

■ PREVIEW OF SANTA ANA’S OPERATING BUDGET

The General Fund is the largest city fund and is commonly referred to as the City’s operating budget. General Fund is comprised of operating budget fund 11, Special Revenue Funds 22, 24, 120, 121 & 407 and also Capital Outlay fund 51. Fund 11 is the largest of these funding sources. The Pie charts in the following pages illustrate FY 07-08 General Fund revenues and expenditures by major categories. Recent trends and a history of General Fund revenues and expenditures put the pie charts’ one year financial data in perspective. The Expenditure Summary cross references to program detail as well as to other funds with financial ties to General Fund. An inter-city survey of selected general fund expenditure benchmarks and program and resource sheets for each budgeted activity complete the section. For a complete listing of General Fund sources and uses please see tables 2-2, 2-5 and 2-6.

■ GENERAL FUND DEFINITION

The General Fund accounts for all financial resources except those required by law or by accounting standards to be accounted for in another fund. Also, this is the fund that City Council has the most discretion on. Like all funds, it is divided into revenues and expenditures. Revenues must balance to expenditures and vice versa. General Fund revenues come from taxes, licenses, permits, fines, intergovernmental revenue, forfeits, charges for services and other miscellaneous sources. The General Fund pays for the City’s basic services and essential functions including public safety (police and fire services); infrastructure improvement; recreational, cultural, social services and city administration. Also, certain capital-

ized lease obligations and minor capital acquisitions are accounted for in this fund.

■ RELATIONSHIP BETWEEN GENERAL FUND AND TOTAL CITY BUDGET

The General Fund budget is the largest component of the total City budget. Table 1-3 in the previous section highlights the General Fund as a component of the total city budget structure.

■ GENERAL FUND BEGINNING & ENDING BALANCES TABLE 2-1

Table 2-1 illustrates the total General Fund Beginning & Ending fund balances containing all Special Revenue and Capital funds related to the General Fund. Table 2-1 figures tie to the City’s CAFR for the period ending June 30, 2006.

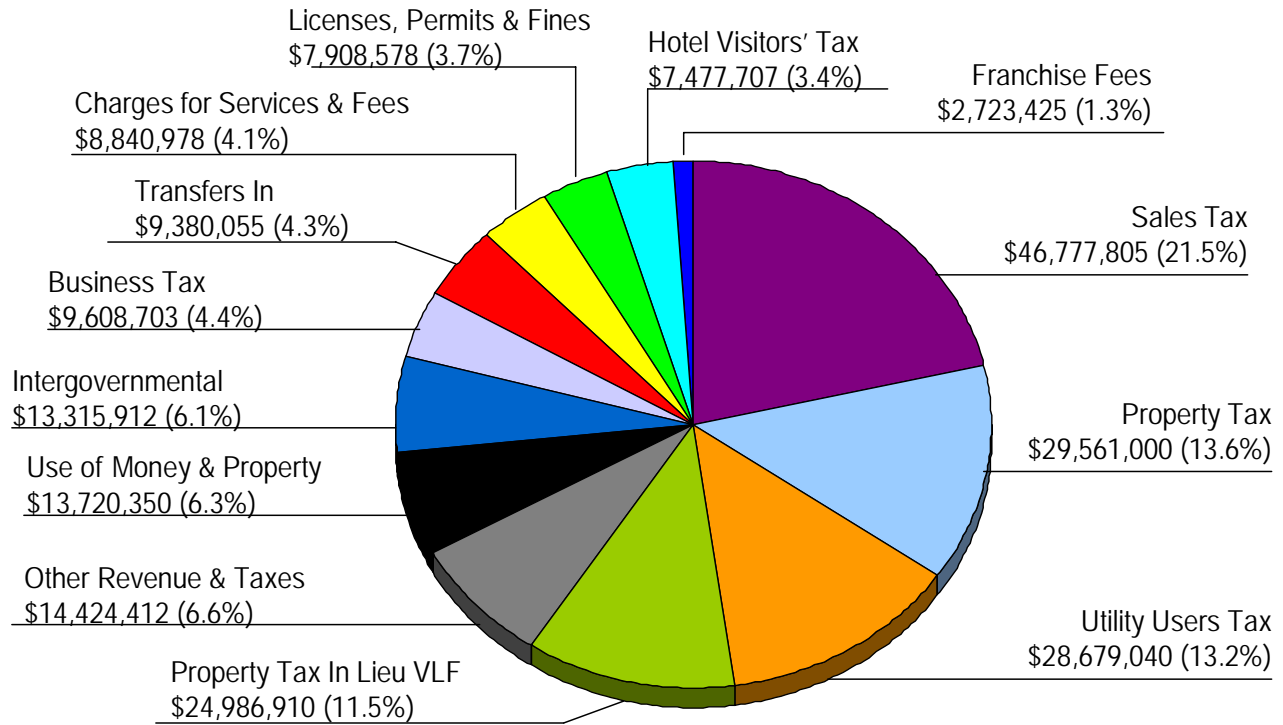
FY07– 08 General Fund total budget is \$229,890,410 million with \$217,404,875 in current estimated revenues and \$9,308,055 in transfers as illustrated on page 2-2. A balanced budget was adopted thru the use of undesignated fund balance in the amount of \$12,485,535 as lustrated in the pie chart. Details on transfers into the General Fund can be found on table 2-5 of the General Fund Revenue Summary. Fund Transfers-In include Redevelopment Loan Repayments and Special Revenue Fund transfers. Fund Transfers Out of the General Fund are comprised of Loans to Redevelopment, Lease Payments to Parking and Depot Enterprise Funds. Detail of transfers out totaling \$3,464,355 are illustrated in General Fund Expenditure Summary table 2-6.

General Fund Revenue Sources

FY 2007-2008 Estimated Revenues - \$217,404,875

Unexpended Fund Balance - 12,485,535

Total General Fund Revenue Sources - \$ 229,890,410



GENERAL FUND REVENUE

The pie chart on page 2-2 groups General Fund revenues by funding source and the detail of each grouping is identified on General Fund Revenue Summary Table 2-2. Additional General Fund related revenues are also identified on Table 2-2 and a departmental grouping version of the various revenues is presented on Table 2-5.

General Fund revenue increased by 3.4% or \$7.2 million in FY 07-08 when compared to FY 06-07's budget. The increase is due to an anticipated \$3.8 million increase in City major revenue sources (see table 2-5), Enterprise Fund overhead charges and Special Revenue fund increases. The City's four largest tax sources are comprised of Sales Tax, Utility Users Tax, Property Tax (includes homeowner subvention) and Property Tax In Lieu of VLF amounting to \$130,004,755 for an equivalent of 60.3% of total General Fund revenue.

Sales tax revenue is anticipated to increase approximately 2.2% in FY07-08. This assumption is based on economic analysis supplied by MuniServices LLC. on Sales Tax and Triple Flip. Utility Users Tax projection is based on collection trends and increases in overall utility costs which should reflect an increase of 2% pending current legislative issues.

Orange County Assessor's Office predictions along with what appears to be a correction in the housing market were the main factors in projecting property tax revenue for the upcoming

year. Property Tax In-Lieu VLF is anticipated to increase 3% based on an in-house calculation and collections received from the County of Orange.

Public Safety revenues include both Police and Fire. These revenues have increased by 2.1 percent or \$486,660 as a result of the new method in which red light camera program revenues were budgeted. In previous fiscal years, red light program expenditures were erroneously charged directly to the revenue account reflecting net revenues. We have corrected this in FY07-08.

Planning & Building is anticipating a 4.9% decline in revenues due to a sluggish trend in development project and longer than anticipated starting project timelines.

Public Works Agency will be increasing by 7.8% as a result of OCTA's Gas Tax Exchange Transfer which doubled over last year due to the City's increased General Fund contribution to roadway maintenance and street lighting.

For additional information pertaining to the City's major revenues, assumptions and trend detail turn to pages 2-7 thru 2-9. Revenue detail pertaining to General Fund related Special Revenue funds 22, 24, 120, 121, 407 and Capital Outlay fund 51 are identified on tables 2-2, 2-6 and also in the resources sheets at the end of this section.

