

**TO:** City Council

**FROM:** James L. App, City Manager  
Jim Throop, Administrative Services Director

**SUBJECT:** **General Fund Financial Forecast 2010-2013**

**DATE:** June 1, 2010

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**NEEDS:** For the City Council to receive an update of, and consider options to address, the General Fund Financial Forecast for the years 2010 - 2013.

**Facts:**

1. Sales, property, and other general tax revenues fund police, fire, library, recreation, and other (non-utility) public services.
2. The recession has significantly impacted general tax revenues.
3. Cost reduction initiatives to offset revenue impacts began 2.5 years ago.
4. 2010-2013 cumulative cuts total nearly \$26,000,000 and have been achieved by:
  - Reducing staff 25%; and
  - Freezing wages thru mid-2011; and
  - Discontinuing janitorial, some landscape, and other maintenance activities.
5. Despite staff cuts and other cost reductions, major deficits are projected for the forecast period.
6. While General Fund reserves are sufficient to cover the projected deficits, they will be largely depleted by June 30, 2013.
7. Action to further reduce expenses could limit the amount of savings expended, leaving more to offset future deficits, maintain essential services, or handle a major disaster/emergency.
8. A variety of expense reduction options are identified for consideration. Each assumes implementation mid-2011. This timing coincides with the ending date of labor's special contributions, and would provide any party affected by a cost reduction initiative the opportunity to develop alternative solutions and/or adapt.

**ANALYSIS &**

**CONCLUSION:** The City has eliminated 25% of (General Fund) jobs, frozen wages, cut temporary and contract help, and trimmed contract maintenance services. The reductions total nearly \$26 million over the forecast period. Unfortunately, deficits persist.

The forecast period cumulative deficit is estimated at \$10.5 million. It could be offset with GF reserves, but doing so will substantially deplete them.

Action to further reduce costs, while unpleasant, would lessen the impact on reserves leaving more money to offset any future deficit(s), maintain essential services, or handle a major disaster/emergency.

**Policy**

**Reference:** Council goals – “live within our means”; Fiscal Policy - maintain 15% reserve.

**FISCAL**

**IMPACT:** General Fund reserves total \$12,400,000. Therefore, the projected \$10,500,000 cumulative deficit can be surmounted; however, doing so will reduce the General Fund reserve balance to \$3,400,000 (at June 30, 2013).

If no action is taken to further reduce expenses beginning mid-2011, and the economy does not recover more vigorously than projected, the \$3,400,000 balance may be exhausted with just one or two more years of deficits. Then, major cost-cutting and service reductions will be unavoidable.

NOTE: The projections do not include:

1. Future State appropriation of local funds; and/or
2. Failure to adjust water rates resulting in a new recurring multi-million dollar General Fund obligation (for Nacimiento water pipeline construction debt payments).

- Options:**
- a. **Identify and authorize cost reduction options for implementation in 2011; or**
  - b. **Receive June 2010 financial forecast but defer action to consider public input and a November 2010 forecast update; or**
  - b. **Amend, modify, or reject the above option**

Attachment: Financial Forecast

# Financial Forecast

*“A rock pile ceases to be a rock pile the moment a single person contemplates it, having within him the image of a cathedral.”*

[Saint Exupery, *Flight to Arras*, 1942]

CITY OF PASO ROBLES



## What's the buzz?

*Tell me what's a happenin'.*

- ❖ Economic activity will pickup but job losses continue.
- ❖ Unemployment will remain above 12 percent.
- ❖ Retail sales remain weak, but begin to grow in 2011.
- ❖ More residential foreclosures; the commercial market yet to bottom out, Real estate recovery remains elusive.
- ❖ Construction will not recover in 2010.



# What's the buzz?



**“ . . . Expect a recovery, (*but*) with extraordinarily weak job, real estate, and retail markets.”**

[California Economic Forecast, Cal Lutheran University; 3/22/10]



# What's the buzz?

## So, what does this mean for public services and City finances?

- ❖ What's been accomplished so far?
- ❖ What do the next four years look like?
- ❖ What else could be done?



# What's been accomplished so far?

## By using the Layoff Prevention Plan:

- ❖ Millions \$\$\$ saved from job elimination, &
- ❖ Millions \$\$\$ contributed by current employees
- ❖ Millions \$\$\$ saved by reducing contract services and funding for future maintenance.



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# Job Eliminations: Current Staff Profile VS Budget

## General Fund

Department	Budget	Current	Variance	
			Amount	Percent
City Manager's Office	14.5	11	(3.50)	-24.1%
Administrative Services	6	5	(1.00)	-16.7%
Community Development	9	7	(2.00)	-22.2%
Emergency Services	31.5	25	(6.50)	-20.6%
Library & Recreation Services	16.5	13.5	(3.00)	-18.2%
Police	58	45	(13.00)	-22.4%
Public Works	45	29	(16.00)	-35.6%
<b>Total</b>	<b>180.5</b>	<b>135.5</b>	<b>(45.00)</b>	<b>-24.9%</b>

\*Includes scheduled retirements through July 2011

WHAT'S BEEN ACCOMPLISHED SO FAR?





# Current Employee Contributions

EMPLOYEE GROUP	# OF EMPLOYEES	PAY AND BENEFIT REDUCTIONS	AVERAGE PER EMPLOYEE
S.E.I.U.	85	\$ 717,000	\$ 8,435
P.O.A.	37	\$ 406,000	\$ 10,973
I.A.A.F.	22	\$ 430,000	\$ 19,545
EXEMPT	29	\$ 705,000	\$ 24,310
C.M.	1	\$ 57,000	\$ 57,000
<b>TOTAL</b>	<b><u>174*</u></b>	<b><u>\$ 2,315,000</u></b>	<b><u>\$ 13,305</u></b>

\*Includes Enterprise Fund Employees

See page 17 for detail



# Total Cost Reductions (General Fund)

<u>DESCRIPTION</u>	<u>FY 09/10</u>	<u>FY 10/11</u>	<u>FY 11/12</u>	<u>FY 12/13</u>	<u>TOTAL</u>
<b>Job Elimination &amp; Employee Contributions</b>	\$ 5,237,600	\$ 5,710,238	\$ 4,711,000	\$ 4,711,000	\$ 20,369,838
<b>Contract Maintenance Services Eliminated</b>	\$ 533,000	\$ 554,000	\$ 554,000	\$ 554,000	\$ 2,195,000
<b>Discontinued Funding for Future Maintenance</b>	\$ 621,500	\$ 871,500	\$ 871,500	\$ 871,500	\$ 3,236,000
<b>Total of Cost Reductions</b>	<b>\$ 6,392,100</b>	<b>\$ 7,135,738</b>	<b>\$ 6,136,500</b>	<b>\$ 6,136,500</b>	<b>\$ 25,800,838</b>



See page 18 for detail



WHAT DO THE NEXT FOUR YEARS LOOK LIKE?



# Financial Plan Forecast 2010-2013

## General Fund

	<u>FY 09/10</u>	<u>FY 10/11</u>	<u>FY 11/12</u>	<u>FY 12/13</u>	<u>4 Yr Total</u>
<b>Revenue</b>	\$ 25,394,262	\$ 24,257,256	\$ 25,043,064	\$ 25,957,204	\$100,651,786
<b>Expense</b>	\$ <u>28,382,312</u>	\$ <u>26,671,094</u>	\$ <u>27,854,762</u>	\$ <u>28,191,914</u>	\$ <u>111,100,082</u>
<b>Projected Shortfall</b>	\$ (2,988,050)	\$ (2,413,838)	\$ (2,811,698)	\$ (2,234,710)	\$ (10,448,296)

HOW MUCH MONEY DO WE HAVE?

See pages 19-23 for detail



# General Fund Reserves

**Total General Fund Reserves Available**

**\$12,384,000**

HOW MUCH MONEY DO WE HAVE?

See pages 24-26 for detail



# How Options Effect Reserve Balances

WHAT ELSE CAN BE DONE?

