

### OVERVIEW

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This section provides summaries designed to provide supplemental financial and statistical information to the Financial Plan. Key summaries provide information for four fiscal years; the last two completed fiscal years, the current year, and the year associated with the Financial Plan. The following schedules are included in this section:

#### Interfund Transactions

- ◆ Operating Transfers

#### Fund Balance

- ◆ Fund Balance as of June 30, 2011
- ◆ Fund Balance as of June 30, 2012

## Financial and Statistical Tables

### OPERATING TRANSFERS

	Actual 2008-09	Actual 2009-10	Estimate 2010-11	Actual 2011-12
<b>General Fund</b>				
Operating Transfers In				
<i>Development Fees Fund</i>	600,000			
<i>Redevelopment Agency</i>			755,525	
Operating Transfers Out				
<i>Police Grants Fund</i>	(6,196)			(46,525)
<i>Recreation Fund</i>	(200,000)	(217,832)	(293,651)	
<b>Police Grants Fund</b>				
Operating Transfers In				
<i>General Fund</i>	6,196	3,332	93,651	46,525
<b>Recreation Fund</b>				
Operating Transfers In				
<i>General Fund</i>	200,000	200,000	200,000	0
<b>Development Services Fee Fund</b>				
Operating Transfers In				
<i>General Fund</i>		14,500		
Operating Transfers Out				
<i>General Fund</i>	(600,000)			
<i>Information Technology Fund</i>				(21,500)
<b>Subsidized Street Fund</b>				
Operating Transfers In				
<i>Redevelopment Agency</i>			58,500,000	
<b>Public Facilities Fee Storm Drainage Fund</b>				
Operating Transfers In				
<i>Public Facilities Fee Transportation Fund</i>	10,700			
<b>Public Facilities Fee Transportation Fund</b>				
Operating Transfers Out				
<i>Public Facilities Fee Storm Drainage Fund</i>	(10,700)			
<b>Information Technology Fund</b>				
Operating Transfers In				
<i>Development Fees Fund</i>	333,105			21,500

## Financial and Statistical Tables

### OPERATING TRANSFERS

	Actual 2008-09	Actual 2009-10	Estimate 2010-11	Actual 2011-12
<b>Equipment Replacement Fund</b>				
Operating Transfers In				
<i>Development Fees Fund</i>				
Operating Transfers Out				
<i>Information Technology Fund</i>	(333,105)			
<b>Redevelopment Agency Debt Service Fund</b>				
Operating Transfers In				
<i>Redevelopment Agency Capital Project Fund</i>	3,183,981			
Operating Transfers Out				
<i>Redevelopment Agency Capital Project Fund</i>	(69,561)			
<i>Subsidized Street Fund</i>			(13,129,795)	
<b>Redevelopment Agency Economic Development Fund</b>				
Operating Transfers Out				
<i>Subsidized Street Fund</i>			(2,455,525)	
<b>Redevelopment Agency Capital Project Fund</b>				
Operating Transfers In				
<i>Redevelopment Agency Debt Service Fund</i>	69,561			
Operating Transfers Out				
<i>Redevelopment Agency Debt Service Fund</i>	(3,183,981)			
<i>Subsidized Street Fund</i>			(43,670,205)	
<b>NET OPERATING TRANSFERS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**SUMMARY OF FUND BALANCE**

Fiscal Year End June 30, 2011

	ACTUAL FUND BALANCE 6-30-10	PROJECTED REVENUES 6-30-11	PROJECTED EXPENDITURES 6-30-11	TRANSFERS IN	OUT	PROJECTED FUND BALANCE 6-30-11
<b>GENERAL FUND</b>						
001						
Reserved - PFIP Excise Tax	4,329,596	375,700				4,705,296
Reserved - Asset Seizure	43,186	17,560	4,315			56,431
Reserved - Gang Prevention	235		235			0
Designated for Emergencies and Capital Outlay, Debt Service	1,918,000	189,477		755,525		2,863,002
Operations	4,239,909	27,062,421	28,279,581		293,651	2,729,098
<b>TOTAL</b>	10,530,925	27,645,158	28,284,131	755,525	293,651	10,353,826

**ACCOUNTING METHOD USED IN SUMMARY OF FUND BALANCE SCHEDULE**

The Summary of Fund Balance Schedules are presented using the cash basis method of accounting. Actual expenditures include fixed asset purchases and the principal payments on outstanding debt.

