

**CITY OF LODI
INFORMAL INFORMATIONAL MEETING
"SHIRTSLEEVE" SESSION
CARNEGIE FORUM, 305 WEST PINE STREET
TUESDAY, MAY 24, 2005**

An Informal Informational Meeting ("Shirtsleeve" Session) of the Lodi City Council was held Tuesday, May 24, 2005, commencing at 7:04 a.m.

A. ROLL CALL

Present: Council Members – Hansen, Hitchcock, Johnson, Mounce, and Mayor Beckman
(left at 7:51 a.m.)

Absent: Council Members – None

Also Present: City Manager King, City Attorney Schwabauer, and Deputy City Clerk Perrin

B. TOPIC(S)

B-1 "Continued presentation of the City Manager's Recommended Draft Fiscal Year 2005-06 Budget and Financial Plan"

Finance Director Krueger highlighted the general fund revenues, commenting that the revenue estimates are on the conservative side while the expenditure estimates are more liberal.

Property Tax Revenues

Property tax revenues for fiscal year 2002-03 were \$3.9 million; \$3.4 million in 2003-04; \$5.3 million in 2004-05, and estimated at \$8.6 million for 2005-06. The reason for the significant increases in 2004-05 and 2005-06 relates to how property taxes are allocated, in combination with the growth in property tax revenues. In 2004-05, 80% of the total property tax revenues were allocated to the general fund and 20% was allocated to the library fund. The remainder of what had been an allocation to the debt service fund was allocated directly to the general fund in 2004-05. The 2005-06 estimate of \$8.6 million represents 100% of the property taxes to be received. This is a slight change in the accounting practice in that it shows the full amount of property taxes as being allocated and recorded in the general fund, following which there is a transfer out to the library and debt service funds. In the case of the actual amount of property tax revenue increases, the City has experienced a 7% to 10% increase over the last three to four years and it appears as though that same trend will continue into the future.

Sales and Use Tax Revenues

In fiscal year 2002-03, revenues were \$8.6 million; in 2003-04 there was a slight decrease; and the original estimate for fiscal year 2004-05 was \$9.6 million. Based on the most recent information, staff is anticipating an 8% increase in sales tax revenues from the fourth quarter of calendar year 2004 (as compared to calendar year 2003). Staff did not include in the 2005-06 estimate the full amount of revenues anticipated for the Vintner's Square area.

In response to Council Member Hansen, Mr. Krueger acknowledged that the City did receive the State Vehicle License Fee in-lieu advance payment a couple of months ago, which has been incorporated into the 2004-05 revenues.

In-lieu of Franchise Transfers

The remaining revenues include the in-lieu of franchise transfers from the electric utility, sewer, wastewater, water, and refuse enterprise funds. The increases in the amounts are based upon the percentages that have been established in the past; although, staff is recommending that these amounts now be established as dollar amounts versus percentages.

Mr. Krueger pointed out that the line for investment earnings is blank as there is little anticipated due to the minimal cash balance in the general fund.

In response to Council Member Hansen, Mr. Krueger explained that the City's portfolio is the pooled amount of cash for all funds, which amounts to approximately \$26 million as of April 30. It has been as little as \$17 million and as high as \$30 million. Most of the City's money is invested in the Local Agency Investment Fund with the State of California, and it currently earns up to 2% interest. It is not earning much interest because the amount available to invest is less than what it was in the past, as well as the fact that the interest rate is lower. The City has invested on a short-term basis primarily because interest rates are increasing.

City Manager King stated that the goal is to hold a larger portion in reserves, which becomes an additional revenue stream. As the reserves are used up, the ability to earn more money decreases, which creates a double negative. Many entities look at taxes to build up an endowment from the revenue stream that would sunset and be self-sustaining in the future.

In response to Mayor Pro Tempore Hitchcock, Police Chief Adams stated that the CRACNET Program was cut this year; therefore, the City will not receive the \$80,000 income as listed in the draft budget. Mr. Krueger stated that the budget document will be corrected to reflect this change.

Vehicle License Fee (VLF) In-lieu Revenues

Mr. Krueger reported that the VLF in-lieu revenues for fiscal year 2002-03 were \$3.4 million; \$2.8 million in 2003-04; \$3.5 million in 2004-05; and \$3.7 million in 2005-06. The state took away VLF in-lieu tax monies and indirectly returned it to the City through a loan program.

Public Safety Fees

The public safety fees were \$111,000 for fiscal year 2002-03; \$175,000 in 2003-04; \$369,000 in fiscal year 2004-05, which included the first-responder fee that did not come to fruition; and \$196,000 in 2005-06, which does not include revenues that may be recovered as part of the fees and charges for the new fire inspection program.

Parks and Recreation Fees

The parks and recreation fees show a significant and steady growth due to the increase in the amount being charged to users of the services, as well as the general increase in activity.

Community Center Fees

Community Center fees for fiscal year 2002-03 were \$414,000; \$522,000 for 2003-04; and the estimates for 2004-05 and 2005-06 are conservative.

