

### Projected Changes in Fund Balances - Fund 1 General Fund

The General Fund is used to account for all the financial resources of the City that are not legally required to be accounted for in another fund. It is the chief operating fund of the City.

	2008-09 Actual	2009-10 Actual	2010-11 Budget	2011-12 Budget	% of Total	% Change from 2010-11
<b>Beginning Fund Balance</b>	<b>\$ 33,957,423</b>	<b>36,682,887</b>	<b>38,587,806</b>	<b>39,114,429</b>		
<b>Revenues/Sources</b>						
Ad Valorem Taxes	46,044,021	47,224,460	45,743,215	45,445,147	30.4%	(0.7%)
General Sales & Use Taxes	2,429,576	2,337,509	2,407,000	2,387,000	1.6%	(0.8%)
Public Service Taxes	8,226,426	8,919,926	8,892,000	9,294,000	6.2%	4.5%
Communication Services Tax	2,082,237	1,284,689	1,276,480	812,088	0.5%	(36.4%)
Local Business Tax	3,307,733	3,191,395	3,179,000	3,191,000	2.1%	0.4%
Franchise Fees	13,264,065	11,649,485	12,057,900	11,282,900	7.6%	(6.4%)
Building Permits	2,129,964	296,534	251,329	263,500	0.2%	4.8%
Intergovernmental Revenue	10,610,202	10,491,933	10,758,556	11,171,167	7.5%	3.8%
Special Assessments	19,734,363	21,015,296	20,385,859	20,156,035	13.5%	(1.1%)
Charges for Services	27,599,338	27,540,989	30,135,832	31,290,777	21.0%	3.8%
Fines & Forfeitures	1,205,725	1,619,653	1,601,700	1,433,980	1.0%	(10.5%)
Investment Income	3,347,555	1,853,584	1,896,100	624,100	0.4%	(67.1%)
Miscellaneous Revenues	338,416	319,539	406,819	269,800	0.2%	(33.7%)
Rents & Royalties	10,543,817	11,193,742	11,544,884	11,690,950	7.8%	1.3%
<b>Total Revenues</b>	<b>150,863,438</b>	<b>148,938,735</b>	<b>150,536,674</b>	<b>149,312,444</b>	<b>100.0%</b>	<b>(0.8%)</b>
<b>Expenditures/Uses</b>						
General Government Service	19,556,145	19,417,695	21,439,380	21,651,998	14.3%	1.0%
Public Safety	97,571,898	97,401,662	96,733,387	99,302,653	65.5%	2.7%
Physical Environment	2,955,500	2,731,465	2,674,699	2,847,653	1.9%	6.5%
Human Services	5,585,203	5,118,138	6,015,970	5,776,000	3.8%	(4.0%)
Economic Environment	6,263,770	7,140,641	7,589,953	7,491,699	4.9%	(1.3%)
Culture-Recreation	15,690,148	14,771,035	15,556,662	14,486,063	9.6%	(6.9%)
<b>Total Expenditures</b>	<b>147,622,664</b>	<b>146,580,637</b>	<b>150,010,051</b>	<b>151,556,066</b>	<b>100.0%</b>	<b>1.0%</b>
Excess (Deficit) of Revenues over Expenditures	3,240,775	2,358,098	526,623	(2,243,622)		
Transfers Out	(515,311)	(453,178)	-	-		

<b>Ending Fund Balance</b>	<b>\$ 36,682,887</b>	<b>38,587,806</b>	<b>39,114,429</b>	<b>36,870,807</b>
Less Nonspendable				
Inventory	412,405	306,332	-	-
Less Assigned Encumbrances	2,635	767	767	767
Less Assigned for Disaster	2,125,000	2,125,000	2,125,000	2,125,000
<b>Unassigned Fund Balance</b>	<b>34,142,847</b>	<b>36,155,707</b>	<b>36,989,429</b>	<b>34,745,807</b>
<b>% of Expenses</b>	<b>23%</b>	<b>25%</b>	<b>25%</b>	<b>23%</b>

**Note:**

The fiscal year 2009-10 ending fund balance increased by \$1.9 million, due in large part to cost savings in General Government Services after transferring \$5.0 million to the OPEB fund, in excess of the Annual Required Contribution.