GENERAL FUND REVENUE SOURCE		ACTUAL	ACTUAL	PROJECTED	ADOPTED	as % of	Increase (Decrease)	
		FY 04-05	FY 05-06	FY 06-07	FY 07-08	FY 07-08 Total	06-07 to 07-08 in \$	in %
TAXES								
5031	Sales Tax	42,915,074	43,407,263	45,748,700	46,777,805	21.7%	1,029,105	2.2%
5028	Utility Users Tax	26,641,681	27,565,396	28,116,705	28,679,040	13.3%	562,335	2.0%
5011	Property Tax	24,190,992	26,288,045	28,700,000	29,561,000	13.7%	861,000	3.0%
5011-100	Property Tax in Lieu VLF	16,691,795	21,155,555	24,259,137	24,986,910	11.6%	727,773	3.0%
5311	Homeowner Property Tax Subvention	281,272	273,658	270,970	272,200	0.1%	1,230	0.5%
5021	Business Tax	8,179,785	9,828,839	9,328,840	9,608,703	4.4%	279,863	3.0%
5035	Hotel Visitor's Tax	5,469,566	7,187,340	7,331,085	7,477,707	3.5%	146,622	2.0%
5031-1	Half-cent Sales Tax (Safety)	1,717,750	1,687,149	1,600,000	1,747,800	0.8%	147,800	9.2%
5027	Documentary Stamp Tax	607,616	2,425,366	1,070,115	950,000	0.4%	(120,115)	-11.2%
Taxes Subtotal		126,695,531	139,818,610	146,425,552	150,061,165	69.5%	3,635,613	2.5%
FUND TRANSFERS								
5990	Transfer from Redevelopment (Pass Through's)	9,209,745	10,192,195	3,963,200	3,829,640	1.8%	(133,560)	-3.4%
5990-400	Transfer from Police Building Fund (Refinance-Debt Svc)	5,500,000	2,009,000	0	0	0.0%	0	N/A
5990-29	From Special Gas Tax Fund	3,550,415	3,550,415	3,550,415	3,550,415	1.6%	0	0.0%
5990-25	From Traffic Safety Fund	1,726,834	0	2,000,000	2,000,000	0.9%	0	0.0%
5990-57	Transfer from Clean Water Fund	0	200,000	0	0	0.0%	0	N/A
5990-73	Transfer from Building Maintenance	0	193,085	0	0	0.0%	0	N/A
5990-75	Transfer from Fund 75	188,165	0	0	0	0.0%	0	N/A
5990-82	Transfer from Workers Compensation Fund	1,648,115	0	0	0	0.0%	0	N/A
5990-80	Transfer from Liability Fund (Ins. Savings)	4,950,000	0	0	0	0.0%	0	N/A
5990-86	Transfer from PWA Engineering	0	266,055	0	0	0.0%	0	N/A
5990-531	Transfer from Redevelopment (Loan Repayment)	500,000	0	0	0	0.0%	0	N/A
5990-76	Transfer from Equipment Replacement Fund	383,000	0	0	0	0.0%	0	N/A
5990-101	Transfer from PWA Administration Fund	396,633	729,745	0	0	0.0%	0	N/A
Fund Transfers Subtotal		28,052,907	17,140,495	9,513,615	9,380,055	4.3%	(133,560)	-1.4%
INTERGOVERNMENTAL								
5321	Motor Vehicle License	2,259,547	2,150,299	2,100,000	2,225,762	1.0%	125,762	6.0%
5321-2	VLF Net Sale Proceeds	5,453,827	294,721	0	0	0.0%	0	N/A
5011-500	Property Tax - Passthrough AB1290	0	34,557	140,000	120,000	0.1%	(20,000)	-14.3%
5990	OCTA Gas Tax	600,000	600,000	600,000	1,200,000	0.6%	600,000	100.0%
5330	SB90 State Mandates Reimbursement	52,004	406,264	1,216,870	557,370		(659,500)	-54.2%
5380	P.O.S.T. Reimbursements	34,510	47,361	34,000	45,000	0.0%	11,000	32.4%
5621-231	Rancho Santiago Reimbursement-PRCSA	0	0	0	30,000	0.0%	30,000	N/A
5621-325	Rancho Santiago Reimbursement-FD	0	0	175,000	175,000	0.1%	0	0.0%
5600-64	Overhead Charge - Water	0	0	6,007,180	7,657,180	3.5%	1,650,000	27.5%
5600-170	Overhead Charge - Water (new billing/finance software)	0	0	1,000,000	1,000,000	0.5%	0	0.0%
5600-68	Overhead Charge - Sanitation	0	0	100,000	100,000	0.0%	0	0.0%
5600-69	Overhead Charge - Refuse	0	0	200,000	200,000	0.1%	0	0.0%
5321-1	Off-Highway License Fees	12,475	5,361	8,100	5,600	0.0%	(2,500)	-30.9%
Intergovernmental Subtotal		8,412,364	3,538,563	11,581,150	13,315,912	6.2%	1,734,762	15.0%
USE OF MONEY & PROPERTY								
5830	Police Facility Rental	11,390,828	11,723,468	11,600,000	11,300,000	5.2%	(300,000)	-2.6%
5812-64	In lieu Return to Investors/Water	3,427,560	3,427,560	0	0	0.0%	0	N/A
5812	Earnings on Investments	302,622	2,098,260	2,151,555	2,250,000	1.0%	98,445	4.6%
5804	Rental of Property	204,189	101,303	66,245	66,300	0.0%	55	0.1%
5805	Recreation Facility Rental	48,020	54,400	56,000	44,000	0.0%	(12,000)	-21.4%
5831	Rental of Stadium	65,546	54,764	55,000	60,000	0.0%	5,000	9.1%
5530	Amphitheater Rental	430	950	800	50	0.0%	(750)	-93.8%
Use of Money & Property Subtotal		15,439,195	17,460,705	13,929,600	13,720,350	6.4%	(209,250)	-1.5%
MISCELLANEOUS								
5597	Indirect Cost Recovery	2,899,032	2,285,397	2,539,690	2,856,000	1.3%	316,310	12.5%
5112	Refuse Contract Program Surcharge	1,691,690	3,022,365	2,522,365	2,872,365	1.3%	350,000	13.9%
5799-69	Refuse Program Savings Recovery	1,570,000	1,239,325	1,500,000	1,239,325	0.6%	(260,675)	-17.4%
5593	Attorney Reimbursement	1,011,700	1,011,700	1,062,290	1,115,405	0.5%	53,115	5.0%
5621-508	Plan Check Reimbursement	282,250	308,534	299,185	282,250	0.1%	(16,935)	-5.7%
5621-331	Police Miscellaneous Reimbursements	312,981	164,225	215,000	90,000	0.0%	(125,000)	-58.1%

GENERAL FUND REVENUE SOURCE		ACTUAL	ACTUAL	PROJECTED	ADOPTED	as % of	Increase (Decrease)	
		FY 04-05	FY 05-06	FY 06-07	FY 07-08	FY 07-08 Total	06-07 to 07-08 in \$	in %
MISCELLANEOUS - Continued								
5620	Police OT Reimbursement	684,083	647,923	500,000	500,000	0.2%	0	0.0%
5621-2	Police Salary Reimbursement	47,805	74,297	46,000	80,000	0.0%	34,000	73.9%
5621-337	Graffiti Enforcement Reimbursement	150,000	150,000	150,000	300,000	0.1%	150,000	100.0%
5621	Expense Reimbursement	59,915	146,500	91,700	105,000	0.0%	13,300	14.5%
5621-505	Planning Reimbursement	77,752	94,327	82,417	77,752	0.0%	(4,665)	-5.7%
5798-337	Gifts & Donations PD	120,110	60,050	65,000	80,000	0.0%	15,000	23.1%
5621-250	Park Maintenance Expense Reimbursement	43,760	66,809	49,000	49,000	0.0%	0	0.0%
5803	Property & Evidence Recovery	116,555	149,486	145,000	149,000	0.1%	4,000	2.8%
5751	Sale of Unclaimed Property	6,683	5,423	25,600	12,500	0.0%	(13,100)	-51.2%
5799-3	Other Library Recoveries	2,789	3,910	3,050	3,355	0.0%	305	10.0%
5651	Sale of Junk and Waste	7,129	9,615	2,415	2,500	0.0%	85	3.5%
5622	Fire OT Reimbursement	41,088	39,562	13,000	1,050	0.0%	(11,950)	-91.9%
5799	Miscellaneous Recoveries	(117,353)	5,608	23,500	15,000	0.0%	(8,500)	-36.2%
5586-275	Vending Machines Concession	6,886	1,387	3,500	4,000	0.0%	500	14.3%
5711	Sale of Maps and Documents	12,216	12,669	10,000	9,500	0.0%	(500)	-5.0%
5624	Sale of Books	459	14	0	0	0.0%	0	N/A
5624-1	Library Sales-General	5,760	4,003	5,100	3,765	0.0%	(1,335)	-26.2%
5621-5	Recreation Expense Reimbursement	10,665	9,895	8,000	8,000	0.0%	0	0.0%
5499-100	Miscellaneous Fire Service Charge	5,196	7,751	5,300	58,360	0.0%	53,060	1001.1%
5540	Fire Care Facility Inspection	5,495	5,179	5,390	2,660	0.0%	(2,730)	-50.6%
5798-1	Library Gifts & Donations	22	15	5	0	0.0%	(5)	-100.0%
5621-100	Fire Expense Reimbursement	95,621	126,235	120,000	109,010	0.1%	(10,990)	-9.2%
5621-334	Fire Arms Exam	4,860	405	0	0	0.0%	0	N/A
5621-336	Storage of Weapon Fee	0	2,000	0	200	0.0%	200	N/A
5627	Booking Fee - OC Jail	0	97	0	0	0.0%	0	N/A
5699	Miscellaneous Refunds	20	2,273	1,300	1,300	0.0%	0	0.0%
5010-1111	Other Revenue - Bank Recon	419,428	0	0	0	0.0%	0	N/A
5721	Sale of Land	50,335	0	0	0	0.0%	0	N/A
5790	Developer Contributions	0	745,407	0	0	0.0%	0	N/A
5798-320	Fire Gifts & Donations	3,000	425	0	0	0.0%	0	N/A
	Miscellaneous Subtotal	9,627,932	10,402,811	9,493,807	10,027,297	0.0%	(9,493,807)	-100.0%
CHARGES FOR SERVICES								
5543	Paramedic Service Charge	2,438,401	3,172,063	2,548,000	2,670,135	1.2%	122,135	4.8%
5011-64	In lieu Property Tax/Water	894,390	894,390	0	0	0.0%	0	N/A
5585	Zoo Admissions	713,055	696,246	690,000	615,000	0.3%	(75,000)	-10.9%
5401	Building Plan Check	663,347	824,158	703,147	663,347	0.3%	(39,800)	-5.7%
5021-510	Residential Inspection Surcharge	866,625	422,296	950,000	866,625	0.4%	(83,375)	-8.8%
5451	Variance Fees	348,138	330,728	369,026	348,138	0.2%	(20,888)	-5.7%
5618	Abandoned Vehicle Reimbursement/PD	274,886	326,069	255,000	255,000	0.1%	0	0.0%
5410	Project Coordination Charge	295,614	852,841	313,000	295,614	0.1%	(17,386)	-5.6%
5520	False Alarm Charge-Police	486,011	406,822	410,000	375,000	0.2%	(35,000)	-8.5%
5544	Paramedic Subscription Fee	164,402	163,236	171,000	159,880	0.1%	(11,120)	-6.5%
5546	Hazardous Material Discloser Fees	113,287	187,831	165,000	175,955	0.1%	10,955	6.6%
5452	EIR Review Fees	50,359	59,123	65,000	50,359	0.0%	(14,641)	-22.5%
5452-113	EIR Review Fees - EIP Assoc	0	391,200	0	0	0.0%	0	N/A
5598	Police Report Fee	122,921	122,853	126,000	120,000	0.0%	(126,000)	-100.0%
5553	Center Programs	188,386	166,606	174,000	174,000	0.1%	0	0.0%
5553-1	Rosita Park Center Program Fees	0	254	0	4,113	0.0%	4,113	N/A
5555	Leisure Classes	147,876	145,006	133,000	145,000	0.1%	12,000	9.0%
5621-1	After School Reimbursement	55	17	55	0	0.0%	(55)	-100.0%
5621-344	Photo Services	4,870	2,870	3,170	3,300	0.0%	130	4.1%
5514	Vehicle Release Charge	308,650	356,085	370,000	370,000	0.2%	0	0.0%
5409	Site Plan Review Charge	65,028	82,473	69,000	65,028	0.0%	(3,972)	-5.8%
5619-2	Abandoned Vehicle Reimbursement/PBA	65,196	79,324	53,524	50,495	0.0%	(3,029)	-5.7%
5592	Pool Charges	116,076	141,582	140,000	145,000	0.1%	5,000	3.6%
5587	Zoo Education	97,298	96,429	93,000	96,000	0.0%	3,000	3.2%
5550	Fire Inspection Fee	98,658	49,343	90,000	42,015	0.0%	(47,985)	-53.3%
5551	Site Environmental Assessment Fee	0	29	0	0	0.0%	0	N/A
5621-99	HazMat Reimbursement	106,618	0	0	0	0.0%	0	N/A
5621-64	HazMat Reimbursement - Water	0	200,000	0	0	0.0%	0	N/A
5621-68	HazMat Reimbursement - Sanitation	0	350,000	0	0	0.0%	0	N/A
5621-69	HazMat Reimbursement - Refuse	0	300,000	0	0	0.0%	0	N/A

