

**FY 2008-09
DRAFT GENERAL FUND PROFORMA**

			2005-06	2006-07	2007-08	2007-08	2008-09
A	B	C	D	E	F	G	H
		Draft 05-02-08 6e	Actual	Actual	Adopted	Projected 04/30/2008	Mayor's Proposed 04/30/2008
1	REV	BEGINNING FUND BALANCE	\$20,415,059	\$21,665,322	\$12,686,043	\$12,147,386	\$10,463,668
2	REV	Projected Dept. Savings		\$0	\$3,885,735	\$625,000	\$625,000
3							
4		REVENUES - ONGOING					
5	REV	Sales Tax	\$29,627,907	\$27,884,852	\$29,420,526	\$26,938,062	\$26,726,430
6	REV	Property Tax	\$14,318,747	\$16,456,379	\$18,056,366	\$16,100,367	\$16,115,503
7	REV	VLF Flip	\$13,850,014	\$14,676,912	\$15,704,296	\$15,811,000	\$15,958,000
8	REV	Utility Users Tax	\$17,584,060	\$18,319,657	\$20,238,990	\$19,418,836	\$19,615,000
9	REV	Franchise Fees	\$2,890,805	\$2,976,772	\$3,216,342	\$3,301,401	\$4,273,751
10	REV	VLF	\$1,296,992	\$1,556,350	\$1,657,399	\$1,150,000	\$1,259,190
11	REV	Business License/Mill Tax	\$10,374,157	\$10,359,058	\$11,155,380	\$10,800,000	\$10,970,111
12	REV	Transient Occupancy Tax	\$2,181,467	\$2,264,699	\$2,301,737	\$2,200,000	\$2,222,000
13	REV	Construction Related	\$3,528,268	\$3,035,439	\$3,351,181	\$3,065,793	\$3,255,850
14	REV	Other GF Rev	\$18,036,926	\$18,587,002	\$18,414,824	\$19,979,761	\$20,656,307
15		Sub-total Ongoing Rev.	\$113,689,343	\$116,117,120	\$123,517,041	\$118,765,220	\$121,052,142
16							
17		REVENUES - ADDITIONAL					
18	REV	Additional Revenues	\$1,120,832	\$1,815,561	\$885,000	\$0	
19	REV	RDA Loan Repayment (Gallo Center)				\$1,324,000	\$0
20	REV	Transfers In	\$2,111,925	\$2,437,022	\$3,387,375	\$6,557,376	\$4,684,937
21		Sub-total Add'l Rev.	\$3,232,757	\$4,252,583	\$4,272,375	\$7,881,376	\$4,684,937
22							
23	REV	Total Revenues	\$116,922,100	\$120,369,703	\$127,789,416	\$126,646,596	\$125,737,079
24							
25		GRAND TOTAL RESOURCES	\$137,337,159	\$142,035,025	\$144,361,194	\$139,418,982	\$136,825,747
26							
27		EXPENDITURES					
28	EXP	Non-Department	(\$1,468,427)	(\$2,353,010)	(\$1,552,951)	(\$1,271,432)	(\$2,025,859)
29	EXP	City Council	(\$194,297)	(\$181,554)	(\$208,136)	(\$251,580)	(\$482,063)
30	EXP	City Council (Measure M)				(\$70,000)	(\$45,000)
31	EXP	City Manager	(\$1,059,052)	(\$1,258,507)	(\$1,319,994)	(\$1,368,704)	(\$1,188,243)
32	EXP	Personnel	(\$1,382,206)	(\$1,587,680)	(\$1,801,796)	(\$1,809,071)	(\$1,712,260)
33	EXP	City Attorney	(\$2,898,489)	(\$1,845,850)	(\$2,099,775)	(\$2,192,019)	(\$2,131,027)
34	EXP	City Clerk	(\$476,692)	(\$613,562)	(\$715,184)	(\$681,292)	(\$402,275)
35	EXP	Office of the Auditor				\$0	(\$437,427)
36	EXP	Info. Technology	(\$56,277)	(\$3,401)	(\$66,500)	(\$106,136)	\$0
37	EXP	Finance	(\$5,845,693)	(\$6,161,685)	(\$6,563,346)	(\$6,304,968)	(\$6,634,481)
38	EXP	Community & Econ. Dev.	(\$5,201,794)	(\$5,362,327)	(\$7,992,486)	(\$8,018,214)	(\$7,770,469)
39	EXP	Fire	(\$23,865,064)	(\$26,623,750)	(\$27,663,900)	(\$27,856,281)	(\$26,996,800)
40	EXP	Police	(\$48,560,335)	(\$52,371,555)	(\$55,989,148)	(\$54,392,512)	(\$53,877,465)
41	EXP	Parks, Rec. & Neighborhoods	(\$11,560,029)	(\$12,144,004)	(\$13,141,754)	(\$12,863,160)	(\$11,965,370)
42	EXP	Public Works	(\$1,719,587)	(\$6,383,524)	(\$5,257,639)	(\$5,510,474)	(\$4,400,615)
43		Department Operating Expenditures	(\$104,287,942)	(\$116,890,409)	(\$124,372,609)	(\$122,695,843)	(\$120,069,354)

