

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 \$137 million and expenditures of \$138 million. The authorized COLA for GFFA employees is 3%, and GPOA (Police Officer Recruits, Police Officers, Police Sergeants) and Police managers represented by GMA are 3.0%. The COLA for other GMA, GCEA, and Hourly employees has not yet been determined.

REVENUES

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

	Original 2004-05 Budget	2005-06 Budget	\$ Change	% Change
Property Taxes	\$ 17,917,000	\$ 28,455,000	\$ 10,538,000	37.0 %
Sales Taxes	24,675,000	26,425,000	1,750,000	6.6 %
Other Taxes	30,175,000	30,750,000	575,000	1.9 %
Licenses & Permits	4,630,000	4,890,000	260,000	5.3 %
Fines & Forfeitures	1,550,000	1,550,000	0	0.0 %
Use of Money & Property	5,702,000	7,003,000	1,301,000	18.6 %
Revenue from Other Agencies	10,418,000	1,285,000	(9,133,000)	(710.7 %)
Charges for Services	4,710,521	4,249,500	(461,021)	(10.8 %)
Misc. & Non-Operating	412,256	450,000	37,744	8.4 %
Interfund Revenue	6,700,000	7,119,000	419,000	5.9 %
Transfers From Other Funds	23,380,000	24,705,000	1,325,000	5.4 %
Total Revenue	\$ 130,269,777	\$ 136,881,500	\$ 6,611,723	4.8 %
Prior Year Surplus	47,582	1,312,732	1,265,150	96.4 %
GRAND TOTAL	\$ 130,317,359	\$ 138,194,232	\$ 7,876,873	5.7 %

The General Fund revenue shows a \$6.6 million or 4.8% increase when compared to the 2004-2005 original budget estimate. Most of this increase is due to additional property tax and sales tax revenue. The most significant change was the shift of revenue from Vehicle License Fees to Property Tax (ERAF in lieu of VLF) with the reduction of the VLF rate by the State last year.

Property Taxes show an increase of \$10.5 million. This is mainly due to the shift of VLF revenue mentioned above, but also in part to the healthy real estate market and increases in the value of home sales. Sales Taxes show an increase of 6.6% mainly due to anticipated increases in sales activity compared to last year. Use of Money & Property shows a significant increase due primarily to increases in Landfill Gas Royalties and Interest revenue. Revenue from Other Agencies decreased by \$9.1 million mainly due to the shift of revenue from Vehicle License Fees to Property Tax revenue as discussed above. Transfers from Other Funds show an increase from the prior year due to the addition of a \$1 million transfer from the Sewer Fund.

EXPENDITURES

The operating requirements for the General Fund, together with comparative 2004-05 appropriations are as follows:

	Original 2004-05 Budget	2005-06 Budget	\$ Change	% Change
Salaries & Benefits	\$110,132,219	\$116,009,517	\$ 5,877,298	5.1 %
Maintenance & Operation	23,044,626	23,438,035	393,409	1.7 %
Capital Outlay	335,580	92,470	(243,110)	(262.9 %)
Charges-Other Depts. or Funds	(4,366,500)	(4,317,400)	49,100	(1.1 %)
Transfers To Other Funds	2,771,434	4,271,610	1,500,176	35.1 %
Budgeted Underexpenditures	(1,600,000)	(1,300,000)	300,000	(23.1 %)
Total Appropriations	<u>\$130,317,359</u>	<u>\$138,194,232</u>	<u>\$ 7,876,873</u>	<u>5.7 %</u>
Unallocated	-	-	-	N/A
GRAND TOTAL	<u><u>\$130,317,359</u></u>	<u><u>\$138,194,232</u></u>	<u><u>\$ 7,876,873</u></u>	<u><u>5.7 %</u></u>

The General Fund expenditures show a \$7.9 million or 5.7% increase when compared to the 2004-05 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 to anticipated increases in retirement costs.

This year is the second year in a two-year budget plan. There are minimal changes to the proposed 2005/06 Budget presented to the City Council last year with the adopted 2004/05 Budget. The most significant changes include increased retirement costs and a new transfer to the Fire Paramedic Fund to help stabilize the fund.

There is no contingency in this budget.

