

OVERVIEW

This section provides summaries designed to provide supplemental financial and statistical information to the Financial Plan. Key summaries provide information for four fiscal years; the last two completed fiscal years, the current year, and the year associated with the Financial Plan. The following schedules are included in this section:

Revenue and Expenditure Summaries

- ◆ General Fund Revenues by Major Category and Source
- ◆ General Fund Expenditures by Category and Program

Interfund Transactions

- ◆ Operating Transfers

Fund Balance

- ◆ Fund Balance as of June 30, 2012
- ◆ Fund Balance as of June 30, 2013

Financial and Statistical Tables

GENERAL FUND REVENUES BY MAJOR CATEGORY AND SOURCE

	Actual 2009-10	Actual 2010-11	Estimate 2011-12	Budget 2012-13
Tax & Franchise Revenues				
Sales & use tax				
General	7,434,966	8,417,339	8,485,000	8,698,750
Public Safety (SB509)	214,885	203,533	216,500	215,000
Property Tax	9,253,640	9,200,379	8,852,460	8,423,880
Transient Occupancy Tax	344,084	482,826	470,000	450,000
Franchise Fees	1,227,673	1,247,444	1,345,000	1,265,000
Documentary Stamp Tax	192,649	182,840	173,000	175,000
Excise Tax	327,850	375,675	275,000	300,000
Other	2,016	0	0	0
License & Permits				
Business Licenses	596,835	585,877	517,000	545,000
Animal Licenses	144,701	231,190	203,270	225,520
Building Permits	481,937	0	0	0
Plumbing Permits	36,413	0	0	0
Other	2,335	2,533	1,800	2,000
Fines & Forfeitures				
Vehicle Code Fines	148,528	111,937	85,000	85,000
Code Enforcement	1,100	16,370	185,000	150,000
Other Fines & Forfeitures	77,744	54,529	24,500	24,500
Investment and Property Revenues				
Interest Earnings	297,339	185,155	235,000	235,000
Intergovernmental - State				
Motor Vehicle In Lieu Fee	151,915	236,814	175,400	0
Police Training (POST)	17,226	14,743	25,200	15,000
School Resource officer	220,000	110,000	110,000	110,000
SJ Delta RATT	90,000	85,000	80,000	80,000
Other	24,286	21,960	20,075	0
Service Charges				
Police Services				
Police Service Fees	138,070	183,454	150,000	150,000
Finger Prints Fees (City)	28,311	24,043	25,000	25,000
Finger Prints Fees (DOJ)	35,610	27,867	30,000	30,000
Booking Fees	3,719	2,465	2,500	2,500
Vehicle Repo Admin Fee	1,450	1,685	1,500	1,500
Asset Seizure	10,068	17,558	12,620	
Abandoned Vehicle	34,925	32,705	20,000	20,000
Administrative Tow Fee	3,050	7,075	6,000	5,000

