

TO: City Council

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

SUBJECT: 2011 - 2015 General Fund Financial Forecast Update

DATE: January 18, 2011

NEEDS: For the City Council to consider a General Fund financial forecast/budget update for the five fiscal years 2011 - 2015.

Facts:

1. The City's General Fund sales and property tax revenues fund police, fire, library, recreation, and other public services.
2. The recession has significantly impacted General Fund sales and property tax revenues.
3. Cost reduction initiatives to offset the revenue losses began more than two years ago.
4. Cost reductions totaling over \$7,000,000 per year, and nearly \$36,000,000 for FY 2011-2015 have been achieved by:
 - Reducing General Fund staff 30%
 - Freezing wages 2.25 years through mid-2011
 - Reducing employee benefits
 - Discontinuing janitorial, road, landscape, park and other maintenance, and other service contracts
5. National, state and local economic forecasts project a recovery, albeit slow and fitful.
6. Despite the cost reductions a major deficit persists for the five-year forecast period.
7. General Fund reserves or savings are sufficient to cover the projected deficit
8. Should the City Council wish to lessen the drawdown of reserves, a variety of expense reduction options and revenue enhancements are indentified for consideration.

ANALYSIS &

CONCLUSION: The City has significantly reduced General Fund (GF) spending by vacating 30% of GF jobs, cutting temporary and contract help, trimming contractual services, suspending wage increases, reducing benefits and eliminating recurring maintenance services. These reductions total approximately \$36 million for the five years ending June 30,

2015. Unfortunately, even with the reductions, the GF is projected to run a substantial deficit in each of the next five fiscal years \$6.1 Million.

The projected deficit can be managed with the cost-cutting achieved to date plus use of GF savings. This would leave a General Fund Reserve balance of approximately \$4.3 million at June 30, 2015. However, there are risks to the forecast that could impact results including future State appropriation of local revenues, new program or regulatory (spending) mandates, and/or failure to approve new water rates requiring the General Fund to cover Nacimiento water costs totaling approximately \$5.2 Million per year beginning July 1, 2014.

POLICY

REFERENCE: Council goals – “Live within our means”; Fiscal Policy – maintain 15% reserve.

FISCAL

IMPACT: The GF is projected to experience a \$6.1M cumulative deficit over the next five years. If no further cost-cutting actions are initiated, the General Fund could survive with use of reserves. Use of reserves over the five years ending June 30, 2015 will result in a diminished, but still positive, General Fund Reserve balance of \$4.3 million.

There are risks to the forecast including:

1. Future State appropriation of local funds; and/or
2. New State and/or Federal program or regulatory (spending) mandates; and/or
3. Failure to adjust water rates resulting in a new recurring \$5.2 Million General Fund obligation (for Nacimiento water pipeline project debt payments and operating expenses).

Options:

- a. Receive and file January 2011 financial report; or
- b. Determine additional cost-cutting initiatives; or
- c. Amend, modify, or reject the above option

Attachment: FY2011-FY2015 Financial Forecast

Financial Forecast 2011 - 2015

CITY OF PASO ROBLES



Where are we now?



“The recession is over, but San Luis Obispo County’s economic recovery is lagging.”

[Beacon Economics; November 2010]



Where are we now?

- ❖ Worst of the recession is over
- ❖ Economic activity will pickup slowly, but job losses continue.
- ❖ Unemployment will drop from 12 percent to 8 percent, but not until 2015.
- ❖ Retail sales remain weak, but begin to recover (slowly) in 2011.
- ❖ Foreclosures:
 - Residential foreclosures have peaked, but still an issue
 - Commercial market has yet to bottom out
- ❖ Construction will not recover any time soon.



What's Been Accomplished So Far

Layoff Prevention Plan

The Layoff Prevention Plan is a sequence of labor cost avoidance/reduction initiatives to adjust for foreseeable revenue and expenditure imbalances. To the extent practical, non-personnel operating costs are reduced before effecting personnel modifications.

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



What's Been Accomplished So Far

Total Cost Reductions Against Budget (General Fund)

<u>DESCRIPTION</u>	<u>FY 10/11</u>	<u>FY 11/12</u>	<u>FY 12/13</u>	<u>FY 13/14</u>	<u>FY 14/15</u>	<u>Total Reductions</u>
Job Elimination & Employee Contrib.	\$ 5,472,000	\$ 5,556,000	\$ 5,682,000	\$5,806,000	\$5,396,000	\$28,452,000
Contract Maint. Services Eliminated	\$ 554,000	\$ 554,000	\$ 554,000	\$ 554,000	\$ 554,000	\$ 2,770,000
Disc. Funding -Future Maint.	\$ 872,000	\$ 872,000	\$ 872,000	\$ 872,000	\$ 872,000	\$ 4,360,000
Total Cost Reductions	<u>\$ 6,898,000</u>	<u>\$ 6,982,000</u>	<u>\$ 7,108,000</u>	<u>\$ 7,232,000</u>	<u>\$ 7,362,000</u>	<u>\$35,582,000</u>



General Fund Detail of Cost Reductions

<u>DESCRIPTION</u>	<u>FY 10/11</u>	<u>FY 11/12</u>	<u>FY 12/13</u>	<u>FY 13/14</u>	<u>FY 14/15</u>	<u>TOTAL</u>
SAVINGS:						
Employee Costs						
Vacant Positions	\$4,040,000	\$5,008,000	\$5,134,000	\$5,258,000	\$5,388,000	\$24,828,000
Wage Deferral	\$675,000	\$0	\$0	\$0	\$0	\$675,000
Merit Increase Deferrals	\$88,000	\$0	\$0	\$0	\$0	\$88,000
Fire Retirement Deferrals	\$121,000	\$0	\$0	\$0	\$0	\$121,000
Fire Deployment Adjustment	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,250,000
Temp/Contract Help Eliminated	<u>\$298,000</u>	<u>\$298,000</u>	<u>\$298,000</u>	<u>\$298,000</u>	<u>\$298,000</u>	<u>\$1,490,000</u>
Sub-Total	\$5,472,000	\$5,556,000	\$5,682,000	\$5,806,000	\$5,936,000	\$28,452,000
Departmental Cost Reductions						
Janitorial Service Eliminated	\$217,000	\$217,000	\$217,000	\$217,000	\$217,000	\$1,085,000
Landscape Contract Eliminated	\$168,000	\$168,000	\$168,000	\$168,000	\$168,000	\$840,000
Sidewalk Repair Contract Eliminated	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$175,000
Disking/Trimming Cut 60%	\$43,000	\$43,000	\$43,000	\$43,000	\$43,000	\$215,000
BSP Security Eliminated	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$200,000
Changed to Four-year PC Replacment	\$21,000	\$21,000	\$21,000	\$21,000	\$21,000	\$105,000
Summer Swim Reduced	<u>\$30,000</u>	<u>\$30,000</u>	<u>\$30,000</u>	<u>\$30,000</u>	<u>\$30,000</u>	<u>\$150,000</u>
Sub-Total	\$554,000	\$554,000	\$554,000	\$554,000	\$554,000	\$2,770,000
Fund Tranfers Eliminated						
City Hall Development Fund	\$490,000	\$490,000	\$490,000	\$490,000	\$490,000	\$2,450,000
Street Maintenance Fund	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,250,000
Facility Maintenance/Repair Fund	<u>\$132,000</u>	<u>\$132,000</u>	<u>\$132,000</u>	<u>\$132,000</u>	<u>\$132,000</u>	<u>\$660,000</u>
Sub-Total	\$872,000	\$872,000	\$872,000	\$872,000	\$872,000	\$4,360,000
SAVINGS TOTAL	<u>\$6,898,000</u>	<u>\$6,982,000</u>	<u>\$7,108,000</u>	<u>\$7,232,000</u>	<u>\$7,362,000</u>	<u>\$35,582,000</u>

WHAT DO THE NEXT FIVE YEARS LOOK LIKE?



