



CITY OF LODI

COUNCIL COMMUNICATION

AGENDA TITLE: Review and Discuss Fiscal Years 2003-05 Financial Plan and Budget Alternatives

MEETING DATE: April 30, 2003

SUBMITTED BY: Janet S. Keeter, Deputy City Manager

RECOMMENDATION: That the Council review with staff various scenarios as they relate to General Fund budget alternatives.

BACKGROUND INFORMATION: In anticipation of releasing the draft Fiscal Years 2003-05 Financial Plan and Budget to Council by May 7, 2003, staff has prepared various fund balance scenarios for Council's consideration. During the April 30th Special Council meeting, staff will present to Council alternatives which focus on solutions for addressing an anticipated General Fund \$3 million shortfall in Fiscal Year 2003-04.

The alternatives identify operating budget reductions and revenue enhancements and pose questions regarding hiring new firefighter positions, providing salary adjustments, and determining acceptable levels of General Fund fund balance. In addition, staff will discuss position and program reductions, and cost recovery percentages of certain program expenditures.

The scenarios were developed in the context of consensus-building with a number of meetings hosted by the City Manager that included department heads, labor union representatives, contract and probationary employees, and the budget team. Each scenario has its pluses and minuses, and Council will be requested to provide direction to staff on the best alternative or combination of alternatives.

The scenarios will be provided to Council during the April 30th meeting; however, the City Manager is available prior to April 30th to discuss with individual Council Members the various elements of those scenarios.

Funding: Not applicable

Respectfully submitted,

Janet S. Keeter
Deputy City Manager

APPROVED: _____

H. Dixon Flynn -- City Manager



Lodi Export Group

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To our honorable council members and city manager

It seems as though everywhere you turn there is negative news: war, recession, disease, terrorism, crime, abuse of public trust – even here in the Central Valley. Where this will stop none of us know.

Can you imagine what this all looks like through a child's eye! What memories do you cherish from your childhood? What memories will our children will grow up with?

Now on to our real point, the problems that I have just described are enormous! But other cities in similar straits are continuing to move forward and nurture a flame of hope even in the darkest of times. A hope that their children will still enjoy the thrill and discipline provided by competitive sports, the carefree after-school lingering outside the locker room, in a nearby outdoor café.

Let me mention a few that have not given up hopes, or hoops:

- the Mayor of Morgan Hill and a Council Member are leading the push to proceed to bid their aquatic center next month – it will open May '04;
- the City of Menlo Park is moving ahead with the renovation of their gymnastics center, and adding two pools;
- the City of Oakland is proceeding to finish the design of an ambitious indoor recreation center and regional natatorium in East Oakland, south of the Coliseum for an aggressive fundraising effort;
- Woodland voters approved \$20M in increased sales tax to pay for a community center, streets and emergency services;
- Redding has found funding for a \$5M aquatics project and a \$11M sports complex through their General Fund and Redevelopment Funds, State Bond Prop 12, and \$6M more that they received through their State Senator.

When our boys and girls hear about the heroism of our firemen in New York and of Jessica Lynch in Iraq, they will feel inspired to work all the harder, on the athletic field, in the pool, in the gym. What gym?

When recession hits and stocks are low, do you sell, or is that the time to buy? When you hear that pool costs are at 15-year lows, and that there are dozens of bidders on public works project, is that the time to put your project on the shelf?

Lets face it we started our priority list back in January 2000. With public hearings, selecting consultants, rolling up our sleeves, wrestling with the program, and tackling the budget. Those who were on the council at that time know we have come so far and are so, so close.

But, at the buzzer, where will our shot land? Does it have to be "wait till next year" all over again, or is this to be our championship season? Let's not just go out with a whimper. Let's find out what trade-offs those other cities have made. Maybe it's matching grants, private fundraising, reallocation of limited city funds, phasing, but let's not give up the ground we have worked so hard to gain.

The darkest nights are the times for the brightest dreams.

Let's roll.

Kenneth K. Sasaku - Parks & Rec. Com.

