

NON-DEPARTMENTAL

The Non-Departmental Section is a collection of programs which are independent of the City's service functions, including the General Administration program, Legal Services, Community Grants and Events Programs, Workers Compensation, the Risk Management/Liability program, 2001 Bond Debt Service, the Library Capital Maintenance Trust Fund, and the KSAR 15 Community Access Television Trust Fund. These are all considered non-departmental as the programs represent functions outside of established service operations.

The Non-Departmental section functions represent citywide insurance (Liability Insurance and Workers Compensation), contracted legal services, non-operational funding programs for general administration purposes, grant funding to outside agencies, debt service funding for the City's 2001 General Obligation Bond to rebuild the City's Library, and two Trust Funds. One administers the Library 2001 Series Bond's remaining funds set aside for capital improvement uses, and another Trust Fund which holds a portion of the Community Access Television Foundation's money with the City's investments.

BUDGET OVERVIEW

The Non-Departmental Section accounts for the majority of the City's revenues. Property Tax, Sales Tax, Transient Occupancy Tax, Business License Tax, Franchise Fees, Vehicle License Fees, and other city-based General Fund revenues are accounted for within the General Administration Program in this section, as these revenues are allocated to the City and do not result from direct departmental activities.

It should be noted that the General Fund programs in this section includes prior year revenue and expenditure history for historical reference, if the program activity occurred within the General Fund in prior years. For example, the City's tax revenues were included in the Administrative Services Department in past years, but are shown for reference purposes in prior years as General Administration revenues. Risk Management/Liability Insurance and Workers Compensation Insurance do not include past history as these are Internal Service Fund programs, whereas they were previously included in the General Fund's General Administration program.

As the Non-Departmental programs are outside of the administrative support or departmental service operations, staffing is limited to oversight of the citywide insurance programs within the Internal Service Funds. Staffing for these programs are represented in the City Manager's budget as the home department, but includes the FTE in the Non-Departmental insurance programs for funding. In addition, prior year staffing reflect a pooling of temporary services in the General Administration program, which was more appropriately realigned to the specific operational programs the temporary staff supports, effective as of the FY 2007/08 operating budget.

CITY OF SARATOGA
NON DEPARTMENTAL

GENERAL FUND REVENUES AND EXPENDITURES

	2005/06	2006/07	2007/08	2007/08	2008/09
	Actuals	Actuals	Adjusted	Estimated	Adopted
REVENUES					
Taxes	8,968,301	10,465,254	10,828,235	11,297,826	11,384,000
Fees, Licenses and Permits	-	-	-	150	-
Intergovernmental Revenues	716,837	213,511	235,400	165,443	240,000
Charge for Services	293	30,770	155,000	71,743	50,000
Interest Income	574,988	714,976	530,000	608,140	420,000
Rental Income	96,434	70,485	78,000	79,869	83,950
Other Sources	181,671	100,959	18,000	6,084	-
Internal Service Charges	-	-	-	-	-
TOTAL REVENUES	10,538,524	11,595,955	11,844,635	12,229,255	12,177,950
Operating Transfers In	658,882	499,735	256,011	2,275,254	153,732
TOTAL REVENUE & TRANSFERS IN	11,197,406	12,095,690	12,100,646	14,504,509	12,331,682
EXPENDITURES					
Salaries and Benefits	23,643	41,686	40,000	17,625	89,800
Operating Expenditures					
<i>Materials & Supplies</i>	13,345	43,495	94,750	66,862	73,750
<i>Fees & Charges</i>	295,311	297,638	23,300	31,945	37,000
<i>Consultants & Contract Services</i>	407,088	304,496	516,960	284,077	449,750
<i>Meetings, Events & Training</i>	325	1,480	17,000	6,447	11,500
<i>Community Grants & Events</i>	123,867	182,793	195,686	189,934	203,464
Total Operating Expenditures	839,936	829,902	847,696	579,265	775,464
Fixed Assets	-	-	-	-	-
Internal Service Charges	-	-	353,932	353,932	382,984
TOTAL EXPENDITURES	\$ 863,579	\$ 871,588	\$ 1,241,628	\$ 950,822	\$ 1,248,248
Operating Transfers Out	1,250,395	2,607,834	1,226,432	3,325,968	253,500
TOTAL EXP & TRANSFERS OUT	\$ 2,113,974	\$ 3,479,422	\$ 2,468,060	\$ 4,276,789	\$ 1,501,748

CITY OF SARATOGA
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TOTAL NON-DEPARTMENTAL EXPENDITURES BY PROGRAM

	2005/06	2006/07	2007/08	2007/08	2008/09
	Actuals	Actuals	Adjusted	Estimated	Adopted
GENERAL FUND					
<i>General Administration</i>	\$ 1,595,348	\$ 3,019,729	\$ 1,773,387	\$ 3,804,895	\$ 858,763
<i>Legal Services</i>	394,759	276,900	498,987	281,961	439,521
<i>Community Grants</i>	123,017	168,948	173,286	167,538	174,564
<i>Community Events</i>	850	13,845	22,400	22,396	28,900
TOTAL GENERAL FUND	\$ 2,113,974	\$ 3,479,422	\$ 2,468,060	\$ 4,276,789	\$ 1,501,748
INTERNAL SERVICES FUNDS					
<i>Risk Management</i>	-	-	304,931	191,125	336,268
<i>Workers Compensation</i>	-	-	246,875	199,265	260,920
TOTAL INTERNAL SERVICES	\$ -	\$ -	\$ 551,806	\$ 390,390	\$ 597,188
DEBT SERVICE FUNDS					
<i>2001 General Obligation Bond</i>	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
TRUST FUNDS					
<i>Library Capital Improvement Fund</i>	76,355	38,875	57,000	7,782	70,000
<i>KSAR 15 Trust Fund</i>	15,000	-	-	30,000	42,500
TOTAL TRUST FUNDS	\$ 91,355	\$ 38,875	\$ 57,000	\$ 37,782	\$ 112,500
TOTAL DEPT EXPENDITURES	\$ 3,235,300	\$ 4,536,781	\$ 4,097,972	\$ 5,720,903	\$ 3,229,392

NON-DEPARTMENTAL STAFFING

Full Time Equivalents (FTE)

