

2002-03
2nd Year of Two Year
FINANCIAL PLAN AND BUDGET

CITY OF LODI
CALIFORNIA

City of Lodi
Mission Statement

“The City of Lodi’s purpose is to enhance the quality of life for Lodi residents reflecting our high community standards.”

**2002-2003
Second Year of Two Year
FINANCIAL PLAN AND BUDGET**

**Phillip A. Pennino, Mayor
Susan Hitchcock, Mayor Pro Tempore
Emily Howard, Council Member
Keith Land, Council Member
Alan Nakanishi, Council Member**

H. Dixon Flynn, City Manager

**Prepared by the Staff
of the
City of Lodi**

CITY OF LODI, CALIFORNIA

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Section A
INTRODUCTION

Phillip A. Pennino
MAYOR
Susan Hitchcock
MAYOR PRO TEMPORE
Emily A. Howard
COUNCIL MEMBER
Keith Band
COUNCIL MEMBER
Alan S. Nakanishi
COUNCIL MEMBER



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H. Dixon Hynn
CITY MANAGER
Susan J. Blackston
CITY CLERK
Randall A. Hays
CITY ATTORNEY

I am pleased to present the second year of the City's two-year Financial Plan and Budget for fiscal year 2002-2003. This plan is the result of efforts by the City Council, staff and members of the public over a period of eight months and includes the work done in the Spring of 2001. The result is a balanced budget with sufficient reserves for unanticipated contingencies.

The table below summarizes the state of the City's funds for fiscal year 2002-03 with projected revenues and expenditures.

FUND	BEGINNING BALANCE	REVENUES	EXPENDITURES	OTHER SOURCES & USES	ENDING BALANCE
General Fund	4,470,178	30,000,682	31,607,835	1,609,604	4,472,629
Library Fund	620,146	1,532,693	2,079,740	706,860	779,959
Street Fund	858,842	7,586,540	8,518,500	73,118	
Transportation	60,537	2,005,000		(2,065,537)	
CDBG Fund		975,000	865,691	(109,309)	
PD Special Revenue	200,608	31,105			231,713
Capital Outlay	10,059,335	4,481,449	43,506,000	43,291,105	14,325,889
Equipment Fund			20,000	20,000	
Debt Service Fund			1,267,895	1,267,895	
Water Fund	1,219,462	6,650,965	3,715,755	(756,720)	3,397,952
Wastewater Fund	2,218,156	7,220,083	7,751,455	1,627,589	3,314,373
Electric Fund	8,798,605	53,844,027	54,015,477	6,895,221	15,522,375
Transit Fund		1,212,390	2,479,751	1,267,361	
Benefits Fund	(539,239)	3,337,306	3,646,325	848,258	
Self Insurance Fund	3,052,706	516,810	1,557,545	917,424	2,929,395
Vehicle Repl Fund	276,189		441,000	415,000	250,189
Trust & Agency	1,054,987	220,312	194,323		1,080,976
Total	32,350,509	119,614,362	161,667,292	56,007,868	46,305,447

A description of the City's budget policies, goals and objectives is included in Section B. A description of significant budget changes is described in Section D, and a listing of the City's capital budget is included in Section E.

FACTORS INFLUENCING THE FINANCIAL PLAN

State and Local Economy

Lodi is located approximately 34 miles south of Sacramento and 100 miles east of San Francisco. The regional economy is based primarily on agricultural products including wine-grapes, nuts, fruits and milk; the Lodi area is one of the largest and most productive wine-grape regions in the United States. Population growth is considerably slower than the County and surrounding communities given the City's growth control ordinances. Assessed valuations have risen moderately during the past decade, with somewhat larger gains in recent years including a 6.9% rise in 2001.

In January 2002, the City received a rating from Fitch of "A+". In their press release Fitch commented: "The City's financial health is good with adequate reserves and diverse sources of General Fund revenues. Prudent long-term planning along with strong management policies and practices also protect the City's financial health. Annually, the City adopts a two-year financial plan/budget along with a rolling seven-year capital plan. Debt levels remain low though somewhat higher as a result of this certificate. Capital improvements are financed through pay-as-you-go, particularly from a 30% set aside of the City's share of property taxes, and one-time revenues."

The City of Lodi continues to experience unprecedented economic growth. This is reflected in the growth of sales and property taxes. These revenues are projected to grow 7% in fiscal year 2002-03, which is 3.5% higher than the City's original long-term revenue projections. Application for building permits is at an all time high, sales tax increased 15% in the fourth quarter of 2001 over the prior year and new commercial and industrial businesses continue to locate in Lodi.

The wine-grape industry surrounding Lodi continues to prosper. In the last two years, 35 new wineries located in the Lodi area. This growth increases the tourism dollars. The 12-screen theater has been successful in the downtown bringing in 10,000 patrons per week. Management at the theater reports their theater is the most successful in the chain of theaters to which they belong. With this success there has been new investment in the downtown with new stores and restaurants. The City also continues to invest in the downtown. A 329-space parking garage was added and a new indoor sports facility is in the design stage.

These activities have isolated Lodi from the general downturn of the economy experienced by many cities throughout Central California.

State Legislation

On the legislative front, things are in a state of suspended animation at this point. The Senate went into summer recess on June 29th, immediately after adopting the budget, and will not be returning until August 5th. Although the Assembly is still in session, their activities have been essentially moribund. Assembly floor sessions are taken up with laudatory speeches on behalf of Assembly Members who are leaving the Assembly at the close of this session.

The budget as approved by the California Senate, received the bare 27 votes required. The votes were provided by one Republican and 26 Democrats. The budget was presented to the Assembly on June 30th, and the results were not as happy. The budget received 49 votes, falling five votes short of passage. Current Capitol thinking is that there are now 52 votes available to pass the budget on the Assembly side - still two votes shy of the required 54 votes. Since June 30th, the Assembly has not put the budget up for another vote.

The current budget does not have a significant impact on the City. The State has been careful not to make any changes that would alienate cities. However, cities, to include Lodi, will have to bear a 24% increase over four years (6% per year) in their California Public Employees Retirement System, due to State losses in the Stock market and an increase of 25% in medical cost for employees.

THE BUDGET IN BRIEF

This is the second year of the City's two-year Financial Plan and Budget that emphasizes long-term planning and management services. Accordingly, the budget should be viewed in the context of past fiscal prudence, along with the revenue and expenditure projections for fiscal year 2002-03. Fund balances for all funds combined are anticipated to increase \$420,000.

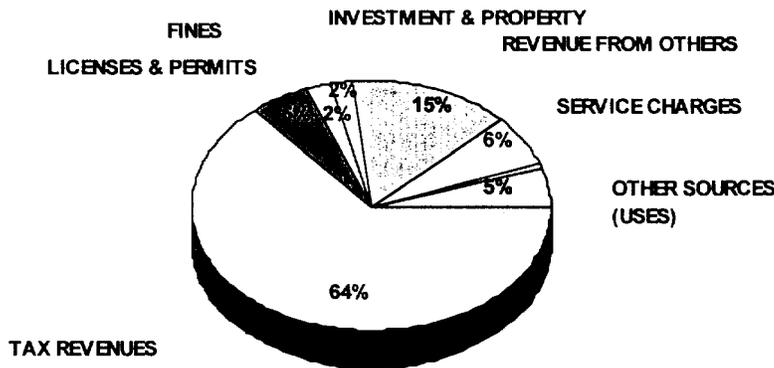
The following is a summary of significant changes in the City's Operating Budgets:

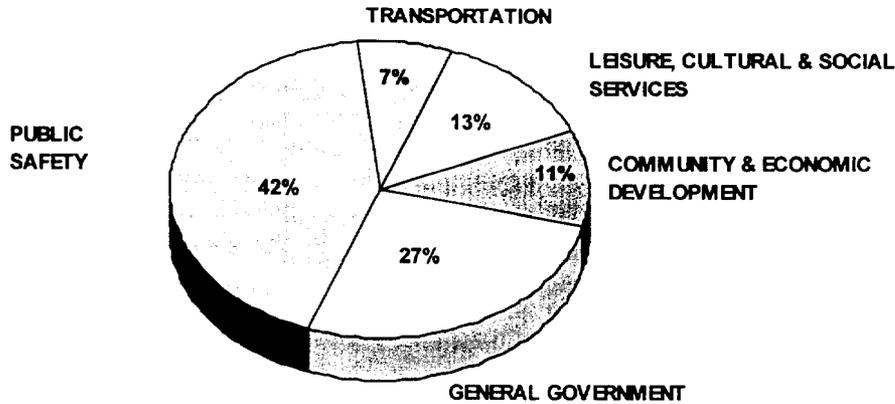
General Fund

General Fund revenues are projected to be 7.8% or \$2,180,575 higher in 2002-03 than the prior fiscal year. This estimate reflects an increase of \$951,317 in tax revenues and \$922,161 in revenue from others.

In March 2000, the City Council approved the Cash Flow Model created by the City's Financial Advisor. This Model outlined growth assumptions for the various revenue categories based on examination of the historical performance of the City as well as forecast from other municipal agencies, independent recognized experts and the State. These represented conservative estimates that the City has far exceeded.

As shown below, the City receives approximately 64% of General Fund revenues from taxes. The property tax, sales tax and in-lieu franchise tax receipts account for the largest portion of tax revenue. The increase in commercial and residential construction and the upturn in property values have added tax revenues above the 2.5% growth outlined in the cash flow model.





The chart above shows the breakdown of operating expenditures by Mission: Public Safety services, 42%. Transportation services, 7% Leisure/Cultural services, 13%, Community and Economic Development services, 11% and General Government services, 27%. Operating expenditures are projected to increase 4.98% or \$1,498,236 in 2002-03. The bulk of the increase can be attributed to 11.5 new full-time equivalent positions; an increase of 6% in the PERS rates; a 25% increase in medical insurance rates; and, a 3% increase in salaries as approved in the Memorandums of Understanding (MOU) with the City's various bargaining units.

There is \$915,375 of increases in significant expenditure and staffing changes for General Fund activities. The City staff will continue to actively look for grants to offset the increase in General Fund expenditures.

Overall the General Fund remains strong with a fund balance of \$4,472,62; 14.2% of projected expenditures. City Council policy targets a reserve of 15% but allows for variations from year-to-year to account for economic and fiscal changes. The reserve is projected to be \$843,000 greater than in fiscal year 2000-01.

Library Fund

Library revenues are projected to increase 2.1% with the largest portion coming from property tax revenues. Property taxes are projected to increase 7% or \$81,596 in fiscal year 2002-03. Expenditures are projected to increase 2.5% in fiscal year 2002-03. Overall, the Library Fund remains healthy with a projected fund balance of \$779,959 or 64% of projected operating expenditures.

Water Utility Fund

Revenues are projected to increase significantly (30.7% or \$1,564,000) in the Water Fund in 2002-03 due to increases in water rates to pay for infrastructure improvements. Operating expenditures are projected to increase slightly by \$13,845. Accordingly, the fund balance will increase to \$3,397,952 or 124% of projected operating expenditures in fiscal year 2002-03.

Wastewater Utility Fund

Revenues are projected to increase by 31.4% or \$1,727,000 in fiscal year 2002-03 for infrastructure improvements. Operating expenditures have decreased slightly by \$8,055, while capital expenditures are anticipated to increase by 304% or \$2,590,830; however, the projected fund balance is anticipated to be \$3,314,372 or 96.9% of projected operating expenditures in fiscal year 2002-03.

Electric Utility Fund

Revenues are projected to increase 9% or \$4,429,327 in fiscal year 2002-03 as a result of an increase in service charges to make up for the increased cost of bulk power in fiscal year 2000-01 of approximately \$10.2 million. The failed deregulation policies of the State and the runaway cost of power in the Spring of 2001 significantly impacted the Electric Utility; however, the "market cost adjustment" approved by the City Council in 2001 has corrected this imbalance in the Electric Utility Fund.

Overall expenditures in the Electric Fund are projected to increase slightly by 1.6% or \$856,472 in fiscal year 2002-03 and the fund balance is projected to increase 76% or \$6,723,770. This is 29% greater than projected operating expenditures and well above the City Council's target of 15%. Accordingly, the Electric Utility Fund is financially healthy at this time. The fund balance does not include restricted cash from the proceeds of the Certificates of Participation of approximately \$24 million to be used for infrastructure improvements in the Electric Utility.

Debt Service

In 1995 and 1996 the City obligated a total of \$15.1 million in Certificates of Participation for General Fund capital projects, principally for Hutchins Street Square, Downtown Revitalization, Cherokee Lane Beautification, and the City Hall Renovation. The annual debt service of approximately \$1,268,000 per year is serviced with property taxes distributed to the Capital Fund in accordance with City budget policies. In January 2002, the City refinanced these Certificates and obligated a total of approximately \$26.7 million to finance the new police station, renovation of Fire Station #2, and design costs for the indoor sports facility, the aquatics center, DeBenedetti Park and the animal shelter. The annual lease payment will be \$1,678,720.

SIGNIFICANT BUDGETED PROJECTS

One significant purpose of this budget is to implement the City Council's goals described on page B22 of the 2001-03 Financial Plan and Budget. These goals and the City's Budget Policies are the foundation for the two-year Financial Plan. There are several priority projects that the City Council has approved, some of which were accomplished in fiscal year 2001-02. These projects are:

New Police Station

The new Police Station is under construction and will be completed in January 2004. The cost of the project is approximately \$17.5 million. This building is designed to meet the needs of the Police Department for the next 20 years. The project is being paid for with a grant from the State for \$4 million, Certificates of Participation and annual set-aside funds.

The Police Building is designed to be a 54,000 square foot, two-story building to house Police operations, including staff offices and work space, property and evidence handling areas, and storage and mechanical rooms. The facility also includes a 5,600 square foot Type 1 jail, 1,000 square foot dispatch center, and 10,000 square feet of expansion shell space for future growth. The site will also include 100 secure parking spaces for Police vehicles, a sally port for prisoner transportation and a shelter for Police motorcycles. Trash enclosures and an emergency generator will also be installed on the site.

Old Public Safety Building Remodel

The existing Public Safety Building currently houses the Police Department and Station #1 of the Fire Department. The building is 30 years-old and has many mechanical and design deficiencies. The City Council has approved a study to evaluate the building for future renovation and use.

DeBenedetti Park/G-Basin

The project consists of design and development of a 49-acre youth sports complex (with lighted fields) and park within the "G-basin", which provides storm water storage in the park. This project is one of the highest unranked projects identified by the Parks and Recreation Commission and the City Council. The estimated cost of the project is \$11.2 million, which is approximately \$5 million greater than the estimate in June 2001. The project is currently in schematic design and construction design should be completed by January 2003.

Indoor Sports Center

This project consists of development and construction of a 40,000 square foot building to provide space for a gymnasium, exercise rooms, kitchen, meeting rooms and offices for community use. The estimated cost is \$10.9 million and is currently in the schematic design phase. The construction design phase should be completed by February 2003.

Outdoor Skate Park

The outdoor skate park was completed in May 2002 and a formal dedication will be held in August 2002. The City contracted with Spohn Ranch to manage the park and to provide equipment. The cost of the project to the City was approximately \$540,000.

Aquatics Center

This project consists of design and construction of a recreation pool with water features, a 50-meter competitive pool, snack bar, changing rooms, showers, parking and picnic areas. The estimated cost of the project is \$7 million which is a \$4 million increase from the estimate made in June 2001. The project is currently in the schematic design phase and construction design should be completed by March 2003.

Civic Center Veterans Monument

This project was completed and dedicated in May 2002. The cost of the project was approximately \$490,000 of which \$450,000 will be reimbursed to the City by the Veterans Advisory Foundation. This Monument consists of a 21.5 foot stainless-steel obelisk, a 7-foot granite sphere, an eternal flame and a pool outlined by blue cobalt tile, all underlit. The Monument is in a very visible location by City Hall and has received wide acclaim by the community.

Animal Shelter Facility

The Lodi Animal shelter was built in the 1960's to service a community of approximately 26,000. As most shelters built at that time, its purpose was to be a "dog pound", i.e. a place to impound stray and vicious dogs before euthanizing them. The current shelter cannot meet the newly mandated State law or fulfill the expectations of a community eager to provide more humane animal care.

The project is currently in schematic design and construction design should be completed by October 2002. The estimated cost of the project is \$4 million which is \$1.5 greater than the original estimate made in June 2001. This will be an 18,000 square foot facility on a 3-acre site. It will include kennels, isolation kennels, cat cages, community classroom, a clinic, storage areas, exercise areas and areas set aside for expansion of kennels.

Sports Complex

The City is evaluating the feasibility of leasing land to Pro Style Sports for the construction of a regional sports complex. This project has been on the drawing board since 1993 with an environmental study due in January 2003. If the project proves to be financially and environmental feasible, it could significantly increase tourism to Lodi and the Central Valley.

As described, the project includes 40 soccer fields, 18 softball fields, nine baseball fields, four football fields, a field house, and other support facilities. There has been a good deal of attention given to the project by State Senator Machado, who introduced legislation to stop development of the facility; however, the developers and proponents do not see this legislation as a set back, but just another obstacle to overcome.

Paramedics

The City is evaluating the need for providing paramedic/ambulance services. This service is currently being provided by American Medical Response (AMR), a private National company. There is considerable debate within the community as to whether this is an appropriate activity for the City to pursue. The opponents argue that the private sector is providing quality service and that government should not take over services provided by the "private sector" without overriding justification. The proponents argue that the City would provide a more responsive and cost effective service for the residents of Lodi. Both sides believe their position is well justified and represents the best interest of the City.

In this fiscal year the City Council will make a decision as to whether to implement a paramedic/ambulance program in part or whole. Currently, the City Council appears to favor paramedic service but not ambulance service.

Redevelopment

The City Council recently adopted an ordinance to implement a "redevelopment agency". Under California law the ordinance was challenged by approximately 4,000 residents who petitioned to have the ordinance put to the voters for approval. If there are 4,000 valid signatures, the City will be required to have either a special election or to place the matter on the ballot for March 2003. However, the City Council could rescind the ordinance.

City staff has strongly supported the establishment of a redevelopment agency. We believe this is an important tool needed to assist "east-side" residents improve their neighborhoods and to attract quality businesses into existing commercial zones.

Conclusion

The 2002-03 Financial Plan and Budget is a balanced plan for funding City services. Services will continue at levels approved by the City Council in prior years. Growth is limited to those activities and programs that can be supported by fees, grants or the projected increase in revenues.

The City will continue to promote economic growth, public safety, leisure/cultural services, and community development programs. The City recognizes the need for economic development and supports the Chamber of Commerce, the Downtown Lodi Business Partnership, the the Lodi Conference and Visitors Bureau. Tourism continues to be a viable opportunity for City participation and promotion.

In the next year, the City will review the needs for affordable and low-income housing, budget development, commercial development, water/sewer infrastructure, paramedic services and the City's capital projects. Staff plans to bring to the City Council the opportunity to approve and fund construction of the animal shelter, aquatics facility, DeBenedetti Park and the Indoor Sports Facility. These projects will significantly improve the quality of life in Lodi for many years to come.

Acknowledgment

I wish to thank the Department heads and their staff for their cooperation and responsiveness in preparing the 2002-03 Financial Plan and Budget. I would also like to thank the four Council Members who supported staff in the preparation and adoption of this Plan, both operating and capital. Special recognition is given to those staff members who worked many hours to ensure that the budget was correct, accurate and in a format consistent with the City's high standards. They are Janet Keeter, Deputy City Manager, Vicky McAthie, Finance Director, Ruby Paiste, Accounting Manager and Janet Hamilton, Management Analyst. They are to be commended for their professionalism and dedication to the City of Lodi.

The Government Finance Officer's Association has again presented the City of Lodi with a Distinguished Budget Presentation Award for the previous two-year Budget. I believe this Financial Plan and Budget continues to conform to the high standards the City has achieved in the past and will once again be recognized for its excellence.

Respectfully,



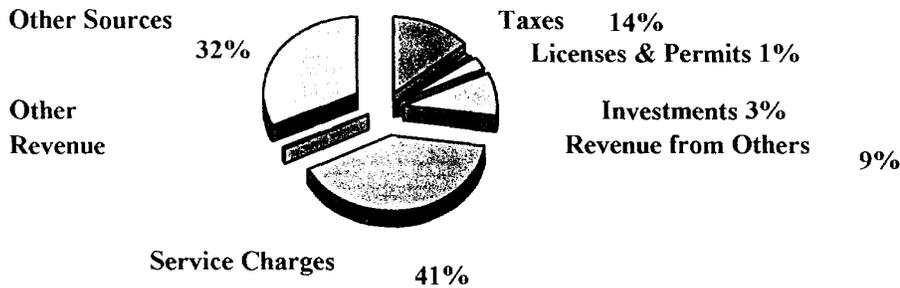
H. Dixon Flynn
City Manager

YOUR CITY'S BUDGET FOR SERVICES IN 2002-03

MILLIONS

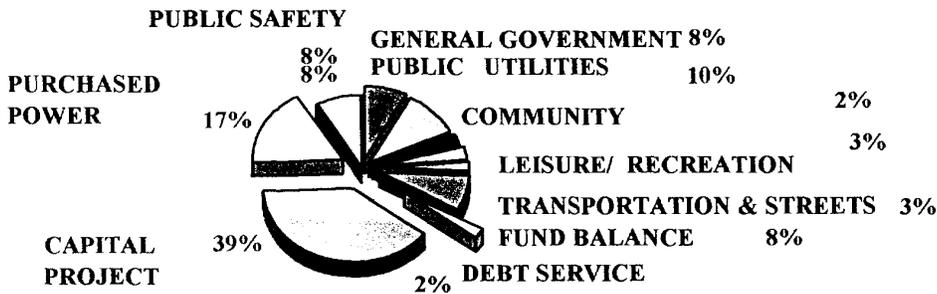
SOURCES CAME FROM:

TAXES	\$	24.291
LICENSES & PERMITS		1.656
FINES & FORFEITURES		0.761
INVESTMENTS		5.165
REVENUES FROM OTHERS		15.881
SERVICE CHARGES		71.007
OTHER REVENUE		0.854
OTHER SOURCES		56.008
		<hr/>
TOTALS	\$	<u>175.623</u>



EXPENDITURES BUDGETED

PUBLIC SAFETY	\$	13.492
PUBLIC UTILITIES		18.154
TRANSPORTATION/STREETS		4.662
LEISURE/RECREATION		5.263
COMMUNITY DEVELOPMENT		3.333
GENERAL GOVERNMENT		13.651
DEBT SERVICE		3.899
CAPITAL PROJECTS		68.136
PURCHASED POWER		30.551
OTHER PURCHASES		0.526
FUND BALANCE		13.956
		<hr/>
TOTALS	\$	<u>175.623</u>



RESOLUTION NO. 2002-142

A RESOLUTION OF THE LODI CITY COUNCIL ADOPTING THE 2002-2003 OPERATING BUDGET FOR THE FISCAL YEAR BEGINNING JULY 1, 2002 AND ENDING JUNE 30, 2003, AND FURTHER APPROVING THE 2002-2003 APPROPRIATION SPENDING LIMIT

WHEREAS, the City Manager submitted the 2002-2003 Operating Budget to the City Council on June 19, 2002; and

WHEREAS, the 2002-2003 Operating Budget was prepared in accordance with the City Council's goals, budget assumptions, and policies; and

WHEREAS, the City Council conducted budget meetings on February 5, 2002 (Shirtsleeve Session), March 26, April 2, April 23, May 7, May 28, and June 11, 2002 at the Carnegie Forum; and

WHEREAS, the 2002-2003 budget is balanced and does not require additional taxes or fees; and

WHEREAS, the City Council is required to adopt the Appropriations Spending Limit; and

WHEREAS, the Appropriations Spending Limit and the annual adjustment factors selected to calculate the Limit are part of the Financial Plan and Budget.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Lodi, as follows:

1. That the 2002-2003 Operating (including the Appropriations Spending Limit) as proposed by the City Manager and amended by the City Council is adopted; and
2. That the funds for the 2002-2003 Operating Budget are appropriated as summarized in the document on file in the City Clerk's Office.

