

**2016
TOWN OF LODI BUDGET**

*Approved by the Voters @ Special Town Meeting 10/27/15
Approved by the Town Board @ Town Board Meeting 10/27/15*

REVENUES	CURRENT	2015	2015	APPROVED	\$ Increase
ACCOUNT DESCRIPTION	2015 BUDGET	Jan - Aug 8 mo. Actual	Jan - Dec 12 mo. Estimate	2016 BUDGET	(Decrease) 2015-2016
TAX REVENUE:					
GENERAL PROPERTY TAX	\$682,123	649,216	682,123	\$688,628	
PERSONAL PROPERTY TAX	\$2,319	16,064	16,064	\$1,926	
Total: General Property/Personal Property (LEVY):	684,442	665,280	698,187	690,554	6,112
MOBILE HOME TAXES	5,500	3,415	4,552	4,500	(1,000)
FOREST CROPLAND TAXES (MFL)	4,500	4,968	4,968	5,000	500
Total: Mobile Home/Forest Cropland:	10,000	8,383	9,520	9,500	(500)
SPECIAL ASSESSMENTS & CHARGES COLLECTED FOR OTHERS:					
SPECIAL ASSESSMENTS & CHARGES COLLECTED FOR OTHERS	40,000	28,712	28,712	30,000	(10,000)
Total: Special Assessments & Charges collected for others:	40,000	28,712	28,712	30,000	(10,000)
INTERGOVERNMENTAL REVENUE:					
STATE SHARED REVENUE	35,665	5,347	35,665	35,625	(40)
FIRE INSURANCE TAX 2% DUES	14,770	13,643	13,643	13,700	(1,070)
STATE COMPUTER AID	134	141	141	228	94
TRANSPORTATION AIDS	72,400	57,163	72,400	72,335	(65)
COUNTY HIGHWAY AID	11,500	5,754	5,754	5,755	(5,745)
COUNTY BRIDGE AID	0	0	0	0	0
STATE RECYCLING PAYMENT	9,060	9,058	6,058	9,060	0
PILT - IN LIEU OF TAXES FOREST	400	359	359	360	(40)
SEVERANCE WITHDRAWAL PENALTY	0	0	0	0	0
Total: Intergovernmental Revenue	143,929	91,465	134,020	137,063	(6,866)
LICENSE, PERMIT & FEE REVENUE:					
LICENSES - LIQUOR & BEER	2,125	1,720	1,720	1,720	(405)
LICENSES - OPERATOR	1,300	1,025	1,200	1,200	(100)
LICENSES - CIGARETTE	50	40	40	40	(10)
LICENSES - MOBILE HOME PARK	100	100	100	100	0
LICENSES - DOG	2,000	1,086	2,000	2,000	0
BUILDING PERMIT FEES	15,000	15,773	17,000	20,000	5,000
VARIANCE FEES	750	250	500	500	(250)
REZONE FEES	250	125	125	125	(125)
CERTIFIED SURVEY MAP FEES	250	180	250	250	0
PLAT FEES	1,000	0	0	0	(1,000)
FRANCHISE FEES (Charter)	24,000	19,850	26,467	26,500	2,500
Total: Licenses & Permits Revenue:	46,825	40,149	49,402	52,435	5,610
FINE, FORFEITURE, JUDGEMENT & DAMAGE REVENUE:					
ORDINANCE FINES & FORFEITURES	500	81	81	10,000	9,500
JUDGMENTS & DAMAGES	0	0	0	0	0
Total: Fines, Forfeitures & Penalties Revenue:	500	81	81	10,000	9,500