Financial Plan/Forecast 2010-2015

General Fund

	<u>FY 10/11</u>	<u>FY 11/12</u>	<u>FY 12/13</u>	<u>FY 13/14</u>	<u>FY 14/15</u>	<u>5 Yr Total</u>
Revenue	\$ 23,421,000	\$ 23,785,000	\$ 24,304,000	\$ 24,861,000	\$ 25,575,000	\$121,946,000
Expense	<u>\$ 25,368,000</u>	<u>\$ 25,085,000</u>	<u>\$ 25,681,000</u>	<u>\$ 25,899,000</u>	<u>\$ 26,046,000</u>	<u>\$128,079,000</u>
Projected Shortfall	\$ (1,947,000)	\$ (1,300,000)	\$ (1,377,000)	\$ (1,038,000)	\$ (471,000)	\$ (6,133,000)



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

<u>GENERAL FUND REVENUE</u>	<u>PROJECTED</u>					<u>Total 5 Years</u>
	<u>FY10/11</u>	<u>FY11/12</u>	<u>FY12/13</u>	<u>FY13/14</u>	<u>FY14/15</u>	
Property Tax	8,259,000	8,426,000	8,639,000	8,857,000	9,213,000	43,394,000
Other Taxes	11,635,000	11,917,000	12,232,000	12,563,000	12,915,000	61,262,000
Licenses/Fees	625,000	626,000	616,000	622,000	626,000	3,115,000
Fines/Interest/Other Agency	1,002,000	915,000	915,000	916,000	917,000	4,665,000
Charges for Current Services	915,000	916,000	917,000	918,000	919,000	4,585,000
Transfers In/Miscellaneous	985,000	985,000	985,000	985,000	985,000	4,925,000
Total Revenue	<u>23,421,000</u>	<u>23,785,000</u>	<u>24,304,000</u>	<u>24,861,000</u>	<u>25,575,000</u>	<u>121,946,000</u>
<u>GENERAL FUND EXPENSE</u>	<u>FY10/11</u>	<u>FY11/12</u>	<u>FY12/13</u>	<u>FY13/14</u>	<u>FY14/15</u>	<u>Total 5 Years</u>
Salaries/Wages/Benefits	17,088,000	16,777,000	17,172,000	17,208,000	17,255,000	85,500,000
Maintenance & Operations	11,347,000	11,386,000	11,587,000	11,732,000	11,869,000	57,921,000
Transfers/Debt Service/Equip.	763,000	582,000	582,000	619,000	582,000	3,128,000
Allocations To/From Others	<u>(3,830,000)</u>	<u>(3,660,000)</u>	<u>(3,660,000)</u>	<u>(3,660,000)</u>	<u>(3,660,000)</u>	<u>(18,470,000)</u>
Total Expense	<u>25,368,000</u>	<u>25,085,000</u>	<u>25,681,000</u>	<u>25,899,000</u>	<u>26,046,000</u>	<u>128,079,000</u>
Projected Revenue vs Expense	<u>(1,947,000)</u>	<u>(1,300,000)</u>	<u>(1,377,000)</u>	<u>(1,038,000)</u>	<u>(471,000)</u>	<u>(6,133,000)</u>

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(Note: Projected amounts are rounded to nearest \$000)

How Much Money Is Available to Cover Shortfall?

\$10,455,000



Options for Reducing Projected Shortfall

	<u>Savings</u> <u>1 Year</u>	<u>Savings</u> <u>2 Years</u>
<u>EXPENSE REDUCTIONS</u>		
Marketing - Event Support Reduction (25%/Year)	\$ 54,000	\$ 108,000
Sports - Adult (assign program support to leagues)	\$ 19,000	\$ 38,000
Sports - Youth (assign program support to leagues)	\$ 14,000	\$ 28,000
Transfer Oak Park After School Program	\$ 23,000	\$ 46,000
Marketing - Contract Reduction (25%/Year)	\$ 67,000	\$ 134,000
Cancel Teen Xtreme Contract with YMCA	\$ 30,000	\$ 60,000
Close Centennial Pool	\$ 112,000	\$ 224,000
Suspend Education Reimbursement	\$ 20,000	\$ 40,000
Extend Suspension of Contract Wage Adjustments	\$ 500,000	\$ 1,000,000
<u>REVENUE ENHANCEMENTS</u>		
Increase Tournament Fees	\$ 40,000	\$ 80,000
Add Class Fee	\$ 18,000	\$ 36,000
Increase Copy Fee	\$ 5,000	\$ 10,000
Increase Meeting Room Fee	\$ 5,000	\$ 10,000
Increase Library Fines	\$ 40,000	\$ 80,000



APPENDIX



What's Been Accomplished So Far

Primary Savings – Fewer Staff

General Fund - Department	Budget	Current	Variance	
			Amount	Percent
City Manager's Office	15.0	10.6	(4.40)	-29.33%
Administrative Services	6.0	5.0	(1.00)	-16.67%
Community Development	9.0	6.0	(3.00)	-33.33%
Emergency Services	31.5	25.0	(6.50)	-20.63%
Library & Recreation Services	17.0	12.7	(4.30)	-25.29%
Police	58.0	42.0	(16.00)	-27.59%
Public Works	<u>45.0</u>	<u>28.4</u>	<u>(16.60)</u>	-36.89%
Total	<u>181.5</u>	<u>129.7</u>	<u>(51.80)</u>	<u>-28.54%</u>

*Includes scheduled retirements through July 2011



CURRENT EMPLOYEE CONTRIBUTED SAVINGS

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

* Includes Enterprise Fund Employees

GENERAL FUND REVENUE REPORT ALL YEARS

TITLE	Actual						Variance vs Prior Year				
	FY09/10	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15
PROPERTY TAXES - CURR SECURED	5,744,605	5,662,000	5,776,000	5,921,000	6,070,000	6,313,000	-1.4%	2.0%	2.5%	2.5%	4.0%
PROPERTY TAXES - CURRENT UNSEC	150,554	139,000	142,000	146,000	150,000	156,000	-7.7%	2.2%	2.8%	2.7%	4.0%
PROPERTY TAXES - PRIOR SECURED	(14,491)	2,000	0	0	0	0	-113.8%	N/A	N/A	N/A	N/A
PROPERTY TAXES - PRIOR OTHER	3,674	(1,000)	0	0	0	0	-127.2%	-100.0%	N/A	N/A	N/A
PROPERTY TAXES - SUPPLEMENTAL	107,187	101,000	104,000	107,000	110,000	115,000	-5.8%	3.0%	2.9%	2.8%	4.5%
PROPERTY TAX PENALTIES	3	0	0	0	0	0	N/A	N/A	N/A	N/A	N/A
PROPERTY TAX IN LIEU VLF	2,394,329	2,356,000	2,404,000	2,465,000	2,527,000	2,629,000	-1.6%	2.0%	2.5%	2.5%	4.0%
Property Tax	8,385,861	8,259,000	8,426,000	8,639,000	8,857,000	9,213,000	-1.5%	2.0%	2.5%	2.5%	4.0%
SALES AND USE TAXES	4,841,765	4,917,000	5,065,000	5,243,000	5,427,000	5,645,000	1.6%	3.0%	3.5%	3.5%	4.0%
TRANSIENT OCCUPANCY TAXES	2,735,664	2,774,000	2,858,000	2,916,000	2,975,000	3,020,000	1.4%	3.0%	2.0%	2.0%	1.5%
FRAN TAXES - GAS AND ELECTRIC	242,615	243,000	243,000	243,000	245,000	247,000	0.2%	0.0%	0.0%	0.8%	0.8%
FRAN TAXES - SOLID WASTE/COLLE	735,584	735,000	739,000	743,000	747,000	751,000	-0.1%	0.5%	0.5%	0.5%	0.5%
FRAN TAXES - SOLID WASTE/LANDF	320,519	321,000	318,000	317,000	316,000	316,000	0.2%	-0.9%	-0.3%	-0.3%	0.0%
FRAN TAXES - CABLE TV	264,052	265,000	268,000	271,000	274,000	277,000	0.4%	1.1%	1.1%	1.1%	1.1%
REAL PROPERTY TRANSFER TAXES	105,999	106,000	108,000	111,000	114,000	117,000	0.0%	1.9%	2.8%	2.7%	2.6%
PROP 172 SALES TAX-PUB SAFETY	248,851	253,000	259,000	266,000	272,000	278,000	1.7%	2.4%	2.7%	2.3%	2.2%
FRAN TAXES - WATER	98,433	99,000	100,000	125,000	157,000	189,000	0.6%	1.0%	25.0%	25.6%	20.4%
FRAN TAXES - SEWER	133,714	135,000	136,000	137,000	138,000	139,000	1.0%	0.7%	0.7%	0.7%	0.7%
PROPERTY TAX IN LIEU SALES TAX	1,103,857	1,787,000	1,823,000	1,860,000	1,898,000	1,936,000	61.9%	2.0%	2.0%	2.0%	2.0%
Other Taxes	10,831,053	11,635,000	11,917,000	12,232,000	12,563,000	12,915,000	7.4%	2.4%	2.6%	2.7%	2.8%
BUSINESS LICENSES	424,332	425,000	425,000	430,000	435,000	438,000	0.2%	0.0%	1.2%	1.2%	0.7%
BUILDING PERMIT FEES	250,310	200,000	201,000	186,000	187,000	188,000	-20.1%	0.5%	-7.5%	0.5%	0.5%
DIAL-A-RIDE TICKETS	0	0	0	0	0	0	N/A	N/A	N/A	N/A	N/A
PW TREE TRIMMING PERMIT	50	0	0	0	0	0	N/A	N/A	N/A	N/A	N/A
Licenses/Fees	674,692	625,000	626,000	616,000	622,000	626,000	-7.4%	0.2%	-1.6%	1.0%	0.6%
VEHICLE CODE FINES	99,089	101,000	101,000	101,000	101,000	101,000	1.9%	0.0%	0.0%	0.0%	0.0%
COURT FINES	45,294	40,000	40,000	40,000	40,000	40,000	-11.7%	0.0%	0.0%	0.0%	0.0%
PARKING FINES	26,575	26,000	26,000	26,000	26,000	26,000	-2.2%	0.0%	0.0%	0.0%	0.0%
BUSINESS LICENSES PENALTIES	7,328	9,000	10,000	11,000	12,000	13,000	22.8%	11.1%	10.0%	9.1%	8.3%
LIBRARY BOOK FINES	62,253	63,000	65,000	67,000	70,000	72,000	1.2%	3.2%	3.1%	4.5%	2.9%
TRAFFIC SCHOOL FEES	23,717	21,000	21,000	21,000	21,000	21,000	-11.5%	0.0%	0.0%	0.0%	0.0%
FIRE DEPT CITATIONS	0	2,000	3,000	3,000	3,000	3,000	N/A	50.0%	0.0%	0.0%	0.0%
Fines & Forfeitures	264,256	262,000	266,000	269,000	273,000	276,000	-0.9%	1.5%	1.1%	1.5%	1.1%
INTEREST EARNINGS	198,248	160,000	152,000	145,000	138,000	132,000	-19.3%	-5.0%	-4.6%	-4.8%	-4.3%
RENTS & LEASES - MISCELLANEOUS	59,450	56,000	56,000	56,000	56,000	56,000	-5.8%	0.0%	0.0%	0.0%	0.0%
RENTS & LEASES - PARKS & RECR	74,744	75,000	75,000	75,000	75,000	75,000	0.3%	0.0%	0.0%	0.0%	0.0%
RENTS & LEASES - PARKS & RECR	0	0	0	0	0	0	N/A	N/A	N/A	N/A	N/A
RENTS & LEASES - PARKS & RECR	0	0	0	0	0	0	N/A	N/A	N/A	N/A	N/A
RENTS & LEASES - PARKS & RECR	0	0	0	0	0	0	N/A	N/A	N/A	N/A	N/A
RENTS & LEASES - PARKS & RECR	0	0	0	0	0	0	N/A	N/A	N/A	N/A	N/A
RENTS & LEASES - MUNI POOL	30,622	31,000	31,000	31,000	31,000	31,000	1.2%	0.0%	0.0%	0.0%	0.0%
RENTS & LEASES - LIBRARY	0	5,000	5,000	5,000	5,000	5,000	N/A	N/A	N/A	N/A	N/A

