



DEPARTMENT OF FINANCE AND INTERNAL SERVICES

Council Budget and Finance Committee Meeting

Date: January 23, 2008

Time: 5:30pm

Room: 4B, City Hall

777 B Street

Hayward, CA 94541

AGENDA

Public Comments: (Note: For matters not otherwise listed on the agenda. The Committee welcomes your comments under this section, but is prohibited by state law from discussing items not listed on this agenda. Your item will be taken under consideration and referred to staff.)

1. December 2007 Financial Report
2. Comprehensive Annual Financial Report (CAFR) and Memorandum on Internal Control Structure for Fiscal Year Ended June 30, 2007
3. Next Meeting Date: Special Meeting - February 5, 2008

Distribution:

Mayor and City Council
City Manager
City Attorney
City Clerk
Assistant City Manager
Finance Director

CED Director
Fire Chief
Human Resources Director
Library Director
Police Chief
Public Works Director

Senior Accountant
Budget Administrator
Daily Review
Interested Parties
Post

Assistance will be provided to those requiring accommodations for disabilities in compliance with the Americans with Disabilities Act of 1990. Interested persons must request accommodations at least 48 hours in advance of the meeting by contacting the Assistant City Manager at (510) 583-4300 or TDD (510) 247-3340.



DATE: January 23, 2008

TO: Council Budget and Finance Committee

FROM: Director of Finance and Internal Services

SUBJECT: Comprehensive Annual Financial Report and Memorandum on Internal Control Structure for the Year Ended June 30, 2007.

RECOMMENDATION

That the Committee receives transmittal of the City's Comprehensive Annual Financial Report (CAFR); and reads and comments on this report and attached Memorandum on Internal Controls.

BACKGROUND

The City's audit firm has completed its audit of the City's financial records for the fiscal year ended June 30, 2007. Staff has provided a copy of the audited Comprehensive Annual Financial Report (CAFR). In addition to the audited financial statements, the auditors have completed and provided the required Memorandum on Internal Control Structure.

There are two major objectives of the Memorandum on Internal Control Structure. The first is to advise the Council of any significant deficiencies or material weaknesses in the City's systems of internal financial controls. The second is to communicate to the Council any opportunities for improved controls or efficiencies that the auditors may have noted during the course of their audit. The Internal Control Memo may also advise the Council of upcoming accounting regulations, which may affect the City's financial records. A copy of the auditor's Internal Control Memo is attached for your review. Staff's response to the auditor's comments and recommendations is also provided below.

DISCUSSION

Comprehensive Annual Financial Report

The City's Comprehensive Annual Financial Report (CAFR) includes all funds of the City including the General Fund, Redevelopment Agency, water, sewer, airport and all other funds.

Staff is pleased to report that, as in previous years, the auditor's opinion on the financial statements for 2007 is without exception or unqualified. That is, the auditor's report is not restricted (qualified) in some manner, nor does it take exception to any of the information contained in the City's

financial statements. While a qualification or exception is not necessarily detrimental, staff is pleased to report that the City's financial statements continue to earn a "clean opinion".

This Report has been submitted to the Government Finance Officers Association (GFOA) award program, which is a prestigious national award recognizing conformance with the highest standards for preparation of local government financial reports. The City of Hayward has received this award for the last twenty-one consecutive years.

FY 2007 General Fund Financial Results

The FY 2007 budget was presented and adopted in June 2006. The adopted budget estimated a \$471,000 surplus.

Revenues for FY 2007 were estimated at \$105 million, including transfers. However, revenues actually came in at \$109.5 million or \$4.5 million more than the budget. Some of the changes in revenue include:

- A 4% increase in property taxes;
- Receipt of \$1.5 million in reimbursements from the State for animal adoption costs previously incurred by the City;
- A 15% increase in licenses and permits;
- Better than expected results in investment earnings;
- Significant increases in development related services charges; and
- A 19% decrease in real property transfer tax revenue due to the slowing housing market.

Expenditures in FY 2007 were estimated at \$107 million, including transfers and interdepartmental charges. However, the total expenditures actually totaled \$109. The increased expenditures are related to public safety and development related costs. Based on the actual revenues and expenditures the net effect of income and spending resulted in a \$457,000 surplus; approximately the amount originally projected. This surplus has been allocated to General Fund contingency reserves, as approved by Council.

A summary of the General Fund activity for FY 2007 is reflected in Attachment A.

Memorandum on Internal Control Structure Comments and Staff's Response

Staff is pleased to report that the auditors did not identify any deficiencies that would be considered a material weakness in the City's system of internal controls. The auditors made comments and recommendations based on assessments made during the audit, which they believe would be of benefit to the City, if implemented. This memo is provided as Attachment B. Staff's response, which follows, summarizes and discusses each of the auditor's recommendations. In many cases, action was taken to address the audit comments.

Fraud Prevention

While reviewing the City's cash management fraud prevention practices, the auditors noted that the City would benefit by implementing additional fraud prevention security measures, such as Positive Pay. The Positive Pay system would provide assurances that fraudulent or counterfeit checks would not be paid by the City's bank.

The City already includes certain fraud prevention security features on its checks and performs timely, monthly verifications of checks that clear the City's accounts. However, the City previously identified the benefits of implementing the Positive Pay system during recent negotiations with the City's bank and staff has scheduled implementation of this system during the current year.

Person's Authorized to Make Investment Transactions with the Local Agency Investment Fund (LAIF)

While reviewing the City's investment procedures, the auditors noted that two of the City's investment accounts had not been updated, as to the names of the persons authorized to make investment transactions.

Due to the arrival of the City's Director of Finance and Assistant City Manager, the persons authorized to make investment transactions were updated in January and February 2007. However, the approval of transition of these two accounts were not completed until the City Council adopted LAIF approved resolutions. These resolutions were approved on July 10, 2007, therefore this discrepancy has been corrected. Staff does not expect to encounter this delay in the future due to the revised LAIF resolutions and documented procedures for updating authorized persons for all City banking and investing activities.

New Accounting Pronouncement

As part of the Internal Control Memo the auditors noted two new accounting rules effective in the coming years. Governmental Accounting Standards Board Statement 48 (GASB 48) will be required for the June 30, 2008 financial statements. The major impact of GASB 48 is the requirement for additional or expanded disclosure of information related to repayment of debt. There are other topics included in GASB 48 which will have negligible impacts on City operations.

Government Accounting Standards Board Statement 49 (GASB 49) will be required for the June 30, 2009 financial statements. GASB 49 requires accounting and financial reporting for pollution remediation obligations; and will require cities to estimate expected outlays for, pollution remediation if it knows a site is polluted and certain criteria are met.

It is staff's intention to comply with all applicable GASB Pronouncements, including GASB 45.