Financial and Statistical Tables

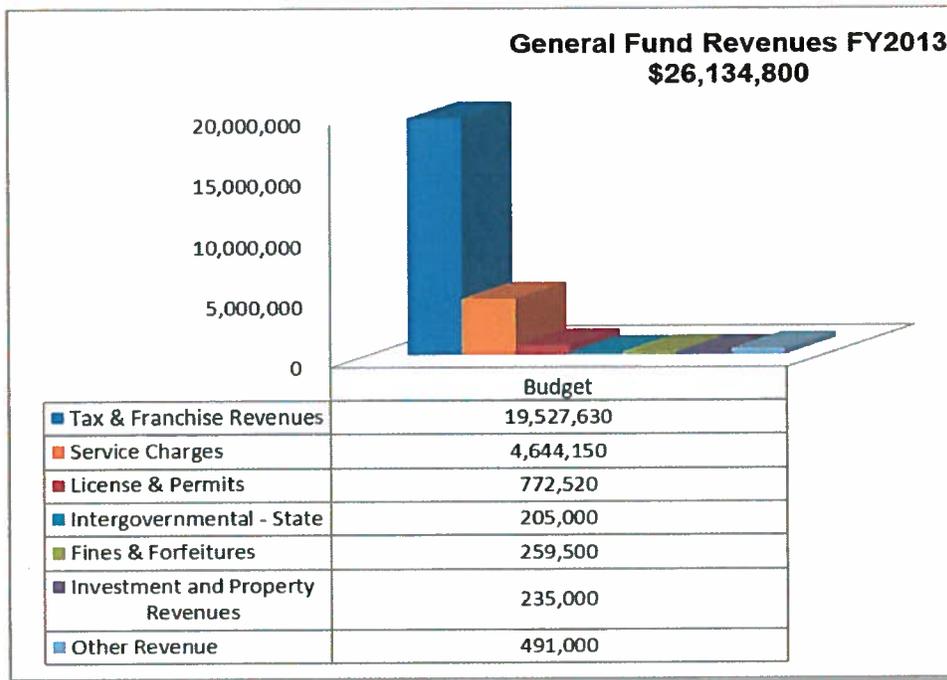
GENERAL FUND REVENUES BY MAJOR CATEGORY AND SOURCE

	Actual 2009-10	Actual 2010-11	Estimate 2011-12	Budget 2012-13
Service Charges				
Fire Services				
Fire Service Fees	1,737	(66)	1,000	1,000
Weed Abatement Fees	9,612	(2,385)	5,000	5,000
Mutual Aid Reimbursement	118,586	64,196	28,225	100,000
Community CPR Classes	1,704	1,246	1,210	0
Recovery Fee	7,392	21,746	20,000	20,000
Fire Prevention Fee	0	29,824	60,000	50,000
Administration Citation Fee	0	0	2,200	3,000
Fire Inspection Fee	0	0	10,500	10,500
Parks & Recreation				
Senior Programs	25,743	32,518	30,000	30,000
Public Works				
Subdivision Plan Check Fees	0	217,981	90,000	100,000
Engineering & Inspection Fees	29,920	26,602	25,000	25,000
Development Agreement Fees	2,000	2,000	0	0
Special Service Fees	0	25,479	0	0
Area of Benefit Administration Fees	0	34,101	0	
Right of Way Use	604	621	650	650
General Government				
Support Services	4,936,675	4,485,525	3,871,000	3,720,000
CDBG	11,303	4,278	17,500	5,000
Direct Labor	248,177	300,847	335,000	335,000
Police OT	8,722	0	0	0
Police Grants	2,888	563	0	0
Administrative Recovery	243	1,770	615	0
Misc Service	5,053	4,067	6,300	5,000
Other	24	49	75	0
Other Revenue				
Sale of Property	8,471	192,760	500	1,000
Rental Property	24,480	46,803	68,000	450,000
Miscellaneous Reimbursement	25,184	42,608	58,175	35,000
Donations	17,250	7,320	0	
Other	9,637	10,150	14,785	5,000
Total General Fund	27,038,730	27,613,599	26,372,560	26,134,800

Financial and Statistical Tables

GENERAL FUND REVENUES BY MAJOR CATEGORY AND SOURCE

	Actual 2009-10	Actual 2010-11	Estimate 2011-12	Budget 2012-13
Tax & Franchise Revenues	18,997,763	20,110,036	19,816,960	19,527,630
License & Permits	1,262,221	819,600	722,070	772,520
Fines & Forfeitures	227,372	182,836	294,500	259,500
Investment and Property Revenues	297,339	185,155	235,000	235,000
Intergovernmental - State	503,427	468,517	410,675	205,000
Service Charges	5,665,586	5,547,814	4,751,895	4,644,150
Other Revenue	85,022	299,641	141,460	491,000
Total General Fund	27,038,730	27,613,599	26,372,560	26,134,800



Financial and Statistical Tables

GENERAL FUND EXPENDITURES BY CATEGORY AND OPERATION

	Personnel	Materials & Supplies	Capital Outlay	Debt Service
General Government				
Legislation and Policy	558,825	153,330	0	0
Legal Services	0	164,260	0	0
City Administration	463,050	89,460	0	0
Public Works Administration	556,710	82,620	0	0
Non Departmental	0	2,292,150	0	49,485
Human Resources	392,470	33,410	0	0
Fiscal & Revenue Management	703,340	102,000	0	0
Facilities Maintenance	449,270	108,535	0	0
Fleet Maintenance	220,765	82,580	0	0
Public Safety				
Police Protection	10,076,550	1,216,690	11,375	
Animal Services	264,190	62,730	0	0
Fire Protection	4,897,580	579,675	0	0
Parks, Recreation, and Community Services				
Parks - Maintenance	1,998,275	880,085	0	0
Community Service - Library	0	88,000	0	0
Community Service - Special Events	147,490	77,020		
Public Utilities				
Storm Drainage	108,575	157,000	0	0
Transportation				
Streets	114,555	26,725		
<i>Total General Fund Appropriation by Category</i>	<u>20,951,645</u>	<u>6,196,270</u>	<u>11,375</u>	<u>49,485</u>

