

NON-DEPARTMENTAL

The Non-Departmental Section is a collection of programs which are independent of the City's service functions. This collection includes the General Administration program, Legal Services, the Community Grants and Community Events programs, Workers Compensation Insurance program, 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 represents non-operational (tax) receipts and general expenses (such as retiree and unemployment reimbursements and the Saratoga newsletter) citywide insurance (Liability Insurance and Workers Compensation), contracted legal services, 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 Trust Fund accounts for the Library 2001 Series Bond's remaining funds for capital improvement uses on the library building, and the other Trust Fund accounts for Community Access Television Foundation's PEG fee funds.

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 which fund general city services.

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should be noted that the General Fund programs in this section includes prior year revenue and expenditure history for historical reference, if the program activity occurred within the General Fund in prior years.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, prior to FY 2007/08 the City's tax revenues were included in the Administrative Services Department, but are shown for reference purposes as General Administration revenues. Risk Management/Liability Insurance and Workers Compensation Insurance Funds do not include past history as these are now Internal Service Fund programs, whereas they were previously included in the General Fund's General Administration program, where the past history is shown.

As the Non-Departmental programs are outside of the administrative support or departmental service operations, staffing is limited to minimal 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 for Workers Comp, and the Recreation & Facilities Department for Liability, but includes the FTE in the Non-Departmental insurance programs for funding. In addition, prior year staffing schedules 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 with the FY 2007/08 operating budget.

CITY OF SARATOGA
NON DEPARTMENTAL

GENERAL FUND REVENUES AND EXPENDITURES

	2006/07	2007/08	2008/09	2008/09	2009/10
	Actuals	Actuals	Adjusted	Estimated	Adopted
REVENUES					
Taxes	10,465,254	11,297,826	11,384,000	11,518,164	11,440,500
Fees, Licenses and Permits	-	150	-	-	-
Intergovernmental Revenues	213,511	195,391	240,000	120,123	100,000
Charge for Services	30,770	71,743	50,000	4,441	-
Interest Income	714,976	615,731	420,000	363,149	320,000
Rental Income	70,485	79,869	83,950	85,667	84,000
Other Sources	100,959	5,782	-	1,913	-
TOTAL REVENUES	11,595,955	12,266,492	12,177,950	12,093,457	11,944,500
Operating Transfers In	499,735	2,275,254	153,732	153,732	148,859
TOTAL REVENUE & TRANSFERS IN	12,095,690	14,541,746	12,331,682	12,247,189	12,093,359
EXPENDITURES					
Salaries and Benefits	41,686	49,963	89,800	11,134	91,200
Operating Expenditures					
<i>Materials & Supplies</i>	43,495	66,862	73,750	59,587	75,250
<i>Fees & Charges</i>	297,638	53,156	37,000	21,900	23,275
<i>Consultants & Contract Services</i>	304,496	284,077	449,750	326,837	313,963
<i>Meetings, Events & Training</i>	1,480	6,447	11,500	1,300	1,500
<i>Community Grants & Events</i>	181,405	189,934	203,464	162,669	213,706
Total Operating Expenditures	828,514	600,476	775,464	572,293	627,694
Fixed Assets	-	-	-	-	-
Internal Service Charges	-	353,932	382,983	382,984	348,880
TOTAL EXPENDITURES	\$ 870,200	\$ 1,004,371	\$ 1,248,247	\$ 966,411	\$ 1,067,774
Operating Transfers Out	2,607,834	3,325,968	1,543,500	1,571,727	650,000
TOTAL EXP & TRANSFERS OUT	\$ 3,478,034	\$ 4,330,338	\$ 2,791,747	\$ 2,538,138	\$ 1,717,774