Dated: June 19, 2002

I hereby certify that Resolution No. 2002-142 was passed and adopted by the City Council of the City of Lodi in a regular meeting held June 19, 2002, by the following vote:

AYES: COUNCIL MEMBERS – Hitchcock, Howard, Land, Nakanishi, and Mayor Pennino

NOES: COUNCIL MEMBERS – None

ABSENT: COUNCIL MEMBERS – None

ABSTAIN: COUNCIL MEMBERS – None



SUSAN J. BLACKSTON
City Clerk

RESOLUTION NO. 2002-143

A RESOLUTION OF THE LODI CITY COUNCIL ADOPTING THE 2002-2003
CAPITAL IMPROVEMENT BUDGET FOR THE FISCAL YEAR BEGINNING
JULY 1, 2002 AND ENDING JUNE 30, 2003

WHEREAS, the City Manager submitted the 2002-2003 Capital Improvement Budget to the City Council on June 19, 2002; and

WHEREAS, the 2002-2003 Capital Improvement Budget was prepared in accordance with the City Council's goals, budget assumptions, and policies; and

WHEREAS, the City Council conducted budget meetings on February 5, 2002 (Shirtsleeve Session), March 26, April 2, April 23, May 7, May 28, and June 11, 2002 at the Carnegie Forum; and

WHEREAS, the 2002-2003 budget is balanced and does not require additional taxes or fees.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Lodi, as follows:

1. That the 2002-2003 Capital Improvement Budget as proposed by the City Manager and amended by the City Council is adopted; and
2. That the funds for the 2002-2003 Capital Improvement Budget are appropriated to a Capital Control Account for further allocation by the City Council on a project-by-project and purchase-by-purchase action.

Dated: June 19, 2002

I hereby certify that Resolution No. 2002-143 was passed and adopted by the City Council of the City of Lodi in a regular meeting held June 19, 2002, by the following vote:

AYES: COUNCIL MEMBERS – Howard, Land, Nakanishi, and Mayor Pennino

NOES: COUNCIL MEMBERS – Hitchcock

ABSENT: COUNCIL MEMBERS – None

ABSTAIN: COUNCIL MEMBERS – None



SUSAN J. BLACKSTON
City Clerk

Section B
POLICIES AND GOALS

2001-2003 FINANCIAL PLAN AND BUDGET

OVERVIEW - BUDGET POLICIES AND GOALS

OVERVIEW

The overall goal of the City's Financial Plan and Budget is to establish and maintain effective management of the City's resources. Formal statements of budget policy and major goals provide the foundation for effective planning. Accordingly, this section describes the basic budget policies used in guiding the preparation and management of the City's overall budget. This section is composed of the following major units:

- * Budget Management and Control Policies
- * Major City Goals

Some of the benefits to establishing financial policy include:

1. Publicly adopted policy statements contribute greatly to the credibility of and public confidence in the City. For the credit rating industry and prospective investors, such statements show the City's commitment to sound financial management and fiscal integrity.
2. Established policy saves time and energy. Once decisions are made at the policy level, the issues do not need to be discussed each time a decision has to be made.
3. The process of developing overall policy directs the attention of staff and Council to the City's total financial condition rather than single-issue areas. Moreover, this process requires staff and Council to think about linking long-term financial planning with day-to-day operations.
4. As overall policies are developed, the process of trying to tie issues together can bring new information to the surface and reveal further issues that need to be addressed.
5. Developing financial policies reinforces the Council's policy role in maintaining good financial condition.
6. Setting financial policies can improve the City's fiscal stability by setting a forward-looking approach to planning.
7. Explicit policies contribute to continuity in handling the City's financial affairs.

BUDGET MANAGEMENT AND CONTROL POLICIES

The following policies guide the preparation and execution of the 2001-2003 Financial Plan and Budget:

- | | |
|--|---|
| * Financial Plan Organization | * Investments |
| * Budget Administration | * Capital Financing and Debt Management |
| * General Revenue Management | * Capital Improvement Budget |
| * Recreation and Community Center Fees | * Human Resource Management |
| * Enterprise Fund Fees and Rates | * Productivity Reviews |
| * Other Fees and Rates | * Contracting For Services |
| * Revenue | * Allocating Cost of Services |
| * Appropriation Limitation | * Carryover Policy |
| * Fund Balance Designations and Reserves | * Fleet Policy |

2001-2003 FINANCIAL PLAN AND BUDGET

OVERVIEW - BUDGET POLICIES AND GOALS

MAJOR CITY GOALS

The involvement of the City Council in setting major City goals is essential to the budget process. These goals provide short term and long term direction to staff, determine the allocation of resources and establish priorities. These goals will provide focus to the organization-wide efforts of staff and ensure that the most important, highest priority objectives are accomplished and, that these priorities are communicated to the public.

The major City goals are provided in this part of the 2001-2003 Financial Plan and Budget.

2001-2003 FINANCIAL PLAN AND BUDGET

BUDGET POLICIES

FINANCIAL PLAN ORGANIZATION

- A. Through its financial plan, the City will:
1. Identify community needs for essential services
 2. Organize the activities required to provide these services.
 3. Establish policies and goals that define the nature and level of services required.
 4. Identify activities performed in delivering services.
 5. Propose objectives for improving the delivery of services.
 6. Identify and appropriate resources required to perform services and accomplish objectives.
 7. Set standards to measure and evaluate the:
 - a. Output of activities
 - b. Accomplishment of objectives
 - c. Expenditure of appropriations
- B. The City will use a two-year financial plan and budget concept to emphasize long-range planning and effective management of services. The benefits of a two-year financial plan and budget are:
1. Reinforces long-range planning
 2. Concentrates on the development and budgeting for significant objectives
 3. Establishes realistic schedules for completing objectives
 4. Provides for orderly and structured operations
 5. Promotes orderly spending patterns
- C. The two-year financial plan and budget will establish measurable objectives and allow reasonable time to accomplish those objectives.
- D. The status of major program objectives will be reported to the Council semi-annually.
- E. The City Council will review and amend appropriations, if necessary, semi-annually.

BUDGET ADMINISTRATION

A. **City Council**

The City Council is ultimately responsible to the public for the delivery and conduct of City services and facilities. Accordingly, the Council appropriates funds to ensure the delivery of services at the levels and in the priority established by the Council.

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B. City Manager

The City Manager as the chief administrative officer provides the City Council and Staff with general direction in the development and formulation of the staff's budget recommendation. This includes: evaluating and assessing current and projected issues confronted by the City; determining the demand for services and facilities; identifying the concerns of the voters; assessing the current and projected financial condition of the City; and determining the final staff recommendation.

C. Finance Director/Treasurer

The Finance Director as the chief financial officer is responsible for budget development and administration. This includes: developing and issuing the budget instructions and calendar; advising the City Manager on budget policies, including recommended annual target funding levels for fleet funds; reviewing budget requests to ensure they are complete and accurate; preparing the preliminary budget recommendation for review by the City Manager; and, publication of the approved budget.

D. Public Works Director

The Public Works Director is responsible for preparing the City's capital improvement budget (CIB) and the City's Equipment Replacement Schedule (ERS). In this capacity, the Public Works Director works closely with the Electric Utility Director to prepare an integrated CIB and ERS in recognition of the unique responsibilities and scope of services offered by the Electric Department.

E. Department Directors

Department Directors are responsible for preparing their operating budget requests and capital budget requests in accordance with the City's budget instructions.

F. Fleet Committees

Fleet committees were established to serve the City Manager in all vehicle-related matters to include budgeting, acquisition, disposition, assignments, vehicle operations, maintenance and insurance.

G. Failure to Adopt Budget

If the City Council fails to adopt the budget by July 1, the City Council may elect one of the following courses of action until passage of a budget and the appropriation of funds: (1) Provide the City Manager with Continuing Resolution Authority to allow continued services at expenditure levels not greater than those levels approved in the prior year budget; or (2) Require staff to obtain prior approval for the expenditure (disbursement) of City funds.

H. Public Record

Copies of the adopted City budget shall be public records available to the public upon request.

GENERAL REVENUE MANAGEMENT

- A. The City will seek to maintain a diversified and stable revenue base to protect it from short-term fluctuations in any one revenue source.

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- B. To emphasize and facilitate long-range planning, the City will project operating revenues for the succeeding five years.
- C. The City will make all current expenditures with current revenues, avoiding procedures that balance current budgets by accruing future revenues, rolling over short term debt or borrowing reserves of one fund to another.

RECREATION AND COMMUNITY CENTER FEES

- A. Recreation service cost recovery goals are addressed as an integral component of the City's annual comprehensive user fee analysis process. It is the City's goal that a minimum of 30% of the total cost of the City's recreation and community center programs should be recovered through fees and charges for recreation activities and the use of City facilities and equipment. In achieving this overall cost recovery goal, the following guidelines will be used:
 - 1. Cost recovery for activities directed to adults should be relatively high.
 - 2. Cost recovery for activities for youth should be relatively low.

Although ability to pay may not be a concern for all youth and senior participants, these are desired program activities, and the cost of determining need may be greater than the cost of providing a uniform service fee structure to all participants. Further, there is a community wide benefit to encourage high-levels of participation in youth recreation activities regardless of financial status.
 - 3. For cost recovery activities of less than 100%, there should be a differential in rates between residents and non-residents.
 - 4. These policy guidelines are sufficient in themselves in providing direction for setting the recreation and community center fees. Although these targets may be internally useful in administering recreation fees, the City's management should have as much flexibility as possible in setting specific activity fees as long as they meet the objectives and criteria provided above. However, the Recreation Department and Community Center will prepare and submit a summary of internal cost recovery targets to the City Manager for various activity categories at least annually.
- B. Charges will be assessed for use of rooms, pools, gymnasiums, ball fields, special use areas, and recreation equipment for activities not sponsored or co-sponsored by the City. Such charges will generally conform to the fee support categories listed above.
- C. The Recreation Department and Community Center may waive fees with the approval of the City Manager when it is determined that an undue hardship exists or when in the best interests of the City.

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ENTERPRISE FUND FEES AND RATES

- A. The City will set fees and rates at levels which fully cover the total direct and indirect costsincluding operations, capital outlay and debt service..... of the following enterprise programs: electrical, water, sewer, and transit.
- B. The City will annually review and adjust enterprise fund fees and rates as required to ensure that they remain appropriate and equitable; and to stem large rate increases.

OTHER FEES AND RATES

A. Ongoing Review

Fees and rates will be reviewed and updated on an ongoing basis to ensure that they are correct and appropriate based on the changing needs of the community, i.e. economic concerns, social issues, public safety.

B. General Concepts Regarding the Use of Service Fees and Rates

The use of fees and rates should be subject to the following general concepts:

1. Revenues normally will not exceed the reasonable cost of providing the service.
2. Cost recovery goals should be based on the total cost of delivering the service, including direct costs, departmental administration costs, and organization wide cost such as accounting, personnel, data processing, vehicle maintenance and insurance.
3. The method of assessing and collecting fees should be as simple as possible in order to reduce the administrative cost of collection.
4. Rate structures should be sensitive to the "market" for similar services as well as to smaller, infrequent users of the service and the influence rates and fees have on economic development.
5. A unified approach should be used in determining cost recovery levels for various programs based on the factors discussed above.

C. Low Cost Recovery Services

Based on the criteria discussed above, the following types of services should have very low cost recovery goals. In selected circumstances, there may be specific activities within the broad scope of services provided that should have user charges associated with them. However, the primary source of funding for the operation as a whole should be general purpose revenues, not user fees.

1. Maintaining and developing public facilities that are provided on a uniform, community wide basis such as streets, parks and general purpose buildings.
2. Delivery of social service programs and economic development activities.

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D. Comparability with Other Communities

1. Fee surveys should never be the sole or primary criteria in setting City fees. There are many factors that affect how and why other communities have set their fees at their levels. For example:
 - a. What level of cost recovery is their fee intended to achieve compared with Lodi's cost recovery objectives?
 - b. What costs have been considered in computing the fees?
 - c. When was the last time that their fees were comprehensively evaluated?
 - d. What level of service do they provide compared with Lodi's service or performance standards?
 - e. Is their rate structure significantly different than Lodi's and what is it intended to achieve?
2. Surveys comparing the City's fees to other communities is useful background information in setting fees for several reasons:
 - a. They reflect the "market" for these fees and can assist in assessing the reasonableness of the City's fees.
 - b. If prudently analyzed, they can serve as a benchmark for how cost effective the City provides services.

These are difficult questions to address in fairly evaluating fees among different cities.

REVENUE

The Council recognizes that generally accepted accounting principles for local government discourage the "earmarking" of General Fund revenues, and accordingly, the practice of earmarking general fund revenues for specific programs should be minimized. Approval of the following Revenue Distribution policies for 2001-2003 does not prevent future Councils from directing General Fund resources to other funds and activities as necessary.

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A. Property Tax Allocation

1. The City's property tax serves to provide for general municipal services as well as for debt service, retirement obligations, public improvements and library purposes. The passage of Proposition 13 on June 6, 1978, drastically changed the method of establishing and allocating property tax revenues for all local agencies in California. In addition to limiting annual increases in market value, placing a ceiling on voter approved indebtedness and redefining assessed valuations, Proposition 13 established a maximum County wide levy for general revenue purposes of 1% of market value. Under subsequent state legislation which adopted formulas for the distribution of this countywide levy, the City now receives a percentage of total property tax revenues.
2. As discussed above, the City no longer controls the amount or distribution of its property tax. In distributing property tax revenues between funds since the passage of Proposition 13, the following minimum ratios for special purposes have traditionally been used based on the tax rates that were in effect prior to the passage of Proposition 13:

Fiscal Year 1978-79	Tax Rate Per \$100	Percent
Special Municipal Purposes		
Library	\$.30	17.86%
General Municipal Purposes	<u>1.38</u>	<u>82.14%</u>
TOTAL	\$ 1.68	100.00%

3. For 2001-2003 property tax revenues will be distributed proportionately to the following funds as follows:

	2001-02	2002-03
General Fund	50%	50%
Capital Outlay Fund - General Fund	30%	30%
Library Fund	<u>20%</u>	<u>20%</u>
TOTAL	100%	100%

4. The distribution of property tax received on land annexed to the City will be in accordance to the agreement with San Joaquin County.

- B. All Gasoline Tax revenues will be used for street maintenance and construction activities. Pursuant to the San Joaquin County's local Transportation Sales Tax (Measure K), the City must meet the "Maintenance of Effort" (MOE) requirement which is based on the annual average of the City's street and road expenditures funded by the General Fund fixed on a three year period.
- C. All Transportation Development Act (TDA) revenues will be allocated to alternative transportation programs, including regional and municipal transit systems, bikeway improvements and other programs or projects designed to reduce automobile usage. It is expected that

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alternative transportation programs - in conjunction with other state and federal grants for this purpose- will be self-supporting from TDA revenues. As available, TDA funds will also be used for street maintenance projects.

D. Enterprise Fund Allocations to the General Fund

1. The goal of Proposition 4 is to limit growth in appropriations of both state and local government to changes in the cost of living and population in order to control spending levels. Proposition 4 further describes the difference between "tax proceeds" and fees. Tax proceeds are the revenue from regulatory licenses, user charges and user fees to the extent the revenue exceeds the cost of providing the regulation, product or service. (This includes transfers from an enterprise fund to the extent those funds exceeded the cost of providing the services).
2. As discussed above, the funds transferred from the City's enterprise funds to the City's general fund are "In-Lieu of Taxes" to the extent they exceed the cost of services provided by general services (accounting, personnel, legal, insurance, etc.). These taxes will be levied based on prior year revenues as follows:

	<u>2001-02</u>	<u>2002-03</u>
In-lieu of Tax - Electric	12%	12%
In-lieu of Tax - Water	17%	12%
In-lieu of Tax - Sewer	20%	12%

E. Special Revenue Allocations to the General Fund

Revenues the City receives for specific services (i.e. vehicle tow charges) will not be designated for use by an individual department unless required by statute or approved by the City Council. When required by statute (i.e. asset seizure), these funds will be first allocated to the purchase of necessary and essential equipment and/or services prior to purchase with General Fund resources.

F. Grants and Donations

Council must approve applications for grants or acceptance of donations containing restrictions that may have an impact on the budget.

G. USE OF COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) FUNDS

Each year, the U.S. Department of Housing and Urban Development (HUD) awards cities grants to carry out a number of community development activities in an effort to revitalize neighborhoods, foster economic development and improve community facilities and services. Lodi receives those grant funds in a formula-based allocation to use to address identified community development needs.

CDBG funds may be used for activities that include, but are not limited to:

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- Acquisition of real property;
- Relocation or demolition
- Rehabilitation of residential and non-residential structures;
- Construction of new public facilities and improvements, such as water and sewer facilities, streets, neighborhood centers, and the conversion of school buildings for eligible purposes;
- Public Services, within certain limits;
- Activities relating to energy conservation and renewable energy resources; and
- Providing assistance to profit-motivated businesses to carry out economic development and job creating/retention activities.

CDBG funds must also be used to meet one of the following national objectives:

- Provide benefit to low- and moderate-income persons, which includes the handicapped and elderly;
- Prevent or eliminate slums or blight; or
- Meet a specific urgent need because of existing conditions, which pose a serious and immediate threat to the health or welfare of the community where other financial resources are not available.

The following local objectives are identified for the allocation of CDBG funds:

1. With the exception of certain administrative costs, each proposed use of CDBG funds is categorized as either a public service or a capital improvement/bricks and mortar project. It is the intent of this Budget Policy to give priority in funding to eligible capital improvement projects over public service-related funding requests.
2. HUD has established guidelines that require that funds be allocated and expended in a timely manner. It is the intent of this Budget Policy to require that any proposed funding request meet a readiness criterion to ensure that the funds will be used in the program year that they are awarded, thereby allowing the City to remain in compliance with HUD regulations.

APPROPRIATION LIMITATION

- A. The Council will annually adopt a resolution establishing its appropriation limit calculated in accordance with Article XIII B of the Constitution of the State of California, Section 7900 of the State of California Government Code, and any other voter approved amendments or state legislation that affect the City's appropriation limit.
- B. The City will strive to develop revenue sources, both new and existing, which are considered non-tax proceeds in calculating its appropriations subject to limitation.
- C. The City will annually review user fees and charges and report to the Council the amount of program subsidy, if any, that is being provided by the General Fund or Enterprise Funds.

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FUND BALANCE DESIGNATIONS AND RESERVES

- A. The City should maintain fund balances of at least 15% of operating expenditures in the General Fund as well as the Electric, Sewer, and Water Funds. This is considered the minimum level necessary to maintain the City's credit worthiness and to adequately provide for:
1. Economic uncertainties, local disasters, and other financial hardships or downturns in the local economy.
 2. Contingencies for unforeseen operation or capital needs.
 3. Cash flow requirements.
- B. The City will establish and maintain an Equipment Fund to provide for the timely replacement of vehicles and capital equipment. This includes items with an individual replacement cost of \$3,000 or more. The minimum fund balance in the Equipment Fund should allow for annual fluctuations in expenditures while maintaining a level annual transfer and allow for emergency replacement purchases. The annual contribution to the Fund will generally be based on the annual "use allowance" which is determined based on the estimated life of the vehicle or equipment and its original purchase cost. Interest earnings and sales of surplus equipment as well as any related damage and insurance recoveries will be credited to the Equipment Fund.
- C. The Council may designate specific fund balance levels for future development of capital projects which it has determined to be in the best long-term interests of the City.
- D. In addition to the designations noted above, fund balance levels will be sufficient to meet funding requirements for projects approved in prior years which are carried forward into the new year; debt service reserve requirements; reserves for encumbrances; and other reserves or designations required by contractual obligations, state law, or generally accepted accounting principles.

INVESTMENTS

- A. Investments and cash management will be the responsibility of the City Finance Director/Treasurer or designee.
- B. The City's primary investment objective is to achieve a reasonable rate of return while minimizing the potential for capital losses arising from market changes or issuer default. Accordingly, the following factors will be considered in priority order in determining individual investment placements:
1. Safety
 2. Liquidity
 3. Yield

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- C. The City will strive to keep idle cash balances fully invested through daily projections of cash flow requirements. To avoid forced liquidations and losses of investment earnings, cash flow and future requirements will be the primary consideration when selecting maturities.
- D. As the market and the City's investment portfolio change, care will be taken to maintain a healthy balance of investment types and maturities.
- E. The City will invest only in those instruments authorized by the California Government Code Section 53601. The City will not invest in stock, will not speculate, and will not deal in futures or options. The investment market is highly volatile and continually offers new and creative opportunities for enhancing interest earnings. Accordingly, the City will thoroughly investigate any new investment vehicles prior to committing City funds to them.
- F. Current financial statements will be maintained for each institution in which cash is invested. Investments will be limited to 20 percent of the total net worth of any institution and may be reduced further or refused altogether if an institution's financial situation becomes unhealthy.
- G. In order to maximize yields from its overall portfolio, the City will consolidate cash balances from all funds for investment purposes, and will allocate investment earnings to each fund in accordance with generally accepted accounting principles.
- H. Ownership of the city's investment securities will be protected through third-party custodial safekeeping.
- I. The City Finance Director/Treasurer will develop and maintain a comprehensive, well documented investment reporting system which complies with Government Code Section 53607. This system will provide the City Council with appropriate investment performance information.
- J. The City Finance Director/Treasurer will develop and maintain an Investment Management Plan which addresses the City's administration of its portfolio, including investment strategies, practices, and procedures.

