

1995 - 97
FINANCIAL PLAN AND BUDGET
and
ADOPTED 1996-97 BUDGET SUPPLEMENTAL



CITY OF LODI
CALIFORNIA

**The front cover sketch was drawn by C. Mark White,
Information Systems Coordinator**

**1995-97 FINANCIAL PLAN SUPPLEMENT
& APPROVED 1996-97 BUDGET**

**David Warner, Mayor
Phillip A. Pennino, Mayor Pro Tempore
Ray G. Davenport, Council Member
Stephen J. Mann, Council Member
Jack Sieglock, Council Member**

H. Dixon Flynn, City Manager

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

CITY OF LODI, CALIFORNIA

REPORT PRODUCTION AND ANALYSIS

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Kirk Evans, Assistant to City Manager
H. Dixon Flynn, City Manager
Vicky McAthie, Finance Director
Ruby Paiste, Accounting Manager

Finance Department

Janet Adame, Purchasing
Tyson Mordhorst, Data Processing
Roy Todd, Data Processing Manager
Cory Wadlow, Accounting Technician

Departments

Sharon Blaufus - Administrative Assistant, Public Works
George Bradley - Street Superintendent, Public Works
Dennis Callahan, Building and Equipment Maintenance Superintendent
James Dole, Senior Rate Analyst, Electric Utility
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Fran Forkas, Water/Wastewater Superintendent
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Hans Hansen, Assistant Director, Electric Utility
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Section A
INTRODUCTION

DAVID WARNER, Mayor

PHILLIP A. PENNINO Mayor
 Pro Tempore
 RAY G. DAVENPORT
 STEPHEN J. MANN
 JACK A. SIEGLOCK

CITY OF LODI

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 P.O. BOX 3006
 LODI, CALIFORNIA 95241-1910
 (209) 334-5634
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H. DIXON FLYNN

City Manager

JENNIFER M. PERRIN

City Clerk

RANDALL HAYS

City Attorney

June 19, 1996

Honorable Mayor, Members of the City Council and Citizens of the City of Lodi

Under the City's two-year financial plan process, the 1995-97 Financial Plan establishes the primary policy, program, and financial guidelines to be used in preparing the 1996-97 budget. Although budgets are adopted annually under the two-year plan concept, it is intended that appropriations in the second year of the plan will be based upon the framework and foundation developed during the two-year planning and budgetary process.

As discussed below, this supplement to the 1995-97 Financial Plan follows the same format as its parent document. However, only significant changes in policies, program goals, and financial trends have been noted in this supplement, with references provided as appropriate to the original 1995-97 Financial Plan.

FINANCIAL CONDITION SUMMARY

Overall, the City Manager recommended 1996-97 Budget reflects modest changes to the 1995-97 Financial Plan. Adjusting for changes approved during 1995-96 (such as MOU adjustments, new positions, and the adoption of the 1995-97 Electric Utility Budget), the 1996-97 Operating Budget reflects a change of only 2.4% from the 1995-97 Financial Plan. As further outlined in the Supplement, total appropriations for 1996-97 reflect a reduction of \$1,010,475 from the 1995-97 Financial Plan due to savings in the bulk power costs. The adjusted total appropriations for 1996-97 are \$ 82,513,971 summarized as follows:

Operating Programs	\$41,306,699
Bulk Power	25,574,600
Debt Service	2,214,930
Capital Outlay	<u>13,417,742</u>
Total	\$82,513,971

Based on projected revenues and beginning fund balances, adequate resources are available to fund the recommended appropriations and maintain fund balances at policy levels.

BUDGET PREPARATION

In preparation for the final adoption of the 1996-97 Budget, the following reviews and meetings were held by the Council:

Overview of Two Year Budget, Budget Assumptions,	
Objectives, Policies, Goals and Calendar	February 6, 1996
Revenue Projections	February 13, 1996
Performance Reviews of Various Departments	Starting March 19, 1996
Presentation of Electric Utility Budget	April 23, 1996
City Manager Recommended Budget Presentation	May 14 & 29, 1996
Final Budget Document Presentation	June 11, 1996
Adoption of 1996-97 Budget	June 19, 1996

FINANCIAL PLAN CHANGES

The recommended operating and capital budgets for 1996-97 are provided in Sections D and E of this Financial Plan Supplement. Debt service schedules are provided in Section F. Changes in fund balance are provided in Section G, and statements of revenues, and expenditures are provided in Section H.

As noted above, total appropriations for 1996-97 are \$ 82,513,971. The following is a summary of operating, debt service, and capital outlay expenditures recommended for the 1996-97 compared with the 1995-97 Financial Plan levels:

	1995-97 Finance Plan	Recommended Changes	1996-97 Budget
Operating Programs	\$ 40,323,939	982,760	\$ 41,306,699
Bulk Power	28,744,500	(3,169,900)	25,574,600
Debt Service	2,158,160	56,770	2,214,930
Capital Outlay	12,297,847	1,119,895	13,417,742
Total	\$ 83,524,446	(1,010,475)	\$ 82,513,971

The following is a summary of the key highlights for 1996-97 for revenues and operating program and capital improvement plan (CIP) expenditures.

REVENUE HIGHLIGHTS

Revenue projections for 1995-96 and 1996-97 are generally consistent with the estimates presented to the Council in February, 1996 and those included in the 1995-97 Financial Plan (pages H-7 through H-11). However, there are several revenue issues which warrant further discussion:

Tax Revenues

The 1996-97 estimated revenue for Property Tax has been increased by \$ 75,000. However, this increase is offset by a reduction in the estimated revenue for Business License of \$150,000. The City was in the early stages of reviewing, approving and implementing a new structure for Business License fees during the 1995-97 Financial Plan and Budget planning process. The revenue estimates were based on best guess at that time, but the estimates were higher than actual 1995-96 receipts.

Licenses and Permits

Estimated Revenues in the license area have been reduced by \$12,000 in the Animal license fee area. Revenues in the permit area were deliberately projected as flat until economic indicators project any upward movement. Therefore, the 1995-97 estimated revenue figures for permits appear to be on target and have not been adjusted.

Fines and Forfeitures

Motor Vehicle Violations and Court Fines continue to suffer from SB 1297 which allows the State to receive 50% of the City revenues. Estimated Parking revenue has been adjusted due to the increased activity of the Police Partner's program to cite unauthorized alley parking and handicap zones.

The Governor's 1996-97 budget for the State of California contains a proposal to freeze the city, county and state share of fines and forfeitures at the 1994-95 level and split any increases in fines and penalties equally between cities, counties and the state. This proposal is part of an overall realignment of trial court funding. The fiscal impact on cities cannot be determined until further details of this proposal are forthcoming.

Investment and Property Revenues

The bulk of the City investments are invested in the State Treasurer's Local Agency Investment Pool and in US Treasury Instruments. Investment of funds is consistent with the guidelines as presented in the City of Lodi Investment Policy in the following order: Safety, Liquidity and Yield. The average rate of return is consistent with the rate of return budgeted.

Revenue from Others

Motor Vehicle In-lieu taxes were projected at 1% increase in the 1995-97 Financial Plan. The State budget for 1996-97 proposes an increase of about 3% in vehicle license fees for local agencies. Therefore, the estimated Revenue from Others has been increased by \$35,500.

Service Charges

Estimated revenues for Service Charges has been increased mainly in the area of False Alarm Penalty, Animal Shelter, and other Police Fees.

The various increases in estimated revenue offset the reduction in the Business License and Animal License areas. Therefore, there is no change to the total 1996-97 estimated revenue projections.

OPERATING PROGRAM EXPENDITURES

The City of Lodi has traditionally delivered a high level of basic services to the community. A summary of the Operating Program changes required to maintain this commitment is provided in Section H (Financial and Statistical Tables) of this Supplement.

Of the \$ 982,760 in the Financial Plan changes, the largest increase is in Public Utilities which relates to the proposed future deregulation of the City owned Electric Utility.

As summarized below, the major Operating Program changes are in the Public Utilities area:

	1995-97 Financial Plan	Recommended Changes	1996-97 Budget
Public Safety	\$ 10,217,905	49,510	\$ 10,267,415
Public Utilities	12,392,890	565,835	12,958,725
Transportation	2,948,560	66,250	3,014,810
Leisure, Cultural & Social Services	4,208,435	147,490	4,355,925
Community Development	2,064,840	66,525	2,131,365
General Government	8,491,309	87,150	8,578,459
Total	\$ 40,323,939	982,760	\$ 41,306,699

Supporting documentation was prepared for each Operating Program change which was submitted to the Council for their review at the May 21, 1996 Council shirtsleeve meeting. The following is a brief description of the Operating Program changes introduced during the 1996-97 Budget process:

Public Safety

The Police Department received additional funding for two Dispatcher/Jailer positions, and funding for a maintenance contract for software support for the computer assisted dispatching and processing of mainframe information for the department. The funding for a Fire Inspector position has been deferred to more precisely determine the level of fire inspection activity which should occur in the City of Lodi.

Public Utilities

The bulk of the increase in Public Utilities relates to the proposed deregulation of the City owned Electric Utility. The competitive changes taking place in the electric utility industry and the nature of the legislative and regulatory climate compel the City to implement specific organizational changes to the Electric Utility Department. Deregulation and its impact on the City is a vital area of concern. The 1995-97 Financial Plan and Budget for the EUD was processed separately to allow adequate time to discuss this complex concern, and plans for the City to stay competitive.

Transportation

Funding has been included for a Transportation coordinator position and for additional part-time clerical staff hours for the Transit operation. The City is looking at possible privatization of the transit activity.

Leisure, Cultural and Social Services

The increase in funding to the Community Center activities include expanding the Arts Coordinator to full time position, increase funding for the arts grants program, and funding for an After School program. The Library budget will be brought back for discussion with the City Council and Library Board during 1996-97.

Community & Economic Development

The bulk of the adjustments to the 1996-97 budget reflect the additional emphasis given the Code Enforcement program, which as moved from Risk Management to Community Development.

General Government

Funding for a Downtown Coordinator contract employee assigned to the Office of the City Manager, additional part-time clerical staff hours for the Personnel Department, and increased funding levels for Building Maintenance account for the adjustments to the General Government figures.

Staffing Summary

The Operating Program requests summarized above include funding for 12 additional full time positions:

Police Protection	2	Dispatcher/Jailer
Fire Department	-1	Fire Inspector
Water/Wastewater	1	Plant & Equipment Mechanic
Electric Utility	1	Electric Lineman/Linewoman
	1	Inspector Relief Superintendent
	1	Utility Management Administrator
Streets & Flood Control	1	Tree Operations Supervisor
Transit	1	Transportation Coordinator
Parks & Recreation	1	Parks Naturalist
Community Center	1	Arts Coordinator
Community Development	1	Administrative Clerk
	1	Code Enforcement Officer
Finance	1	MIS Analyst

Combined with an increase in the three regular positions previously approved in the 1995-97 Financial Plan, this reflects an increase of 3.8% in regular positions.

CAPITAL IMPROVEMENT PLAN PROJECTS

A summary of Capital Improvement Plan (CIP) project changes is provided in Section H (Financial and Statistical Tables) of this Supplement. Supporting documentation was prepared for each CIP project which was submitted to the Council for their review at the May 29, 1996 Council shirtsleeve meeting. As reflected in the following summary, the major capital outlay additions are in the Public Utilities - Electric Department area:

	1995-97 Financial Plan	Recommended Changes	1996-97 Budget
Public Safety	\$ 529,660	325,845	\$ 855,505
Public Utilities	1,944,569	471,550	2,416,119
Transportation	2,054,134	189,000	2,243,134
Leisure, Cultural & Social Services	6,646,484	133,500	6,779,984
Community Development			
General Government	1,123,000		1,123,000
Total	\$ 12,297,847	1,119,895	\$ 13,417,742

Of the \$ 1,119,895 in Financial Plan changes, \$ 438,175 relates to the Electric Utility Department and the deregulation concerns. The following is a brief description of the CIP projects introduced during the 1996-97 Budget process.

Public Safety

The bulk of the increase in the Police Department funds the City match to a grant, and the construction and cost to move part of the Police Department into the basement of the Forum (Council Chamber Building).

Public Utilities

Additional funding for Substation Construction High Voltage, Distribution System improvements, and line extensions account for the increase in the Electric Utility Department budget. In addition, this amount reflects the purchase of an economic development model software, and a plant asset management system for the EUD, and purchase of a new one tone pickup in the Water Utility Services division.

Transportation

The purchase of three new transit buses account for the increase in Transportation funding.

Leisure, Cultural & Social Services

The increase in Leisure, Cultural & Social Services reflects the additional funding levels for park maintenance projects, and playground retrofit programs.

PERFORMANCE FACTORS

The identification of performance factors was introduced during 1996-97 budget process. As a first step in this process, the City Management started departmental performance reviews at Council shirtsleeve meetings. In addition, staff was asked to identify those performance related factors already collected in one form or another. A listing of these factors can be found in Section H - Financial and Statistical Tables. During the 1996-97 fiscal year, staff will focus more attention on possible combinations of these factors to determine meaningful measures of performance.

DOCUMENT ORGANIZATION

As noted previously, this Supplement follows the same format and organization as the 1995-97 Financial Plan:

Section A - Introduction

Includes the Budget Message, Award for Distinguished Budget Presentation, Directory of Officials and Advisory Bodies, and Organization Chart.

Section B - Policies and Objectives

Highlights any changes to the 1995-97 Financial Plan policies and objectives.

Section C - Budget Graphics and Summaries

Provides simple graphs which highlight key financial relationships and summarize the overall budget document.

Section D - Operating Programs

Presents the operating budget at the function, operation, and program levels.

Section E - Capital Improvement Plan

Summarizes Capital Improvement Plan (CIP) expenditures by functions and funding source.

Section F - Debt Service Requirements

Summarizes the City's existing debt service obligations.

Section G - Changes in Fund Balance

Provides combining and individual statements of revenues, expenditures, and changes in fund balance for each of the City's funds.

Section H - Financial and Statistical Tables

Provides summaries of the appropriations spending limit, revenues by major category and source (all funds combined); total 1996-97 expenditures by activity; operating program expenditures by activity; capital outlay expenditures by funding source; authorized regular positions by department; operating program and CIP project changes for 1996-97 since the adoption of the 1995-97 Financial Plan; and a listing of performance factors.

Section I - Budget Reference Materials

Describes the major policy documents that guide the preparation and execution of the Financial Plan and provides a Budget Glossary of terms that may be unique to local government finance in general or the City's Financial Plan.

As noted above, this Supplement focuses on any material changes from the original 1995-97 Financial Plan, providing references as appropriate. By using the same format as its parent document, this Supplement can be readily cross-referenced in identifying any significant changes in policies, programs, or financial trends.

AWARDS FOR DISTINGUISHED BUDGET PRESENTATION

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award for Distinguished Budget Presentation to the City for its budget for the fiscal year beginning July 1, 1995.

In addition, The California Society of Municipal Finance Officers Association (CSMFO) presented an award for Excellence in Operational Budgeting to the City for its 1995-96 budget. This is the second year the City has received this award.

In order to receive these awards, a governmental agency must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication medium.

The awards are valid for a period of one year only. We believe the 1995-97 Financial Plan Supplement and Approved 1996-97 Budget continues to conform to program requirements, and we are submitting it to both GFOA and CSMFO to determine its eligibility for additional awards.

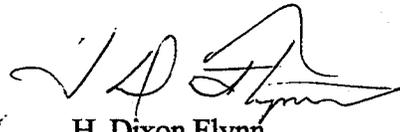
CONCLUSION

This financial budget supplement to the 1995-97 Financial Plan and Budget is based on the recommendations of City departments and input by the City Council. Throughout the budget process, a conscientious effort was made to

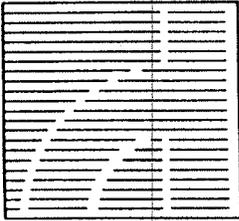
evaluate all budget requests and set priorities covering those proposals which could be undertaken within available funding. The permanent goal of promoting and providing for the common good of the City and its' residents was always kept in mind.

I would like to acknowledge the assistance of the Department Heads and their staff, and the budget review team: Kirk Evans, Assistant to the City Manager, Vicky McAthie, Finance Director, Maxine Cadwallader, Revenue Manager and Ruby Paiste, Accounting Manager. Their dedication and hard work ensures the budget process progresses smoothly and produces a document of which the City can be proud.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'H. Dixon Flynn', written in a cursive style.

H. Dixon Flynn
City Manager



The Government Finance Officers Association
of the United States and Canada

presents this

CERTIFICATE OF RECOGNITION FOR BUDGET PREPARATION

to:

Mr. Dixon Flynn
City Manager

City of Lodi, California

The Certificate of Recognition for Budget Preparation is presented by the Government Finance Officers Association to those individuals who have been instrumental in their government unit achieving a Distinguished Budget Presentation Award. The Distinguished Budget Presentation Award, which is the highest award in governmental budgeting, is presented to those government units whose budgets are judged to adhere to program standards.

Executive Director



Date

December 18, 1995

4-9

California Society of Municipal Finance Officers

Certificate of Award
Excellence in Operational Budgeting 1994-95

Presented to

City of Lodi

This certificate recognizes the achievement of excellence in Operational Budgeting and reflects a highly professional budget document and the underlying budgeting process through which the budget is implemented.



Fender James

Co-Chair, Budgeting & Financial Management

Quillop-Hume

Co-Chair, Budgeting & Financial Management

Bob Alban

President

February 27, 1995

Date

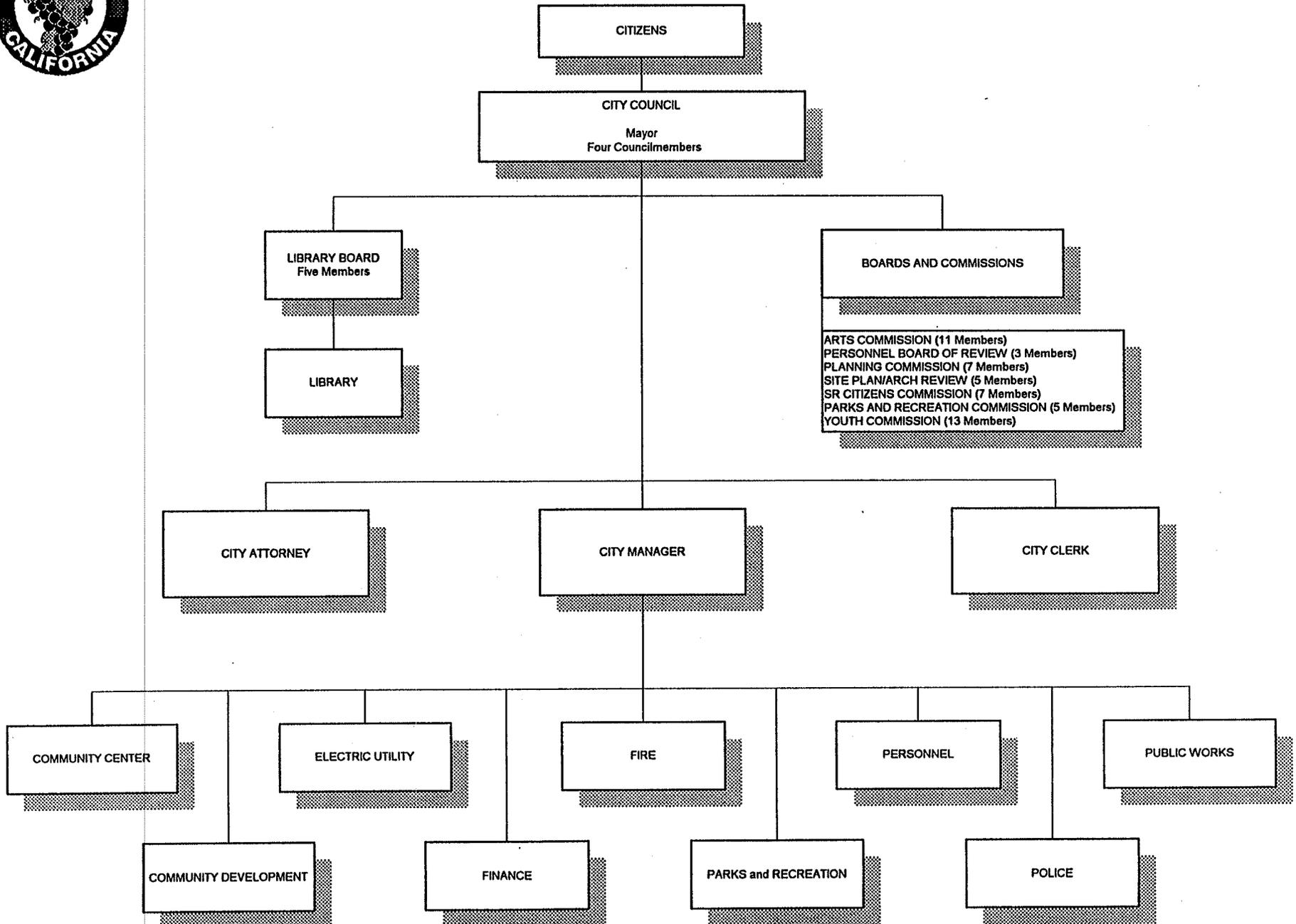
Dedicated to Excellence in Municipal Financial Management

4-70



CITY OF LODI

A-11



DIRECTORY OF OFFICIALS AND ADVISORY BODIES

CITY COUNCIL

David Warner, Mayor
Phillip A Pennino, Mayor Pro Tempore
Ray G. Davenport, Councilmember
Stephen J. Mann, Councilmember
Jack Sieglock, Councilmember

ADVISORY BODIES

Planning Commission
Library Board
Arts Commission
Youth Commission
Solid Waste Management Task Force
East Side Improvement Committee

Architectural Review Committee
Recreation Commission
Senior Citizens Commission
Personnel Board
DBCP Committee
Gang Alternative Committee

MANAGEMENT TEAM

H. Dixon Flynn, City Manager
Randy Hays, City Attorney
Jennifer M. Perrin, City Clerk
Kathleen Andrade, Librarian
Konradt Bartlam, Community Development Director
Kirk J. Evans, Administrative Assistant to City Manager
Tony Goehring, Economic Development Coordinator
Charlene J. Lange, Community Center Director
Larry Hansen, Police Chief
Vicky McAthie, Finance Director
Joanne Narloch, Personnel Director
Frank Ortiz, Acting Fire Chief
Richard Prima, City Engineer
Jack L. Ronsko, Public Works Director
Ronald W. Williamson, Parks and Recreation Director
Alan Vallow, Electric Utility Director

Section B
POLICIES AND GOALS

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 financial 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 of the original 1995-97 Financial Plan Document is composed of the following major units:

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

No major changes have been made to the policies and goals identified in the original 1995-97 Financial Plan. However, limited changes have been made to clarify the budget carryover for operating programs.