CITY OF SARATOGA
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TOTAL NON-DEPARTMENTAL EXPENDITURES BY PROGRAM

	2006/07	2007/08	2008/09	2008/09	2009/10
	Actuals	Actuals	Adjusted	Estimated	Adopted
GENERAL FUND					
<i>General Administration</i>	\$ 411,895	\$ 532,476	\$ 605,262	\$ 482,787	\$ 549,227
<i>Legal Services</i>	276,900	281,961	439,521	320,955	304,841
<i>Community Grants</i>	167,560	167,538	174,564	149,803	193,156
<i>Community Events</i>	13,845	22,396	28,900	12,866	20,550
TOTAL GENERAL FUND	\$ 870,200	\$ 1,004,371	\$ 1,248,247	\$ 966,411	\$ 1,067,774
INTERNAL SERVICES FUNDS					
<i>Risk Management</i>	-	191,125	336,268	230,050	342,861
<i>Workers Compensation</i>	-	199,265	270,920	195,622	265,881
TOTAL INTERNAL SERVICES	\$ -	\$ 390,390	\$ 607,188	\$ 425,672	\$ 608,742
DEBT SERVICE FUNDS					
<i>2001 General Obligation Bond</i>	1,018,484	1,015,941	1,017,956	1,014,550	1,015,556
TOTAL DEBT SERVICE FUNDS	\$ 1,018,484	\$ 1,015,941	\$ 1,017,956	\$ 1,014,550	\$ 1,015,556
TRUST FUNDS					
<i>Library Capital Improvement Fund</i>	38,875	7,782	70,000	38,893	15,000
<i>KSAR 15 Trust Fund</i>	-	30,000	42,500	-	100,000
TOTAL TRUST FUNDS	\$ 38,875	\$ 37,782	\$ 112,500	\$ 38,893	\$ 115,000
TOTAL DEPT EXPENDITURES	\$ 1,927,559	\$ 2,448,484	\$ 2,985,891	\$ 2,445,526	\$ 2,807,072
TRANSFERS OUT					
General Fund	2,607,834	3,325,968	1,543,500	1,571,727	650,000
Trust Funds	-	-	310,000	310,000	-
TOTAL TRANSFERS OUT	\$ 2,607,834	\$ 3,325,968	\$ 1,853,500	\$ 1,881,727	\$ 650,000
TOTAL EXP & TRANSFERS OUT	\$ 4,535,393	\$ 5,774,452	\$ 4,839,391	\$ 4,327,252	\$ 3,457,072

NON-DEPARTMENTAL STAFFING

Full Time Equivalents (FTE)

	FY 2005/06	FY 2006/07	FY 2007/08	FY 2008/09	FY 2009/10
	Funded	Funded	Funded	Funded	Funded
<i>City Staff</i>					
Recreation & Facilities Director	-	-	-	-	0.20
City Clerk	-	-	0.25	0.25	-
Human Resources Manager	-	-	0.05	0.05	0.05
Total FTEs	-	-	0.30	0.30	0.25

	FY 2005/06	FY 2006/07	FY 2007/08	FY 2008/09	FY 2009/10
	Funded	Funded	Funded	Funded	Funded
<i>Temporary Staff Hours</i>					
Clerical	-	-	-	-	-
HR Clerk	-	-	100	-	-
Total Annual Hours	-	-	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 account 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 2009/10 budgeted General Administration Tax Revenues reflect a small increase overall, as a result of minimal increases in various Property Tax revenues, Business License Taxes, and Franchise Fee Taxes. Sales Tax, Transient Occupancy Tax, and Construction Tax show revenues decreasing due to the struggling economy. Interest income is also declining significantly from prior years due to LAIF interest rates which have fallen by almost 50% in 2008, and are expected to stay low during FY 2009/10.

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 this program, therefore a staffing schedule is included to tie to salary history. Budgeted expenses represent general expenses, such as retiree medical insurance 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, most notably an allocation for the Civic Theater/Council Chambers and the Civic Center buildings.