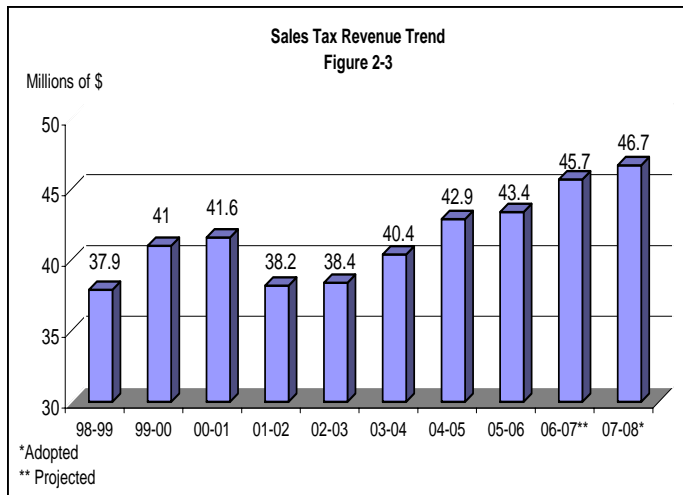
GENERAL FUND REVENUE SOURCE	ACTUAL	ACTUAL	PROJECTED	ADOPTED	as % of	Increase (Decrease)	
	FY 04-05	FY 05-06	FY 06-07	FY 07-08	FY 07-08 Total	06-07 to 07-08 in \$	in %
CHARGES FOR SERVICES - Continued							
5449 Fence, Sings & Home Occupation	0	7	0	0	0.0%	0	N/A
5565 Youth Field Usage Fee	16,934	32,587	24,000	36,000	0.0%	12,000	50.0%
5221 Library Fines	72,753	73,891	70,000	65,995	0.0%	(4,005)	-5.7%
5403 Electrical Plan Check	101,928	109,890	110,000	101,928	0.0%	(8,072)	-7.3%
5597-509 Hearing Officer Recovery/Com. Pres.	20,329	7,004	21,549	20,329	0.0%	(1,220)	-5.7%
5583 Park Reservations	57,299	39,053	160,000	195,000	0.1%	35,000	21.9%
5571 Street and Alley Repair	57,467	36,671	46,700	50,000	0.0%	3,300	7.1%
5561 Tennis Reservations	28,737	25,976	29,800	23,000	0.0%	(6,800)	-22.8%
5405 Mechanical Plan Check	51,928	75,766	110,000	51,930	0.0%	(58,070)	-52.8%
5586 Food Sale Concession	28,390	35,776	31,000	29,000	0.0%	(2,000)	-6.5%
5402 Plumbing Plan Check	45,265	69,779	60,000	45,265	0.0%	(14,735)	-24.6%
5547 Hazardous Materials JPA Reimbursement	6,505	16,048	6,500	6,805	0.0%	305	4.7%
5520-100 False Alarm Charge-Fire	11,651	1,834	14,000	3,495	0.0%	(10,505)	-75.0%
5499 Miscellaneous Service Charge	36,036	34,669	68,700	72,000	0.0%	3,300	4.8%
5533 Recreation Staff Reimbursement	13,965	10,713	10,000	16,000	0.0%	6,000	60.0%
5225 Passport Fee	8,902	4,578	5,000	3,860	0.0%	(1,140)	-22.8%
5623 Emergency Response Reimbursement-PD	15,667	13,837	13,500	9,000	0.0%	(4,500)	-33.3%
5623-1 Emergency Response Reimbursement-Fire Dept.	119,351	237,027	156,000	163,330	0.1%	7,330	4.7%
5324 Fire Range User Fees	17,100	21,531	25,000	20,000	0.0%	(5,000)	-20.0%
5545 Hazardous Materials Cleanup Charge	4,207	4,384	3,800	3,905	0.0%	105	2.8%
5578 Clerk Records Charge	1,264	283	270	275	0.0%	5	1.9%
5579 Electrical Demolition Fee	0	198	0	0	0.0%	0	N/A
5582 Jazz Festival Admissions	0	977	0	0	0.0%	0	N/A
5597-536 Hearing Officer Recovery/Parking	10,000	10,000	10,000	10,000	0.0%	0	0.0%
5453 Landscape Plan Review	10,119	10,994	10,726	10,119	0.0%	(607)	-5.7%
5621-6 Code Enforcement Reimbursement	0	80,000	80,000	80,000	0.0%	0	0.0%
5564 Youth Sports	10,493	11,036	10,000	11,000	0.0%	1,000	10.0%
5223 Illegal Signage Fines	975	0	500	975	0.0%	475	95.0%
5499-1 Credit Card Processing Fee	8,722	11,358	10,500	12,500	0.0%	2,000	19.0%
5598-100 Police Report Search Fees	5,755	6,055	5,000	5,000	0.0%	0	0.0%
5558 Adult Sports	2,374	2,443	3,800	1,600	0.0%	(2,200)	-57.9%
5518 Fingerprint Card Processing Fees	400	147	350	0	0.0%	(350)	-100.0%
5517 Impound/Owner Release Animals	946	1,373	1,100	1,100	0.0%	0	0.0%
5596-2 Library Video Rentals	3,846	4,443	4,200	5,755	0.0%	1,555	37.0%
5935 Fire Code Permit Fee	6,175	7,965	6,500	7,670	0.0%	1,170	18.0%
5594 Non-Resident Library Card Fee	2,925	2,909	2,415	2,045	0.0%	(370)	-15.3%
5450 Land Use Certificate Processing Fee	12,599	8,510	11,000	11,500	0.0%	500	4.5%
5322 Trailer Coach License Fee	103	0	0	0	0.0%	0	N/A
5323 Firearm License Fee	927	1,133	1,050	1,000	0.0%	(50)	-4.8%
5596-1 Library Microfiche Rentals	1,257	1,340	1,495	1,150	0.0%	(345)	-23.1%
5411 Mitigation Monitoring Fee	218	0	0	218	0.0%	218	N/A
5599-1 Library Meeting Room Rental	806	1,774	1,521	1,300	0.0%	(221)	-14.5%
5513 Local Jail Administrative Fee	0	22	25	0	0.0%	(25)	-100.0%
5950 Animal Quarantines	6,037	50,224	40,000	70,000	0.0%	30,000	75.0%
5519 Police Witness Fee	81	0	150	0	0.0%	(150)	-100.0%
5516 Vehicle Equipment Citation Sign-Off	632	1,082	900	925	0.0%	25	2.8%
Charges for Services Subtotal	9,431,215	11,885,161	9,057,973	8,840,978	4.1%	(216,995)	-2.4%
FRANCHISE FEES							
5106 In Lieu Franchise Fee/Water	1,452,300	1,452,300	0	0	0.0%	0	N/A
5110 Electrical Utility	1,108,136	1,117,229	1,128,500	1,162,365	0.5%	33,865	3.0%
5113 CATV Franchise Fees	854,726	856,640	865,600	891,560	0.4%	25,960	3.0%
5109 Gas Utility	565,649	658,614	650,000	669,500	0.3%	19,500	3.0%
Franchise Fees Subtotal	3,980,811	4,084,783	2,644,100	2,723,425	1.3%	79,325	3.0%
LICENSES & PERMITS							
5911 Building Permits	1,560,507	1,809,542	1,500,000	1,560,507	0.7%	60,507	4.0%
5927 Bus Shelter Fees	484,000	480,000	576,000	576,000	0.3%	0	0.0%
5951 Dog Licenses	500,213	418,646	431,155	445,000	0.2%	13,845	3.2%
5951-100 Dog Licenses - CCI	66,540	56,033	66,085	67,500	0.0%	1,415	2.1%
5913 Electrical Permits	402,278	434,139	426,415	402,278	0.2%	(24,137)	-5.7%

GENERAL FUND REVENUE SOURCE		ACTUAL	ACTUAL	PROJECTED	ADOPTED	as % of	Increase (Decrease)	
		FY 04-05	FY 05-06	FY 06-07	FY 07-08	FY 07-08 Total	06-07 to 07-08 in \$	in %
LICENSES & PERMITS - Continued								
5912	Plumbing Permits	160,401	229,265	170,025	160,401	0.1%	(9,624)	-5.7%
5915	Heating Permits	153,272	211,114	162,468	153,272	0.1%	(9,196)	-5.7%
5918	Grading Permits	74,039	93,001	78,481	74,039	0.0%	(4,442)	-5.7%
5917	Occupancy Permits	106,915	119,739	113,330	106,915	0.0%	(6,415)	-5.7%
5928	Alarm Permit Fees	145,307	149,993	125,000	100,000	0.0%	(25,000)	-20.0%
5923	Underground Tank Permits	60,955	117,996	100,000	104,700	0.0%	4,700	4.7%
5925	Street Vendor Permit	22,154	22,780	27,150	22,154	0.0%	(4,996)	-18.4%
5919	Fireworks Stands Permits	23,899	13,825	16,000	14,660	0.0%	(1,340)	-8.4%
5926	Street Closure Permit	1,582	2,676	1,200	1,500	0.0%	300	25.0%
5929	Newsbox Permit Fees	2,606	5,394	5,000	2,600	0.0%	(2,400)	-48.0%
5923-1	Underground Tank Fees	24,902	2,308	13,600	14,240	0.0%	640	4.7%
5924	Filming Permit	3,058	3,414	950	1,000	0.0%	50	5.3%
5930	Outdoor Dining Permits	2,736	1,975	1,000	1,000	0.0%	0	0.0%
5945	Bingo Licenses	350	200	200	250	0.0%	50	25.0%
5921	Parking Permit	1,821	0	1,800	0	0.0%	(1,800)	-100.0%
	Licenses & Permits Subtotal	3,797,533	4,172,040	3,815,859	3,808,016	1.8%	(7,843)	-0.2%
FINES								
5215	Parking Fines	2,695,579	3,503,429	3,000,000	2,500,000	1.2%	(500,000)	-16.7%
5116	Redlight Camera Program	313,564	312,808	150,000	1,288,800	0.6%	1,138,800	759.2%
5211	Court Fines - Traffic	23,148	0	0	0	0.0%	0	N/A
5212	Court Fines - Non-Traffic	486,087	280,674	200,000	210,500	0.1%	10,500	5.3%
5799-6	Bad Check Recoveries	21,686	19,024	21,000	24,300	0.0%	3,300	15.7%
5799-1	Lost /Damaged Library Materials	9,595	10,668	9,815	9,800	0.0%	(15)	-0.2%
5799-2	Lost/Damaged Uncatalogued Materials	17	20	500	10	0.0%	(490)	-98.0%
5597-515	Administrative Citations/Comm Pres	67,154	72,034	65,000	67,152	0.0%	2,152	3.3%
	Fines Subtotal	3,616,830	4,198,657	3,446,315	4,100,562	1.9%	654,247	19.0%
	FUND 11 GENERAL FUND TOTAL	209,054,318	212,701,825	209,907,971	215,977,760	100.0%	6,069,789	2.9%
F15	Mobile Vending Fees	0	10,530	0	0		0	N/A
F21	CATV PEG Access Support	0	450,000	0	0		0	N/A
F22	Recreation Special Revenue Fund 22	189,443	364,589	0	379,320		379,320	N/A
F24	Police Special Revenue Fund 24	46,290	60,666	0	332,775		332,775	N/A
F25	Traffic Safety Fund 25	0	1,712,235	0	0		0	N/A
F51	Capital Outlay Fund 51	979,509	647,537	240,995	673,695		432,700	179.5%
F120	Fire Facilities Fund 120	0	682,612	0	0		0	N/A
F121	Special Repair/Demolition Fund 121	15,497	5,117	0	5,325		5,325	N/A
F407	Downtown Maintenance Fund 407	1,400	36,000	36,000	36,000		0	0.0%
	ADDT'L GENERAL FUND RELATED REVENUES	1,232,139	3,969,286	276,995	1,427,115		1,150,120	415.2%
	TOTAL GENERAL FUND ALL REVENUES	210,286,457	216,671,111	210,184,966	217,404,875		7,219,909	3.4%

MAJOR REVENUE ASSUMPTIONS

The Orange County economy has traditionally outperformed the nation and the state. Santa Ana, the oldest and most populated city in orange county and strives to maintain its tax base through economic development efforts. As a result, the city’s major general revenues (Sales, UUT, Property Tax, Property Tax In Lieu of MVL) total \$130,004,755 in FY 07-08 which amounts to a 2.5 percent increase over FY 06-07. Despite the increase, it is still insufficient to cover current operating costs in the General Fund. Figures 2-3 through 2-6 show trends of the four largest General Fund revenues. The City’s tax revenues over a 10-year period are shown as dollar amounts in Table 2-3 and as percentages of Total General Fund in Table 2-4.