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.

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, equip, 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.

1995-97 FINANCIAL PLAN SUPPLEMENT & APPROVED 1996-97 BUDGET

OVERVIEW - BUDGET POLICIES AND GOALS

- 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 reappropriation under the following conditions:
1. The budget balances were unexpended for reasons beyond the control of the operating department.
 2. Reappropriation 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.
- 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 underages. 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.

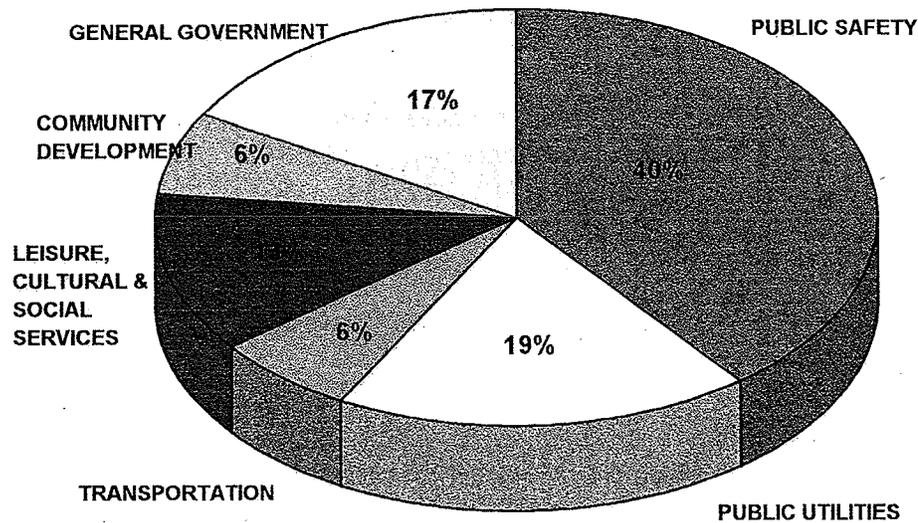
Section C
BUDGET GRAPHICS AND SUMMARIES

BUDGET GRAPHICS AND SUMMARIES

AUTHORIZED REGULAR POSITIONS BY MISSION

1996-97 AUTHORIZED REGULAR POSITIONS 407

	1993-94 ACTUAL	1994-95 BUDGET	1995-96 REQUESTED	1996-97 PROPOSED
Public Safety	151.0	151.0	155.0	159.0
Public Utilities	75.0	73.0	73.0	77.0
Transportation	27.0	24.0	25.0	27.0
Leisure, Cultural and Social Services	49.0	45.0	49.0	51.0
Community Development	25.5	25.0	25.0	27.0
General Government	64.0	61.0	65.0	66.0
TOTAL	391.5	379.0	392.0	407.0

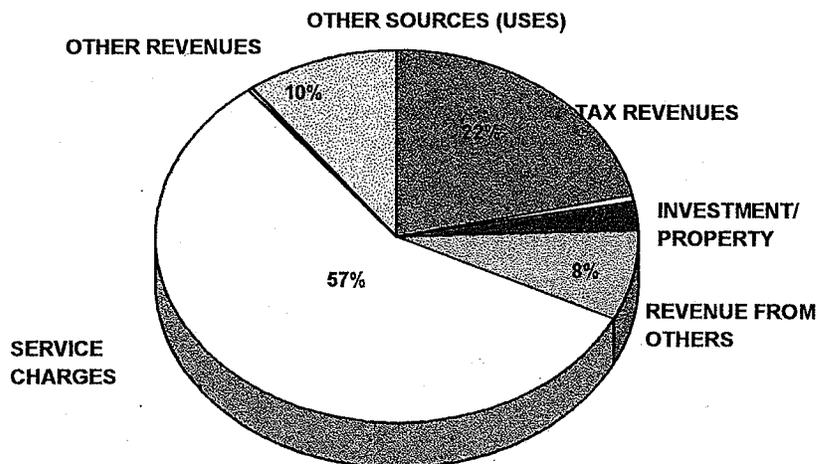


BUDGET GRAPHICS AND SUMMARIES

FUNDING SOURCES - ALL FUNDS COMBINED

1995-96 FUNDING SOURCES - \$82,513,971

	1993-94 ACTUAL	1994-95 BUDGET	1995-96 REQUESTED	1996-97 PROPOSED
Revenues				
Tax Revenues	\$16,245,478	\$16,668,278	\$17,630,100	\$17,754,500
Licenses and Permits	410,954	464,761	369,300	369,300
Fines and Forfeitures	100,550	84,736	94,400	94,900
Investment/Property Revenues	1,505,218	1,965,278	1,991,200	2,015,200
Revenue from Others	5,337,358	6,581,118	6,757,440	6,254,240
Service Charges	44,811,263	46,859,002	47,183,455	47,314,565
Other Revenues	484,843	706,093	332,479	154,850
Other Sources (Uses)	(2,739,105)	(2,399,703)	6,819,739	8,556,416
TOTAL	\$66,156,559	\$70,929,563	\$81,178,113	\$82,513,971

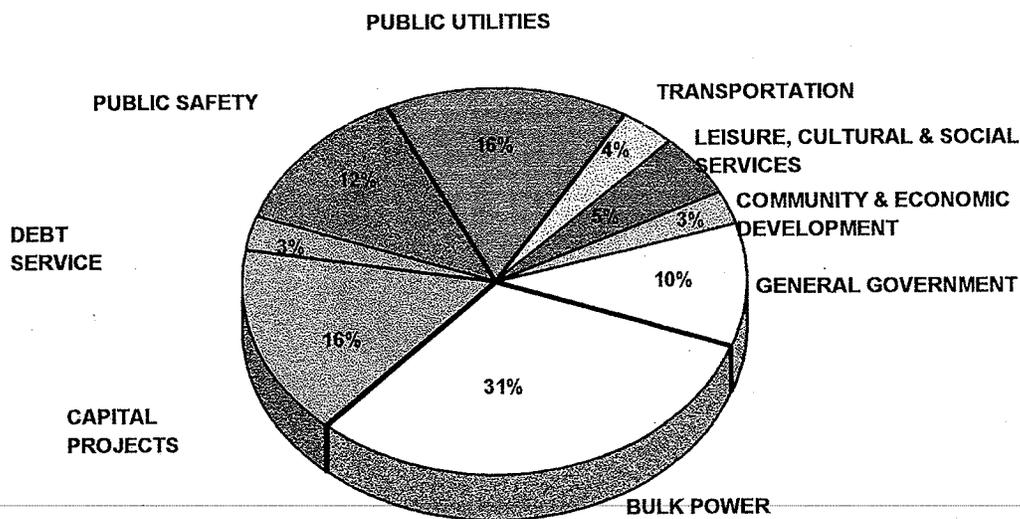


BUDGET GRAPHICS AND SUMMARIES

TOTAL EXPENDITURES - ALL FUNDS COMBINED

1995-96 EXPENDITURES BUDGET - \$ 82,513,971

	1993-94 ACTUAL	1994-95 ACTUAL	1995-96 ADOPTED BUDGET	1996-97 PROPOSED BUDGET
Expenditures				
Public Safety	\$9,646,101	\$10,308,188	\$10,173,730	\$10,267,415
Public Utilities	10,572,366	12,423,422	12,787,160	12,958,725
Transportation	2,626,932	2,752,672	3,020,635	3,014,810
Leisure, Cultural & Social Services	3,732,720	3,892,874	4,199,310	4,355,925
Community & Economic Development	1,582,958	1,741,453	2,097,175	2,131,365
General Government	6,054,137	8,669,279	8,508,121	8,578,459
Bulk Power Purchase	26,559,666	23,533,461	24,749,300	25,574,600
Capital Projects	4,205,645	6,490,717	14,264,285	13,417,742
Debt Service	1,176,035	1,117,499	1,378,397	2,214,930
TOTAL	\$66,156,559	\$70,929,565	\$81,178,113	\$82,513,971

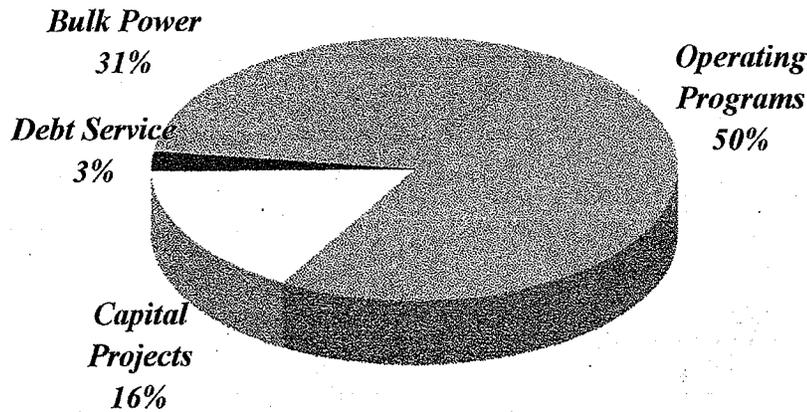


BUDGET GRAPHICS AND SUMMARIES

TOTAL OPERATING, CAPITAL AND DEBT SERVICE EXPENDITURES

1995-97 BUDGET \$82,513,971

	1993-94 ACTUAL	1994-95 ACTUAL	1995-96 ADOPTED BUDGET	1996-97 PROPOSED BUDGET
Operating Programs	34,215,213	39,787,887	40,786,131	41,306,699
Capital Projects	4,205,645	6,490,717	14,264,285	13,417,742
Debt Service	1,176,035	1,117,499	1,378,397	2,214,930
Bulk Power	26,559,666	23,533,461	24,749,300	25,574,600
TOTAL	\$ 66,156,559	\$70,929,564	\$81,178,113	\$82,513,971



Section D
OPERATING ACTIVITIES

OPERATING ACTIVITIES

OVERVIEW

This section lists and describes those Activities authorized to deliver services and are organized by mission. This format allows the City to present the budget based on:

- * Policies and goals which define the nature and level of services required without emphasizing Department organization and turf concerns.
- * Suitable activities for delivering services.
- * Objectives for improving the delivery of services.
- * Identification and appropriation of resources required to conduct activities and accomplish objectives.

The presentation of the City's operating expenditures is organized along "mission lines" using a pyramid approach summarized as follows:

Mission - The highest level of summarization used in the City's financial plan. The mission represents a fundamental City-wide function under which are grouped the related activities crossing organizational (department) boundaries and aimed at major missions. The six missions in the financial plan are:

- * Public Safety
- * Public Utilities
- * Transportation
- * Leisure, Cultural and Social Services
- * Community and Economic Development
- * General Government

Program - A grouping of related activities within a functional area such as police protection within Public Safety or electric service within Public Utilities.

Activities - The basic unit of service delivery provided to accomplish missions, goals, and objectives.

Task - Significant sub-activities conducted to deliver services.

The following is an example of the relationships between Missions, Programs, Activities, and Tasks:

Mission:	Public Utilities
Program:	Electric Service
Activity:	Electric Utility Administration
Task:	Supervision of Department staff

1996-98 FINANCIAL PLAN AND BUDGET

OPERATING BUDGET BY MISSION

	1993-94	1994-95	1995-96	1996-97
	Actual	Actual	Adopted Budget	Requested
Public Safety				
Police Protection	6,332,657	6,813,674	6,657,245	6,821,575
Fire Safety	3,298,426	3,477,124	3,501,560	3,430,915
Other Safety Services	15,018	17,390	14,925	14,925
Total Public Safety	<u>9,646,101</u>	<u>10,308,188</u>	<u>10,173,730</u>	<u>10,267,415</u>
Public Utilities				
Water Utility Services	2,209,995	1,980,174	2,240,190	2,164,675
Wastewater Utility Services	2,196,243	2,360,428	2,567,025	2,578,745
Electric Utility Services	6,166,127	8,082,820	7,979,945	8,215,305
Total Public Utilities	<u>10,572,366</u>	<u>12,423,422</u>	<u>12,787,160</u>	<u>12,958,725</u>
Transportation				
Streets and Flood Control	2,170,905	2,101,618	2,355,440	2,294,115
Transit	456,027	651,053	665,195	720,695
Total Transportation	<u>2,626,932</u>	<u>2,752,672</u>	<u>3,020,635</u>	<u>3,014,810</u>
Leisure, Cultural & Social Services				
Parks and Recreation	614,436	567,403	628,690	628,090
Recreation Division	817,104	830,866	926,700	994,500
Parks Division	837,781	900,922	822,955	832,090
Cultural Services	1,372,370	1,475,943	1,698,565	1,778,795
Social Services	91,029	117,740	122,400	122,450
Total Leisure, Cultural & Social Services	<u>3,732,720</u>	<u>3,892,874</u>	<u>4,199,310</u>	<u>4,355,925</u>
Community & Economic Development				
Planning	305,679	326,226	338,540	333,550
Construction Development	1,211,259	1,183,765	1,353,845	1,393,025
Economic Development	66,020	231,462	404,790	404,790
Total Community & Economic Development	<u>1,582,958</u>	<u>1,741,453</u>	<u>2,097,175</u>	<u>2,131,365</u>
General Government				
Legislation and Policy	70,277	71,436	72,680	72,680
General Administration	498,051	502,997	522,670	577,870
Legal Services	172,083	225,903	244,705	244,705
City Clerk Services	155,330	136,008	143,030	156,330
Administrative Services	1,914,930	2,008,207	2,101,361	2,082,849
Organizational Support Services	1,754,193	1,656,983	1,726,245	1,747,895
Non-Departmental Services	1,489,274	4,067,746	3,697,430	3,696,130
Total General Government	<u>6,054,137</u>	<u>8,669,279</u>	<u>8,508,121</u>	<u>8,578,459</u>
TOTAL OPERATING BUDGET	<u>34,215,213</u>	<u>39,787,887</u>	<u>40,786,131</u>	<u>41,306,699</u>

OPERATING BUDGET BY ACTIVITY

	1993-94	1994-95	1995-96	1996-97
	Actual	Actual	Adopted Budget	Requested
Public Safety				
Police Protection				
Police Administration	866,481	988,074	818,400	819,810
Police Operations	3,762,229	4,193,583	4,373,935	4,531,085
Police Investigations	1,616,499	1,540,979	1,377,880	1,383,800
Animal Shelter	87,449	91,038	87,030	86,880
Fire Safety				
Fire Administration	3,101,731	3,147,139	3,040,560	2,959,415
Fire Prevention	195,773	141,511	213,245	225,045
Training	922	28,696	95,550	95,550
Special Services	0	159,778	152,205	150,905
Other Safety Services				
Graffiti Abatement	15,018	17,390	14,925	14,925
Total Public Safety	<u>9,646,101</u>	<u>10,308,188</u>	<u>10,173,730</u>	<u>10,267,415</u>
Public Utilities				
Water Utility Services				
Water	2,209,995	1,980,174	2,240,190	2,164,675
Wasterwater Utility Services				
Wastewater	2,196,243	2,360,428	2,567,025	2,578,745
Electric Utility Services				
Electrical	6,166,127	8,082,820	7,979,945	8,215,305
Total Public Utilities	<u>10,572,366</u>	<u>12,423,422</u>	<u>12,787,160</u>	<u>12,958,725</u>
Transportation				
Streets and Flood Control				
Street Maintenance	1,666,499	1,727,475	1,856,850	1,795,045
Street Trees	153,576	34,155	120,000	120,000
Street Cleaning	190,001	151,284	159,740	159,390
Parking Lot Maintenance	8,552	5,474	7,155	7,155
Storm Drains	152,276	183,231	211,695	212,525
Transit				
Transit	456,027	651,053	665,195	720,695
Total Transportation	<u>2,626,932</u>	<u>2,752,672</u>	<u>3,020,635</u>	<u>3,014,810</u>
Leisure, Cultural & Social Services				
Parks and Recreation				
Parks and Recreation Commission	0	2,882	14,900	17,100
Parks and Recreation Administration	614,436	564,521	613,790	610,990
Recreation Division				
Playgrounds	71,306	73,037	112,750	151,800
Youth/Teen Sports	90,353	93,054	121,360	121,360
Indoor/Outdoor Activities	28,800	29,783	38,450	79,450
Aquatics	128,766	146,711	149,445	143,445
Adult Sports	79,982	75,757	76,305	76,305
Specialty Classes	23,007	15,348	26,150	26,150
Concessions	20,621	20,968	20,000	20,000
Sports Facilities	374,269	376,209	382,240	375,990
Parks Division				
Lodi Lake Park	134,078	160,825	140,585	140,585

1996-98 FINANCIAL PLAN AND BUDGET

OPERATING BUDGET BY ACTIVITY

	1993-94	1994-95	1995-96	1996-97
	Actual	Actual	Adopted Budget	Requested
Park Maintenance	459,902	491,305	467,095	467,095
Park Rangers	91,220	99,154	104,960	115,495
Equipment Maintenance	152,581	149,638	110,315	108,915
Cultural Services				
Library Board	0	660	5,080	3,795
Library	877,707	955,462	1,077,805	1,108,170
Community Center Commissions	130,869	7,558	9,710	9,710
Community Center	363,793	476,819	565,620	607,910
Cultural Activities	0	35,445	40,350	49,210
Social Services				
Camp Hutchins	91,029	117,740	122,400	122,450
Total Leisure, Cultural & Social Services	<u>3,732,720</u>	<u>3,892,874</u>	<u>4,199,310</u>	<u>4,355,925</u>
Community & Economic Development				
Planning				
Community Development Commissions	0	3,147	7,745	7,745
Current and Advanced Planning	305,679	323,079	330,795	325,805
Construction Development				
Building and Safety	420,208	443,590	515,555	524,710
Engineering	791,051	740,175	838,290	868,315
Economic Development				
Economic Development	66,020	231,462	404,790	404,790
Total Community & Economic Development	<u>1,582,958</u>	<u>1,741,453</u>	<u>2,097,175</u>	<u>2,131,365</u>
General Government				
Legislation and Policy				
City Council	70,277	71,436	72,680	72,680
General Administration				
City Manager	258,792	264,305	265,800	325,700
Public Works Administration	239,259	238,691	256,870	252,170
Legal Services				
City Attorney	172,083	225,903	244,705	244,705
City Clerk Services				
Records Administration	146,423	123,278	140,410	140,410
Election Administration	8,907	12,731	2,620	15,920
Administrative Services				
Personnel Services	213,114	233,457	269,436	252,629
Risk and Solid Waste Management	165,383	67,652	47,995	47,995
Information Systems	0	64,399	65,255	65,255
Finance Administration	212,217	230,977	287,030	292,030
Accounting Services	310,367	327,139	339,950	339,950
Revenue Services	470,126	519,823	549,515	549,515
Data Processing	305,715	306,789	296,955	290,250
Purchasing	238,008	257,971	245,225	245,225
Organizational Support Services				
Field Services	363,291	352,933	312,975	312,375
Building Maintenance	628,042	528,708	526,890	533,840
Equipment Maintenance & Motor Pool	762,859	775,342	886,380	901,680
Non-Departmental Services				
General Support	467,155	242,689	286,695	285,395

1996-98 FINANCIAL PLAN AND BUDGET

OPERATING BUDGET BY ACTIVITY

	1993-94	1994-95	1995-96	1996-97
	Actual	Actual	Adopted Budget	Requested
General Liability	176,156	554,027	410,225	410,225
Other Insurances	0	20,566	20,475	20,475
Benefits Administration	244,537	2,351,534	2,130,010	2,130,010
Workers Compensation	601,427	898,930	850,025	850,025
Total General Government	<u>6,054,137</u>	<u>8,669,279</u>	<u>8,508,121</u>	<u>8,578,459</u>
TOTAL OPERATING BUDGET	<u><u>34,215,213</u></u>	<u><u>39,787,887</u></u>	<u><u>40,786,131</u></u>	<u><u>41,306,699</u></u>

Section E
CAPITAL IMPROVEMENT

CAPITAL IMPROVEMENT BUDGET

OVERVIEW

All construction projects and capital purchases which cost more than \$10,000 are included in the Capital Improvement Budget. Purchases of vehicles and equipment on an equipment replacement schedule are purchased by the Equipment Replacement Fund. Minor capital purchases of less than \$10,000 are included with the Activity Budgets. Through the Capital Improvement Budget and Capital Improvement Plan, the City systematically plans, schedules and finances capital projects to ensure conformance with City policies and funding sources. The Capital Improvement Budget is a four year plan organized by mission.