GASB 45, which will be required for June 30, 2008, requires cities to record retiree health care benefits much like cities already account for pension benefits. Currently, cities record these benefits based on the amount actually paid. GASB is requiring cities to determine their "annual required contribution" or present value of future benefits, which is calculated by an actuarial valuation. Cities will be required to record a liability for any amount in which the "annual required contribution" is greater than the amount actually paid. The actuarial valuation is required every two years. Staff understands the new requirement and is preparing for its impact to the City financial

statements. An actuarial valuation to determine the City's liability has already been completed. GASB does not require cities to fund these amounts, although many cities may choose to reserve certain amounts to offset these liabilities, which can be significant.

FISCAL IMPACT

There is no fiscal impact associated with this report.

NEXT STEPS

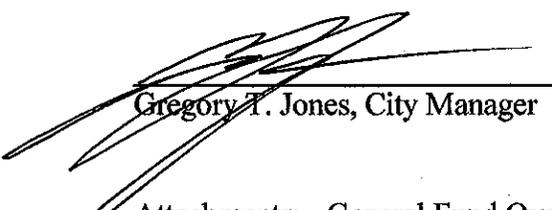
Staff will present the CAFR and Internal Control Memo to the City Council at a worksession on January 29, 2008.

Recommended by:



Debra C. Auken, Director of Finance and Internal Services

Approved by:



Gregory T. Jones, City Manager

Attachments: General Fund Overview for FY 2007 - Attachment A
Memorandum on Internal Control Structure – Attachment B
Comprehensive Annual Financial Report – Attachment C

General Fund Overview For FY 2007

ATTACHMENT A

(\$ in millions)

Resources	Actual FY 2006	Revised Budget FY 2007	Actual FY 2007
Sales Tax	\$26,686	\$28,933	\$28,858
Property Tax	21,446	23,680	24,688
Vehicle License Fee	12,886	11,002	10,822
Real Property Tfr Tax	9,708	8,755	7,120
Franchise Tax	7,102	6,927	6,972
All Other	22,195	21,016	25,955
Subtotal	100,023	100,313	104,415
Transfers In	4,966	5,084	5,042
Total Resources	<u>\$104,989</u>	<u>\$105,397</u>	<u>\$109,457</u>

Operating Requirements

Employee Services	\$82,627	\$84,542	\$86,305
Maintenance and Utilities	4,613	4,209	4,853
Supplies and Services	10,259	11,351	11,444
Capital Expense	506	801	348
Subtotal	98,005	100,903	102,950
Transfers Out	7,001	6,049	6,050
Total Expenditures	<u>\$105,006</u>	<u>\$106,952</u>	<u>\$109,000</u>
Excess of Revenues Over (Expenditures)	(\$17)	(\$1,555)	\$457

General Fund Balance

Beginning Fund Balance	\$23,085	\$23,068	\$23,068
Ending Fund Balance	23,068	21,513	23,525

Reserves and Designations:

Other Deposit Funds	1,041	1,261	(185)
Encumbrances	925	856	502
Economic Uncertainty	7,000	7,000	7,000
Liquidity	3,500	3,500	3,500
RDA Loan	1,336	1,336	1,336
Police Safety	0	0	1,000
Public Safety Radio System	380	380	0
Hotel Conference Center	1,250	1,250	1,250
Contingency	7,636	5,930	9,122
Total Fund Balance	<u>\$23,068</u>	<u>\$21,513</u>	<u>\$23,525</u>

**CITY OF HAYWARD
MEMORANDUM ON
INTERNAL CONTROL STRUCTURE
FOR THE YEAR ENDED JUNE 30, 2007**

MAZE & ASSOCIATES

ACCOUNTANCY CORPORATION
3478 Buskirk Ave. - Suite 215
Pleasant Hill, California 94523
(925) 930-0902 • FAX (925) 930-0135
maze@mazeassociates.com
www.mazeassociates.com

October 31, 2007

To The City Council of the
City of Hayward, California

In planning and performing our audit of the financial statements of the City of Hayward as of and for the year ended June 30, 2007, in accordance with auditing standards generally accepted in the United States of America, we considered the City's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

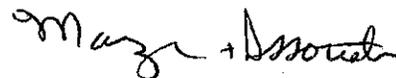
A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of internal control was for the limited purpose described in the first paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control that we consider to be material weaknesses, as defined above.

Included in the Schedule of Other Matters are recommendations not meeting the above definitions that we believe to be of potential benefit to the City.

The City's written responses included in this report have not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

This communication is intended solely for the information and use of management, City Council, others within the organization, and agencies and pass-through entities requiring compliance with generally accepted government auditing standards, and is not intended to be and should not be used by anyone other than these specified parties.



CITY OF HAYWARD
MEMORANDUM ON INTERNAL CONTROL STRUCTURE
SCHEDULE OF OTHER MATTERS

2007-01 Implementation of Positive Pay Fraud Prevention Security Features

Although the City includes certain fraud prevention security features on its checks and performs monthly amount verifications through cleared checks download, the City should consider using Positive Pay. The benefit of Positive Pay is that the City electronically sends a listing of all disbursements and key information to its financial institution. The financial institution then would be limited to disbursing funds for only those items submitted in the City listing. We understand the City is currently considering implementing Positive Pay. This additional service, which the City's bank can provide, would simplify the City's bank reconciliation.

Management Response: The City has included positive pay services in the new banking contract with Bank of the West. Finance Department staff, with the assistance of Technology Services, is currently researching what needs to be done in order to utilize these services.

2007-02 Authorized Persons for the Redevelopment Agency and Housing Authority Local Agency Investment Fund Accounts

We noted that as of June 30, 2007, Authorized Persons were updated for the City's Local Agency Investment Fund (LAIF) account but not for the Housing Authority or the Redevelopment Agency. We understand that the City is currently in process of correcting the two accounts. We recommend that the City simultaneously update all applicable cash and investment accounts for signatories and/or authorized persons when appropriate.

Management Response: The City has updated all cash and investment accounts, including the LAIF accounts noted above, with current authorized persons. The City Council approved three resolutions on July 10, 2007 confirming the authorized LAIF account signers.