	<u>Option A</u>	<u>Option B</u>	<u>Option C</u>	<u>Option D</u>
<b><u>GENERAL FUND RESERVE BALANCE ON JUNE 30, 2009</u></b>	<b><u>\$ 12,384,000</u></b>	<b><u>\$ 12,384,000</u></b>	<b><u>\$ 12,384,000</u></b>	<b><u>\$ 12,384,000</u></b>
<b><u>2010-2013 Total</u></b>				
Total Projected Shortfall	\$(10,448,296)	\$(10,448,296)	\$(10,448,296)	\$(10,448,296)
Total Expense Reductions	\$ 1,500,000	\$ 1,971,412	\$ 3,803,790	\$ 4,843,790
Total Revenue Increases	\$ -	\$ 204,924	\$ 204,924	\$ 204,924
<b>Total Reductions and Increases</b>	<b>\$ 1,500,000</b>	<b>\$ 2,176,336</b>	<b>\$ 4,008,714</b>	<b>\$ 5,048,714</b>
<b><u>GENERAL FUND RESERVE BALANCE ON JUNE 30, 2013</u></b>	<b><u>\$ 3,435,704</u></b>	<b><u>\$ 4,112,040</u></b>	<b><u>\$ 5,944,418</u></b>	<b><u>\$6,984,418</u></b>

See pages 27-32 for detail



# Options to Address Shortfall

## POTENTIAL REDUCTIONS JULY 2011 – JUNE 2013

	<u>Option A</u>	<u>Option B</u>	<u>Option C</u>	<u>Option D</u>
<b><u>EXPENSE REDUCTIONS</u></b>				
Marketing - Cut event support by approximately 50%	\$ -	\$ 80,506	\$ 80,506	\$ 80,506
Marketing - Cut all programs by approximately 50%	\$ -	\$ -	\$ 269,500	\$ 269,500
Close Centennial Pool	\$ -	\$ 224,906	\$ 224,906	\$ 224,906
Close Municipal Pool	\$ -	\$ -	\$ 189,978	\$ 189,978
Cancel YMCA Contract for Teen Xtreme	\$ -	\$ 60,000	\$ 60,000	\$ 60,000
Close Library Study Center	\$ -	\$ 46,000	\$ 46,000	\$ 46,000
Eliminate One Edition of Activity Guide	\$ -	\$ 14,000	\$ 14,000	\$ 14,000
Transfer Oak Park After School Program	\$ -	\$ 46,000	\$ 46,000	\$ 46,000
Sports - Adult: Assign program support to leagues	\$ -	\$ -	\$ 37,635	\$ 37,635
Sports - Youth: Assign program support to leagues	\$ -	\$ -	\$ 27,265	\$ 27,265
Suspend Education Reimbursements	\$ -	\$ -	\$ -	\$ 40,000
Estimated Turnover	\$1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
Extend Wage Increase Suspension	\$ -	\$ -	\$ 1,300,000	\$ 1,300,000
Pay Cut/Furlough/Layoff	\$ -	\$ -	\$ -	\$ 1,000,000
Miscellaneous	\$ -	\$ -	\$ 8,000	\$ 8,000
<b>Subtotal</b>	<b>\$1,500,000</b>	<b>\$ 1,971,412</b>	<b>\$ 3,803,790</b>	<b>\$ 4,843,790</b>

See pages 27-32 for detail



# Options to Address Shortfall

## POTENTIAL REDUCTIONS 2010 - 2013

	<u>Option A</u>	<u>Option B</u>	<u>Option C</u>	<u>Option D</u>
<b><u>Expense Reductions Subtotal</u></b>	<b><u>\$1,500,000</u></b>	<b><u>\$ 1,971,412</u></b>	<b><u>\$ 3,803,790</u></b>	<b><u>\$ 4,843,790</u></b>
<b><u>REVENUE ENHANCEMENTS</u></b>				
Increase Library Fines	\$ -	\$ 80,000	\$ 80,000	\$ 80,000
Increase Copy Fees	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
Increase Meeting Room Fees	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
Add Class Fee (\$10 per participant)	\$ -	\$ 72,000	\$ 72,000	\$ 72,000
Sports - Adult: Increase fees to cover lighting costs	\$ -	\$ 6,924	\$ 6,924	\$ 6,924
Senior Center Membership (\$3 increase per person)	\$ -	\$ 6,000	\$ 6,000	\$ 6,000
Increase Tournament Fees	\$ -	\$ 20,000	\$ 20,000	\$ 20,000
<b>Subtotal</b>	<b>\$ -</b>	<b>\$ 204,924</b>	<b>\$ 204,924</b>	<b>\$ 204,924</b>
<b>TOTAL (Reductions + Enhancements)</b>	<b><u>\$1,500,000</u></b>	<b><u>\$2,176,336</u></b>	<b><u>\$4,008,714</u></b>	<b><u>\$5,048,714</u></b>

WHAT ELSE CAN BE DONE?

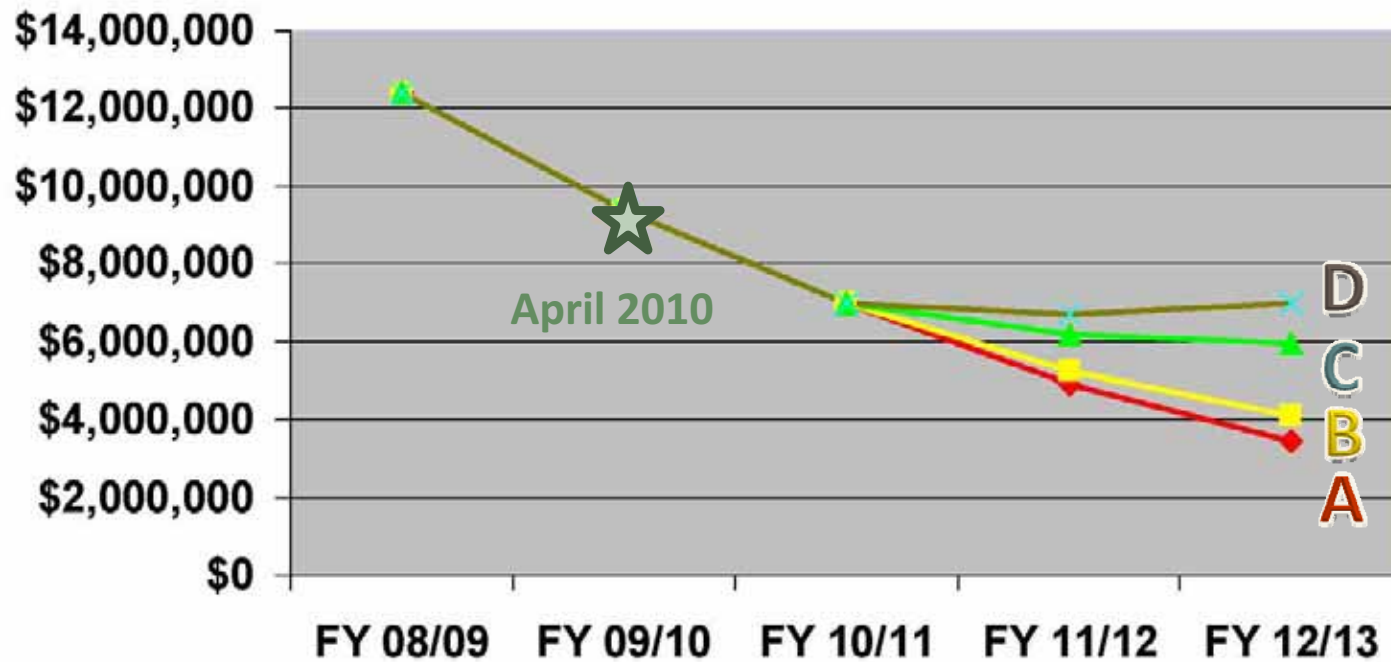
See page 27-32 for detail





# Effect of Options on Reserve Balance

WHAT ELSE CAN BE DONE?



# APPENDIX



**CURRENT EMPLOYEE CONTRIBUTED SAVINGS**

<b><u>EMPLOYEE GROUP</u></b>	<b><u># OF* EMPLOYEES</u></b>	<b><u>PAY INCREASE SUSPENDED</u></b>	<b><u>HEALTH INSURANCE CHANGE</u></b>	<b><u>P.E.R.S. DEFERRAL</u></b>	<b><u>HOLIDAY SUPPLEMENT</u></b>	<b><u>TOTAL</u></b>	<b><u>AVERAGE PER EMPLOYEE</u></b>
<b>S.E.I.U.</b>	85	\$ 690,000	\$ 72,000	\$ -	\$ (45,000)	<b>\$ 717,000</b>	\$ 8,435
<b>P.O.A.</b>	37	\$ 370,000	\$ 65,000	\$ -	\$ (29,000)	<b>\$ 406,000</b>	\$ 10,973
<b>I.A.A.F.</b>	22	\$ 289,000	\$ 38,000	\$ 121,000	\$ (18,000)	<b>\$ 430,000</b>	\$ 19,545
<b>EXEMPT</b>	29	\$ 654,000	\$ 51,000	\$ -	\$ -	<b>\$ 705,000</b>	\$ 24,310
<b>C.M.</b>	1	\$ 55,000	\$ 2,000	\$ -	\$ -	<b>\$ 57,000</b>	\$ 57,000
<b>TOTAL</b>	<b><u>174</u></b>	<b><u>\$ 2,058,000</u></b>	<b><u>\$ 228,000</u></b>	<b><u>\$ 121,000</u></b>	<b><u>\$ (92,000)</u></b>	<b><u>\$ 2,315,000</u></b>	<b><u>\$ 13,305</u></b>

