

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 \$151.9 million and expenditures of \$150.4 million. The authorized COLA for GCEA and Hourly employees, General Managers, GPOA (Police Officer Recruits, Police Officers, Police Sergeants) employees, and Sworn Police managers is 3.0%. The COLA for GFFA and Sworn Fire Managers is 4%.

REVENUES

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

	Original		\$ Change	% Change
	2005-06 Budget	2006-07 Budget		
Property Taxes	\$ 28,455,000	\$ 34,050,000	\$ 5,595,000	16.4 %
Sales Taxes	26,425,000	28,000,000	1,575,000	5.6 %
Other Taxes	30,750,000	32,450,000	1,700,000	5.2 %
Licenses & Permits	4,890,000	6,176,663	1,286,663	20.8 %
Fines & Forfeitures	1,550,000	1,400,000	(150,000)	(10.7 %)
Use of Money & Property	7,003,000	7,550,000	547,000	7.2 %
Revenue from Other Agencies	1,285,000	1,610,000	325,000	20.2 %
Charges for Services	4,249,500	5,391,206	1,141,706	21.2 %
Misc. & Non-Operating	450,000	520,000	70,000	13.5 %
Interfund Revenue	7,119,000	7,300,000	181,000	2.5 %
Transfers From Other Funds	24,705,000	27,452,000	2,747,000	10.0 %
Total Revenue	<u>\$ 136,881,500</u>	<u>\$ 151,899,869</u>	<u>\$15,018,369</u>	<u>9.9 %</u>
Prior Year Surplus	1,417,167	0	(1,417,167)	N/A
GRAND TOTAL	<u><u>\$ 138,298,667</u></u>	<u><u>\$ 151,899,869</u></u>	<u><u>\$13,601,202</u></u>	<u><u>9.0 %</u></u>

The General Fund revenue shows a \$13.6 million or 9.0% increase when compared to the 2005-2006 original budget estimates. Most of this increase is due to additional property tax and transfer revenue.

Property Taxes show an increase of \$5.6 million, or 16.4%. This is due to continued real estate sales and healthy values for homes being sold. Sales Taxes show an increase of 5.6%

mainly due to anticipated increases in sales activity compared to last year. Other Taxes show a significant increase primarily due to higher Utility Users Tax revenue anticipated compared to last year. Licenses and Permits also increase mainly due to increases in Building Permit revenue. Use of Money & Property shows an increase due primarily to increased Landfill Gas Royalties and Intergovernmental Revenue (repayment of the Redevelopment Agency's debt to the City). Revenue from Other Agencies increased by \$325,000 mainly due to increased Vehicle License Fee revenue. Transfers from Other Funds show an increase from the prior year mainly due to an increased transfer from the Electric Fund and an additional \$1 million transfer from the Capital Improvement Fund.

EXPENDITURES

The operating requirements for the General Fund, together with comparative 2005-06 appropriations are as follows:

	Original			
	<u>2005-06 Budget</u>	<u>2006-07 Budget</u>	<u>\$ Change</u>	<u>% Change</u>
Salaries & Benefits	\$116,190,318	\$126,675,924	\$10,485,606	8.3 %
Maintenance & Operation	23,361,669	24,674,855	1,313,186	5.3 %
Capital Outlay	92,470	395,000	302,530	76.6 %
Charges-Other Depts. or Funds	(4,317,400)	(5,427,725)	(1,110,325)	20.5 %
Transfers To Other Funds	4,271,610	5,389,911	1,118,301	20.7 %
Budgeted Underexpenditures	(1,300,000)	(1,300,000)	-	0.0 %
Total Appropriations	\$138,298,667	\$150,407,965	\$12,109,298	8.1 %
Unallocated	-	1,491,904	1,491,904	100.0 %
GRAND TOTAL	<u>\$138,298,667</u>	<u>\$151,899,869</u>	<u>\$13,601,202</u>	<u>9.0 %</u>