CITY OF SARATOGA
NON DEPARTMENTAL

GENERAL ADMINISTRATION

GENERAL FUND REVENUES AND EXPENDITURES

	2006/07	2007/08	2008/09	2008/09	2009/10
	Actuals	Actuals	Adjusted	Estimated	Adopted
REVENUES					
Taxes					
<i>Property Tax</i>	7,577,444	7,922,815	8,122,000	8,155,362	8,175,500
<i>Sales Tax</i>	994,680	1,057,977	986,000	1,043,034	935,000
<i>Transient Occupancy Tax</i>	195,261	211,532	175,000	151,378	150,000
<i>Business License Tax</i>	303,787	290,996	290,000	321,347	325,000
<i>Other Taxes</i>	206,276	191,188	200,000	190,328	180,000
<i>Franchise Tax</i>	1,187,806	1,623,318	1,611,000	1,656,716	1,675,000
Fees, Licenses and Permits	-	-	-	-	-
Intergovernmental Revenues	213,511	195,391	240,000	120,123	100,000
Charge for Services	-	-	-	-	-
Interest Income	714,976	615,731	420,000	363,149	320,000
Rental Income	70,485	79,869	83,950	85,667	84,000
Other Sources	100,959	5,782	-	1,913	-
TOTAL REVENUES	11,565,185	12,194,599	12,127,950	12,089,017	11,944,500
Operating Transfers In	499,735	2,275,254	153,732	153,732	148,859
TOTAL REV & TRANSFERS IN	\$ 12,064,920	\$ 14,469,853	\$ 12,281,682	\$ 12,242,749	\$ 12,093,359
EXPENDITURES					
Salaries and Benefits	39,787	49,963	89,800	11,134	91,200
Operating Expenditures					
<i>Materials & Supplies</i>	43,395	66,746	73,500	59,088	74,750
<i>Fees & Charges</i>	297,638	52,937	36,000	19,929	21,275
<i>Consultants & Contract Services</i>	29,742	5,811	15,000	11,586	15,000
<i>Meetings & Training</i>	1,333	4,874	10,000	87	-
Total Operating Expenditures	372,108	130,368	134,500	90,690	111,025
Fixed Assets	-	-	-	-	-
Internal Service Charges	-	352,145	380,962	380,963	347,002
TOTAL EXPENDITURES	\$ 411,895	\$ 532,476	\$ 605,262	\$ 482,787	\$ 549,227
Operating Transfers Out	2,607,834	3,325,968	1,543,500	1,571,727	650,000
TOTAL OPERATING BUDGET	\$ 3,019,729	\$ 3,858,444	\$ 2,148,762	\$ 2,054,514	\$ 1,199,227

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 utilizes the Wittwer & Parkins LLP firm 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 attends the bi-monthly City Council meetings, and special City Council sessions as needed.

BUDGET OVERVIEW

The FY 2009/10 budget does not include revenues. Prior year revenues show reimbursements were received for legal representation in development lawsuits. Applicants who have development applications in process under the former deposit fee development process reimburse the City for legal services if the project utilizes attorney time for appeals in the Planning Commission or City Council meetings. Reimbursements also resulted from applicants requesting research and information from the City, or legal services related to environmental reviews for Capital Improvement Plan projects. However, with the majority of development projects under the flat fee schedule, reimbursement revenues are now less likely to occur.

Budgeted expenditures are primarily comprised of regular on-going City Attorney services. 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. If needed, the budget includes funding for potential litigation expenditures, based on the City Attorney's estimate of outstanding and future litigation. As there are no imminent litigations pending, this funding was not included in FY 2009/10. The City Attorney occupies an office when on-site, therefore 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

	2006/07	2007/08	2008/09	2008/09	2009/10
	Actuals	Actuals	Adjusted	Estimated	Adopted
REVENUES					
Taxes	-	-	-	-	-
Fees, Licenses and Permits	-	150	-	-	-
Intergovernmental Revenues	-	-	-	-	-
Charge for Services	30,770	71,743	50,000	4,441	-
Other Sources	-	-	-	-	-
TOTAL REVENUES	\$ 30,770	\$ 71,893	\$ 50,000	\$ 4,441	\$ -
EXPENDITURES					
Salaries and Benefits	1,899	-	-	-	-
Operating Expenditures					
<i>Materials & Supplies</i>	100	116	250	499	500
<i>Fees & Charges</i>	-	219	1,000	1,971	2,000
<i>Consultants & Contract Services</i>	274,754	278,266	434,750	315,251	298,963
<i>Meetings, Training, Recruitment</i>	147	1,573	1,500	1,213	1,500
Total Operating Expenditures	275,001	280,174	437,500	318,934	302,963
Fixed Assets	-	-	-	-	-
Internal Service Charges	-	1,787	2,021	2,021	1,878
TOTAL EXPENDITURES	\$ 276,900	\$ 281,961	\$ 439,521	\$ 320,955	\$ 304,841

KEY SERVICES

- Provides sound legal advice for the City, and represents the City regarding litigation matters
- Attends City Council 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 2009/10, the City is to be provided with a total of \$27,859 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 provided \$165,297 of community grant funding to a variety of other non-profit organizations.

Community Service Grant Funding from the City includes operational support for the Saratoga Historical Museum, the Silicon Valley Wildlife Center, and 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 current and four prior years is illustrated in the Grant Schedule on the following pages.

