

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 \$161.3 million and expenditures of \$161.8 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:

| | Original 2006-07 Budget | 2007-08 Budget | \$ Change | % Change |
|-----------------------------|------------------------------|------------------------------|----------------------------|---------------------|
| Property Taxes | \$ 34,050,000 | \$ 38,350,000 | \$ 4,300,000 | 12.6 % |
| Sales Taxes | 28,000,000 | 28,040,000 | 40,000 | 0.1 % |
| Other Taxes | 32,450,000 | 33,825,000 | 1,375,000 | 4.2 % |
| Licenses & Permits | 6,176,663 | 7,055,000 | 878,337 | 14.2 % |
| Fines & Forfeitures | 1,400,000 | 1,400,000 | 0 | 0.0 % |
| Use of Money & Property | 7,550,000 | 8,555,000 | 1,005,000 | 13.3 % |
| Revenue from Other Agencies | 1,610,000 | 1,897,500 | 287,500 | 17.9 % |
| Charges for Services | 5,391,206 | 4,887,000 | (504,206) | (9.4 %) |
| Misc. & Non-Operating | 520,000 | 520,000 | 0 | 0.0 % |
| Interfund Revenue | 7,300,000 | 8,600,000 | 1,300,000 | 17.8 % |
| Transfers From Other Funds | 27,452,000 | 28,240,000 | 788,000 | 2.9 % |
| Total Revenue | <u>\$ 151,899,869</u> | <u>\$ 161,369,500</u> | <u>\$ 9,469,631</u> | <u>6.2 %</u> |
| Prior Year Surplus | 0 | 462,869 | 462,869 | N/A |
| GRAND TOTAL | <u><u>\$ 151,899,869</u></u> | <u><u>\$ 161,832,369</u></u> | <u><u>\$ 9,932,500</u></u> | <u><u>6.5 %</u></u> |

The General Fund revenue shows a \$9.9 million or 6.5% increase when compared to the 2006-2007 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 \$4.3 million, or 12.6%. This is due to continued real estate sales and healthy values for homes being sold. Sales Taxes show no significant change from the prior year original budget estimate due to the leveling off of sales activity after the recent increases in this revenue over the last few years. 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 increased Interest Revenue. Revenue from Other Agencies increased due to increased Vehicle License Fee revenue. Transfers from Other Funds show an increase from the prior year due to increased transfers from the Electric and Water Funds.

EXPENDITURES

The operating requirements for the General Fund, together with comparative 2006-07 appropriations are as follows:

| | Original | | | |
|-------------------------------|-----------------------------|-----------------------------|----------------------------|---------------------|
| | 2006-07 Budget | 2007-08 Budget | \$ Change | % Change |
| Salaries & Benefits | \$126,675,924 | \$133,909,962 | \$ 7,234,038 | 5.7 % |
| Maintenance & Operation | 24,674,855 | 29,130,746 | 4,455,891 | 18.1 % |
| Capital Outlay | 395,000 | 373,850 | (21,150) | (5.4 %) |
| Charges-Other Depts. or Funds | (5,427,725) | (5,522,100) | (94,375) | 1.7 % |
| Transfers To Other Funds | 5,389,911 | 5,939,911 | 550,000 | 10.2 % |
| Budgeted Underexpenditures | (1,300,000) | (2,000,000) | (700,000) | 53.8 % |
| Total Appropriations | <u>\$150,407,965</u> | <u>\$161,832,369</u> | <u>\$11,424,404</u> | <u>7.6 %</u> |
| Unallocated | 1,491,904 | - | (1,491,904) | (100.0 %) |
| GRAND TOTAL | <u><u>\$151,899,869</u></u> | <u><u>\$161,832,369</u></u> | <u><u>\$ 9,932,500</u></u> | <u><u>6.5 %</u></u> |

The General Fund expenditures show an \$9.9 million or 6.5% increase when compared to the 2006-07 original budget estimate.

The increases to the General Fund budget are numerous and affect most of the operating departments from adding funds for the contracted COLA and increased retirement costs.

There is no contingency in this budget.

GENERAL FUND
SUMMARY OF THE BUDGET
FUND 101

| | Actual 2005-06 | Original Estimate 2006-07 | Year to Date 12/31/06 | Revised Estimated 2006-07 | Prior Estimate 2007-08 | Budget 2007-08 |
|--------------------------------------|-----------------------|---------------------------------|--------------------------|---------------------------------|---------------------------|-----------------------|
| <u>Estimated Financing Resources</u> | | | | | | |
| <u>Revenue</u> | | | | | | |
| Property Taxes | 33,029,808 | 34,050,000 | 9,730,958 | 36,875,000 | 35,050,000 | 38,350,000 |
| Other Taxes | 58,840,505 | 60,450,000 | 20,247,604 | 59,875,000 | 62,470,000 | 61,865,000 |
| Licenses & Permits | 6,247,517 | 6,176,663 | 4,559,285 | 7,540,000 | 6,276,663 | 7,055,000 |
| Fines & Forfeitures | 1,342,090 | 1,400,000 | 404,661 | 1,400,000 | 1,400,000 | 1,400,000 |
| Use of Money & Property | 6,330,944 | 7,550,000 | 2,617,636 | 7,450,000 | 7,655,000 | 8,555,000 |
| Revenue From Other Agencies | 2,527,794 | 1,610,000 | 826,041 | 1,905,000 | 1,660,000 | 1,897,500 |
| Charges For Services | 3,515,233 | 5,391,206 | 1,789,368 | 4,777,600 | 5,725,153 | 4,887,000 |
| Misc & Non Operating Revenue | 1,218,921 | 520,000 | 23,105 | 535,000 | 520,000 | 520,000 |
| Interfund Revenue | 7,492,551 | 7,300,000 | 4,278,789 | 8,500,000 | 7,500,000 | 8,600,000 |
| Transfers from Other Funds | 26,157,406 | 27,452,000 | 11,069,004 | 27,502,000 | 28,064,000 | 28,240,000 |
| Total Estimated Financing Resources | <u>\$ 146,702,769</u> | <u>\$ 151,899,869</u> | <u>\$ 55,546,451</u> | <u>\$ 156,359,600</u> | <u>\$ 156,320,816</u> | <u>\$ 161,369,500</u> |
| <u>Estimated Requirements</u> | | | | | | |
| Salaries & Benefits | 115,271,397 | 126,884,159 | 59,717,261 | 120,053,508 | 131,848,342 | 133,909,962 |
| Maintenance & Operation | 26,761,441 | 26,178,213 | 13,304,141 | 28,225,462 | 24,661,739 | 29,130,746 |
| Capital | 268,467 | 598,256 | 293,332 | 601,261 | 5,000 | 373,850 |
| Charges to Other Funds | (4,086,824) | (5,427,725) | (2,001,592) | (3,652,899) | (5,522,100) | (5,522,100) |
| Transfer to Other Funds | 10,044,610 | 5,549,911 | 160,000 | 5,549,911 | 5,939,911 | 5,939,911 |
| Budgeted Underexpenditures | (1,300,000) | (1,300,000) | - | (1,300,000) | (1,300,000) | - |
| Global Budgeted Underexpenditures | - | - | - | - | - | (2,000,000) |
| Expense Reductions | - | - | - | - | - | - |
| Total Estimated Requirements | <u>\$ 146,959,091</u> | <u>\$ 152,482,815</u> | <u>\$ 71,473,142</u> | <u>\$ 149,477,243</u> | <u>155,632,892</u> | <u>161,832,369</u> |
| <u>Estimated Surplus/(Shortfall)</u> | | | | | 687,924 | (462,869) |
| Less Non-Recurring Expense | | | | | 5,000 | 564,875 |
| Net Surplus/(Shortfall) | | | | | 692,924 | 102,006 |