The General Fund expenditures show an \$13.6 million or 9% increase when compared to the 2005-06 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 2004-05	Original Estimate 2005-06	Year to Date 12/31/05	Revised Estimated 2005-06	Budget 2006-07	Budget 2007-08
<u>Estimated Financing Resources</u>						
<u>Revenue</u>						
Property Taxes	27,975,365	28,455,000	7,643,434	31,250,442	34,050,000	35,050,000
Other Taxes	56,262,568	57,175,000	19,638,709	57,725,000	60,450,000	62,470,000
Licenses & Permits	5,303,073	4,890,000	3,621,346	6,105,000	6,176,663	6,276,663
Fines & Forfeitures	1,309,318	1,550,000	493,676	1,400,000	1,400,000	1,400,000
Use of Money & Property	6,118,027	7,003,000	3,420,478	7,103,000	7,550,000	7,655,000
Revenue From Other Agencies	1,946,187	1,285,000	882,942	1,840,000	1,610,000	1,660,000
Charges For Services	3,499,036	4,249,500	1,612,309	3,611,100	5,391,206	5,725,153
Misc & Non Operating Revenue	575,512	450,000	641,395	746,000	520,000	520,000
Interfund Revenue	7,490,800	7,119,000	3,564,323	7,125,000	7,300,000	7,500,000
Transfers from Other Funds	23,301,875	24,705,000	15,717,406	25,791,000	27,452,000	28,064,000
Total Estimated Financing Resources	\$ 133,781,761	\$ 136,881,500	\$ 57,236,018	\$ 142,696,542	\$ 151,899,869	\$ 156,320,816
<u>Estimated Requirements</u>						
Salaries & Benefits	105,278,577	119,265,074	58,109,809	116,087,975	126,675,924	131,848,342
Maintenance & Operation	23,225,394	23,994,594	12,435,310	23,567,871	24,674,855	24,661,739
Capital	1,015,471	336,781	11,455	138,420	395,000	5,000
Charges to Other Funds	(3,881,558)	(4,317,400)	(1,700,051)	(4,647,344)	(5,427,725)	(5,522,100)
Transfer to Other Funds	11,309,580	4,271,610	75,000	4,346,610	5,389,911	5,939,911
Budgeted Underexpenditures	-	(1,300,000)	-	(1,300,000)	(1,300,000)	(1,300,000)
Fire Paramedic Fund Transfer	-	-	-	-	-	-
Expense Reductions	-	-	-	-	-	-
Total Estimated Requirements	\$ 136,947,463	\$ 142,250,659	\$ 68,931,523	\$ 138,193,532	150,407,965	155,632,892
<u>Estimated Surplus/(Shortfall)</u>					1,491,904	687,924

GENERAL FUND
 DETAIL OF FINANCIAL RESOURCES
 FUND 101

<u>Source</u>	Actual Resources 2004-05	Original Estimate 2005-06	Year to Date 12/31/05	Revised Estimated 2005-06	Budget 2006-07	Budget 2007-08
<u>Property Taxes</u>						
30010 Property Taxes Current	17,071,573	18,000,000	8,178,969	18,450,000	19,370,000	20,000,000
30015 ERAF III Payment to State	(2,219,558)	-	(1,109,779)	(2,219,558)	-	-
30020 Property Taxes Delinquent	392,606	400,000	266,957	400,000	400,000	400,000
30030 Property Taxes Supplement	1,658,313	750,000	256,348	1,200,000	1,000,000	900,000
30050 ERAF in lieu of VLF	10,966,315	9,185,000	-	13,300,000	13,180,000	13,650,000
30700 Property Taxes Penalty	106,116	120,000	50,939	120,000	100,000	100,000
Total	\$ 27,975,365	\$ 28,455,000	\$ 7,643,434	\$ 31,250,442	\$ 34,050,000	\$ 35,050,000
<u>Other Taxes</u>						
30300 Sales Tax	19,240,673	20,000,000	7,074,667	20,000,000	21,000,000	21,840,000
30305 ERAF in lieu of Sales Tax	5,856,809	6,425,000	-	6,275,000	7,000,000	7,280,000
30310 State 1/2% Sales Tax	1,493,750	1,400,000	512,203	1,500,000	1,500,000	1,500,000
30320 Utility Users Tax	23,772,356	23,600,000	10,100,690	23,800,000	24,800,000	25,500,000
30330 Franchise Tax	2,537,410	2,550,000	607,190	2,550,000	2,550,000	2,550,000
30340 Occupancy Tax	2,213,218	2,300,000	784,834	2,400,000	2,500,000	2,800,000
30350 Property Transfer Tax	1,148,352	900,000	559,125	1,200,000	1,100,000	1,000,000
30360 Scholl Canyon Assessment	-	-	-	-	-	-
Total	\$ 56,262,568	\$ 57,175,000	\$ 19,638,709	\$ 57,725,000	\$ 60,450,000	\$ 62,470,000

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GENERAL FUND
 DETAIL OF FINANCIAL RESOURCES
 FUND 101

<u>Source</u>	Actual Resources 2004-05	Original Estimate 2005-06	Year to Date 12/31/05	Revised Estimated 2005-06	Budget 2006-07	Budget 2007-08
<u>Licenses & Permits</u>						
30800 Dog Licenses	147,519	160,000	67,688	160,000	160,000	160,000
30810 Bicycle Licenses	122	-	(95)	-	-	-
30820 Building Permits	3,482,633	3,310,000	2,282,101	3,900,000	3,964,663	3,964,663
30825 Plan Check	123,489	150,000	115,932	175,000	190,000	190,000
30830 Variance Permits	932,491	650,000	761,477	1,200,000	1,200,000	1,300,000
30840 Grading Permits	40,536	30,000	25,823	45,000	47,000	47,000
30850 Street Permits	158,048	140,000	122,628	200,000	190,000	190,000
30870 Business License Permits	418,235	450,000	245,792	425,000	425,000	425,000
Total	\$ 5,303,073	\$ 4,890,000	\$ 3,621,346	\$ 6,105,000	\$ 6,176,663	\$ 6,276,663
<u>Fines & Forfeitures</u>						
37800 Traffic Safety Fines	1,309,318	1,550,000	493,676	1,400,000	1,400,000	1,400,000
Total	\$ 1,309,318	\$ 1,550,000	\$ 493,676	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000
<u>Uses of Money & Property</u>						
38000 Interest & Inv. Revenue	2,815,068	3,200,000	1,023,728	3,000,000	3,250,000	3,350,000
38005 Interest & Investment GASB 31	(227,357)	-	-	-	-	-
30900 Intergovernmental Revenue	1,250,000	1,500,000	1,500,000	1,500,000	2,000,000	2,000,000
38100 Landfill Gas Royalties	2,156,983	1,600,000	821,246	2,500,000	2,000,000	2,000,000
38200 Rental Income	123,333	103,000	75,504	103,000	100,000	100,000
38210 Rental Community Bldgs	-	-	-	-	-	-
38525 Sponsorships	-	600,000	-	-	200,000	205,000
Total	\$ 6,118,027	\$ 7,003,000	\$ 3,420,478	\$ 7,103,000	\$ 7,550,000	\$ 7,655,000