CAPITAL FINANCING AND DEBT MANAGEMENT

Capital Financing

- A. The City will consider the use of debt financing only for one-time capital projects and only under the following circumstances:
 - 1. When the project's useful life will exceed the term of the financing.
 - 2. When project revenues or specific resources will be sufficient to service the long-term debt.

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- B. Debt financing will not be considered appropriate for any recurring purpose such as current operating and maintenance expenditures. The issuance of short-term instruments such as revenue, tax, or bond anticipation notes is excluded from this limitation.
- C. Capital improvements will be financed primarily through user fees, service charges, assessments, special taxes, or developer agreements when benefits can be specifically attributed to users of the facility.
- D. The City will use the following criteria to evaluate pay-as-you-go versus long-term financing in funding capital improvements:

Pay-As-You-Go

- 1. When current revenues and adequate fund balances are available or when project phasing can be accomplished.
- 2. When debt levels adversely affect the City's credit rating.
- 3. When market conditions are unstable or present difficulties in marketing.

Long-Term Financing

- 1. When revenues available for debt service are deemed to be sufficient and reliable so that long-term financing can be marketed with investment grade credit ratings.
- 2. When the project securing the financing is of the type which will support an investment grade credit rating.
- 3. When market conditions present favorable interest rates and demand for City financing.
- 4. When a project is mandated by State or Federal requirements and current revenues and available fund balances are insufficient.
- 5. When the project is required to meet or relieve service requirements.
- 6. When the life of the project or asset financed is 10 years or longer.

Debt Management

- E. The City will not obligate the General Fund to secure long-term financing except when the marketability can be significantly enhanced.
- F. No more than 60% of all capital projects **other than Enterprise Fund** projects will be funded from long-term financing; and direct debt will not exceed 2% of the City's assessed valuation.
- G. A feasibility analysis will be prepared for each long-term financing to assess debt service on current and future operations. This will also include an analysis on the reliability of revenues to support a debt service.

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- H. The City will generally conduct debt financing on a competitive basis. However, negotiated financing may be used due to market volatility or the use of an unusual or complex financing or security structure.
- I. The City will seek investment grade ratings (Baa/BBB or greater) on any direct debt and will seek credit enhancements such as letters of credit or insurance when necessary for marketing purposes, availability and cost-effectiveness.
- J. The City will monitor all forms of debt annually coincident with the budget process.
- K. The City will diligently monitor its compliance with bond covenants and ensure its adherence to federal arbitrage regulations.
- L. The City will maintain good communications with bond rating agencies about its financial condition. The City will follow a policy of full disclosure on every financial report and bond prospectus (Official Statement).

CAPITAL IMPROVEMENT BUDGET

- A. Construction projects and capital purchases (other than vehicles, equipment and major computer software acquired through the Equipment Fund and projects funded by an Enterprise Fund) which cost more than \$10,000 will be included in the Capital Improvement Budget (CIB); minor capital outlays of \$10,000 or less will be included with the operating activity budgets. Enterprise Fund projects and major equipment purchases will be based on the capitalization practices of the Enterprise.
- B. The purpose of the CIB is to systematically plan, schedule, and finance capital acquisitions to ensure cost-effectiveness as well as conformance with established policies. The CIB will be a four-year plan organized into the same functional groupings used for the operating budget. The CIB will reflect a balance between capital replacement projects which repair, replace, or enhance existing facilities, equipment or infrastructure; and capital facility projects which significantly expand or add to the City's existing fixed assets.
- C. Every capital project will have a project manager who will prepare the project proposal, ensure that required phases are completed on schedule, authorize all project expenditures, ensure that all regulations and laws are observed, and periodically report project status.
- D. A CIB Coordinating Committee, chaired by the Directors of Public Works and the Electric Utility Department, will review project proposals, determine project phasing, recommend project managers, review and evaluate the draft capital budget plan, and report project status at least annually to Council. The Committee should be made up of representative of each Department.

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- E. The Capital Improvement Budget will emphasize project planning, with projects progressing through at least two and up to six of the following phases:
- * **DESIGNATED** - Set aside funding for future project development under "pay-as-you-go" financing.
 - * **STUDY** - Includes concept design, site selection, feasibility analysis, schematic design, environmental determination, property appraisals, scheduling, grant application, grant approval, and specification preparation for equipment purchases.
 - * **ACQUISITION** - Includes equipment purchases and property acquisition for projects, if necessary.
 - * **DESIGN** - Includes final design, plan and specification preparation, and construction cost estimation.
 - * **CONSTRUCTION** - Includes bid administration, construction, project inspection and management, and closeout.
 - * **DEBT SERVICE** - Installment payments of principal and interest for completed projects funded through debt financing.

Generally, it will become more difficult for a project to move from one phase to the next. As such, more projects will be studied than will be designed, and more projects will be designed than will be constructed or purchased.

- F. Funding and related appropriation to a project account will only be made upon approval of each phase by the City Council. Accordingly, project appropriations for acquisition and construction will generally be approved when contracts are awarded.
- G. Project phases will be listed as objectives in the program narratives of the Activity responsible for the project.
- H. Funding set aside for designated projects will lapse after three years if the project has not made significant movement through the phases, or if the project has not been revalidated. This will ensure funds are not tied up and are available for the timely completion of active projects. The projects where funding set aside has lapsed will have to be resubmitted for consideration in the next budget cycle.

HUMAN RESOURCE MANAGEMENT

- A. Regular authorized staffing will be fully budgeted and funded.
- B. Staffing and contract service budget ceilings will limit total expenditures for regular employees, temporary employees, overtime and independent contractors hired to provide operating and maintenance services.

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- C. Regular employees will be the core work force and the preferred means to staff ongoing, year-round activities rather than independent contractors. The city will strive to provide fair compensation and benefit schedules for its authorized regular work force. Each regular employee will:
1. Fill an authorized regular position.
 2. Be assigned to an appropriate bargaining unit or representative group.
 3. Receive salary and benefits consistent with labor agreements or other compensation plans
- D. To manage the growth of the regular work force and overall staffing costs, the City will follow these procedures:
1. The City Council will authorize all regular positions except in the case of the Library which is governed by the Library Board.
 2. The Human Resources Department will coordinate the hiring of all employees and evaluate the reallocation of existing positions.
 3. All requests for additional regular positions will include an evaluation of:
 - a. The necessity, term, and expected results of the proposed position.
 - b. Staffing and material costs including salary, benefits, equipment, uniforms, clerical support, and facilities.
 - c. The ability of private industry to provide the proposed service.
 - d. Additional revenues or cost savings which may be realized.
 4. Periodically, and prior to any request for additional regular positions, programs will be evaluated to determine if they can be accomplished with fewer regular employees under a "productivity review".
- E. Temporary employees are employees other than regular employees, elected officials, and volunteers budgeted in hours. Temporary employees will augment regular City staffing only as limited term employees, seasonal employees, emergency, intermittent, contract employees, and interns. The City Manager will encourage the use of temporary employees to meet peak workload requirements, fill interim vacancies, and accomplish tasks where less than regular, year-round staffing is required.
- F. Contract employees will be defined as temporary employees with written contracts approved by the City Manager who may receive approved benefits depending on hourly requirements and the length of their contract. Contract employees will generally be used for medium-term (generally between six months and two years) projects, programs, or activities requiring specialized or augmented levels of staffing for a specific period of time. The services of contract employees will be discontinued upon completion of the assigned project, program or activity. Accordingly, contact employees will not be used for services that are anticipated to be delivered on an ongoing basis.

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- G. Independent contractors will not be considered City employees. Independent contractors may be used in two situations:
1. Short term, peak workload assignments to be accomplished through the use of personnel contracted through an outside employment agency. All placements through an outside employment agency will be coordinated through the Human Resources Department and subject to the approval of the Human Resources Director.
 2. Construction of public works projects and the provision of operating, maintenance, or specialized professional services not routinely performed by City employees. Such services will be provided without close supervision by City staff, and the required methods, skills, and equipment will generally be determined and provided by the contractor.

PRODUCTIVITY REVIEW

The City will constantly monitor and review its methods of operation to ensure that services continue to be delivered in the most cost-effective manner possible. This review process encompasses a wide range of issues, including:

- A. Maintaining a decentralized approach in managing the City's services. Although some level of centralization is necessary for review and control purposes, decentralization supports productivity by:
- o Encouraging accountability by delegating authority to the lowest possible level.
 - o Stimulating creativity, innovation, and individual initiative.
 - o Reducing the administrative cost of operation by eliminating unnecessary review procedures.
 - o Improving the organization's ability to respond to changing needs and to identify and implement cost saving programs.
 - o Assigning responsibility for effective operations and citizen responsiveness to the department.
- B. Analyzing systems and procedures to identify and remove unnecessary review requirements.
- C. Evaluating the ability of new technologies and related capital investments to improve productivity.
- D. Investing in the City's most valuable asset - personnel staff - by developing the skills and abilities of all City employees, with special emphasis on first-line supervisors.
- E. Implement annual performance reviews and appropriate methods of recognizing and rewarding exceptional employee performance.
- F. Evaluating local market service providers and other government agencies to determine whether the service is available at a lower cost than provided by City staff.
- G. Periodic formal review of operations on a systematic, ongoing basis.

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CONTRACTING FOR SERVICES

A. General Policy Guidelines

1. Contracting with the private sector and other government agencies for the delivery of services provides the City with the opportunity for cost containment and productivity enhancement. As such, the City is committed to using private sector resources in delivering municipal services as a key element in our continuing efforts to provide cost effective services.
2. Private sector contracting approaches under this policy include construction projects, professional services, outside employment agencies, and ongoing operation and maintenance services.
3. In evaluating the costs of private sector contracts compared with in-house performance of the service, indirect, direct and contract administration costs of the City will be identified and considered.
4. Whenever private sector providers are available and can meet established service levels, they will be seriously considered as viable service delivery alternatives using the evaluation criteria outlined below.
5. For programs and activities currently provided by City employees, conversions to contract services will generally be made through attrition, reassignment or absorption by the contractor.

B. Evaluation Criteria

Within the general policy guidelines stated above, the cost-effectiveness of contract services in meeting established service levels will be determined on a case-by-case basis using the following criteria:

1. Is a sufficient private sector market available to deliver this service?
2. Can the contract be effectively and efficiently administered?
3. What are the consequences if the contractor fails to perform, and can the contract reasonably be written to compensate the City for any such damages?
4. Can a private sector contractor better respond to expansions, contractions, or special requirements of the service?
5. Can the work scope be sufficiently defined to ensure that competing proposals can be fairly and fully evaluated, as well as the contractor's performance after bid award?
6. Does the use of contract services provide the City with an opportunity to redefine service levels?
7. Will the contract limit the City's ability to deliver emergency or other high priority services?

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8. Overall, can the City successfully delegate the performance of the service but still retain accountability and responsibility for its delivery?

ALLOCATING THE COST OF SERVICES

A. General Policy Guidelines

1. The City is committed to achieving efficiency by centralizing general administrative services to the extent they serve the needs of the City as a whole and provide for greater cost efficiency. Accordingly, general and administrative services will be charged to those activities not financed by the General Fund by use of a cost allocation plan.
2. The City will develop a cost allocation plan for general government services provided the City's enterprise fund and special revenue fund activities in accordance with accepted cost allocation methodology.
3. The cost of general government services will be financed by operating transfers established in the cost allocation plan and transferred to the general fund annually at the time the City budget is adopted.
4. The Finance Director will perform periodic reviews of the City's cost allocation plan to ensure the distribution of costs are made in accordance with accepted practices of the City. The results will be used to project annual operating transfers.
5. The City will develop a cost allocation plan in accordance with Federal and State policies to ensure the maximum allowable return to the City of indirect/overhead costs.

B. Cost Allocation Criteria

1. Costs will be allocated considering the following criteria:
 - * Cause and effect - the identification of output in proportion to the service provided.
 - * Benefits received - the allocation of cost in relation to the benefits received.
 - * Fairness and equity - the allocation must be mutually satisfactory to the parties affected.
 - * Ability to bear - the allocation of cost must consider the ability to pay and the impact on the services provided.
2. Costs will be allocated to activities when the overall service benefits the City as a whole but a particular cost benefit can not be shown.
3. The criteria for allocating costs will be included in the City budget to allow for evaluation of the cost distribution criteria.

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BUDGET POLICIES

CARRYOVER POLICY

The Two year Financial Plan and Budget used by the City provided the City Council and staff with the opportunity to commit operating funds to services over a two-year time frame rather than the traditional one-year period. Under a one-year budget, appropriations lapse at the end of the fiscal year, and favorable budget balances are no longer available for operating expenditures except when encumbered under contractual agreements. The two year financial plan and budget allows for the unexpended operating budget balances to be carried forward to the second year of the Financial Plan. To ensure fund balance projections remain on target, any unexpended operating balances will be reduced if the actual revenue received is materially less than the estimated revenue projected in the Financial Plan.

The use of carryover funds from the first year into the second year of the Financial Plan recognizes that the delivery of new or enhanced services often require more time to staff, equipment, organize and implement than may be possible in a one year time period. Carryover funding for operating programs into the second year provides staff with the opportunity and flexibility to improve service and maintain current operations without significant dislocation or disruptions in service delivery systems. Under this concept, the following carryover policy will be followed:

- A. All operating budget appropriations lapse at the end of the second year of the two-year financial plan and budget except for funds encumbered under contractual agreement (which includes commitments made through purchase order) for goods and services which are essential to the operation of the City in the year for which they are encumbered.
- B. Operating budgets may be encumbered to ensure adequate funding for goods and services required to conduct City operations in the year in which they are encumbered. Encumbrances must be evidenced by a binding contractual agreement (including purchase orders) between the City and the party required to deliver the goods and services. Under special conditions, requests for carryover may be made by memorandum detailing the need for carryover of funds, and such a request may be considered as an encumbrance at the discretion of the Finance Director. For carryover into the subsequent year, all such contracts, purchase orders, or special request must be submitted by June 15 of each fiscal year.
- C. The City Manager is authorized to carry forward the unexpended and unencumbered operating budget balances from the first year to the second year of the City's Financial Plan and Budget and to program these balances for re-appropriation under the following conditions:
 1. The budget balances were unexpended for reasons beyond the control of the operating department.
 2. Re-appropriation of budget balances is required to ensure full funding of programs and services approved by the City Council.
 3. The expenditure of these funds will promote innovation, efficiency, and effectiveness in the delivery of City services and programs.

2001-2003 FINANCIAL PLAN AND BUDGET

BUDGET POLICIES

- D. The total of all favorable variances regardless of type (personnel, utilities, supplies, services, or minor capital) are available for carryover with the approval of the City Manager, and will be aggregated at the fund level by department. Under this approach, program overages within the department may be offset by program shortfalls. However, in no case may departmental overages in one fund be offset by departmental savings in another.
- E. The budget carryover will be accounted for in a non-departmental control account established by the Finance Department.
- F. The Finance Department will provide Department Heads with a formal balance of operating funds available for carryover by the end of the second quarter of the second fiscal year. Departments will be able to determine a tentative balance of their carryover funds prior to that date by reviewing the June 30 Financial Reports. However, these are unaudited numbers which are subject to change and, as such, the carryover balances are not official until published by the Finance Department.
- G. Department Heads may request through a Special Allocation Request that the unexpended budget balances of their first year operating budget be reappropriated into the second year of the two-year financial plan. All requests must justify the need for the funds in the second year and explain why the funds were not expended or encumbered in the year they were budgeted.
- H. When carryover requests are approved by the City Manager, the Finance Department will transfer the funding to the designated line item(s) of the Department Budget as provided on the Special Allocation Request form.

FLEET POLICY

In 1997 Council adopted the Fleet Policies and procedures which are to govern the management, operation, acquisition and disposition of vehicles and equipment owned and leased by the City of Lodi. Under these adopted policy guidelines, the City organized City vehicles into two fleets: General Fund and Enterprise Fund. Fleet committees were established to serve the City Manager in all vehicle-related matters to include budgeting, acquisition, disposition, assignments, vehicle operation, maintenance and insurance.

Under the budget process, replacement vehicles are generally budgeted and funded in the General Fleet Fund or Enterprise Fleet Funds. Based on projected replacement needs, the City Manager and Finance Director recommend an annual target funding level as part of the budget process. This target funding level helps to establish a minimum fund balance in the appropriate Fleet Funds.

2001-2003 FINANCIAL PLAN AND BUDGET

BUDGET POLICIES

The recommended 2001-03 target funding is:

General Fund	\$ 425,000	based on historical replacement needs
Water Fund	\$ zero	based on replacement requests
Wastewater Fund	\$ 71,000	based on replacement requests
Electric Fund	\$ 435,000	based on historical replacement needs

The target funding does not authorize specific replacements. Vehicles will be replaced based on target funding if the replacement is justified and approved by the appropriate Fleet Management Committee. The recommendation of the Fleet Management Committee to replace existing vehicles costing \$50,000 or less per vehicle is contingent on the approval of the CM. All replacement vehicles costing more than \$50,000 require budgetary and subsequent procurement approval by the City Council.

In addition, requests to increase the size of the City fleet will be included in the regular Capital Improvement Budget not the Capital Improvement Budget for Replacement Vehicles.

MAJOR CITY GOALS

Background

As shown in this budget document, goals represent the highest level of a hierarchy of planning statements for the City of Lodi. This hierarchy is comprised of:

- Major City Goals
- Major City Objectives
- Major City Projects

Through the process of identifying and incorporating major City goals, objectives and projects into the 2002-2003 Financial Plan and Budget, and by continuing this process in future documents, the citizens of Lodi will understand:

- 1) Where the City intends to concentrate expenditure of available resources
- 2) Anticipated outcomes and benefits of this investment of resources

Goals establish a long term vision for the City of Lodi. They are characterized by the following properties:

- Goals establish policy direction and focal points for the efforts of City staff.
- They represent the desired accomplishments of the City organization.
- Goals are not expressed in terms of work that must be performed - but in terms of the desired state or condition of the City after work has been performed.

Since goals represent a desirable state or condition, they are not prone to radical change after the completion of a two year cycle, any more than the fundamental aspirations of the City are likely to change over a very short time frame.

City Council, the City Manager and Department Heads have established five major City goals:

1) Improve Customer Service

The City of Lodi is in the business of serving its community. Lodi city government operates in a marketplace that competes for business, shoppers, visitors, residents and users of our services.

In order to succeed, we understand all employees must provide exemplary service for external and internal customers.

2) Enhance Access to Information

In the continuing world of technological change, the City of Lodi must be aware of the position we hold. Part of our mission is providing information to a variety of customers. Enhancing access to information provides for an acknowledgment of that service and an efficiency in the operation.

MAJOR CITY GOALS

3) Ensure an Efficient and Productive City Organization

In response to the competitive nature of running the City, it is incumbent upon every member of the organization to investigate and implement policies which increase our productivity.

The City will look to be entrepreneurial where sound policy dictates. The City will continue to use new technologies in a cost-effective manner.

4) Enhance Quality of Life and Provide a Safe Environment for Citizens

Lodi's small town atmosphere and sense of community are assets that make this a special place. Terms like "Quality of Life" are implemented here through recreational and cultural opportunities.

Further, public safety is a basic element of Lodi's quality of life. **The City** will continue to use education, prevention and enforcement to enhance our citizens' sense of safety.

5) Develop the Lodi Economy

A successful community sustains itself by ensuring a balance in physical, economic and human development. Developing the Lodi economy recognizes there are many players responsible for making the community a success.

The City is committed to providing existing business with a beneficial atmosphere in which to operate. The City believes the same environment will attract new business. It is understood providing high-quality programs and service is based on the need for a strong economic base.

2001-2003 FINANCIAL PLAN AND BUDGET

MAJOR CITY OBJECTIVES

Background

Objectives represent the next level of the hierarchy of planning statements for the City of Lodi. They are characterized by the following properties:

- * Objectives support one or more major City goals and begin to convert Council policy as expressed through goals into specific project activities.
- * Objectives more specifically describe the desired end result of various City programs.

City Council, the City Manager and Department Heads have established sixteen major City objectives:

1) Develop Short and Long Range Operational Plans

The City operates in an environment of constantly changing regulations and technology. This environment compels us to transform our operations in order to remain competitive.

Departments must develop plans appropriate for the changing circumstances in their industry. These plans will place the City in a position to provide the services citizens desire at prices they are willing to pay.

2) Promote Public Relations and Marketing Efforts

All existing assets, as well as new forms of service delivery and other planned features for the City, will not enhance our quality of life if the public is not educated. People must understand what the City has to offer if they are to recognize its value.

The City must convey sound information regarding its services to the public. We must promote a positive image to citizens, as well as visitors and business owners outside Lodi, in order to attract them to our community.

3) Implement Information Systems Strategic Plan

Computer based information technology is a fundamental part of the City's administrative infrastructure. It must be planned and managed with the same care and attention as roads, buildings or staff.

Implementation of the Information Systems Strategic Plan will provide resources needed for progress on many City objectives.

4) Pursue Efforts to be Entrepreneurial

This objective addresses providing needed services in a business-like fashion. As the face of local government continues to change, the City should think of itself as a service organization first and a government second. The role of competition and choice of service should be considered whenever City programs are reviewed.

2001-2003 FINANCIAL PLAN AND BUDGET

MAJOR CITY OBJECTIVES

5) Maintain City's Sense of Community

Lodi's small town atmosphere and sense of community are assets. This perception is transmitted through our community's commitment to families. Programs and services, combined with special "family oriented" events, make Lodi a chosen place to live and work.

Constant attention is necessary in order to support this positive community attribute.

6) Promote Commercial/Industrial Base

Lodi has taken a proactive approach to business retention and attraction. We are committed to providing existing businesses with a healthy atmosphere in which to operate. This attitude will assist us in attracting new business.