2003-05 Financial Plan and Budget
SIGNIFICANT EXPENDITURE REQUEST AND STAFFING CHANGE

ACTIVITY: Community Promotions
REQUEST TITLE: Increased Funding to the Downtown Lodi Business Partnership

REQUEST SUMMARY

Request \$43,000 additional funding to the Downtown Lodi Business Partnership to a total of \$90,000.

PRIMARY OBJECTIVE

To increase the amount of direct financial support from the City of Lodi to the Downtown Lodi Business Partnership for the marketing and management of the downtown.

SUMMARY OF FACTORS DRIVING THE REQUEST FOR CHANGE

The City Council approved a \$47,000 cash contribution to the DLBP for fiscal years 2001-2002 and 2002-2003 for general support. The Partnership was granted an additional \$15,000 in fiscal year 2001-2003, reimbursing them for costs associated with the collection of assessment fees. In fiscal year 2002-2003, the Partnership was again granted \$14,000 for the past collection of assessment fees and \$39,000 for banners, bringing the total City contribution to \$100,000.

For the upcoming fiscal year, the DLBP requests that the City increase its contribution by \$43,000 to \$90,000.

ALTERNATIVES

To maintain or reduce the budgeted contribution level of \$47,000 as in the prior fiscal year.

COST SUMMARY	2003-04	2004-05
Additional Costs	\$43,000	\$43,000
Savings		
Net Cost	\$43,000	\$43,000

2003-2005 FINANCIAL PLAN AND SUMMARY

CHANGES IN FUND BALANCE - GENERAL FUND

	2001-2002	2002-2003	2003-2004	2003-2004	2003-2004	2004-2005
	Actual	Revised Budget	Requested Budget	Difference	Recommended Budget	Budget
Revenues						
Tax Revenues	19,447,199	20,700,317	21,160,890	0	21,160,890	21,950,230
Licenses and Permits	1,464,450	1,655,554	1,555,905	0	1,555,905	1,586,115
Fines and Forfeitures	743,058	795,227	811,090	0	811,090	763,945
Investment/Property Revenues	500,058	811,239	776,260	0	776,260	776,260
Intergovernmental Revenues	4,291,718	3,989,948	1,680,745	2,354,486	4,145,331	4,056,961
Service Charges	1,738,806	1,888,415	1,646,330	168,600	1,814,930	2,352,060
Other Revenue	138,294	81,105	114,250	5,000	119,250	121,235
Total Revenue	28,323,583	29,921,805	27,745,470	2,528,086	30,383,656	31,606,806
Expenditures						
Operating Programs						
Public Safety	13,132,941	13,571,753	15,081,744	(95,185)	14,986,559	16,541,964
Transportation	1,817,284	2,322,824	2,117,430	(45,160)	2,072,270	2,158,690
Leisure, Cultural and Social Services	4,082,832	4,060,887	4,520,230	198,025	4,718,255	4,842,885
Community and Economic Development	3,152,561	3,451,362	3,538,765	(249,355)	3,289,410	3,557,270
General Government	7,788,217	8,740,705	9,132,852	(134,400)	8,998,452	9,499,949
Total Operating Programs	29,973,835	32,147,531	34,391,021	(326,075)	34,064,946	36,600,758
Bulk Power Purchase	0	0	0	0	0	0
Other Purchases	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0
Total Expenditures	29,973,835	32,147,531	34,391,021	(326,075)	34,064,946	36,600,758
Revenues/Expenditures (Over/Under)	(1,650,252)	(2,225,726)	(6,645,551)	2,854,161	(3,681,290)	(4,993,952)
Other Sources (Uses)						
Operating Transfers In	4,897,694	6,614,514	6,392,068	0	6,392,068	6,396,803
Operating Transfers Out	(4,288,392)	(5,534,561)	(4,490,867)	0	(4,490,867)	(4,490,867)
Other Sources (Uses)	0	1,200,000	900,000	0	900,000	700,000
Total Other Sources (Uses)	609,302	2,279,953	2,801,202	0	2,801,202	2,605,937
Fund Balance Beginning of the Year	3,629,228	2,588,278	2,642,505	0	2,642,505	1,762,417
Adjustment to Fund Balance						
Fund Balance End of the Year						
Reserved for Debt Service						
Designated Reserve						
Unreserved	2,588,278	2,642,505	(1,201,844)	2,854,161	1,762,417	(625,598)
Total Fund Balance	2,588,278	2,642,505	(1,201,844)	2,854,161	1,762,417	(625,598)
Total: Fund Balance End of the Year	2,588,278	2,642,505	(1,201,844)	2,854,161	1,762,417	(625,598)
DIFFERENCE:			0	0	5.17%	-1.71%
					(880,088)	(2,388,015)