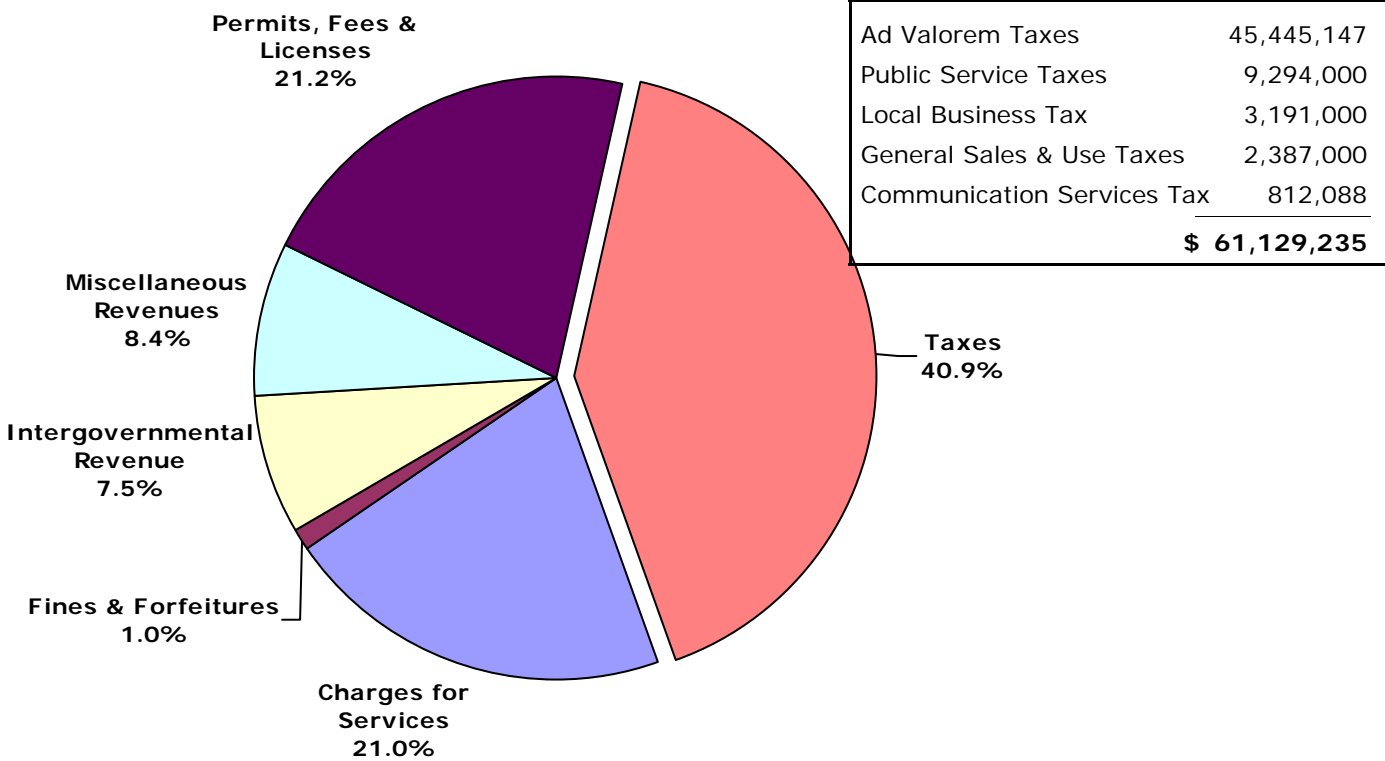
The fiscal year 2010-11 ending fund balance was projected originally to increase by \$1.0 million. The increase was largely expected to be due to increases in revenue categories like Charges for Services (\$2.5 million) and the additional movement of City personnel positions to an outside contractor, at lower cost. The revised increase is now projected to be \$0.5 million due to higher than anticipated pension costs.

The largest revenue category for fiscal year 2011-12 is Ad Valorem (property) Taxes, for which a decrease of \$0.3 million is budgeted at the operating millage rate of 5.6368.

Public Safety (Fire, Police, Code Compliance) represents about two-thirds of the General Fund's total budget.

The unassigned portion of the general-fund balance as a percentage of annual expenditures remains healthy and within policy guidelines.

**General Fund Revenues**



**General Fund Expenditures**