GENERAL FUND
SUMMARY OF THE BUDGET FOR THE YEAR ENDED JUNE 30, 2006
FUND 101

	Actual 2003-04	Current Year 2004-05	Year to Date 12/31/04	Revised Estimate 2004-05	Prior Estimate 2005-06	Proposed Budget 2005-06
<u>Estimated Financing Resources</u>						
<u>Revenue</u>						
Property Taxes	17,495,470	17,917,000	6,345,273	27,067,000	18,547,000	28,455,000
Other Taxes	54,386,206	54,850,000	18,962,813	55,680,000	56,000,000	57,175,000
Licenses & Permits	4,698,326	4,630,000	2,798,029	5,190,125	4,410,000	4,890,000
Fines & Forfeitures	1,467,607	1,550,000	570,675	1,550,000	1,550,000	1,550,000
Use of Money & Property	3,908,956	5,702,000	2,116,533	6,360,336	7,142,000	7,003,000
Revenue From Other Agencies	9,925,506	10,418,000	1,067,915	1,322,000	10,818,000	1,285,000
Charges For Services	3,668,014	4,710,521	1,687,988	3,964,621	4,134,500	4,249,500
Misc & Non Operating Revenue	665,201	412,256	452,634	630,000	457,256	450,000
Interfund Revenue	7,120,532	6,700,000	4,497,277	6,983,145	6,800,000	7,119,000
Transfers from Other Funds	19,766,833	23,380,000	9,525,391	22,695,000	25,555,000	24,705,000
Total Estimated Financing Resources	\$ 123,102,651	\$ 130,269,777	\$ 48,024,528	\$ 131,442,227	\$ 135,413,756	\$ 136,881,500
<u>Estimated Requirements</u>						
Salaries & Benefits	63,311,030	111,115,589	54,876,108	109,752,216	116,094,453	116,009,517
Maintenance & Operation	14,961,134	25,649,605	10,960,656	25,649,939	22,825,221	23,438,035
Capital	201,997	1,118,958	70,928	997,518	92,470	92,470
Charges to Other Funds	(3,590,951)	(4,362,880)	(729,935)	(4,362,880)	(4,370,880)	(4,317,400)
Transfer to Other Funds	-	2,771,434	-	2,771,434	3,256,610	4,271,610
Budgeted Underexpenditures	-	(1,600,000)	-	(1,600,000)	(1,300,000)	(1,300,000)
Fire Paramedic Fund Transfer	-	-	-	-	-	-
Expense Reductions	-	-	-	-	(700,000)	-
Total Estimated Requirements	\$ 74,883,210	\$ 134,692,706	\$ 65,177,757	\$ 133,208,226	135,897,874	138,194,232
				<u>Estimated Surplus/(Shortfall)</u>	(484,118)	(1,312,732)
				Less Non-Recurring Expense	92,470	516,470
				Net Surplus/(Shortfall)	(391,648)	(796,262)

GENERAL FUND
 DETAIL OF FINANCIAL RESOURCES
 FUND 101

<u>Source</u>	Actual Resources 2003-04	Original Estimate 2004-05	Year to Date 12/31/04	Revised Estimated 2004-05	Prior Estimate 2005-06	Proposed Budget 2005-06
<u>Property Taxes</u>						
30010 Property Taxes Current	16,114,018	16,800,000	5,972,823	17,000,000	17,430,000	18,000,000
30020 Property Taxes Delinquent	443,117	400,000	210,488	400,000	400,000	400,000
30030 Property Taxes Supplement	799,202	600,000	119,174	800,000	600,000	750,000
30050 ERAF in lieu of VLF	-	-	-	8,747,000	-	9,185,000
30700 Property Taxes Penalty	139,133	117,000	42,788	120,000	117,000	120,000
Total	<u>\$ 17,495,470</u>	<u>\$ 17,917,000</u>	<u>\$ 6,345,273</u>	<u>\$ 27,067,000</u>	<u>\$ 18,547,000</u>	<u>\$ 28,455,000</u>
<u>Other Taxes</u>						
30300 Sales Tax	24,361,797	24,675,000	6,825,364	19,500,000	25,325,000	20,000,000
30305 ERAF in lieu of Sales Tax	-	-	-	6,100,000	-	6,425,000
30310 State 1/2% Sales Tax	1,362,922	1,350,000	478,120	1,400,000	1,350,000	1,400,000
30320 Utility Users Tax	22,666,281	23,200,000	10,080,422	23,200,000	23,600,000	23,600,000
30330 Franchise Tax	2,905,353	2,600,000	521,703	2,280,000	2,625,000	2,550,000
30340 Occupancy Tax	2,019,909	2,250,000	660,538	2,250,000	2,300,000	2,300,000
30350 Property Transfer Tax	1,069,944	775,000	396,666	950,000	800,000	900,000
30360 Scholl Canyon Assessment	-	-	-	-	-	-
Total	<u>\$ 54,386,206</u>	<u>\$ 54,850,000</u>	<u>\$ 18,962,813</u>	<u>\$ 55,680,000</u>	<u>\$ 56,000,000</u>	<u>\$ 57,175,000</u>

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GENERAL FUND
 DETAIL OF FINANCIAL RESOURCES
 FUND 101

Source	Actual Resources 2003-04	Original Estimate 2004-05	Year to Date 12/31/04	Revised Estimated 2004-05	Prior Estimate 2005-06	Proposed Budget 2005-06
<u>Licenses & Permits</u>						
30800 Dog Licenses	164,961	160,000	67,258	160,000	160,000	160,000
30810 Bicycle Licenses	-	-	122	125	-	-
30820 Building Permits	3,045,591	3,000,000	1,846,139	3,500,000	3,000,000	3,310,000
30825 Plan Check	131,695	250,000	60,041	150,000	130,000	150,000
30830 Variance Permits	752,960	600,000	474,691	750,000	500,000	650,000
30840 Grading Permits	34,539	30,000	16,271	30,000	30,000	30,000
30850 Street Permits	149,159	140,000	95,536	150,000	140,000	140,000
30870 Business License Permits	419,421	450,000	237,971	450,000	450,000	450,000
Total	<u>\$ 4,698,326</u>	<u>\$ 4,630,000</u>	<u>\$ 2,798,029</u>	<u>\$ 5,190,125</u>	<u>\$ 4,410,000</u>	<u>\$ 4,890,000</u>
<u>Fines & Forfeitures</u>						
37800 Traffic Safety Fines	1,467,607	1,550,000	570,675	1,550,000	1,550,000	1,550,000
Total	<u>\$ 1,467,607</u>	<u>\$ 1,550,000</u>	<u>\$ 570,675</u>	<u>\$ 1,550,000</u>	<u>\$ 1,550,000</u>	<u>\$ 1,550,000</u>
<u>Uses of Money & Property</u>						
38000 Interest & Inv. Revenue	3,007,834	2,800,000	1,681,926	3,081,926	3,330,000	3,200,000
38005 Interest & Investment GASB 31	(1,821,609)	-	-	-	-	-
30900 Intergovernmental Revenue	1,000,000	1,250,000	-	1,250,000	1,500,000	1,500,000
38100 Landfill Gas Royalties	1,622,673	1,200,000	369,603	1,826,410	1,200,000	1,600,000
38200 Rental Income	100,058	102,000	65,004	102,000	103,000	103,000
38210 Rental Community Bldgs	-	-	-	-	-	-
38525 Sponsorships	-	350,000	-	100,000	1,009,000	600,000
Total	<u>\$ 3,908,956</u>	<u>\$ 5,702,000</u>	<u>\$ 2,116,533</u>	<u>\$ 6,360,336</u>	<u>\$ 7,142,000</u>	<u>\$ 7,003,000</u>

