FINANCIAL SUMMARIES

OVERVIEW

This section summarizes the budget document with the following tables:

- Recap of Funds
- Summary of Projected Revenues and Other Financing Sources by Fund Type
- Expenditure Summary by Fund Type
- Summary of Interfund Transfers
- Revenues and Other Financing Sources – General Fund
- Operating Expenditures by Department – General Fund
- General Fund Budget Net of Program Revenues

Generally, the tables present information for the last completed fiscal year (FY 2006), amended budget and estimated actual information for the prior fiscal year (FY 2007), and the proposed budget for fiscal year 2008.

RECAP OF FUNDS - FY 2008

Available Fund Balances

	Estimated Beginning Fund Balance	Projected Revenues & Other Sources	Net Transfers In/(Out)	Operating Expenditures	Debt Service	Capital Projects	Transfers From/(to) Reserves	Estimated Ending Fund Balance (1)
Governmental Fund Types								
(1) **General Fund (101-199)**								
Primary Operating Funds	$ 12,548,823	$ 75,343,241	$ 360,037	$ (75,740,257)	$ (876,209)	$ -	$ (50,000)	$ 11,585,635
Designated for Special Programs	288,407	326,416	-	(296,700)	-	-	-	318,123
Total General Fund	12,837,230	75,669,657	360,037	(76,036,957)	(876,209)	-	(50,000)	11,903,758
Special Revenue Funds								
Police Special Revenue (210-219)	116,982	150,370	(1,200)	(146,395)	-	-	-	119,757
State Highway (220-229)	7,384,113	6,639,000	-	(806,169)	-	(5,021,000)	500,000	8,695,944
Parks and Recreation (240-249)	2,128,464	1,121,700	(28,307)	-	-	(1,121,000)	-	2,100,857
Housing & Community Development (250-279)	1,629,767	2,958,242	-	(3,111,536)	(216,000)	-	-	1,260,473
Other Special Revenue Funds (225,291)	-	699,452	-	(699,452)	-	-	-	-
Capital Projects Funds								
Capital Improvement Projects (310-319)	10,807,377	17,402,770	6,850	-	(323,528)	(11,205,000)	-	16,688,469
Debt Service Funds								
General Obligation Bonds Debt Service (411)	794,914	529,033	-	-	(427,350)	-	-	896,597
Total Governmental Fund Types	35,698,847	105,170,224	337,380	(80,800,509)	(1,843,087)	(17,347,000)	450,000	41,665,855
Proprietary Fund Types								
Enterprise Funds								
Water Enterprise (710-719)	26,024,776	28,735,695	51,200	(17,632,040)	(853,511)	(15,063,000)	-	21,263,120
Wastewater Enterprise (720-729)	5,668,933	17,680,165	(97,675)	(15,192,591)	(3,783,441)	(2,518,000)	15,000	1,772,391
Refuse Enterprise (730-739)	5,177,534	15,851,936	10,725	(14,985,007)	(2,829,610)	(3,038,000)	-	187,578
Parking Enterprise (740-749)	3,044,944	3,215,173	(1,675)	(2,573,506)	(524,072)	(1,725,000)	14,600	1,450,464
Storm Water Enterprise (750-759)	853,359	1,379,684	-	(1,863,302)	(403,935)	(514,000)	300	(547,894)
Golf Course Enterprise (760-769)	(289,926)	2,242,879	(2,000)	(2,240,492)	(449,291)	(50,000)	-	(788,830)
Total Enterprise Funds	40,479,620	69,105,532	(39,425)	(54,486,938)	(8,843,860)	(22,908,000)	29,900	23,336,829
Internal Service Funds								
Equipment Operations (811)	939,253	2,877,359	(46,000)	(2,795,993)	-	-	-	974,619
Central Stores (821)	-	-	-	-	-	-	-	-
Telecommunications Services (830-839)	86,450	432,499	(1,955)	(263,411)	-	(310,210)	-	(56,627)
Self-Insurance								
Workers' Compensation (841)	3,147,947	3,715,869	-	(2,998,025)	-	-	-	3,865,791
Liability Insurance (842)--**revised 6/22/2007**	1,363,549	3,177,803	(50,000)	(2,065,620)	-	-	-	2,425,732
Group Health Insurance (843)	-	-	-	-	-	-	-	-
Total Internal Service Funds	5,537,199	10,203,530	(97,955)	(8,123,049)	-	(310,210)	-	7,209,515
Total Proprietary Fund Types	46,016,819	79,309,062	(137,380)	(62,609,987)	(8,843,860)	(23,218,210)	29,900	30,546,344
*revised 6/22/2007								
City Public Trust Fund (130-131)	4,562,390	307,300	(200,000)	-	-	-	-	4,669,690
Total All City Funds	$ 86,278,056	$ 184,786,586	$ -	$ (143,410,496)	$ (10,686,947)	$ (40,565,210)	$ 479,900	$ 76,881,889