**FY 2008-09
DRAFT GENERAL FUND PROFORMA**

			2005-06	2006-07	2007-08	2007-08	2008-09
A	B	C	D	E	F	G	H
		Draft 05-02-08 6e	Actual	Actual	Adopted	Projected 04/30/2008	Mayor's Proposed 04/30/2008
44							
45		ADJUSTMENTS					
46	EXP	MOU (set-aside for MCEA)				(\$216,000)	(\$216,000)
47	EXP	Fund 1300 Sp Fnd Road Maint		(\$1,800,000)			
48	EXP	PD Personnel (Grants Expiring)					(\$132,216)
49	EXP	PD Towing Expense Budget					
50		Sub-total Adj	\$0	(\$1,800,000)	\$0	(\$216,000)	(\$348,216)
51							
52	EXP	Transfers Out	(\$9,739,702)	(\$10,539,933)	(\$9,343,798)	(\$7,853,471)	(\$7,338,228)
53							
54		GRAND TOTAL EXPENDITURES	(\$114,027,644)	(\$129,230,342)	(\$133,716,407)	(\$130,765,314)	(\$127,755,798)
55							
56		ENDING FUND BALANCE	\$23,309,515	\$12,804,683	\$10,644,787	\$8,653,668	\$9,069,949
57		Reduce Restriction	(\$1,644,193)	(\$657,297)	\$100,000	\$60,000	\$0
58		Fleet Loan Adjustment				\$1,750,000	
59							
60		UNRESTRICTED BALANCE	\$21,665,322	\$12,147,386	\$10,744,787	\$10,463,668	\$9,069,949
61							
62		Reserve at 8%	(\$9,122,212)	(\$10,338,427)	(\$10,744,787)	(\$10,461,225)	(\$10,220,464)
63		Excess (Def.) to 8% policy	\$12,543,110	\$1,808,959	(\$0)	\$2,443	(\$1,150,515)
64			19.0%	9.4%	8.0%	8.0%	7.1%
65							
66		Reserve at 7%					(\$8,942,906)
67		Excess (Def.) to 7% policy					\$127,043
68							7.1%
69							
70							
71							
72							
73	**** Potential Revenue/Expense Reductions/Comments						
74	Cost for Animal Shelter not included in GF Proforma						
75	PD Revenue - Prop 172 Sales Tax Alloc of \$775k may be held by State in FY 2008-09						
76	Cost of potential future litigation not shown in GF Proforma						

FY 2008-2009

Parking Fund Proforma (6000)