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GENERAL FUND
 DETAIL OF FINANCIAL RESOURCES
 FUND 101

Source	Actual Resources 2003-04	Original Estimate 2004-05	Year to Date 12/31/04	Revised Estimated 2004-05	Prior Estimate 2005-06	Proposed Budget 2005-06
<u>Revenue From Other Agencies</u>						
31250 Disaster Relief Reimb	-	-	-	-	-	-
31260 Mutual Aid Reimbursement	176,562	-	120,538	-	-	-
31600 Historic Preservation Grant	-	-	12,000	12,000	-	-
32610 State Grants	-	-	21,973	25,000	-	-
32621 State Arts in Education Grant	549	-	-	-	-	-
32655 State AB1662 Booking Fee	23,763	-	23,763	25,000	-	25,000
32850 State S/B 90	-	-	-	-	-	-
32900 State ERAF {AB 1661}	-	-	-	-	-	-
33000 Motor Vehicle in Lieu	9,372,120	9,953,000	813,428	1,000,000	10,353,000	1,000,000
33100 State Library Grant	111,801	180,000	35,500	50,000	180,000	50,000
33300 State Police Grants	19,288	60,000	-	-	60,000	-
33400 State H/O Exemptions	211,423	215,000	33,380	200,000	215,000	200,000
33410 Lunchtime Sports Program Grant	-	-	-	-	-	-
34050 County Grants	10,000	10,000	7,333	10,000	10,000	10,000
	<u>\$ 9,925,506</u>	<u>\$ 10,418,000</u>	<u>\$ 1,067,915</u>	<u>\$ 1,322,000</u>	<u>\$ 10,818,000</u>	<u>\$ 1,285,000</u>
<u>Charges For Services</u>						
34500 Zoning - Subdivision Fees	48,555	43,000	21,713	43,000	43,000	43,000
34510 Map & Publication Fees	23,275	20,000	12,333	25,000	20,000	25,000
34520 Filing Certification Fees	10,164	5,000	3,955	10,000	5,000	10,000
34540 Finger Print Fees	170,051	206,000	68,024	125,000	212,000	125,000
34600 Special Police Fees	761,786	962,000	451,478	962,000	962,000	962,000
34604 Police Presence Post 9-11-2001	461,931	1,000,000	116,626	125,000	-	-
34605 Vehicle Tow Admin Fee (VTACR)	-	-	65,155	200,000	-	200,000
34630 Fire Inspection Fees	349,226	300,000	114,333	300,000	300,000	300,000

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GENERAL FUND
 DETAIL OF FINANCIAL RESOURCES
 FUND 101

Source	Actual Resources 2003-04	Original Estimate 2004-05	Year to Date 12/31/04	Revised Estimated 2004-05	Prior Estimate 2005-06	Proposed Budget 2005-06
34640 Fire Communication Fees	186,133	179,000	173,849	185,000	179,000	185,000
34650 Hydrant Flow Test Fees	4,680	5,000	1,500	5,000	5,000	5,000
34660 Hazardous Vegetation Fees	3,895	3,000	1,100	3,000	3,000	3,000
34680 Code Enforcement Fees	104,401	60,000	51,176	100,000	60,000	100,000
34690 Youth Employment Fees	806,376	1,057,521	224,739	1,057,521	1,469,500	1,469,500
34700 Express Plan Check Fees	206,903	200,000	147,046	250,000	200,000	250,000
34710 Excavation Fees	24,372	31,000	17,457	31,000	32,000	32,000
34720 Resurfacing Fees	-	-	3,144	5,000	-	5,000
34730 Collectible Jobs O/H	(17,374)	-	-	-	-	-
34740 Collectible Jobs Salary	-	-	-	-	-	-
34750 Collectible Jobs M & O	-	-	-	-	-	-
34755 Collectible-Non Performance Charge	-	-	1,500	3,000	-	-
34760 Collectible Jobs Vehicle	83,494	100,000	49,070	100,000	100,000	100,000
34770 Collectible Jobs A & G	104,373	130,000	29,930	105,000	130,000	105,000
35000 Library Fines and Fees	142,918	152,000	71,824	145,000	154,000	145,000
35020 Library Misc. Fees	100	-	60	100	-	-
35210 Rental Bldgs/Facilities	23,487	-	9,957	20,000	-	20,000
35231 Res & Reg Processing Fees	31,102	120,000	6,405	30,000	120,000	30,000
35261 Aquatics Fees	29,943	27,000	7,488	30,000	27,000	30,000
35262 Park Miscellaneous Fees	9,945	-	3,255	5,000	-	5,000
35270 Special Program Fees	-	7,000	-	-	7,000	-
35400 Rental Housing Inspection Fees	-	-	-	-	-	-
35510 Local Assessment Fees	98,278	103,000	34,871	100,000	106,000	100,000
36000 Rubbish Fees Scholl	-	-	-	-	-	-
Total	\$ 3,668,014	\$ 4,710,521	\$ 1,687,988	\$ 3,964,621	\$ 4,134,500	\$ 4,249,500

