

GENERAL FUND

The General Fund finances the majority of ongoing governmental operations that are not funded in restricted revenue funds. These services include Fire, Library, Parks, Recreation and Community Services, Planning, Police, Public Works and General Government staff services. The entire local tax effort is placed in this fund. The General Fund, as presented in this budget, shows revenue of approximately \$164.6 million and expenditures of \$162.5 million. The authorized COLA for GCEA, Hourly employees, and General Managers is 3%. The COLA for GFFA and Sworn Fire Managers is 4%. The COLA for GPOA employees (Police Officer Recruits, Police Officers, Police Sergeants), and Sworn Police managers is 6%.

REVENUES

Detailed below are the estimates of the major revenue sources of the General Fund by class of revenue:

	<u>2007-08 Budget</u>	<u>2008-09 Budget</u>	<u>\$ Change</u>	<u>% Change</u>
Property Taxes	\$ 38,350,000	\$ 41,384,000	\$ 3,034,000	7.9 %
Sales Taxes	28,040,000	26,586,000	(1,454,000)	(5.2 %)
Other Taxes	33,825,000	36,413,000	2,588,000	7.7 %
Licenses & Permits	7,055,000	7,245,000	190,000	2.7 %
Fines & Forfeitures	1,400,000	1,400,000	0	0.0 %
Use of Money & Property	8,555,000	7,890,000	(665,000)	(7.8 %)
Revenue from Other Agencies	1,897,500	1,540,000	(357,500)	(18.8 %)
Charges for Services	4,887,000	4,760,000	(127,000)	(2.6 %)
Misc. & Non-Operating	520,000	655,000	135,000	26.0 %
Interfund Revenue	8,600,000	8,561,000	(39,000)	(0.5 %)
Transfers From Other Funds	28,240,000	28,135,000	(105,000)	(0.4 %)
Total Revenue	<u>\$ 161,369,500</u>	<u>\$ 164,569,000</u>	<u>\$ 3,199,500</u>	<u>2.0 %</u>
Prior Year Surplus	462,869	0	(462,869)	(100.0 %)
GRAND TOTAL	<u><u>\$ 161,832,369</u></u>	<u><u>\$ 164,569,000</u></u>	<u><u>\$ 2,736,631</u></u>	<u><u>1.7 %</u></u>

The General Fund revenue shows a \$2.7 million or 1.7% increase when compared to the 2007-2008 original budget estimates. Most of this increase is due to additional property tax utility users tax, and interest revenue.

Property Taxes show an increase of \$3.03 million, or 7.9%. This is due to continued healthy real estate sales in this city. Sales Taxes show a decrease from the prior year original budget estimate due to the economy and decreased consumer spending. Other Taxes show a significant increase primarily due to higher Utility Users Tax revenue anticipated compared to last year. Licenses and Permits also increased due to higher Building Permit revenue. Use of Money & Property shows an increase due to Landfill Gas Royalties. Revenue from Other Agencies decreased due to decreased Vehicle License Fee revenue. Transfers from Other Funds show a decrease from the prior year due to decreased transfers from the Water Funds.

EXPENDITURES

The operating requirements for the General Fund, together with comparative 2007-08 appropriations are as follows:

Maintenance & Operation	29,130,746	28,777,181	(353,565)	(1.2 %)
Capital Outlay	373,850	-	(373,850)	(100.0 %)
Charges-Other Depts. or Funds	(5,522,100)	(5,718,500)	(196,400)	3.6 %
Transfers To Other Funds	5,939,911	8,189,911	2,250,000	37.9 %
Budgeted Underexpenditures	(2,000,000)	(2,000,000)	-	0.0 %
Revenue Adjustments	-	(1,207,617)	(1,207,617)	N/A
Expense Reductions	-	(8,605,281)	(8,605,281)	N/A
Changes to Transfers	-	(2,167,000)	(2,167,000)	N/A
Expense Adjustments	-	1,900,000	1,900,000	N/A
Total Appropriations	<u>\$161,832,369</u>	<u>\$ 162,557,309</u>	<u>\$ 724,940</u>	<u>0.4 %</u>
Unallocated	-	2,011,691	2,011,691	N/A
GRAND TOTAL	<u><u>\$161,832,369</u></u>	<u><u>\$ 164,569,000</u></u>	<u><u>\$ 2,736,631</u></u>	<u><u>1.7 %</u></u>

The General Fund expenditures show a \$724, 940 or .4% increase when compared to the 2007-08 original budget estimate.

The increases to the General Fund budget are numerous and affect most of the operating departments.

There is no contingency in this budget.