CITY OF HAYWARD
MEMORANDUM ON INTERNAL CONTROL STRUCTURE
SCHEDULE OF OTHER MATTERS

2007-03 - GASB Statement No. 48 - Sales and Pledges of Receivables and Future Revenues and Intra-Entity Transfers of Assets and Future Revenues (effective for Fiscal Year 2007-2008)

This GASB Statement establishes financial reporting for several categories of transactions. We have ordered the topics to those we believe are most relevant to cities and the other topics:

- *Disclosures of Revenue Pledged for Repayment of Debt:* Though this GASB does not appear to impact the recording of debt with pledged revenues, it will expand disclosure requirements. We have italicized what we believe to be the *change* from current disclosures as follows:
 1. Identification of the specific revenue pledged and *the approximate amount of the pledge* [e.g. remaining debt service].
 2. Identification of, and general purpose for, the debt secured by the pledged revenue.
 3. The *term of the commitment* [e.g. remaining term of the debt].
 4. *The relationship of the pledged amount to the total for that specific revenue*, if estimable—that is, the proportion of the specific revenue stream that has been pledged.
 5. *A comparison of the pledged revenues recognized during the period to the principal and interest requirements for the debt directly or indirectly collateralized by those revenues*. For this disclosure, *pledged revenues recognized during the period may be presented net of specified operating expenses, based on the provisions of the pledge agreement*; [e.g. revenue coverage calculation] however, the amounts should not be netted in the financial statements.

There are a variety of other topics included in the statement which will have negligible impacts, if any on the City's operations. These include, intra-entity transfers of assets at carrying value, financing authority revenue recognition, exchanges of specific receivables/revenues for cash, and residual interests and recourse provisions,

Management Response: It is the City's intention to comply with all GASB Pronouncements.

CITY OF HAYWARD
MEMORANDUM ON INTERNAL CONTROL STRUCTURE
SCHEDULE OF OTHER MATTERS

2007-04 - GASB Statement No. 49 - Accounting and Financial Reporting for Pollution Remediation Obligations (Effective for Fiscal Year 2008-2009)

This Statement addresses accounting and financial reporting for pollution remediation obligations (including contamination), which are obligations to address the current or potential detrimental effects of existing pollution by participating in pollution remediation activities such as site assessments and cleanups. This Statement excludes pollution prevention and landfill closure or post-closure costs. A municipality must estimate expected outlays for pollution remediation if it knows a site is polluted and any of the following recognition triggers occur:

- Pollution poses an imminent danger to the public or environment and a government has little or no discretion to avoid fixing the problem.
- A government has violated a pollution prevention-related permit or license.
- A regulator has identified (or evidence indicates it will identify) a government as responsible (or potentially responsible) for cleaning up pollution, or for paying all or some of the cost of the clean up.
- A government is named (or evidence indicates that it will be named) in a lawsuit to compel it to address the pollution.
- A government begins or legally obligates itself to begin cleanup or post-cleanup activities (limited to amounts the government is legally required to complete).

Liabilities and expenses would be estimated using an "expected cash flows" measurement technique, which is used by environmental professionals but will be employed for the first time by governments. Statement 49 also will require governments to disclose information about their pollution obligations associated with clean up efforts in the notes to the financial statements.

Pollution remediation outlays should be capitalized in the government-wide and proprietary fund statements when goods and services are acquired if acquired for any of the following circumstances:

- a. To prepare property for sale. Capitalized costs (including pollution remediation costs) continue to be limited to lower of cost or net realizable value
- b. To prepare property for use when the property was acquired with known or suspected pollution that was expected to be remediated. Governments should capitalize only those pollution remediation outlays expected to be necessary to place the asset into its intended location and condition for use.
- c. To perform pollution remediation that restores a pollution-caused decline in service utility that was recognized as an asset impairment. Governments should capitalize only those pollution remediation outlays expected to be necessary to place the asset into its intended location and condition for use.
- d. To acquire property, plant, and equipment that have a future alternative use. Outlays should be capitalized only to the extent of the estimated service utility that will exist after pollution remediation activities uses have ceased.

For outlays under criteria a and b, capitalization is appropriate only if the outlays take place within a reasonable period prior to the expected sale or following acquisition of the property, respectively, or are delayed, but the delay is beyond the government's control.

Management Response: It is the City's intention to comply with all the GASB Pronouncements.



DATE: January 23, 2008
TO: Council Budget and Finance Committee
FROM: Director of Finance and Internal Services
SUBJECT: General Fund Financial Report - December 2007

RECOMMENDATION

That the Committee reviews and comments on this report.

DISCUSSION

This report provides an overview of FY 2008 General Fund revenues and expenditures through December 31, 2007. The formal Mid-Year report will be presented to Council on January 29, 2008.

FY 2008 Summary of General Fund as of December 2007 (Attachment A)

Revenue: Revenue received through the first half of the current year is about 98% of the prior year at this same time, after removing a \$1.46 million state mandate reimbursement.¹ When comparing revenue to date to the revised budget, we are at about 90% of projected revenue, or \$5,333,571 below budget. This shortfall in revenue is due primarily to the decline of sales tax and real property transfer tax. In addition, franchise fees and business taxes appear to be below target, however, a majority of these revenues are collected in the spring. Each of the City's major revenue sources is discussed in the following:

- **Sales Tax** – Sales tax revenue has two components: 1) monthly receipts collected by the State based on taxable retail sales, and 2) the .25% sales tax back fill portion of property taxes forwarded semi-annually from the County per the requirements of the State Fiscal Recovery Act. Sales tax was estimated to grow five percent this year, however, year-to-date, this revenue has seen flat growth. A significant portion of the sales tax revenue is received semi-annually. After receiving the semi-annual payment in December, we have confirmed that this revenue source is below target. In fact, sales tax is \$1.5 million below our budget prorate, in which some of this variance is due to the timing of receipts. The slow down in new car sales and construction activity have both contributed to the decline in our largest revenue source.

¹ The FY 07 amount has been adjusted downward to remove the one-time payment of \$1.46 million received for the State for mandate reimbursements so that year-to-year comparison will be more accurate and meaningful.

- Property Tax – A significant portion of the property tax revenue is received semi-annually. The semi-annual payment received in December came in on target. Property tax revenue is the sunny spot of our revenue report, coming in at \$333k above the budget prorate.
- Property Tax - Vehicle License Fee –The property tax backfill portion of VLF is forwarded semi-annually from the County, per the requirements of the Triple Flip. These semi-annual payments are now considered to be “Property Tax.” Our semi-annual payment came in on target, and actually exceeded the budget projections by \$53k.
- Vehicle License Fee - The adopted FY 2008 budget projected \$932,000 in annual revenue. The December revenue is at 69% of the budget prorate, and 66% of prior year receipts, which is far below target. In general, new vehicle sales have been slipping for the past year due to increased gas prices and overall constrained consumer spending. With less new car sales, the fees paid to the State do not show significant growth.
- Real Property Transfer Tax – The original FY 2008 adopted budget includes \$8 million in annual revenue, however only \$7.1 million was received in the prior year. Staff predicts that the current year transfer tax revenue will be far below the prior year revenue due to the downturn in the housing market. Staff will be reporting further details for this revenue source at the Mid-Year Review, scheduled for January 29, 2008. It is very important to keep a close watch on these revenue projections and make mid-year adjustments as necessary. The City has received five payments through the December reporting period. The total revenue received is \$2.6 million, which is 65 % of current year budget prorate, and 66% of the same period last year.
- Franchise Tax – The majority of franchise taxes are due to the City quarterly. Although franchise taxes appear to be below target, this represent a timing difference in when the taxes are received. Staff expects this revenue source to meet the budgeted amount by year end. Franchise tax is at 114% of the same period last year due to a January 2007 agreement to increase the solid waste fees. The fee increase went into effect June 1, with the City receiving increased franchise fees beginning in October.
- State Mandated Reimbursements – Last year, within the first two months of the fiscal year the City received over \$1.46 million in State reimbursements for animal control services and other required services that were performed in prior years. Reimbursement of State mandated costs are controlled by the State and the Governor. The City has no control over the timing of the receipts. Fiscal year-to-date we have received \$161,469 and do not expect much more through the end of the year due to the State budget crisis.
- Transient Occupancy Tax – The FY 2008 budget projected \$1.4 million in annual revenue. December revenue is at 62% of budget prorate, and 77% of the same period last year. The majority of this revenue is collected in the spring.