Revised

SUMMARY OF PROJECTED REVENUES & OTHER FINANCING SOURCES

By Fund Type

	2006 Actual	2007 Amended Budget	2007 Estimated Actual	2008 Budget Projection
GENERAL FUND				
Primary Operating Fund				
Taxes	$ 39,379,830	$ 41,722,113	$ 42,807,099	$ 46,125,000
Licenses and Permits	615,448	685,750	801,780	726,000
Intergovernmental	1,073,997	1,345,795	1,487,208	980,000
Charges for Services	18,928,762	21,107,920	19,953,259	22,277,859
Fines and Forfeits	1,962,775	2,019,200	1,910,897	1,952,200
Miscellaneous Revenues	2,378,409	2,530,141	2,443,604	2,420,182
Interfund Transfers In	99,894	278,000	1,050,043	401,912
Other Financing Sources	95,256	23,158	25,900	862,000
Subtotal	64,534,371	69,712,077	70,479,790	75,745,153
Designated for Special Programs				
Taxes	116,034	118,504	118,504	118,504
Charges for Services	133,702	135,865	140,691	148,747
Fines and Forfeits	(77)	-	-	2,000
Miscellaneous Revenues	53,611	59,485	61,218	57,165
Subtotal	303,270	313,854	320,413	326,416
Total General Fund	64,837,641	70,025,931	70,800,203	76,071,569
SPECIAL REVENUE FUNDS				
POLICE SPECIAL REVENUE FUNDS				
Intergovernmental	116,495	102,097	102,097	110,800
Charges for Services	39,503	36,000	34,745	32,000
Fines and Forfeits	2,538	-	882	-
Miscellaneous Revenues	6,606	7,181	8,299	7,570
Subtotal	165,142	145,278	146,023	150,370
STATE HIGHWAY FUNDS				
Intergovernmental	1,831,811	8,908,798	8,082,767	5,737,000
Miscellaneous Revenues	34,369	(15,454)	107,336	402,000
Transfers from Reserves	8,809	299,000	85,000	500,000
Other Financing Sources	-	300,000	-	500,000
Subtotal	1,874,989	9,492,344	8,275,103	7,139,000
PARKS AND RECREATION FUNDS				
Taxes	417,202	523,000	400,000	657,000
Charges for Services	245,496	595,000	544,410	392,000
Miscellaneous Revenues	51,818	45,586	72,492	72,700
Subtotal	714,516	1,163,586	1,016,902	1,121,700
HOUSING & COMMUNITY DEVELOPMENT FUNDS				
Intergovernmental	848,870	4,535,984	1,920,896	2,276,775
Miscellaneous Revenues	80,027	255,688	334,290	584,767
Transfers from Reserves	-	67,000	67,000	-
Other Financing Sources	-	1,527,656	400,116	96,700
Subtotal	928,897	6,386,328	2,722,302	2,958,242

(continued)

SUMMARY OF PROJECTED REVENUES & OTHER FINANCING SOURCES

By Fund Type

(continued)