CITY OF SARATOGA

NON DEPARTMENTAL

COMMUNITY GRANTS

GENERAL FUND REVENUES AND EXPENDITURES

	2006/07	2007/08	2008/09	2008/09	2009/10
	Actuals	Actuals	Adjusted	Estimated	Adopted
REVENUES					
Taxes	-	-	-	-	-
Fees, Licenses and Permits	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-
Charge for Services	-	-	-	-	-
Other Sources	-	-	-	-	-
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</i>	167,560	167,538	174,564	149,803	193,156
Total Operating Expenditures	167,560	167,538	174,564	149,803	193,156
Fixed Assets	-	-	-	-	-
Internal Service Charges	-	-	-	-	-
TOTAL EXPENDITURES	\$ 167,560	\$ 167,538	\$ 174,564	\$ 149,803	\$ 193,156

CITY OF SARATOGA
NON DEPARTMENTAL

COMMUNITY GRANTS

	2005/06	2006/07	2007/08	2008/09	2009/10
	Grants	Grants	Grants	Grants	Grants
<u>Community Service Contract Grants</u>					
SASCC					
Service Support	18,000	18,000	21,000	21,000	21,000
Supplemental Service Support	-	12,500	18,000	18,000	18,000
Adult Daycare Support	-	-	-	1,268	8,344
Furniture Grant	-	30,700	-	-	-
Sr. Center Computer Lab Grant	-	5,400	-	-	-
KSAR					
Community Access Service Grant	52,034	22,600	25,000	30,000	30,000
Supplemental Service Support	-	25,000	20,700	-	-
Video Conversion Grant	-	19,400	-	2,500	-
City's 50th Anniversary Event Grant	-	5,000	-	-	-
Media Arts Mentoring Program	-	-	-	-	4,617
Chamber of Commerce					
Chamber Annual Support	13,573	5,252	11,000	11,332	11,672
Banner Fee Grant	-	600	600	-	-
City Map Gant	-	4,500	-	5,000	-
Website & IT Upgrade Grant	-	-	5,000	-	-
Membership Subsidy Grant	-	-	1,000	-	-
<u>Community Service - Special Interest Grants</u>					
Hakone Gardens	7,295	-	-	-	-
American Red Cross - Katrina	15,000	-	-	-	-
Historical Museum Annual Support	-	-	4,288	4,288	4,288
Historical Museum Supplemental Support	-	-	6,640	-	-
Walden West School Fdn Solar Panels	-	-	2,100	-	-
Saratoga Foothill Club	-	-	8,600	-	13,500
Silicon Valley Wildlife Service Support	4,000	8,212	-	4,212	4,212
Silicon Valley Wildlife Raptor Cage	-	6,036	-	-	-
SCC Supervisors - Spay Pgm	-	-	320	-	-
Shady Shakespeare Theater Co.	-	-	-	-	2,500
<u>Community Service Support Grants</u>					
West Valley Community Svs Mobile Van	-	-	2,400	-	-
West Valley Community Svs Support	-	-	-	15,164	15,164
Children's Health Insurance Assistance	-	-	3,326	-	-
United Way 211 Funding	-	-	2,000	2,000	2,000
Catholic Charities Ombudsmen Funding	-	-	-	5,000	5,000
Housing Tust of Santa Clara County	-	-	-	-	25,000
<u>CDBG Funded Public Service Grants</u>					
SASCC Adult Daycare Support	-	-	32,000	32,732	27,859
West Valley Community Services Support	-	-	3,564	-	-
Silicon Valley Wildlife Service Support	-	4,212	-	-	-
Silicon Valley Wildlife Raptor Cage	-	1,536	-	-	-
Total Grants	109,902	168,948	167,538	152,496	193,156



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 including prior year funding for community events originally distributed from 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 days of recognition, 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 Saratoga Art & Wine Festival events. The City also sponsors celebrations to honor segments of the community, such as Month of the Young Child Celebration, and to highlight such occurrences as facility openings or groundbreakings in order to increase awareness of a new or improved community facility and to publicly thank supporters and contributors.

BUDGET OVERVIEW

For FY 2009/10, funding has been provided for ongoing events, and for identified small events and community celebrations which were absorbed within departmental budgets in prior years.

The initial effort to kick off a Citywide Garage Sale in August of 2009 has \$5,000 of funds set aside for advertising. The Sister City's 25th Anniversary celebration was allocated \$1,200 in support, the 4th of July event will be funded up to \$4,000, and the Chamber's annual event for late Summer of 2009 will be the Saratoga Art & Wine Festival which the Council has pledged \$5,000 of support. The expenditure budget and distribution of event grant funding for the current and four prior years is illustrated in the schedules on the following pages.

