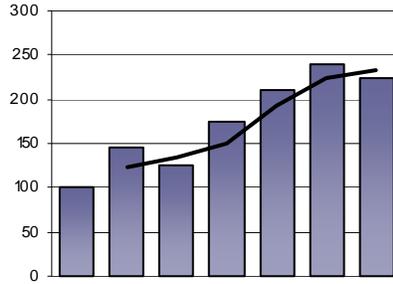


CITY OF SARATOGA
FINANCIAL SUMMARIES



FINANCIAL SUMMARIES

TOTAL REVENUES AND EXPENDITURES

Summary schedules which provide a high level overview of the entire operating budget, in a fund-type summary, as well as by fund-specific and category-specific summary levels.

Total Fund Activity Summary B – 3
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 Total Expenditures – by Category B – 9

GENERAL FUND REVENUES AND EXPENDITURES

Summary schedules which identify the General Fund operating sources and uses at the department and category levels. The Fund Balance Activity summarizes the General Fund sources and uses which impact the ending fund balance.

General Fund Revenues – by Department B – 10
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 General Fund Revenues – by Category B – 12
 General Fund Expenditures – by Category B – 13
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 General Fund – Fund Balance Activity B – 16

OPERATING TRANSFERS

A schedule summarizing activity by fund, of estimated fund transfers for the prior year and budgeted for the adopted fiscal year.

Schedule of Interfund Transfers B – 17

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Fund Balance schedules, one which summarizes activity and ending fund balances to provide a quick look at the ongoing status of the individual funds, and another which provides a 5 year trend.

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CITY OF SARATOGA

FINANCIAL SUMMARIES

DEPARTMENTAL BUDGETS

Department level schedules which provide an overview of funding source and expenditure use by each program within the department.

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STAFFING

The staffing schedules provide a summary level view of operational staffing assignments, funding, and trend over the prior five years.

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CITY OF SARATOGA
FINANCIAL SUMMARIES

TOTAL FUND ACTIVITY SUMMARY
FY 2008/09

<u>Fund Category</u>	<u>Fund Balance 7/1/2008</u>	<u>Revenues & Transfers In</u>	<u>Expenditures & Transfers Out</u>	<u>Use of Carryforward / Fund Balance</u>	<u>Estimated Fund Balance 6/30/2009</u>
<i>Operating Funds</i>					
<i>General Fund</i>					
Primary General Fund Reserve	\$ 8,198,637	\$ 17,084,596	\$ 17,062,764	\$ 125,000	\$ 8,345,469
Development Reserve	621,711	-	-	(50,000)	571,711
Environmental Reserve	679,917	-	-	(75,000)	604,917
<i>Special Revenue Funds</i>					
Landscape & Lighting Districts	224,374	447,150	442,895	-	228,629
CDBG Program Fund	(111,566)	140,203	140,203	-	(111,566)
Housing & Rehabilitation Pgm	220,274	29,533	13,000	-	236,807
<i>Internal Service Funds</i>					
Risk Management/Liability Ins	209,350	342,468	336,268	-	215,550
Workers Compensation	229,660	270,920	260,920	-	239,660
Office Stores Fund	(566,579)	67,000	60,000	-	(559,579)
IT Services	164,990	403,946	403,946	-	164,990
Vehicle & Equip Maintenance	(29,034)	264,000	247,905	-	(12,939)
Building Maintenance	680,827	807,082	807,082	-	680,827
Equipment Replacement Funds	17,448	200,000	136,500	-	80,948
IT Equipment Replacement ¹	205,117	51,303	55,400	-	201,020
Total Operating Funds	\$ 10,745,127	\$ 20,108,201	\$ 19,966,883	\$ -	\$ 10,886,445
<i>Debt Service</i>					
2001 Series GO Bonds	849,581	1,015,000	1,017,956	-	846,625
Total Debt Service	\$ 849,581	\$ 1,015,000	\$ 1,017,956	\$ -	\$ 846,625
<i>Trust & Agency Funds</i>					
Library Capital Improvement ²	690,886	19,500	70,000	-	640,386
KSAR	38,365	42,500	42,500	-	38,365
Total Trust & Agency Funds	\$ 729,251	\$ 62,000	\$ 112,500	\$ -	\$ 678,751
<i>Capital Funds ³</i>					
Street Projects	1,955,994	1,949,993	1,949,993	-	1,955,994
Park & Trail Projects	1,502,398	-	-	-	1,502,398
Facility Projects	515,315	166,607	166,607	-	515,315
Administrative Projects	100,841	110,000	110,000	-	100,841
Total Capital Funds	\$ 4,074,548	\$ 2,226,600	\$ 2,226,600	\$ -	\$ 4,074,548
TOTAL ALL FUNDS	\$ 16,398,508	\$ 23,411,801	\$ 23,323,939	\$ -	\$ 16,486,369

The above Fund Summaries reflect total net changes for Fiscal Year 2008/09. Funds Balance changes of note include:

1. The IT Equipment Replacement Fund reflects a use of FB as scheduled FY 2008/09 replacements exceed annual funding
2. The Library Capital Improvement Fund will show a decrease in FB each year with the use of funds for planned projects
3. Capital Project Funds reflect new revenue and expenditure amounts only. Prior year budgeted funds will be carryforward amounts that are added to the new fiscal year's revenues and expenditures to total project budgets at year end. Full expenditure of revenue amounts in the above schedule reflects available appropriations only. Most projects are not expected to be fully expended in a fiscal year; any remaining balances will carry forward.

CITY OF SARATOGA
FINANCIAL SUMMARIES

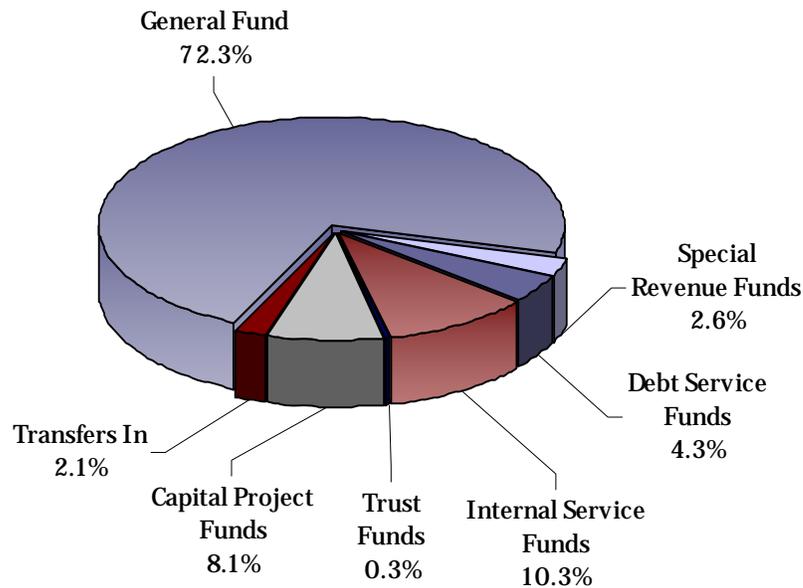
TOTAL REVENUES & TRANSFERS IN
BY FUND

Fund	Fund Name	FY 2005/06 Actuals	FY 2006/07 Actuals	FY 2007/08 Adjusted	FY 200708 Estimated	FY 2008/09 Adopted
General Fund						
111	City's General Fund	\$ 14,503,348	\$ 15,417,375	\$ 16,116,135	\$ 16,512,789	\$ 16,930,864
Total General Fund		14,503,348	15,417,375	16,116,135	16,512,789	16,930,864
Special Revenue Funds						
211	CDBG Program Fund	53,581	277,271	138,090	26,524	140,203
212	Housing & Rehabilitation Program	17,646	14,301	-	17,906	16,533
600	Development Deposit Funds	(334,462)	(24,365)	-	-	-
250	Development Regulations *	441,214	465,769	-	-	-
260	Environmental Funds *	533,366	338,621	-	-	-
150	Gas Tax Fund *	1,100,632	990,717	-	-	-
2xx	Landscape & Lighting Districts	353,085	415,063	444,849	435,505	447,150
Total Special Revenue Funds		2,165,062	2,477,377	582,939	479,935	603,886
Debt Service Funds						
400	2001 Series GO Bond	1,040,030	899,662	1,015,906	1,118,965	1,015,000
Total Debt Service Funds		1,040,030	899,662	1,015,906	1,118,965	1,015,000
Internal Service Funds						
611	Liability / Risk Management	-	-	304,931	319,814	342,468
612	Workers Compensation	-	-	247,000	247,000	270,920
621	Office Stores Fund	-	-	85,000	75,685	67,000
622	Information Technology Services	-	-	369,808	369,808	403,946
623	Vehicle & Equip Maintenance	-	-	201,595	218,232	264,000
624	Building Maintenance	-	-	724,311	724,514	807,082
631	Vehicle & Equipment Replacement	13,500	29,878	200,000	200,000	200,000
632	IT Equipment Replacement	-	14,000	52,103	52,103	51,303
Total Internal Service Funds		13,500	43,878	2,184,748	2,207,156	2,406,719
Trust Funds						
711	Library Capital Improvement Fund	14,215	19,424	15,000	14,116	19,500
712	KSAR Community Access Trust	2,467	3,331	2,500	3,503	42,500
Total Trust Funds		16,682	22,755	17,500	17,619	62,000
Capital Project Funds *						
411	Street Projects	1,489,892	226,158	6,164,578	920,571	1,893,629
412	Park & Trail Projects	112,672	236,134	2,553,697	655,339	-
413	Facility Projects	-	1,000	-	148,123	-
414	Administrative Projects	-	-	-	-	-
Total Capital Improvement Projects		1,602,564	463,292	8,718,275	1,724,033	1,893,629
Total Revenues		\$ 19,341,186	\$ 19,324,339	\$ 28,635,503	\$ 22,060,497	\$ 22,912,098
Operating Transfers In						
111	General Fund	698,882	671,046	256,011	2,275,254	153,732
2xx	L&L Funds	214,185	43	-	-	-
212	Housing & Rehabilitation Fund	-	-	13,000	-	13,000
631	Vehicle & Equipment Replacement	305,000	50,000	-	-	-
632	IT Equipment Replacement	300,000	25,000	-	-	-
624	Building Maintenance Fund	100,000	50,000	15,000	15,000	-
150	Gas Tax Fund	270,000	-	-	-	-
4xx	Capital Project Funds	6,483,658	2,821,205	1,713,694	-	332,971
Total Operating Transfers In		8,371,725	3,617,294	1,997,705	2,290,254	499,703
Total Revenues & Transfers In		\$ 27,712,911	\$ 22,941,633	\$ 30,633,208	\$ 24,350,751	\$ 23,411,801

Note: Revenue and expenditure Financial Summaries schedules include Recreation and Development transactions in General Fund amounts however, expenditures (i.e. staffing) that were previously accounted for in Special Revenue Funds (i.e. Pavement Management Fund) and internal service charge-backs are not included in General Fund history prior to FY 2007/08.

CITY OF SARATOGA
FINANCIAL SUMMARIES

TOTAL REVENUES & TRANSFERS IN
BY FUND TYPE



FY 2008/09 REVENUES BY FUND

	FY 2005/06 Actuals	FY 2006/07 Actuals	FY 2007/08 Adjusted	FY 200708 Estimated	FY 2008/09 Adopted
General Fund	\$ 14,503,348	\$ 15,417,375	\$ 16,116,135	\$ 16,512,789	\$ 16,930,864
Special Revenue Funds	2,165,062	2,477,377	582,939	479,935	603,886
Debt Service Funds	1,040,030	899,662	1,015,906	1,118,965	1,015,000
Internal Service Funds	13,500	43,878	2,184,748	2,207,156	2,406,719
Trust Funds	16,682	22,755	17,500	17,619	62,000
Capital Project Funds	1,602,564	463,292	8,718,275	1,724,033	1,893,629
Total Revenues by Fund	\$ 19,341,186	\$ 19,324,339	\$ 28,635,503	\$ 22,060,497	\$ 22,912,098
Operating Fund Transfers	1,888,067	796,089	284,011	2,290,254	166,732
CIP Fund Transfers	6,483,658	2,821,205	1,713,694	-	332,971
Total Revenues & Transfers In	\$ 27,712,911	\$ 22,941,633	\$ 30,633,208	\$ 24,350,751	\$ 23,411,801

Note: Revenue and expenditure Financial Summaries schedules include Recreation and Development transactions in General Fund amounts however, expenditures (i.e. staffing) that were previously accounted for in Special Revenue Funds (i.e. Pavement Management Fund) and internal service charge-backs are not included in General Fund history prior to FY 2007/08.

