

CITY-WIDE BUDGET REPORTS

In order to show totals that are in balance, Beginning Reserves are included with Revenues and Sources, and Ending Reserves are included with Expenditures and Uses. Reserves are a segregation of assets to provide for future use toward a specified purpose.

Beginning Reserve Balance + Revenues = Expenditures + Ending Reserve Balance. Any time one of these four components is changed, then an account within the same component must change in the opposite direction by a like amount, or one or more of the other three components must change in order to keep the equation in balance.

For use in this document, “budget year” refers to the year for which the budget is prepared – 2008; “current year” refers to the year during which the budget preparation takes place – 2007; and “prior year” refers to the year before the “current year” – 2006.

Revenues and Sources – Expenditures and Uses – All Funds report

Provides a classified summary of revenues, sources, expenditures and uses along with beginning and ending reserves for each fund and for the City as a whole. Information is presented for the budget year, current year adopted, and prior year actual amounts, with a comparison given between the budget year and the current year budgets.

Revenue Summary by Fund, Department and Type report and charts

Shows budget year revenues sorted by fund and summarized by department, subtotals revenues by basic account type, totals revenues excluding reserves, and provides a grand total with reserves.

Expenditure Summary by Fund, Department and Type report and charts

Shows budget year expenditures by sorted by fund and summarized by department, subtotals expenditures by object type, totals expenditures excluding reserves, and provides a grand total with reserves.

Expenditures by SubObject – All Funds report

Provides a more detailed reporting of expenditures by type for all funds in total, excluding reserves.

Changes in Reserve Balances

For each fund, shows estimated beginning reserve balance, plus revenues, minus expenditures, and resulting ending estimated reserve balance for the 2008 Budget. Also shows the dollar and percentage change in reserve balance for the year with explanations given for significant changes.

Revenues and Sources, Expenditures and Uses – All Funds

	2006 Actual	2007 Adopted	2008 Budget	Change from 2007 Adopted	
				Amount	Percent
General Fund (001)					
Beginning Reserves	12,916,937	12,194,340	16,622,876	4,428,536	36.3%
Revenues:					
Taxes	45,626,304	47,609,819	50,250,836	2,641,017	5.5%
Licenses and Permits	783,798	810,235	863,708	53,473	6.6%
Intergovernmental Revenues	2,911,782	1,775,901	1,937,217	161,316	9.1%
Goods and Services Charges	6,472,580	6,491,935	6,439,056	(52,879)	-0.8%
Fines	1,757,922	1,767,558	1,165,385	(602,173)	-34.1%
Miscellaneous	1,211,722	1,195,238	1,414,532	219,294	18.3%
Non Revenues	0	0	2,250,000	2,250,000	--
Other Financing Sources	2,220,565	5,378,689	1,004,181	(4,374,508)	-81.3%
Subtotal of Revenues	60,984,673	65,029,375	65,324,915	295,540	0.5%
Fund Total Sources	73,901,610	77,223,715	81,947,791	4,724,076	6.1%
Expenditures:					
Salaries and Benefits	36,169,061	40,077,309	44,535,036	4,457,727	11.1%
Supplies	2,069,539	2,423,021	3,106,357	683,336	28.2%
Services	5,889,975	6,736,292	7,399,063	662,771	9.8%
Intergovernmental Expenditures	5,399,041	5,619,688	6,942,495	1,322,807	23.5%
Capital	406,810	6,104,523	993,006	(5,111,517)	-83.7%
Principal and Interest	0	0	72,422	72,422	--
Interfund	7,406,668	5,621,904	8,485,641	2,863,737	50.9%
Subtotal of Expenditures	57,341,094	66,582,737	71,534,020	4,951,283	7.4%
Ending Reserves	16,560,516	10,640,978	10,413,771	(227,207)	-2.1%
Fund Total Uses	73,901,610	77,223,715	81,947,791	4,724,076	6.1%
Street Fund (111)					
Beginning Reserves	11,028,408	1,622,605	3,831,357	2,208,752	136.1%
Revenues:					
Taxes	9,061,195	9,731,365	9,930,000	198,635	2.0%
Licenses and Permits	55,763	59,000	63,000	4,000	6.8%
Intergovernmental Revenues	2,083,689	6,051,756	11,872,651	5,820,895	96.2%
Goods and Services Charges	6,580,179	7,142,892	7,091,441	(51,451)	-0.7%
Miscellaneous	553,226	627,926	872,680	244,754	39.0%
Other Financing Sources	17,485	40,000	0	(40,000)	-100.0%
Subtotal of Revenues	18,351,537	23,652,939	29,829,772	6,176,833	26.1%
Fund Total Sources	29,379,945	25,275,544	33,661,129	8,385,585	33.2%
Expenditures:					
Salaries and Benefits	6,207,367	7,251,296	7,524,632	273,336	3.8%
Supplies	631,847	679,653	823,787	144,134	21.2%
Services	3,183,542	3,129,202	2,658,510	(470,692)	-15.0%
Intergovernmental Expenditures	2,774,095	741,586	450,280	(291,306)	-39.3%
Capital	4,210,575	9,491,500	17,647,000	8,155,500	85.9%
Interfund	3,001,293	2,935,457	3,079,032	143,575	4.9%
Subtotal of Expenditures	20,008,719	24,228,694	32,183,241	7,954,547	32.8%
Ending Reserves	9,371,226	1,046,850	1,477,888	431,038	41.2%
Fund Total Uses	29,379,945	25,275,544	33,661,129	8,385,585	33.2%

**Revenues and Sources, Expenditures and Uses – All Funds
(continued)**

	2006 Actual	2007 Adopted	2008 Budget	Change from 2007 Adopted	
				Amount	Percent
Arterial St Construction Fund (112)					
Beginning Reserves	1,019,766	270,880	206,131	(64,749)	-23.9%
Revenues:					
Intergovernmental Revenues	535,526	490,000	537,428	47,428	9.7%
Miscellaneous	32,757	49,539	52,644	3,105	6.3%
Subtotal of Revenues	568,283	539,539	590,072	50,533	9.4%
Fund Total Sources	1,588,049	810,419	796,203	(14,216)	-1.8%
Expenditures:					
Services	5,557	0	0	0	--
Intergovernmental Expenditures	208,656	206,740	179,540	(27,200)	-13.2%
Capital	520,254	500,000	500,000	0	0.0%
Interfund	1,276	0	0	0	--
Subtotal of Expenditures	735,743	706,740	679,540	(27,200)	-3.8%
Ending Reserves	852,306	103,679	116,663	12,984	12.5%
Fund Total Uses	1,588,049	810,419	796,203	(14,216)	-1.8%
Paths & Trails Reserve Fund (113)					
Beginning Reserves	23,435	29,014	36,516	7,502	25.9%
Revenues:					
Miscellaneous	908	711	979	268	37.7%
Other Financing Sources	5,727	4,700	5,500	800	17.0%
Subtotal of Revenues	6,635	5,411	6,479	1,068	19.7%
Fund Total Sources	30,070	34,425	42,995	8,570	24.9%
Ending Reserves	30,070	34,425	42,995	8,570	24.9%
Fund Total Uses	30,070	34,425	42,995	8,570	24.9%
Parksite Acquisition Fund (123)					
Beginning Reserves	212,688	46,306	99,923	53,617	115.8%
Revenues:					
Goods and Services Charges	72,475	73,000	25,190	(47,810)	-65.5%
Miscellaneous	10,333	10,327	12,760	2,433	23.6%
Subtotal of Revenues	82,808	83,327	37,950	(45,377)	-54.5%
Fund Total Sources	295,496	129,633	137,873	8,240	6.4%
Expenditures:					
Capital	9,255	80,000	25,190	(54,810)	-68.5%
Subtotal of Expenditures	9,255	80,000	25,190	(54,810)	-68.5%
Ending Reserves	286,241	49,633	112,683	63,050	127.0%
Fund Total Uses	295,496	129,633	137,873	8,240	6.4%

**Revenues and Sources, Expenditures and Uses – All Funds
(continued)**

	2006 Actual	2007 Adopted	2008 Budget	Change from 2007 Adopted	
				Amount	Percent
Technology Replacement & Reserve Fund (124)					
Beginning Reserves	2,168,640	1,774,387	1,279,266	(495,121)	-27.9%
Revenues:					
Miscellaneous	97,093	74,040	103,202	29,162	39.4%
Other Financing Sources	590,000	540,768	400,000	(140,768)	-26.0%
Subtotal of Revenues	687,093	614,808	503,202	(111,606)	-18.2%
Fund Total Sources	2,855,733	2,389,195	1,782,468	(606,727)	-25.4%
Expenditures:					
Supplies	18,416	73,186	75,182	1,996	2.7%
Services	72,824	50,000	45,000	(5,000)	-10.0%
Intergovernmental Expenditures	0	855,506	0	(855,506)	-100.0%
Capital	281,324	295,735	398,500	102,765	34.7%
Subtotal of Expenditures	372,564	1,274,427	518,682	(755,745)	-59.3%
Ending Reserves	2,483,169	1,114,768	1,263,786	149,018	13.4%
Fund Total Uses	2,855,733	2,389,195	1,782,468	(606,727)	-25.4%
Capital Maint Fund (125)					
Beginning Reserves	3,624,132	1,233,788	1,357,728	123,940	10.0%
Revenues:					
Miscellaneous	148,455	131,476	321,986	190,510	144.9%
Other Financing Sources	250,000	315,000	365,000	50,000	15.9%
Subtotal of Revenues	398,455	446,476	686,986	240,510	53.9%
Fund Total Sources	4,022,587	1,680,264	2,044,714	364,450	21.7%
Expenditures:					
Supplies	2,086	0	0	0	--
Services	163,642	258,423	757,155	498,732	193.0%
Capital	21,680	0	0	0	--
Interfund	9,461	7,377	0	(7,377)	-100.0%
Subtotal of Expenditures	196,869	265,800	757,155	491,355	184.9%
Ending Reserves	3,825,718	1,414,464	1,287,559	(126,905)	-9.0%
Fund Total Uses	4,022,587	1,680,264	2,044,714	364,450	21.7%
Library Gift Fund (126)					
Beginning Reserves	28,775	28,775	28,814	39	0.1%
Revenues:					
Miscellaneous	10,368	15,000	15,000	0	0.0%
Subtotal of Revenues	10,368	15,000	15,000	0	0.0%
Fund Total Sources	39,143	43,775	43,814	39	0.1%
Expenditures:					
Supplies	10,329	15,000	15,000	0	0.0%
Subtotal of Expenditures	10,329	15,000	15,000	0	0.0%
Ending Reserves	28,814	28,775	28,814	39	0.1%
Fund Total Uses	39,143	43,775	43,814	39	0.1%

**Revenues and Sources, Expenditures and Uses – All Funds
(continued)**

	2006 Actual	2007 Adopted	2008 Budget	Change from 2007 Adopted	
				Amount	Percent
<u>Olympic Pipeline Incident Fund (131)</u>					
Beginning Reserves	847,385	45,285	655,512	610,227	1347.5%
Revenues:					
Miscellaneous	31,744	25,923	32,000	6,077	23.4%
Subtotal of Revenues	31,744	25,923	32,000	6,077	23.4%
Fund Total Sources	879,129	71,208	687,512	616,304	865.5%
Expenditures:					
Supplies	912	0	6,824	6,824	--
Services	185,158	0	469,150	469,150	--
Intergovernmental Expenditures	0	0	65,000	65,000	--
Interfund	1,338	0	5,000	5,000	--
Subtotal of Expenditures	187,408	0	545,974	545,974	--
Ending Reserves	691,721	71,208	141,538	70,330	98.8%
Fund Total Uses	879,129	71,208	687,512	616,304	865.5%
<u>Squalicum Park/Olympic Fund (132)</u>					
Beginning Reserves	840,601	56,400	112,681	56,281	99.8%
Revenues:					
Intergovernmental Revenues	19,178	0	0	0	--
Miscellaneous	36,372	41,943	0	(41,943)	-100.0%
Other Financing Sources	200,000	0	0	0	--
Subtotal of Revenues	255,550	41,943	0	(41,943)	-100.0%
Fund Total Sources	1,096,151	98,343	112,681	14,338	14.6%
Expenditures:					
Capital	84,458	0	98,343	98,343	--
Subtotal of Expenditures	84,458	0	98,343	98,343	--
Ending Reserves	1,011,693	98,343	14,338	(84,005)	-85.4%
Fund Total Uses	1,096,151	98,343	112,681	14,338	14.6%
<u>Olympic - Restoration Fund (133)</u>					
Beginning Reserves	610,815	18,568	20,468	1,900	10.2%
Revenues:					
Miscellaneous	15,937	7,913	0	(7,913)	-100.0%
Subtotal of Revenues	15,937	7,913	0	(7,913)	-100.0%
Fund Total Sources	626,752	26,481	20,468	(6,013)	-22.7%
Expenditures:					
Supplies	3,410	0	0	0	--
Services	572,376	0	0	0	--
Interfund	31,265	0	0	0	--
Subtotal of Expenditures	607,051	0	0	0	--
Ending Reserves	19,701	26,481	20,468	(6,013)	-22.7%
Fund Total Uses	626,752	26,481	20,468	(6,013)	-22.7%