CITY OF SARATOGA

NON DEPARTMENTAL

COMMUNITY EVENTS

GENERAL FUND REVENUES AND EXPENDITURES

	2006/07	2007/08	2008/09	2008/09	2009/10
	Actuals	Actuals	Adjusted	Estimated	Adopted
REVENUES					
Taxes	-	-	-	-	-
Fees, Licenses and Permits	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-
Charge for Services	-	-	-	-	-
Other Sources	-	-	-	-	-
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>	13,845	22,396	28,900	12,866	20,550
Total Operating Expenditures	13,845	22,396	28,900	12,866	20,550
Fixed Assets	-	-	-	-	-
Internal Service Charges	-	-	-	-	-
TOTAL EXPENDITURES	\$ 13,845	\$ 22,396	\$ 28,900	\$ 12,866	\$ 20,550

CITY OF SARATOGA
NON DEPARTMENTAL

COMMUNITY EVENTS

	2005/06	2006/07	2007/08	2008/09	2009/10
	Grants	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	-	-	4,996	-	-
Celebrate Saratoga Banner	-	-	-	-	-
Taste of Saratoga	-	-	-	3,299	-
Saratoga Art & Wine Festival	-	-	-	-	5,000
Annual Tree Lighting	-	-	-	-	-
<i>General Community Events</i>					
Unspecified Event Funding	-	-	-	-	5,000
Neighborhood Block Party Supp	-	-	-	-	-
Month of the Child Celebration	-	-	-	-	-
Mustard Faire	850	1,418	2,000	3,649	-
Sister City 25th Anniversary	-	-	-	-	1,200
Arbor Day Celebration	-	-	-	78	100
Memorial Day Event (Banner)	-	-	300	-	-
Fourth of July Event	-	-	-	1,547	4,000
Cancer Society - Relay	-	-	200	-	-
Citywide Garage Sale	-	-	-	4,270	5,000
<i>Facility Opening Events</i>					
Fellowship Hall Opening	-	-	-	-	-
de Anza Trail Opening	-	-	-	23	-
KMP Groundbreaking / Opening	-	-	-	-	250
Total Community Events	850	13,845	22,396	12,866	20,550



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 the ABAG agency, 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 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 more fully recognize operational costs. For FY 2009/10, premium costs are budgeted at \$225,455, which represents an overall 7% increase from the prior year estimated ABAG premium of \$209,974.

Additional program expenses include .20 FTE staffing for program administration, and funding for attorney services and claim expenditures. Beginning in FY 2008/09, the Liability program administration shifted to the Recreation & Facilities Department, and is managed by the Director.

CITY OF SARATOGA

NON DEPARTMENTAL

RISK MANAGEMENT / LIABILITY

SUMMARY OF REVENUES AND EXPENDITURES

	<u>2006/07</u>	<u>2007/08</u>	<u>2008/09</u>	<u>2008/09</u>	<u>2009/10</u>
	<u>Actuals</u>	<u>Actuals</u>	<u>Adjusted</u>	<u>Estimated</u>	<u>Adopted</u>
SOURCE OF FUNDS					
Beginning Fund Balance					
Designated	-	-	-	-	-
Undesignated	-	-	128,689	128,689	202,871
Total Beginning Fund Balance	-	-	128,689	128,689	202,871
Revenues					
Taxes	-	-	-	-	-
Fees, Licenses and Permits	-	2,352	5,000	83	5,000
Intergovernmental Revenues	-	-	16,791	16,791	-
Charge for Services	-	-	-	-	-
Other Sources	-	28,826	51,735	1,090	50,000
Internal Service Charges	-	288,636	286,268	286,268	250,000
Total Revenues	\$ -	\$ 319,814	\$ 359,794	\$ 304,232	\$ 305,000
TOTAL SOURCE OF FUNDS	-	319,814	488,483	432,921	507,871
USE OF FUNDS					
Expenditures					
Salaries and Benefits	-	33,582	39,993	8,798	32,406
Operating Expenditures					
<i>Materials & Supplies</i>	-	3,653	-	11,998	-
<i>Fees & Charges</i>	-	14,206	75,150	45,745	75,000
<i>Consultant & Contract Services</i>	-	-	10,000	1,119	10,000
<i>Meetings & Training</i>	-	618	1,200	839	-
<i>Insurance Premiums</i>	-	139,066	209,925	161,550	225,455
Fixed Assets	-	-	-	-	-
Internal Service Charges	-	-	-	-	-
Total Expenditures	\$ -	\$ 191,125	\$ 336,268	\$ 230,050	\$ 342,861
Operating Transfers					
Transfer Out	-	-	-	-	-
Total Operating Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance					
Designated	-	-	-	-	-
Undesignated	-	128,689	152,215	202,871	165,010
Total Ending Fund Balance	\$ -	\$ 128,689	\$ 152,215	\$ 202,871	\$ 165,010
TOTAL USE OF FUNDS	-	319,814	488,483	432,921	507,871