Fund 6000 Parking fund	Actual FY 06-07	Adopted FY 07-08	Projected				
			Actual FY 07-08	Projected FY 08-09	Projected FY 09-10	Projected FY 10-11	Projected FY 11-12
Beginning Fund Balance (from the June 30, 2007 CAFR)	1,503,792 7/1/06	1,337,207 7/1/07	1,337,207	-73,456	-73,456	-73,456	-73,456
REVENUE (type 31's)							
Revenue Budget	1,128,755	1,248,277	1,335,080	1,491,177	1,565,735	1,644,022	1,726,223
Transfers In from Fund 1300 (P866)	180,000	0		0	0	0	0
TOTAL REVENUE	1,308,755	1,248,277	1,335,080	1,491,177	1,565,735	1,644,022	1,726,223
EXPENDITURES (type 22's)							
Operating Budget	-1,475,340	-1,511,577	-1,269,018	-1,491,177	-1,565,735	-1,644,022	-1,726,223
Transfers Out (P866 reduction)		-80,000	-80,000	0	0	0	0
TOTAL EXPENDITURES	-1,475,340	-1,591,577	-1,349,018	-1,491,177	-1,565,735	-1,644,022	-1,726,223
ENCUMBRANCES (type 21's)	0	-17,400	-17,400	0	0	0	0
BUDGETED IN CIP	0	-1,379,325	-1,379,325	0	0	0	0
Ending Fund Balance	1,337,207	-402,818	-73,456	-73,456	-73,456	-73,456	-73,456

FY 2008-09 Budget

Storm Drain Fund Proforma (6280)

	Actual 06-07	Current Budget 07-08	Proposed 08-09	Projected 09-10	10-11	11-12	12-13
Sources							
Operating Revenue	5,375,186	5,223,519	5,290,370				
Other Sources/Operating Transfers In	28,288	326,000	326,000		0	0	0
CIP Project Revenues for Q231, N686, D001	0	420,874	0	0	0	0	0
Total Revenue/Other Sources	5,403,474	5,970,393	5,616,370	0	0	0	0
Uses							
Operating Expenditures	5,831,193	6,066,488	7,859,051				
Other Uses/Transfers Out		641,146	0	0	0	0	0
Total Expenditure/Other Uses	5,831,193	6,707,634	7,859,051	0	0	0	0
Other NonOperating Sources/Uses							
NonOp Rev/Exp (6101 Interest)	-8,939	12,000	0	0	0	0	0
TOTAL	-8,939	12,000	0	0	0	0	0
Excess (deficiency) of Revenue & Other Sources over (under) Expenditures & Other Uses	(436,658)	(725,241)	(2,242,681)	0	0	0	0
Capital Improvement Prgm	124,304	414,965	0	0	0	0	0
			0	0	0	0	0
Working Capital							
Beginning Working Capital		1,384,285	244,079	(1,998,602)	(1,998,602)	(1,998,602)	(1,998,602)
Ending Working Capital	1,384,285	244,079	(1,998,602)	(1,998,602)	(1,998,602)	(1,998,602)	(1,998,602)

FY 2008-2009

Compost Fund Proforma (6290)

	Actual FY 06-07	Current Modified FY 07-08	Estimated Actual FY 07-08	Projected FY 08-09	Projected FY 09-10	Projected FY 10-11	Projected FY 11-12
Beginning Fund Balance		520,525	520,525	224,332	224,332	224,332	224,332
(from the June 30, 2007 CAFR)	7/1/06	7/1/07					
REVENUE (type 31's)							
Revenue Budget	1,254,137	1,386,682	1,104,815	1,435,862	1,493,296	1,553,028	1,615,149
Transfers In from Fund 1300 (P866)	29,000	0	0	0	0	0	0
TOTAL REVENUE	1,283,137	1,386,682	1,104,815	1,435,862	1,493,296	1,553,028	1,615,149
EXPENDITURES (type 22's)							
Operating Budget	-1,124,571	-1,468,827	-1,025,500	-1,435,862	-1,493,296	-1,553,028	-1,615,149
Transfers Out to Fleet (Water Truck in 08)	-128,000	-74,626	-74,625	0	0	0	0
TOTAL EXPENDITURES	-1,252,571	-1,543,453	-1,100,125	-1,435,862	-1,493,296	-1,553,028	-1,615,149
ENCUMBRANCES (type 21's)							
	0	0		0	0	0	0
BUDGETED IN CIP (P597/P866)							
	0	-139,422	-139,422	0	0	0	0
Ending Fund Balance	520,525	224,332	385,793	224,332	224,332	224,332	224,332