Financial and Statistical Tables

OPERATING TRANSFERS

	Actual 2009-10	Actual 2010-11	Estimate 2011-12	Budget 2012-13
General Fund				
Operating Transfers In				
<i>Development Fees Fund</i>				125,770
<i>Police Grants Fund</i>	(3,332)			43,600
<i>Redevelopment Agency</i>		755,523		
Operating Transfers Out				
<i>Police Grants Fund</i>		(93,650)	(51,990)	
<i>Recreation Fund</i>	(200,000)	(200,000)		(225,000)
<i>Development Services Fund</i>	(14,500)			
Police Grants Fund				
Operating Transfers In				
<i>General Fund</i>	3,332	93,650	51,990	
Operating Transfers Out				
<i>General Fund</i>				(43,600)
<i>Public Safety Sales Tax Fund</i>				(19,590)
Recreation Fund				
Operating Transfers In				
<i>General Fund</i>	200,000	200,000		225,000
Development Agreement Fees Fund				
Operating Transfers Out				
<i>General Fund</i>				(125,770)
<i>Development Services Fund</i>				(440,685)
<i>Government Building Facilities Fee Fund</i>				(1,590,655)
<i>Information Technology Fund</i>			(21,500)	
Public Safety Sales Tax Fund				
Operating Transfers In				
<i>Police Grants Fund</i>				19,590
Development Services Fund				
Operating Transfers In				
<i>General Fund</i>	14,500			
<i>Development Fees Fund</i>				440,685
Subsidized Street Project Fund				
Operating Transfers In				

Financial and Statistical Tables

OPERATING TRANSFERS

	Actual 2009-10	Actual 2010-11	Estimate 2011-12	Budget 2012-13
<i>Redevelopment Agency</i>		58,500,000		
Government Building Facilities Fee Fund				
Operating Transfers In				
<i>Development Fees Fund</i>				1,590,655
Information Technology Fund				
Operating Transfers In				
<i>Development Fees Fund</i>			21,500	
Redevelopment Agency				
Operating Transfers Out				
<i>General Fund</i>		(755,523)		
<i>Subsidized Street Project Fund</i>		(58,500,000)		
NET OPERATING TRANSFERS	0	0	0	0

SUMMARY OF FUND BALANCE**Fiscal Year End June 30, 2012**

	ACTUAL FUND BALANCE 6-30-11	PROJECTED REVENUES 6-30-12	BUDGETED EXPENDITURES 6-30-12	TRANSFERS IN	OUT	PROJECTED FUND BALANCE 6-30-12
GENERAL FUND						
Reserved - PFIP Excise Tax	4,705,271	275,000				4,980,271
Reserved - Asset Seizure	56,432	12,620	4,700			64,352
Designated for Emergencies and Capital Outlay, Debt Service	2,863,002					2,863,002
Operations	3,369,921	26,084,940	26,373,038		51,990	3,029,833
TOTAL	10,994,625	26,372,560	26,377,738	0	51,990	10,937,457

ACCOUNTING METHOD USED IN SUMMARY OF FUND BALANCE SCHEDULE

The Summary of Fund Balance Schedules are presented using the cash basis method of accounting. Actual expenditures include fixed asset purchases and the principal payments on outstanding debt.

Non-cash expenditures, such as depreciation, are excluded from actual expenditures.

The fund balances presented on these schedules are intended to reflect the expendable fund balance for any given year.

SUMMARY OF FUND BALANCE**Fiscal Year End June 30, 2012**

	ACTUAL FUND BALANCE 6-30-11	PROJECTED REVENUES 6-30-12	BUDGETED EXPENDITURES 6-30-12	TRANSFERS IN	OUT	PROJECTED FUND BALANCE 6-30-12
SPECIAL REVENUE FUNDS						
HOME Fund	0	794,605	794,605			0
CDBG	(0)	974,830	974,830			(0)
Police Grants	0	664,627	716,617	51,990		0
Supplemental Law Enforcement Services	81,869	100,120	181,865			124
Federal Transit	361,753	8,945,330	8,677,005			630,078
Recreation	383,968	769,950	985,075			168,843
Traffic Signal Installation	6,272	0	0			6,272
Highway Interchange	43,285	7,675	0			50,960
Development Fees	9,346,336	176,465	1,270,970		21,500	8,230,331
Major Equipment Purchase	1,333,549	112,500	673,050			772,999
Landscape Maintenance	1,133,834	1,001,475	823,413			1,311,896
Public Safety Sales Tax	3,967,991	4,214,630	4,648,185			3,534,436
Public Safety Endowment	8,078,535	92,400	382,525			7,788,410
Development Services	(980,086)	2,013,227	2,491,895			(1,458,754)
TOTAL	23,757,307	19,867,834	22,620,035	51,990	21,500	21,035,596