CITY OF SARATOGA
FINANCIAL SUMMARIES

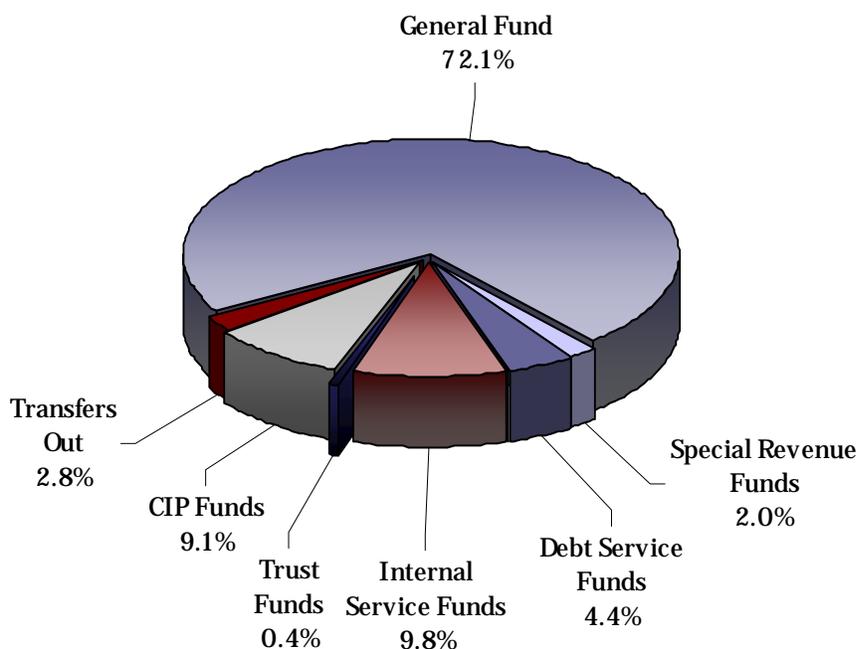
TOTAL EXPENDITURES & TRANSFERS OUT
BY FUND

Fund	Fund Name	FY 2005/06	FY 2006/07	FY 2007/08	FY 2007/08	FY 2008/09
		Actuals	Actuals	Adjusted	Estimated	Adopted
General Fund						
111	City's General Fund	\$ 11,997,148	\$ 14,608,350	\$ 16,105,677	\$ 14,919,691	\$ 16,809,264
Total General Fund		11,997,148	14,608,350	16,105,677	14,919,691	16,809,264
Special Revenue Funds						
211	CDBG Program Fund	64,718	266,134	-	-	-
212	Housing & Rehabilitation Program	69,656	-	13,000	-	13,000
150	Gas Tax Fund	766,123	1,156,890	-	-	-
2xx	Landscape & Lighting Districts	298,074	302,649	530,562	359,247	442,895
Total Special Revenue Funds		1,198,571	1,725,673	543,562	359,247	455,895
Debt Service Funds						
311	2001 Series GO Bond	1,029,971	1,018,484	1,021,106	1,015,941	1,017,956
Total Debt Service Funds		1,029,971	1,018,484	1,021,106	1,015,941	1,017,956
Internal Service Funds						
611	Liability / Risk Management	-	-	304,931	191,125	336,268
612	Workers Compensation	-	-	246,875	199,265	260,920
621	Office Stores Fund	-	-	65,000	43,069	60,000
622	Information Technology Services	-	-	369,808	247,266	403,946
623	Vehicle & Equipment Maintenance	-	-	196,595	204,818	247,905
624	Building Maintenance	46,454	89,088	724,311	642,264	807,082
631	Vehicle & Equip Replacement Funds	71,351	318,454	164,000	110,464	136,500
632	IT Equipment Replacement	24,679	90,241	176,350	17,340	55,400
Total Internal Service Funds		142,484	497,783	2,247,870	1,655,611	2,308,021
Trust Funds						
711	Library Capital Improvement Fund	76,355	38,874	57,000	7,782	70,000
712	KSAR Community Access Trust	15,000	-	-	30,000	42,500
Total Trust Funds		91,355	38,874	57,000	37,782	112,500
Capital Project Funds						
411	Street Projects	2,703,904	1,347,970	8,770,745	2,030,300	1,843,993
412	Park & Trail Projects	127,186	554,499	4,269,485	300,378	-
413	Facility Projects	47,634	279,833	541,991	202,562	166,607
414	Administrative Projects	-	-	169,280	6,585	110,000
Total Capital Project Funds		2,878,724	2,182,302	13,751,501	2,539,825	2,120,600
Total Expenditures		\$ 17,338,253	\$ 20,071,466	\$ 33,726,716	\$ 20,528,098	\$ 22,824,236
Operating Transfers Out						
111	General Fund	1,250,395	2,607,834	1,226,432	3,325,968	253,500
250	Development Deposit Funds	364,300	303,643	-	-	-
260	Environmental Funds	60,000	94,000	-	-	-
420	Leonard Road Bond Fund	47,900	-	-	-	-
2xx	Landscape & Lighting Districts	94,771	46,706	168,000	168,000	-
211	CDBG Fund	15,000	203,713	138,090	138,090	140,203
150	Gas Tax Fund	-	-	438,337	438,337	-
411	Capital Project Funds	6,512,836	222,422	310,021	310,021	106,000
Total Operating Transfers Out		8,345,202	3,478,318	2,280,880	4,380,416	499,703
Total Expenditures & Transfers Out		\$ 25,683,455	\$ 23,549,784	\$ 36,007,596	\$ 24,908,513	\$ 23,323,939

Note: Revenue and expenditure Financial Summaries schedules include Recreation and Development transactions in General Fund amounts however, expenditures (i.e. staffing) that were previously accounted for in Special Revenue Funds (i.e. Pavement Management Fund) and internal service charge-backs are not included in General Fund history prior to FY 2007/08.

CITY OF SARATOGA
FINANCIAL SUMMARIES

TOTAL EXPENDITURES & TRANSFERS OUT
BY FUND TYPE



FY 2008/09 EXPENDITURES BY FUND

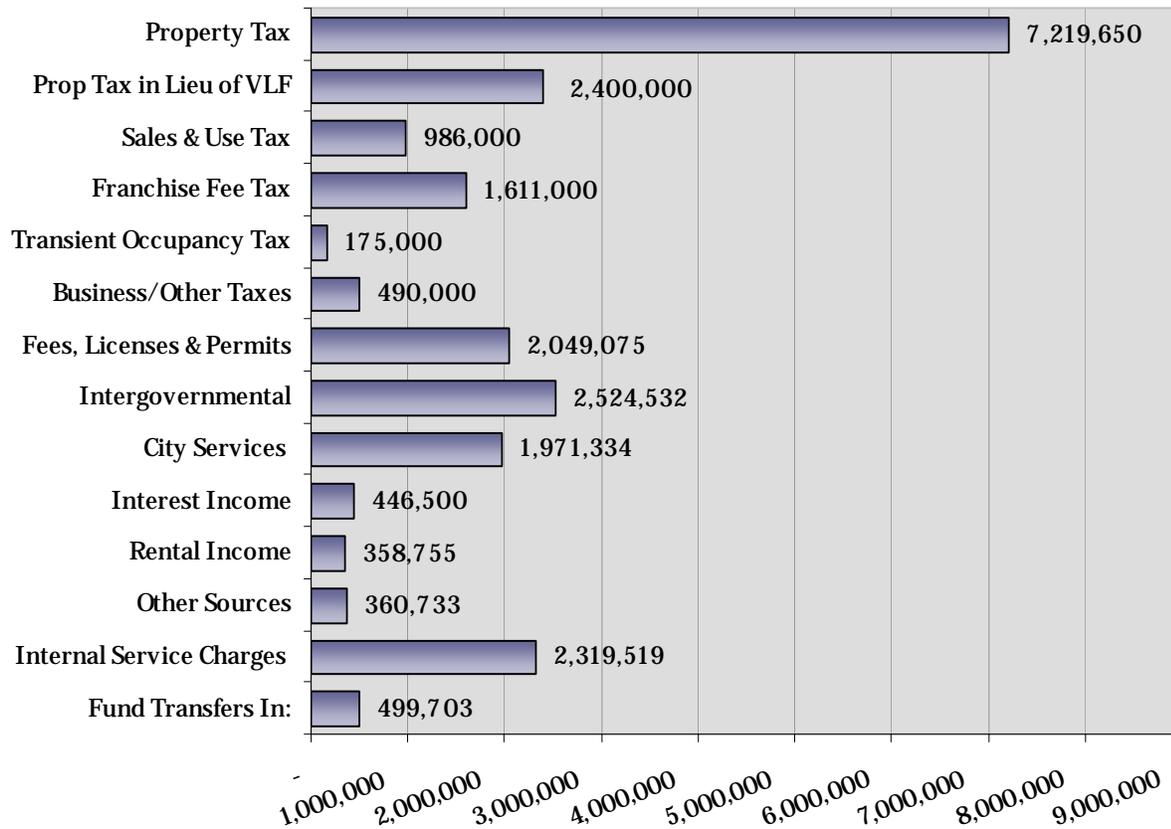
	FY 2005/06 Actuals	FY 2006/07 Actuals	FY 2007/08 Adjusted	FY 200708 Estimated	FY 2008/09 Adopted
General Fund	\$ 11,997,148	\$ 14,608,350	\$ 16,105,677	\$ 14,919,691	\$ 16,809,264
Special Revenue Funds	1,198,571	1,725,673	543,562	359,247	455,895
Debt Service Funds	1,029,971	1,018,484	1,021,106	1,015,941	1,017,956
Internal Service Funds	142,484	497,783	2,247,870	1,655,611	2,308,021
Trust Funds	91,355	38,874	57,000	37,782	112,500
Capital Project Funds	2,878,724	2,182,302	13,751,501	2,539,825	2,120,600
Total Expenditures by Fund	\$ 17,338,253	\$ 20,071,466	\$ 33,726,716	\$ 20,528,098	\$ 22,824,236
Operating Fund Transfers	1,832,366	3,255,896	1,970,859	4,070,395	393,703
CIP Fund Transfers Out	6,512,836	222,422	310,021	310,021	106,000
Total Expenditures & Transfers	\$ 25,683,455	\$ 23,549,784	\$ 36,007,596	\$ 24,908,513	\$ 23,323,939

Note: Revenue and expenditure Financial Summaries schedules include Recreation and Development transactions in General Fund amounts however, expenditures (i.e. staffing) that were previously accounted for in Special Revenue Funds (i.e. Pavement Management Fund) and internal service charge-backs are not included in General Fund history prior to FY 2007/08.

CITY OF SARATOGA
FINANCIAL SUMMARIES

TOTAL REVENUES & TRANSFERS IN
BY CATEGORY

FY 2008/09 Revenues by Category



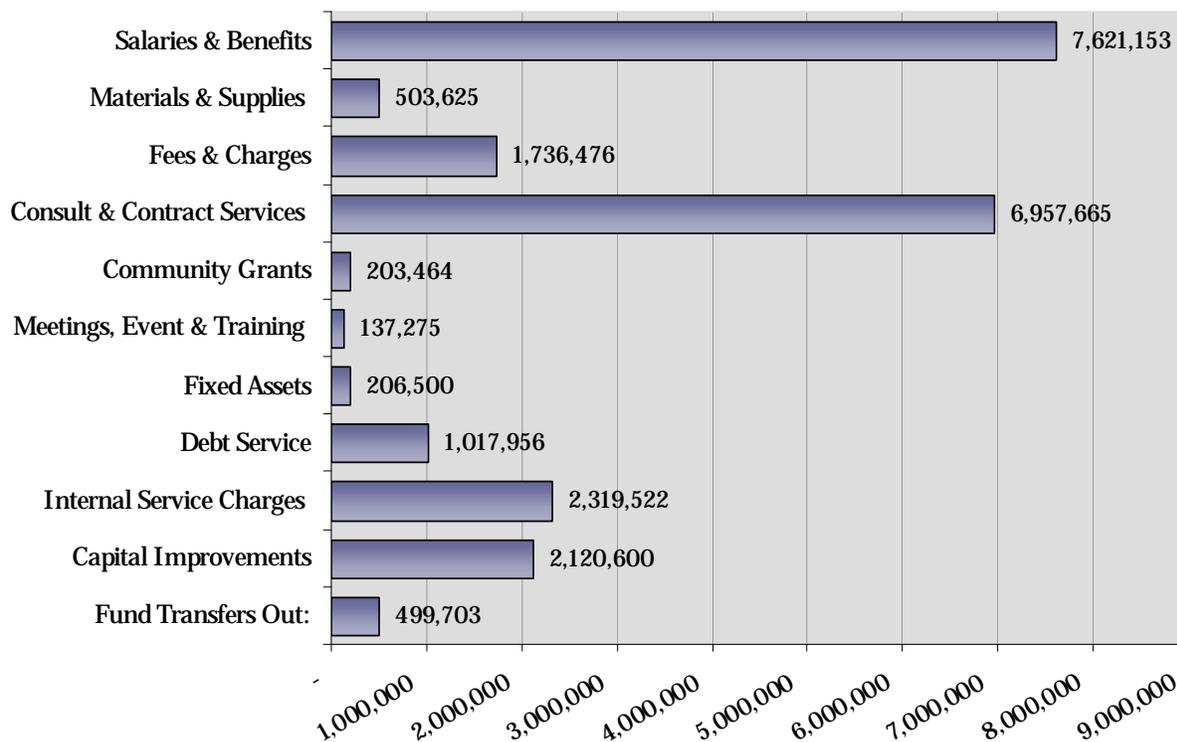
<u>Revenue Category</u>	<u>FY 2005/06</u> <u>Actuals</u>	<u>FY 2006/07</u> <u>Actuals</u>	<u>FY 2007/08</u> <u>Adjusted</u>	<u>FY 2007/08</u> <u>Estimated</u>	<u>FY 2008/09</u> <u>Adopted</u>	<u>2007/08</u> <u>%</u>
Property Tax	5,394,775	6,708,732	6,763,755	7,194,996	7,219,650	22.1%
Property Tax in Lieu of VLF	2,124,059	2,154,998	2,200,000	2,277,935	2,400,000	7.2%
Sales Tax	988,132	994,680	985,900	1,057,977	986,000	3.2%
Franchise Fee Tax	1,040,424	1,187,806	1,604,335	1,623,318	1,611,000	5.2%
Transient Occupancy Tax	163,222	195,261	165,000	211,532	175,000	0.5%
Business/Other Taxes	635,158	510,063	570,000	482,184	490,000	1.9%
Fees, Licenses & Permits	1,683,890	1,548,213	1,472,740	1,750,274	2,049,075	4.8%
Intergovernmental	3,744,285	2,248,285	9,309,509	2,148,913	2,524,532	30.4%
Charge for Services	2,064,851	1,991,269	2,269,633	1,749,603	1,971,334	7.4%
Interest Income	604,272	754,157	547,500	630,113	446,500	1.8%
Rental Income	350,912	297,522	318,383	333,667	358,755	1.0%
Other Sources	547,206	733,353	284,095	455,887	360,733	0.9%
Internal Service Charges	-	-	2,144,653	2,144,098	2,319,519	7.0%
Total Revenues	\$ 19,341,186	\$ 19,324,339	\$ 28,635,503	\$ 22,060,497	\$ 22,912,098	86.5%
Fund Transfers In:	8,371,725	3,617,294	1,997,705	2,290,254	499,703	6.5%
Total Revenues & Transfers In	\$ 27,712,911	\$ 22,941,633	\$ 30,633,208	\$ 24,350,751	\$ 23,411,801	93.0%