CITY OF SARATOGA

NON DEPARTMENTAL

RISK MANAGEMENT / LIABILITY

FY 2009/10 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 Equivalents (FTE)

	FY 2005/06	FY 2006/07	FY 2007/08	FY 2008/09	FY 2009/10
	Funded	Funded	Funded	Funded	Funded
<i>City Staff</i>					
Recreation & Facilities Director	-	-	-	-	0.20
City Clerk	-	-	0.25	0.25	-
Human Resources Manager	-	-	-	-	-
Total FTE's	-	-	0.25	0.25	0.20

Temporary Staff

	FY 2005/06	FY 2006/07	FY 2007/08	FY 2008/09	FY 2009/10
	Funded	Funded	Funded	Funded	Funded
Clerical	-	-	-	-	-
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 \$241,181 for the various Workers Compensation Insurance premium fees, such as administration, vocational rehabilitation, indemnity, medical, field investigations, and claims settlements. Another \$42,700 is budgeted for program expenses which include: wellness grant supplies; attorney services; 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

	2006/07	2007/08	2008/09	2008/09	2009/10
	Actuals	Actuals	Adjusted	Estimated	Adopted
SOURCE OF FUNDS					
Beginning Fund Balance					
Designated	-	-	-	-	-
Undesignated	-	-	47,735	47,735	123,033
Total Beginning Fund Balance	\$ -	\$ -	\$ 47,735	\$ 47,735	\$ 123,033
Revenues					
Taxes	-	-	-	-	-
Fees, Licenses and Permits	-	-	-	-	-
Intergovernmental Revenues	-	-	10,000	10,000	10,000
Charge for Services	-	-	-	-	-
Other Sources	-	-	-	-	-
Internal Service Charges	-	247,000	260,920	260,920	250,000
Total Revenues	\$ -	\$ 247,000	\$ 270,920	\$ 270,920	\$ 260,000
TOTAL SOURCE OF FUNDS	\$ -	\$ 247,000	\$ 318,655	\$ 318,655	\$ 383,033
USE OF FUNDS					
Expenditures					
Salaries and Benefits	-	7,817	8,520	8,424	8,700
Operating Expenditures					
<i>Materials & Supplies</i>	-	-	10,000	10,737	10,000
<i>Fees & Charges</i>	-	-	-	-	-
<i>Consultants & Contract Services</i>	-	-	11,000	715	6,000
<i>Meetings, Training, Recruitment</i>	-	-	11,400	-	-
<i>Insurance Premiums</i>	-	191,448	230,000	175,745	241,181
Operating Expenditures	-	191,448	262,400	187,197	257,181
Fixed Assets	-	-	-	-	-
Internal Service Charges	-	-	-	-	-
Total Expenditures	\$ -	\$ 199,265	\$ 270,920	\$ 195,622	\$ 265,881
Operating Transfers					
Transfer Out	-	-	-	-	-
Total Operating Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance					
Designated	-	-	-	-	-
Undesignated	-	47,735	47,735	123,033	117,152
Total Ending Fund Balance	\$ -	\$ 47,735	\$ 47,735	\$ 123,033	\$ 117,152
TOTAL USE OF FUNDS	\$ -	\$ 247,000	\$ 318,655	\$ 318,655	\$ 383,033

CITY OF SARATOGA
NON DEPARTMENTAL

WORKERS COMPENSATION

FY 2009/10 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)

<i>City Staff</i>	FY 2005/06 Funded	FY 2006/07 Funded	FY 2007/08 Funded	FY 2008/09 Funded	FY 2009/10 Funded
Recreation & Facilities Director	-	-	-	-	-
City Clerk	-	-	-	-	-
Human Resources Manager	-	-	0.05	0.05	0.05
Total FTE's	-	-	0.05	0.05	0.05