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GENERAL FUND
 DETAIL OF FINANCIAL RESOURCES
 FUND 101

Source	Actual Resources 2003-04	Original Estimate 2004-05	Year to Date 12/31/04	Revised Estimated 2004-05	Prior Estimate 2005-06	Proposed Budget 2005-06
<u>Misc & Non Operating Revenue</u>						
38500 Donations & Contributions	87,139	60,000	71,635	100,000	60,000	60,000
38502 Designated Donations - M&O	13,059	-	10,133	15,000	-	-
38506 Celebrate Community Donations	4,978	-	-	-	-	-
38520 Rose Float Donations	75,000	40,000	-	40,000	40,000	40,000
38550 Unclaimed Money & Prop	111,125	-	105,536	110,000	-	-
38560 Miscellaneous Revenue	370,482	312,256	227,481	325,000	357,256	350,000
38740 Joint Project	-	-	-	-	-	-
38790 Budgetary Job O/H	-	-	-	-	-	-
39080 Sales of Property	3,418	-	37,849	40,000	-	-
Total	\$ 665,201	\$ 412,256	\$ 452,634	\$ 630,000	\$ 457,256	\$ 450,000
<u>Interfund Revenue</u>						
37500 Charges to Ent - Council	142,628	126,000	106,059	170,000	130,000	170,000
37510 Charges to Ent - Manager	700,451	718,000	367,895	720,000	735,000	750,000
37515 Charges to Ent - Auditor	173,706	150,000	132,748	225,000	154,000	230,000
37520 Charges to Ent - Clerk	363,433	357,000	216,594	390,000	359,000	380,000
37530 Charges to Ent - Finance	1,038,190	988,000	631,613	1,200,000	1,012,000	1,250,000
37540 Charges to Ent - Info Svcs	2,589,726	2,007,000	1,116,134	2,000,000	2,011,000	2,000,000
37550 Charges to Ent - Treasurer	180,129	183,000	103,854	200,000	191,000	200,000
37560 Charges to Ent - Purchasing	144,465	158,000	87,378	160,000	162,000	165,000
37570 Charges to Ent - Legal	616,782	672,000	368,538	740,000	691,000	750,000
37580 Charges to Ent - Personnel	362,799	418,000	238,105	420,000	429,000	420,000
37600 Charges to Ent - Training	46,086	76,000	15,809	20,000	77,000	50,000
37610 Charges to Ent - Parks Rec	57,081	57,000	29,274	58,000	57,000	58,000

GENERAL FUND
 DETAIL OF FINANCIAL RESOURCES
 FUND 101

Source	Actual Resources 2003-04	Original Estimate 2004-05	Year to Date 12/31/04	Revised Estimated 2004-05	Prior Estimate 2005-06	Proposed Budget 2005-06
37620 Charges to Ent - G.G. Bldg	45,840	47,000	749,712	47,000	47,000	47,000
37630 Charges to Ent - Mem Due	19,777	20,000	23,145	23,145	20,000	19,000
37640 Charges to Ent - P/W Overhead	325,256	357,000	168,406	320,000	357,000	330,000
37660 Salary O/H Budget Job	314,183	366,000	142,013	290,000	368,000	300,000
Total	<u>\$ 7,120,532</u>	<u>\$ 6,700,000</u>	<u>\$ 4,497,277</u>	<u>\$ 6,983,145</u>	<u>\$ 6,800,000</u>	<u>\$ 7,119,000</u>
<u>Transfer From Other Funds</u>						
39120 Transfer-Capital Funds	800,000	1,800,000	900,000	800,000	2,800,000	1,800,000
39140 Transfer-GRA	-	-	-	-	-	-
39150 Transfer-Electric	13,935,000	16,030,000	6,347,968	16,270,000	16,185,000	16,270,000
39160 Transfer-Water	3,231,833	3,750,000	1,377,423	3,825,000	3,770,000	3,835,000
39200 Transfer-Parking	1,800,000	1,800,000	900,000	1,800,000	1,800,000	1,800,000
39205 Transfer-Sewer	-	-	-	-	1,000,000	1,000,000
39220 Transfer-Trust & Agency	-	-	-	-	-	-
Total	<u>\$ 19,766,833</u>	<u>\$ 23,380,000</u>	<u>\$ 9,525,391</u>	<u>\$ 22,695,000</u>	<u>\$ 25,555,000</u>	<u>\$ 24,705,000</u>
Total Revenue	<u>\$ 123,102,651</u>	<u>\$ 130,269,777</u>	<u>\$ 48,024,528</u>	<u>\$ 131,442,227</u>	<u>\$ 135,413,756</u>	<u>\$ 136,881,500</u>