Note: Revenue and expenditure Financial Summaries schedules include Recreation and Development transactions in General Fund amounts however, expenditures (i.e. staffing) that were previously accounted for in Special Revenue Funds (i.e. Pavement Management Fund) and internal service charge-backs are not included in General Fund history prior to FY 2007/08.

CITY OF SARATOGA
FINANCIAL SUMMARIES

TOTAL EXPENDITURES & TRANSFERS OUT
BY CATEGORY

FY 2008/09 Expenditures by Category



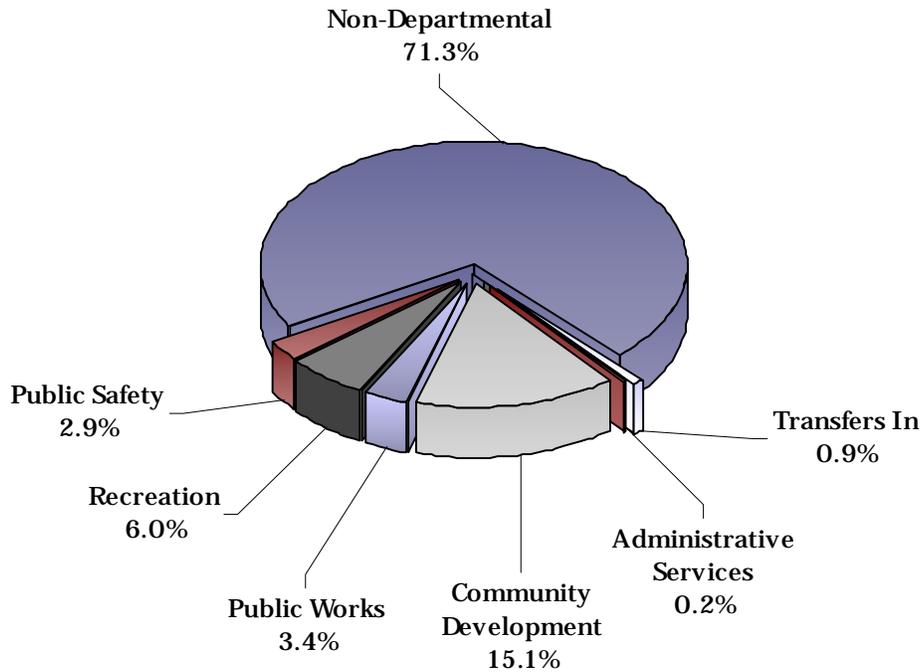
Expenditure Category	FY 2005/06	FY 2006/07	FY 2007/08	FY 200708	FY 2008/09	2008/09
	Actuals	Actuals	Adjusted	Estimated	Adopted	%
Salaries & Benefits	5,532,997	6,173,494	\$ 7,134,670	6,755,134	7,621,153	32.7%
Materials & Supplies	760,094	990,690	960,289	502,757	503,625	2.2%
Fees & Charges	843,886	1,380,877	1,290,569	1,135,224	1,736,476	7.4%
Consultant & Contract Serv	5,916,475	7,343,270	7,032,684	6,372,470	6,957,665	29.8%
Meetings & Training	56,906	70,431	136,500	74,729	137,275	0.6%
Bldg/Infrastructure Projects	126,196	128,326	15,000	14,000	-	-
Community Grants & Events	123,867	182,793	195,686	189,934	203,464	0.9%
Fixed Assets	207,513	781,657	409,000	148,373	206,500	0.9%
Debt Service	1,029,971	1,018,484	1,021,106	1,015,941	1,017,956	4.4%
Internal Service Charges	85,600	55,600	1,779,711	1,779,711	2,319,522	9.9%
Capital Improvements	2,816,162	1,934,330	13,751,501	2,539,825	2,120,600	9.1%
Total Expenditures	\$ 17,499,667	\$ 20,059,952	\$ 33,726,716	\$ 20,528,098	\$ 22,824,236	97.9%
Fund Transfers Out	8,183,788	3,489,832	2,280,880	4,380,416	499,703	2.1%
Total Expenditures & Transfers	\$ 25,683,455	\$ 23,549,784	\$ 36,007,596	\$ 24,908,513	\$ 23,323,939	100.0%

Note: Revenue and expenditure Financial Summaries schedules include Recreation and Development transactions in General Fund amounts however, expenditures (i.e. staffing) that were previously accounted for in Special Revenue Funds (i.e. Pavement Management Fund) and internal service charge-backs are not included in General Fund history prior to FY 2007/08.

Saratoga is a minimum services contract city that utilizes consultants and contract services extensively to provide services to the community. Examples include, Sheriff Services, animal control services, street sweeping, development and engineering consultants, and landscaping maintenance services.

CITY OF SARATOGA
FINANCIAL SUMMARIES

GENERAL FUND REVENUES
BY DEPARTMENT

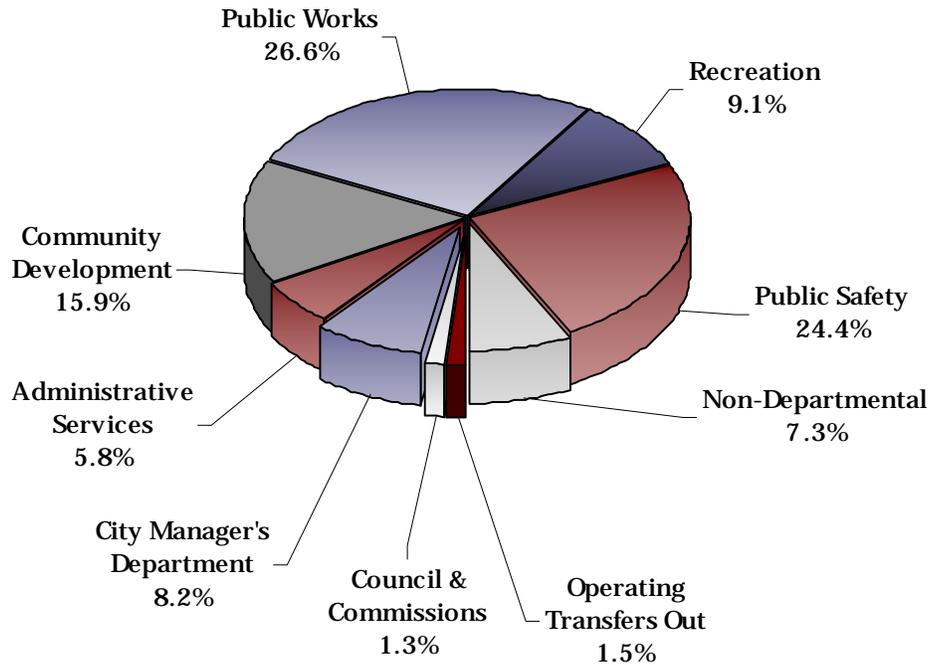


Departments	2005/06 Actuals	2006/07 Actuals	2007/08 Adjusted	2007/08 Estimated	2008/09 Adopted	% of Total
Council & Commissions	\$ -	\$ 1,300	\$ 1,400	\$ 14,900	\$ 2,000	0.0%
City Manager's Department	-	16,828	5,000	3,858	18,000	0.1%
Administrative Services	29,797	35,307	28,500	34,869	33,000	0.2%
Community Development	2,359,317	1,967,748	2,167,240	2,248,809	2,580,975	15.1%
Public Works	152,044	215,533	573,166	549,019	584,439	3.4%
Recreation	900,050	900,731	1,058,450	846,926	1,032,000	6.0%
Public Safety	523,616	683,973	437,744	585,153	502,500	2.9%
Non-Departmental	10,538,524	11,595,955	11,844,635	12,229,255	12,177,950	71.3%
Total General Fund Revenues	\$ 14,503,348	\$ 15,417,375	\$ 16,116,135	\$ 16,512,789	\$ 16,930,864	99.1%
Fund Transfers In:	658,882	499,735	256,011	2,275,254	153,732	0.9%
Total Operating Revenues	\$ 15,162,230	\$ 15,917,110	\$ 16,372,146	\$ 18,788,043	\$ 17,084,596	100.0%
Funding from Use of Deposits/Carryforwards/Designated Funds						
Theater Surcharge Deposit	-	-	-	-	43,500	
Carryforward Funding	-	-	80,000	80,000	48,500	
Designated for Development	-	-	99,447	99,447	75,000	
Designated for Environmental	-	-	40,000	40,000	50,000	
Designated for CIP	-	-	-	-	110,000	
Total Operating Sources	15,162,230	15,917,110	16,591,593	19,007,490	17,411,596	

Note: Revenue and expenditure Financial Summaries schedules include Recreation and Development transactions in General Fund amounts however, expenditures (i.e. staffing) that were previously accounted for in Special Revenue Funds (i.e. Pavement Management Fund) and internal service charge-backs are not included in General Fund history prior to FY 2007/08.

CITY OF SARATOGA
FINANCIAL SUMMARIES

GENERAL FUND EXPENDITURES
BY DEPARTMENT

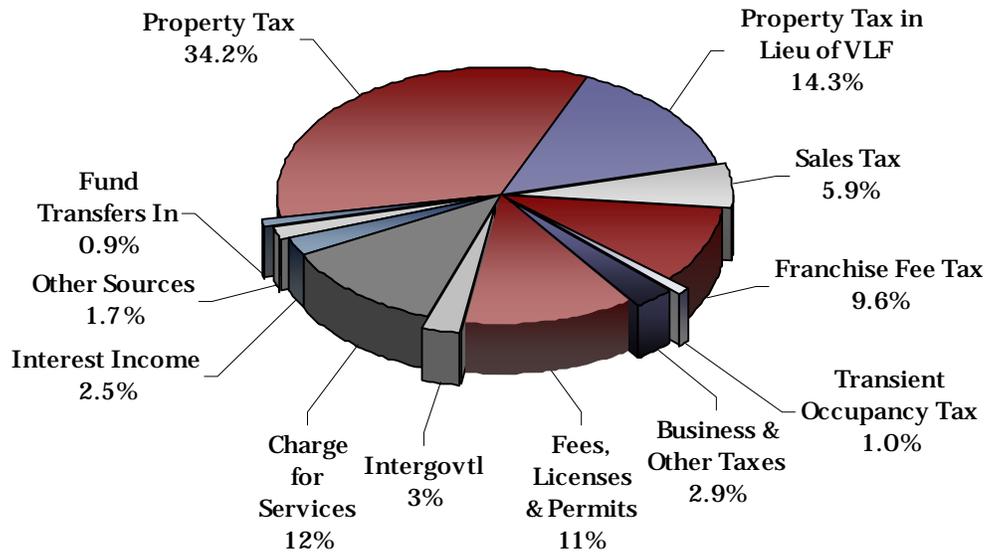


Departments	2005/06 Actuals	2006/07 Actuals	2007/08 Adjusted	2007/08 Estimated	2008/09 Adopted	% of Total
Council & Commissions	\$ 214,775	\$ 220,552	\$ 255,184	\$ 163,592	\$ 218,431	1.3%
City Manager's Department	727,605	911,446	1,268,637	1,151,615	1,393,890	8.2%
Administrative Services	767,773	968,477	905,203	783,956	992,920	5.8%
Community Development	1,608,902	1,870,026	2,494,673	2,238,738	2,711,580	15.9%
Public Works	2,775,278	4,312,639	4,449,688	4,309,333	4,530,443	26.6%
Recreation	1,599,795	1,712,212	1,526,196	1,368,996	1,544,926	9.1%
Public Safety	3,439,441	3,741,410	3,964,467	3,952,640	4,168,826	24.4%
Non-Departmental	863,579	871,588	1,241,628	950,822	1,248,248	7.3%
Total General Fund Exp	\$ 11,997,148	\$ 14,608,350	\$ 16,105,677	\$ 14,919,691	\$ 16,809,264	98.5%
Fund Transfers Out	1,250,395	2,607,834	1,226,432	3,325,968	253,500	1.5%
Total Exp & Transfers Out	\$ 13,247,543	\$ 17,216,184	\$ 17,332,109	\$ 18,245,659	\$ 17,062,764	100.0%

Note: Revenue and expenditure Financial Summaries schedules include Recreation and Development transactions in General Fund amounts however, expenditures (i.e. staffing) that were previously accounted for in Special Revenue Funds (i.e. Pavement Management Fund) and internal service charge-backs are not included in General Fund history prior to FY 2007/08.