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GENERAL FUND
 DETAIL OF FINANCIAL RESOURCES
 FUND 101

<u>Source</u>	Actual Resources 2004-05	Original Estimate 2005-06	Year to Date 12/31/05	Revised Estimated 2005-06	Budget 2006-07	Budget 2007-08
<u>Revenue From Other Agencies</u>						
31250 Disaster Relief Reimb	-	-	104,590	150,000	-	-
31260 Mutual Aid Reimbursement	154,752	-	-	-	-	-
31600 Historic Preservation Grant	12,000	-	-	-	-	-
32610 State Grants	21,973	-	20,435	30,000	-	-
32611 Disaster Relief Reimb - State	-	-	53,580	80,000	-	-
32621 State Arts in Education Grant	-	-	-	-	-	-
32655 State AB1662 Booking Fee	23,763	25,000	-	25,000	25,000	25,000
32850 State S/B 90	62,886	-	117,525	120,000	100,000	100,000
32900 State ERAF {AB 1661}	-	-	-	-	-	-
33000 Motor Vehicle in Lieu	1,329,038	1,000,000	503,772	1,100,000	1,150,000	1,200,000
33100 State Library Grant	107,323	50,000	43,237	100,000	100,000	100,000
33300 State Police Grants	-	-	-	-	-	-
33400 State H/O Exemptions	222,535	200,000	33,303	225,000	225,000	225,000
34050 County Grants	11,917	10,000	6,500	10,000	10,000	10,000
	\$ 1,946,187	\$ 1,285,000	\$ 882,942	\$ 1,840,000	\$ 1,610,000	\$ 1,660,000

Charges For Services

34500 Zoning - Subdivision Fees	42,864	43,000	39,377	60,000	50,000	50,000
34510 Map & Publication Fees	36,144	25,000	14,571	30,000	30,000	30,000
34520 Filing Certification Fees	10,178	10,000	1,001	10,000	10,000	10,000
34521 Passports	-	-	-	-	388,000	465,600
34522 Passport Photos	-	-	-	-	15,600	31,200
34523 Notary Fees	-	-	-	-	3,000	6,000
34524 Subrogation Recoveries	-	-	-	-	100,000	120,000
34525 Sparta/Special Event Ins Fees	-	-	-	-	25,000	75,000
34540 Finger Print Fees	119,887	125,000	44,204	100,000	634,400	768,000
34600 Special Police Fees	703,279	962,000	528,905	962,000	962,000	962,000

GENERAL FUND
 DETAIL OF FINANCIAL RESOURCES
 FUND 101

<u>Source</u>	Actual Resources 2004-05	Original Estimate 2005-06	Year to Date 12/31/05	Revised Estimated 2005-06	Budget 2006-07	Budget 2007-08
34604 Police Presence Post 9-11-2001	116,626	-	-	-	-	-
34605 Vehicle Tow Admin Fee (VTACR)	191,813	200,000	66,400	200,000	200,000	200,000
34630 Fire Inspection Fees	271,576	300,000	178,947	300,000	335,000	335,000
34631 Fire Mechanical Maint Fees	-	-	-	-	15,000	25,000
34640 Fire Communication Fees	202,814	185,000	224,548	225,000	230,000	240,000
34650 Hydrant Flow Test Fees	2,220	5,000	2,560	5,000	5,000	5,000
34660 Hazardous Vegetation Fees	3,620	3,000	4,267	5,000	5,000	5,000
34680 Code Enforcement Fees	98,407	100,000	54,969	100,000	100,000	100,000
34690 Youth Employment Fees	937,334	1,469,500	332,290	1,000,000	1,413,206	1,422,353
34700 Express Plan Check Fees	205,437	250,000	(18,338)	100,000	100,000	100,000
34710 Excavation Fees	35,882	32,000	29,324	35,000	35,000	35,000
34720 Resurfacing Fees	3,144	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	3,375	-	-	-	-	-
34760 Collectible Jobs Vehicle	94,782	100,000	31,249	100,000	100,000	100,000
34770 Collectible Jobs A & G	158,471	105,000	(18,988)	105,000	105,000	105,000
35000 Library Fines and Fees	150,349	145,000	62,933	145,000	150,000	150,000
35020 Library Misc. Fees	60	-	40	100	-	-
35200 Rental Civic Auditorium	-	-	-	-	250,000	250,000
35210 Rental Bldgs/Facilities	942	20,000	529	-	-	-
35231 Res & Reg Processing Fees	-	30,000	-	-	-	-
35261 Aquatics Fees	22,408	30,000	-	24,000	25,000	30,000