General Fund Expenditure by Departments -- w/o 100 series

	2001-02 Actual	2002-03 Budget	Requested	2003-04 Recommended	Differences	
City Clerk & City Council	74,646	164,455	123,845	103,230	(20,615)	mainly 300 series
City Manager	1,612,138	1,538,237	1,566,810	1,480,130	(86,680)	mainly com promo & ISD
City Attorney	22,421	38,935	32,195	32,195	-	savings in 300 offset by 100 series
Community Center	512,796	437,550	670,785	597,410	(73,375)	mainly 300 series
Community Development	297,322	449,450	488,175	370,190	(117,985)	mainly planning prof serv
Finance Department	197,604	269,357	233,825	229,230	(4,595)	saving offset by 100 series & cost outside our control
Fire Department	546,681	449,850	580,275	582,650	2,375	savings offset by sig exp
Human Resources	195,295	313,906	225,120	195,315	(29,805)	mainly 300 series
Parks & Recreation	656,504	629,802	647,570	693,950	46,380	savings offset by sig exp - offset by rev
Police Department	549,567	584,873	688,375	612,875	(75,500)	mainly 300 series
Public Works	2,551,171	3,175,487	2,720,855	2,657,110	(63,745)	savings offset by sig exp
	7,216,145	8,051,902	7,977,830	7,554,285	(423,545)	

Departments came in with requests (other than 100 series) of \$74,072 or approx 1% less than current 2003-04 budgets

Requests (other than 100 series) were further reduced \$423,545 or 5.31%

Final 2003-04 recommended vs 2001-02 actual (other than 100 series) increased only \$338,140 or 4.69%
includes significant expenditure changes of \$ 91,990 that mainly are offset by revenue

General Fund	Scenario 1		Scenario 2		Scenario 3		Scenario 4	
	2003-04	2004-05	2003-04	2004-05	2003-04	2004-05	2003-04	2004-05
Consistent Items								
Anticipated Savings								
Hire lag - future (15)	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000
Hire lag - current (10)	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Golden Hand shake	200,000	400,000	200,000	400,000	200,000	400,000	200,000	400,000
Revenues								
Police Department	175,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000
Animal Shelter fees								
DUI increased fees								
Boot/tow parking offenders								
Parking Citation fee increase								
Finance Department	265,000	265,000	265,000	265,000	265,000	265,000	265,000	265,000
Return Check charge increase								
Increase in late fees on utilities								
Admin fee for business licenses								
Utility reconnect fee increase								
Community Development	390,000	390,000	390,000	390,000	390,000	390,000	390,000	390,000
Building permit fee increase								
Roofing permit fees								
Energy Plan Check								
ADA Plan Check								
Public Works	52,000	52,000	52,000	52,000	52,000	52,000	52,000	52,000
Spec Event Traffic control services								
Plan check & processing fees for development projects								
Cal Trans maint agreement - Hwy 12								
Parks & Recreation								
Spec Event fee - Park Maintenance	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000
BOBS reimbursements								
Change in Policy for Cost recovery P & R from 30% to 35%	70,929	70,929	70,929	70,929	70,929	70,929	70,929	70,929
Change in Policy for Cost recovery HSS from 30% to 40%	145,308	145,308	145,308	145,308	145,308	145,308	145,308	145,308
Carry over	700,000	500,000	700,000	500,000	700,000	500,000	700,000	500,000
Value of E step to actual	200,000							
Voluntary Leave without pay (year one only)	50,000		50,000		50,000		50,000	
Sub total of consistent items	3,533,237	3,483,237	3,533,237	3,483,237	3,533,237	3,483,237	3,533,237	3,483,237