<i>Temporary Staff</i>	FY 2005/06 Funded	FY 2006/07 Funded	FY 2007/08 Funded	FY 2008/09 Funded	FY 2009/10 Funded
Clerical	-	-	-	-	-
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 for the issuance costs 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 fund 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 provides 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 2009/10 revenue budget reflects the estimated total of Saratoga property owners' property tax levy which is collected along with their annual property taxes and interest earned on the fund's balance. For FY 2009/10, the levy is offset with a slight underfunding of the annual debt service to utilize a portion of the fund balance over 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

	<u>2006/07</u> <u>Actuals</u>	<u>2007/08</u> <u>Actuals</u>	<u>2008/09</u> <u>Adjusted</u>	<u>2008/09</u> <u>Estimated</u>	<u>2009/10</u> <u>Adopted</u>
SOURCES OF FUNDS					
Beginning Fund Balance					
Designated	-	-	-	-	-
Undesignated	865,379	746,556	853,619	853,619	931,360
Total Beginning Fund Balance	\$ 865,379	\$ 746,556	\$ 853,619	\$ 853,619	\$ 931,360
Revenues					
Taxes	883,076	1,112,515	1,010,000	1,077,093	950,000
Fees, Licenses and Permits	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-
Charge for Services	-	-	-	-	-
Other Sources	-	-	-	-	-
Interest & Rental Income	16,585	10,489	5,000	15,198	10,000
Total Revenues	\$ 899,661	\$ 1,123,004	\$ 1,015,000	\$ 1,092,291	\$ 960,000
TOTAL SOURCE OF FUNDS	\$ 1,765,040	\$ 1,869,560	\$ 1,868,619	\$ 1,945,910	\$ 1,891,360
USE OF FUNDS					
Expenditures					
Salaries and Benefits	-	-	-	-	-
Operating Expenditures	-	-	-	-	-
Debt Service	1,018,484	1,015,941	1,017,956	1,014,550	1,015,556
Fixed Assets	-	-	-	-	-
Internal Service Charges	-	-	-	-	-
Total Expenditures	\$ 1,018,484	\$ 1,015,941	\$ 1,017,956	\$ 1,014,550	\$ 1,015,556
Operating Transfers					
Transfer Out	-	-	-	-	-
Total Operating Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance					
Designated	-	-	-	-	-
Undesignated	746,556	853,619	850,663	931,360	875,804
Total Ending Fund Balance	\$ 746,556	\$ 853,619	\$ 850,663	\$ 931,360	\$ 875,804
TOTAL USE OF FUNDS	\$ 1,765,040	\$ 1,869,560	\$ 1,868,619	\$ 1,945,910	\$ 1,891,360

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 2009/10 budget reflects anticipated interest earnings of \$10,000, and estimated project expenditures of \$15,000. The Library Commission approved staff's recommendations to budget the following capital maintenance projects:

- \$10,000 for lobby & café improvements
- \$5,000 for teen area improvements

The City's Facilities Manager provides project oversight and coordination of these planned projects as the Library is a City owned building. In addition, the Facilities Manager will oversee a large capital project the Library Commission and City Council approved in FY 2008/09 to upgrade the building's inadequate HVAC system to correct ventilation flow and HVAC equipment. This project transferred \$310,000 of trust funds to the City's CIP for project administration and oversight by the City, and is expected to be completed in FY 2009/10. Any funds remaining after project completion will be transferred back to the Library Capital Improvements Trust Fund.