	2004/05	2005/06	2006/07	2007/08	2008/09
	Funded	Funded	Funded	Funded	Funded
City Staff					
Administrative Services Director	0.10	-	-	-	-
City Clerk	-	-	-	0.25	-
Human Resources Manager	-	-	-	0.05	-
Office Specialists I, II, III	0.80	-	-	-	-
Total FTEs	0.90	-	-	0.30	-

	2004/05	2005/06	2006/07	2007/08	2008/09
	Funded	Funded	Funded	Funded	Funded
Temporary Staff Hours					
Clerical	2,300	2,300	2,300	-	-
IT Intern	1,052	-	-	-	-
HR Administrative Assistant	-	-	-	100	-
Total Annual Hours	3,352	2,300	2,300	100	-



GENERAL ADMINISTRATION

The General Administration program represents revenues and expenditures that are not specifically generated as a result of departmental operations. Tax Revenues, Intergovernmental Revenues, Interest and Rental Income, and Operating Transfers-In are the primary non-service based revenue sources for the City, and accounts for approximately 70% of the City's Total General Fund Operating Revenues each year. General Administration expenditures are minimal in comparison, as program expenditures are limited to fund citywide general expenses and internal service charges for general use areas or non-departmental functions.

BUDGET OVERVIEW

The FY 2008/09 budgeted General Administration Tax Revenues include projected increases in various Property Tax revenues; relatively flat Sales Tax, Transient Occupancy Tax, VLF, and Franchise Fee Tax Revenues, and a decrease in Business License Tax revenues due to the struggling business economy.

The General Administration program represents non-service functions, and as such, there are no staffing, objectives, or key services assigned to this program. In prior years however, HR, Finance, and IT temporary clerical staffing was included in the program, therefore a staffing schedule is included to tie to salary history. The budgeted expenses represent general expenses, such as retiree medical insurance reimbursements, the retiree insurance coverage and administration fees, unemployment insurance fees, printing and postage charges for the Saratogan, funding for employee termination and retirement payouts, and several Internal Services charges which account for general public usage of the building maintenance expenses, notably an allocation for the Civic Theater/Council Chambers and the Civic Center buildings.

CITY OF SARATOGA
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GENERAL ADMINISTRATION

GENERAL FUND REVENUES AND EXPENDITURES

	2005/06	2006/07	2007/08	2007/08	2008/09
	Actuals	Actuals	Adjusted	Estimated	Adopted
REVENUES					
Taxes					
<i>Property Tax</i>	6,141,365	7,577,444	7,503,000	7,922,815	8,122,000
<i>Sales Tax</i>	988,132	994,680	985,900	1,057,977	986,000
<i>Transient Occupancy Tax</i>	163,222	195,261	165,000	211,532	175,000
<i>Business License Tax</i>	339,648	303,787	320,000	290,996	290,000
<i>Other Taxes</i>	295,510	206,276	250,000	191,188	200,000
<i>Franchise Tax</i>	1,040,424	1,187,806	1,604,335	1,623,318	1,611,000
Fees, Licenses and Permits	-	-	-	-	-
Intergovernmental Revenues	716,837	213,511	235,400	165,443	240,000
Charge for Services	293	-	-	-	-
Interest Income	574,988	714,976	530,000	608,140	420,000
Rental Income	96,434	70,485	78,000	79,869	83,950
Other Sources	168,556	100,959	18,000	6,084	-
TOTAL REVENUES	10,525,409	11,565,185	11,689,635	12,157,362	12,127,950
Operating Transfers In	658,882	499,735	256,011	2,275,254	153,732
TOTAL REV & TRANSFERS IN	\$ 11,184,291	\$ 12,064,920	\$ 11,945,646	\$ 14,432,616	\$ 12,281,682
EXPENDITURES					
Salaries and Benefits	23,643	39,787	40,000	17,625	89,800
Operating Expenditures					
<i>Materials & Supplies</i>	13,345	43,395	94,510	66,746	73,500
<i>Fees & Charges</i>	295,311	297,638	23,300	31,726	36,000
<i>Consultants & Contract Services</i>	12,351	29,742	20,000	5,811	15,000
<i>Meetings & Training</i>	303	1,333	17,000	4,874	10,000
Total Operating Expenditures	321,310	372,108	154,810	109,157	134,500
Fixed Assets	-	-	-	-	-
Internal Service Charges	-	-	352,145	352,145	380,963
TOTAL EXPENDITURES	\$ 344,953	\$ 411,895	\$ 546,955	\$ 478,927	\$ 605,263
Operating Transfers Out	1,250,395	2,607,834	1,226,432	3,325,968	253,500
TOTAL OPERATING BUDGET	\$ 1,595,348	\$ 3,019,729	\$ 1,773,387	\$ 3,804,895	\$ 858,763

CITY OF SARATOGA
NON DEPARTMENTAL

GENERAL ADMINISTRATION

GENERAL ADMINISTRATION STAFFING

Full Time Equivalents (FTE)

	2004/05	2005/06	2006/07	2007/08	2008/09
<i>City Staff</i>	Funded	Funded	Funded	Funded	Funded
Administrative Services Director	0.10	-	-	-	-
City Clerk	-	-	-	-	-
Human Resources Manager	-	-	-	-	-
Office Specialists I, II, III	0.80	-	-	-	-
Total FTEs	0.90	-	-	-	-

	2004/05	2005/06	2006/07	2007/08	2008/09
<i>Temporary Staff Hours</i>	Funded	Funded	Funded	Funded	Funded
Accountant/Budget Analyst	2,300	2,300	2,300	-	-
Account Technician	1,052	-	-	-	-
Total Annual Hours	3,352	2,300	2,300	-	-



LEGAL SERVICES

The City of Saratoga contracts with the firm Shute, Mihaly & Weinberger LLP to provide City Attorney services, advice, and representation on legal matters to ensure that City actions and activities are legally sound. The City also contracts with the firm Wittwer & Parkins LLP, for land use/development attorney services.

The City Attorney firms pursue or defend the City in litigation matters, as directed by the City Council, manage litigation costs, and provide the City with a monthly status report of all outstanding litigation, case updates, and potential lawsuits. The City Attorney reviews all proposed ordinances and resolutions requiring City Council action to ensure proper format and content, reviews staff reports for reasoned and sound commentary, identifies policy options and alternatives, and provides direction, recommendations, and appropriate summaries consistent with Council requirements. Additional contract city attorney services include review and recommendations on legislative issues, recommendations on environmental review requirements and preparation of environmental review documents, review of bid requests, vendor contract documents, purchase and sale agreements, code enforcement matters, and the preparation and/or review of contractual agreements with other agencies.