CITY OF SARATOGA
FINANCIAL SUMMARIES

GENERAL FUND REVENUES
BY CATEGORY

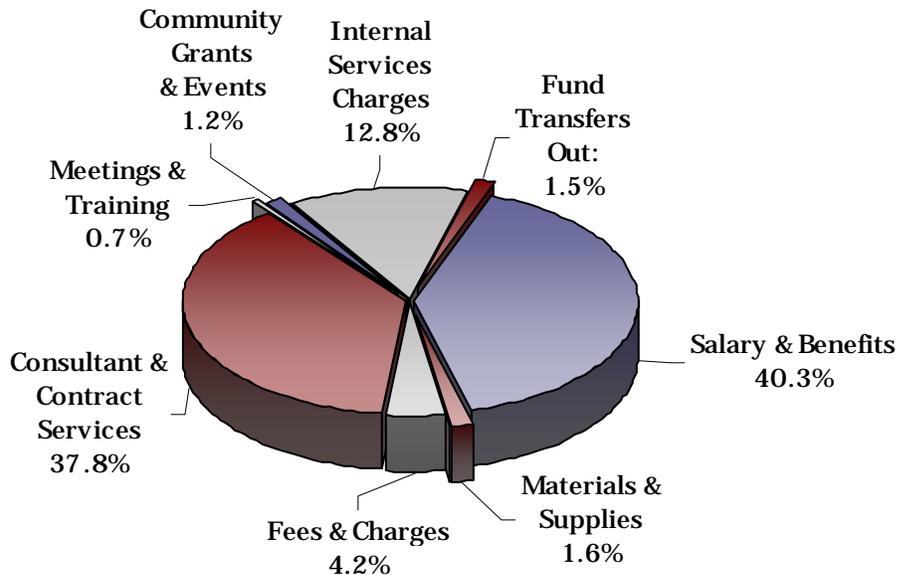


<u>Revenue Category</u>	<u>FY 2005/06</u> <u>Actuals</u>	<u>FY 2006/07</u> <u>Actuals</u>	<u>FY 2007/08</u> <u>Adjusted</u>	<u>FY 2007/08</u> <u>Estimated</u>	<u>FY 2008/09</u> <u>Adopted</u>	<u>2008/09</u> <u>%</u>
Property Tax	\$ 4,017,306	\$ 5,422,446	\$ 5,303,000	\$ 5,644,880	\$ 5,722,000	33.5%
Property Tax in Lieu of VLF	2,124,059	2,154,998	2,200,000	2,277,935	2,400,000	14.0%
Sales Tax	988,132	994,680	985,900	1,057,977	986,000	5.8%
Franchise Fee Tax	1,040,424	1,187,806	1,604,335	1,623,318	1,611,000	9.4%
Transient Occupancy Tax	163,222	195,261	165,000	211,532	175,000	1.0%
Business & Other Taxes	635,158	510,063	570,000	482,184	490,000	2.9%
Fees, Licenses & Permits	1,683,890	1,548,054	1,472,740	1,747,922	2,044,075	12.0%
Intergovernmental	956,453	511,395	453,144	398,356	480,700	2.8%
Charge for Services	1,462,111	1,235,931	2,249,633	1,738,918	1,964,334	11.5%
Interest Income	574,988	714,976	530,000	608,140	420,000	2.5%
Rental Income	350,912	297,522	318,383	333,667	358,755	2.1%
Other Sources	506,693	644,243	264,000	387,960	279,000	1.6%
Total Revenues	\$ 14,503,348	\$ 15,417,375	\$ 16,116,135	\$ 16,512,789	\$ 16,930,864	99.1%
Fund Transfers In	658,882	499,735	256,011	2,275,254	153,732	0.9%
Total Revenues & Transfers	\$ 15,162,230	\$ 15,917,110	\$ 16,372,146	\$ 18,788,043	\$ 17,084,596	100.0%
Funding from Use of Deposits/Carryforwards/Designated Funds						
Theater Surcharge Deposit	-	-	-	-	43,500	
Funding Carryforward	-	-	80,000	80,000	48,500	
Designated for Development	-	-	99,447	99,447	75,000	
Designated for Environmental	-	-	40,000	40,000	50,000	
Designated for CIP	-	-	-	-	110,000	
Total Operating Sources	15,162,230	15,917,110	16,591,593	19,007,490	17,411,596	

Note: Revenue and expenditure Financial Summaries schedules include Recreation and Development transactions in General Fund amounts however, expenditures (i.e. staffing) that were previously accounted for in Special Revenue Funds (i.e. Pavement Management Fund) and internal service charge-backs are not included in General Fund history prior to FY 2007/08.

CITY OF SARATOGA
FINANCIAL SUMMARIES

GENERAL FUND EXPENDITURES
BY CATEGORY

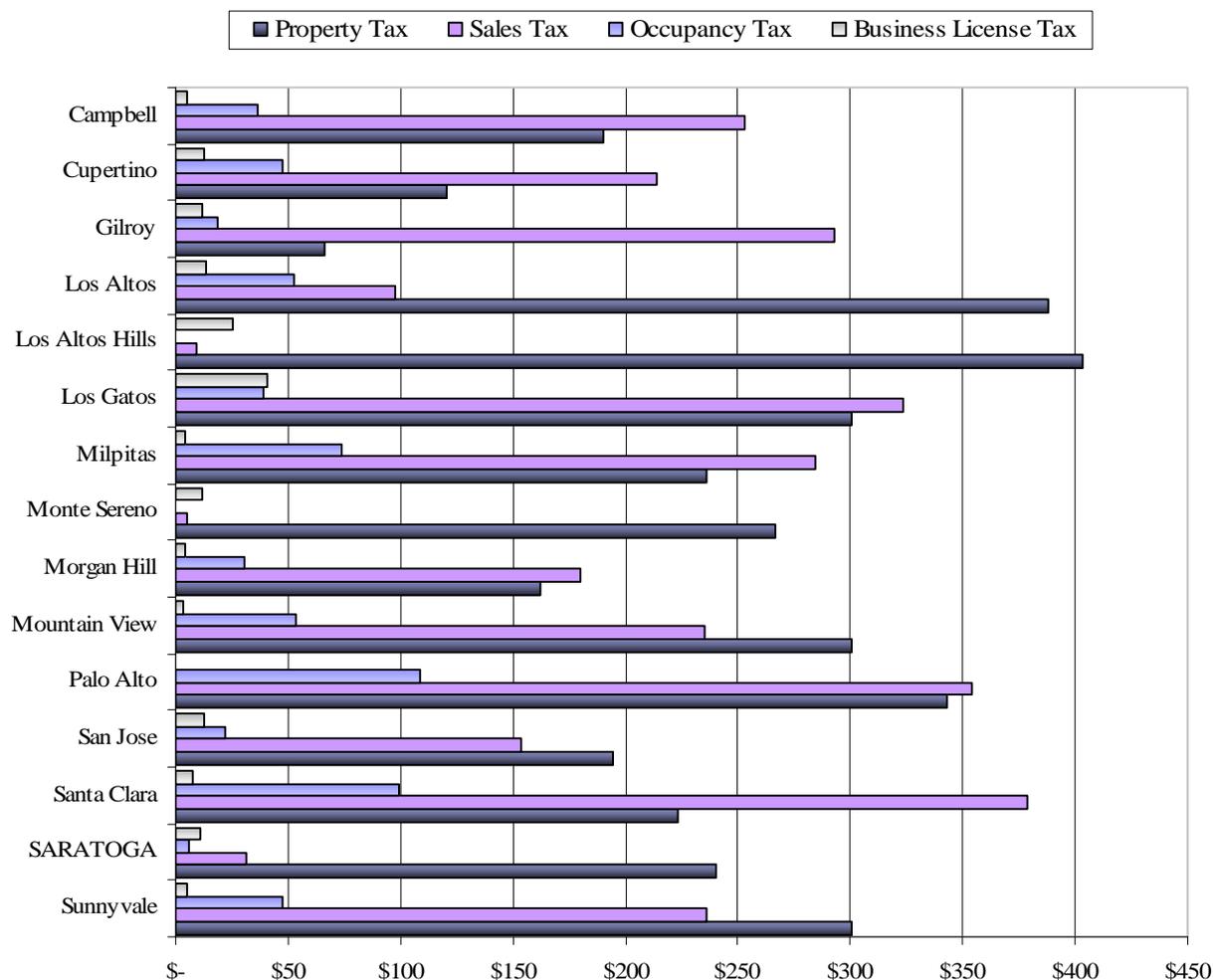


Expenditure Category	FY 2005/06	FY 2006/07	FY 2007/08	FY 2007/08	FY 2008/09	2008/09
	Actuals	Actuals	Adjusted	Estimated	Proposed	%
Salary & Benefits	\$ 4,789,125	\$ 5,498,589	\$ 6,452,445	\$ 6,242,201	\$ 6,845,135	39.8%
Operating Expenditures	6,736,404	7,285,857	7,350,677	6,749,938	7,576,197	44.1%
Community Grants & Events	123,867	177,045	195,686	198,186	181,396	1.1%
Infrastructure/Bldg Projects	296,341	1,439,066	-	-	-	0.0%
Fixed Assets	1,366	204,913	32,000	17,450	-	0.0%
Internal Service Charges	85,600	55,600	2,053,479	2,053,479	2,189,342	12.7%
Total Expenditures	\$ 12,032,703	\$ 14,661,070	\$ 16,084,287	\$ 15,261,254	\$ 16,792,070	97.7%
Fund Transfers Out:	1,674,695	3,016,991	837,257	790,257	400,000	2.3%
Total Expenditures & Transfers	\$ 13,707,398	\$ 17,678,061	\$ 16,921,544	\$ 16,051,511	\$ 17,192,070	100.0%

Note: Revenue and expenditure Financial Summaries schedules include Recreation and Development transactions in General Fund amounts however, expenditures (i.e. staffing) that were previously accounted for in Special Revenue Funds (i.e. Pavement Management Fund) and internal service charge-backs are not included in General Fund history prior to FY 2007/08.

