

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	\$150,407,965	\$161,832,369	\$11,424,404	7.6 %
Unallocated	1,491,904	-	(1,491,904)	(100.0 %)
GRAND TOTAL	\$151,899,869	\$161,832,369	\$ 9,932,500	6.5 %

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>
					687,924	(462,869)
					5,000	564,875
					692,924	102,006

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

B
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4

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

B
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5

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
<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

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

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
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

B
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9

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

B
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11

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>

B
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12

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>

B
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14

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
17 44200 Advertising	110,515	131,639	53,045	133,139	129,999	145,449
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>