Revenues by Transfer

Revenues by transfer for 2002-03 were \$6.9 million; up to \$7.2 million in 2003-04; reduced in 2004-05 to under \$6 million; and increased to \$7 million in 2005-06. The transfers into the general fund in 2002-03 and 2003-04 were transfers from the capital outlay fund and include costs of services. The amounts for 2004-05 and 2005-06 are only cost of service transactions, so the difference between the current fiscal year and the next relates to the increase in cost of services. Staff is looking at changing the accounting for items (such as employee benefits) that had not been charged to the departments in the past. By including those as part of departmental activities, the amount that would be allocated to the water, sewer, and electric utility funds increases. In the case of the City Attorney's Office, much of the staff time has been related to PCE/TCE expenditures; therefore, much of the cost of the City Attorney's Office is being allocated to the water and sewer departments. The percentages allocated to the different funds has not changed much over the last two to three years, but the dollar amount of costs, based upon that accounting change, has increased, so the transfer for the cost of service into the general fund has increased as well.

In response to Council Member Hitchcock, Mr. Krueger clarified that the amount of transfers into the general fund in 2002-03 and 2003-04 included transfers from the capital outlay fund back to the general fund. This represents a combination of transfers that came from the capital outlay fund and cost of services transfers. In 2004-05 and 2005-06, the amount is only cost of services transactions. Ms. Hitchcock requested that Council be provided with information on how the costs of services are allocated, to which Mr. Krueger responded that he would make the information available to Council.

Electric Utility Fund

The estimates of revenue are based upon staff's expectation of the 2% to 3% increase in volume. It does not show any change in the rates or a market cost adjustment (MCA). The total revenues, including the transfer from capital to reimburse the electric utility fund, are \$56.7 million; however, expenditures are projected to be approximately \$64 million based on current budget estimates.

In response to Council Member Hansen regarding the drop in investment earnings, Mr. Krueger explained that it is the result of the cash balance over the years, as well as cash related to the unused portion of the bonds that were sold by the City's fiscal agent. The estimate of \$950,000 is a little conservative; however, it is based upon some uncertainty as to what the cash balance will be next year.

Wastewater Fund

The estimated revenues are conservative, and they include rate increases that were approved by Council in the last fiscal year and do not include any other rate increases related to environmental activities. The amount shown as revenue from an intra-fund transfer is based upon the estimated amount of capital outlay transferred from the fiscal agent, who holds the bond proceeds. As the costs are incurred for capital outlay wastewater projects, it is listed as a reimbursement from the fiscal agent as other revenue/intra-fund transfer, instead of other sources and uses. The City is making progress on accomplishing the wastewater capital projects that were used as a basis for selling the bonds. The normal anticipation is to expend the borrowed funds within a three- to five-year period.

Water Fund

There is a modest increase in the amount of revenues as a result of a cost of living increase, as well as some volume activity level increase. The estimate in 2004-05 is \$8.4 million, which will increase to \$8.9 million for 2005-06.

Library Fund

Tax revenues in 2002-03 were \$1.2 million; \$1.3 million in 2003-04; and the estimate for 2004-05, which is the 20% allocation in accordance with past policy, was \$1.3 million. For 2005-06, there is no property tax revenue shown. It is listed instead as a transfer-in due to the fact that 100% of the property taxes are going into the general fund with an allocation to the library and debt service funds. The expectation is that it will be more than \$1.3 million.

Mayor Pro Tempore Hitchcock questioned if staff has reviewed the electric utility expenditures with as much scrutiny as the general fund and if the City will be considering possible cuts or rate increases to reduce this deficit.

City Manager King responded that staff has not given the electric utility expenditures the same scrutiny as the general fund expenditures. There has been a lot of focus for the past year and a half on the general fund, and the issue with electric utility arose in a rapid fashion. Over the past month and a half, there has been discussion about freezing positions in electric utility and looking at its expenditures.

Mr. Krueger agreed that the emphasis has primarily been on the general fund, which was the early indicator that there was a significant challenge in regard to general fund expenditures. In the case of the electric utility fund, the major expenditure is the purchase of energy. Electric Utility Director Vallow has been diligent in working to keep the bulk power purchase cost of energy at a reasonable price, and the City has taken a short-term approach to the purchase of energy. The cost of energy for 2005-06 has been secured; although, the estimate was based on information from a month ago, which may result in a slight reduction in cost but will not be enough to make up the gap.

City Manager King added that, unlike the general fund, electric utility is not as "personnel heavy" and its principle costs are the bulk power purchase and the franchise cost.

In response to Council Member Hansen, Mr. King stated that staff is compiling a history of electric utility rate and MCA increases. Staff will return to Council in June for discussion regarding a MCA. The City has some obligations to Northern California Power Agency and the bond holders that it must fulfill, which may require action by Council before the end of the fiscal year.

NOTE: Mayor Beckman left the meeting at 7:51 a.m.

Mr. Krueger highlighted the primary revisions to the budget policies (filed). The policies were reduced to only those that have a direct budget impact. For example, the budget policy relating to Human Resources is already in place and does not need to be repeated as a budget policy. The emphasis throughout the entire policy section is to accumulate a 15% fund balance in all funds. A section has been added regarding the Finance/Budget Committee, which would be established as of July 1 and give advice to City staff and Council on financial matters. The role of the committee is advisory and would not take the place of the City Manager, staff, and Council in proposing, approving, and bringing forward the budget. The remaining roles of City staff members were not amended.