GENERAL FUND REVENUE REPORT ALL YEARS

TITLE	Actual						Variance vs Prior Year				
	FY09/10	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15
	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL					
SALE OF SURPLUS PROPERTY	4,429	1,000	0	0	0	0	-77.4%	N/A	N/A	N/A	N/A
LIBRARY COPIES	4,226	5,000	6,000	7,000	8,000	9,000	18.3%	20.0%	16.7%	14.3%	12.5%
PROCEEDS FROM CAPITAL LEASES	0	0	0	0	0	0	N/A	N/A	N/A	N/A	N/A
STORAGE UNIT RENTAL INCOME	24,600	25,000	25,000	25,000	25,000	25,000	1.6%	0.0%	0.0%	0.0%	0.0%
Use of Money & Property	396,319	358,000	350,000	344,000	338,000	333,000	-9.7%	-2.2%	-1.7%	-1.7%	-1.5%
MOTOR VEHICLE IN LIEU FEES	90,198	100,000	102,000	105,000	108,000	111,000	10.9%	2.0%	2.9%	2.9%	2.8%
HOUSING AUTHORITY IN LIEU PAYT	22,950	12,000	12,000	12,000	12,000	12,000	-47.7%	0.0%	0.0%	0.0%	0.0%
OFF HIGHWAY IN LIEU FEES	0	0	0	0	0	0	N/A	N/A	N/A	N/A	N/A
HOMEOWNERS PROPERTY TAX RELIE	50,538	53,000	53,000	53,000	53,000	53,000	4.9%	0.0%	0.0%	0.0%	0.0%
STATE PUBLIC LIBRARY PLF	10,608	11,000	11,000	11,000	11,000	11,000	3.7%	0.0%	0.0%	0.0%	0.0%
STATE PUBLIC/CAL LIB SVCS ACT	51,071	50,000	50,000	50,000	50,000	50,000	-2.1%	0.0%	0.0%	0.0%	0.0%
STATE GRANTS	0	85,000	0	0	0	0	N/A	N/A	N/A	N/A	N/A
STATE GRANTS	0	0	0	0	0	0	N/A	N/A	N/A	N/A	N/A
STATE GRANTS	0	0	0	0	0	0	N/A	N/A	N/A	N/A	N/A
POST TRAINING REIMBURSEMENT	19,841	16,000	16,000	16,000	16,000	16,000	-19.4%	0.0%	0.0%	0.0%	0.0%
SB90 MANDATES	9,172	9,000	9,000	9,000	9,000	9,000	-1.9%	0.0%	0.0%	0.0%	0.0%
SCHOOL/HOUSING AUTH PARTNERSH	91,513	0	0	0	0	0	-100.0%	N/A	N/A	N/A	N/A
OAK PARK GRANT HA	60,744	46,000	46,000	46,000	46,000	46,000	-24.3%	0.0%	0.0%	0.0%	0.0%
FEDERAL FEMA REIMBURSEMENT	499,205	0	0	0	0	0	-100.0%	N/A	N/A	N/A	N/A
STATE CDAA CAL DISASTER ASSIST	208,860	0	0	0	0	0	-100.0%	N/A	N/A	N/A	N/A
REVENUE FROM OTHER AGENCIES	0	0	0	0	0	0	N/A	N/A	N/A	N/A	N/A
Revenue From Other Agencies	1,114,700	382,000	299,000	302,000	305,000	308,000	-65.7%	-21.7%	1.0%	1.0%	1.0%
ENGINEERING INSPECTION FEES	118,409	39,000	39,000	39,000	39,000	39,000	-67.1%	0.0%	0.0%	0.0%	0.0%
CURB & GUTTER FEES	19,118	0	0	0	0	0	-100.0%	N/A	N/A	N/A	N/A
PLANNING DEVELOPMENT FEES	0	0	0	0	0	0	N/A	N/A	N/A	N/A	N/A
PLANNING DEVELOPMENT FEES	83,881	25,000	25,000	25,000	25,000	25,000	-70.2%	0.0%	0.0%	0.0%	0.0%
BLDG PLAN CHECK FEES	95,800	94,000	94,000	94,000	94,000	94,000	-1.9%	0.0%	0.0%	0.0%	0.0%
POLICE SERVICE FEES	82,705	83,000	83,000	83,000	83,000	83,000	0.4%	0.0%	0.0%	0.0%	0.0%
FIRE SERVICES	142,830	145,000	145,000	145,000	145,000	145,000	1.5%	0.0%	0.0%	0.0%	0.0%
FIRE SERVICES	0	0	0	0	0	0	N/A	N/A	N/A	N/A	N/A
FIRE SERVICES	0	0	0	0	0	0	N/A	N/A	N/A	N/A	N/A
FIRE SERVICES	0	0	0	0	0	0	N/A	N/A	N/A	N/A	N/A
FIRE SERVICES	0	0	0	0	0	0	N/A	N/A	N/A	N/A	N/A
REC PROGRAM FEES	482,357	500,000	500,000	500,000	500,000	500,000	3.7%	0.0%	0.0%	0.0%	0.0%
REC PROGRAM FEES	0	0	0	0	0	0	N/A	N/A	N/A	N/A	N/A
REC PROGRAM FEES	0	0	0	0	0	0	N/A	N/A	N/A	N/A	N/A
REC PROGRAM FEES	0	0	0	0	0	0	N/A	N/A	N/A	N/A	N/A
REC PROGRAM FEES	0	0	0	0	0	0	N/A	N/A	N/A	N/A	N/A
REC PROGRAM FEES	0	0	0	0	0	0	N/A	N/A	N/A	N/A	N/A
REC PROGRAM FEES	0	0	0	0	0	0	N/A	N/A	N/A	N/A	N/A
REC PROGRAM FEES	0	0	0	0	0	0	N/A	N/A	N/A	N/A	N/A
REC PROGRAM FEES	0	0	0	0	0	0	N/A	N/A	N/A	N/A	N/A
REC PROGRAM FEES	0	0	0	0	0	0	N/A	N/A	N/A	N/A	N/A
REC PROGRAM FEES	0	0	0	0	0	0	N/A	N/A	N/A	N/A	N/A
REC PROGRAM FEES	0	0	0	0	0	0	N/A	N/A	N/A	N/A	N/A
REC PROGRAM FEES	0	0	0	0	0	0	N/A	N/A	N/A	N/A	N/A