\* Includes Enterprise Fund Employees

## General Fund Detail of Cost Reductions

<u>DESCRIPTION</u>	<u>FY 09/10</u>	<u>FY 10/11</u>	<u>FY 11/12</u>	<u>FY 12/13</u>	<u>TOTAL</u>
<b>SAVINGS:</b>					
<b>Employee Costs</b>					
Vacant Positions	\$3,616,000	\$4,040,000	\$4,163,000	\$4,163,000	\$15,982,000
Wage Deferral	\$914,000	\$914,000	\$0	\$0	\$1,828,000
Merit Increase Deferrals	\$87,600	\$87,600	\$0	\$0	\$175,200
Fire Retirement Deferrals	\$0	\$120,638	\$0	\$0	\$120,638
Health Insurance Plan Change	\$197,000	\$0	\$0	\$0	\$197,000
Fire Deployment Adjustment	\$125,000	\$250,000	\$250,000	\$250,000	\$875,000
Temp/Contract Help Eliminated	\$298,000	\$298,000	\$298,000	\$298,000	\$1,192,000
<b>Sub-Total</b>	<b>\$5,237,600</b>	<b>\$5,710,238</b>	<b>\$4,711,000</b>	<b>\$4,711,000</b>	<b>\$20,369,838</b>
<b>Departmental Cost Reductions</b>					
Janitorial Service Eliminated	\$217,000	\$217,000	\$217,000	\$217,000	\$868,000
Landscape Contract Eliminated	\$168,000	\$168,000	\$168,000	\$168,000	\$168,000
Sidewalk Repair Contract Eliminated	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000
Disking/Trimming Cut 60%	\$43,000	\$43,000	\$43,000	\$43,000	\$43,000
BSP Security Eliminated	\$40,000	\$40,000	\$40,000	\$40,000	\$160,000
Changed to Four-year PC Replacment	\$0	\$21,000	\$21,000	\$21,000	\$63,000
Summer Swim Reduced	\$30,000	\$30,000	\$30,000	\$30,000	\$120,000
<b>Sub-Total</b>	<b>\$533,000</b>	<b>\$554,000</b>	<b>\$554,000</b>	<b>\$554,000</b>	<b>\$2,195,000</b>
<b>Fund Tranfers Eliminated</b>					
City Hall Development Fund	\$340,000	\$490,000	\$490,000	\$490,000	\$1,810,000
Street Maintenance Fund	\$150,000	\$250,000	\$250,000	\$250,000	\$900,000
Facility Maintenance Fund	\$100,000	\$100,000	\$100,000	\$100,000	\$400,000
Facility Repair Fund	\$31,500	\$31,500	\$31,500	\$31,500	\$126,000
<b>Sub-Total</b>	<b>\$621,500</b>	<b>\$871,500</b>	<b>\$871,500</b>	<b>\$871,500</b>	<b>\$3,236,000</b>
<b>SAVINGS TOTAL</b>	<b><u>\$6,392,100</u></b>	<b><u>\$7,135,738</u></b>	<b><u>\$6,136,500</u></b>	<b><u>\$6,136,500</u></b>	<b><u>\$25,800,838</u></b>

**General Fund  
Summary of Revenue & Expense  
7 Year Summary**

<b><u>GENERAL FUND REVENUE</u></b>	<b><u>ACTUALS</u></b>				<b><u>PROJECTED</u></b>			
	<b><u>FY06/07</u></b>	<b><u>FY07/08</u></b>	<b><u>FY08/09</u></b>	<b><u>FY09/10</u></b>	<b><u>FY10/11</u></b>	<b><u>FY11/12</u></b>	<b><u>FY12/13</u></b>	<b><u>Total</u></b>
Property Tax	7,584,685	8,638,732	8,845,815	8,537,371	8,712,200	8,811,200	9,143,200	35,203,971
Other Taxes	13,209,218	12,874,064	11,729,477	11,065,273	11,541,620	11,963,840	12,346,880	46,917,613
Licenses/Fees	924,967	853,515	770,006	637,045	653,000	819,600	946,300	3,055,945
Fines & Forfeitures	321,533	375,740	331,260	300,432	320,200	351,300	356,600	1,328,532
Use of Money & Property	1,250,178	469,519	999,217	460,404	420,324	426,624	432,924	1,740,276
Revenue From Other Agencies	797,674	2,103,391	1,391,011	2,697,680	451,600	481,100	525,600	4,155,980
Charges for Current Services	1,660,150	1,729,128	1,405,733	1,046,402	1,207,612	1,238,700	1,255,000	4,747,714
Transfers In	255,204	856,789	1,494,699	1,045,704	860,700	860,700	860,700	3,627,804
Miscellaneous	153,241	480,685	164,451	(396,047)	90,000	90,000	90,000	(126,047)
<b>Total Revenue</b>	<b><u>26,156,850</u></b>	<b><u>28,381,562</u></b>	<b><u>27,131,669</u></b>	<b><u>25,394,262</u></b>	<b><u>24,257,256</u></b>	<b><u>25,043,064</u></b>	<b><u>25,957,204</u></b>	<b><u>100,651,786</u></b>
<b><u>GENERAL FUND EXPENSE</u></b>	<b><u>FY06/07</u></b>	<b><u>FY07/08</u></b>	<b><u>FY08/09</u></b>	<b><u>FY09/10</u></b>	<b><u>FY10/11</u></b>	<b><u>FY11/12</u></b>	<b><u>FY12/13</u></b>	<b><u>Total</u></b>
	<b><u>Actual</u></b>	<b><u>Actual</u></b>	<b><u>Actual</u></b>	<b><u>Projected</u></b>	<b><u>Projected</u></b>	<b><u>Projected</u></b>	<b><u>Projected</u></b>	<b><u>FY10 - FY13</u></b>
Salaries/Wages/Benefits	17,337,348	18,303,879	18,661,997	17,589,729	17,851,960	19,057,147	19,373,698	73,872,533
Maintenance & Operations	11,353,948	10,743,465	10,533,502	11,451,796	11,860,042	11,916,523	11,937,124	47,165,486
Debt Service	352,408	295,368	259,250	225,054	220,000	142,000	142,000	729,054
Operating Capital	148,037	1,503,132	1,567,068	2,450,000	48,000	48,000	48,000	2,594,000
Transfers Out	273,192	818,449	246,153	396,759	391,092	391,092	391,092	1,570,035
Allocations To/From Others	(3,457,861)	(3,283,593)	(3,761,467)	(3,731,026)	(3,700,000)	(3,700,000)	(3,700,000)	(14,831,026)
<b>Total Expense</b>	<b><u>26,007,071</u></b>	<b><u>28,380,701</u></b>	<b><u>27,506,503</u></b>	<b><u>28,382,312</u></b>	<b><u>26,671,094</u></b>	<b><u>27,854,762</u></b>	<b><u>28,191,914</u></b>	<b><u>111,100,082</u></b>
Projected Revenue vs Expense	<b><u>149,779</u></b>	<b><u>861</u></b>	<b><u>(374,834)</u></b>	<b><u>(2,988,050)</u></b>	<b><u>(2,413,838)</u></b>	<b><u>(2,811,698)</u></b>	<b><u>(2,234,710)</u></b>	<b><u>(10,448,296)</u></b>

**GENERAL FUND EXPENSE REPORT ALL FOUR YEARS - Projected**

TITLE	FY09/10	FY10/11	FY11/12	FY12/13	Variance vs Prior Year		
	TOTAL	TOTAL	TOTAL	TOTAL	FY10/11	FY11/12	FY12/13
PERMANENT FULL TIME SALARIES	10,151,144	9,964,363	10,479,832	10,451,832	-1.8%	5.2%	-0.3%
PART TIME WAGES	678,095	678,000	711,900	678,000	0.0%	5.0%	-4.8%
OVERTIME WAGES	675,015	513,000	540,600	507,000	-24.0%	5.4%	-6.2%
RETIREMENT	2,841,261	3,057,067	3,215,213	3,206,622	7.6%	5.2%	-0.3%
SOCIAL SECURITY	819,069	797,608	838,862	832,034	-2.6%	5.2%	-0.8%
GRP INS - HLTH,DENT,VISIN,LIF	1,647,978	2,010,600	2,404,800	2,838,000	22.0%	19.6%	18.0%
WORKERS COMPENSATION	617,998	669,322	703,940	698,210	8.3%	5.2%	-0.8%
UNEMPLOYMENT INSURANCE	23,927	24,000	24,000	24,000	0.3%	0.0%	0.0%
DEFERRED COMPENSATION	135,241	138,000	138,000	138,000	2.0%	0.0%	0.0%
TEMP AGENCY SERVICES	0	0	0	0	N/A	N/A	N/A
PUBLIC EDUCATION	30,050	60,000	60,000	60,000	99.7%	0.0%	0.0%
OTHER SUPPLIES AND SERVICES	2,402,054	2,474,112	2,560,704	2,663,136	3.0%	3.5%	4.0%
UTILITIES	972,207	1,113,756	1,250,400	1,271,808	14.6%	12.3%	1.7%
FACILITIES AND MAINTENANCE	1,050,759	880,948	889,600	899,800	-16.2%	1.0%	1.1%
EQUIPMENT MAINTENANCE	24,146	20,300	21,315	21,420	-15.9%	5.0%	0.5%
FAC/EQUIP/VEHICLE M & O	503,028	507,500	524,600	525,200	0.9%	3.4%	0.1%
PROFESSIONAL SERVICES	3,222,669	3,220,600	3,235,600	3,251,600	-0.1%	0.5%	0.5%
LEGAL SERVICES	320,330	309,000	309,620	313,100	-3.5%	0.2%	1.1%
TRAVEL AND EDUCATION	66,293	67,000	67,000	67,000	1.1%	0.0%	0.0%
EQUIPMENT REPLACEMENT	886,272	883,200	896,000	733,200	-0.3%	1.4%	-18.2%
INSURANCE PROP/LIABILITY	1,263,091	1,365,401	1,392,709	1,420,860	8.1%	2.0%	2.0%
SPECIAL PROJECTS	710,897	958,225	708,975	710,000	34.8%	-26.0%	0.1%
CHARGES FROM OTHER DEPT	8,870,952	8,900,000	8,900,000	8,900,000	0.3%	0.0%	0.0%
CHARGES TO OTHER DEPTS	(12,601,978)	(12,600,000)	(12,600,000)	(12,600,000)	0.0%	0.0%	0.0%
PRINCIPAL RETIREMENT	168,771	165,000	95,000	95,000	-2.2%	-42.4%	0.0%
INTEREST RETIREMENT	56,283	55,000	47,000	47,000	-2.3%	-14.5%	0.0%
EQUIPMENT AND FURNITURE	2,450,000	48,000	48,000	48,000	-98.0%	0.0%	0.0%
OPERATING TRANSFER OUT	396,759	391,092	391,092	391,092	-1.4%	0.0%	0.0%
<b>GENERAL FUND TOTAL</b>	<b>28,382,312</b>	<b>26,671,094</b>	<b>27,854,762</b>	<b>28,191,914</b>	<b>-6.0%</b>	<b>4.4%</b>	<b>1.2%</b>