GENERAL FUND
SUMMARY OF THE BUDGET
FUND 101

	Actual 2006-07	Original Estimate 2007-08	Year to Date 12/31/07	Revised Estimated 2007-08	Proposed Budget 2008-09	Proposed Budget 2009-10
<u>Estimated Financing Resources</u>						
<u>Revenue</u>						
Property Taxes	37,976,892	38,350,000	10,647,631	40,502,000	41,384,000	42,917,000
Other Taxes	60,369,533	61,865,000	21,142,097	61,639,000	62,999,000	64,905,000
Licenses & Permits	8,588,819	7,055,000	3,746,475	7,345,000	7,245,000	7,245,000
Fines & Forfeitures	1,055,068	1,400,000	483,340	1,300,000	1,400,000	1,400,000
Use of Money & Property	9,523,950	8,350,000	4,119,263	7,650,000	7,890,000	8,180,000
Revenue From Other Agencies	2,692,908	1,897,500	980,916	2,367,000	1,540,000	1,540,000
Charges For Services	4,374,527	4,887,000	1,522,561	4,504,000	4,760,000	4,922,000
Misc & Non Operating Revenue	516,792	725,000	552,001	807,000	655,000	655,000
Interfund Revenue	8,262,381	8,600,000	3,969,314	7,870,000	8,561,000	8,729,000
Transfers from Other Funds	27,611,192	28,240,000	16,927,498	28,115,000	28,135,000	28,155,000
Total Estimated Financing Resources	<u>\$ 160,972,062</u>	<u>\$ 161,369,500</u>	<u>\$ 64,091,096</u>	<u>\$ 162,099,000</u>	<u>\$ 164,569,000</u>	<u>\$ 168,648,000</u>
<u>Estimated Requirements</u>						
Salaries & Benefits	119,531,197	134,539,163	63,896,893	130,249,920	143,388,615	150,114,609
Maintenance & Operation	28,143,489	29,857,033	12,981,443	28,823,331	28,777,181	28,660,919
Capital	621,235	353,850	51,986	277,850	-	-
Charges to Other Funds	(5,225,297)	(5,522,100)	(2,438,586)	(5,218,043)	(5,718,500)	(5,747,800)
Transfer to Other Funds	6,329,611	6,004,836	6,004,836	14,004,836	8,189,911	8,989,911
Global Budgeted Underexpenditures	-	(2,000,000)	-	(2,000,000)	(2,000,000)	(2,000,000)
Revenue Adjustments	-	-	-	-	(1,207,617)	(1,207,617)
Expense Reductions	-	-	-	-	(8,605,281)	(8,605,281)
Expense Adjustments	-	-	-	-	1,900,000	2,750,000
Changes to Transfers	-	-	-	-	(2,167,000)	(2,167,000)
Total Estimated Requirements	<u>\$ 149,400,235</u>	<u>\$ 163,232,782</u>	<u>\$ 80,496,572</u>	<u>\$ 166,137,894</u>	<u>162,557,309</u>	<u>170,787,740</u>
				(4,038,894)	2,011,691	(2,139,740)
				277,850	-	191,025
				(3,761,044)	2,011,691	(1,948,715)

GENERAL FUND
 DETAIL OF FINANCIAL RESOURCES
 FUND 101

Source	Actual Resources 2006-07	Original Estimate 2007-08	Year to Date 12/31/07	Revised Estimated 2007-08	Proposed Budget 2008-09	Proposed Budget 2009-10
<u>Property Taxes</u>						
30010 Property Taxes Current	21,227,549	22,000,000	9,928,209	23,100,000	24,000,000	25,000,000
30020 Property Taxes Delinquent	589,429	450,000	385,671	800,000	450,000	450,000
30030 Property Taxes Supplement	1,929,225	1,000,000	263,243	1,200,000	1,000,000	900,000
30050 ERAF in lieu of VLF	14,003,857	14,700,000	-	15,045,000	15,647,000	16,273,000
30060 SB211 Property Tax Share	97,849	100,000	-	182,000	187,000	194,000
30700 Property Taxes Penalty	128,983	100,000	70,508	175,000	100,000	100,000
Total	\$ 37,976,892	\$ 38,350,000	\$ 10,647,631	\$ 40,502,000	\$ 41,384,000	\$ 42,917,000
<u>Other Taxes</u>						
30300 Sales Tax	19,427,833	20,850,000	6,724,447	19,575,000	19,775,000	20,425,000
30305 ERAF in lieu of Sales Tax	6,971,483	7,190,000	-	6,614,000	6,811,000	7,017,000
30310 State 1/2% Sales Tax	1,427,889	1,600,000	678,845	1,600,000	1,600,000	1,600,000
30320 Utility Users Tax	26,201,816	25,750,000	11,868,415	27,500,000	28,250,000	29,000,000
30330 Franchise Tax	2,665,483	2,575,000	593,524	2,850,000	2,713,000	2,713,000
30340 Occupancy Tax	2,571,266	2,900,000	954,917	2,650,000	3,000,000	3,300,000
30350 Property Transfer Tax	1,103,763	1,000,000	321,949	850,000	850,000	850,000
30360 Scholl Canyon Assessment	-	-	-	-	-	-
Total	\$ 60,369,533	\$ 61,865,000	\$ 21,142,097	\$ 61,639,000	\$ 62,999,000	\$ 64,905,000