Council Member Hansen expressed concern about the long-term perspective on the 15% fund balance. The last couple of years have been very difficult for the City due to a number of reasons, and he anticipated that in the next few years the City will see a recovery. He expressed concern that when things improve there will be requests for projects or more staff. He suggested that a policy or ordinance be established to protect the fund balance for only those unexpected challenges that come from the state, unanticipated expenditures, etc.

Mr. King cited the last policy, "Fund Balance Designations and Reserve," and stressed that the 15% reserve is the minimum threshold; not the ultimate goal. Prior to 1978, local governments could adjust the tax rate. After 1978, the ability to control the revenue stream became very limited, which was compounded when Proposition 218 passed; therefore, local governments have had to carry a much bigger reserve to protect against swings in the economy. If Lodi should evolve into a tourist destination, the reserve should be greater in order to deal with the fluctuations in revenue. The policy is intended to state that if the City goes below 15%, the City Manager is obligated to put together a plan to return to that level.

Council Member Hansen stressed that a budget policy is not strong enough and that he would prefer a codified action that would require a vote of the Council to amend.

Mr. King replied that he would not recommend an ordinance and explained that "reserve" is defined as uncommitted, undesignated reserves that are available to be spent. In the annual financial statement, there is a higher reserve because of encumbrances carried forward from previous years. Dedicated or restricted reserves gives the appearance that there are more reserves than there actually are. A codified action that states there is a 15% reserve may not address some of these issues. Mr. King believed that an ordinance would be a false sense of discipline and there would be ways to get around it.

Mr. Krueger pointed out that items A and B in the "Fund Balance Designations and Reserve" policy relate to the definition of reserves. The California Society of Municipal Finance Officers has conducted a survey on the different amounts of fund balances throughout California, and Lodi is at the lower end in comparison with other California municipalities. There are jurisdictions at 15%, some that are higher, and others that are as low as 2% to 4%. All California jurisdictions are facing challenges and some have more reserves in order to deal with the economic challenges.

In response to Mayor Pro Tempore Hitchcock, Mr. Krueger stated that there were no significant changes to the budget policies, other than reducing the number and clarifying the language.

Mr. Krueger informed Council that the "blue sheets" (filed) were correction pages for the draft 2005-06 Financial Plan and Budget and included the department tabulations and totals as requested by Council.

C. COMMENTS BY THE PUBLIC ON NON-AGENDA ITEMS

None.

D. ADJOURNMENT

No action was taken by the City Council. The meeting was adjourned at 8:14 a.m.

ATTEST:

Jennifer M. Perrin
Deputy City Clerk

filed 5-24-05

2005-06 FINANCIAL PLAN AND BUDGET

OVERVIEW - BUDGET POLICIES AND GOALS

OVERVIEW

In view of the City's current fiscal challenges, the budget policies to be considered for review and approval in the 2005-06 Financial Plan and budget are focused on those that will promote a financial recovery in fiscal year 2005-06 and will promote restoration of reserve balances in succeeding years of at least 15% of expenditures in all funds. These Financial Policies represent a major rewriting of previously adopted budget policies with the objective of considering only those policies, which will promote financial recovery and long term financial stability, for review by the City Council at this time.

BUDGET ADMINISTRATION

A. City Council

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

B. Budget Advisory Committee

The City Council will appoint a seven member Budget Advisory Committee, which will commence to meet on or about July 1, 2005. The Committee will act in an advisory capacity and will provide advice on financial matters as needed and shall not be designated to approve or propose a budget documents. The budget duties as designated for the City Council, City Manager and City staff are in no way changed or modified as a result of the formation and continued operation of the Budget Advisory Committee.

C. City Manager

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

D. Finance Director/Treasurer

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

E. Public Works Director

The Public Works Director is responsible for preparing the City's capital improvement budget (CIB) and the City's Equipment Replacement Schedule (ERS). In this capacity, the Public Works Director

works closely with the Electric Utility Director to prepare an integrated CIB and ERS in recognition of the unique responsibilities and scope of services offered by the Electric Department.

F. Department Directors

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

G. Fleet Committees

Fleet committees were established to serve the City Manager in all vehicle-related matters to include budgeting, acquisition, disposition, assignments, vehicle operations, maintenance and insurance. Fleet committees will continue to make recommendations to the City Manager regarding the general matters associated with this activity.

H. Failure to Adopt Budget

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

I. Public Record

The Budget document will be available on-line at the City's website located at www.lodi.gov. Hard copies will be available for public perusal at the Lodi Public Library, the Finance Department and the Carnegie Forum during Council meetings.

GENERAL REVENUE MANAGEMENT

- A. The City will seek to maintain a diversified and stable revenue base to protect it from short-term fluctuations in any one revenue source.
- B. The City will match current expenditures with current revenues, avoiding procedures that balance current budgets by accruing future revenues, rolling over short term debt or borrowing reserves of one fund to another. In keeping with the objective of attaining fiscal stability, revenues will be estimated in accordance with Generally Accepted Accounting Principles; and all revenues which are susceptible to estimation will be included in the Financial Plan and Budget. However, the estimates will be made in a reasonable manner so as to promote reasonable expectations that all funds will continue to accumulate reserve balances with a floor level target of at least 15%.