	2006 Actual	2007 Amended Budget	2007 Estimated Actual	2008 Budget Projection
OTHER SPECIAL REVENUE FUNDS				
Intergovernmental	$ 624,214	$ 646,548	$ 646,548	$ 699,452
Subtotal	624,214	646,548	646,548	699,452
TOTAL SPECIAL REVENUE FUNDS				
Taxes	417,202	523,000	400,000	657,000
Intergovernmental	3,421,390	14,193,427	10,752,308	8,824,027
Charges for Services	284,999	631,000	579,155	424,000
Fines and Forfeits	2,538	-	882	-
Miscellaneous Revenues	172,820	293,001	522,417	1,067,037
Transfers from Reserves	8,809	366,000	152,000	500,000
Other Financing Sources	-	1,827,656	400,116	596,700
Total All Special Revenue Funds	4,307,758	17,834,084	12,806,878	12,068,764
CAPITAL PROJECTS FUNDS				
CAPITAL IMPROVEMENT PROJECTS FUND				
Taxes	1,256,775	1,300,700	1,212,000	1,236,000
Intergovernmental	1,200,850	5,542,418	4,954,845	2,650,000
Charges for Services	-	30,668	30,668	-
Miscellaneous Revenues	138,697	3,582,595	1,558,379	1,416,770
Interfund Transfers In	752,555	2,645,623	1,158,247	112,800
Other Financing Sources	100,000	50,000	2,000,000	12,100,000
Total All Capital Projects Funds	3,448,877	13,152,004	10,914,139	17,515,570
DEBT SERVICE FUNDS				
GENERAL OBLIGATION BONDS DEBT SERVICE FUND				
Taxes	542,683	517,023	517,023	517,023
Miscellaneous Revenues	13,499	12,904	12,419	12,010
Total All Debt Service Funds	556,182	529,927	529,442	529,033
TOTAL GOVERNMENTAL FUND TYPES	73,150,458	101,541,946	95,050,662	106,184,936
PROPRIETARY FUND TYPES				
ENTERPRISE FUNDS				
WATER ENTERPRISE FUND				
Licenses and Permits	4,541	1,800	6,700	3,500
Intergovernmental	-	1,000,000	1,500,000	480,000
Charges for Services	19,918,969	24,190,378	24,244,886	26,886,535
Miscellaneous Revenues	1,083,202	1,355,785	1,579,514	1,357,660
Interfund Transfers In	2,304	121,696	120,000	120,000
Other Financing Sources	33,415	12,005,000	8,420	8,000
Subtotal	21,042,431	38,674,659	27,459,520	28,855,695
WASTEWATER ENTERPRISE FUND				
Intergovernmental	283,786	888,295	787,250	1,476,765
Charges for Services	13,079,711	12,994,000	13,357,170	14,206,000
Miscellaneous Revenues	676,721	646,773	704,589	845,400
Transfers from Reserves	37,097	15,000	395,000	15,000
Other Financing Sources	16,896	1,416,426	1,406,816	1,152,000
Subtotal	14,094,211	15,960,494	16,650,825	17,695,165

(continued)

SUMMARY OF PROJECTED REVENUES & OTHER FINANCING SOURCES

By Fund Type

(continued)

	2006 Actual	2007 Amended Budget	2007 Estimated Actual	2008 Budget Projection
REFUSE ENTERPRISE FUND				
Intergovernmental	$ 11,000	$ 32,343	$ 32,343	$ 32,343
Charges for Services	13,525,847	14,317,100	13,896,962	14,637,293
Miscellaneous Revenues	225,152	121,648	260,256	214,300
Interfund Transfers In	-	100,000	100,000	100,000
Transfers from Reserves	-	-	348,000	-
Other Financing Sources	64,668	1,272,959	783,448	-
Subtotal	13,826,667	15,844,050	15,421,009	14,983,936
PARKING ENTERPRISE FUND				
Taxes	36,952	34,600	35,408	35,408
Intergovernmental	25,016	139,249	104,449	200
Charges for Services	2,654,549	2,734,300	2,605,002	2,894,070
Fines and Forfeits	158	-	-	-
Miscellaneous Revenues	235,356	233,280	269,817	285,495
Transfers from Reserves	12,721	14,600	500,858	14,600
Other Financing Sources	1,595	-	184,000	-
Subtotal	2,966,347	3,156,029	3,699,534	3,229,773
STORM WATER ENTERPRISE FUND				
Intergovernmental	535,628	959,388	298,052	417,094
Charges for Services	869,490	874,050	876,335	876,500
Miscellaneous Revenues	52,851	57,781	85,685	86,090
Transfers from Reserves	476,750	300	1,200	300
Subtotal	1,934,719	1,891,519	1,261,272	1,379,984
GOLF COURSE ENTERPRISE FUND				
Intergovernmental	4,704	150,000	400,000	-
Charges for Services	1,608,752	2,300,000	2,000,000	2,050,000
Miscellaneous Revenues	210,909	185,526	194,787	192,879
Transfers from Reserves	187,118	122,860	155,000	-
Other Financing Sources	-	-	-	-
Subtotal	2,011,483	2,758,386	2,749,787	2,242,879
TOTAL ALL ENTERPRISE FUNDS				
Taxes	36,952	34,600	35,408	35,408
Licenses and Permits	4,541	1,800	6,700	3,500
Intergovernmental	860,134	3,169,275	3,122,094	2,406,402
Charges for Services	51,657,318	57,409,828	56,980,355	61,550,398
Fines and Forfeits	158	-	-	-
Miscellaneous Revenues	2,484,191	2,600,793	3,094,648	2,981,824
Interfund Transfers In	2,304	221,696	220,000	220,000
Transfers from Reserves	713,686	152,760	1,400,058	29,900
Other Financing Sources	114,979	14,694,385	2,382,684	1,160,000
Total All Enterprise Funds	55,874,263	78,285,137	67,241,947	68,387,432
INTERNAL SERVICE FUNDS				
EQUIPMENT OPERATIONS FUND				
Charges for Services	2,700,916	2,909,037	2,968,301	2,847,859
Miscellaneous Revenues	26,776	17,532	41,158	29,500
Subtotal	2,727,692	2,926,569	3,009,459	2,877,359

