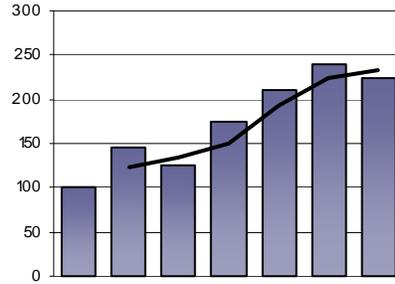


**CITY OF SARATOGA**  
**FINANCIAL SUMMARIES**



**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  
 Total Revenues – by Fund ..... B – 4  
 Total Expenditures – by Fund ..... B – 6  
 Total Revenues – by Category ..... B – 8  
 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  
 General Fund Expenditures – by Department ..... B – 11  
 General Fund Revenues – by Category ..... B – 12  
 General Fund Expenditures – by Category ..... B – 13  
 General Fund Tax Revenues per Capita – Cities of Santa Clara County ..... B – 14  
 General Fund Tax Revenues – 10 Year History of Key Tax Revenues ..... B – 15  
 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

**FUND BALANCE**

*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.*

Total Fund Balance Activity Summary – by Fund ..... B – 18  
 Fund Balance Reserve – 5 Year Comparative History ..... B – 20

# CITY OF SARATOGA

## FINANCIAL SUMMARIES

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### DEPARTMENTAL BUDGETS

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

Department Revenues – by Program .....	B – 22
Department Expenditures – by Program.....	B – 24

### STAFFING

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

Positions by Department .....	B – 26
Staffing by Department .....	B – 28
Staffing by Fund .....	B – 29

**CITY OF SARATOGA**  
**FINANCIAL SUMMARIES**

**TOTAL FUND ACTIVITY SUMMARY**  
**FY 2009/10**

<b>Fund Category</b>	<b>Estimated Fund Balance 7/1/2009</b>	<b>Revenues &amp; Transfers In</b>	<b>Expenditures &amp; Transfers Out</b>	<b>Source (Use) of Fund Balance</b>	<b>Estimated Fund Balance 6/30/2010</b>
<b>Operating Funds</b>					
<i>General Fund</i>					
Reserve for Petty Cash	\$ 1,300	\$ -	\$ -	\$ -	1,300
Designated for Operations	2,870,139	-	-	43,100	2,913,239
Economic Uncertainty	1,500,000	-	-	-	1,500,000
Economic Stability Funding	25,000	-	-	(25,000)	-
Environmental Reserve	613,182	-	-	(50,000)	563,182
Development Reserve	707,380	-	-	(75,000)	632,380
Uncollected Deposits	182,159	-	-	-	182,159
Carryforward Reserve	22,000	-	-	(22,000)	-
Capital Projects Reserve	300,000	-	-	(300,000)	-
Grant Matching Reserve	600,000	-	-	-	600,000
Hillside Stability Reserve	300,000	-	-	-	300,000
Open Space Land Reserve	250,000	-	-	(250,000)	-
Undesignated Fund Balance	\$ 857,525	\$ 15,895,482	\$ (16,466,576)	\$ 678,900	\$ 965,331
<i>Special Revenue Funds</i>					
Landscape & Lighting Districts	359,916	439,358	(526,560)	-	272,714
CDBG Program Fund	-	332,897	(332,897)	-	-
Housing & Rehabilitation Pgm	209,175	3,000	-	-	212,175
<i>Internal Service Funds</i>					
Liability/Risk Management	202,871	305,000	(342,861)	-	165,010
Workers Compensation	123,033	260,000	(265,881)	-	117,152
Office Stores Fund	39,633	50,000	(57,200)	-	32,433
IT Services	174,838	400,000	(472,169)	-	102,669
Vehicle & Equip Maintenance	56,656	225,000	(237,953)	-	43,703
Building Maintenance	208,841	750,000	(790,706)	-	168,134
Equipment Replacement Funds	153,214	206,000	(126,360)	-	232,854
IT Equipment Replacement <sup>1</sup>	315,288	58,008	(116,200)	-	257,096
<b>Total Operating Funds</b>	<b>\$ 10,072,153</b>	<b>\$ 18,924,745</b>	<b>\$ (19,735,363)</b>	<b>\$ -</b>	<b>\$ 9,261,535</b>
<b>Debt Service</b>					
2001 Series GO Bonds	931,360	960,000	(1,015,556)	-	875,804
<b>Total Debt Service</b>	<b>\$ 931,360</b>	<b>\$ 960,000</b>	<b>\$ (1,015,556)</b>	<b>\$ -</b>	<b>\$ 875,804</b>
<b>Trust &amp; Agency Funds</b>					
Library Capital Improvement <sup>2</sup>	354,395	10,000	(15,000)	-	349,395
KSAR	84,603	65,200	(100,000)	-	49,803
<b>Total Trust &amp; Agency Funds</b>	<b>\$ 438,997</b>	<b>\$ 75,200</b>	<b>\$ (115,000)</b>	<b>\$ -</b>	<b>\$ 399,197</b>
<b>TOTAL OPERATING BUDGET</b>	<b>11,442,510</b>	<b>19,959,945</b>	<b>(20,865,919)</b>	<b>-</b>	<b>10,536,536</b>
<b>Capital Funds <sup>3</sup></b>					
Street Projects	1,906,930	5,065,605	(6,822,535)	-	150,000
Park & Trail Projects	486,303	2,191,383	(2,661,798)	-	15,888
Facility Projects	953,835	219,346	(923,181)	-	250,000
Administrative Projects	163,910	50,000	(213,910)	-	-
<b>Total Capital Funds</b>	<b>\$ 3,510,978</b>	<b>\$ 7,526,334</b>	<b>\$ (10,621,424)</b>	<b>\$ -</b>	<b>\$ 415,888</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 14,953,488</b>	<b>\$ 27,486,279</b>	<b>\$ (31,487,343)</b>	<b>\$ -</b>	<b>\$ 10,952,424</b>

1. The IT Equipment Replacement Fund reflects a use of FB with a transfer out to CIP for scheduled IT projects.

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 funding incorporates new revenues; grants not yet received, and transfer in. Prior year budgeted funds are shown as beginning fund balance carryforward amounts that are added to new revenue and funding to produce total available project budgets. Expenditures and Transfer outs generally represent entire project budget amounts to allow for project encumbrances and completion. As most projects will not be fully expended in a fiscal year, remaining project balances will carry forward into the next fiscal year.

**CITY OF SARATOGA**  
**FINANCIAL SUMMARIES**

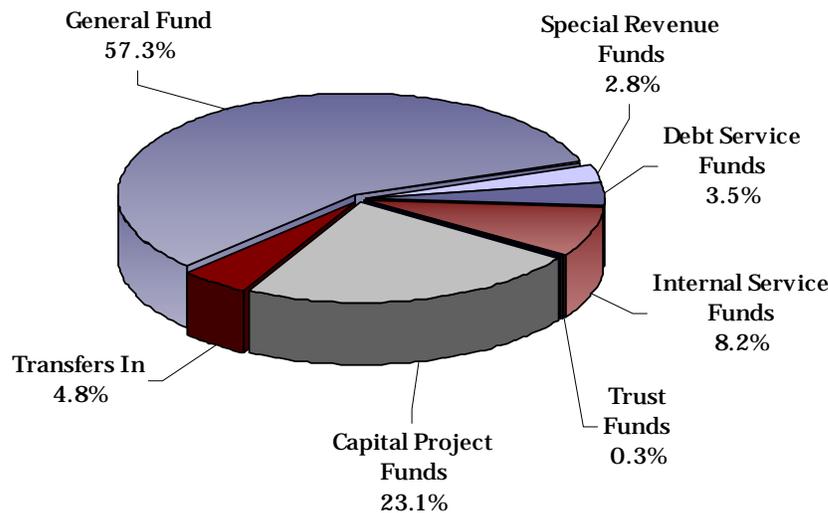
**TOTAL REVENUES & TRANSFERS IN**  
**BY FUND**

<b>Fund Name</b>	<b>FY 2006/07 Actuals</b>	<b>FY 2007/08 Actuals</b>	<b>FY 2008/09 Adjusted</b>	<b>FY 2008/09 Estimated</b>	<b>FY 2009/10 Adopted</b>
<b>General Fund</b>					
General Fund	\$ 15,417,375	\$ 16,603,493	\$ 16,930,863	\$ 15,874,200	\$ 15,746,623
<b>Total General Fund</b>	<b>15,417,375</b>	<b>16,603,493</b>	<b>16,930,863</b>	<b>15,874,200</b>	<b>15,746,623</b>
<b>Special Revenue Funds</b>					
CDBG Program Fund	277,271	26,524	127,203	55,702	332,897
Housing & Rehabilitation Program	14,301	17,906	3,200	2,517	3,000
Development Deposit Funds	(24,365)	-	-	-	-
Development Regulations *	465,769	-	-	-	-
Environmental Funds *	338,621	-	-	-	-
Gas Tax Fund *	990,717	-	-	-	-
Landscape & Lighting Districts	415,063	435,505	447,150	478,535	439,358
<b>Total Special Revenue Funds</b>	<b>2,477,377</b>	<b>479,935</b>	<b>577,553</b>	<b>536,755</b>	<b>775,255</b>
<b>Internal Service Funds</b>					
Liability / Risk Management	-	319,814	359,794	304,232	305,000
Workers Compensation	-	247,000	270,920	270,920	260,000
Office Stores Fund	-	75,685	67,000	65,391	50,000
Information Technology Services	-	369,808	403,946	403,976	400,000
Vehicle & Equip Maintenance	-	218,232	264,000	250,000	225,000
Building Maintenance	-	724,514	807,081	807,687	750,000
Vehicle & Equipment Replacement	29,878	200,000	200,000	213,569	206,000
IT Equipment Replacement	14,000	52,103	51,303	53,283	58,008
<b>Total Internal Service Funds</b>	<b>43,878</b>	<b>2,207,156</b>	<b>2,424,044</b>	<b>2,369,059</b>	<b>2,254,008</b>
<b>Debt Service Funds</b>					
2001 Series GO Bond	899,662	1,118,965	1,015,000	1,092,291	960,000
<b>Total Debt Service Funds</b>	<b>899,662</b>	<b>1,118,965</b>	<b>1,015,000</b>	<b>1,092,291</b>	<b>960,000</b>
<b>Trust Funds</b>					
Library Capital Improvement Fund	19,424	14,116	19,500	9,358	10,000
KSAR Community Access Trust	3,331	3,799	42,500	45,942	65,200
<b>Total Trust Funds</b>	<b>22,755</b>	<b>17,915</b>	<b>62,000</b>	<b>55,300</b>	<b>75,200</b>
<b>Capital Project Funds *</b>					
Street Projects	226,158	148,123	6,863,053	1,202,795	4,442,045
Park & Trail Projects	236,134	-	2,400,888	446,652	1,914,058
Facility Projects	1,000	148,123	3,400	43,471	5,000
Administrative Projects	-	-	-	-	-
<b>Total Capital Improvement Projects</b>	<b>463,292</b>	<b>296,246</b>	<b>9,267,341</b>	<b>1,692,919</b>	<b>6,361,103</b>
<b>Total Revenues</b>	<b>\$ 19,324,339</b>	<b>\$ 20,723,710</b>	<b>\$ 30,276,801</b>	<b>\$ 21,620,523</b>	<b>\$ 26,172,189</b>
<b>Operating Transfers In</b>					
General Fund	671,046	2,275,254	153,732	153,732	148,859
L&L Funds	43	-	-	46,740	-
Vehicle & Equipment Replacement	50,000	-	-	-	-
IT Equipment Replacement	25,000	-	-	-	-
Building Maintenance Fund	50,000	15,000	-	-	-
Capital Project Funds	2,821,205	2,280,514	2,185,780	2,224,970	1,165,231
<b>Total Operating Transfers In</b>	<b>3,617,294</b>	<b>4,570,768</b>	<b>2,339,512</b>	<b>2,425,441</b>	<b>1,314,090</b>
<b>Total Revenues &amp; Transfers In</b>	<b>\$ 22,941,633</b>	<b>\$ 25,294,478</b>	<b>\$ 32,616,313</b>	<b>\$ 24,045,965</b>	<b>\$ 27,486,279</b>

**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 2009/10 REVENUES BY FUND**

	<b>FY 2006/07</b> <b>Actuals</b>	<b>FY 2007/08</b> <b>Actuals</b>	<b>FY 2008/09</b> <b>Adjusted</b>	<b>FY 2008/09</b> <b>Estimated</b>	<b>FY 2009/10</b> <b>Adopted</b>
General Fund	\$ 15,417,375	\$ 16,603,493	\$ 16,930,863	\$ 15,874,200	\$ 15,746,623
Special Revenue Funds	2,477,377	479,935	577,553	536,755	775,255
Internal Service Funds	43,878	2,207,156	2,424,044	2,369,059	2,254,008
Debt Service Funds	899,662	1,118,965	1,015,000	1,092,291	960,000
Trust Funds	22,755	17,915	62,000	55,300	75,200
Capital Project Funds	463,292	296,246	9,267,341	1,692,919	6,361,103
<b>Total Revenues by Fund</b>	<b>\$ 19,324,339</b>	<b>\$ 20,723,710</b>	<b>\$ 30,276,801</b>	<b>\$ 21,620,523</b>	<b>\$ 26,172,189</b>
Operating Fund Transfers	796,089	2,290,254	153,732	200,472	148,859
CIP Fund Transfers	2,821,205	2,280,514	2,185,780	2,224,970	1,165,231
<b>Total Revenues &amp; Transfers In</b>	<b>\$ 22,941,633</b>	<b>\$ 25,294,478</b>	<b>\$ 32,616,313</b>	<b>\$ 24,045,965</b>	<b>\$ 27,486,279</b>

**Notes:**

**Prior Year Comparisons** - 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.

**Capital Budgets** – Revenues and expenditures amounts show full receipt and expense of capital activities, whereas this high level of activity is not expected, this provides a view of the full potential impact of adopted capital projects.