Variable Items

Program Reductions

Arts Commission Grants	-		25,000	25,000	25,000	25,000	25,000	25,000
DLEBP	5,000	5,000	10,000	10,000	10,000	10,000	10,000	10,000
Convention & Visitor Bureau	13,000	13,000	26,000	26,000	26,000	26,000	26,000	26,000
Chamber of Commerce	-		5,000	5,000	5,000	5,000	5,000	5,000
Kid's Night Out	-		18,000	18,000	18,000	18,000	18,000	18,000
Partnership	-		10,000	10,000	10,000	10,000	10,000	10,000
Reduce P/t Hours - Admin	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400
Reduce intern hours - PW	22,000	22,000	22,000	22,000	22,000	22,000	22,000	22,000
Pacific Muni Consultant			72,000	72,000	72,000	72,000	72,000	72,000

Reduce General Fund Positions

Reduce 16 positions			800,000		800,000		-0 --	
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Pay Raises

New pay raises			(953,236)	(981,833)	(953,236)	(981,833)	(953,236)	(981,833)
Share of medical coverage paid by employees			200,000	200,000	200,000	200,000	200,000	200,000

Additions to Expenditures

Additional 4 firefighters in year one	(324,435)	(324,435)	(324,435)	(324,435)			(243,435)	(324,435)
Additional 4 firefighters - 3 in year one & 1 in year two					(243,435)	(324,435)	(243,435)	(324,435)
Subtotal of Variable Items	(283,035)	(283,035)	(888,271)	(116,868)	(807,271)	(116,868)	(807,271)	(916,868)

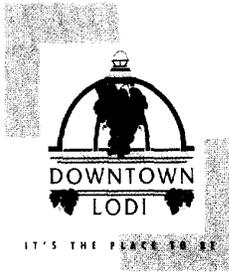
Grand total	3,250,202	3,200,202	2,644,966	3,366,369	2,725,966	3,366,369	2,725,966	2,566,369
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Fund Balance (currently projected \$2,642,505 ended F/Y 2001-02 at 10% reserve (inc Library) 04-05 projections would be 12% reserve	4,112,619	4,224,806	3,507,383	3,785,737	3,588,383	3,866,737	3,588,383	3,066,737
all scenarios show a balanced budget								

2003-05 Financial Plan and Budget Instructions

MAJOR BUDGET PREPARATION MILESTONES

	STAFF	PUBLIC MEETINGS
Review of Fiscal Policies and Presentation on Bond Rating		11/19/02
Review 2001-02 Budget vs. Actual		11/26/02
Discuss Budget Calendar and Proposed Financial Strategy		1/02/03
Issue Budget Instructions to Departments	1/6/03	
Adoption of Fiscal Policies and Budget Format		1/15/03
Discussion on City Council Goals – Special Council Meeting		1/21/03
Discussion on City Council Goals - continued		1/28/03
Discussion on Status of Highest Priority Projects		2/5/03
City Manager Revenue Review	2/10/03	
Departments Submit Budget Requests to Finance Department	2/17/03	
City Council Review of Revenue Assumptions		2/19/03
City Manager Review of Budget Requests	3/03/03	
Discuss Significant Expenditure & Staffing Requests		4/02/03
Discuss Capital Improvement Requests		4/122/03
Discuss Budget Scenarios		4/30/03
Discuss Fund Balance and release of Draft Budget Document		5/07/03
City Council Review of 2003-05 Financial Plan & Budget		6/04/03
City Council Review of 2003-05 Financial Plan & Budget – Special meeting		6/05/03
Adopt Financial Plan & Budget		6/18/03



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RECEIVED

APR 25 2003

City Clerk
City of Lodi

Budget request to City of Lodi 2003-2004

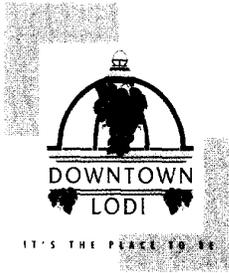
A Partnership City Of Lodi & the Downtown Lodi Business Partnership

Five years ago the City of Lodi passed ordinance #1654 to create a **Business Improvement District (BID)**. To facilitate the ordinance the business owners in the district voted a self imposed assessment, and established a non profit corporation called the **Downtown Lodi Business Partnership (DLBP)**. **The purpose of this corporation was to manage the BID.**