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GENERAL FUND
 DETAIL OF FINANCIAL RESOURCES
 FUND 101

| <u>Source</u> | Actual Resources 2005-06 | Original Estimate 2006-07 | Year to Date 12/31/06 | Revised Estimated 2006-07 | Prior Estimate 2007-08 | Budget 2007-08 |
|---------------------------------|--------------------------------|---------------------------------|--------------------------|---------------------------------|---------------------------|-------------------|
| <u>Property Taxes</u> | | | | | | |
| 30010 Property Taxes Current | 19,207,548 | 19,370,000 | 9,113,200 | 20,500,000 | 20,000,000 | 22,000,000 |
| 30015 ERAF III Payment to State | (2,219,558) | - | - | - | - | - |
| 30020 Property Taxes Delinquent | 491,750 | 400,000 | 312,692 | 550,000 | 400,000 | 450,000 |
| 30030 Property Taxes Supplement | 2,062,140 | 1,000,000 | 253,410 | 1,600,000 | 900,000 | 1,000,000 |
| 30050 ERAF in lieu of VLF | 13,365,034 | 13,180,000 | - | 14,000,000 | 13,650,000 | 14,700,000 |
| 30060 SB211 Property Tax Share | - | - | - | 100,000 | - | 100,000 |
| 30700 Property Taxes Penalty | 122,894 | 100,000 | 51,656 | 125,000 | 100,000 | 100,000 |
| Total | \$ 33,029,808 | \$ 34,050,000 | \$ 9,730,958 | \$ 36,875,000 | \$ 35,050,000 | \$ 38,350,000 |
| <u>Other Taxes</u> | | | | | | |
| 30300 Sales Tax | 20,619,446 | 21,000,000 | 6,685,926 | 20,075,000 | 21,840,000 | 20,850,000 |
| 30305 ERAF in lieu of Sales Tax | 5,391,066 | 7,000,000 | - | 7,000,000 | 7,280,000 | 7,190,000 |
| 30310 State 1/2% Sales Tax | 1,585,291 | 1,500,000 | 520,976 | 1,600,000 | 1,500,000 | 1,600,000 |
| 30320 Utility Users Tax | 24,386,420 | 24,800,000 | 11,366,852 | 25,000,000 | 25,500,000 | 25,750,000 |
| 30330 Franchise Tax | 2,850,317 | 2,550,000 | 554,811 | 2,500,000 | 2,550,000 | 2,575,000 |
| 30340 Occupancy Tax | 2,653,344 | 2,500,000 | 657,929 | 2,600,000 | 2,800,000 | 2,900,000 |
| 30350 Property Transfer Tax | 1,354,621 | 1,100,000 | 461,110 | 1,100,000 | 1,000,000 | 1,000,000 |
| 30360 Scholl Canyon Assessment | - | - | - | - | - | - |
| Total | \$ 58,840,505 | \$ 60,450,000 | \$ 20,247,604 | \$ 59,875,000 | \$ 62,470,000 | \$ 61,865,000 |

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GENERAL FUND
 DETAIL OF FINANCIAL RESOURCES
 FUND 101

| <u>Source</u> | Actual Resources 2005-06 | Original Estimate 2006-07 | Year to Date 12/31/06 | Revised Estimated 2006-07 | Prior Estimate 2007-08 | Budget 2007-08 |
|-------------------------------------|--------------------------------|---------------------------------|--------------------------|---------------------------------|---------------------------|-------------------|
| <u>Licenses & Permits</u> | | | | | | |
| 30800 Dog Licenses | 146,697 | 160,000 | 55,561 | 150,000 | 160,000 | 160,000 |
| 30810 Bicycle Licenses | (70) | - | - | - | - | - |
| 30820 Building Permits | 3,947,305 | 3,964,663 | 3,384,574 | 5,250,000 | 3,964,663 | 4,750,000 |
| 30825 Plan Check | 205,231 | 190,000 | 201,711 | 350,000 | 190,000 | 190,000 |
| 30830 Variance Permits | 1,184,778 | 1,200,000 | 543,713 | 1,100,000 | 1,300,000 | 1,300,000 |
| 30840 Grading Permits | 55,973 | 47,000 | 9,833 | 40,000 | 47,000 | 40,000 |
| 30850 Street Permits | 277,062 | 190,000 | 128,883 | 225,000 | 190,000 | 190,000 |
| 30870 Business License Permits | 430,541 | 425,000 | 235,010 | 425,000 | 425,000 | 425,000 |
| Total | \$ 6,247,517 | \$ 6,176,663 | \$ 4,559,285 | \$ 7,540,000 | \$ 6,276,663 | \$ 7,055,000 |
| <u>Fines & Forfeitures</u> | | | | | | |
| 37800 Traffic Safety Fines | 1,342,090 | 1,400,000 | 404,661 | 1,400,000 | 1,400,000 | 1,400,000 |
| Total | \$ 1,342,090 | \$ 1,400,000 | \$ 404,661 | \$ 1,400,000 | \$ 1,400,000 | \$ 1,400,000 |
| <u>Uses of Money & Property</u> | | | | | | |
| 38000 Interest & Inv. Revenue | 2,444,006 | 3,250,000 | 1,601,423 | 3,250,000 | 3,350,000 | 4,250,000 |
| 38005 Interest & Investment GASB 31 | (505,104) | - | - | - | - | - |
| 30900 Intergovernmental Revenue | 1,500,000 | 2,000,000 | - | 2,000,000 | 2,000,000 | 2,000,000 |
| 38100 Landfill Gas Royalties | 2,765,634 | 2,000,000 | 966,209 | 2,000,000 | 2,000,000 | 2,000,000 |
| 38200 Rental Income | 126,408 | 100,000 | 50,004 | 100,000 | 100,000 | 100,000 |
| 38210 Rental Community Bldgs | - | - | - | - | - | - |
| 38525 Sponsorships | - | 200,000 | - | 100,000 | 205,000 | 205,000 |
| Total | \$ 6,330,944 | \$ 7,550,000 | \$ 2,617,636 | \$ 7,450,000 | \$ 7,655,000 | \$ 8,555,000 |