**Revenues and Sources, Expenditures and Uses – All Funds
(continued)**

	2006 Actual	2007 Adopted	2008 Budget	Change from 2007 Adopted	
				Amount	Percent
<u>Olympic-Whatcom Falls Park Addl Fund (134)</u>					
Beginning Reserves	0	0	225,369	225,369	--
Revenues:					
Miscellaneous	225,369	0	10,750	10,750	--
Subtotal of Revenues	225,369	0	10,750	10,750	--
Fund Total Sources	225,369	0	236,119	236,119	--
Ending Reserves	225,369	0	236,119	236,119	--
Fund Total Uses	225,369	0	236,119	236,119	--
<u>Little Squalicum-Oeser Settlement Fund (135)</u>					
Beginning Reserves	500,532	532	19,084	18,552	3487.2%
Revenues:					
Intergovernmental Revenues	172,233	0	0	0	--
Miscellaneous	16,920	1,120	11,340	10,220	912.5%
Subtotal of Revenues	189,153	1,120	11,340	10,220	912.5%
Fund Total Sources	689,685	1,652	30,424	28,772	1741.6%
Expenditures:					
Services	314,029	0	1,652	1,652	--
Subtotal of Expenditures	314,029	0	1,652	1,652	--
Ending Reserves	375,656	1,652	28,772	27,120	1641.6%
Fund Total Uses	689,685	1,652	30,424	28,772	1741.6%
<u>1st 1/4% Real Estate Excise Tax Fund (141)</u>					
Beginning Reserves	4,621,729	1,222,224	2,075,114	852,890	69.8%
Revenues:					
Taxes	1,929,181	1,700,000	1,876,500	176,500	10.4%
Intergovernmental Revenues	283,181	0	0	0	--
Miscellaneous	176,501	173,049	207,376	34,327	19.8%
Other Financing Sources	56,784	0	0	0	--
Subtotal of Revenues	2,445,647	1,873,049	2,083,876	210,827	11.3%
Fund Total Sources	7,067,376	3,095,273	4,158,990	1,063,717	34.4%
Expenditures:					
Salaries and Benefits	0	114,818	0	(114,818)	-100.0%
Supplies	1,025	0	0	0	--
Services	356,012	320,000	196,000	(124,000)	-38.8%
Intergovernmental Expenditures	2,081,440	0	0	0	--
Capital	1,126,004	1,253,750	2,437,150	1,183,400	94.4%
Interfund	19	13,198	50,000	36,802	278.8%
Subtotal of Expenditures	3,564,500	1,701,766	2,683,150	981,384	57.7%
Ending Reserves	(1,118,853)	1,393,507	1,475,840	82,333	5.9%
Fund Total Uses	2,445,647	3,095,273	4,158,990	1,063,717	34.4%

**Revenues and Sources, Expenditures and Uses – All Funds
(continued)**

	2006 Actual	2007 Adopted	2008 Budget	Change from 2007 Adopted	
				Amount	Percent
2nd 1/4% Real Estate Excise Tax Fund (142)					
Beginning Reserves	4,795,407	1,462,178	706,884	(755,294)	-51.7%
Revenues:					
Taxes	1,929,181	1,700,000	1,876,500	176,500	10.4%
Intergovernmental Revenues	0	0	1,669,160	1,669,160	--
Goods and Services Charges	285	0	0	0	--
Miscellaneous	192,597	225,914	263,991	38,077	16.9%
Other Financing Sources	400,000	0	0	0	--
Subtotal of Revenues	2,522,063	1,925,914	3,809,651	1,883,737	97.8%
Fund Total Sources	7,317,470	3,388,092	4,516,535	1,128,443	33.3%
Expenditures:					
Supplies	75	0	0	0	--
Services	358,467	349,000	175,000	(174,000)	-49.9%
Intergovernmental Expenditures	1,016,091	622,767	638,152	15,385	2.5%
Capital	857,672	1,630,000	3,569,160	1,939,160	119.0%
Interfund	128,482	100,000	30,000	(70,000)	-70.0%
Subtotal of Expenditures	2,360,787	2,701,767	4,412,312	1,710,545	63.3%
Ending Reserves	4,956,683	686,325	104,223	(582,102)	-84.8%
Fund Total Uses	7,317,470	3,388,092	4,516,535	1,128,443	33.3%
Police Federal Equitable Share Fund (151)					
Beginning Reserves	69,393	41,077	38,199	(2,878)	-7.0%
Revenues:					
Miscellaneous	2,055	5,706	5,189	(517)	-9.1%
Subtotal of Revenues	2,055	5,706	5,189	(517)	-9.1%
Fund Total Sources	71,448	46,783	43,388	(3,395)	-7.3%
Expenditures:					
Supplies	38,955	0	0	0	--
Services	0	0	25,000	25,000	--
Subtotal of Expenditures	38,955	0	25,000	25,000	--
Ending Reserves	32,493	46,783	18,388	(28,395)	-60.7%
Fund Total Uses	71,448	46,783	43,388	(3,395)	-7.3%

**Revenues and Sources, Expenditures and Uses – All Funds
(continued)**

	2006 Actual	2007 Adopted	2008 Budget	Change from 2007 Adopted	
				Amount	Percent
Asset Forfeiture/Drug Enforce. Fund (152)					
Beginning Reserves	562,743	301,642	91,000	(210,642)	-69.8%
Revenues:					
Miscellaneous	50,583	94,900	62,000	(32,900)	-34.7%
Subtotal of Revenues	50,583	94,900	62,000	(32,900)	-34.7%
Fund Total Sources	613,326	396,542	153,000	(243,542)	-61.4%
Expenditures:					
Supplies	45,389	88,237	42,000	(46,237)	-52.4%
Services	158,164	21,835	12,105	(9,730)	-44.6%
Intergovernmental Expenditures	17,500	0	0	0	--
Capital	48,495	36,000	18,000	(18,000)	-50.0%
Interfund	27,437	27,079	28,596	1,517	5.6%
Subtotal of Expenditures	296,985	173,151	100,701	(72,450)	-41.8%
Ending Reserves	316,341	223,391	52,299	(171,092)	-76.6%
Fund Total Uses	613,326	396,542	153,000	(243,542)	-61.4%
Criminal Justice Fund (153)					
Beginning Reserves	527,926	235,537	465,133	229,596	97.5%
Revenues:					
Intergovernmental Revenues	238,276	248,782	257,229	8,447	3.4%
Miscellaneous	16,696	35,078	18,000	(17,078)	-48.7%
Subtotal of Revenues	254,972	283,860	275,229	(8,631)	-3.0%
Fund Total Sources	782,898	519,397	740,362	220,965	42.5%
Expenditures:					
Intergovernmental Expenditures	421,625	180,000	0	(180,000)	-100.0%
Capital	0	0	180,000	180,000	--
Subtotal of Expenditures	421,625	180,000	180,000	0	0.0%
Ending Reserves	361,273	339,397	560,362	220,965	65.1%
Fund Total Uses	782,898	519,397	740,362	220,965	42.5%

**Revenues and Sources, Expenditures and Uses – All Funds
(continued)**

	2006 Actual	2007 Adopted	2008 Budget	Change from 2007 Adopted	
				Amount	Percent
Public Safety Dispatch Fund (160)					
Beginning Reserves	1,500,065	1,464,583	1,646,926	182,343	12.5%
Revenues:					
Intergovernmental Revenues	2,240,544	2,175,723	2,239,470	63,747	2.9%
Goods and Services Charges	1,463,924	1,604,358	1,582,888	(21,470)	-1.3%
Miscellaneous	68,825	60,668	73,716	13,048	21.5%
Other Financing Sources	31,783	29,037	30,417	1,380	4.8%
Subtotal of Revenues	3,805,076	3,869,786	3,926,491	56,705	1.5%
Fund Total Sources	5,305,141	5,334,369	5,573,417	239,048	4.5%
Expenditures:					
Salaries and Benefits	2,620,827	3,016,392	3,298,393	282,001	9.3%
Supplies	42,556	68,856	74,708	5,852	8.5%
Services	297,745	417,401	252,610	(164,791)	-39.5%
Intergovernmental Expenditures	14,998	67,552	11,638	(55,914)	-82.8%
Capital	198,037	107,000	0	(107,000)	-100.0%
Interfund	334,058	342,790	272,652	(70,138)	-20.5%
Subtotal of Expenditures	3,508,221	4,019,991	3,910,001	(109,990)	-2.7%
Ending Reserves	1,796,920	1,314,378	1,663,416	349,038	26.6%
Fund Total Uses	5,305,141	5,334,369	5,573,417	239,048	4.5%
Greenways Fund (171)					
Beginning Reserves	49,051	0	0	0	--
Revenues:					
Miscellaneous	1,295	0	0	0	--
Subtotal of Revenues	1,295	0	0	0	--
Fund Total Sources	50,346	0	0	0	--
Expenditures:					
Salaries and Benefits	192	0	0	0	--
Intergovernmental Expenditures	23,280	0	0	0	--
Capital	26,201	0	0	0	--
Subtotal of Expenditures	49,673	0	0	0	--
Ending Reserves	673	0	0	0	--
Fund Total Uses	50,346	0	0	0	--

**Revenues and Sources, Expenditures and Uses – All Funds
(continued)**

	2006 Actual	2007 Adopted	2008 Budget	Change from 2007 Adopted	
				Amount	Percent
<u>Beyond Greenways Fund (172)</u>					
Beginning Reserves	3,198,991	1,172,485	1,247,166	74,681	6.4%
Revenues:					
Taxes	1,475,917	0	0	0	--
Intergovernmental Revenues	1,166,449	500,000	0	(500,000)	-100.0%
Goods and Services Charges	1,473	1,266	1,304	38	3.0%
Miscellaneous	117,260	123,668	99,357	(24,311)	-19.7%
Other Financing Sources	23,280	0	0	0	--
Subtotal of Revenues	2,784,379	624,934	100,661	(524,273)	-83.9%
Fund Total Sources	5,983,370	1,797,419	1,347,827	(449,592)	-25.0%
Expenditures:					
Salaries and Benefits	118,033	0	0	0	--
Supplies	3,274	1,061	0	(1,061)	-100.0%
Services	313,210	0	0	0	--
Intergovernmental Expenditures	42,127	40,513	20,238	(20,275)	-50.0%
Capital	1,290,809	500,000	1,082,000	582,000	116.4%
Interfund	5,092	69,798	85,000	15,202	21.8%
Subtotal of Expenditures	1,772,545	611,372	1,187,238	575,866	94.2%
Ending Reserves	4,210,825	1,186,047	160,589	(1,025,458)	-86.5%
Fund Total Uses	5,983,370	1,797,419	1,347,827	(449,592)	-25.0%
<u>Greenways III Fund (173)</u>					
Revenues:					
Taxes	0	3,500,000	3,641,000	141,000	4.0%
Miscellaneous	0	116,482	74,407	(42,075)	-36.1%
Other Financing Sources	0	275	0	(275)	-100.0%
Subtotal of Revenues	0	3,616,757	3,715,407	98,650	2.7%
Fund Total Sources	0	3,616,757	3,715,407	98,650	2.7%
Expenditures:					
Services	0	150,000	150,000	0	0.0%
Capital	0	3,100,000	3,400,000	300,000	9.7%
Interfund	0	97,186	133,748	36,562	37.6%
Subtotal of Expenditures	0	3,347,186	3,683,748	336,562	10.1%
Ending Reserves	0	269,571	31,659	(237,912)	-88.3%
Fund Total Uses	0	3,616,757	3,715,407	98,650	2.7%

**Revenues and Sources, Expenditures and Uses – All Funds
(continued)**

	2006 Actual	2007 Adopted	2008 Budget	Change from 2007 Adopted	
				Amount	Percent
<u>Parks Impact Fund (177)</u>					
Beginning Reserves	0	2,000,000	428,271	(1,571,729)	-78.6%
Revenues:					
Goods and Services Charges	365,163	1,005,660	1,035,830	30,170	3.0%
Miscellaneous	4,165	116,482	30,000	(86,482)	-74.2%
Subtotal of Revenues	369,328	1,122,142	1,065,830	(56,312)	-5.0%
Fund Total Sources	369,328	3,122,142	1,494,101	(1,628,041)	-52.1%
Expenditures:					
Capital	0	1,500,000	1,350,000	(150,000)	-10.0%
Interfund	0	63,198	70,000	6,802	10.8%
Subtotal of Expenditures	0	1,563,198	1,420,000	(143,198)	-9.2%
Ending Reserves	369,328	1,558,944	74,101	(1,484,843)	-95.2%
Fund Total Uses	369,328	3,122,142	1,494,101	(1,628,041)	-52.1%
<u>Sportsplex Fund (178)</u>					
Beginning Reserves	6,646	8,829	16,633	7,804	88.4%
Revenues:					
Miscellaneous	4,615	5,372	12,176	6,804	126.7%
Subtotal of Revenues	4,615	5,372	12,176	6,804	126.7%
Fund Total Sources	11,261	14,201	28,809	14,608	102.9%
Ending Reserves	11,261	14,201	28,809	14,608	102.9%
Fund Total Uses	11,261	14,201	28,809	14,608	102.9%
<u>Tourism Fund (180)</u>					
Beginning Reserves	293,968	316,350	351,170	34,820	11.0%
Revenues:					
Taxes	915,274	896,035	993,270	97,235	10.9%
Miscellaneous	10,948	11,909	14,221	2,312	19.4%
Subtotal of Revenues	926,222	907,944	1,007,491	99,547	11.0%
Fund Total Sources	1,220,190	1,224,294	1,358,661	134,367	11.0%
Expenditures:					
Salaries and Benefits	0	0	16,830	16,830	--
Supplies	0	1,934	100,031	98,097	5072.2%
Services	773,777	881,178	922,551	41,373	4.7%
Intergovernmental Expenditures	103,000	103,000	106,090	3,090	3.0%
Interfund	15,534	16,761	3,078	(13,683)	-81.6%
Subtotal of Expenditures	892,311	1,002,873	1,148,580	145,707	14.5%
Ending Reserves	327,879	221,421	210,081	(11,340)	-5.1%
Fund Total Uses	1,220,190	1,224,294	1,358,661	134,367	11.0%