GENERAL FUND REVENUE REPORT ALL YEARS

TITLE	Actual						Variance vs Prior Year				
	FY09/10 TOTAL	FY10/11 TOTAL	FY11/12 TOTAL	FY12/13 TOTAL	FY13/14 TOTAL	FY14/15 TOTAL	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15
REC PROGRAM FEES	0	0	0	0	0	0	N/A	N/A	N/A	N/A	N/A
BSP TOURNAMENT FEES	15,786	14,000	15,000	16,000	17,000	18,000	-11.3%	N/A	N/A	N/A	N/A
PUBLIC WORKS REVENUE	377	0	0	0	0	0	-100.0%	N/A	N/A	N/A	N/A
WATER SALES	0	0	0	0	0	0	N/A	N/A	N/A	N/A	N/A
GREYHOUND LINES RECEIPTS	10,218	10,000	10,000	10,000	10,000	10,000	-2.1%	0.0%	0.0%	0.0%	0.0%
LIBRARY SERVICE FEES	2,780	3,000	3,000	3,000	3,000	3,000	7.9%	0.0%	0.0%	0.0%	0.0%
VENDING COMMISSIONS-SODA & SNA	2,092	2,000	2,000	2,000	2,000	2,000	-4.4%	0.0%	0.0%	0.0%	0.0%
ENVIRONMENTAL FEES	0	0	0	0	0	0	N/A	N/A	N/A	N/A	N/A
SERVICE CHG LANDFILL	0	0	0	0	0	0	N/A	N/A	N/A	N/A	N/A
RECREATION CONCESSIONS	0	0	0	0	0	0	N/A	N/A	N/A	N/A	N/A
Charges for Current Services	1,056,353	915,000	916,000	917,000	918,000	919,000	-13.4%	0.1%	0.1%	0.1%	0.1%
MISCELLANEOUS	118,285	125,000	125,000	125,000	125,000	125,000	5.7%	0.0%	0.0%	0.0%	0.0%
CASH OVER<SHORT	(16)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	6150.0%	N/A	N/A	N/A	N/A
OPERATING TRANSFERS IN	1,098,504	861,000	861,000	861,000	861,000	861,000	-21.6%	0.0%	0.0%	0.0%	0.0%
RENTS & LEASES - PARKS & RECR	0	0	0	0	0	0	N/A	N/A	N/A	N/A	N/A
Miscellaneous	1,216,773	985,000	985,000	985,000	985,000	985,000	-19.0%	0.0%	0.0%	0.0%	0.0%
Total Revenue	<u>23,940,007</u>	<u>23,421,000</u>	<u>23,785,000</u>	<u>24,304,000</u>	<u>24,861,000</u>	<u>25,575,000</u>	-2.2%	1.6%	2.2%	2.3%	2.9%

GENERAL FUND EXPENSE REPORT - Projected

TITLE	FY09/10 ACTUAL	FY10/11 TOTAL	FY11/12 TOTAL	FY12/13 TOTAL	FY13/14 TOTAL	FY14/15 TOTAL	Variance vs Prior Year				
							FY10/11	FY11/12	FY12/13	FY13/14	FY14/15
PERMANENT FULL TIME SALARIES	10,177,281	9,639,000	9,113,000	8,989,000	8,871,000	8,742,000	-5.3%	-5.5%	-1.4%	-1.3%	-1.5%
PART TIME WAGES	648,609	670,000	681,000	678,000	678,000	678,000	3.3%	1.6%	-0.4%	0.0%	0.0%
OVERTIME WAGES	644,233	628,000	656,000	656,000	656,000	656,000	-2.5%	4.5%	0.0%	0.0%	0.0%
RETIREMENT	2,739,448	2,884,000	2,796,000	3,142,000	3,101,000	3,056,000	5.3%	-3.1%	12.4%	-1.3%	-1.5%
SOCIAL SECURITY	833,890	793,000	748,000	739,000	730,000	721,000	-4.9%	-5.7%	-1.2%	-1.2%	-1.2%
GRP INS - HLTH,DENT,VISIN,LIF	1,561,762	1,680,000	2,012,000	2,205,000	2,416,000	2,654,000	7.6%	19.8%	9.6%	9.6%	9.9%
WORKERS COMPENSATION	596,327	637,000	628,000	620,000	613,000	605,000	6.8%	-1.4%	-1.3%	-1.1%	-1.3%
UNEMPLOYMENT INSURANCE	23,779	32,000	24,000	24,000	24,000	24,000	34.6%	-25.0%	0.0%	0.0%	0.0%
DEFERRED COMPENSATION	131,520	125,000	119,000	119,000	119,000	119,000	-5.0%	-4.8%	0.0%	0.0%	0.0%
TEMP AGENCY SERVICES	0	0	0	0	0	0	N/A	N/A	N/A	N/A	N/A
PUBLIC EDUCATION	9,361	48,000	60,000	60,000	60,000	60,000	412.8%	25.0%	0.0%	0.0%	0.0%
OTHER SUPPLIES AND SERVICES	2,403,642	2,254,000	2,292,000	2,352,000	2,424,000	2,496,000	-6.2%	1.7%	2.6%	3.1%	3.0%
UTILITIES	935,078	951,000	1,116,000	1,222,000	1,265,000	1,300,000	1.7%	17.4%	9.5%	3.5%	2.8%
FACILITIES AND MAINTENANCE	334,615	417,000	420,000	426,000	432,000	438,000	24.6%	0.7%	1.4%	1.4%	1.4%
EQUIPMENT MAINTENANCE	9,435	18,000	22,000	22,000	22,000	22,000	90.8%	22.2%	0.0%	0.0%	0.0%
FAC/EQUIP/VEHICLE M & O	525,963	494,000	518,000	526,000	526,000	526,000	-6.1%	4.9%	1.5%	0.0%	0.0%
PROFESSIONAL SERVICES	3,429,969	3,357,000	3,360,000	3,360,000	3,360,000	3,360,000	-2.1%	0.1%	0.0%	0.0%	0.0%
LEGAL SERVICES	398,048	408,000	408,000	413,000	413,000	413,000	2.5%	0.0%	1.2%	0.0%	0.0%
TRAVEL AND EDUCATION	49,272	50,000	50,000	50,000	50,000	50,000	1.5%	0.0%	0.0%	0.0%	0.0%
EQUIPMENT REPLACEMENT	883,272	884,000	896,000	888,000	888,000	888,000	0.1%	1.4%	-0.9%	0.0%	0.0%
INSURANCE PROP/LIABILITY	1,263,091	1,529,000	1,535,000	1,558,000	1,582,000	1,606,000	21.1%	0.4%	1.5%	1.5%	1.5%
SPECIAL PROJECTS	687,072	937,000	709,000	710,000	710,000	710,000	36.4%	-24.3%	0.1%	0.0%	0.0%
CHARGES FROM OTHER DEPT	7,957,900	8,003,000	7,980,000	7,980,000	7,980,000	7,980,000	0.6%	-0.3%	0.0%	0.0%	0.0%
CHARGES TO OTHER DEPTS	(11,923,904)	(11,833,000)	(11,640,000)	(11,640,000)	(11,640,000)	(11,640,000)	-0.8%	-1.6%	0.0%	0.0%	0.0%
PRINCIPAL RETIREMENT	160,142	130,000	95,000	95,000	95,000	95,000	-18.8%	-26.9%	0.0%	0.0%	0.0%
INTEREST RETIREMENT	56,133	42,000	47,000	47,000	47,000	47,000	-25.2%	11.9%	0.0%	0.0%	0.0%
EQUIPMENT AND FURNITURE	480,735	199,000	48,000	48,000	85,000	48,000	-58.6%	-75.9%	0.0%	77.1%	-43.5%
OPERATING TRANSFER OUT	396,759	392,000	392,000	392,000	392,000	392,000	-1.2%	0.0%	0.0%	0.0%	0.0%
GENERAL FUND TOTAL	25,413,432	25,368,000	25,085,000	25,681,000	25,899,000	26,046,000	-0.2%	-1.1%	2.4%	0.8%	0.6%