CITY OF SARATOGA
FINANCIAL SUMMARIES

GENERAL FUND TAX REVENUES
CITIES OF SANTA CLARA COUNTY – TAX REVENUES PER CAPITA



FY 2006/07 TAX REVENUE AMOUNTS AND PER CAPITA

City	Population	Property Tax		Sales Tax		Transient Occupancy		Business License	
		Amount	Per capita	Amount	Per capita	Amount	Per capita	Amount	Per capita
Campbell	39,748	7,568,750	190	10,049,828	253	1,463,140	37	203,145	5
Cupertino	52,600	6,357,000	121	11,252,000	214	2,511,000	48	691,000	13
Gilroy	49,649	3,273,898	66	14,540,541	293	908,232	18	610,421	12
Los Altos	28,104	10,902,569	388	2,749,964	98	1,469,867	52	380,470	14
Los Altos Hills	8,452	3,407,000	403	77,200	9	-	-	216,700	26
Los Gatos	28,592	8,584,613	300	9,253,891	324	1,108,257	39	1,176,442	41
Milpitas	65,800	15,534,000	236	18,712,000	284	4,884,000	74	280,000	4
Monte Sereno	3,785	1,007,645	266	19,251	5	-	-	43,917	12
Morgan Hill	36,423	5,903,101	162	6,552,031	180	1,110,669	30	161,483	4
Mountain View	73,262	22,027,000	301	17,223,000	235	3,936,000	54	221,000	3
Palo Alto	62,615	21,466,426	343	22,194,818	354	6,780,198	108	-	-
San Jose	974,000	189,683,094	195	149,962,080	154	21,400,000	22	12,120,167	12
Santa Clara	114,238	25,468,193	223	43,217,143	378	11,306,555	99	885,355	8
SARATOGA	31,401	7,577,444	240	994,680	32	195,261	6	303,787	10
Sunnyvale	135,721	40,808,000	301	32,053,000	236	6,480,000	48	687,000	5
Average	113,626	24,637,916	217	22,590,095	199	4,236,879	37	1,198,726	11

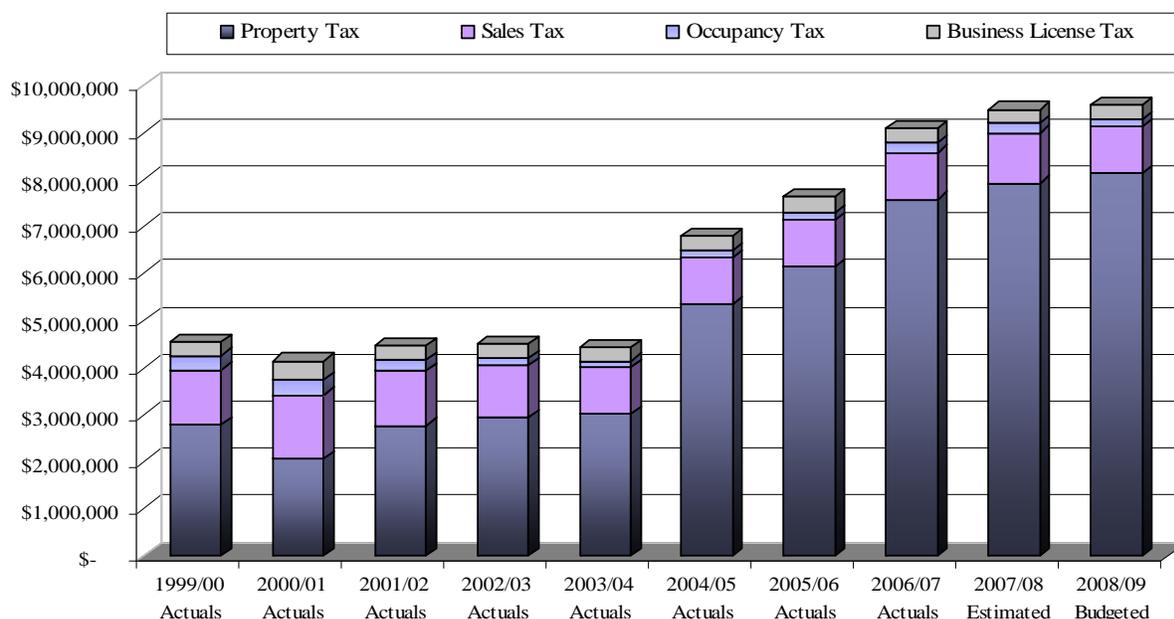
NOTES:

Property Tax – includes the additional VLF in Lieu revenues permanently received as Property Tax

Sales Tax – includes the Sales Tax portion temporarily received as Property Tax effective with the Triple Flip

CITY OF SARATOGA
FINANCIAL SUMMARIES

GENERAL FUND REVENUES
10 YEAR HISTORY OF KEY TAX REVENUES



Fiscal Year	Property Tax	Sales Tax	Occupancy Tax	Business License Tax	Summary of Key GF Tax Revenues	Change from Prior Year
1999/00 Actuals	\$ 2,790,294	\$ 1,158,761	\$ 312,534	\$ 290,897	4,552,486	32.8%
2000/01 Actuals	\$ 2,065,051	\$ 1,349,381	\$ 324,912	\$ 398,643	4,137,986	(9.1%)
2001/02 Actuals	\$ 2,772,021	\$ 1,165,214	\$ 218,837	\$ 314,669	4,470,740	8.0%
2002/03 Actuals	\$ 2,929,208	\$ 1,118,394	\$ 160,639	\$ 304,081	4,512,322	0.9%
2003/04 Actuals	\$ 3,020,516	\$ 976,899	\$ 149,316	\$ 282,553	4,429,284	(1.8%)
2004/05 Actuals	\$ 5,334,406	\$ 1,011,721	\$ 146,607	\$ 298,823	6,791,557	53.3%
2005/06 Actuals	\$ 6,141,365	\$ 988,132	\$ 163,222	\$ 339,648	7,632,367	12.4%
2006/07 Actuals	\$ 7,577,444	\$ 994,680	\$ 195,261	\$ 303,787	9,071,172	18.9%
2007/08 Estimated	\$ 7,922,815	\$ 1,057,977	\$ 211,532	\$ 290,996	9,483,320	24.3%
2008/09 Budgeted	\$ 8,122,000	\$ 986,000	\$ 175,000	\$ 290,000	9,573,000	5.5%

NOTES:

***FY 2004/05 Property Tax Revenues** – reflects the ongoing permanent addition of approximately \$2 million plus of VLF in Lieu Fees received as Property Tax resulting from the State’s Prop 1A Triple Flip Legislation*

***FY 2006-07 Property Tax Revenues** – reflects the ongoing permanent addition of approximately \$760,000 plus of Property Tax revenues due to the increased City allocation share from TEA Legislation.*

CITY OF SARATOGA
FINANCIAL SUMMARIES

GENERAL FUND
FUND BALANCE ACTIVITY

Use of / Addition to GF Reserves:	Estimated 7/1/2008 Balance	Revenues	Plus Transfers In	Expenditures	Less Transfers Out	Sources (Uses) of Fund Balance	Estimated 6/30/2009 Balance
Reserved Fund Balance							
Reserve for Petty Cash	1,300	-	-	-	-	-	1,300
Reserve for Retiree Medical	62,500	-	-	-	-	-	62,500
Development Deposits	598,719	-	-	-	-	-	598,719
Unreserved Fund Balance							
<i>Designated Reserves</i>							
Operations Reserve	2,808,163	-	-	-	-	112,300	2,920,463
Economic Uncertainty /Hillside	1,500,000	-	-	-	-	-	1,500,000
Designated for Liab Claims	59,906	-	-	-	-	-	59,906
Development Services Reserve	650,728	-	-	-	-	(75,000)	575,728
Environmental Services Reserve	679,917	-	-	-	-	(50,000)	629,917
Capital Project Reserve	1,200,000	-	-	-	110,000	-	1,090,000
<i>Undesignated Reserves</i>							
Undesignated Fund Balance	1,946,786	16,930,864	153,732	16,809,264	143,500	12,700	2,091,318
Total Fund Balance Reserves	\$ 9,508,020						\$ 9,529,851

GENERAL FUND Fund Balance Activity includes:

Fund Balance Reserves reflects the cumulative effect of revenues and other financing sources over expenditures and other financing uses.

Reserved Fund Balance reflect legal obligations, whereas **Unreserved Fund Balance** includes either 'Designated Reserves' for funding held for a specific purpose by Council direction and/or approval for a specified use, and 'Undesignated Fund Balance reserves.

'Undesignated Fund Balance' is estimated year-end fund balance not previously identified for a specific purpose, and is therefore available to buffer unplanned operational expenditures during the fiscal year. As year-end fund balance reflects an estimate, sound financial practices suggest retaining a sufficient amount of undesignated fund balance to offset unexpected revenue shortfalls.

The General Fund Operating Reserve was established July 1, 1999 at \$2,000,000 to provide operational cash flow funding for the General Fund. The reserve is adjusted at the end of each fiscal year by the amount of interest income earned on the balance in the reserve. FY 2008/09 revenue for this reserve includes earnings at an estimated 3.00% interest rate.

The Economic Uncertainty /Hillside Reserve was established at \$1,500,000 to be used in the case of fiscal uncertainty. This reserve provides relief in the case of unanticipated revenue shortfalls when fund balance would not be sufficient to cover the deficit. The use of this reserve requires approval from the City Council. This reserve is not adjusted for interest earnings.

The Capital Project Reserve reflects funding designated for use to fund capital projects in the current fiscal year as of budget adoption.

The Development and Environmental Services reserves reflect established funding sources for future years operating services. These reserve balances were established at FY 2006/07 year end with the closing of the individual special revenue funds. To provide a nexus between the funding source and use, these funds are appropriated as supplemental support for use in development and environmental programs.

CITY OF SARATOGA
FINANCIAL SUMMARIES

SCHEDULE OF INTERFUND TRANSFERS

Fund Description	Estimated 2007/08 Transfers In	Estimated 2007/08 Transfers Out	Adopted 2008/09 Transfers In	Adopted 2008/09 Transfers Out
General Funds				
General Fund	\$ 2,275,254	\$ 2,949,500	\$ 153,732	\$ 253,500
Special Revenue Funds				
CDBG Program Fund		138,090		140,203
Housing & Rehabilitation Program			13,000	
Gas Tax Special Revenue Fund		438,337		
Landscape & Lighting Districts		168,000		
Internal Service Funds				
Building Maintenance	15,000			
Capital Project Funds				
Street Projects	1,168,184	265,321	58,073	106,000
Parks & Trail Projects	276,230	44,700		
Facility Projects	100,000		164,898	
Administrative Projects	169,280		110,000	
Total Interfund Transfers	\$ 4,003,948	\$ 4,003,948	\$ 499,703	\$ 499,703

FY 2008/09 Operating Transfers In

\$2,275,254 to the General Fund is comprised of:

1. \$32,732 from the CDBG Fund for Human Services Grants
2. \$15,000 from the CDBG Fund for administration of the program
3. \$106,000 from the CIP Gas Tax Fund to Engineering and Administrative Services of the program
4. \$2,121,522 from the closeout of development, recreation and bond funds into GF due to realignment

\$13,000 to the SHARP Fund is comprised of:

1. \$13,000 from the CDBG Fund for Housing & Rehabilitation Program administration by the City

\$332,971 to the CIP Fund is comprised of:

1. \$58,073 from CDBG for a Street Program ADA projects
2. \$100,000 from the General Fund for Facility Projects
3. \$21,398 from CDBG for Facility ADA projects
4. \$110,000 from GF for Website and Document Imaging projects
5. \$43,500 from the GF Theater Ticket Surcharge a/c for Theater Improvements

FY 2008/09 Operating Transfers Out

\$2,949,500 from the General Fund is comprised of:

1. \$100,000 to the CIP Facility Improvement Project
2. \$110,000 from GF Fund Balance to CIP project fund
3. \$43,500 from the Theater Ticket surcharge a/c to a CIP project
4. \$2,696,000 from the closeout of development, recreation, and bond funds into GF due to realignment

\$140,203 from the CDBG Fund includes:

1. \$32,732 to the General Fund to fund CDBG community grants in the Grants Program
2. \$15,000 to the General Fund for CDBG Administration expenses
3. \$72,482 to the CIP for CDBG funded ADA Capital Improvement Projects
4. \$13,000 to the HCP program to recognize the Counties charge for administering program
5. \$6,989 to the CIP for Prior Year CDBG funded ADA Capital Improvement Projects

\$106,000 from the CIP Fund is comprised of:

1. \$106,000 to the General Fund for Gas Tax Fund program administration.

CITY OF SARATOGA
FINANCIAL SUMMARIES

FUND BALANCE ACTIVITY
FY 2008/09

	<u>7/1/2008</u> <u>Estimated</u> <u>Balance</u>	<u>Plus</u> <u>Revenues &</u> <u>Carryfws</u>	<u>Plus</u> <u>Transfers</u> <u>In</u>	<u>Less</u> <u>Exp &</u> <u>Carryfws</u>	<u>Less</u> <u>Transfers</u> <u>Out</u>	<u>Addition to/</u> <u>(Use of)</u> <u>Fund Bal</u>	<u>6/30/2009</u> <u>Estimated</u> <u>Balance</u>
General Fund							
<u>Reserved Fund Balance</u>							
Reserved for Petty Cash	1,300	-	-	-	-	-	1,300
Reserved for Retiree Medical	62,500	-	-	-	-	-	62,500
Development Deposits	598,719	-	-	-	-	-	598,719
<u>Unreserved Fund Balance</u>							
<u>Designated</u>							
Operations Reserve	2,808,163	-	-	-	-	112,300	2,920,463
Economic Uncertainty /Hillside	1,500,000	-	-	-	-	-	1,500,000
Designated for Liab Claims	59,906	-	-	-	-	-	59,906
Development Services Reserve	650,728	-	-	-	-	(75,000)	575,728
Environmental Services Reserve	679,917	-	-	-	-	(50,000)	629,917
Designated for CIP/Op Efficiency	1,200,000	-	-	-	110,000	-	1,090,000
<u>Undesignated</u>							
Undesignated Fund Balance	1,946,786	16,930,864	153,732	16,809,264	143,500	12,700	2,091,318
Total General Fund	\$ 9,508,020	\$ 16,930,864	\$ 153,732	\$ 16,809,264	\$ 253,500	\$ -	\$ 9,529,851

General Fund Undesignated Fund Balance reflects the operating budget's ongoing revenues, expenditures, carryforwards, transfers in and out, and the use of fund balance reserves.