**Revenues and Sources, Expenditures and Uses – All Funds
(continued)**

	2006 Actual	2007 Adopted	2008 Budget	Change from 2007 Adopted	
				Amount	Percent
Community Develop Block Grant Fund (190)					
Beginning Reserves	598,355	0	332,765	332,765	--
Revenues:					
Intergovernmental Revenues	775,367	870,200	870,200	0	0.0%
Goods and Services Charges	606,788	517,456	194,555	(322,901)	-62.4%
Miscellaneous	54,088	46,099	41,081	(5,018)	-10.9%
Other Financing Sources	155,491	158,105	153,573	(4,532)	-2.9%
Subtotal of Revenues	1,591,734	1,591,860	1,259,409	(332,451)	-20.9%
Fund Total Sources	2,190,089	1,591,860	1,592,174	314	0.0%
Expenditures:					
Salaries and Benefits	612,243	665,405	379,628	(285,777)	-42.9%
Supplies	13,974	19,269	512	(18,757)	-97.3%
Services	396,690	602,739	547,818	(54,921)	-9.1%
Intergovernmental Expenditures	7,385	17,330	3,000	(14,330)	-82.7%
Capital	120,930	77,337	181,248	103,911	134.4%
Interfund	219,310	206,513	161,327	(45,186)	-21.9%
Subtotal of Expenditures	1,370,532	1,588,593	1,273,533	(315,060)	-19.8%
Ending Reserves	819,557	3,267	318,641	315,374	9653.3%
Fund Total Uses	2,190,089	1,591,860	1,592,174	314	0.0%
HOME Investment Partnership Grant Fund (191)					
Revenues:					
Intergovernmental Revenues	0	638,200	635,000	(3,200)	-0.5%
Goods and Services Charges	0	16,728	16,986	258	1.5%
Miscellaneous	0	17,335	27,392	10,057	58.0%
Subtotal of Revenues	0	672,263	679,378	7,115	1.1%
Fund Total Sources	0	672,263	679,378	7,115	1.1%
Expenditures:					
Salaries and Benefits	0	0	57,101	57,101	--
Services	0	626,972	622,277	(4,695)	-0.7%
Interfund	0	45,291	0	(45,291)	-100.0%
Subtotal of Expenditures	0	672,263	679,378	7,115	1.1%
Fund Total Uses	0	672,263	679,378	7,115	1.1%

**Revenues and Sources, Expenditures and Uses – All Funds
(continued)**

	2006 Actual	2007 Adopted	2008 Budget	Change from 2007 Adopted	
				Amount	Percent
<u>2001 Fire UTGO Bond Fund (214)</u>					
Beginning Reserves	39,777	5,158	20,366	15,208	294.8%
Revenues:					
Taxes	319,023	350,230	350,000	(230)	-0.1%
Miscellaneous	4,247	32,471	6,620	(25,851)	-79.6%
Subtotal of Revenues	323,270	382,701	356,620	(26,081)	-6.8%
Fund Total Sources	363,047	387,859	376,986	(10,873)	-2.8%
Expenditures:					
Principal and Interest	345,909	350,230	348,830	(1,400)	-0.4%
Subtotal of Expenditures	345,909	350,230	348,830	(1,400)	-0.4%
Ending Reserves	17,138	37,629	28,156	(9,473)	-25.2%
Fund Total Uses	363,047	387,859	376,986	(10,873)	-2.8%
<u>1999 LTGO Bond Redemption Fund (222)</u>					
Beginning Reserves	989	0	0	0	--
Revenues:					
Miscellaneous	53	0	0	0	--
Other Financing Sources	558,524	549,418	544,638	(4,780)	-0.9%
Subtotal of Revenues	558,577	549,418	544,638	(4,780)	-0.9%
Fund Total Sources	559,566	549,418	544,638	(4,780)	-0.9%
Expenditures:					
Principal and Interest	558,118	549,418	544,638	(4,780)	-0.9%
Subtotal of Expenditures	558,118	549,418	544,638	(4,780)	-0.9%
Ending Reserves	1,448	0	0	0	--
Fund Total Uses	559,566	549,418	544,638	(4,780)	-0.9%
<u>Refunding GO Bonds 1996 Fund (223)</u>					
Beginning Reserves	15,524	0	0	0	--
Revenues:					
Miscellaneous	46,925	45,683	47,658	1,975	4.3%
Other Financing Sources	480,820	481,865	483,310	1,445	0.3%
Subtotal of Revenues	527,745	527,548	530,968	3,420	0.6%
Fund Total Sources	543,269	527,548	530,968	3,420	0.6%
Expenditures:					
Principal and Interest	527,573	527,548	530,968	3,420	0.6%
Subtotal of Expenditures	527,573	527,548	530,968	3,420	0.6%
Ending Reserves	15,696	0	0	0	--
Fund Total Uses	543,269	527,548	530,968	3,420	0.6%

**Revenues and Sources, Expenditures and Uses – All Funds
(continued)**

	2006 Actual	2007 Adopted	2008 Budget	Change from 2007 Adopted	
				Amount	Percent
<u>2001 Fire UTGO Bond Fund (214)</u>					
Beginning Reserves	39,777	5,158	20,366	15,208	294.8%
Revenues:					
Taxes	319,023	350,230	350,000	(230)	-0.1%
Miscellaneous	4,247	32,471	6,620	(25,851)	-79.6%
Subtotal of Revenues	323,270	382,701	356,620	(26,081)	-6.8%
Fund Total Sources	363,047	387,859	376,986	(10,873)	-2.8%
Expenditures:					
Principal and Interest	345,909	350,230	348,830	(1,400)	-0.4%
Subtotal of Expenditures	345,909	350,230	348,830	(1,400)	-0.4%
Ending Reserves	17,138	37,629	28,156	(9,473)	-25.2%
Fund Total Uses	363,047	387,859	376,986	(10,873)	-2.8%
<u>1999 LTGO Bond Redemption Fund (222)</u>					
Beginning Reserves	989	0	0	0	--
Revenues:					
Miscellaneous	53	0	0	0	--
Other Financing Sources	558,524	549,418	544,638	(4,780)	-0.9%
Subtotal of Revenues	558,577	549,418	544,638	(4,780)	-0.9%
Fund Total Sources	559,566	549,418	544,638	(4,780)	-0.9%
Expenditures:					
Principal and Interest	558,118	549,418	544,638	(4,780)	-0.9%
Subtotal of Expenditures	558,118	549,418	544,638	(4,780)	-0.9%
Ending Reserves	1,448	0	0	0	--
Fund Total Uses	559,566	549,418	544,638	(4,780)	-0.9%
<u>Refunding GO Bonds 1996 Fund (223)</u>					
Beginning Reserves	15,524	0	0	0	--
Revenues:					
Miscellaneous	46,925	45,683	47,658	1,975	4.3%
Other Financing Sources	480,820	481,865	483,310	1,445	0.3%
Subtotal of Revenues	527,745	527,548	530,968	3,420	0.6%
Fund Total Sources	543,269	527,548	530,968	3,420	0.6%
Expenditures:					
Principal and Interest	527,573	527,548	530,968	3,420	0.6%
Subtotal of Expenditures	527,573	527,548	530,968	3,420	0.6%
Ending Reserves	15,696	0	0	0	--
Fund Total Uses	543,269	527,548	530,968	3,420	0.6%

**Revenues and Sources, Expenditures and Uses – All Funds
(continued)**

	2006 Actual	2007 Adopted	2008 Budget	Change from 2007 Adopted	
				Amount	Percent
<u>Sportsplex Acquisition Debt Fund (224)</u>					
Beginning Reserves	21,845	21,577	22,050	473	2.2%
Revenues:					
Miscellaneous	258,752	262,277	265,228	2,951	1.1%
Subtotal of Revenues	258,752	262,277	265,228	2,951	1.1%
Fund Total Sources	280,597	283,854	287,278	3,424	1.2%
Expenditures:					
Principal and Interest	258,798	262,019	265,019	3,000	1.1%
Subtotal of Expenditures	258,798	262,019	265,019	3,000	1.1%
Ending Reserves	21,799	21,835	22,259	424	1.9%
Fund Total Uses	280,597	283,854	287,278	3,424	1.2%
<u>2004 PFD/Civic Field LTGO Fund (225)</u>					
Beginning Reserves	277	0	0	0	--
Revenues:					
Miscellaneous	440	0	0	0	--
Other Financing Sources	1,157,899	1,176,650	1,208,425	31,775	2.7%
Subtotal of Revenues	1,158,339	1,176,650	1,208,425	31,775	2.7%
Fund Total Sources	1,158,616	1,176,650	1,208,425	31,775	2.7%
Expenditures:					
Principal and Interest	1,157,803	1,176,650	1,208,425	31,775	2.7%
Subtotal of Expenditures	1,157,803	1,176,650	1,208,425	31,775	2.7%
Ending Reserves	813	0	0	0	--
Fund Total Uses	1,158,616	1,176,650	1,208,425	31,775	2.7%
<u>Drake Note Fund (231)</u>					
Beginning Reserves	3	0	0	0	--
Revenues:					
Miscellaneous	310	0	0	0	--
Other Financing Sources	17,754	17,964	17,964	0	0.0%
Subtotal of Revenues	18,064	17,964	17,964	0	0.0%
Fund Total Sources	18,067	17,964	17,964	0	0.0%
Expenditures:					
Principal and Interest	17,963	17,964	17,964	0	0.0%
Subtotal of Expenditures	17,963	17,964	17,964	0	0.0%
Ending Reserves	104	0	0	0	--
Fund Total Uses	18,067	17,964	17,964	0	0.0%

**Revenues and Sources, Expenditures and Uses – All Funds
(continued)**

	2006 Actual	2007 Adopted	2008 Budget	Change from 2007 Adopted	
				Amount	Percent
<u>PW State Loan-Roeder Ave Fund (232)</u>					
Beginning Reserves	222	0	0	0	--
Revenues:					
Miscellaneous	21,474	21,264	0	(21,264)	-100.0%
Other Financing Sources	31,988	31,895	0	(31,895)	-100.0%
Subtotal of Revenues	53,462	53,159	0	(53,159)	-100.0%
Fund Total Sources	53,684	53,159	0	(53,159)	-100.0%
Expenditures:					
Principal and Interest	53,685	53,159	0	(53,159)	-100.0%
Subtotal of Expenditures	53,685	53,159	0	(53,159)	-100.0%
Ending Reserves	(223)	0	0	0	--
Fund Total Uses	53,462	53,159	0	(53,159)	-100.0%
<u>PW State Loan-Woburn St Fund (233)</u>					
Beginning Reserves	444	0	0	0	--
Revenues:					
Other Financing Sources	54,068	53,983	53,454	(529)	-1.0%
Subtotal of Revenues	54,068	53,983	53,454	(529)	-1.0%
Fund Total Sources	54,512	53,983	53,454	(529)	-1.0%
Expenditures:					
Principal and Interest	54,512	53,983	53,454	(529)	-1.0%
Subtotal of Expenditures	54,512	53,983	53,454	(529)	-1.0%
Ending Reserves	0	0	0	0	--
Fund Total Uses	54,512	53,983	53,454	(529)	-1.0%
<u>CERB Loans Fund (234)</u>					
Revenues:					
Goods and Services Charges	83,871	90,329	97,284	6,955	7.7%
Miscellaneous	28,972	22,514	15,559	(6,955)	-30.9%
Subtotal of Revenues	112,843	112,843	112,843	0	0.0%
Fund Total Sources	112,843	112,843	112,843	0	0.0%
Expenditures:					
Principal and Interest	112,843	112,843	112,843	0	0.0%
Subtotal of Expenditures	112,843	112,843	112,843	0	0.0%
Fund Total Uses	112,843	112,843	112,843	0	0.0%