FY 2008-2009 Budget

Golf Fund Proforma (6600)

	Actual FY 06-07	Adopted FY 07-08	Projected Actuals FY 07-08	Projected FY 08-09	Projected FY 09-10	Projected FY 10-11	Projected FY 11-12
Beginning Fund Balance (from the June 30, 2007 CAFR)	7/1/06	-41,039 7/1/07	-41,039 7/1/07	-6,341	-106,341	-6,341	93,659
REVENUE (type 31's)							
Revenue	2,288,265	2,424,592	2,324,592	2,391,995	2,487,675	2,587,182	2,690,669
Transfers In (General Fund Subsidy if needed)	0	100,000	50,000	0	100,000	100,000	100,000
Transfers In from General Fund for P391 (cash not yet yet j'd over to golf fund)	42,061	54,023	54,023	50,000			
TOTAL REVENUE	2,330,326	2,578,615	2,428,615	2,391,995	2,587,675	2,687,182	2,790,669
EXPENDITURES (type 22's)							
Operating Budget	2,159,578	-2,345,941	-2,345,941	-2,391,995	-2,487,675	-2,587,182	-2,690,669
Transfer Out	0	0	0	0	0	0	0
TOTAL EXPENDITURES	2,159,578	-2,345,941	-2,345,941	-2,391,995	-2,487,675	-2,587,182	-2,690,669
ENCUMBRANCES (type 21's)	0	0	0	0	0	0	0
BUDGETED IN CIP (P391) (available budget but not yet spent)		-97,976	-97,976	-100,000	0	0	0
Ending Fund Balance	-41,039	93,659	-56,341	-106,341	-6,341	93,659	193,659

FY 2008-2009 Budget

Centre Plaza Proforma

Fund 6700 Centre Plaza	Actual FY 06-07	Current Modifd FY 07-08	Projected FY 08-09	Projected FY 09-10	Projected FY 10-11	Projected FY 11-12
Beginning Fund Balance (from the June 30, 2007 CAFR)		505,423 7/1/07	324,217	324,217	-475,510	-1,307,226
REVENUE (type 31's)						
Revenue	1,043,681	994,971	1,020,799	1,061,631	1,104,096	1,148,260
Transfers In (General Fund Subsidy)	724,826	746,571	768,968	0	0	0
Transfers In from 6700	0	75,600	77,580			
TOTAL REVENUE	1,768,507	1,817,142	1,867,347	1,061,631	1,104,096	1,148,260
EXPENDITURES (type 22's)						
Operating Budget	-1,710,190	-1,922,748	-1,789,767	-1,861,358	-1,935,812	-2,013,244
Transfer Out to 6710	-171,285	-75,600	-77,580			
TOTAL EXPENDITURES	-1,881,475	-1,998,348	-1,867,347	-1,861,358	-1,935,812	-2,013,244
ENCUMBRANCES (type 21's)	0	0	0	0	0	0
BUDGETED IN CIP OR MY OPS	0	0	0	0	0	0
Ending Fund Balance	505,423 6/30/07	324,217 6/30/08	324,217	-475,510	-1,307,226	-2,172,210

FY 2008-2009 Budget

**Insurance Fund Summary Proforma
(in Thousands)**

	Actual 06-07	Budget 07-08	08-09	Projected 09-10	10-11	11-12	12-13
Sources							
Revenue	23,128	24,264	17,908	18,333	18,769	19,215	19,673
Other Sources	420	105	1,000	0	0	0	0
Total Revenue & Other Sources	23,548	24,369	18,908	18,333	18,769	19,215	19,673
Uses							
Operating Expenditures (see note)	23,604	24,287	18,467	18,909	19,362	19,827	20,303
Other Uses	430	0	0	0	0	0	0
Total Expenditure & Other Uses	24,033	24,287	18,467	18,909	19,362	19,827	20,303
Other							
Non Operating Rev/Exp	640	864	559	472	485	498	495
Excess (deficiency) of Revenue & Other Sources over (under) Expenditures & Other Uses	155	946	1,000	(104)	(108)	(113)	(135)
Working Capital							
Beginning Working Capital	11,960	12,115	13,061	14,061	13,958	13,850	13,736
Ending Working Capital	12,115	13,061	14,061	13,958	13,850	13,736	13,601

minus Long Term Liabilities	(12,043)	(12,404)	(12,776)	(13,159)	(13,554)	(13,961)	(14,379)
plus Non-Current Assets	20						
= Total Net Assets	92	657	1,285	799	295	(224)	(778)