Non-cash expenditures, such as depreciation, are excluded from actual expenditures.

The fund balances presented on these schedules are intended to reflect the expendable fund balance for any given year.

**SUMMARY OF FUND BALANCE**

Fiscal Year End June 30, 2011

		ACTUAL FUND BALANCE 6-30-10	PROJECTED REVENUES 6-30-11	PROJECTED EXPENDITURES 6-30-11	TRANSFERS IN      OUT	PROJECTED FUND BALANCE 6-30-11
<b>SPECIAL REVENUE FUNDS</b>						
HOME Fund	013	0	0	0		0
CDBG	014	(0)	419,991	419,991		(0)
Police Grants	015	40,673	690,290	824,565	93,651	49
Supplemental Law Enforcement Services	016	73,090	125,175	116,400		81,865
Park Grants	017	0	0			0
Federal Transit	019	182,523	5,139,213	8,000,885		(2,679,149)
Recreation	020	209,923	845,825	899,685	200,000	356,063
Traffic Signal Installation	022	6,272	0	0		6,272
Highway Interchange	024	42,688	395	0		43,083
Development Fees	025	10,999,368	228,090	3,317,015		7,910,443
Major Equipment Purchase	026	864,589	1,150,585	1,097,515		917,659
Landscape Maintenance	028	1,410,504	433,855	710,878		1,133,481
Public Safety Sales Tax	032	4,326,501	4,008,085	4,366,705		3,967,881
Public Safety Endowment	033	8,341,369	126,215	389,075		8,078,509
Development Services	034	(1,272,514)	2,261,835	1,966,155		(976,834)
<b>TOTAL</b>		<b>25,224,986</b>	<b>15,429,554</b>	<b>22,108,869</b>	<b>293,651      0</b>	<b>18,839,322</b>

**SUMMARY OF FUND BALANCE**

Fiscal Year End June 30, 2011

		ACTUAL FUND BALANCE 6-30-10	PROJECTED REVENUES 6-30-11	PROJECTED EXPENDITURES 6-30-11	TRANSFERS IN	OUT	PROJECTED FUND BALANCE 6-30-11
<b>CAPITAL IMPROVEMENT FUNDS</b>							
Gas Tax	042	969,176	1,785,630	1,574,760			1,180,046
Regional Transportation Fee	043	5,731,750	1,004,790	172,325			6,564,215
Measure K	044	3,226,032	906,290	2,336,278			1,796,044
Local Transportation	046	3,142,715	862,630	2,386,637			1,618,708
Subsidized Street Projects	048	1,123,260	10,568,430	69,205,093	58,500,000		986,597
Parks Fee	050	2,977,401	1,359,500	2,167,660			2,169,241
Govt Building Facilities	054	5,972,049	2,421,315	8,378,000			15,364
Community Facilities District	055	69,114	1,035	0			70,149
PFIP - General	056	(879,771)	0	0	879,771		0
PFIP - Drainage	058	(1,275,479)	490,375	4,590,635		219,943	(5,595,682)
PFIP - Transportation	059	18,479,533	1,269,080	5,108,995		219,950	14,419,668
<b>TOTAL</b>		<u>39,535,781</u>	<u>20,669,075</u>	<u>95,920,383</u>	<u>59,379,771</u>	<u>439,893</u>	<u>23,224,351</u>