(continued)

SUMMARY OF PROJECTED REVENUES & OTHER FINANCING SOURCES

By Fund Type

(continued)

	2006 Actual	2007 Amended Budget	2007 Estimated Actual	2008 Budget Projection
CENTRAL STORES FUND				
Miscellaneous Revenues	$ 164,210	$ -	$ -	$ -
Subtotal	164,210	-	-	-
TELECOMMUNICATIONS SERVICES FUND				
Charges for Services	240,048	260,160	260,160	431,544
Miscellaneous Revenues	2,164	1,763	910	955
Subtotal	242,212	261,923	261,070	432,499
SELF INSURANCE FUNDS				
WORKERS' COMPENSATION INSURANCE FUND				
Charges for Services	3,243,661	3,048,000	3,261,734	3,615,848
Miscellaneous Revenues	134,264	74,484	95,258	100,021
Subtotal	3,377,925	3,122,484	3,356,992	3,715,869
LIABILITY INSURANCE FUND				
Charges for Services	1,706,714	1,812,000	1,811,686	3,106,503
Miscellaneous Revenues	105,277	73,046	79,223	71,300
Subtotal	1,811,991	1,885,046	1,890,909	3,177,803
GROUP HEALTH INSURANCE FUND				
Charges for Services	1,151,413	-	-	-
Miscellaneous Revenues	11,380	-	-	-
Subtotal	1,162,793	-	-	-
TOTAL ALL INTERNAL SERVICE FUNDS				
Charges for Services	9,042,752	8,029,197	8,301,881	10,001,754
Miscellaneous Revenues	444,071	166,825	216,549	201,776
Total All Internal Service Funds	9,486,823	8,196,022	8,518,430	10,203,530
TOTAL PROPRIETARY FUND TYPES	65,361,086	86,481,159	75,760,377	78,590,962
CITY PUBLIC TRUST				
Miscellaneous Revenues	308,284	458,164	305,882	307,300
Other Financing Sources	14,322	605,478	-	-
Total City Public Trust	322,606	1,063,642	305,882	307,300
TOTAL ALL FUND TYPES				
Taxes	41,749,476	44,215,940	45,090,034	48,688,935
Licenses and Permits	619,989	687,550	808,480	729,500
Intergovernmental	6,556,371	24,250,915	20,316,455	14,860,429
Charges for Services	80,047,533	87,344,478	85,986,009	94,402,758
Fines and Forfeits	1,965,394	2,019,200	1,911,779	1,954,200
Miscellaneous Revenues	5,993,582	9,703,908	8,215,116	8,464,064
Interfund Transfers In	854,753	3,145,319	2,428,290	734,712
Transfers from Reserves	722,495	518,760	1,552,058	529,900
Other Financing Sources	324,557	17,200,677	4,808,700	14,718,700
GRAND TOTAL	$ 138,834,150	$ 189,086,747	$ 171,116,921	$ 185,083,198