GENERAL FUND
 DETAIL OF FINANCIAL RESOURCES
 FUND 101

<u>Source</u>	Actual Resources 2004-05	Original Estimate 2005-06	Year to Date 12/31/05	Revised Estimated 2005-06	Budget 2006-07	Budget 2007-08
35262 Park Miscellaneous Fees	7,884	5,000	-	-	-	-
35270 Special Program Fees	-	-	-	-	-	-
35510 Local Assessment Fees	79,540	100,000	33,521	100,000	100,000	100,000
36000 Rubbish Fees Scholl	-	-	-	-	-	-
Total	\$ 3,499,036	\$ 4,249,500	\$ 1,612,309	\$ 3,611,100	\$ 5,391,206	\$ 5,725,153

Misc & Non Operating Revenue

38500 Donations & Contributions	79,549	60,000	20,520	60,000	75,000	75,000
38502 Designated Donations - M&O	19,833	-	-	-	-	-
38506 Celebrate Community Donations	-	-	-	-	-	-
38520 Rose Float Donations	-	40,000	45,000	45,000	45,000	45,000
38550 Unclaimed Money & Prop	132,012	-	103,606	110,000	50,000	50,000
38560 Miscellaneous Revenue	338,923	350,000	291,705	350,000	350,000	350,000
38740 Joint Project	-	-	-	-	-	-
38790 Budgetary Job O/H	-	-	-	-	-	-
39080 Sales of Property	5,195	-	180,564	181,000	-	-
Total	\$ 575,512	\$ 450,000	\$ 641,395	\$ 746,000	\$ 520,000	\$ 520,000

Interfund Revenue

37500 Charges to Ent - Council	189,882	170,000	96,797	193,000	195,000	195,000
37510 Charges to Ent - Manager	774,044	750,000	367,834	736,000	795,000	820,000
37515 Charges to Ent - Auditor	263,329	230,000	144,555	289,000	300,000	310,000
37520 Charges to Ent - Clerk	417,879	380,000	198,231	396,000	420,000	440,000
37530 Charges to Ent - Finance	1,213,766	1,250,000	589,023	1,178,000	1,200,000	1,230,000
37540 Charges to Ent - Info Svcs	2,250,852	2,000,000	1,026,761	2,053,000	2,000,000	2,000,000
37550 Charges to Ent - Treasurer	209,217	200,000	104,304	208,000	210,000	220,000
37560 Charges to Ent - Purchasing	166,112	165,000	84,840	170,000	180,000	190,000
37570 Charges to Ent - Legal	738,163	750,000	399,136	798,000	840,000	870,000

GENERAL FUND
 DETAIL OF FINANCIAL RESOURCES
 FUND 101

<u>Source</u>	Actual Resources 2004-05	Original Estimate 2005-06	Year to Date 12/31/05	Revised Estimated 2005-06	Budget 2006-07	Budget 2007-08
37580 Charges to Ent - Personnel	447,706	420,000	228,914	458,000	490,000	530,000
37600 Charges to Ent - Training	26,143	50,000	10,819	21,000	23,000	25,000
37610 Charges to Ent - Parks Rec	58,548	58,000	25,762	51,000	51,000	51,000
37620 Charges to Ent - G.G. Bldg	45,840	47,000	22,920	46,000	46,000	46,000
37630 Charges to Ent - Mem Due	40,993	19,000	7,962	16,000	20,000	23,000
37640 Charges to Ent - P/W Overhead	342,357	330,000	149,785	299,000	310,000	320,000
37660 Salary O/H Budget Job	305,969	300,000	106,680	213,000	220,000	230,000
Total	\$ 7,490,800	\$ 7,119,000	\$ 3,564,323	\$ 7,125,000	\$ 7,300,000	\$ 7,500,000
<u>Transfer From Other Funds</u>						
39120 Transfer-Capital Funds	800,000	1,800,000	1,800,000	1,800,000	2,800,000	2,800,000
39140 Transfer-GRA	-	-	-	-	-	-
39145 Transfer-Sewer	-	1,000,000	1,000,000	1,000,000	1,020,000	1,040,000
39150 Transfer-Electric	16,982,754	16,270,000	9,153,587	17,356,000	17,782,000	18,254,000
39160 Transfer-Water	3,719,121	3,835,000	1,963,819	3,835,000	3,950,000	4,070,000
39200 Transfer-Parking	1,800,000	1,800,000	1,800,000	1,800,000	1,900,000	1,900,000
39220 Transfer-Trust & Agency	-	-	-	-	-	-
Total	\$ 23,301,875	\$ 24,705,000	\$ 15,717,406	\$ 25,791,000	\$ 27,452,000	\$ 28,064,000
Total Revenue	\$ 133,781,761	\$ 136,881,500	\$ 57,236,018	\$ 142,696,542	\$ 151,899,869	\$ 156,320,816