REVENUES	CURRENT	2015	2015	APPROVED	\$ Increase
ACCOUNT DESCRIPTION	2015 BUDGET	Jan - Aug 8 mo. Actual	Jan - Dec 12 mo. Estimate	2016 BUDGET	(Decrease) 2015-2016
PUBLIC CHARGES FOR SERVICES REVENUE:					
ADMINISTRATIVE FEES	2,000	2,093	2,400	2,400	400
PUBLICATION FEES	250	100	100	100	(150)
LEGAL REBILLS	3,000	1,000	2,000	2,000	(1,000)
ENGINEERING REBILLS	200	1,000	1,000	1,000	800
BUILDING INSPECTION REBILLS	100	0	0	100	0
DOG LICENSE LATE FEE	50	50	50	50	0
EMERGENCY RESPONSE NUMBER FEE	0	400	500	500	500
FIRE PROTECTION FEES	17,850	5,710	10,000	10,000	(7,850)
EMERGENCY RESPONSE/FIRE NUMBERS	0	400	500	500	500
TRANSFER SITE FEES	6,000	4,866	8,000	6,000	0
DEVELOPER FEES	2,000	2,000	2,000	2,000	0
Total: Public Charges for Services Revenue:	31,450	17,219	26,050	33,800	2,350
INTEREST, RENT, SALE & MISCELLANEOUS REVENUE:					
INTEREST INCOME - Banking/Investments	1,500	3,218	4,825	4,500	3,000
INTEREST INCOME - Special Assessments & Charges	25	3	25	25	0
RENT OF TOWN PROPERTY	1,000	825	900	1,500	500
SALE OF METAL	9,000	3,286	4,925	5,000	(4,000)
SALE OF OIL	90	16	32	50	(40)
MISCELLANEOUS REVENUE	500	308	500	500	0
Total: Miscellaneous Revenue	12,115	7,656	11,207	11,575	(540)
TRANSFER IN REVENUE:					
TRANSFER IN	0	0	0	0	0
Total: Other Financing Sources Revenue:	0	0	0	0	0
TOTAL REVENUES:	284,819	193,665	258,992	284,373	(446)

EXPENDITURES		CURRENT	2015	2015	APPROVED	\$ Increase
ACCOUNT DESCRIPTION		2015 BUDGET	Jan - Aug 8 mo. Actual	Jan - Dec 12 mo. Estimate	2016 BUDGET	(Decrease) 2015-2016
TOWN BOARD						
TOWN BOARD WAGES		23,600		23,600	23,600	
TOWN BOARD FICA		1,575		1,575	1,575	
TOWN BOARD PROFESSIONAL SERVICES		100	77	77	100	0
TOWN BOARD DUES		770	780	780	875	105
TOWN BOARD MILEAGE		3,600	1,423	1,423	200	(3,400)
Total: Town Board Expenditures		31,660	2,280	27,455	26,350	(5,310)
JUDICIAL						
EASTERN COLUMBIA COUNTY JOINT MUNICIPAL COURT (ECCJMC)					10,000	10,000
Total: Judicial Expenditures		0	0	0	10,000	10,000
LEGAL EXPENDITURES:						
LEGAL COUNSEL		19,000	15,027	20,000	20,000	1,000
LEGAL COUNSEL EXPENSES		200	193	200	200	0
Total: Legal Counsel Expenditures		19,200	15,220	20,200	20,200	1,000
CLERK-TREASURER & DEPUTY CLERK-TREASURER EXPENDITURES:						
CLERK/TREASURER WAGES		45,000	30,000	45,000	45,675	675
CLERK/TREASURER FICA		3,445	2,295	3,445	3,015	(430)
CLERK/TREASURER RETIREMENT		3,000	2,000	3,000	3,200	200
CLERK/TREASURER HEALTH INSURANCE (+prescription, optical, dental reimbursements)		10,000	6,553	10,000	12,000	2,000
CLERK/TREASURER EDUCATION/TRAINING		100	0	60	100	0
CLERK/TREASURER DUES		50	65	65	65	15
CLERK/TREASURER MILEAGE (formerly C/T Other)		200	188	200	200	0
DEPUTY CLERK/TREASURER WAGES		15,000	1411	2000	7,200	(7,800)
DEPUTY CLERK/TREASURER FICA		225	6	20	550	325
DEPUTY CLERK/TREASURER RETIREMENT		0	0	0	0	0
DEPUTY CLERK/TREASURER INSURANCE		0	0	0	0	0
DEPUTY CLERK/TREASURER EDUCATION/TRAINING		0	0	0	0	0
DEPUTY CLERK/TREASURER DUES		0	0	0	0	0
DEPUTY CLERK/TREASURER MILEAGE		0	0	0	0	0
Total: Clerk/Treasurer/Deputy Expenditures		77,020	42,518	63,790	72,005	(5,015)
ELECTION EXPENDITURES:						
ELECTION STAFF (CT AND/OR DCT OT WAGES)		450	0	0	0	(450)
ELECTION INSPECTOR WAGES		1,200	1,000	1,000	2,500	1,300
ELECTION MAINTENANCE CONTRACTS		1,500	1,972	1,972	2,000	500
ELECTION PUBLICATION FEES		200	63	63	100	(100)
ELECTION MILEAGE & MEALS		250	192	192	250	0
Total: Elections Expenditures		3,600	3,227	3,227	4,850	1,250
ASSESSOR EXPENDITURES:						
ASSESSOR ANNUAL CONTRACT		13,500	13,600	13,600	13,600	100
ASSESSOR REVALUATION CONTRACT		0	0	0	0	0
Total: Assessor Expenditures		13,500	13,600	13,600	13,600	100