- Operating Transfers In – Operating transfers are usually recorded quarterly. For December, operating transfers are generally in-line with the same period last year.

Expenditures: Expenditures through the first half of the current year are at about 110% of prior year at this same time. When comparing expenditures to date to the revised budget, we are at the projected spending levels. All departments are within the previously defined parameter of a 10% variance compared to the revised budget.

Employee salaries and benefits represent 86% of the general fund expense, and are generally spent in equal increments, with the exception of overtime expense. Other categories of expense (maintenance & utilities, supplies & services, and capital expense) are expended at various times throughout the year, on an “as needed basis,” therefore, will usually be spent at unequal increments throughout the year.

Four City unions are currently in contract negotiations (HAME, Local 21, Fire Management, and 1909). The HPOA, Local 1021, Unrepresented, Hayward Police Management contracts have recently been approved, with most of the retroactive increases being included in this report. However, certain salary adjustments will be made by February 2008 that will increase expenditures. It is expected that these costs will exceed the budgeted amounts.

FISCAL IMPACT

The FY 2008 adopted Budget authorized a \$3.8 million use of reserves.

At the beginning of this year, the prior year obligations (purchase orders and encumbrances) were added to the original budget, in the amount of \$877,000, along with additional budget revisions approved by Council. For December, changes to the revised budget include an amendment to the police department revenue and expenditure budgets for a Sobriety Checkpoint grant (\$64,552) and a Tobacco Control grant (\$12,474). These budget amendments have increased the estimated use of reserves to \$4.8 million.

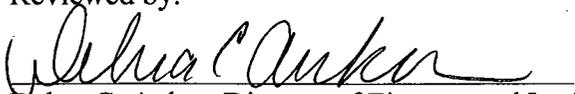
NEXT STEPS

On January 29, 2008, staff will be presenting the Council revisions to the adopted budget. At that time, more detailed information as to our end-of-year budget projections, and use of reserves will be presented.

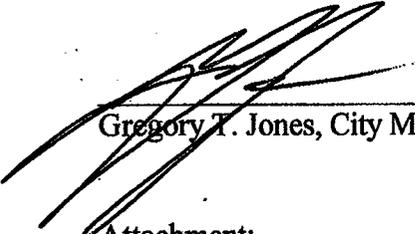
Prepared by:


Denise Blohm, Budget Administrator

Reviewed by:


Debra C. Auken, Director of Finance and Internal Services

Approved by:



Gregory T. Jones, City Manager

Attachment:

A - FY 2008 General Fund Summary, Revenue, Expenditures thru December 30, 2007

FY 2008 - General Fund Summary
December 31, 2007 - Unaudited
50% of Year Complete

	Current Year						Prior Year		
	Adopted	Revised	Prorate	Actual	08 Actual vs. 08 Prorate Budget		Actual	08 Actual vs. 07 Actual	
	Budget	Budget	6 months of Budget		\$ Over/	Actual as %		\$ More/	08 Actual as %
	FY 2008	FY 2008	FY 2008	12/31/2007	(Under)	of Prorate Budget	12/31/2006	(Less)	of Prev Yr.
Revenue									
29% Sales Tax	30,030,000	30,030,000	15,015,000	13,536,220	(1,478,780)	90%	13,660,667	(124,447)	99%
35% Property Tax	36,410,000	36,410,000	18,205,000	18,537,778	332,778	102%	16,677,830	1,859,948	111%
8% Real Prop Trsfr Tax	8,000,000	8,000,000	4,000,000	2,599,649	(1,400,351)	65%	3,954,492	(1,354,843)	66%
8% Franchise Tax	8,347,550	8,347,550	4,173,775	2,938,887	(1,234,888)	70%	2,576,609	362,278	114%
21% All Other	22,166,179	22,610,636	11,305,318	9,752,989	(1,552,330)	86%	12,957,873	(3,204,885)	75%
100% Total Revenues	104,953,729	105,398,186	52,699,093	47,365,522	(5,333,571)	90%	49,827,471	(2,461,949)	95%
Expenditures									
86% Net Employee Services	92,780,828	93,033,001	46,516,501	47,071,006	554,506	101%	42,094,102	4,976,904	112%
4% Maintenance & Utilities	4,138,202	4,159,672	2,079,836	1,788,640	(291,196)	86%	2,098,101	(309,461)	85%
10% Supplies and Services	11,059,694	11,681,195	5,840,598	5,243,107	(597,491)	90%	5,129,568	113,539	102%
0% Capital Expense	225,000	777,463	388,732	457,561	68,830	118%	137,857	319,704	332%
100% Total Expenditures	108,203,724	109,651,331	54,825,666	54,560,314	(265,352)	100%	49,459,628	5,100,686	110%
Transfers									
Transfers in	5,137,766	5,140,676	2,570,338	2,402,675	(167,663)	93%	2,522,069	(119,394)	95%
Transfers out	(5,725,461)	(5,725,461)	(2,862,731)	(3,503,518)	(640,788)	122%	(3,250,289)	(253,229)	108%
Net Transfers	(587,695)	(584,785)	(292,393)	(1,100,843)	(808,451)	216%	(728,220)	(372,623)	203%
Difference	(3,837,690)	(4,837,930)		(8,295,635)	(5,876,670)		(360,377)	(7,935,258)	

FY 2008 - General Fund - Revenue
December 31, 2007 - Unaudited
50% of Year Complete