**SUMMARY OF FUND BALANCE**

Fiscal Year End June 30, 2011

		ACTUAL FUND BALANCE 6-30-10	PROJECTED REVENUES 6-30-11	PROJECTED EXPENDITURES 6-30-11	TRANSFERS IN	OUT	PROJECTED FUND BALANCE 6-30-11
<b>ENTERPRISE FUNDS</b>							
Golf Course	062	(1,431,478)	1,117,520	1,088,000			(1,401,958)
PFIP - Sewer	063	(3,935,618)	716,060	5,704,645			(8,924,203)
Sewer M & O	064	21,384,883	15,131,890	16,772,183			19,744,590
Sewer Fee	065	11,859,612	3,685,160	4,193,995		259,605	11,091,172
Solid Waste	066	5,706,339	8,844,925	9,594,761			4,956,503
Water M & O	068	31,263,755	13,833,580	18,369,602	877,480		27,605,213
Water Fee	069	8,042,004	1,829,195	2,749,475		1,057,753	6,063,971
PFIP - Water	070	(4,570,909)	449,100	641,542			(4,763,351)
<b>TOTAL</b>		<u>68,318,587</u>	<u>45,607,430</u>	<u>59,114,203</u>	<u>877,480</u>	<u>1,317,358</u>	<u>54,371,936</u>

**SUMMARY OF FUND BALANCE**

Fiscal Year End June 30, 2011

		ACTUAL FUND BALANCE 6-30-10	PROJECTED REVENUES 6-30-11	PROJECTED EXPENDITURES 6-30-11	TRANSFERS IN	OUT	PROJECTED FUND BALANCE 6-30-11
<b>INTERNAL SERVICE FUNDS</b>							
Vehicle Purchase	082	779,851	11,100	10,710			780,241
Information Systems Equip	083	634,185	1,740,420	1,840,720			533,885
Equipment Purchase	084	287,590	104,875	110,388			282,077
SIR Insurance	086	798,332	1,465,210	1,481,007			782,535
SIRA Insurance Reserve	087	2,283,917	76,350	0			2,360,267
Payroll Tax Benefit	088	3,990,468	218,950	154,325			4,055,093
<b>TOTAL</b>		<b>8,774,342</b>	<b>3,616,905</b>	<b>3,597,150</b>	<b>0</b>	<b>0</b>	<b>8,794,097</b>
<b>TOTAL CITY</b>		<b>152,384,621</b>	<b>112,968,122</b>	<b>209,024,736</b>	<b>61,306,427</b>	<b>2,050,902</b>	<b>115,583,532</b>
<b>REDEVELOPMENT AGENCY FUNDS</b>							
Low & Moderate Income Housing							
Area #1	210	4,602,021	1,128,370	497,710			5,232,681
Area #2	215	10,697,591	2,170,425	15,110,065			(2,242,049)
Debt Service							
Area #1	230	3,317,731	2,816,623	2,624,945		1,029,795	2,479,614
Area #2	235	14,926,624	6,887,380	8,031,960		12,100,000	1,682,044
Capital Projects							
Area #1	240	1,644,663	6,220	750,925			899,958
Area #2	245	43,365,216	6,140	553,520		43,670,205	(852,369)
Economic Development							
Area #1	242	2,921,848	11,340	878,870		2,455,525	(401,207)
<b>TOTAL REDEVELOPMENT</b>		<b>81,475,694</b>	<b>13,026,498</b>	<b>28,447,995</b>	<b>0</b>	<b>59,255,525</b>	<b>6,798,672</b>
<b>GRAND TOTAL</b>		<b>233,860,315</b>	<b>125,994,620</b>	<b>237,472,731</b>	<b>61,306,427</b>	<b>61,306,427</b>	<b>122,382,204</b>