Revised 11/16/2010 V6

MARKETING EXPENSES
Options Assume Implementation July 1, 2011

<u>EXPENSE CATEGORY</u>	<u>Cost Per Year</u>	<u>Current Reductions</u>	<u>Reduce Annual Cost By 25%</u>	
			<u>1 Year</u>	<u>2 Years</u>
<u>Contract Services:</u>				
Chamber of Commerce	\$ 85,000	\$ -	\$ 21,250	\$ 42,500
Main Street Association	\$ 93,000	\$ -	\$ 23,250	\$ 46,500
P.R. Wine Country Alliance	\$ 57,000	\$ -	\$ 14,250	\$ 28,500
S.L.O.V.C.B.	\$ 19,500	\$ -	\$ 4,875	\$ 9,750
S.L.O.E.V.C.	\$ 5,000	\$ -	\$ 1,250	\$ 2,500
Sub-Total	\$ 259,500	\$ -	\$ 64,875	\$ 129,750
<u>Sponsorship Costs:</u>				
P.C.C.H.A.	\$ 10,000	\$ -	\$ 2,500	\$ 5,000
Subtotal Contract/Sponsorship	\$ 269,500	\$ -	\$ 67,375	\$ 134,750
<u>Event Support Costs:</u>				
Event Support (net hard costs)	\$ 78,000	\$ 54,000	N/A	N/A
TOTAL	\$ 347,500	\$ 54,000	\$ 67,375	\$ 134,750

**Yearly Events Costs
RECURRING EVENTS ONLY**

Event Name	Gross City Hard Cost	Hard Cost Reductions	Net Hard Costs Before Reimbursement	Event Reimbursement to City For Hard Costs	Surplus Event Revenue	Net Hard Costs to City
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fireworks Festivities	\$ 26,300	\$ -	\$ 26,300	\$ 26,300	\$ -	\$ -
Heritage Oaks Bank Fun Run	\$ 7,055	\$ (4,471)	\$ 2,584	\$ -	\$ -	\$ 2,584
Black Tie Bingo	\$ 10,212	\$ -	\$ 10,212	\$ 10,212	\$ -	\$ -
Brushmarks Art Show	\$ 590	\$ -	\$ 590	\$ 590	\$ -	\$ -
Chocolate Fantasia	\$ 1,388	\$ -	\$ 1,388	\$ 1,388	\$ -	\$ -
Father Daughter Ball	\$ 2,749	\$ -	\$ 2,749	\$ 2,749	\$ 2,359	\$ (2,359)
Fishing Derby	\$ 1,399	\$ -	\$ 1,399	\$ 1,399	\$ -	\$ -
Galaxy Art Reception	\$ 1,225	\$ -	\$ 1,225	\$ 1,225	\$ -	\$ -
Holiday Bazaar	\$ 487	\$ -	\$ 487	\$ 487	\$ 2,133	\$ (2,133)
Kite Festival	\$ 2,825	\$ -	\$ 2,825	\$ 2,825	\$ -	\$ -
Martin Luther King Celebration	\$ 1,170	\$ (365)	\$ 805	\$ -	\$ -	\$ 805
Summer Outdoor Theater	\$ 2,525	\$ -	\$ 2,525	\$ 2,525	\$ -	\$ -
Taco Bell Track Meet	\$ 2,100	\$ -	\$ 2,100	\$ 2,100	\$ 1,400	\$ (1,400)
Concerts in the Park	\$ 17,430	\$ -	\$ 17,430	\$ 17,430	\$ -	\$ -
Christmas Light Parade	\$ 2,736	\$ -	\$ 2,736	\$ -	\$ -	\$ 2,736
Easter Egg Hunt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Elegant Holiday Evening	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Golden State Classic Car Show	\$ 451	\$ -	\$ 451	\$ -	\$ -	\$ 451
Halloween Downtown	\$ 789	\$ -	\$ 789	\$ -	\$ -	\$ 789
Holiday Lighting Ceremony	\$ 113	\$ -	\$ 113	\$ -	\$ -	\$ 113
Olive Festival	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mid State Fair	\$ 69,883	\$ (44,883)	\$ 25,000	\$ 16,500	\$ -	\$ 8,500
Mid State Fair Cattle Drive	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Downhill Derby	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pioneer Day	\$ 6,867	\$ -	\$ 6,867	\$ -	\$ -	\$ 6,867
Wine Festival	\$ 8,616	\$ (4,316)	\$ 4,300	\$ -	\$ -	\$ 4,300
Vine St. Victorian Showcase	\$ 3,090	\$ -	\$ 3,090	\$ -	\$ -	\$ 3,090
Totals	\$ 170,000	\$ (54,035)	\$ 115,965	\$ 85,730	\$ 5,892	\$ 24,343

SWIMMING POOLS
Options Assume Implementation July 1, 2011

	<u>MUNI POOL</u>	<u>CENTENNIAL POOL</u>	<u>TOTAL</u>	<u>Close Centennial Pool*</u>	
				<u>1 Year</u>	<u>2 Years</u>
				<u>Total</u>	<u>Total</u>
REVENUE					
Lessons	\$ 15,891	\$ 47,674	\$ 63,565	\$ 40,891	\$ 81,782
Entry	\$ 7,492	\$ 22,477	\$ 29,969	\$ 17,000	\$ 34,000
Rental	\$ 788	\$ 2,364	\$ 3,152	\$ 1,500	\$ 3,000
School District	\$ 28,719	\$ -	\$ 28,719	\$ 28,719	\$ 57,438
Indoor Pool Classes	\$ 18,828	\$ -	\$ 18,828	\$ 18,828	\$ 37,656
Outdoor Pool Classes	\$ 5,379	\$ -	\$ 5,379	\$ 5,379	\$ 10,758
	\$ 77,097	\$ 72,515	\$ 149,612	\$ 112,317	\$ 224,634
EXPENSES:					
Recreation Program Expenses					
Continuous Staff	\$ 15,820	\$ 47,460	\$ 63,280	\$ 63,280	\$ 126,560
Seasonal Staff	\$ 28,715	\$ 86,145	\$ 114,860	\$ 60,000	\$ 120,000
Supplies	\$ 1,677	\$ 5,031	\$ 6,708	\$ 4,000	\$ 8,000
Sub-Total	\$ 46,212	\$ 138,636	\$ 184,848	\$ 127,280	\$ 254,560
Maintenance Expenses					
Staff	\$ 84,674	\$ 28,224	\$ 112,898	\$ 84,674	\$ 169,348
Supplies	\$ 100	\$ 34	\$ 134	\$ 100	\$ 200
Utilities	\$ 69,386	\$ 23,128	\$ 92,514	\$ 69,386	\$ 138,772
Facility maintenance	\$ 78,942	\$ 26,314	\$ 105,256	\$ 78,942	\$ 157,884
Equipment maintenance	\$ 82	\$ 27	\$ 109	\$ 82	\$ 164
Fac/Equip/Vehicle M&O	\$ 3,851	\$ 1,283	\$ 5,134	\$ 3,851	\$ 7,702
Depreciation	\$ 1,950	\$ 1,950	\$ 3,900	\$ 1,950	\$ 3,900
Operating without activity	\$ -	\$ -	\$ -	\$ 8,312	\$ 16,624
Sub-Total	\$ 238,985	\$ 80,960	\$ 319,945	\$ 247,297	\$ 494,594
Central Support Services	\$ 42,779	\$ 32,939	\$ 75,718	\$ 56,186	\$ 112,372
TOTAL EXPENSE	\$ 327,976	\$ 252,535	\$ 580,511	\$ 430,763	\$ 861,526
NET INCOME/(DEFICIT)	\$ (250,879)	\$ (180,020)	\$ (430,899)	\$ (318,446)	\$ (636,892)
Expense Reductions				\$ (112,453)	\$ (224,906)