RECREATION AND COMMUNITY CENTER FEES

- A. Recreation service cost recovery goals are addressed as an integral component of the City's annual comprehensive user fee analysis process. It is the City's goal that a minimum of the amount needed to fund 100% of the Parks and Administration activities come from general purpose revenues. The objective for Recreation activities will be that they will be 100% funded in aggregate from fees for services. It is recognized that residents of the City of Lodi are paying for general purpose activities through the general purpose revenues. It is also recognized that non-city residents who are utilizing City Parks and Recreation services may be required to pay an amount that exceeds the fees for

services that city residents pay for these same services.

- B. Charges will be assessed for use of rooms, pools, gymnasiums, ball fields, special use areas, and recreation equipment for activities not sponsored or co-sponsored by the City.
- C. The Recreation Department and Community Center may waive fees with the approval of the City Manager when it is determined that an undue hardship exists or when in the best interests of the City.

ENTERPRISE FUND FEES AND RATES

- A. The City will set fees and rates at levels which fully cover the total direct and indirect costs including operations, capital outlay and debt service of the following enterprise programs: electrical, water, wastewater and transit.
- B. The City will annually review and adjust enterprise fund fees and rates as required to ensure that they remain appropriate and equitable; and to stem large rate increases. Fluctuations in cost factors may result in the need for rate adjustments, but cost control will be taken into account as a way to mitigate the need for rate adjustments.

OTHER FEES AND RATES

A. Ongoing Review

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

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

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

1. Revenues normally will not exceed the reasonable cost of providing the service. However, there will be short term fluctuations in business activity levels that may cause revenues to exceed the costs of providing some services. Regarding new fees for services for costs that have not been charged before, careful consideration will be given to ensure that those charges are only made for services not paid for with general purpose revenues.
2. Cost recovery goals should be based on the total cost of delivering the service, including direct costs, departmental administration costs, and organization wide cost such as accounting, personnel, Information Systems processing, vehicle maintenance and insurance.
3. The method of assessing and collecting fees should be as simple as possible in order to reduce the administrative cost of collection. In addition, an annual review of the costs for all services provided and the resulting allocation of those costs will be provided to the City Council for review.
4. Rate structures should be sensitive to the "market" for similar services as well as to smaller, infrequent users of the service and the influence rates and fees have on economic development.

C. Comparability with Other Communities

Fee surveys should never be the sole or primary criteria in setting City fees. Surveys comparing the City's fees to other communities will be used but will not be the sole basis for determining the proper level of fees for services.

REVENUE

The Council recognizes that a general management principle for local government is to discourage the "earmarking" of general purpose revenues. However, the practice of earmarking may enhance the matching of costs with revenues and may be used when useful for purposes of matching services provided with the revenues needed to support the provision of these services.

A. Property Tax Allocation

1. For 2005-06 property tax revenues will be recorded entirely in the General Fund. The distribution of these revenues will be made with operating transfers from the General Fund as follows:

Debt Service Fund	\$ 1,676,372
Library Fund	1,329,665

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

B. Enterprise Fund Allocations to the General Fund

1. Amounts transferred from the City's enterprise funds to the General Fund are payments in-lieu of franchise fees to the extent they exceed the cost of services provided by general services (accounting, personnel, legal, insurance, etc.). These payments will be levied based on prior year revenues as follows:

Electric	\$6,550,000
Water	\$ 752,000
Wastewater	\$ 875,000

C. Grants and Donations

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

APPROPRIATION LIMITATION

The Council will annually adopt a resolution establishing its appropriation limit calculated in accordance with Article XIII B of the Constitution of the State of California, Section 7900 of the State of California Government Code, and any other voter approved amendments or state legislation that affect the City's appropriation limit.

FUND BALANCE DESIGNATIONS AND RESERVES

- A. The City has had a budget policy for several years which indicated that it should maintain fund balances of at least 15% of operating expenditures in all funds. It is recognized that this policy will be used as a goal for financial planning purposes. Achieving this goal will be one of the primary elements in returning the City to a financially stable condition. For purposes of measuring this reserve goal, the Finance Department will prepare the fund balance (Net Asset) estimates in accordance with Generally Accepted Accounting Principles. Staff will provide to City Council a periodic report of cash balances and Net Assets and a reconciliation of the differences therein. The reserve goal of 15% will be considered to be the Net Asset amount available for use for future operations. Any designations or reserves for other purposes will not be included in the calculation of the 15% objective.
- B. The Council may designate specific fund balance levels for future development of capital projects which it has determined to be in the best long-term interests of the City. However, until the 15% levels are attained as indicated above, there shall not be any designation of General Fund balances for future capital project purposes.
- C. After attaining a 15% fund balance level, it is expected that this level will be maintained. If any fund balance falls below this level, a plan for steps to be taken to re-attain the 15% fund balance within the ensuing fiscal year will be given to the City Council by the City Manager.