B
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4

GENERAL FUND
 DETAIL OF FINANCIAL RESOURCES
 FUND 101

Source	Actual Resources 2006-07	Original Estimate 2007-08	Year to Date 12/31/07	Revised Estimated 2007-08	Proposed Budget 2008-09	Proposed Budget 2009-10
<u>Licenses & Permits</u>						
30800 Dog Licenses	126,700	160,000	52,872	160,000	160,000	160,000
30810 Bicycle Licenses	-	-	50	-	-	-
30820 Building Permits	5,984,829	4,750,000	2,501,749	5,000,000	5,000,000	5,000,000
30825 Plan Check	368,550	190,000	207,933	350,000	350,000	350,000
30830 Variance Permits	1,175,820	1,300,000	549,638	1,100,000	1,000,000	1,000,000
30840 Grading Permits	15,054	40,000	(1,520)	10,000	10,000	10,000
30850 Street Permits	480,960	190,000	195,444	300,000	300,000	300,000
30870 Business License Permits	436,906	425,000	240,309	425,000	425,000	425,000
Total	\$ 8,588,819	\$ 7,055,000	\$ 3,746,475	\$ 7,345,000	\$ 7,245,000	\$ 7,245,000
<u>Fines & Forfeitures</u>						
37800 Traffic Safety Fines	1,055,068	1,400,000	483,340	1,300,000	1,400,000	1,400,000
Total	\$ 1,055,068	\$ 1,400,000	\$ 483,340	\$ 1,300,000	\$ 1,400,000	\$ 1,400,000
<u>Uses of Money & Property</u>						
38000 Interest & Inv. Revenue	3,758,134	4,250,000	1,128,911	2,800,000	3,250,000	3,500,000
38005 Interest & Investment GASB 31	1,039,145	-	-	-	-	-
30900 Intergovernmental Revenue	2,000,000	2,000,000	2,000,000	2,000,000	2,040,000	2,080,000
38100 Landfill Gas Royalties	2,625,763	2,000,000	940,348	2,750,000	2,500,000	2,500,000
38200 Rental Income	100,908	100,000	50,004	100,000	100,000	100,000
38210 Rental Community Bldgs	-	-	-	-	-	-
Total	\$ 9,523,950	\$ 8,350,000	\$ 4,119,263	\$ 7,650,000	\$ 7,890,000	\$ 8,180,000

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S

GENERAL FUND
 DETAIL OF FINANCIAL RESOURCES
 FUND 101

Source	Actual Resources 2006-07	Original Estimate 2007-08	Year to Date 12/31/07	Revised Estimated 2007-08	Proposed Budget 2008-09	Proposed Budget 2009-10
<u>Revenue From Other Agencies</u>						
31250 Disaster Relief Reimb	62,168	-	86,375	90,000	-	-
31260 Mutual Aid Reimbursement	235,886	-	211,611	500,000	-	-
31600 Historic Preservation Grant	-	-	-	25,000	-	-
32610 State Grants	-	-	-	-	-	-
32611 Disaster Relief Reimb - State	20,995	-	31,126	35,000	-	-
32621 State Arts in Education Grant	-	-	-	-	-	-
32655 State AB1662 Booking Fee	43,248	25,000	-	25,000	25,000	25,000
32850 State S/B 90	825,534	100,000	70,447	250,000	100,000	100,000
32900 State ERAF {AB 1661}	-	-	-	-	-	-
33000 Motor Vehicle in Lieu	1,185,767	1,450,000	463,599	1,100,000	1,100,000	1,100,000
33100 State Library Grant	89,945	60,000	79,283	80,000	80,000	80,000
33300 State Police Grants	-	-	-	-	-	-
33400 State H/O Exemptions	219,307	225,000	33,219	225,000	225,000	225,000
34050 County Grants	10,058	10,000	5,256	10,000	10,000	10,000
34301 Local Grants	-	27,500	-	27,000	-	-
	\$ 2,692,908	\$ 1,897,500	\$ 980,916	\$ 2,367,000	\$ 1,540,000	\$ 1,540,000

Charges For Services

34500 Zoning - Subdivision Fees	13,281	50,000	8,071	25,000	25,000	25,000
34510 Map & Publication Fees	34,331	30,000	20,198	40,000	40,000	40,000
34520 Filing Certification Fees	3,447	10,000	2,268	10,000	10,000	10,000
34521 Passports	41,340	465,000	38,959	100,000	100,000	100,000
34522 Passport Photos	15,140	30,000	9,460	30,000	30,000	30,000
34523 Notary Fees	3,430	6,000	2,964	6,000	6,000	6,000
34524 Subrogation Recoveries	-	60,000	-	-	-	-
34525 Sparta/Special Event Ins Fees	-	35,000	-	-	-	-
34526 Shipping Fees Enterprise Services	13,214	-	4,736	8,000	8,000	8,000

GENERAL FUND
 DETAIL OF FINANCIAL RESOURCES
 FUND 101

Source	Actual Resources 2006-07	Original Estimate 2007-08	Year to Date 12/31/07	Revised Estimated 2007-08	Proposed Budget 2008-09	Proposed Budget 2009-10
34527 Child Identification Kits	344	-	155	-	-	-
34528 Passport Pass-Through Fee	154,241	-	105,748	200,000	200,000	200,000
34529 Film Rentals of City Property	60,500	-	57,950	80,000	80,000	80,000
34540 Finger Print Fees	197,437	200,000	139,832	200,000	200,000	200,000
34600 Special Police Fees	852,543	800,000	206,128	800,000	800,000	800,000
34604 Police Presence Post 9-11-2001	-	-	-	-	-	-
34605 Vehicle Tow Admin Fee (VTACR)	180,442	200,000	46,563	150,000	150,000	150,000
34630 Fire Inspection Fees	476,349	335,000	180,884	450,000	450,000	450,000
34631 Fire Mechanical Maint Fees	15,183	25,000	263	10,000	10,000	10,000
34640 Fire Communication Fees	249,869	240,000	147,283	250,000	250,000	250,000
34650 Hydrant Flow Test Fees	6,430	5,000	1,380	5,000	5,000	5,000
34660 Hazardous Vegetation Fees	230	5,000	230	5,000	5,000	5,000
34680 Code Enforcement Fees	86,217	100,000	31,152	80,000	90,000	100,000
34690 Youth Employment Fees	1,310,570	1,661,000	335,262	1,470,000	1,706,000	1,848,000
34691 Outreach and Education	112,068	120,000	12,167	120,000	130,000	140,000
34700 Express Plan Check Fees	4,613	-	-	-	-	-
34710 Excavation Fees	154,994	50,000	62,445	120,000	120,000	120,000
34720 Resurfacing Fees	-	5,000	-	-	-	-
34730 Collectible Jobs O/H	-	-	-	-	-	-
34740 Collectible Jobs Salary	-	-	-	-	-	-
34750 Collectible Jobs M & O	-	-	-	-	-	-
34755 Collectible-Non Performance Charge	-	-	-	-	-	-
34760 Collectible Jobs Vehicle	-	-	-	-	-	-
34770 Collectible Jobs A & G	132,929	175,000	45,260	130,000	130,000	130,000
35000 Library Fines and Fees	119,144	150,000	54,301	100,000	100,000	100,000
35020 Library Misc. Fees	-	-	-	-	-	-
35200 Rental Civic Auditorium	-	-	-	-	-	-
35210 Rental Bldgs/Facilities	-	-	-	-	-	-