**CITY OF SARATOGA**  
**FINANCIAL SUMMARIES**

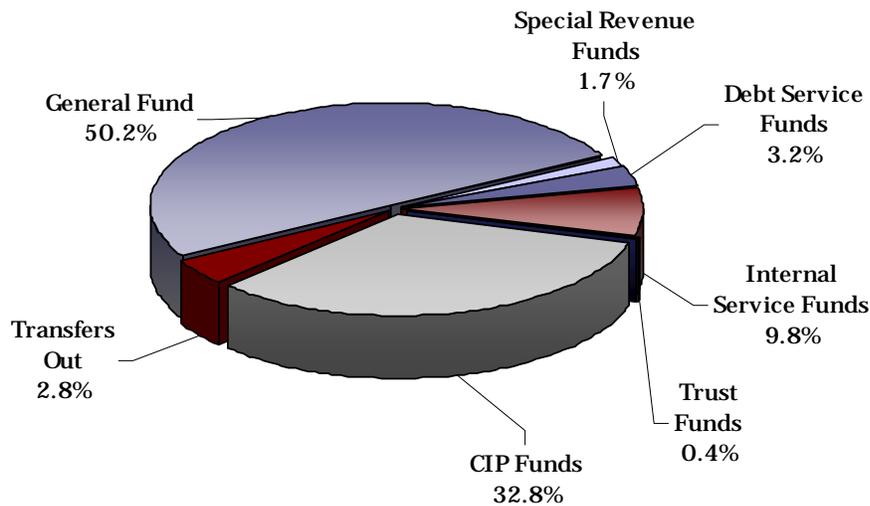
**TOTAL EXPENDITURES & TRANSFERS OUT**  
**BY FUND**

<b>Fund Name</b>	<b>FY 2006/07 Actuals</b>	<b>FY 2007/08 Actuals</b>	<b>FY 2008/09 Adjusted</b>	<b>FY 2008/09 Estimated</b>	<b>FY 2009/10 Adopted</b>
<b>General Fund</b>					
General Fund	\$ 14,608,350	\$ 14,974,823	\$ 16,825,996	\$ 15,763,360	\$ 15,816,576
<b>Total General Fund</b>	<b>14,608,350</b>	<b>14,974,823</b>	<b>16,825,996</b>	<b>15,763,360</b>	<b>15,816,576</b>
<b>Special Revenue Funds</b>					
CDBG Program Fund	266,134	-	-	-	-
Gas Tax Fund	1,156,890	-	-	-	-
Landscape & Lighting Districts	302,649	359,247	442,896	347,000	526,560
<b>Total Special Revenue Funds</b>	<b>1,725,673</b>	<b>359,247</b>	<b>442,896</b>	<b>347,000</b>	<b>526,560</b>
<b>Internal Service Funds</b>					
Liability / Risk Management	-	191,125	336,268	230,050	342,861
Workers Compensation	-	199,265	270,920	195,622	265,881
Office Stores Fund	-	43,069	60,000	58,374	57,200
Information Technology Services	-	247,266	403,946	351,680	472,169
Vehicle & Equipment Maintenance	-	204,818	247,905	206,758	237,953
Building Maintenance	89,088	642,264	807,081	700,207	790,706
Vehicle & Equip Replacement Funds	318,454	110,464	158,500	158,465	126,360
IT Equipment Replacement	90,241	17,340	55,400	54,303	66,200
<b>Total Internal Service Funds</b>	<b>497,783</b>	<b>1,655,611</b>	<b>2,340,020</b>	<b>1,955,458</b>	<b>2,359,330</b>
<b>Debt Service Funds</b>					
2001 Series GO Bond	1,018,484	1,015,941	1,017,956	1,014,550	1,015,556
<b>Total Debt Service Funds</b>	<b>1,018,484</b>	<b>1,015,941</b>	<b>1,017,956</b>	<b>1,014,550</b>	<b>1,015,556</b>
<b>Trust Funds</b>					
Library Capital Improvement Fund	38,874	7,782	70,000	38,893	15,000
KSAR Community Access Trust	-	30,000	42,500	-	100,000
<b>Total Trust Funds</b>	<b>38,874</b>	<b>37,782</b>	<b>112,500</b>	<b>38,893</b>	<b>115,000</b>
<b>Capital Project Funds</b>					
Street Projects	1,347,970	2,258,571	9,478,719	1,800,383	6,651,666
Park & Trail Projects	554,499	300,378	4,012,401	1,587,747	2,634,473
Facility Projects	279,833	664,799	1,499,322	577,565	840,172
Administrative Projects	-	68,439	219,841	55,931	213,910
<b>Total Capital Project Funds</b>	<b>2,182,302</b>	<b>3,292,187</b>	<b>15,210,282</b>	<b>4,021,626</b>	<b>10,340,221</b>
<b>Total Expenditures</b>	<b>\$ 20,071,466</b>	<b>\$ 21,335,592</b>	<b>\$ 35,949,650</b>	<b>\$ 23,140,886</b>	<b>\$ 30,173,243</b>
<b>Operating Transfers Out</b>					
General Fund	2,607,834	3,325,968	1,543,500	1,571,727	650,000
Internal Service Funds	-	-	-	-	50,000
Development Deposit Funds	303,643	-	-	-	-
Environmental Funds	94,000	-	-	-	-
Landscape & Lighting Districts	46,706	168,000	-	28,180	-
CDBG Fund	203,713	138,090	127,203	55,702	332,897
Library Capital Trust Fund to CIP	-	-	310,000	310,000	-
Gas Tax Fund	-	438,337	-	-	-
Capital Project Funds	222,422	484,907	257,500	459,833	281,193
<b>Total Operating Transfers Out</b>	<b>3,478,318</b>	<b>4,555,302</b>	<b>2,238,203</b>	<b>2,425,441</b>	<b>1,314,090</b>
<b>Total Expenditures &amp; Transfers Out</b>	<b>\$ 23,549,784</b>	<b>\$ 25,890,893</b>	<b>\$ 38,187,853</b>	<b>\$ 25,566,327</b>	<b>\$ 31,487,333</b>

**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 2009/10 EXPENDITURES BY FUND**

	<b>FY 2006/07</b>	<b>FY 2007/08</b>	<b>FY 2008/09</b>	<b>FY 2008/09</b>	<b>FY 2009/10</b>
	<b>Actuals</b>	<b>Actuals</b>	<b>Adjusted</b>	<b>Estimated</b>	<b>Adopted</b>
General Fund	\$ 14,608,350	\$ 14,974,823	\$ 16,825,996	\$ 15,763,360	\$ 15,816,576
Special Revenue Funds	1,725,673	359,247	442,896	347,000	526,560
Internal Service Funds	497,783	1,655,611	2,340,020	1,955,458	2,359,330
Debt Service Funds	1,018,484	1,015,941	1,017,956	1,014,550	1,015,556
Trust Funds	38,874	37,782	112,500	38,893	115,000
Capital Project Funds	2,182,302	3,292,187	15,210,282	4,021,626	10,340,221
<b>Total Expenditures by Fund</b>	<b>\$ 20,071,466</b>	<b>\$ 21,335,592</b>	<b>\$ 35,949,650</b>	<b>\$ 23,140,886</b>	<b>\$ 30,173,243</b>
Operating Fund Transfers	3,255,896	4,070,395	1,980,703	1,965,609	1,032,897
CIP Fund Transfers Out	222,422	484,907	257,500	459,833	281,193
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 23,549,784</b>	<b>\$ 25,890,893</b>	<b>\$ 38,187,853</b>	<b>\$ 25,566,327</b>	<b>\$ 31,487,333</b>

**Notes:**

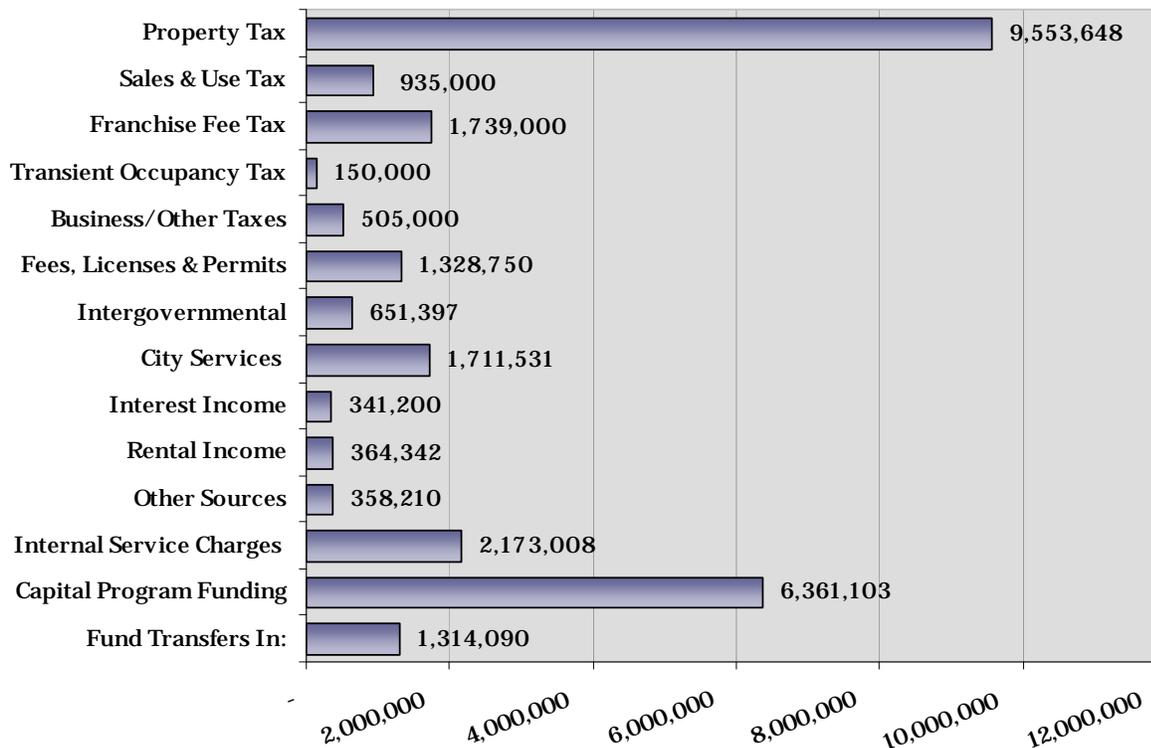
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*Capital Budgets* – Revenues and expenditures amounts show full receipt and expense of capital activities, reflecting full potential impact of capital projects