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GENERAL FUND
 DETAIL OF FINANCIAL RESOURCES
 FUND 101

| <u>Source</u> | Actual Resources 2005-06 | Original Estimate 2006-07 | Year to Date 12/31/06 | Revised Estimated 2006-07 | Prior Estimate 2007-08 | Budget 2007-08 |
|-------------------------------------|--------------------------------|---------------------------------|--------------------------|---------------------------------|---------------------------|-------------------|
| <u>Revenue From Other Agencies</u> | | | | | | |
| 31250 Disaster Relief Reimb | 227,576 | - | - | - | - | - |
| 31260 Mutual Aid Reimbursement | 126,631 | - | 16,534 | 25,000 | - | - |
| 31600 Historic Preservation Grant | - | - | - | - | - | - |
| 32610 State Grants | 20,435 | - | - | - | - | - |
| 32611 Disaster Relief Reimb - State | 114,642 | - | 271 | - | - | - |
| 32621 State Arts in Education Grant | - | - | - | - | - | - |
| 32655 State AB1662 Booking Fee | - | 25,000 | 43,248 | 45,000 | 25,000 | 25,000 |
| 32850 State S/B 90 | 383,485 | 100,000 | 53,502 | 100,000 | 100,000 | 100,000 |
| 32900 State ERAF {AB 1661} | - | - | - | - | - | - |
| 33000 Motor Vehicle in Lieu | 1,344,532 | 1,150,000 | 610,739 | 1,400,000 | 1,200,000 | 1,450,000 |
| 33100 State Library Grant | 75,423 | 100,000 | 64,603 | 100,000 | 100,000 | 60,000 |
| 33300 State Police Grants | - | - | - | - | - | - |
| 33400 State H/O Exemptions | 222,020 | 225,000 | 32,896 | 225,000 | 225,000 | 225,000 |
| 34050 County Grants | 13,050 | 10,000 | 4,248 | 10,000 | 10,000 | 10,000 |
| 34301 Local Grants | - | - | - | - | - | 27,500 |
| | \$ 2,527,794 | \$ 1,610,000 | \$ 826,041 | \$ 1,905,000 | \$ 1,660,000 | \$ 1,897,500 |

Charges For Services

| | | | | | | |
|---|--------|---------|---------|---------|---------|---------|
| 34500 Zoning - Subdivision Fees | 72,283 | 50,000 | (3,935) | 25,000 | 50,000 | 50,000 |
| 34510 Map & Publication Fees | 27,959 | 30,000 | 15,493 | 30,000 | 30,000 | 30,000 |
| 34520 Filing Certification Fees | 9,444 | 10,000 | 1,867 | 10,000 | 10,000 | 10,000 |
| 34521 Passports | - | 388,000 | 1,860 | 388,000 | 465,600 | 465,000 |
| 34522 Passport Photos | - | 15,600 | 1,020 | 15,600 | 31,200 | 30,000 |
| 34523 Notary Fees | - | 3,000 | 500 | 3,000 | 6,000 | 6,000 |
| 34524 Subrogation Recoveries | - | 100,000 | - | 50,000 | 120,000 | 60,000 |
| 34525 Sparta/Special Event Ins Fees | - | 25,000 | - | 15,000 | 75,000 | 35,000 |
| 34526 Shipping Fees Enterprise Services | - | - | 281 | - | - | - |

GENERAL FUND
 DETAIL OF FINANCIAL RESOURCES
 FUND 101

| <u>Source</u> | Actual Resources 2005-06 | Original Estimate 2006-07 | Year to Date 12/31/06 | Revised Estimated 2006-07 | Prior Estimate 2007-08 | Budget 2007-08 |
|--|--------------------------------|---------------------------------|--------------------------|---------------------------------|---------------------------|-------------------|
| 34540 Finger Print Fees | 87,627 | 634,400 | 66,211 | 200,000 | 768,000 | 200,000 |
| 34600 Special Police Fees | 761,663 | 962,000 | 465,276 | 800,000 | 962,000 | 800,000 |
| 34604 Police Presence Post 9-11-2001 | - | - | - | - | - | - |
| 34605 Vehicle Tow Admin Fee (VTACR) | 223,685 | 200,000 | 53,452 | 200,000 | 200,000 | 200,000 |
| 34630 Fire Inspection Fees | 328,492 | 335,000 | 209,476 | 335,000 | 335,000 | 335,000 |
| 34631 Fire Mechanical Maint Fees | - | 15,000 | - | 15,000 | 25,000 | 25,000 |
| 34640 Fire Communication Fees | 230,916 | 230,000 | 137,510 | 230,000 | 240,000 | 240,000 |
| 34650 Hydrant Flow Test Fees | 5,620 | 5,000 | 3,440 | 5,000 | 5,000 | 5,000 |
| 34660 Hazardous Vegetation Fees | 4,627 | 5,000 | 230 | 3,000 | 5,000 | 5,000 |
| 34680 Code Enforcement Fees | 110,157 | 100,000 | 48,490 | 100,000 | 100,000 | 100,000 |
| 34690 Youth Employment Fees | 1,154,398 | 1,413,206 | 486,201 | 1,708,000 | 1,422,353 | 1,661,000 |
| 34691 Outreach and Education | - | - | 17,583 | 105,000 | - | 120,000 |
| 34700 Express Plan Check Fees | (18,338) | 100,000 | - | - | 100,000 | - |
| 34710 Excavation Fees | 58,656 | 35,000 | 83,182 | 85,000 | 35,000 | 50,000 |
| 34720 Resurfacing Fees | - | 5,000 | - | 5,000 | 5,000 | 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 | 67,800 | 100,000 | - | - | 100,000 | - |
| 34770 Collectible Jobs A & G | 144,592 | 105,000 | 86,087 | 175,000 | 105,000 | 175,000 |
| 35000 Library Fines and Fees | 138,936 | 150,000 | 54,994 | 150,000 | 150,000 | 150,000 |
| 35020 Library Misc. Fees | 60 | - | - | - | - | - |
| 35200 Rental Civic Auditorium | (3,300) | 250,000 | - | - | 250,000 | - |
| 35210 Rental Bldgs/Facilities | 529 | - | - | - | - | - |
| 35231 Res & Reg Processing Fees | - | - | - | - | - | - |
| 35234 Parks Program Revenue | - | - | 120 | - | - | - |
| 35261 Aquatics Fees | 31,185 | 25,000 | 15,857 | 25,000 | 30,000 | 30,000 |