## GENERAL FUND REVENUE REPORT ALL YEARS

TITLE	FY09/10	FY10/11	FY11/12	FY12/13	Variance vs Prior Year		
	TOTAL	TOTAL	TOTAL	TOTAL	FY10/11	FY11/12	FY12/13
PROPERTY TAXES - CURR SECURED	5,750,000	5,870,000	6,000,000	6,250,000	2.1%	2.2%	4.2%
PROPERTY TAXES - CURRENT UNSEC	189,712	160,000	129,000	129,000	-15.7%	-19.4%	0.0%
PROPERTY TAXES - PRIOR SECURED	(8,535)	0	0	0	-100.0%	N/A	N/A
PROPERTY TAXES - PRIOR OTHER	1,857	4,200	4,200	4,200	126.2%	0.0%	0.0%
PROPERTY TAXES - SUPPLEMENTAL	210,009	234,000	228,000	240,000	11.4%	-2.6%	5.3%
PROPERTY TAX PENALTIES	0	0	0	0	N/A	N/A	N/A
PROPERTY TAX IN LIEU VLF	<u>2,394,328</u>	<u>2,444,000</u>	<u>2,450,000</u>	<u>2,520,000</u>	2.1%	0.2%	2.9%
<b>Property Tax</b>	<b>8,537,371</b>	<b>8,712,200</b>	<b>8,811,200</b>	<b>9,143,200</b>	<b>2.0%</b>	<b>1.1%</b>	<b>3.8%</b>
SALES AND USE TAXES	4,774,779	4,920,000	5,092,200	5,295,600	3.0%	3.5%	4.0%
TRANSIENT OCCUPANCY TAXES	2,800,445	2,904,000	3,000,000	3,100,000	3.7%	3.3%	3.3%
FRAN TAXES - GAS AND ELECTRIC	240,000	324,000	324,000	317,800	35.0%	0.0%	-1.9%
FRAN TAXES - SOLID WASTE/COLLE	674,293	650,000	659,800	669,700	-3.6%	1.5%	1.5%
FRAN TAXES - SOLID WASTE/LANDF	472,900	456,000	498,000	480,000	-3.6%	9.2%	-3.6%
FRAN TAXES - CABLE TV	271,694	288,000	288,000	278,200	6.0%	0.0%	-3.4%
REAL PROPERTY TRANSFER TAXES	105,009	125,000	126,900	128,800	19.0%	1.5%	1.5%
PROP 172 SALES TAX-PUB SAFETY	258,838	280,000	289,200	288,500	8.2%	3.3%	-0.2%
FRAN TAXES - WATER	131,856	201,120	246,240	294,780	52.5%	22.4%	19.7%
FRAN TAXES - SEWER	133,531	133,500	135,500	137,500	0.0%	1.5%	1.5%
PROPERTY TAX IN LIEU SALES TAX	<u>1,201,928</u>	<u>1,260,000</u>	<u>1,304,000</u>	<u>1,356,000</u>	4.8%	3.5%	4.0%
<b>Other Taxes</b>	<b>11,065,273</b>	<b>11,541,620</b>	<b>11,963,840</b>	<b>12,346,880</b>	<b>4.3%</b>	<b>3.7%</b>	<b>3.2%</b>
BUSINESS LICENSES	432,113	440,000	446,600	453,300	1.8%	1.5%	1.5%
BUILDING PERMIT FEES	204,932	213,000	373,000	493,000	3.9%	75.1%	32.2%
DIAL-A-RIDE TICKETS	0	0	0	0	N/A	N/A	N/A
PW TREE TRIMMING PERMIT	0	0	0	0	N/A	N/A	N/A
<b>Licenses/Fees</b>	<b>637,045</b>	<b>653,000</b>	<b>819,600</b>	<b>946,300</b>	<b>2.5%</b>	<b>25.5%</b>	<b>15.5%</b>
VEHICLE CODE FINES	131,930	140,000	152,300	154,600	6.1%	8.8%	1.5%
COURT FINES	36,666	35,500	36,000	36,500	-3.2%	1.4%	1.4%
PARKING FINES	35,574	46,700	47,400	48,100	31.3%	1.5%	1.5%
BUSINESS LICENSES PENALTIES	9,516	10,000	10,200	10,400	5.1%	2.0%	2.0%
LIBRARY BOOK FINES	56,718	53,000	53,800	54,600	-6.6%	1.5%	1.5%
TRAFFIC SCHOOL FEES	<u>30,029</u>	<u>35,000</u>	<u>51,600</u>	<u>52,400</u>	16.6%	47.4%	1.6%
<b>Fines &amp; Forfeitures</b>	<b>300,432</b>	<b>320,200</b>	<b>351,300</b>	<b>356,600</b>	<b>6.6%</b>	<b>9.7%</b>	<b>1.5%</b>
INTEREST EARNINGS	245,682	210,000	213,200	216,400	-14.5%	1.5%	1.5%
RENTS & LEASES - MISCELLANEOUS	78,750	75,000	76,100	77,200	-4.8%	1.5%	1.4%
RENTS & LEASES - PARKS & RECR	78,161	78,000	79,500	81,000	-0.2%	1.9%	1.9%
RENTS & LEASES - PARKS & RECR	0	0	0	0	N/A	N/A	N/A
RENTS & LEASES - PARKS & RECR	0	0	0	0	N/A	N/A	N/A
RENTS & LEASES - PARKS & RECR	0	0	0	0	N/A	N/A	N/A
RENTS & LEASES - PARKS & RECR	0	0	0	0	N/A	N/A	N/A
RENTS & LEASES - MUNI POOL	23,424	23,424	23,424	23,424	0.0%	0.0%	0.0%
RENTS & LEASES - LIBRARY	0	0	0	0	N/A	N/A	N/A
SALE OF SURPLUS PROPERTY	1,952	0	0	0	-100.0%	N/A	N/A
LIBRARY COPIES	4,165	4,900	5,000	5,100	17.6%	2.0%	2.0%
PROCEEDS FROM CAPITAL LEASES	0	0	0	0	N/A	N/A	N/A