Department Tabulation

1	A	B	C	D	E	F	G	H	I
2									
3	Amount		Year						
4	Department	Fund	Business Unit	02-03 Actual	03-04 Actual	04-05 Approp.	2005-06 Proposed	Adjustments	Adjusted Amounts
5	City Attorney	General	100351 Counsel & Legal Advice	308,695	371,032	432,538	395,820		395,820
6	City Attorney Total	General Total		308,695	371,032	432,538	395,820		395,820
7	City Attorney Total			308,695	371,032	432,538	395,820		395,820
8									
9	City Clerk	General	100101 City Clerk Administration	251,583	240,701	338,958	374,410		
10			100102 Election	53,747	809	109,750	1,000		
11			100103 Council	39,742	47,616	88,224	109,175		
12			100111 Council/Johnson	5,414	1,743	3,000	2,900		
13			100114 Council/Mounce	2,974	1,554	3,000	2,900		
14			100116 Council/Hitchcock	6,119	375	3,000	2,900		
15			100118 Council/Hansen	1,536	1,550	3,000	2,900		
16			100119 Council/Beckman	188	1,911	3,000	2,900		
17			100120 City Protocol	16,411	9,798	15,000	12,000		
18			100204 Sister City	640	665	1,500	500		
19	City Clerk Total	General Total		378,354	306,722	568,432	511,585		511,585
20	City Clerk Total			378,354	306,722	568,432	511,585		511,585
21									
22	City Manager	General	100206 Community Promotion	403,613	276,928	266,920	100,000		
23			100245 Community Events						
24			100401 City Manager - Administration	425,653	424,651	536,881	585,217		
25			100402 Human Resources	347,401	399,988	460,765	344,819		
26			100403 Risk Management	164,774	142,639	209,364	212,235		
27			100404 Training-City Wide	9,547	23,847	20,312	18,500		
28			100405 Labor Relations	29,241	230		30,000		
29			100411 Information Systems	1,001,227	951,831	1,260,337	997,715		
30			100431 Economic Development	150,859	1,672	45,026	233,200		
31	City Manager Total	General Total		2,532,315	2,221,786	2,799,605	2,521,686		2,521,686
32	City Manager Total			2,532,315	2,221,786	2,799,605	2,521,686		2,521,686

filed 5-24-05

Department Tabulation

3	A	B	C	D	E	F	G	H	I
3	Amount			Year					
4	Department	Fund	Business Unit	02-03 Actual	03-04 Actual	04-05 Approp.	2005-06 Proposed	Adjustments	Adjusted Amounts
33									
34	Community Center	General	107013 Youth Commission	68,197	48,286	51,720	41,740		
35			108026 Arts Specialty Classes	73,592	109,549	61,095	105,238		
36			108027 Lodi Arts Commission	127,464	2,777	1,800	1,100		
37			108028 Arts and Culture	77,033	214,500	245,109	137,062		
38			108029 Arts in Public Places Board			3,100	2,600		
39			108041 Senior Citizen'S Commission	675	413	1,400	950		
40			108042 Senior Information & Referral	79,932	86,168	109,463	94,400		
41			108043 Hutchins Street Square Pool	415,123	337,661	431,168	425,260		
42			108404 Performing Arts Center	127,334	162,775	168,184	161,150		
43			108405 Lodi Gift Boxes Program	3,156	90	4,000	1,300		
44			108525 Hutchins Street Square Mainten	389,190	322,916	424,668	311,900		
45		General Total		1,361,695	1,285,135	1,501,708	1,282,700		
46	Community Center Total			1,361,695	1,285,135	1,501,708	1,282,700		1,282,700
47									
48	Community Development	CDBG/HOME	Capital Improvement Program	849,671	1,077,190	3,054,984	150,000		
49		CDBG/HOME Total		849,671	1,077,190	3,054,984	150,000		
50		CDD	340451 Planning Administration	549,033	466,961	565,999	651,500		
51			340452 Building Inspection	593,410	676,421	802,915	861,190		
52			340455 Planning-Commissions/Committee	5,884	8,655	5,493	7,140		
53			340456 Community Improvement	285,709	279,678	429,219	444,850		
54		CDD Total		1,434,037	1,431,715	1,803,625	1,964,680		
55	Community Development Total			2,283,708	2,508,905	4,858,609	2,114,680		2,114,680
56									