FY 2008-2009 Budget

**Employee Benefits Fund Proforma
(in Thousands)**

	Actual 06-07	Budget 07-08	Proposed 08-09	Projected 09-10	10-11	11-12	12-13
Sources							
Revenue	5,373	38,105	4,208	3,943	4,061	4,183	4,309
Other Sources	0	0	0	0	0	0	0
Total Revenue & Other Sources	5,373	38,105	4,208	3,943	4,061	4,183	4,309
Uses							
Operating Expenditures	3,458	38,319	4,856	5,002	5,152	5,307	5,466
Other Uses	0	954	0	0	0	0	0
Total Expenditure & Other Uses	3,458	39,273	4,856	5,002	5,152	5,307	5,466
Excess (deficiency) of Revenue & Other Sources over (under) Expenditures & Other Uses	1,916	(1,168)	(648)	(1,059)	(1,091)	(1,124)	(1,157)
Working Capital							
Beginning Working Capital	13,439	15,355	14,187	13,539	12,480	11,389	10,265
Ending Working Capital	15,355	14,187	13,539	12,480	11,389	10,265	9,108
minus Long Term Liabilities plus Non-Current Assets	(64,629)	(63,336)	(62,069)	(60,828)	(59,611)	(58,419)	(57,251)
= Total Net Assets	(49,270)	(49,149)	(48,530)	(48,348)	(48,222)	(48,154)	(48,143)

FY 2008-09 Budget

Information & Technology Services Proforma (7130, 7131)

	2006-2007 Actuals	2007-2008 Current Modified	2008-2009 Proposed	2010	2011	2012	2013
Sources							
Revenue	\$4,460,538	\$4,970,696	\$5,626,727	\$5,823,662	\$6,027,491	\$6,238,453	\$6,456,799
Other Sources	\$999,105	\$394,000	\$0	\$0	\$0	\$0	\$0
CIP Revenue 070		\$936,508					
CIP Revenue 190		\$988,258					
Total Revenues & Other Sources	\$5,459,643	\$7,289,462	\$5,626,727	\$5,823,662	\$6,027,491	\$6,238,453	\$6,456,799
Uses							
Operating Expenditures	\$4,072,290	\$5,750,532	\$6,016,869	\$6,227,459	\$6,445,420	\$6,671,010	\$6,904,496
Other Uses	\$0	\$997,500	\$0	\$0	\$0	\$0	\$0
Total Expenditures & Other Uses	\$4,072,290	\$6,748,032	\$6,016,869	\$6,227,459	\$6,445,420	\$6,671,010	\$6,904,496
Other							
NonOperating Rev/Exp	\$71,966	\$0	\$0	\$0	\$0	\$0	\$0
Net/(Deficit)	\$1,459,319	\$541,430	(\$390,142)	(\$403,797)	(\$417,930)	(\$432,557)	(\$447,697)
Capital Improvement Program							
070		\$651,926					
190		\$2,427,494					
Total Capital Improvement Program	\$0	\$3,079,421	\$0	\$0	\$0	\$0	\$0
Working Capital							
Beginning Balance		\$3,257,120	\$719,129	\$328,987	(\$74,810)	(\$492,739)	(\$925,297)
Ending Balance	\$3,257,120	\$719,129	\$328,987	(\$74,810)	(\$492,739)	(\$925,297)	(\$1,372,994)

FY 2008-09 Budget

Fleet Management Fund Proforma (7200, 7210)