**CITY OF SARATOGA**  
**FINANCIAL SUMMARIES**

**TOTAL REVENUES & TRANSFERS IN**  
**BY CATEGORY**

**FY 2009/10 Revenues by Category**



Revenue Category	FY 2006/07	FY 2007/08	FY 2008/09	FY 2008/09	FY 2009/10	% of Total
	Actuals	Actuals	Adjusted	Estimated	Adopted	
Property Tax	8,863,730	9,490,683	9,579,150	9,703,536	9,553,648	34.8%
Sales Tax	994,680	1,057,977	986,000	1,043,034	935,000	3.4%
Franchise Fee Tax	1,187,806	1,625,414	1,651,500	1,701,663	1,739,000	6.3%
Transient Occupancy Tax	195,261	211,532	175,000	151,378	150,000	0.5%
Business/Other Taxes	510,063	482,184	490,000	511,675	505,000	1.8%
Fees, Licenses & Permits	1,548,213	1,750,274	2,049,075	1,186,402	1,328,750	4.8%
Intergovernmental	1,784,993	454,828	634,694	385,705	651,397	2.4%
Charge for Services	1,991,269	1,749,603	1,971,333	1,675,566	1,711,531	6.2%
Interest Income	754,157	638,000	446,500	388,700	341,200	1.2%
Rental Income	297,522	386,834	358,755	366,619	364,342	1.3%
Other Sources	733,353	436,037	347,935	493,806	358,210	1.3%
<b>Operational Revenues</b>	<b>\$ 18,861,047</b>	<b>\$ 18,283,366</b>	<b>\$ 18,689,942</b>	<b>\$ 17,608,083</b>	<b>\$ 17,638,078</b>	<b>64.2%</b>
Internal Service Charges	-	2,144,098	2,319,518	2,319,522	2,173,008	7.9%
Capital Program Funding	463,292	296,246	9,267,341	1,692,919	6,361,103	23.1%
<b>Total Revenues</b>	<b>\$ 19,324,339</b>	<b>\$ 20,723,710</b>	<b>\$ 30,276,801</b>	<b>\$ 21,620,523</b>	<b>\$ 26,172,189</b>	<b>95.2%</b>
Fund Transfers In:	3,617,294	4,570,768	2,339,512	2,425,441	1,314,090	4.8%
<b>Total Revenues &amp; Transfers In</b>	<b>\$ 22,941,633</b>	<b>\$ 25,294,478</b>	<b>\$ 32,616,313</b>	<b>\$ 24,045,965</b>	<b>\$ 27,486,279</b>	<b>100.0%</b>

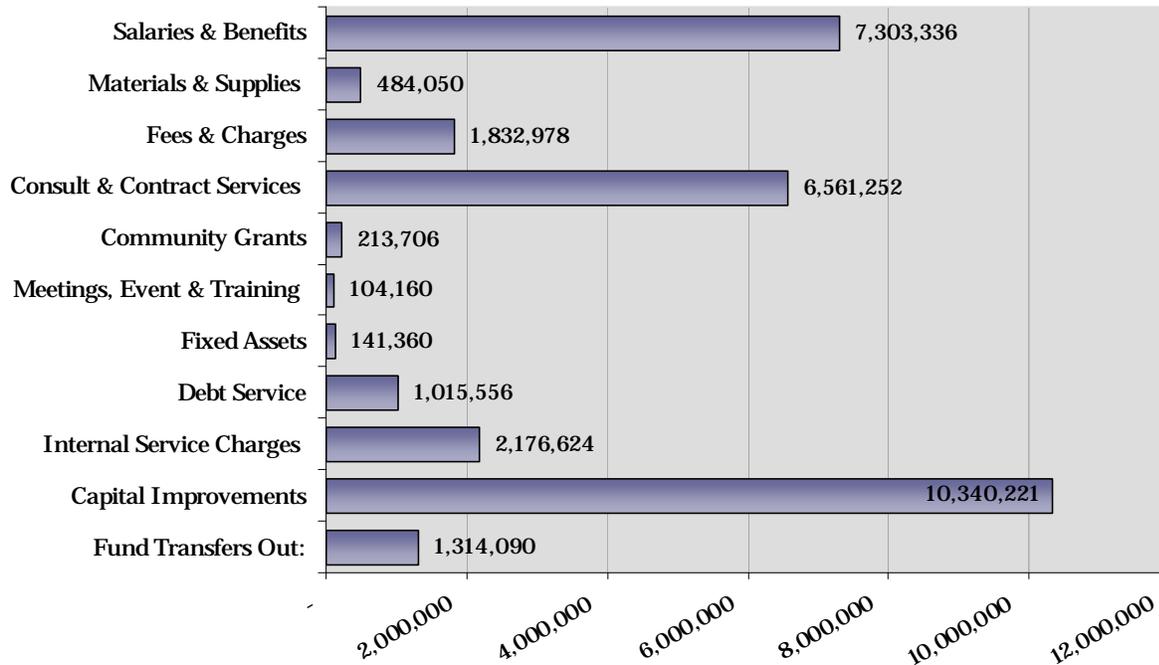
**Note:** Revenue and expenditure Financial Summaries schedules include Recreation and Development transactions in General Fund amounts however, expenditures (i.e. staffing) that were previously accounted for in Special Revenue Funds (i.e. Pavement Management Fund) and internal service charge-backs are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

Saratoga is a minimum services contract city meaning consultants and contract services are utilized extensively to provide services to the community. Examples include: Sheriff's services, animal control services, street sweeping, and landscape maintenance services.

**CITY OF SARATOGA**  
**FINANCIAL SUMMARIES**

**TOTAL EXPENDITURES & TRANSFERS OUT**  
**BY CATEGORY**

**FY 2009/10 Expenditures by Category**



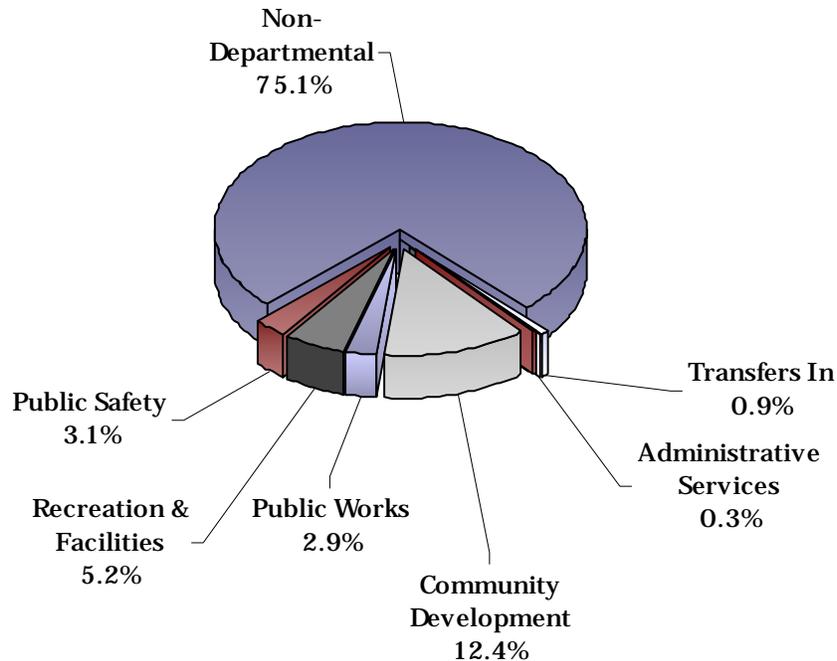
<b>Expenditure Category</b>	<b>FY 2006/07 Actuals</b>	<b>FY 2007/08 Actuals</b>	<b>FY 2008/09 Adjusted</b>	<b>FY 2008/09 Estimated</b>	<b>FY 2009/10 Adopted</b>	<b>% of Total</b>
Salaries & Benefits	6,173,494	6,788,872	7,621,153	7,125,280	7,303,336	23.2%
Materials & Supplies	990,690	502,757	515,625	419,969	484,050	1.5%
Fees & Charges	1,380,877	1,156,618	1,740,212	1,423,020	1,832,978	5.8%
Consultant & Contract Serv	7,343,270	6,372,470	6,955,665	6,339,997	6,561,252	20.8%
Meetings & Training	70,431	74,729	137,275	78,517	104,160	0.3%
Bldg/Infrastructure Projects	128,326	14,000	-	-	-	0.0%
Community Grants & Events	182,793	189,934	203,464	162,669	213,706	0.7%
Fixed Assets	781,657	148,373	228,500	235,735	141,360	0.4%
Debt Service	1,018,484	1,015,941	1,017,956	1,014,550	1,015,556	3.2%
<b>Operational Expenditures</b>	<b>18,070,022</b>	<b>16,263,694</b>	<b>18,419,850</b>	<b>16,799,738</b>	<b>17,656,398</b>	<b>56.1%</b>
Internal Service Charges	55,600	1,779,711	2,319,518	2,319,522	2,176,624	6.9%
Capital Improvements	1,934,330	3,292,187	15,210,282	4,021,626	10,340,221	32.8%
<b>Total Expenditures</b>	<b>\$ 20,059,952</b>	<b>\$ 21,335,592</b>	<b>\$ 35,949,650</b>	<b>\$ 23,140,886</b>	<b>\$ 30,173,243</b>	<b>95.8%</b>
Fund Transfers Out	3,489,832	4,555,302	2,238,203	2,425,441	1,314,090	4.2%
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 23,549,784</b>	<b>\$ 25,890,893</b>	<b>\$ 38,187,853</b>	<b>\$ 25,566,327</b>	<b>\$ 31,487,333</b>	<b>100.0%</b>

**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.

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**CITY OF SARATOGA**  
**FINANCIAL SUMMARIES**

**GENERAL FUND REVENUES**  
**BY DEPARTMENT**



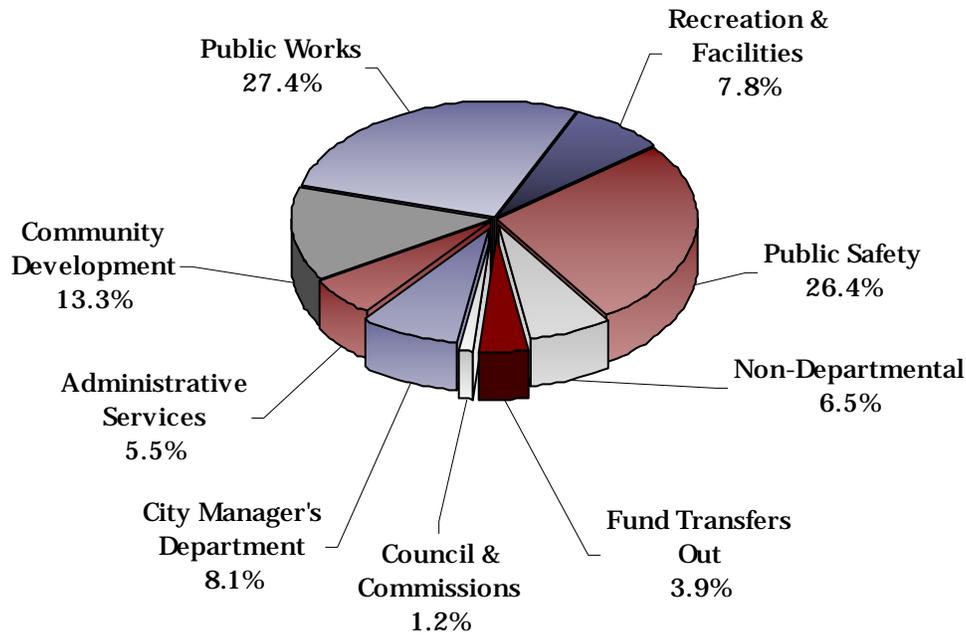
**FY 2009/10 REVENUES BY DEPARTMENT**

Departments	2006/07 Actuals	2007/08 Actuals	2008/09 Adjusted	2008/09 Estimated	2009/10 Adopted	% of Total
Council & Commissions	\$ 1,300	\$ 14,900	\$ 2,000	\$ 1,800	\$ 1,200	0.0%
City Manager's Department	16,828	3,858	18,000	12,012	2,000	0.0%
Administrative Services	35,307	34,869	33,000	83,879	42,650	0.3%
Community Development	1,967,748	2,248,809	2,580,975	1,802,286	1,965,330	12.4%
Public Works	215,533	549,319	584,438	516,954	466,000	2.9%
Recreation & Facilities	900,731	900,093	1,032,000	787,813	829,943	5.2%
Public Safety	683,973	585,153	502,500	575,999	495,000	3.1%
Non-Departmental	11,595,955	12,266,492	12,177,950	12,093,457	11,944,500	75.1%
<b>Total General Fund Revenues</b>	<b>\$ 15,417,375</b>	<b>\$ 16,603,493</b>	<b>\$ 16,930,863</b>	<b>\$ 15,874,200</b>	<b>\$ 15,746,623</b>	<b>99.1%</b>
Fund Transfers In:	671,046	2,275,254	153,732	153,732	148,859	0.9%
<b>Total Operating Revenues</b>	<b>\$ 16,088,421</b>	<b>\$ 18,878,747</b>	<b>\$ 17,084,595</b>	<b>\$ 16,027,932</b>	<b>\$ 15,895,482</b>	<b>100.0%</b>
<b>Funding from Use of Deposits/Carryforwards/Designated Funds</b>						
Theater Surcharge Deposit	-	-	43,500	53,167	-	
Carryforward Funding	-	80,000	58,000	58,386	22,000	
Development Fund Balance	-	99,447	75,000	75,000	75,000	
Environmental Fund Balance	-	40,000	66,735	66,735	50,000	
CIP Transfer Reserve	-	-	1,400,000	1,400,000	550,000	
Economic Stability Reserve	-	-	-	-	25,000	
<b>Total Operating Sources</b>	<b>16,088,421</b>	<b>19,098,194</b>	<b>18,727,830</b>	<b>17,681,221</b>	<b>16,617,482</b>	