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GENERAL FUND
 DETAIL OF FINANCIAL RESOURCES
 FUND 101

| <u>Source</u> | Actual Resources 2005-06 | Original Estimate 2006-07 | Year to Date 12/31/06 | Revised Estimated 2006-07 | Prior Estimate 2007-08 | Budget 2007-08 |
|-------------------------------|--------------------------------|---------------------------------|--------------------------|---------------------------------|---------------------------|---------------------|
| 35262 Park Miscellaneous Fees | - | - | - | - | - | - |
| 35270 Special Program Fees | - | - | - | - | - | - |
| 35510 Local Assessment Fees | 78,242 | 100,000 | 44,110 | 100,000 | 100,000 | 100,000 |
| 35540 Parking Meters-Montrose | - | - | 63 | - | - | - |
| 36000 Rubbish Fees Scholl | - | - | - | - | - | - |
| Total | \$ 3,515,233 | \$ 5,391,206 | \$ 1,789,368 | \$ 4,777,600 | \$ 5,725,153 | \$ 4,887,000 |

Misc & Non Operating Revenue

| | | | | | | |
|-------------------------------------|---------------------|-------------------|------------------|-------------------|-------------------|-------------------|
| 38500 Donations & Contributions | 234,175 | 75,000 | 35,215 | 75,000 | 75,000 | 75,000 |
| 38502 Designated Donations - M&O | 10,667 | - | - | - | - | - |
| 38506 Celebrate Community Donations | - | - | - | - | - | - |
| 38520 Rose Float Donations | 90,000 | 45,000 | 540 | 45,000 | 45,000 | 45,000 |
| 38550 Unclaimed Money & Prop | 43,300 | 50,000 | (984) | 50,000 | 50,000 | 50,000 |
| 38560 Miscellaneous Revenue | 518,035 | 350,000 | 122,600 | 350,000 | 350,000 | 350,000 |
| 38563 Claims Recovery | - | - | 14,358 | 15,000 | - | - |
| 38740 Joint Project | - | - | - | - | - | - |
| 38790 Budgetary Job O/H | - | - | - | - | - | - |
| 39080 Sales of Property | 322,744 | - | (148,624) | - | - | - |
| Total | \$ 1,218,921 | \$ 520,000 | \$ 23,105 | \$ 535,000 | \$ 520,000 | \$ 520,000 |

Interfund Revenue

| | | | | | | |
|----------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|
| 37500 Charges to Ent - Council | 199,022 | 195,000 | 116,785 | 233,500 | 195,000 | 202,734 |
| 37510 Charges to Ent - Manager | 801,495 | 795,000 | 398,454 | 790,000 | 820,000 | 943,787 |
| 37515 Charges to Ent - Auditor | 307,035 | 300,000 | 167,626 | 330,000 | 310,000 | 331,979 |
| 37520 Charges to Ent - Clerk | 415,844 | 420,000 | 230,536 | 460,000 | 440,000 | 460,000 |
| 37530 Charges to Ent - Finance | 1,193,146 | 1,200,000 | 811,172 | 1,620,000 | 1,230,000 | 1,300,000 |
| 37540 Charges to Ent - Info Svcs | 2,216,897 | 2,000,000 | 1,235,012 | 2,470,000 | 2,000,000 | 2,500,000 |
| 37550 Charges to Ent - Treasurer | 216,210 | 210,000 | 119,723 | 230,000 | 220,000 | 225,000 |

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GENERAL FUND
 DETAIL OF FINANCIAL RESOURCES
 FUND 101

| Source | Actual Resources 2005-06 | Original Estimate 2006-07 | Year to Date 12/31/06 | Revised Estimated 2006-07 | Prior Estimate 2007-08 | Budget 2007-08 |
|-------------------------------------|--------------------------------|---------------------------------|--------------------------|---------------------------------|---------------------------|-----------------------|
| 37560 Charges to Ent - Purchasing | 172,869 | 180,000 | 97,517 | 195,000 | 190,000 | 200,000 |
| 37570 Charges to Ent - Legal | 804,302 | 840,000 | 425,489 | 850,000 | 870,000 | 950,000 |
| 37580 Charges to Ent - Personnel | 482,373 | 490,000 | 254,200 | 500,000 | 530,000 | 558,153 |
| 37600 Charges to Ent - Training | 26,664 | 23,000 | 17,232 | 30,000 | 25,000 | 66,760 |
| 37610 Charges to Ent - Parks Rec | 51,524 | 51,000 | 24,303 | 40,000 | 51,000 | 60,000 |
| 37620 Charges to Ent - G.G. Bldg | 45,840 | 46,000 | 22,920 | 45,800 | 46,000 | 50,000 |
| 37630 Charges to Ent - Mem Due | 18,875 | 20,000 | 12,754 | 25,500 | 23,000 | 25,000 |
| 37640 Charges to Ent - P/W Overhead | 287,953 | 310,000 | 150,126 | 300,200 | 320,000 | 326,587 |
| 37660 Salary O/H Budget Job | 252,502 | 220,000 | 194,940 | 380,000 | 230,000 | 400,000 |
| Total | \$ 7,492,551 | \$ 7,300,000 | \$ 4,278,789 | \$ 8,500,000 | \$ 7,500,000 | \$ 8,600,000 |
| <u>Transfer From Other Funds</u> | | | | | | |
| 39120 Transfer-Capital Funds | 1,800,000 | 2,800,000 | - | 2,800,000 | 2,800,000 | 2,800,000 |
| 39140 Transfer-GRA | - | - | - | - | - | - |
| 39145 Transfer-Sewer | 1,000,000 | 1,020,000 | - | 1,020,000 | 1,040,000 | 1,040,000 |
| 39150 Transfer-Electric | 17,683,587 | 17,782,000 | 8,891,004 | 17,782,000 | 18,254,000 | 18,375,000 |
| 39160 Transfer-Water | 3,873,819 | 3,950,000 | 2,178,000 | 4,000,000 | 4,070,000 | 4,125,000 |
| 39200 Transfer-Parking | 1,800,000 | 1,900,000 | - | 1,900,000 | 1,900,000 | 1,900,000 |
| 39220 Transfer-Trust & Agency | - | - | - | - | - | - |
| Total | \$ 26,157,406 | \$ 27,452,000 | \$ 11,069,004 | \$ 27,502,000 | \$ 28,064,000 | \$ 28,240,000 |
| Total Revenue | \$ 146,702,769 | \$ 151,899,869 | \$ 55,546,451 | \$ 156,359,600 | \$ 156,320,816 | \$ 161,369,500 |