Sales Tax

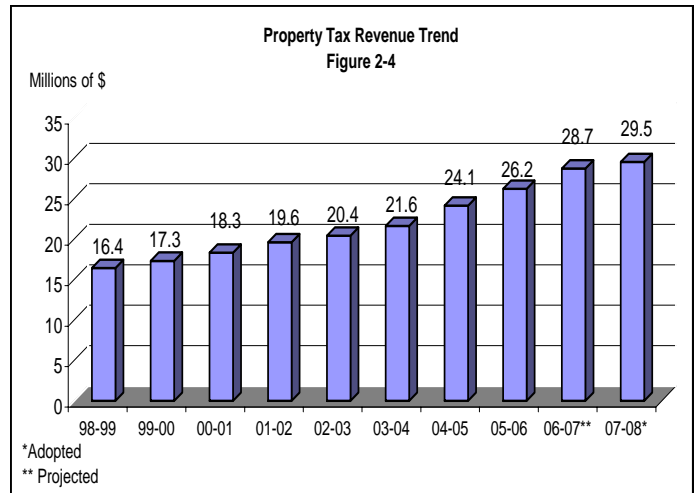


In 1955, the State legislature passed the Bradley-Burns Uniform Local Sales & Use Tax Law authorizing the State Board of Equalization to collect sales taxes for all California cities and counties. By 1967, all cities and counties in the state had adopted local ordinances under this law. Today, the law allows counties and cities to impose a 1.25 percent and 1 percent rate, respectively, with a combined rate not to exceed 1.25 percent. This combined rate is then included in the statewide tax rate. The State disburses monies to counties and cities on a quarterly basis with advances paid monthly. Quarterly adjustments are made to reflect the actual funds collected. This tax is measured by gross receipts from retail sales at a rate of 7.75 percent. The total tax rate is made up of the basic statewide sales tax of 7.00 percent plus a 0.25 percent special district tax for the Orange County Transportation District (OCTD) and 0.50 for public safety.

The California Department of Finance announced in November 2001 that the reserves for fiscal year ending June 30, 2001 did not exceed 3 percent of the state general fund revenues and the actual General Fund revenues for the period May 1, 2001 thru September 30, 2001 did not equal or exceed the May Revision forecast. Under Revenue and Taxation Code 6051.45 and 6201.45, since both conditions were met, a one-quarter percent tax increase became effective

January 1, 2002. The City’s FY 04-05 Sales Tax revenue was not adversely impacted by the State’s mandated “Triple Flip” due to Santa Ana’s growth in economy and increasing Sales Tax receipts. The State’s “Triple Flip” exchanges one quarter of the City’s Sales Tax receipts for Property Tax.

Sales tax revenue can be a barometer of the economy. Based on trends for FY 06-07 year-ending sales tax receipts and assistance from MuniServices LLC., the City anticipates receiving \$46.7 million in sales tax revenue in FY 07-08. At this point in time, it appears that our business to business is beginning to stabilize and potentially increase while our automotive sales is on a downward trend. As Figure 2-3 indicates, the sales tax is an “elastic” revenue, which means it tends to rise and fall with the state of the economy. As a result, the city will continue to monitor monthly for any negative impacts due to potential recessionary economic behavior in the local economy. Tables 2-3 and 2-4 depict the dominance of the sales tax as the City’s largest source of General Fund revenue.



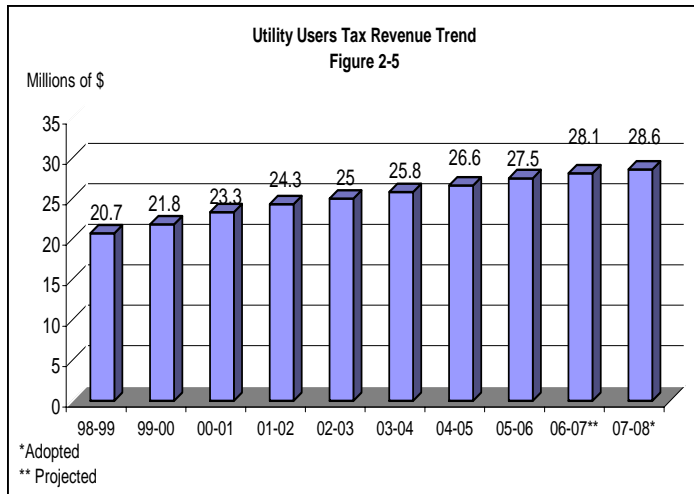
Property Tax

The property tax is administered by three County of Orange agencies: the Assessor, the Tax Collector, and the Auditor-Controller. Real Property is valued by the County Assessor and taxed at 1 percent of assessed value. The Treasurer-Tax Collector prepares and distributes the tax bills and collects the taxes due. Taxes received by the county are then apportioned by the Auditor-Controller to participating cities and agencies based on an established formula. The Tax Collector charges the City 1/4 of 1 percent of the amounts collected for its services. In 1978, Proposition 13 altered the method of property tax assessment. Increases in property taxes are now based on property changing ownership, new construction, and a maximum annual increase of 2 percent in property assessments. Using trend analysis and County of Orange projections, the City expects to receive \$29.5 million in property taxes for FY 07-08, a 3% percent increase over the prior year’s budgeted revenues. At this time the State of California has taken \$6.4 million in “ERAF III funds” from the City in a complicated swapping arrangement between Motor Vehicle License fees, Property Tax and Sales Tax. In November of 2004, proposition “1A” was approved by California

voters which limits the State’s ability to balance budgets using local government funds.

Property taxes have traditionally been one of the City’s largest source of general fund revenues. In the last 10 years, however, the sales tax, and utility users tax have surpassed the property tax in annual revenue generated. Tables 2-3 and 2-4 show how the property tax portion of the general fund has become the second largest revenue source surpassing UUT since FY06-07.

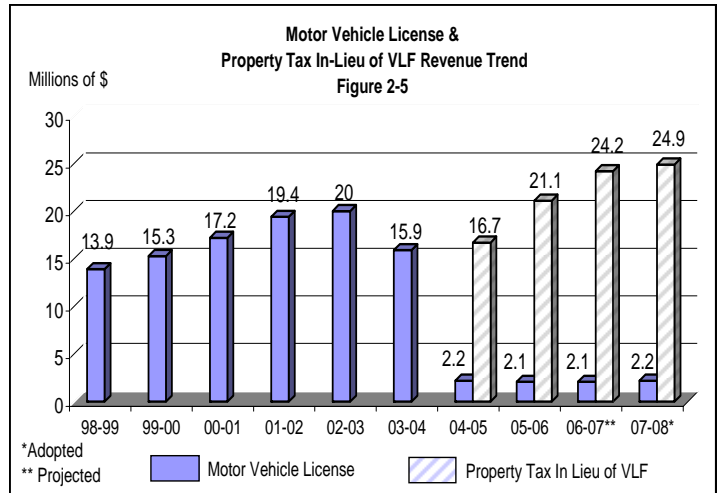
Utility Users Tax



The utility users tax (UUT) is imposed on every individual or corporation using a utility within the City with an annual maximum cap of \$11,000 per user. Utilities subject to the tax include electricity, gas, water, telephone, cellular, telex, and international calls. Individuals and firms using these utility services pay a tax rate of 6 percent on all charges made for such services (Telephone, Gas, Water, Electricity). Low-income families that meet established criteria are exempt from this tax. The City expects to receive \$28.6 million in UUT revenue for FY 07-08. The projection shows potential increases due to rising electricity costs and increasing efforts to collect utility users tax from resistant cellular phone companies. UUT revenue is the General Fund’s third largest revenue source as depicted in pie chart located on page 2-2. Figure 2-5 (above) demonstrates how this revenue has been increasing steadily since FY98-99.

UUT revenues are currently under scrutiny pending federal legislation that would eliminate the possibility of collecting long distance and cell phone related UUT revenue. The UUT projections presented in the budget document represent assumptions that the City will not be challenged or lose any revenues based on pending legislation changes.

Motor Vehicle License & Prop Tax In-Lieu of VLF



A Motor Vehicle License (MVL) Fee of 2 percent is charged to vehicle owners in lieu of a personal property tax on vehicles. This fee is based on the vehicle sale price (or value) when the vehicle is initially registered. As a vehicle is sold or transferred the vehicle value is adjusted based on an 11-year schedule. The Department of Motor Vehicles collects the fee and the State Controller distributes the proceeds to cities and counties in proportion to their population. MVL fees were slashed in 1999 as the “car tax cut” law took effect. Cities were spared from fiscal harm because this law required the state to reimburse (backfill) cities the amount of MVL revenues lost from the tax cut by providing rebates from the state general fund. During FY 03-04, the State kept \$6.3 million of our MVL revenue, causing the city to create a cautionary spending plan by holding positions vacant, delaying expenditures and closely monitoring revenues and reserves.

During FY 04-05 the State’s mandated “Motor Vehicle License Swap” took virtually all of the City’s MVL funds and swapped for Property Tax. This swap created a significant shift in MVL. As shown on Figure 2-6, the City of Santa Ana has been made whole due to the shift of funds since FY04-05. Aside from the State backfilling MVL with Property Tax In Lieu, the City gains additional supplemental property tax in lieu of VLF revenues thru significant growth in property values and the sales of homes.

In FY 07-08 it is anticipated that the City will receive approximately \$24.9 in Property Tax In Lieu of VLF. As for the MVL, the City will continue to receive revenues although now will play a minimal roll. The City is anticipating approximately \$2.2 million in Motor Vehicle License fees for FY 07-08.

General Fund Revenue Structure

Santa Ana’s fiscal health depends on the City’s ability to grow the tax base and provide a stable revenue stream that can weather the fluctuations of economic cycles. The revenue structure should have both elastic and inelastic sources. Elastic revenues like the sales tax are sensitive to changes in economic conditions, rising with great economy growth but falling in the downturns. Tables 2-3 and 2-4 show the sales tax as having the largest share in the general fund structure, which makes the City more vulnerable to economic upheavals. To counteract this, the City grows its tax base by also developing more inelastic behaving revenue sources than

elastic revenue sources such as the utility users tax. As shown in Figure 2-5, this revenue source has moderate growth and is a stable performer because it is less sensitive to economic fluctuations. Inelastic revenues provide a hedge that ensures some steady cash flow during those lean periods when elastic revenues like the sales tax are in a slump. The share of utility users tax revenue in the general fund has increased from 12.1 percent in FY 92-93 to 13.3 percent in FY 07-08.