City policies and programs should continue to act as catalysts to achieve this objective.

7) Provide Resources to Maintain City's Infrastructure

All residents of Lodi, existing and future, require a reliable service delivery network to maintain our quality of life.

This objective includes providing adequate staff, and funding for maintaining and replacing all forms of City infrastructure - water, sewer, electric, buildings, HVAC, equipment, and vehicles.

8) Continue to Use Partnerships and Alliances to Advance City's Objectives

While local control is important to the City, particularly in the area of land use, we recognize we are part of a larger region. Many issues are truly regional (e.g., annexation policy, habitat preservation, air quality).

The City must work with other agencies, both public and private, to develop strategies to address regional issues.

9) Promote Urban Forestry

Trees add considerably to the aesthetics of our community. They promote a good community environment, contribute to clean air, provide cooling shade and support wildlife.

Policies that continue the "greening" of the City enhance our quality of life.

10) Provide for a Balanced Community

A balanced community understands the dynamics between the physical, economic and human segments in Lodi.

A balanced community will provide residents and business with infrastructure and services needed to fulfill the community's diverse expectations.

2001-2003 FINANCIAL PLAN AND BUDGET

MAJOR CITY OBJECTIVES

11) Encourage Public Art, Cultural and Recreational Opportunities

An Art in Public Places program, as well as abundant cultural and recreational opportunities, enhances Lodi's quality of life and strengthens our appeal as a destination.

City staff must continue to pursue development of high quality programs at facilities which encourage expression of the human spirit. These facilities include a well maintained parks and natural areas infrastructure.

12) Provide Appropriate and Sufficient City Facilities

Based on community growth and needs, this objective requires providing adequate facilities and equipment to City employees. This will enable us to properly perform our jobs and serve the public.

This objective includes providing sufficient City parks, community center improvements, public art, libraries, etc.

13) Develop Effective Records Management Program

A central mission of the City is focused on information delivery. A basic need is to create a systematic program for acquisition, processing, use, protection, storage and retrieval of all recorded information.

The City is committed to providing the public, our customers, with records required to conduct business. The City should take advantage of available technology to implement this program.

14) Evaluate Telecommunications Opportunities

All businesses, including the City, will require an advanced telecommunications and information sharing infrastructure to operate effectively in the 21st century.

The City must formulate programs for providing a modern telecommunications infrastructure. This should include features such as transmission towers, underground fiber optics conduit and emergency communications technology.

15) Develop and Review Policies Relating to Providing Timely and Competent Customer Service

Consistent policies which apply across all departments must be developed to provide customers with a uniform and professional approach when interacting with the City. Policies should address telephone manners, handling difficult situations, and dealing with potential and actual vendors and consultants.

16) Provide Employee Training and Education

In order to provide the best possible services for our community, it is imperative we have the best educated and trained employees possible. The City's investment in itself pays dividends by creating an efficient and productive organization.

Section C
CHANGES IN FUND BALANCE

2001-2003 FINANCIAL PLAN AND BUDGET

CHANGES IN FUND BALANCE

This section summarizes revenues, expenditures and changes in fund balance for each of the City's operating funds. Changes in fund balance are provided for the 1999-2000, for 2000-01, for the current year 2001-02 and for 2002-03.

The following schedules are included in this section:

Combining Fund Balance Statements

All Funds Combined

Individual Fund Balance Statements

General Fund

Special Revenue Funds

Library Fund

Street Fund

Transportation Development Act Fund

Block Grant Fund (CDBG) & HOME Fund

Police Special Revenue Fund

Capital Project Funds

Capital Project Fund

Equipment Fund

Debt Service Fund

Enterprise Funds

Water Utility Services

Wastewater Utility Services

Electric Utility Services

Transit Fund

Internal Service Funds

Benefits Fund

Self Insurance Fund

Trust Fund

The description of the City's funds is further described on the following pages.

2001-2003 FINANCIAL PLAN AND BUDGET

DESCRIPTION OF THE CITY'S FUNDS

In accordance with generally accepted accounting principles, the City's financial reporting system is organized on a fund basis consisting of three major fund types - Governmental, Proprietary and Fiduciary - and two self-balancing Account Groups; General Fixed Assets and General Long Term Liability. The City various funds have been established in order to segregate and identify those financial transactions and resources associated with providing specific activities or programs in conformance with special regulations, restrictions, or limitations. The following funds are included in the Financial Plan; additional descriptions of each fund type are provided in the Budget Glossary (Section I):

Governmental Funds

Most of the City's programs and functions are provided and financed through the following Governmental Funds, which are distinguished by their measurement focus on determining financial position and changes in financial position, rather than upon determining net income:

- * General Fund
- * Special Revenue Fund
 - Library
 - Street Tax
 - Transportation Development Act
 - Block Grant Fund (CDBG) & HOME Fund
 - Police Special Revenue Fund
- * Debt Service Fund
- * Capital Project Funds
 - Capital Outlay
 - Equipment

Enterprise Funds

Enterprise funds are distinguished from Governmental Funds by their similarity to private sector enterprises, as it is intended that the cost of providing services will be financed or recovered primarily through use charges. The following enterprise funds are used by the City:

- * Electric
- * Water
- * Wastewater
- * Transit

Internal Service Funds

Internal Service funds exist to account for, measure and generally recover the cost of centralized services established to provide goods and services to other operating activities. The following Internal Service funds are used by the City:

- * Benefits Fund
- * Self-Insurance Fund

2001-03 FINANCIAL PLAN AND SUMMARY

CHANGES IN FUND BALANCE - ALL FUND COMBINED

	1999-2000	2000-01	2001-02	2002-03
	Actual	Actual	Revised Budget	Budget
Revenues				
Tax Revenues	20,003,026	22,130,147	23,093,140	24,290,773
Licenses and Permits	1,405,934	1,592,226	1,595,584	1,655,554
Fines and Forfeitures	628,276	673,281	717,082	760,832
Investment/Property Revenues	3,796,161	6,411,708	5,011,646	5,164,982
Revenue from Others	11,218,064	14,586,659	15,715,343	15,880,978
Service Charges	54,105,389	56,165,812	63,421,251	71,007,368
Other Revenue	2,089,651	1,667,435	839,040	853,875
Total Revenue	93,246,502	103,227,268	110,393,086	119,614,362
Expenditures				
Operating Programs				
Public Safety	10,703,171	12,387,000	12,918,125	13,492,625
Public Utilities	17,126,609	21,614,127	18,070,315	18,154,152
Transportation	3,382,590	3,448,521	4,343,843	4,661,961
Leisure, Cultural and Social Services	4,424,339	4,779,599	5,082,495	5,262,965
Community and Economic Development	2,475,413	2,903,546	3,261,635	3,332,715
General Government	10,439,807	11,802,126	12,709,195	13,650,930
Total Operating Programs	48,551,930	56,934,919	56,385,608	58,555,348
Bulk Power Purchase	27,722,088	37,997,566	30,551,000	30,551,000
Other Purchases		48,689	685,310	526,000
Capital Projects	11,325,762	24,610,490	32,468,345	68,135,851
Debt Service	3,864,165	3,896,407	3,902,338	3,899,093
Total Expenditures	91,463,945	123,488,071	123,992,601	161,667,292
Revenues/Expenditures (Over/Under)	1,782,558	(20,260,803)	(13,599,515)	(42,052,930)
Other Sources (Uses)				
Operating Transfers In	12,817,773	12,921,278	12,365,248	12,316,204
Operating Transfers Out	(12,817,773)	(12,921,278)	(12,365,248)	(12,316,204)
Other Sources (Uses)	5,824,315	(5,659,583)	5,013,713	49,660,750
Proceeds from Debt Financing	2,500,000	9,227,375	21,051,073	9,470,450
Cost of Medical Care/Dental, Vision,Chiro	(1,932,058)	(2,062,455)	(2,776,295)	(3,123,332)
Total Other Sources (Uses)	6,392,257	1,505,337	23,288,491	56,007,868
Fund Balance Beginning of the Year	32,219,464	40,394,279	22,661,534	32,350,509
Adjustment to Fund Balance		1,022,721		
Fund Balance End of the Year				
Reserved for Debt Service				
Designated Reserve	31,498,135	16,265,715	25,408,799	39,489,983
Unreserved	8,896,143	6,395,818	6,941,710	6,815,464
Total Fund Balance	40,394,279	22,661,534	32,350,509	46,305,447

2001-03 FINANCIAL PLAN AND SUMMARY

CHANGES IN FUND BALANCE - GENERAL FUND

	1999-2000	2000-01	2001-02	2002-03
	Actual	Actual	Budget	Budget
Revenues				
Tax Revenues	16,587,340	18,314,878	19,223,277	20,174,594
Licenses and Permits	1,405,934	1,592,226	1,595,584	1,655,554
Fines and Forfeitures	628,276	673,281	717,082	760,832
Investment/Property Revenues	369,537	534,755	533,568	573,844
Revenue from Others	3,600,032	3,806,630	3,767,787	4,689,948
Service Charges	1,521,571	1,733,878	1,812,269	1,961,035
Other Revenue	215,808	200,008	170,540	184,875
Total Revenue	24,328,498	26,855,656	27,820,107	30,000,682
Expenditures				
Operating Programs				
Public Safety	10,626,409	12,000,660	12,918,125	13,492,625
Transportation	1,678,050	1,883,856	1,992,664	2,282,210
Leisure, Cultural and Social Services	3,396,116	3,664,327	3,902,660	4,053,225
Community and Economic Development	2,475,413	2,903,546	3,261,635	3,332,715
General Government	6,433,291	7,559,430	8,034,515	8,447,060
Total Operating Programs	24,609,279	28,011,819	30,109,599	31,607,835
Bulk Power Purchase				
Other Purchases				
Capital Projects				
Debt Service				
Total Expenditures	24,609,279	28,011,819	30,109,599	31,607,835
Revenues/Expenditures (Over/Under)	(280,781)	(1,156,163)	(2,289,492)	(1,607,153)
Other Sources (Uses)				
Operating Transfers In	3,995,011	4,188,561	5,058,126	5,027,627
Operating Transfers Out	(1,123,745)	(2,279,905)	(2,809,995)	(2,809,997)
Other Sources (Uses)	(199,406)	(85,708)	3,145,000	1,937,500
Cost of Medical Care/Dental, Vision	(1,483,004)	(1,669,565)	(2,262,690)	(2,545,526)
Total Other Sources (Uses)	1,188,856	153,383	3,130,441	1,609,604
Fund Balance Beginning of the Year	2,701,212	3,609,287	3,629,228	4,470,178
Adjustment to Fund Balance		1,022,721		
Fund Balance End of the Year				
Reserved for Debt Service				
Designated Reserve				
Unreserved	3,609,287	3,629,228	4,470,178	4,472,629
Total Fund Balance	3,609,287	3,629,228	4,470,178	4,472,629

2001-03 FINANCIAL PLAN AND SUMMARY

CHANGES IN FUND BALANCE - LIBRARY FUND

	1999-2000	2000-01	2001-02	2002-03
	Actual	Actual	Budget	Budget
Revenues				
Tax Revenues	986,367	1,064,485	1,165,662	1,247,258
Licenses and Permits				
Fines and Forfeitures				
Investment/Property Revenues	16,304	21,310	12,980	12,980
Revenue from Others	148,617	218,595	206,455	206,455
Service Charges				
Other Revenue	107,967	132,836	115,500	66,000
Total Revenue	1,259,255	1,437,226	1,500,597	1,532,693
Expenditures				
Operating Programs				
Public Safety				
Public Utilities				
Transportation				
Leisure, Cultural and Social Services	978,223	1,115,272	1,179,835	1,209,740
Community and Economic Development				
General Government				
Total Operating Programs	978,223	1,115,272	1,179,835	1,209,740
Bulk Power Purchase				
Other Purchases				
Capital Projects		89,143	40,000	870,000
Debt Service				
Total Expenditures	978,223	1,204,415	1,219,835	2,079,740
Revenues/Expenditures (Over/Under)	281,032	232,811	280,762	(547,047)
Other Sources (Uses)				
Operating Transfers In			9,800	
Operating Transfers Out	(50,000)	(50,000)	(49,408)	(49,408)
Other Sources (Uses)		85,351	40,000	870,000
Cost of Medical Care/Dental, Vision	(61,747)	(68,175)	(101,095)	(113,732)
Total Other Sources (Uses)	(111,747)	(32,824)	(100,703)	706,860
Fund Balance Beginning of the Year	70,815	240,100	440,087	620,146
Fund Balance End of the Year				
Reserved for Debt Service				
Designated Reserve				
Unreserved	240,100	440,087	620,146	779,959
Total Fund Balance	240,100	440,087	620,146	779,959

2001-03 FINANCIAL PLAN AND SUMMARY

CHANGES IN FUND BALANCE - STREET FUND

	1999-2000	2000-01	2001-02	2002-03
	Actual	Actual	Budget	Budget
Revenues				
Tax Revenues	747,630	933,117	753,405	795,690
Licenses and Permits				
Fines and Forfeitures				
Investment/Property Revenues	173,905	180,560	192,275	192,275
Revenue from Others	2,811,394	3,959,356	2,018,615	5,769,575
Service Charges	1,338,869	1,208,152	808,000	829,000
Other Revenue	158,500	143,088		
Total Revenue	5,230,298	6,424,273	3,772,295	7,586,540
Expenditures				
Operating Programs				
Public Safety				
Public Utilities				
Transportation				
Leisure, Cultural and Social Services				
Community and Economic Development				
General Government				
Total Operating Programs				
Bulk Power Purchase				
Other Purchases				
Capital Projects	4,062,324	7,015,923	4,336,500	8,518,500
Debt Service				
Total Expenditures	4,062,324	7,015,923	4,336,500	8,518,500
Revenues/Expenditures (Over/Under)	1,167,974	(591,650)	(564,205)	(931,960)
Other Sources (Uses)				
Operating Transfers In	1,179,837	925,826	39,350	827,035
Operating Transfers Out	(1,972,309)	(1,702,854)	(1,423,268)	(1,423,268)
Other Sources (Uses)		101,493		669,351
Cost of Medical Care/Dental, Vision				
Total Other Sources (Uses)	(792,472)	(675,535)	(1,383,918)	73,118
Fund Balance Beginning of the Year	3,698,648	4,074,150	2,806,965	858,842
Fund Balance End of the Year				
Reserved for Debt Service				
Designated Reserve				
Unreserved	4,074,150	2,806,965	858,842	(0)
Total Fund Balance	4,074,150	2,806,965	858,842	(0)

2001-03 FINANCIAL PLAN AND SUMMARY

CHANGES IN FUND BALANCE - TRANSPORTATION DEVELOPMENT ACT FUND

	1999-2000	2000-01	2001-02	2002-03
	Actual	Actual	Budget	Budget
Revenues				
Tax Revenues				
Licenses and Permits				
Fines and Forfeitures				
Investment/Property Revenues	(17,988)	33,143	5,000	5,000
Revenue from Others	1,772,629	1,728,241	1,987,873	2,000,000
Service Charges				
Other Revenue	3,210			
Total Revenue	<u>1,757,850</u>	<u>1,761,384</u>	<u>1,992,873</u>	<u>2,005,000</u>
Expenditures				
Operating Programs				
Public Safety				
Public Utilities				
Transportation				
Leisure, Cultural and Social Services				
Community and Economic Development				
General Government				
Total Operating Programs				
Bulk Power Purchase				
Other Purchases				
Capital Projects	30,743			
Debt Service				
Total Expenditures	<u>30,743</u>			
Revenues/Expenditures (Over/Under)	<u>1,727,107</u>	<u>1,761,384</u>	<u>1,992,873</u>	<u>2,005,000</u>
Other Sources (Uses)				
Operating Transfers In		102,376		
Operating Transfers Out		(3,535,331)	(1,987,873)	(2,073,437)
Other Sources (Uses)				7,900
Proceeds from Debt Financing				
Total Other Sources (Uses)		<u>(3,432,955)</u>	<u>(1,987,873)</u>	<u>(2,065,537)</u>
Fund Balance Beginning of the Year		1,727,107	55,536	60,537
Fund Balance End of the Year				
Reserved for Debt Service				
Designated Reserve	1,727,107	55,536	60,537	(0)
Unreserved				
Total Fund Balance	<u>1,727,107</u>	<u>55,536</u>	<u>60,537</u>	<u>(0)</u>

2001-03 FINANCIAL PLAN AND SUMMARY

CHANGES IN FUND BALANCE - CDBG FUND

	1999-2000	2000-01	2001-02	2002-03
	Actual	Actual	Budget	Budget
Revenues				
Tax Revenues				
Licenses and Permits				
Fines and Forfeitures				
Investment/Property Revenues				
Revenue from Others	526,816	1,013,725	975,000	975,000
Service Charges				
Other Revenue				
Total Revenue	<u>526,816</u>	<u>1,013,725</u>	<u>975,000</u>	<u>975,000</u>
Expenditures				
Operating Programs				
Public Safety				
Public Utilities				
Transportation				
Leisure, Cultural and Social Services				
Community and Economic Development				
General Government				
Total Operating Programs	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Bulk Power Purchase				
Other Purchases				
Capital Projects	526,816	1,013,725	865,691	865,691
Debt Service				
Total Expenditures	<u>526,816</u>	<u>1,013,725</u>	<u>865,691</u>	<u>865,691</u>
Revenues/Expenditures (Over/Under)	<u>(0)</u>	<u> </u>	<u>109,309</u>	<u>109,309</u>
Other Sources (Uses)				
Operating Transfers In				
Operating Transfers Out			(109,309)	(109,309)
Other Sources (Uses)				
Cost of Medical Care/Dental, Vision				
Total Other Sources (Uses)	<u> </u>	<u> </u>	<u>(109,309)</u>	<u>(109,309)</u>
Fund Balance Beginning of the Year				(0)
Fund Balance End of the Year				
Reserved for Debt Service				
Designated Reserve				
Unreserved			(0)	(0)
Total Fund Balance	<u><u>(0)</u></u>	<u><u> </u></u>	<u><u>(0)</u></u>	<u><u>(0)</u></u>

2001-03 FINANCIAL PLAN AND SUMMARY

CHANGES IN FUND BALANCE - POLICE SPECIAL REVENUE FUND

	1999-2000	2000-01	2001-02	2002-03
	Actual	Actual	Budget	Budget
Revenues				
Tax Revenues				
Licenses and Permits				
Fines and Forfeitures				
Investment/Property Revenues	18,107	37,643	31,105	31,105
Revenue from Others	65,020	395,278	750,858	
Service Charges				
Other Revenue		920		
Total Revenue	83,127	433,841	781,963	31,105
Expenditures				
Operating Programs				
Public Safety	76,762	386,340		
Public Utilities				
Transportation				
Leisure, Cultural and Social Services				
Community and Economic Development				
General Government				
Total Operating Programs	76,762	386,340		
Bulk Power Purchase				
Other Purchases				
Capital Projects	7,734		769,163	
Debt Service				
Total Expenditures	84,496	386,340	769,163	
Revenues/Expenditures (Over/Under)	(1,369)	47,501	12,800	31,105
Other Sources (Uses)				
Operating Transfers In	9,184			
Operating Transfers Out	(41,184)			
Other Sources (Uses)				
Cost of Medical Care/Dental, Vision				
Total Other Sources (Uses)	(32,000)			
Fund Balance Beginning of the Year	173,676	140,307	187,808	200,608
Fund Balance End of the Year				
Reserved for Debt Service				
Designated Reserve				
Unreserved	140,307	187,808	200,608	231,713
Total Fund Balance	140,307	187,808	200,608	231,713

2001-03 FINANCIAL PLAN AND SUMMARY

CHANGES IN FUND BALANCE - CAPITAL OUTLAY FUND

	1999-2000	2000-01	2001-02	2002-03
	Actual	Actual	Budget	Budget
Revenues				
Tax Revenues	1,479,551	1,596,727	1,749,069	1,871,504
Licenses and Permits				
Fines and Forfeitures				
Investment/Property Revenues	217,866	512,229	382,945	282,945
Revenue from Others	129,578	298,452	4,283,955	1,100,000
Service Charges	1,803,555	1,254,324	1,634,000	1,227,000
Other Revenue	493,336	199,578		
Total Revenue	4,123,884	3,861,310	8,049,969	4,481,449
Expenditures				
Operating Programs				
Public Safety				
Public Utilities				
Transportation				
Leisure, Cultural and Social Services				
Community and Economic Development				
General Government				
Total Operating Programs				
Bulk Power Purchase				
Other Purchases				
Capital Projects	1,816,365	3,725,782	14,606,542	43,506,000
Debt Service				
Total Expenditures	1,816,365	3,725,782	14,606,542	43,506,000
Revenues/Expenditures (Over/Under)	2,307,519	135,528	(6,556,573)	(39,024,551)
Other Sources (Uses)				
Operating Transfers In	2,736,153	1,929,195	1,850,000	1,800,000
Operating Transfers Out	(3,843,397)	(1,991,242)	(1,700,205)	(1,692,895)
Other Sources (Uses)		(15,000)	616,000	43,184,000
Proceeds from Debt Financing			12,690,823	
Cost of Medical Care/dental, Vision				
Total Other Sources (Uses)	(1,107,244)	(77,047)	13,456,618	43,291,105
Fund Balance Beginning of the Year	1,900,534	3,100,809	3,159,290	10,059,335
Fund Balance End of the Year				
Reserved for Debt Service				
Designated Reserve	3,100,809	3,159,290	10,059,335	14,325,889
Unreserved				
Total Fund Balance	3,100,809	3,159,290	10,059,335	14,325,889

2001-03 FINANCIAL PLAN AND SUMMARY

CHANGES IN FUND BALANCE - EQUIPMENT FUND

	1999-2000	2000-01	2001-02	2002-03
	Actual	Actual	Budget	Budget
Revenues				
Tax Revenues				
Licenses and Permits				
Fines and Forfeitures				
Investment/Property Revenues				
Revenue from Others				
Service Charges				
Other Revenue				
Total Revenue				
Expenditures				
Operating Programs				
Public Safety				
Public Utilities				
Transportation				
Leisure, Cultural and Social Services				
Community and Economic Development				
General Government				
Total Operating Programs				
Bulk Power Purchase				
Other Purchases		48,689	67,000	20,000
Capital Projects				
Debt Service				
Total Expenditures		48,689	67,000	20,000
Revenues/Expenditures (Over/Under)		(48,689)	(67,000)	(20,000)
Other Sources (Uses)				
Operating Transfers In		30,850	67,000	20,000
Operating Transfers Out				
Other Sources (Uses)			17,839	
Cost of Medical Care/Dental, Vision				
Total Other Sources (Uses)		30,850	84,839	20,000
Fund Balance Beginning of the Year			(17,839)	
Fund Balance End of the Year				
Reserved for Debt Service				
Designated Reserve				
Unreserved		(17,839)		
Total Fund Balance		(17,839)		