GENERAL FUND
SUMMARY OF EXPENDITURES BY PROGRAM
FUND 101

| | Actual Expenditures 2005-06 | Current Year Appropriation 2006-07 | Year to Date Expenditure 12/31/06 | Estimated Expenditures 2006-07 | Prior Estimate 2007-08 | Budget 2007-08 |
|----------------------------------|-----------------------------------|--|---|--------------------------------------|---------------------------|---------------------|
| <u>ADMINISTRATIVE SERVICES</u> | | | | | | |
| <u>FINANCE</u> | | | | | | |
| Administration | 1,186,514 | 1,241,591 | 966,884 | 1,537,512 | 1,259,813 | 1,491,747 |
| Accounts Payable | 237,393 | 269,997 | 105,509 | 222,169 | 279,804 | 280,804 |
| Budget | 97,493 | 166,861 | 63,868 | 141,496 | 174,499 | 197,249 |
| Accounting | 614,114 | 464,931 | 290,896 | 581,792 | 485,437 | 691,334 |
| Grants | 155,885 | 502,737 | 82,281 | 190,589 | 526,879 | - |
| Payroll | 315,989 | 350,489 | 174,692 | 316,389 | 368,442 | 376,642 |
| Purchasing | 379,668 | 411,404 | 202,462 | 412,204 | 426,921 | 426,991 |
| SUB-TOTAL | <u>2,987,056</u> | <u>3,408,010</u> | <u>1,886,592</u> | <u>3,402,151</u> | <u>3,521,795</u> | <u>3,464,767</u> |
| <u>HUMAN RESOURCES</u> | | | | | | |
| Administration | 1,368,539 | 1,557,390 | 684,348 | 1,539,945 | 1,591,940 | 1,770,994 |
| Employee Training & Devel. | 63,138 | 170,140 | 46,390 | 173,363 | 170,140 | 185,890 |
| SUB-TOTAL | <u>\$ 1,431,677</u> | <u>\$ 1,727,530</u> | <u>\$ 730,737</u> | <u>\$ 1,713,307</u> | <u>1,762,080</u> | <u>1,956,884</u> |
| <u>RISK MANAGEMENT</u> | | | | | | |
| Enterprise Services | - | 772,694 | 85,018 | 768,910 | 952,072 | 954,342 |
| SUB-TOTAL | <u>\$ -</u> | <u>\$ 772,694</u> | <u>\$ 85,018</u> | <u>\$ 768,910</u> | <u>952,072</u> | <u>954,342</u> |
| TOTAL ADMIN. SERVICES | <u>\$ 4,418,733</u> | <u>\$ 5,908,234</u> | <u>\$ 2,702,347</u> | <u>\$ 5,884,368</u> | <u>\$ 6,235,947</u> | <u>\$ 6,375,993</u> |
| <u>CITY ATTORNEY</u> | | | | | | |
| Internal Services/Transactional | 1,316,277 | 1,363,907 | 671,865 | 1,359,597 | 1,432,955 | 1,465,287 |
| Defending & Filing Legal Actions | 407,579 | 470,852 | 193,977 | 390,348 | 496,687 | 496,988 |
| Code Enforcement | 29,567 | 33,824 | 17,545 | 37,827 | 35,026 | 35,476 |
| TOTAL | <u>\$ 1,753,423</u> | <u>\$ 1,868,583</u> | <u>\$ 883,387</u> | <u>\$ 1,787,772</u> | <u>1,964,668</u> | <u>1,997,751</u> |

GENERAL FUND
SUMMARY OF EXPENDITURES BY PROGRAM
FUND 101

| | Actual Expenditures 2005-06 | Current Year Appropriation 2006-07 | Year to Date Expenditure 12/31/06 | Estimated Expenditures 2006-07 | Prior Estimate 2007-08 | Budget 2007-08 |
|-----------------------------------|-----------------------------------|--|---|--------------------------------------|---------------------------|-------------------|
| <u>CITY CLERK</u> | | | | | | |
| Administration | 145,284 | 156,621 | 79,209 | 169,223 | 161,087 | 186,087 |
| Licenses and Permits | 325,681 | 358,008 | 163,393 | 330,574 | 370,564 | 374,064 |
| Public Records/Public Information | 222,214 | 250,663 | 112,461 | 250,532 | 258,093 | 258,093 |
| Elections | 1,743 | 330,112 | 568 | 330,112 | 19,985 | 19,985 |
| Council, GRA, Housing, Support | 207,586 | 290,124 | 123,569 | 236,643 | 297,554 | 297,803 |
| TOTAL | \$ 902,509 | \$ 1,385,528 | \$ 479,200 | \$ 1,317,084 | 1,107,283 | 1,136,032 |
| <u>CITY TREASURER</u> | | | | | | |
| City Treasurer | 474,825 | 517,756 | 248,566 | 521,689 | 532,656 | 535,256 |
| TOTAL | \$ 474,825 | \$ 517,756 | \$ 248,566 | \$ 521,689 | 532,656 | 535,256 |
| <u>COMM DEVELOP & HOUSING</u> | | | | | | |
| Code Enforcement | 765,177 | 715,056 | 328,528 | 713,720 | 722,735 | 734,283 |
| Youth Employment | 1,146,958 | 1,724,224 | 680,424 | 1,725,124 | 1,564,789 | 1,965,316 |
| Outreach & Education | 273,680 | 413,219 | 151,211 | 382,175 | 347,781 | 472,236 |
| TOTAL | \$ 2,185,815 | \$ 2,852,499 | \$ 1,160,162 | \$ 2,821,019 | 2,635,305 | 3,171,835 |
| <u>DEVELOPMENT SERVICES</u> | | | | | | |
| Economic Development | 2,533 | 25,206 | - | 25,206 | 25,206 | 25,206 |
| TOTAL | \$ 2,533 | \$ 25,206 | \$ - | \$ 25,206 | 25,206 | 25,206 |