B - 7

GENERAL FUND
 DETAIL OF FINANCIAL RESOURCES
 FUND 101

Source	Actual Resources 2006-07	Original Estimate 2007-08	Year to Date 12/31/07	Revised Estimated 2007-08	Proposed Budget 2008-09	Proposed Budget 2009-10
35231 Res & Reg Processing Fees	2,605	-	-	-	-	-
35234 Parks Program Revenue	120	-	-	-	-	-
35261 Aquatics Fees	44,127	30,000	6,328	15,000	15,000	15,000
35262 Park Miscellaneous Fees	-	-	-	-	-	-
35270 Special Program Fees	-	-	-	-	-	-
35510 Local Assessment Fees	89,389	100,000	2,574	100,000	100,000	100,000
35540 Parking Meters-Montrose	-	-	-	-	-	-
36000 Rubbish Fees Scholl	-	-	-	-	-	-
Total	\$ 4,374,527	\$ 4,887,000	\$ 1,522,561	\$ 4,504,000	\$ 4,760,000	\$ 4,922,000
<u>Misc & Non Operating Revenue</u>						
38500 Donations & Contributions	60,765	75,000	16,478	40,000	40,000	40,000
38502 Designated Donations - M&O	-	-	-	-	-	-
38506 Celebrate Community Donations	-	-	-	-	-	-
38520 Rose Float Donations	45,540	45,000	-	45,000	45,000	45,000
38525 Sponsorships	-	205,000	15,407	16,000	16,000	16,000
38526 Advertising Revenue	-	-	3,796	4,000	4,000	4,000
38550 Unclaimed Money & Prop	41,172	50,000	39,028	50,000	50,000	50,000
38560 Miscellaneous Revenue	518,889	350,000	475,755	650,000	500,000	500,000
38563 Claims Recovery	-	-	-	-	-	-
38740 Joint Project	-	-	-	-	-	-
38790 Budgetary Job O/H	-	-	-	-	-	-
39080 Sales of Property	(149,574)	-	1,537	2,000	-	-
Total	\$ 516,792	\$ 725,000	\$ 552,001	\$ 807,000	\$ 655,000	\$ 655,000
<u>Interfund Revenue</u>						
37500 Charges to Ent - Council	226,383	202,734	-	-	-	-
37510 Charges to Ent - Manager	825,850	943,787	477,177	950,000	1,219,000	1,243,000

B
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8

GENERAL FUND
 DETAIL OF FINANCIAL RESOURCES
 FUND 101

Source	Actual Resources 2006-07	Original Estimate 2007-08	Year to Date 12/31/07	Revised Estimated 2007-08	Proposed Budget 2008-09	Proposed Budget 2009-10
37515 Charges to Ent - Auditor	348,883	331,979	168,316	330,000	376,000	384,000
37520 Charges to Ent - Clerk	460,486	460,000	213,150	420,000	522,000	532,000
37530 Charges to Ent - Finance	1,357,583	1,300,000	704,756	1,400,000	1,395,000	1,422,000
37540 Charges to Ent - Info Svcs	2,457,513	2,500,000	1,136,392	2,270,000	2,074,000	2,115,000
37550 Charges to Ent - Treasurer	240,712	225,000	105,719	210,000	246,000	251,000
37560 Charges to Ent - Purchasing	173,445	200,000	81,632	163,000	196,000	200,000
37570 Charges to Ent - Legal	817,679	950,000	357,810	710,000	917,000	936,000
37580 Charges to Ent - Personnel	537,919	558,153	244,095	480,000	637,000	649,000
37600 Charges to Ent - Training	40,557	66,760	33,355	60,000	67,000	68,000
37610 Charges to Ent - Parks Rec	48,606	60,000	27,585	50,000	61,000	62,000
37620 Charges to Ent - G.G. Bldg	44,664	50,000	22,920	45,000	51,000	52,000
37630 Charges to Ent - Mem Due	24,375	25,000	10,972	22,000	31,000	31,000
37640 Charges to Ent - P/W Overhead	257,349	326,587	161,710	320,000	361,000	368,000
37660 Salary O/H Budget Job	400,377	400,000	223,725	440,000	408,000	416,000
Total	\$ 8,262,381	\$ 8,600,000	\$ 3,969,314	\$ 7,870,000	\$ 8,561,000	\$ 8,729,000
<u>Transfer From Other Funds</u>						
39120 Transfer-Capital Funds	2,800,000	2,800,000	2,800,000	2,800,000	2,800,000	2,800,000
39140 Transfer-GRA	-	-	-	-	-	-
39145 Transfer-Sewer	1,020,000	1,040,000	1,040,000	1,040,000	1,060,000	1,080,000
39150 Transfer-Electric	17,782,008	18,375,000	9,187,500	18,375,000	18,375,000	18,375,000
39160 Transfer-Water	4,109,184	4,125,000	1,999,998	4,000,000	4,000,000	4,000,000
39200 Transfer-Parking	1,900,000	1,900,000	1,900,000	1,900,000	1,900,000	1,900,000
39220 Transfer-Trust & Agency	-	-	-	-	-	-
Total	\$ 27,611,192	\$ 28,240,000	\$ 16,927,498	\$ 28,115,000	\$ 28,135,000	\$ 28,155,000
Total Revenue	\$ 160,972,062	\$ 161,369,500	\$ 64,091,096	\$ 162,099,000	\$ 164,569,000	\$ 168,648,000