**Revenues and Sources, Expenditures and Uses – All Funds
(continued)**

	2006 Actual	2007 Adopted	2008 Budget	Change from 2007 Adopted	
				Amount	Percent
<u>PW Trust Loan-Str Overlay Fund (235)</u>					
Beginning Reserves	1,109	0	0	0	--
Revenues:					
Other Financing Sources	169,897	170,570	169,781	(789)	-0.5%
Subtotal of Revenues	169,897	170,570	169,781	(789)	-0.5%
Fund Total Sources	171,006	170,570	169,781	(789)	-0.5%
Expenditures:					
Principal and Interest	171,006	170,570	169,781	(789)	-0.5%
Subtotal of Expenditures	171,006	170,570	169,781	(789)	-0.5%
Ending Reserves	0	0	0	0	--
Fund Total Uses	171,006	170,570	169,781	(789)	-0.5%
<u>LID Guaranty Fund (245)</u>					
Beginning Reserves	513,044	529,914	261,802	(268,112)	-50.6%
Revenues:					
Miscellaneous	22,415	31,888	33,374	1,486	4.7%
Subtotal of Revenues	22,415	31,888	33,374	1,486	4.7%
Fund Total Sources	535,459	561,802	295,176	(266,626)	-47.5%
Ending Reserves	535,459	561,802	295,176	(266,626)	-47.5%
Fund Total Uses	535,459	561,802	295,176	(266,626)	-47.5%
<u>#1099 Barkley Blvd Fund (264)</u>					
Beginning Reserves	4,004	0	0	0	--
Revenues:					
Miscellaneous	338,288	0	0	0	--
Subtotal of Revenues	338,288	0	0	0	--
Fund Total Sources	342,292	0	0	0	--
Expenditures:					
Principal and Interest	360,184	0	0	0	--
Subtotal of Expenditures	360,184	0	0	0	--
Ending Reserves	(17,892)	0	0	0	--
Fund Total Uses	342,292	0	0	0	--

**Revenues and Sources, Expenditures and Uses – All Funds
(continued)**

	2006 Actual	2007 Adopted	2008 Budget	Change from 2007 Adopted	
				Amount	Percent
#1106 Bakerview Rd Fund (270)					
Beginning Reserves	11,223	0	0	0	--
Revenues:					
Miscellaneous	205,812	0	0	0	--
Subtotal of Revenues	205,812	0	0	0	--
Fund Total Sources	217,035	0	0	0	--
Expenditures:					
Principal and Interest	235,420	0	0	0	--
Subtotal of Expenditures	235,420	0	0	0	--
Ending Reserves	(18,385)	0	0	0	--
Fund Total Uses	217,035	0	0	0	--
#1107/1108 Telegraph/Barkley Fund (271)					
Beginning Reserves	15,775	0	0	0	--
Revenues:					
Miscellaneous	85,624	0	0	0	--
Subtotal of Revenues	85,624	0	0	0	--
Fund Total Sources	101,399	0	0	0	--
Expenditures:					
Principal and Interest	96,190	0	0	0	--
Subtotal of Expenditures	96,190	0	0	0	--
Ending Reserves	5,209	0	0	0	--
Fund Total Uses	101,399	0	0	0	--
City Hall Annex Fund (313)					
Beginning Reserves	26,238	0	0	0	--
Revenues:					
Miscellaneous	812	0	0	0	--
Subtotal of Revenues	812	0	0	0	--
Fund Total Sources	27,050	0	0	0	--
Expenditures:					
Intergovernmental Expenditures	26,784	0	0	0	--
Subtotal of Expenditures	26,784	0	0	0	--
Ending Reserves	266	0	0	0	--
Fund Total Uses	27,050	0	0	0	--

**Revenues and Sources, Expenditures and Uses – All Funds
(continued)**

	2006 Actual	2007 Adopted	2008 Budget	Change from 2007 Adopted	
				Amount	Percent
<u>Civic Field Improvement Fund (341)</u>					
Beginning Reserves	7,337,986	107,721	403,627	295,906	274.7%
Revenues:					
Intergovernmental Revenues	42,062	0	0	0	--
Goods and Services Charges	430	200	800	600	300.0%
Miscellaneous	238,214	15,000	0	(15,000)	-100.0%
Other Financing Sources	3,491,455	0	0	0	--
Subtotal of Revenues	3,772,161	15,200	800	(14,400)	-94.7%
Fund Total Sources	11,110,147	122,921	404,427	281,506	229.0%
Expenditures:					
Services	233,742	0	0	0	--
Intergovernmental Expenditures	155	0	0	0	--
Capital	9,038,124	0	113,000	113,000	--
Interfund	62,073	0	10,000	10,000	--
Subtotal of Expenditures	9,334,094	0	123,000	123,000	--
Ending Reserves	1,776,053	122,921	281,427	158,506	128.9%
Fund Total Uses	11,110,147	122,921	404,427	281,506	229.0%
<u>Water Fund (410)</u>					
Beginning Reserves	9,452,373	3,909,508	6,357,762	2,448,254	62.6%
Revenues:					
Intergovernmental Revenues	284,331	0	0	0	--
Goods and Services Charges	13,601,260	14,086,025	15,406,288	1,320,263	9.4%
Fines	48,518	42,500	43,775	1,275	3.0%
Miscellaneous	636,408	760,445	1,003,824	243,379	32.0%
Non Revenues	14,410,000	0	0	0	--
Other Financing Sources	680,000	0	0	0	--
Subtotal of Revenues	29,660,517	14,888,970	16,453,887	1,564,917	10.5%
Fund Total Sources	39,112,890	18,798,478	22,811,649	4,013,171	21.3%
Expenditures:					
Salaries and Benefits	2,119,305	2,297,947	2,541,645	243,698	10.6%
Supplies	595,028	542,913	616,726	73,813	13.6%
Services	1,592,645	1,992,718	2,299,082	306,364	15.4%
Intergovernmental Expenditures	2,501,252	2,497,034	3,090,782	593,748	23.8%
Capital	7,740,808	2,270,000	4,452,800	2,182,800	96.2%
Principal and Interest	4,782,642	2,582,717	1,587,083	(995,634)	-38.5%
Interfund	4,170,034	3,896,454	3,994,073	97,619	2.5%
Subtotal of Expenditures	23,501,714	16,079,783	18,582,191	2,502,408	15.6%
Ending Reserves	15,611,176	2,718,695	4,229,458	1,510,763	55.6%
Fund Total Uses	39,112,890	18,798,478	22,811,649	4,013,171	21.3%

**Revenues and Sources, Expenditures and Uses – All Funds
(continued)**

	2006 Actual	2007 Adopted	2008 Budget	Change from 2007 Adopted	
				Amount	Percent
Wastewater Fund (420)					
Beginning Reserves	20,289,531	7,559,083	8,518,806	959,723	12.7%
Revenues:					
Intergovernmental Revenues	5,850	2,500	3,000	500	20.0%
Goods and Services Charges	14,191,084	14,137,900	15,490,761	1,352,861	9.6%
Fines	53,253	48,000	49,440	1,440	3.0%
Miscellaneous	865,276	1,157,294	1,229,739	72,445	6.3%
Non Revenues	3,908,619	846,840	0	(846,840)	-100.0%
Subtotal of Revenues	19,024,082	16,192,534	16,772,940	580,406	3.6%
Fund Total Sources	39,313,613	23,751,617	25,291,746	1,540,129	6.5%
Expenditures:					
Salaries and Benefits	2,564,836	2,834,209	3,010,565	176,356	6.2%
Supplies	686,170	568,767	643,180	74,413	13.1%
Services	2,403,414	2,874,989	4,510,151	1,635,162	56.9%
Intergovernmental Expenditures	2,950,988	2,011,827	2,105,509	93,682	4.7%
Capital	5,452,560	6,124,000	3,061,000	(3,063,000)	-50.0%
Principal and Interest	5,296,102	2,212,380	2,220,840	8,460	0.4%
Interfund	2,811,284	2,965,165	2,978,384	13,219	0.4%
Subtotal of Expenditures	22,165,354	19,591,337	18,529,629	(1,061,708)	-5.4%
Ending Reserves	17,148,259	4,160,280	6,762,117	2,601,837	62.5%
Fund Total Uses	39,313,613	23,751,617	25,291,746	1,540,129	6.5%
Storm/Surface Water Utility Fund (430)					
Beginning Reserves	1,827,599	477,519	1,431,981	954,462	199.9%
Revenues:					
Licenses and Permits	122,898	125,000	169,890	44,890	35.9%
Intergovernmental Revenues	10,916	18,855	19,000	145	0.8%
Goods and Services Charges	4,239,744	4,400,087	4,634,143	234,056	5.3%
Fines	16,566	16,668	92,168	75,500	453.0%
Miscellaneous	127,080	147,896	157,403	9,507	6.4%
Other Financing Sources	28,100	0	0	0	--
Subtotal of Revenues	4,545,304	4,708,506	5,072,604	364,098	7.7%
Fund Total Sources	6,372,903	5,186,025	6,504,585	1,318,560	25.4%
Expenditures:					
Salaries and Benefits	955,090	1,007,692	1,129,748	122,056	12.1%
Supplies	90,378	95,595	124,462	28,867	30.2%
Services	296,588	621,893	669,464	47,571	7.6%
Intergovernmental Expenditures	516,117	538,200	578,300	40,100	7.5%
Capital	294,982	746,000	1,731,000	985,000	132.0%
Interfund	1,744,535	1,818,558	1,797,158	(21,400)	-1.2%
Subtotal of Expenditures	3,897,690	4,827,938	6,030,132	1,202,194	24.9%
Ending Reserves	2,475,213	358,087	474,453	116,366	32.5%
Fund Total Uses	6,372,903	5,186,025	6,504,585	1,318,560	25.4%

**Revenues and Sources, Expenditures and Uses – All Funds
(continued)**

	2006 Actual	2007 Adopted	2008 Budget	Change from 2007 Adopted	
				Amount	Percent
Solid Waste Fund (440)					
Beginning Reserves	5,068,140	1,777,291	1,660,188	(117,103)	-6.6%
Revenues:					
Taxes	1,163,203	1,065,000	1,280,000	215,000	20.2%
Intergovernmental Revenues	155,635	120,000	120,000	0	0.0%
Goods and Services Charges	89,175	102,710	92,626	(10,084)	-9.8%
Miscellaneous	713,203	469,683	496,624	26,941	5.7%
Subtotal of Revenues	2,121,216	1,757,393	1,989,250	231,857	13.2%
Fund Total Sources	7,189,356	3,534,684	3,649,438	114,754	3.2%
Expenditures:					
Salaries and Benefits	111,363	135,341	146,325	10,984	8.1%
Supplies	10,122	15,314	32,079	16,765	109.5%
Services	865,487	893,110	932,980	39,870	4.5%
Intergovernmental Expenditures	1,767	21,050	21,050	0	0.0%
Capital	3,278,774	0	0	0	--
Principal and Interest	792,210	795,823	768,732	(27,091)	-3.4%
Interfund	197,435	196,285	126,093	(70,192)	-35.8%
Subtotal of Expenditures	5,257,158	2,056,923	2,027,259	(29,664)	-1.4%
Ending Reserves	1,932,198	1,477,761	1,622,179	144,418	9.8%
Fund Total Uses	7,189,356	3,534,684	3,649,438	114,754	3.2%
Cemetery Fund (456)					
Beginning Reserves	414,054	384,596	417,714	33,118	8.6%
Revenues:					
Goods and Services Charges	305,266	350,431	349,089	(1,342)	-0.4%
Fines	25	25	26	1	4.0%
Miscellaneous	23,841	28,928	33,725	4,797	16.6%
Other Financing Sources	221,481	228,654	221,480	(7,174)	-3.1%
Subtotal of Revenues	550,613	608,038	604,320	(3,718)	-0.6%
Fund Total Sources	964,667	992,634	1,022,034	29,400	3.0%
Expenditures:					
Salaries and Benefits	290,425	320,256	318,488	(1,768)	-0.6%
Supplies	73,350	92,049	102,576	10,527	11.4%
Services	31,279	45,371	48,277	2,906	6.4%
Intergovernmental Expenditures	13,868	24,865	17,691	(7,174)	-28.9%
Capital	0	17,419	0	(17,419)	-100.0%
Interfund	113,287	134,761	132,268	(2,493)	-1.8%
Subtotal of Expenditures	522,209	634,721	619,300	(15,421)	-2.4%
Ending Reserves	442,458	357,913	402,734	44,821	12.5%
Fund Total Uses	964,667	992,634	1,022,034	29,400	3.0%