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GENERAL FUND
SUMMARY OF EXPENDITURES BY PROGRAM
FUND 101

	Actual Expenditures 2003-04	Current Year Appropriation 2004-05	Year to Date Expenditure 12/31/04	Estimated Expenditures 2004-05	Prior Estimate 2005-06	Proposed Budget 2005-06
<u>ADMINISTRATIVE SERVICES</u>						
<u>FINANCE</u>						
Administration	966,810	1,200,993	835,933	1,178,115	975,213	1,004,313
Accounts Payable	211,718	277,198	123,224	290,199	289,536	295,989
Budget	66,419	82,545	35,330	83,733	86,386	88,275
Accounting	487,040	525,345	284,211	521,864	557,443	554,000
Grants	189,475	256,036	103,222	259,949	262,868	268,088
Payroll	343,989	372,710	203,163	370,692	394,673	403,642
Purchasing	320,211	365,482	182,127	371,781	385,173	394,885
SUB-TOTAL	<u>2,585,663</u>	<u>3,080,309</u>	<u>1,767,211</u>	<u>3,076,333</u>	<u>2,951,292</u>	<u>3,009,192</u>
<u>HUMAN RESOURCES</u>						
Administration	599,790	1,376,953	666,308	1,365,786	1,465,224	1,487,955
Employee Training & Devel.	54,480	216,503	35,884	216,503	219,535	219,535
SUB-TOTAL	<u>\$ 654,270</u>	<u>\$ 1,593,456</u>	<u>\$ 702,193</u>	<u>\$ 1,582,289</u>	<u>\$ 1,684,759</u>	<u>\$ 1,707,490</u>
TOTAL ADMIN. SERVICES	<u>\$ 3,239,934</u>	<u>\$ 4,673,765</u>	<u>\$ 2,469,404</u>	<u>\$ 4,658,622</u>	<u>\$ 4,636,051</u>	<u>\$ 4,716,682</u>
<u>CITY ATTORNEY</u>						
Internal Services/Transactional	933,429	1,128,382	539,546	1,025,598	1,163,948	1,195,601
Defending & Filing Legal Actions	349,699	429,677	173,284	361,093	451,454	462,232
Code Enforcement	83,738	165,062	41,759	88,686	173,603	177,801
TOTAL	<u>\$ 1,366,866</u>	<u>\$ 1,723,121</u>	<u>\$ 754,589</u>	<u>\$ 1,475,377</u>	<u>1,789,005</u>	<u>1,835,634</u>
<u>CITY CLERK</u>						
Administration	139,263	113,463	84,024	153,142	139,894	140,927
Licenses and Permits	291,869	314,254	153,435	320,618	332,700	341,079
Public Records/Public Information	207,419	225,186	102,732	225,240	242,841	248,622
Elections	8,856	583,294	177,178	547,921	22,761	23,222
Council, GRA, Housing, Support	162,289	177,037	109,381	182,962	187,233	191,214
TOTAL	<u>\$ 809,696</u>	<u>\$ 1,413,234</u>	<u>\$ 626,751</u>	<u>\$ 1,429,883</u>	<u>925,429</u>	<u>945,064</u>
<u>CITY TREASURER</u>						
City Treasurer	399,702	432,888	211,506	450,487	454,717	465,329
TOTAL	<u>\$ 399,702</u>	<u>\$ 432,888</u>	<u>\$ 211,506</u>	<u>\$ 450,487</u>	<u>454,717</u>	<u>465,329</u>

GENERAL FUND
SUMMARY OF EXPENDITURES BY PROGRAM
FUND 101

	Actual Expenditures 2003-04	Current Year Appropriation 2004-05	Year to Date Expenditure 12/31/04	Estimated Expenditures 2004-05	Prior Estimate 2005-06	Proposed Budget 2005-06
<u>COMM DEVELOP & HOUSING</u>						
Code Enforcement	485,186	665,461	281,266	699,141	695,967	707,774
Youth Employment	1,625,165	2,126,933	1,028,263	2,146,730	1,547,072	1,615,245
Outreach & Education	317,082	311,585	132,235	311,722	270,187	280,207
TOTAL	<u>\$ 2,427,434</u>	<u>\$ 3,103,979</u>	<u>\$ 1,441,764</u>	<u>\$ 3,157,593</u>	<u>2,513,226</u>	<u>2,603,226</u>
<u>DEVELOPMENT SERVICES</u>						
Economic Development	7,255	26,921	-	26,921	27,000	27,000
TOTAL	<u>\$ 7,255</u>	<u>\$ 26,921</u>	<u>\$ -</u>	<u>\$ 26,921</u>	<u>27,000</u>	<u>27,000</u>
<u>FIRE</u>						
Administration	1,038,946	1,126,324	758,684	1,507,871	1,182,463	1,184,460
Fire Operations	22,569,597	27,534,229	13,954,822	28,729,605	27,986,385	27,446,376
Mechanical Maintenance	549,989	559,980	362,252	706,511	590,141	621,238
Fire Prevention	1,423,074	1,327,903	810,252	1,652,878	1,460,335	1,299,903
Fire Communication	724,093	769,626	765,233	769,626	769,669	769,669
Emergency Services	173,958	168,168	52,665	132,505	173,684	167,451
TOTAL	<u>\$ 26,479,657</u>	<u>\$ 31,486,230</u>	<u>\$ 16,703,907</u>	<u>\$ 33,498,996</u>	<u>32,162,677</u>	<u>31,489,097</u>
<u>INFORMATION SERVICES</u>						
Administration	450,623	499,141	272,109	528,397	534,346	530,502
Infrastructure Support	1,114,559	1,094,244	539,032	1,141,948	1,128,986	1,152,107
Application Support	2,466,024	1,878,468	940,341	1,726,022	1,939,731	1,976,214
Telephone System Support	111,954	81,673	49,545	96,799	98,996	101,693
TOTAL	<u>\$ 4,143,160</u>	<u>\$ 3,553,526</u>	<u>\$ 1,801,027</u>	<u>\$ 3,493,165</u>	<u>3,702,059</u>	<u>3,760,516</u>