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

The CIP section of the original 1995-97 Financial Plan provides a comprehensive summary of the phasing, cost, finding source, and description of each CIP project. The CIP section also discusses the organization of the City's CIP and the City's capital appropriation policy. The following schedules have been included in this document as supplements to the 1995-97 Financial Plan CIP:

- Summary of Capital Improvement Budget expenditures by function, including approved adjustments from the 1995-97 Financial Plan.
- Summary of Capital Improvement Budget expenditures by funding source, including adjustments from the 1995-97 Financial Plan.

A summary of individual CIP project changes is provided in Section H (Financial and Statistical Tables) of the Supplement.

1995-97 FINANCIAL PLAN AND BUDGET

SUMMARY OF CAPITAL BUDGET EXPENDITURES BY MISSION

	1995-96 Approved Budget Cost	1996-97 Proposed Cost
Public Safety		
Police Protection	233,460	562,505
Fire Safety	240,000	293,000
Total Public Safety	473,460	855,505
Public Utilities		
Electric Utility Service	978,705	1,420,850
Water/Wastewater Utility Services	1,445,562	995,269
Total Public Utilities	2,424,267	2,416,119
Transportation		
Streets and Flood Control	2,851,234	2,054,134
Transit	189,000	189,000
Total Transportation	2,851,234	2,243,134
Leisure, Cultural & Social Services		
Parks and Recreation	400,450	633,500
Community Center	670,000	6,200,000
Library	121,950	135,000
Boy's and Girl's Club	250,000	250,000
Total Leisure, Cultural & Social Services	1,442,400	6,968,500
Community & Economic Development		
Planning	50,000	50,000
Construction Development	37,800	37,800
Economic Development	5,600,000	5,600,000
Total Community & Economic Development	5,687,800	5,687,800
General Government		
General Administration	1,320,000	200,000
Administrative Services	300,000	900,000
Organizational Support Services	22,060	23,000
Total General Government	1,642,060	1,123,000
TOTAL OPERATING BUDGET	14,521,221	13,606,258

1995-97 FINANCIAL PLAN AND BUDGET

SUMMARY OF CAPITAL EXPENDITURES BY FUNDING SOURCE

	1995-96		1996-97		Fund
	Approved Budget Number	Cost	Approved Budget Number	Cost	
Public Safety					
Police Protection					
Police Operations					
Dispatch recorder		30,700			12
Message Repeater		13,300			12
Motorcycle	1	8,400	1	8,400	12
City match to grant				157,845	121
Police Investigations					
Construction & move into Forum				168,000	60
Patrol Sedans	3	81,660	6	151,860	12
Undercover vehicles	1	23,000			12
Radios		21,400		21,400	12
Street crime unit equip		55,000		55,000	12
Fire Safety					
Fire Administration					
Fire engine	1	225,000			12 B
Emergency Response Vehicle			1	40,000	12
Support vehicle			1	150,000	12 B
Emergency sedans			3	78,000	12
Special Services					
Hazmat equipment				25,000	12
Technical Rescue Equipment		15,000			12
Total Public Safety	6	473,460	12	855,505	
Public Utilities					
Electric Utility Service					
Capital Maintenance Projects		978,705		1,420,850	16
Water/Wastewater Utility Services					
Water/Wastewater					
Water/Wastewater Capital Maintenance		1,339,742		961,894	17 & 18
Sedan	1	16,200			17
Pickup	1	23,570	1	33,375	17 & 18
Backhoe	1	66,050			17 & 18
Total Public Utilities	3	2,424,267	1	2,416,119	
Transportation					
Streets and Flood Control					
Street Maintenance					
Street Maintenance Contracts		2,534,034		2,026,334	SF
Alley/Residential Street Improvements		50,000			45
Handicap Ramp Installations		50,000			45
Eastside Alley Lights		60,000			45
Vibratory Roller	1	35,600			12
Pickup			1	27,800	12

1995-97 FINANCIAL PLAN AND BUDGET

SUMMARY OF CAPITAL EXPENDITURES BY FUNDING SOURCE

	1995-96		1996-97		Fund
	Approved Budget Number	Cost	Approved Budget Number	Cost	
Street Cleaning					
Street Sweeper	1	121,600			12
Transit					
Transit buses			3	189,000	125
Total Transportation	<u>2</u>	<u>2,851,234</u>	<u>4</u>	<u>2,243,134</u>	
Leisure, Cultural & Social Services					
Parks and Recreation					
Parks and Recreation Administration					
Van	1	21,000			12
Automated Registration System		50,150			121
Park Maintenance					
Park Projects		211,300			45
Leaf Sweeper	1	18,000			12
Park Maintenance Projects/Equipment		75,000		150,000	121
In-Door Sports Facility		25,000		400,000	121 B
Legion Park Retrofit				33,500	121
School Playground retrofit				50,000	121
Cultural Services					
Community Center					
Performing Arts Center		670,000		6,200,000	121 B
Library					
Library Equipment		26,000			21
On-Line Access Catalog		95,950		135,000	21
Social Services					
Boy's and Girl's Club		250,000			45
Total Leisure, Cultural & Social Services	<u>2</u>	<u>1,442,400</u>	<u>0</u>	<u>6,968,500</u>	
Community & Economic Development					
Planning					
Housing Rehabilitation		50,000			45
Construction Development					
Building and Safety					
Sedan	1	17,900			12
Engineering					
Pickup	1	19,900			12
Economic Development					
Economic Development					
Downtown Beartification/Cherokee Lane		5,500,000			121 B
Redevelopment Agency Formulation		100,000			121
Total Community & Economic Development	<u>2</u>	<u>5,687,800</u>	<u>0</u>	<u>0</u>	

1995-97 FINANCIAL PLAN AND BUDGET

SUMMARY OF CAPITAL EXPENDITURES BY FUNDING SOURCE

	1995-96		1996-97		Fund
	Approved Budget Number	Cost	Approved Budget Number	Cost	
General Government					
General Administration					
City Manager					
Information System Master Plan		150,000		150,000	121
Contract Services Study		20,000			121
Purchase City Hall Annex		550,000			10
Public Works Administration					
City Hall Remodel		600,000			121 B
Parking Structure				50,000	121
Administrative Services					
Finance Administration					
Debt Service		300,000		900,000	121
Organizational Support Services					
Field Services					
Sedan			1	23,000	12
Equipment Maintenance & Motor Pool					
Forklift	1	22,060			12
Total General Government	1	1,642,060	1	1,123,000	
TOTAL OPERATING BUDGET	16	14,521,221	18	13,606,258	

FUNDING:

General Fund (10)		550,000			
Equipment Replacement Fund (12)	12	504,520	13	430,460	
Bond Proceeds (12B)	1	225,000	1	150,000	
Electric Fund (16)		978,705		1,420,850	
Water/Wastewater Fund (17&18)	3	1,445,562		995,269	
Library (21)		121,950		135,000	
Police Mitigation Impact Fee Fund (60)				168,000	
Community Development Block Grant (45)		671,300			
Street Funds		2,534,034		2,026,334	
Transit Fund (125)			3	189,000	
General Fund Capital (121)		525,150		1,341,345	
Bond Proceeds (121 B)		6,965,000		6,750,000	
	16	14,521,221	17	13,606,258	

Section F
DEBT SERVICE REQUIREMENTS

DEBT SERVICE REQUIREMENTS

The section is used to summarize the resources that will be used to service general long-term debt that is recorded in the General Long Term Debt Group and Enterprise Funds of the City as of the beginning of the 1995-97 Financial Plan (July 1, 1995). These obligations represent the City's annual installment payments of principal and interest for capital projects funded by debt financing. The following is a description of each existing obligation:

1965 Municipal Improvement Bonds Series A and B

Purpose: Construction of Sewer and drainage facilities and a public safety building
Maturity Date: 1995
Interest Rate: 3.5% to 5.25%
Original Principal Amount: \$6,240,000
July 1, 1994 Principal Outstanding: \$570,000
Funding Source: General Fund/Sewer Fund

1984 Special Assessment District Bonds

Purpose: Downtown Beautification Project
Maturity Date: 1999
Interest Rate: 6.5% to 9.9%
Original Principal Amount: \$388,720
July 1, 1994 Principal Outstanding: \$185,790
Funding Source: United Downtown Improvement District Assessment

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, 1994 Principal Outstanding: \$10,269,548
Funding Source: Sewer Fund

1992 Water Bond Construction Loan

Purpose: Finance construction of treatment facilities and wells to meet safe drinking water standards
Maturity Date: 2014
Interest Rate: 3.4%
Original Principal Amount: \$4,758,000
July 1, 1994 Principle Outstanding: \$4,758,000
Funding Source: Water Fund

1995-97 FINANCIAL PLAN AND BUDGET

DEBT SERVICE REQUIREMENTS

The indentures listed below are liabilities of the City of Lodi under joint agreement with the 14 other Northern California Power Agency (NCPA) member cities and districts. Under these agreements the City of Lodi is obligated to pay its' share through a "take or pay" arrangement based on the City's contribution to the construction and development of each project. As such, payments are made through the purchase of bulk power.

Geothermal Project - Revenue Bonds 1985 Refunding Series A

Purpose: Refinancing of two electric generating stations at the geothermal resource area in Sonoma County, California.

Maturity Date: 1995

Interest Rate: 5.25% to 9.0%

Original Principal Amount NCPA: \$475,940,000

Current Principal Amount City: \$1,133,648 (10.28% of total)

Funding Source: Electric Fund

Geothermal Project - Revenue Bonds 1987 Refunding Series A

Purpose: Refinancing 1983 and 1987 Bonds

Maturity Date: 2009

Interest Rate: 5% to 7%

Original Principal Amount NCPA: \$606,555,000

Current Principal Amount City: \$41,988,994 (10.28% of total)

Funding Source: Electric Fund

Geothermal Project: Revenue Bonds 1993 Series A and B

Purpose: Refinancing 1983, 1985, and 1987 Bonds

Maturity Date: 2010

Interest Rate: 3.0% to 5.85%

Original Principal Amount NCPA: \$254,530,000

Current Principal Amount City: \$26,067,672 (10.28% of total)

Funding Source: Electric Fund

1995-97 FINANCIAL PLAN AND BUDGET

DEBT SERVICE REQUIREMENTS

Transmission Project: Revenue Bonds 1989 Refunding Series A

Purpose: Refinancing 1985 Revenue Bonds
Maturity Date: 2011
Interest Rate: 5.75% to 6.25%
Original Principal Amount NCPA: \$15,744,336
Current Principal Amount City: \$2,829,837 (18.4861% of total)
Funding Source: Electric Fund

Combustion Turbine Project Number One: Revenue Bonds 1989 Refunding Series A

Purpose: Refinance 1985 Series A Bonds
Maturity Date: 2011
Interest Rate: 5.75% to 6.25%
Original Principal Amount NCPA: \$68,958,247
Current Principal Amount City: \$21,677,504 (34.78% of total)
Funding Source: Electric Fund

Hydroelectric Project Number One: Revenue Bonds 1986 Refunding Series A

Purpose: Refinancing 1985 Series A Bonds
Maturity Date: 1996
Interest Rate: 6.70% to 7.80%
Original Principal Amount NCPA: \$265,090,000 —
Current Principal Amount City: \$240,065 (10.37% of total)
Funding Source: Electric Fund

Hydroelectric Project Number One: Revenue Bonds 1991 Refunding Series E, F, G

Purpose: Refinancing 1985 and 1986 Refunding Series A Bonds
Maturity Date: 2024
Interest Rate: 7.15%
Original Principal Amount NCPA: \$315,045,000
Current Principal Amount City: \$32,290,625 (10.37% of total)
Funding Source: Electric Fund

1995-97 FINANCIAL PLAN AND BUDGET

DEBT SERVICE REQUIREMENTS

Hydroelectric Project Number One: Revenue Bonds 1992 Refunding Series A

Purpose: Refinancing 1986 Series A Bonds
Maturity Date: 2023
Interest Rate: 3.0% to 6.0%
Original Principal Amount NCPA: \$195,610,000
Current Principal Amount City: \$20,167,576 (10.37% of total)
Funding Source: Electric Fund

Hydroelectric Project Number One: Revenue Bonds 1993 Refunding Series A

Purpose: Refinancing 1985 and 1986 Series A Bonds
Maturity Date: 2024
Interest Rate: 2.85% to 5.40%
Original Principal Amount NCPA: \$63,600,000
Current Principal Amount City: \$6,548,655 (10.37% of total)
Funding Source: Electric Fund

Multiple Capital Facilities: Revenue Bonds 1992 Series A

Purpose: Finance construction of a Combustion Turbine in Lodi and a Combustion Turbine in Ceres and for system improvements in Lodi for the City of Lodi
Maturity Date: 2026
Interest Rate: 4.75% to 6.5%
Original Principal Amount NCPA: \$152,320,000
Current Principal Amount City: \$41,309,184 (27.12% of total)
Funding Source: Electric Fund

1995-97 FINANCIAL PLAN AND BUDGET

DEBT SERVICE REQUIREMENTS

The indentures listed below are liabilities of the City of Lodi under joint agreement with 13 other Transmission Agency of Northern California (TANC) member cities and districts. Under these agreements the City of Lodi is obligated to pay its' share through a "take or pay" arrangement based on the City's contribution to the construction and development of the project. As such, payments are made through the purchase of bulk power

California - Oregon Transmission Project: Revenue Bonds 1990 Series A

Purpose: Finance construction of a transmission path between electric systems in the Pacific Northwest and those in California

Maturity Date: 2013

Interest Rate: 6.4% to 7.0%

Original Principal Amount TANC: \$283,634,036

Current Principal Amount City: \$1,368,720 (1.89% of total)

Funding Source: Electric Fund

California - Oregon Transmission Project: Revenue Bonds 1992 Series A

Purpose: Finance or refinance a portion of the cost of acquisition or construction of the California Oregon Transmission Project

Maturity Date: 2024

Interest Rate: 4.25% to 6.4%

Original Principal Amount TANC: \$117,730,000

Current Principal Amount City: \$2,198,070 (1.89% of total)

Funding Source: Electric Fund

California - Oregon Transmission Project: Revenue Bonds 1993 Series A

Purpose: Finance or refinance a portion of the cost of acquisition or construction of the California Oregon Transmission Project

Maturity Date: 2024

Interest Rate: 3.25% to 5.30%

Original Principal Amount TANC: \$240,480,000

Current Principal Amount City: \$4,545,072 (1.89% of total)

Funding Source: Electric Fund

1995-97 FINANCIAL PLAN AND SUMMARY

ANNUAL DEBT SERVICE PAYMENTS BY MISSION

	1993-94	1994-95	1995-96	1996-97
	Actual	Adopted Budget	Requested	Proposed
Public Utilities				
Electric Utility Service			14,303,348	16,670,375
Water Utility Service	25,488	26,600	26,600	516,987
Wastewater Utility Service	983,030	987,865	982,484	803,818
Total Public Utility	1,008,518	1,014,465	15,312,432	17,991,180
General Government				
Non-Departmental Services	229,749	171,135	173,306	52,355
Capital Facilities and Equipment			300,000	900,000
Total General Government	229,749	171,135	473,306	952,355
Total Debt Service Requirements	1,238,267	1,185,600	15,785,738	18,943,535

1995-97 FINANCIAL PLAN AND SUMMARY

ANNUAL DEBT SERVICE PAYMENTS BY SOURCE

	1993-94	1994-95	1995-96	1996-97
	Actual	Adopted Budget	Requested	Proposed
Debt Service Fund				
1965 Municipal Bonds - Series A				
Principal	110,214	114,296	118,378	
Interest	10,072	8,144	4,143	
1965 Municipal Bonds - Series B				
Principal	55,000			
Interest	2,888			
1984 Special Assessments - UDID				
Principal	30,000	30,000	35,000	40,000
Interest	21,575	18,695	15,785	12,355
1995 Capital Facilities & Equipment			300,000	900,000
Total Debt Service	229,749	171,135	473,306	952,355
Electric Fund				
Northern California Power Association Bonds				
Principal			4,025,062	4,985,499
Interest			9,702,982	11,108,342
Transmission Agency of Northern California Bonds				
Principal			122,472	129,276
Interest			452,832	447,258
Total Electric Fund	0	0	14,303,348	16,670,375
Water Fund				
1992 Construction Loan				
Principal				346,627
Interest	25,488	26,600	26,600	170,360
Total Water Fund	25,488	26,600	26,600	516,987
Wastewater Fund				
1965 Municipal Bonds - Series A				
Principal	159,786	165,704	171,622	
Interest	17,554	11,806	6,007	
1991 Certificates of Participation				
Principal	100,000	110,000	110,000	115,000
Interest	705,690	700,355	694,855	688,818
Total Wastewater Fund	983,030	987,865	982,484	803,818
Total Debt Service Requirements	1,238,267	1,185,600	15,785,738	18,943,535

Section G
CHANGES IN FUND BALANCE

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 last completed fiscal year (1993-94); for the current fiscal year (1994-95); and the two years covered by the 1995-97 Financial Plan and Budget.

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)

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

Camp Hutchins 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.