2001-03 FINANCIAL PLAN AND SUMMARY

CHANGES IN FUND BALANCE - VEHICLE REPLACEMENT FUND

	1999-2000	2000-01	2001-02	2002-03
	Actual	Actual	Budget	Budget
Tax Revenues				
Licenses and Permits				
Fines and Forfeitures				
Investment/Property Revenues	4,333	36,768		
Revenue from Others		24,027		
Service Charges				
Other Revenue		3,692		
Total Revenue	4,333	64,487		
Operating Programs				
Public Safety				
Public Utilities				
Transportation				
Leisure, Cultural and Social Services				
Community and Economic Development				
General Government				
Total Operating Programs				
Bulk Power Purchase				
Other Purchases				
Capital Projects	525,849	495,127	358,000	441,000
Debt Service				
Total Expenditures	525,849	495,127	358,000	441,000
Revenues/Expenditures (Over/Under)	(521,516)	(430,640)	(358,000)	(441,000)
Other Sources (Uses)				
Operating Transfers In	512,539	422,000	425,000	435,000
Operating Transfers Out	(99,410)	(50,000)	(67,000)	(20,000)
Other Sources (Uses)			(17,839)	
Cost of Medical Care/Dental, Vision				
Total Other Sources (Uses)	413,129	372,000	340,161	415,000
	461,055	352,668	294,028	276,189
Reserved for Debt Service				
Designated Reserve				
Unreserved	352,668	294,028	276,189	250,189
Total Fund Balance	352,668	294,028	276,189	250,189

2001-03 FINANCIAL PLAN AND SUMMARY

CHANGES IN FUND BALANCE - DEBT SERVICE FUND

	1999-2000	2000-01	2001-02	2002-03
	Actual	Actual	Budget	Budget
Revenues				
Tax Revenues				
Licenses and Permits				
Fines and Forfeitures				
Investment/Property Revenues				
Revenue from Others				
Service Charges				
Other Revenue				
Total Revenue				
Expenditures				
Operating Programs				
Public Safety				
Public Utilities				
Transportation				
Leisure, Cultural and Social Services				
Community and Economic Development				
General Government				
Total Operating Programs				
Bulk Power Purchase				
Other Purchases				
Capital Projects				
Debt Service	1,282,352	1,285,242	1,275,205	1,267,895
Total Expenditures	<u>1,282,352</u>	<u>1,285,242</u>	<u>1,275,205</u>	<u>1,267,895</u>
Revenues/Expenditures (Over/Under)	<u>(1,282,352)</u>	<u>(1,285,242)</u>	<u>(1,275,205)</u>	<u>(1,267,895)</u>
Other Sources (Uses)				
Operating Transfers In	1,282,352	1,285,242	1,275,205	1,267,895
Operating Transfers Out				
Other Sources (Uses)				
Cost of Medical Care/Dental, Vision				
Total Other Sources (Uses)	<u>1,282,352</u>	<u>1,285,242</u>	<u>1,275,205</u>	<u>1,267,895</u>
Fund Balance Beginning of the Year				
Fund Balance End of the Year				
Reserved for Debt Service				
Designated Reserve				
Unreserved				
Total Fund Balance	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>

2001-03 FINANCIAL PLAN AND SUMMARY

CHANGES IN FUND BALANCE - WATER FUND

	1999-2000	2000-01	2001-02	2002-03
	Actual	Actual	Budget	Budget
Revenues				
Tax Revenues				
Licenses and Permits				
Fines and Forfeitures				
Investment/Property Revenues	93,540	143,281	90,965	90,965
Revenue from Others				
Service Charges	3,966,830	4,153,764	4,761,000	6,320,000
Other Revenue	776,290	229,226	235,000	240,000
Total Revenue	4,836,660	4,526,271	5,086,965	6,650,965
Expenditures				
Operating Programs				
Public Safety				
Public Utilities	4,013,394	7,482,601	2,727,580	2,741,425
Transportation				
Leisure, Cultural and Social Services				
Community and Economic Development				
General Government				
Total Operating Programs	4,013,394	7,482,601	2,727,580	2,741,425
Bulk Power Purchase				
Other Purchases			52,310	
Capital Projects	1,649,809	1,603,471	1,114,025	746,355
Debt Service	226,946	228,013	227,975	227,975
Total Expenditures	5,890,149	9,314,085	4,121,890	3,715,755
Revenues/Expenditures (Over/Under)	(1,053,489)	(4,787,814)	965,075	2,935,210
Other Sources (Uses)				
Operating Transfers In	16,975			
Operating Transfers Out	(655,739)	(655,545)	(782,720)	(789,720)
Other Sources (Uses)	2,388,534	(2,785,905)	43,000	33,000
Cost of Medical Care/Dental, Vision	(65,690)	(25,295)		
Proceeds from Debt financing	2,500,000	4,500,000		
Total Other Sources (Uses)	4,184,080	1,033,255	(739,720)	(756,720)
Fund Balance Beginning of the Year	1,618,075	4,748,666	994,107	1,219,462
Fund Balance End of the Year				
Reserved for Debt Service				
Designated Reserve	4,748,666	994,107	1,219,462	3,397,952
Unreserved				
Total Fund Balance	4,748,666	994,107	1,219,462	3,397,952

2001-03 FINANCIAL PLAN AND SUMMARY

CHANGES IN FUND BALANCE - WASTEWATER FUND

	1999-2000	2000-01	2001-02	2002-03
	Actual	Actual	Budget	Budget
Revenues				
Tax Revenues				
Licenses and Permits				
Fines and Forfeitures				
Investment/Property Revenues	281,356	315,800	325,083	325,083
Revenue from Others				
Service Charges	4,058,245	4,816,793	5,052,000	6,734,000
Other Revenue	114,857	147,289	116,000	161,000
Total Revenue	<u>4,454,457</u>	<u>5,279,882</u>	<u>5,493,083</u>	<u>7,220,083</u>
Expenditures				
Operating Programs				
Public Safety				
Public Utilities	3,009,068	3,170,517	3,427,190	3,419,135
Transportation				
Leisure, Cultural and Social Services				
Community and Economic Development				
General Government				
Total Operating Programs	<u>3,009,068</u>	<u>3,170,517</u>	<u>3,427,190</u>	<u>3,419,135</u>
Bulk Power Purchase				
Other Purchases			46,000	71,000
Capital Projects	635,736	944,000	853,025	3,443,855
Debt Service	806,770	794,370	812,385	817,465
Total Expenditures	<u>4,451,574</u>	<u>4,908,887</u>	<u>5,138,600</u>	<u>7,751,455</u>
Revenues/Expenditures (Over/Under)	<u>2,883</u>	<u>370,995</u>	<u>354,483</u>	<u>(531,372)</u>
Other Sources (Uses)				
Operating Transfers In	161,779			
Operating Transfers Out	(726,749)	(580,301)	(751,823)	(739,324)
Other Sources (Uses)	173,591	(292,459)		2,500,000
Cost of Medical Care/Dental, Vision	(125,809)	(83,100)	(118,300)	(133,088)
Total Other Sources (Uses)	<u>(517,188)</u>	<u>(955,860)</u>	<u>(870,123)</u>	<u>1,627,589</u>
Fund Balance Beginning of the Year	3,832,966	3,318,661	2,733,796	2,218,156
Fund Balance End of the Year				
Reserved for Debt Service				
Designated Reserve	3,318,661	2,733,796	2,218,156	3,314,372
Unreserved				
Total Fund Balance	<u>3,318,661</u>	<u>2,733,796</u>	<u>2,218,156</u>	<u>3,314,372</u>

2001-03 FINANCIAL PLAN AND SUMMARY

CHANGES IN FUND BALANCE - ELECTRIC FUND

	1999-2000	2000-01	2001-02	2002-03
	Actual	Actual	Budget	Budget
Revenues				
Tax Revenues				
Licenses and Permits				
Fines and Forfeitures				
Investment/Property Revenues	2,601,585	4,520,223	3,278,440	3,491,500
Revenue from Others				
Service Charges	38,937,804	40,511,067	46,134,260	50,350,527
Other Revenue	1,213	14,680	2,000	2,000
Total Revenue	41,540,602	45,045,970	49,414,700	53,844,027
Expenditures				
Operating Programs				
Public Safety				
Public Utilities	10,104,147	10,961,009	11,915,545	11,993,592
Transportation				
Leisure, Cultural and Social Services				
Community and Economic Development				
General Government				
Total Operating Programs	10,104,147	10,961,009	11,915,545	11,993,592
Bulk Power Purchase	27,722,088	37,997,566	30,551,000	30,551,000
Other Purchases			520,000	435,000
Capital Projects		6,324,718	8,781,025	9,644,450
Debt Service	1,329,594	1,391,435	1,391,435	1,391,435
Total Expenditures	39,155,829	56,674,728	53,159,005	54,015,477
Revenues/Expenditures (Over/Under)	2,384,773	(11,628,758)	(3,744,305)	(171,450)
Other Sources (Uses)				
Operating Transfers In	1,441,065			
Operating Transfers Out	(3,838,076)	(1,955,758)	(2,318,035)	(2,253,035)
Other Sources (Uses)	1,789,506	(40,872)		
Cost of Medical Care/Dental, Vision	(190,034)	(210,660)	(286,395)	(322,194)
Proceeds from Debt financing		4,727,375	8,360,250	9,470,450
Total Other Sources (Uses)	(797,539)	2,520,085	5,755,820	6,895,221
Fund Balance Beginning of the Year	14,308,528	15,895,762	6,787,089	8,798,605
Fund Balance End of the Year				
Reserved for Debt Service				
Designated Reserve	15,895,762	6,787,089	8,798,605	15,522,375
Unreserved				
Total Fund Balance	15,895,762	6,787,089	8,798,605 *	15,522,375 *

* Does not include the balance of Restricted Cash from the Proceeds of the Certificates of Participation which is approximately 24m as of 4/30/02.

2001-03 FINANCIAL PLAN AND SUMMARY

CHANGES IN FUND BALANCE - TRANSIT FUND

	1999-2000	2000-01	2001-02	2002-03
	Actual	Actual	Budget	Budget
Revenues				
Tax Revenues				
Licenses and Permits				
Fines and Forfeitures				
Investment/Property Revenues	(123,347)	(149,273)	(116,110)	(116,110)
Revenue from Others	2,118,279	2,885,496	1,664,800	1,080,000
Service Charges	212,274	220,128	243,500	248,500
Other Revenue	10,881	273,042		
Total Revenue	2,218,087	3,229,393	1,792,190	1,212,390
Expenditures				
Operating Programs				
Public Safety				
Public Utilities				
Transportation	1,704,540	1,564,665	2,351,179	2,379,751
Leisure, Cultural and Social Services				
Community and Economic Development				
General Government				
Total Operating Programs	1,704,540	1,564,665	2,351,179	2,379,751
Bulk Power Purchase				
Other Purchases				
Capital Projects	2,070,386	3,201,601	720,874	100,000
Debt Service				
Total Expenditures	3,774,926	4,766,266	3,072,053	2,479,751
Revenues/Expenditures (Over/Under)	(1,556,839)	(1,536,873)	(1,279,863)	(1,267,361)
Other Sources (Uses)				
Operating Transfers In	288,307	2,876,233	1,875,086	1,172,965
Operating Transfers Out	(467,164)	(93,804)	(355,811)	(355,811)
Other Sources (Uses)	1,741,470	(2,641,206)	1,169,713	458,999
Cost of Medical Care/Dental, Vision	(5,774)	(5,660)	(7,815)	(8,792)
Total Other Sources (Uses)	1,556,839	135,563	2,681,173	1,267,361
Fund Balance Beginning of the Year		(0)	(1,401,310)	(0)
Fund Balance End of the Year				
Reserved for Debt Service				
Designated Reserve				
Unreserved	(0)	(1,401,310)	(0)	0
Total Fund Balance	(0)	(1,401,310)	(0)	0

2001-03 FINANCIAL PLAN AND SUMMARY

CHANGES IN FUND BALANCE - BENEFITS FUND

	1999-2000	2000-01	2001-02	2002-03
	Actual	Actual	Budget	Budget
Revenues				
Tax Revenues				
Licenses and Permits				
Fines and Forfeitures				
Investment/Property Revenues	(16,763)	(31,999)		
Revenue from Others				
Service Charges	2,266,242	2,267,706	2,976,222	3,337,306
Other Revenue	34,543	19,354		
Total Revenue	<u>2,284,023</u>	<u>2,255,061</u>	<u>2,976,222</u>	<u>3,337,306</u>
Expenditures				
Operating Programs				
Public Safety				
Public Utilities				
Transportation				
Leisure, Cultural and Social Services				
Community and Economic Development				
General Government	2,731,975	2,673,460	3,266,885	3,646,325
Total Operating Programs	<u>2,731,975</u>	<u>2,673,460</u>	<u>3,266,885</u>	<u>3,646,325</u>
Bulk Power Purchase				
Other Purchases				
Capital Projects				
Debt Service				
Total Expenditures	<u>2,731,975</u>	<u>2,673,460</u>	<u>3,266,885</u>	<u>3,646,325</u>
Revenues/Expenditures (Over/Under)	<u>(447,952)</u>	<u>(418,399)</u>	<u>(290,663)</u>	<u>(309,019)</u>
Other Sources (Uses)				
Operating Transfers In	339,900	339,895	357,886	357,887
Operating Transfers Out				
Other Sources (Uses)	91,187	16,399		490,371
Cost of Medical Care/Dental, Vision				
Total Other Sources (Uses)	<u>431,087</u>	<u>356,294</u>	<u>357,886</u>	<u>848,258</u>
Fund Balance Beginning of the Year	(527,492)	(544,357)	(606,462)	(539,239)
Fund Balance End of the Year				
Reserved for Debt Service				
Designated Reserve				
Unreserved	(544,357)	(606,462)	(539,239)	(0)
Total Fund Balance	<u>(544,357)</u>	<u>(606,462)</u>	<u>(539,239)</u>	<u>(0)</u>

2001-03 FINANCIAL PLAN AND SUMMARY

CHANGES IN FUND BALANCE - SELF INSURANCE FUND

	1999-2000	2000-01	2001-02	2002-03
	Actual	Actual	Budget	Budget
Revenues				
Tax Revenues				
Licenses and Permits				
Fines and Forfeitures				
Investment/Property Revenues	151,991	224,309	256,810	256,810
Revenue from Others	45,700	59,859	60,000	60,000
Service Charges				
Other Revenue	173,045	303,722	200,000	200,000
Total Revenue	370,736	587,890	516,810	516,810
Expenditures				
Operating Programs				
Public Safety				
Public Utilities				
Transportation				
Leisure, Cultural and Social Services				
Community and Economic Development				
General Government	1,274,541	1,569,236	1,407,795	1,557,545
Total Operating Programs	1,274,541	1,569,236	1,407,795	1,557,545
Bulk Power Purchase				
Other Purchases				
Capital Projects				
Debt Service				
Total Expenditures	1,274,541	1,569,236	1,407,795	1,557,545
Revenues/Expenditures (Over/Under)	(903,805)	(981,346)	(890,985)	(1,040,735)
Other Sources (Uses)				
Operating Transfers In	821,100	821,100	1,407,795	1,407,795
Operating Transfers Out				
Other Sources (Uses)	(160,567)	(1,676)		(490,371)
Cost of Medical Care/dental, Vision				
Total Other Sources (Uses)	660,533	819,424	1,407,795	917,424
Fund Balance Beginning of the Year	2,941,090	2,697,818	2,535,896	3,052,706
Fund Balance End of the Year				
Reserved for Debt Service				
Designated Reserve	2,697,818	2,535,896	3,052,706	2,929,395
Unreserved				
Total Fund Balance	2,697,818	2,535,896	3,052,706	2,929,395

2001-03 FINANCIAL PLAN AND SUMMARY

CHANGES IN FUND BALANCE - TRUST AND AGENCY FUND

	1999-2000	2000-01	2001-02	2002-03
	Actual	Actual	Budget	Budget
Revenues				
Tax Revenues	202,138	220,940	201,727	201,727
Licenses and Permits				
Fines and Forfeitures				
Investment/Property Revenues	25,736	32,959	18,585	18,585
Revenue from Others				
Service Charges				
Other Revenue				
Total Revenue	<u>227,874</u>	<u>253,899</u>	<u>220,312</u>	<u>220,312</u>
Expenditures				
Operating Programs				
Public Safety				
Public Utilities				
Transportation				
Leisure, Cultural and Social Services	50,000			
Community and Economic Development				
General Government				
Total Operating Programs	<u>50,000</u>			
Bulk Power Purchase				
Other Purchases				
Capital Projects			23,500	
Debt Service	218,503	197,347	195,338	194,323
Total Expenditures	<u>268,503</u>	<u>197,347</u>	<u>218,838</u>	<u>194,323</u>
Revenues/Expenditures (Over/Under)	<u>(40,629)</u>	<u>56,552</u>	<u>1,474</u>	<u>25,989</u>
Other Sources (Uses)				
Operating Transfers In	33,571			
Operating Transfers Out		(17,227)	(9,800)	
Other Sources (Uses)				
Cost of Medical Care/Dental, Vision				
Total Other Sources (Uses)	<u>33,571</u>	<u>(17,227)</u>	<u>(9,800)</u>	
Fund Balance Beginning of the Year	1,031,046	1,023,988	1,063,313	1,054,987
Fund Balance End of the Year				
Reserved for Debt Service				
Designated Reserve				
Unreserved	1,023,988	1,063,313	1,054,987	1,080,976
Total Fund Balance	<u>1,023,988</u>	<u>1,063,313</u>	<u>1,054,987</u>	<u>1,080,976</u>

Section D
FINANCIAL AND STATISTICAL TABLES

2001-2003 FINANCIAL PLAN AND BUDGET

FINANCIAL AND STATISTICAL TABLES

This section contains summaries which integrate the other sections of the Financial Plan as well as supplemental and statistical information. Generally each schedule provides information for four years. The following schedules are included in this section:

- Appropriation Spending Limit
- Revenues by Major Category and Source
- Operating Budget by Activity
- Summary of Interfund Transactions
- Summary of Significant Expenditures and Staffing Changes
- Capital Budget by Activity
- Regular Positions by Department

APPROPRIATION SPENDING LIMIT

2001-2003 FINANCIAL PLAN AND BUDGET

APPROPRIATION SPENDING LIMIT

BACKGROUND

During any fiscal year, the city may not appropriate tax revenues in excess of the Appropriation Limit defined in Article XIII B of the State Constitution. Tax revenues which exceed the Limit may be carried forward to the next fiscal year to offset a shortfall in the Appropriation Limit. Any excess funds remaining after the second year have to be returned to the taxpayers by reducing tax rates or fees. A majority of voters may approve an "override" to increase the Limit up to a maximum of four years.

The amount of tax revenue which can be appropriated in any fiscal year is determined based on formulas provided in Article XIII B. The growth in revenues is based on actual appropriations in Fiscal Year 1978-79 and adjusted for growth of population and inflation. Not all revenues are restricted by the Limit; only revenues which are considered proceeds of taxes are subject to this limitation.

In addition, proceeds of taxes are allowed to be spent on several types of appropriations and are not included in the Limit. For instance, tax proceeds for voter approved debt, costs of complying with court orders, certain federal mandates and qualified capital outlay are excluded and do not count against the Limit.

To ensure that taxes are counted in the Appropriation Limit of only one agency of government, Article XIII B and Government Code Section 7903 require that if the State provides funds to a local government with no strings attached, these revenues will be counted as "State Subventions" and will not be included in the calculation of the local agency. If the State specifies that the funds are restricted in their use, such as Gas Tax, they are to be counted in the State's Limit.

The statutes require the adoption of the Appropriation Limit by resolution of the City Council with a recorded vote regarding which of the annual adjustment factors have been selected. The adoption is done at a regular meeting or a noticed special meeting. There is no required hearing or public notice. The documentation used to compute the Limit must be available to the public at least 15 days prior to the meeting. Once the Limit is adopted, the public has 45 days from the effective date of the resolution to initiate judicial action regarding the Limit.

Once the Appropriation Limit is adopted, there are two publication requirements:

- * The Limitation must be published in the annual budget
- * An informational form filed with the Annual Statement of Transactions no later than 90 days after the start of the fiscal year.

APPROPRIATION LIMIT 2002-2003

The Appropriation Limit for the fiscal year 2002-03 is \$ 57,439,894 and computed based on growth factors provided by the State Department of Finance. The inflation used to calculate growth was 0.9873% and the population growth used was 1.0214%. The appropriations subject to limit for 2002-03 is \$28,013,113 and is under the Limit by \$ 29,426,780.

The calculations used to establish the Appropriation Limit and appropriations subject to limit are available in the Finance Department for public inspection and review.