B
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9

GENERAL FUND
SUMMARY OF EXPENDITURES BY PROGRAM
FUND 101

	Actual Expenditures 2006-07	Current Year Appropriation 2007-08	Year to Date Expenditure 12/31/07	Estimated Expenditures 2007-08	Proposed Budget 2008-09	Proposed Budget 2009-10
<u>ADMINISTRATIVE SERVICES</u>						
<u>FINANCE</u>						
Administration	1,389,100	1,491,747	911,466	1,408,540	1,428,237	1,444,542
Accounts Payable	239,018	280,804	141,400	283,575	302,001	313,302
Budget	127,964	197,249	93,258	198,797	214,521	224,438
Accounting	557,961	998,033	355,451	736,430	807,143	851,967
Grants	161,867	(306,699)	-	-	-	-
Payroll	427,403	376,642	193,047	382,341	408,399	426,053
Purchasing	370,854	426,991	196,224	399,036	426,380	449,797
SUB-TOTAL	<u>3,274,166</u>	<u>3,464,767</u>	<u>1,890,846</u>	<u>3,408,719</u>	<u>3,586,681</u>	<u>3,710,099</u>
<u>RISK MANAGEMENT</u>						
Enterprise Services	366,566	1,011,881	250,391	961,065	740,267	752,203
SUB-TOTAL	<u>\$ 366,566</u>	<u>\$ 1,011,881</u>	<u>\$ 250,391</u>	<u>\$ 961,065</u>	<u>740,267</u>	<u>752,203</u>
TOTAL ADMIN. SERVICES	<u>\$ 3,640,732</u>	<u>\$ 4,476,648</u>	<u>\$ 2,141,237</u>	<u>\$ 4,369,784</u>	<u>\$ 4,326,948</u>	<u>\$ 4,462,302</u>
<u>CITY ATTORNEY</u>						
Internal Services/Transactional	1,339,547	1,465,287	674,890	1,469,513	1,506,058	1,551,724
Defending & Filing Legal Actions	381,737	496,988	176,155	396,838	406,128	419,363
Code Enforcement	27,048	35,476	9,065	35,476	46,340	38,602
TOTAL	<u>\$ 1,748,331</u>	<u>\$ 1,997,751</u>	<u>\$ 860,110</u>	<u>\$ 1,901,827</u>	<u>1,958,526</u>	<u>2,009,689</u>
<u>CITY CLERK</u>						
Administration	169,049	186,087	98,509	168,629	196,884	201,959
Licenses and Permits	343,148	380,664	181,895	343,080	405,073	418,711
Public Records/Public Information	243,029	258,093	122,954	242,939	269,655	276,901
Elections	363,093	19,985	1,292	53,979	330,112	19,985
Council, GRA, Housing, Support	230,275	297,803	109,052	230,245	259,058	263,443
TOTAL	<u>\$ 1,348,593</u>	<u>\$ 1,142,632</u>	<u>\$ 513,703</u>	<u>\$ 1,038,872</u>	<u>1,460,782</u>	<u>1,180,999</u>