EXPENDITURE SUMMARY

Fiscal Year 2008 By Fund Type

	Operating Expenditures	Debt Service	Capital Projects	Total Expenditures
GOVERNMENTAL FUND TYPES				
General Fund				
Primary Operating Funds	$ 75,740,257	$ 876,209	$ -	$ 76,616,466
Designated for Special Programs	296,700	-	-	296,700
Total General Fund	76,036,957	876,209	-	76,913,166
Special Revenue Funds				
Police Special Revenue	146,395		-	146,395
State Highway	806,169	-	5,021,000	5,827,169
Parks and Recreation	-	-	1,121,000	1,121,000
Housing and Community Development	3,111,536	216,000	-	3,327,536
Transportation Development Act	699,452	-	-	699,452
Capital Projects Funds				
Capital Improvement Projects	-	323,528	11,205,000	11,528,528
Debt Service Funds				
General Obligation Bonds Debt Service	-	427,350	-	427,350
Total Governmental Fund Types	80,800,509	1,843,087	17,347,000	99,990,596
PROPRIETARY FUND TYPES				
Enterprise Funds				
Water Enterprise	17,632,040	853,511	15,063,000	33,548,551
Wastewater Enterprise	15,192,591	3,783,441	2,518,000	21,494,032
Refuse Enterprise	14,985,007	2,829,610	3,038,000	20,852,617
Parking Enterprise	2,573,506	524,072	1,725,000	4,822,578
Storm Water Enterprise	1,863,302	403,935	514,000	2,781,237
Golf Course Enterprise	2,240,492	449,291	50,000	2,739,783
Total Enterprise Funds	54,486,938	8,843,860	22,908,000	86,238,798
Internal Service Funds				
Equipment Operations	2,795,993	-	-	2,795,993
Telecommunications Services	263,411	-	310,210	573,621
Self-Insurance				
Workers' Compensation	2,998,025	-	-	2,998,025
Liability Insurance	2,065,620	-	-	2,065,620
Total Internal Service Funds	8,123,049	-	310,210	8,433,259
Total Proprietary Fund Types	62,609,987	8,843,860	23,218,210	94,672,057
Total All City Funds	$ 143,410,496	$ 10,686,947	$ 40,565,210	$ 194,662,653

SUMMARY OF INTERFUND TRANSFERS

	2007 Adopted Budget	2007 Amended Budget	2007 Estimated Actual	2008 Budget Projection
TO GENERAL FUND FROM:				
Asset Seizure/Youth Crime Prevention Fund	$ 500	$ 500	$ 1,224	$ 1,200
Parks and Recreation - Facilities Fee Fund	-	-	28,299	28,307
Capital Improvement Projects Fund	50,000	50,000	98,719	99,200
Equipment Operations Fund	-	-	44,847	46,000
Central Stores	-	-	93,745	- -
Group Health	-	-	556,049	- -
Telecommunications Services Fund	-	-	1,910	1,955
Transfer interest earned in various funds				
Subtotal	50,500	50,500	824,793	176,662
Public City Trust	-	200,000	200,000	200,000
Subsidy for General Fund operating expenditures				
Capital Improvement Projects Fund	1,000,000	-	-	-
Subsidy for General Fund operating expenditures				-
CIP 2% for Public Arts Fund	9,000	9,000	6,750	6,750
Funding for public arts staffing				
Water Fund	500	500	500	500
Wastewater Fund	16,500	16,500	16,500	16,500
Refuse Fund	500	500	500	500
Parking Fund	500	500	500	500
Golf Course Fund	500	500	500	500
Funding for After Hours Call Duty program				
Subtotal	18,500	18,500	18,500	18,500
Total General Fund	1,078,000	278,000	1,050,043	401,912

SUMMARY OF INTERFUND TRANSFERS

(continued)