2001-03 FINANCIAL PLAN AND BUDGET

APPROPRIATIONS SPENDING LIMIT

2002-03 APPROPRIATIONS SPENDING LIMIT

				Amount
Last Year's Limit				56,959,824
Adjustment Factors				
1	Population %	1.0214		
2	Inflation %	0.9873		
Total Adjustment %				1.0084
Annual Adjustment				480,070
Adjustments				None
Total Adjustments				480,070
2002-03 APPROPRIATIONS SPENDING LIMIT				57,439,894

2002-03 APPROPRIATIONS SUBJECT TO LIMITATION

		AMOUNT
PROCEEDS OF TAXES		28,013,113
EXCLUSIONS		
APPROPRIATIONS SUBJECT TO LIMITATION		28,013,113
CURRENT YEAR LIMIT		57,439,894
OVER(UNDER) LIMIT		(29,426,780)

REVENUES by MAJOR CATEGORY & SOURCE

Tax Revenue
Licenses & Permits
Fines & Forfeitures
Investment & Property Revenues
Revenue from Others
Service Fees & Charges
Other Revenue

01-03 FINANCIAL PLAN AND SUMMARY

REVENUES BY MAJOR CATEGORY AND SOURCE

	1999-2000	2000-01	2001-02	2002-03
	Actual	Actual	Budget	Budget
TAX REVENUES				
Property Tax	4,931,835	5,322,425	5,829,492	6,237,557
Special Assessment	202,138	220,940	201,727	201,727
Sales & Use Tax	7,095,460	8,028,266	8,429,679	8,985,460
Public Safety Sales Tax (Prop 172)	196,180	242,327	250,566	259,085
Street Maintenance Sales Tax (K)	747,630	933,117	753,405	795,690
Transient Occupancy Tax	318,034	390,185	374,814	429,799
Waste Removal Franchise Tax	301,088	371,253	371,253	371,253
Industrial Franchise	50,255	51,630	55,410	58,180
Gas Franchise	137,154	202,578	202,578	202,578
Cable TV Franchise	173,755	182,276	196,045	207,810
Electric Franchise	12,436	11,730	12,960	13,235
In-Lieu Franchise - Electric	4,367,000	4,637,165	4,637,165	4,750,354
In-Lieu Franchise - Sewer	790,000	774,950	774,950	774,950
In-Lieu Franchise - Water	564,000	603,092	603,095	603,095
In-Lieu Franchise - Refuse			250,000	250,000
Real Property Transfer Tax	116,059	158,213	150,000	150,000
Total Tax Revenues	20,003,026	22,130,147	23,093,140	24,290,773
LICENSES AND PERMITS				
Animal License	20,815	22,087	23,315	23,315
Bicycle License	1,571	1,300	1,775	1,775
Business License Tax	657,844	736,302	735,000	773,355
Alarm Permits	3,375	2,300	4,000	4,000
Building Permits	518,748	594,494	594,494	636,109
Transportation Permit	12,372	4,944	5,500	5,500
Electric Permits	69,550	77,620	75,000	70,000
Mechanical Permits (Gas)	47,686	61,674	60,000	50,000
Plumbing Permits	47,962	59,490	60,000	55,000
Industrial Refuse Collection Permit	1,000	500	1,500	1,500
Parking Permits	25,012	31,515	35,000	35,000
Total Licenses and Permits	1,405,934	1,592,226	1,595,584	1,655,554
FINES AND FORFEITURES				
Vehicle Code Fines	131,708	165,436	170,305	183,930
Court Fines	10,465	12,867	15,385	16,615
Parking Fines	43,178	56,287	56,287	56,287
Parking Fines - DMV Hold	12,362	11,775	16,065	17,350
False Alarm Penalty			3,240	3,500
Late Payment - Utility Billing	430,563	426,916	455,800	483,150
Total Fines and Forfeitures	628,276	673,281	717,082	760,832
INVESTMENT/PROPERTY REVENUES				
Investment Earnings	3,526,207	6,026,431	4,645,680	4,798,740
Sale of City Property	23,917	29,657	26,860	27,135
Sale of System (Joint Pole-Elec)	12,479	28,030	20,000	20,000
Rent of City Property	233,558	327,590	319,107	319,107
Total Investment/Property Revenues	3,796,161	6,411,708	5,011,647	5,164,982

001-03 FINANCIAL PLAN AND SUMMARY

REVENUES BY MAJOR CATEGORY AND SOURCE

	1999-2000	2000-01	2001-02	2002-03
	Actual	Actual	Budget	Budget
REVENUE FROM OTHERS				
Motor Vehicle In-Lieu Tax	3,008,393	3,050,598	3,316,753	3,532,591
Other Grants & Subventions	153,607	211,339	695,000	
Police Training (POST)	51,202	91,094	51,500	51,500
Cracnet & Drug Suppression Grants	123,555	157,029	157,447	157,447
Police/Parks Grants	221,357	675,729	1,034,813	1,150,000
Asset Seizure	36,667	30,377		
Street Maintenance Measure (K)-reimbursements	868,084	844,154		
Auto Theft Revenue	16,337	12,642		
State Hiway Maintenance	5,066	5,066	5,065	5,065
Gas Tax Subvention (2105)	344,125	356,184	354,690	365,330
Gas Tax Subvention (2106)	220,836	230,737	227,425	234,245
Gas Tax Subvention (2107)	465,615	477,942	475,000	475,000
Transportation Dev Act (Gen./Allot)	1,743,005	1,692,326	1,987,873	2,000,000
Transportation Dev Act (Ped/Bike)	29,624	35,915		
Federal Assistance Section IX	1,865,648	2,881,618	620,800	80,000
State Bike Lane Fund	24,502	11,588		
CTC Reimbursement	167,386	878,696		
Traffic Congestion Relief		412,949		
Surface Transportation (ISTEA)/Fed TEA Transit	730,781	747,106		
County Grants			44,000	
Streets Federal grants			961,500	4,695,000
Street Maintenance SB 300	(9,935)			
State Transit Assistance	9,631	3,878		
State Special Grants-Transit	243,001		1,000,000	1,000,000
Parks & Recreation Grants/Allotment	22,225	266,662	32,025	33,345
State Mandates SB 90	156,221	196,824	160,000	160,000
CJPRMA Rebate	45,700	59,859	60,000	60,000
Community Development Block Grant	526,816	1,013,724	975,000	975,000
Revenue from others - SJVAPCD grant		24,027		
Library Grants	148,617	218,595	206,455	206,455
PERS				700,000
Total Revenue from Others	11,218,064	14,586,658	12,365,346	15,880,978
SERVICE FEES AND CHARGES				
Public Safety Fees				
Fingerprinting	12,525	10,296	10,000	10,000
Police Record Fees	25,441	26,730	25,000	25,000
Vehicle Towing	57,645	67,110	60,000	60,000
Other Police Fees	1,122	2,407	2,695	2,740
Fix Ticket/Vin Verification	2,745	1,640	2,000	2,120
Fire Department Services - Other	190	180	230	245
Animal Shelter Fees	18,115	18,469	21,250	22,525
Total	117,784	126,832	121,175	122,630

001-03 FINANCIAL PLAN AND SUMMARY

REVENUES BY MAJOR CATEGORY AND SOURCE

	1999-2000	2000-01	2001-02	2002-03
	Actual	Actual	Budget	Budget
Electric Operating Revenue				
Domestic Residential	14,733,769	15,005,360	15,182,200	15,066,548
Small Commercial	4,739,697	4,839,858	5,081,590	4,621,709
Dusk to Dawn	39,798	40,426	40,560	41,817
Domestic Mobile Home	270,759	214,821	242,780	198,449
Large Commercial	9,044,378	9,428,455	9,510,230	10,469,453
Small Industrial	775,291	791,191	749,690	852,376
City Accounts	1,946,313	1,921,002	1,220,240	623,366
Medium Industrial	2,076,120	2,168,916	2,685,150	2,993,441
Large Industrial	3,950,529	4,291,553	4,399,700	3,979,345
Residential Low Income	166,828	232,530	674,960	805,802
Public Benefits	899,559	924,960	1,018,690	1,027,860
Additional Sales/Market Cost Adjustment		256,009	5,000,000	9,359,981
Total	38,643,041	40,115,081	45,805,790	50,040,147
Sewer Operating Revenues				
City Accounts	15,371	14,913	18,430	28,960
Other Accounts	2,933,005	2,966,782	3,667,570	5,763,040
Sewer Connection Fees	926,374	1,715,357	1,300,000	500,000
Total	3,874,750	4,697,052	4,986,000	6,292,000
Water Operating Revenues				
City Accounts	55,627	59,268	88,180	119,180
Other Accounts	3,491,975	3,540,823	4,320,820	5,839,820
Total	3,547,602	3,600,091	4,409,000	5,959,000
Non-Operating Utility Revenues				
Revenue - Contract Work for City	188,157	178,138	183,470	188,980
Revenue - Contract Work for Others	33,616	72,133	45,000	46,400
Electric Capacity Revenues	76,705	151,771	100,000	75,000
Industrial Sewer Billings				375,000
Water Tap Fees	154,472	158,250		
Sewer Tap Fees	13,107	14,770		
Liftstation Reimbursement	119,575	14,766		
Total	585,633	589,828	328,470	685,380
Transit Fees				
Dial-A-Ride Passenger Fares	212,274	220,128	243,500	248,500
Total	212,274	220,128	243,500	248,500
Park and Recreation Fees				
Revenue from Playgrounds	170,912	186,479	192,315	203,850
Revenue from Youth/Teen Sports	44,643	46,479	51,005	68,790
Revenue - Indoor/Outdoor Activities	31,154	19,699	18,780	19,910
Revenue from Aquatics	68,741	67,937	60,000	77,500
Revenue from Adult Sports	62,093	61,833	69,770	77,555
BOBS Reimbursements	26,629	17,605	31,560	33,455
Revenue from Lodi Lake Park	76,165	75,014	80,735	85,580
Other Park Fees	5,426	7,725	5,820	6,170
Rent - Park & Recreation Facilities	67,693	43,632	60,000	65,000
Total	553,456	526,403	569,985	637,810

2001-03 FINANCIAL PLAN AND SUMMARY

REVENUES BY MAJOR CATEGORY AND SOURCE

	1999-2000	2000-01	2001-02	2002-03
	Actual	Actual	Budget	Budget
Community Center Fees				
Swimming	77,035	50,962	93,275	102,605
Rents	127,322	155,041	179,530	179,530
Other Fees	60,403	127,334	127,334	127,334
Revenues NOC				
Total	<u>264,760</u>	<u>333,337</u>	<u>400,139</u>	<u>409,469</u>
Community Development Fees				
Plan Check Fees	313,594	382,127	382,127	382,127
Inspection/Reinspection Fees	15,081	12,191	12,191	12,191
Planning Fees	84,464	94,437	94,437	94,437
Total	<u>413,139</u>	<u>488,755</u>	<u>488,755</u>	<u>488,755</u>
Public Works Engineering Fees				
Engineering Fees	95,275	127,494	121,000	177,494
Development Impact Fees	3,454,276	2,942,048	2,388,000	2,000,000
Special Inspections	1,965	2,200	2,000	2,000
Plans & Specs	4,651	18,396	6,765	7,170
Engineering Inspections	43,193	81,312	70,000	81,312
Total	<u>3,599,360</u>	<u>3,171,450</u>	<u>3,059,765</u>	<u>2,751,976</u>
Administrative Fees				
Utility Connections	13,315	15,934	17,035	18,055
Returned Check Charge	14,033	13,215	15,415	16,340
Total	<u>27,348</u>	<u>29,149</u>	<u>32,450</u>	<u>34,395</u>
Benefit and Insurance Fees				
Medical Care	1,660,493	1,707,424	2,375,200	2,731,480
Retiree's Medical Care	77,350	43,006		
Dental Insurance	306,715	297,146	289,195	289,195
Vision Care	70,949	67,779	65,830	65,830
Chiropractic	32,868	30,990	33,520	33,520
Life Insurance	30,531	29,641	37,644	37,644
Accidental Death Insurance	5,285	6,260		
Unemployment Insurance	49,310	50,682	41,314	42,507
Long Term Disability	32,741	34,778	133,519	137,130
Total	<u>2,266,242</u>	<u>2,267,706</u>	<u>2,976,222</u>	<u>3,337,306</u>
Total Service Fees and Charges	<u>54,105,389</u>	<u>56,165,812</u>	<u>63,421,251</u>	<u>71,007,368</u>
OTHER REVENUE				
Damage to Property Reimbursements	9,752	3,907	10,000	16,000
Donations	503,605	203,426	5,000	5,000
Library Fines, Fees & Gifts	58,427	60,593	58,500	59,000
Donations	48,621	69,274	56,000	6,000
Revenues NOC	1,330,386	1,149,290	574,915	624,970
Reimbursable Charges (Work-Others)	107,562	140,821	104,625	110,905
Revenue by Transfer	31,049	38,136	30,000	32,000
Extra Refuse	250	1,988		
Total Other Revenue	<u>2,089,651</u>	<u>1,667,435</u>	<u>839,040</u>	<u>853,875</u>
REVENUE TOTAL	<u>93,246,502</u>	<u>103,227,267</u>	<u>107,043,086</u>	<u>119,614,362</u>

OPERATING BUDGET by ACTIVITY

Public Safety
Public Utilities
Transportation
Leisure, Cultural & Social Services
Community & Economic Development
General Government

2001-03 FINANCIAL PLAN AND SUMMARY

OPERATING BUDGET BY ACTIVITY

	1999-2000	2000-01	2001-02	2002-03
	Actual	Actual	Budget	Budget
Public Safety				
Police Protection				
Police Administration	804,868	870,756	968,440	980,720
Police Operations	4,043,453	4,649,315	4,444,680	4,602,565
Police Investigations	2,322,190	2,797,769	2,857,270	2,946,130
Animal Shelter	109,301	154,625	169,900	182,055
Fire Safety				
Fire Administration	296,200	292,899	315,545	323,660
Fire Life and Safety	193,136	195,462	232,765	238,165
Emergency Services	2,688,366	3,173,073	3,587,540	3,871,210
Training	125,172	123,859	209,045	211,585
Support Services	86,235	90,172	89,245	91,785
Other Safety Services				
Graffiti Abatement	34,250	39,070	43,695	44,750
Total Public Safety	10,703,171	12,387,000	12,918,125	13,492,625
Public Utilities				
Water Utility Services				
Water	4,013,394	7,482,601	2,727,580	2,741,425
Wastewater Utility Services				
Wastewater	3,009,068	3,170,517	3,427,190	3,419,135
Electric Utility Services				
Electrical	10,104,147	10,961,009	11,915,545	11,993,592
Total Public Utilities	17,126,609	21,614,127	18,070,315	18,154,152
Transportation				
Streets and Flood Control				
Street Maintenance	1,268,514	1,461,083	1,453,420	1,684,605
Street Trees	164,914	157,432	132,010	133,220
Street Cleaning	240,358	258,995	394,510	451,660
Parking Lot Maintenance	4,264	6,346	12,725	12,725
Transit				
Transit	1,704,540	1,564,665	2,351,179	2,379,751
Total Transportation	3,382,590	3,448,521	4,343,843	4,661,961
Leisure, Cultural & Social Services				
Parks and Recreation				
Parks and Recreation Commission	4,076	1,628	3,950	3,950
Parks and Recreation Administration	680,234	630,238	795,615	861,290
Recreation Division				
Youth/Teen Sports	138,539	131,810	124,615	155,340
Indoor/Outdoor Activities	38,134	21,535	18,070	18,070
Aquatics	89,851	101,220	85,860	99,075
Adult Sports	54,757	58,810	49,775	53,375
LUSD Healthy Start	18,017	18,000		
Concessions/After School Programs	271,219	357,716	339,320	205,380
Parks Division				
Lodi Lake Park	160,809	138,051	172,255	176,895
Other Parks	489,983	526,226	536,845	592,910
Park Operations	90,851	103,395	131,475	135,780
Equipment Maintenance	122,400	116,813	125,905	127,175
Parks - Sports Facility Maintenance	381,869	422,849	405,535	463,015
Cultural Services				
Library Board	1,751	4,981	5,000	5,000
Library	1,026,472	1,110,291	1,174,835	1,204,740
Cultural Activities - Community Center	855,377	1,036,036	1,113,440	1,160,970
Total Leisure, Cultural & Social Services	4,424,339	4,779,599	5,082,495	5,262,965
Community & Economic Development				
Planning				
Community Development Commissions	7,460	5,418	10,360	10,360
Current and Advanced Planning	408,463	378,104	511,290	482,110
Code Enforcement	168,292	267,426	386,555	391,840
Building and Safety	555,769	607,096	645,220	662,760
Engineering	984,395	1,165,503	1,194,130	1,283,290
Economic Development				
Economic Development	351,034	479,999	514,080	502,355
Total Community & Economic Development	2,475,413	2,903,546	3,261,635	3,332,715

2001-03 FINANCIAL PLAN AND SUMMARY

OPERATING BUDGET BY ACTIVITY

	1999-2000	2000-01	2001-02	2002-03
	Actual	Actual	Budget	Budget
General Government				
Legislation and Policy				
City Council	58,547	51,222	67,150	70,400
General Administration				
City Manager	336,173	387,259	412,935	419,410
Public Works Administration	287,423	345,234	375,065	432,167
Legal Services				
City Attorney	221,497	267,293	289,920	293,610
City Clerk Services				
City Council Protocol	14,696	16,688	22,000	22,000
Records Administration	207,241	210,787	240,710	264,335
Election Administration	4,457	16,189	1,300	39,600
Administrative Services				
Human Resources Administration & Citywide Training	338,198	434,464	375,850	429,775
Risk Management	50,588	43,480	174,780	137,145
Information Systems	651,889	645,845	803,780	879,900
Finance Administration	283,672	270,976	194,415	198,755
Accounting Services	390,520	488,418	523,855	576,905
Revenue Services	608,908	588,098	693,050	712,895
Purchasing	225,970	256,546	273,540	280,530
Organizational Support Services				
Field Services	286,478	335,529	370,240	379,025
Building Maintenance	417,990	512,640	545,355	551,335
Equipment Maintenance & Motor Pool	860,680	1,107,238	1,067,280	1,077,835
Non-Departmental Services				
General Support	431,939	740,222	700,715	733,783
Citywide Utilities	756,424	839,439	871,855	947,655
General Liability	383,835	306,511	500,520	650,270
Other Insurances	31,265	38,994	70,515	70,515
Workers' Compensation Charges	859,442	1,223,731	836,760	836,760
Benefits Administration	2,731,975	2,673,460	3,266,885	3,646,325
Total General Government	<u>10,439,807</u>	<u>11,800,263</u>	<u>12,678,475</u>	<u>13,650,930</u>
TOTAL OPERATING BUDGET	<u>48,551,930</u>	<u>56,933,056</u>	<u>56,354,888</u>	<u>58,555,348</u>

INTERFUND TRANSFERS

General Fund
Library Fund
Street Fund
Transportation Fund
CDBG Fund
Police Special Revenue Fund
Capital Outlay Fund
Equipment Fund
Debt Service Fund
Water Fund
Wastewater Fund
Electric Fund
Transit Fund
Child Care Service Fund
Benefits Fund
Self Insurance Fund
Trust & Agency Fund

2001-03 FINANCIAL PLAN AND SUMMARY

INTERFUND TRANSACTIONS - OPERATING TRANSFERS

	1999-2000	2000-01	2001-02	2002-03
	Actual	Actual	Budget	Budget
GENERAL FUND				
Operating Transfers In				
Cost of Services Transactions	2,810,562	3,046,960	3,502,859	3,502,859
Street Fund - gas tax to offset street maint	1,004,000	1,004,000	1,047,540	1,047,540
Engineering costs			375,728	375,728
Sewer- additional street sweeping(storm drains)			82,000	82,000
Water/Sewer-Safety Program (PW)			25,000	
Electric -IHP			25,000	
Total Transfers	<u>180,449</u>	<u>137,601</u>		<u>19,500</u>
Total Transfers In	<u>3,995,011</u>	<u>4,188,561</u>	<u>5,058,127</u>	<u>5,027,627</u>
Operating Transfers Out				
Benefits Fund	(269,485)	(269,485)	(282,729)	(282,729)
Insurance Funds	(400,000)	(400,000)	(1,026,984)	(1,026,984)
General Fund Capital		(1,524,570)	(1,500,000)	(1,500,000)
Total Transfers	<u>(454,260)</u>	<u>(85,850)</u>	<u>(284)</u>	<u>(284)</u>
Total Transfers Out	<u>(1,123,745)</u>	<u>(2,279,905)</u>	<u>(2,809,997)</u>	<u>(2,809,997)</u>
TOTAL GENERAL FUND	<u>2,871,266</u>	<u>1,908,656</u>	<u>2,248,130</u>	<u>2,217,630</u>
LIBRARY FUND				
Operating Transfers In		-	9,800	
Operating Transfers Out				
Cost of Services Transactions	(50,000)	(50,000)	(49,408)	(49,408)
Total Transfers Out	<u>(50,000)</u>	<u>(50,000)</u>	<u>(39,608)</u>	<u>(49,408)</u>
TOTAL LIBRARY FUND	<u>(50,000)</u>	<u>(50,000)</u>	<u>(39,608)</u>	<u>(49,408)</u>
STREET FUND				
Operating Transfers In				
TDA Fund		512,997	39,350	827,035
Total Transfers	<u>1,179,837</u>	<u>412,829</u>		
Total Transfers In	<u>1,179,837</u>	<u>925,826</u>	<u>39,350</u>	<u>827,035</u>
Operating Transfers Out				
Cost of Services Transactions			(375,728)	(375,728)
General Fund Street Maintenance (gas tax)		(1,064,101)	(1,047,540)	(1,047,540)
Total Transfers	<u>(1,972,309)</u>	<u>(638,753)</u>		
Total Transfers Out	<u>(1,972,309)</u>	<u>(1,702,854)</u>	<u>(1,423,268)</u>	<u>(1,423,268)</u>
TOTAL STREET FUND	<u>(792,472)</u>	<u>(777,028)</u>	<u>(1,383,918)</u>	<u>(596,233)</u>
TRANSPORTATION DEVELOPMENT ACT FUND				
Operating Transfers In				
Total Transfers		102,376		
Total Transfers In	-	102,376	-	-
Operating Transfers Out				
Cost of Services Transactions			(73,437)	(73,437)
Total Transfers		<u>(3,535,331)</u>	<u>(1,914,436)</u>	<u>(2,000,000)</u>
Total Transfers Out	-	<u>(3,535,331)</u>	<u>(1,987,873)</u>	<u>(2,073,437)</u>
TOTAL TRANSPORTATION DEVELOPMENT ACT	-	<u>(3,432,955)</u>	<u>(1,987,873)</u>	<u>(2,073,437)</u>
CDBG FUND				
Operating Transfers Out				
Cost of Services Transactions			(109,309)	(109,309)
Total Transfers Out	-	-	<u>(109,309)</u>	<u>(109,309)</u>
TOTAL CDBG FUND	-	-	<u>(109,309)</u>	<u>(109,309)</u>
POLICE SPECIAL REVENUE FUND				
Operating Transfers In	9,184			
Total Transfers In	<u>9,184</u>	-	-	-
Operating Transfers Out	(41,184)			
Total Transfers Out	<u>(41,184)</u>	-	-	-
TOTAL POLICE SPECIAL REVENUE FUND	<u>(32,000)</u>	-	-	-