**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**



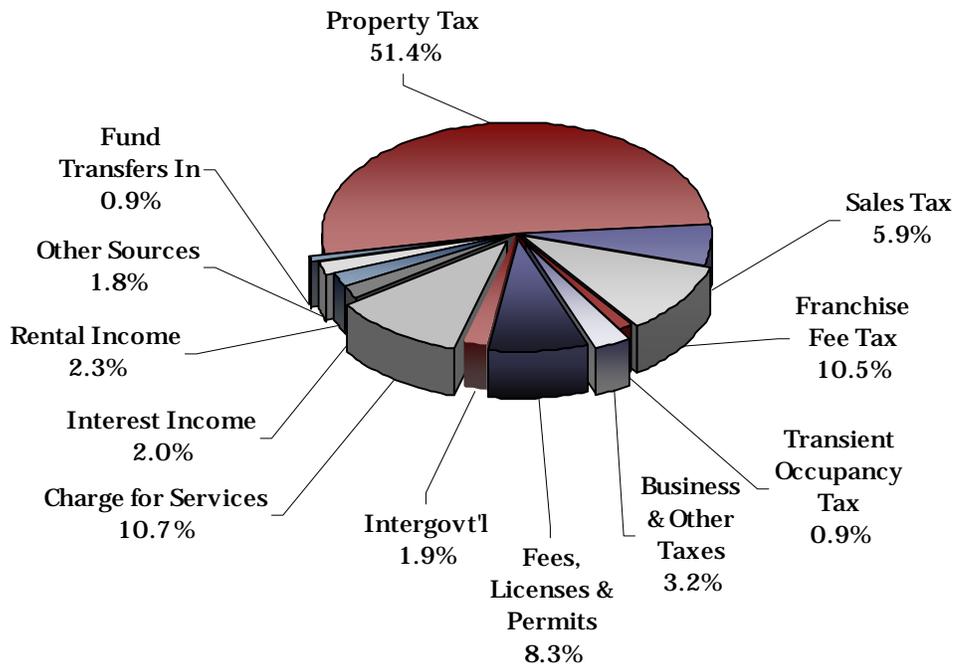
**FY 2009/10 EXPENDITURES BY DEPARTMENT**

Departments	2006/07 Actuals	2007/08 Actuals	2008/09 Adjusted	2008/09 Estimated	2009/10 Adopted	% of Total
Council & Commissions	\$ 220,552	\$ 163,540	\$ 218,431	\$ 171,894	\$ 196,071	1.2%
City Manager's Department	911,446	1,151,615	1,393,889	1,298,637	1,332,299	8.1%
Administrative Services	968,477	784,139	992,920	893,132	899,661	5.5%
Community Development	1,870,026	2,238,738	2,711,580	2,450,548	2,185,602	13.3%
Public Works	4,312,639	4,310,496	4,547,178	4,352,644	4,511,347	27.4%
Recreation & Facilities	1,712,212	1,369,233	1,544,926	1,424,421	1,277,907	7.8%
Public Safety	3,741,410	3,952,640	4,168,826	4,205,672	4,345,915	26.4%
Non-Departmental	871,588	1,004,423	1,248,247	966,411	1,067,774	6.5%
<b>Total General Fund Exp</b>	<b>\$ 14,608,350</b>	<b>\$ 14,974,823</b>	<b>\$ 16,825,996</b>	<b>\$ 15,763,360</b>	<b>\$ 15,816,576</b>	<b>96.1%</b>
Fund Transfers Out	2,607,834	3,325,968	1,543,500	1,571,727	650,000	3.9%
<b>Total Exp &amp; Transfers Out</b>	<b>\$ 17,216,184</b>	<b>\$ 18,300,791</b>	<b>\$ 18,369,496</b>	<b>\$ 17,335,086</b>	<b>\$ 16,466,576</b>	<b>100.0%</b>

**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**



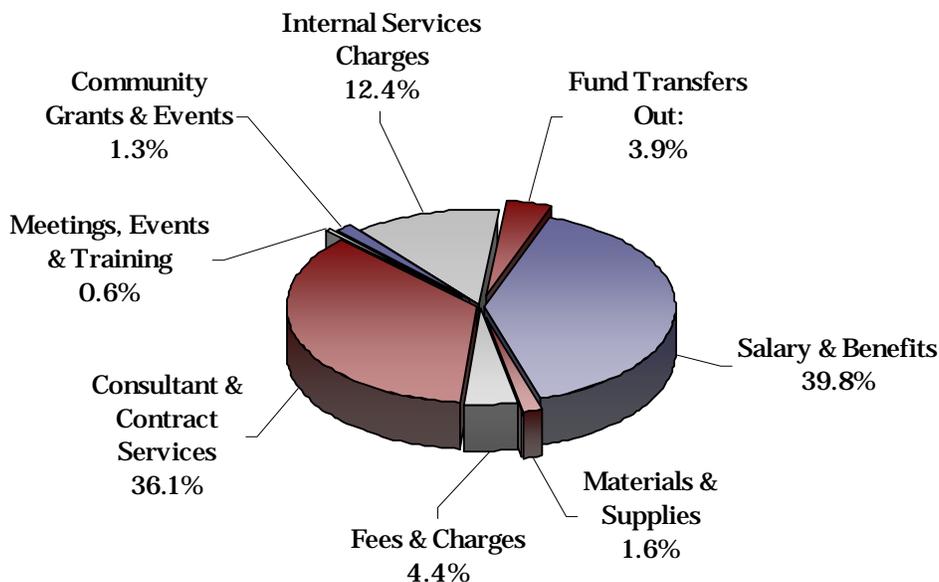
**FY 2009/10 REVENUES BY CATEGORY**

Revenue Category	FY 2006/07 Actuals	FY 2007/08 Actuals	FY 2008/09 Adjusted	FY 2008/09 Estimated	FY 2009/10 Adopted	% of Total
Property Tax	\$ 7,577,444	\$ 7,922,815	\$ 8,122,000	\$ 8,155,362	\$ 8,175,500	51.4%
Sales Tax	994,680	1,057,977	986,000	1,043,034	935,000	5.9%
Franchise Fee Tax	1,187,806	1,623,318	1,611,000	1,656,716	1,675,000	10.5%
Transient Occupancy Tax	195,261	211,532	175,000	151,378	150,000	0.9%
Business & Other Taxes	510,063	482,184	490,000	511,675	505,000	3.2%
Fees, Licenses & Permits	1,548,054	1,747,922	2,044,075	1,186,319	1,323,750	8.3%
Intergovernmental	511,395	428,304	480,700	303,212	308,500	1.9%
Charge for Services	1,235,931	1,738,918	1,964,334	1,670,175	1,701,531	10.7%
Interest Income	714,976	615,731	420,000	363,149	320,000	2.0%
Rental Income	297,522	386,834	358,755	366,619	364,342	2.3%
Other Sources	644,243	387,958	279,000	466,562	288,000	1.8%
<b>Total Revenues</b>	<b>\$ 15,417,375</b>	<b>\$ 16,603,493</b>	<b>\$ 16,930,864</b>	<b>\$ 15,874,200</b>	<b>\$ 15,746,623</b>	<b>99.1%</b>
Fund Transfers In	671,046	2,275,254	153,732	153,732	148,859	0.9%
<b>Total Revenues &amp; Transfers</b>	<b>\$ 16,088,421</b>	<b>\$ 18,878,747</b>	<b>\$ 17,084,596</b>	<b>\$ 16,027,932</b>	<b>\$ 15,895,482</b>	<b>100.0%</b>
<b>Funding from Use of Designated Funds</b>						
Theater Surcharge Deposit	-	-	43,500	53,167	-	
Funding Carryforward	-	80,000	58,000	58,386	22,000	
Development Fund Balance	-	99,447	75,000	75,000	75,000	
Environmental Fund Balance	-	40,000	66,735	66,735	50,000	
CIP Fund Balance	-	-	1,400,000	1,400,000	550,000	
Economic Stability FB	-	-	-	-	25,000	
<b>Total Operating Sources</b>	<b>16,088,421</b>	<b>19,098,194</b>	<b>18,727,831</b>	<b>17,681,221</b>	<b>16,617,482</b>	

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**CITY OF SARATOGA**  
**FINANCIAL SUMMARIES**

**GENERAL FUND EXPENDITURES**  
**BY CATEGORY**



**FY 2009/10 EXPENDITURES BY CATEGORY**

Expenditure Category	FY 2006/07 Actuals	FY 2007/08 Actuals	FY 2008/09 Adjusted	FY 2008/09 Estimated	FY 2009/10 Adopted	% of Total
Salary & Benefits	\$ 5,492,133	\$ 6,172,956	\$ 6,870,136	\$ 6,485,451	\$ 6,549,203	39.8%
Materials & Supplies	368,011	316,073	272,475	216,062	256,900	1.6%
Fees & Charges	1,073,453	621,787	728,699	619,648	720,610	4.4%
Consultant & Contract Services	5,707,332	5,516,722	6,443,407	5,985,878	5,936,590	36.1%
Meetings, Events & Training	85,049	73,746	118,475	74,204	97,960	0.6%
Community Grants & Events	182,793	189,934	203,464	162,669	213,706	1.3%
Infrastructure/Bldg Projects	1,439,066	-	-	-	-	0.0%
Fixed Assets	204,913	30,127	-	30,105	-	0.0%
Internal Services Charges	55,600	2,053,479	2,189,343	2,189,340	2,041,607	12.4%
<b>Total Expenditures</b>	<b>\$ 14,608,350</b>	<b>\$ 14,974,823</b>	<b>\$ 16,825,999</b>	<b>\$ 15,763,356</b>	<b>\$ 15,816,576</b>	<b>96.1%</b>
Fund Transfers Out:	2,607,834	3,325,968	1,543,500	1,571,727	650,000	3.9%
<b>Total Expenditures &amp; Transfers</b>	<b>\$ 17,216,184</b>	<b>\$ 18,300,791</b>	<b>\$ 18,369,499</b>	<b>\$ 17,335,083</b>	<b>\$ 16,466,576</b>	<b>100.0%</b>

**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 2008/09 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	40,420	8,882,191	220	9,222,268	228	1,287,184	32	232,424	6
Cupertino	55,840	12,950,000	232	14,140,000	253	2,140,000	38	700,000	13
Gilroy	51,508	10,927,795	212	11,650,355	226	870,175	17	575,564	11
Los Altos	28,458	12,740,166	448	2,697,494	95	1,289,722	45	403,338	14
Los Altos Hills	8,889	3,205,734	361	89,349	10	-	-	233,529	26
Los Gatos	30,497	9,178,868	301	8,575,872	281	1,245,078	41	1,138,057	37
Milpitas	70,817	54,204,253	765	16,250,920	229	5,549,931	78	417,031	6
Monte Sereno	3,619	1,111,122	307	9,144	3	-	-	46,850	13
Morgan Hill	39,814	5,903,101	148	6,552,031	165	1,110,669	28	161,483	4
Mountain View	74,762	25,647,300	343	16,263,600	218	3,154,900	42	220,600	3
Palo Alto	64,484	25,382,000	394	20,476,000	318	7,071,000	110	-	-
San Jose	1,006,892	499,843,000	496	135,215,388	134	23,900,000	24	39,901,000	40
Santa Clara	117,242	39,918,830	340	35,780,564	305	9,762,655	83	843,902	7
<b>SARATOGA</b>	<b>31,679</b>	<b>8,155,362</b>	<b>257</b>	<b>1,043,034</b>	<b>33</b>	<b>151,378</b>	<b>5</b>	<b>321,347</b>	<b>10</b>
Sunnyvale	138,826	5,683,758	41	26,919,485	194	5,683,758	41	1,199,364	9
Average	117,583	48,248,899	410	20,325,700	173	4,214,430	36	3,092,966	26

Source: Cities in Santa Clara County

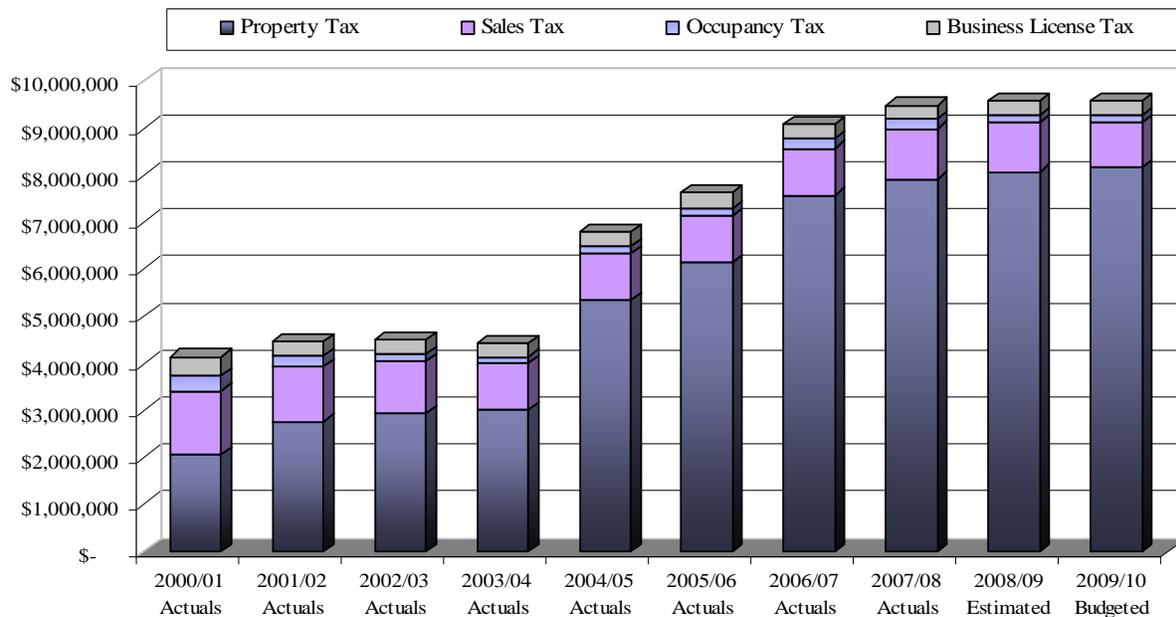
**NOTES:**

*Property Tax* – includes VLF in Lieu revenues permanently received as Property Tax