Revenue By Category	Current Year								Prior Year		
	Adopted	Change to	Revised	Prorate	Actual	08 Actual vs. 08 Prorate Budget		Actual	08 Actual vs. 07 Actual		
	Budget	Budget	Budget	6 months of Budget		\$ Over/	Actual as %		\$ More/	08 Actual as %	
	FY 2008	FY 2008	FY 2008	FY 2008	12/31/2007	(Under)	of Prorated Budget	12/31/2006	(Less)	of Prev Yr.	
Top Revenues											
21%	Sales Tax	22,522,500	0	22,522,500	11,261,250	9,736,916	(1,524,334)	86%	9,947,769	(210,853)	98%
7%	ST - Triple Flip	7,507,500	0	7,507,500	3,753,750	3,799,304	45,554	101%	3,712,898	86,406	102%
24%	Property Tax	25,680,000	0	25,680,000	12,840,000	13,119,280	279,280	102%	11,701,709	1,417,571	112%
10%	PT - VLF	10,730,000	0	10,730,000	5,365,000	5,418,498	53,498	101%	4,976,121	442,377	109%
8%	Real Prop Trsfr Tax	8,000,000	0	8,000,000	4,000,000	2,599,649	(1,400,351)	65%	3,954,492	(1,354,843)	66%
			0								
71%	Total	74,440,000	0	74,440,000	37,220,000	34,673,647	(2,546,353)	93%	34,292,989	380,658	101%
Franchises											
4%	Waste Mgmt	3,700,000	0	3,700,000	1,850,000	1,578,254	(271,746)	85%	1,233,279	344,975	128%
2%	Sewer	1,575,000	0	1,575,000	787,500	453,514	(333,986)	58%	437,835	15,679	104%
1%	Water	1,132,500	0	1,132,500	566,250	677,936	111,686	120%	676,675	1,261	100%
1%	PG & E	1,000,050	0	1,000,050	500,025	0	(500,025)	0%	0	0	N/A
1%	Cable TV	940,000	0	940,000	470,000	229,183	(240,817)	49%	228,820	363	100%
8%	Total	8,347,550	0	8,347,550	4,173,775	2,938,887	(1,234,888)	70%	2,576,609	362,278	114%
Other Taxes											
2%	Business Tax	2,250,000	0	2,250,000	1,125,000	190,619	(934,381)	17%	188,173	2,446	101%
2%	Emerg Fac Tax	1,880,000	0	1,880,000	940,000	896,107	(43,893)	95%	884,866	11,241	101%
1%	Transient Occ Tax	1,400,000	0	1,400,000	700,000	431,110	(268,890)	62%	559,296	(128,186)	77%
1%	Supp Improv Tax	1,000,000	0	1,000,000	500,000	298,665	(201,335)	60%	527,247	(228,582)	57%
6%	Total	6,530,000	0	6,530,000	3,265,000	1,816,501	(1,448,499)	56%	2,159,582	(343,081)	84%
License & Permits											
3%	Construction Permits	2,646,000	0	2,646,000	1,323,000	1,074,480	(248,520)	81%	1,492,340	(417,860)	72%
0%	Hazardous Permits	410,000	0	410,000	205,000	397,538	192,538	194%	397,545	(7)	100%
1%	Other	696,150	0	696,150	348,075	349,547	1,472	100%	364,647	(15,100)	96%
4%	Total	3,752,150	0	3,752,150	1,876,075	1,821,565	(54,510)	97%	2,254,532	(432,967)	81%

FY 2008 - General Fund - Revenue
December 31, 2007 - Unaudited
50% of Year Complete

Revenue By Category	Current Year								Prior Year		
	Adopted	Change to	Revised	Prorate	Actual	08 Actual vs. 08 Prorate Budget		Actual	08 Actual vs. 07 Actual		
	Budget	Budget	Budget	6 months of Budget		\$ Over/	Actual as %		\$ More/	08 Actual as %	
	FY 2008	FY 2008	FY 2008	FY 2008	(Under)	of Prorated Budget	(Less)	of Prev Yr.			
				12/31/2007			12/31/2006				
Other Revenue											
2%	Fairview Fire Prot Dist.	2,000,000	0	2,000,000	1,000,000	1,026,447	26,447	103%	1,835,040	(808,593)	56%
1%	WC Salary Reimb	1,200,000	0	1,200,000	600,000	737,496	137,496	123%	501,845	235,651	147%
0%	Other	284,100	0	284,100	142,050	166,748	24,698	117%	88,779	77,969	188%
3%	Total	3,484,100	0	3,484,100	1,742,050	1,930,691	188,641	111%	2,425,664	(494,973)	80%
Fees & Service Charges											
1%	Plan Ckg Fees	1,358,000	0	1,358,000	679,000	642,845	(36,155)	95%	772,795	(129,950)	83%
1%	Police Services	1,014,600	0	1,014,600	507,300	432,537	(74,763)	85%	550,605	(118,068)	79%
0%	Res Rental Inspec	325,000	0	325,000	162,500	237,050	74,550	146%	201,910	35,140	100%
0%	Other Fees/Charges	482,209	0	482,209	241,105	432,756	191,651	179%	485,161	(52,405)	89%
3%	Total	3,179,809	0	3,179,809	1,589,905	1,745,187	155,283	110%	2,010,471	(265,284)	87%
From Other Agencies											
1%	Police Grants/Reimb	1,336,209	444,457	1,780,666	890,333	690,188	(200,145)	78%	832,672	(142,485)	83%
1%	Vehicle License Fee (VLF)	932,000	0	932,000	466,000	320,415	(145,585)	69%	487,574	(167,159)	66%
1%	Pub Safety ST Allocation	750,000	0	750,000	375,000	311,423	(63,577)	83%	316,519	(5,096)	98%
0%	Fire EMS Reimb	443,000	0	443,000	221,500	222,370	870	100%	215,893	6,477	103%
0%	State Mandate Reimb	0	0	0	0	161,469	161,469	N/A	1,481,569	(1,320,100)	11%
0%	Other From Other Agencies	54,133	0	54,133	27,067	120,426	93,359	445%	78,580	41,846	153%
3%	Total	3,515,342	444,457	3,959,799	1,979,900	1,826,291	(153,609)	92%	3,412,807	(1,586,517)	54%
Fines & Forfeitures											
0%	Vehicle Fines	438,000	0	438,000	219,000	199,954	(19,046)	91%	265,252	(65,298)	75%
0%	Parking Citations	300,000	0	300,000	150,000	147,734	(2,266)	98%	0	147,734	N/A
0%	Criminal Fines	110,000	0	110,000	55,000	72,732	17,732	132%	50,594	22,138	144%
0%	Library Fines	99,828	0	99,828	49,914	43,087	(6,827)	86%	38,888	4,199	111%
1%	Total	947,828	0	947,828	473,914	463,507	(10,407)	98%	354,734	108,773	131%

FY 2008 - General Fund - Revenue
 December 31, 2007 - Unaudited
 50% of Year Complete