GENERAL FUND
SUMMARY OF EXPENDITURES BY PROGRAM
FUND 101

	Actual Expenditures 2006-07	Current Year Appropriation 2007-08	Year to Date Expenditure 12/31/07	Estimated Expenditures 2007-08	Proposed Budget 2008-09	Proposed Budget 2009-10
<u>CITY TREASURER</u>						
City Treasurer	514,682	535,256	254,135	530,960	562,477	575,827
TOTAL	\$ 514,682	\$ 535,256	\$ 254,135	\$ 530,960	562,477	575,827
<u>COMM DEVELOP & HOUSING</u>						
Code Enforcement	718,050	740,617	301,813	742,746	773,549	807,321
Youth Employment	1,263,924	1,969,816	644,060	1,968,084	1,998,799	2,152,134
Outreach & Education	291,533	476,086	177,261	484,960	524,180	535,800
TOTAL	\$ 2,273,507	\$ 3,186,519	\$ 1,123,135	\$ 3,195,790	3,296,528	3,495,255
<u>DEVELOPMENT SERVICES</u>						
Economic Development	-	25,206	5,255	19,951	19,951	19,951
TOTAL	\$ -	\$ 25,206	\$ 5,255	\$ 19,951	19,951	19,951
<u>FIRE</u>						
Administration	1,278,806	1,351,922	647,191	1,257,831	1,367,910	1,438,350
Fire Operations	30,780,552	31,536,655	16,848,424	33,777,410	32,981,271	34,372,269
Mechanical Maintenance	566,597	492,398	226,700	453,401	544,022	566,380
Fire Prevention	1,545,478	1,775,852	739,348	1,649,232	1,786,534	1,880,305
Fire Communication	805,660	848,858	848,858	848,858	848,858	848,858
Emergency Services	253,196	301,091	93,622	187,245	310,320	319,706
TOTAL	\$ 35,230,289	\$ 36,306,776	\$ 19,404,143	\$ 38,173,977	37,838,916	39,425,868
<u>HUMAN RESOURCES</u>						
Administration	1,499,874	1,801,994	748,884	1,544,357	1,834,273	1,902,148
Employee Training & Devel.	113,085	190,890	102,381	178,381	185,890	185,890
TOTAL	\$ 1,612,959	\$ 1,992,884	\$ 851,265	\$ 1,722,738	2,020,163	2,088,038
<u>INFORMATION SERVICES</u>						
Administration	659,621	647,981	353,850	653,479	679,512	701,001
Infrastructure Support	1,318,413	1,388,265	670,746	1,306,210	1,558,025	1,601,351
Application Support	2,141,964	2,564,089	1,123,215	2,426,932	2,601,949	2,660,960
Telephone System Support	176,676	160,378	104,771	182,990	178,481	183,685
TOTAL	\$ 4,296,673	\$ 4,760,713	\$ 2,252,581	\$ 4,569,612	5,017,966	5,146,996

GENERAL FUND
SUMMARY OF EXPENDITURES BY PROGRAM
FUND 101

	Actual Expenditures 2006-07	Current Year Appropriation 2007-08	Year to Date Expenditure 12/31/07	Estimated Expenditures 2007-08	Proposed Budget 2008-09	Proposed Budget 2009-10
<u>LIBRARY</u>						
Administration	1,341,093	1,480,319	722,991	1,479,843	1,148,535	1,182,582
Adult Services	1,448,169	1,512,013	682,359	1,497,681	1,454,964	1,480,295
Brand Library	587,230	610,236	309,844	642,198	649,183	669,095
Children's Services	413,504	420,348	220,223	446,977	561,965	596,716
Literacy	128,929	118,541	64,473	131,555	153,617	157,396
Neighborhood Services	1,632,780	2,029,534	896,986	1,891,866	2,095,311	2,174,920
Access Services	2,139,148	2,358,528	1,069,317	2,369,406	2,565,013	2,659,516
TOTAL	<u>\$ 7,690,853</u>	<u>\$ 8,529,519</u>	<u>\$ 3,966,192</u>	<u>\$ 8,459,526</u>	<u>8,628,588</u>	<u>8,920,520</u>
<u>MANAGEMENT SERVICES</u>						
City Council	484,338	-	-	-	-	-
Membership & Dues	67,963	66,588	33,677	66,588	68,000	68,000
Management Services	1,766,664	2,701,276	1,147,148	2,682,739	2,690,629	2,732,514
City Auditor	745,968	820,035	404,600	842,882	861,543	886,151
Special Events	47,234	99,000	28,082	69,596	67,000	67,000
Special Events Sponsorship	-	50,000	-	50,000	50,000	50,000
TOTAL	<u>\$ 3,112,167</u>	<u>\$ 3,736,899</u>	<u>\$ 1,613,508</u>	<u>\$ 3,711,805</u>	<u>3,737,172</u>	<u>3,803,665</u>
<u>PARKS, REC & COMM SERVICES</u>						
Parks, Rec & Comm Services	1,254,522	1,299,586	712,324	1,231,601	1,693,222	1,746,291
Parks Maint. & Open Space	6,934,993	7,210,643	3,464,757	7,210,643	7,331,747	7,633,131
Recreation Facilities	1,156,999	1,788,190	638,056	1,301,535	1,532,993	1,596,304
Recreation Programs & Services	2,107,740	2,467,326	1,119,331	2,180,341	2,677,691	2,767,164
TOTAL	<u>\$ 11,454,254</u>	<u>\$ 12,765,745</u>	<u>\$ 5,934,467</u>	<u>\$ 11,924,121</u>	<u>13,235,653</u>	<u>13,742,890</u>
<u>PLANNING</u>						
Administration	538,279	731,900	319,676	667,627	882,445	909,779
Current Planning	1,594,048	1,725,292	828,850	1,661,153	1,510,273	1,588,848
Permit Services	35,251	-	-	-	-	-
Comprehensive Planning	808,979	876,158	318,331	651,631	645,247	683,879
Design Studio	-	-	-	-	363,782	392,495
TOTAL	<u>\$ 2,976,557</u>	<u>\$ 3,333,350</u>	<u>\$ 1,466,856</u>	<u>\$ 2,980,411</u>	<u>3,401,747</u>	<u>3,575,001</u>