The City Attorney, from the firm Shute, Mihaly & Weinberger LLP, attends the bi-monthly City Council meetings, and the Assistant City Attorney from the firm Wittwer & Parkins LLP, attends the bi-monthly Planning Commission meetings as needed.

BUDGET OVERVIEW

FY 2008/09 revenues reflect reimbursements from various sources. Applicants who have development applications in process under the former deposit fee development process will reimburse the City for legal services if the project utilizes attorney time for appeals in the Planning Commission or City Council meetings. Reimbursements may also result from applicants requesting research and information from the City, or legal services related to environmental reviews for Capital Improvement Plan projects. Budgeted revenues also reflect potential reimbursements that are linked to expenditures. Therefore, if legal services are not needed; the matching expenditures will not be incurred.

Budgeted expenditures are primarily comprised of regular on-going City Attorney services as listed above. The basic contract City Attorney services amount increases each year based on the Consumer Price Index (CPI) cost of living increase from the prior year. The budget also includes substantial reserves for potential litigation expenditures, based on the City Attorney's estimate of outstanding and future litigation. As the City Attorney occupies an office when on-site, a small allocation of building maintenance internal service charges is also included.

CITY OF SARATOGA
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LEGAL SERVICES

GENERAL FUND REVENUES AND EXPENDITURES

	2005/06	2006/07	2007/08	2007/08	2008/09
	Actuals	Actuals	Adjusted	Estimated	Adopted
REVENUES					
Taxes	-	-	-	-	-
Fees, Licenses and Permits	-	-	-	150	-
Intergovernmental Revenues	-	-	-	-	-
Charge for Services	-	30,770	155,000	71,743	50,000
Other Sources	-	-	-	-	-
TOTAL REVENUES	\$ -	\$ 30,770	\$ 155,000	\$ 71,893	\$ 50,000
EXPENDITURES					
Salaries and Benefits	-	1,899	-	-	-
Operating Expenditures					
<i>Materials & Supplies</i>	-	100	240	116	250
<i>Fees & Charges</i>	-	-	-	219	1,000
<i>Consultants & Contract Services</i>	394,737	274,754	496,960	278,266	434,750
<i>Meetings, Training, Recruitment</i>	22	147	-	1,573	1,500
Total Operating Expenditures	394,759	275,001	497,200	280,174	437,500
Fixed Assets	-	-	-	-	-
Internal Service Charges	-	-	1,787	1,787	2,021
TOTAL EXPENDITURES	\$ 394,759	\$ 276,900	\$ 498,987	\$ 281,961	\$ 439,521

KEY SERVICES

- Provides sound legal advice for the City, and represents the City regarding litigation matters
- Attends City Council and Planning Commission meetings to provide legal guidance
- Drafts and/or reviews staff reports, resolutions, and proposed ordinances
- Prepares and/or reviews contractual agreements with other agencies
- Reviews and makes recommendations on legislative issues
- Reviews bid requests, vendor contract documents, and purchase and sale agreements
- Provides legal advice on code enforcement matters
- Makes recommendations on environmental review requirements and preparation of environmental review documents

COMMUNITY GRANTS

The Community Grants program was established to consolidate the City's grant support to outside agencies into one program, in order to provide a historical funding reference. The program includes funding from the City as well as from the Community Development Block Grant (CDBG) program's allocation for Human Service grants. CDBG funding will be transferred into this General Fund program for distribution. Community Grants are determined by Council each year, subsequent to requests for funding, primarily from various local community and non-profit groups.

BUDGET OVERVIEW

For FY 2008/09, the City was provided with a total of \$32,732 of CDBG funding for Human Service Grants, which the Council allocated to the Saratoga Area Senior Coordinating Council (SASCC) for support of adult daycare services. The City supplemented the CDBG grant allocation with a City grant to meet the full request of \$34,000, along with the two other organizations requesting CDBG funding: West Valley Community Services will receive \$15,164 for support of the low income assistance programs, and Catholic Charities of San Jose will receive \$5,000 to support the Long Term Care Ombudsman Program.

Additional Community Service Grant Funding from the City includes operational support for the Saratoga Historical Museum, the Silicon Valley Wildlife Center, and the United Way's 211 program. The City also allocates grant funding to local organizations for services they provide to the Saratoga community, including the Saratoga Chamber of Commerce for business support, the public access television station KSAR 15 for public information, and the SASCC for operational support of the Senior Center and for additional services determined on an annual basis – which may include Blood Pressure Checks, Podiatric Checks, Tax Assistance, Vision Screening, Hearing Tests, Senior Nutrition Programs, Fifty-Five Alive Driving Program, Flu Shots, and other non-cost-recovery services that are available to the senior population.

The distribution of grant funding for the both FY 2007/08 and 2008/09 is illustrated in the Grant Schedule on the following pages. The detail grant schedule excludes a pass-through grant from West Valley College to KSAR in FY 2005/06, and appropriated funding for as yet unspecified grants in FY 2008/09.

CITY OF SARATOGA

NON DEPARTMENTAL

COMMUNITY GRANTS

GENERAL FUND REVENUES AND EXPENDITURES

	2005/06	2006/07	2007/08	2007/08	2008/09
	Actuals	Actuals	Adjusted	Estimated	Adopted
REVENUES					
Taxes	-	-	-	-	-
Fees, Licenses and Permits	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-
Charge for Services	-	-	-	-	-
Other Sources	13,115	-	-	-	-
TOTAL REVENUES	\$ 13,115	\$ -	\$ -	\$ -	\$ -
EXPENDITURES					
Salaries and Benefits	-	-	-	-	-
Operating Expenditures					
<i>Materials & Supplies</i>	-	-	-	-	-
<i>Fees & Charges</i>	-	-	-	-	-
<i>Consultants & Contract Services</i>	-	-	-	-	-
<i>Meetings, Training, Recruitment</i>	-	-	-	-	-
<i>Community Grants</i>	123,017	168,948	173,286	167,538	174,564
Total Operating Expenditures	123,017	168,948	173,286	167,538	174,564
Fixed Assets	-	-	-	-	-
Internal Service Charges	-	-	-	-	-
TOTAL EXPENDITURES	\$ 123,017	\$ 168,948	\$ 173,286	\$ 167,538	\$ 174,564