**Revenue
 By Category**

		Current Year							Prior Year		
		Adopted Budget FY 2008	Change to Budget FY 2008	Revised Budget FY 2008	Prorate 6 months of Budget FY 2008	Actual 12/31/2007	08 Actual vs. 08 Prorate Budget		Actual 12/31/2006	08 Actual vs. 07 Actual	
						\$ Over/ (Under)	Actual as % of Prorated Budget	\$ More/ (Less)		08 Actual as % of Prev Yr.	
Interest & Rents											
1%	Interest Earned	700,000	0	700,000	350,000	58,540	(291,460)	17%	113,875	(55,335)	51%
0%	Misc Interest Income	0	0	0	0	0	0	N/A	191,275	(191,275)	0%
0%	Bldg & Parking Rental	56,950	0	56,950	28,475	90,707	62,232	319%	34,933	55,774	260%
1%	Total	756,950	0	756,950	378,475	149,247	(229,228)	39%	340,083	(190,836)	44%
100%	Grand Total	104,953,729	444,457	105,398,186	52,699,093	47,365,522	(5,333,571)	90%	49,827,471	(2,461,949)	95%

FY 2008 - General Fund - Expenditures
 December 31, 2007 - Unaudited
 50% of Year Complete

	Current Year							Prior Year		
	Adopted Budget FY 2008	Change to Budget FY 2008	Revised Budget FY 2008	Prorate 6 months of Budget FY 2008	Actual 12/31/2007	08 Actual vs. Prorate		Actual 12/31/2006	08 Actual vs. 07 Actual	
						\$ Over/ (Under)	Actual as % of Prorated Budget		\$ More/ (Less)	Actual as % of Prev Yr.
<i>By Category</i>										
Salary and Benefits	96,845,133	252,173	97,097,306	48,548,653	48,954,644	405,991	101%	43,986,143	4,968,501	111%
Charge/(Credit) from others	(4,064,305)	0	(4,064,305)	(2,032,153)	(1,883,638)	148,515	93%	(1,892,041)	8,403	100%
86% Net Employee Services	92,780,828	252,173	93,033,001	46,516,501	47,071,006	554,506	101%	42,094,102	4,976,904	112%
4% Maintenance & Utilities	4,138,202	21,470	4,159,672	2,079,836	1,788,640	(291,196)	86%	2,098,101	(309,461)	85%
10% Supplies and Services	11,059,694	621,501	11,681,195	5,840,598	5,243,107	(597,491)	90%	5,129,568	113,539	102%
0% Capital Expense	225,000	552,463	777,463	388,732	457,561	68,830	118%	137,857	319,704	332%
	15,422,896	1,195,434	16,618,330	8,309,165	7,489,308	(819,857)	90%	7,365,526	123,782	102%
Total Expenditures	108,203,724	1,447,607	109,651,331	54,825,666	54,560,314	(265,352)	100%	49,459,628	5,100,686	110%
<i>By Department</i>										
1% City Attorney	1,070,997	0	1,070,997	535,499	506,448	(29,051)	95%	500,932	5,516	101%
0% City Clerk	516,449	835	517,284	258,642	222,069	(36,573)	86%	207,594	14,475	107%
1% City Manager	880,219	0	880,219	440,110	475,684	35,574	108%	373,592	102,091	127%
6% Community & Econ Dev	6,171,810	243,494	6,415,304	3,207,652	3,013,122	(194,530)	94%	2,710,020	303,102	111%
5% Finance	5,700,546	45,409	5,745,955	2,872,978	2,786,593	(86,385)	97%	2,615,591	171,002	107%
25% Fire	26,770,262	26,254	26,796,516	13,398,258	13,719,803	321,545	102%	12,461,221	1,258,582	110%
2% Human Resources	2,623,252	41,498	2,664,750	1,332,375	1,229,570	(102,805)	92%	1,280,645	(51,075)	96%
3% Library	3,781,133	102,334	3,883,467	1,941,734	1,754,081	(187,653)	90%	1,822,232	(68,151)	96%
0% Mayor and Council	486,733	(10,500)	476,233	238,117	233,835	(4,282)	98%	224,506	9,329	104%
1% Non-Departmental	939,292	572	939,864	469,932	260,957	(208,975)	56%	251,471	9,486	104%
45% Police	48,420,754	571,860	48,992,614	24,496,307	25,374,488	878,181	104%	22,290,217	3,084,271	114%
7% Public Works	7,811,899	14,797	7,826,696	3,913,348	3,437,356	(475,992)	88%	3,191,849	245,507	108%
3% Technology Services	3,030,378	411,054	3,441,432	1,720,716	1,546,308	(174,408)	90%	1,529,758	16,551	101%
Total Expenditures	108,203,724	1,447,607	109,651,331	54,825,666	54,560,314	(265,352)	100%	49,459,628	5,100,686	110%

FY 2008 - General Fund - Expenditures
December 31, 2007 - Unaudited
50% of Year Complete

	Current Year							Prior Year		
	Adopted Budget FY 2008	Change to Budget FY 2008	Revised Budget FY 2008	Prorate 6 months of Budget FY 2008	Actual 12/31/2007	08 Actual vs. Prorate		Actual 12/31/2006	08 Actual vs. 07 Actual	
						\$ Over/ (Under)	Actual as % of Prorated Budget		\$ More/ (Less)	Actual as % of Prev Yr.
CITY ATTORNEY										
Salary and Benefits	940,298	0	940,298	470,149	410,556	(59,593)	87%	437,742	(27,186)	94%
Charge/(Credit) from others	0	0	0	0	0	0	N/A	0	0	N/A
88% Net Employee Services	940,298	0	940,298	470,149	410,556	(59,593)	87%	437,742	(27,186)	94%
0% Maintenance & Utilities	942	0	942	471	513	42	109%	743	(230)	69%
12% Supplies and Services	129,757	0	129,757	64,879	95,379	30,501	147%	62,447	32,932	153%
0% Capital Expense	0	0	0	0	0	0	N/A	0	0	N/A
	130,699	0	130,699	65,350	95,892	30,543	147%	63,190	32,702	152%
Total	1,070,997	0	1,070,997	535,499	506,448	(29,051)	95%	500,932	5,516	101%
CITY CLERK										
Salary and Benefits	419,266	0	419,266	209,633	200,422	(9,211)	96%	194,498	5,924	103%
Charge/(Credit) from others	0	0	0	0	0	0	N/A	(363)	363	N/A
81% Net Employee Services	419,266	0	419,266	209,633	200,422	(9,211)	96%	194,135	6,287	103%
0% Maintenance & Utilities	1,613	0	1,613	807	152	(655)	19%	509	(357)	30%
19% Supplies and Services	95,570	835	96,405	48,203	16,808	(31,395)	35%	12,950	3,858	130%
0% Capital Expense	0	0	0	0	4,687	4,687	N/A	0	4,687	N/A
	97,183	835	98,018	49,009	21,647	(27,362)	44%	13,459	8,188	161%
Total	516,449	835	517,284	258,642	222,069	(36,573)	86%	207,594	14,475	107%
CITY MANAGER										
Salary and Benefits	797,420	0	797,420	398,710	469,630	70,920	118%	374,868	94,762	125%
Charge/(Credit) from others	0	0	0	0	(15,121)	(15,121)	N/A	(16,040)	919	94%
91% Net Employee Services	797,420	0	797,420	398,710	454,509	50,850	114%	358,827	95,681	127%
0% Maintenance & Utilities	3,840	0	3,840	1,920	(8,768)	(10,688)	-457%	1,371	(10,139)	-639%
9% Supplies and Services	78,959	(4,080)	74,879	37,440	29,943	(7,496)	80%	13,393	16,551	224%
0% Capital Expense	0	4,080	4,080	2,040	(0)	(2,040)	N/A	1	(1)	-21%
	82,799	0	82,799	41,400	21,175	(20,224)	51%	14,765	6,410	143%
Total	880,219	0	880,219	440,110	475,684	30,626	108%	373,592	102,091	127%