*Sales Tax* – includes 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 Tax Revenues	Change from Prior Year
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 Actuals	\$ 7,922,815	\$ 1,057,977	\$ 211,532	\$ 290,996	9,483,320	4.5%
2008/09 Estimated	\$ 8,155,362	\$ 1,043,034	\$ 151,378	\$ 321,347	9,671,121	2.0%
2009/10 Budgeted	\$ 8,175,500	\$ 935,000	\$ 150,000	\$ 325,000	9,585,500	(0.9%)

**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 Property Tax revenues due to the increased City allocation share from TEA Legislation. (Approximately \$760,000 in FY 2006/07, and growing*

**CITY OF SARATOGA**  
**FINANCIAL SUMMARIES**

**GENERAL FUND**  
**FUND BALANCE ACTIVITY**

<b>Use of / Addition to GF Reserves:</b>	<b>Estimated 7/1/2009 Balance</b>	<b>Revenues</b>	<b>Plus Transfers In</b>	<b>Expenditures</b>	<b>Less Transfers Out</b>	<b>Sources (Uses) of Fund Balance</b>	<b>Estimated 6/30/2010 Balance</b>
<b>Reserved Fund Balance</b>							
Reserve for Petty Cash	1,300	-	-	-	-	-	1,300
<b>Unreserved Fund Balance</b>							
<i>Designated Reserves</i>							
Operations Reserve	2,870,140	-	-	-	-	43,100	2,913,240
Economic Uncertainty Reserve	1,500,000	-	-	-	-	-	1,500,000
Economic Stability Reserve	25,000	-	-	-	-	(25,000)	-
Environmental Services Reserve	613,182	-	-	-	-	(50,000)	563,182
Development Services Reserve	707,380	-	-	-	-	(75,000)	632,380
Uncollected Deposits	182,159	-	-	-	-	-	182,159
Carryforward Reserve	22,000	-	-	-	-	(22,000)	-
Capital Projects Reserve	300,000	-	-	-	-	(300,000)	-
Grant Matching Reserve	600,000	-	-	-	-	-	600,000
Hillside Stability Reserve	300,000	-	-	-	-	-	300,000
Open Space Land Reserve	250,000	-	-	-	-	(250,000)	-
<i>Undesignated Reserves</i>							
Undesignated Fund Balance	857,525	15,746,623	148,859	15,816,576	650,000	(678,900)	965,331
<b>Total Fund Balance Reserves</b>	<b>\$ 8,228,686</b>						<b>\$ 7,657,592</b>

**GENERAL FUND Reserve Activity includes:**

*Fund Balance Reserves reflect the cumulative effect of revenues and other financing sources over expenditures and other financing uses. **Reserved Fund Balance** are legal obligations, whereas **Unreserved Fund Balance** includes 'Designated Reserves': and 'Undesignated Fund Balance' reserves. Designated Reserves are funding held for a specific purpose of use. 'Undesignated Fund Balance' is estimated year-end fund balance not previously identified for a specific purpose, and is therefore available to buffer unplanned financial situations 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 and operational expenditures.*

*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 2009/10 revenue for this reserve includes earnings at an estimated 1.50% average interest rate.*

*The Economic Uncertainty Reserve of \$1,500,000 is to be used in the case of fiscal uncertainty. Upon approval from the City Council, this reserve may provide relief in the case of State takeaways, unanticipated revenue shortfalls, or for unexpected expenses or disasters. This reserve is not adjusted for interest earnings.*

*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.*

*The Hillside Stability Reserve reflects funding set aside for emergency roadway and retaining wall support projects.*

*The Capital Project Reserve reflects funding designated to fund capital projects in the current fiscal year as of budget adoption. The Capital Grant Project Matching Reserve is funding set aside to provide funding for potential grant projects.*

*The Economic Stability Reserve reflects additional funding approved by Council to supplement the Recreation Department's staffing costs in FY 2009/10.*

*Prior Year Carryforward Reserves reflects an estimate of funding to be set-aside for encumbered or designated obligations that are to be paid for in the following fiscal year.*

**CITY OF SARATOGA**  
**FINANCIAL SUMMARIES**

**SCHEDULE OF INTERFUND TRANSFERS**

<b>Fund Description</b>	<b>Estimated 2008/09 Transfers In</b>	<b>Estimated 2008/09 Transfers Out</b>	<b>Adopted 2009/10 Transfers In</b>	<b>Adopted 2009/10 Transfers Out</b>
<b>General Funds</b>				
General Fund	\$ 162,312	\$ 1,543,500	148,859	650,000
<b>Special Revenue Funds</b>				
CDBG Program Fund		47,732		332,897
Housing & Rehabilitation Program				
Gas Tax Special Revenue Fund				
Landscape & Lighting Districts	19,600	28,180		
<b>Internal Service Funds</b>				
Equipment Replacement Funds				
IT Equipment Replacement				
Building Maintenance				
Equipment Maintenance				
Information Technology Services				50,000
Office Stores Fund				
Risk Management/Liability Ins				
Workers Compensation				
<b>Trust Funds</b>				
Library Capital Projects		310,000		
<b>Capital Project Funds</b>				
Street Projects	803,500	257,500	623,560	170,868
Parks & Trail Projects	125,000		277,325	27,325
Facility Projects	957,500		214,346	83,000
Administrative Projects	119,000		50,000	
<b>Total Interfund Transfers</b>	<b>\$ 2,186,912</b>	<b>\$ 2,186,912</b>	<b>\$ 1,314,090</b>	<b>\$ 1,314,090</b>

**FY 2009/10 Interfund Transfers In**

Transfer to the General Fund are comprised of:

1. \$42,859 from the CDBG Fund for Human Services Grants and administration costs
2. \$106,000 from the CIP Gas Tax Fund to reimburse Engineering and Administrative Services

Transfers to the CIP Funds include:

1. \$250,000 from GF for Mid-Peninsula Open Space land purchase, and \$400,000 for various CIP projects
2. \$290,038 from CDBG for Current and Prior Year ADA projects
3. \$50,000 from the IT Equipment Fund for IT CIP projects
4. \$175,193 from CIP projects transferred to other CIP projects

**FY 2009/10 Interfund Transfers Out**

Transfer from the General Fund are comprised of:

1. \$100,000 annual transfer to the CIP Facilities Fund for projects
2. \$250,000 to CIP Parks for Mid-Peninsula Open Space land purchase project
3. \$300,000 to CIP Streets for projects

Transfer from the CDBG Fund are comprised of:

1. \$15,000 annual transfer to the General Fund for program administration
2. \$27,859 to the Grants program for SASCC Grant
3. \$290,038 for ADA projects

Transfer from the IT Equipment Replacement Fund is comprised of:

1. \$50,000 transfer to the CIP Project Fund

Transfer from the CIP Streets Fund are comprised of:

1. \$106,000 annual transfer to the General Fund for program administration
2. \$281,193 of transfers from projects to other projects (close-outs and redirections)

**CITY OF SARATOGA**  
**FINANCIAL SUMMARIES**

**FUND BALANCE ACTIVITY**  
**FY 2009/10**

	<u>7/1/2009</u>	<u>Plus</u>	<u>Plus</u>	<u>Less</u>	<u>Less</u>	<u>Sources</u>	<u>6/30/2010</u>
	<u>Estimated</u>	<u>Revenues &amp;</u>	<u>Transfers</u>	<u>Exp &amp;</u>	<u>Transfers</u>	<u>(Uses) of</u>	<u>Estimated</u>
	<u>Balance</u>	<u>Carryfws</u>	<u>In</u>	<u>Carryfws</u>	<u>Out</u>	<u>Fund Bal</u>	<u>Balance</u>
<b>General Fund</b>							
<b><u>Reserved Fund Balance</u></b>							
Reserved for Petty Cash	1,300	-	-	-	-	-	1,300
<b><u>Unreserved Fund Balance</u></b>							
<b><u>Designated</u></b>							
Operations Reserve	2,870,139	-	-	-	-	43,100	2,913,239
Economic Uncertainty Reserve	1,500,000	-	-	-	-	-	1,500,000
Economic Stability Reserve	25,000	-	-	-	-	(25,000)	-
Environmental Services Reserve	613,182	-	-	-	-	(50,000)	563,182
Development Services Reserve	707,380	-	-	-	-	(75,000)	632,380
Uncollected Deposits Reserve	182,159	-	-	-	-	-	182,159
Carryforward Reserve	22,000	-	-	-	-	(22,000)	-
Capital Improvement Reserve	300,000	-	-	-	-	(300,000)	-
Grant Matching Capital Reserve	600,000	-	-	-	-	-	600,000
Hillside Reserve	300,000	-	-	-	-	-	300,000
Open Space Purchase Reserve	250,000	-	-	-	-	(250,000)	-
<b><u>Undesignated</u></b>							
Undesignated Fund Balance	857,525	15,746,623	148,859	15,816,576	650,000	(678,900)	965,331
<b>Total General Fund</b>	<b>\$ 8,228,686</b>	<b>\$ 15,746,623</b>	<b>\$ 148,859</b>	<b>\$ 15,816,576</b>	<b>\$ 650,000</b>	<b>\$ -</b>	<b>\$ 7,657,592</b>

*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 Reserve was established at \$1.5 million for unplanned economic situations.*

**Special Revenue Funds**

Landscape & Lighting Districts	359,916	439,358	-	526,560	-	-	272,714
CDBG Program Fund	-	332,897	-	-	332,897	-	-
Housing & Rehabilitation Pgm	209,175	3,000	-	-	-	-	212,175
<b>Total Special Revenue Funds</b>	<b>\$ 569,091</b>	<b>\$ 775,255</b>	<b>\$ -</b>	<b>\$ 526,560</b>	<b>\$ 332,897</b>	<b>\$ -</b>	<b>\$ 484,889</b>

*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 were reclassified to development activities in the General Fund in FY 2007/08, and fund balances were cleared out to the GF Development Reserve.*

**Internal Service Funds**

Liability / Risk Management	202,871	305,000	-	342,861	-	-	165,010
Workers Compensation	123,033	260,000	-	265,881	-	-	117,152
Office Stores Fund	39,633	50,000	-	57,200	-	-	32,433
IT Services	174,837	400,000	-	472,169	-	-	102,668
Vehicle & Equip Maintenance	56,656	225,000	-	237,953	-	-	43,703
Building Maintenance	208,841	750,000	-	790,706	-	-	168,135
Vehicle & Equip Replacement	153,214	206,000	-	126,360	-	-	232,854
IT Equipment Replacement	315,289	58,008	-	66,200	50,000	-	257,097
<b>Total Internal Service Funds</b>	<b>\$ 1,274,375</b>	<b>\$ 2,254,008</b>	<b>\$ -</b>	<b>\$ 2,359,330</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ 1,119,054</b>

*The City maintains Internal Service Funds to provide full operational costing for services. Two of these funds are equipment replacement sinking funds which charge back to departments the cost of the assets, to ensure funding is set aside and to charge an appropriate annual cost for the asset. Replacement Fund balances reflect the funding accumulated to date for asset replacement. The remaining Internal Service Funds provide for the cost of services and insurance in a fair, allocated manner.*