Through the act of the ordinance and other agreements, the City and the DLBP formed a partnership to **jointly** manage the Downtown Community Shopping Center, and to market the area for the **benefit of our citizens and the businesses within the BID.**

Over the last four years this partnership has been **extremely successful** in making Downtown Lodi**"The Place to be."**

1. **Marketing**we have **attracted over 130,000 people** to the downtown area with our various events ... Farmers Market, Parade of Lights, Dickens Festival, Halloween celebration, Family Faith Festival ... and other promotions.
2. **Joint management**....examples of this function are the School Street tree light program, banners, encroachment permit issuing, outside event management, parking solutions and management, economic development and their various program implication and communications, providing feedback, coordination and communications to the various city departments.....planning and public works, city managers office, city council.



DOWNTOWN LODI BUSINESS PARTNERSHIP
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The DLBP is an IRS 501-C6 non profit Californian corporation that was created to implement the provisions of the city ordinance that created the BID. The DLBP is not a fund raising organization, and our IRS designation so indicates. BID's do not qualify or meet the IRS requirements to be 501 c-3 fundraising organizations.

We can and do **raise funds in support of the various events.**

Our primary funding sources are from Business Assessments and City Funding. The assessment and City funding provides 61% of our net revenue. This portion of the net revenue allows us to staff and manage the organization to create the events, and fund raising promotions that provide the other revenue sources.

The events are used as a major marketing tool for the Downtown. They usually are budgeted to show a small profit or to break even. When we sponsor an event, there is always the risk that a loss can be sustained...it is a calculated business risk. We have been **extremely successful in all of our events, from the Farmers Market to the Parade of Lights** in growing and energizing these programs for the benefit of the entire community...and have done so with a break even, small loss, or in some cases a profit.

This last year was a first time exception.....a first in our brief history....that we sponsored an event that lost a significant amount of money. The Board of Directors **has learned a valuable lesson from this situation.** As a non profit we will weight the benefits and the potential exposure in a proper balance to **assure that this type of loss is not sustained in the future.**

Easy to say...and difficult to achieve. But our history shows very clearly and substantially that we are an organization that can achieve difficult goals. **We have done so and will continue to do so!**

Sincerely,

Lewis F. Van Buskirk

Lewis F. "Lew" Van Buskirk
Executive Director

Page 1 of 3

April 23, 2003

TO: Mayor Susan Hitchcock, Council members Emily Howard, Keith Land, Larry Hansen, John Beckman, City Manager Dixon Flynn and City Staff

From: Lewis F. Van Buskirk, Executive Director, Downtown Lodi Business Partnership

RE: Downtown Lodi Business Partnership Budget 2003-2004

Attached is the Downtown Lodi Business Partnership (DLBP) **board approved budget for the year 2003-2004**, as prepared and presented by staff and the Finance Committee of the DLBP. It reflects the actual history of the last 9 months, plus projections to the end of June 30, as well as current projections and planning for major projects, management cost for the organization and events for the coming next 12 budget months.

Income overview

Assessments:

The amount of \$30,000 reflects our best estimate based on historical collections cycles. Even though we/the city billed approximately \$35,000, the delinquent balance has taken more than 18 months to collect.

Booth rental:

This includes income from all events such as Dickens Festival, Parade of Lights, with 94% generated by the Farmers Market and Festival.

City of Lodi Funds:

This figure is the necessary city funding level to keep the DLBP a vibrant and viable organization.

See's Candy:

This is a major marketing tool, and income producer for the Downtown. The projected increase may seem optimistic when compared to 2002 figure. It is not, when compared to the 2001 figure of \$33,000. We made some changes this last year that did not work as well as the proceeding year. We will return to the more successful program in 2003.

Sponsorships:

We already have commitments from two corporate sponsors in the amount of \$7,500. We feel that this is an attainable goal because of the success that all of our events have attained.

Ticket Sales:

This reflects an actual increase. Factored out is the ice rink income of last year.

Other income sources:

This includes sales of beer, wine, and soda at the farmers market and other events, food vendor sales, and float entry.