## GENERAL FUND REVENUE REPORT ALL YEARS

TITLE	FY09/10	FY10/11	FY11/12	FY12/13	Variance vs Prior Year		
	TOTAL	TOTAL	TOTAL	TOTAL	FY10/11	FY11/12	FY12/13
STORAGE UNIT RENTAL INCOME	28,270	29,000	29,400	29,800	2.6%	1.4%	1.4%
<b>Use of Money &amp; Property</b>	460,404	420,324	426,624	432,924	-8.7%	1.5%	1.5%
MOTOR VEHICLE IN LIEU FEES	65,490	75,000	101,500	103,000	14.5%	35.3%	1.5%
HOUSING AUTHORITY IN LIEU PAYT	11,359	11,000	11,200	11,400	-3.2%	1.8%	1.8%
OFF HIGHWAY IN LIEU FEES	0	0	0	0	N/A	N/A	N/A
HOMEOWNERS PROPERTY TAX RELIE	47,581	50,000	50,000	50,000	5.1%	0.0%	0.0%
STATE PUBLIC LIBRARY PLF	10,200	10,200	10,200	10,200	0.0%	0.0%	0.0%
STATE PUBLIC/CAL LIB SVCS ACT	42,090	42,000	42,000	82,000	-0.2%	0.0%	95.2%
STATE GRANTS	0	0	0	0	N/A	N/A	N/A
STATE GRANTS	0	0	0	0	N/A	N/A	N/A
STATE GRANTS	0	0	0	0	N/A	N/A	N/A
POST TRAINING REIMBURSEMENT	27,485	30,800	30,800	30,800	12.1%	0.0%	0.0%
SB90 MANDATES	28,061	38,800	39,400	40,000	38.3%	1.5%	1.5%
SCHOOL/HOUSING AUTH PARTNERSH	144,874	147,000	149,200	151,400	1.5%	1.5%	1.5%
OAK PARK GRANT HA	58,705	46,800	46,800	46,800	-20.3%	0.0%	0.0%
FEDERAL FEMA REIMBURSEMENT	2,214,505	0	0	0	-100.0%	N/A	N/A
STATE CDAA CAL DISASTER ASSIST	47,330	0	0	0	-100.0%	N/A	N/A
REVENUE FROM OTHER AGENCIES	0	0	0	0	N/A	N/A	N/A
<b>Revenue From Other Agencies</b>	2,697,680	451,600	481,100	525,600	-83.3%	6.5%	9.2%
ENGINEERING INSPECTION FEES	73,921	100,800	104,500	106,100	36.4%	3.7%	1.5%
CURB & GUTTER FEES	14,431	0	0	0	-100.0%	N/A	N/A
PLANNING DEVELOPMENT FEES	0	0	0	0	N/A	N/A	N/A
PLANNING DEVELOPMENT FEES	45,412	50,004	50,800	51,600	10.1%	1.6%	1.6%
BLDG PLAN CHECK FEES	94,115	126,000	150,000	150,000	33.9%	19.0%	0.0%
POLICE SERVICE FEES	99,948	116,400	118,100	119,900	16.5%	1.5%	1.5%
FIRE SERVICES	210,811	276,000	276,000	288,000	30.9%	0.0%	4.3%
FIRE SERVICES	0	0	0	0	N/A	N/A	N/A
FIRE SERVICES	0	0	0	0	N/A	N/A	N/A
FIRE SERVICES	0	0	0	0	N/A	N/A	N/A
FIRE SERVICES	0	0	0	0	N/A	N/A	N/A
REC PROGRAM FEES	486,757	525,000	525,000	525,000	7.9%	0.0%	0.0%
REC PROGRAM FEES	0	0	0	0	N/A	N/A	N/A
REC PROGRAM FEES	0	0	0	0	N/A	N/A	N/A
REC PROGRAM FEES	0	0	0	0	N/A	N/A	N/A
REC PROGRAM FEES	0	0	0	0	N/A	N/A	N/A
REC PROGRAM FEES	0	0	0	0	N/A	N/A	N/A
REC PROGRAM FEES	0	0	0	0	N/A	N/A	N/A
REC PROGRAM FEES	0	0	0	0	N/A	N/A	N/A
REC PROGRAM FEES	0	0	0	0	N/A	N/A	N/A
REC PROGRAM FEES	0	0	0	0	N/A	N/A	N/A
REC PROGRAM FEES	0	0	0	0	N/A	N/A	N/A
REC PROGRAM FEES	0	0	0	0	N/A	N/A	N/A
REC PROGRAM FEES	0	0	0	0	N/A	N/A	N/A
BSP TOURNAMENT FEES	7,805	0	0	0	-100.0%	N/A	N/A
PUBLIC WORKS REVENUE	700	700	700	700	0.0%	0.0%	0.0%
WATER SALES	0	0	0	0	N/A	N/A	N/A



## GENERAL FUND REVENUE REPORT ALL YEARS

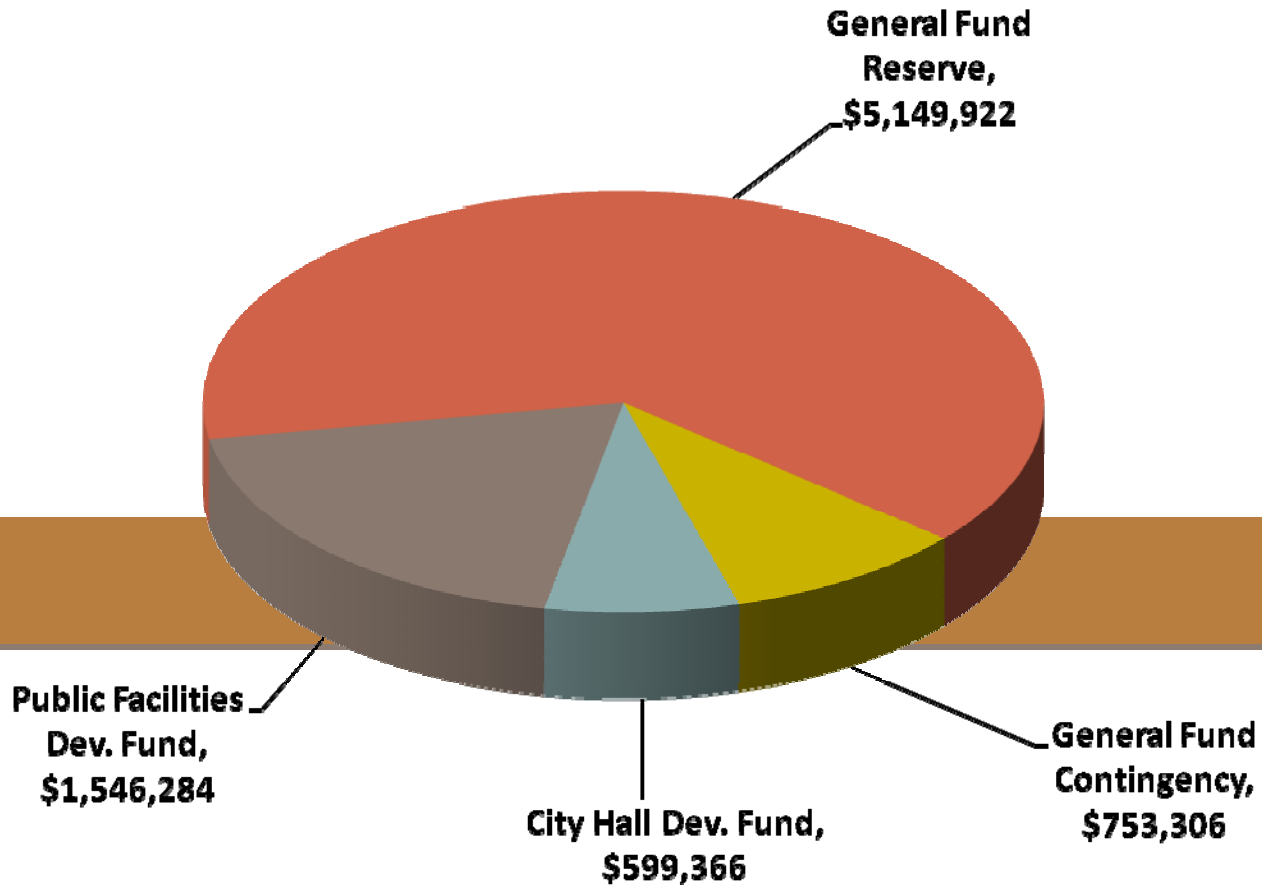
TITLE	FY09/10	FY10/11	FY11/12	FY12/13	Variance vs Prior Year		
	TOTAL	TOTAL	TOTAL	TOTAL	FY10/11	FY11/12	FY12/13
GREYHOUND LINES RECEIPTS	7,873	8,904	9,000	9,100	13.1%	1.1%	1.1%
LIBRARY SERVICE FEES	2,593	2,604	2,600	2,600	0.4%	-0.2%	0.0%
VENDING COMMISSIONS-SODA & SNA	2,035	1,200	2,000	2,000	-41.0%	66.7%	0.0%
ENVIRONMENTAL FEES	0	0	0	0	N/A	N/A	N/A
SERVICE CHG LANDFILL	0	0	0	0	N/A	N/A	N/A
RECREATION CONCESSIONS	0	0	0	0	N/A	N/A	N/A
<b>Charges for Current Services</b>	1,046,402	1,207,612	1,238,700	1,255,000	15.4%	2.6%	1.3%
MISCELLANEOUS	(396,047)	90,000	90,000	90,000	-122.7%	0.0%	0.0%
CASH OVER<SHORT	(17)	0	0	0	-100.0%	N/A	N/A
OPERATING TRANSFERS IN	1,045,704	860,700	860,700	860,700	-17.7%	0.0%	0.0%
RENTS & LEASES - PARKS & RECR	0	0	0	0	N/A	N/A	N/A
<b>Miscellaneous</b>	649,640	950,700	950,700	950,700	46.3%	0.0%	0.0%
<b>Total Revenue</b>	<b><u>25,394,245</u></b>	<b><u>24,257,256</u></b>	<b><u>25,043,064</u></b>	<b><u>25,957,204</u></b>	-4.5%	3.2%	3.7%

## General Fund Reserves

General Fund Balances	\$8,048,000
RDA Partial Repayment	\$2,200,000
Equipment Replacement Deferral	\$886,000
Contingency Transfer Deferral	\$800,000
CCCSIF Tailings	<u>\$450,000</u>
Total Reserves Available	<u>\$12,384,000</u>

