policy as it appears in Exhibit A;

NOW THEREFORE BE IT RESOLVED that the Budget Policy as it appears in Exhibit A of this Resolution is hereby adopted.

AND BE IT FURTHER RESOLVED that the Budget Policy in Exhibit A of this Resolution supersedes the budget policy adopted in Resolution 04-05.

Adopted this 16th day of September, 2014, by the Common Council of the City of Lodi, Wisconsin.

Paul F. Fisk

Paul F. Fisk, Mayor

Attest: Kathleen L. Clark

Kathleen L. Clark, City Clerk

Resolution 14-62
Exhibit A

City of Lodi
Budget Policy

PURPOSE

1. To assist the Mayor and Common Council in making informed choices for the provision of services and capital assets
2. To establish financial and operating goals for the City
3. To promote stakeholder participation in the decision process
4. To ensure compliance with State Statutes
5. To ensure compliance with program rules for obtaining State Aid

POLICY STATEMENT

1. The City shall comply with relevant State Statutes and City Ordinance in developing its annual budget
2. The City shall adopt a balanced budget where use of resources for operating purposes does not exceed available resources for the calendar year in which the budget is prepared
3. The City shall adopt a budget that qualifies for the Municipal Expenditure Restraint Program or document the reason it does not
4. The City shall adopt a tax levy within the State imposed levy limits or document the reason it does not
5. The Council shall review a five year forecast before adopting an annual budget.
6. The City shall budget all major funds, as identified in the annual audited financial statements. In addition, the City will budget any special revenue and capital project funds directly related to services or current projects (e.g. Pool Operations Fund and Strangeway Fund)
7. When the budget for the succeeding year is adopted, the current year budget will be amended to equal the estimated actual for the current year.

PROCESS

1. By June 1, the Finance Committee shall recommend and Council shall approve a budget development timeline

2. Utilizing information provided by department heads, the Mayor shall prepare an Executive Budget for the Council to review in September

3. Utility budgets shall be adopted by October 31 of each year as long as the requiring bond covenant is in effect

4. All tax-funded budgets must be adopted by November 30 of each year

RESOLUTION 15-92

A Resolution Creating a Special Revenue Fund for Police Department Canine Unit and Amending 2015 Budget

WHEREAS the Police Department has identified a need for a canine unit to assist in drug enforcement and search and rescue efforts; and

WHEREAS a start-up cost of $5,600 has been estimated, $5,000 in 2015 and the remaining in 2016; and

WHEREAS ongoing annual costs of $2,000 have been identified, starting in 2016; and

WHEREAS there is considerable community support for this program and various parties have expressed a willingness to donate toward the program; and

WHEREAS the City desires to track these funds separately from other City funds;

NOW THEREFORE BE IT RESOLVED by the Common Council of the City of Lodi, Columbia County, Wisconsin, that a special revenue fund called the Canine Unit Fund is hereby established.

AND BE IT FURTHER RESOLVED that any donations for this purchase will be recorded in the Canine Unit Fund.

AND BE IT FURTHER RESOLVED budget amounts for 2015 are adopted as follows:

Revenue:	Donations	$5,000
Expenditure:	Animal Purchase	$4,500
	Training & Handler Certification	$ 500

Adopted by the Common Council of the City of Lodi, Wisconsin on this 6th day of October, 2015.

Paul F. Fisk
Paul F. Fisk, Mayor

Attest: Kathleen L. Clark
Kathleen L. Clark, City Clerk