1995-97 FINANCIAL PLAN SUPPLEMENT & APPROVED 1996-97 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 | * Debt Service Fund |
| * Special Revenue Fund | * Capital Project Funds |
| Library | Capital Outlay |
| Street Tax | Equipment |
| Transportation Development Act | |
| Block Grant Fund (CDBG) | |
| Police Special Revenue Fund | |

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 | * Wastewater |
| * Water | * Transit |
| * Child Care | |

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 |
|-----------------|-----------------------|

1996-98 FINANCIAL PLAN AND BUDGET

CHANGES IN FUND BALANCE - ALL FUND COMBINED

	1993-94	1994-95	1995-96	1996-97
	Actual	Actual	Adopted Budget	Requested
Revenues				
Tax Revenues	16,245,478	16,668,278	17,630,100	17,754,500
Licenses and Permits	410,954	464,761	369,300	369,300
Fines and Forfeitures	100,550	84,736	94,400	94,900
Investment/Property Revenues	1,505,218	1,965,278	1,991,200	2,015,200
Revenue from Others	5,337,358	6,581,118	6,757,440	6,254,240
Service Charges	44,811,263	46,859,002	47,183,455	47,314,565
Other Revenue	484,843	706,093	332,479	154,850
Total Revenue	68,895,664	73,329,266	74,358,374	73,957,555
Expenditures				
Operating Programs				
Public Safety	9,646,101	10,308,188	10,173,730	10,267,415
Public Utilities	10,572,366	12,423,422	12,787,160	12,958,725
Transportation	2,626,932	2,752,672	3,020,635	3,014,810
Leisure, Cultural and Social Services	3,732,720	3,892,874	4,199,310	4,355,925
Community and Economic Development	1,582,958	1,741,452	2,097,175	2,131,365
General Government	6,054,137	8,669,279	8,508,121	8,578,459
Total Operating Programs	34,215,213	39,787,887	40,786,131	41,306,699
Bulk Power Purchase	26,559,666	23,533,461	24,749,300	25,574,600
Other Purchases	0	0	0	0
Capital Projects	4,205,645	6,490,717	14,264,285	13,417,742
Debt Service	1,176,035	1,117,499	1,378,397	2,214,930
Total Expenditures	66,156,559	70,929,563	81,178,113	82,513,971
Revenues/Expenditures (Over/Under)	2,739,105	2,399,703	(6,819,739)	(8,556,416)
Other Sources (Uses)				
Operating Transfers In	18,605,369	11,485,671	6,821,867	7,186,902
Operating Transfers Out	(18,605,369)	(11,485,671)	(6,821,867)	(7,186,902)
Other Sources (Uses)	456,084	227,766	160,652	937,810
Proceeds from Debt Financing	0	0	8,600,000	5,499,415
Total Other Sources (Uses)	456,084	227,766	8,760,652	6,437,225
Fund Balance Beginning of the Year	23,482,656	26,677,844	29,305,314	31,246,227
Fund Balance End of the Year				
Reserved for Debt Service	254,528	263,015	264,964	266,864
Designated Reserve	17,003,780	19,447,808	21,464,705	19,477,879
Unreserved	9,419,536	9,594,491	9,516,557	9,382,292
Total Fund Balance	26,677,844	29,305,314	31,246,227	29,127,036

1996-98 FINANCIAL PLAN AND BUDGET

CHANGES IN FUND BALANCE - GENERAL FUND

	1993-94	1994-95	1995-96	1996-97
	Actual	Actual	Adopted Budget	Requested
Revenues				
Tax Revenues	14,531,704	14,411,007	14,583,500	14,940,000
Licenses and Permits	410,954	464,761	369,300	369,300
Fines and Forfeitures	100,550	84,736	94,400	94,900
Investment/Property Revenues	347,241	371,276	398,905	398,905
Revenue from Others	2,575,896	2,683,503	2,460,900	2,378,400
Service Charges	1,075,706	1,217,628	1,263,800	1,319,300
Other Revenue	64,721	97,917	30,350	30,350
Total Revenue	19,106,771	19,330,827	19,201,155	19,531,155
Expenditures				
Operating Programs				
Public Safety	9,636,678	10,291,898	10,173,730	10,267,415
Public Utilities				
Transportation	2,170,905	2,101,618	2,355,440	2,294,115
Leisure, Cultural and Social Services	2,763,984	2,819,013	2,994,025	3,121,510
Community and Economic Development	1,582,958	1,741,452	2,097,175	2,131,365
General Government	5,210,191	4,844,222	5,097,386	5,167,724
Total Operating Programs	21,364,715	21,798,204	22,717,756	22,982,129
Bulk Power Purchase	0	0	0	0
Other Purchases	0	0	0	0
Capital Projects	0	0	0	0
Debt Service				
Total Expenditures	21,364,715	21,798,204	22,717,756	22,982,129
Revenues/Expenditures (Over/Under)	(2,257,944)	(2,467,376)	(3,516,601)	(3,450,974)
Other Sources (Uses)				
Operating Transfers In	4,891,388	3,954,823	3,466,308	3,466,308
Operating Transfers Out	(1,506,306)	(1,373,057)	(945,892)	(945,892)
Other Sources (Uses)			996,185	930,558
Proceeds from Debt Financing				
Total Other Sources (Uses)	3,385,082	2,581,766	3,516,601	3,450,974
Fund Balance Beginning of the Year	2,143,465	3,270,603	3,384,993	3,384,993
Fund Balance End of the Year				
Reserved for Debt Service				
Designated Reserve		300,000	400,000	420,000
Unreserved	3,270,603	3,084,993	2,984,993	2,964,993
Total Fund Balance	3,270,603	3,384,993	3,384,993	3,384,993

1996-98 FINANCIAL PLAN AND BUDGET

CHANGES IN FUND BALANCE - LIBRARY FUND

	1993-94	1994-95	1995-96	1996-97
	Actual	Actual	Adopted Budget	Requested
Revenues				
Tax Revenues	813,255	814,820	871,400	898,000
Licenses and Permits				
Fines and Forfeitures				
Investment/Property Revenues	11,345	5,829	10,000	10,000
Revenue from Others	55,513	68,671	45,000	45,000
Service Charges				
Other Revenue	54,181	52,682	48,000	48,000
Total Revenue	934,294	942,001	974,400	1,001,000
Expenditures				
Operating Programs				
Public Safety				
Public Utilities				
Transportation				
Leisure, Cultural and Social Services	877,707	956,121	1,082,885	1,111,965
Community and Economic Development				
General Government				
Total Operating Programs	877,707	956,121	1,082,885	1,111,965
Bulk Power Purchase	0	0	0	0
Other Purchases	0	0	0	0
Capital Projects	0	0	121,950	135,000
Debt Service				
Total Expenditures	877,707	956,121	1,204,835	1,246,965
Revenues/Expenditures (Over/Under)	56,587	(14,120)	(230,435)	(245,965)
Other Sources (Uses)				
Operating Transfers In	259	0	0	0
Operating Transfers Out	(38,754)	(147,396)	(129,380)	(129,380)
Other Sources (Uses)				
Proceeds from Debt Financing				
Total Other Sources (Uses)	(38,495)	(147,396)	(129,380)	(129,380)
Fund Balance Beginning of the Year	750,872	768,964	607,448	247,633
Fund Balance End of the Year				
Reserved for Debt Service				
Designated Reserve		364,652	121,950	
Unreserved	768,964	242,796	125,683	(127,712)
Total Fund Balance	768,964	607,448	247,633	(127,712)

1996-98 FINANCIAL PLAN AND BUDGET

CHANGES IN FUND BALANCE - STREET FUND

	1993-94	1994-95	1995-96	1996-97
	Actual	Actual	Adopted Budget	Requested
Revenues				
Tax Revenues	448,343	468,435	517,200	517,200
Licenses and Permits				
Fines and Forfeitures				
Investment/Property Revenues	147,353	237,070	193,595	193,595
Revenue from Others	1,150,237	1,291,237	1,887,900	1,380,200
Service Charges	739,106	463,555	518,000	518,000
Other Revenue	3,449	65,259	0	0
Total Revenue	2,488,488	2,525,556	3,116,695	2,608,995
Expenditures				
Operating Programs				
Public Safety				
Public Utilities				
Transportation				
Leisure, Cultural and Social Services				
Community and Economic Development				
General Government				
Total Operating Programs	0	0	0	0
Bulk Power Purchase	0	0	0	0
Other Purchases	0	0	0	0
Capital Projects	0	676,237	2,534,034	2,026,334
Debt Service				
Total Expenditures	0	676,237	2,534,034	2,026,334
Revenues/Expenditures (Over/Under)	2,488,488	1,849,320	582,661	582,661
Other Sources (Uses)				
Operating Transfers In	1,859,277	2,291,240	586,098	586,098
Operating Transfers Out	(2,066,004)	(2,980,991)	(1,181,489)	(1,181,489)
Other Sources (Uses)	76,742	(157,329)		
Proceeds from Debt Financing				
Total Other Sources (Uses)	(129,986)	(847,080)	(595,391)	(595,391)
Fund Balance Beginning of the Year	1,836,791	4,195,293	5,197,532	5,184,802
Fund Balance End of the Year				
Reserved for Debt Service				
Designated Reserve				
Unreserved	4,195,293	5,197,532	5,184,802	5,172,072
Total Fund Balance	4,195,293	5,197,532	5,184,802	5,172,072

CHANGES IN FUND BALANCE - TRANSPORTATION DEVELOPMENT ACT FUND

	1993-94	1994-95	1995-96	1996-97
	Actual	Actual	Adopted Budget	Requested
Revenues				
Tax Revenues				
Licenses and Permits				
Fines and Forfeitures				
Investment/Property Revenues	0	1,198	775	775
Revenue from Others	742,412	1,059,616	1,035,240	1,035,240
Service Charges				
Other Revenue	0	5,728	0	0
Total Revenue	<u>742,412</u>	<u>1,066,541</u>	<u>1,036,015</u>	<u>1,036,015</u>
Expenditures				
Operating Programs				
Public Safety				
Public Utilities				
Transportation				
Leisure, Cultural and Social Services				
Community and Economic Development				
General Government				
Total Operating Programs	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Bulk Power Purchase	0	0	0	0
Other Purchases	0	0	0	0
Capital Projects	5,400	0	0	0
Debt Service				
Total Expenditures	<u>5,400</u>	<u>0</u>	<u>0</u>	<u>0</u>
Revenues/Expenditures (Over/Under)	<u>737,012</u>	<u>1,066,541</u>	<u>1,036,015</u>	<u>1,036,015</u>
Other Sources (Uses)				
Operating Transfers In	140,886	0	0	0
Operating Transfers Out	(856,110)	(1,142,889)	(1,036,015)	(1,036,015)
Other Sources (Uses)				
Proceeds from Debt Financing				
Total Other Sources (Uses)	<u>(715,224)</u>	<u>(1,142,889)</u>	<u>(1,036,015)</u>	<u>(1,036,015)</u>
Fund Balance Beginning of the Year	54,560	76,348	0	0
Fund Balance End of the Year				
Reserved for Debt Service				
Designated Reserve	76,348			
Unreserved				
Total Fund Balance	<u>76,348</u>	<u>0</u>	<u>0</u>	<u>0</u>

1996-98 FINANCIAL PLAN AND BUDGET

CHANGES IN FUND BALANCE - CDBG FUND

	1993-94	1994-95	1995-96	1996-97
	Actual	Actual	Adopted Budget	Requested
Revenues				
Tax Revenues				
Licenses and Permits				
Fines and Forfeitures				
Investment/Property Revenues				
Revenue from Others	175,355	753,102	780,000	780,000
Service Charges				
Other Revenue				
Total Revenue	<u>175,355</u>	<u>753,102</u>	<u>780,000</u>	<u>780,000</u>
Expenditures				
Operating Programs				
Public Safety				
Public Utilities				
Transportation				
Leisure, Cultural and Social Services				
Community and Economic Development				
General Government				
Total Operating Programs	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Bulk Power Purchase	0	0	0	0
Other Purchases	0	0	0	0
Capital Projects	338,474	753,102	711,484	711,484
Debt Service				
Total Expenditures	<u>338,474</u>	<u>753,102</u>	<u>711,484</u>	<u>711,484</u>
Revenues/Expenditures (Over/Under)	<u>(163,119)</u>	<u>0</u>	<u>68,516</u>	<u>68,516</u>
Other Sources (Uses)				
Operating Transfers In	293,747	89,812	0	0
Operating Transfers Out	(252,276)	(89,812)	(68,516)	(68,516)
Other Sources (Uses)	163,119			
Proceeds from Debt Financing				
Total Other Sources (Uses)	<u>204,590</u>	<u>0</u>	<u>(68,516)</u>	<u>(68,516)</u>
Fund Balance Begining of the Year	(41,472)	(0)	(0)	(0)
Fund Balance End of the Year				
Reserved for Debt Service				
Designated Reserve				
Unreserved				
Total Fund Balance	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>

CHANGES IN FUND BALANCE - POLICE SPECIAL REVENUE FUND

	1993-94	1994-95	1995-96	1996-97
	Actual	Actual	Adopted Budget	Requested
Revenues				
Tax Revenues				
Licenses and Permits				
Fines and Forfeitures				
Investment/Property Revenues	6,159	1,305	2,230	2,230
Revenue from Others	43,441	30,191	22,000	22,000
Service Charges				
Other Revenue				
Total Revenue	49,600	31,496	24,230	24,230
Expenditures				
Operating Programs				
Public Safety	9,424	16,290	0	0
Public Utilities				
Transportation				
Leisure, Cultural and Social Services				
Community and Economic Development				
General Government				
Total Operating Programs	9,424	16,290	0	0
Bulk Power Purchase	0	0	0	0
Other Purchases	0	0	0	0
Capital Projects	8,622	110,632	0	0
Debt Service				
Total Expenditures	18,046	126,923	0	0
Revenues/Expenditures (Over/Under)	31,554	(95,427)	24,230	24,230
Other Sources (Uses)				
Operating Transfers In	0	14,368	0	0
Operating Transfers Out	(5,000)	(18,000)	0	0
Other Sources (Uses)				
Proceeds from Debt Financing				
Total Other Sources (Uses)	(5,000)	(3,632)	0	0
Fund Balance Beginning of the Year	111,367	137,921	38,863	63,093
Fund Balance End of the Year				
Reserved for Debt Service				
Designated Reserve				
Unreserved	137,921	38,863	63,093	87,323
Total Fund Balance	137,921	38,863	63,093	87,323

CHANGES IN FUND BALANCE - CAPITAL OUTLAY FUND

	1993-94	1994-95	1995-96	1996-97
	Actual	Actual	Adopted Budget	Requested
Revenues				
Tax Revenues	0	611,115	1,307,100	1,347,000
Licenses and Permits				
Fines and Forfeitures				
Investment/Property Revenues	131,892	172,870	196,590	196,590
Revenue from Others				
Service Charges	997,887	1,243,255	1,062,000	1,062,000
Other Revenue				
Total Revenue	1,129,779	2,027,239	2,565,690	2,605,590
Expenditures				
Operating Programs				
Public Safety				
Public Utilities				
Transportation				
Leisure, Cultural and Social Services				
Community and Economic Development				
General Government				
Total Operating Programs	0	0	0	0
Bulk Power Purchase	0	0	0	0
Other Purchases	0	0	0	0
Capital Projects	1,692,763	1,430,319	7,743,030	7,359,345
Debt Service				
Total Expenditures	1,692,763	1,430,319	7,743,030	7,359,345
Revenues/Expenditures (Over/Under)	(562,984)	596,919	(3,177,340)	(4,753,755)
Other Sources (Uses)				
Operating Transfers In	3,912,302	2,289,889	0	0
Operating Transfers Out	(4,885,032)	(2,557,958)	(1,141,080)	(1,539,140)
Other Sources (Uses)	4,918			
Proceeds from Debt Financing			8,600,000	4,300,000
Total Other Sources (Uses)	(967,812)	(268,069)	7,458,920	2,760,860
Fund Balance Beginning of the Year	4,699,337	3,168,541	3,497,391	5,778,971
Fund Balance End of the Year				
Reserved for Debt Service				
Designated Reserve	3,168,541	3,497,391	5,778,971	3,786,076
Unreserved				
Total Fund Balance	3,168,541	3,497,391	5,778,971	3,786,076

1996-98 FINANCIAL PLAN AND BUDGET

CHANGES IN FUND BALANCE - EQUIPMENT FUND

	1993-94	1994-95	1995-96	1996-97
	Actual	Actual	Adopted Budget	Requested
Revenues				
Tax Revenues				
Licenses and Permits				
Fines and Forfeitures				
Investment/Property Revenues	0	0	0	0
Revenue from Others				
Service Charges				
Other Revenue				
Total Revenue	0	0	0	0
Expenditures				
Operating Programs				
Public Safety				
Public Utilities				
Transportation				
Leisure, Cultural and Social Services				
Community and Economic Development				
General Government				
Total Operating Programs	0	0	0	0
Bulk Power Purchase	0	0	0	0
Other Purchases	0	0	0	0
Capital Projects	132,275	397,641	729,520	580,460
Debt Service				
Total Expenditures	132,275	397,641	729,520	580,460
Revenues/Expenditures (Over/Under)	(132,275)	(397,641)	(729,520)	(580,460)
Other Sources (Uses)				
Operating Transfers In	189,160	244,185	729,520	580,460
Operating Transfers Out	0	(8,242)	0	0
Other Sources (Uses)				
Proceeds from Debt Financing				
Total Other Sources (Uses)	189,160	235,943	729,520	580,460
Fund Balance Beginning of the Year	295,026	351,911	190,213	190,213
Fund Balance End of the Year				
Reserved for Debt Service				
Designated Reserve				
Unreserved	351,911	190,213	190,213	190,213
Total Fund Balance	351,911	190,213	190,213	190,213

1996-98 FINANCIAL PLAN AND BUDGET

CHANGES IN FUND BALANCE - DEBT SERVICE FUND

	1993-94	1994-95	1995-96	1996-97
	Actual	Actual	Adopted Budget	Requested
Revenues				
Tax Revenues	256,983	176,539	173,300	52,300
Licenses and Permits				
Fines and Forfeitures				
Investment/Property Revenues	2,149	2,514	1,955	1,955
Revenue from Others				
Service Charges				
Other Revenue	160,621	0	177,629	0
Total Revenue	<u>419,752</u>	<u>179,053</u>	<u>352,884</u>	<u>54,255</u>
Expenditures				
Operating Programs				
Public Safety				
Public Utilities				
Transportation				
Leisure, Cultural and Social Services				
Community and Economic Development				
General Government				
Total Operating Programs	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Bulk Power Purchase				
Other Purchases				
Capital Projects				
Debt Service	405,160	345,500	650,935	952,355
Total Expenditures	<u>405,160</u>	<u>345,500</u>	<u>650,935</u>	<u>952,355</u>
Revenues/Expenditures (Over/Under)	<u>14,592</u>	<u>(166,446)</u>	<u>(298,051)</u>	<u>(898,100)</u>
Other Sources (Uses)				
Operating Transfers In	0	174,933	300,000	900,000
Operating Transfers Out	0	0	0	0
Other Sources (Uses)				
Proceeds from Debt Financing				
Total Other Sources (Uses)	<u>0</u>	<u>174,933</u>	<u>300,000</u>	<u>900,000</u>
Fund Balance Beginning of the Year	239,936	254,528	263,015	264,964
Fund Balance End of the Year				
Reserved for Debt Service	254,528	263,015	264,964	266,864
Designated Reserve				
Unreserved				
Total Fund Balance	<u>254,528</u>	<u>263,015</u>	<u>264,964</u>	<u>266,864</u>

1996-98 FINANCIAL PLAN AND BUDGET

CHANGES IN FUND BALANCE - WATER FUND

	1993-94	1994-95	1995-96	1996-97
	Actual	Actual	Adopted Budget	Requested
Revenues				
Tax Revenues				
Licenses and Permits				
Fines and Forfeitures				
Investment/Property Revenues	39,871	71,435	89,475	89,475
Revenue from Others				
Service Charges	3,121,350	2,922,449	3,652,600	3,652,600
Other Revenue	63,712	417,229	10,000	10,000
Total Revenue	3,224,933	3,411,114	3,752,075	3,752,075
Expenditures				
Operating Programs				
Public Safety				
Public Utilities	2,209,995	1,980,174	2,240,190	2,164,675
Transportation				
Leisure, Cultural and Social Services				
Community and Economic Development				
General Government				
Total Operating Programs	2,209,995	1,980,174	2,240,190	2,164,675
Bulk Power Purchase	0	0	0	0
Other Purchases	0	0	0	0
Capital Projects	287,344	811,915	987,364	691,847
Debt Service	25,488	27,710	26,600	516,987
Total Expenditures	2,522,827	2,819,798	3,254,154	3,373,509
Revenues/Expenditures (Over/Under)	702,106	591,315	497,921	378,566
Other Sources (Uses)				
Operating Transfers In	1,105,673	502,035	0	0
Operating Transfers Out	(1,215,964)	(866,640)	(506,631)	(473,606)
Other Sources (Uses)	(163,954)	122,414		
Proceeds from Debt Financing				
Total Other Sources (Uses)	(274,245)	(242,191)	(506,631)	(473,606)
Fund Balance Beginning of the Year	334,621	762,482	1,111,607	1,102,897
Fund Balance End of the Year				
Reserved for Debt Service				
Designated Reserve	762,482	1,111,607	1,102,897	1,007,857
Unreserved				
Total Fund Balance	762,482	1,111,607	1,102,897	1,007,857