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GENERAL FUND
SUMMARY OF EXPENDITURES BY PROGRAM
FUND 101

	Actual Expenditures 2004-05	Current Year Appropriation 2005-06	Year to Date Expenditure 12/31/05	Estimated Expenditures 2005-06	Budget 2006-07	Budget 2007-08
<u>ADMINISTRATIVE SERVICES</u>						
<u>FINANCE</u>						
Administration	1,158,821	1,021,923	596,222	961,856	1,241,591	1,259,813
Accounts Payable	236,821	303,171	114,128	279,448	269,997	279,804
Budget	85,440	90,529	44,816	102,495	166,861	174,499
Accounting	514,594	570,218	319,709	557,294	464,931	485,437
Grants	175,324	275,471	78,206	209,384	502,737	526,879
Payroll	335,136	414,235	139,156	281,918	350,489	368,442
Purchasing	342,958	407,021	186,186	388,739	411,404	426,921
SUB-TOTAL	<u>2,849,093</u>	<u>3,082,568</u>	<u>1,478,422</u>	<u>2,781,134</u>	<u>3,408,010</u>	<u>3,521,795</u>
<u>HUMAN RESOURCES</u>						
Administration	1,270,035	1,521,928	649,373	1,395,017	1,541,390	1,591,940
Employee Training & Devel.	74,161	219,535	30,690	44,500	170,140	170,140
SUB-TOTAL	<u>\$ 1,344,196</u>	<u>\$ 1,741,463</u>	<u>\$ 680,063</u>	<u>\$ 1,439,517</u>	<u>1,711,530</u>	<u>1,762,080</u>
<u>RISK MANAGEMENT</u>						
Enterprise Services	-	-	-	-	772,694	952,072
SUB-TOTAL	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>772,694</u>	<u>952,072</u>
TOTAL ADMIN. SERVICES	<u>\$ 4,193,289</u>	<u>\$ 4,824,031</u>	<u>\$ 2,158,485</u>	<u>\$ 4,220,651</u>	<u>\$ 5,892,234</u>	<u>\$ 6,235,947</u>
<u>CITY ATTORNEY</u>						
Internal Services/Transactional	1,067,301	1,334,753	650,594	1,290,890	1,363,907	1,432,955
Defending & Filing Legal Actions	373,380	461,144	210,935	387,618	470,852	496,687
Code Enforcement	83,345	129,587	13,258	23,460	33,824	35,026
TOTAL	<u>\$ 1,524,025</u>	<u>\$ 1,925,484</u>	<u>\$ 874,787</u>	<u>\$ 1,701,969</u>	<u>1,868,583</u>	<u>1,964,668</u>

GENERAL FUND
SUMMARY OF EXPENDITURES BY PROGRAM
FUND 101

	Actual Expenditures 2004-05	Current Year Appropriation 2005-06	Year to Date Expenditure 12/31/05	Estimated Expenditures 2005-06	Budget 2006-07	Budget 2007-08
<u>CITY CLERK</u>						
Administration	147,630	144,481	70,808	139,241	156,621	161,087
Licenses and Permits	292,480	352,461	149,810	313,621	358,008	370,564
Public Records/Public Information	213,205	256,637	105,020	232,835	250,663	258,093
Elections	607,118	35,251	7,783	8,000	330,112	19,985
Council, GRA, Housing, Support	209,446	195,443	107,037	210,701	290,124	297,554
TOTAL	\$ 1,469,878	\$ 984,273	\$ 440,459	\$ 904,398	1,385,528	1,107,283
<u>CITY TREASURER</u>						
City Treasurer	431,953	478,205	229,033	483,210	517,756	532,656
TOTAL	\$ 431,953	\$ 478,205	\$ 229,033	\$ 483,210	517,756	532,656
<u>COMM DEVELOP & HOUSING</u>						
Code Enforcement	620,448	766,501	363,064	765,137	705,236	722,735
Youth Employment	1,695,732	2,282,828	1,129,539	2,025,214	1,552,199	1,564,789
Outreach & Education	227,737	356,023	118,195	248,460	332,307	347,781
TOTAL	\$ 2,543,917	\$ 3,405,352	\$ 1,610,798	\$ 3,038,811	2,589,742	2,635,305
<u>DEVELOPMENT SERVICES</u>						
Economic Development	12	27,000	1,794	25,206	25,206	25,206
TOTAL	\$ 12	\$ 27,000	\$ 1,794	\$ 25,206	25,206	25,206