GENERAL FUND
SUMMARY OF EXPENDITURES BY PROGRAM
FUND 101

	Actual Expenditures 2003-04	Current Year Appropriation 2004-05	Year to Date Expenditure 12/31/04	Estimated Expenditures 2004-05	Prior Estimate 2005-06	Proposed Budget 2005-06
<u>LIBRARY</u>						
Administration	1,078,650	1,144,147	515,215	1,029,553	1,190,598	1,210,952
Adult Services	2,158,629	1,266,124	524,355	1,046,713	1,320,100	1,350,000
Brand Library	573,188	488,636	211,080	422,914	518,961	532,328
Children's Services	699,547	319,284	180,143	370,265	337,049	347,514
Literacy	145,983	96,936	50,330	120,238	85,018	87,357
Neighborhood Services	1,467,542	1,361,557	674,786	1,394,003	1,432,629	1,473,436
Access Services	-	1,923,095	724,108	1,824,259	1,999,688	2,060,666
TOTAL	\$ 6,123,538	\$ 6,599,779	\$ 2,880,018	\$ 6,207,944	6,884,043	7,062,253
<u>MANAGEMENT SERVICES</u>						
City Council	316,543	369,086	201,702	405,344	383,498	390,186
Membership & Dues	55,789	57,789	65,656	57,789	58,789	58,789
Public Entertainment	-	-	-	-	-	-
City Manager	1,553,619	1,629,774	748,615	1,703,467	1,608,662	1,780,980
City Auditor	381,604	502,680	274,313	511,795	534,700	566,509
Special Events	-	25,000	-	-	25,000	25,000
TOTAL	\$ 2,307,555	\$ 2,584,329	\$ 1,290,287	\$ 2,678,394	\$ 2,610,649	\$ 2,821,464
<u>PARKS, REC & COMM SERVICES</u>						
Parks, Rec & Comm Services	847,674	1,018,235	482,653	974,188	1,032,489	1,059,644
Parks	5,181,288	5,365,670	2,771,075	5,155,630	5,622,218	5,638,350
Facility & Events Services	372,420	357,770	105,283	336,348	367,289	372,956
Recreation	926,799	1,093,503	432,398	947,962	1,116,300	1,155,221
Senior Programs	335,165	423,255	190,646	366,895	459,949	547,825
Youth Services	593,476	766,059	322,855	675,779	818,948	847,804
Pacific Community Center	610,644	808,614	313,455	699,192	861,944	888,089
TOTAL	\$ 8,867,466	\$ 9,833,106	\$ 4,618,365	\$ 9,155,994	10,279,137	10,509,889