GENERAL FUND
SUMMARY OF EXPENDITURES BY PROGRAM
FUND 101

	Actual Expenditures 2006-07	Current Year Appropriation 2007-08	Year to Date Expenditure 12/31/07	Estimated Expenditures 2007-08	Proposed Budget 2008-09	Proposed Budget 2009-10
<u>POLICE</u>						
Administrative Services	8,511,741	10,747,682	5,093,632	10,417,269	11,049,155	11,431,196
Field Services	17,085,561	19,476,432	8,559,801	17,803,345	20,619,859	21,648,527
Investigative Services	9,979,782	10,500,476	5,415,012	10,361,997	11,345,557	11,874,117
Support Services	10,497,819	10,276,828	5,193,489	10,202,139	11,563,355	12,075,375
Office of the Chief	1,518,737	1,597,850	876,590	1,595,488	1,728,414	1,804,249
TOTAL	<u>\$ 47,593,640</u>	<u>\$ 52,599,268</u>	<u>\$ 25,138,524</u>	<u>\$ 50,380,238</u>	<u>56,306,341</u>	<u>58,833,463</u>
<u>PUBLIC WORKS</u>						
Public Works Administration	557,000	696,089	371,075	712,481	740,332	761,885
Project Management	341,511	363,777	181,597	254,830	375,596	409,250
Engineering	2,496,197	3,564,453	1,309,179	2,723,130	3,664,782	3,986,824
Building & Safety	3,083,860	3,631,275	1,429,928	2,941,486	3,818,022	3,967,556
Corporation Yard	118,197	111,898	58,817	117,634	113,332	117,971
Custodial Services	789,326	968,077	394,270	1,012,582	1,085,461	1,159,899
Building Services	2,408,391	2,756,918	1,045,719	2,337,629	2,777,072	2,878,180
Maint. Services Administration	411,661	404,069	215,690	418,884	379,028	389,374
Street Maintenance	1,322,903	1,733,497	610,246	1,665,584	1,852,623	1,947,427
Sidewalk Maintenance	2,628,991	3,119,098	750,964	2,992,721	3,020,233	3,073,974
Street Trees Maintenance	1,349,875	1,698,297	676,200	1,587,784	1,719,454	1,784,317
Mechanical Maintenance	1,505,131	1,993,927	613,130	1,621,983	2,110,482	2,201,223
Warehouse	87,270	139,726	54,635	132,684	135,426	145,520
Traffic Engineering	1,179,245	1,109,610	492,608	1,040,816	1,252,186	1,301,557
Traffic Signals	973,224	1,078,209	516,338	1,086,895	1,096,381	1,105,632
Traffic Safety Control	324,605	469,860	246,229	506,323	495,128	516,675
TOTAL	<u>\$ 19,577,387</u>	<u>\$ 23,838,780</u>	<u>\$ 8,966,626</u>	<u>\$ 21,153,445</u>	<u>24,635,538</u>	<u>25,747,264</u>
<u>TRANSFER TO OTHER FUNDS</u>						
Transfer to Other Funds	6,329,611	6,004,836	6,004,836	14,004,836	8,189,911	8,989,911
TOTAL	<u>\$ 6,329,611</u>	<u>\$ 6,004,836</u>	<u>\$ 6,004,836</u>	<u>\$ 14,004,836</u>	<u>8,189,911</u>	<u>8,989,911</u>
GRAND TOTAL	<u>149,400,235</u>	<u>165,232,782</u>	<u>80,496,572</u>	<u>168,137,894</u>	<u>174,637,207</u>	<u>182,017,638</u>

GENERAL FUND
SUMMARY OF EXPENDITURES BY TYPE OF EXPENSE
FUND 101

	Actual Expenditures 2006-07	Current Year Appropriation 2007-08	Year to Date Expenditure 12/31/07	Estimated Expenditures 2007-08	Proposed Budget 2008-09	Proposed Budget 2009-10
<u>Salaries & Benefits</u>						
41100 Salaries	77,170,662	88,969,795	40,162,394	81,741,488	93,351,234	97,679,337
41200 Overtime	7,934,253	7,598,851	5,671,679	11,283,581	7,950,237	8,310,034
41300 Hourly Wages	4,500,830	5,206,222	2,334,784	5,255,566	5,707,428	5,931,674
41600 Compensated Absences	1,349,189	1,334,623	718,583	1,442,981	1,590,784	1,663,038
41700 Other Benefits	243,317	199,272	98,018	213,192	241,336	244,162
41800 Life Insurance	77,809	96,728	43,267	102,298	111,663	117,004
41900 Disability Insurance	277,729	296,499	143,984	302,291	323,168	340,553
B 42000 Vision Insurance	69,919	87,574	70,780	135,294	185,014	185,442
42100 Medical Insurance	7,078,602	7,995,982	3,740,373	7,582,455	8,817,469	9,244,547
42200 Dental Insurance	675,198	727,233	331,881	676,753	732,221	762,900
14 42300 Unemployment Insurance	92,695	94,966	48,197	130,319	106,567	111,489
42400 Compensation Insurance	5,970,701	5,701,542	3,056,515	6,089,353	6,540,359	6,841,582
42500 Medicare	955,045	998,803	520,917	1,071,857	1,363,345	1,434,379
42600 Social Security/PARS	30,153	75,916	19,007	47,107	73,895	76,322
42700 PERS Retirement	13,105,096	15,155,157	6,936,515	14,175,384	16,293,896	17,172,146
42799 Salary Charges Out	(3,312,074)	(4,245,100)	(1,642,525)	(3,597,003)	(4,456,500)	(4,485,800)
Total \$	116,219,123	\$ 130,294,063	\$ 62,254,367	\$ 126,652,917	\$ 138,932,115	\$ 145,628,809
<u>Maintenance & Operation Detail</u>						
42800 Auto Allowance	297,439	304,335	162,604	322,340	319,889	320,716
42900 Uniform Allowance	550,808	522,265	292,578	583,233	548,120	548,120
43050 Repair Buildings & Grounds	689,571	261,949	285,950	547,834	573,694	573,694
43060 Utilities	3,046,879	3,406,955	1,684,483	3,389,845	3,248,250	3,246,878
43070 Lease Payments	29,208	149,625	16,708	33,416	35,081	35,081
43080 Rent	118,995	68,390	36,148	101,255	125,771	125,771