**CITY OF SARATOGA**  
**FINANCIAL SUMMARIES**

**FUND BALANCE ACTIVITY**  
**FY 2009/10**

	<u>7/1/2009</u>	<u>Plus</u>	<u>Plus</u>	<u>Less</u>	<u>Less</u>	<u>Source &amp;</u>	<u>6/30/2010</u>
	<u>Estimated</u>	<u>Revenues &amp;</u>	<u>Transfers</u>	<u>Expenditures &amp;</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>Fund Bal</u>	<u>Balance</u>
<b>Debt Service Funds</b>							
2001 Series GO Bonds	931,360	960,000	-	1,015,556	-	-	875,804
<b>Total Debt Service Funds</b>	<b>\$ 931,360</b>	<b>\$ 960,000</b>	<b>\$ -</b>	<b>\$ 1,015,556</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 875,804</b>
<i>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 &amp; interest payments made during the fiscal year. Fund Balance reflects the City's reserve for this debt issuance.</i>							
<b>Trust Funds</b>							
Library Capital Improvement	354,395	10,000	-	15,000	-	-	349,395
KSAR Trust Fund	84,603	65,200	-	100,000	-	-	49,803
<b>Total Trust Funds</b>	<b>\$ 438,997</b>	<b>\$ 75,200</b>	<b>\$ -</b>	<b>\$ 115,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 399,197</b>
<i>The City holds two trust funds in a fiduciary capacity: The Library Bond's Capital 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 it's termination in the FY 2006/07 Year End.</i>							
<b>Capital Improvement Plan Funds</b>							
Street Projects	1,906,930	4,442,045	623,560	6,651,667	170,868	-	150,000
Parks & Trails Projects	486,303	1,914,058	277,325	2,634,473	27,325	-	15,888
Facility Projects	953,835	5,000	214,346	840,181	83,000	-	250,000
Administrative Projects	163,910	-	50,000	213,910	-	-	-
<b>Total Capital Improvement Funds</b>	<b>\$ 3,510,978</b>	<b>\$ 6,361,103</b>	<b>\$ 1,165,231</b>	<b>\$ 10,340,231</b>	<b>\$ 281,193</b>	<b>\$ -</b>	<b>\$ 415,888</b>
<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 is expected to become available in the fiscal year. Appropriated expenditures will be reduced to actuals at year-end and the remaining project balance will be rolled forward.</i>							
<b>FUND BALANCE TOTALS</b>	<b>\$ 14,953,488</b>	<b>\$ 26,172,189</b>	<b>\$ 1,314,090</b>	<b>\$ 30,173,253</b>	<b>\$ 1,314,090</b>	<b>\$ -</b>	<b>\$ 10,952,424</b>

**CITY OF SARATOGA**  
**FINANCIAL SUMMARIES**

**FUND BALANCE RESERVES**  
**5 YEAR COMPARATIVE HISTORY**

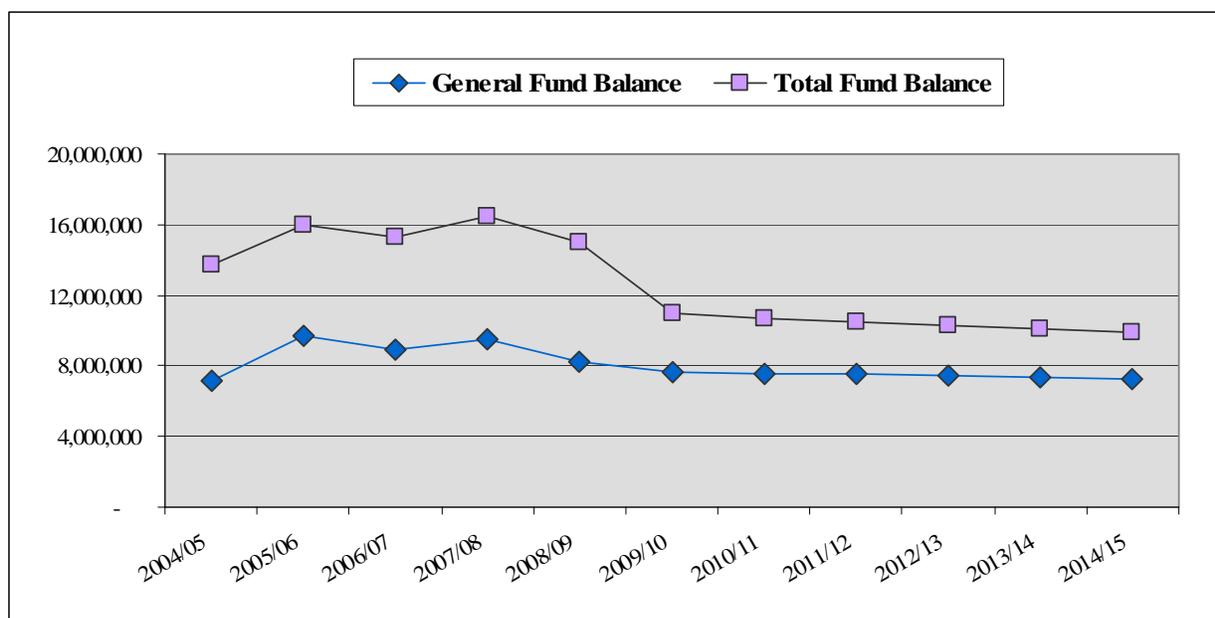
	6/30/2006	6/30/2007	6/30/2008	6/30/2009	6/30/2010
	Actual	Actual	Actual	Estimated	Budgeted
<b>Fund Balance Reserves</b>	<b>YE Balance</b>				
<b><i>General Fund</i></b>					
<b><i>Reserved</i></b>					
Reserved for Petty Cash	1,300	1,300	1,300	1,300	1,300
Reserve for Retiree Medical	-	62,500	-	-	-
Development Deposits	-	604,909	-	-	-
<b><i>Designated</i></b>					
Operations Reserve	2,554,149	2,688,037	2,808,164	2,870,139	2,913,239
Economic Uncertainty	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Economic Stability Reserve	-	-	-	25,000	-
Environmental Services Reserve	909,759	710,667	679,917	613,182	563,182
Development Services Reserve	1,339,563	776,192	782,380	707,380	632,380
Uncollected Deposits Reserve	-	-	289,454	182,159	182,159
Carryforward Reserve	75,180	380,875	58,386	22,000	-
Capital Project Reserve	614,997	450,000	1,200,000	300,000	-
Grant Matching Capital Reserve	-	-	-	600,000	600,000
Hillside Stability Reserve	-	-	-	300,000	300,000
Open Space Land Reserve	-	-	-	250,000	-
Liability Claims Reserve	-	38,695	-	-	-
Designated for Recreation	(31,783)	(30,291)	-	-	-
Designated for Teen Services	(38,728)	(42,654)	-	-	-
<b><i>Undesignated</i></b>					
Undesignated Fund Balance	2,750,619	1,740,530	2,216,238	857,525	965,331
<b><i>Total General Fund Reserves</i></b>	<b>9,675,057</b>	<b>8,880,760</b>	<b>9,535,839</b>	<b>8,228,686</b>	<b>7,657,592</b>
<b><i>Special Revenue Funds</i></b>					
Landscape & Lighting Districts	250,317	316,078	209,821	359,916	272,714
CDBG Program Fund	(11,137)	-	-	-	-
Housing & Rehabilitation Pgm	200,289	202,368	206,658	209,175	212,175
Pavement Mgmt Fund	604,509	438,337	-	-	-
Engineering Development Funds	-	4,182	-	-	-
Development Deposit Funds	-	(30,199)	-	-	-
<b><i>Total Special Revenue Funds</i></b>	<b>1,043,978</b>	<b>930,766</b>	<b>416,479</b>	<b>569,091</b>	<b>484,889</b>
<b><i>Internal Service</i></b>					
Liability / Risk Management	-	-	128,689	202,871	165,010
Workers Compensation	-	-	47,735	123,033	117,152
Office Stores Fund	-	-	32,616	39,633	32,433
IT Services	-	-	122,541	174,837	102,668
Vehicle & Equip Maintenance	-	-	13,412	56,656	43,703
Building Maintenance	53,546	(15,618)	101,361	208,841	168,135
Vehicle & Equip Replacement	247,149	8,573	98,110	153,214	232,854
IT Equipment Replacement	403,520	352,279	316,309	315,289	257,097
<b><i>Total Internal Service Reserves</i></b>	<b>704,215</b>	<b>345,235</b>	<b>860,774</b>	<b>1,274,375</b>	<b>1,119,054</b>

**CITY OF SARATOGA**  
**FINANCIAL SUMMARIES**

**FUND BALANCE RESERVES**  
**5 YEAR COMPARATIVE HISTORY**

<b>Fund Balance Reserves</b>	<b>6/30/2006 Actual YE Balance</b>	<b>6/30/2007 Actual YE Balance</b>	<b>6/30/2008 Actual YE Balance</b>	<b>6/30/2009 Estimated YE Balance</b>	<b>6/30/2010 Budgeted YE Balance</b>
<i>Debt Service</i>					
2001 Series Library GO Bonds	865,379	746,557	853,619	931,360	875,804
Leonard Road Bond	-	7,742	-	-	-
<b>Total Debt Service</b>	<b>865,379</b>	<b>754,299</b>	<b>853,619</b>	<b>931,360</b>	<b>875,804</b>
<i>Trust &amp; Agency</i>					
Library Capital Improvement	704,004	684,553	693,929	354,395	349,395
KSAR Trust Fund	61,531	64,862	38,661	84,603	49,803
<b>Total Trust &amp; Agency Reserves</b>	<b>765,535</b>	<b>749,415</b>	<b>732,590</b>	<b>438,997</b>	<b>399,197</b>
<b>OPERATING BUDGET RESERVES</b>	<b>\$ 13,054,163</b>	<b>\$ 11,660,475</b>	<b>\$ 12,399,301</b>	<b>\$ 11,442,510</b>	<b>\$ 10,536,536</b>
<i>Capital Project Funds</i>					
Street Project Funds	2,292,898	1,703,304	1,955,994	1,906,930	150,000
Park & Trail Project Funds	391,071	1,464,309	1,502,397	486,303	15,888
Facility Improvement Funds	200,606	441,991	515,317	953,835	250,000
Administrative Project Funds	-	-	100,841	163,910	-
<b>Total Capital Projects Funds</b>	<b>2,884,575</b>	<b>3,609,604</b>	<b>4,074,549</b>	<b>3,510,978</b>	<b>415,888</b>
<b>TOTAL RESERVES</b>	<b>\$ 15,938,738</b>	<b>\$ 15,270,079</b>	<b>\$ 16,473,850</b>	<b>\$ 14,953,488</b>	<b>\$ 10,952,424</b>

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



**Note - FY 2009/10 fund balance and five years forward reflect the full expenditure of the Capital Budget in the first year, thereby causing a steep drop and a continued zero balance from that point forward in the graph above. The full appropriation of the capital project budget is to allow for full encumbrance and completion of the projects during the fiscal year, however in most cases this will not occur and project balances will roll forward into the following fiscal year.**

**CITY OF SARATOGA**  
**FINANCIAL SUMMARIES**

**DEPARTMENT REVENUES**  
**BY PROGRAM**

	<b>FY 2006/07</b>	<b>FY 2007/08</b>	<b>FY 2008/09</b>	<b>FY 2008/09</b>	<b>FY 2009/10</b>
	<b>Actuals</b>	<b>Actuals</b>	<b>Adjusted</b>	<b>Estimated</b>	<b>Adopted</b>
<b><i>Council &amp; Commissions</i></b>					
City Council	16,450	14,400	1,200	1,800	1,200
City Commissions	-	500	800	-	-
<b>Total Council &amp; Commissions</b>	<b>\$ 16,450</b>	<b>\$ 14,900</b>	<b>\$ 2,000</b>	<b>\$ 1,800</b>	<b>1,200</b>
<b><i>City Manager's Department</i></b>					
City Manager's Office	-	-	1,000	1,000	-
City Clerk	1,678	3,858	17,000	11,012	2,000
Human Resources	-	-	-	-	-
<b>Total City Manager's Department</b>	<b>\$ 1,678</b>	<b>\$ 3,858</b>	<b>\$ 18,000</b>	<b>\$ 12,012</b>	<b>2,000</b>
<b><i>Finance &amp; Administrative Services Department</i></b>					
Finance Services	35,307	34,869	33,000	83,879	42,650
Office Stores Fund	-	75,685	67,000	65,391	50,000
Information Technology Services	-	369,808	403,946	403,976	400,000
IT Equipment Replacement	14,000	52,103	51,303	53,283	58,008
<b>Total Finance &amp; Administrative Servi</b>	<b>\$ 49,307</b>	<b>\$ 532,465</b>	<b>\$ 555,249</b>	<b>\$ 606,529</b>	<b>550,658</b>
<b><i>Community Development</i></b>					
Development Services	627,582	731,759	742,260	609,876	520,080
Advanced Planning	47,303	71,993	200,000	131,563	160,000
Code Compliance	1,330	25,509	13,715	22,263	14,150
Building & Inspection Services	1,267,168	1,419,548	1,625,000	1,038,584	1,271,100
CDBG Program Fund	277,271	26,524	127,203	55,702	332,897
Housing & Rehabilitation Pgm	14,301	17,906	3,200	2,517	3,000
<b>Total Community Development</b>	<b>\$ 2,234,955</b>	<b>\$ 2,293,239</b>	<b>\$ 2,711,378</b>	<b>\$ 1,860,505</b>	<b>2,301,227</b>
<b><i>Public Works Department</i></b>					
General Engineering	102,672	122,480	85,000	122,414	75,000
Development Engineering	-	130,195	236,500	114,809	151,000
Environmental Services	-	26,517	25,000	24,412	8,500
Streets & Storm Drains	-	3,061	-	18,833	-
Parks & Landscape Maintenance	105,540	267,066	237,938	236,487	231,500
Vehicle & Equipment Maintenance	-	218,232	264,000	250,000	225,000
Vehicle & Equipment Replacement	29,878	200,000	200,000	213,569	206,000
Landscape & Lighting Districts	415,063	435,505	447,150	478,535	439,358
Equipment Operations *	7,321	-	-	-	-
Development Regulations *	465,769	-	-	-	-
Environmental Funds	338,621	-	-	-	-
Gas Tax Fund *	990,717	-	-	-	-
<b>Total Public Works Department</b>	<b>\$ 2,455,581</b>	<b>\$ 1,403,056</b>	<b>\$ 1,495,588</b>	<b>\$ 1,459,058</b>	<b>1,336,358</b>