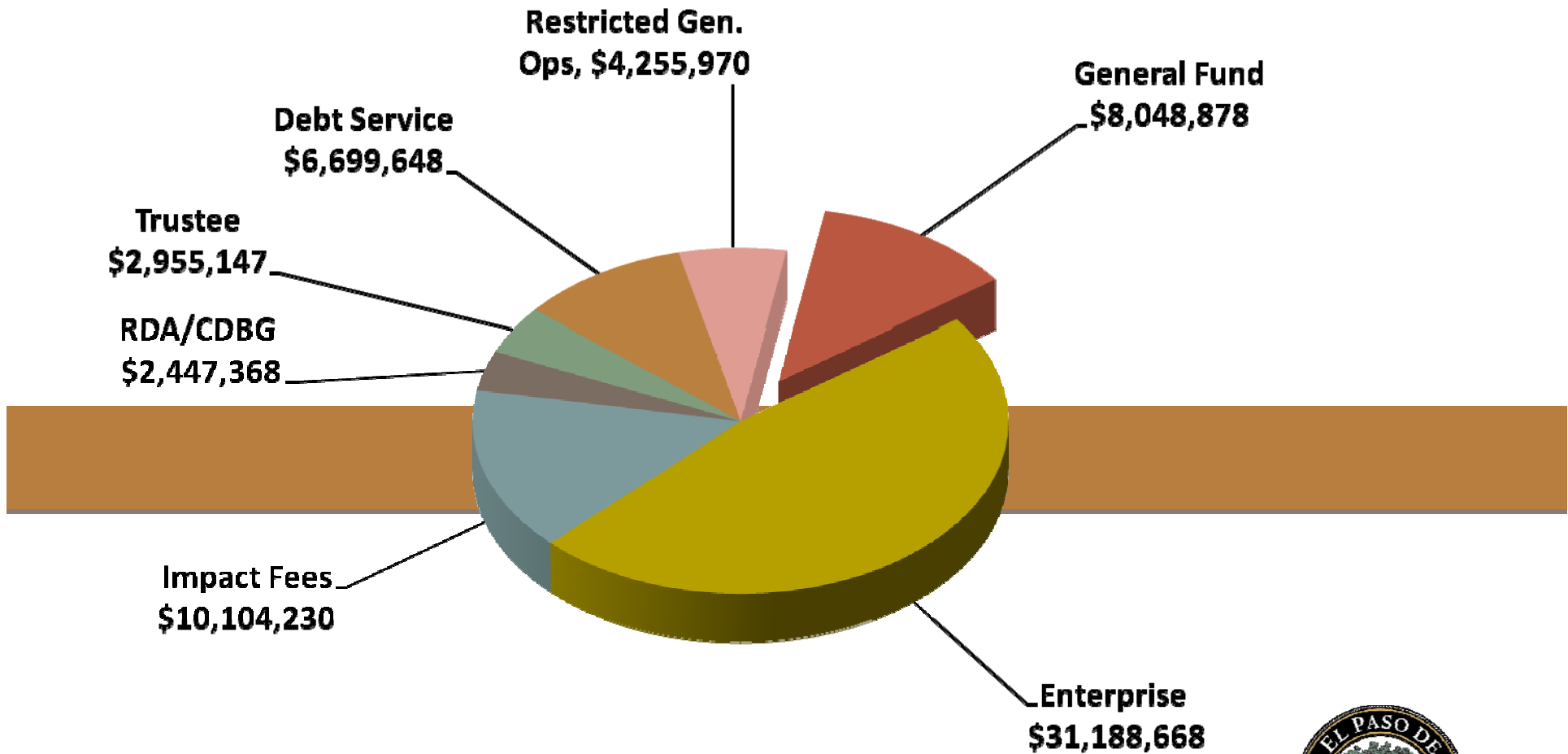
# General Fund Balances

**\$8,048,878**



# Summary of Fund Balances

**\$65,699,899**



NOTE: Restricted General Operations includes: Grants, Specific Plans, Landfill Closure, Assessments



## MARKETING EXPENSES

Options Assume Implementation July 1, 2011 thru June 30, 2013 (i.e. 2-years)

<u>EXPENSE CATEGORY</u>	<u>One-Year Estimated FY 10/11</u>	<u>Two-Years July 2011 to June 2013</u>			
		<u>Option A Total</u>	<u>Option B Total</u>	<u>Option C Total</u>	<u>Option D Total</u>
<b><u>Contract Services:</u></b>					
Chamber of Commerce	\$ 85,000	\$ -	\$ -	\$ 85,000	\$ 85,000
Main Street Association	\$ 93,000	\$ -	\$ -	\$ 93,000	\$ 93,000
P.R. Wine Country Alliance	\$ 57,000	\$ -	\$ -	\$ 57,000	\$ 57,000
S.L.O.V.C.B.	\$ 19,500	\$ -	\$ -	\$ 19,500	\$ 19,500
S.L.O.E.V.C.	\$ 5,000	\$ -	\$ -	\$ 5,000	\$ 5,000
<b>Sub-Total</b>	<b>\$ 259,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 259,500</b>	<b>\$ 259,500</b>
<b><u>Sponsorship Costs:</u></b>					
Event Support (net hard costs)	\$ 80,506	\$ -	\$ 80,506	\$ 80,506	\$ 80,506
P.C.C.H.A.	\$ 10,000	\$ -	\$ -	\$ 10,000	\$ 10,000
<b>Sub-Total</b>	<b>\$ 90,506</b>	<b>\$ -</b>	<b>\$ 80,506</b>	<b>\$ 90,506</b>	<b>\$ 90,506</b>
<b>TOTAL</b>	<b>\$ 350,006</b>	<b>\$ -</b>	<b>\$ 80,506</b>	<b>\$ 350,006</b>	<b>\$ 350,006</b>
<b>TOTAL SAVINGS</b>		<b>\$ -</b>	<b>\$ 80,506</b>	<b>\$ 350,006</b>	<b>\$ 350,006</b>

**Yearly Events Costs  
RECURRING EVENTS ONLY**

Event Name	City Hard Cost	Event Reimbursement to City For Hard Costs	Surplus Event Revenue	Net Hard Costs to City	City Soft Cost Labor
Cinco de Mayo - No Support	\$ -	\$ -	\$ -	\$ -	\$ -
Children & Baby Fair - No Support	\$ -	\$ -	\$ -	\$ -	\$ -
Golden Oak Festival - No Support	\$ -	\$ -	\$ -	\$ -	\$ -
Taste of Downtown/Arte de Tiza - No Support	\$ -	\$ -	\$ -	\$ -	\$ -
Trading Days - No Support	\$ -	\$ -	\$ -	\$ -	\$ -
Free Pancake Breakfast - No Support	\$ -	\$ -	\$ -	\$ -	\$ -
Santa Lucia Rockhounds Show - No support	\$ -	\$ -	\$ -	\$ -	\$ -
Recycled Treasures/Vintage Sidecar Show - No Support	\$ -	\$ -	\$ -	\$ -	\$ -
Festival of the Arts	\$ -	\$ -	\$ -	\$ -	\$ 16,277
Fireworks Festivities	\$ 26,300	\$ 26,300	\$ -	\$ -	\$ 5,391
Airport Day	\$ 902	\$ -	\$ -	\$ (902)	\$ 651
Heritage Oaks Bank Fun Run	\$ 7,055	\$ -	\$ -	\$ (7,055)	\$ 563
Black Tie Bingo	\$ 10,212	\$ 10,212	\$ -	\$ -	\$ 6,000
Brushmarks Art Show	\$ 590	\$ 590	\$ -	\$ -	\$ 1,300
Chocolate Fantasia	\$ 1,388	\$ 1,388	\$ -	\$ -	\$ 505
Father Daughter Ball	\$ 2,749	\$ 2,749	\$ 2,359	\$ 2,359	\$ 6,500
Fishing Derby	\$ 1,399	\$ 250	\$ -	\$ (1,149)	\$ 1,638
Galaxy Art Reception	\$ 1,225	\$ 1,225	\$ -	\$ -	\$ 1,300
Holiday Bazaar	\$ 487	\$ 487	\$ 2,133	\$ 2,133	\$ 811
Kite Festival	\$ 2,825	\$ 2,825	\$ -	\$ -	\$ 505
Martin Luther King Celebration	\$ 1,170	\$ -	\$ -	\$ (1,170)	\$ 1,526
Monster Skate	\$ 76	\$ -	\$ -	\$ (76)	\$ 600
Summer Outdoor Theater	\$ 2,525	\$ 2,525	\$ -	\$ -	\$ 811
Taco Bell Track Meet	\$ 2,100	\$ 2,100	\$ 1,400	\$ 1,400	\$ 1,300
Concerts in the Park	\$ 17,430	\$ 17,430	\$ -	\$ -	\$ 14,083
Christmas Light Parade	\$ 2,736	\$ -	\$ -	\$ (2,736)	\$ 450
Easter Egg Hunt	\$ -	\$ -	\$ -	\$ -	\$ 184
Elegant Holiday Evening	\$ -	\$ -	\$ -	\$ -	\$ 46
Golden State Classic Car Show	\$ 451	\$ -	\$ -	\$ (451)	\$ 81
Halloween Downtown	\$ 789	\$ -	\$ -	\$ (789)	\$ 409
Holiday Lighting Ceremony	\$ 113	\$ -	\$ -	\$ (113)	\$ 81
Olive Festival	\$ -	\$ -	\$ -	\$ -	\$ 46
Mid State Fair	\$ 69,883	\$ 16,500	\$ -	\$ (53,383)	\$ 7,070
Mid State Fair Cattle Drive	\$ -	\$ -	\$ -	\$ -	\$ 1,908
Downhill Derby	\$ -	\$ -	\$ -	\$ -	\$ 811
Pioneer Day	\$ 6,867	\$ -	\$ -	\$ (6,867)	\$ 6,912
Wine Festival	\$ 8,616	\$ -	\$ -	\$ (8,616)	\$ 778
Vine St. Victorian Showcase	\$ 3,090	\$ -	\$ -	\$ (3,090)	\$ 672
<b>TOTALS</b>	<b>\$ 170,979</b>	<b>\$ 84,581</b>	<b>\$ 5,892</b>	<b>\$ (80,506)</b>	<b>\$ 62,930</b>