Designated Fund Balance reflects both legal requirements and Council directed reserves. The Operations Reserve grows by the annual investment rate earned by the City each year, and ensures cash availability for operations. The Economic Uncertainty/Hillside Reserve was established at \$1.5 million for emergency funding use.

Special Revenue Funds							
Landscape & Lighting Districts	224,374	447,150	-	442,895	-	-	228,629
CDBG Program Fund	(111,566)	140,203	-	-	140,203	-	(111,566)
Housing & Rehabilitation Pgm	220,274	16,533	13,000	13,000	-	-	236,807
Total Special Revenue Funds	\$ 333,082	\$ 603,886	\$ 13,000	\$ 455,895	\$ 140,203	\$ -	\$ 353,870

The Environmental and Gas Tax Special Revenue Funds were closed effective with the FY 2007/08 budget. The Gas Tax Fund activity was reallocated to the Capital Improvement Plan, and the Environmental Fund activities were reallocated to the General Fund as the special franchise fee were eliminated in FY 2006/07.

The Development Special Revenue Funds were closed in prior years. Transactions are to be reclassified to development activities in the General Fund in FY 2007/08, and fund balances are to be cleared out to the GF Development Reserve.

Debt Service Funds							
2001 Series GO Bonds	849,581	1,015,000	-	1,017,956	-	-	846,625
Total Debt Service Funds	\$ 849,581	\$ 1,015,000	\$ -	\$ 1,017,956	\$ -	\$ -	\$ 846,625

Debt Service Funds reflects City debt. The City issued General Obligation Bonds in 2001, for the library expansion project. The Fund reflects the property tax assessment receipts and the debt principal and interest payments made during the fiscal year. Fund Balance reflects the City's reserve for this debt issuance.

CITY OF SARATOGA
FINANCIAL SUMMARIES

FUND BALANCE ACTIVITY
FY 2008/09

	<u>7/1/2007</u>	<u>Plus</u>	<u>Plus</u>	<u>Less</u>	<u>Less</u>	<u>Source &</u>	<u>6/30/2008</u>
	<u>Estimated</u>	<u>Revenues &</u>	<u>Transfers</u>	<u>Expenditures &</u>	<u>Transfers</u>	<u>(Use) of</u>	<u>Estimated</u>
	<u>Balance</u>	<u>Carryforwards</u>	<u>In</u>	<u>Carryforwards</u>	<u>Out</u>	<u>Reserves</u>	<u>Balance</u>
Internal Service Funds							
Liability / Risk Management	209,350	342,468	-	136,500	-	-	415,318
Workers Compensation	229,660	270,920	-	55,400	-	-	445,180
Office Stores Fund	(566,579)	67,000	-	807,082	-	-	(1,306,661)
IT Services	164,990	403,946	-	247,905	-	-	321,031
Vehicle & Equip Maintenance	(29,034)	264,000	-	403,946	-	-	(168,980)
Building Maintenance	680,827	807,082	-	60,000	-	-	1,427,909
Vehicle & Equip Replacement	17,448	200,000	-	336,268	-	-	(118,820)
IT Equipment Replacement	205,117	51,303	-	260,920	-	-	(4,500)
Total Internal Service Funds	\$ 911,780	\$ 2,406,719	\$ -	\$ 2,308,021	\$ -	\$ -	\$ 1,010,478
<p><i>The City maintains Internal Service Funds to provide full operational costing for services. Three of the funds are equipment replacement sinking funds which charge back to the departments the cost of the assets, to ensure the City is setting aside funding, and to charge an appropriate annual cost for the asset. Fund balance reflects the accumulated funding for asset replacement to date.</i></p> <p><i>The remaining funds provide for the cost of the services and/or insurance in a fair, allocated manner. Over time, fund balances will build up to provide a funding reserve as needed.</i></p>							
Trust Funds							
Library Capital Improvement	690,886	19,500	-	70,000	-	-	640,386
KSAR Trust Fund	38,661	42,500	-	42,500	-	-	38,661
Total Trust Funds	\$ 729,547	\$ 62,000	\$ -	\$ 112,500	\$ -	\$ -	\$ 679,047
<p><i>The City holds two trust funds in a fiduciary capacity: The Library Bond's Capital Maintenance Project Reserve, and the KSAR Community Access Television Foundation Investment Funds. Both funds earn interest on their fund balance at the City's investment rates. The Leonard Road Fund was closed with the FY 2006/07 Year End and any remaining fund balance will transfer to the General Fund.</i></p>							
Capital Improvement Plan Funds							
Street Projects	1,955,994	1,893,629	227,000	1,843,993	106,000	-	2,126,630
Parks & Trails Projects	1,502,398	-	-	-	-	-	1,502,398
Facility Projects	515,315	-	100,000	166,607	-	-	448,708
Administrative Projects	100,841	-	110,000	110,000	-	-	100,841
Total Capital Improvement Funds	\$ 4,074,548	\$ 1,893,629	\$ 437,000	\$ 2,120,600	\$ 106,000	\$ -	\$ 4,178,577
<p><i>The above CIP funds are included at a summary level. Capital revenues include all outstanding funding sources identified as a source of funds for projects as approved in the fiscal year, however not all funding will become available in the fiscal year. In addition, estimated expenditures is temporarily shown as appropriated expenditures in FY 2007/08, and will be reduced to actuals at year-end..</i></p>							
FUND BALANCE TOTALS	\$ 16,406,558	\$ 22,912,098	\$ 603,732	\$ 22,824,236	\$ 499,703	\$ -	\$ 16,598,448

CITY OF SARATOGA
FINANCIAL SUMMARIES

FUND BALANCE RESERVES
5 YEAR COMPARATIVE HISTORY

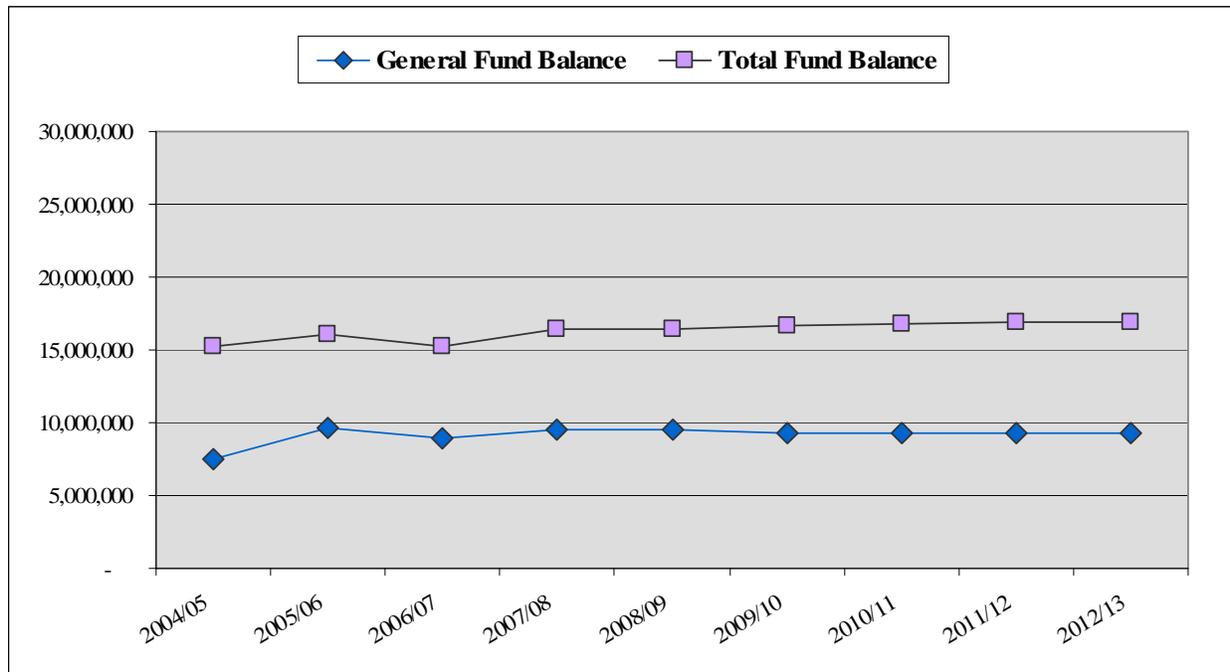
	6/30/2005	6/30/2006	6/30/2007	6/30/2008	6/30/2009
	Actual	Actual	Actual	Estimated	Budgeted
Fund Balance Reserves	YE Balance				
<i>General Fund</i>					
<u>Reserved</u>					
Reserved for Petty Cash	300	1,300	1,300	1,300	1,300
Reserve for Retiree Medical	-	-	62,500	62,500	62,500
Development Deposits	666,152	-	604,909	598,719	598,719
<u>Designated</u>					
Operations Reserve	2,457,846	2,554,149	2,688,036	2,808,163	2,920,463
Economic Uncertainty	1,350,000	1,500,000	1,500,000	1,500,000	1,500,000
CIP Project Reserve	-	614,997	-	1,200,000	-
Designated for Liab Claims	-	-	38,695	59,906	59,906
Prior Year Encumbrances	75,180	-	253,875	-	-
Designated - Special Projects	-	-	450,000	-	-
Designated for CIP / Op Efficiencies	-	-	-	-	1,090,000
Reserve for Carryforwards - Op	-	-	80,000	-	-
Reserve for Carryforwards - CIP	-	-	47,000	-	-
Development Services Fund	342,122	1,339,563	776,192	650,728	575,728
Environmental Services Fund	898,657	909,759	710,667	679,917	629,917
Designated for Recreation	(626)	(31,783)	(30,291)	-	-
Designated for Teen Services	12,863	(38,728)	(42,654)	-	-
<u>Undesignated</u>					
Undesignated Fund Balance	1,703,555	2,807,537	1,740,529	1,946,786	2,091,318
Total General Fund Reserves	7,506,049	9,656,794	8,880,759	9,508,020	9,529,851
<i>Special Revenue Funds</i>					
Landscape & Lighting Districts	75,891	250,317	316,116	224,374	228,629
CDBG Program Fund	1,065	(11,137)	-	(111,566)	(111,566)
Housing & Rehabilitation Pgm	127,298	198,522	202,368	220,274	236,807
Pavement Mgmt Closeout	-	604,509	438,337	-	-
Engineering Development Funds	342,837	-	4,182	-	-
Development Deposit Funds	898,657	-	(30,199)	-	-
Total Special Revenue Funds	1,445,747	1,042,210	930,804	333,082	353,870
<i>Debt Service</i>					
2001 Series Library GO Bonds	855,319	865,379	746,557	849,581	846,625
Leonard Road Bond	2,510	-	7,742	-	-
Total Debt Service	857,830	865,379	754,299	849,581	846,625
<i>Internal Service</i>					
Liability / Risk Management	-	-	-	209,350	415,318
Workers Compensation	-	-	-	229,660	445,180
Office Stores Fund	-	-	-	(566,579)	(1,306,661)
IT Services	-	-	-	164,990	321,031
Vehicle & Equip Maintenance	-	-	-	(29,034)	(168,980)
Building Maintenance	-	53,546	(15,618)	680,827	1,427,909
Vehicle & Equip Replacement	-	247,149	8,573	17,448	(118,820)
IT Equipment Replacement	128,198	403,520	352,279	205,117	(4,500)
Total Internal Service Reserves	128,198	704,215	345,235	911,780	1,010,478

CITY OF SARATOGA
FINANCIAL SUMMARIES

FUND BALANCE RESERVES
5 YEAR COMPARATIVE HISTORY

Fund Balance Reserves	6/30/2005 Actual YE Balance	6/30/2006 Actual YE Balance	6/30/2007 Estimated YE Balance	6/30/2008 Budgeted YE Balance	6/30/2009 Budgeted YE Balance
Trust & Agency					
Library Capital Improvement	766,144	704,004	684,553	690,886	640,386
KSAR Trust Fund	74,064	61,531	64,862	38,661	38,661
Total Trust & Agency Reserves	840,208	765,535	749,415	729,547	679,047
Capital Project Funds					
Capital Improvement Funds	4,480,573	3,070,138	-	-	-
Street Project Funds	-	-	1,703,304	1,955,994	2,126,630
Park & Trail Project Funds	-	-	1,464,309	1,502,397	1,502,398
Facility Improvement Funds	-	-	441,991	515,315	448,708
Administrative Project Funds	-	-	-	100,841	100,841
Total Capital Projects Funds	4,480,573	3,070,138	3,609,604	4,074,547	4,178,577
TOTAL RESERVES	\$ 15,258,605	\$ 16,104,271	\$ 15,270,115	\$ 16,406,557	\$ 16,598,448