Cost of Goods Sold:

This is the cost for obtaining products such as sodas, See's Candy, beer & wine, etc.

TOTAL NET INCOME FROM ALL SOURCES IS \$199,136

Expense Overview

Advertising and Marketing	\$56,000
Bank charges and Dues	\$ 1,000
Event Expenses ALL	\$25,100
Holiday Decorations Events, and Lighting Program	\$ 6,000
Insurance	\$11,000
Office supplies & printing	\$12,050
Professional Fees	\$ 4,600
Rent	\$ 5,040
Repairs and Computer Service	\$ 600
DSL internet and Telephone Service	\$ 1,600
Maps & Brochures	\$ 2,250
Administrative expenses	\$ 1,650
Administrative Payroll & Taxes	\$68,000
Miscellaneous net	\$ 105
TOTAL PROJECTED EXPENSES	\$194,995
Budget retention	\$ 4,351

Major Expense Details

Advertising & Marketing

The advertising portion of the marketing expense reflects a reduction in actual cash outlay. This reduction will not reduce the effectiveness of any program, since most events are well established and a reduction in the type of advertising will have little or no impact.

Posters, banners and signs include the major project of adding banners to the improved areas of the downtown...i.e. Sacramento Street by the parking facility, Elm Street, and additional banners for infill to enhance existing banners. In addition there is a portion for one change out of banners to reflect seasonal change....i.e. summertime farmers market, etc.

Advertising/OTHER is the cost of TV, and radio mostly associated with planned events.

NONE OF THE ADVERTISING & MARKETING FIGURES INCLUDE...NON CASH--IN KIND CONTRIBUTIONS. Last year, we generated over \$30,000 of in-kind support for marketing the Downtown. Contributors included the Lodi News Sentinel, AT&T Broad Band, Christian Rock radio, Duncan Press, G-Rim and the Geweke group, and others.

Event Expenses ALL

These amounts relate back to events such as the Farmers Market & Festival, Parade of Lights, Family Faith Festival, Kiddie Parade, etc.

The significant reduction in entertainment expense reflects a major reduction in the projected expenditures for the Dickens Festival. Also, we are pursuing a new program call Star Search which will reduce the expense for the Farmers Market.

Holiday Decorations, Events, and Lighting Program

This included about \$2,500 for maintenance...including some replacement of the School Street miniature lighting program. The remainder is for some new additions to the holiday decorations. Our current decorative bows which were purchased over 5 years ago, will have to be replaced with a different decorative item. For this year, this is a very conservative figure. The original purchase of bows was approximately \$10,000. Because of budget considerations we will come up with a less expensive holiday decoration for Downtown.

Insurance

Insurance in this last year more than doubled. The projected budget amount reflects a continued upward progression.

Office Supplies & Printing

We will reduce expenditures in this area by going to an eight month program, instead of twelve months for newsletters. In addition we will use more postings on our web site to communicate with the membership and the public.

Professional Fees

These entries reflect the history of known expenses in this category.

Administrative Payroll & Taxes

The salaries of the Executive Director and one staff person has been projected to remain at the current level.

1:59 PM
 04/07/03
 Cash Basis

**Downtown Lodi Business Partnership
 Profit & Loss
 July 1, 2002 through April 1, 2003**

	<u>Jul 1, '02 - Apr 1, 03</u>	<u>Proposed Budget 03/04</u>
Ordinary Income/Expense		
Income		
3500 · Income Accounts		
Assessments	30,800.00	30,000.00
Booth Rental	17,652.95	17,000.00
City of Lodi Funds	115,000.00	90,000.00
Float Entry	7,990.00	8,000.00
Food Vendor	4,635.00	4,000.00
Sales-Beer & Wine	4,600.00	5,000.00
Sales-Misc.	1,148.45	1,000.00
See's Candy	15,326.25	25,000.00
Sponsorship	33,660.00	30,000.00
Ticket Sales	21,782.53	10,000.00
Total 3500 · Income Accounts	<hr/> 218,937.18	220,000.00
4030 · Reimbursed Expenses	135.00	136.00
Total Income	<hr/> 219,072.18	220,136.00
Cost of Goods Sold		
Cost of Goods Sold	0.00	
See's candy	9,809.80	17,500.00
Beer & Wine		2,500.00
Misc, sales		1,000.00
Total COGS	<hr/> 9,809.80	21,000.00
Gross Profit	209,262.38	199,136.00
Expense		
6000 · Advertising		
Newspaper	17,377.73	12,000.00
Posters/Banners/Signs	6,690.35	39,000.00
6000 · Advertising - Other	7,310.67	5,000.00
Total 6000 · Advertising	<hr/> 31,378.75	56,000.00
6001 · Bank Service Charges	390.43	300.00
6002 · Contributions	300.00	0.00