CITY OF SARATOGA

NON DEPARTMENTAL

COMMUNITY GRANTS

	2005/06	2006/07	2007/08	2008/09
	Grants	Grants	Grants	Grants
<i>Community Service Contracts</i>				
<i>SASCC</i>				
Service Support	18,000	18,000	21,000	21,000
Supplemental Service Support	-	12,500	18,000	18,000
Adult Daycare Support	-	-	-	1,268
Furniture Grant	-	30,700	-	-
Sr. Center Computer Lab Grant	-	5,400	-	-
<i>KSAR</i>				
Community Access Service Grant	52,034	22,600	25,000	30,000
Supplemental Service Support	-	25,000	20,700	-
Video Conversion Grant	-	19,400	-	2,500
City's 50th Anniversary Event Grant	-	5,000	-	-
<i>Chamber of Commerce</i>				
Chamber Annual Support	13,573	5,252	11,000	11,332
Banner Fee Grant	-	600	600	-
City Map Grant	-	4,500	-	5,000
Website Upgrade Grant	-	-	2,000	-
IT Upgrade Grant	-	-	3,000	-
Membership Subsidy Grant	-	-	1,000	-
<i>Community Service - Special Interest Grants</i>				
Hakone Gardens	7,295	-	-	-
Historical Museum Annual Support	-	-	4,288	4,288
Historical Museum Supplemental Support	-	-	6,640	-
American Red Cross - Katrina	15,000	-	-	-
Children's Health Insurance Assistance Grant	-	-	3,326	-
Saratoga Foothill Club Media & HVAC Grant	-	-	8,600	-
SCC Supervisors - Spay Pgm	-	-	320	-
<i>Community Service Saratoga Support Groups</i>				
West Valley Community Services Mobile Van	-	-	2,400	-
West Valley Community Service Support	-	-	-	15,164
Walden West School Foundation Solar Panels	-	-	2,100	-
Silicon Valley Wildlife Service Support	4,000	8,212	-	4,212
Silicon Valley Wildlife Raptor Cage Project	-	6,036	-	-
United Way 211 Funding	-	-	2,000	2,000
Catholic Charities Ombudsmen Funding	-	-	-	5,000
<i>CDBG Funded Public Service Grants</i>				
SASCC Adult Daycare Support	-	-	32,000	32,732
West Valley Community Services Support	-	-	3,564	-
Catholic Charities Ombudsmen	-	-	-	-
Silicon Valley Wildlife Service Support	-	4,212	-	-
Silicon Valley Wildlife Raptor Cage Project	-	1,536	-	-
Total Grants	109,902	168,948	167,538	152,496



COMMUNITY EVENTS

The Community Events program was established in the FY 2008/09 budget to consolidate the City's provisions for community events into one program. This includes transferring prior year funding for community events in the Community Grants program to this new Community Events program for historical reference.

Community Events are promoted by the City in an effort to build community. This occurs at many different levels, including events to celebrate holidays, such as the Fourth of July, Memorial Day, and Arbor Day, and general festive celebrations, such as the Village Tree Lighting Ceremony, the Mustard Faire, and the Celebrate Saratoga/Taste of Saratoga events. The City also sponsors celebrations to honor segments of the community, such as Month of the Child Celebration, and to highlight such occurrences as facility openings or trail groundbreaking in order to increase awareness of a new community facility and to publicly thank supporters and contributors.

BUDGET OVERVIEW

For FY 2008/09, funding has been set aside for ongoing events, and for identified small events which were absorbed within departmental budgets in prior years. While funding is quantified in expenditure dollars by event, a portion of the event funding may be accounted for in staff time throughout the year. In particular, if staffing resources are utilized for the Mustard Faire and the Fourth of July events, actuals may reflect staff time billings, in addition to materials, supplies, and services.

As this is the initial effort to capture all community event costs, \$5,000 of funding was set aside for as-yet unspecified events, to be identified throughout the year. The expenditure budget and distribution of community event funding is illustrated in the schedules on the following pages.

CITY OF SARATOGA

NON DEPARTMENTAL

COMMUNITY EVENTS

GENERAL FUND REVENUES AND EXPENDITURES

	2005/06	2006/07	2007/08	2007/08	2008/09
	Actuals	Actuals	Adjusted	Estimated	Adopted
REVENUES					
Taxes	-	-	-	-	-
Fees, Licenses and Permits	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-
Charge for Services	-	-	-	-	-
Other Sources	-	-	-	-	-
Pass-Through Accounts	-	-	-	-	-
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENDITURES					
Salaries and Benefits	-	-	-	-	-
Operating Expenditures					
<i>Materials & Supplies</i>	-	-	-	-	-
<i>Fees & Charges</i>	-	-	-	-	-
<i>Consultants & Contract Services</i>	-	-	-	-	-
<i>Meetings, Training, Recruitment</i>	-	-	-	-	-
<i>Community Grants & Events</i>	850	13,845	22,400	22,396	28,900
Total Operating Expenditures	850	13,845	22,400	22,396	28,900
Fixed Assets	-	-	-	-	-
Internal Service Charges	-	-	-	-	-
TOTAL EXPENDITURES	\$ 850	\$ 13,845	\$ 22,400	\$ 22,396	\$ 28,900

CITY OF SARATOGA

NON DEPARTMENTAL

COMMUNITY EVENTS

	2005/06	2006/07	2007/08	2008/09
	Grants	Grants	Grants	Grants
<i>Chamber of Commerce Events</i>				
Celebrate Saratoga - Teen Scene	-	7,527	10,000	-
Celebrate Saratoga - Fun Zone	-	4,900	4,900	-
Celebrate Saratoga - Event Support	-	-	5,000	-
Celebrate Saratoga Banner	-	-	-	600
Taste of Saratoga	-	-	-	9,900
Annual Tree Lighting	-	-	-	1,000
<i>General Community Events</i>				
Unspecified Event Funding	-	-	-	5,000
Neighborhood Block Party Supp	-	-	-	2,500
Month of the Child Celebration	-	-	-	100
Mustard Faire	850	1,418	2,000	5,000
Arbor Day Celebration	-	-	-	100
Memorial Day Event (Banner)	-	-	300	300
Fourth of July Event	-	-	-	4,000
Cancer Society - Relay	-	-	200	-
<i>Facility Opening Events</i>				
Fellowship Hall Opening	-	-	-	100
de Anza Trail Opening	-	-	-	100
KMP Groundbreaking / Opening	-	-	-	200
<i>Total Community Events</i>	850	13,845	22,400	28,900