**SUMMARY OF FUND BALANCE**

Fiscal Year End June 30, 2012

	PROJECTED FUND BALANCE 6-30-11	PROJECTED REVENUES 6-30-12	BUDGETED EXPENDITURES 6-30-12	TRANSFERS IN	OUT	PROJECTED FUND BALANCE 6-30-12
<b>GENERAL FUND</b>						
001						
Reserved - PFIP Excise Tax	4,705,296	325,000				5,030,296
Reserved - Asset Seizure	56,431	0	6,760			49,671
Reserved - Gang Prevention	0					0
Designated for Emergencies and Capital Outlay, Debt Service	2,863,002					2,863,002
Operations	2,729,098	25,548,050	27,021,461		46,525	1,209,162
<b>TOTAL</b>	<b>10,353,826</b>	<b>25,873,050</b>	<b>27,028,221</b>	<b>0</b>	<b>46,525</b>	<b>9,152,130</b>

**ACCOUNTING METHOD USED IN SUMMARY OF FUND BALANCE SCHEDULE**

The Summary of Fund Balance Schedules are presented using the cash basis method of accounting. Actual expenditures include fixed asset purchases and the principal payments on outstanding debt.

Non-cash expenditures, such as depreciation, are excluded from actual expenditures.

The fund balances presented on these schedules are intended to reflect the expendable fund balance for any given year.

**SUMMARY OF FUND BALANCE**

Fiscal Year End June 30, 2012

		PROJECTED FUND BALANCE 6-30-11	PROJECTED REVENUES 6-30-12	BUDGETED EXPENDITURES 6-30-12	TRANSFERS IN	OUT	PROJECTED FUND BALANCE 6-30-12
<b>SPECIAL REVENUE FUNDS</b>							
HOME Fund	013	0	794,605	794,605			0
CDBG	014	(0)	1,028,430	1,028,430			(0)
Police Grants	015	49	696,190	723,250	46,525		19,514
Supplemental Law Enforcement Services	016	81,865	100,000	181,865			0
Park Grants	017	0	0				0
Federal Transit	019	(2,679,149)	4,437,153	2,331,589			(573,585)
Recreation	020	356,063	776,350	935,795			196,618
Traffic Signal Installation	022	6,272	0	0			6,272
Highway Interchange	024	43,083	275	0			43,358
Development Fees	025	7,910,443	176,465	335,150		21,500	7,730,258
Major Equipment Purchase	026	917,659	112,350	257,170			772,839
Landscape Maintenance	028	1,133,481	1,000,990	1,076,526			1,057,945
Public Safety Sales Tax	032	3,967,881	4,213,430	4,294,030			3,887,281
Public Safety Endowment	033	8,078,509	92,400	376,870			7,794,039
Development Services	034	(976,834)	2,355,230	2,367,155			(988,759)
<b>TOTAL</b>		<b>18,839,322</b>	<b>15,783,868</b>	<b>14,702,435</b>	<b>46,525</b>	<b>21,500</b>	<b>19,945,780</b>

**SUMMARY OF FUND BALANCE**

Fiscal Year End June 30, 2012

		PROJECTED FUND BALANCE 6-30-11	PROJECTED REVENUES 6-30-12	BUDGETED EXPENDITURES 6-30-12	TRANSFERS IN	OUT	PROJECTED FUND BALANCE 6-30-12
<b>CAPITAL IMPROVEMENT FUNDS</b>							
Gas Tax	042	1,180,046	1,772,500	1,310,520			1,642,026
Regional Transportation Fee	043	6,564,215	665,500	574,925			6,654,790
Measure K	044	1,796,044	879,200	550,000			2,125,244
Local Transportation	046	1,618,708	880,090	1,198,060			1,300,738
Subsidized Street Projects	048	986,597	2,928,645	3,390,970			524,272
Parks Fee	050	2,169,241	363,330	1,525,520			1,007,051
Govt Building Facilities	054	15,364	3,017,000	2,319,115			713,249
Community Facilities District	055	70,149	1,200	0			71,349
PFIP - General	056	0	0	0			0
PFIP - Drainage	058	(5,595,682)	329,500	242,930			(5,509,112)
PFIP - Transportation	059	14,419,668	722,000	348,120			14,793,548
<b>TOTAL</b>		<u>23,224,351</u>	<u>11,558,965</u>	<u>11,460,160</u>	<u>0</u>	<u>0</u>	<u>23,323,156</u>