* Portion of Centennial activity relocated to Muni Pool

SPORTS - ADULT
Options Assume Implementation July 1, 2011

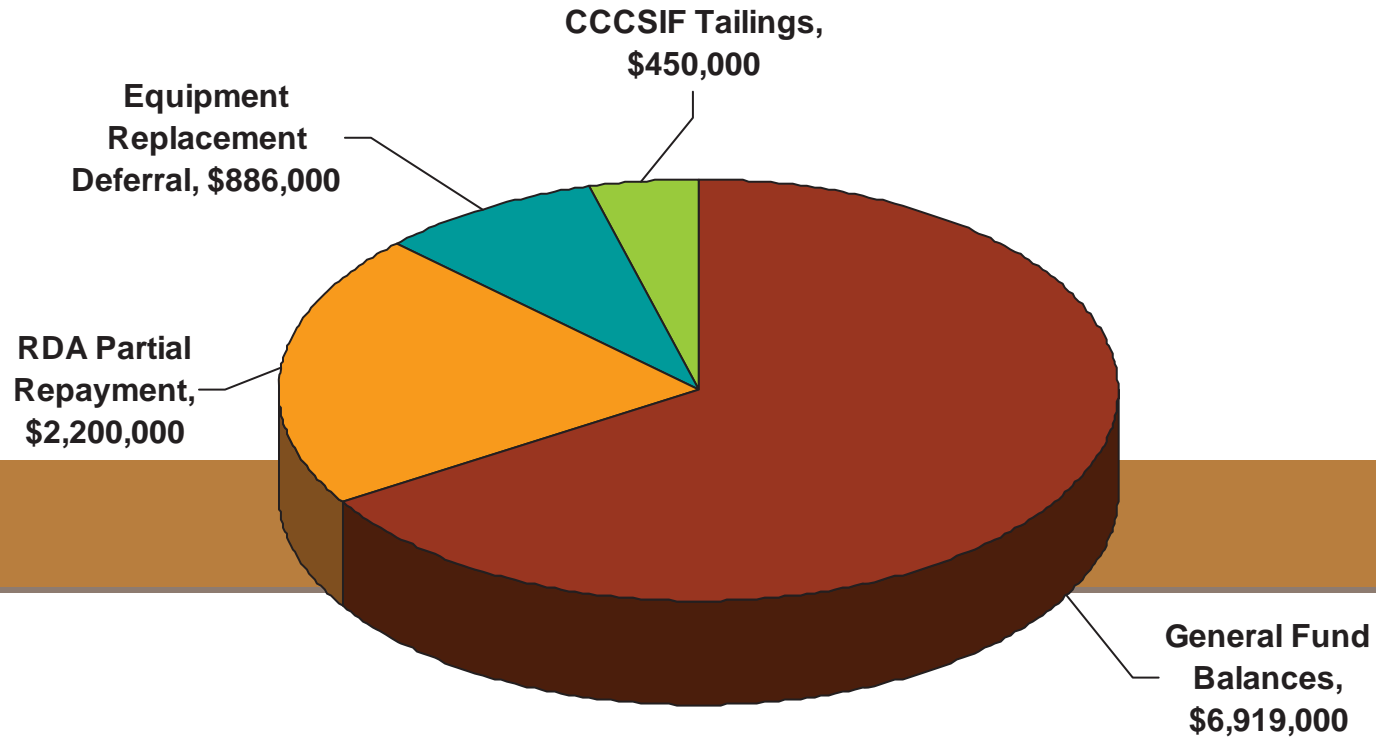
	<u>ANNUAL</u>				<u>1 Year</u>	<u>2 Years</u>
	<u>SOFTBALL</u>	<u>SOCCER</u>	<u>VOLLEYBALL</u>	<u>TOTAL</u>	<u>Leagues Assume Responsibility & Pays 50% of Maintenance/Support Costs</u>	<u>Leagues Assume Responsibility & Pays 50% of Maintenance/Support Costs</u>
					<u>Total</u>	<u>Total</u>
REVENUE	\$ 79,750	\$ 8,100	\$ 26,313	\$ 114,163	\$ 85,712	\$ 171,423
EXPENSES:						
Recreation Program Expenses						
Staff	\$ 65,336	\$ 4,142	\$ 28,764	\$ 98,242	\$ 98,242	\$ 196,484
Contract Officials	\$ 21,875	\$ -	\$ 7,740	\$ 29,615	\$ -	\$ -
Registration	\$ 1,002	\$ -	\$ -	\$ 1,002	\$ -	\$ -
Balls	\$ 3,325	\$ -	\$ -	\$ 3,325	\$ -	\$ -
Shirts	\$ 3,538	\$ -	\$ 2,156	\$ 5,694	\$ -	\$ -
Awards	\$ 300	\$ -	\$ 911	\$ 1,211	\$ -	\$ -
Lighting	\$ 2,758	\$ 704	\$ -	\$ 3,462	\$ -	\$ -
Chalk/Paint	\$ 960	\$ 2,000	\$ -	\$ 2,960	\$ -	\$ -
Sub-Total	\$ 99,094	\$ 6,846	\$ 39,571	\$ 145,511	\$ 98,242	\$ 196,484
Maintenance Expenses						
Staff	\$ 54,971	\$ 54,587	\$ 7,315	\$ 116,872	\$ 116,872	\$ 233,745
Non-Field Lighting/Electrical	\$ -	\$ -	\$ 2,700	\$ 2,700	\$ 2,700	\$ 5,400
Field Lighting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Phone - Landline	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Phone - Cellular	\$ 350	\$ 348	\$ -	\$ 698	\$ 698	\$ 1,396
Dumpsters	\$ 483	\$ 480	\$ -	\$ 963	\$ 963	\$ 1,925
Uniform/Safety Equipment	\$ 639	\$ 635	\$ -	\$ 1,274	\$ 1,274	\$ 2,548
Misc. Employee Supplies	\$ 293	\$ 291	\$ -	\$ 585	\$ 585	\$ 1,169
Field Electrical Supplies	\$ 986	\$ 979	\$ -	\$ 1,965	\$ 1,965	\$ 3,930
Irrigation Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Turf/Landscape supplies	\$ 3,506	\$ 3,481	\$ -	\$ 6,987	\$ 6,987	\$ 13,974
Water Feature Repairs/Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water Features Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Field Marking Supplies	\$ 1,687	\$ 1,675	\$ -	\$ 3,363	\$ 3,363	\$ 6,725
First Aid Supplies	\$ 125	\$ 124	\$ -	\$ 249	\$ 249	\$ 497
Janitorial	\$ 2,485	\$ 2,488	\$ 1,100	\$ 6,052	\$ 6,052	\$ 12,105
Septic pumping	\$ 3,388	\$ 3,364	\$ -	\$ 6,753	\$ 6,753	\$ 13,505
Monthly Shop Supply Allocation	\$ 303	\$ 301	\$ -	\$ 604	\$ 604	\$ 1,207
Equipment Replacement Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Misc. Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ 69,216	\$ 68,732	\$ 11,115	\$ 149,064	\$ 149,064	\$ 298,127
Central Support Services	\$ 10,382	\$ 10,310	\$ 1,667	\$ 22,360	\$ 22,360	\$ 44,719
Sub-Total Maint/Central Supp.	\$ 79,598	\$ 79,042	\$ 12,782	\$ 171,423	\$ 171,423	\$ 342,846
TOTAL EXPENSE	\$ 178,693	\$ 85,888	\$ 52,353	\$ 316,934	\$ 269,665	\$ 539,330
NET INCOME/(DEFICIT)	\$ (98,943)	\$ (77,788)	\$ (26,040)	\$ (202,771)	\$ (183,954)	\$ (367,907)
Expense Reductions					\$ (18,818)	\$ (37,635)