RISK MANAGEMENT / LIABILITY FUND

The City is a member of the Association of Bay Area Government (ABAG) insurance pool, a self-insurance program established in 1986 which provides general liability, auto, property insurance, and risk management services to thirty-one (31) cities within the Bay Area. Each member chooses a self-insured retention ranging from \$25,000 to \$250,000, which is reflected in premium rates. The insurance pool pays claims up to a limit of \$5 million. To provide further protection, the association purchases another \$15 million of excess insurance coverage, for a total of \$20 million per occurrence limit. Coverage provides protection for Bodily Injury, Property Damage, Personal Injury, and Public Officials Errors and Omissions claims, and minimizes the City's exposure to losses as a result of City policy or actions. The City's annual premium allows for a self coverage retention level of \$25,000 per occurrence.

The City submits claim information to ABAG, and ABAG staff follows up with other parties and insurance firms, acting as the City's insurance agent. In addition, ABAG provides risk management policy guidelines to effectively identify and analyze risks, implement best practices to minimize risks, training, and grant incentives for safety programs.

BUDGET OVERVIEW

The Risk Management/Liability Fund is an Internal Service Fund program which provides for the cost of the program to be fully offset with service charge-backs to the departments. The charge-backs allow for the cost of the program to be allocated to the departments in order to fully recognize operational costs. For FY 2008/09, premium costs are budgeted at \$209,925, which represents an overall 4% increase from the FY 2007/08 estimated ABAG premium of \$201,800. Fortunately, the City of Saratoga has an excellent claims history and lower risks, keeping premium rates low. Additional program expenses include .25 FTE staffing for program administration, and funding for attorney services, membership and dues, reimbursed training costs, claim expenditures, and one major claim deductible, totaling approximately \$36,350.

CITY OF SARATOGA

NON DEPARTMENTAL

RISK MANAGEMENT / LIABILITY

SUMMARY OF REVENUES AND EXPENDITURES

	2005/06	2006/07	2007/08	2007/08	2008/09
	Actuals	Actuals	Adjusted	Estimated	Adopted
SOURCE OF FUNDS					
Beginning Fund Balance					
Designated	-	-	-	-	-
Undesignated	-	-	-	304,931	191,125
Total Beginning Fund Balance	-	-	-	304,931	191,125
Revenues					
Taxes	-	-	-	-	-
Fees, Licenses and Permits	-	-	-	2,352	5,000
Intergovernmental Revenues	-	-	-	-	-
Charge for Services	-	-	-	-	-
Other Sources	-	-	15,095	28,826	51,200
Internal Service Charges	-	-	289,836	288,636	286,268
Total Revenues	\$ -	\$ -	\$ 304,931	\$ 319,814	\$ 342,468
TOTAL SOURCE OF FUNDS	-	-	304,931	624,745	533,593
USE OF FUNDS					
Expenditures					
Salaries and Benefits	-	-	37,550	33,582	39,993
Operating Expenditures	-	-	-	-	-
<i>Materials & Supplies</i>	-	-	-	3,653	-
<i>Fees & Charges</i>	-	-	246,181	153,272	285,075
<i>Consultant & Contract Services</i>	-	-	20,000	-	10,000
<i>Meetings & Training</i>	-	-	1,200	618	1,200
Fixed Assets	-	-	-	-	-
Internal Service Charges	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ 304,931	\$ 191,125	\$ 336,268
Operating Transfers					
Transfer Out	-	-	-	-	-
Total Operating Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance					
Designated	-	-	-	-	-
Undesignated	-	-	-	-	-
Total Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL USE OF FUNDS	-	-	304,931	191,125	336,268

CITY OF SARATOGA

NON DEPARTMENTAL

RISK MANAGEMENT / LIABILITY

FY 2008/09 OBJECTIVES

Premium Management – In an effort to minimize insurance claims, ABAG offers safety training in areas which produce a high liability risk. The City will continue to pursue available training programs in an effort to emphasize safety and minimize premiums.

Grant Programs – On an ongoing basis, ABAG offers grants to agencies which complete or meet specified requirements. Staff is coordinating with ABAG to identify and pursue grant opportunities.

KEY SERVICES

- Provide oversight of the City's Liability Insurance program
- Facilitate claim processing and reimbursements for the City, in coordination with the City Manager and City Attorney

RISK MANAGEMENT / LIABILITY STAFF

Full Time Equivalent (FTE)

	2004/05	2005/06	2006/07	2007/08	2008/09
<i>City Staff</i>	Funded	Funded	Funded	Funded	Funded
Administrative Services Director	-	-	-	-	-
City Clerk	-	-	-	0.25	0.25
Human Resources Manager	-	-	-	-	-
Office Specialists I, II, III	-	-	-	-	-
Total FTE's	-	-	-	0.25	0.25

	2004/05	2005/06	2006/07	2007/08	2008/09
<i>Temporary Staff</i>	Funded	Funded	Funded	Funded	Funded
Clerical	-	-	-	-	-
IT Intern	-	-	-	-	-
HR Clerk	-	-	-	-	-
Total Annual Hours	-	-	-	-	-



WORKERS COMPENSATION FUND

The City is a member of the Association of Bay Area Government's (ABAG) insurance pool for Workers' Compensation coverage. The workers' compensation program provides insurance benefit coverage for an employee's work-related illness and injuries.

The Workers Compensation pool allows the City to share risk with other jurisdictions, as Saratoga is too small to self-insure independently. ABAG's shared risk pool has four members and is managed by a third party administrator, Gregory Bragg & Associates, to handle the day-to-day workers' compensation claims administration. The City self-insures through this pool up to \$250,000, and belongs to the Local Agency Workers' Compensation Excess (LAWCX) Joint Powers Authority for the purpose of pooling for excess insurance.