**GRAPHIC REPRESENTATION OF
5 YEAR GENERAL FUND AND TOTAL FUND – FUND BALANCE HISTORY
WITH 5 YEAR TREND PROJECTION**



CITY OF SARATOGA
FINANCIAL SUMMARIES

DEPARTMENT REVENUES
BY PROGRAM

	FY 2005/06	FY 2006/07	FY 2007/08	FY 200708	FY 2008/09
	Actuals	Actuals	Adjusted	Estimated	Adopted
<i>Council & Commissions</i>					
1101 City Council	-	16,450	600	14,400	1,200
1102 City Commissions	-	-	800	500	800
Total Council & Commissions	\$ -	\$ 16,450	\$ 1,400	\$ 14,900	\$ 2,000
<i>City Manager's Department</i>					
2101 City Manager's Office	-	-	-	-	1,000
2102 City Clerk	-	1,678	5,000	3,858	17,000
2103 Human Resources	-	-	-	-	-
Total City Manager's Department	\$ -	\$ 1,678	\$ 5,000	\$ 3,858	\$ 18,000
<i>Finance & Administrative Services Department</i>					
3101 Finance Services	29,797	35,307	28,500	34,869	33,000
3102 Office Stores Fund	-	-	85,000	75,685	67,000
3201 Information Technology Services	-	-	369,808	369,808	403,946
3202 IT Equipment Replacement	-	14,000	52,103	52,103	51,303
Total Finance & Administrative Services	\$ 29,797	\$ 49,307	\$ 535,411	\$ 532,465	\$ 555,249
<i>Community Development</i>					
4101 Development Services	835,472	651,947	760,800	725,629	742,260
4102 Advanced Planning	51,799	47,303	80,000	71,993	200,000
4103 Code Compliance	188	1,330	21,440	25,509	13,715
4199 Pass Through Deposits	-	-	85,000	6,130	-
4201 Building & Inspection Services	1,471,858	1,267,168	1,220,000	1,419,548	1,625,000
4xxx Development Deposit Funds	(334,462)	(24,365)	-	-	-
4301 CDBG Program Fund	53,581	277,271	138,090	26,524	140,203
4302 Housing & Rehabilitation Pgm Fund	17,646	14,301	-	17,906	16,533
Total Community Development	\$ 2,096,082	\$ 2,234,955	\$ 2,305,330	\$ 2,293,239	\$ 2,737,711
<i>Public Works Department</i>					
5101 General Engineering	79,098	102,672	50,000	122,480	85,000
5102 Development Engineering	-	-	238,400	130,195	236,500
5103 Environmental Services	-	-	25,000	26,517	25,000
5201 Streets & Storm Drains	6,282	-	-	2,761	-
5301 Parks & Landscape Maintenance	64,919	105,540	259,766	267,066	237,939
5xxx Equipment Operations *	1,745	7,321	-	-	-
5202 Vehicle & Equipment Maintenance	-	-	201,595	218,232	264,000
5203 Vehicle & Equipment Replacement	13,500	29,878	200,000	200,000	200,000
5302 Landscape & Lighting Districts	353,085	415,063	444,849	435,505	447,150
5xxx Development Regulations *	441,214	465,769	-	-	-
5xxx Environmental Funds	533,366	338,621	-	-	-
5xxx Gas Tax Fund *	1,100,632	990,717	-	-	-
Total Public Works Department	\$ 2,593,841	\$ 2,455,581	\$ 1,419,610	\$ 1,402,756	\$ 1,495,589

* Represents programs which were realigned effective with the FY 2007/08 budget.

Note - Revenue and expenditure Financial Summaries schedules include Recreation and Development transactions in General Fund amounts however, revenues and expenditures that were previously accounted for in Special Revenue Funds (i.e. \$600,000 of staffing in the Pavement Management Fund) are not included in General Fund history prior to FY 2007/08.

CITY OF SARATOGA
FINANCIAL SUMMARIES

DEPARTMENT REVENUES
BY PROGRAM

	FY 2005/06	FY 2006/07	FY 2007/08	FY 2007/08	FY 2008/09
	Actuals	Actuals	Adjusted	Estimated	Adopted
Public Safety					
7101 Public Safety Services	516,292	674,170	427,200	580,932	495,000
7102 Emergency Preparedness	7,324	9,803	10,544	4,221	7,500
Total Public Safety	\$ 523,616	\$ 683,973	\$ 437,744	\$ 585,153	\$ 502,500
Recreation Department					
6101 Recreation Services	771,066	786,105	837,000	646,708	837,000
6102 Teen Services	56,236	16,012	47,100	11,258	20,000
6201 Facility Rentals	72,748	98,614	174,350	188,960	175,000
6202 Building Maintenance	-	-	724,311	724,514	807,082
Total Recreation Department	\$ 900,050	\$ 900,731	\$ 1,782,761	\$ 1,571,440	\$ 1,839,082
Non-Departmental					
8101 General Administration	10,525,409	11,565,185	11,689,635	12,157,362	12,127,950
8201 Legal Services	-	30,770	155,000	71,893	50,000
8301 Community Grants	13,115	-	-	-	-
8302 Community Events	-	-	-	-	-
8401 Risk Management/Liability Ins	-	-	304,931	319,814	342,468
8501 Workers Compensation	-	-	247,000	247,000	270,920
8601 2001 Series Bond Debt Service Fund	1,040,030	899,662	1,015,906	1,118,965	1,015,000
8701 Library Capital Improvement Fund	14,215	19,424	15,000	14,116	19,500
8702 KSAR Community Access	2,467	3,331	2,500	3,503	42,500
Total Non-Departmental	\$ 11,595,236	\$ 12,518,372	\$ 13,429,972	\$ 13,932,653	\$ 13,868,338
Capital Improvement Projects					
9100 Street Projects	1,489,892	226,158	6,164,578	920,571	1,893,629
9200 Park & Trail Projects	112,672	236,134	2,553,697	655,339	-
9300 Facility Projects	-	1,000	-	148,123	-
9400 Administrative Projects	-	-	-	-	-
Total Capital Improvement Projects	\$ 1,602,564	\$ 463,292	\$ 8,718,275	\$ 1,724,033	\$ 1,893,629
Operating Transfers In					
8101 General Fund - Non-Departmental	658,882	499,735	256,011	2,275,254	153,732
8101 General Fund - Recreation	40,000	171,311	-	-	-
3201 Information Technology Fund	300,000	25,000	-	-	-
4301 CDBG Funds	-	-	-	-	-
4302 Sharp Housing Fund	-	-	13,000	-	13,000
5302 L&L Funds	214,185	43	-	-	-
5203 Equipment Replacement Fund	305,000	50,000	-	-	-
6202 Building Maintenance Fund	100,000	50,000	15,000	15,000	-
9111 Gas Tax Fund	270,000	-	-	-	-
9100 Capital Projects	6,483,658	2,821,205	1,713,694	-	332,971
Total Operating Transfers In	\$ 8,371,725	\$ 3,617,294	\$ 1,997,705	\$ 2,290,254	\$ 499,703
Total Revenues and Transfers In	\$ 27,712,911	\$ 22,941,633	\$ 30,633,208	\$ 24,350,751	\$ 23,411,801

* Represents programs which were realigned effective with the FY 2007/08 budget.

Note - Revenue and expenditure Financial Summaries schedules include Recreation and Development transactions in General Fund amounts however, revenues and expenditures that were previously accounted for in Special Revenue Funds (i.e. \$600,000 of staffing in the Pavement Management Fund) are not included in General Fund history prior to FY 2007/08.

CITY OF SARATOGA
FINANCIAL SUMMARIES

DEPARTMENT EXPENDITURES
BY PROGRAM

	FY 2005/06	FY 2006/07	FY 2007/08	FY 2007/08	FY 2008/09
	Actuals	Actuals	Adjusted	Estimated	Adopted
<i>Council & Commissions</i>					
1101 City Council	113,945	106,939	224,069	145,317	187,316
1102 City Commissions	100,830	113,613	31,115	18,275	31,115
<i>Total Council & Commissions</i>	\$ 214,775	\$ 220,552	\$ 255,184	\$ 163,592	\$ 218,431
<i>City Manager's Department</i>					
2101 City Manager's Office	347,451	416,435	627,937	573,977	690,852
2102 City Clerk	171,608	247,466	319,370	269,701	352,392
2103 Human Resources	208,546	247,545	321,330	307,937	350,646
<i>Total City Manager's Department</i>	\$ 727,605	\$ 911,446	\$ 1,268,637	\$ 1,151,615	\$ 1,393,890
<i>Finance & Administrative Services Department</i>					
3101 Finance Services	544,503	715,032	905,203	783,956	992,920
3xxx Management Information Systems *	223,270	253,445	-	-	-
3102 Office Stores Fund	-	-	65,000	43,069	60,000
3201 Information Technology Services	-	-	369,808	247,266	403,946
3202 IT Equipment Replacement	24,679	90,241	176,350	17,340	55,400
<i>Total Finance & Administrative Services</i>	\$ 792,452	\$ 1,058,718	\$ 1,516,361	\$ 1,091,631	\$ 1,512,266
<i>Community Development</i>					
4101 Development Services	829,366	875,702	1,084,030	972,894	1,228,263
4102 Advanced Planning	94,203	103,553	143,816	61,575	199,328
4103 Code Compliance	113,533	143,900	195,792	213,305	236,968
4199 Pass Through Deposits	-	-	85,000	5,611	-
4201 Building & Inspection Services	571,800	746,871	986,035	985,353	1,047,021
4301 CDBG Program Fund	64,718	266,134	-	-	-
4302 Housing & Rehabilitation Pgm Fund	69,656	-	13,000	-	13,000
<i>Total Community Development</i>	\$ 1,743,276	\$ 2,136,160	\$ 2,507,673	\$ 2,238,738	\$ 2,724,580
<i>Public Works Department</i>					
5101 General Engineering	322,664	341,760	613,504	577,673	539,441
5102 Development Engineering	-	-	255,712	176,996	299,639
5103 Environmental Services	-	-	505,035	440,683	498,044
5201 Streets & Storm Drains	571,197	1,893,466	1,319,323	1,318,023	1,294,846
5301 Parks & Landscape Maintenance	1,076,393	1,300,868	1,756,113	1,795,957	1,898,473
5xxx Equipment Operations *	171,739	188,204	-	-	-
5202 Equipment Maintenance	-	-	196,595	204,818	247,905
5203 Vehicle & Equipment Replacement	71,351	318,454	164,000	110,464	136,500
5302 Landscape & Lighting Districts	298,074	302,649	530,562	359,247	442,895
5xxx Development Regulations *	171,021	144,630	-	-	-
5xxx Integrated Waste Management *	81,244	61,711	-	-	-
5xxx Storm Water Management *	381,020	382,000	-	-	-
5xxx Gas Tax Fund *	766,123	1,156,890	-	-	-
<i>Total Public Works Department</i>	\$ 3,910,826	\$ 6,090,632	\$ 5,340,845	\$ 4,983,862	\$ 5,357,743

* Represents Programs which were closed or realigned effective in the FY 2007/08 budget

Note: Revenue and expenditure Financial Summaries schedules include Recreation and Development transactions in General Fund amounts however, revenues and expenditures (i.e. staffing & internal service costs) that were previously accounted for in Special Revenue Funds (i.e. the Pavement Management Fund) are not included in General Fund history prior to FY 2007/08.