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GENERAL FUND
SUMMARY OF EXPENDITURES BY PROGRAM
FUND 101

	Actual Expenditures 2004-05	Current Year Appropriation 2005-06	Year to Date Expenditure 12/31/05	Estimated Expenditures 2005-06	Budget 2006-07	Budget 2007-08
<u>FIRE</u>						
Administration	1,098,628	1,180,169	545,550	1,067,284	1,218,203	1,252,194
Fire Operations	28,416,255	27,870,045	14,791,859	28,611,708	29,679,684	30,483,681
Mechanical Maintenance	561,699	629,705	291,784	561,284	477,019	485,886
Fire Prevention	1,479,234	1,384,699	736,529	1,467,231	1,699,462	1,747,767
Fire Communication	765,233	769,669	786,714	786,714	805,660	833,858
Emergency Services	128,369	168,731	81,785	164,483	279,342	284,869
TOTAL	<u>\$ 32,449,417</u>	<u>\$ 32,003,018</u>	<u>\$ 17,234,221</u>	<u>\$ 32,658,704</u>	<u>34,159,370</u>	<u>35,088,255</u>
<u>INFORMATION SERVICES</u>						
Administration	567,025	546,344	280,887	512,985	594,931	613,963
Infrastructure Support	1,013,614	1,184,932	566,706	1,110,681	1,262,402	1,299,762
Application Support	1,777,521	2,030,959	1,014,530	2,012,668	2,014,565	2,070,691
Telephone System Support	99,167	105,187	57,156	107,111	153,203	159,453
TOTAL	<u>\$ 3,457,327</u>	<u>\$ 3,867,422</u>	<u>\$ 1,919,280</u>	<u>\$ 3,743,446</u>	<u>4,025,101</u>	<u>4,143,869</u>
<u>LIBRARY</u>						
Administration	1,088,438	1,235,786	620,354	1,262,912	1,281,201	1,323,312
Adult Services	1,405,430	1,384,589	707,820	1,380,656	1,432,079	1,488,748
Brand Library	400,463	544,726	241,403	525,473	562,131	589,426
Children's Services	355,526	373,510	176,046	368,109	405,858	428,707
Literacy	105,673	103,130	53,810	102,165	129,557	134,496
Neighborhood Services	1,311,002	1,511,081	696,753	1,397,507	1,698,342	2,050,030
Access Services	1,805,875	2,141,205	787,919	2,069,074	2,238,548	2,321,394
TOTAL	<u>\$ 6,472,408</u>	<u>\$ 7,294,027</u>	<u>\$ 3,284,105</u>	<u>\$ 7,105,895</u>	<u>7,747,716</u>	<u>8,336,113</u>

GENERAL FUND
SUMMARY OF EXPENDITURES BY PROGRAM
FUND 101

	Actual Expenditures 2004-05	Current Year Appropriation 2005-06	Year to Date Expenditure 12/31/05	Estimated Expenditures 2005-06	Budget 2006-07	Budget 2007-08
<u>POLICE</u>						
Administrative Services	8,403,931	7,628,268	4,101,353	8,251,150	9,607,366	9,799,333
Field Services	16,596,171	19,907,350	8,729,283	16,279,879	18,065,221	18,721,869
Investigative Services	9,175,195	9,642,257	4,478,629	8,903,460	9,839,027	10,149,919
Support Services	9,019,272	8,936,368	4,661,341	9,348,245	10,171,837	10,224,748
Office of the Chief	1,391,723	112,954	661,107	1,324,270	1,489,801	1,544,253
TOTAL	\$ 44,586,293	\$ 46,227,197	\$ 22,631,714	\$ 44,107,004	49,173,252	50,440,122
<u>PUBLIC WORKS</u>						
Public Works Administration	589,124	434,545	269,213	428,894	317,877	334,724
Project Management	68,532	257,718	150,634	299,069	232,279	238,777
Engineering	2,695,468	3,013,823	1,726,301	2,740,654	3,239,459	3,415,696
Building & Safety	2,742,178	2,998,311	1,482,136	3,013,471	2,946,934	3,037,745
Corporation Yard	103,577	104,535	63,781	104,535	104,326	104,325
Custodial Services	683,632	981,928	333,592	916,101	940,740	967,077
Building Services	1,668,697	2,348,099	862,848	2,221,066	2,214,824	2,254,940
Maint. Services Administration	307,604	377,289	194,481	364,374	392,420	402,045
Street Maintenance	1,112,256	1,560,664	798,434	1,578,289	1,544,154	1,586,044
Sidewalk Maintenance	1,680,958	2,674,599	1,876,063	2,675,825	2,736,509	2,887,376
Street Trees Maintenance	1,401,152	1,157,826	626,473	1,143,693	1,388,903	1,426,111
Mechanical Maintenance	1,227,340	1,439,117	709,891	948,385	1,240,138	1,287,113
Warehouse	154,224	134,161	55,021	127,209	144,627	138,687
Traffic Engineering	952,750	1,246,557	500,146	1,099,544	1,058,761	1,089,140
Traffic Signals	1,050,678	1,128,696	300,640	1,109,858	1,119,587	1,072,209
Traffic Safety Control	365,832	471,694	210,850	463,993	459,689	469,660
TOTAL	\$ 16,804,000	\$ 20,329,562	\$ 10,160,504	\$ 19,234,960	20,081,227	20,711,669