SUMMARY OF FUND BALANCE**Fiscal Year End June 30, 2012**

	ACTUAL FUND BALANCE 6-30-11	PROJECTED REVENUES 6-30-12	BUDGETED EXPENDITURES 6-30-12	TRANSFERS IN	OUT	PROJECTED FUND BALANCE 6-30-12
CAPITAL IMPROVEMENT FUNDS						
Gas Tax	1,180,115	1,927,920	1,274,740			1,833,295
Regional Transportation Fee	6,724,192	519,570	734,895			6,508,867
Measure K	3,804,475	880,700	2,678,425			2,006,750
Local Transportation	2,772,531	880,090	2,052,410			1,600,211
Subsidized Street Projects	59,027,396	5,168,315	64,191,477			4,234
Parks Fee	4,003,160	421,715	3,417,970			1,006,905
Govt Building Facilities	6,140,428	2,775,150	7,359,213			1,556,365
Community Facilities District	70,151	1,000	0			71,151
PFIP - Drainage	(932,412)	361,500	4,271,165			(4,842,077)
PFIP - Transportation	11,136,343	748,000	4,638,585			7,245,758
TOTAL	93,926,379	13,683,960	90,618,880	0	0	16,991,459

SUMMARY OF FUND BALANCE**Fiscal Year End June 30, 2012**

	ACTUAL FUND BALANCE 6-30-11	PROJECTED REVENUES 6-30-12	BUDGETED EXPENDITURES 6-30-12	TRANSFERS IN	OUT	PROJECTED FUND BALANCE 6-30-12
ENTERPRISE FUNDS						
Golf Course	(1,285,010)	1,137,320	1,029,844			(1,177,534)
PFIP - Sewer	(3,667,421)	481,910	5,425,265			(8,610,776)
Sewer M & O	22,842,282	15,248,015	16,714,391			21,375,906
Sewer Fee	11,291,845	1,788,185	606,545			12,473,485
Solid Waste	5,616,127	8,722,450	8,369,444			5,969,133
Water M & O	30,411,160	11,960,100	16,194,658			26,176,602
Water Fee	7,764,927	1,394,000	3,574,420			5,584,507
PFIP - Water	(4,447,339)	275,300	266,215			(4,438,254)
TOTAL	66,904,412	41,007,280	52,180,782	0	0	57,353,068

SUMMARY OF FUND BALANCE**Fiscal Year End June 30, 2012**

		ACTUAL FUND BALANCE 6-30-11	PROJECTED REVENUES 6-30-12	BUDGETED EXPENDITURES 6-30-12	TRANSFERS IN OUT	PROJECTED FUND BALANCE 6-30-12
INTERNAL SERVICE FUNDS						
Vehicle Purchase	082	780,247	9,270	0		789,517
Information Systems Equip		716,263	1,736,770	1,868,101	21,500	606,432
Equipment Purchase		282,111	104,430	215,225		171,316
SIR Insurance		785,253	1,891,570	1,205,733		1,471,090
SIRA Insurance Reserve		2,360,266	63,000	0		2,423,266
Payroll Tax Benefit		4,082,366	94,430	297,979		3,878,817
TOTAL		9,006,506	3,899,470	3,587,038	21,500 0	9,340,438
TOTAL CITY		204,589,229	104,831,104	195,384,473	73,490 73,490	115,658,018

SUMMARY OF FUND BALANCE**Fiscal Year End June 30, 2013**

	PROJECTED FUND BALANCE 6-30-12	PROJECTED REVENUES 6-30-13	BUDGETED EXPENDITURES 6-30-13	TRANSFERS IN	TRANSFERS OUT	PROJECTED FUND BALANCE 6-30-13
GENERAL FUND						
Reserved - PFIP Excise Tax	4,980,271	300,000				5,280,271
Reserved - Asset Seizure	64,352	0				64,352
Designated for Emergencies and Capital Outlay, Debt Service	2,863,002	0				2,863,002
Operations	3,029,833	25,834,300	27,208,776	169,370	225,000	1,599,727
TOTAL	10,937,457	26,134,300	27,208,776	169,370	225,000	9,807,351

ACCOUNTING METHOD USED IN SUMMARY OF FUND BALANCE SCHEDULE

The Summary of Fund Balance Schedules are presented using the cash basis method of accounting. Actual expenditures include fixed asset purchases and the principal payments on outstanding debt.

Non-cash expenditures, such as depreciation, are excluded from actual expenditures.

The fund balances presented on these schedules are intended to reflect the expendable fund balance for any given year.