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TOWN HALL EXPENDITURES:					
TOWN HALL - UTILITIES (gas & electric)	3,500	2,704	3,500	3,500	0
TOWN HALL - COMMUNICATIONS	2,300	1,382	2,075	2,075	(225)
TOWN HALL - POSTAGE (inc. PO box fee)	2,000	1,413	2,120	2,200	200
TOWN HALL - EQUIPMENT & FURNITURE	500	0	0	300	(200)
TOWN HALL - PUBLICATION FEES	1,000	187	200	300	(700)
TOWN HALL - REPAIRS & MAINTENANCE	350	892	1,000	500	150
TOWN HALL - MOWING	1,000	114	200	750	(250)
TOWN HALL - SNOWPLOWING	1,000	1,234	1,500	1,500	500
TOWN HALL - JANITORIAL/CLEANING	1,700	1,625	2,000	1,700	0
TOWN HALL - COPIER/PRINTER/SCANNER/FAX LEASE	2,200	1,444	2,166	2,200	0
TOWN HALL - OFFICE SUPPLIES	1,500	735	1,000	1,000	(500)
TOWN HALL - COMPUTERS	0	0	0	2,000	2,000
TOWN HALL - KITCHEN MISC	0	56	100	100	100
TOWN HALL - MORTGAGE LOAN PAYMENT	13,860	10,395	13,860	13,860	0
Total: Town Hall Expenditures	30,910	22,181	29,721	31,985	1,075
OKEE SCHOOLHOUSE EXPENDITURES:					
OKEE SCHOOLHOUSE UTILITIES	800	1,094	1,500	1,000	200
OKEE SCHOOLHOUSE REPAIR/MAINT	700	340	550	500	(200)
OKEE SCHOOLHOUSE JANITORIAL/CLEANING	0	0	600	600	600
OKEE SCHOOLHOUSE SUPPLIES (formerly OTHER)	300	35	100	100	(200)
Total: Okee Schoolhouse Expenditures	1,800	1,469	2,750	2,200	400
UNCOLLECTIBLE REC WRITTEN OFF EXPENDITURES:					
UNCOLLECTIBLE REC WRITTEN OFF	200	0	0	0	(200)
Total: Uncollectible Rec Written Off Expenditures	200	0	0	0	(200)
INSURANCE EXPENDITURES:					
PROP & LIABILITY INSURANCE	7,200	7,495	7,495	7,500	300
WORKER'S COMP INSURANCE	2,300	2,272	2,272	2,300	0
Total: Insurance Expenditures	9,500	9,767	9,767	9,800	300
FINANCE EXPENDITURES:					
FINANCE - ANNUAL AUDIT	7,000	10,149	10,149	8,400	1,400
FINANCE - SOFTWARE SUPPORT	300	600	600	1,200	900
FINANCE - ASSISTANCE (formerly Other)	2,000	952	1,100	0	(2,000)
FINANCE - CAPITAL OUTLAY	0	0	0	0	0
Total: Finance Expenditures	9,300	11,701	11,849	9,600	300
LICENSING, BANK, PAYROLL, DOCUMENT & BACKGROUND CHECK FEE EXPENDITURES:					
SOFTWARE LICENSING/FEES/UPGRADES	500	25	25	100	(400)
BANK FEES & SERVICE CHARGES	50	107	107	50	0
PAYROLL FEES & SERVICE CHARGES	2,600	1,989	2,985	2,985	385
COLUMBIA COUNTY ROD DOCUMENT FEES	75	82	100	100	25
BACKGROUND CHECK FEES (WI DOJ)	450	364	378	375	(75)
Total: Fees & Service Charges	3,675	2,567	3,595	3,610	(65)
CONTINGENCY EXPENDITURES:					
CONTINGENCY	22,404	22,598	22,598	4,179	(18,225)
Total: Contingency Expenditures	22,404	22,598	22,598	4,179	(18,225)