GENERAL FUND
SUMMARY OF EXPENDITURES BY PROGRAM
FUND 101

| | Actual Expenditures 2005-06 | Current Year Appropriation 2006-07 | Year to Date Expenditure 12/31/06 | Estimated Expenditures 2006-07 | Prior Estimate 2007-08 | Budget 2007-08 |
|-----------------------------|-----------------------------------|--|---|--------------------------------------|---------------------------|-------------------|
| <u>FIRE</u> | | | | | | |
| Administration | 1,105,926 | 1,218,203 | 609,843 | 1,266,871 | 1,252,194 | 1,351,922 |
| Fire Operations | 29,051,110 | 29,679,684 | 15,341,884 | 30,728,917 | 30,483,681 | 31,522,655 |
| Mechanical Maintenance | 601,081 | 477,019 | 302,146 | 610,292 | 485,886 | 492,398 |
| Fire Prevention | 1,466,860 | 1,699,462 | 705,462 | 1,587,436 | 1,747,767 | 1,775,852 |
| Fire Communication | 786,714 | 805,660 | 805,660 | 805,660 | 833,858 | 848,858 |
| Emergency Services | 177,327 | 279,342 | 115,700 | 251,270 | 284,869 | 301,091 |
| TOTAL | <u>\$ 33,189,018</u> | <u>\$ 34,159,370</u> | <u>\$ 17,880,695</u> | <u>\$ 35,250,446</u> | <u>35,088,255</u> | <u>36,292,776</u> |
| <u>INFORMATION SERVICES</u> | | | | | | |
| Administration | 552,845 | 594,931 | 333,246 | 605,888 | 613,963 | 647,981 |
| Infrastructure Support | 1,163,965 | 1,262,402 | 629,983 | 1,253,838 | 1,299,762 | 1,299,862 |
| Application Support | 2,034,938 | 2,014,565 | 1,034,572 | 1,881,007 | 2,070,691 | 2,409,291 |
| Telephone System Support | 125,487 | 153,203 | 86,707 | 164,191 | 159,453 | 160,378 |
| TOTAL | <u>\$ 3,877,236</u> | <u>\$ 4,025,101</u> | <u>\$ 2,084,508</u> | <u>\$ 3,904,924</u> | <u>4,143,869</u> | <u>4,517,512</u> |
| <u>LIBRARY</u> | | | | | | |
| Administration | 1,280,131 | 1,281,201 | 629,898 | 1,329,044 | 1,323,312 | 1,435,619 |
| Adult Services | 1,512,885 | 1,432,079 | 648,049 | 1,372,952 | 1,488,748 | 1,552,041 |
| Brand Library | 512,275 | 562,131 | 285,936 | 503,148 | 589,426 | 600,961 |
| Children's Services | 399,578 | 405,858 | 201,707 | 399,620 | 428,707 | 418,524 |
| Literacy | 114,370 | 129,557 | 62,514 | 125,028 | 134,496 | 118,541 |
| Neighborhood Services | 1,430,275 | 1,698,342 | 731,679 | 1,505,587 | 2,050,030 | 2,047,511 |
| Access Services | 2,103,340 | 2,238,548 | 861,871 | 2,109,964 | 2,321,394 | 2,364,133 |
| TOTAL | <u>\$ 7,352,855</u> | <u>\$ 7,747,716</u> | <u>\$ 3,421,654</u> | <u>\$ 7,345,341</u> | <u>8,336,113</u> | <u>8,537,330</u> |

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GENERAL FUND
SUMMARY OF EXPENDITURES BY PROGRAM
FUND 101

| | Actual Expenditures 2005-06 | Current Year Appropriation 2006-07 | Year to Date Expenditure 12/31/06 | Estimated Expenditures 2006-07 | Prior Estimate 2007-08 | Budget 2007-08 |
|---------------------------------------|-----------------------------------|--|---|--------------------------------------|---------------------------|-------------------|
| <u>MANAGEMENT SERVICES</u> | | | | | | |
| City Council | 437,083 | 464,234 | 242,465 | 484,613 | 477,038 | - |
| Membership & Dues | 53,543 | 56,239 | 34,336 | 66,588 | 56,239 | 66,588 |
| Management Services | 1,688,764 | 2,022,566 | 827,259 | 1,962,026 | 1,987,973 | 2,654,609 |
| City Auditor | 685,046 | 764,423 | 348,021 | 702,816 | 782,829 | 820,035 |
| Special Events | 191,376 | 35,000 | 20,726 | 41,879 | 35,000 | 56,900 |
| TOTAL | <u>\$ 3,055,811</u> | <u>\$ 3,342,462</u> | <u>\$ 1,472,808</u> | <u>\$ 3,257,921</u> | <u>3,339,079</u> | <u>3,598,132</u> |
| <u>PARKS, REC & COMM SERVICES</u> | | | | | | |
| Parks, Rec & Comm Services | 1,252,639 | 1,152,142 | 551,269 | 1,081,205 | 1,225,854 | 1,226,236 |
| Parks | 5,922,541 | 6,555,258 | 3,373,002 | 6,239,067 | 6,547,658 | 7,230,643 |
| Recreation Facilities | 1,304,073 | 1,307,659 | 582,536 | 1,185,096 | 1,723,684 | 1,788,191 |
| Recreation Programs & Services | 2,130,178 | 2,315,568 | 1,051,625 | 2,179,392 | 2,411,325 | 2,467,325 |
| TOTAL | <u>\$ 10,609,431</u> | <u>\$ 11,330,627</u> | <u>\$ 5,558,431</u> | <u>\$ 10,684,760</u> | <u>11,908,521</u> | <u>12,712,395</u> |
| <u>PLANNING</u> | | | | | | |
| Administration | 605,163 | 647,399 | 282,088 | 585,828 | 665,958 | 704,900 |
| Current Planning | 1,043,726 | 1,617,425 | 788,565 | 1,575,217 | 1,697,542 | 1,707,292 |
| Permit Services | 399,436 | - | 34,581 | 69,163 | - | - |
| Comprehensive Planning | 883,785 | 845,242 | 410,484 | 854,407 | 860,788 | 860,788 |
| TOTAL | <u>\$ 2,932,110</u> | <u>\$ 3,110,066</u> | <u>\$ 1,515,718</u> | <u>\$ 3,084,614</u> | <u>3,224,288</u> | <u>3,272,980</u> |

GENERAL FUND
SUMMARY OF EXPENDITURES BY PROGRAM
FUND 101

| | Actual Expenditures 2005-06 | Current Year Appropriation 2006-07 | Year to Date Expenditure 12/31/06 | Estimated Expenditures 2006-07 | Prior Estimate 2007-08 | Budget 2007-08 |
|--------------------------------|-----------------------------------|--|---|--------------------------------------|---------------------------|-------------------|
| <u>POLICE</u> | | | | | | |
| Administrative Services | 8,307,919 | 9,610,586 | 4,342,905 | 8,976,776 | 9,799,333 | 10,612,682 |
| Field Services | 17,700,285 | 18,082,498 | 8,456,868 | 16,483,406 | 18,721,869 | 19,074,084 |
| Investigative Services | 9,355,605 | 9,839,027 | 4,948,405 | 9,849,175 | 10,149,919 | 10,500,478 |
| Support Services | 9,597,977 | 10,171,837 | 5,169,955 | 10,316,222 | 10,224,748 | 10,774,805 |
| Office of the Chief | 1,404,316 | 1,489,801 | 757,773 | 1,489,156 | 1,544,253 | 1,593,149 |
| TOTAL | <u>\$ 46,366,101</u> | <u>\$ 49,193,749</u> | <u>\$ 23,675,906</u> | <u>\$ 47,114,735</u> | <u>50,440,122</u> | <u>52,555,198</u> |
| <u>PUBLIC WORKS</u> | | | | | | |
| Public Works Administration | 407,655 | 343,963 | 280,589 | 475,059 | 334,724 | 632,754 |
| Project Management | 343,702 | 232,279 | 158,566 | 314,337 | 238,777 | 451,277 |
| Engineering | 3,358,033 | 3,188,697 | 1,572,986 | 3,084,702 | 3,415,696 | 3,554,453 |
| Building & Safety | 2,567,677 | 3,146,934 | 1,472,433 | 2,826,401 | 3,037,745 | 3,459,115 |
| Corporation Yard | 142,604 | 104,326 | 62,603 | 109,204 | 104,325 | 111,898 |
| Custodial Services | 737,523 | 940,740 | 399,302 | 757,575 | 967,077 | 968,077 |
| Building Services | 2,090,848 | 2,760,124 | 1,298,997 | 2,597,994 | 2,254,940 | 2,377,595 |
| Maint. Services Administration | 395,109 | 392,420 | 220,428 | 442,766 | 402,045 | 404,069 |
| Street Maintenance | 1,525,918 | 1,544,154 | 705,405 | 1,283,016 | 1,586,044 | 1,665,097 |
| Sidewalk Maintenance | 2,776,078 | 3,229,509 | 1,715,703 | 2,952,943 | 2,887,376 | 3,119,098 |
| Street Trees Maintenance | 1,132,779 | 1,388,903 | 670,845 | 1,393,052 | 1,426,111 | 1,629,297 |
| Mechanical Maintenance | 1,642,400 | 1,240,138 | 585,406 | 1,642,613 | 1,287,113 | 1,993,927 |
| Warehouse | 113,549 | 144,627 | 30,425 | 72,911 | 138,687 | 139,726 |
| Traffic Engineering | 1,140,012 | 1,214,136 | 645,656 | 1,466,244 | 1,089,140 | 1,109,610 |
| Traffic Signals | 1,008,454 | 1,135,367 | 243,458 | 1,138,909 | 1,072,209 | 1,078,209 |
| Traffic Safety Control | 410,584 | 459,689 | 167,709 | 369,726 | 469,660 | 469,860 |
| TOTAL | <u>\$ 19,792,926</u> | <u>\$ 21,466,006</u> | <u>\$ 10,230,511</u> | <u>\$ 20,927,451</u> | <u>20,711,669</u> | <u>23,164,062</u> |