**SUMMARY OF FUND BALANCE**

Fiscal Year End June 30, 2012

		PROJECTED FUND BALANCE 6-30-11	PROJECTED REVENUES 6-30-12	BUDGETED EXPENDITURES 6-30-12	TRANSFERS IN	OUT	PROJECTED FUND BALANCE 6-30-12
<b>ENTERPRISE FUNDS</b>							
Golf Course	062	(1,401,958)	1,142,320	1,085,115			(1,344,753)
PFIP - Sewer	063	(8,924,203)	500,000	304,090			(8,728,293)
Sewer M & O	064	19,744,590	14,932,000	13,537,285			21,139,305
Sewer Fee	065	11,091,172	1,832,500	1,142,690			11,780,982
Solid Waste	066	4,956,503	8,448,500	8,912,060			4,492,943
Water M & O	068	27,605,213	11,939,200	12,101,145			27,443,268
Water Fee	069	6,063,971	1,507,000	2,810,225			4,760,746
PFIP - Water	070	(4,763,351)	418,200	320,790			(4,665,941)
<b>TOTAL</b>		<u>54,371,936</u>	<u>40,719,720</u>	<u>40,213,400</u>	<u>0</u>	<u>0</u>	<u>54,878,256</u>

**SUMMARY OF FUND BALANCE**

Fiscal Year End June 30, 2012

		PROJECTED FUND BALANCE 6-30-11	PROJECTED REVENUES 6-30-12	BUDGETED EXPENDITURES 6-30-12	TRANSFERS IN	TRANSFERS OUT	PROJECTED FUND BALANCE 6-30-12
<b>INTERNAL SERVICE FUNDS</b>							
Vehicle Purchase	082	780,241	7,250	0			787,491
Information Systems Equip	083	533,885	1,736,520	1,724,990	21,500		566,915
Equipment Purchase	084	282,077	104,020	198,380			187,717
SIR Insurance	086	782,535	1,446,700	2,108,715			120,520
SIRA Insurance Reserve	087	2,360,267	55,000	0			2,415,267
Payroll Tax Benefit	088	4,055,093	82,000	283,600			3,853,493
<b>TOTAL</b>		<b>8,794,097</b>	<b>3,431,490</b>	<b>4,315,685</b>	<b>21,500</b>	<b>0</b>	<b>7,931,402</b>
<b>TOTAL CITY</b>		<b>115,583,532</b>	<b>97,367,093</b>	<b>97,719,901</b>	<b>68,025</b>	<b>68,025</b>	<b>115,230,724</b>
<b>REDEVELOPMENT AGENCY FUNDS</b>							
Low & Moderate Income Housing							
Area #1	210	5,232,681	18,000	93,080			5,157,601
Area #2	215	(2,242,049)	0	446,975			(2,689,024)
Debt Service							
Area #1	230	2,479,614	3,964,000	2,757,970			3,685,644
Area #2	235	1,682,044	9,162,500	8,114,570			2,729,974
Capital Projects							
Area #1	240	899,958	1,500	0			901,458
Area #2	245	(852,369)	0	1,543,000			(2,395,369)
Economic Development							
Area #1	242	(401,207)	450	90,670			(491,427)
<b>TOTAL REDEVELOPMENT</b>		<b>6,798,672</b>	<b>13,146,450</b>	<b>13,046,265</b>	<b>0</b>	<b>0</b>	<b>6,898,857</b>
<b>GRAND TOTAL</b>		<b>122,382,204</b>	<b>110,513,543</b>	<b>110,766,166</b>	<b>68,025</b>	<b>68,025</b>	<b>122,129,581</b>