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ACCOUNT DESCRIPTION		2015 BUDGET	Jan - Aug 8 mo. Actual	Jan - Dec 12 mo. Estimate	2016 BUDGET	(Decrease) 2015-2016
LAW ENFORCEMENT EXPENDITURES:						
LAW ENFORCEMENT		10,000	3,876	6,000	30,000	20,000
Total: Law Enforcement Expenditures		10,000	3,876	6,000	30,000	20,000
LAFD EXPENDITURES:						
FIRE PROTECTION CALLS		17,850	6,375	11,390	10,000	(7,850)
FIRE PROTECTION AUDIT		0	0	0	0	0
FIRE DISTRICT (State Fire Ins. 2% Tax)		14,770	13,643	13,643	13,700	(1,070)
FIRE DISTRICT LEVY		57,224	57,224	57,224	58,941	1,717
Total: Fire Protection Expenditures		89,844	77,242	82,257	82,641	(7,203)
LODI EMS EXPENDITURES:						
AMBULANCE/EMS LEVY		50,855	50,855	50,855	51,872	1,017
AMBULANCE/EMS AUDIT		0	0	0	0	0
Total: Ambulance/EMS Expenditures		50,855	50,855	50,855	51,872	1,017
BUILDING INSPECTION EXPENDITURES:						
BUILDING INSPECTION SERVICES		8,000	12,653	18,980	15,000	7,000
Total: Inspections Expenditures		8,000	12,653	18,980	15,000	7,000
EMERGENCY RESPONSE NUMBERS & HAZMAT EXPENDITURES:						
EMERGENCY RESPONSE/FIRE NUMBERS		500	250	500	500	0
HAZMAT		1,243	1,200	1,200	1,200	(43)
Total: Other Public Safety Expenditures		1,743	1,450	1,700	1,700	(43)
ENGINEERING SERVICES EXPENDITURES:						
ENGINEER CONTRACT (Ayres & Associates)		1,000	2,091	2,500	1,500	500
SURVEYS		0	0	0	0	0
Total: Engineering Expenditures		1,000	2,091	2,500	1,500	500
STREET EXPENDITURES:						
STREET REPAIRS & MAINTENANCE		75,000	58,859	75,000	65,000	(10,000)
STREET MOWING		7,000	6,975	7,500	7,000	0
STREETS BRUSHING		5,000	7,749	8,000	5,000	0
STREETS SWEEPING		2,000	248	250	250	(1,750)
STREET SIGNS		1,600	4,868	5,000	3,000	1,400
STREET MISCELLANEOUS EXPENSES*		4,000	2,132	2,500	2,000	(2,000)
STREET OUTLAY		221,840	18,549	20,000	221,840	0
STREET DRAINAGE		5,000	3,403	5,000	3,500	(1,500)
Total: Street Expenditures		321,440	102,783	123,250	307,590	(13,850)
<i>*traffic control, maintain safety apparatuses, accidents</i>						
STREET SNOW & ICE EXPENDITURES:						
SNOW & ICE CONTRACT SERVICES		85,000	68,333	85,000	85,000	0
Total: Snow & Ice Expenditures		85,000	68,333	85,000	85,000	0
STREET LIGHTING EXPENDITURES:						
STREET LIGHTING UTILITIES		16,200	10,952	16,400	17,000	800
Total: Street Lighting Expenditures		16,200	10,952	16,400	17,000	800