BUDGET OVERVIEW

The annual revenue appropriation for this fund represents the service charge-back to the departments, based on the program's operational costs and the level of risk for the various job classifications. Program costs covered in the internal service rates include \$230,000 for the various Workers Compensation Insurance premium fees, such as administration, vocational rehabilitation, indemnity, medical, field investigations, and claims settlements. Another \$22,400 is budgeted for attorney services, training classes, supplies, and ergonomic evaluations. There is .05 FTE of the Human Resource Manager's position budgeted for the administration of this program.

CITY OF SARATOGA
NON DEPARTMENTAL

WORKERS COMPENSATION

SUMMARY OF REVENUES AND EXPENDITURES

	<u>2005/06</u>	<u>2006/07</u>	<u>2007/08</u>	<u>2007/08</u>	<u>2008/09</u>
	<u>Actuals</u>	<u>Actuals</u>	<u>Adjusted</u>	<u>Estimated</u>	<u>Adopted</u>
SOURCE OF FUNDS					
Beginning Fund Balance					
Designated	-	-	-	-	-
Undesignated	-	-	-	125	47,860
Total Beginning Fund Balance	\$ -	\$ -	\$ -	\$ 125	\$ 47,860
Revenues					
Taxes	-	-	-	-	-
Fees, Licenses and Permits	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	10,000
Charge for Services	-	-	-	-	-
Other Sources	-	-	-	-	-
Internal Service Charges	-	-	247,000	247,000	260,920
Total Revenues	\$ -	\$ -	\$ 247,000	\$ 247,000	\$ 270,920
TOTAL SOURCE OF FUNDS	\$ -	\$ -	\$ 247,000	\$ 247,125	\$ 318,780
USE OF FUNDS					
Expenditures					
Salaries and Benefits	-	-	10,275	7,817	8,520
Operating Expenditures					
<i>Materials & Supplies</i>	-	-	2,200	-	-
<i>Fees & Charges</i>	-	-	220,000	191,448	230,000
<i>Consultants & Contract Services</i>	-	-	11,000	-	11,000
<i>Meetings, Training, Recruitment</i>	-	-	3,400	-	11,400
Fixed Assets	-	-	-	-	-
Internal Service Charges	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ 246,875	\$ 199,265	\$ 260,920
Operating Transfers					
Transfer Out	-	-	-	-	-
Total Operating Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance					
Designated	-	-	-	-	-
Undesignated	-	-	125	47,860	57,860
Total Ending Fund Balance	\$ -	\$ -	\$ 125	\$ 47,860	\$ 57,860
TOTAL USE OF FUNDS	\$ -	\$ -	\$ 247,000	\$ 247,125	\$ 318,780

CITY OF SARATOGA
NON DEPARTMENTAL

WORKERS COMPENSATION

FY 2008/09 OBJECTIVES

Training Programs – The City will continue to pursue available opportunities to minimize Workers’ Compensation program costs through promoting safe work practices and employee wellness programs. Staff is coordinating with ABAG to identify grants and training opportunities related to safety and injury/illness prevention.

KEY SERVICES

- Minimize the City’s exposure to losses through work safety, employee wellness, and ergonomic programs
- Coordinate the Worker Compensation Program with third party administrator
- Provide timely reporting of employee injury reports
- Provide information to employees regarding workers’ compensation insurance

WORKERS COMPENSATION STAFF

Full Time Equivalent (FTE)

	2004/05	2005/06	2006/07	2007/08	2008/09
<i>City Staff</i>	Funded	Funded	Funded	Funded	Funded
Administrative Services Director	-	-	-	-	-
City Clerk	-	-	-	-	-
Human Resources Manager	-	-	-	0.05	0.05
Office Specialists I, II, III	-	-	-	-	-
Total FTE's	-	-	-	0.05	0.05

	2004/05	2005/06	2006/07	2007/08	2008/09
<i>Temporary Staff</i>	Funded	Funded	Funded	Funded	Funded
Clerical	-	-	-	-	-
IT Intern	-	-	-	-	-
HR Clerk	-	-	-	100	-
Total Annual Hours	-	-	-	100	-



SERIES 2001 GENERAL OBLIGATION BOND

DEBT SERVICE

The City of Saratoga's General Obligation Bonds, Series 2001 (Saratoga Library Expansion Project) were issued by the City of Saratoga pursuant to Chapter 4 of Division 4 of Title 4 of the California Government Code, and a resolution of the Saratoga City Council authorizing the issuance of the Bonds. The Bonds were approved by more than two-thirds of the electors of the City voting at a general municipal election held on March 7, 2000. The Bonds were issued to improve, renovate, and expand the Saratoga Community Library and to pay costs of the issuance of the Bonds.

Bonds constitute general obligations of the City, and the vote to approve the bond authorized the establishment of a property tax levy to provide funds for debt service payments. The property tax levy is added to Saratoga property owner's annual property tax bill. The principal and interest on the bonds is payable on February 1 and August 1 of each year, commencing February 1, 2002, and ending August 1, 2031. Saratoga uses the Bank of New York Western Trust Company as its fiscal agent to administer the debt servicing of the bonds.

To ensure compliance with IRS Code and US Treasury Obligations, NBS Government Services will provide services related to arbitrage rebate calculations and consulting services. NBS will also assist in compliance with the annual disclosure regulations of the SEC continuing disclosure Rule 15c.2-12.

BUDGET OVERVIEW

The FY 2008/09 budget reflects the estimated total of the Saratoga property owners' FY 2008/09 property tax levy which is collected along with their annual property taxes. This levy is offset with a slight underfunding of the annual debt service to utilize a portion of the fund balance along the life of the loan. A reserve is maintained in this fund to provide for late or non-payments of property tax levies and to ensure cash is available in the fund for bond payments prior to tax levy receipts.. The fund balance is reduced minimally each year, and will be fully eliminated at the close of the bond debt service in 2031.