SPORTS - YOUTH
Options Assume Implementation July 1, 2011

	Independent	Independent	Independent	Independent	Independent	Total	1 Year Leagues Assume Responsibility & Pays 25% of Maintenance/Support Costs	
	Basketball	T-Ball	AYSO	Girls SB	Misc. Teams		Total	Total
REVENUE	\$ 23,807	\$ 7,698	\$ 1,950	\$ 300	\$ 5,745	\$ 39,400	\$ 139,969	\$ 139,969
EXPENSES								
Recreation Program Expense								
FT Staff	\$ 15,000	\$ 10,000	\$ 4,734	\$ 1,183	\$ 4,542	\$ 35,459	\$ 35,459	\$ 70,918
PT Staff	\$ 5,590	\$ 450	\$ -	\$ -	\$ -	\$ 6,030	\$ -	\$ -
Contract Officials	\$ 4,961	\$ -	\$ -	\$ -	\$ -	\$ 4,961	\$ -	\$ -
Flyers	\$ 353	\$ 278	\$ -	\$ -	\$ -	\$ 631	\$ -	\$ -
Balls	\$ 157	\$ -	\$ -	\$ -	\$ -	\$ 157	\$ -	\$ -
Shirts	\$ 2,324	\$ 2,077	\$ -	\$ -	\$ -	\$ 4,401	\$ -	\$ -
Awards	\$ 300	\$ 625	\$ -	\$ -	\$ -	\$ 925	\$ -	\$ -
Equipment	\$ -	\$ 96	\$ -	\$ -	\$ -	\$ 96	\$ -	\$ -
Lights	\$ -	\$ -	\$ 241	\$ 51	\$ 547	\$ 839	\$ -	\$ -
Sub-Total	\$ 28,675	\$ 13,526	\$ 4,975	\$ 1,234	\$ 5,089	\$ 53,499	\$ 35,459	\$ 70,918
Maintenance Expense								
Staff	\$ 2,960	\$ 1,493	\$ 44,464	\$ 11,661	\$ 34,853	\$ 95,431	\$ 95,431	\$ 190,861
Non-Field Lighting/Electrical	\$ 375	\$ 2	\$ -	\$ -	\$ -	\$ 377	\$ 377	\$ 754
Field Lighting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Phone - Landline	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Phone - Cellular	\$ -	\$ -	\$ 283	\$ 74	\$ 222	\$ 579	\$ 579	\$ 1,159
Dumpsters	\$ -	\$ 32	\$ 391	\$ 102	\$ 306	\$ 831	\$ 831	\$ 1,663
Uniform/Safety Equipment	\$ -	\$ -	\$ 517	\$ 136	\$ 405	\$ 1,058	\$ 1,058	\$ 2,115
Misc. Employee Supplies	\$ -	\$ -	\$ 237	\$ 62	\$ 186	\$ 485	\$ 485	\$ 970
Field Electrical Supplies	\$ -	\$ -	\$ 798	\$ 209	\$ 625	\$ 1,632	\$ 1,632	\$ 3,264
Irrigation Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Turf/Landscape supplies	\$ -	\$ -	\$ 2,836	\$ 744	\$ 2,223	\$ 5,803	\$ 5,803	\$ 11,605
Water Feature Repairs/Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water Features Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Field Marking Supplies	\$ -	\$ -	\$ 1,365	\$ 358	\$ 1,070	\$ 2,793	\$ 2,793	\$ 5,586
First Aid Supplies	\$ -	\$ -	\$ 101	\$ 26	\$ 79	\$ 206	\$ 206	\$ 413
Jantorial	\$ -	\$ 70	\$ 2,010	\$ 527	\$ 1,576	\$ 4,183	\$ 4,183	\$ 8,366
Septic pumping	\$ -	\$ 5	\$ 2,741	\$ 719	\$ 2,146	\$ 5,613	\$ 5,613	\$ 11,225
Monthly Shop Supply Allocation	\$ -	\$ 9	\$ 2,456	\$ 64	\$ 192	\$ 2,721	\$ 2,721	\$ 5,443
Equipment Replacement Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Misc. Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ 3,335	\$ 1,611	\$ 58,199	\$ 14,682	\$ 43,885	\$ 121,712	\$ 121,712	\$ 243,425
Central Support Services	\$ 500	\$ 242	\$ 8,730	\$ 2,202	\$ 6,583	\$ 18,257	\$ 18,257	\$ 36,514
Sub-Total Maint/Central Supp	\$ 3,835	\$ 1,853	\$ 66,929	\$ 16,885	\$ 50,468	\$ 139,969	\$ 139,969	\$ 279,938
TOTAL EXPENSE	\$ 32,510	\$ 15,379	\$ 71,904	\$ 18,119	\$ 55,557	\$ 193,468	\$ 175,428	\$ 350,856
NET INCOME/(DEFICIT)	\$ (8,703)	\$ (7,791)	\$ (69,954)	\$ (17,819)	\$ (49,812)	\$ (154,068)	\$ (140,430)	\$ (290,872)
Expense Reductions							\$ (13,632)	\$ (27,266)