	2006-2007 Actuals	2007-2008 Current Modified	2008-2009 Proposed	2010	2011	2012	2013
Sources							
Revenue	\$9,264,500	\$7,155,402	\$8,137,028	\$8,381,139	\$8,632,573	\$8,891,550	\$9,158,297
Other Sources	\$251,536	\$146,854	\$0	\$0	\$0	\$0	\$0
Total Revenues & Other Sources	\$9,516,036	\$7,302,256	\$8,137,028	\$8,381,139	\$8,632,573	\$8,891,550	\$9,158,297
Uses							
Operating Expenditures	\$4,813,127	\$11,281,681	\$8,883,810	\$9,150,324	\$9,424,834	\$9,707,579	\$9,998,806
Other Uses	\$29,000	\$296,778	\$0	\$0	\$0	\$0	\$0
Total Expenditures & Other Uses	\$4,842,127	\$11,578,459	\$8,883,810	\$9,150,324	\$9,424,834	\$9,707,579	\$9,998,806
Other							
NonOperating Rev/Exp	\$422,315	\$0	\$0	\$0	\$0	\$0	\$0
Net/(Deficit)	\$5,096,224	(\$4,276,203)	(\$746,782)	(\$769,185)	(\$792,261)	(\$816,029)	(\$840,510)
Capital Improvement Program	\$0	\$786,445	\$0	\$0	\$0	\$0	\$0
Working Capital							
Beginning Balance		\$13,934,568	\$8,871,920	\$8,125,138	\$7,355,953	\$6,563,692	\$5,747,663
Ending Balance	\$13,934,568	\$8,871,920	\$8,125,138	\$7,355,953	\$6,563,692	\$5,747,663	\$4,907,153
Note: June 30 2007 Working Capital does not include the remaining balance of a loan to the General Fund in amount of \$1,782,462							
Note: Forgive Fleet loan repayment for 2008-09 per Mayor's Recommendations							
Note: Fleet rate holiday for 2008-09 per Mayor's Recommendations							

FY 2008-2009 Budget

Building Services Fund Proforma

	Budget FY 06-07	Current Modified FY 07-08	Estimate FY 07-08	Projected FY 08-09	Projected FY 09-10	Projected FY 10-11
Beginning Fund Balance	0	0	0	61,715	-20,001	-39,751
(from the June 30, 2007 CAFR)	7/1/06	7/1/07				
REVENUE (type 31's)						
Revenue	2,081,189	2,248,580	2,338,169	2,120,027	2,226,028	2,337,330
Transfers In	47,694	0	0	0	0	0
TOTAL REVENUE	2,128,883	2,248,580	2,338,169	2,120,027	2,226,028	2,337,330
EXPENDITURES (type 22's)						
Operating Budget	-2,128,883	-2,267,453	-2,267,453	-2,201,743	-2,245,778	-2,290,693
Transfer Out to 7320	0	0	-9,001	0	0	0
TOTAL EXPENDITURES	-2,128,883	-2,267,453	-2,276,454	-2,201,743	-2,245,778	-2,290,693
ENCUMBRANCES (type 21's)	0	0	0	0	0	0
BUDGETED IN CIP OR MY OPS	0	0	0	0	0	0
Ending Fund Balance	0	-18,873	61,715	-20,001	-39,751	6,886

FY 2008 - 2009 Budget

Tenth Street Place JPA Fund Proforma
(in thousands)

	Actual FY 06-07	Adopted Budget FY 07-08	Projected FY 08-09	Projected FY 09-10	Projected FY 10-11	Projected FY 11-12	Projected FY 11-13
Revenue (all including non-operating)	1,506	1,585	1,506	1,506	1,506	1,506	1,506
Expenditures	1,402	1,558	1,466	1,466	1,466	1,466	1,466
Excess of revenues over (under) expenditures	104	27	40	40	40	40	40
Working Capital:							
Beginning working capital	(9)	95	122	162	202	242	282
Ending Working Capital	95	122	162	202	242	282	322
	0	0	0	0	0	0	0
Available Working Capital	95	122	162	202	242	282	322

Note: "ending working capital" includes all actual additions to reserves (excess revenues over expenditures).