FY 2008 - General Fund - Expenditures
December 31, 2007 - Unaudited
50% of Year Complete

	Current Year							Prior Year		
	Adopted Budget FY 2008	Change to Budget FY 2008	Revised Budget FY 2008	Prorate 6 months of Budget FY 2008	Actual 12/31/2007	08 Actual vs. Prorate		Actual 12/31/2006	08 Actual vs. 07 Actual	
						\$ Over/ (Under)	Actual as % of Prorated Budget		\$ More/ (Less)	Actual as % of Prev Yr.
COMMUNITY & ECON. DEV.										
Salary and Benefits	6,177,920	0	6,177,920	3,088,960	2,861,780	(227,180)	93%	2,615,958	245,822	109%
Charge/(Credit) from others	(1,033,668)	0	(1,033,668)	(516,834)	(324,326)	192,508	63%	(322,926)	(1,400)	100%
83% Net Employee Services	5,144,252	0	5,144,252	2,572,126	2,537,454	(34,672)	99%	2,293,032	244,422	111%
0% Maintenance & Utilities	13,725	0	13,725	6,863	4,334	(2,529)	63%	7,346	(3,012)	59%
16% Supplies and Services	1,013,833	241,748	1,255,581	627,791	470,270	(157,521)	75%	409,642	60,628	115%
0% Capital Expense	0	1,746	1,746	873	1,064	191	N/A	0	1,064	N/A
	1,027,558	243,494	1,271,052	635,526	475,668	(159,858)	75%	416,988	58,680	114%
Total	6,171,810	243,494	6,415,304	3,207,652	3,013,122	(194,530)	94%	2,710,020	303,102	111%
FINANCE										
Salary and Benefits	3,316,677	0	3,316,677	1,658,339	1,583,605	(74,734)	95%	1,449,324	134,281	109%
Charge/(Credit) from others	(19,394)	0	(19,394)	(9,697)	(41,332)	(31,635)	426%	(42,344)	1,012	98%
58% Net Employee Services	3,297,283	0	3,297,283	1,648,642	1,542,273	(106,369)	94%	1,406,980	135,293	110%
28% Maintenance & Utilities	1,601,299	23,479	1,624,778	812,389	730,939	(81,450)	90%	764,791	(33,852)	96%
14% Supplies and Services	801,964	21,930	823,894	411,947	491,727	79,780	119%	442,739	48,988	111%
0% Capital Expense	0	0	0	0	21,654	21,654	N/A	1,081	20,573	N/A
	2,403,263	45,409	2,448,672	1,224,336	1,244,320	19,984	102%	1,208,611	35,709	103%
Total	5,700,546	45,409	5,745,955	2,872,978	2,786,593	(86,385)	97%	2,615,591	171,002	107%
FIRE										
Salary and Benefits	25,378,178	0	25,378,178	12,689,089	12,967,913	278,824	102%	11,655,817	1,312,096	111%
Charge/(Credit) from others	31,409	0	31,409	15,705	36,466	20,762	232%	36,623	(157)	100%
95% Net Employee Services	25,409,587	0	25,409,587	12,704,794	13,004,379	299,586	102%	11,692,440	1,311,939	111%
0% Maintenance & Utilities	105,199	0	105,199	52,600	35,777	(16,823)	68%	74,368	(38,591)	48%
5% Supplies and Services	1,255,476	17,626	1,273,102	636,551	630,804	(5,747)	99%	703,840	(73,036)	90%
0% Capital Expense	0	8,628	8,628	4,314	48,843	44,529	1132%	(9,427)	58,270	-518%
	1,360,675	26,254	1,386,929	693,465	715,424	21,960	103%	768,781	(53,357)	93%
Total	26,770,262	26,254	26,796,516	13,398,258	13,719,803	321,545	102%	12,461,221	1,258,582	110%

FY 2008 - General Fund - Expenditures
December 31, 2007 - Unaudited
50% of Year Complete

	Current Year							Prior Year		
	Adopted Budget FY 2008	Change to Budget FY 2008	Revised Budget FY 2008	Prorate 6 months of Budget FY 2008	Actual 12/31/2007	08 Actual vs. Prorate		Actual 12/31/2006	08 Actual vs. 07 Actual	
						\$ Over/ (Under)	Actual as % of Prorated Budget		\$ More/ (Less)	Actual as % of Prev Yr.
HUMAN RESOURCES										
Salary and Benefits	836,688	0	836,688	418,344	399,645	(18,699)	96%	393,292	6,353	102%
Charge/(Credit) from others	(55,811)	0	(55,811)	(27,906)	(27,030)	876	97%	(27,096)	66	100%
30% Net Employee Services	780,877	0	780,877	390,439	372,615	(17,824)	95%	366,196	6,419	102%
0% Maintenance & Utilities	2,985	0	2,985	1,493	478	(1,015)	32%	0	478	N/A
70% Supplies and Services	1,839,390	41,498	1,880,888	940,444	856,477	(83,967)	91%	914,449	(57,972)	94%
0% Capital Expense	0	0	0	0	0	0	N/A	0	0	N/A
	1,842,375	41,498	1,883,873	941,937	856,955	(84,982)	91%	914,449	(57,494)	94%
Total	2,623,252	41,498	2,664,750	1,332,375	1,229,570	(102,805)	92%	1,280,645	(51,075)	96%
LIBRARY										
Salary and Benefits	3,056,576	728	3,057,304	1,528,652	1,406,008	(122,644)	92%	1,377,515	28,493	102%
Charge/(Credit) from others	0	0	0	0	0	0	N/A	0	0	N/A
81% Net Employee Services	3,056,576	728	3,057,304	1,528,652	1,406,008	(122,644)	92%	1,377,515	28,493	102%
4% Maintenance & Utilities	168,718	(1,692)	167,026	83,513	107,482	23,969	129%	115,507	(8,025)	93%
15% Supplies and Services	555,839	92,615	648,454	324,227	229,661	(94,566)	71%	300,426	(70,765)	76%
0% Capital Expense	0	10,683	10,683	5,342	10,930	5,589	205%	28,784	(17,854)	38%
	724,557	101,606	826,163	413,082	348,073	(65,009)	84%	444,717	(96,644)	78%
						0				
Total	3,781,133	102,334	3,883,467	1,941,734	1,754,081	(187,653)	90%	1,822,232	(68,151)	96%
MAYOR AND COUNCIL										
Salary and Benefits	422,214	0	422,214	211,107	209,297	(1,810)	99%	203,968	5,329	103%
Charge/(Credit) from others	0	0	0	0	(1,328)	(1,328)	N/A	77	(1,405)	-1725%
87% Net Employee Services	422,214	0	422,214	211,107	207,969	(3,138)	99%	204,045	3,924	102%
1% Maintenance & Utilities	2,823	0	2,823	1,412	(124)	(1,536)	-9%	505	(629)	-25%
13% Supplies and Services	61,696	(10,500)	51,196	25,598	25,990	392	102%	19,956	6,034	130%
0% Capital Expense	0	0	0	0	0	0	N/A	0	0	N/A
	64,519	(10,500)	54,019	27,010	25,866	(1,144)	96%	20,461	5,405	126%
Total	486,733	(10,500)	476,233	238,117	233,835	(4,282)	98%	224,506	9,329	104%