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TRANSFER SITE EXPENDITURES:					
TRANSFER SITE LEAD OPERATOR WAGES	16,000	12,234	16,000	10,000	(4,800)
TRANSFER SITE LEAD OPERATOR FICA	1,225	890	1,225	765	(370)
TRANSFER SITE LEAD OPERATOR RETIREMENT	0	0	0	685	685
TRANSFER SITE ASSISTANT OPERATOR WAGES	0	0	0	9,000	9,000
TRANSFER SITE ASSISTANT OPERATOR FICA	0	0	0	690	690
TRANSFER SITE UTILITIES (electric/porta-potty)	1,200	789	1,185	1,200	0
TRANSFER SITE TELEPHONE	500	447	447	0	(500)
TRANSFER SITE REPAIR & MAINTENANCE	5,000	9,144	10,000	3,000	(2,000)
TRANSFER SITE SNOW REMOVAL	3,000	1,706	1,706	0	(3,000)
TRANSFER SITE EQUIPMENT LEASE	0	0	0	3,000	3,000
TRANSFER SITE EQUIPMENT FUEL	0	0	0	1,500	1,500
Total: Transfer Site Expenditures	26,925	25,210	30,563	29,840	4,205
RECYCLING EXPENDITURES:					
SOLID WASTE TIPPING FEE (Columbia County)	53,000	36,953	55,430	48,000	(5,000)
RECYCLING CONTRACT PAYMENT (Col Co Solid Waste)	5,740	5,739	5,740	5,740	0
RECYCLING LIGHT BULBS	2,000	873	1,800	1,800	(200)
Total: Recycling Expenditures	60,740	43,565	62,970	55,540	(5,200)
ANIMAL CONTROL EXPENDITURES:					
ANIMAL CONTROL OFFICER	4,000	2,667	4,000	4,000	0
ANIMAL CONTROL OFFICER FEES & EXPENSES	100	200	200	200	100
COLUMBIA COUNTY HUMANE SOCIETY	800	720	720	670	(130)
Total: Humane Services Expenditures	4,900	3,587	4,920	4,870	(30)
CEMETERY MOWING EXPENDITURES:					
CEMETERY MOWING (Good Samaritan)	550	440	550	550	0
Total: Cemetery Expenditures	550	440	550	550	0
LIBRARY EXPENDITURES:					
LIBRARY	6,000	0	6,000	6,000	0
Total: Library Expenditures	6,000	0	6,000	6,000	0
AMERICAN LEGION EXPENDITURES:					
AMERICAN LEGION	300	300	300	300	0
Total: American Legion Expenditures	300	300	300	300	0
PARK EXPENDITURES:					
PARKS WAGES	1,200	1,121	1,500	1,500	300
PARKS FICA	100	86	115	115	15
PARKS RETIREMENT	0	0	0	70	70
PARKS UTILITIES & PORTA-POTTIES	1,900	1,457	1,900	1,900	0
PARKS REPAIRS & MAINTENANCE	2,500	1,324	2,500	2,500	0
PARKS MOWING	9,000	7,860	9,000	9,000	0
PARK IMPROVEMENTS	5,000	0	5,000	25,000	20,000
Total: Parks Expenditures	19,700	11,848	20,015	40,085	20,385