1996-98 FINANCIAL PLAN AND BUDGET

CHANGES IN FUND BALANCE - WASTEWATER FUND

	1993-94	1994-95	1995-96	1996-97
	Actual	Actual	Adopted Budget	Requested
Revenues				
Tax Revenues	195,194	186,362	177,600	0
Licenses and Permits				
Fines and Forfeitures				
Investment/Property Revenues	361,995	392,950	395,315	395,315
Revenue from Others				
Service Charges	3,534,160	3,648,631	3,446,600	3,446,600
Other Revenue	130,706	67,090	65,000	65,000
Total Revenue	4,222,055	4,295,033	4,084,515	3,906,915
Expenditures				
Operating Programs				
Public Safety				
Public Utilities	2,196,243	2,360,428	2,567,025	2,578,745
Transportation				
Leisure, Cultural and Social Services				
Community and Economic Development				
General Government				
Total Operating Programs	2,196,243	2,360,428	2,567,025	2,578,745
Bulk Power Purchase	0	0	0	0
Other Purchases	0	0	0	0
Capital Projects	330,799	338,428	458,198	303,422
Debt Service	745,387	744,290	700,862	688,818
Total Expenditures	3,272,429	3,443,145	3,726,085	3,570,985
Revenues/Expenditures (Over/Under)	949,626	851,888	358,430	335,930
Other Sources (Uses)				
Operating Transfers In	4,162,051	152,392	33,025	0
Operating Transfers Out	(4,414,543)	(714,808)	(394,805)	(394,805)
Other Sources (Uses)	(176,154)	88,562		
Proceeds from Debt Financing				
Total Other Sources (Uses)	(428,646)	(473,854)	(361,780)	(394,805)
Fund Balance Beginning of the Year	4,524,251	5,045,231	5,423,265	5,419,915
Fund Balance End of the Year				
Reserved for Debt Service				
Designated Reserve	5,045,231	5,423,265	5,419,915	5,361,040
Unreserved				
Total Fund Balance	5,045,231	5,423,265	5,419,915	5,361,040

1996-98 FINANCIAL PLAN AND BUDGET

CHANGES IN FUND BALANCE - ELECTRIC FUND

	1993-94	1994-95	1995-96	1996-97
	Actual	Actual	Adopted Budget	Requested
Revenues				
Tax Revenues				
Licenses and Permits				
Fines and Forfeitures				
Investment/Property Revenues	348,565	548,794	532,255	556,255
Revenue from Others				
Service Charges	34,862,063	34,783,430	34,886,855	34,949,465
Other Revenue	7,453	0	1,500	1,500
Total Revenue	35,218,080	35,332,224	35,420,610	35,507,220
Expenditures				
Operating Programs				
Public Safety				
Public Utilities	6,166,127	8,082,820	7,979,945	8,215,305
Transportation				
Leisure, Cultural and Social Services				
Community and Economic Development				
General Government				
Total Operating Programs	6,166,127	8,082,820	7,979,945	8,215,305
Bulk Power Purchase	26,559,666	23,533,461	24,749,300	25,574,600
Other Purchases	0	0	0	0
Capital Projects	1,139,079	1,600,374	978,705	1,420,850
Debt Service				56,770
Total Expenditures	33,864,872	33,216,655	33,707,950	35,267,525
Revenues/Expenditures (Over/Under)	1,353,209	2,115,569	1,712,660	239,695
Other Sources (Uses)				
Operating Transfers In	1,708,807	610,747	52,880	0
Operating Transfers Out	(3,201,512)	(1,612,523)	(1,178,806)	(1,178,806)
Other Sources (Uses)	551,413	202,248	(698,285)	
Proceeds from Debt Financing				1,199,415
Total Other Sources (Uses)	(941,292)	(799,528)	(1,824,211)	20,609
Fund Balance Beginning of the Year	5,690,459	6,102,376	7,418,417	7,306,866
Fund Balance End of the Year				
Reserved for Debt Service				
Designated Reserve	6,102,376	7,418,417	7,306,866	7,567,170
Unreserved				
Total Fund Balance	6,102,376	7,418,417	7,306,866	7,567,170

1996-98 FINANCIAL PLAN AND BUDGET

CHANGES IN FUND BALANCE - TRANSIT FUND

	1993-94	1994-95	1995-96	1996-97
	Actual	Actual	Adopted Budget	Requested
Revenues				
Tax Revenues				
Licenses and Permits				
Fines and Forfeitures				
Investment/Property Revenues	2,444	35,311	40,235	40,235
Revenue from Others	415,295	578,274	476,400	563,400
Service Charges	62,376	89,816	140,000	153,000
Other Revenue				
Total Revenue	480,115	703,402	656,635	756,635
Expenditures				
Operating Programs				
Public Safety				
Public Utilities				
Transportation	456,027	651,053	665,195	720,695
Leisure, Cultural and Social Services				
Community and Economic Development				
General Government				
Total Operating Programs	456,027	651,053	665,195	720,695
Bulk Power Purchase	0	0	0	0
Other Purchases	0	0	0	0
Capital Projects	35,095	372,069	0	189,000
Debt Service				
Total Expenditures	491,122	1,023,122	665,195	909,695
Revenues/Expenditures (Over/Under)	(11,007)	(319,720)	(8,560)	(153,060)
Other Sources (Uses)				
Operating Transfers In	0	329,017	385,061	385,061
Operating Transfers Out	(3,640)	(101,477)	(239,253)	(239,253)
Other Sources (Uses)			(137,248)	7,252
Proceeds from Debt Financing				
Total Other Sources (Uses)	(3,640)	227,540	8,560	153,060
Fund Balance Beginning of the Year	106,827	92,180	(0)	(0)
Fund Balance End of the Year				
Reserved for Debt Service				
Designated Reserve				
Unreserved	92,180	(0)	(0)	(0)
Total Fund Balance	92,180	(0)	(0)	(0)

1996-98 FINANCIAL PLAN AND BUDGET

CHANGES IN FUND BALANCE - CHILD CARE SERVICE FUND

	1993-94	1994-95	1995-96	1996-97
	Actual	Actual	Adopted Budget	Requested
Revenues				
Tax Revenues				
Licenses and Permits				
Fines and Forfeitures				
Investment/Property Revenues	280	903	705	705
Revenue from Others				
Service Charges	93,885	127,464	123,700	123,700
Other Revenue				
Total Revenue	<u>94,165</u>	<u>128,367</u>	<u>124,405</u>	<u>124,405</u>
Expenditures				
Operating Programs				
Public Safety				
Public Utilities				
Transportation				
Leisure, Cultural and Social Services	91,029	117,740	122,400	122,450
Community and Economic Development				
General Government				
Total Operating Programs	<u>91,029</u>	<u>117,740</u>	<u>122,400</u>	<u>122,450</u>
Bulk Power Purchase	0	0	0	0
Other Purchases	0	0	0	0
Capital Projects	0	0	0	0
Debt Service				
Total Expenditures	<u>91,029</u>	<u>117,740</u>	<u>122,400</u>	<u>122,450</u>
Revenues/Expenditures (Over/Under)	<u>3,135</u>	<u>10,627</u>	<u>2,005</u>	<u>1,955</u>
Other Sources (Uses)				
Operating Transfers In	762	640	0	0
Operating Transfers Out	0	0	0	0
Other Sources (Uses)		(544)		
Proceeds from Debt Financing				
Total Other Sources (Uses)	<u>762</u>	<u>96</u>	<u>0</u>	<u>0</u>
Fund Balance Beginning of the Year	0	3,897	14,620	16,625
Fund Balance End of the Year				
Reserved for Debt Service				
Designated Reserve				
Unreserved	3,897	14,620	16,625	18,580
Total Fund Balance	<u>3,897</u>	<u>14,620</u>	<u>16,625</u>	<u>18,580</u>

1996-98 FINANCIAL PLAN AND BUDGET

CHANGES IN FUND BALANCE - BENEFITS FUND

	1993-94	1994-95	1995-96	1996-97
	Actual	Actual	Adopted Budget	Requested
Revenues				
Tax Revenues				
Licenses and Permits				
Fines and Forfeitures				
Investment/Property Revenues	10,778	23,500	29,450	29,450
Revenue from Others				
Service Charges	246,277	2,309,171	2,089,900	2,089,900
Other Revenue	0	0	0	0
Total Revenue	257,055	2,332,672	2,119,350	2,119,350
Expenditures				
Operating Programs				
Public Safety				
Public Utilities				
Transportation				
Leisure, Cultural and Social Services				
Community and Economic Development				
General Government	66,363	2,351,534	2,130,010	2,130,010
Total Operating Programs	66,363	2,351,534	2,130,010	2,130,010
Bulk Power Purchase	0	0	0	0
Other Purchases	0	0	0	0
Capital Projects	235,219	0	0	0
Debt Service				
Total Expenditures	301,582	2,351,534	2,130,010	2,130,010
Revenues/Expenditures (Over/Under)	(44,527)	(18,862)	(10,660)	(10,660)
Other Sources (Uses)				
Operating Transfers In	0	245,300	108,750	108,750
Operating Transfers Out	(45,745)	0	0	0
Other Sources (Uses)	54,254	(27,585)		
Proceeds from Debt Financing				
Total Other Sources (Uses)	8,509	217,715	108,750	108,750
Fund Balance Beginning of the Year	296,546	260,528	459,381	557,471
Fund Balance End of the Year				
Reserved for Debt Service				
Designated Reserve				
Unreserved	260,528	459,381	557,471	655,561
Total Fund Balance	260,528	459,381	557,471	655,561

CHANGES IN FUND BALANCE - SELF INSURANCE FUND

	1993-94	1994-95	1995-96	1996-97
	Actual	Actual	Adopted Budget	Requested
Revenues				
Tax Revenues				
Licenses and Permits				
Fines and Forfeitures				
Investment/Property Revenues	78,026	68,122	72,130	72,130
Revenue from Others	179,210	74,662	50,000	50,000
Service Charges	24,201	53,603	0	0
Other Revenue	0	189	0	0
Total Revenue	281,437	196,576	122,130	122,130
Expenditures				
Operating Programs				
Public Safety				
Public Utilities				
Transportation				
Leisure, Cultural and Social Services				
Community and Economic Development				
General Government	777,583	1,473,523	1,280,725	1,280,725
Total Operating Programs	777,583	1,473,523	1,280,725	1,280,725
Bulk Power Purchase	0	0	0	0
Other Purchases	0	0	0	0
Capital Projects	0	0	0	0
Debt Service				
Total Expenditures	777,583	1,473,523	1,280,725	1,280,725
Revenues/Expenditures (Over/Under)	(496,146)	(1,276,947)	(1,158,595)	(1,158,595)
Other Sources (Uses)				
Operating Transfers In	341,057	585,688	1,160,225	1,160,225
Operating Transfers Out	(114,385)	0	0	0
Other Sources (Uses)				
Proceeds from Debt Financing				
Total Other Sources (Uses)	226,672	585,688	1,160,225	1,160,225
Fund Balance Beginning of the Year	2,118,277	1,848,803	1,159,544	1,159,174
Fund Balance End of the Year				
Reserved for Debt Service				
Designated Reserve	1,848,803	1,157,544	1,159,174	1,160,804
Unreserved				
Total Fund Balance	1,848,803	1,157,544	1,159,174	1,160,804

1996-98 FINANCIAL PLAN AND BUDGET

CHANGES IN FUND BALANCE - TRUST AND AGENCY FUND

	1993-94	1994-95	1995-96	1996-97
	Actual	Actual	Adopted Budget	Requested
Revenues				
Tax Revenues				
Licenses and Permits				
Fines and Forfeitures				
Investment/Property Revenues	17,119	32,203	27,585	27,585
Revenue from Others				
Service Charges				
Other Revenue				
Total Revenue	<u>17,119</u>	<u>32,203</u>	<u>27,585</u>	<u>27,585</u>
Expenditures				
Operating Programs				
Public Safety				
Public Utilities				
Transportation				
Leisure, Cultural and Social Services				
Community and Economic Development				
General Government				
Total Operating Programs	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Bulk Power Purchase	0	0	0	0
Other Purchases	0	0	0	0
Capital Projects	575	0	0	0
Debt Service				
Total Expenditures	<u>575</u>	<u>0</u>	<u>0</u>	<u>0</u>
Revenues/Expenditures (Over/Under)	<u>16,543</u>	<u>32,203</u>	<u>27,585</u>	<u>27,585</u>
Other Sources (Uses)				
Operating Transfers In	0	602	0	0
Operating Transfers Out	(98)	(4,950)	0	0
Other Sources (Uses)				
Proceeds from Debt Financing				
Total Other Sources (Uses)	<u>(98)</u>	<u>(4,348)</u>	<u>0</u>	<u>0</u>
Fund Balance Beginning of the Year	321,793	338,238	366,093	393,678
Fund Balance End of the Year				
Reserved for Debt Service				
Designated Reserve				
Unreserved	338,238	366,093	393,678	421,263
Total Fund Balance	<u>338,238</u>	<u>366,093</u>	<u>393,678</u>	<u>421,263</u>

Section H
FINANCIAL AND STATISTICAL TABLES

FINANCIAL AND STATISTICAL TABLES

This section contains the following schedules :

- * Appropriation Spending Limit
- * Revenues by Major Category and Source
- * Capital Outlay Expenditures by Funding Source
- * Regular Positions by Mission
- * Summary of Regular Positions By Department
- * Temporary Full-Time Equivalentents (FTE's)
- * Summary of Operating Program Changes for 1996-97 since the 1995-97 Financial Plan was adopted
- * Capital Improvement Plan project changes for 1996-97 since the 1995-97 Financial Plan was adopted

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 1996-97

The Appropriation Limit for the fiscal year 1996-97 is \$ 41,229,332 and computed based on growth factors provided by the State Department of Finance. The inflation used to calculate growth was 1.0467% and the population growth used was 1.0168%. The appropriations subject to limit for 1996-97 is \$19,243,568 and is under the Limit by \$21,985,764 .

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

1995-97 FINANCIAL PLAN AND BUDGET

APPROPRIATIONS SPENDING LIMIT

1996-97 APPROPRIATIONS SPENDING LIMIT

			1996-97 AMOUNT
Last year's limit			38,739,012
Adjustment Factor's			
	1 Population %	1.0168%	
	2 Inflation %	1.0467%	
Total Adjustment			1.0643%
Annual Adjustment			2,490,320
Other Adjustment			None
Total Adjustment			2,490,320
1996-97 APPROPRIATIONS SPENDING LIMIT			\$41,229,332

1996-97 APPROPRIATIONS SUBJECT TO LIMITATION

		1996-97 AMOUNT
Proceeds of Taxes		19,243,568
Exclusions		-
Appropriations Subject to Limitation		19,243,568
Current Year Limit		41,229,332
Over (Under) Limit		(21,985,764)

1996-98 FINANCIAL PLAN AND BUDGET

REVENUES BY MAJOR CATEGORY AND SOURCE

	1993-94	1994-95	1995-96	1996-97
	Actual	Actual	Adopted Estimated	Requested
TAX REVENUES				
Property Tax	4,757,970	4,077,007	4,357,000	4,490,000
Property Tax Bond Redemption	387,136	314,907	300,100	0
Special Assessment	65,041	47,994	50,800	52,300
Sales & Use Tax	5,220,919	5,319,689	5,560,000	5,670,000
Public Safety Sales Tax (Prop 172)	97,943	148,541	137,900	137,900
Street Maintenance Sales Tax (K)	448,343	468,435	517,200	517,200
Transit Lodging Tax	246,649	248,429	262,000	262,000
Waste Removal Franchise Tax	245,532	250,350	245,000	245,000
Industrial Franchise	24,743	22,135	22,000	22,000
Gas Franchise	108,546	109,042	108,500	108,500
Cable TV Franchise	118,010	113,668	118,000	118,000
Electric Franchise	10,989	10,716	10,900	10,900
In-Lieu Franchise - Electric	3,218,690	4,160,000	4,174,800	4,174,800
In-Lieu Franchise - Sewer	385,000	609,000	690,800	690,800
In-Lieu Franchise - Water	750,000	531,400	547,100	547,100
Business Tax	91,826	169,202	450,000	630,000
Real Property Transfer Tax	68,145	67,762	78,000	78,000
Total Tax Revenues	16,245,478	16,668,278	17,630,100	17,754,500
LICENSES AND PERMITS				
Animal License	7,876	8,353	23,000	23,000
Bicycle License	1,901	2,054	2,500	2,500
Alarm Permits	1,675	1,275	1,200	1,200
Building Permits	266,688	308,559	230,000	230,000
Transportation Permit	1,960	1,545	1,600	1,600
Electric Permits	42,794	50,656	38,400	38,400
Mechanical Permits (Gas)	27,804	32,480	22,900	22,900
Plumbing Permits	24,875	33,195	24,200	24,200
Industrial Refuse Collection Permit	250	1,000	500	500
Parking Permits	35,130	25,644	25,000	25,000
Total Licenses and Permits	410,954	464,761	369,300	369,300
FINES AND FORFEITURES				
Vehicle Code Fines	56,376	39,175	45,000	45,000
Court Fines	7,370	2,865	3,400	3,400
Parking Fines	28,262	27,616	33,000	33,000
Parking Fines - DMV Hold	8,542	15,055	12,000	12,000
False Alarm Penalty	0	25	1,000	1,500
Total Fines and Forfeitures	100,550	84,736	94,400	94,900
INVESTMENT/PROPERTY REVENUES				
Investment Earnings	1,192,226	1,683,046	1,686,700	1,710,700
Sale of City Property	6,053	18,827	9,500	9,500
Sale of System (Joint Pole-Elec)	0	61,580	50,000	50,000
Rent of City Property	306,938	201,824	245,000	245,000
Total Investment/Property Revenues	1,505,218	1,965,278	1,991,200	2,015,200

1996-98 FINANCIAL PLAN AND BUDGET

REVENUES BY MAJOR CATEGORY AND SOURCE

	1993-94 Actual	1994-95 Actual	1995-96 Adopted Estimated	1996-97 Requested
REVENUE FROM OTHERS				
Motor Vehicle In-Lieu Tax	1,971,562	1,885,180	1,778,200	1,813,700
Other Grants & Subventions	825	35,000	52,000	69,000
Police Training (POST)	39,199	77,504	68,000	68,000
Cracnet & Drug Suppression Grants	150,637	123,326	126,000	126,000
Asset Seizure	28,903	15,427	10,000	10,000
Auto Theft Revenue	14,538	14,764	12,000	12,000
State Hiway Maintenance	7,972	5,066	6,700	6,700
Gas Tax Subvention (2105)	302,074	305,426	308,700	308,700
Gas Tax Subvention (2106)	211,977	207,185	207,200	207,200
Gas Tax Subvention (2107)	430,058	438,511	443,100	443,100
Transportation Dev Act (Gen./Allot)	722,243	1,039,749	1,014,115	1,014,115
Transportation Dev Act (Ped/Bike)	20,169	19,867	21,125	21,125
State Transit Assistance	70,310	0	1,400	1,400
Federal Assistance Section IX	322,603	563,679	440,000	526,000
Surface Transportation (ISTEA)	0	140,032	570,000	0
Transportation - FAU Reimbursement	100,000	186,200	323,900	221,800
Street Maintenance SB 300	106,128	13,882	35,000	199,400
Dial-A-Ride Woodbridge	22,382	14,595	35,000	36,000
Parks & Recreation Grants/Allotment	0	41,861	0	0
State Mandates SB 90	72,596	3,950	20,000	20,000
CJPRMA Rebate	179,210	74,662	50,000	50,000
Community Development Block Grant	175,355	753,102	780,000	780,000
Library Grants	55,513	68,671	45,000	45,000
PERS Holding Account	333,104	553,476	410,000	275,000
Total Revenue from Others	5,337,358	6,581,118	6,757,440	6,254,240
SERVICE FEES AND CHARGES				
Public Safety Fees				
Fingerprinting	4,149	6,293	6,200	6,200
Police Record Fees	0	14,545	14,000	14,000
Vehicle Towing	16,530	53,520	80,000	86,000
Hazardous Material Drug Clean-up	0	5,337	6,500	6,500
Other Police Fees	4,813	15,447	15,500	15,500
Fire Department Services - Other	0	4,209	3,000	3,000
Animal Shelter Fees	3,546	4,467	11,600	11,600
Total	29,038	103,818	136,800	142,800
Electric Operating Revenue				
Domestic Residential	12,985,684	13,160,404	13,113,000	13,134,000
Small Commercial	4,544,547	4,662,326	4,754,000	4,783,000
Dusk to Dawn	39,218	39,150	40,000	40,000
Domestic Mobile Home	247,698	234,468	233,000	235,000
Large Commercial	7,884,561	8,033,557	8,251,000	8,301,000
Small Industrial	795,866	779,574	595,000	595,000
City Accounts	744,163	750,509	746,000	746,000
Medium Industrial	2,800,916	2,610,548	2,700,000	2,700,000
Large Industrial	4,641,274	3,626,320	3,282,000	3,289,000
Residential Low Income	106,154	150,760	390,000	401,000
Total	34,790,080	34,047,616	34,104,000	34,224,000