CITY OF SARATOGA
NON DEPARTMENTAL

LIBRARY CAPITAL IMPROVEMENT TRUST FUND

SOURCE & USE OF FUNDS

	2006/07	2007/08	2008/09	2008/09	2009/10
	Actuals	Actuals	Adjusted	Estimated	Adopted
SOURCES OF FUNDS					
Beginning Fund Balance					
Designated	-	-	-	-	-
Undesignated	704,004	684,553	693,929	693,929	354,395
Total Beginning Fund Balance	\$ 704,004	\$ 684,553	\$ 693,929	\$ 693,929	\$ 354,395
Revenues					
Fees, Licenses and Permits	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-
Charge for Services	-	-	-	-	-
Other Sources	-	-	-	-	-
Interest Income	19,424	17,158	19,500	9,358	10,000
Total Revenues	\$ 19,424	\$ 17,158	\$ 19,500	\$ 9,358	\$ 10,000
TOTAL SOURCE OF FUNDS	\$ 723,428	\$ 701,711	\$ 713,429	\$ 703,287	\$ 364,395
USE OF FUNDS					
Expenditures					
Salaries and Benefits	-	-	-	-	-
Operating Expenditures	-	-	-	-	-
Fixed Assets	38,875	7,782	70,000	38,893	15,000
Internal Service Charges	-	-	-	-	-
Total Expenditures	\$ 38,875	\$ 7,782	\$ 70,000	\$ 38,893	\$ 15,000
Operating Transfers					
Transfer Out	-	-	310,000	310,000	-
Total Operating Transfers	\$ -	\$ -	\$ 310,000	\$ 310,000	\$ -
Ending Fund Balance					
Designated	-	-	-	-	-
Undesignated	684,553	693,929	333,429	354,395	349,395
Total Ending Fund Balance	\$ 684,553	\$ 693,929	\$ 333,429	\$ 354,395	\$ 349,395
TOTAL USE OF FUNDS	\$ 723,428	\$ 701,711	\$ 713,429	\$ 703,287	\$ 364,395

KSAR COMMUNITY ACCESS TELEVISION TRUST FUND

The KSAR Community Access Television (CATV) Trust Fund accounts for Public, Education, and Government (PEG) fee funds deposited with the City by the CATV Foundation Board, which are held in trust for investment purposes until utilized by the KSAR board. The 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 City Funds.

BUDGET OVERVIEW

The FY 2009/10 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 began operations under the State's 1% allocation rule in FY 2006/07, however the Comcast contract did not expire until September 30, 2008. With the expiration of the city's prior cable contract, Comcast moved into the State contract, and are required to submit the 1% PEG fee to KSAR. Franchise Fee revenues are expected to provide approximately \$64,000 in FY 2009/10. In addition to the revenues, interest earnings based on fund balance and current interest rates is expected to bring in approximately \$1,200 over the next year.

As these PEG Franchise Fee revenues are to be utilized solely for capital expenditures, KSAR will move their operating funds from this trust fund to a separate savings account. This will allow KSAR access as needed to these operational funds, leaving the Trust Fund moneys to build a base for capital expenditures. The full amount of funds is budgeted for withdrawal each year to allow KSAR flexibility in the use of their funds.

CITY OF SARATOGA
NON DEPARTMENTAL

KSAR TRUST FUND

SOURCE & USE OF FUNDS

	2006/07	2007/08	2008/09	2008/09	2009/10
	Actuals	Actuals	Adjusted	Estimated	Adopted
SOURCES OF FUNDS					
Beginning Fund Balance					
Designated	-	-	-	-	-
Undesignated	61,531	64,862	38,661	38,661	84,603
Total Beginning Fund Balance	\$ 61,531	\$ 64,862	\$ 38,661	\$ 38,661	\$ 84,603
Revenues					
Taxes	-	2,096	40,500	44,947	64,000
Fees, Licenses and Permits	159	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-
Charge for Services	-	-	-	-	-
Other Sources	-	-	-	-	-
Interest Income	3,172	1,703	2,000	994	1,200
Total Revenues	\$ 3,331	\$ 3,799	\$ 42,500	\$ 45,942	\$ 65,200
TOTAL SOURCE OF FUNDS	\$ 64,862	\$ 68,661	\$ 81,161	\$ 84,603	\$ 149,803
USE OF FUNDS					
Expenditures					
Salaries and Benefits	-	-	-	-	-
Operating Expenditures	-	-	-	-	-
Fixed Assets	-	-	-	-	-
Funds (Addition)/Withdrawal	-	30,000	42,500	-	100,000
Total Expenditures	\$ -	\$ 30,000	\$ 42,500	\$ -	\$ 100,000
Operating Transfers					
Transfer Out	-	-	-	-	-
Total Operating Transfers	\$ -				
Ending Fund Balance					
Designated	-	-	-	-	-
Undesignated	64,862	38,661	38,661	84,603	49,803
Total Ending Fund Balance	\$ 64,862	\$ 38,661	\$ 38,661	\$ 84,603	\$ 49,803
TOTAL USE OF FUNDS	\$ 64,862	\$ 68,661	\$ 81,161	\$ 84,603	\$ 149,803