EXPENDITURES		CURRENT	2015	2015	APPROVED	\$ Increase
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PUBLIC ACCESS EXPENDITURES:						
PUBLIC ACCESS		2,000	1,653	2,000	2,000	0
	Total: Public Access Expenditures	2,000	1,653	2,000	2,000	0
PLANNING & DEVELOPMENT EXPENDITURES:						
PLANNING & DEVELOPMENT - LEGAL		1,500	5,158	5,158	2,000	500
PLANNING & DEVELOPMENT - ENGINEER		1,250	2,068	3,500	1,500	250
PLANNING & DEVELOPMENT - COMPREHENSIVE PLAN		0	1,400	1,400	1,000	1,000
	Total: Development Expenditures	2,750	7,226	8,658	4,500	1,750
PLANNING EXPENDITURES:						
PLANNING - ENGINEERING		750	700	700	0	(750)
	Total: Planning Expenditures	750	700	700	0	(750)
HARMONY GROVE LAKE PROT DIST DUES EXPENDITURES:						
PER PARCEL ANNUAL DUES (\$80 x 7 parcels)		560	560	560	560	0
	Total: Lake District Expenditures	560	560	560	560	0
SPECIAL ASSESSMENTS DUE TO OTHERS EXPENDITURES:						
Special Assessments & Charges due to others:		40,000	49,486	49,486	30,000	(10,000)
	Total: Special Assessments & Charges due to others:	40,000	49,486	49,486	30,000	(10,000)
TRANSFER OUT EXPENDITURES:						
TRANSFER OUT		0	0	0	0	0
	Total: Other Financing Uses Expenditures	0	0	0	0	0
TOTAL EXPENDITURES:		972,026	621,939	782,216	974,927	2,901

2015 PAYABLE 2016 MUNICIPAL LEVY LIMIT WORKSHEET		Wisconsin Department of Revenue	
DETERMINATION OF ALLOWABLE 2014 PAYABLE 2015 LEVY FOR MUNICIPALITIES:			
2015 payable 2016 actual levy		684,442	
Exclude prior year levy for unreimbursed expenses related to an emergency		0	
Exclude 2015 payable 2016 levy for new general obligation debt authorized after July 1, 2005		0	
2015 payable 2016 adjusted actual levy. (Line 1 minus lines 2 & 3)		684,442	
0.00% growth plus terminated TID% (0) applied to 2016 adjusted actual levy		0	
Net new construction % (.893) + terminated TID % (0) applied to 2013 adjusted actual levy		690,554	
2016 levy limit before adjustments (Larger of Line 5 or 6)		690,554	
Total adjustments from page 2, Line R		0	
2015 payable 2016 allowable levy (Sum of Lines 7 and 8)		690,554	
Higher levy approved by Special Resolution at a Special Meeting of Town Electors		0	
TOTAL 2016 EXPENDITURES:		974,927	
TOTAL 2016 REVENUES:		284,373	
LEVY*		690,554	
2015 Payable 2016 Levy Limit (see above):		690,554	
2015 Payable 2016 LEVY (EXPENDITURES - REVENUES):		690,554	
AMOUNT TO ADD (SUBTRACT) FROM BUDGET TO MEET LEVY LIMIT AMOUNT:		0	

SUMMARIES		2015(2016)	2014(2015)	2013(2014)
Expenditures		\$974,927	\$969,261	\$985,575
Revenues		\$284,373	\$284,819	\$302,765
Amount to be raised (Levy \$)		\$690,554	\$684,442	\$682,810
	Levy increase(decrease) from previous year	\$6,112	\$1,632	
2015 Assessed Value	(Statement of Assessment 09/28/15)	\$442,947,700	\$441,113,900	\$439,562,900
Town of Lodi Mill Rate		0.001558997	0.001551622	0.001553384
		\$200,000	\$312	\$310
			\$310	\$311

ASSESSED VALUES		2015	2014	2013
Real Estate		\$441,712,300	\$439,619,400	\$438,251,500
Personal Property		\$1,235,400	\$1,494,500	\$1,311,400
	TOTAL	\$442,947,700	\$441,113,900	\$439,562,900
	Equalized Value - Real Estate (not used in calculating mill rate)	445,306,400		

2015 FUND SUMMARY	Balance 01/01/2015	2015 Interest	2015 Additions	2015 Reductions	Est. Balance 12/31/2015
Park Fund: Wildenberg Park only*	\$6,846.00	\$10.07	\$0.00	\$0.00	\$6,856.07
Park Fund: Okee Conservation Park only	\$6,102.56	\$4.29	\$0.00	\$0.00	\$6,106.85
Town Hall Fund	\$6,004.96	\$3.58	\$0.00	\$0.00	\$6,008.54
Undesignated Fund	\$260,908.10	\$707.88	\$61,489.00	\$0.00	\$323,104.98
	\$279,861.62	\$725.82	\$61,489.00	\$0.00	\$342,076.44

