## General Fund Year-End Results – FY 2012-2013

<table>
<thead>
<tr>
<th>General Fund Operations</th>
<th>FY 2012-2013 Budget</th>
<th>2013 Year-End Estimate</th>
<th>FY 2012-2013 Year-End Actual</th>
<th>Estimate to Actuals</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenues</td>
<td>$52,192,300</td>
<td>59,504,000</td>
<td>60,075,829</td>
<td>571,829</td>
</tr>
<tr>
<td>Expenditures</td>
<td>52,192,300</td>
<td>53,878,400</td>
<td>53,532,661</td>
<td>-345,739</td>
</tr>
<tr>
<td>Surplus</td>
<td>$0</td>
<td>5,625,600</td>
<td>6,543,168</td>
<td>917,568</td>
</tr>
</tbody>
</table>

- Adopted: $52,192,300
- Chevron Payment $5,682,000
- Other Revenue $943,000
- Fire OT: 93,000
- PERS Incr.: 215,000
- Roof Repair: 378,100
- OPEB Trust: 1,000,000
- YE Est: $53,878,400
General Fund Yearend Revenues – FY 2012-2013

- Business License: $335,000
- Sales & Use Tax: $202,000
- Sales Tax in Lieu: $340,250
- Property Tax:
- Charges for Services:
- Electric Utility Tax:
- Franchise Tax:
-Cogeneration Electric:
- License & Permits:
- Gas Utility Tax:
- Tax Resolution Agreement:
- Interest on Investments:
- Other Revenues:

FY 2012-2013 Year-End Estimate
FY 2012-2013 Year-End Actual
# General Fund Yearend Expenditures – FY 2012-2013 Estimates v. Actuals

<table>
<thead>
<tr>
<th></th>
<th>2013 Estimate</th>
<th>2013 Actual</th>
<th>Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Salaries &amp; Benefits</strong></td>
<td>$43,413,200</td>
<td>43,383,350</td>
<td>(29,850)</td>
</tr>
<tr>
<td><strong>Nonpersonnel</strong></td>
<td>10,465,250</td>
<td>9,785,050</td>
<td>(680,200)</td>
</tr>
<tr>
<td><strong>Total:</strong></td>
<td>$53,878,450</td>
<td>53,168,400</td>
<td>(710,050)</td>
</tr>
</tbody>
</table>

**Encumbrances:** 214,200

**Continuing Appropriations:** 150,000

**Total:** $53,532,600  $(345,850)
General Fund Results

9/30/13 Actuals

Revenues: $60,075,800
Expenditures  53,532,600
Subtotal: $ 6,543,200

One-Time Monies used in FY 2012-13:

- Balance from Economic Uncertainty: 739,000
- Undesignate Aquatics Maintenance/Repair Funds: 525,150
- Undesignate City Hall Improvements Funds: 314,280
- Undesignate Douglas Debt Service Payment: 2,601,570
- Cancel Funding for Equipment Replacement Charges 730,150

Total of Budget Balancing Options: $ 4,910,150
## General Fund Results

### 9/30/13 Actuals

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenues</td>
<td>$60,075,800</td>
</tr>
<tr>
<td>Expenditures</td>
<td>$53,532,600</td>
</tr>
<tr>
<td>Subtotal</td>
<td>$6,543,200</td>
</tr>
</tbody>
</table>

### Applied to 13-14 Deficit

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenues</td>
<td>$56,743,600</td>
</tr>
<tr>
<td>Expenditures</td>
<td>$59,417,000</td>
</tr>
<tr>
<td>Surplus/Deficits</td>
<td>$(2,673,400)</td>
</tr>
</tbody>
</table>

### Remaining Balance:

<table>
<thead>
<tr>
<th>Amount</th>
<th>$3,869,800</th>
</tr>
</thead>
</table>
General Fund Reserve Requirement

Remaining Balance: $3,869,800

2013-2014 Expenditure Budget $59,417,000
X 17%

Required Reserve $10,100,890

Beginning Fund Balance $7,839,124

Additional Amounts Needed: $2,261,766

Remaining Balance: $1,608,034
### Additional Appropriations

**Remaining Balance:** $1,608,034

**Additional Appropriations:**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Credit Card fees</td>
<td>$60,000</td>
</tr>
<tr>
<td>Increased Legal Fees (Police Dept.)</td>
<td>$10,000</td>
</tr>
<tr>
<td>OPEB Actuarial Valuation Cost</td>
<td>$18,000</td>
</tr>
<tr>
<td>CalPERS Increase</td>
<td>$35,000</td>
</tr>
</tbody>
</table>

**Remaining Balance:** $1,485,034
<table>
<thead>
<tr>
<th>Description</th>
<th>Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Douglas Debt Service Payment</td>
<td>$1,205,034</td>
</tr>
<tr>
<td>Asset Forfeiture Advance</td>
<td>$280,000</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$1,485,034</td>
</tr>
</tbody>
</table>
FY 2012-13 Yearend Results - Other Funds

• Internal Service Funds
  ○ Equipment Replacement Fund – Current Funded Status – 80% Citywide
    • Fund Balance @ 9/30/13 - $8 million
  ○ General Liability & Workers’ Compensation ended the year at adequate funding levels.

• Enterprise Funds
  ○ Water & Wastewater – Both Funds have adequate reserves to fund anticipated capital expenditures
  ○ Golf Course - Repayment to the General Fund of $40,300.
FY 2013-14
FIRST QUARTER ENDED 12/31/13

FOCUS ON GENERAL FUND REVENUES & EXPENDITURES
General Fund First Quarter Revenues – FY 2013-2014

- Sales & Use Tax
- Property Tax
- Transient Occupancy (TOT)
- Charges for Services
- Electric Utility Tax

Historical  Prior Year Q1 FY 2012-2013  Current Year Q1 FY 2013-2014
General Fund First Quarter Revenues – FY 2013-2014
General Fund First Quarter Expenditures—FY 2013-2014
FY 2012-13 Recommended Actions

- Approve Additional Appropriations
- Approve Recommended Designations
Timeline

Yearend Review/ 1st Qtr. Review
February 4th

Midyear Review
May 20th

Strategic Planning Session FY 2014-15 Budget
*TBD

Third Qtr/ 2014-15 Prelim. Budget
*TBD
END