1:59 PM
04/07/03
Cash Basis

**Downtown Lodi Business Partnership
Profit & Loss
July 1, 2002 through April 1, 2003**

	<u>Jul 1, '02 - Apr 1, 03</u>	<u>Proposed Budget 03/04</u>
6003 · Dues & Subscriptions	298.58	300.00
6004 · Credit Card Fees	275.00	400.00
6010 · Event Expense		
Entertainment-Event	25,710.79	6,000.00
Food & Drink-Event	3,950.60	4,000.00
Games-Event	1,479.97	1,000.00
Ice Rink-Event	43,620.77	0.00
Labor-Event	4,748.25	4,000.00
Promotions-Event	1,309.58	1,000.00
Rentals-Event	3,201.56	3,000.00
Sanitation-Event	2,643.00	2,500.00
Set Up-Event	565.00	600.00
Supplies Misc.-Event	3,016.52	2,000.00
6010 · Event Expense - Other	2,101.13	1,000.00
Total 6010 · Event Expense	92,347.17	25,100.00
6170 · Holiday Decorations/Events/Lights	4,805.04	6,000.00 Maintenance 1500 Bows \$ lights 4500
6180 · Insurance		
Liability Insurance	4,736.06	7,000.00
Work Comp	1,507.88	2,000.00
6180 · Insurance - Other	1,796.05	2,000.00
Total 6180 · Insurance	8,039.99	11,000.00
6200 · Janitorial	1,520.00	1,300.00
6201 · Kiosk Updates	3,385.08	1,250.00
6230 · Licenses/Permits/Inspections	1,979.74	2,500.00
6235 · Office Supplies	7,577.34	5,000.00
6250 · Postage and Delivery	2,105.03	2,000.00
6270 · Professional Fees		
Accounting	690.00	700.00
Bookkeeping	725.00	900.00
Coordinators/Planners	4,810.00	2,500.00
CDA Conference		0.00
6270 · Professional Fees - Other	451.16	500.00
Total 6270 · Professional Fees	6,676.16	4,600.00

1:59 PM
04/07/03
Cash Basis

Downtown Lodi Business Partnership
Profit & Loss
July 1, 2002 through April 1, 2003

	<u>Jul 1, '02 - Apr 1, 03</u>	<u>Proposed Budget 03/04</u>
6290 · Rent	5,520.00	5,040.00
6300 · Repairs		
6320 · Computer Repairs/service	235.00	400.00
6300 · Repairs - Other	183.22	200.00
Total 6300 · Repairs	418.22	600.00
6340 · Telephone		
Internet	250.88	600.00
6340 · Telephone - Other	1,550.00	1,000.00
Total 6340 · Telephone	1,800.88	1,600.00
6395 · Map & Directory Brochures	4,405.96	2,250.00
6396 · Meals & Entertainment	283.25	300.00
6398 · Meetings	410.94	450.00
6399 · Mileage	467.95	400.00
6400 · Miscellaneous	360.37	500.00
6560 · Payroll Expense	59,052.00	65,000.00
6570 · Returned check	278.00	0.00
6820 · Taxes		3,000.00
Federal	3,000.00	
Local	-117.92	
State	1,350.00	
Total 6820 · Taxes	4,232.08	3,000.00
Total Expense	238,307.96	194,890.00
Net Ordinary Income	-29,045.58	4,246.00
Other Income/Expense		
Other Income	160.75	160.75
Other Expense	54.91	54.91
Net Other Income	105.84	105.84
Net Income	-28,939.74	4,351.84