**Revenues and Sources, Expenditures and Uses – All Funds
(continued)**

	2006 Actual	2007 Adopted	2008 Budget	Change from 2007 Adopted	
				Amount	Percent
Golf Course Fund (460)					
Beginning Reserves	84,398	90,000	100,116	10,116	11.2%
Revenues:					
Goods and Services Charges	756,643	809,520	0	(809,520)	-100.0%
Miscellaneous	6,433	9,306	181,800	172,494	1853.6%
Subtotal of Revenues	763,076	818,826	181,800	(637,026)	-77.8%
Fund Total Sources	847,474	908,826	281,916	(626,910)	-69.0%
Expenditures:					
Salaries and Benefits	0	0	31,684	31,684	--
Supplies	30,008	64,095	7,021	(57,074)	-89.0%
Services	530,771	549,993	24,902	(525,091)	-95.5%
Intergovernmental Expenditures	33,976	39,151	3,006	(36,145)	-92.3%
Principal and Interest	85,649	85,175	85,520	345	0.4%
Interfund	78,100	71,540	24,334	(47,206)	-66.0%
Subtotal of Expenditures	758,504	809,954	176,467	(633,487)	-78.2%
Ending Reserves	88,970	98,872	105,449	6,577	6.7%
Fund Total Uses	847,474	908,826	281,916	(626,910)	-69.0%
Parking Services Fund (465)					
Beginning Reserves	512,771	613,821	1,744,387	1,130,566	184.2%
Revenues:					
Fines	574	500	928,198	927,698	185539.6%
Miscellaneous	1,147,329	1,382,814	1,695,593	312,779	22.6%
Other Financing Sources	477,499	110,750	0	(110,750)	-100.0%
Subtotal of Revenues	1,625,402	1,494,064	2,623,791	1,129,727	75.6%
Fund Total Sources	2,138,173	2,107,885	4,368,178	2,260,293	107.2%
Expenditures:					
Salaries and Benefits	333,161	339,581	406,907	67,326	19.8%
Supplies	134,953	117,641	101,574	(16,067)	-13.7%
Services	238,632	348,246	627,310	279,064	80.1%
Intergovernmental Expenditures	7,744	54,064	645,466	591,402	1093.9%
Capital	162,713	0	1,920,000	1,920,000	--
Principal and Interest	128,798	125,993	132,253	6,260	5.0%
Interfund	229,070	231,034	209,840	(21,194)	-9.2%
Subtotal of Expenditures	1,235,071	1,216,559	4,043,350	2,826,791	232.4%
Ending Reserves	903,102	891,326	324,828	(566,498)	-63.6%
Fund Total Uses	2,138,173	2,107,885	4,368,178	2,260,293	107.2%

**Revenues and Sources, Expenditures and Uses – All Funds
(continued)**

	2006 Actual	2007 Adopted	2008 Budget	Change from 2007 Adopted	
				Amount	Percent
Medic One Fund (470)					
Beginning Reserves	1,139,673	1,377,197	597,546	(779,651)	-56.6%
Revenues:					
Taxes	349,589	505,126	0	(505,126)	-100.0%
Intergovernmental Revenues	1,380,979	2,470,674	3,093,766	623,092	25.2%
Goods and Services Charges	3,055,802	3,170,139	3,353,542	183,403	5.8%
Miscellaneous	84,643	74,282	78,628	4,346	5.9%
Other Financing Sources	995,933	1,005,892	1,015,951	10,059	1.0%
Subtotal of Revenues	5,866,946	7,226,113	7,541,887	315,774	4.4%
Fund Total Sources	7,006,619	8,603,310	8,139,433	(463,877)	-5.4%
Expenditures:					
Salaries and Benefits	3,861,355	4,347,682	4,915,293	567,611	13.1%
Supplies	353,538	445,131	547,885	102,754	23.1%
Services	229,186	408,169	445,225	37,056	9.1%
Intergovernmental Expenditures	404,110	574,040	33,894	(540,146)	-94.1%
Capital	224,100	135,200	282,363	147,163	108.8%
Interfund	1,380,585	1,338,499	1,317,227	(21,272)	-1.6%
Subtotal of Expenditures	6,452,874	7,248,721	7,541,887	293,166	4.0%
Ending Reserves	553,745	1,354,589	597,546	(757,043)	-55.9%
Fund Total Uses	7,006,619	8,603,310	8,139,433	(463,877)	-5.4%
Development Services Fund (475)					
Beginning Reserves	908,528	1,089,958	1,259,718	169,760	15.6%
Revenues:					
Licenses and Permits	1,468,677	1,953,200	1,859,700	(93,500)	-4.8%
Goods and Services Charges	1,117,545	1,193,808	911,000	(282,808)	-23.7%
Fines	150	100	300	200	200.0%
Miscellaneous	39,517	56,232	61,556	5,324	9.5%
Subtotal of Revenues	2,625,889	3,203,340	2,832,556	(370,784)	-11.6%
Fund Total Sources	3,534,417	4,293,298	4,092,274	(201,024)	-4.7%
Expenditures:					
Salaries and Benefits	1,950,621	2,265,078	2,350,806	85,728	3.8%
Supplies	46,692	127,045	184,915	57,870	45.6%
Services	98,137	233,550	171,149	(62,401)	-26.7%
Intergovernmental Expenditures	0	80,598	10,000	(70,598)	-87.6%
Capital	0	100,000	85,000	(15,000)	-15.0%
Interfund	625,544	708,090	302,888	(405,202)	-57.2%
Subtotal of Expenditures	2,720,994	3,514,361	3,104,758	(409,603)	-11.7%
Ending Reserves	813,423	778,937	987,516	208,579	26.8%
Fund Total Uses	3,534,417	4,293,298	4,092,274	(201,024)	-4.7%

**Revenues and Sources, Expenditures and Uses – All Funds
(continued)**

	2006 Actual	2007 Adopted	2008 Budget	Change from 2007 Adopted	
				Amount	Percent
<u>Fleet Administration Fund (510)</u>					
Beginning Reserves	5,378,535	4,432,729	5,424,927	992,198	22.4%
Revenues:					
Goods and Services Charges	173,036	131,314	158,845	27,531	21.0%
Miscellaneous	2,793,340	2,457,712	5,608,914	3,151,202	128.2%
Other Financing Sources	119,509	80,000	350,000	270,000	337.5%
Subtotal of Revenues	3,085,885	2,669,026	6,117,759	3,448,733	129.2%
Fund Total Sources	8,464,420	7,101,755	11,542,686	4,440,931	62.5%
Expenditures:					
Salaries and Benefits	564,781	613,757	653,739	39,982	6.5%
Supplies	305,285	253,170	305,160	51,990	20.5%
Services	177,476	163,500	203,458	39,958	24.4%
Intergovernmental Expenditures	395	26,109	0	(26,109)	-100.0%
Capital	1,021,022	1,121,000	4,780,000	3,659,000	326.4%
Interfund	774,886	710,245	821,982	111,737	15.7%
Subtotal of Expenditures	2,843,845	2,887,781	6,764,339	3,876,558	134.2%
Ending Reserves	5,620,575	4,213,974	4,778,347	564,373	13.4%
Fund Total Uses	8,464,420	7,101,755	11,542,686	4,440,931	62.5%
<u>Purchasing/Materials Mngmt Fund (520)</u>					
Beginning Reserves	455,534	449,040	346,635	(102,405)	-22.8%
Revenues:					
Goods and Services Charges	2,217,106	2,231,097	1,873,248	(357,849)	-16.0%
Fines	25	0	0	0	--
Miscellaneous	29,555	43,856	45,991	2,135	4.9%
Subtotal of Revenues	2,246,686	2,274,953	1,919,239	(355,714)	-15.6%
Fund Total Sources	2,702,220	2,723,993	2,265,874	(458,119)	-16.8%
Expenditures:					
Salaries and Benefits	507,515	599,088	635,670	36,582	6.1%
Supplies	1,251,411	1,304,670	1,003,335	(301,335)	-23.1%
Services	4,970	11,300	94,023	82,723	732.1%
Intergovernmental Expenditures	3,250	25,472	3,950	(21,522)	-84.5%
Capital	900	0	0	0	--
Interfund	380,708	583,214	358,342	(224,872)	-38.6%
Subtotal of Expenditures	2,148,754	2,523,744	2,095,320	(428,424)	-17.0%
Ending Reserves	553,466	200,249	170,554	(29,695)	-14.8%
Fund Total Uses	2,702,220	2,723,993	2,265,874	(458,119)	-16.8%

**Revenues and Sources, Expenditures and Uses – All Funds
(continued)**

	2006 Actual	2007 Adopted	2008 Budget	Change from 2007 Adopted	
				Amount	Percent
Facilities Administration Fund (530)					
Beginning Reserves	947,098	837,944	1,041,096	203,152	24.2%
Revenues:					
Fines	71	66	10	(56)	-84.8%
Miscellaneous	1,995,942	2,052,039	2,145,150	93,111	4.5%
Subtotal of Revenues	1,996,013	2,052,105	2,145,160	93,055	4.5%
Fund Total Sources	2,943,111	2,890,049	3,186,256	296,207	10.2%
Expenditures:					
Salaries and Benefits	746,953	887,523	938,720	51,197	5.8%
Supplies	56,623	25,111	73,638	48,527	193.2%
Services	848,316	963,771	1,282,700	318,929	33.1%
Intergovernmental Expenditures	1	5,380	0	(5,380)	-100.0%
Interfund	280,808	282,759	249,176	(33,583)	-11.9%
Subtotal of Expenditures	1,932,701	2,164,544	2,544,234	379,690	17.5%
Ending Reserves	1,010,410	725,505	642,022	(83,483)	-11.5%
Fund Total Uses	2,943,111	2,890,049	3,186,256	296,207	10.2%
Telecommunications Fund (540)					
Beginning Reserves	416,603	399,859	75,000	(324,859)	-81.2%
Revenues:					
Goods and Services Charges	410,250	410,407	391,275	(19,132)	-4.7%
Miscellaneous	29,539	32,028	36,001	3,973	12.4%
Other Financing Sources	0	1,320,000	0	(1,320,000)	-100.0%
Subtotal of Revenues	439,789	1,762,435	427,276	(1,335,159)	-75.8%
Fund Total Sources	856,392	2,162,294	502,276	(1,660,018)	-76.8%
Expenditures:					
Salaries and Benefits	0	0	118,657	118,657	--
Supplies	6,197	4,959	10,108	5,149	103.8%
Services	245,970	306,386	306,283	(103)	0.0%
Intergovernmental Expenditures	11,618	10,348	10,348	0	0.0%
Capital	0	1,700,000	0	(1,700,000)	-100.0%
Interfund	102,427	130,685	17,147	(113,538)	-86.9%
Subtotal of Expenditures	366,212	2,152,378	462,543	(1,689,835)	-78.5%
Ending Reserves	490,180	9,916	39,733	29,817	300.7%
Fund Total Uses	856,392	2,162,294	502,276	(1,660,018)	-76.8%

**Revenues and Sources, Expenditures and Uses – All Funds
(continued)**

	2006 Actual	2007 Adopted	2008 Budget	Change from 2007 Adopted	
				Amount	Percent
Claims Litigation Fund (550)					
Beginning Reserves	5,317,373	5,214,052	4,899,720	(314,332)	-6.0%
Revenues:					
Miscellaneous	878,627	998,128	1,117,301	119,173	11.9%
Non Revenues	6,582	8,316	8,316	0	0.0%
Subtotal of Revenues	885,209	1,006,444	1,125,617	119,173	11.8%
Fund Total Sources	6,202,582	6,220,496	6,025,337	(195,159)	-3.1%
Expenditures:					
Supplies	4,714	5,715	9,091	3,376	59.1%
Services	1,112,100	740,539	774,833	34,294	4.6%
Interfund	214,656	231,584	248,735	17,151	7.4%
Subtotal of Expenditures	1,331,470	977,838	1,032,659	54,821	5.6%
Ending Reserves	4,871,112	5,242,658	4,992,678	(249,980)	-4.8%
Fund Total Uses	6,202,582	6,220,496	6,025,337	(195,159)	-3.1%
Unemployment Compensation Fund (561)					
Beginning Reserves	377,723	272,132	273,515	1,383	0.5%
Revenues:					
Miscellaneous	21,185	14,590	18,509	3,919	26.9%
Subtotal of Revenues	21,185	14,590	18,509	3,919	26.9%
Fund Total Sources	398,908	286,722	292,024	5,302	1.8%
Expenditures:					
Salaries and Benefits	63,230	100,000	100,000	0	0.0%
Services	625	0	0	0	--
Interfund	4,759	1,370	1,684	314	22.9%
Subtotal of Expenditures	68,614	101,370	101,684	314	0.3%
Ending Reserves	330,294	185,352	190,340	4,988	2.7%
Fund Total Uses	398,908	286,722	292,024	5,302	1.8%
Workers Comp Self-Insurance Fund (562)					
Beginning Reserves	768,723	633,541	733,797	100,256	15.8%
Revenues:					
Miscellaneous	669,303	758,624	604,129	(154,495)	-20.4%
Subtotal of Revenues	669,303	758,624	604,129	(154,495)	-20.4%
Fund Total Sources	1,438,026	1,392,165	1,337,926	(54,239)	-3.9%
Expenditures:					
Salaries and Benefits	154,629	122,113	130,360	8,247	6.8%
Supplies	2,365	1,600	2,612	1,012	63.3%
Services	428,065	525,700	490,850	(34,850)	-6.6%
Intergovernmental Expenditures	83,910	93,138	90,000	(3,138)	-3.4%
Interfund	19,529	27,296	23,961	(3,335)	-12.2%
Subtotal of Expenditures	688,498	769,847	737,783	(32,064)	-4.2%
Ending Reserves	749,528	622,318	600,143	(22,175)	-3.6%
Fund Total Uses	1,438,026	1,392,165	1,337,926	(54,239)	-3.9%