CITY OF SARATOGA
NON DEPARTMENTAL

LIBRARY GO BOND DEBT SERVICE

SOURCE & USE OF FUNDS

	2005/06	2006/07	2007/08	2007/08	2008/09
	Actuals	Actuals	Adjusted	Estimated	Adopted
SOURCES OF FUNDS					
Beginning Fund Balance					
Designated	-	-	-	-	-
Undesignated	855,320	865,379	746,556	741,356	844,380
Total Beginning Fund Balance	\$ 855,320	\$ 865,379	\$ 746,556	\$ 741,356	\$ 844,380
Revenues					
Taxes	1,027,428	883,076	1,015,906	1,112,515	1,010,000
Fees, Licenses and Permits	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-
Charge for Services	-	-	-	-	-
Other Sources	-	-	-	-	-
Interest & Rental Income	12,602	16,585	-	6,450	5,000
Total Revenues	\$ 1,040,030	\$ 899,661	\$ 1,015,906	\$ 1,118,965	\$ 1,015,000
TOTAL SOURCE OF FUNDS	\$ 1,895,350	\$ 1,765,040	\$ 1,762,462	\$ 1,860,321	\$ 1,859,380
USE OF FUNDS					
Expenditures					
Salaries and Benefits	-	-	-	-	-
Operating Expenditures	-	-	-	-	-
Debt Service	1,029,971	1,018,484	1,021,106	1,015,941	1,017,956
Fixed Assets	-	-	-	-	-
Internal Service Charges	-	-	-	-	-
Total Expenditures	\$ 1,029,971	\$ 1,018,484	\$ 1,021,106	\$ 1,015,941	\$ 1,017,956
Operating Transfers					
Transfer Out	-	-	-	-	-
Total Operating Transfers	\$ -				
Ending Fund Balance					
Designated	-	-	-	-	-
Undesignated	865,379	746,556	741,356	844,380	841,424
Total Ending Fund Balance	\$ 865,379	\$ 746,556	\$ 741,356	\$ 844,380	\$ 841,424
TOTAL USE OF FUNDS	\$ 1,895,350	\$ 1,765,040	\$ 1,762,462	\$ 1,860,321	\$ 1,859,380

CITY OF SARATOGA
NON DEPARTMENTAL

LIBRARY GO BOND DEBT SERVICE

2001 Series General Obligation Bonds
Debt Schedule

Fiscal Year	Interest Rate	August Annual Principal	August Interest Payment	February Interest Payment	Annual Interest	Fiscal Year Debt Service	Bond Principal Balance @ YE
<i>Initial Bond Offering at May 9, 2001</i>							15,000,000
2001/02	5.000%	-	-	588,942	588,942	588,942	15,000,000
2002/03	5.000%	60,000	392,628	391,128	783,756	843,756	14,940,000
2003/04	5.000%	245,000	391,128	385,003	776,131	1,021,131	14,695,000
2004/05	5.000%	255,000	385,003	378,628	763,631	1,018,631	14,440,000
2005/06	5.000%	270,000	378,628	371,878	750,506	1,020,506	14,170,000
2006/07	5.000%	280,000	371,878	364,878	736,756	1,016,756	13,890,000
2007/08	6.000%	295,000	364,878	356,028	720,906	1,015,906	13,595,000
2008/09	6.000%	310,000	356,028	346,728	702,756	1,012,756	13,285,000
2009/10	6.000%	330,000	346,728	336,828	683,556	1,013,556	12,955,000
2010/11	6.000%	350,000	336,828	326,328	663,156	1,013,156	12,605,000
2011/12	6.000%	370,000	326,328	315,228	641,556	1,011,556	12,235,000
2012/13	5.000%	395,000	315,228	305,353	620,581	1,015,581	11,840,000
2013/14	5.000%	415,000	305,353	294,978	600,331	1,015,331	11,425,000
2014/15	5.000%	435,000	294,978	284,103	579,081	1,014,081	10,990,000
2015/16	5.000%	455,000	284,103	272,728	556,831	1,011,831	10,535,000
2016/17	5.000%	440,000	272,728	261,728	534,456	974,456	10,095,000
2017/18	5.000%	460,000	261,728	250,228	511,956	971,956	9,635,000
2018/19	5.000%	485,000	250,228	238,103	488,331	973,331	9,150,000
2019/20	5.000%	510,000	238,103	225,353	463,456	973,456	8,640,000
2020/21	5.125%	535,000	225,353	211,644	436,997	971,997	8,105,000
2021/22	5.125%	565,000	211,644	197,166	408,809	973,809	7,540,000
2022/23	5.125%	590,000	197,166	182,047	379,213	969,213	6,950,000
2023/24	5.125%	625,000	182,047	166,031	348,078	973,078	6,325,000
2024/25	5.250%	655,000	166,031	148,838	314,869	969,869	5,670,000
2025/26	5.250%	690,000	148,838	130,725	279,563	969,563	4,980,000
2026/27	5.250%	730,000	130,725	111,563	242,288	972,288	4,250,000
2027/28	5.250%	765,000	111,563	91,481	203,044	968,044	3,485,000
2028/29	5.250%	805,000	91,481	70,350	161,831	966,831	2,680,000
2029/30	5.250%	850,000	70,350	48,038	118,388	968,388	1,830,000
2030/31	5.250%	890,000	48,038	24,675	72,713	962,713	940,000
2031/32	5.250%	940,000	24,675	-	24,675	964,675	-
TOTALS		15,000,000	7,480,416	7,676,730	15,157,146	30,157,146	
<i>Total Bond Principal</i>							15,000,000
<i>Total Bond Interest</i>							15,157,146
<i>Total Cost of Bond</i>							30,157,146



LIBRARY CAPITAL IMPROVEMENT TRUST FUND

The Library Capital Improvement Trust Fund accounts for the remaining bond proceeds from the sale of the 2001 Library General Obligation Bonds. These Trust Fund monies are not City funds; the City merely acts in a fiduciary capacity to administer the use of these funds in accordance with the bond issuance.

The Library Bond passed by voters in March 2000 specified the bond's proceeds be used to improve, renovate, and expand the Saratoga Community Library and to pay costs of the issuance of the bonds. Funds cannot be used for annual maintenance, administrative expenses, furniture, fixtures, library equipment, or staffing costs. With bond funds remaining after the Library Building renovation was completed, bond counsel clarified that the remaining funds could be used for improvements to the Library building or site with a life of more than a year.

A Citizen's Oversight Committee was required by the bond measure to ensure that Library renovation and expansion funds are used in accordance with the intention of the voters. After the building was primarily completed, the Citizen's Oversight Committee was disbanded. In FY 2006/07, the Library Commission accepted the duties of the Citizen's Oversight Committee as part of the Library Commission function. These duties require the review and approval of staff's proposed capital improvement projects and contract costs, for budget approval by the City Council.