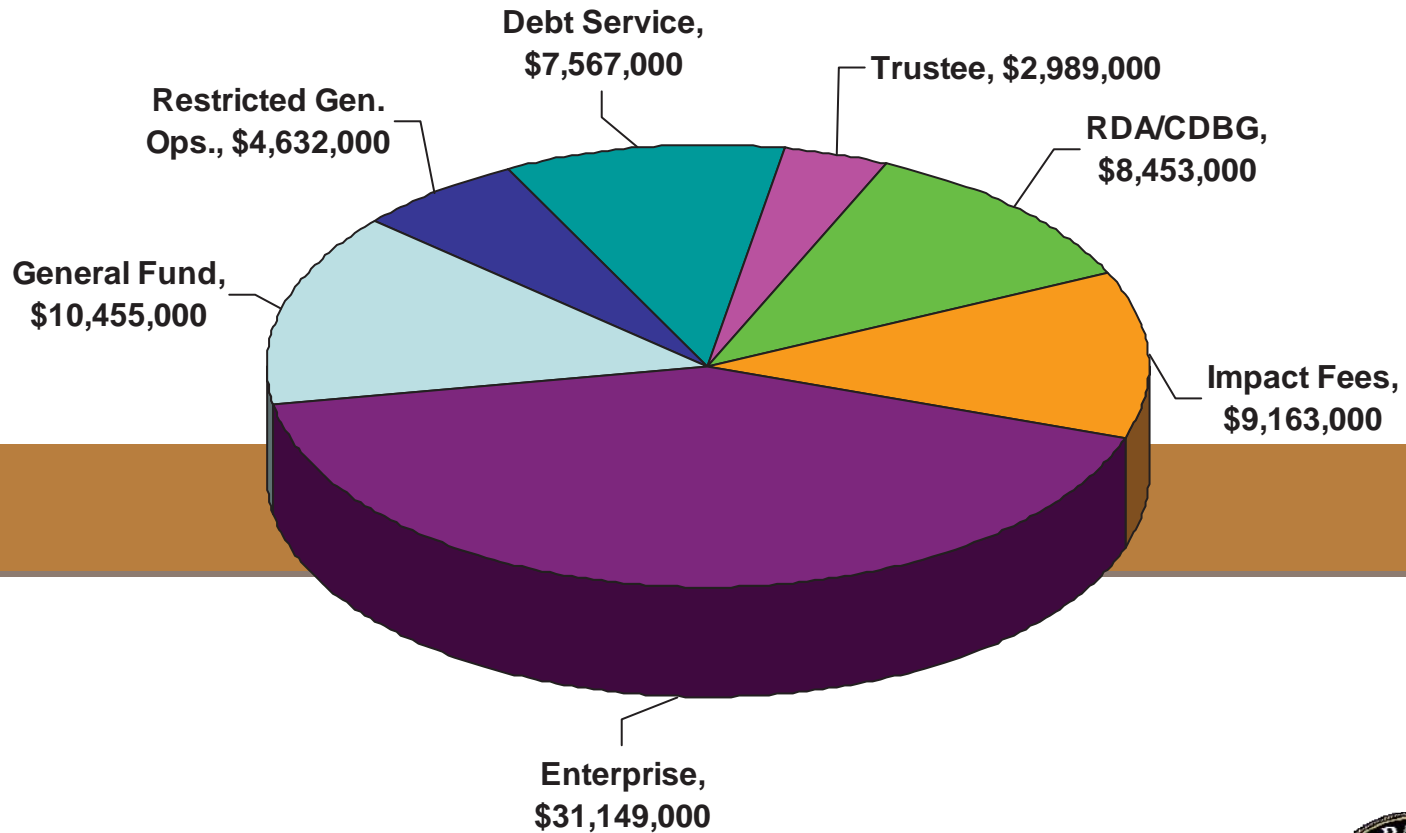
General Fund Balances

\$10,455,000



Summary of Fund Balances

\$74,408,000



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



Summary of Funds

<u>Fund #</u>	<u>Fund Name</u>	<u>6/30/2009</u>	<u>6/30/2010</u>	<u>Fund Description</u>
Unrestricted Funds				
100	General Fund	\$5,149,922	\$4,194,000	General reserve funds
110	General Reserve & Contingency Fund	\$753,306	\$683,311	Contingency funds
121	City Hall Development Fund	\$599,366	\$497,458	General Revenue funds for new/expanded city hall
224	Public Facilities Development Fund	\$1,546,284	\$1,545,053	RDA repayment for Library
N/A	Equipment Replacement Fund Transfer	\$0	\$886,000	Withhold transfer of funds to equipment replacement - 1 year
N/A	RDA Partial Repayment	\$0	\$2,200,000	Partial repayment of Library debt from RDA
N/A	CCCSIF Tailings	\$0	\$450,000	Funds held in previous JPIA pool
	Subtotal Unrestricted Funds	\$8,048,878	\$10,455,822	
Restricted Funds				
General Operation Funds				
112	Equipment Replacement Fund - Technology	\$1,909,451	\$512,779	Annual depreciation for purchase of new equipment
111	Capital Projects Fund	\$824,710	\$14,195	Grant revenue
116	City/School Facility Improvements Fund	\$50,976	\$23,844	Agreement with PRSD for maintenance/repair
119	City Facility Repair Fund	\$344,130	\$282,277	Funds generated by recreation surcharge
120	Capital Improvement Fund	\$2,214	\$255,059	Grant revenue
125	Equipment Replacement Fund - Vehicle	\$0	\$2,237,762	
228	Borkley Specific Plan Fund	\$886,743	\$1,040,536	Funds related to specific plan
230	Youth Scholarship Fund	\$41,845	\$38,720	To assist recreation participants
234	Oak Tree Preservation Fund	\$1,030	\$7,785	Oak Tree Replacement
308	Landscape and Lighting Dist #1 Fund	\$181,479	\$217,247	Assessment District
320	Art in Public Places Fund	\$599	\$599	For public art work
612	Solid Waste Contingency Fund	\$12,793	\$837	To assist with landfill closure/operations
	Subtotal General Operation Funds	\$4,255,970	\$4,631,640	
Impact Fee Funds				
219	Public Meeting Facility Development Fund	\$367,983	\$369,296	Impact Fee Revenue
222	Aquatics Facility Development Fund	\$371,398	\$380,516	Impact Fee Revenue
223	Library Expansion Facility Development Fund	\$799,397	\$840,974	Impact Fee Revenue
231	City Hall/General Government Facility Development Fund	\$2,059,972		Impact Fee Revenue
113	Electronic Archiving Fees Fund	\$130,880	\$125,570	Fees charged during permitting
114	Building Education Fund	\$117,583	\$123,414	Fees charged during permitting
122	Permit Automation Fee Fund	\$147,572	\$163,303	Fees charged during permitting
124	Police Grants	\$2,872	\$842	Grant revenue
123	Community Development Nexus Study Fund	\$3,632	\$4,397	Fees charged during permitting
213	Streets, Traffic Signal, Bridge Development Fund	\$1,441,524	\$2,553,821	Impact Fee Revenue
215	Bridge Development Fund	\$91,008	\$75,329	Impact Fee Revenue
225	Union46 SP Development Fund	\$200,425	\$224,365	Impact Fee Revenue
237	Bike & Pedestrian Path Facilities	\$15,711	\$26,909	Impact Fee Revenue
211	Law Enforcement Facility Development Fund	\$89,620	\$110,704	Impact Fee Revenue
212	Fire Protection Facility Development Fund	\$1,252,390	\$1,456,522	Impact Fee Revenue
216	Park/Land & Open Space Acquisition Development Fund	\$2,260,936	\$1,895,403	Impact Fee Revenue
217	Storm Drainage Development Fund	\$228,967	\$278,107	Impact Fee Revenue
238	Downtown Parking In-Lieu Fee Fund	\$522,360	\$533,856	Impact Fee Revenue
	Subtotal Impact Fee Funds	\$10,104,230	\$9,163,328	
Water Funds				
600	Water Operations Fund	\$9,539,449	\$9,451,467	Water User Fees
220	Water Connections Fund	\$4,097,525	\$1,656,357	Impact Fee Revenue
229	Nacimiento Water Treatment Fund	(\$1,162,751)	\$0	Planning of treatment plant
606	Nacimiento Water - Enterprise Fund	\$6,455,715	\$8,822,632	Monthly fixed fee of \$18.
226	Nacimiento Water Project Fund	\$3,595,065	\$3,819,497	Impact Fee Revenue
	Subtotal Water Funds	\$22,525,003	\$23,749,953	

Summary of Funds

<u>Fund #</u>	<u>Fund Name</u>	<u>6/30/2009</u>	<u>6/30/2010</u>	<u>Fund Description</u>
<u>Sewer Funds</u>				
221	Sewer Connections Fund	\$1,966,023	\$1,699,657	Impact Fee Revenue
601	Sewer Operations Fund	<u>\$3,983,175</u>	<u>\$3,403,918</u>	Sewer User Fees
	Subtotal Sewer Funds	<u>\$5,949,198</u>	<u>\$5,103,575</u>	
<u>Airport Funds</u>				
602	Airport Operations Fund	\$1,323,740	\$1,496,183	User Fees
603	Airport Terminal Repair Fund	<u>\$223,728</u>	<u>\$228,651</u>	Funding reserved for repair of airport terminal
	Subtotal Airport Funds	<u>\$1,547,468</u>	<u>\$1,724,834</u>	
<u>Transportation Funds</u>				
200	Gas Tax 2106 Fund	\$903,997	\$367,700	Revenue for transportation projects only
201	Gas Tax 2107 Fund	\$3,433	\$0	Revenue for transportation projects only
202	Gas Tax 2107.5 Fund	\$76	\$0	Revenue for transportation projects only
204	AB 2928 Traffic Congestion Relief Fund	\$0	\$199,451	Revenue for transportation projects only
205	TDA Article 8A Fund	\$1,571	\$0	Revenue for transportation projects only
206	TDA Article 8C Fund	\$255,353	\$957	Transit System Revenue
207	Prop 1B Public Transportation Fund	\$0	\$2,365	Revenue for transportation projects only
210	Gas Tax 2105 Fund	<u>\$2,569</u>	<u>\$0</u>	Revenue for transportation projects only
	Subtotal Transportation Funds	<u>\$1,166,999</u>	<u>\$570,473</u>	
<u>Trustee Funds</u>				
<u>RDA/CDBG</u>				
227	Community Development Block Grant Fund	\$203,463	\$182,180	Federal funding for low-income housing and/or blighted areas
700	Redevelopment Agency Operations Fund	\$0	\$87,549	RDA operations
701	Redevelopment Agency Housing Fund	\$1,423,908	\$38,839	20% set aside required for all RDA's
702	Redevelopment Agency Debt Service Fund	\$162,962	\$7,592,382	Debt Service
704	Cuesta College Fiscal Agreement Fund	\$268,783	\$360,369	Agreement between City and College
705	SLO County Schools Fiscal Agreement Fund	<u>\$388,242</u>	<u>\$191,419</u>	Agreement between City and County
	Subtotal RDA/CDBG Funds	<u>\$2,447,358</u>	<u>\$8,452,738</u>	
<u>Other Trustee Funds</u>				
233	Cal Home Loan Fund	\$0	\$248,910	Trustee Fund
401	Senior Citizens Trust Fund	\$270,406	\$241,213	Trustee Fund
402	Hospital District Trust Fund	\$114,785	\$109,708	Trustee Fund
405	Business Improvement Association Trust Fund	\$9,054	\$6,598	Trustee Fund
406	Customer Deposits Fund	\$699,820	\$701,770	Trustee Fund
410	Tourism & Lodging BID	\$134,086	\$76,016	Trustee Fund
611	Landfill Closure/Post Closure Fund	\$1,641,901	\$1,752,406	Federal/State requirements
117	Citizens Option Public Safety Fund	<u>\$85,095</u>	<u>\$101,001</u>	To account for State AB3229 funds.
	Subtotal Other Trustee Funds	<u>\$2,955,147</u>	<u>\$2,988,712</u>	
	Subtotal Trustee Funds	<u>\$5,402,505</u>	<u>\$11,441,450</u>	
<u>Debt Service Funds</u>				
505	Library/City Hall Debt Service Fund	\$0	\$413,799	Debt Service
506	1998 Measure D GO Bonds Fund	<u>\$6,699,648</u>	<u>\$7,152,832</u>	Debt Service
	Subtotal Debt Service Funds	<u>\$6,699,648</u>	<u>\$7,566,631</u>	
	Total Reserve All Funds	<u>\$65,699,899</u>	<u>\$74,407,706</u>	