Fiscal Year	Total General Fund	Sales Tax	Utility Users Tax	Property Tax	Property Tax In Lieu of VLF	Motor Vehicle License Fees	Business Tax	Hotel Visitor's Tax	All Others
92-93	129,668,451	29,272,161	15,668,256	19,588,168	0	10,726,590	5,769,260	2,492,823	46,151,193
93-94	120,007,796	29,626,924	16,686,614	18,200,375	0	10,398,009	5,007,128	2,616,486	37,472,260
94-95	123,797,806	30,083,438	19,274,044	15,782,698	0	10,955,822	5,240,271	2,545,797	39,915,736
95-96	128,448,467	31,687,732	19,278,638	15,009,232	0	11,767,665	5,322,709	2,611,737	42,770,754
96-97	133,084,546	33,468,345	20,263,498	15,300,702	0	12,074,258	5,567,249	3,094,896	43,315,598
97-98	145,910,288	35,394,240	20,358,326	15,649,782	0	13,013,442	5,922,963	3,443,532	52,128,003
98-99	154,083,458	37,972,614	20,738,316	16,470,933	0	13,896,729	6,123,415	3,706,450	55,175,001
99-00	167,011,130	41,024,682	21,818,267	17,331,322	0	15,380,827	6,621,933	3,864,576	60,969,523
00-01	184,775,859	41,655,656	23,315,211	18,383,737	0	17,200,309	6,854,384	4,366,522	73,000,040
01-02	186,727,975	38,267,082	24,335,402	19,667,291	0	19,431,706	7,110,272	3,899,306	74,016,916
02-03	189,966,152	38,483,597	25,000,012	20,404,146	0	20,049,496	7,637,437	3,993,285	74,398,179
03-04	182,800,225	40,437,098	25,874,282	21,663,024	0	15,900,915	7,792,416	4,655,634	66,476,856
04-05	209,054,318	42,915,074	26,641,680	24,190,992	16,691,796	2,259,547	8,179,784	5,469,565	82,705,880
05-06	212,701,825	43,407,263	27,565,396	26,288,045	21,155,000	2,150,299	9,828,839	7,187,340	75,119,643
06-07**	209,907,971	45,748,700	28,116,705	28,700,000	24,259,137	2,100,000	9,328,840	7,331,085	64,323,504
07-08*	215,977,760	46,777,805	28,679,040	29,561,000	24,989,910	2,225,762	9,608,703	7,477,707	66,657,833

Notes

- 1) All values are actual except for:
 - * Adopted
 - ** Projected

Fiscal Year	Total General Fund	Total General Fund	Sales Tax	Utility Users Tax	Property Tax	Property Tax In Lieu of VLF	MVL Fees	Business Tax	Business Tax	Hotel Visitor's Tax	All Others
92-93	129,668,451	100%	22.6%	12.1%	15.1%	0.0%	8.3%	5,769,260	4.4%	1.9%	35.6%
93-94	120,007,796	100%	24.7%	13.9%	15.2%	0.0%	8.7%	5,007,128	4.2%	2.2%	31.2%
94-95	123,797,806	100%	24.3%	15.6%	12.7%	0.0%	8.8%	5,240,271	4.2%	2.1%	32.2%
95-96	128,448,467	100%	24.7%	15.0%	11.7%	0.0%	9.2%	5,322,709	4.1%	2.0%	33.3%
96-97	133,084,546	100%	25.1%	15.2%	11.5%	0.0%	9.1%	5,567,249	4.2%	2.3%	32.5%
97-98	145,910,288	100%	24.3%	14.0%	10.7%	0.0%	8.9%	5,922,963	4.1%	2.4%	35.7%
98-99	154,083,458	100%	24.6%	13.5%	10.7%	0.0%	9.0%	6,123,415	4.0%	2.4%	35.8%
99-00	167,011,130	100%	24.6%	13.1%	10.4%	0.0%	9.2%	6,621,933	4.0%	2.3%	36.5%
00-01	184,775,859	100%	22.5%	12.6%	9.9%	0.0%	9.3%	6,854,384	3.7%	2.4%	39.5%
01-02	186,727,975	100%	20.5%	13.0%	10.5%	0.0%	10.4%	7,110,272	3.8%	2.1%	39.6%
02-03	189,966,152	100%	20.3%	13.2%	10.7%	0.0%	10.6%	7,637,437	4.0%	2.1%	39.2%
03-04	182,800,225	100%	22.1%	14.2%	11.9%	0.0%	8.7%	7,792,416	4.3%	2.5%	36.4%
04-05	209,054,318	100%	20.5%	12.7%	11.6%	8.0%	1.1%	8,179,784	3.9%	2.6%	39.6%
05-06	212,701,825	100%	20.4%	13.0%	12.4%	9.9%	1.0%	9,828,839	4.6%	3.4%	35.3%
06-07**	209,907,971	100%	21.8%	13.4%	13.7%	11.6%	1.0%	9,328,840	4.4%	3.5%	30.6%
07-08*	215,977,760	100%	21.7%	13.3%	13.7%	11.6%	1.0%	9,608,703	4.4%	3.5%	30.9%

Notes

- 1) All values are actual except for:
 - * Adopted
 - ** Projected

GENERAL FUND REVENUE SOURCE		ACTUAL	ACTUAL	PROJECTED	ADOPTED	as % of	Increase (Decrease)	
		FY 04-05	FY 05-06	FY 06-07	FY 07-08	FY 07-08 Total	06-07 to 07-08 in \$	in %
SALES TAX								
5031	Sales Tax	42,915,074	43,407,263	45,748,700	46,777,805	21.7%	1,029,105	2.2%
5031-1	Half-cent Sales Tax (Safety)	1,717,750	1,687,149	1,600,000	1,747,800	0.8%	147,800	9.2%
	Subtotal	44,632,824	45,094,412	47,348,700	48,525,605	22.5%	1,176,905	2.5%
UTILITY USER TAX								
5028	Utility Users Tax	26,641,681	27,565,396	28,116,705	28,679,040	13.3%	562,335	2.0%
	Subtotal	26,641,681	27,565,396	28,116,705	28,679,040	13.3%	562,335	2.0%
PROPERTY TAX								
5011	Property Tax	24,190,992	26,288,045	28,700,000	29,561,000	13.7%	861,000	3.0%
	Subtotal	24,190,992	26,288,045	28,700,000	29,561,000	13.7%	861,000	3.0%
PROPERTY TAX IN LIEU VLF								
5011-100	Property Tax in Lieu VLF	16,691,795	21,155,555	24,259,137	24,986,910	11.6%	727,773	3.0%
	Subtotal	16,691,795	21,155,555	24,259,137	24,986,910	11.6%	727,773	3.0%
MOTOR VEHICLE LICENSE								
5321	Motor Vehicle License	2,259,547	2,150,299	2,100,000	2,225,762	1.0%	125,762	6.0%
	Subtotal	2,259,547	2,150,299	2,100,000	2,225,762	1.0%	125,762	6.0%
BUSINESS TAX								
5021	Business Tax	8,179,785	9,828,839	9,328,840	9,608,703	4.4%	279,863	3.0%
	Subtotal	8,179,785	9,828,839	9,328,840	9,608,703	4.4%	279,863	3.0%
HOTEL VISITOR'S TAX								
5035	Hotel Visitor's Tax	5,469,566	7,187,340	7,331,085	7,477,707	3.5%	146,622	2.0%
	Subtotal	5,469,566	7,187,340	7,331,085	7,477,707	3.5%	146,622	2.0%
MAJOR REVENUE SOURCES TOTAL		128,066,190	139,269,886	147,184,467	151,064,727	69.9%	3,880,260	2.6%
PUBLIC SAFETY								
FIRE DEPARTMENT								
5621-325	Rancho Santiago Reimbursement-FD	0	0	175,000	175,000	0.1%	0	0.0%
5622	Fire OT Reimbursement	41,088	39,562	13,000	1,050	0.0%	(11,950)	-91.9%
5544	Paramedic Subscription Fee	164,402	163,236	171,000	159,880	0.1%	(11,120)	-6.5%
5546	Hazardous Material Discloser Fees	113,287	187,831	165,000	175,955	0.1%	10,955	6.6%
5499-100	Miscellaneous Fire Service Charge	5,196	7,751	5,300	58,360	0.0%	53,060	1001.1%
5540	Fire Care Facility Inspection	5,495	5,179	5,390	2,660	0.0%	(2,730)	-50.6%
5621-100	Fire Expense Reimbursement	95,621	126,235	120,000	109,010	0.1%	(10,990)	-9.2%
5798-320	Fire Gifts & Donations	3,000	425	0	0	0.0%	0	N/A
5543	Paramedic Service Charge	2,438,401	3,172,063	2,548,000	2,670,135	1.2%	122,135	4.8%
5550	Fire Inspection Fee	98,658	49,343	90,000	42,015	0.0%	(47,985)	-53.3%
5551	Site Environmental Assessment Fee	0	29	0	0	0.0%	0	N/A
5621-99	HazMat Reimbursement	106,618	0	0	0	0.0%	0	N/A
5621-64	HazMat Reimbursement - Water	0	200,000	0	0	0.0%	0	N/A
5621-68	HazMat Reimbursement - Sanitation	0	350,000	0	0	0.0%	0	N/A
5621-69	HazMat Reimbursement - Refuse	0	300,000	0	0	0.0%	0	N/A
5547	Hazardous Materials JPA Reimbursement	6,505	16,048	6,500	6,805	0.0%	305	4.7%
5520-100	False Alarm Charge-Fire	11,651	1,834	14,000	3,495	0.0%	(10,505)	-75.0%
5623-1	Emergency Response Reimbursement-Fire Dept.	119,351	237,027	156,000	163,330	0.1%	7,330	4.7%
5545	Hazardous Materials Cleanup Charge	4,207	4,384	3,800	3,905	0.0%	105	2.8%
5935	Fire Code Permit Fee	6,175	7,965	6,500	7,670	0.0%	1,170	18.0%
5923	Underground Tank Permits	60,955	117,996	100,000	104,700	0.0%	4,700	4.7%
5919	Fireworks Stands Permits	23,899	13,825	16,000	14,660	0.0%	(1,340)	-8.4%
5923-1	Underground Tank Fees	24,902	2,308	13,600	14,240	0.0%	640	4.7%
	Subtotal	3,329,411	5,003,041	3,609,090	3,712,870	1.7%	103,780	2.9%
POLICE DEPARTMENT								
5380	P.O.S.T. Reimbursements	34,510	47,361	34,000	45,000	0.0%	11,000	32.4%
5211	Court Fines - Traffic	23,148	0	0	0	0.0%	0	N/A
5990-25	From Traffic Safety Fund	1,726,834	0	2,000,000	2,000,000	0.9%	0	0.0%
5830	Police Facility Rental	11,390,828	11,723,468	11,600,000	11,300,000	5.2%	(300,000)	-2.6%
5621-331	Police Miscellaneous Reimbursements	312,981	164,225	215,000	90,000	0.0%	(125,000)	-58.1%
5620	Police OT Reimbursement	684,083	647,923	500,000	500,000	0.2%	0	0.0%
5621-2	Police Salary Reimbursement	47,805	74,297	46,000	80,000	0.0%	34,000	73.9%
5798-337	Gifts & Donations PD	120,110	60,050	65,000	80,000	0.0%	15,000	23.1%
5803	Property & Evidence Recovery	116,555	149,486	145,000	149,000	0.1%	4,000	2.8%
5621-334	Fire Arms Exam	4,860	405	0	0	0.0%	0	N/A
5621-336	Storage of Weapon Fee	0	2,000	0	200	0.0%	200	N/A
5627	Booking Fee - OC Jail	0	97	0	0	0.0%	0	N/A