FY 2008 - General Fund - Expenditures
December 31, 2007 - Unaudited
50% of Year Complete

	Current Year							Prior Year		
	Adopted Budget FY 2008	Change to Budget FY 2008	Revised Budget FY 2008	Prorate 6 months of Budget FY 2008	Actual 12/31/2007	08 Actual vs. Prorate		Actual 12/31/2006	08 Actual vs. 07 Actual	
						\$ Over/ (Under)	Actual as % of Prorated Budget		\$ More/ (Less)	Actual as % of Prev Yr.
NON DEPARTMENTAL										
Salary and Benefits	0	0	0	0	0	0	N/A	0	0	N/A
Charge/(Credit) from others	0	0	0	0	0	0	N/A	0	0	N/A
0% Net Employee Services	0	0	0	0	0	0	N/A	0	0	N/A
0% Maintenance & Utilities	0	0	0	0	0	0	N/A	0	0	N/A
76% Supplies and Services	714,292	572	714,864	357,432	260,957	(96,475)	73%	248,136	12,821	105%
24% Capital Expense	225,000	0	225,000	112,500	0	(112,500)	N/A	3,335	(3,335)	0%
	939,292	572	939,864	469,932	260,957	(208,975)	56%	251,471	9,486	104%
Total	939,292	572	939,864	469,932	260,957	(208,975)	56%	251,471	9,486	104%
POLICE										
Salary and Benefits	45,199,054	251,445	45,450,499	22,725,250	23,641,783	916,534	104%	20,561,996	3,079,787	115%
Charge/(Credit) from others	10,555	0	10,555	5,278	(13,546)	(18,824)	-257%	(11,897)	(1,649)	114%
93% Net Employee Services	45,209,609	251,445	45,461,054	22,730,527	23,628,237	897,710	104%	20,550,099	3,078,138	115%
1% Maintenance & Utilities	336,147	515	336,662	168,331	203,212	34,881	121%	319,108	(115,896)	64%
6% Supplies and Services	2,874,998	171,508	3,046,506	1,523,253	1,504,478	(18,775)	99%	1,360,824	143,654	111%
0% Capital Expense	0	148,392	148,392	74,196	38,561	(35,635)	52%	60,186	(21,625)	64%
	3,211,145	320,415	3,531,560	1,765,780	1,746,251	(19,529)	99%	1,740,118	6,133	100%
Total	48,420,754	571,860	48,992,614	24,496,307	25,374,488	878,181	104%	22,290,217	3,084,271	114%
PUBLIC WORKS										
Salary and Benefits	8,475,655	0	8,475,655	4,237,828	3,923,663	(314,165)	93%	3,809,920	113,743	103%
Charge/(Credit) from others	(2,997,396)	0	(2,997,396)	(1,498,698)	(1,498,361)	337	100%	(1,508,790)	10,429	99%
70% Net Employee Services	5,478,259	0	5,478,259	2,739,130	2,425,302	(313,828)	89%	2,301,130	124,172	105%
17% Maintenance & Utilities	1,363,710	0	1,363,710	681,855	526,260	(155,595)	77%	470,292	55,968	112%
12% Supplies and Services	969,930	0	970,308	485,154	471,375	(13,779)	97%	420,427	50,948	112%
0% Capital Expense	0	14,419	14,419	7,210	14,419	7,210	200%	0	14,419	N/A
	2,333,640	14,419	2,348,437	1,174,219	1,012,054	(162,165)	86%	890,719	121,335	114%
Total	7,811,899	14,419	7,826,696	3,913,348	3,437,356	(475,992)	88%	3,191,849	245,507	108%

FY 2008 - General Fund - Expenditures
December 31, 2007 - Unaudited
50% of Year Complete

	Current Year							Prior Year		
	Adopted Budget FY 2008	Change to Budget FY 2008	Revised Budget FY 2008	Prorate 6 months of Budget FY 2008	Actual 12/31/2007	08 Actual vs. Prorate		Actual 12/31/2006	08 Actual vs. 07 Actual	
						\$ Over/ (Under)	Actual as % of Prorated Budget		\$ More/ (Less)	Actual as % of Prev Yr.
Technology Services										
Salary and Benefits	1,825,187	0	1,825,187	912,594	880,342	(32,251)	96%	911,245	(30,903)	97%
Charge/(Credit) from others	0	0	0	0	940	940	N/A	715	225	131%
207% Net Employee Services	1,825,187	0	1,825,187	912,594	881,282	(31,311)	97%	911,961	(30,678)	97%
61% Maintenance & Utilities	537,201	(832)	536,369	268,185	188,385	(79,799)	70%	343,561	(155,176)	55%
76% Supplies and Services	667,990	47,371	715,361	357,681	159,238	(198,443)	45%	220,339	(61,102)	72%
0% Capital Expense	0	364,515	364,515	182,258	317,403	135,146	174%	53,897	263,506	589%
	1,205,191	411,054	1,616,245	808,123	665,026	(143,097)	82%	617,797	47,229	108%
Total	3,030,378	411,054	3,441,432	1,720,716	1,546,308	(174,408)	90%	1,529,758	16,551	101%