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GENERAL FUND
SUMMARY OF EXPENDITURES BY PROGRAM
FUND 101

| | Actual Expenditures 2005-06 | Current Year Appropriation 2006-07 | Year to Date Expenditure 12/31/06 | Estimated Expenditures 2006-07 | Prior Estimate 2007-08 | Budget 2007-08 |
|--------------------------------|-----------------------------------|--|---|--------------------------------------|---------------------------|------------------------|
| <u>TRANSFER TO OTHER FUNDS</u> | | | | | | |
| Transfer to Other Funds | 10,044,610 | 5,549,911 | 160,000 | 5,549,911 | 5,939,911 | 5,939,911 |
| TOTAL | <u>\$ 10,044,610</u> | <u>\$ 5,549,911</u> | <u>\$ 160,000</u> | <u>\$ 5,549,911</u> | <u>5,939,911</u> | <u>5,939,911</u> |
| GRAND TOTAL | <u>146,957,935</u> | <u>152,482,815</u> | <u>71,473,894</u> | <u>149,477,243</u> | <u>155,632,892</u> | <u>163,832,369</u> |

GENERAL FUND
SUMMARY OF EXPENDITURES BY TYPE OF EXPENSE
FUND 101

| | Actual Expenditures 2005-06 | Current Year Appropriation 2006-07 | Year to Date Expenditure 12/31/06 | Estimated Expenditures 2006-07 | Prior Estimate 2007-08 | Budget 2007-08 |
|---|-----------------------------------|--|---|--------------------------------------|---------------------------|-----------------------|
| <u>Salaries & Benefits</u> | | | | | | |
| 41100 Salaries | 74,891,455 | 84,111,815 | 38,559,985 | 77,441,866 | 87,649,644 | 88,802,383 |
| 41200 Overtime | 7,834,555 | 7,218,391 | 4,106,085 | 8,216,649 | 7,414,244 | 7,521,645 |
| 41300 Hourly Wages | 4,819,559 | 4,690,479 | 2,209,898 | 4,605,146 | 4,636,278 | 5,132,737 |
| 41600 Compensated Absences | 1,257,534 | 1,441,152 | 701,951 | 1,409,392 | 1,481,535 | 1,334,623 |
| 41700 Other Benefits | 201,843 | 191,309 | 107,074 | 214,226 | 192,622 | 199,272 |
| 41800 Life Insurance | 90,472 | 83,921 | 38,977 | 76,976 | 96,208 | 96,728 |
| 41900 Disability Insurance | 290,293 | 347,369 | 139,859 | 281,890 | 358,310 | 296,499 |
| B 42000 Vision Insurance | 69,867 | 87,529 | 34,994 | 70,308 | 87,954 | 87,574 |
| 42100 Medical Insurance | 6,393,084 | 6,945,571 | 3,547,357 | 7,092,261 | 7,166,866 | 7,684,885 |
| 42200 Dental Insurance | 668,001 | 711,292 | 338,768 | 679,437 | 723,104 | 727,233 |
| 16 42300 Unemployment Insurance | 86,460 | 89,853 | 44,743 | 89,839 | 93,340 | 94,966 |
| 42400 Compensation Insurance | 5,655,270 | 6,321,125 | 2,876,372 | 5,769,741 | 6,866,581 | 5,701,541 |
| 42500 Medicare | 914,514 | 952,917 | 478,262 | 959,776 | 988,815 | 998,803 |
| 42600 Social Security/PARS | 29,202 | 51,451 | 16,470 | 33,020 | 52,986 | 75,916 |
| 42700 PERS Retirement | 12,069,288 | 13,639,985 | 6,516,467 | 13,112,982 | 14,039,855 | 15,155,157 |
| 42799 Salary Charges Out | (2,520,919) | (4,150,725) | (1,184,716) | (2,423,351) | (4,245,100) | (4,245,100) |
| Total \$ | <u>112,750,478</u> | <u>\$ 122,733,434</u> | <u>\$ 58,532,545</u> | <u>\$ 117,630,157</u> | <u>\$ 127,603,242</u> | <u>\$ 129,664,862</u> |
| <u>Maintenance & Operation Detail</u> | | | | | | |
| 42800 Auto Allowance | 301,800 | 300,086 | 147,357 | 307,447 | 300,635 | 304,335 |
| 42900 Uniform Allowance | 565,033 | 525,265 | 259,608 | 526,140 | 524,865 | 524,765 |
| 43050 Repair Buildings & Grounds | 900,151 | 301,649 | 272,032 | 499,396 | 264,449 | 264,449 |
| 43060 Utilities | 2,643,707 | 2,607,484 | 1,647,064 | 3,323,922 | 2,608,484 | 3,422,955 |
| 43070 Lease Payments | 1,626 | 1,625 | 14,591 | 1,625 | 149,625 | 149,625 |