Department Tabulation

	A	B	C	D	E	F	G	H	I
3	Amount			Year					
4	Department	Fund	Business Unit	02-03 Actual	03-04 Actual	04-05 Approp.	2005-06 Proposed	Adjustments	Adjusted Amounts
57	Electric	Electric	160601 Policy, Legislative & Regulator	786,455	489,372	1,133,508	1,057,626		
58			160602 Electric Const & Maint-Supervi	640,405	687,045	884,126	383,721		
59			160603 Business Planning & Marketing	312,509	322,024	474,743	503,194		
60			160606 Electrical Services	148,820	215,492	911,409	265,005		
61			160611 Electric Engineering & Oper Su	126,398	196,634	264,652	546,840		
62			160612 Engineering	506,572	505,719	710,634	699,009		
63			160613 Meter Maintenance	168,563	163,891	212,444	230,026		
64			160621 Business & Customer Retention				543,655		
65			160622 Customer Service Maintenance	101,724	111,774	169,171	234,558		
66			160623 Power Quality	1,341	2,240	10,020	3,634		
67			160624 Electrical Miscellaneous	63,072	179,630	104,979	63,341		
68			160625 Electric Systems-Other Depart	142,476	146,408	196,346	231,038		
69			160626 Util Syst Contr Dispatch-Other	146,582	262,162	304,586	362,468		
70			160632 Dusk-To-Dawn Lighting	37	339	1,165	451		
71			160633 Street Light Maintenance	519,987	540,948	598,794	150,947		
72			160642 Bulk Power Purchase	30,772,425	33,286,101	32,650,000	41,110,000		
73			160649 Hazardous Material Handling (P	5,731	10,036	11,157	7,132		
74			160650 System Maintenance-Overhead	380,822	362,168	868,051	1,142,741		
75			160651 System Maintenance-Underground	184,891	164,168	473,543	760,438		
76			160652 Substation Maintenance	216,197	211,027	316,626	401,421		
77			160653 Utility System Control & Dispa	353,834	334,311	418,083	311,535		
78			160654 Tree Trimming	463,714	526,186	567,993	548,201		
79			160655 In Lieu Taxes	5,671,989	5,864,699	6,059,180	6,550,000		
80			164604 Public Benefits	127,447	158,663	127,793	237,615		
81			164605 Demand-Side Management Service	547,801	383,181	586,500	260,000		
82			164606 Low-Income Services		9,295		35,000		
83			164607 Research, Dev & Demonstration	27,699	131,247	70,000	10,000		
84			164608 Renewable Energy Resource/Tech	34,411	68,094	100,000	105,000		
85			164609 Lodi CARE Program			60,000	55,000		
86			9000 Operating T ransfers	2,901,081	4,401,300	2,504,548	2,898,246		
87			Capital Improvement Program	3,086,017	2,606,045	5,839,590	123,640	15,000	Survey Equipment
88			Debt Service	7,410,883	5,614,720	6,317,569	5,219,013		
89		Electric Total		55,849,881	57,954,917	62,947,211	65,050,494		
90	Electric Total			55,849,881	57,954,917	62,947,211	65,050,494	15,000	65,065,494

Department Tabulation

	A	B	C	D	E	F	G	H	I
3	Amount			Year					
4	Department	Fund	Business Unit	02-03 Actual	03-04 Actual	04-05 Approp.	2005-06 Proposed	Adjustments	Adjusted Amounts
91									
92	Finance	General	100501 Finance Administration	211,640	175,170	200,103	200,400		
93			100502 Finance Purchasing	289,023	296,076	405,308	426,300		
94			100503 Finance Accounting	545,543	526,970	738,099	700,500		
95			100505 Finance Revenue Division	648,807	656,015	959,149	918,787		
96		General Total		1,695,013	1,654,231	2,302,659	2,245,987		
97	Finance Total			1,695,013	1,654,231	2,302,659	2,245,987		2,245,987
98									
99	Fire	General	102011 Fire Administration	288,799	377,519	453,085	524,450		
100			102012 Fire Emergency Operations	4,107,494	4,950,297	6,115,898	6,822,293		
101			102013 Fire & Life Safety	223,259	280,497	343,206	444,842		
102			102015 Fire Training	212,459	187,726	301,554	281,791		
103			102016 Emergency Medical Services	20,903	122,038	110,340	25,200		
104		General Total		4,852,915	5,918,077	7,324,083	8,098,576		
105	Fire Total			4,852,915	5,918,077	7,324,083	8,098,576		8,098,576
106									
107	Library	Library	210801 Library Administration	1,098,464	1,173,233	1,352,332	1,527,100		
108			210802 Library Administration		3,272	4,275	2,500		
109			210808 Library Administration			7,975			
110			9000 Operating Transfers	129,634	149,254	48,915	64,996		
111			Capital Improvement Program	83,666	142,321	14,875			
112		Library Total		1,311,764	1,468,080	1,428,372	1,594,596		
113	Library Total			1,311,764	1,468,080	1,428,372	1,594,596		1,594,596
114									