1996-98 FINANCIAL PLAN AND BUDGET

REVENUES BY MAJOR CATEGORY AND SOURCE

	1993-94	1994-95	1995-96	1996-97
	Actual	Actual	Adopted Estimated	Requested
Sewer Operating Revenues				
City Accounts	13,616	13,412	13,700	13,700
Other Accounts	2,762,904	2,790,557	2,750,000	2,750,000
Sewer Connection Fees	673,682	790,727	628,900	628,900
Other Operating Income	0	1,618	0	0
Total	3,450,202	3,596,315	3,392,600	3,392,600
Water Operating Revenues				
City Accounts	21,302	20,942	20,000	20,000
Other Accounts	2,714,246	2,691,224	3,335,000	3,335,000
Other Operating Income	0	0	0	0
Total	2,735,549	2,712,165	3,355,000	3,355,000
Non-Operating Utility Revenues				
Revenue - Contract Work for City	0	576,710	742,855	685,465
Revenue - Contract Work for Others	0	75,817	20,000	20,000
Electric Capacity Revenues	4,426	55,846	20,000	20,000
Standby Service Revenues	67,557	30,541	0	0
Water Reimbursements	4,745	515	0	0
Water Tap Fees	75,332	63,801	72,600	72,600
Sewer Reimbursements	21,768	2,954	1,000	1,000
Sewer Tap Fees	4,055	19,394	11,000	11,000
Total	177,884	825,578	867,455	810,065
Public Works Street Fees				
Revenue - Contract Work for Others	0	9,689	0	0
Total	0	9,689	0	0
Transit Fees				
Dial-A-Ride Passenger Fares	62,376	89,816	140,000	153,000
Total	62,376	89,816	140,000	153,000
Park and Recreation Fees				
Revenue from Playgrounds	49,083	48,543	100,000	100,000
Revenue from Youth/Teen Sports	0	22,593	35,000	35,000
Revenue - Indoor/Outdoor Activities	0	23,278	25,300	64,800
Revenue from Aquatics	59,803	54,828	38,100	38,100
Revenue from Adult Sports	61,757	84,805	104,200	104,200
Revenue from Specialty Classes	0	27,318	22,000	22,000
BOBS Reimbursements	29,677	17,679	21,000	21,000
Revenue from Lodi Lake Park	62,980	66,397	55,000	55,000
Other Park Fees	3,290	4,040	2,000	2,000
Rent - Park & Recreation Facilities	70,503	71,137	45,000	45,000
Camp Hutchins Fees	93,885	127,464	123,700	123,700
Park Maintenance - LUSD	24,590	17	0	0
Revenue - Contract Work for Others	11,684	3,260	1,000	1,000
Total	467,250	551,360	572,300	611,800

1996-98 FINANCIAL PLAN AND BUDGET

REVENUES BY MAJOR CATEGORY AND SOURCE

	1993-94	1994-95	1995-96	1996-97
	Actual	Actual	Adopted Estimated	Requested
Community Center Fees				
Swimming	41,170	48,653	45,000	45,000
Rents	57,715	64,558	95,000	95,000
Other Fees	75	3,571	10,000	20,000
Total	98,960	116,782	150,000	160,000
Community Development Fees				
Plan Check Fees	166,839	158,039	142,300	142,300
Planning Fees	37,492	34,834	30,500	30,500
Total	204,331	192,873	172,800	172,800
Public Works Engineering Fees				
Engineering Fees	52,520	46,360	30,000	30,000
Development Impact Fees	2,100,851	1,879,645	1,847,000	1,847,000
Special Inspections	0	2,030	3,000	3,000
Plans & Specs	4,385	8,211	4,500	4,500
Engineering Inspections	56,623	27,204	35,000	35,000
Total	2,214,378	1,963,449	1,919,500	1,919,500
Administrative Fees				
Late Payment - Utility Billing	226,273	246,172	233,400	233,400
Utility Connections	23,942	20,031	25,000	25,000
Photocopy Charges	0	13,389	18,000	18,000
Returned Check Charge	6,270	6,970	6,500	6,500
Total	256,485	286,562	282,900	282,900
Benefit and Insurance Fees				
COBRA Admin Fee	0	204	200	200
Medical Care	0	2,069,091	1,493,500	1,493,500
Retiree's Medical Care	0	120,476	140,000	140,000
Medical Co Pay	0	18,315	3,090	3,090
Dental Insurance	0	32,712	211,700	211,700
Vision Care	0	489	54,590	54,590
Chiropractic	0	30	33,990	33,990
Life Insurance	0	0	30,060	30,060
Accidental Death Insurance	0	0	4,000	4,000
Unemployment Insurance	0	0	43,260	43,260
Long Term Disability	0	0	7,210	7,210
Medical Insurance (COBRA Premium)	54,254	8,559	7,750	7,750
Dental Insurance (COBRA Premium)	0	1,104	500	500
Vision Insurance (COBRA Premium)	0	410	50	50
Chiropractic Ins (COBRA Premium)	0	137	50	50
Vision Care	46,996	0	0	0
Medical Co Pay	3,317	0	0	0
Dental Insurance	195,964	0	0	0
Medical Care	24,201	53,603	0	0
Employee Assistance Program (COBRA)	0	43	0	0
Flexible Spending Accounts	0	57,805	60,150	60,150
Total	324,732	2,362,978	2,090,100	2,090,100
Total Service Fees and Charges	44,811,263	46,859,002	47,183,455	47,314,565

1996-98 FINANCIAL PLAN AND BUDGET

REVENUES BY MAJOR CATEGORY AND SOURCE

	1993-94	1994-95	1995-96	1996-97
	Actual	Actual	Adopted Estimated	Requested
OTHER REVENUE				
Damage to Property Reimbursements	13,721	18,527	10,000	10,000
Donations	8,490	8,737	4,000	4,000
PERS Refund	0	0	0	0
Library Fines, Fees & Gifts	49,813	47,913	48,000	48,000
Donations	4,368	4,769	0	0
Revenues NOC	247,831	600,084	91,500	91,500
Reimbursable Charges (Work-Others)	0	1,409	1,000	1,000
Debt Service - Revenue by Transfer	160,621	22,446	177,629	0
Extra Refuse	0	2,209	350	350
Total Other Revenue	484,843	706,093	332,479	154,850
REVENUE TOTAL	68,895,664	73,329,266	74,358,374	73,957,555

1995-97 FINANCIAL PLAN AND BUDGET

SUMMARY OF CAPITAL EXPENDITURES BY FUNDING SOURCE

	1995-96		1996-97		Fund
	Number	Approved Budget Cost	Number	Approved Budget Cost	
Public Safety					
Police Protection					
Police Operations					
Dispatch recorder		30,700			12
Message Repeater		13,300			12
Motorcycle	1	8,400	1	8,400	12
City match to grant				157,845	121
Police Investigations					
Construction & move into Forum				168,000	60
Patrol Sedans	3	81,660	6	151,860	12
Undercover vehicles	1	23,000			12
Radios		21,400		21,400	12
Street crime unit equip		55,000		55,000	12
Fire Safety					
Fire Administration					
Fire engine	1	225,000			12 B
Emergency Response Vehicle			1	40,000	12
Support vehicle			1	150,000	12 B
Emergency sedans			3	78,000	12
Special Services					
Hazmat equipment				25,000	12
Technical Rescue Equipment		15,000			12
Total Public Safety	6	473,460	12	855,505	
Public Utilities					
Electric Utility Service					
Capital Maintenance Projects		978,705		1,420,850	16
Water/Wastewater Utility Services					
Water/Wastewater					
Water/Wastewater Capital Maintenance		1,339,742		961,894	17 & 18
Sedan	1	16,200			17
Pickup	1	23,570	1	33,375	17 & 18
Backhoe	1	66,050			17 & 18
Total Public Utilities	3	2,424,267	1	2,416,119	
Transportation					
Streets and Flood Control					
Street Maintenance					
Street Maintenance Contracts		2,534,034		2,026,334	SF
Alley/Residential Street Improvements		50,000			45
Handicap Ramp Installations		50,000			45
Eastside Alley Lights		60,000			45
Vibratory Roller	1	35,600			12
Pickup			1	27,800	12

1995-97 FINANCIAL PLAN AND BUDGET

SUMMARY OF CAPITAL EXPENDITURES BY FUNDING SOURCE

	1995-96		1996-97		Fund
	Approved Budget Number	Cost	Approved Budget Number	Cost	
Street Cleaning					
Street Sweeper	1	121,600			12
Transit					
Transit buses			3	189,000	125
Total Transportation	<u>2</u>	<u>2,851,234</u>	<u>4</u>	<u>2,243,134</u>	
Leisure, Cultural & Social Services					
Parks and Recreation					
Parks and Recreation Administration					
Van	1	21,000			12
Automated Registration System		50,150			121
Park Maintenance					
Park Projects		211,300			45
Leaf Sweeper	1	18,000			12
Park Maintenance Projects/Equipment		75,000		150,000	121
In-Door Sports Facility		25,000		400,000	121 B
Legion Park Retrofit				33,500	121
School Playground retrofit				50,000	121
Cultural Services					
Community Center					
Performing Arts Center		670,000		6,200,000	121 B
Library					
Library Equipment		26,000			21
On-Line Access Catalog		95,950		135,000	21
Social Services					
Boy's and Girl's Club		250,000			45
Total Leisure, Cultural & Social Services	<u>2</u>	<u>1,442,400</u>	<u>0</u>	<u>6,968,500</u>	
Community & Economic Development					
Planning					
Housing Rehabilitation		50,000			45
Construction Development					
Building and Safety					
Sedan	1	17,900			12
Engineering					
Pickup	1	19,900			12
Economic Development					
Economic Development					
Downtown Beartification/Cherokee Lane		5,500,000			121 B
Redevelopment Agency Formulation		100,000			121
Total Community & Economic Development	<u>2</u>	<u>5,687,800</u>	<u>0</u>	<u>0</u>	

1995-97 FINANCIAL PLAN AND BUDGET

SUMMARY OF CAPITAL EXPENDITURES BY FUNDING SOURCE

	1995-96		1996-97		Fund
	Number	Approved Budget Cost	Number	Approved Budget Cost	
General Government					
General Administration					
City Manager					
Information System Master Plan		150,000		150,000	121
Contract Services Study		20,000			121
Purchase City Hall Annex		550,000			10
Public Works Administration					
City Hall Remodel		600,000			121 B
Parking Structure				50,000	121
Administrative Services					
Finance Administration					
Debt Service		300,000		900,000	121
Organizational Support Services					
Field Services					
Sedan			1	23,000	12
Equipment Maintenance & Motor Pool					
Forklift	1	22,060			12
Total General Government	<u>1</u>	<u>1,642,060</u>	<u>1</u>	<u>1,123,000</u>	
TOTAL OPERATING BUDGET	<u>16</u>	<u>14,521,221</u>	<u>18</u>	<u>13,606,258</u>	
FUNDING:					
General Fund (10)		550,000			
Equipment Replacement Fund (12)	12	504,520	13	430,460	
Bond Proceeds (12B)	1	225,000	1	150,000	
Electric Fund (16)		978,705		1,420,850	
Water/Wastewater Fund (17&18)	3	1,445,562		995,269	
Library (21)		121,950		135,000	
Police Mitigation Impact Fee Fund (60)				168,000	
Community Development Block Grant (45)		671,300			
Street Funds		2,534,034		2,026,334	
Transit Fund (125)			3	189,000	
General Fund Capital (121)		525,150		1,341,345	
Bond Proceeds (121 B)		6,965,000		6,750,000	
	<u>16</u>	<u>14,521,221</u>	<u>17</u>	<u>13,606,258</u>	

1995-97 FINANCIAL PLAN AND BUDGET

REGULAR POSITIONS BY MISSION

	1993-94	1994-95	1995-96	1996-97
	Actual	Budget	Requested	Proposed
Public Safety				
Police Protection	104.0	104.0	107.0	111.0
Fire Safety	47.0	47.0	48.0	48.0
Other Safety Services	0.0	0.0	0.0	0.0
Total Public Safety	151.0	151.0	155.0	159.0
Public Utilities				
Water Utility Services	10.9	10.9	11.3	11.2
Wastewater Utility Services	24.1	24.1	22.7	23.8
Electric Utility Services	40.0	38.0	39.0	42.0
Total Public Utilities	75.0	73.0	73.0	77.0
Transportation				
Streets and Flood Control	27.0	23.0	24.0	25.0
Transit	0.0	1.0	1.0	2.0
Total Transportation	27.0	24.0	25.0	27.0
Leisure, Cultural & Social Services				
Parks and Recreation	30.0	25.0	27.0	28.0
Cultural Services	18.0	19.0	21.0	22.0
Social Services	1.0	1.0	1.0	1.0
Total Leisure, Cultural & Social Services	49.0	45.0	49.0	51.0
Community & Economic Development				
Planning	5.0	5.0	5.0	5.0
Construction Development	19.5	19.0	19.0	21.0
Economic Development	1.0	1.0	1.0	1.0
Total Community & Economic Development	25.5	25.0	25.0	27.0
General Government				
Legislation and Policy	0.0	0.0	0.0	0.0
General Administration	7.5	7.5	8.0	8.0
Legal Services	2.5	2.5	3.0	3.0
City Clerk Services	2.0	2.0	3.0	3.0
Administrative Services	34.0	32.0	33.0	34.0
Organizational Support Services	18.0	17.0	18.0	18.0
Non-Departmental Services	0.0	0.0	0.0	0.0
Total General Government	64.0	61.0	65.0	66.0
TOTAL OPERATING BUDGET	391.5	379.0	392.0	407.0

1995-97 FINANCIAL PLAN AND BUDGET

REGULAR POSITIONS BY DEPARTMENT

	1993-94	1994-95	1995-96	1996-97
	Actual	Actual	Approved	Proposed
CITY MANAGER				
Assistant City Manager	1.0	1.0	1.0	1.0
City Manager	1.0	1.0	1.0	1.0
Deputy City Manager	0.0	0.0	1.0	1.0
Legal Secretary	0.5	0.5	0.0	0.0
Secretary to the City Manager	1.0	1.0	1.0	1.0
	<u>3.5</u>	<u>3.5</u>	<u>4.0</u>	<u>4.0</u>
CITY ATTORNEY				
Deputy City Attorney I/II	1.0	1.0	1.0	1.0
City Attorney	1.0	1.0	1.0	1.0
Legal Secretary	0.5	0.5	1.0	1.0
	<u>2.5</u>	<u>2.5</u>	<u>3.0</u>	<u>3.0</u>
CITY CLERK				
City Clerk	1.0	1.0	1.0	1.0
Deputy City Clerk	1.0	1.0	1.0	1.0
Administrative Clerk I/II	0.0	0.0	1.0	1.0
	<u>2.0</u>	<u>2.0</u>	<u>3.0</u>	<u>3.0</u>
COMMUNITY CENTER				
Administrative Clerk I/II	1.0	1.0	1.0	1.0
Arts Coordinator	0.0	0.0	0.0	1.0
Building Maintenance Worker	0.0	1.0	1.0	1.0
Community Center Director	1.0	1.0	1.0	1.0
Maintenance Worker I/II	0.0	0.0	2.0	2.0
Senior Service Coordinator	1.0	1.0	1.0	1.0
	<u>3.0</u>	<u>4.0</u>	<u>6.0</u>	<u>7.0</u>
COMMUNITY DEVELOPMENT				
Administrative Clerk III	1.0	1.0	1.0	2.0
Building Inspector I/II	3.0	3.0	3.0	3.0
Chief Building Inspector	1.0	1.0	1.0	1.0
Community Development Director	1.0	1.0	1.0	1.0
Code Enforcement Officer	0.0	0.0	0.0	1.0
Code Enforcement Manager	0.0	0.0	1.0	1.0
Department Secretary	1.0	1.0	1.0	1.0
Junior/Assistant/Associate Planner	2.0	2.0	2.0	2.0
Senior Building Inspector	1.0	1.0	1.0	1.0
Senior Planner	1.0	1.0	1.0	1.0
	<u>11.0</u>	<u>11.0</u>	<u>12.0</u>	<u>14.0</u>
ECONOMIC DEVELOPMENT				
Admin Assistant to City Manager	1.0	0.0	0.0	0.0
Economic Development Coordinator	0.0	1.0	1.0	1.0
	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>

1995-97 FINANCIAL PLAN AND BUDGET

REGULAR POSITIONS BY DEPARTMENT

	1993-94	1994-95	1995-96	1996-97
	Actual	Actual	Approved	Proposed
ELECTRIC UTILITY DEPARTMENT				
Administrative Clerk I/II	1.0	0.0	1.0	1.0
Assistant Electric Utility Director	1.0	1.0	1.0	0.0
Department Secretary	1.0	1.0	1.0	1.0
Director Business Plan & Marketing	0.0	0.0	0.0	1 or 0 *
Director Electric Services	0.0	0.0	0.0	1.0
Electric Apparatus Mechanic	1.0	1.0	1.0	1.0
Electric Foreman/Forewoman	3.0	3.0	3.0	3.0
Electric Lineman/Linewoman	7.0	7.0	7.0	8.0
Electric Meter Technician	1.0	1.0	1.0	1.0
Electric System Supervisor	1.0	1.0	1.0	1.0
Electric Troubleshooter	3.0	3.0	3.0	3.0
Electric Utility Director	1.0	1.0	1.0	1.0
Electric Utility Rate Analyst	1.0	1.0	1.0	1 or 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 Engineer - Standards	1.0	0.0	0.0	0.0
Electrical Estimator	3.0	3.0	3.0	2.0
Electrical Technician	2.0	2.0	2.0	2.0
Electrician	2.0	2.0	2.0	2.0
Inspector/Relief Superintendent	0.0	0.0	0.0	1.0
Manager, Rates & Resources	1.0	1.0	1.0	1 or 0 *
Metering Electrician	1.0	1.0	1.0	1.0
Senior Electric Utility Rate Analyst	1.0	1.0	1.0	1 or 0 *
Senior Electrical Estimator	0.0	0.0	0.0	1.0
Utility Management Administrator	0.0	0.0	0.0	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
	<u>40.0</u>	<u>38.0</u>	<u>39.0</u>	<u>42.0</u>

* only three positions will be filled at any one time

FINANCE DEPARTMENT

Account Clerk	11.0	10.0	10.0	10.0
Accountant I/II	1.0	1.0	1.0	1.0
Accounting Manager	1.0	1.0	1.0	1.0
Account Collector	2.0	2.0	1.0	1.0
Accounting Technician	1.0	1.0	1.0	1.0
Buyer	1.0	1.0	1.0	1.0
Customer Services Supervisor	0.0	0.0	1.0	1.0
Data Processing Manager	1.0	1.0	1.0	1.0
Data Processing Operations Specialist	1.0	1.0	1.0	1.0
Department Secretary	1.0	1.0	0.0	0.0
Field Services Supervisor	1.0	0.0	0.0	0.0
Finance Director	1.0	1.0	1.0	1.0
Information Systems Coordinator	0.0	1.0	1.0	1.0
Meter Reader	4.0	4.0	4.0	4.0
Parking Enforcement Assistant	1.0	1.0	1.0	1.0