	2007 Adopted Budget	2007 Amended Budget	2007 Estimated Actual	2008 Budget Projection
TO CAPITAL IMPROVEMENT PROJECTS FUND FROM:				
General Fund	$ 1,875	$ 1,875	$ 1,875	$ 1,875
Parks and Recreation - Quimby Fund	347,000	448,159	125,000	-
Parks and Recreation Facilities Tax Fund	320,000	1,231,236	375,000	-
CDBG Fund	149,000	259,000	-	-
Water Fund	73,960	80,812	73,960	28,300
Wastewater Fund	8,765	8,765	8,765	1,175
Refuse Fund	35,215	42,067	35,215	28,775
Parking Fund	8,765	8,765	8,765	1,175
Storm Water Fund	6,390	6,390	6,390	-
Golf Course Fund	1,500	11,778	1,500	1,500
Liability Insurance Fund	-	-	-	50,000
City Public Trust Fund	-	521,777	521,777	-
To fund various projects and debt service				
Total Capital Improvement Projects Fund	952,470	2,620,624	1,158,247	112,800
TO WATER FUND FROM:				
Wastewater Fund	-	60,848	60,000	60,000
Refuse Fund	-	60,848	60,000	60,000
To fund utility billing software	-	121,696	120,000	120,000
Total Water Fund	-	121,696	120,000	120,000
TO REFUSE FUND FROM:				
General Fund	-	40,000	40,000	40,000
Water Fund	-	40,000	40,000	40,000
Wastewater Fund	-	20,000	20,000	20,000
To fund Equipment Wash Rack project				
Total Refuse Fund	-	100,000	100,000	100,000
Total All City Funds	$ 2,030,470	$ 3,120,320	$ 2,428,290	$ 734,712

REVENUES & OTHER FINANCING SOURCES - GENERAL FUND*

	2006 Actual	2007 Amended Budget	2007 Estimated Actual	2008 Budget Projection
REVENUES				
TAXES				
Property Taxes	$ 11,586,222	$ 13,062,800	$ 13,218,985	$ 13,906,000
Sales and Use Taxes	11,738,917	12,166,813	12,792,778	14,962,000
Business License Taxes	777,068	773,000	765,000	773,000
Franchise Taxes	2,136,686	2,628,000	2,631,336	2,720,000
Transient Occupancy Tax	2,128,373	2,119,800	2,106,000	2,148,000
Utility Users' Tax	8,304,371	8,631,700	8,450,000	9,211,000
Admission Tax	1,715,133	1,700,000	1,908,000	1,670,000
Other Taxes	993,060	640,000	935,000	735,000
Total Taxes	39,379,830	41,722,113	42,807,099	46,125,000
LICENSES AND PERMITS				
Licenses	777	250	1,000	1,000
Construction Permits	570,829	644,500	707,680	676,000
Other Permits	43,842	41,000	93,100	49,000
Total Licenses and Permits	615,448	685,750	801,780	726,000
INTERGOVERNMENTAL				
Federal	212,832	158,849	212,098	75,000
State - Motor Vehicle In-Lieu	335,570	275,000	393,000	275,000
State - Other	512,595	911,946	869,110	630,000
Local	13,000	-	13,000	-
Total Intergovernmental	1,073,997	1,345,795	1,487,208	980,000
CHARGES FOR SERVICES				
General Government	1,494,204	1,121,660	1,197,415	1,720,472
Public Safety	2,160,112	2,155,645	2,226,985	2,415,727
Culture and Recreation	2,352,704	2,444,250	2,383,010	2,521,800
Public Works	854,445	957,610	982,660	1,134,500
Library	588,624	630,615	566,000	623,000
Interfund Charges	2,725,192	4,072,003	3,946,892	3,774,412
Interagency Charges	8,732,523	9,713,337	8,637,197	10,076,048
Miscellaneous Charges for Services	20,958	12,800	13,100	11,900
Total Charges for Services	18,928,762	21,107,920	19,953,259	22,277,859
FINES AND FORFEITS	1,962,775	2,019,200	1,910,897	1,952,200
MISCELLANEOUS REVENUES				
Investment Earnings	261,425	334,043	399,283	407,600
Rents and Royalties	1,927,975	1,962,354	1,958,386	1,966,500
Contributions and Donations-Private Sources	12,193	23,661	14,548	15,072
Other Miscellaneous Revenues	176,816	210,083	71,387	31,010
Total Miscellaneous Revenues	2,378,409	2,530,141	2,443,604	2,420,182
TOTAL REVENUES	64,339,221	69,410,919	69,403,847	74,481,241
OTHER FINANCING SOURCES				
Interfund Transfers In	99,894	278,000	1,050,043	401,912
Proceeds of Asset Dispositions	25,256	11,458	13,900	-
Long-Term Debt Issued	-	-	-	850,000
Loan Principal Receipts	70,000	11,700	12,000	12,000
TOTAL OTHER FINANCING SOURCES	195,150	301,158	1,075,943	1,263,912
TOTAL GENERAL FUND	$ 64,534,371	$ 69,712,077	$ 70,479,790	$ 75,745,153
Municipal Wharf Revenues included in total	$ 1,941,085	$ 1,847,650	$ 1,900,709	$ 1,872,974