Department Tabulation

3	A	B	C	D	E	F	G	H	I
4	Amount			Year					
4	Department	Fund	Business Unit	02-03 Actual	03-04 Actual	04-05 Approp.	2005-06 Proposed	Adjustments	Adjusted Amounts
115	Non Departmental	Benefits	9000 Operating Transfers	128,649					
116			270201 Benefits Administration	26,570	29,210	33,895	30,200		
117			270204 Medical Care	2,724,725	3,178,191	3,790,655	4,452,125		
118			270205 Retirees Medical Care	335,943	400,324	423,365	528,988		
119			270206 Medical Co-pay reimbursement	3,769	4,380	2,875	5,519		
120			270207 Dental Insurance	381,079	397,881	427,710	427,710		
121			270208 Vision Care	84,221	113,254	89,505	110,615		
122			270209 Chiropractic	39,876	29,588	41,730	21,700		
123			270210 Employee Assistance	11,041	10,720	11,040	11,280		
124			270211 Life Insurance	49,051	68,678	106,475	79,800		
125			270212 Accidental Death	14,952	14,443	11,020	14,559		
126			270213 Unemployment	57,328	60,709	28,810	75,000		
127			270214 Long Term Disability	146,354	163,000	158,720	192,747		
128			270215 Employee Recognition	29,316	16,784	25,100	25,100		
129			270216 Flexible Spending Account	2,967	3,924	8,250	17,755		
130			Benefits Total	4,035,841	4,491,086	5,159,150	5,993,099		5,993,099
131		Capital Outlay	9000 Operating Transfers	4,168,097	3,568,731	2,159,954	305,730	252,106	Gnrl Pln. Dbt Srvc
132			Capital Improvement Program	9,340,915	5,717,146	1,248,147	625,000	15,000	Survey EQ
133			Capital Outlay Total	13,509,012	9,285,877	3,408,101	930,730	267,106	1,197,836
134		Debt Service	Debt Service	1,950,040	1,679,731	1,671,671	1,676,372	96,106	Streets Debt Service
135			Debt Service Total	1,950,040	1,679,731	1,671,671	1,676,372	96,106	1,772,478
136		EQPT and VEH	9000 Operating Transfers	20,000					
137			Capital Improvement Program	585,551	172,156	378,614	145,000		
138			EQPT and VEH REPL Total	605,551	172,156	378,614	145,000		145,000
139		General	100205 Special Payments-Administratio	417,450	337,170	377,438	340,900		
140			100241 Non-Departmental Services	26,572	20,635	35,620	3,701,530	-23,628	Reduce Trnsfr Dbt Srvc
141			100242 Telephone Charges	162,876	148,385	155,945	152,700		
142			100243 City Wide Utilities-GF	902,150	996,095	877,990	915,200		
143			100244 City Wide Postage	241,711	247,576	246,280	246,300		
144			9000 Operating Transfers	5,842,729	4,933,510				
145			General Total	7,593,408	6,683,370	1,693,273	5,356,630	-23,628	5,333,002
146		Self Insurance	300203 Other	431					
147			300204 Liability Insurance	907,434	1,155,661	987,929	1,151,440		
148			310202 Workers Compensation	1,206,245	1,260,697	1,739,135	1,769,697		
149			Self Insurance Total	2,114,109	2,416,358	2,727,064	2,921,137		2,921,137
150		Trust and Agen	9000 Operating Transfers	10,318					
151			Trust and Agency Total	10,318					
152	Non Departmental Total			29,808,041	24,728,578	15,037,873	17,022,969	339,584	17,362,553

Department Tabulation

3	A	B	C	D	E	F	G	H	I
Amount				Year					
4	Department	Fund	Business Unit	02-03 Actual	03-04 Actual	04-05 Approp.	2005-06 Proposed	Adjustments	Adjusted Amounts
153									
154	Parks and Recreation Tot	General	107011 Recreation Administration	611,775	624,294	939,434	871,738		
155			107012 Parks & Recreation Commission	165	568	515	165		
156			107021 Recreation - Playgrounds	190,693	214,978	189,345	301,000		
157			107022 Youth - Teen Sports	145,549	166,685	169,752	163,850		
158			107023 Misc Indoor/Outdoor Activities	19,730	27,346	17,302	20,030		
159			107024 Aquatics	104,253	101,594	104,355	78,110		
160			107025 Adult Sports	54,002	58,236	54,117	55,480		
161			107027 Concessions	29,008	24,775	19,000	16,150		
162			107029 Lodi LOOK	102,722	111,726	122,000	122,000		
163			107034 Washington Aft School	40,212	47,509	48,800	48,800		
164			107511 Parks Administration	176,456	181,501	253,889	232,250		
165			107521 Parks - Sports Facility Mainte	480,100	503,042	613,737	710,700		
166			107522 Parks - Lodi Lake Park	165,675	148,398	238,469	165,400		
167			107523 Parks - Other Parks	551,837	494,686	734,209	669,335		
168			107528 Park Operation Coordinator	132,466	124,870	154,378	85,000		
169			107531 Parks - Equipment Maintenance	121,466	121,331	130,169	138,010		
170		General Total		2,926,108	2,951,540	3,789,471	3,678,018		
171	Parks and Recreation Total			2,926,108	2,951,540	3,789,471	3,678,018		3,678,018
172									
173									
174	Police	General	101011 Animal Services	195,214	210,340	278,006	254,416		
175			101031 Police Administration	879,483	932,799	1,210,676	1,088,386		
176			101032 Police Operations	4,500,999	4,813,669	6,335,854	7,223,400		
177			101033 Support Services	2,966,191	3,180,798	4,090,048	4,313,059		
178			101037 Cracnet	83,672	87,402	107,335	114,900		
179			101040 Crime Prevention	5,960	4,961	5,000	4,700		
180			101041 Auxiliary Police	1,962	1,530	7,500	7,100		
181			101051 Special Investigation			5,000	1,000		
182		General Total		8,633,480	9,231,498	12,039,419	13,006,961		13,006,961
183		Police Special	9000 Operating Transfers	77,671					
184			Capital Improvement Program	101,531	109,459	91,829			
185		Police Special Revenue Total		179,202	109,459	91,829			
186	Police Total			10,762,722	11,020,688	13,802,919	13,006,961	0	13,006,961