GENERAL FUND
SUMMARY OF EXPENDITURES BY PROGRAM
FUND 101

	Actual Expenditures 2003-04	Current Year Appropriation 2004-05	Year to Date Expenditure 12/31/04	Estimated Expenditures 2004-05	Prior Estimate 2005-06	Proposed Budget 2005-06
<u>PLANNING</u>						
Administration	520,682	532,491	250,426	521,943	560,014	572,759
Current Planning	1,027,643	1,012,345	606,984	1,210,344	1,069,369	1,099,185
Permit Services	212,478	273,620	97,019	195,329	290,427	440,425
Long Range Planning	480,227	672,917	308,427	625,011	628,564	646,582
TOTAL	\$ 2,241,031	\$ 2,491,373	\$ 1,262,856	\$ 2,552,627	2,548,374	2,758,951
<u>POLICE</u>						
Administrative Services	1,122,346	6,356,674	4,832,442	8,419,275	6,618,605	7,025,981
Field Services	2,109	18,835,510	8,347,759	16,670,198	19,486,302	18,899,585
Investigative Services	27,011	9,577,469	4,639,425	9,269,797	9,730,355	9,524,210
Support Services	1,906	6,761,235	3,713,297	7,615,078	7,100,044	7,123,940
Police Helicopter	-	1,680,236	766,702	1,728,287	1,723,085	1,708,342
Civic Center Garage	-	494,938	258,037	514,296	463,864	486,119
Comm Family Counseling	-	104,124	35,779	75,634	109,823	112,832
Animal Control	-	807,492	408,761	807,492	807,492	807,492
TOTAL	\$ 1,153,372	\$ 44,617,678	\$ 23,002,203	\$ 45,100,056	46,039,570	45,688,501
<u>PUBLIC WORKS</u>						
Public Works Administration	570,883	452,320	313,249	400,840	492,544	416,651
Project Management	174,323	96,436	126,880	(103,273)	134,176	241,864
Engineering	2,502,614	2,344,725	1,408,828	1,119,296	2,673,158	2,792,435
Building & Safety	2,591,723	2,491,675	1,390,454	2,648,840	2,710,990	2,911,276
Corporation Yard	100,405	104,535	43,151	104,535	104,535	104,535
Maint. Services Administration	352,054	340,005	152,540	316,832	361,266	368,568
Street Maintenance	1,081,312	1,415,849	541,301	1,265,982	1,415,816	1,446,928
Sidewalk Maintenance	1,028,204	2,964,399	527,034	2,739,850	2,362,029	2,390,025
Street Trees Maintenance	1,110,815	1,444,411	607,076	1,296,608	1,111,616	1,115,859
Mechanical Maintenance	1,172,846	1,277,721	851,182	1,134,731	1,363,611	1,396,918
Warehouse	133,536	165,200	78,886	160,162	177,600	129,410
Traffic Engineering	906,303	1,109,475	516,610	894,418	1,065,314	1,093,133
Traffic Signals	871,800	1,098,380	337,719	1,025,729	1,123,469	1,125,813
Traffic Safety Control	365,164	431,211	181,687	377,201	451,506	460,108
Custodial Services	654,157	985,030	326,194	747,630	954,517	943,335
Building Services	1,705,603	2,659,971	720,714	2,427,358	2,267,180	2,302,158
TOTAL	\$ 15,321,743	\$ 19,381,343	\$ 8,123,504	\$ 16,556,738	18,769,327	19,239,016

GENERAL FUND
SUMMARY OF EXPENDITURES BY PROGRAM
FUND 101

	Actual Expenditures 2003-04	Current Year Appropriation 2004-05	Year to Date Expenditure 12/31/04	Estimated Expenditures 2004-05	Prior Estimate 2005-06	Proposed Budget 2005-06
<u>TRANSFER TO OTHER FUNDS</u>						
Transfer to Other Funds	-	2,771,434	-	2,771,434	3,256,610	4,271,610
TOTAL	\$ -	\$ 2,771,434	\$ -	\$ 2,771,434	3,256,610	4,271,610
 GRAND TOTAL	 <u>74,888,407</u>	 <u>134,692,706</u>	 <u>65,186,180</u>	 <u>133,214,233</u>	 <u>136,597,874</u>	 <u>138,194,232</u>

GENERAL FUND
SUMMARY OF EXPENDITURES BY TYPE OF EXPENSE
FUND 101

	Actual Expenditures 2003-04	Current Year Appropriation 2004-05	Year to Date Expenditure 12/31/04	Estimated Expenditures 2004-05	Prior Estimate 2005-06	Proposed Budget 2005-06
<u>Salaries & Benefits</u>						
41100 Salaries	44,094,597	75,320,502	35,295,824	70,591,648	77,748,443	77,778,421
41200 Overtime	4,268,347	7,286,471	4,283,957	8,567,914	6,740,644	6,988,644
41300 Hourly Wages	5,413,135	5,361,886	3,178,132	6,356,264	4,751,997	4,731,235
41600 Compensated Absences	889,363	1,165,515	1,203,218	2,406,436	1,221,853	1,221,853
41700 Other Benefits	121,402	352,766	60,080	120,160	337,990	337,990
41800 Life Insurance	45,946	50,025	27,801	55,603	51,402	51,402
41900 Disability Insurance	169,293	197,136	104,942	209,885	202,700	202,700
B 42000 Vision Insurance	55,838	82,313	34,665	69,330	83,715	83,715
42100 Medical Insurance	3,464,785	5,802,070	2,729,904	5,459,807	5,970,328	5,970,328
42200 Dental Insurance	427,790	639,132	309,142	618,284	657,088	657,088
15 42300 Unemployment Insurance	378,774	75,652	42,792	85,583	77,905	77,905
42400 Compensation Insurance	2,384,104	5,017,105	2,769,433	5,538,867	5,184,144	5,184,144
42500 Medicare	543,396	778,489	433,052	866,103	782,521	782,521
42600 Social Security	35,513	59,033	20,954	41,908	73,511	73,511
42700 PERS Retirement	1,018,748	8,927,494	4,382,212	8,764,425	12,210,212	11,868,060
42799 Salary Charges Out	(2,703,723)	(3,452,000)	(442,040)	(884,080)	(3,456,380)	(3,414,900)
Total \$	<u>60,607,308</u>	<u>\$ 107,663,589</u>	<u>\$ 54,434,068</u>	<u>\$ 108,868,137</u>	<u>\$ 112,638,073</u>	<u>\$ 112,594,617</u>
<u>Maintenance & Operation Detail</u>						
42800 Auto Allowance	91,502	285,121	97,370	285,121	284,471	284,471
42900 Uniform Allowance	41,031	601,107	73,270	601,107	594,038	594,038
43050 Repair Buildings & Grounds	589,882	1,215,647	228,523	1,215,647	990,647	990,647
43060 Utilities	2,095,549	2,250,877	1,482,844	2,250,877	2,257,404	2,557,404
43070 Lease Payments	-	32,505	-	32,505	32,505	32,505
43080 Rent	67,322	19,238	43,405	19,238	19,238	19,238
43090 Equipment Usage	8,926	1,000	8,160	1,000	1,000	1,000