*Does not include amounts designated for special programs

OPERATING EXPENDITURES BY DEPARTMENT - GENERAL FUND*

	2006 Actual	2007 Amended Budget	2007 Estimated Actual	2008 Budget Projection
CITY COUNCIL				
Personnel Services	$ 166,616	$ 168,974	$ 177,507	$ 171,103
Services, Supplies and Other Charges	140,056	264,674	203,380	310,276
Subtotal	306,672	433,648	380,887	481,379
CITY CLERK				
Personnel Services	449,925	500,571	503,413	494,903
Services, Supplies and Other Charges	118,019	198,045	178,518	110,345
Capital Outlay	77,496	80,476	80,500	21,155
Subtotal	645,440	779,092	762,431	626,403
CITY MANAGER				
Personnel Services	550,146	613,160	617,078	631,941
Services, Supplies and Other Charges	121,432	501,870	495,476	496,209
Capital Outlay	-	-	-	-
Subtotal	671,578	1,115,030	1,112,554	1,128,150
CITY ATTORNEY				
Personnel Services	14,059	14,762	15,176	15,500
Services, Supplies and Other Charges	578,738	632,501	632,451	637,861
Subtotal	592,797	647,263	647,627	653,361
HUMAN RESOURCES				
Personnel Services	452,463	840,307	753,535	842,413
Services, Supplies and Other Charges	276,740	1,380,239	1,195,530	1,570,094
Capital Outlay	604	25,000	293	25,000
Subtotal	729,807	2,245,546	1,949,358	2,437,507
FINANCE				
Personnel Services	2,671,943	1,957,747	1,890,496	1,724,121
Services, Supplies and Other Charges	887,742	479,105	457,360	505,192
Capital Outlay	104,605	-	-	-
Subtotal	3,664,290	2,436,852	2,347,856	2,229,313
INFORMATION TECHNOLOGY				
Personnel Services	-	1,066,826	1,031,354	1,425,746
Services, Supplies and Other Charges	-	555,800	540,200	760,180
Capital Outlay	-	236,293	268,152	77,800
Subtotal	-	1,858,919	1,839,706	2,263,726
POLICE				
Personnel Services	13,529,085	16,190,546	14,042,287	16,922,440
Services, Supplies and Other Charges	3,354,070	3,763,000	3,674,919	4,149,985
Capital Outlay	284,101	590,227	631,000	635,000
Subtotal	17,167,256	20,543,773	18,348,206	21,707,425
FIRE				
Personnel Services	8,031,769	8,623,828	8,796,640	9,692,924
Services, Supplies and Other Charges	744,639	953,000	835,840	1,084,478
Capital Outlay	131,189	149,508	139,932	1,088,420
Debt Service	203,524	164,712	164,712	125,781
Subtotal	9,111,121	9,891,048	9,937,124	11,991,603
PARKS AND RECREATION				
Personnel Services	6,831,449	7,752,757	7,143,734	7,258,369
Services, Supplies and Other Charges	3,082,790	3,594,145	3,411,799	3,377,343
Capital Outlay	49,108	280,486	232,653	109,900
Subtotal	9,963,347	11,627,388	10,788,186	10,745,612

*Does not include amounts designated for special programs

(continued)

OPERATING EXPENDITURES BY DEPARTMENT - GENERAL FUND*

(continued)