GENERAL FUND
SUMMARY OF EXPENDITURES BY PROGRAM
FUND 101

	Actual Expenditures 2004-05	Current Year Appropriation 2005-06	Year to Date Expenditure 12/31/05	Estimated Expenditures 2005-06	Budget 2006-07	Budget 2007-08
<u>MANAGEMENT SERVICES</u>						
City Council	392,034	405,082	209,031	435,462	464,234	477,038
Membership & Dues	116,288	58,789	22,585	58,789	56,239	56,239
City Manager	1,598,130	1,818,677	1,191,643	1,875,962	1,955,612	1,987,973
City Auditor	543,673	673,424	317,419	693,479	764,423	782,829
Special Events	-	25,000	-	25,000	35,000	35,000
TOTAL	<u>\$ 2,650,124</u>	<u>\$ 2,980,972</u>	<u>\$ 1,740,678</u>	<u>\$ 3,088,693</u>	<u>3,275,508</u>	<u>3,339,079</u>
<u>PARKS, REC & COMM SERVICES</u>						
Parks, Rec & Comm Services	992,641	1,370,204	777,107	1,414,975	1,143,142	1,225,854
Parks	5,543,318	5,948,142	2,909,131	5,864,351	6,420,107	6,547,658
Recreation Facilities	-	1,292,857	569,466	1,289,655	1,307,659	1,723,684
Recreation Programs & Services	-	2,178,118	958,582	2,168,152	2,335,918	2,411,325
TOTAL	<u>\$ 6,535,959</u>	<u>\$ 10,789,321</u>	<u>\$ 5,214,286</u>	<u>\$ 10,737,133</u>	<u>11,206,826</u>	<u>11,908,521</u>
<u>PLANNING</u>						
Administration	506,373	592,972	283,773	597,549	640,845	665,958
Current Planning	1,136,103	1,127,773	456,209	1,057,496	1,617,425	1,697,542
Permit Services	210,252	459,319	205,399	370,452	-	-
Comprehensive Planning	666,625	663,121	410,995	771,346	811,735	860,788
TOTAL	<u>\$ 2,519,353</u>	<u>\$ 2,843,185</u>	<u>\$ 1,356,377</u>	<u>\$ 2,796,843</u>	<u>3,070,005</u>	<u>3,224,288</u>

GENERAL FUND
SUMMARY OF EXPENDITURES BY PROGRAM
FUND 101

	Actual Expenditures 2004-05	Current Year Appropriation 2005-06	Year to Date Expenditure 12/31/05	Estimated Expenditures 2005-06	Budget 2006-07	Budget 2007-08
<u>TRANSFER TO OTHER FUNDS</u>						
Transfer to Other Funds	11,309,580	4,271,610	75,000	4,346,610	5,389,911	5,939,911
TOTAL	<u>\$ 11,309,580</u>	<u>\$ 4,271,610</u>	<u>\$ 75,000</u>	<u>\$ 4,346,610</u>	<u>5,389,911</u>	<u>5,939,911</u>
 GRAND TOTAL	 <u>136,947,535</u>	 <u>142,250,659</u>	 <u>68,931,523</u>	 <u>138,193,532</u>	 <u>150,407,965</u>	 <u>155,632,892</u>

GENERAL FUND
SUMMARY OF EXPENDITURES BY TYPE OF EXPENSE
FUND 101

	Actual Expenditures 2004-05	Current Year Appropriation 2005-06	Year to Date Expenditure 12/31/05	Estimated Expenditures 2005-06	Budget 2006-07	Budget 2007-08
<u>Salaries & Benefits</u>						
41100 Salaries	69,797,371	80,845,017	37,247,853	76,067,845	84,115,627	87,649,644
41200 Overtime	8,111,789	6,973,644	4,144,374	7,921,592	7,201,114	7,414,244
41300 Hourly Wages	5,021,492	5,100,195	2,875,490	5,643,542	4,495,709	4,636,278
41600 Compensated Absences	1,218,997	1,223,368	634,050	1,238,037	1,441,152	1,481,535
41700 Other Benefits	154,972	480,767	277,137	569,691	191,309	192,622
41800 Life Insurance	54,272	53,931	46,138	87,936	83,921	96,208
41900 Disability Insurance	218,742	211,220	147,249	290,050	347,369	358,310
42000 Vision Insurance	67,290	83,675	35,412	75,433	87,529	87,954
42100 Medical Insurance	5,490,438	6,001,961	3,197,287	6,364,070	6,945,571	7,166,866
42200 Dental Insurance	620,930	647,036	335,696	679,652	711,292	723,104
42300 Unemployment Insurance	83,543	76,420	44,156	86,880	89,853	93,340
42400 Compensation Insurance	5,456,658	5,130,136	2,873,898	5,586,157	6,321,125	6,866,581
42500 Medicare	842,704	782,951	463,589	918,430	952,917	988,815
42600 Social Security/PARS	34,641	66,124	19,624	49,535	51,451	52,986
42700 PERS Retirement	8,104,738	11,588,629	5,767,855	10,509,125	13,639,985	14,039,855
42799 Salary Charges Out	(2,661,801)	(3,414,900)	(995,806)	(3,407,044)	(4,150,725)	(4,245,100)
Total \$	<u>102,616,776</u>	<u>\$ 115,850,174</u>	<u>\$ 57,114,003</u>	<u>\$ 112,680,931</u>	<u>\$ 122,525,199</u>	<u>\$ 127,603,242</u>

Maintenance & Operation Detail

42800 Auto Allowance	206,048	285,651	152,543	298,067	300,086	300,635
42900 Uniform Allowance	197,567	596,923	109,399	217,043	525,265	524,865
43050 Repair Buildings & Grounds	810,292	974,147	326,069	1,061,320	264,449	264,449
43060 Utilities	2,568,697	2,557,884	1,390,599	2,744,497	2,607,484	2,608,484
43070 Lease Payments	32,748	32,505	1,626	3,200	1,625	149,625