2001-03 FINANCIAL PLAN AND SUMMARY

INTERFUND TRANSACTIONS - OPERATING TRANSFERS

	1999-2000	2000-01	2001-02	2002-03
	Actual	Actual	Budget	Budget
CAPITAL OUTLAY FUND				
Operating Transfers In				
Total Transfers	2,721,153	429,195		
General Fund		1,500,000	1,500,000	1,500,000
Electric Fund			350,000	300,000
Total Transfers In	<u>2,721,153</u>	<u>1,929,195</u>	<u>1,850,000</u>	<u>1,800,000</u>
Operating Transfers Out				
Vehicle Maintenance Fund			(425,000)	(425,000)
Total Transfers	<u>(3,843,397)</u>	<u>(1,991,242)</u>	<u>(1,275,205)</u>	<u>(1,267,895)</u>
Total Transfers Out	<u>(3,843,397)</u>	<u>(1,991,242)</u>	<u>(1,700,205)</u>	<u>(1,692,895)</u>
TOTAL CAPITAL OUTLAY FUND	<u>(1,122,244)</u>	<u>(62,047)</u>	<u>149,795</u>	<u>107,105</u>
VEHICLE MAINTENANCE FUND				
Operating Transfers In				
Capital Outlay Fund	512,539	422,000	425,000	435,000
Operating Transfer Out				
Equipment Replacement Fund	<u>(99,410)</u>	<u>(50,000)</u>	<u>(67,000)</u>	<u>(20,000)</u>
Total Transfers In	<u>413,129</u>	<u>372,000</u>	<u>358,000</u>	<u>415,000</u>
TOTAL VEHICLE MAINTENANCE FUND	<u>413,129</u>	<u>372,000</u>	<u>358,000</u>	<u>415,000</u>
DEBT SERVICE FUND				
Operating Transfers In				
Capital Outlay Fund	1,282,352	1,285,242	1,275,205	1,267,895
Total Transfers In	<u>1,282,352</u>	<u>1,285,242</u>	<u>1,275,205</u>	<u>1,267,895</u>
TOTAL DEBT SERVICE FUND	<u>1,282,352</u>	<u>1,285,242</u>	<u>1,275,205</u>	<u>1,267,895</u>
WATER FUND				
Operating Transfers In				
Total Transfers	16,975			
Total Transfers In	<u>16,975</u>			
Operating Transfers Out				
Cost of Services Transactions			(680,259)	(680,259)
Benefits Fund			(17,896)	(17,896)
Insurance Funds			(72,065)	(72,065)
General Fund			(12,500)	(19,500)
Total Transfers	<u>(655,739)</u>	<u>(655,545)</u>	<u>(782,720)</u>	<u>(789,720)</u>
Total Transfers Out	<u>(655,739)</u>	<u>(655,545)</u>	<u>(782,720)</u>	<u>(789,720)</u>
TOTAL WATER FUND	<u>(638,764)</u>	<u>(655,545)</u>	<u>(782,720)</u>	<u>(789,720)</u>
WASTEWATER FUND				
Operating Transfers In				
Total Transfers	161,779			
Total Transfers In	<u>161,779</u>			
Operating Transfers Out				
Cost of Services Transactions			(537,333)	(537,333)
General Fund			(12,500)	
General Fund-additional street sweeping (storm drains)			(82,000)	(82,000)
Benefits Fund			(17,894)	(17,894)
Insurance Funds			(102,097)	(102,097)
Total Transfers	<u>(726,749)</u>	<u>(580,301)</u>	<u>(751,823)</u>	<u>(739,324)</u>
Total Transfers Out	<u>(726,749)</u>	<u>(580,301)</u>	<u>(751,823)</u>	<u>(739,324)</u>
TOTAL WASTEWATER FUND	<u>(564,970)</u>	<u>(580,301)</u>	<u>(751,823)</u>	<u>(739,324)</u>
ELECTRIC FUND				
Operating Transfers In				
Total Transfers	1,441,065			
Total Transfers In	<u>1,441,065</u>			
Operating Transfers Out				
Cost of Services Transactions			(1,697,018)	(1,697,018)
Benefits Fund			(39,368)	(39,368)
Insurance Funds			(206,649)	(206,649)
General Fund CIP			(350,000)	(300,000)

2001-03 FINANCIAL PLAN AND SUMMARY

INTERFUND TRANSACTIONS - OPERATING TRANSFERS

	1999-2000	2000-01	2001-02	2002-03
	Actual	Actual	Budget	Budget
General Fund			(25,000)	
Total Transfers	<u>(3,838,076)</u>	<u>(1,955,758)</u>		<u>(10000)</u>
Total Transfers Out	<u>(3,838,076)</u>	<u>(1,955,758)</u>	<u>(2,318,035)</u>	<u>(2,253,035)</u>
TOTAL ELECTRIC FUND	<u>(2,397,011)</u>	<u>(1,955,758)</u>	<u>(2,318,035)</u>	<u>(2,253,035)</u>
TRANSIT FUND				
Operating Transfers In				
Transportation Development Act		2,876,233	1,875,086	1,172,965
Total Transfers	<u>288,307</u>			
Total Transfers In	<u>288,307</u>	<u>2,876,233</u>	<u>1,875,086</u>	<u>1,172,965</u>
Operating Transfers Out				
Cost of Services Transactions			(355,811)	(355,811)
Total Transfers	<u>(467,164)</u>	<u>(93,804)</u>		
Total Transfers Out	<u>(467,164)</u>	<u>(93,804)</u>	<u>(355,811)</u>	<u>(355,811)</u>
TOTAL TRANSIT FUND	<u>(178,857)</u>	<u>2,782,429</u>	<u>1,519,275</u>	<u>817,154</u>
BENEFITS FUND				
Operating Transfers In				
General Fund			282,729	282,729
Electric Fund			39,368	39,368
Wastewater Fund			17,894	17,894
Water Fund			17,896	17,896
Total Transfers	<u>339,900</u>	<u>339,895</u>		
Total Transfers In	<u>339,900</u>	<u>339,895</u>	<u>357,886</u>	<u>357,887</u>
TOTAL BENEFITS FUND	<u>339,900</u>	<u>339,895</u>	<u>357,886</u>	<u>357,887</u>
SELF INSURANCE FUND				
Operating Transfers In	821,100	821,100		
General Fund			1,026,984	1,026,984
Electric Fund			206,649	206,649
Wastewater Fund			102,097	102,097
Water Fund			72,065	72,065
Total Transfers In	<u>821,100</u>	<u>821,100</u>	<u>1,407,795</u>	<u>1,407,795</u>
TOTAL SELF INSURANCE FUND	<u>821,100</u>	<u>821,100</u>	<u>1,407,795</u>	<u>1,407,795</u>
EQUIPMENT REPLACEMENT FUND				
Total Transfers In	-	30,850	67,000	20,000
Total Transfers Out	-	-	-	-
TOTAL EQUIPMENT REPLACEMENT FUND	<u>-</u>	<u>30,850</u>	<u>67,000</u>	<u>20,000</u>
TRUST AND AGENCY FUND				
Operating Transfers In	33,571			
Operating Transfers Out		(17,227)	(9,800)	
Total Transfers Out	-	<u>(17,227)</u>	<u>(9,800)</u>	-
TOTAL TRUST AND AGENCY FUND	<u>33,571</u>	<u>(17,227)</u>	<u>(9,800)</u>	<u>-</u>
PARKS SPECIAL GRANTS				
Total Transfers In				
Total Transfers Out		(9311)		
TOTAL PARKS SPECIAL GRANTS		<u>(9311)</u>		

SUMMARY OF SIGNIFICANT EXPENDITURES
and
STAFFING CHANGES

Public Safety
Public Utilities
Transportation
Leisure, Cultural & Social Services
Community & Economic Development
General Government

2001-03 FINANCIAL PLAN & BUDGET

SUMMARY OF SIGNIFICANT EXPENDITURES AND STAFFING CHANGES

	FTE	2001-02 Requested Cost	FTE	City Manager Recommended	FTE	2002-03 Requested Cost	FTE	City Manager Recommended	Comment
Public Safety									
Police Protection									
Police Administration									
Hire Part-time Officer	0.5	20,000	0.5	10,000					
Support Services									
Hire School Resource Officer	1		1						100% funded-LUSD COPS grant (\$64,000)
Police Operations									
Hire P/T Chaplain		20,000						20,000	
Animal Control									
Upgrade Officer to Supervisor		6,500						6,500	
Fire Safety									
Fire & Life Safety									
Fire Safety Educational Program Funding		8,000						7,000	
Annual Maintenance - Certification test for Tiller Truck						3,300		3,300	
Fire Station # 4 funding						8,600		8,600	
Paramedic Services						611,000			will return to Council in the future
Emergency Services									
Hire Firefighters (5) & Bat Chief (1)	3	216,170	3	216,170	3	183,790	3	183,790	net of savings
Total Public Safety	4.5	270,670	4.5	226,170	3	806,690	3	229,190	
Public Utilities									
Water/Wastewater Utility Services									
Contract services - 2 years		56,760		56,760					split funding W/WW/DBCP/Street
Wastewater Treatment Facility chemical/lab costs						180,000		180,000	
Electric Utility Services									
Electric Services									
Professional Services		90,000		90,000					
Lease temporary office trailer & furniture						28,150			not recommended
Electrical Tech						97,875			pulled at department's request
Electrical Engineering & Operations									
Office Furniture Replacement		10,000		10,000					one time only expenditure
Hire Electrical Engineer	1	83,100							pending re-organization study
Hire Temporary AutoCad Technician	0.25	15,000	0.25	15,000					
Electric Construction & Maintenance									
Add Administrative Clerk	1	27,210				(12,000)			pending re-organization study
Hire Line Crew & Vehicles	3	533,365	3	533,365					
Contract Personnel & Tools		377,135		377,135					
Hire Groundperson/Apprentice Lineman					1	55,615	1	55,615	
Prof. services for Painting		20,000		20,000					
Total Public Utilities	5.25	1,212,570	3.25	1,102,260	1	349,640	1	235,615	
Transportation									
Streets and Flood Control									
Convert to F/T Administrative Clerk	0.2	18,900					0.2	18,900	net of savings from p/t (was contract)
Hire Temporary Secretarial Assistance		10,100							
Stormwater NPDES Permit				50,000					100% funded by wastewater
Additional Funding for Street sweeping		82,000		82,000					100% funded by wastewater
Street Trench Damage Assessment Study		35,000						35,000	offset by revenue
Landscape Maint. Contract Service		29,025		29,025		52,375		52,375	six mo cost in 1st yr, full yr funding 2nd yr
Signal Maintenance/Timing Monitoring						7,000			deferred
Traffic Signal supplies						30,000			deferred
Signal Maintenance services						36,200		36,200	
Total Transportation	0.20	225,025	-	161,025	-	125,575	0.70	142,475	
Leisure, Cultural & Social Services									
Parks and Recreation									
Parks and Recreation Administration									
Convert to F/T Administrative Clerk	0.2	17,875					0.2	17,875	net of savings from p/t (was contract)
Hire P/T Intern/CAD Operator	0.5	10,810					0.5	10,810	Prop 12 funding
Grape Festival ground lease increase						6,000		6,000	
Kinder Gym & Youth kickball program						14,725		14,725	cost offset by revenues
Armory Building Site Supervisor						16,000		16,000	
Increase in Aquatics personnel budget						13,900		13,900	cost offset by revenues
Softball supplies						3,600		3,600	cost offset by revenues
Tabloid design & printing						14,000		14,000	
Aquatics									
Hire P/T Lifeguard	0.5	3,900							
Hire P/T Swim Instructors									offset by revenue - 5 instructors for 2 wks
Sports Facilities									
Convert to F/T Hire Laborers (2)	0.2	21,295			0.2	22,775	0.4	44,070	net of savings from p/t (was contract)
Hire Laborer	1	39,255							not recommended - pending lease agree
Parks Division									
American Legion Expenses		56,100							not recommended - pending lease agree
Lodi Lake Park									
Hire P/T Laborer - Irrigation Installer	0.5	12,640	0.5	12,640					
Park Maintenance									
Hire P/T Laborer	0.5	11,505							
Convert to F/T Laborers (2)	0.2	19,125			0.2	23,685	0.4	42,810	net of savings from p/t (was contract)
Parks Program									

2001-03 FINANCIAL PLAN & BUDGET

SUMMARY OF SIGNIFICANT EXPENDITURES AND STAFFING CHANGES

	FTE	2001-02 Requested Cost	FTE	City Manager Recommended	FTE	2002-03 Requested Cost	FTE	City Manager Recommended	Comment
Cultural Services									
Library									
Purchase Digital Copier		9,800		9,800					private sector trust no additional cost
F/T clerical assistance						21,400	1	21,400	
Benefits for permanent part time staff								30,000	
Funding for Extended Hours of Operation	0.5	61,630							
Hire P/T Reference Librarian	0.5	20,665						20,665	
Transfer Utilities to GF		85,700		85,700					
Community Center									
Performing Arts Center									
F/T Arts Program Assistant						24,840	1	24,840	
Hire Stage Tech Manager	1	35,000	1	35,000					cost offset by revenues
Lodi Arts Commission Grant		25,000		25,000					
Swimming Pool									
Replace Pool Lift		9,300							one time only expenditures
Total Leisure, Cultural & Social Ser	5.6	439,600	1.5	168,140	0.4	160,925	4.2	280,695	
Community & Economic Development									
Community Improvement									
Additional Funds for Repair/Demolition		50,000		50,000					cost offset by revenues
Contract Code Enforcement Officer		57,200		57,200					
Planning									
Consultant Services		40,000		40,000					impact fees
Community Promotion									
LCVB Additional Funding		70,000		70,000					
Increase funding for fireworks						3,000		3,000	
DLB additional Funding		60,000		47,000					one time expenditure
Engineering									
Hire Civil Engineer	1	49,000				(20,900)	1	49,000	net of savings
Hire Engineering Technician	1	68,220	1	68,220					
Contract Plan check services						50,000		50,000	IMF
Contract for Document Preservation		5,000							
Redesign map guide site & software upgrade						19,500		19,500	water
Community & Econ Dev	2.0	399,420	1	332,420		51,600	1	121,500	
General Government									
General Administration									
Non - Departmental									
Purchase LCD Projectors (6)									move to capital
LAFCO Membership & Dues		13,000		13,000					
Public Works Administration									
Funding for Solid Waste Contract		20,000		20,000					one time expenditure
General Support									
Financial audit - Lodi Boys & Girls Club						1,500			
Administrative Services									
Information Systems									
Purchase Network Management Software		5,500							one time expenditure
Network Technician						69,070	1	69,070	offset by grant 1 yr
City Clerk									
Administrative Clerk Confidential	0.5	25,980					0.5	25,980	net of savings from p/t
Fortis Software Upgrade/Support		7,425		7,425		7,425		7,425	
Microfiche Printing - Fortis		5,750		5,750					one time expenditure
Tuition reimbursement						2,000		2,000	
Conference of Mayors dues						3,250		3,250	
Transient Occupancy Tax Measure						9,000		9,000	
City Council Candidates Statements of Qualifications						4,000		4,000	
Information Systems									
Human Resources									
Organization Study		10,000		10,000					one time expenditure
Hire Benefits Coordinator	0.25	12,685							net of savings from p/t & outside admin
Fund Recruitment Advertising		16,810		10,000					
Fingerprinting		10,000		10,000					
Risk Management									
Safety Program (PW)		25,000		25,000					100% funded by wastewater & water
Illness & Injury Prevention Program (Elec)		25,000		25,000					100% funded by Electric
Body Mechanics Training		9,000		4,500		9,000		4,500	
Finance Parking Enforcement									
Convert to F/T Parking Enforcement Officer						29,700			deferred
Finance Accounting Division									
Convert to F/T Accounting Clerk	0.2	23,800					0.2	23,800	pending HR organization study
Hire Accountant I	1	56,380					1	56,380	pending HR organization study
Finance Revenue Division									
Convert to F/T Customer Service Rep (2)	0.2				0.2		0.4		pending HR organization study
Purchase lobby security camera						3,900			
Organizational Support Services									
Finance Field Services									
Convert to F/T Meter Reader	0.2		0.2						net of savings from p/t (was contract)
Facilities Services									

2001-03 FINANCIAL PLAN & BUDGET

SUMMARY OF SIGNIFICANT EXPENDITURES AND STAFFING CHANGES

	FTE	2001-02 Requested Cost	FTE	City Manager Recommended	FTE	2002-03 Requested Cost	FTE	City Manager Recommended	Comment
Convert to F/T Const Proj Manager						-			net of savings from p/t (was contract)
Hire Facilities Supervisor	1	63,315	1	63,315		(4,000)			one time cost of equipment in 1st yr
Hire Facilities Maint Worker I/II					1	45,825			
All-Veteran's Memorial Mall						5,610		5,610	
Fleet Services									
Hire Fleet Services Worker	1	41,270	1	41,270					Transit funded
Total General Government	4.35	370,915	2.2	235,260	1.2	186,280	3.1	211,015	
TOTAL OPERATING BUDGET	21.9	2,918,200	12.5	2,225,275	5.6	1,680,710	12.5	1,220,490	

FUNDING SOURCES:

General Fund	14.7	1,300,807	7.2	811,297	4.6	1,331,070	9.3	832,500
Transit Fund	1.0	41,270	1	41,270				
Library Fund	1.0	82,295		-			1.7	72,065
Private Sector Trust		9,800		9,800				
Reimbursed by Others	1.0	-	1	-				
Offset by Revenues	0.5	60,810		50,000			0.5	10,810
Impact Fees		40,000		40,000				50,000
Water Fund		32,366		32,366		-		19,500
Wastewater Fund		164,366		164,366		-		180,000
DBCP		5,676		5,676		-		
Electric Fund	5.2	1,180,810	3.25	1,070,500	1	349,640	1	55,615
	21.9	2,918,200	12.5	2,225,275	5.6	1,680,710	12.50	1,220,490

CAPITAL BUDGET DETAIL

by
ACTIVITY

Public Safety
Public Utilities
Transportation
Leisure, Cultural & Social Services
Community & Economic Development
General Government

11-03 FINANCIAL PLAN & BUDGET

PITAL BUDGET DETAIL BY ACTIVITY

	2001-02		2002-03		Comments
	Requested Cost	City Manager Recommended	Requested Cost	City Manager Recommended	
Public Safety					
Police Department					
Public Safety Complex	9,362,000	9,362,000	4,538,000	4,538,000	financed
Old Public Safety Remodel			3,100,000	3,100,000	financing
Police Outdoor Range			400,000	400,000	police grants
Civic Center Parking Structure			6,000,000	6,000,000	undetermined
Animal Shelter					
Animal Shelter Expansion	220,000	220,000	3,880,000	3,880,000	financed
Interim Animal Shelter Improvements	67,325	67,325			GF Capital
3/4 Ton CNG truck	40,000	40,000			other funding i.e. grants
Fire Department					
Fire Station 2 Remodel			1,000,000	1,000,000	financed
Emergency Services					
Tools & Equipment for Quint	70,000	70,000			other funding i.e. grants
Rescue Trailer & Equipment			34,000	34,000	other funding i.e. grants
1 1/2 Ton Truck to Pull Command Center	49,000			49,000	GF Capital
Total Public Safety	9,868,325	9,759,325	19,012,000	19,001,000	
Public Utilities					
Water Utility Services					
Water					
Water System Capital Expansion	400,000	400,000	70,000	70,000	Water
Water System Capital Maint	695,000	695,000	475,000	475,000	Water
Wastewater Utility Services					
Purchase Pipe Inspector System			16,000	16,000	Wastewater
Wastewater - White Slough Facility Upgrade	350,000	350,000			Wastewater
White Slough WPCF			2,500,000	2,500,000	Wastewater
Wastewater - Collection System (CM)	235,000	235,000	295,000	295,000	Wastewater
White Slough Capital Maintenance	227,000	227,000	357,000	357,000	Wastewater
Main St. Storm drain mitigation			34,500	34,500	Wastewater
Wastewater - outfall diversion structure			40,000	40,000	Wastewater
Remote terminal Unit Replacement			152,710	152,710	Water/Wastewater
Electric Utility Services					
Upgrade server			20,000	20,000	Elec
Electric Utility					
Electric Service Center	2,000,000	2,000,000	5,000,000	5,000,000	Elec
Electrical Engineering & Operations					
Personal Computers Replacement	21,000	21,000	14,000	14,000	Elec
Engineering Analysis & Design Software	50,000	50,000	50,000	50,000	Elec
Electric Construction & Maintenance					
Line Extensions	1,094,800	1,094,800	1,036,300	1,036,300	Elec
Distribution System Improv	1,795,200	1,795,200	1,527,200	1,527,200	Elec
Substation Construction	1,886,250	1,886,250	419,950	419,950	Elec
Street Light Improvement	1,484,000	1,484,000	1,487,000	1,487,000	Elec
Overhead Wire Puller	40,000	40,000			Elec
Flatbed Trailer	15,000	15,000			Elec
Forklift	90,000	90,000			Elec
High Current Test Set	30,000	30,000			Elec
Battery Testing Equipment	10,000	10,000			Elec
Tapchanger Oil Filter Pumps			23,000	23,000	Elec
Substation Block Wall	100,000	100,000			Elec
Total Public Utilities	10,523,250	10,523,250	13,517,660	13,517,660	