**Revenues and Sources, Expenditures and Uses – All Funds
(continued)**

	2006 Actual	2007 Adopted	2008 Budget	Change from 2007 Adopted	
				Amount	Percent
Health Benefits Fund (565)					
Beginning Reserves	1,016,515	950,240	1,170,626	220,386	23.2%
Revenues:					
Miscellaneous	8,252,504	9,071,926	10,071,102	999,176	11.0%
Subtotal of Revenues	8,252,504	9,071,926	10,071,102	999,176	11.0%
Fund Total Sources	9,269,019	10,022,166	11,241,728	1,219,562	12.2%
Expenditures:					
Salaries and Benefits	177,183	259,510	199,993	(59,517)	-22.9%
Supplies	23,045	24,054	23,404	(650)	-2.7%
Services	7,791,385	8,881,950	9,962,750	1,080,800	12.2%
Intergovernmental Expenditures	450	10,016	600	(9,416)	-94.0%
Interfund	147,761	134,302	128,799	(5,503)	-4.1%
Subtotal of Expenditures	8,139,824	9,309,832	10,315,546	1,005,714	10.8%
Ending Reserves	1,129,195	712,334	926,182	213,848	30.0%
Fund Total Uses	9,269,019	10,022,166	11,241,728	1,219,562	12.2%
Firefighter Pension and Benefit Fund (612)					
Beginning Reserves	2,840,145	3,030,105	4,915,914	1,885,809	62.2%
Revenues:					
Taxes	1,480,945	1,517,500	1,550,545	33,045	2.2%
Intergovernmental Revenues	96,349	96,350	99,830	3,480	3.6%
Miscellaneous	120,072	229,761	782,966	553,205	240.8%
Non Revenues	73,560	73,294	116,051	42,757	58.3%
Subtotal of Revenues	1,770,926	1,916,905	2,549,392	632,487	33.0%
Fund Total Sources	4,611,071	4,947,010	7,465,306	2,518,296	50.9%
Expenditures:					
Salaries and Benefits	1,361,218	1,465,000	1,580,000	115,000	7.8%
Supplies	49,683	65,100	65,100	0	0.0%
Services	11,222	36,500	171,750	135,250	370.5%
Principal and Interest	0	0	2,250,000	2,250,000	--
Interfund	532	461	514	53	11.5%
Subtotal of Expenditures	1,422,655	1,567,061	4,067,364	2,500,303	159.6%
Ending Reserves	3,188,416	3,379,949	3,397,942	17,993	0.5%
Fund Total Uses	4,611,071	4,947,010	7,465,306	2,518,296	50.9%

Funds 614 and 615 (see next page) have been closed and are included in Funds 612 and 613 for 2008.

**Revenues and Sources, Expenditures and Uses – All Funds
(continued)**

	2006 Actual	2007 Adopted	2008 Budget	Change from 2007 Adopted	
				Amount	Percent
<u>Police Pension and Benefit Fund (613)</u>					
Beginning Reserves	1,330,599	2,568,369	4,477,622	1,909,253	74.3%
Revenues:					
Miscellaneous	2,052,547	1,085,972	1,288,988	203,016	18.7%
Subtotal of Revenues	2,052,547	1,085,972	1,288,988	203,016	18.7%
Fund Total Sources	3,383,146	3,654,341	5,766,610	2,112,269	57.8%
Expenditures:					
Salaries and Benefits	680,991	749,000	735,000	(14,000)	-1.9%
Supplies	23,261	37,100	37,100	0	0.0%
Services	11,585	44,500	179,400	134,900	303.1%
Interfund	355	307	406	99	32.2%
Subtotal of Expenditures	716,192	830,907	951,906	120,999	14.6%
Ending Reserves	2,666,954	2,823,434	4,814,704	1,991,270	70.5%
Fund Total Uses	3,383,146	3,654,341	5,766,610	2,112,269	57.8%
<u>Firefighter's LT Care Fund (614)</u>					
Beginning Reserves	602,980	1,138,180	0	(1,138,180)	-100.0%
Revenues:					
Miscellaneous	724,625	217,845	0	(217,845)	-100.0%
Subtotal of Revenues	724,625	217,845	0	(217,845)	-100.0%
Fund Total Sources	1,327,605	1,356,025	0	(1,356,025)	-100.0%
Expenditures:					
Services	106,660	148,000	0	(148,000)	-100.0%
Subtotal of Expenditures	106,660	148,000	0	(148,000)	-100.0%
Ending Reserves	1,220,945	1,208,025	0	(1,208,025)	-100.0%
Fund Total Uses	1,327,605	1,356,025	0	(1,356,025)	-100.0%
<u>Police Officer's LT Care Fund (615)</u>					
Beginning Reserves	615,691	1,240,441	0	(1,240,441)	-100.0%
Revenues:					
Miscellaneous	718,511	211,630	0	(211,630)	-100.0%
Subtotal of Revenues	718,511	211,630	0	(211,630)	-100.0%
Fund Total Sources	1,334,202	1,452,071	0	(1,452,071)	-100.0%
Expenditures:					
Services	44,483	148,000	0	(148,000)	-100.0%
Subtotal of Expenditures	44,483	148,000	0	(148,000)	-100.0%
Ending Reserves	1,289,719	1,304,071	0	(1,304,071)	-100.0%
Fund Total Uses	1,334,202	1,452,071	0	(1,452,071)	-100.0%

Funds 614 and 615 have been closed and are included in Funds 612 (see previous page) and 613 for 2008.

**Revenues and Sources, Expenditures and Uses – All Funds
(continued)**

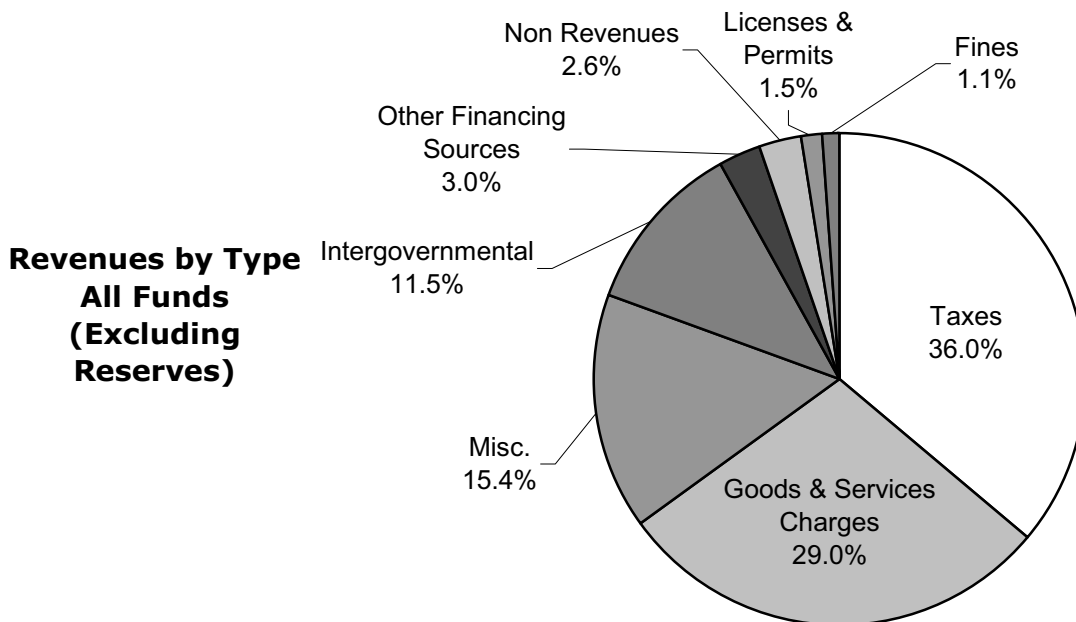
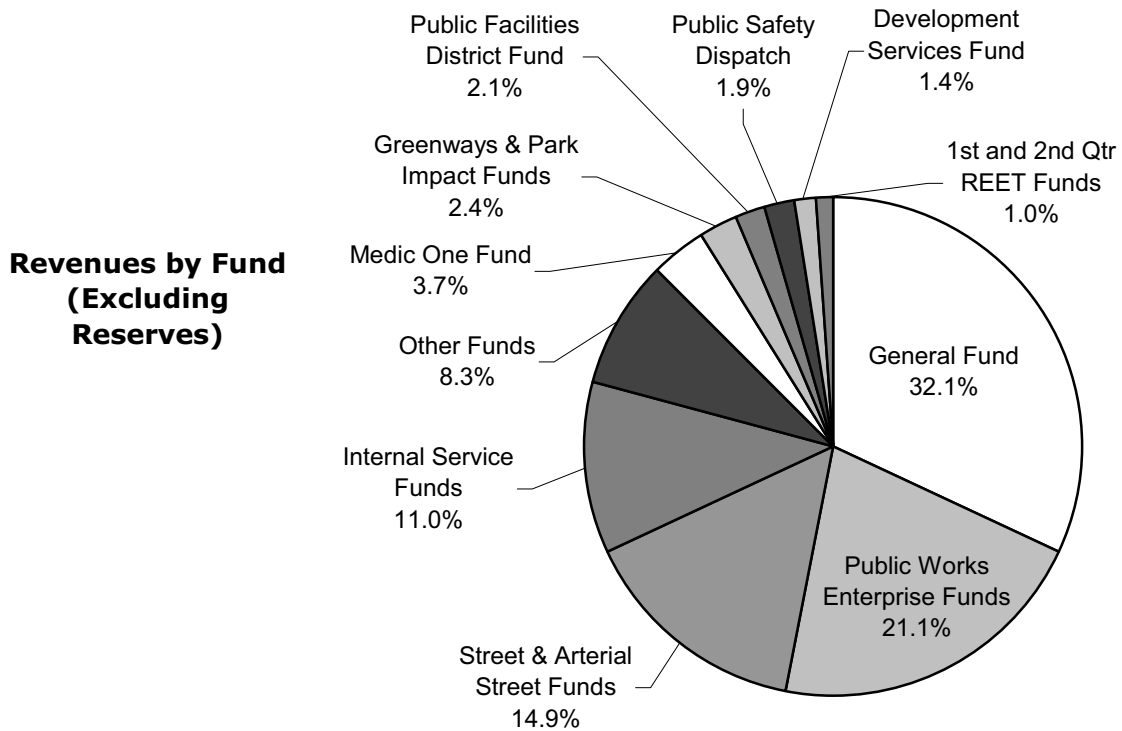
	2006 Actual	2007 Adopted	2008 Budget	Change from 2007 Adopted	
				Amount	Percent
Greenways Maint Endowment Fund (701)					
Beginning Reserves	1,927,884	2,161,273	2,526,373	365,100	16.9%
Revenues:					
Taxes	163,991	0	360,000	360,000	--
Miscellaneous	62,082	58,416	113,970	55,554	95.1%
Subtotal of Revenues	226,073	58,416	473,970	415,554	711.4%
Fund Total Sources	2,153,957	2,219,689	3,000,343	780,654	35.2%
Ending Reserves	2,153,957	2,219,689	3,000,343	780,654	35.2%
Fund Total Uses	2,153,957	2,219,689	3,000,343	780,654	35.2%
Nat Res Protect & Restoration Fund (702)					
Beginning Reserves	1,750,429	1,809,337	4,513,802	2,704,465	149.5%
Revenues:					
Miscellaneous	159,024	189,803	200,000	10,197	5.4%
Subtotal of Revenues	159,024	189,803	200,000	10,197	5.4%
Fund Total Sources	1,909,453	1,999,140	4,713,802	2,714,662	135.8%
Expenditures:					
Principal and Interest	0	0	2,885,000	2,885,000	--
Subtotal of Expenditures	0	0	2,885,000	2,885,000	--
Ending Reserves	1,909,453	1,999,140	1,828,802	(170,338)	-8.5%
Fund Total Uses	1,909,453	1,999,140	4,713,802	2,714,662	135.8%
Public Facilities District Fund (965)					
Beginning Reserves	4,912,560	1,806,325	5,284,016	5,284,016	--
Revenues:					
Taxes	1,098,666	1,144,500	1,203,442	1,203,442	--
Intergovernmental Revenues	6,055	0			
Miscellaneous	215,990	165,686	288,846	123,160	74.3%
Non Revenues	0	10,250,000	2,885,000	(7,365,000)	-71.9%
Subtotal of Revenues	1,320,711	11,560,186	4,377,288	(6,038,398)	-52.2%
Fund Total Sources	6,233,271	13,366,511	9,661,304	(754,382)	-5.6%
Expenditures:					
Salaries and Benefits	84,057	90,521	80,505	(10,016)	-11.1%
Supplies	5,350	13,814	5,029	(8,785)	-63.6%
Services	765,202	684,424	344,867	(339,557)	-49.6%
Intergovernmental Expenditures	552,466	567,520	570,323	2,803	0.5%
Capital	25,362	10,250,000	5,000,000	(5,250,000)	-51.2%
Principal and Interest	0	171,246	497,000	325,754	190.2%
Interfund	23,480	77,583	78,839	1,256	1.6%
Subtotal of Expenditures	1,455,917	11,855,108	6,576,563	(5,278,545)	-44.5%
Ending Reserves	4,777,354	1,511,403	3,084,741	1,573,338	104.1%
Fund Total Uses	6,233,271	13,366,511	9,661,304	(3,705,207)	-27.7%