CITY OF SARATOGA
FINANCIAL SUMMARIES

DEPARTMENT EXPENDITURES
BY PROGRAM

	FY 2005/06	FY 2006/07	FY 2007/08	FY 2007/08	FY 2008/09
	Actuals	Actuals	Adjusted	Estimated	Adopted
Recreation Department					
6101 Recreation Services	842,848	862,295	1,057,944	941,212	1,093,189
6102 Teen Services	94,964	113,566	141,198	123,250	132,881
6201 Facility Rentals	661,983	736,351	327,054	304,534	318,856
6203 Building Maintenance	46,454	89,088	724,311	642,264	807,082
Total Recreation Department	\$ 1,646,249	\$ 1,801,300	\$ 2,250,508	\$ 2,011,260	\$ 2,352,008
Public Safety					
7101 Public Safety Services	3,423,045	3,588,502	3,945,267	3,937,033	4,125,517
7102 Emergency Preparedness	16,396	152,908	19,200	15,607	43,309
Total Public Safety	\$ 3,439,441	\$ 3,741,410	\$ 3,964,467	\$ 3,952,640	\$ 4,168,826
Non-Departmental					
8101 General Administration	344,953	411,895	546,955	478,927	605,263
8201 Legal Services	394,759	276,900	498,987	281,961	439,521
8301 Community Grants	123,017	168,948	173,286	167,538	174,564
8302 Community Events	850	13,845	22,400	22,396	28,900
8401 Liability / Risk Management	-	-	304,931	191,125	336,268
8501 Workers Compensation	-	-	246,875	199,265	260,920
8601 2001 Series Bond Debt Service Fund	1,029,971	1,018,484	1,021,106	1,015,941	1,017,956
8701 Library Capital Improvement Fund	76,355	38,874	57,000	7,782	70,000
8702 KSAR Community Access	15,000	-	-	30,000	42,500
Total Non-Departmental	\$ 1,984,905	\$ 1,928,946	\$ 2,871,540	\$ 2,394,935	\$ 2,975,892
Capital Improvement Projects					
9100 Street Projects	2,703,904	1,347,970	8,770,745	2,030,300	1,843,993
9200 Park & Trail Projects	127,186	554,499	4,269,485	300,378	-
9300 Facility Projects	47,634	279,833	541,991	202,562	166,607
9400 Administrative Projects	-	-	169,280	6,585	110,000
Total Capital Improvement Projects	\$ 2,878,724	\$ 2,182,302	\$ 13,751,501	\$ 2,539,825	\$ 2,120,600
Operating Transfers Out					
8101 General Fund	1,250,395	2,607,834	1,226,432	3,325,968	253,500
8101 Development Deposits Fund	364,300	303,643	-	-	-
8101 Environmental Funds to GF	60,000	94,000	-	-	-
8101 Leonard Road - Fund Closeout	47,900	-	-	-	-
4301 CDBG Fund to GF/CIP/SHARP	15,000	203,713	138,090	138,090	140,203
5302 Landscape & Lighting Districts	94,771	46,706	168,000	168,000	-
9111 Pavement Mgmt - Fund Closeout	-	-	438,337	438,337	-
9111 Capital Project Funds	6,512,836	222,422	310,021	310,021	106,000
Total Operating Transfers Out	\$ 8,345,202	\$ 3,478,318	\$ 2,280,880	\$ 4,380,416	\$ 499,703
Total Expenditures and Transfers Out	\$ 25,683,455	\$ 23,549,784	\$ 36,007,596	\$ 24,908,513	\$ 23,323,939

* Represents Programs which were closed or realigned effective in the FY 2007/08 budget

Note: Revenue and expenditure Financial Summaries schedules include Recreation and Development transactions in General Fund amounts however, revenues and expenditures (i.e. staffing & internal service costs) that were previously accounted for in Special Revenue Funds (i.e. the Pavement Management Fund) are not included in General Fund history prior to FY 2007/08.

CITY OF SARATOGA
FINANCIAL SUMMARIES

TOTAL STAFF BY DEPARTMENT

Full Time Equivalents (FTE)

	2004/05	2005/06	2006/07	2007/08	2008/09
	Funded	Funded	Funded	Funded	Funded
<i>City Manager's Department</i>					
City Manager	1.00	1.00	1.00	1.00	1.00
Assistant City Manager	1.00	0.80	0.80	1.00	1.00
Executive Assistant to CM	1.00	1.00	1.00	1.00	1.00
City Clerk	1.00	1.00	1.00	1.00	1.00
Human Resources Manager	0.75	1.00	1.00	1.00	1.00
Administrative Analyst I, II	1.00	-	-	1.00	1.00
Total FTEs	5.75	4.80	4.80	6.00	6.00
<i>Administrative Services Department</i>					
Administrative Services Director	1.00	1.00	1.00	1.00	1.00
Supervising Accountant	1.00	1.00	1.00	1.00	1.00
Accountant	-	-	1.00	1.00	1.00
Account Technicians	-	-	2.00	2.00	2.00
Office Specialists I, II, III	3.90	2.75	-	-	-
IT Analyst	1.00	1.00	1.00	1.00	1.00
IT Technician	-	-	-	1.00	-
Total FTEs	6.90	5.75	6.00	7.00	6.00
<i>Community Development Department</i>					
Community Development Director	1.00	1.00	1.00	1.00	1.00
Senior Planner	-	1.00	1.00	1.00	1.00
Assistant/Associate Planner	4.00	3.00	3.00	3.00	3.00
Plan Check Examiner/Engineer	1.00	1.00	1.00	1.00	1.00
Arborist	-	-	1.00	1.00	1.00
Building Official	1.00	1.00	1.00	1.00	1.00
Building Inspector	3.00	3.00	3.00	3.00	3.00
Public Safety Officer	2.00	-	-	-	-
Code Compliance Specialist	-	1.00	1.00	1.00	1.00
Office Specialist I, II, III	2.00	2.00	2.00	2.00	2.00
Total FTEs	14.00	13.00	14.00	14.00	14.00
<i>Public Works Department</i>					
Public Works Director	1.00	1.00	1.00	1.00	1.00
Senior Engineer	-	-	-	-	1.00
Assistant/Associate Engineer	2.00	2.00	3.00	3.00	1.00
Administrative Analyst I, II	1.00	1.00	1.00	1.00	1.00
Office Specialist I, II, III	1.75	1.75	1.75	1.75	1.75
Parks Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00
Parks Maintenance Lead	1.00	1.00	1.00	1.00	1.00
Parks Maintenance Specialist	1.00	1.00	1.00	1.00	1.00
Parks Maintenance Worker I, II, III	6.00	6.00	6.00	6.00	6.00
Street Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00
Street Maintenance Lead	-	-	1.00	1.00	1.00
Street Maintenance Specialist	-	-	1.00	1.00	1.00
Street Maintenance Worker I, II, III	5.00	5.00	3.00	4.00	4.00
Total FTEs	20.75	20.75	21.75	22.75	21.75

CITY OF SARATOGA
FINANCIAL SUMMARIES

TOTAL STAFF BY DEPARTMENT

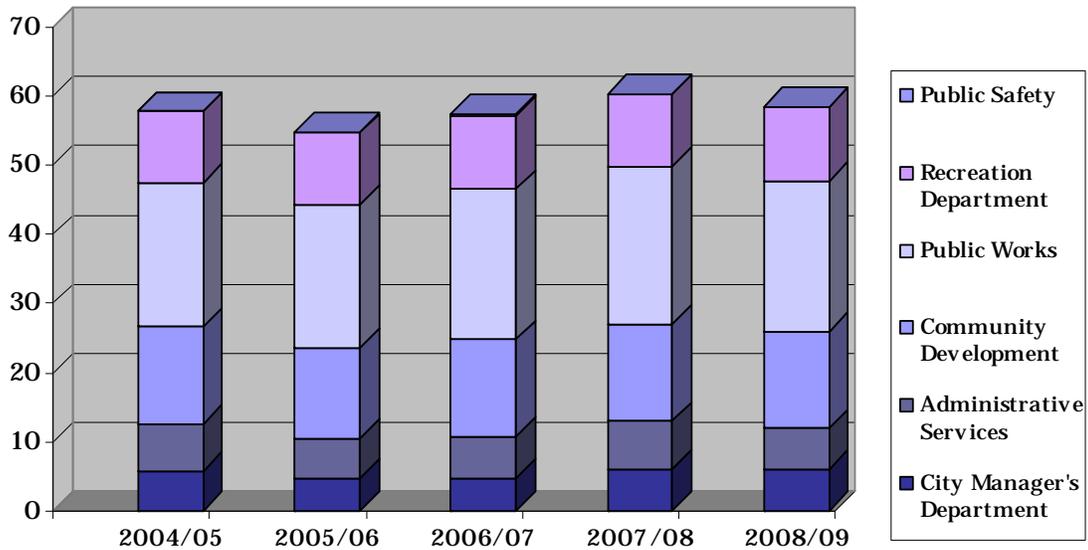
	2004/05 Funded	2005/06 Funded	2006/07 Funded	2007/08 Funded	2008/09 Funded
<i>Recreation Department</i>					
Recreation Department Director	1.00	1.00	1.00	1.00	1.00
Senior Recreation Supervisor	1.00	1.00	1.00	1.00	1.00
Recreation Supervisor	1.00	1.00	2.00	2.00	1.00
Recreation Program Coordinator	1.00	1.00	-	-	1.00
Facility Coordinator	0.60	0.60	0.60	0.60	0.60
Office Specialist I, II, III	1.75	1.75	2.00	2.00	2.00
Facility Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00
Facility Maintenance Lead	-	-	1.00	1.00	1.00
Facility Maintenance Worker I, II, III	3.00	3.00	2.00	2.00	2.00
Total FTEs	10.35	10.35	10.60	10.60	10.60
<i>Public Safety Department</i>					
Assistant City Manager	-	0.20	0.20	-	-
Total FTEs	-	0.20	0.20	-	-
TOTAL STAFF FTEs	57.75	54.85	57.35	60.35	58.35

HOURLY STAFFING BY DEPARTMENT

	2004/05 Funded	2005/06 Funded	2006/07 Funded	2007/08 Funded	2008/09 Funded
<i>City Manager's Department</i>					
HR Administrative Assistants	-	-	-	1,700	1,600
Student Intern	-	-	-	240	-
Executive Assistant	-	-	-	-	800
<i>Administrative Services Department</i>					
Accountant/Budget Analyst	1,907	1,040	1,040	1,040	960
Account Technician	-	-	-	1,040	2,000
Clerical	2,300	2,300	-	-	-
IT Intern	1,052	1,052	2,080	-	2,000
<i>Community Development Department</i>					
Forestry Intern	-	-	-	940	940
Planning Intern	-	-	-	450	450
Account Clerk	-	-	-	-	1,200
<i>Public Works Department</i>					
Engineering Inspectors	-	-	1,840	1,840	1,840
Maintenance Workers	2,080	2,080	3,080	2,080	2,080
<i>Recreation Department</i>					
Facility Attendent	2,025	1,700	1,700	1,700	1,700
Recreation Leader	8,883	5,390	4,300	4,300	4,300
Total Annual Hours	18,247	13,562	14,040	15,330	19,870

STAFFING BY DEPARTMENT

Five Year Staffing Trend



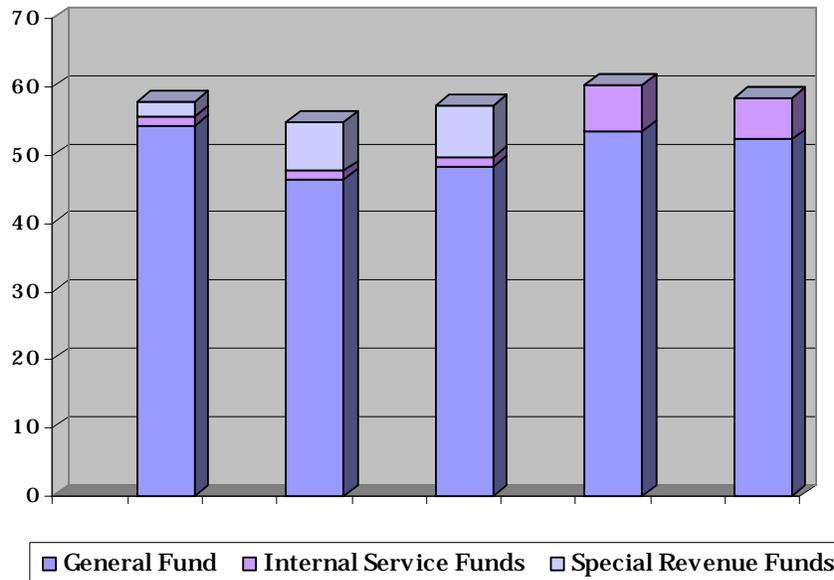
TOTAL STAFF BY DEPARTMENT

Full Time Equivalent (FTE)

	2004/05 Funded	2005/06 Funded	2006/07 Funded	2007/08 Funded	2008/09 Funded
City Manager's Department	5.75	4.80	4.80	6.00	6.00
Administrative Services	6.90	5.75	6.00	7.00	6.00
Community Development	14.00	13.00	14.00	14.00	14.00
Public Works	20.75	20.75	21.75	22.75	21.75
Recreation Department	10.35	10.35	10.60	10.60	10.60
Public Safety	-	0.20	0.20	-	-
Total Staff by Department	57.75	54.85	57.35	60.35	58.35

STAFFING SUMMARIES

5 Year History of Department Staffing by Fund



TOTAL DEPARTMENTAL STAFF BY FUND

Full Time Equivalents (FTE)

	2004/05 Funded	2005/06 Funded	2006/07 Funded	2007/08 Funded	2008/09 Funded
General Fund					
City Manager's Department	5.75	4.80	4.80	5.70	5.70
Administrative Services	5.65	4.55	4.75	4.80	4.85
Community Development	14.00	13.00	14.00	14.00	14.00
Public Works	18.56	13.51	14.00	22.05	21.05
Recreation Department	10.35	10.35	10.60	6.85	6.65
Public Safety	-	0.20	0.20	-	-
Total General Fund FTEs	54.31	46.41	48.35	53.40	52.25
Internal Service Funds					
City Manager's Department	-	-	-	0.30	0.30
Administrative Services	1.25	1.20	1.25	2.20	1.15
Public Works	-	-	-	0.70	0.70
Recreation Department	-	-	-	3.75	3.95
Total Internal Service Funds	1.25	1.20	1.25	6.95	6.10
Special Revenue Funds					
Public Works	2.19	7.24	7.75	-	-
Total Special Revenue Funds	2.19	7.24	7.75	-	-
Total FTEs	57.75	54.85	57.35	60.35	58.35

