

**General Fund  
Sources and Uses  
Mid Year Review  
FY 08-09 Budget**

	Revised FY 08-09	Mid Year FY 08-09	Change Amount	%
<b>Operating Revenues</b>				
Property Tax	1,622,621	1,588,000	(34,621)	-2.1%
Sales Tax	859,850	809,000	(50,850)	-5.9%
Transient Occupancy Tax	3,607,463	3,479,463	(128,000)	-3.5%
Other Taxes	337,500	322,500	(15,000)	-4.4%
Licenses and Permits	159,000	109,000	(50,000)	-31.4%
Fines, Forfeitures and Penalties	55,600	55,600	-	0.0%
Interest and Use of Property	50,000	50,000	-	0.0%
Revenues From Other Agencies	96,000	86,000	(10,000)	-10.4%
Grants - Operations	19,000	19,000	-	0.0%
Charges for Services	846,850	795,850	(50,000)	-5.9%
Other Revenues	50,000	50,000	-	0.0%
<b>Total Operating Revenues</b>	<b>7,702,883</b>	<b>7,364,413</b>	<b>(338,470)</b>	<b>-4.4%</b>
<b>Operating Expenditures</b>				
Support Services	1,527,300	1,447,700	(79,600)	-5.2%
City Council & City Clerk	220,950	220,950	-	0.0%
Fire Services	754,200	754,200	-	0.0%
Planning & Building	759,550	759,550	-	0.0%
Police Services	2,281,000	2,249,150	(31,850)	-1.4%
Public Works	1,291,450	1,291,450	-	0.0%
Community Resources	782,900	734,200	(48,700)	-6.2%
<b>Total Operating Expenditures</b>	<b>7,617,350</b>	<b>7,457,200</b>	<b>(160,150)</b>	<b>-2.1%</b>
<b>Net Operating Surplus/ (Deficit)</b>	<b>85,533</b>	<b>(92,787)</b>	<b>(178,320)</b>	
<b>Other Sources</b>				
Debt Proceeds	3,849,950	3,849,950	-	
Grants - Improvements	1,311,300	1,311,300	-	
<b>Other Uses</b>				
Equipment Replacement Charges	-	-	-	
Special Projects	410,000	335,580	(74,420)	
Capital Improvement Projects				
Streets	16,000	16,000	-	
Parks	62,000	62,000	-	
Buildings	7,634,800	7,555,900	(78,900)	
Other	87,900	62,900	(25,000)	
<b>Total Capital Projects</b>	<b>7,800,700</b>	<b>7,696,800</b>	<b>(103,900)</b>	

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Debt Service	-		-	
<b>Transfers From or (To) Other Funds</b>				
Public Safety Fund	176,800	176,800	-	
Gas Tax Fund	111,900	111,900	-	
Police Grants Fund	83,772	83,772	-	
Recreation Donations	16,350	16,350	-	
Landscape Maintenance Funds	(340)	(340)	-	
Mobile Home Park Programs Fund	10,468	10,468	-	
Quality of Life Fund	692,550	692,550	-	
Community Pool Fund	1,588,450	1,588,450	-	
CDBG Fund	70,000	70,000	-	
Debt Service Fund	(169,050)	(169,050)	-	
<b>Net All Transfers</b>	<b>2,580,900</b>	<b>2,580,900</b>	-	
<b>Net Fund Surplus or (Deficit)</b>	<b>(383,017)</b>	<b>(383,017)</b>	<b>(0)</b>	
<b>Beginning Fund Balance</b>	<b>2,180,627</b>	<b>2,180,627</b>	-	
<b>Ending Fund Balance</b>	<b>1,797,611</b>	<b>1,797,610</b>	<b>(0)</b>	
<b>Fund Balance Allocation to Reserves</b>				
Emergencies (1)	761,735	745,720	(16,015)	
General Contingency (1)	930,876	946,890	16,014	
General Liability Claims (5)	105,000	105,000	-	
<b>Total Reserves</b>	<b>1,797,611</b>	<b>1,797,610</b>	<b>(1)</b>	
<b>Undesignated Fund Balance</b>	-	0	-	
<b>Total Ending Fund Balance</b>	<b>1,797,611</b>	<b>1,797,610</b>	<b>(1)</b>	
<b>All Reserves As A Percent of Operating Expenditures</b>	<b>24%</b>	<b>24%</b>		
<b>Total Fund Balance As A Percent of Operating Expenditures</b>	<b>24%</b>	<b>24%</b>		

(1) In FY 01-02, the City Council adopted a policy to maintain an Emergency Reserve at 10% and General Reserve at 20% of operating expenditures

(5) This reserve is set at three times the \$10,000 General Liability Self Insured Retention (SIR) and \$25,000 Workers Compensation SIR.

**General Fund**  
**Selected Capital & Special Projects With General Funding**  
**Mid Year Review**  
**FY 08-09 Budget**

Capital & Special Projects	Revised FY 08-09	Spent or Committed YTD	Balance Available	Mid Year FY 08-09	Change	Comments
5155 Pioneer Park	62,000	-	62,000	62,000	-	No Change
5505 Community Pool Geothermal	40,000	16,000	24,000	20,000	(20,000)	Fund feasibility study and grant application
5501 City Hall Improvements	40,000	6,000	34,000	6,000	(34,000)	Delay changes to future fiscal years
5507 Police Station Improvements	45,900	5,000	40,900	21,000	(24,900)	Implement critical changes and defer others to next fiscal year
5187 Soils Remediation	22,900	1,600	21,300	22,900	-	No Change.
5504 Bicycle transportation Plan	15,000	-	15,000	15,000	-	No Change
5502 Access, Facility & Sidewalk	50,000	9,000	41,000	25,000	(25,000)	Defer to future years
<b>Special Projects</b>						
4606 Comm Enhancement & Beautification	100,000	15,000	85,000	50,580	(49,420)	Reduce scope of improvements
4607 Services & Dev Impact Fee Update	50,000	-	50,000	25,000	(25,000)	Define scope to carry over to next fiscal year
4608 Green Initiatives	25,000	-	25,000	25,000	-	No Change
<b>Total</b>	<b>450,800</b>	<b>62,600</b>	<b>398,200</b>	<b>272,480</b>	<b>(178,320)</b>	