GENERAL FUND
SUMMARY OF EXPENDITURES BY TYPE OF EXPENSE
FUND 101

| | Actual Expenditures 2005-06 | Current Year Appropriation 2006-07 | Year to Date Expenditure 12/31/06 | Estimated Expenditures 2006-07 | Prior Estimate 2007-08 | Budget 2007-08 |
|--------------------------------------|-----------------------------------|--|---|--------------------------------------|---------------------------|-------------------|
| 43080 Rent | 105,201 | 65,060 | 71,961 | 65,010 | 69,440 | 68,390 |
| 43090 Equipment Usage | 42,724 | 1,000 | 3,765 | 1,000 | 1,000 | 1,000 |
| 43110 Contractual Services | 6,709,461 | 8,766,044 | 3,017,867 | 8,339,236 | 7,797,452 | 8,737,992 |
| 43111 Construction Services | - | 1,873,100 | 1,405,481 | 1,846,200 | 1,380,000 | 1,526,000 |
| 43112 Direct Assistance | 69,322 | 70,000 | 49 | 70,000 | 70,000 | 70,000 |
| 43113 County Property Tax Admin | 270,721 | 310,000 | 579,680 | 600,000 | 310,000 | 600,000 |
| 43114 City Grant Match | 3,424 | 3,220 | - | 3,220 | - | - |
| 43150 City Services | 312,528 | 72,600 | 103,745 | 229,344 | 73,600 | 235,731 |
| B 44100 Repairs to Equipment | 129,879 | 63,978 | 44,124 | 71,382 | 76,261 | 77,061 |
| 44120 Repairs to Office Equipment | 61,031 | 161,109 | 23,232 | 159,423 | 149,809 | 149,709 |
| 44200 Advertising | 110,515 | 131,639 | 53,045 | 133,139 | 129,999 | 145,449 |
| 17 44250 Communications Maint | 13,005 | 9,670 | 394 | 9,670 | 9,670 | 9,670 |
| 44300 Telephone | 572,146 | 208,344 | 256,772 | 231,573 | 208,121 | 223,783 |
| 44350 Vehicle Maintenance | 3,459,302 | 2,085,805 | 1,516,151 | 2,817,644 | 1,935,805 | 2,963,214 |
| 44400 Janitorial Services | 162,515 | 108,300 | 83,912 | 107,108 | 108,300 | 108,300 |
| 44450 Postage | 175,268 | 157,108 | 62,299 | 171,390 | 131,231 | 132,231 |
| 44500 Support of Prisoners | 104,391 | 83,000 | 41,409 | 83,024 | 83,000 | 83,000 |
| 44550 Travel | 263,647 | 136,065 | 75,365 | 136,696 | 134,541 | 144,835 |
| 44600 Laundry & Towel Service | 30,818 | 32,899 | 13,447 | 31,337 | 32,899 | 32,899 |
| 44650 Training | 240,096 | 289,642 | 88,154 | 289,565 | 280,024 | 300,824 |
| 44700 Computer Software | 442,943 | 197,884 | 282,596 | 196,487 | 198,284 | 198,284 |
| 44750 Insurance & Surety Bonds | 2,584,665 | 2,442,745 | 1,178,841 | 2,694,297 | 2,442,390 | 2,721,908 |
| 44760 Regulatory | 4,290 | 2,400 | 2,101 | 2,400 | 2,400 | 2,400 |
| 44800 Membership & Dues | 100,675 | 108,044 | 46,257 | 118,319 | 107,844 | 119,443 |
| 45050 Periodicals & Newspapers | 200,737 | 191,615 | 31,811 | 173,732 | 191,615 | 191,715 |
| 45100 Books | 598,021 | 364,567 | 177,828 | 333,884 | 364,565 | 368,565 |
| 45150 Furniture & Equipment | 532,445 | 204,972 | 124,771 | 180,742 | 204,438 | 226,238 |

GENERAL FUND
SUMMARY OF EXPENDITURES BY TYPE OF EXPENSE
FUND 101

| | Actual Expenditures 2005-06 | Current Year Appropriation 2006-07 | Year to Date Expenditure 12/31/06 | Estimated Expenditures 2006-07 | Prior Estimate 2007-08 | Budget 2007-08 |
|------------------------------|-----------------------------------|--|---|--------------------------------------|------------------------------|------------------------------|
| 45170 Computer Hardware | 115,583 | 34,961 | 18,985 | 34,361 | 34,661 | 49,861 |
| 45200 Maps & Blue Prints | 4,476 | 5,050 | 129 | 4,850 | 5,050 | 5,050 |
| 45250 Office Supplies | 549,236 | 606,394 | 205,848 | 608,943 | 599,347 | 604,645 |
| 45300 Small Tools | 33,548 | 34,117 | 13,201 | 28,617 | 34,117 | 34,417 |
| 45350 General Supplies | 2,013,604 | 1,398,650 | 363,802 | 1,321,254 | 1,441,353 | 1,534,567 |
| 45400 Reports & Publications | 7,140 | 2,700 | 645 | 1,200 | 2,700 | 200 |
| 45450 Printing & Graphics | 95,527 | 179,941 | 26,012 | 185,159 | 191,674 | 195,674 |
| 45500 Fuel-Oil | 36 | - | - | - | - | - |
| B 46000 Depreciation | 1,896,704 | 1,822,485 | 961,687 | 2,064,504 | 1,823,485 | 2,404,011 |
| 46500 Uncollectible Accounts | - | - | - | - | - | - |
| 46900 Business Meetings | 106,498 | 75,755 | 40,257 | 75,414 | 77,087 | 78,708 |
| 18 47000 Miscellaneous | 230,065 | 141,242 | 48,738 | 147,077 | 111,519 | 118,843 |
| 47010 Discount Earned & Lost | (3,063) | - | (872) | (268) | - | - |
| 47020 Freight | - | - | - | - | - | - |
| 47050 Interest on Bonds | - | - | - | - | - | - |
| 47100 Retirement of Bonds | - | - | - | - | - | - |
| 49050 Charges-Other Depts | (1,565,905) | (1,277,000) | (816,876) | (1,229,548) | (1,277,000) | (1,277,000) |
| Total | <u>\$ 25,195,536</u> | <u>\$ 24,901,213</u> | <u>\$ 12,487,265</u> | <u>\$ 26,995,914</u> | <u>\$ 23,384,739</u> | <u>\$ 27,853,746</u> |
| Capital | \$ 268,467 | \$ 598,256 | \$ 293,332 | \$ 601,261 | \$ 5,000 | \$ 373,850 |
| Budgeted Underexpenditures | (\$ 1,300,000) | (\$ 1,300,000) | \$ - | (\$ 1,300,000) | (\$ 1,300,000) | \$ - |
| Transfer to Other Funds | \$ 10,044,610 | \$ 5,549,911 | \$ 160,000 | \$ 5,549,911 | \$ 5,939,911 | \$ 5,939,911 |
| Total Expenditures | <u><u>\$ 146,959,091</u></u> | <u><u>\$ 152,482,815</u></u> | <u><u>\$ 71,473,142</u></u> | <u><u>\$ 149,477,243</u></u> | <u><u>\$ 155,632,892</u></u> | <u><u>\$ 163,832,369</u></u> |