1-03 FINANCIAL PLAN & BUDGET

PITAL BUDGET DETAIL BY ACTIVITY

	2001-02 Requested Cost	City Manager Recommended	2002-03 Requested Cost	City Manager Recommended	Comments
Transportation					
Streets and Flood Control					
Streets Division					
Tree Planting/Landscape - Hutchins St	182,000	182,000			streets/ elec grant
Various Street Maintenance Projects	2,619,000	2,619,000	4,780,000	4,780,000	Measure K/ TDA/State & Fed TI
Downtown Street Improvements	160,000	160,000	281,500	281,500	Street Fd/EU/CDBG
Major Street Expansion Projects	1,630,000	1,630,000	3,730,000	3,730,000	Measure K/ TDA/State & Fed TI
Total Transportation	4,591,000	4,591,000	8,791,500	8,791,500	
Leisure, Cultural & Social Services					
Parks & Recreation Capital					
Salas Park Backstop (50,000)	150,000	150,000	150,000	150,000	GF capital
Small Projects (20,000)					
Shade Structure (25,000)					
Maxicom Irrigation Kofu (20,000)					
Maxicom Irrigation Salas (25,000)					
Maxicom Irrigation Beckman (20,000)					
Slurry Seal for Nature Trail (10,000)					
Lodi Lake Parking lot (100,000)					
Lodi Lake Pedestrian Trail Phase II	500,000	500,000			undetermined
Aquatic Center	225,000	225,000	6,775,000	6,775,000	undetermined
DeBenedetti Park Development	310,000	310,000	7,090,000	7,090,000	Financing
Indoor Sports Center	500,000	500,000	10,400,000	10,400,000	undetermined
Replace Duplicator	10,000	10,000			Equip Rep
Floor Lift	16,000				GF capital
1/2 Ton Pickup Truck	26,000				GF capital
Skate park	538,000	538,000			GF capital/ Elec Benefits
Lodi Lake Central Area Improvements			1,200,000	-	Financing
Cultural Services					
Community Center					
Replace Carpet-Senior Center			15,000	15,000	GF capital
Table & Chairs Replacement for Kirst Hall	43,660	20,000		20,000	GF Equip
Library					
Library HVAC and minor remodel	40,000	40,000	600,000	600,000	financing
Renovation & ADA Compliance	30,000	30,000	30,000	30,000	CDBG
Checkout Equipment	13,500	13,500			Lib Trust
Upgrade Computer System			270,000	270,000	grants
Workstations	10,000	10,000	100,000	-	Private sector trust for yr 1
Total Leisure, Cultural & Social Services	2,412,160	2,346,500	26,630,000	25,350,000	
Community & Economic Development					
Construction Development					
Building and Safety					
Microfiche Conversion to CD ROM	15,215	15,215			GF capital
Field Inspection Pickup Truck	24,400	24,400			GF capital
Engineering					
Purchase 1/2 Ton Pickup	30,000	30,000			Water/ Ww
Total Community & Economic Development	69,615	69,615	-	-	
General Government					
Non-Department					
Replace High Speed Copier	37,000	37,000			Equip Replacement
Civic Center Veterans' Monument					Funds approp in June 2001
City Clerk					
Purchase Image Scanner	4,000				Part of Info Systems Repl

01-03 FINANCIAL PLAN & BUDGET

CAPITAL BUDGET DETAIL BY ACTIVITY

	2001-02		2002-03		Comments
	Requested Cost	City Manager Recommended	Requested Cost	City Manager Recommended	
Finance					
Replace scooter for Parking Enforcement			16,000	16,000	Equip Replacement
Replace Fork Lift-Purchasing			20,000	20,000	Equip Replacement
Information Systems					
Telephone System Upgrade	55,000	55,000			
LCD Projectors (6)	27,000				Part of Info Systems Repl
Replace City Hall Server	16,000				Part of Info Systems Repl
Information Systems Replacement	75,000	75,000	75,000	75,000	GF capital
JDE Consultant Services - HR Module	100,000	100,000			GF capital/Elec & w/ww
Organizational Support Services					
Meter Reader Vehicle	22,000	22,000			Elect
Public Works Facilities Services					
Carnegie Basement Remodel	100,000	100,000			GF Capital
City Hall Remodel	500,000	500,000			GF Capital
Vehicle for Const Proj Manager	22,000	22,000			GF Capital
Roof Replacement - Fire Station #3	26,570	26,570			GF Capital
HVAC replacement - Fire Station #3	39,000	39,000			GF capital/ Public Benefits
Roof Replacement - White Slough	22,000	22,000			WW
MSC Expansion- Shop/Offices			250,000	250,000	W/WW
Purchase One Pickup Truck	29,000	29,000			GF capital
Total General Government	1,074,570	1,027,570	361,000	361,000	
TOTAL CAPITAL BUDGET	28,538,920	28,317,260	68,312,160	67,021,160	
Current Debt Service:					
General Fund	1,275,205	1,275,205	1,267,895	1,267,895	
Electric Fund	1,391,435	1,391,435	1,391,435	1,391,435	
Water Fund	227,975	227,975	227,975	227,975	
Wastewater Fund	812,385	812,385	817,465	817,465	
TOTAL CAPITAL BUDGET & DEBT SERVICE	32,245,920	32,024,260	72,016,930	70,725,930	

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REGULAR POSITIONS

by

DEPARTMENT

City Manager
City Attorney
City Clerk
Community Center
Community Development
Economic Development
Electric Utility
Finance Department
Fire Department
Human Resources
Library
Parks & Recreation
Police Department
Public Works

2001-03 FINANCIAL PLAN AND BUDGET

REGULAR POSITIONS BY DEPARTMENT

	1999-00	2000-01	2001-02	2002-03
	Actual	Budget	Budget	Budget
CITY MANAGER				
City Manager	1.0	1.0	1.0	1.0
Data Processing Manager	1.0	1.0	1.0	1.0
Data Processing Programmer Analyst	1.0	1.0	1.0	1.0
Deputy City Manager	1.0	1.0	1.0	1.0
Information Systems Specialist	1.0	1.0	1.0	1.0
Information Systems Manager	1.0	1.0	1.0	1.0
Information Systems Coordinator	1.0	1.0	1.0	1.0
Management Analyst Trainee I/II	1.0	1.0	1.0	1.0
Network Administrator	1.0	1.0	1.0	1.0
Network Technician	0.0	1.0	1.0	2.0
Secretary to the City Manager	1.0	1.0	1.0	1.0
Senior Programmer Analyst	1.0	1.0	1.0	1.0
	<u>11.0</u>	<u>12.0</u>	<u>12.0</u>	<u>13.0</u>
CITY ATTORNEY				
City Attorney	1.0	1.0	1.0	1.0
Deputy City Attorney I/II	1.0	1.0	1.0	1.0
Legal Secretary	1.0	1.0	1.0	1.0
	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>
CITY CLERK				
Administrative Clerk - confidential	1.0	0.0	0.0	1.0
City Clerk	1.0	1.0	1.0	1.0
Deputy City Clerk	1.0	2.0	2.0	2.0
	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>	<u>4.0</u>
COMMUNITY CENTER				
Aquatics Supervisor	1.0	1.0	1.0	1.0
Administrative Secretary	1.0	1.0	1.0	1.0
Arts Coordinator	1.0	1.0	1.0	1.0
Arts Program Assistant	0.0	0.0	0.0	1.0
Community Center Director	1.0	1.0	1.0	1.0
Day Care Teacher	1.0	1.0	0.0	0.0
Facilities Maintenance Worker	2.0	2.0	2.0	2.0
Senior Services Coordinator	1.0	1.0	1.0	1.0
Sr. Facilities Maintenance Worker	1.0	1.0	1.0	1.0
Stage Technician	0.0	0.0	1.0	1.0
	<u>9.0</u>	<u>9.0</u>	<u>9.0</u>	<u>10.0</u>
COMMUNITY DEVELOPMENT				
Administrative Clerk	1.0	2.0	2.0	2.0
Administrative Secretary	1.0	1.0	1.0	1.0
Building Inspector I/II	3.0	3.0	3.0	3.0
Chief Building Inspector	1.0	1.0	1.0	1.0
City Planner	1.0	1.0	1.0	1.0
Community Development Director	1.0	1.0	1.0	1.0
Community Improvement Officer	1.0	2.0	2.0	2.0
Community Improvement Manager	1.0	1.0	1.0	1.0
Junior/Assistant/Associate Planner	2.0	2.0	2.0	2.0
Sr. Administrative Clerk	1.0	1.0	1.0	1.0
Senior Building Inspector	1.0	1.0	1.0	1.0
Senior Planner	1.0	1.0	1.0	1.0
	<u>15.0</u>	<u>17.0</u>	<u>17.0</u>	<u>17.0</u>
ECONOMIC DEVELOPMENT				
Economic Development Coordinator	1.0	1.0	1.0	1.0
	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>

2001-03 FINANCIAL PLAN AND BUDGET

REGULAR POSITIONS BY DEPARTMENT

	1999-00	2000-01	2001-02	2002-03
	Actual	Budget	Budget	Budget
ELECTRIC UTILITY DEVELOPMENT				
Administrative Clerk	3.0	2.0	2.0	2.0
Administrative Secretary	1.0	1.0	1.0	1.0
Construction/Maintenance Supervisor	1.0	1.0	1.0	1.0
Electric Apparatus Mechanic	1.0	1.0	1.0	1.0
Electric Foreman/Forewoman	3.0	3.0	4.0	4.0
Electric Lineman/Linewoman	9.0	9.0	10.0	10.0
Electric Lineman/Linewoman (Apprentice)	0.0	0.0	0.0	1.0
Electric Meter Technician	1.0	1.0	1.0	1.0
Electric System Supervisor	1.0	1.0	1.0	1.0
Electric Troubleshooter	2.0	2.0	2.0	2.0
Electric Utility Director	1.0	1.0	1.0	1.0
Electric Utility Rate Analyst	1.0	1.0	1.0	1.0
Electric Utility Superintendent	1.0	1.0	1.0	1.0
Electrical Drafting Technician	1.0	1.0	1.0	1.0
Electrical Engineer	1.0	1.0	1.0	1.0
Electrical Estimator	2.0	3.0	3.0	3.0
Electrical Technician	2.0	2.0	2.0	2.0
Electrician	2.0	2.0	2.0	2.0
Manager Business Plan & Marketing	1.0	1.0	1.0	1.0
Manager Electric Services	1.0	1.0	1.0	1.0
Manager Engineering & Operations	1.0	1.0	1.0	1.0
Manager Rates & Resources	1.0	1.0	1.0	1.0
Metering Electrician	1.0	1.0	1.0	1.0
Senior Electric Troubleshooter	1.0	1.0	1.0	1.0
Senior Electric Utility Rate Analyst	1.0	1.0	1.0	1.0
Senior Electrical Estimator	1.0	1.0	1.0	1.0
Sr. Administrative Clerk	0.0	1.0	1.0	1.0
Utility Equipment Apecialist	0.0	0.0	1.0	1.0
Utility Operations Supervisor	1.0	1.0	1.0	1.0
Utility Service Operator I/II	3.0	3.0	3.0	3.0
Utility Service Operator I/II - Relief	1.0	1.0	1.0	1.0
	46.0	47.0	50.0	51.0
only three positions will be filled at any one time				
FINANCE DEPARTMENT				
Accountant I/II	2.0	2.0	2.0	3.0
Accounting Clerk I/II	11.0	3.0	3.0	4.0
Accounting Manager	1.0	1.0	1.0	1.0
Accounts Collector	1.0	0.0	0.0	0.0
Buyer	1.0	1.0	1.0	1.0
Customer Service and Revenue Manager	1.0	1.0	1.0	1.0
Customer Service Representative I/II	0.0	7.0	7.0	9.0
Customer Service Supervisor	1.0	1.0	1.0	1.0
Field Service Representative	0.0	3.0	3.0	3.0
Field Service Supervisor	0.0	1.0	1.0	1.0
Finance Technician	2.0	3.0	3.0	3.0
Finance Director	1.0	1.0	1.0	1.0
Meter Reader	4.0	2.0	3.0	3.0
Parking Enforcement Assistant	1.0	1.0	1.0	1.0
Purchasing Technician	1.0	1.0	1.0	1.0
Purchasing Officer	1.0	1.0	1.0	1.0
Senior Customer Service Representative	2.0	3.0	3.0	3.0
Senior Storekeeper	1.0	1.0	1.0	1.0
Storekeeper	1.0	1.0	1.0	1.0
Support Services Supervisor	1.0	0.0	0.0	0.0

2001-03 FINANCIAL PLAN AND BUDGET

REGULAR POSITIONS BY DEPARTMENT

	1999-00	2000-01	2001-02	2002-03
	Actual	Budget	Budget	Budget
	33.0	34.0	35.0	39.0
FIRE DEPARTMENT				
Administrative Secretary	1.0	1.0	1.0	1.0
Fire Battalion Chief	3.0	3.0	4.0	4.0
Fire Captain	9.0	12.0	12.0	12.0
Fire Chief	1.0	1.0	1.0	1.0
Fire Division Chief	2.0	2.0	2.0	2.0
Fire Inspector	1.0	1.0	1.0	1.0
Fire Engineer	7.0	22.0	16.0	16.0
Firefighter I/II	25.0	9.0	17.0	20.0
Sr. Administrative Clerk	1.0	1.0	1.0	1.0
	<u>50.0</u>	<u>52.0</u>	<u>55.0</u>	<u>58.0</u>
HUMAN RESOURCES				
Administrative Clerk - confidential	1.0	2.0	1.0	1.0
Administrative Secretary - confidential	0.0	0.0	1.0	1.0
Human Resources Director	1.0	1.0	1.0	1.0
Human Resources Technician	1.0	1.0	1.0	1.0
Management Analyst Trainee I/II	0.0	1.0	1.0	1.0
Risk Manager	1.0	0.0	0.0	0.0
Senior Human Resources Analyst	1.0	1.0	1.0	1.0
	<u>5.0</u>	<u>6.0</u>	<u>6.0</u>	<u>6.0</u>
LIBRARY				
Administrative Clerk	0.0	0.0	0.0	1.0
Children's Librarian	1.0	0.0	0.0	0.0
Librarian I/II	2.0	3.0	3.0	3.0
Library Assistant	7.0	6.0	6.0	6.0
Library Services Director	1.0	1.0	1.0	1.0
Senior Library Assistant	2.0	3.0	3.0	3.0
Supervising Librarian	1.0	1.0	1.0	1.0
	<u>14.0</u>	<u>14.0</u>	<u>14.0</u>	<u>15.0</u>
PARKS & RECREATION DEPARTMENT				
Administrative Clerk	1.0	1.0	1.0	2.0
Administrative Secretary	1.0	1.0	1.0	1.0
Laborer/Park Maintenance Worker I/II	7.0	8.0	8.0	12.0
Management Analyst Trainee I/II	0.0	1.0	1.0	1.0
Park Maintenance Worker III	5.0	5.0	5.0	5.0
Park Project Coordinator	1.0	1.0	1.0	1.0
Parks Program Coordinator	1.0	1.0	1.0	1.0
Parks & Recreation Director	1.0	1.0	1.0	1.0
Parks Superintendent	1.0	1.0	1.0	1.0
Parks Supervisor	2.0	2.0	2.0	2.0
Recreation Supervisor	4.0	4.0	4.0	4.0
Sr. Administrative Clerk	1.0	1.0	1.0	1.0
Senior Facilities Maintenance Worker	1.0	1.0	1.0	1.0
Welder-Mechanic	1.0	1.0	1.0	1.0
	<u>27.0</u>	<u>29.0</u>	<u>29.0</u>	<u>34.0</u>
POLICE DEPARTMENT				
Administrative Secretary	1.0	1.0	1.0	1.0
Animal Services Officer	1.0	1.0	1.0	1.0
Assistant Animal Services Officer	1.0	2.0	2.0	2.0
Community Service Officer	4.0	4.0	3.0	3.0

2001-03 FINANCIAL PLAN AND BUDGET

REGULAR POSITIONS BY DEPARTMENT

	1999-00	2000-01	2001-02	2002-03
	Actual	Budget	Budget	Budget
Dispatcher/Jailer	15.0	15.0	16.0	16.0
Dispatcher Supervisor	2.0	2.0	2.0	2.0
Lead Dispatcher/Jailer	2.0	2.0	2.0	2.0
Management Analyst Trainee I/II	1.0	1.0	1.0	1.0
Police Captain	2.0	2.0	2.0	2.0
Police Chief	1.0	1.0	1.0	1.0
Police Corporal	6.0	8.0	8.0	8.0
Police Lieutenant	6.0	6.0	6.0	6.0
Police Officer	53.0	51.0	52.0	52.0
Police Records Clerk I/II	5.0	5.0	5.0	5.0
Police Records Clerk Supervisor	1.0	1.0	1.0	1.0
Police Sergeant	9.0	9.0	9.0	9.0
Police Volunteer Supervisor	1.0	1.0	1.0	1.0
Sr. Police Records Clerk	2.0	2.0	2.0	2.0
	<u>113.0</u>	<u>114.0</u>	<u>115.0</u>	<u>115.0</u>

PUBLIC WORKS DEPARTMENT

ADMINISTRATION

Administrative Clerk	1.0	2.0	2.0	2.0
Administrative Secretary	1.0	1.0	1.0	1.0
Management Analyst Trainee I/II	1.0	1.0	1.0	1.0
Public Works Director	1.0	1.0	1.0	1.0
	<u>4.0</u>	<u>5.0</u>	<u>5.0</u>	<u>5.0</u>

ENGINEERING DIVISION

City Engineer	1.0	1.0	1.0	1.0
Engineering Tech Supervisor	2.0	0.0	0.0	0.0
Engineering Technician I/II	1.0	1.0	2.0	2.0
Jr./Assistant Engineer/Associate Civil Engineer	3.0	3.0	2.0	3.0
Public Works Inspector I/II	2.0	2.0	2.0	2.0
Senior Civil Engineer	2.0	2.0	2.0	2.0
Senior Engineering Technician	2.0	4.0	4.0	4.0
Senior Traffic Engineer	0.0	0.0	1.0	1.0
	<u>13.0</u>	<u>13.0</u>	<u>14.0</u>	<u>15.0</u>

FLEET & FACILITIES

Administrative Clerk	1.0	1.0	1.0	1.0
Construction Project Manager	0.0	0.0	1.0	1.0
Equipment Maintenance Supervisor	1.0	1.0	1.0	1.0
Equipment Service Worker	1.0	1.0	2.0	2.0
Facilities Maintenance Worker	2.0	2.0	2.0	2.0
Facilities Supervisor	0.0	0.0	1.0	1.0
Fleet & Facilities Manager	1.0	1.0	1.0	1.0
Heavy Equipment Mechanic	5.0	4.0	4.0	4.0
Lead Equipment Mechanic	1.0	2.0	2.0	2.0
Parts Clerk	1.0	1.0	1.0	1.0
Senior Facilities Maintenance Worker	1.0	1.0	1.0	1.0
Welder-Mechanic	1.0	1.0	1.0	1.0
	<u>15.0</u>	<u>15.0</u>	<u>18.0</u>	<u>18.0</u>

STREETS DIVISION

Laborer/Maintenance Worker I/II	12.0	13.0	13.0	13.0
Office Supervisor	1.0	1.0	1.0	1.0
Sr. Administrative Clerk	1.0	1.0	1.0	2.0
Street Cleanup Worker I/II	1.0	1.0	1.0	1.0
Street Maintenance Worker III	7.0	7.0	8.0	8.0

2001-03 FINANCIAL PLAN AND BUDGET

REGULAR POSITIONS BY DEPARTMENT

	1999-00	2000-01	2001-02	2002-03
	Actual	Budget	Budget	Budget
Street Superintendent	1.0	1.0	1.0	1.0
Street Supervisor	3.0	3.0	3.0	3.0
Street Contracts Administrator	0.0	1.0	1.0	1.0
Tree Operations Supervisor	1.0	1.0	1.0	1.0
	<u>27.0</u>	<u>29.0</u>	<u>30.0</u>	<u>31.0</u>
WATER/WASTEWATER DIVISION				
Assistant Wastewater Treatment Superintendent	1.0	1.0	1.0	1.0
Assistant Water/Wastewater Superintendent	1.0	1.0	1.0	1.0
Chief Wastewater Plant Operator	1.0	1.0	1.0	1.0
Environmental Compliance Inspector	2.0	2.0	2.0	2.0
Laboratory Services Supervisor	1.0	1.0	1.0	1.0
Laboratory Technician I/II	2.0	2.0	2.0	2.0
Laborer/Maintenance Worker I/II	7.0	7.0	7.0	7.0
Plant & Equipment Mechanic	3.0	4.0	4.0	4.0
Public Works Inspector I/II	1.0	1.0	1.0	1.0
Senior Civil Engineer	1.0	1.0	1.0	1.0
Senior Engineering Technician	1.0	1.0	1.0	1.0
Senior Plant & Equipment Mechanic	2.0	2.0	2.0	2.0
Wastewater Plant Operator I/II	6.0	6.0	6.0	6.0
Water Conservation Officer	1.0	1.0	1.0	1.0
Water/Wastewater Maintenance Worker III	5.0	5.0	5.0	5.0
Water/Wastewater Superintendent	1.0	1.0	1.0	1.0
Water/Wastewater Supervisor	3.0	3.0	3.0	3.0
	<u>39.0</u>	<u>40.0</u>	<u>40.0</u>	<u>40.0</u>
TRANSPORTATION & COMMUNICATIONS				
Transportation Manager	1.0	1.0	1.0	1.0
	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>
Total Public Works	<u>99.0</u>	<u>103.0</u>	<u>108.0</u>	<u>110.0</u>
TOTAL REGULAR POSITIONS	<u>429.0</u>	<u>444.0</u>	<u>457.0</u>	<u>476.0</u>

Section E
DEBT SERVICE REQUIREMENTS

2001-03 FINANCIAL PLAN & BUDGET

DEBT SERVICE REQUIREMENTS

1991 Certificates of Participation

Purpose: Wastewater Treatment Plant Facility Expansion (White Slough)

Maturity Date: 2026

Interest Rate: 4.5% to 6.60%

Original Principal Amount: 11,170,000

July 1, 2002 Principal Outstanding: 9,370,348

Funding Source: Sewer Fund

1992 Construction Loan under the CA. Safe Drinking Water Bond Law of 1988

Purpose: Finance the construction of wells to meet safe drinking water standards(DBCP)

Maturity Date: 2014

Interest Rate: 3.4%

Original Principal Amount: 3,286,319

July 1, 2002 Principal Outstanding: 2,659,881

Funding Source: Water Fund

2002 Certificates of Participation

Purpose: Refunding of the 1995 and 1996 Certificates of Participations and Financing for the New PSB

Maturity Date: 2031

Interest Rate: 4.9% to 5.9%

Original Principal Amount: 26,745,000

July 1, 2002 Principal Outstanding: 26,745,000

Funding Source: General Fund Capital Outlay

2002 Electric System Revenue Certificates of Participation - Series A

Purpose: Refunding of the 1999 Electric Revenue Certificates of Participation

Maturity Date: 2032

Interest Rate: Variable rate

Original Principal Amount: 46,760,000

July 1, 2002 Principal Outstanding: 46,760,000

Funding Source: Electric Utility

2002 Taxable Certificates of Participation - Series B

Purpose: For deposit to the Rate Stabilization for power purchase costs

Maturity Date: 2005

Interest Rate: 2.14% to 4.53%

Original Principal Amount: 8,400,000

July 1, 2002 Principal Outstanding: 7,300,000

Funding Source: Electric Utility