GENERAL FUND REVENUE SOURCE		ACTUAL	ACTUAL	PROJECTED	ADOPTED	as % of	Increase (Decrease)	
		FY 04-05	FY 05-06	FY 06-07	FY 07-08	FY 07-08 Total	in \$	in %
5621-337	Graffiti Enforcement Reimbursement	150,000	150,000	150,000	300,000	0.1%	150,000	100.0%
5618	Abandoned Vehicle Reimbursement/PD	274,886	326,069	255,000	255,000	0.1%	0	0.0%
5520	False Alarm Charge-Police	486,011	406,822	410,000	375,000	0.2%	(35,000)	-8.5%
5598	Police Report Fee	122,921	122,853	126,000	120,000	0.1%	(126,000)	-100.0%
5621-344	Photo Services	4,870	2,870	3,170	3,300	0.0%	130	4.1%
5514	Vehicle Release Charge	308,650	356,085	370,000	370,000	0.2%	0	0.0%
5598-100	Police Report Search Fees	5,755	6,055	5,000	5,000	0.0%	0	0.0%
5518	Fingerprint Card Processing Fees	400	147	350	0	0.0%	(350)	-100.0%
5517	Impound/Owner Release Animals	946	1,373	1,100	1,100	0.0%	0	0.0%
5450	Land Use Certificate Processing Fee	12,599	8,510	11,000	11,500	0.0%	500	4.5%
5322	Trailer Coach License Fee	103	0	0	0	0.0%	0	N/A
5323	Firearm License Fee	927	1,133	1,050	1,000	0.0%	(50)	-4.8%
5513	Local Jail Administrative Fee	0	22	25	0	0.0%	(25)	-100.0%
5950	Animal Quarantines	6,037	50,224	40,000	70,000	0.0%	30,000	75.0%
5519	Police Witness Fee	81	0	150	0	0.0%	(150)	-100.0%
5516	Vehicle Equipment Citation Sign-Off	632	1,082	900	925	0.0%	25	2.8%
5623	Emergency Response Reimbursement-PD	15,667	13,837	13,500	9,000	0.0%	(4,500)	-33.3%
5324	Fire Range User Fees	17,100	21,531	25,000	20,000	0.0%	(5,000)	-20.0%
5597-536	Hearing Officer Recovery/Parking	10,000	10,000	10,000	10,000	0.0%	0	0.0%
5928	Alarm Permit Fees	145,307	149,993	125,000	100,000	0.0%	(25,000)	-20.0%
5926	Street Closure Permit	1,582	2,676	1,200	1,500	0.0%	300	25.0%
5215	Parking Fines	2,695,579	3,503,429	3,000,000	2,500,000	1.2%	(500,000)	-16.7%
5116	Redlight Camera Program	313,564	312,808	150,000	1,288,800	0.6%	1,138,800	759.2%
Subtotal		19,035,331	18,316,831	19,303,445	19,686,325	9.1%	382,880	2.0%
TOTAL PUBLIC SAFETY REVENUES		22,364,742	23,319,872	22,912,535	23,399,195	10.8%	486,660	2.1%
OTHER REVENUES								
CITY ATTORNEY								
5593	Attorney Reimbursement	1,011,700	1,011,700	1,062,290	1,115,405	0.5%	53,115	5.0%
5212	Court Fines - Non-Traffic	486,087	280,674	200,000	210,500	0.1%	10,500	5.3%
Subtotal		1,497,787	1,292,374	1,262,290	1,325,905	0.6%	63,615	5.0%
CLERK OF THE COUNCIL								
5578	Clerk Records Charge	1,264	283	270	275	0.0%	5	1.9%
Subtotal		1,264	283	270	275	0.0%	5	1.9%
LIBRARY								
5799-3	Other Library Recoveries	2,789	3,910	3,050	3,355	0.0%	305	10.0%
5624	Sale of Books	459	14	0	0	0.0%	0	N/A
5624-1	Library Sales-General	5,760	4,003	5,100	3,765	0.0%	(1,335)	-26.2%
5798-1	Library Gifts & Donations	22	15	5	0	0.0%	(5)	-100.0%
5221	Library Fines	72,753	73,891	70,000	65,995	0.0%	(4,005)	-5.7%
5225	Passport Fee	8,902	4,578	5,000	3,860	0.0%	(1,140)	-22.8%
5596-2	Library Video Rentals	3,846	4,443	4,200	5,755	0.0%	1,555	37.0%
5594	Non-Resident Library Card Fee	2,925	2,909	2,415	2,045	0.0%	(370)	-15.3%
5596-1	Library Microfiche Rentals	1,257	1,340	1,495	1,150	0.0%	(345)	-23.1%
5599-1	Library Meeting Room Rental	806	1,774	1,521	1,300	0.0%	(221)	-14.5%
5799-1	Lost /Damaged Library Materials	9,595	10,668	9,815	9,800	0.0%	(15)	-0.2%
5799-2	Lost/Damaged Uncatalogued Materials	17	20	500	10	0.0%	(490)	-98.0%
Subtotal		109,131	107,565	103,101	97,035	0.0%	(6,066)	-5.9%
RECREATION & COMMUNITY SERVICES								
5621-231	Rancho Santiago Reimbursement-PRCSA	0	0	0	30,000	0.0%	30,000	N/A
5805	Recreation Facility Rental	48,020	54,400	56,000	44,000	0.0%	(12,000)	-21.4%
5831	Rental of Stadium	65,546	54,764	55,000	60,000	0.0%	5,000	9.1%
5530	Amphitheater Rental	430	950	800	50	0.0%	(750)	-93.8%
5621-250	Park Maintenance Expense Reimbursement	43,760	66,809	49,000	49,000	0.0%	0	0.0%
5586-275	Vending Machines Concession	6,886	1,387	3,500	4,000	0.0%	500	14.3%
5621-5	Recreation Expense Reimbursement	10,665	9,895	8,000	8,000	0.0%	0	0.0%
5585	Zoo Admissions	713,055	696,246	690,000	615,000	0.3%	(75,000)	-10.9%
5553	Center Programs	188,386	166,606	174,000	174,000	0.1%	0	0.0%
5553-1	Rosita Park Center Program Fees	0	254	0	4,113	0.0%	4,113	N/A
5555	Leisure Classes	147,876	145,006	133,000	145,000	0.1%	12,000	9.0%
5621-1	After School Reimbursement	55	17	55	0	0.0%	(55)	-100.0%
5592	Pool Charges	116,076	141,582	140,000	145,000	0.1%	5,000	3.6%
5587	Zoo Education	97,298	96,429	93,000	96,000	0.0%	3,000	3.2%
5565	Youth Field Usage Fee	16,934	32,587	24,000	36,000	0.0%	12,000	50.0%
5583	Park Reservations	57,299	39,053	160,000	195,000	0.1%	35,000	21.9%

GENERAL FUND REVENUE SOURCE	ACTUAL	ACTUAL	PROJECTED	ADOPTED	as % of	Increase (Decrease)	
	FY 04-05	FY 05-06	FY 06-07	FY 07-08	FY 07-08 Total	06-07 to 07-08 in \$	in %
5561 Tennis Reservations	28,737	25,976	29,800	23,000	0.0%	(6,800)	-22.8%
5586 Food Sale Concession	28,390	35,776	31,000	29,000	0.0%	(2,000)	-6.5%
5533 Recreation Staff Reimbursement	13,965	10,713	10,000	16,000	0.0%	6,000	60.0%
5582 Jazz Festival Admissions	0	977	0	0	0.0%	0	N/A
5564 Youth Sports	10,493	11,036	10,000	11,000	0.0%	1,000	10.0%
5558 Adult Sports	2,374	2,443	3,800	1,600	0.0%	(2,200)	-57.9%
5924 Filming Permit	3,058	3,414	950	1,000	0.0%	50	5.3%
Subtotal	1,599,303	1,596,320	1,671,905	1,686,763	0.8%	14,858	0.9%
FINANCE & MANAGEMENT SERVICES							
5311 Homeowner Property Tax Subvention	281,272	273,658	270,970	272,200	0.1%	1,230	0.5%
5011-500 Property Tax - Passthrough AB1290	0	34,557	140,000	120,000	0.1%	(20,000)	-14.3%
5321-1 Off-Highway License Fees	12,475	5,361	8,100	5,600	0.0%	(2,500)	-30.9%
5330 SB90 State Mandates Reimbursement	52,004	406,264	1,216,870	557,370	0.3%	(659,500)	-54.2%
5812-64 In lieu Return to Investors/Water	3,427,560	3,427,560	0	0	0.0%	0	N/A
5812 Earnings on Investments	302,622	2,098,260	2,151,555	2,250,000	1.0%	98,445	4.6%
5804 Rental of Property	204,189	101,303	66,245	66,300	0.0%	55	0.1%
5597 Indirect Cost Recovery	2,899,032	2,285,397	2,539,690	2,856,000	1.3%	316,310	12.5%
5621 Expense Reimbursement	59,915	146,500	91,700	105,000	0.0%	13,300	14.5%
5027 Documentary Stamp Tax	607,616	2,425,366	1,070,115	950,000	0.4%	(120,115)	-11.2%
5751 Sale of Unclaimed Property	6,683	5,423	25,600	12,500	0.0%	(13,100)	-51.2%
5651 Sale of Junk and Waste	7,129	9,615	2,415	2,500	0.0%	85	3.5%
5799 Miscellaneous Recoveries	(117,353)	5,608	23,500	15,000	0.0%	(8,500)	-36.2%
5699 Miscellaneous Refunds	20	2,273	1,300	1,300	0.0%	0	0.0%
5010-1111 Other Revenue - Bank Recon	419,428	0	0	0	0.0%	0	N/A
5721 Sale of Land	50,335	0	0	0	0.0%	0	N/A
5011-64 In lieu Property Tax/Water	894,390	894,390	0	0	0.0%	0	N/A
5499 Miscellaneous Service Charge	36,036	34,669	68,700	72,000	0.0%	3,300	4.8%
5499-1 Credit Card Processing Fee	8,722	11,358	10,500	12,500	0.0%	2,000	19.0%
5951 Dog Licenses	500,213	418,646	431,155	445,000	0.2%	13,845	3.2%
5951-100 Dog Licenses - CCI	66,540	56,033	66,085	67,500	0.0%	1,415	2.1%
5945 Bingo Licenses	350	200	200	250	0.0%	50	25.0%
5799-6 Bad Check Recoveries	21,686	19,024	21,000	24,300	0.0%	3,300	15.7%
Subtotal	9,740,864	12,661,465	8,205,700	7,835,320	3.6%	(370,380)	-4.5%
TOTAL OTHER REVENUES	12,948,349	15,658,007	11,243,266	10,945,298	5.2%	(297,968)	-2.7%
PLANNING & BUILDING							
5621-508 Plan Check Reimbursement	282,250	308,534	299,185	282,250	0.1%	(16,935)	-5.7%
5621-505 Planning Reimbursement	77,752	94,327	82,417	77,752	0.0%	(4,665)	-5.7%
5790 Developer Contributions	0	745,407	0	0	0.0%	0	N/A
5401 Building Plan Check	663,347	824,158	703,147	663,347	0.3%	(39,800)	-5.7%
5021-510 Residential Inspection Surcharge	866,625	422,296	950,000	866,625	0.4%	(83,375)	-8.8%
5451 Variance Fees	348,138	330,728	369,026	348,138	0.2%	(20,888)	-5.7%
5410 Project Coordination Charge	295,614	852,841	313,000	295,614	0.1%	(17,386)	-5.6%
5452 EIR Review Fees	50,359	59,123	65,000	50,359	0.0%	(14,641)	-22.5%
5452-113 EIR Review Fees - EIP Assoc	0	391,200	0	0	0.0%	0	N/A
5409 Site Plan Review Charge	65,028	82,473	69,000	65,028	0.0%	(3,972)	-5.8%
5619-2 Abandoned Vehicle Reimbursement/PBA	65,196	79,324	53,524	50,495	0.0%	(3,029)	-5.7%
5449 Fence, Signs & Home Occupation	0	7	0	0	0.0%	0	N/A
5403 Electrical Plan Check	101,928	109,890	110,000	101,928	0.0%	(8,072)	-7.3%
5597-509 Hearing Officer Recovery/Com. Pres.	20,329	7,004	21,549	20,329	0.0%	(1,220)	-5.7%
5405 Mechanical Plan Check	51,928	75,766	110,000	51,930	0.0%	(58,070)	-52.8%
5402 Plumbing Plan Check	45,265	69,779	60,000	45,265	0.0%	(14,735)	-24.6%
5579 Electrical Demolition Fee	0	198	0	0	0.0%	0	N/A
5223 Illegal Signage Fines	975	0	500	975	0.0%	475	95.0%
5453 Landscape Plan Review	10,119	10,994	10,726	10,119	0.0%	(607)	-5.7%
5411 Mitigation Monitoring Fee	218	0	0	218	0.0%	218	N/A
5621-6 Code Enforcement Reimbursement	0	80,000	80,000	80,000	0.0%	0	0.0%
5911 Building Permits	1,560,507	1,809,542	1,500,000	1,560,507	0.7%	60,507	4.0%
5913 Electrical Permits	402,278	434,139	426,415	402,278	0.2%	(24,137)	-5.7%
5912 Plumbing Permits	160,401	229,265	170,025	160,401	0.1%	(9,624)	-5.7%
5915 Heating Permits	153,272	211,114	162,468	153,272	0.1%	(9,196)	-5.7%
5918 Grading Permits	74,039	93,001	78,481	74,039	0.0%	(4,442)	-5.7%
5917 Occupancy Permits	106,915	119,739	113,330	106,915	0.1%	(6,415)	-5.7%
5925 Street Vendor Permit	22,154	22,780	27,150	22,154	0.0%	(4,996)	-18.4%
5921 Parking Permit	1,821	0	1,800	0	0.0%	(1,800)	-100.0%
5597-515 Administrative Citations/Comm Pres	67,154	72,034	65,000	67,152	0.0%	2,152	3.3%
Subtotal	5,493,611	7,535,663	5,841,743	5,557,090	2.6%	(284,653)	-4.9%