**Revenues and Sources, Expenditures and Uses – All Funds
(continued)**

	2006 Actual	2007 Adopted	2008 Budget	Change from 2007 Adopted	
				Amount	Percent
All Funds					
Beginning Reserves	126,390,307	70,432,695	90,374,092	19,941,397	28.3%
Revenues:					
Taxes	65,512,469	69,719,575	73,312,093	3,592,518	5.2%
Licenses and Permits	2,431,136	2,947,435	2,956,298	8,863	0.3%
Intergovernmental Revenues	12,408,402	15,458,941	23,353,951	7,895,010	51.1%
Goods and Services Charges	55,804,079	57,967,262	59,146,151	1,178,889	2.0%
Fines	1,877,104	1,875,417	2,279,302	403,885	21.5%
Miscellaneous	26,709,746	25,319,811	31,405,977	6,086,166	24.0%
Non Revenues	18,398,761	11,178,450	5,259,367	(5,919,083)	-53.0%
Other Financing Sources	12,436,042	11,694,215	6,023,674	(5,670,541)	-48.5%
Subtotal of Revenues	195,577,739	196,161,106	203,736,813	7,575,707	3.9%
All Funds Total Sources	321,968,046	266,593,801	294,110,905	27,517,104	10.3%
Expenditures:					
Salaries and Benefits	62,254,436	69,559,518	75,835,725	6,276,207	9.0%
Supplies	6,629,960	7,174,060	8,139,396	965,336	13.5%
Services	31,109,108	34,165,651	37,773,345	3,607,694	10.6%
Intergovernmental Expenditures	19,218,089	15,033,494	15,597,352	563,858	3.8%
Capital	36,441,849	47,139,464	53,304,760	6,165,296	13.1%
Principal and Interest	15,035,405	9,247,718	13,750,772	4,503,054	48.7%
Interfund	24,543,081	23,086,744	25,225,924	2,139,180	9.3%
Subtotal of Expenditures	195,231,928	205,406,649	229,627,274	24,220,625	11.8%
Ending Reserves	126,736,118	61,187,152	64,483,631	3,296,479	5.4%
All Funds Total Uses	321,968,046	266,593,801	294,110,905	27,517,104	10.3%

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Revenue Summary - 2008



Revenue Type Definitions

Beginning Reserves

The difference between those assets that can reasonably be expected to be available for use within the year, or shortly thereafter, and those liabilities that can reasonably be expected to be extinguished during the year.

Taxes

Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments, or charges for services rendered only to those who pay for and use those services. Examples include Property, Sales, Utility and Business Taxes.

Licenses and Permits

Charges for issuance of licenses and permits, for example, Business Licenses. This category does not include inspection charges.

Intergovernmental Revenue

Grants, entitlements, shared revenues and payments for goods and services provided by one government to another. One example is Community Development Block Grants provided to the City from the federal government.

Goods and Services Charges

Charges for services rendered or goods sold by the City except to other governments or another City department or group. Examples include water service, sewer service, Medic One service, and golf course user fees.

Fines and Forfeitures

Fines are monetary judgments commonly imposed by the court; forfeitures are penalties by which one loses rights and interest in property because of commission of an offense or nonperformance of an obligation or duty. Examples include penalties collected for parking and traffic tickets.

Miscellaneous Revenues

Includes operating revenues not classified elsewhere, such as interest, rents, leases, concessions, and contributions from private sources. Examples include interest earnings and rental income.

Non-Revenues

Includes items such as interfund loan proceeds and proceeds of long-term debt for proprietary funds.

Other Financing Sources

An increase in current financial resources that is reported separately from revenues to avoid distorting revenue trends. Examples include sale of General Obligation Bonds, proceeds from the disposition of capital assets, and transfers.

Revenue Summary by Fund, Department and Type

	Taxes	Licenses & Permits	Intergov- ernmental	Goods & Services Charges	Fines
Fund: 001 General					
NON-DEPARTMENTAL	49,941,455	625,700	901,170	2,575	-
FIRE	-	-	425,470	78,000	-
PARKS & RECREATION	32,381	-	40,000	1,712,544	150
JUDICIAL & SUPPORT SERV	-	-	-	465,309	991,500
POLICE	277,000	41,533	138,025	701,328	-
FINANCE	-	-	-	1,427,814	-
OFFICE OF THE MAYOR	-	-	250,000	431,055	-
ITSD	-	195,000	25,238	529,623	-
HUMAN RESOURCES	-	-	3,000	485,921	-
LEGAL	-	-	8,175	254,667	61,735
LIBRARY	-	-	123,600	21,297	112,000
CITY COUNCIL	-	-	-	204,715	-
HEARING EXAMINER	-	-	-	74,313	-
MUSEUM	-	-	22,539	14,180	-
PLANNING & COM DEVEL	-	1,475	-	35,715	-
Total General	50,250,836	863,708	1,937,217	6,439,056	1,165,385
Fund: 111 Street					
PUBLIC WORKS	9,930,000	63,000	11,872,651	7,091,441	-
Fund: 112 Arterial St Construction					
PUBLIC WORKS	-	-	537,428	-	-
Fund: 113 Paths & Trails Reserve					
PUBLIC WORKS	-	-	-	-	-
Fund: 123 Parksite Acquisition					
PARKS & RECREATION	-	-	-	25,190	-
Fund: 124 Computer Reserve					
ITSD	-	-	-	-	-
Fund: 125 Capital Maint					
NON-DEPARTMENTAL	-	-	-	-	-
PUBLIC WORKS	-	-	-	-	-
PARKS & RECREATION	-	-	-	-	-
FIRE	-	-	-	-	-
MUSEUM	-	-	-	-	-
Total Capital Maint	-	-	-	-	-
Fund: 126 Library Gift					
LIBRARY	-	-	-	-	-
Fund: 131 Olympic Pipeline Incident					
PUBLIC WORKS	-	-	-	-	-

2008 Budget

Misc.	Non Revenues	Other Financing Sources	Revenue Total (No Reserves)	Beginning Reserves	Reserve Adjustment	Total Revenues & Reserves
961,201	-	106,090	52,538,191	15,058,406	(55,099,542)	12,497,055
18,467	2,250,000	-	2,771,937	1,757	14,257,943	17,031,637
295,668	-	-	2,080,743	40,000	6,053,273	8,174,016
28,531	-	346,814	1,832,154	1,451,757	861,033	4,144,944
12,243	-	290,277	1,460,406	10,956	18,413,563	19,884,925
1,426	-	-	1,429,240	-	674,059	2,103,299
-	-	261,000	942,055	-	2,082,040	3,024,095
56	-	-	749,917	60,000	1,952,993	2,762,910
-	-	-	488,921	-	1,074,282	1,563,203
875	-	-	325,452	-	1,105,913	1,431,365
55,099	-	-	311,996	-	3,580,880	3,892,876
-	-	-	204,715	-	233,420	438,135
-	-	-	74,313	-	113,932	188,245
24,476	-	-	61,195	-	1,592,521	1,653,716
16,490	-	-	53,680	-	3,103,690	3,157,370
1,414,532	2,250,000	1,004,181	65,324,915	16,622,876	-	81,947,791
872,680	-	-	29,829,772	3,831,357	-	33,661,129
52,644	-	-	590,072	206,131	-	796,203
979	-	5,500	6,479	36,516	-	42,995
12,760	-	-	37,950	99,923	-	137,873
103,202	-	400,000	503,202	1,279,266	-	1,782,468
120,748	-	350,000	470,748	1,357,728	(540,917)	1,287,559
201,238	-	-	201,238	-	308,762	510,000
-	-	15,000	15,000	-	60,000	75,000
-	-	-	-	-	159,155	159,155
-	-	-	-	-	13,000	13,000
321,986	-	365,000	686,986	1,357,728	-	2,044,714
15,000	-	-	15,000	28,814	-	43,814
32,000	-	-	32,000	655,512	-	687,512

**Revenue Summary by Fund, Department and Type
(continued)**

	Taxes	Licenses & Permits	Intergovernmental	Goods & Services Charges	Fines
Fund: 132 Squalicum Park/Olympic PARKS & RECREATION	-	-	-	-	-
Fund: 133 Olympic - Restoration PUBLIC WORKS	-	-	-	-	-
Fund: 134 Olympic-Whatcom Falls Park Addl PARKS & RECREATION	-	-	-	-	-
Fund: 135 Little Squalicum-Oeser Settlement PARKS & RECREATION	-	-	-	-	-
Fund: 141 1st 1/4% Real Estate Excise Tax					
NON-DEPARTMENTAL	1,876,500	-	-	-	-
PUBLIC WORKS	-	-	-	-	-
MUSEUM	-	-	-	-	-
PARKS & RECREATION	-	-	-	-	-
PLANNING & COM DEVEL	-	-	-	-	-
LIBRARY	-	-	-	-	-
Total 1st 1/4% REET	1,876,500	-	-	-	-
Fund: 142 2nd 1/4% Real Estate Excise Tax					
NON-DEPARTMENTAL	1,876,500	-	-	-	-
PUBLIC WORKS	-	-	1,669,160	-	-
PARKS & RECREATION	-	-	-	-	-
Total 2nd 1/4% REET	1,876,500	-	1,669,160	-	-
Fund: 151 Police Federal Equitable Share POLICE	-	-	-	-	-
Fund: 152 Asset Forfeiture/Drug Enforce. POLICE	-	-	-	-	-
Fund: 153 Criminal Justice POLICE	-	-	257,229	-	-
Fund: 160 Public Safety Dispatch					
POLICE	-	-	2,239,470	1,582,888	-
FIRE	-	-	-	-	-
PUBLIC WORKS	-	-	-	-	-
Total Public Safety Dispatch	-	-	2,239,470	1,582,888	-
Fund: 172 Beyond Greenways PARKS & RECREATION	-	-	-	1,304	-

2008 Budget

Misc.	Non Revenues	Other Financing Sources	Revenue Total (No Reserves)	Beginning Reserves	Reserve Adjustment	Total Revenues & Reserves
-	-	-	-	112,681	-	112,681
-	-	-	-	20,468	-	20,468
10,750	-	-	10,750	225,369	-	236,119
11,340	-	-	11,340	19,084	-	30,424
207,376	-	-	2,083,876	2,075,114	(2,683,150)	1,475,840
-	-	-	-	-	2,010,000	2,010,000
-	-	-	-	-	300,000	300,000
-	-	-	-	-	286,000	286,000
-	-	-	-	-	75,000	75,000
-	-	-	-	-	12,150	12,150
207,376	-	-	2,083,876	2,075,114	-	4,158,990
263,991	-	-	2,140,491	706,884	(2,105,000)	742,375
-	-	-	1,669,160	-	1,600,000	3,269,160
-	-	-	-	-	505,000	505,000
263,991	-	-	3,809,651	706,884	-	4,516,535
5,189	-	-	5,189	38,199	-	43,388
62,000	-	-	62,000	91,000	-	153,000
18,000	-	-	275,229	465,133	-	740,362
73,582	-	30,417	3,926,357	1,646,926	(1,188,967)	4,384,316
134	-	-	134	-	1,133,967	1,134,101
-	-	-	-	-	55,000	55,000
73,716	-	30,417	3,926,491	1,646,926	-	5,573,417
99,357	-	-	100,661	1,247,166	-	1,347,827

**Revenue Summary by Fund, Department and Type
(continued)**

	Taxes	Licenses & Permits	Intergov- ernmental	Goods & Services Charges	Fines
Fund: 173 Greenways III PARKS & RECREATION	3,641,000	-	-	-	-
Fund: 177 Parks Impact PARKS & RECREATION	-	-	-	1,035,830	-
Fund: 178 Sportsplex PARKS & RECREATION	-	-	-	-	-
Fund: 180 Tourism PLANNING & COM DEVEL	993,270	-	-	-	-
Fund: 190 Community Develop Block Grant PLANNING & COM DEVEL	-	-	870,200	194,555	-
Fund: 191 HOME Investment Partnership Grant PLANNING & COM DEVEL	-	-	635,000	16,986	-
Fund: 214 2001 Fire UTGO Bond FINANCE	350,000	-	-	-	-
Fund: 222 1999 LTGO Bond Redemption FINANCE	-	-	-	-	-
Fund: 223 Refunding GO Bonds 1996 FINANCE	-	-	-	-	-
Fund: 224 Sportsplex Acquisition Debt FINANCE	-	-	-	-	-
Fund: 225 2004 PFD/Civic Field LTGO FINANCE	-	-	-	-	-
Fund: 231 Drake Note FINANCE	-	-	-	-	-
Fund: 233 PW State Loan-Woburn St FINANCE	-	-	-	-	-
Fund: 234 CERB Loans FINANCE	-	-	-	97,284	-
Fund: 235 PW Trust Loan-Str Overlay FINANCE	-	-	-	-	-