GENERAL FUND
SUMMARY OF EXPENDITURES BY TYPE OF EXPENSE
FUND 101

	Actual Expenditures 2004-05	Current Year Appropriation 2005-06	Year to Date Expenditure 12/31/05	Estimated Expenditures 2005-06	Budget 2006-07	Budget 2007-08
43080 Rent	22,316	18,638	46,686	70,766	65,060	69,440
43090 Equipment Usage	29,513	1,000	27,064	10,308	1,000	1,000
43110 Contractual Services	6,647,487	6,589,856	3,433,976	6,141,735	7,868,716	7,797,452
43111 Construction Services	-	-	-	-	1,380,000	1,380,000
43112 Direct Assistance	-	-	24,921	70,000	70,000	70,000
43113 County Property Tax Admin	278,381	310,000	270,721	310,000	310,000	310,000
43114 City Grant Match	4,912	35,979	-	-	-	-
43150 City Services	10,101	62,000	76,521	104,661	72,600	73,600
44100 Repairs to Equipment	70,456	70,907	67,075	99,828	75,978	76,261
44120 Repairs to Office Equipment	50,508	159,479	30,029	119,167	149,109	149,809
44200 Advertising	119,096	72,000	48,787	92,270	131,639	129,999
44250 Communications Maint	2,915	8,915	10,060	19,788	9,670	9,670
44300 Telephone	429,174	373,586	228,072	443,656	208,344	208,121
44350 Vehicle Maintenance	2,794,184	2,077,305	1,344,961	2,130,452	2,085,805	1,935,805
44400 Janitorial Services	153,467	110,301	71,410	109,529	108,300	108,300
44450 Postage	169,027	125,945	50,595	125,542	157,108	131,231
44500 Support of Prisoners	140,893	116,727	42,718	99,275	83,000	83,000
44550 Travel	175,343	158,164	119,290	222,982	136,633	134,541
44600 Laundry & Towel Service	38,369	44,559	13,601	32,195	32,899	32,899
44650 Training	232,784	326,276	100,672	244,433	279,899	280,024
44700 Computer Software	313,954	202,465	116,334	198,015	197,884	198,284
44750 Insurance & Surety Bonds	2,188,278	2,026,590	1,281,733	2,301,361	2,442,745	2,442,390
44760 Regulatory	6,288	2,700	3,590	2,775	2,400	2,400
44800 Membership & Dues	162,068	108,981	46,586	104,180	108,044	107,844
45050 Periodicals & Newspapers	208,670	189,687	52,902	189,891	191,615	191,615
45100 Books	592,887	364,777	228,403	353,877	364,567	364,565
45150 Furniture & Equipment	431,784	166,043	160,933	306,148	204,972	204,438

GENERAL FUND
SUMMARY OF EXPENDITURES BY TYPE OF EXPENSE
FUND 101

	Actual Expenditures 2004-05	Current Year Appropriation 2005-06	Year to Date Expenditure 12/31/05	Estimated Expenditures 2005-06	Budget 2006-07	Budget 2007-08
45170 Computer Hardware	95,962	24,243	36,159	58,805	34,961	34,661
45200 Maps & Blue Prints	1,421	5,650	2,157	5,279	5,050	5,050
45250 Office Supplies	735,214	866,343	236,612	632,805	606,394	599,347
45300 Small Tools	36,474	38,125	13,686	27,919	34,117	34,117
45350 General Supplies	1,297,058	2,646,885	1,200,068	2,457,717	1,347,170	1,441,353
45400 Reports & Publications	13,027	10,640	4,442	925	2,700	2,700
45450 Printing & Graphics	25,630	110,850	18,395	114,650	193,591	191,674
45500 Fuel-Oil	5,208	-	-	-	-	-
46000 Depreciation	1,697,369	1,946,704	948,352	1,829,352	1,822,485	1,823,485
46500 Uncollectible Accounts	-	500	-	-	-	-
46900 Business Meetings	79,512	61,530	35,032	68,160	77,555	77,087
47000 Miscellaneous	151,479	103,134	63,513	145,386	113,936	111,519
47010 Discount Earned & Lost	(1,165)	10,000	(984)	(88)	-	-
47020 Freight	-	-	-	-	-	-
47050 Interest on Bonds	-	-	-	-	-	-
47100 Retirement of Bonds	-	-	-	-	-	-
49050 Charges-Other Depts	(1,219,757)	(902,500)	(704,246)	(1,240,300)	(1,277,000)	(1,277,000)
Total	<u>\$ 22,005,637</u>	<u>\$ 23,092,094</u>	<u>\$ 11,731,065</u>	<u>\$ 22,327,571</u>	<u>\$ 23,397,855</u>	<u>\$ 23,384,739</u>
Capital	\$ 1,015,471	\$ 336,781	\$ 11,455	\$ 138,420	\$ 395,000	\$ 5,000
Budgeted Underexpenditures	\$ -	(\$ 1,300,000)	\$ -	(\$ 1,300,000)	(\$ 1,300,000)	(\$ 1,300,000)
Transfer to Other Funds	\$ 11,309,580	\$ 4,271,610	\$ 75,000	\$ 4,346,610	\$ 5,389,911	\$ 5,939,911
Total Expenditures	<u><u>\$ 136,947,463</u></u>	<u><u>\$ 142,250,659</u></u>	<u><u>\$ 68,931,523</u></u>	<u><u>\$ 138,193,532</u></u>	<u><u>\$ 150,407,965</u></u>	<u><u>\$ 155,632,892</u></u>