GENERAL FUND REVENUE SOURCE		ACTUAL	ACTUAL	PROJECTED	ADOPTED	as % of	Increase (Decrease)	
		FY 04-05	FY 05-06	FY 06-07	FY 07-08	FY 07-08 Total	06-07 to 07-08 in \$	in %
PUBLIC WORKS								
5990	OCTA Gas Tax	600,000	600,000	600,000	1,200,000	0.6%	600,000	100.0%
5112	Refuse Contract Program Surcharge	1,691,690	3,022,365	2,522,365	2,872,365	1.4%	350,000	13.9%
5799-69	Refuse Program Savings Recovery	1,570,000	1,239,325	1,500,000	1,239,325	0.6%	(260,675)	-17.4%
5711	Sale of Maps and Documents	12,216	12,669	10,000	9,500	0.0%	(500)	-5.0%
5571	Street and Alley Repair	57,467	36,671	46,700	50,000	0.0%	3,300	7.1%
5990-29	From Special Gas Tax Fund	3,550,415	3,550,415	3,550,415	3,550,415	1.7%	0	0.0%
5927	Bus Shelter Fees	484,000	480,000	576,000	576,000	0.3%	0	0.0%
5929	Newsbox Permit Fees	2,606	5,394	5,000	2,600	0.0%	(2,400)	-48.0%
5930	Outdoor Dining Permits	2,736	1,975	1,000	1,000	0.0%	0	0.0%
	Subtotal	7,971,130	8,948,814	8,811,480	9,501,205	4.5%	689,725	7.8%
FRANCHISE FEES								
5106	In Lieu Franchise Fee/Water	1,452,300	1,452,300	0	0	0.0%	0	N/A
5110	Electrical Utility	1,108,136	1,117,229	1,128,500	1,162,365	0.5%	33,865	3.0%
5113	CATV Franchise Fees	854,726	856,640	865,600	891,560	0.4%	25,960	3.0%
5109	Gas Utility	565,649	658,614	650,000	669,500	0.3%	19,500	3.0%
	Subtotal	3,980,811	4,084,783	2,644,100	2,723,425	1.3%	79,325	3.0%
BOND REFINANCING								
5321-2	VLF Net Sale Proceeds	5,453,827	294,721	0	0	0.0%	0	N/A
5990-400	Transfer from Police Building Fund (Refinance-Debt Svc)	5,500,000	2,009,000	0	0	0.0%	0	N/A
	Subtotal	10,953,827	2,303,721	0	0	0.0%	0	N/A
FUND TRANSFERS								
5990-57	Transfer from Clean Water Fund	0	200,000	0	0	0.0%	0	N/A
5990-73	Transfer from Building Maintenance	0	193,085	0	0	0.0%	0	N/A
5990-82	Transfer from Workers Compensation Fund	1,648,115	0	0	0	0.0%	0	N/A
5990-80	Transfer from Liability Fund (Ins. Savings)	4,950,000	0	0	0	0.0%	0	N/A
5990-86	Transfer from PWA Engineering	0	266,055	0	0	0.0%	0	N/A
5990-75	Transfer from Fund 75	188,165	0	0	0	0.0%	0	N/A
5990-76	Transfer from Equipment Replacement Fund	383,000	0	0	0	0.0%	0	N/A
5990-101	Transfer from PWA Administration Fund	396,633	729,745	0	0	0.0%	0	N/A
5900	Transfer from Redevelopment (Loan Repayment)	500,000	0	0	0	0.0%	0	N/A
	Subtotal	8,065,913	1,388,885	0	0	0.0%	0	N/A
OVERHEAD CHARGES								
5600-64	Overhead Charge - Water	0	0	6,007,180	7,657,180	3.5%	1,650,000	27.5%
5600-170	Overhead Charge - Water (new billing/finance software)	0	0	1,000,000	1,000,000	0.5%	0	0.0%
5600-68	Overhead Charge - Sanitation	0	0	100,000	100,000	0.0%	0	0.0%
5600-69	Overhead Charge - Refuse	0	0	200,000	200,000	0.1%	0	0.0%
	Subtotal	0	0	7,307,180	8,957,180	4.1%	1,650,000	22.6%
FUND 11 GF W/O REDEV. PASSTHROUGHS		199,844,573	202,509,630	205,944,771	212,148,120	98.2%	6,203,349	3.0%
REDEVELOPMENT PASSTHROUGHS		9,209,745	10,192,195	3,963,200	3,829,640	1.8%	(133,560)	-3.4%
FUND 11 GENERAL FUND TOTAL		209,054,318	212,701,825	209,907,971	215,977,760	100.0%	6,069,789	2.9%
ADDT'L GENERAL FUND RELATED REVENUES								
F15	Mobile Vending Fees	0	10,530	0	0		0	N/A
F21	CATV PEG Access Support	0	450,000	0	0		0	N/A
F22	Recreation Special Revenue Fund 22	189,443	364,589	0	379,320		379,320	N/A
F24	Police Special Revenue Fund 24	46,290	60,666	0	332,775		332,775	N/A
F25	Traffic Safety Fund 25	0	1,712,235	0	0		0	N/A
F51	Capital Outlay Fund 51	979,509	647,537	240,995	673,695		432,700	179.5%
F120	Fire Facilities Fund 120	0	682,612	0	0		0	N/A
F121	Special Repair/Demolition Fund 121	15,497	5,117	0	5,325		5,325	N/A
F407	Downtown Maintenance Fund 407	1,400	36,000	36,000	36,000		0	0.0%
	ADDT'L GENERAL FUND RELATED REVENUES	1,232,139	3,969,286	276,995	1,427,115		1,150,120	415.2%
TOTAL GENERAL FUND ALL REVENUES		210,286,457	216,671,111	210,184,966	217,404,875		7,219,909	3.4%