BUDGET OVERVIEW

The FY 2008/09 budget reflects anticipated interest earnings of \$19,500, and estimated project expenditures of \$50,000. The Library Commission approved staff's recommendations to budget the following capital maintenance projects:

- \$20,000 for lighting improvements
- \$20,000 for lobby & café improvements
- \$10,000 for project contingency funds

The City's Facilities Manager provides project oversight and coordination of these planned projects as the Library is a City owned building, and expects to finalize the identified projects in FY 2008/09, with the contingency funds utilized only on an as needed basis, with approval from the Library Commission.

CITY OF SARATOGA
NON DEPARTMENTAL

LIBRARY CAPITAL IMPROVEMENT TRUST FUND

SOURCE & USE OF FUNDS

	2005/06	2006/07	2007/08	2007/08	2008/09
	Actuals	Actuals	Adjusted	Estimated	Adopted
SOURCES OF FUNDS					
Beginning Fund Balance					
Designated	-	-	-	-	-
Undesignated	766,144	704,004	684,553	684,553	690,887
Total Beginning Fund Balance	\$ 766,144	\$ 704,004	\$ 684,553	\$ 684,553	\$ 690,887
Revenues					
Fees, Licenses and Permits	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-
Charge for Services	-	-	-	-	-
Other Sources	-	-	-	-	-
Interest Income	14,215	19,424	15,000	14,116	19,500
Total Revenues	\$ 14,215	\$ 19,424	\$ 15,000	\$ 14,116	\$ 19,500
TOTAL SOURCE OF FUNDS	\$ 780,359	\$ 723,428	\$ 699,553	\$ 698,669	\$ 710,387
USE OF FUNDS					
Expenditures					
Salaries and Benefits	-	-	-	-	-
Operating Expenditures					
<i>Materials & Supplies</i>	2,485	-	-	-	-
<i>Fees & Charges</i>	-	-	-	-	-
<i>Consultants & Contract Service:</i>	64,520	-	-	-	-
<i>Meetings, Training, Recruitmen</i>	-	-	-	-	-
Fixed Assets	9,350	38,875	57,000	7,782	70,000
Internal Service Charges	-	-	-	-	-
Total Expenditures	\$ 76,355	\$ 38,875	\$ 57,000	\$ 7,782	\$ 70,000
Operating Transfers					
Transfer Out	-	-	-	-	-
Total Operating Transfers	\$ -				
Ending Fund Balance					
Designated	-	-	-	-	-
Undesignated	704,004	684,553	642,553	690,887	640,387
Total Ending Fund Balance	\$ 704,004	\$ 684,553	\$ 642,553	\$ 690,887	\$ 640,387
TOTAL USE OF FUNDS	\$ 780,359	\$ 723,428	\$ 699,553	\$ 698,669	\$ 710,387

KSAR COMMUNITY ACCESS TELEVISION TRUST FUND

The KSAR Community Access Television (CATV) Trust Fund accounts for funds deposited with the City by the CATV Foundation Board, and held in trust for investment purposes. The CATV funds on deposit are included in the City's investment portfolio, and accrue interest at the same rate as the rest of the City's deposits, but are not considered City Funds.

BUDGET OVERVIEW

The FY 2008/09 budget reflects revenues received under the new State based cable contract which allocates 1% of cable revenues to the local community public television foundation. In Saratoga, both Comcast and AT&T provide cable services to the community. AT&T is already under the State's 1% allocation rule, whereas Comcast's current contract does not expire until September 30, 2008. As a result, Comcast franchise fee budgeted revenues represent only $\frac{3}{4}$ of the fiscal year. Franchise Fee revenues are expected to provide almost \$40,000 in FY 2008/09. In addition, KSAR receives 1% of AT&T's Voice Over Internet Protocol (VOIP) fees, which is expected to bring in about \$1,000. In addition to the revenues, interest earnings based on fund balance and current interest rates is expected to bring in approximately \$2,000 over the next year.

As these Franchise Fee revenues are expected to be a major funding source for KSAR over the next year, the full amount of KSAR's revenue earnings of \$42,500 is budgeted for withdrawal (as needed) in FY 2008/09, for transfer to their operations account.

CITY OF SARATOGA
NON DEPARTMENTAL

KSAR TRUST FUND

SOURCE & USE OF FUNDS

	2005/06	2006/07	2007/08	2007/08	2008/09
	Actuals	Actuals	Adjusted	Estimated	Adopted
SOURCES OF FUNDS					
Beginning Fund Balance					
Designated	-	-	-	-	-
Undesignated	74,064	61,531	64,862	67,362	40,865
Total Beginning Fund Balance	\$ 74,064	\$ 61,531	\$ 64,862	\$ 67,362	\$ 40,865
Revenues					
Taxes	-	-	-	2,096	40,500
Fees, Licenses and Permits	-	159	-	-	-
Intergovernmental Revenues	-	-	-	-	-
Charge for Services	-	-	-	-	-
Other Sources	-	-	-	-	-
Interest Income	2,467	3,172	2,500	1,407	2,000
Total Revenues	\$ 2,467	\$ 3,331	\$ 2,500	\$ 3,503	\$ 42,500
TOTAL SOURCE OF FUNDS	\$ 76,531	\$ 64,862	\$ 67,362	\$ 70,865	\$ 83,365
USE OF FUNDS					
Expenditures					
Salaries and Benefits	-	-	-	-	-
Operating Expenditures	-	-	-	-	-
Fixed Assets	15,000	-	-	-	-
Funds (Addition)/Withdrawal	-	-	-	30,000	42,500
Total Expenditures	\$ 15,000	\$ -	\$ -	\$ 30,000	\$ 42,500
Operating Transfers					
Transfer Out	-	-	-	-	-
Total Operating Transfers	\$ -				
Ending Fund Balance					
Designated	-	-	-	-	-
Undesignated	61,531	64,862	67,362	40,865	40,865
Total Ending Fund Balance	\$ 61,531	\$ 64,862	\$ 67,362	\$ 40,865	\$ 40,865
TOTAL USE OF FUNDS	\$ 76,531	\$ 64,862	\$ 67,362	\$ 70,865	\$ 83,365