1995-97 FINANCIAL PLAN AND BUDGET

REGULAR POSITIONS BY DEPARTMENT

	1993-94	1994-95	1995-96	1996-97
	Actual	Actual	Approved	Proposed
Programmer Analyst	0.0	0.0	0.0	1.0
Purchasing Assistant	1.0	1.0	1.0	1.0
Purchasing Officer	1.0	1.0	1.0	1.0
Revenue Manager	1.0	1.0	1.0	1.0
Senior Account Clerk	2.0	2.0	2.0	2.0
Senior Programmer Analyst	2.0	2.0	2.0	2.0
Senior Storekeeper/Buyer	1.0	1.0	1.0	1.0
Storekeeper	1.0	1.0	1.0	1.0
Support Services Supervisor	0.0	0.0	1.0	1.0
	<u>36.0</u>	<u>35.0</u>	<u>35.0</u>	<u>36.0</u>
FIRE DEPARTMENT				
Administrative Clerk III	1.0	1.0	1.0	1.0
Department Secretary	0.0	0.0	1.0	1.0
Fire Administrative Officer	3.0	3.0	0.0	0.0
Fire Battalion Chief	2.0	2.0	2.0	2.0
Fire Captain	9.0	9.0	9.0	9.0
Fire Chief	1.0	1.0	1.0	1.0
Fire Division Chief	0.0	0.0	3.0	3.0
Fire Inspector	1.0	1.0	1.0	1.0
Firefighter I/II/Engineer	30.0	30.0	30.0	30.0
	<u>47.0</u>	<u>47.0</u>	<u>48.0</u>	<u>48.0</u>
LIBRARY				
Assistant Adult Services Librarian	0.0	0.0	2.0	2.0
Building Service Worker	1.0	1.0	1.0	1.0
Children's Librarian	1.0	1.0	1.0	1.0
Librarian	1.0	1.0	1.0	1.0
Librarian I/II	2.0	2.0	0.0	0.0
Library Assistant	8.0	8.0	8.0	8.0
Manager of Adult Services	1.0	1.0	1.0	1.0
Senior Library Assistant	1.0	1.0	1.0	1.0
	<u>15.0</u>	<u>15.0</u>	<u>15.0</u>	<u>15.0</u>
PARKS & RECREATION DEPARTMENT				
Administrative Clerk I/II	1.0	1.0	1.0	1.0
Administrative Clerk III	1.0	1.0	1.0	1.0
Department Secretary	1.0	1.0	1.0	1.0
Engineering Technician I/II	0.0	0.0	1.0	1.0
Laborer/Park Maintenance Worker I/II	11.0	7.0	7.0	7.0
Park Maintenance Worker III	6.0	5.0	5.0	5.0
Parks & Recreation Director	1.0	1.0	1.0	1.0
Parks Naturalist	0.0	0.0	0.0	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
Senior Building Maintenance Worker	1.0	1.0	1.0	1.0
Senior Parks Ranger	1.0	1.0	1.0	1.0
Welder-Mechanic	1.0	1.0	1.0	1.0
	<u>31.0</u>	<u>26.0</u>	<u>27.0</u>	<u>28.0</u>

1995-97 FINANCIAL PLAN AND BUDGET

REGULAR POSITIONS BY DEPARTMENT

	1993-94	1994-95	1995-96	1996-97
	Actual	Actual	Approved	Proposed
PERSONNEL				
Administrative Clerk I/II	1.0	0.0	1.0	1.0
Personnel Analyst	1.0	1.0	1.0	1.0
Personnel Director	1.0	1.0	1.0	1.0
Personnel Technician	1.0	1.0	1.0	1.0
	<u>4.0</u>	<u>3.0</u>	<u>4.0</u>	<u>4.0</u>
POLICE DEPARTMENT				
Administrative Assistant	1.0	1.0	1.0	1.0
Animal Control Officer	1.0	1.0	1.0	1.0
Assistant Animal Control Officer	1.0	1.0	1.0	1.0
Community Service Officer	7.0	7.0	7.0	7.0
Department Secretary	1.0	1.0	1.0	1.0
Dispatcher/Jailer	14.0	13.0	12.0	14.0
Dispatcher/Jailer Supervisor	0.0	1.0	0.0	0.0
Lead Dispatcher/Jailer	0.0	0.0	2.0	2.0
Police Captain	2.0	2.0	2.0	2.0
Police Chief	1.0	1.0	1.0	1.0
Police Corporal	0.0	0.0	6.0	6.0
Police Lieutenant	6.0	6.0	6.0	6.0
Police Officer	54.0	54.0	51.0	53.0
Police Records Clerk I/II/III	8.0	8.0	8.0	8.0
Police Sergeant	7.0	7.0	8.0	8.0
Service Division Supervisor	1.0	1.0	0.0	0.0
	<u>104.0</u>	<u>104.0</u>	<u>107.0</u>	<u>111.0</u>
PUBLIC WORKS DEPARTMENT				
ADMINISTRATION				
Administrative Assistant	1.0	1.0	1.0	1.0
Administrative Clerk I/II	1.0	1.0	1.0	1.0
Department Secretary	1.0	1.0	1.0	1.0
Public Works Director	1.0	1.0	1.0	1.0
	<u>4.0</u>	<u>4.0</u>	<u>4.0</u>	<u>4.0</u>
ENGINEERING DIVISION				
City Engineer	1.0	1.0	1.0	1.0
Engineering Technician Assistant	1.0	0.0	0.0	0.0
Engineering Technician I/II	1.0	1.0	1.0	1.0
Engineering Technician Supervisor	2.0	2.0	2.0	2.0
Jr/Assistant Engineer/Associate Civil Engineer	3.5	4.0	4.0	4.0
Public Works Inspector I/II	2.0	2.0	2.0	2.0
Senior Civil Engineer	1.0	1.0	1.0	1.0
Senior Engineering Technician	2.0	2.0	2.0	2.0
	<u>13.5</u>	<u>13.0</u>	<u>13.0</u>	<u>13.0</u>
BUILDING AND EQUIPMENT MAINTENANCE				
Administrative Clerk I/II	0.0	0.0	1.0	1.0
Building/Equipment Maintenance Superintende	1.0	1.0	1.0	1.0

1995-97 FINANCIAL PLAN AND BUDGET

REGULAR POSITIONS BY DEPARTMENT

	1993-94	1994-95	1995-96	1996-97
	Actual	Actual	Approved	Proposed
Building Service Worker	1.0	1.0	1.0	1.0
Equipment Maintenance Supervisor	1.0	1.0	1.0	1.0
Heavy Equipment Mechanic	4.0	4.0	4.0	4.0
Lead Equipment Mechanic	1.0	1.0	1.0	1.0
Senior Building Maintenance Worker	1.0	1.0	1.0	1.0
Welder-Mechanic	1.0	1.0	1.0	1.0
	<u>10.0</u>	<u>10.0</u>	<u>11.0</u>	<u>11.0</u>
STREETS DIVISION				
Administrative Clerk I/II	0.0	0.0	1.0	1.0
Laborer/Maintenance Worker I/II	12.0	11.0	11.0	11.0
Senior Tree Trimmer	1.0	0.0	0.0	0.0
Street Maintenance Worker III	6.0	6.0	6.0	6.0
Street Superintendent	1.0	1.0	1.0	1.0
Street Supervisor	3.0	3.0	3.0	3.0
Street Sweeper Operator	1.0	1.0	1.0	1.0
Supervising Administrative Clerk	1.0	1.0	1.0	1.0
Tree Operations Supervisor	0.0	0.0	0.0	1.0
Tree Trimmer	2.0	0.0	0.0	0.0
	<u>27.0</u>	<u>23.0</u>	<u>24.0</u>	<u>25.0</u>
WATER/WASTEWATER DIVISION				
Administrative Clerk I/II	1.0	1.0	0.0	0.0
Assistant Wastewater Treatment Superintenden	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
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	2.0	4.0	4.0	5.0
Senior Plant & Equipment Mechanic	2.0	0.0	0.0	0.0
Wastewater Plant Operator I/II	6.0	6.0	6.0	6.0
Wastewater Plant Inspector	2.0	2.0	2.0	2.0
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>35.0</u>	<u>35.0</u>	<u>34.0</u>	<u>35.0</u>
RISK MANAGEMENT				
Risk Management Technician	1.0	1.0	0.0	0.0
Risk Manager	0.0	0.0	1.0	1.0
Admin Assistant to City Manager	0.5	0.0	0.0	0.0
	<u>1.5</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>
TRANSPORTATION & COMMUNICATIONS				
Transporation Coordinator	0.0	0.0	0.0	1.0
Transit Manager	0.0	1.0	1.0	1.0
Admin Assistant to City Manager	0.5	0.0	0.0	0.0
	<u>0.5</u>	<u>1.0</u>	<u>1.0</u>	<u>2.0</u>
TOTAL REGULAR POSITIONS	<u>391.5</u>	<u>379.0</u>	<u>392.0</u>	<u>407.0</u>

1995-97 FINANCIAL PLAN AND BUDGET

TEMPORARY FULL-TIME EQUIVALENTS (FTE's)

	1993-94	1994-95	1995-96	1996-97
	Actual	Actual	Adopted	Proposed
Public Safety				
Police Protection	0.37	0.00	0.00	0.00
Fire Safety	0.00	0.50	0.00	0.00
Graffiti Abatement	0.70	0.70	0.70	0.70
Total Public Safety	<u>1.07</u>	<u>1.20</u>	<u>0.70</u>	<u>0.70</u>
Public Utilities				
Water Utility Services	3.05	2.05	3.05	3.05
Wastewater Utility Services	0.50	0.75	1.13	0.88
Electric Utility Services	1.44	0.00	0.00	0.00
Total Public Utilities	<u>4.99</u>	<u>2.80</u>	<u>4.18</u>	<u>3.93</u>
Transportation				
Streets and Flood Control	0.95	0.95	0.95	0.95
Transit	15.10	15.00	15.00	15.50
Total Transportation	<u>16.05</u>	<u>15.95</u>	<u>15.95</u>	<u>16.45</u>
Leisure, Cultural & Social Services				
Parks and Recreation	37.90	37.90	37.20	37.20
Library	5.00	5.00	6.00	6.00
Community Center		1.00	6.50	6.00
Camp Hutchins	7.00	6.00	4.00	4.00
Total Leisure, Cultural & Social Services	<u>49.90</u>	<u>49.90</u>	<u>53.70</u>	<u>53.20</u>
Community & Economic Development				
Planning				
Building Inspections		0.90	1.40	0.80
Engineering	0.60		0.40	1.90
Economic Development		0.50		
Total Community & Economic Development	<u>0.60</u>	<u>1.40</u>	<u>1.80</u>	<u>2.70</u>
General Government				
City Manager				1.00
Public Works Administration	0.20			
Legal Services				
City Clerk Services	1.00	1.00	0.00	0.00
Personnel Administration		0.90		0.60
Risk and Solid Waste Management	0.45	0.30	0.00	0.00
Information Systems Management				
Financial Administration	5.10	6.70	5.80	4.80
Building Maintenance				
Equipment Maintenance	0.98	0.98	0.25	0.25
Total General Government	<u>7.73</u>	<u>9.88</u>	<u>6.05</u>	<u>6.65</u>
TOTAL OPERATING BUDGET	<u>80.34</u>	<u>81.13</u>	<u>82.38</u>	<u>83.63</u>

SUMMARY OF SIGNIFICANT EXPENDITURES AND STAFFING CHANGES

	Requested		Carry over	City Manager		Comment
	Position	Cost		Approved		
Public Safety						
Police Protection						
Police Administration						
Maintenance Contract - Roark Corp		22,025		22,025		
Police Operations						
Dispatcher/Jailer	2	62,390		2	62,390	fund with savings in \$17,724 overtime
Fire Safety						
Fire Administration						
Replace copy machine		8,505	8,505			
Modification of Station #1 Lobby		10,900	10,900			
Fire Special Services						
Hazardous Waste Cleanup		5,000				fund from contingency as needed
Fire Training						
Increase training account		7,420	7,420			
Fire Prevention						
Fire Inspector				-1	(34,905)	pending policy of inspections
Other Safety						
Graffiti Abatement - Streets						
Graffiti Abatement Coordinator	1	15,170				contract out
Total Public Safety	3	131,410	26,825	1	49,510	
Public Utilities						
Water Utility Services						
Water						
Other equip		4,475	4,475			
Plant & Equip mechanic + tools	1	52,955		1	52,955	anticipated funding-settlement DBCP
Wastewater Utility Services						
Wastewater						
Funding for consultant - corrosion		12,000			12,000	one time cost
Other equip		8,525			8,525	
increase in elec use & natural gas		20,000			20,000	
consultant for PSM document		15,000			15,000	one time cost
Electric Utility Services						
Electrical						
lap top computer		5,000				
Utility Management Administrator	1	63,950		1	63,950	
office furniture replacement		5,000			5,000	
Director Business Plan & Marketing		18,765			18,765	
Computer		3,500			3,500	
Lap top computer		5,000			5,000	
Engineering Design Software		7,000			7,000	
Office Wall remodel & shelving		3,500			3,500	
Senior Electrical Estimator Reclass		4,300			4,300	
Reclass Assistant Electrical Dir						no cost
Inspector/Relief Superintendent	1	81,640		1	81,640	
Maintenance backlog reduction		117,520				
One lineman/linewoman	2	131,120		1	65,560	
Pulling Equipment		6,200			6,200	
Electric Line Clearance		55,000			55,000	
Misc equipment		137,940			137,940	
Total Public Utilities	5	758,390	4,475	4	565,835	

1995-97 FINANCIAL PLAN AND SUMMARY

SUMMARY OF SIGNIFICANT EXPENDITURES AND STAFFING CHANGES

	Requested Position	Cost	Carry over	City Manager Approved	Comment
Transportation					
Streets and Flood Control					
Street					
Add laborer for Downtown cleanup	1	28,480			
Tree Operations Supervisor	1			1	approved funded as part of tree contract
Transit					
Transit					
Transit					
Transportation Coordinator	1	56,250		1	56,250
Add benefits for Transit employees		32,105			-
Part time clerical staff	0.5	10,000		0.5	10,000
Total Transportation	3.5	126,835	-	2.5	66,250
Leisure, Cultural & Social Services					
Parks & Recreation					
Indoor/Outdoor Activities					
Late nite basketball league		4,650	4,650		
Skate park		39,500			39,500
					\$39,500 offset by revenue
Park Maintenance					
Seasonal Labor	0.5	7,160	7,160		
Part time Lodi Lake	0.5	7,160	7,160		
Park Naturalist	0.5	10,535		1	10,535
					increase funding for full-time position
Community Center					
Community Center Commissions					
Increase funding - Arts grants		8,860			8,860
After school program		37,800			37,800
					Council approved at 3/20 meet
Community Center					
Study Reclass from Admin Clerk		2,070			2,070
Study Reclass Build Maint Worker		2,725			2,725
Purchase lawn mower		8,000			8,000
Expand Arts Coordinator to Full Time	0.5	38,000		0.5	38,000
					\$38,000 less rev \$10,000
Total Leisure, Cultural & Social Ser	2	166,460	18,970	1	147,490
Community & Economic Development					
Construction Development					
Building and Safety					
Personal Computer (3)		10,200	10,200		
Adm Clerk II from part-time	0.4	8,000		0.4	8,000
					approved 3/20 CC meet
Code Enforcement					
Community Improve Officer full time	1	27,400		1	27,400
part time Admin Clerk II - add hrs	0.8	10,950			
add operating costs		4,080	4,080		
Repair and Demolition funds					\$20,000 set aside
Engineering					
Part time hours - intern program	1.5	31,125		1.5	31,125
Community & Econ Dev	3.7	91,755	14,280	2.9	66,525

1995-97 FINANCIAL PLAN AND SUMMARY

SUMMARY OF SIGNIFICANT EXPENDITURES AND STAFFING CHANGES

	Requested		Carry over	City Manager		Comment
	Position	Cost		Approved		
General Government						
Administrative Services						
City Manager						
Fund Parking Hiring Officer	0.5	8,150	0.5	8,150		
Downtown Coordinator - contract employ	1	50,000	1	50,000	contract employee	
Human Resources						
Part time clerical	0.9	15,000	0.6	9,000		
Finance Administration						
MIS name & modular furnishings		5,000		5,000		
Contract Analyst to City employee		none		none	position approved at no add cost	
MIS Manager	1	70,000			bring forward with master plan	
Organizational Support Services						
Building Maintenance						
Repairs to Fire Dept facilities		25,000		15,000	increase funding level to \$40,000	
Equipment Maintenance & Motor Pool						
upgrade fleet management system		9,705	9,705			
Total General Government	3.4	182,855	9,705	2.1	87,150	
TOTAL OPERATING BUDGET	20.6	1,457,705	74,255	13.5	982,760	

1995-97 FINANCIAL PLAN AND SUMMARY

CAPITAL BUDGET DETAIL BY MISSION

	Requested Cost	City Manager Carry over	City Council Approved	City Council Approved	Comments
Public Safety					
Police Protection					
Police Investigations					
Construction & move into Forum	168,000	-	168,000		
Police Operations					
Replacement of Motorola Radios	32,965				21,400 funded w/95-97 budget
match to City match - grant	157,845		157,845		
Fire Safety					
Fire Administration					
Refurbish Fire Engines	83,000				no vehicles til policy approved
Total Public Safety	<u>441,810</u>		<u>325,845</u>		
Public Utilities					
Water Utility Services					
Water					
3/4 ton utility body truck (1/2 by sewer)	22,550				no vehicles til policy approved
one ton pickup	33,375		33,375		ties to new mechanic position
Electric Utility					
Eliminate 1995-97 estimates			(982,675)		
Economic Development Model	30,000		30,000		
Plant Asset Management System	30,000		30,000		
Replacement vehicle	30,000		30,000		
Power circuit breaker speed analyzer	10,000		10,000		
Equip storage facility	200,000		200,000		
Utility truck body replacement	12,000		12,000		
Substation Construction High Voltage	92,940		92,940		
Distribution System Improvements	716,195		716,195		
Line Extensions	299,715		299,715		
Total Public Utilities	<u>1,476,775</u>		<u>471,550</u>		
Transportation					
Streets and Flood Control					
Street Maintenance					
Purchase one ton utility body truck	27,910				no vehicles til policy approved
Purchase one ton dump truck	31,050				no vehicles til policy approved
Transit					
Transit buses	189,000		189,000		
Total Transportation	<u>247,960</u>		<u>189,000</u>		
Leisure, Cultural & Social Services					
Parks and Recreation					
Parks and Recreation Administration					
City wide computerized irrigation & light sys	55,000				
Basketball backboards & Scoreboard	12,700		50,000		additional CIP funds given for 1 if not used, return to fund balan
Parks Division					
Lodi Lake Park					
Irrigation System Northside	20,000				
Design Phase Southeast section dev	25,000				
Adult Sports					

1995-97 FINANCIAL PLAN AND SUMMARY

CAPITAL BUDGET DETAIL BY MISSION

	Requested Cost	City Manager Carry over	City Council Approved	City Council rove	Comments
Purchase of portable fence	15,035				
Park Maintenance					
Tennis courts resurfacing	30,000				
Legion Park basketball court	30,000				
Sidewalk installation - Grape Bowl	32,000				
Fence Improvements	15,000				
School Playground	50,000		50,000		
Legion Park Retrofit	33,500		33,500		Approved at 3/20 Council meet
Equipment Maintenance					
Turf vehicles	30,000				no vehicles til policy approved
Replace flat bed dump truck	30,000				no vehicles til policy approved
Total Leisure, Cultural & Social Servic	<u>378,235</u>			<u>133,500</u>	
Community & Economic Development					
Construction Development					
Building and Safety					
Network server	13,000	13,000			already funded
Code Enforcement					
4 door sedan	17,000				no vehicles til policy approved
Total Community & Economic Develo	<u>30,000</u>	<u>13,000</u>			
General Government					
Organizational Support Services					
Building Maintenance					
Equipment Maintenance & Motor Pool					
Motor pool vehicle replacement	40,000				no vehicles til policy approved
Total General Government	<u>40,000</u>				
TOTAL OPERATING BUDGET	<u><u>2,614,780</u></u>	<u><u>13,000</u></u>		<u><u>1,119,895</u></u>	