\* 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 2006/07	FY 2007/08	FY 2008/09	FY 2008/09	FY 2009/10
	Actuals	Actuals	Adjusted	Estimated	Adopted
<b>Recreation &amp; Facilities Department</b>					
Recreation Services	786,105	646,708	837,000	602,175	643,543
Teen Services	16,012	11,258	20,000	3,108	2,500
Facility Rentals	98,614	242,127	175,000	182,531	183,900
Building Maintenance	-	724,514	807,081	807,687	750,000
<b>Total Recreation Department</b>	<b>\$ 900,731</b>	<b>\$ 1,624,607</b>	<b>\$ 1,839,081</b>	<b>\$ 1,595,500</b>	<b>1,579,943</b>
<b>Public Safety</b>					
Public Safety Services	674,170	580,932	495,000	575,823	495,000
Emergency Preparedness	9,803	4,221	7,500	176	-
<b>Total Public Safety</b>	<b>\$ 683,973</b>	<b>\$ 585,153</b>	<b>\$ 502,500</b>	<b>\$ 575,999</b>	<b>495,000</b>
<b>Non-Departmental</b>					
General Administration	11,565,185	12,194,599	12,127,950	12,089,017	11,944,500
Legal Services	30,770	71,893	50,000	4,441	-
Community Grants	-	-	-	-	-
Risk Management/Liability Ins	-	319,814	359,794	304,232	305,000
Workers Compensation	-	247,000	270,920	270,920	260,000
2001 Series Bond Debt Service Fund	899,662	1,118,965	1,015,000	1,092,291	960,000
Library Capital Improvement Fund	19,424	14,116	19,500	9,358	10,000
KSAR Community Access	3,331	3,799	42,500	45,942	65,200
<b>Total Non-Departmental</b>	<b>\$ 12,518,372</b>	<b>\$ 13,970,186</b>	<b>\$ 13,885,664</b>	<b>\$ 13,816,201</b>	<b>13,544,700</b>
<b>Capital Improvement Projects</b>					
Street Projects	226,158	148,123	6,863,053	1,202,795	4,442,045
Park & Trail Projects	236,134	-	2,400,888	446,652	1,914,058
Facility Projects	1,000	148,123	3,400	43,471	5,000
Administrative Projects	-	-	-	-	-
<b>Total Capital Improvement Projects</b>	<b>\$ 463,292</b>	<b>\$ 296,246</b>	<b>\$ 9,267,341</b>	<b>\$ 1,692,919</b>	<b>6,361,103</b>
<b>Operating Transfers In</b>					
General Fund - Non-Departmental	499,735	2,275,254	153,732	153,732	148,859
General Fund - Recreation	171,311	-	-	-	-
IT Services Fund	25,000	-	-	-	-
L&L Funds	43	-	-	46,740	-
Vehicle & Equip Replacement Fund	50,000	-	-	-	-
Building Maintenance Fund	50,000	15,000	-	-	-
Capital Projects - Streets	2,821,205	2,280,514	917,173	830,599	623,560
Capital Projects - Parks & Trails	-	-	125,000	227,667	277,325
Capital Projects - Facilities	-	-	1,024,607	1,047,704	214,346
Capital Projects - Administrative	-	-	119,000	119,000	50,000
<b>Total Operating Transfers In</b>	<b>\$ 3,617,294</b>	<b>\$ 4,570,768</b>	<b>\$ 2,339,512</b>	<b>\$ 2,425,441</b>	<b>1,314,090</b>
<b>Total Revenues and Transfers In</b>	<b>\$ 22,941,633</b>	<b>\$ 25,294,478</b>	<b>\$ 32,616,313</b>	<b>\$ 24,045,965</b>	<b>27,486,279</b>

\* 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**

	<b>FY 2006/07</b>	<b>FY 2007/08</b>	<b>FY 2008/09</b>	<b>FY 2008/09</b>	<b>FY 2009/10</b>
	<b>Actuals</b>	<b>Actuals</b>	<b>Adjusted</b>	<b>Estimated</b>	<b>Adopted</b>
<b><i>Council &amp; Commissions</i></b>					
City Council	106,939	145,317	187,316	147,678	169,106
City Commissions	113,613	18,275	31,115	24,216	26,965
<b>Total Council &amp; Commissions</b>	<b>\$ 220,552</b>	<b>\$ 163,592</b>	<b>\$ 218,431</b>	<b>\$ 171,894</b>	<b>\$ 196,071</b>
<b><i>City Manager's Department</i></b>					
City Manager's Office	416,435	573,977	690,851	623,246	680,200
City Clerk	247,466	269,701	352,392	337,932	290,381
Human Resources	247,545	307,937	350,646	337,459	361,718
<b>Total City Manager's Department</b>	<b>\$ 911,446</b>	<b>\$ 1,151,615</b>	<b>\$ 1,393,889</b>	<b>\$ 1,298,637</b>	<b>\$ 1,332,299</b>
<b><i>Finance &amp; Administrative Services Department</i></b>					
Finance Services	715,032	784,139	992,920	893,132	899,661
Management Information Systems *	253,445	-	-	-	-
Office Stores Fund	-	43,069	60,000	58,374	57,200
Information Technology Services	-	247,266	403,946	351,680	472,169
IT Equipment Replacement	90,241	17,340	55,400	54,303	66,200
<b>Total Finance &amp; Administrative Services</b>	<b>\$ 1,058,718</b>	<b>\$ 1,091,814</b>	<b>\$ 1,512,266</b>	<b>\$ 1,357,489</b>	<b>\$ 1,495,230</b>
<b><i>Community Development</i></b>					
Development Services	875,702	972,894	1,228,263	993,349	943,780
Advanced Planning	103,553	61,575	199,328	211,313	159,284
Code Compliance	143,900	213,305	236,968	224,583	193,332
Building & Inspection Services	746,871	985,353	1,047,021	1,021,304	889,206
CDBG Program Fund	266,134	-	-	-	-
Housing & Rehabilitation Pgm	-	-	-	-	-
<b>Total Community Development</b>	<b>\$ 2,136,160</b>	<b>\$ 2,238,738</b>	<b>\$ 2,711,580</b>	<b>\$ 2,450,548</b>	<b>\$ 2,185,602</b>
<b><i>Public Works Department</i></b>					
General Engineering	341,760	577,673	539,442	568,312	525,321
Development Engineering	-	176,996	299,638	179,226	193,386
Environmental Services	-	440,683	514,779	424,750	534,392
Streets & Storm Drains	1,893,466	1,319,186	1,294,846	1,299,945	1,294,614
Parks & Landscape Maintenance	1,300,868	1,795,957	1,898,473	1,880,411	1,963,633
Equipment Operations *	188,204	-	-	-	-
Equipment Maintenance	-	204,818	247,905	206,758	237,953
Vehicle & Equipment Replacement	318,454	110,464	158,500	158,465	126,360
Landscape & Lighting Districts	302,649	359,247	442,896	347,000	526,560
Development Regulations *	144,630	-	-	-	-
Integrated Waste Management *	61,711	-	-	-	-
Storm Water Management *	382,000	-	-	-	-
Gas Tax Fund *	1,156,890	-	-	-	-
<b>Total Public Works Department</b>	<b>\$ 6,090,632</b>	<b>\$ 4,985,025</b>	<b>\$ 5,396,479</b>	<b>\$ 5,064,867</b>	<b>\$ 5,402,219</b>

\* 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**

	<b>FY 2006/07</b>	<b>FY 2007/08</b>	<b>FY 2008/09</b>	<b>FY 2008/09</b>	<b>FY 2009/10</b>
	<b>Actuals</b>	<b>Actuals</b>	<b>Adjusted</b>	<b>Estimated</b>	<b>Adopted</b>
<b>Recreation &amp; Facilities Department</b>					
Recreation Services	862,295	941,212	1,093,189	981,619	902,345
Teen Services	113,566	123,487	132,881	121,343	68,618
Facility Rentals	736,351	304,534	318,856	321,459	306,944
Building Maintenance	89,088	642,264	807,081	700,207	790,706
<b>Total Recreation Department</b>	<b>\$ 1,801,300</b>	<b>\$ 2,011,497</b>	<b>\$ 2,352,007</b>	<b>\$ 2,124,628</b>	<b>\$ 2,068,613</b>
<b>Public Safety</b>					
Public Safety Services	3,588,502	3,937,033	4,125,517	4,174,584	4,313,597
Emergency Preparedness	152,908	15,607	43,309	31,088	32,318
<b>Total Public Safety</b>	<b>\$ 3,741,410</b>	<b>\$ 3,952,640</b>	<b>\$ 4,168,826</b>	<b>\$ 4,205,672</b>	<b>\$ 4,345,915</b>
<b>Non-Departmental</b>					
General Administration	411,895	532,476	605,262	482,787	549,227
Legal Services	276,900	281,961	439,521	320,955	304,841
Community Grants	168,948	167,538	174,564	149,803	193,156
Community Events	13,845	22,396	28,900	12,866	20,550
Liability / Risk Management	-	191,125	336,268	230,050	342,861
Workers Compensation	-	199,265	270,920	195,622	265,881
2001 Series Bond Debt Service Fund	1,018,484	1,015,941	1,017,956	1,014,550	1,015,556
Library Capital Improvement Fund	38,874	7,782	70,000	38,893	15,000
KSAR Community Access	-	30,000	42,500	-	100,000
<b>Total Non-Departmental</b>	<b>\$ 1,928,946</b>	<b>\$ 2,448,484</b>	<b>\$ 2,985,891</b>	<b>\$ 2,445,526</b>	<b>\$ 2,807,072</b>
<b>Capital Improvement Projects</b>					
Street Projects	1,347,970	2,258,571	9,478,719	1,800,383	6,651,666
Park & Trail Projects	554,499	300,378	4,012,401	1,587,747	2,634,473
Facility Projects	279,833	664,799	1,499,322	577,565	840,172
Administrative Projects	-	68,439	219,841	55,931	213,910
<b>Total Capital Improvement Projects</b>	<b>\$ 2,182,302</b>	<b>\$ 3,292,187</b>	<b>\$ 15,210,282</b>	<b>\$ 4,021,626</b>	<b>\$ 10,340,221</b>
<b>Operating Transfers Out</b>					
General Fund	2,607,834	3,255,234	1,543,500	1,571,727	650,000
Development Deposits Fund	303,643	-	-	-	-
Environmental Funds to GF	94,000	-	-	-	-
IT Equipment Replacement to CIP	-	70,734	-	-	50,000
CDBG Fund to GF & CIP	203,713	138,090	127,203	55,702	332,897
Landscape & Lighting Districts	46,706	168,000	-	28,180	-
Library Capital Trust Fund to CIP	-	-	310,000	310,000	-
Pavement Mgmt - Fund Closeout	-	438,337	-	-	-
Capital Projects - Streets	222,422	484,907	257,500	282,074	170,868
Capital Projects - Parks & Trails	-	-	-	102,667	27,325
Capital Projects - Facilities	-	-	-	75,092	83,000
Capital Projects - Administrative	-	-	-	-	-
<b>Total Operating Transfers Out</b>	<b>\$ 3,478,318</b>	<b>\$ 4,555,302</b>	<b>\$ 2,238,203</b>	<b>\$ 2,425,441</b>	<b>\$ 1,314,090</b>
<b>Total Expenditures and Transfers Out</b>	<b>\$ 23,549,784</b>	<b>\$ 25,890,893</b>	<b>\$ 38,187,853</b>	<b>\$ 25,566,327</b>	<b>\$ 31,487,333</b>

\* 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 FUNDED STAFF BY DEPARTMENT**