	2006 Actual	2007 Amended Budget	2007 Estimated Actual	2008 Budget Projection
LIBRARY				
Personnel Services	$ 7,855,748	$ 8,705,213	$ 7,751,211	$ 8,600,483
Services, Supplies and Other Charges	1,394,751	1,394,751	1,394,751	1,394,751
Subtotal	9,250,499	10,099,964	9,145,962	9,995,234
PUBLIC WORKS				
Personnel Services	2,662,440	3,546,355	3,182,385	4,319,982
Services, Supplies and Other Charges	895,771	1,291,789	1,321,322	1,766,919
Capital Outlay	95,046	424,439	386,445	161,380
Debt Service	-	39,990	39,990	39,991
Subtotal	3,653,257	5,302,573	4,930,142	6,288,272
PLANNING AND COMMUNITY DEVELOPMENT				
Personnel Services	1,767,986	2,297,581	2,013,686	2,532,346
Services, Supplies and Other Charges	732,076	1,588,437	1,228,123	1,466,846
Capital Outlay	2,068	10,698	6,885	-
Subtotal	2,502,130	3,896,716	3,248,694	3,999,192
NON-DEPARTMENTAL				
Personnel Services	7,185	29,000	165	-
Services, Supplies and Other Charges	2,759,224	2,969,221	2,844,213	2,879,287
Debt Service	-	-	-	-
Subtotal	2,766,409	2,998,221	2,844,378	2,879,287
REDEVELOPMENT ADMINISTRATION				
Personnel Services	841,114	1,008,124	825,877	1,250,565
Services, Supplies and Other Charges	22,032	107,968	16,080	-
Subtotal	863,146	1,116,092	841,957	1,250,565
CITY-WIDE NO ACTIVITY				
Salary Savings	-	-	-	(3,156,000)
Services, Supplies and Other Charges	-	-	-	385,000
Debt Service	133,991	61,363	61,363	710,437
Subtotal	133,991	61,363	61,363	(2,060,563)
Total General Fund Operating Expenditures:				
Personnel Services	$ 45,831,928	$ 53,315,751	$ 48,744,544	$ 52,726,836
Services, Supplies and Other Charges	15,108,080	19,674,545	18,429,962	20,894,766
Capital Outlay	744,217	1,797,127	1,745,860	2,118,655
Debt Service	337,515	266,065	266,065	876,209
TOTAL	$ 62,021,740	$ 75,053,488	$ 69,186,431	$ 76,616,466
	62,021,740	75,053,488	69,186,431	76,616,466

*Does not include amounts designated for special programs

GENERAL FUND BUDGET NET OF PROGRAM REVENUES*

Fiscal Year 2008

General Fund Departments/Programs	Expenditures and Other Uses	Program Revenues and Other Allocated Sources	Net (Expenditure) Revenue and Changes in Fund Balance	% of Exp. Covered
City Council	$ 481,379	$ 163,722	$ (317,657)	34.0%
City Clerk	626,403	223,440	(402,963)	35.7%
City Manager	1,128,150	216,612	(911,538)	19.2%
City Attorney	653,361	139,363	(513,998)	21.3%
Human Resources	2,437,507	1,571,394	(866,113)	64.5%
Finance	2,229,313	839,124	(1,390,189)	37.6%
Information Technology	2,263,726	447,164	(1,816,562)	19.8%
Police	21,707,425	2,131,645	(19,575,780)	9.8%
Fire	11,991,603	620,549	(11,371,054)	5.2%
Parks	5,716,666	311,618	(5,405,048)	5.5%
Recreation	5,028,946	2,707,124	(2,321,822)	53.8%
Library - City Contribution	9,995,234	9,223,483	(771,751)	92.3%
Public Works	6,288,272	4,042,966	(2,245,306)	64.3%
Planning & Building Inspection	3,999,192	2,891,972	(1,107,220)	72.3%
Redevelopment Administration	1,250,565	1,250,565	-	100.0%
Other Miscellaneous	868,724	-	(868,724)	0.0%
Interfund Transfers Out	41,875	-	(41,875)	0.0%
Total General Fund	$ 76,708,341	$ 26,780,741	$ (49,927,600)	34.9%

General Revenues and Other Unallocated Sources:	
Taxes:	
Property Taxes	13,906,000
Sales and Use Taxes	14,962,000
Business License Taxes	773,000
Franchise Taxes	2,720,000
Transient Occupancy Taxes	2,148,000
Utility Users Taxes	9,211,000
Admission Taxes	1,670,000
Other Taxes	735,000
Total Taxes	46,125,000
Library Service Charges (General Government for CAFR)	370,000
Other Unallocated Charges (General Government for CAFR)	33,000
Unallocated Fines and Other Charges	280,000
Unrestricted Investment Earnings	407,600
Unrestricted Rents and Commissions	474,900
Miscellaneous	10,000
Loan and Advance Principal Receipts	862,000
Interfund Transfers In	401,912
Total General Revenues and Other Unallocated Sources	48,964,412
Change in Fund Balance	(963,188)
Estimated Fund Balance - Beginning of Year	12,548,823
Estimated Fund Balance - End of Year	$ 11,585,635