GENERAL FUND
SUMMARY OF EXPENDITURES BY TYPE OF EXPENSE
FUND 101

	Actual Expenditures 2003-04	Current Year Appropriation 2004-05	Year to Date Expenditure 12/31/04	Estimated Expenditures 2004-05	Prior Estimate 2005-06	Proposed Budget 2005-06
43110 Contractual Services	4,907,677	8,629,131	3,081,712	8,629,131	6,077,074	6,169,911
43112 Direct Assistance	-	-	-	-	-	-
43113 County Property Tax Admin	324,170	310,000	315,747	310,000	310,000	310,000
43114 Grant Match	30,117	46,315	-	46,315	32,555	32,555
43150 City Services	17,479	50,700	9,732	50,700	25,000	25,000
44100 Repairs to Equipment	78,834	68,457	30,973	68,457	68,457	68,457
44120 Repairs to Office Equipment	100,493	160,279	22,994	160,279	160,279	160,279
44200 Advertising	43,716	100,712	57,774	100,712	95,200	95,200
44250 Communications Maint	1,689	8,915	1,492	8,915	8,915	8,915
44300 Telephone	240,214	379,406	218,273	379,406	380,066	380,066
44350 Vehicle Maintenance	1,653,236	2,077,305	1,145,545	2,077,305	2,077,305	2,077,305
44400 Janitorial Services	138,985	114,301	86,094	114,301	114,301	114,301
44450 Postage	115,060	151,987	86,615	151,987	124,437	124,437
44500 Support of Prisoners	-	116,727	76,031	116,727	116,727	116,727
44550 Travel	85,647	162,144	74,168	162,144	161,729	161,729
44600 Laundry & Towel Service	40,702	44,559	21,637	44,559	44,559	44,559
44650 Training	122,102	326,511	110,717	326,511	328,661	328,661
44700 Computer Software	172,349	205,165	236,624	205,165	204,165	204,165
44750 Insurance & Surety Bonds	947,130	2,021,766	1,033,672	2,022,100	2,021,766	2,021,766
44760 Regulatory	4,918	2,700	2,828	2,700	2,700	2,700
44800 Membership and Dues	100,124	104,991	96,075	104,991	105,791	105,091
45050 Periodicals & Newspapers	178,116	188,922	59,000	188,922	188,967	188,967
45100 Books	396,497	367,298	193,962	367,298	365,357	365,357
45150 Furniture & Equipment	275,022	177,850	178,362	177,850	166,843	166,843
45170 Computer Hardware	29,514	26,788	49,244	26,788	27,243	27,243
45200 Maps and Blue Prints	5,361	5,650	410	5,650	5,650	5,650
45250 Office Supplies	347,964	908,785	343,239	908,785	1,006,929	1,006,929

GENERAL FUND
SUMMARY OF EXPENDITURES BY TYPE OF EXPENSE
FUND 101

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	Actual Expenditures 2003-04	Current Year Appropriation 2004-05	Year to Date Expenditure 12/31/04	Estimated Expenditures 2004-05	Prior Estimate 2005-06	Proposed Budget 2005-06
45300 Small Tools	31,751	38,350	10,327	38,350	37,950	37,950
45350 General Supplies	572,012	2,353,847	479,618	2,353,847	2,335,059	2,555,736
45400 Reports & Publications	442	4,840	5,255	4,840	4,840	4,840
45450 Printing and Graphics	228	48,366	2,219	48,366	2,700	2,700
45500 Fuel-Oil	-	-	5,133	-	-	-
46000 Depreciation	886,047	1,867,902	906,133	1,867,902	1,870,752	1,870,752
46500 Uncollectible Accounts	-	-	-	-	-	-
46900 Business Meetings	54,906	60,565	31,353	60,565	60,565	60,565
47000 Miscellaneous	165,283	112,876	54,405	112,876	103,376	103,376
47010 Discount Earned & Lost	(862)	-	(278)	-	10,000	10,000
47020 Freight	-	-	-	-	-	-
47050 Interest on Bonds	-	-	-	-	-	-
47100 Retirement of Bonds	-	-	-	-	-	-
49050 Charges-Other Depts	(887,229)	(914,500)	(300,463)	(914,500)	(914,500)	(902,500)
Total	\$ 14,073,905	\$ 24,735,105	\$ 10,660,193	\$ 24,735,439	\$ 21,910,721	\$ 22,535,535
Capital	\$ 201,997	\$ 1,118,958	\$ 70,928	\$ 997,518	\$ 92,470	\$ 92,470
Budgeted Underexpenditures	\$ -	(\$ 1,600,000)	\$ -	(\$ 1,600,000)	(\$ 1,300,000)	(\$ 1,300,000)
Transfer to Other Funds	\$ -	\$ 2,771,434	\$ -	\$ 2,771,434	\$ 3,256,610	\$ 4,271,610
Total Expenditures	<u>\$ 74,883,210</u>	<u>\$ 136,289,086</u>	<u>\$ 65,165,189</u>	<u>\$ 137,372,527</u>	<u>\$ 136,597,874</u>	<u>\$ 138,194,232</u>