<b>Full Time Equivalents (FTE)</b>	<b>FY 2005/06 Funded</b>	<b>FY 2006/07 Funded</b>	<b>FY 2007/08 Funded</b>	<b>FY 2008/09 Funded</b>	<b>FY 2009/10 Funded</b>
<b><i>City Manager's Department</i></b>					
City Manager	1.00	1.00	1.00	1.00	1.00
Assistant City Manager	0.80	0.80	1.00	1.00	1.00
Executive Assistant to CM	1.00	1.00	1.00	1.00	0.75
City Clerk	1.00	1.00	1.00	1.00	1.00
Human Resources Manager	1.00	1.00	1.00	1.00	1.00
Administrative Analyst I, II	-	-	1.00	1.00	1.00
<b>Total FTEs</b>	<b>4.80</b>	<b>4.80</b>	<b>6.00</b>	<b>6.00</b>	<b>5.75</b>
<b><i>Administrative Services Department</i></b>					
Administrative Services Director	1.00	1.00	1.00	1.00	1.00
Supervising Accountant	1.00	1.00	1.00	1.00	-
Accountant	-	1.00	1.00	1.00	1.00
Accounting Technicians	-	2.00	2.00	2.00	3.00
Office Specialists I, II, III	2.75	-	-	-	-
IT Administrator	1.00	1.00	1.00	1.00	1.00
IT Technician/MIS Assistant	-	-	1.00	-	-
<b>Total FTEs</b>	<b>5.75</b>	<b>6.00</b>	<b>7.00</b>	<b>6.00</b>	<b>6.00</b>
<b><i>Community Development Department</i></b>					
Community Development Director	1.00	1.00	1.00	1.00	1.00
Senior Planner	1.00	1.00	1.00	1.00	1.00
Assistant/Associate Planner	3.00	3.00	3.00	3.00	2.00
Plan Check Examiner/Engineer	1.00	1.00	1.00	1.00	1.00
Arborist	-	1.00	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	2.00
Office Specialist I, II, III	2.00	2.00	2.00	2.00	2.00
Code Compliance Specialist	1.00	1.00	1.00	1.00	1.00
<b>Total FTEs</b>	<b>13.00</b>	<b>14.00</b>	<b>14.00</b>	<b>14.00</b>	<b>12.00</b>
<b><i>Public Works Department</i></b>					
Public Works Director	1.00	1.00	1.00	1.00	1.00
Senior Engineer	-	-	-	1.00	1.00
Assistant/Associate Engineer	2.00	3.00	3.00	1.00	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/Mgr	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	1.00
Street Maintenance Specialist	-	1.00	1.00	1.00	1.00
Street Maintenance Worker I, II, III	5.00	3.00	4.00	4.00	4.00
<b>Total FTEs</b>	<b>20.75</b>	<b>21.75</b>	<b>22.75</b>	<b>21.75</b>	<b>21.75</b>

**CITY OF SARATOGA**  
**FINANCIAL SUMMARIES**

**TOTAL FUNDED STAFF BY DEPARTMENT**

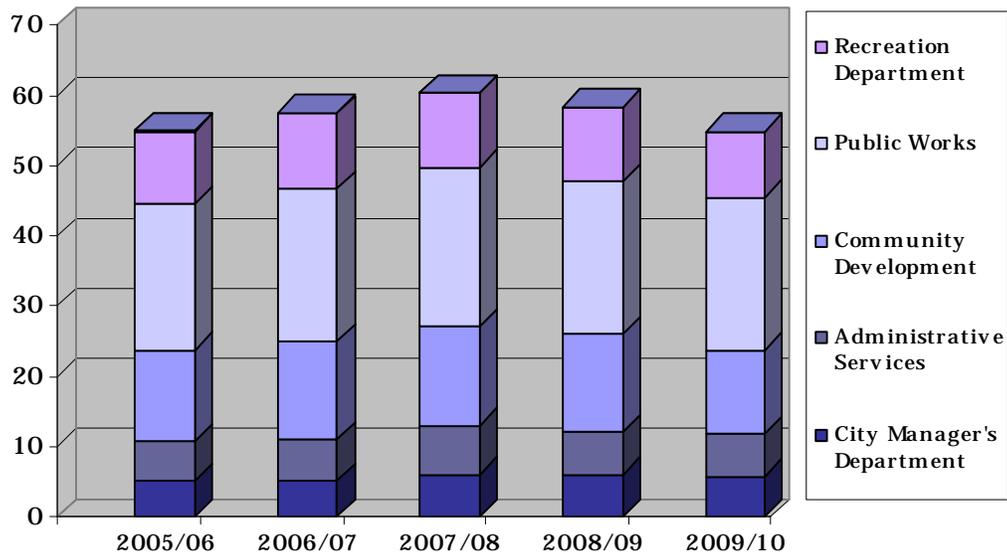
	<b>FY 2005/06</b>	<b>FY 2006/07</b>	<b>FY 2007/08</b>	<b>FY 2008/09</b>	<b>FY 2009/10</b>
	<b>Funded</b>	<b>Funded</b>	<b>Funded</b>	<b>Funded</b>	<b>Funded</b>
<b><i>Recreation &amp; Facilities Department</i></b>					
Recreation Department Director	1.00	1.00	1.00	1.00	1.00
Senior Recreation Supervisor	1.00	1.00	1.00	1.00	1.00
Recreation Supervisor	1.00	2.00	2.00	1.00	1.00
Recreation Program Coordinator	1.00	-	-	1.00	-
Facility Coordinator	0.60	0.60	0.60	0.60	0.60
Office Specialist I, II, III	1.75	2.00	2.00	1.00	1.00
Account Clerk	-	-	-	1.00	0.75
Facility Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00
Facility Maintenance Lead	-	1.00	1.00	1.00	1.00
Facility Maintenance Worker I, II, III	3.00	2.00	2.00	2.00	2.00
<b>Total FTEs</b>	<b>10.35</b>	<b>10.60</b>	<b>10.60</b>	<b>10.60</b>	<b>9.35</b>
<b><i>Public Safety Department</i></b>					
City Manager	-	-	-	-	-
Assistant City Manager	0.20	0.20	-	-	-
<b>Total FTEs</b>	<b>0.20</b>	<b>0.20</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL STAFF FTEs</b>	<b>54.85</b>	<b>57.35</b>	<b>60.35</b>	<b>58.35</b>	<b>54.85</b>

**FUNDED HOURLY STAFFING BY DEPARTMENT**

	<b>FY 2005/06</b>	<b>FY 2006/07</b>	<b>FY 2007/08</b>	<b>FY 2008/09</b>	<b>FY 2009/10</b>
	<b>Funded</b>	<b>Funded</b>	<b>Funded</b>	<b>Funded</b>	<b>Funded</b>
<b><i>City Manager's Department</i></b>					
HR Admin Assistants	1,400	1,400	1,800	1,600	1,600
Student Interns	-	-	240	-	900
Executive Assistant	900	900	-	800	-
<b><i>Administrative Services Department</i></b>					
Sr. Accountant	-	-	-	960	960
Accountant/Budget Analyst	1,040	1,040	1,040	-	-
Accounting Technician	-	-	1,040	2,000	-
IT Intern	1,052	1,040	-	2,000	2,080
<b><i>Community Development Department</i></b>					
Forestry Intern	-	-	940	940	940
Planning Intern	-	-	450	450	-
Account Clerk	-	-	-	1,200	1,200
<b><i>Public Works Department</i></b>					
Engineering Inspectors	-	1,840	1,840	1,840	92
Maintenance Workers	2,080	4,080	2,080	2,080	2,080
<b><i>Recreation &amp; Facilities Department</i></b>					
Facility Attendants	1,700	1,700	1,700	1,700	1,200
Recreation Leaders	5,390	4,300	4,300	4,300	2,034
<b>Total Annual Hours</b>	<b>13,562</b>	<b>16,300</b>	<b>15,430</b>	<b>19,870</b>	<b>13,086</b>
Temporary Hours converted to FTEs	6.52	7.84	7.42	9.55	6.29
<b>Total FTEs</b>	<b>61.37</b>	<b>65.19</b>	<b>67.77</b>	<b>67.90</b>	<b>61.14</b>

**STAFFING BY DEPARTMENT**

**Five Year Staffing Trend**



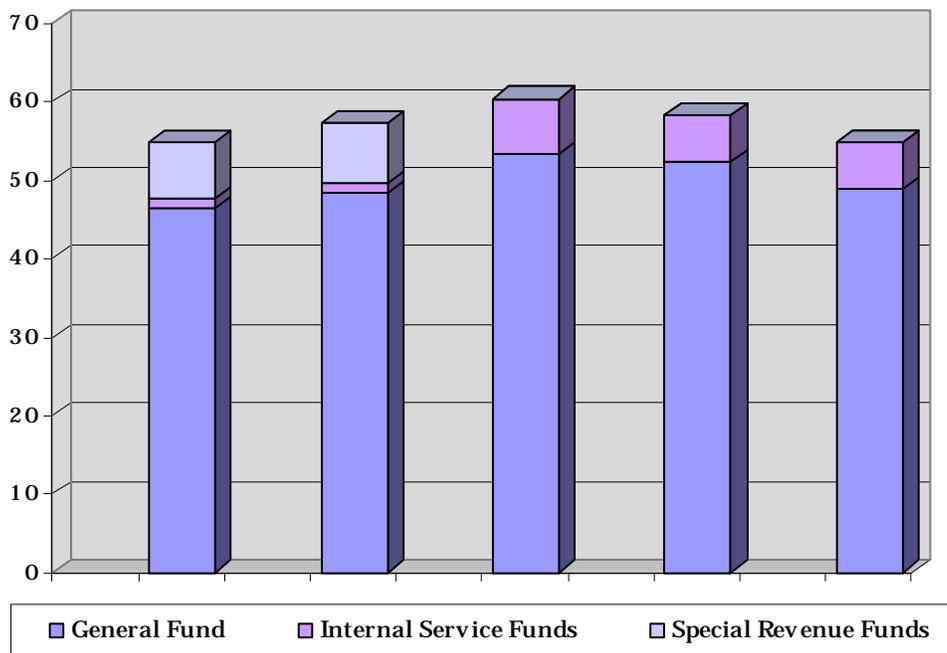
**TOTAL STAFF BY DEPARTMENT**

*Full Time Equivalent (FTE)*

	<b>FY 2005/06</b>	<b>FY 2006/07</b>	<b>FY 2007/08</b>	<b>FY 2008/09</b>	<b>FY 2009/10</b>
	<b>Funded</b>	<b>Funded</b>	<b>Funded</b>	<b>Funded</b>	<b>Funded</b>
City Manager's Department	4.80	4.80	6.00	6.00	5.75
Administrative Services	5.75	6.00	7.00	6.00	6.00
Community Development	13.00	14.00	14.00	14.00	12.00
Public Works	20.75	21.75	22.75	21.75	21.75
Recreation Department	10.35	10.60	10.60	10.60	9.35
Public Safety	0.20	0.20	-	-	-
<b>Total Staff by Department</b>	<b>54.85</b>	<b>57.35</b>	<b>60.35</b>	<b>58.35</b>	<b>54.85</b>

**STAFFING SUMMARIES**

**5 Year History of Department Staffing by Fund**



**TOTAL DEPARTMENTAL STAFF BY FUND**

*Full Time Equivalents (FTE)*

	<b>FY 2005/06</b>	<b>FY 2006/07</b>	<b>FY 2007/08</b>	<b>FY 2008/09</b>	<b>FY 2009/10</b>
	<b>Funded</b>	<b>Funded</b>	<b>Funded</b>	<b>Funded</b>	<b>Funded</b>
<b>General Fund</b>					
City Manager's Department	4.80	4.80	5.70	5.70	5.70
Administrative Services	4.55	4.75	4.80	4.85	4.85
Community Development	13.00	14.00	14.00	14.00	12.00
Public Works	13.51	14.00	22.05	21.05	21.05
Recreation Department	10.35	10.60	6.85	6.65	5.20
Public Safety	0.20	0.20	-	-	-
<b>Total General Fund FTEs</b>	<b>46.41</b>	<b>48.35</b>	<b>53.40</b>	<b>52.25</b>	<b>48.80</b>
<b>Internal Service Funds</b>					
City Manager's Department	-	-	0.30	0.30	0.05
Administrative Services	1.20	1.25	2.20	1.15	1.15
Public Works	-	-	0.70	0.70	0.70
Recreation Department	-	-	3.75	3.95	4.15
<b>Total Internal Service Funds</b>	<b>1.20</b>	<b>1.25</b>	<b>6.95</b>	<b>6.10</b>	<b>6.05</b>
<b>Special Revenue Funds</b>					
Public Works	7.24	7.75	-	-	-
<b>Total Special Revenue Funds</b>	<b>7.24</b>	<b>7.75</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total FTEs</b>	<b>54.85</b>	<b>57.35</b>	<b>60.35</b>	<b>58.35</b>	<b>54.85</b>