Department Tabulation

	A	B	C	D	E	F	G	H	I
3	Amount			Year					
4	Department	Fund	Business Unit	02-03 Actual	03-04 Actual	04-05 Approp.	2005-06 Proposed	Adjustments	Adjusted Amounts
187									
188	Public Works	General	100200 Damage To Property	38,372	48,129	24,500	57,500		
189			103011 P. W. Administration	388,943	349,641	536,543	459,950		
190			103021 P. W. General Engineering	1,177,424	1,100,758	1,575,473	1,566,762		
191			103511 P. W. Facility services	617,927	625,560	737,226	725,165		
192			105011 P. W. Street Administration	283,815	271,315	410,131	345,785		
193			105012 Street Work For Others	3,614	5,000	3,000	5,000		
194			105031 Street Maintenance	1,182,836	1,289,026	1,538,555	1,635,175		
195			105036 P. W. Tree Maintenance	148,981	136,202	161,473	174,800		
196			105037 P. W. Street Cleaning	352,915	337,708	408,725	379,315		
197			105042 P. W. Parking Lot Maintenance	26,219	14,404	21,640	21,660		
198			105043 P.W. Graffiti Abatement	42,463	44,928	68,356	43,140		
199			105561 Fleet Services	1,141,704	1,086,062	1,227,123	1,330,785		
200		General Total		5,405,217	5,308,732	6,712,743	6,745,037		6,745,037
201		Streets	9000 Operating Transfers	1,601,998	2,231,396	1,411,277	1,830,544		
202			Capital Improvement Program	2,678,705	3,119,641	12,759,619	3,598,386	5,000	Traffic Equipment
203			Debt Service	103,564	96,106	96,106	96,106		
204		Streets Total		4,384,267	5,447,143	14,267,002	5,525,036	5,000	5,530,036
205		TDA	9000 Operating Transfers	329,802		66,156			
206			Capital Improvement Program	4,572	6,450	99,400			
207		TDA Total		334,374	6,450	165,556			
208		Transit	125051 Dial-A-Ride Transit	1,130,163	1,091,068	1,197,400	1,233,750		
209			125052 Grapeline Fixed Route	1,039,769	1,063,385	1,064,607	1,116,230		
210			125053 Transit Administration	304,813	309,153	291,155	175,432		
211			125055 Lodi Station Parking Structure				171,200		
212			125057 Outside CNG Fueling		47,251		23,000		
213			9000 Operating Transfers	363,552	230,460	470,709	288,780		
214			Capital Improvement Program	2,363,513	630,132	158,377	865,500		
215		Transit Total		5,201,829	3,371,448	3,182,248	3,873,892		3,873,892

Department Tabulation

	A	B	C	D	E	F	G	H	I	
3	Amount			Year						
4	Department	Fund	Business Unit	02-03 Actual	03-04 Actual	04-05 Approp.	2005-06 Proposed	Adjustments	Adjusted Amounts	
216		Wastewater	170152 Damage To Property-Wastewtr	-844	965	8,000	4,000			
217			170401 Wastewater Administration	284,615	324,161	425,128	471,495			
218			170403- Plant Maintenance	1,899,824	1,940,852	2,634,779	2,596,880			
219			170404 Sanitary System Maintenance	422,012	402,822	578,624	628,680			
220			170405 Sanitary System Maintenance			33,394		398,600	Not included in detail	
221			170413 Supplement Environ Program	11,929	13,708	14,445	19,000			
222			170414 Watershed Education Grant	44,522	16,488	29,691	60,000			
223			170442 Industrial System Maintenance	29,021	4,566	11,851	15,122			
224			170472 Industrial System Maintenance	496,647	811,245	794,550	779,853			
225			9000 Operating Transfers	1,000,290	1,149,497	665,859	1,031,793			
226			Capital Improvement Program	1,340,522	7,866,849	14,468,274	7,700,290	15,000	Survey Equipment	
227			Debt Service	802,812	894,092	2,423,234	3,337,058			
228			Wastewater Total	6,331,349	13,425,246	22,087,830	16,644,171	413,600	17,057,771	
229			Water	180152 Damage To City Property - Wate	21,899	17,848	12,000	9,000		
230				180413 Water Conservation Program	73,239	36,921	49,393	107,640		
231				180451 Water Administration	331,068	338,561	541,319	554,137		
232				180453 Production - Water	1,023,694	1,135,801	1,262,517	1,200,500		
233		180454 Dbcop Monitoring Program		95,294	37,484	165,000	299,814			
234		180456 Distribution - Water		490,755	473,749	596,579	666,174			
235		180457 Fire Hydrants - Water		15,285	3,702	48,007	20,204			
236		180458 In Lieu Taxes		485,485	663,789	681,940	759,773			
237		180459 WID Water Purchase			900,000	1,200,000	1,200,000			
238		9000 Operating Transfers		913,767	929,266	685,480	909,259			
239		Capital Improvement Program		7,066,048	3,037,780	3,938,682	2,098,590	15,000	Survey Equipment	
240		Debt Service		226,343	226,700	226,767	227,978			
241		Water Total	10,742,877	7,801,601	9,407,683	8,053,069	15,000	8,068,069		
242	Public Works Total		32,399,914	35,360,619	55,823,063	40,841,205	433,600	41,274,805		
243										
244	Grand Total		144,531,403	146,070,580	170,944,870	158,365,277	788,184	159,153,461		