ACTIVITY	DEPARTMENT & DIVISION	ACTUAL	ACTUAL	PROJECTED	PROPOSED	as % of	Increase (Decrease)	
		FY 04-05	FY 05-06	FY 06-07	FY 07-08	FY 07-08 Total	06-07 to 07-08 in \$	in %
POLICE DEPARTMENT								
11-331	Office of the Chief of Police	1,381,367	1,198,418	1,251,335	1,568,680	0.7%	317,345	25.4%
11-332	Human Resources	1,171,483	1,194,555	1,387,330	1,578,085	0.7%	190,755	13.7%
11-333	Traffic	5,074,750	5,669,137	5,980,805	8,319,000	3.6%	2,338,195	39.1%
11-334	Training Services	1,510,272	1,823,150	2,058,820	2,184,460	1.0%	125,640	6.1%
11-335	Professional Standards	968,710	1,021,755	900,585	936,905	0.4%	36,320	4.0%
11-337	Field Operations	35,513,580	36,721,038	38,074,345	37,300,975	16.3%	(773,370)	-2.0%
11-338	Information Systems	1,757,634	1,888,999	2,438,735	2,508,070	1.1%	69,335	2.8%
11-339	Animal Services	687,975	866,464	989,235	1,000,370	0.4%	11,135	1.1%
11-340	District Investigations	4,087,587	4,585,593	4,646,610	3,836,990	1.7%	(809,620)	-17.4%
11-341	Crimes Against Persons	5,139,717	5,306,717	5,582,435	7,075,195	3.1%	1,492,760	26.7%
11-342	Special Investigations	2,702,760	3,383,455	4,186,725	5,774,540	2.5%	1,587,815	37.9%
11-343	Property & Evidence	1,407,576	1,459,878	1,621,990	1,793,430	0.8%	171,440	10.6%
11-344	Forensic Services	1,508,344	1,686,702	1,627,020	1,953,115	0.9%	326,095	20.0%
11-345	Records Services	2,183,333	2,362,343	2,666,380	2,730,890	1.2%	64,510	2.4%
11-346	Communications	3,472,713	3,703,346	4,101,095	4,612,425	2.0%	511,330	12.5%
11-347	Vice	685,841	799,923	704,540	969,765	0.4%	265,225	37.6%
11-348	Fiscal & Budget	274,343	312,412	356,315	519,350	0.2%	163,035	45.8%
11-349	Jail Operations	12,321,230	12,894,773	13,817,065	14,873,935	6.5%	1,056,870	7.6%
11-350	Building & Facility	2,949,389	3,088,512	3,444,915	4,149,075	1.8%	704,160	20.4%
11-352	Regional Narcotic Suppression Program	1,365,046	1,085,559	1,620,905	964,420	0.4%	(656,485)	-40.5%
11-353	Homeland Security & Crime Prevention	0	461	503,510	772,265	0.3%	268,755	53.4%
11-013	OCJP Grant Fund 155	31,900	31,900	0	0	0.0%	0	N/A
	Subtotal	86,195,552	91,085,090	97,960,695	105,421,940	45.9%	7,461,245	7.6%
11-351	Police Debt Service	8,741,868	10,063,029	9,968,355	9,127,225	4.0%	(841,130)	-8.4%
	Total	94,937,419	101,148,119	107,929,050	114,549,165	50.0%	6,620,115	6.1%
FIRE DEPARTMENT								
011-320	Office of the Fire Chief	813,180	983,907	1,032,045	662,345	0.3%	(369,700)	-35.8%
011-321	Fire Prevention	987,231	1,553,956	1,926,380	1,659,490	0.7%	(266,890)	-13.9%
011-322	Fire Communications	1,640,283	1,862,319	1,809,680	1,556,760	0.7%	(252,920)	-14.0%
011-323	Fire Suppression & EMS	35,343,617	35,804,314	39,274,790	43,087,430	18.8%	3,812,640	9.7%
011-324	Fire Information Technology	0	0	856,420	851,490	0.4%	(4,930)	-0.6%
011-325	Fire Training	941,998	925,532	929,715	737,270	0.3%	(192,445)	-20.7%
011-327	Fire Maintenance	1,606,420	1,610,409	1,392,125	1,555,740	0.7%	163,615	11.8%
011-328	Fire Fiscal & Budget	0	0	0	355,940	0.2%	355,940	N/A
011-013	Fire Department Grants Fund 146	0	8,000	0	0	0.0%	0	N/A
	Total	41,332,729	42,748,437	47,221,155	50,466,465	22.0%	3,245,310	6.9%
PARKS, RECREATION & COMMUNITY SERVICES								
11-231	Administrative Services	1,490,995	1,608,231	1,882,270	2,053,015	0.9%	170,745	9.1%
11-232	Community Affairs	1,038,868	1,134,938	1,137,745	1,365,000	0.6%	227,255	20.0%
11-244	Stadium	211,726	211,898	260,445	203,475	0.1%	(56,970)	-21.9%
11-247	Santa Ana Zoo at Prentice Park	1,764,264	1,965,805	1,830,750	2,025,400	0.9%	194,650	10.6%
11-250	Park Maintenance	3,713,347	3,615,953	4,701,555	4,642,190	2.0%	(59,365)	-1.3%
11-251	Park Ranger Program	311,650	335,379	518,790	556,660	0.2%	37,870	7.3%
11-260	Park Building Services	640,773	634,669	742,675	731,105	0.3%	(11,570)	-1.6%
11-275	Recreation	2,405,229	2,404,454	2,641,435	3,243,275	1.4%	601,840	22.8%
11-013	Centennial Regional Park Fund 77	356,810	445,640	0	0	0.0%	0	N/A
	Total	11,933,661	12,356,967	13,715,665	14,820,120	6.5%	1,104,455	8.1%
PLANNING & BUILDING AGENCY								
11-503	Administrative Services	1,898,158	1,971,826	2,082,585	2,070,285	0.9%	(12,300)	-0.6%
11-505	Planning Division	2,044,633	2,463,902	2,527,590	2,603,375	1.1%	75,785	3.0%
11-507	New Construction	1,960,985	2,093,560	2,294,805	2,447,355	1.1%	152,550	6.6%
11-508	Permits & Plan Check	1,489,467	1,670,126	1,740,065	2,067,230	0.9%	327,165	18.8%
11-509	Community Preservation	743,224	863,219	1,009,735	1,521,650	0.7%	511,915	50.7%
11-510	Proactive Rental Enforcement Program	609,882	641,923	703,070	743,255	0.3%	40,185	5.7%
	Total	8,746,349	9,704,556	10,357,850	11,453,150	5.0%	1,095,300	10.6%
FINANCE & MANAGEMENT SERVICES								
11-170	Management & Support	627,487	689,461	1,259,170	908,650	0.4%	(350,520)	-27.8%
11-171	Accounting	938,720	1,007,570	1,264,155	1,038,955	0.5%	(225,200)	-17.8%
11-172	Payroll	0	0	0	422,210	0.2%	422,210	N/A
11-173	Purchasing	785,729	894,691	1,038,545	1,050,575	0.5%	12,030	1.2%
11-175	Treasury & Customer Service	711,773	788,003	1,080,635	1,157,585	0.5%	76,950	7.1%
11-179	Information Services	1,081,375	1,035,138	1,523,825	1,518,825	0.7%	(5,000)	-0.3%
	Subtotal	4,145,083	4,414,863	6,166,330	6,096,800	2.7%	(69,530)	-1.1%

ACTIVITY	DEPARTMENT & DIVISION	ACTUAL	ACTUAL	PROJECTED	PROPOSED	as % of	Increase (Decrease)	
		FY 04-05	FY 05-06	FY 06-07	FY 07-08	FY 07-08 Total	06-07 to 07-08 in \$	in %
ALL OTHERS								
PUBLIC WORKS AGENCY								
11-613	Trans Planning & Project Management	600,000	600,000	600,000	1,200,000	0.5%	600,000	100.0%
11-621	Traffic Signal Maintenance	832,044	738,488	1,003,105	985,435	0.4%	(17,670)	-1.8%
11-623	Roadway Markings & Signs	456,399	449,050	510,275	759,265	0.3%	248,990	48.8%
11-625	Street Lighting	1,857,119	1,741,035	2,058,040	2,441,165	1.1%	383,125	18.6%
11-631	Roadway Maintenance	1,072,812	752,227	661,910	1,713,530	0.7%	1,051,620	158.9%
11-637	Median Landscaping	470,106	480,036	506,740	528,710	0.2%	21,970	4.3%
	Subtotal	5,288,480	4,760,836	5,340,070	7,628,105	3.3%	2,288,035	42.8%
LIBRARY SERVICES								
11-212	Community Library Services-Adult Program	936,212	1,160,878	1,333,990	1,493,055	0.7%	159,065	11.9%
11-213	Community Library Services-Youth Program	712,326	1,099,175	1,475,005	1,517,575	0.7%	42,570	2.9%
11-214	Administration & Support Services	1,169,909	732,225	986,000	981,780	0.4%	(4,220)	-0.4%
11-215	Outreach Library Services	484,514	11,500	0	0	0.0%	0	N/A
11-216	Technology & Support Services	370,274	1,016,500	1,257,550	1,237,490	0.5%	(20,060)	-1.6%
	Subtotal	3,673,235	4,020,278	5,052,545	5,229,900	2.3%	177,355	3.5%
TRANSFER TO PROJECT FUNDS								
11-013	Building Rehabilitation	0	0	0	750,000	0.3%	750,000	N/A
11-013	Capital Outlay Fund 51	0	0	0	0	0.0%	0	N/A
11-013	IS Strategic Plan Charge	3,965,980	3,662,230	3,662,230	3,662,230	1.6%	0	0.0%
	Subtotal	3,965,980	3,662,230	3,662,230	4,412,230	1.9%	750,000	20.5%
CITY MANAGER'S OFFICE								
11-012	General Non-Departmental	299,021	2,199,022	1,668,265	1,607,955	0.7%	(60,310)	-3.6%
11-009	City Manager's Office	573,355	588,261	764,070	952,385	0.4%	188,315	24.6%
11-010	Council Services	546,583	632,321	731,455	779,020	0.3%	47,565	6.5%
11-011	Legislative Affairs	406,882	370,754	393,520	398,385	0.2%	4,865	1.2%
	Subtotal	1,825,841	3,790,358	3,557,310	3,737,745	1.6%	180,435	5.1%
CITY ATTORNEY'S OFFICE								
11-031	City Attorney's Office	1,943,463	2,005,529	2,363,835	2,526,590	1.1%	162,755	6.9%
	Subtotal	1,943,463	2,005,529	2,363,835	2,526,590	1.1%	162,755	6.9%
PERSONNEL SERVICES								
11-141	Personnel Services	1,307,168	1,488,782	1,748,165	2,125,520	0.9%	377,355	21.6%
	Subtotal	1,307,168	1,488,782	1,748,165	2,125,520	0.9%	377,355	21.6%
BOWERS MUSEUM								
11-221		1,340,095	1,735,954	1,885,600	2,020,530	0.9%	134,930	7.2%
	Subtotal	1,340,095	1,735,954	1,885,600	2,020,530	0.9%	134,930	7.2%
CLERK OF THE COUNCIL'S OFFICE								
11-021	Clerk Administration	899,388	562,029	786,230	715,640	0.3%	(70,590)	-9.0%
	Subtotal	899,388	562,029	786,230	715,640	0.3%	(70,590)	-9.0%
	TOTAL ALL OTHERS	20,243,650	22,025,995	24,395,985	28,396,260	12.4%	4,000,275	16.4%
	GENERAL FUND LESS REDEV. PASS-THROUGHS	181,338,891	192,398,937	209,786,035	225,781,960	98.5%	15,995,925	7.62%
REDEVELOPMENT PASS-THROUGHS								
11-013	Loan to Redevelopment	6,432,786	5,841,000	367,125	367,115	0.2%	(10)	0.0%
11-013	Transfer to Civic Center Fund 74	1,192,820	1,464,000	1,509,745	1,599,085	0.7%	89,340	5.9%
11-013	Lease Pymts to Parking/Depot	1,711,435	0	1,386,330	984,155	0.4%	(402,175)	-29.0%
11-013	Transfer to Fund 407 Downtown Dev.	222,227	0	400,000	514,000	0.2%	114,000	28.5%
	Total	9,559,268	7,305,000	3,663,200	3,464,355	1.5%	(198,845)	-5.4%
	FUND 11 GENERAL FUND EXPENDITURES	190,898,159	199,703,937	213,449,235	229,246,315	100.0%	15,797,080	7.4%
	Capital Lease and City COP payment	535,296	589,274	0	0		0	N/A
	Recreation Special Revenue Fund 21	0	70,540	0	0		0	N/A
	Recreation Special Revenue Fund 22	27,962	98,392	0	0		0	N/A
	Police Special Revenue Fund 24	97,137	59,352	0	282,660		282,660	N/A
	Capital Outlay Fund 51	493,522	1,088,735	240,995	325,435		84,440	35.0%
	Fire Facilities Fund 120	50,082	117,704	0	0		0	N/A
	Special Repair/Demolition Fund 121	8,617	4,333	0	0		0	N/A
	Downtown Maintenance Fund 407	0	0	36,000	36,000		0	0.0%
	ADD'T'L GENERAL FUND RELATED EXPENDITURES	1,212,615	2,028,330	276,995	644,095		367,100	132.5%
	TOTAL GENERAL FUND ALL EXPENDITURES	192,110,774	201,732,267	213,726,230	229,890,410		16,164,180	7.6%