PERFORMANCE FACTORS

PUBLIC SAFETY

Police

Install Mobil Data Terminals

Increase auto vehicle theft recovery

Increase vehicle theft arrests

Implement Street Crimes Unit

Expand Problem Oriented Policing (POP) projects

Increase special tactical operations (stings)

Increase Community Oriented Policing (CIO) program

Increase Operations "All Out"

Increase horse patrol

Fire

Emergency Responses

Medical, Fire, Hazardous conditions

Training

Skills maintenance, confined spaces

Maintenance

Apparatus, hydrants, equipment

PUBLIC UTILITIES

Water Utility Service

Total water delivered

Number of customers

Wells and total capacity available

Metered services

Water conservation

Wastewater Maintenance

Miles of collection system inspected and cleaned

New services installed or upgraded

Millions of gallons of wastewater treated and discharged

Pounds of biosolids produced

Millions of gallons of wastewater reclaimed

TRANSPORTATION

Street Maintenance

Street miles under jurisdiction

Tons of asphalt placed by city forces

Sidewalk repairs

Traffic signals maintained

Street Trees

Trees trimmed by contract/city crews

Trees planted/removed

PERFORMANCE FACTORS

Street Cleaning

- Curb miles of street swept
- Gallons of herbicide applied

LEISURE, CULTURAL & SOCIAL SERVICES

Parks & Recreation

- Program registrants and participation levels
- Revenue to cost ratio (30% mandated)
- Programs offered/new
- Rental of facilities
- Partnering
- CIP projects completed

Community Center

- Number of special events coordinated
- Amount of funds raised
- Expand rental contracts
- Hours of swimming pool use
- Establish energy conservation program
- Publish arts brochure as marketing piece
- Number of seniors served
- Overall cost recovery

COMMUNITY & ECONOMIC DEVELOPMENT

Community Development

- General plan revisions
- Block Grant projects administered
- Building applications reviewed
- Number of applications
- Number of permits issued
- Value of permits issued
- Number of inspections performed
- Response time to inspection requests
- Technical assistance provided to contractors
- Number of enforcement cases processed

Engineering

- Encroachment permits issued
- Traffic complaints processed
- Traffic work orders issued

1995-97 FINANCIAL PLAN SUPPLEMENT & APPROVED 1996-97 BUDGET

PERFORMANCE FACTORS

Economic Development

- Number of improved parcels
- Availability of infrastructure
- Tax incentives
- Fee structure
- Measure impact of joint Chamber of Commerce/City business retention program
- Determine cost-to-benefit of business incentive program

GENERAL GOVERNMENT

Public Works Administration

- Percentage of management objectives completed

Building Maintenance

- Square feet of buildings maintained
- Program cost/square foot of building maintained

Equipment Maintenance

- Vehicle and heavy equipment fleet size
- Work orders completed
- Services/safety checks/tune-ups

City Clerk

- Percentage of adlegs updated
- Contracts transferred onto personal computer

Finance Department

- Number of billing arrangements made
- Number of parking citations written
- Number of mail pieces posted
- Number of payments received
- Number of service orders processed
- Number of checks issued
- Number of reports produced
- Number of Pc users supported
- Number of projects completed
- Number of meters read
- Number of service connections
- Number of purchase orders processed

Section I
BUDGET REFERENCE MATERIAL

1995-97 FINANCIAL PLAN SUPPLEMENT & APPROVED 1996-97 BUDGET

BUDGET REFERENCE MATERIALS

Overview

Complementing the general budget policies in Section B are a number of major policy documents that also guide the preparation and execution of the City's financial plan. A brief description of each of the following documents is provided in this section of the original 1995-97 Financial Plan:

- | | |
|--|--------------------------------------|
| * Municipal Code | * General Plan |
| * Cost Allocation Plan | * Monthly Financial Report |
| * Comprehensive Annual
Financial Report | * Travel and Business Expense Policy |

The following materials are also included in this section of the original 1995-97 Financial Plan to facilitate the reader's understanding of the Financial Plan and Budget and the preparation process:

Budget Glossary

Defines terms that may be used in a manner unique to public finance or the City's budget process in order to establish common terminology.

Expenditure Object Codes

Defines object codes used to group and disclose expenditures in monthly reports.

Major Preparation Guidelines

Describes the steps, procedures and calendar used in developing and documenting the 1995-97 Financial Plan and Budget.

For this Financial Plan Supplement, the Budget Glossary and Calendar has been included on the following pages of this section.

BUDGET GLOSSARY

Activities

Specific services performed to accomplish program objectives and goals. (See Function)

Annual Operating Budget

Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing acquisition, spending, and service delivery activities of a government are controlled.

Appropriation

A legal authorization made by Council to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

Assessed Valuation

A value established for real property for use as a basis in levying property taxes. For all agencies in the State of California, assessed value is established by the County for the secured and unsecured property tax rolls; the utility property tax roll is valued by the State Board of Equalization. Under Article XIII of the State Constitution (Proposition 13 adopted by the voters on June 6, 1978), properties are assessed at 100% of full value. Proposition 13 also modified the value of real taxable property for fiscal 1979 by rolling back values to fiscal 1976 levels. From this base of assessment, subsequent annual increases in valuation are limited to a maximum of 2%. However, increases to full value are allowed for property improvements or upon change in ownership. Personal property is excluded from these limitations, and is subject to annual reappraisal.

Audit

Prepared by an independent certified public accountant (CPA), the primary objective of an audit is to determine if the City's Financial Statements present fairly the City's financial position and result of operations in conformity with generally accepted accounting principles. In conjunction with their performance of an audit, it is customary for an independent auditor to issue a Management Letter stating the adequacy of the City's internal controls as well as recommending improvements to the City's financial management practices.

Bonds

A form of borrowing (debt financing) which reflects a written promise from the City to repay a sum of money on a specific date at a specified interest rate. Bonds are used to finance large capital projects such as buildings, streets, utility infrastructure, and bridges. (See Debt Financing Policy and Revenue Bonds)

Budget

A financial plan for a specified period of time that matches planned revenues and expenditures to municipal services. The City of Lodi uses a financial plan covering the fiscal year July 1 through June 30.

BUDGET GLOSSARY

Budget Amendment

The Council has the sole responsibility for adopting the City's budget, and may amend or supplement the budget at any time after adoption by majority vote. The City Manager has the authority to approve administrative adjustments to the budget as long as those changes will not have a significant policy impact nor affect budgeted year-end fund balances.

Budget Message

Included in the opening section of the budget, the Budget Message provides the Council and the public with a general summary of the most important aspects of the budget, changes from previous fiscal years, and the views and recommendations of the City Manager.

Budget Policies

General and specific guidelines adopted by the Council that govern financial plan preparation and administration.

Capital Improvement Plan (CIP)

A plan to provide for the maintenance or replacement of existing public facilities and assets and for the constructions or acquisition of new ones. It sets forth each project or other contemplated expenditure in which the government is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

Capital Outlay

Expenditures which result in the acquisition of or addition to fixed assets.

Capital Project Funds

This fund type is used to account for financial resources used in the acquisition or construction of major capital facilities other than those financed by Proprietary Funds and Trust Funds. (See Fund)

Certificates of Participation

Form of lease-purchase financing used to construct or acquire capital facilities and equipment.

Contingent Account

Funds budgeted to cover a possible, unforeseen, or accidental occurrence. A special allocation form is to be used to transfer funds from this account to an operating account to cover other unforeseen items.

Contributions

A transfer of funds to the general fund in order to provide adequate funding for the Operating Budget. Also referred to as an "In-Lieu Franchise Tax".

Debt Financing

Borrowing funds as needed and pledging future revenues to make current expenditures. The City of Lodi uses debt financing only for one-time capital improvements whose life will exceed the term of financing and where expected revenues are sufficient to cover the long-term debt. (See Debt Financing Policy)

BUDGET GLOSSARY

Debt Instrument

Methods of borrowing funds, including general obligation (G.O.) bonds, revenue bonds, lease/purchase agreements, lease-revenue bonds, tax allocation bonds, certificates of participation (COP's), and assessment district bonds. (See Bonds and Revenue Bonds)

Debt Service

Payments of principal and interest on bonds and other debt instruments according to a pre-determined schedule.

Debt Service Funds

This fund type is used to account for the payment and accumulation of resources related to general long-term debt principal and interest. (See Fund)

Department

A major organizational unit of the City which has been assigned overall management responsibility for an operation or a group of related operations within a functional area.

Depreciation

Expiration in the service life of fixed assets, other than normal wear and tear. The portion of the cost of a fixed asset which is charged as an expense during a particular accounting period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is prorated over the estimated service life of such an asset. Each period is charged a portion of this total cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.

Designated Fund Balance

Designated fund balances are amounts set aside for planned actions and do not represent actual commitments. Designated funds are not reserves. Reserves arise from statutory requirements or actions already taken by the City Council.

Encumbrances

Commitments related to unperformed (executory) contracts for goods or services which are a legal obligation.

Enterprise Funds

This fund type is used to account for operations that are: (a) financed and operated in a manner similar to private sector enterprises and it is the intent of the City that the costs (including depreciation) of providing goods or services to the general public be financed or recovered primarily through user charges; or (b) the City or an outside grantor agency has determined that a periodic determination of revenues earned, expenses, and net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. Six enterprise funds have been established by the City: electric, water, wastewater, Camp Hutchins Child Care Center, and transit. (See Fund)

BUDGET GLOSSARY

Expenditure

The outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expense is actually paid. This term applies to all funds. Note: An encumbrance is not an expenditure; and encumbrance reserves funds to be expended.

Expenditure Savings

Under the City's budgeting procedures, personnel cost projections are based on all positions being filled throughout the year. Cost projections for major supply purchases and service contracts are projected on a similar basis. However, past experience indicates that expenditures are consistently less than budgeted amounts, due at least in part to this costing methodology. Accordingly, the Expenditure Savings is used to account for this factor in preparing fund balance projections.

Financial Plan

A parent document for the budget which establishes management policies, goals and objectives for all programs within the City for a two year period. (See Budget)

Fiscal Year

The beginning and ending period for recording financial transactions. The City has specified July 1 to June 30 as its fiscal year.

Fixed Assets

Assets of long-term nature such as land, buildings, machinery, furniture and other equipment. The City has defined such assets as those with an expected life in excess of one year and an acquisition cost in excess of \$3,000.

Full-Time Equivalent (FTE)

The decimal equivalent of a part-time position converted to a full-time bases. i.e. One person working half-time would equate to 0.5 FTE.

Fund

An accounting entity that records all financial transactions for specific activities or government functions. The seven generic fund types used by the City are: General Fund, Special Revenue, Debt Service, Capital Projects, Enterprise, Internal Service, and Trust and Agency.

Fund Balance

Also known as financial position, fund balance is the excess of assets over liabilities, and represents the cumulative effect of revenues and other financing sources over expenditure and other financing uses.

Function

A group of related activities crossing organizational (departmental) boundaries and aimed at accomplished a broad goal or accomplishing a major service. The six functions in the City's financial plan are: Public Safety; Public Utilities; Transportation; Leisure, Cultural and Social Services; Community Development; and General Government.

BUDGET GLOSSARY

General Fund

The primary operating fund of the City, all revenues that are not allocated by law or contractual agreement to a specific fund are accounted for in the General Fund. General Fund resources can be utilized for any legitimate governmental purpose with the exception of subvention or grant revenues restricted for specific purposes. (See Fund)

General Obligation Bonds

Bonds in which a government has pledged its full faith and credit to their repayment of the issues. Sometimes used to refer to bonds which are to be repaid from taxes and other general revenues.

Goal

A statement of broad direction, purpose or intent.

Internal Service Fund

A fund used to account for the goods and services provided to other departments or agencies of a government on a cost-reimbursement basis.

Investment Revenue

Revenue received as interest from the investment of funds not immediately required to meet cash disbursement obligations.

Line-Item Budget

A budget that lists detailed expenditure categories (salary, utilities and communications, materials and supplies, etc) separately, along with the amount budgeted for each specified category. The City uses a program rather than line-item budget, although detail line-item accounts are maintained and recorded for financial reporting and control purposes.

Management Objectives

Objectives which concern the operation of the whole City rather than individual departments or programs.

Operating Budget

The portion of the budget that pertains to daily operations providing basic governmental services. The program budgets in the financial plan form the operating budget.

Operating Transfers

Operating transfers represent transfers of funds from one governmental fund to another governmental fund when both governmental funds are part of the same reporting entity. An operating transfer is a legally authorized transfer between funds in which one fund is responsible for the initial receipt of funds, and another fund is authorized to use the resources to finance its operating expenditures or expenses.

Operations

A grouping of related activities within a functional area (See Function and Activity)

BUDGET GLOSSARY

Ordinance

A formal legislative enactment by the governing board of a municipality. It has the full force and effect of law within the boundaries of the municipality to which it applies, provided it is not in conflict with any higher form of law, such as State statute or constitutional provision. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status.

Performance Factors

A performance factor is a public oriented measure which, whether stated in terms of effectiveness or efficiency, quantitatively describes how well a service is being performed.

Reimbursable Expenses

An expenditure that will be repaid through a billing, contract, or agreement with a third party.

Reserve

An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

Residual Equity Transfers

A residual equity transfers represent nonrecurring or nonroutine transfer of equity between funds -- for example, contribution of enterprise fund or internal service fund capital by the general fund, subsequent return of all or part of such contribution to the general fund, and transfers of residual balances of discontinued funds to the general fund or a debt service fund.

Restricted Assets

Monies or other resources, the use of which is restricted by legal or contractual requirements. In governmental accounting, special treatments are applied to restricted assets arising out of debt in Enterprise Funds.

Revenue

Amounts received from taxes, fees, permits, licenses, interest and inter-governmental sources during the fiscal year.

Revenue Bonds

Bonds sold to construct a project that will produce revenues pledged for the payment of related principal and interest. (See Bonds)

Special Revenue Funds

This fund type is used to account for the proceeds from specific revenue sources (other than trusts or major capital projects) that are legally restricted to expenditures for specific purposes. (See Fund)

Subventions

Revenues collected by the State (or other level of government) which are allocated to the City on a formula basis. The major subventions received by the City from the State of California include motor vehicle in-lieu, and gasoline taxes.

BUDGET GLOSSARY

Taxes

Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying for such services.

Trust and Agency Funds

Also known as Fiduciary Fund Types, these funds are used to account for assets held by the City in a trustee capacity or as an agent for private individuals, organizations, or other governmental agencies. The fiduciary funds used by the City are expendable trust, non-expendable trust and agency funds. (See Fund)

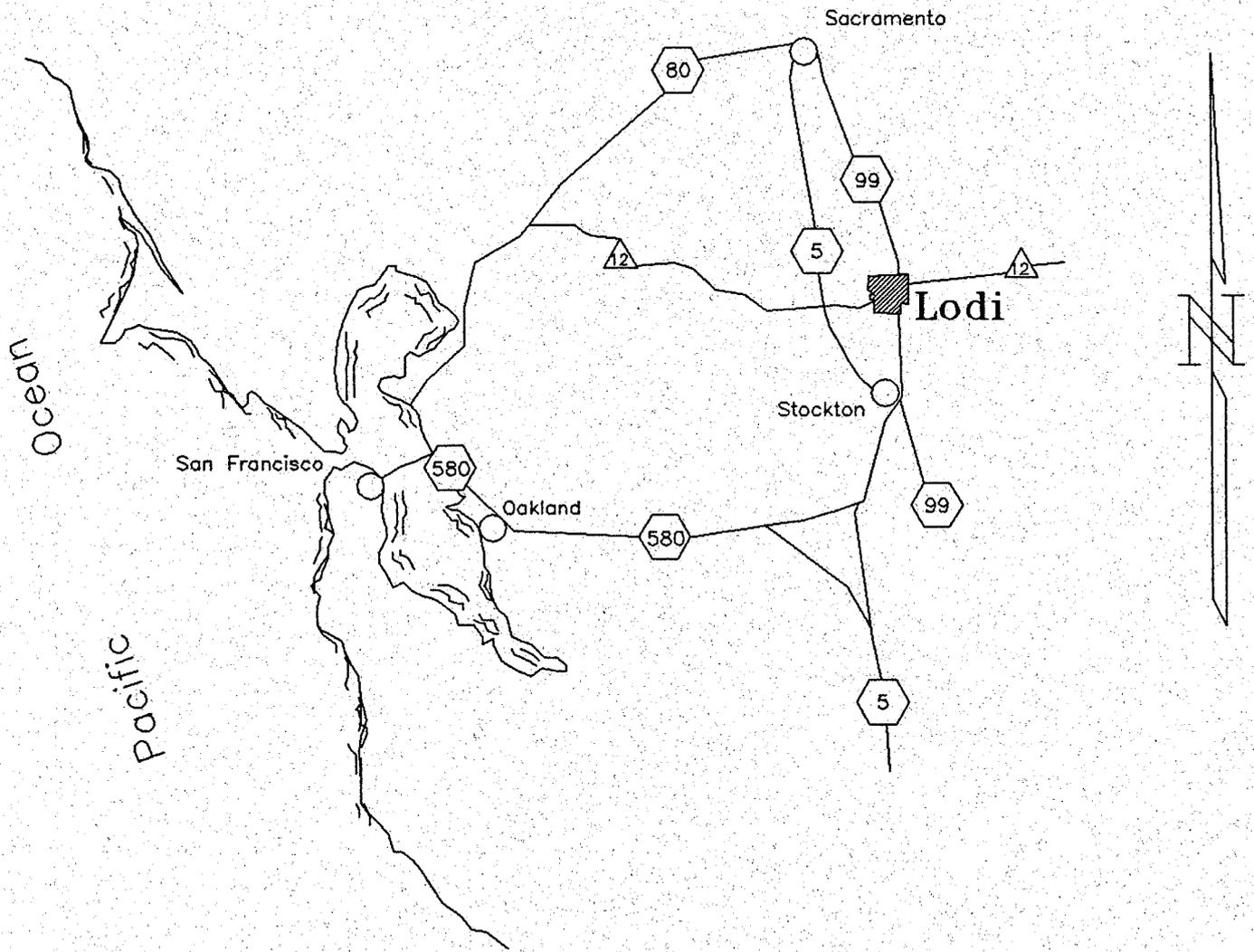
User Charges

The payment of a fee for direct receipt of a public service by the party benefiting from the service.

1995-97 FINANCIAL PLAN SUPPLEMENT & APPROVED 1996-97 BUDGET

1996-97 BUDGET CALENDAR

Issue Budget Instructions & Budget Calendar to Departments	1/10/96
Distribute budget worksheets showing proposed 1996-97 Departmental budget	1/15/96
Discuss Performance Factors at Management Team Meeting - auditors	2/5/96
City Council Budget Overview - <u>Shirtsleeve</u> Overview of Two Year Budget	2/6/96
Overview of Budget Assumptions, Objectives, & Policies Overview of Council Goals & Calendar	
City Council Budget Overview - <u>Shirtsleeve</u> Revenue Projections	2/13/96
Fund Status	
Departmental Operating & Capital Budget Adjustments to Finance	2/27/96
City Manager Budget Review	3/4-15/96
Performance Review - Police & Fire	3/19/96
City Council Review of Significant Expenditure Requests - <u>Shirtsleeve</u>	3/26/96
Performance Review - Public Works & Transportation	4/2/96
Performance Review - Leisure, Cultural & Social Services	4/3/96
City Council Review of Capital Budget Requests - <u>Shirtsleeve</u>	4/9/96
Performance Review - Community Development & Economic Development	4/16/96
Performance Review - General Government	4/17/96
Performance Review - Electric Utility & Water/Sewer	4/23/96
Draft Financial Plan and Budget - 2nd year	5/20/96
Distribute Budget to City Council	6/4/96
Budget Introduced at Regular City Council Meeting	6/5/96
Adopt 1995-97 Financial Plan and Budget - 2nd Year	6/19/96



LOCATION MAP

No Scale