**SWIMMING POOLS**  
**Options Assume Implementation July 1, 2011 thru June 30, 2013 (i.e. 2-years)**

	MUNI POOL	CENTENNIAL POOL	TOTAL	Option A	Option B	Option C	Option D
				No Pool Closures	Close Centennial Pool*	Close All Pools	Close All Pools
				Total	Total	Total	Total
<b>REVENUE</b>							
Lessons	\$ 15,891	\$ 47,674	\$ 63,565	\$ 127,130.00	\$ 81,782.00	\$ -	\$ -
Entry	\$ 7,492	\$ 22,477	\$ 29,969	\$ 59,938.00	\$ 34,000.00	\$ -	\$ -
Rental	\$ 788	\$ 2,364	\$ 3,152	\$ 6,304.00	\$ 3,000.00	\$ -	\$ -
School District	\$ 28,719	\$ -	\$ 28,719	\$ 57,438.00	\$ 57,438.00	\$ -	\$ -
Indoor Pool Classes	\$ 18,828	\$ -	\$ 18,828	\$ 37,656.00	\$ 37,656.00	\$ -	\$ -
Outdoor Pool Classes	\$ 5,379	\$ -	\$ 5,379	\$ 10,758.00	\$ 10,758.00	\$ -	\$ -
	<b>\$ 77,097</b>	<b>\$ 72,515</b>	<b>\$ 149,612</b>	<b>\$ 299,224.00</b>	<b>\$ 224,634.00</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENSES:</b>							
Recreation Program Expenses							
Continuous Staff	\$ 15,820	\$ 47,460	\$ 63,280	\$ 126,560	\$ 126,560	\$ 126,560	\$ 126,560
Seasonal Staff	\$ 28,715	\$ 86,145	\$ 114,860	\$ 229,720	\$ 120,000	\$ -	\$ -
Supplies	\$ 1,677	\$ 5,031	\$ 6,708	\$ 13,416	\$ 8,000	\$ -	\$ -
Sub-Total	\$ 46,212	\$ 138,636	\$ 184,848	\$ 369,696	\$ 254,560	\$ 126,560	\$ 126,560
Maintenance Expenses							
Staff	\$ 84,674	\$ 28,224	\$ 112,898	\$ 225,796	\$ 169,348	\$ -	\$ -
Supplies	\$ 100	\$ 34	\$ 134	\$ 268	\$ 200	\$ -	\$ -
Utilities	\$ 69,386	\$ 23,128	\$ 92,514	\$ 185,028	\$ 138,772	\$ -	\$ -
Facility maintenance	\$ 78,942	\$ 26,314	\$ 105,256	\$ 210,512	\$ 157,884	\$ -	\$ -
Equipment maintenance	\$ 82	\$ 27	\$ 109	\$ 218	\$ 164	\$ -	\$ -
Fac/Equip/Vehide M&O	\$ 3,851	\$ 1,283	\$ 5,134	\$ 10,268	\$ 7,702	\$ -	\$ -
Depreciation	\$ 1,950	\$ 1,950	\$ 3,900	\$ 7,800	\$ 3,900	\$ 3,900	\$ 3,900
Operating without activity	\$ -	\$ -	\$ -	\$ -	\$ 16,624	\$ 62,590	\$ 62,590
Sub-Total	\$ 238,985	\$ 80,960	\$ 319,945	\$ 639,890	\$ 494,594	\$ 66,490	\$ 66,490
Central Support Services	\$ 42,779	\$ 32,939	\$ 75,718	\$ 151,436	\$ 112,372	\$ 28,958	\$ 28,958
<b>TOTAL EXPENSE</b>	<b>\$ 327,976</b>	<b>\$ 252,535</b>	<b>\$ 580,511</b>	<b>\$ 1,161,022</b>	<b>\$ 861,526</b>	<b>\$ 222,008</b>	<b>\$ 222,008</b>
<b>NET INCOME/(DEFICIT)</b>	<b>\$ (250,879)</b>	<b>\$ (180,020)</b>	<b>\$ (430,899)</b>	<b>\$ (861,798)</b>	<b>\$ (636,892)</b>	<b>\$ (222,008)</b>	<b>\$ (222,008)</b>
Expense Reductions				\$ -	\$ (224,906)	\$ (414,885)	\$ (414,885)

\* Portion of Centennial activity relocated to Muni Pool



**SPORTS - ADULT**  
**Options Assume Implementation July 1, 2011 thru June 30, 2013 (i.e. 2-years)**

	<u>ANNUAL</u>				<u>OPTION A</u>	<u>Two-Years July 2011 - June 2013</u>		
	<u>SOFTBALL</u>	<u>SOCCER</u>	<u>VOLLEYBALL</u>	<u>TOTAL</u>	<u>No Changes</u>	<u>OPTION B</u>	<u>OPTION C</u>	<u>OPTION D</u>
					<u>Total</u>	<u>Cover Lighting</u>	<u>Leagues Assume Responsibility &amp; Pays</u>	<u>OPTION D</u>
						<u>Costs</u>	<u>50% of Maintenance/Support Costs</u>	
						<u>Total</u>	<u>Total</u>	<u>Total</u>
<b>REVENUE</b>	\$ 79,750	\$ 8,100	\$ 26,313	\$ 114,163	\$ 228,326	\$ 235,250	\$ 171,423	\$ 171,423
<b>EXPENSES:</b>								
Recreation Program Expenses								
Staff	\$ 65,336	\$ 4,142	\$ 28,764	\$ 98,242	\$ 196,484	\$ 196,484	\$ 196,484	\$ 196,484
Contract Officials	\$ 21,875	\$ -	\$ 7,740	\$ 29,615	\$ 59,230	\$ 59,230	\$ -	\$ -
Registration	\$ 1,002	\$ -	\$ -	\$ 1,002	\$ 2,004	\$ 2,004	\$ -	\$ -
Balls	\$ 3,325	\$ -	\$ -	\$ 3,325	\$ 6,650	\$ 6,650	\$ -	\$ -
Shirts	\$ 3,538	\$ -	\$ 2,158	\$ 5,694	\$ 11,388	\$ 11,388	\$ -	\$ -
Awards	\$ 300	\$ -	\$ 911	\$ 1,211	\$ 2,422	\$ 2,422	\$ -	\$ -
Lighting	\$ 2,758	\$ 704	\$ -	\$ 3,462	\$ 6,924	\$ 6,924	\$ -	\$ -
Chalk/Paint	\$ 960	\$ 2,000	\$ -	\$ 2,960	\$ 5,920	\$ 5,920	\$ -	\$ -
Sub-Total	\$ 99,094	\$ 6,846	\$ 39,571	\$ 145,511	\$ 291,022	\$ 291,022	\$ 196,484	\$ 196,484
Maintenance Expenses								
Staff	\$ 54,971	\$ 54,587	\$ 7,315	\$ 116,872	\$ 233,745	\$ 233,745	\$ 233,745	\$ 233,745
Non-Field Lighting/Electrical	\$ -	\$ -	\$ 2,700	\$ 2,700	\$ 5,400	\$ 5,400	\$ 5,400	\$ 5,400
Field Lighting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Phone - Landline	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Phone - Cellular	\$ 350	\$ 348	\$ -	\$ 698	\$ 1,396	\$ 1,396	\$ 1,396	\$ 1,396
Dumpsters	\$ 483	\$ 480	\$ -	\$ 963	\$ 1,925	\$ 1,925	\$ 1,925	\$ 1,925
Uniform/Safety Equipment	\$ 639	\$ 635	\$ -	\$ 1,274	\$ 2,548	\$ 2,548	\$ 2,548	\$ 2,548
Misc. Employee Supplies	\$ 293	\$ 291	\$ -	\$ 585	\$ 1,169	\$ 1,169	\$ 1,169	\$ 1,169
Field Electrical Supplies	\$ 986	\$ 979	\$ -	\$ 1,965	\$ 3,930	\$ 3,930	\$ 3,930	\$ 3,930
Irrigation Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Turf/Landscape supplies	\$ 3,506	\$ 3,481	\$ -	\$ 6,987	\$ 13,974	\$ 13,974	\$ 13,974	\$ 13,974
Water Feature Repairs/Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water Features Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Field Marking Supplies	\$ 1,887	\$ 1,675	\$ -	\$ 3,363	\$ 6,725	\$ 6,725	\$ 6,725	\$ 6,725
First Aid Supplies	\$ 125	\$ 124	\$ -	\$ 249	\$ 497	\$ 497	\$ 497	\$ 497
Janitorial	\$ 2,485	\$ 2,468	\$ 1,100	\$ 6,052	\$ 12,105	\$ 12,105	\$ 12,105	\$ 12,105
Septic pumping	\$ 3,388	\$ 3,364	\$ -	\$ 6,753	\$ 13,505	\$ 13,505	\$ 13,505	\$ 13,505
Monthly Shop Supply Allocation	\$ 303	\$ 301	\$ -	\$ 604	\$ 1,207	\$ 1,207	\$ 1,207	\$ 1,207
Equipment Replacement Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Misc. Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ 69,216	\$ 68,732	\$ 11,115	\$ 149,064	\$ 298,127	\$ 298,127	\$ 298,127	\$ 298,127
Central Support Services	\$ 10,382	\$ 10,310	\$ 1,667	\$ 22,360	\$ 44,719	\$ 44,719	\$ 44,719	\$ 44,719
Sub-Total Maint/Central Supp.	\$ 79,599	\$ 79,042	\$ 12,782	\$ 171,423	\$ 342,846	\$ 342,846	\$ 342,846	\$ 342,846
<b>TOTAL EXPENSE</b>	\$ 178,693	\$ 85,888	\$ 52,353	\$ 316,934	\$ 633,868	\$ 633,868	\$ 539,330	\$ 539,330
<b>NET INCOME/(DEFICIT)</b>	\$ (98,943)	\$ (77,788)	\$ (26,040)	\$ (202,771)	\$ (405,542)	\$ (398,618)	\$ (367,907)	\$ (367,907)
Expense Reductions					\$ -	\$ (6,924)	\$ (37,635)	\$ (37,635)