GENERAL FUND
SUMMARY OF EXPENDITURES BY TYPE OF EXPENSE
FUND 101

	Actual Expenditures 2006-07	Current Year Appropriation 2007-08	Year to Date Expenditure 12/31/07	Estimated Expenditures 2007-08	Proposed Budget 2008-09	Proposed Budget 2009-10
43090 Equipment Usage	4,245	1,000	4,756	9,596	1,000	1,000
43110 Contractual Services	6,998,783	9,371,699	3,539,999	8,122,399	8,037,613	7,929,057
43111 Construction Services	1,616,469	1,626,000	55,264	1,530,000	1,526,000	1,526,000
43112 Direct Assistance	70,632	70,000	-	70,000	70,000	70,000
43113 County Property Tax Admin	579,680	600,000	642,201	642,201	600,000	600,000
43114 City Grant Match	3,220	-	-	-	-	-
43150 City Services	208,593	237,731	13,850	103,475	102,218	102,218
44100 Repairs to Equipment	85,790	76,618	89,141	177,046	144,605	144,605
B 44120 Repairs to Office Equipment	95,483	149,334	74,709	137,449	69,019	68,819
44200 Advertising	123,960	150,449	38,880	89,795	153,540	151,650
44250 Communications Maint	2,017	7,500	1,992	3,526	2,800	2,800
44300 Telephone	577,612	223,783	250,899	484,302	373,476	372,287
15 44350 Vehicle Maintenance	3,804,358	2,710,134	1,366,006	2,673,386	2,703,194	2,703,194
44400 Janitorial Services	165,893	108,300	60,348	160,674	166,776	166,776
44450 Postage	199,818	151,118	89,878	189,105	198,110	171,612
44500 Support of Prisoners	107,288	83,000	46,743	93,446	95,000	95,000
44550 Travel	173,552	148,835	65,740	182,949	192,329	190,519
44600 Laundry & Towel Service	31,398	32,434	12,224	24,660	32,900	32,900
44650 Training	212,695	294,987	94,789	272,626	334,640	333,278
44700 Computer Software	755,008	198,284	190,257	266,108	196,067	195,402
44750 Insurance & Surety Bonds	2,404,355	2,647,358	1,458,292	2,901,235	3,099,795	3,195,077
44760 Regulatory	3,643	2,400	4,398	6,669	3,750	3,750
44800 Membership & Dues	118,363	119,224	54,370	109,022	121,888	121,904
45050 Periodicals & Newspapers	167,266	191,439	21,741	196,393	189,537	189,523
45100 Books	552,476	368,565	206,538	397,314	386,969	359,573
45150 Furniture & Equipment	395,555	226,238	94,861	217,910	219,947	218,642
45170 Computer Hardware	116,178	61,861	9,271	40,565	36,150	36,150

GENERAL FUND
SUMMARY OF EXPENDITURES BY TYPE OF EXPENSE
FUND 101

	Actual Expenditures 2006-07	Current Year Appropriation 2007-08	Year to Date Expenditure 12/31/07	Estimated Expenditures 2007-08	Proposed Budget 2008-09	Proposed Budget 2009-10
45200 Maps & Blue Prints	745	5,050	444	1,681	4,350	4,350
45250 Office Supplies	570,078	604,625	262,557	497,102	580,325	568,690
45300 Small Tools	30,978	34,417	11,142	19,317	31,310	31,310
45350 General Supplies	941,292	1,569,370	391,505	1,224,743	1,202,569	1,178,577
45400 Reports & Publications	2,031	200	691	1,142	1,000	1,000
45450 Printing & Graphics	99,600	230,374	56,206	184,055	272,006	272,006
45500 Fuel-Oil	100	-	-	-	-	-
45503 Fuel - Gasoline	5	-	-	-	-	-
B 46000 Depreciation	1,923,323	2,539,011	1,202,006	2,505,529	2,543,628	2,543,628
46500 Uncollectible Accounts	-	-	-	-	-	-
- 46900 Business Meetings	106,430	86,708	42,641	94,768	83,629	83,479
16 47000 Miscellaneous	163,783	215,468	48,977	215,904	150,236	145,883
47010 Discount Earned & Lost	(2,107)	-	(342)	(684)	-	-
47020 Freight	-	-	-	-	-	-
47050 Interest on Bonds	-	-	-	-	-	-
47100 Retirement of Bonds	-	-	-	-	-	-
49050 Charges-Other Depts	(1,913,223)	(1,277,000)	(796,060)	(1,621,040)	(1,262,000)	(1,262,000)
Total	\$ 26,230,266	\$ 28,580,033	\$ 12,185,383	\$ 27,202,291	\$ 27,515,181	\$ 27,398,919
Capital	\$ 621,235	\$ 353,850	\$ 51,986	\$ 277,850	\$ -	\$ -
Budgeted Underexpenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer to Other Funds	\$ 6,329,611	\$ 6,004,836	\$ 6,004,836	\$ 14,004,836	\$ 8,189,911	\$ 8,989,911
Total Expenditures	<u>\$ 149,400,235</u>	<u>\$ 165,232,782</u>	<u>\$ 80,496,572</u>	<u>\$ 168,137,894</u>	<u>\$ 174,637,207</u>	<u>\$ 182,017,638</u>