SUMMARY OF FUND BALANCE**Fiscal Year End June 30, 2013**

	PROJECTED FUND BALANCE 6-30-12	PROJECTED REVENUES 6-30-13	BUDGETED EXPENDITURES 6-30-13	TRANSFERS IN	OUT	PROJECTED FUND BALANCE 6-30-13
SPECIAL REVENUE FUNDS						
HOME Fund	0	56,186	56,186			0
CDBG	(0)	452,240	452,240			(0)
Police Grants	0	63,190	0		63,190	0
Supplemental Law Enforcement Services	124	0	0			124
Federal Transit	630,078	1,151,130	1,075,280			705,928
Recreation	168,843	798,930	1,042,615	225,000		150,158
Traffic Signal Installation	6,272	0	0			6,272
Highway Interchange	50,960	0	0			50,960
Development Fees	8,230,331	178,660	517,405		2,157,110	5,734,476
Major Equipment Purchase	772,999	107,350	257,175			623,174
Landscape Maintenance	1,311,896	749,605	1,087,139			974,362
Public Safety Sales Tax	3,534,436	4,325,910	4,897,010	19,590		2,982,926
Public Safety Endowment	7,788,410	92,400	377,015			7,503,795
Development Services	(1,458,754)	1,428,000	1,868,685	440,685		(1,458,754)
TOTAL	21,035,596	9,403,601	11,630,750	685,275	2,220,300	17,273,422

SUMMARY OF FUND BALANCE**Fiscal Year End June 30, 2013**

	PROJECTED FUND BALANCE 6-30-12	PROJECTED REVENUES 6-30-13	BUDGETED EXPENDITURES 6-30-13	TRANSFERS IN OUT	PROJECTED FUND BALANCE 6-30-13
CAPITAL IMPROVEMENT FUNDS					
Gas Tax	1,833,295	1,788,000	1,513,120		2,108,175
Regional Transportation Fee	6,508,867	503,500	15,000		6,997,367
Measure K	2,006,750	906,900	657,760		2,255,890
Local Transportation	1,600,211	899,215	1,435,345		1,064,081
Subsidized Street Projects	4,234	0	0		4,234
Parks Fee	1,006,905	698,000	418,835		1,286,070
Govt Building Facilities	1,556,365	1,245,000	2,528,630	1,590,655	1,863,390
Community Facilities District	71,151	1,000	0		72,151
PFIP - Drainage	(4,842,077)	325,000	1,514,985		(6,032,062)
PFIP - Transportation	7,245,758	740,000	2,671,115		5,314,643
TOTAL	16,991,459	7,106,615	10,754,790	1,590,655 0	14,933,939

SUMMARY OF FUND BALANCE**Fiscal Year End June 30, 2013**

	PROJECTED FUND BALANCE 6-30-12	PROJECTED REVENUES 6-30-13	BUDGETED EXPENDITURES 6-30-13	TRANSFERS IN	OUT	PROJECTED FUND BALANCE 6-30-13
ENTERPRISE FUNDS						
Golf Course	(1,177,534)	1,133,000	1,080,160			(1,124,694)
PFIP - Sewer	(8,610,776)	490,000	618,545			(8,739,321)
Sewer M & O	21,375,906	15,153,000	14,544,310			21,984,596
Sewer Fee	12,473,485	711,900	2,595,090			10,590,295
Solid Waste	5,969,133	8,618,000	9,515,885			5,071,248
Water M & O	26,176,602	11,962,000	15,146,255			22,992,347
Water Fee	5,584,507	1,345,000	2,330,955			4,598,552
PFIP - Water	(4,438,254)	272,500	7,448			(4,173,202)
TOTAL	57,353,068	39,685,400	45,838,648	0	0	51,199,820

SUMMARY OF FUND BALANCE**Fiscal Year End June 30, 2013**

	PROJECTED FUND BALANCE 6-30-12	PROJECTED REVENUES 6-30-13	BUDGETED EXPENDITURES 6-30-13	TRANSFERS IN OUT		PROJECTED FUND BALANCE 6-30-13
INTERNAL SERVICE FUNDS						
Vehicle Purchase	789,517	9,000	39,000			759,517
Information Systems Equip	606,432	1,631,030	1,554,710			682,752
Equipment Purchase	171,316	104,430	181,130			94,616
SIR Insurance	1,471,090	1,680,685	2,957,690			194,085
SIRA Insurance Reserve	2,423,266	63,000	0			2,486,266
Payroll Tax Benefit	3,878,817	100,000	281,600			3,697,217
TOTAL	9,340,438	3,588,145	5,014,130	0	0	7,914,453
TOTAL CITY	115,658,018	85,918,061	100,447,094	2,445,300	2,445,300	101,128,985