**SPORTS - YOUTH**  
**Options Assume Implementation July 1, 2011 thru June 30, 2013 (i.e. 2-years)**

	Independent	Independent	Independent	Independent	Independent		Option A	Two-Years July 2011 - June 2013		
								Option B	Option C**	Options D**
	Basketball	T-Ball	AYSO	Giris SB	Misc. Teams	Total	No Changes	No Changes	Leagues Assume Responsibility & Pays 25% of Maintenance/Support Costs	
							Total	Total	Total	Total
<b>REVENUE</b>	\$ 23,807	\$ 7,598	\$ 1,950	\$ 300	\$ 5,745	\$ 39,400	\$ 78,800	\$ 78,800	\$ 69,985	\$ 69,985
<b>EXPENSES</b>										
Recreation Program Expense										
FT Staff	\$ 15,000	\$ 10,000	\$ 4,734	\$ 1,183	\$ 4,542	\$ 35,459	\$ 70,918	\$ 70,918	\$ 70,918	\$ 70,918
PT Staff	\$ 5,580	\$ 450	\$ -	\$ -	\$ -	\$ 6,030	\$ 12,060	\$ 12,060	\$ -	\$ -
Contract Officials	\$ 4,961	\$ -	\$ -	\$ -	\$ -	\$ 4,961	\$ 9,922	\$ 9,922	\$ 9,922	\$ 9,922
Flyers	\$ 353	\$ 278	\$ -	\$ -	\$ -	\$ 631	\$ 1,262	\$ 1,262	\$ -	\$ -
Balls	\$ 157	\$ -	\$ -	\$ -	\$ -	\$ 157	\$ 314	\$ 314	\$ -	\$ -
Shirts	\$ 2,324	\$ 2,077	\$ -	\$ -	\$ -	\$ 4,401	\$ 8,802	\$ 8,802	\$ -	\$ -
Awards	\$ 300	\$ 625	\$ -	\$ -	\$ -	\$ 925	\$ 1,850	\$ 1,850	\$ -	\$ -
Equipment	\$ -	\$ 96	\$ -	\$ -	\$ -	\$ 96	\$ 192	\$ 192	\$ -	\$ -
Lights	\$ -	\$ -	\$ 241	\$ 51	\$ 547	\$ 839	\$ 1,678	\$ 1,678	\$ -	\$ -
Sub-Total	\$ 28,675	\$ 13,526	\$ 4,975	\$ 1,234	\$ 5,089	\$ 53,499	\$ 106,998	\$ 106,998	\$ 70,918	\$ 70,918
Maintenance Expense										
Staff	\$ 2,960	\$ 1,493	\$ 44,464	\$ 11,661	\$ 34,853	\$ 95,431	\$ 190,861	\$ 190,861	\$ 190,861	\$ 190,861
Non-Field Lighting/Electrical	\$ 375	\$ 2	\$ -	\$ -	\$ -	\$ 377	\$ 754	\$ 754	\$ 754	\$ 754
Field Lighting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Phone - Landline	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Phone - Cellular	\$ -	\$ -	\$ 283	\$ 74	\$ 222	\$ 579	\$ 1,159	\$ 1,159	\$ 1,159	\$ 1,159
Dumpsters	\$ -	\$ 32	\$ 391	\$ 102	\$ 306	\$ 831	\$ 1,663	\$ 1,663	\$ 1,663	\$ 1,663
Uniform/Safety Equipment	\$ -	\$ -	\$ 517	\$ 136	\$ 405	\$ 1,058	\$ 2,115	\$ 2,115	\$ 2,115	\$ 2,115
Misc. Employee Supplies	\$ -	\$ -	\$ 237	\$ 62	\$ 186	\$ 485	\$ 970	\$ 970	\$ 970	\$ 970
Field Electrical Supplies	\$ -	\$ -	\$ 798	\$ 209	\$ 625	\$ 1,632	\$ 3,264	\$ 3,264	\$ 3,264	\$ 3,264
Irrigation Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Turf/Landscape supplies	\$ -	\$ -	\$ 2,836	\$ 744	\$ 2,223	\$ 5,803	\$ 11,605	\$ 11,605	\$ 11,605	\$ 11,605
Water Feature Repairs/Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water Features Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Field Marking Supplies	\$ -	\$ -	\$ 1,365	\$ 358	\$ 1,070	\$ 2,793	\$ 5,586	\$ 5,586	\$ 5,586	\$ 5,586
First Aid Supplies	\$ -	\$ -	\$ 101	\$ 26	\$ 79	\$ 206	\$ 413	\$ 413	\$ 413	\$ 413
Janitorial	\$ -	\$ 70	\$ 2,010	\$ 527	\$ 1,576	\$ 4,183	\$ 8,366	\$ 8,366	\$ 8,366	\$ 8,366
Septic pumping	\$ -	\$ 5	\$ 2,741	\$ 719	\$ 2,148	\$ 5,613	\$ 11,225	\$ 11,225	\$ 11,225	\$ 11,225
Monthly Shop Supply Allocation	\$ -	\$ 9	\$ 2,456	\$ 64	\$ 192	\$ 2,721	\$ 5,443	\$ 5,443	\$ 5,443	\$ 5,443
Equipment Replacement Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Misc. Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ 3,335	\$ 1,611	\$ 58,199	\$ 14,682	\$ 43,885	\$ 121,712	\$ 243,425	\$ 243,425	\$ 243,425	\$ 243,425
Central Support Services	\$ 500	\$ 242	\$ 8,730	\$ 2,202	\$ 6,583	\$ 18,257	\$ 36,514	\$ 36,514	\$ 36,514	\$ 36,514
Sub-Total Maint/Central Supp.	\$ 3,835	\$ 1,853	\$ 66,929	\$ 16,885	\$ 50,468	\$ 139,969	\$ 279,938	\$ 279,938	\$ 279,938	\$ 279,938
<b>TOTAL EXPENSE</b>	\$ 32,510	\$ 15,379	\$ 71,904	\$ 18,119	\$ 55,557	\$ 193,468	\$ 386,936	\$ 386,936	\$ 350,856	\$ 350,856
<b>NET INCOME/(DEFICIT)</b>	\$ (8,703)	\$ (7,781)	\$ (69,954)	\$ (17,819)	\$ (49,812)	\$ (154,068)	\$ (308,136)	\$ (308,136)	\$ (280,872)	\$ (280,872)
<b>Expense Reductions</b>							\$ -	\$ -	\$ (27,285)	\$ (27,285)



# Layoff Prevention Plan

The Layoff Prevention Plan is City policy providing a sequence of initiatives to correct foreseeable revenue and expenditure imbalances. To the extent it is practical, non-personnel operating costs are reduced before effecting personnel modifications. Personnel cost controls are considered and implemented as provided, and in the order specified below.

1. Hiring Freeze
2. Voluntary Reduction Incentives
  - A. Job Sharing
  - B. Resignation
  - C. Wage Reduction
  - D. Early Retirement
  - E. Work Hour Reduction
  - F. Work Furlough for education
3. Reduce Temporary Work Force
4. Defer Contract Annual Wage Adjustment
5. Suspend Contract Annual Wage Adjustment
6. Reduce Part-Time, Seasonal & Probationary Work Force
7. Defer Merit Pay Increases
8. Suspend Merit Pay Increases
9. Wage Reduction
10. Reduce Full-Time Work Force
  - A. Work Hour Reduction
  - B. Work Furlough
  - C. Layoff