2008 Budget

Misc.	Non Revenues	Other Financing Sources	Revenue Total (No Reserves)	Beginning Reserves	Reserve Adjustment	Total Revenues & Reserves
74,407	-	-	3,715,407	-	-	3,715,407
30,000	-	-	1,065,830	428,271	-	1,494,101
12,176	-	-	12,176	16,633	-	28,809
14,221	-	-	1,007,491	351,170	-	1,358,661
41,081	-	153,573	1,259,409	332,765	-	1,592,174
27,392	-	-	679,378	-	-	679,378
6,620	-	-	356,620	20,366	-	376,986
-	-	544,638	544,638	-	-	544,638
47,658	-	483,310	530,968	-	-	530,968
265,228	-	-	265,228	22,050	-	287,278
-	-	1,208,425	1,208,425	-	-	1,208,425
-	-	17,964	17,964	-	-	17,964
-	-	53,454	53,454	-	-	53,454
15,559	-	-	112,843	-	-	112,843
-	-	169,781	169,781	-	-	169,781

**Revenue Summary by Fund, Department and Type
(continued)**

	Taxes	Licenses & Permits	Intergovernmental	Goods & Services Charges	Fines
Fund: 245 LID Guaranty FINANCE	-	-	-	-	-
Fund: 341 Civic Field Improvement PARKS & RECREATION	-	-	-	800	-
Fund: 410 Water PUBLIC WORKS	-	-	-	15,406,288	43,775
Fund: 420 Wastewater PUBLIC WORKS	-	-	3,000	15,490,761	49,440
Fund: 430 Storm/Surface Water Utility PUBLIC WORKS	-	169,890	19,000	4,634,143	92,168
Fund: 440 Solid Waste PUBLIC WORKS	1,280,000	-	120,000	92,626	-
Fund: 456 Cemetery PARKS & RECREATION	-	-	-	349,089	26
Fund: 460 Golf Course PARKS & RECREATION	-	-	-	-	-
Fund: 465 Parking Services PUBLIC WORKS	-	-	-	-	928,198
Fund: 470 Medic One FIRE	-	-	3,093,766	3,353,542	-
Fund: 475 Development Services PLANNING & COM DEVEL	-	1,859,700	-	911,000	300
Fund: 510 Fleet Administration PUBLIC WORKS	-	-	-	158,845	-
Fund: 520 Purchasing/Materials Mngmt PUBLIC WORKS	-	-	-	1,873,248	-
Fund: 530 Facilities Administration PUBLIC WORKS	-	-	-	-	10
Fund: 540 Telecommunications ITSD	-	-	-	391,275	-

2008 Budget

Misc.	Non Revenues	Other Financing Sources	Revenue Total (No Reserves)	Beginning Reserves	Reserve Adjustment	Total Revenues & Reserves
33,374	-	-	33,374	261,802	-	295,176
-	-	-	800	403,627	-	404,427
1,003,824	-	-	16,453,887	6,357,762	-	22,811,649
1,229,739	-	-	16,772,940	8,518,806	-	25,291,746
157,403	-	-	5,072,604	1,431,981	-	6,504,585
496,624	-	-	1,989,250	1,660,188	-	3,649,438
33,725	-	221,480	604,320	417,714	-	1,022,034
181,800	-	-	181,800	100,116	-	281,916
1,695,593	-	-	2,623,791	1,744,387	-	4,368,178
78,628	-	1,015,951	7,541,887	597,546	-	8,139,433
61,556	-	-	2,832,556	1,259,718	-	4,092,274
5,608,914	-	350,000	6,117,759	5,424,927	-	11,542,686
45,991	-	-	1,919,239	346,635	-	2,265,874
2,145,150	-	-	2,145,160	1,041,096	-	3,186,256
36,001	-	-	427,276	75,000	-	502,276

**Revenue Summary by Fund, Department and Type
(continued)**

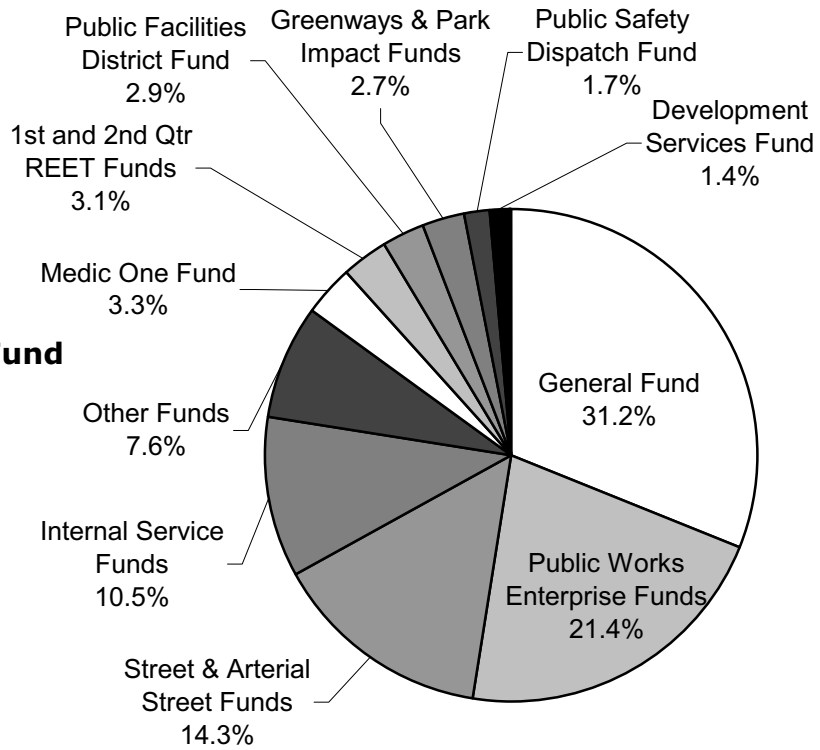
	Taxes	Licenses & Permits	Intergov- ernmental	Goods & Services Charges	Fines
Fund: 550 Claims Litigation LEGAL	-	-	-	-	-
Fund: 561 Unemployment Compensation HUMAN RESOURCES	-	-	-	-	-
Fund: 562 Workers Comp Self-Insurance HUMAN RESOURCES	-	-	-	-	-
Fund: 565 Health Benefits HUMAN RESOURCES	-	-	-	-	-
Fund: 612 Firefighter Pension and Benefit HUMAN RESOURCES	1,550,545	-	99,830	-	-
Fund: 613 Police Pension and Benefit HUMAN RESOURCES	-	-	-	-	-
Fund: 701 Greenways Maint Endowment PARKS & RECREATION	360,000	-	-	-	-
Fund: 702 Nat Res Protect & Restoration PUBLIC WORKS	-	-	-	-	-
Fund: 965 Public Facilities District PUBLIC FACILITIES DIST	1,203,442	-	-	-	-
Total All Funds	<u>73,312,093</u>	<u>2,956,298</u>	<u>23,353,951</u>	<u>59,146,151</u>	<u>2,279,302</u>

2008 Budget

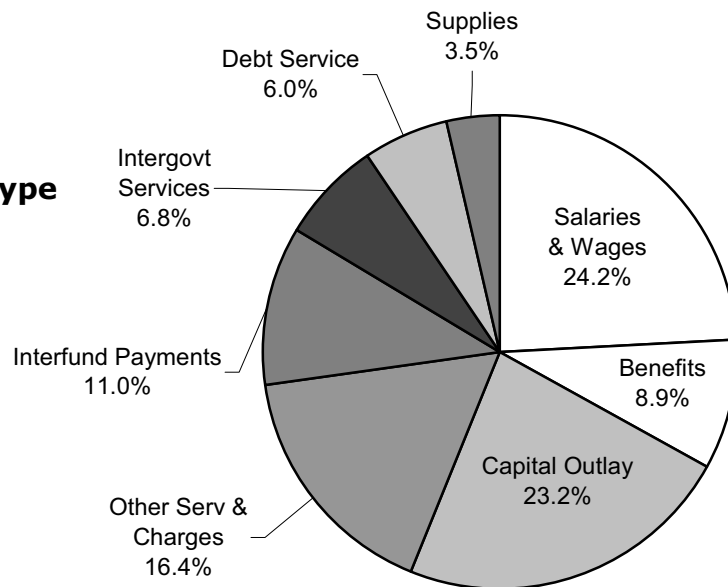
Misc.	Non Revenues	Other Financing Sources	Revenue Total (No Reserves)	Beginning Reserves	Reserve Adjustment	Total Revenues & Reserves
1,117,301	8,316	-	1,125,617	4,899,720	-	6,025,337
18,509	-	-	18,509	273,515	-	292,024
604,129	-	-	604,129	733,797	-	1,337,926
10,071,102	-	-	10,071,102	1,170,626	-	11,241,728
782,966	116,051	-	2,549,392	4,915,914	-	7,465,306
1,288,988	-	-	1,288,988	4,477,622	-	5,766,610
113,970	-	-	473,970	2,526,373	-	3,000,343
200,000	-	-	200,000	4,513,802	-	4,713,802
288,846	2,885,000	-	4,377,288	5,284,016	-	9,661,304
31,405,977	5,259,367	6,023,674	203,736,813	90,374,092	-	294,110,905

Expenditure Summary - 2008

**Expenditures by Fund
(Excluding Reserves)**



**Expenditures by Type
All Funds
(Excluding Reserves)**



Expenditure Type Definitions

Ending Reserves:

The difference between those assets that can reasonably be expected to be available for use within the year, or shortly thereafter, and those liabilities that can reasonably be expected to be extinguished during the year.

Salaries and Wages: Expenditure category that includes amounts paid for services rendered by employees in accordance with rates, hours, terms and conditions authorized by law or stated in employment contracts. This category also includes overtime and temporary labor.

Benefits: Those benefits paid by the City as part of the conditions of employment. Examples include health insurance, social security, and retirement system contributions.

Supplies: A basic classification of expenditures for articles and commodities purchased for consumption or resale. Examples include office and operating supplies, fuel, inventory or resale items, small tools and equipment.

Other Services and Charges: A basic classification for services other than personnel. Examples include professional services, communication, travel, advertising, utilities, and insurance.

Intergovernmental Services: Purchases of specialized services typically performed by local governments. An example of this is jail services purchased from Whatcom County. Transfers within the City from one fund to another are also included in this object.

Capital Outlay: Expenditures of \$5,000 or more for the acquisition of, or additions to, fixed assets. Examples include land, buildings, machinery and equipment.

Debt Service: Payment of interest and principal to holders of the City's indebtedness.

Interfund Payment for Services (Interfund Charges): Reflects the purchase of services or supplies provided by another City group or department.

Expenditure Summary by Fund, Department and Type

	Salaries & Wages	Benefits	Supplies	Other Serv & Charges	Inter Govt Services
Fund: 001 General					
POLICE	10,470,364	2,830,114	806,243	899,541	1,887,127
FIRE	9,707,412	1,798,138	464,139	591,854	3,800
PARKS & RECREATION	3,804,983	1,465,933	596,416	1,245,295	215,285
LIBRARY	1,847,266	685,265	711,951	100,810	25,250
NON-DEPARTMENTAL	-	-	-	120,000	3,371,757
PLANNING & COM DEVEL	1,215,626	424,950	52,631	1,221,677	125,000
OFFICE OF THE MAYOR	868,738	297,339	54,046	904,819	855,877
JUDICIAL & SUPPORT SERV	1,087,137	425,711	59,541	781,433	331,500
ITSD	1,392,528	487,442	105,369	586,178	1,511
FINANCE	1,205,107	453,085	49,207	205,535	124,854
MUSEUM	942,347	357,722	116,986	183,810	284
HUMAN RESOURCES	747,245	279,396	47,500	446,190	250
LEGAL	912,412	303,359	21,218	58,545	-
CITY COUNCIL	245,444	105,971	17,150	46,211	-
HEARING EXAMINER	133,214	40,788	3,960	7,165	-
Total General	34,579,823	9,955,213	3,106,357	7,399,063	6,942,495
Fund: 111 Street					
PUBLIC WORKS	5,521,243	2,003,389	823,787	2,658,510	450,280
Fund: 112 Arterial St Construction					
PUBLIC WORKS	-	-	-	-	179,540
Fund: 113 Paths & Trails Reserve					
PUBLIC WORKS	-	-	-	-	-
Fund: 123 Parksite Acquisition					
PARKS & RECREATION	-	-	-	-	-
Fund: 124 Computer Reserve					
ITSD	-	-	75,182	45,000	-
Fund: 125 Capital Maint					
PUBLIC WORKS	-	-	-	510,000	-
FIRE	-	-	-	159,155	-
PARKS & RECREATION	-	-	-	75,000	-
MUSEUM	-	-	-	13,000	-
NON-DEPARTMENTAL	-	-	-	-	-
Total Capital Maint	-	-	-	757,155	-
Fund: 126 Library Gift					
LIBRARY	-	-	15,000	-	-

2008 Budget

Capital Outlay	Debt Svc Principal	Debt Svc Interest	Interfund Payments	Expenditure Total (No Reserves)	Ending Reserve	Total Expenditure & Reserves
32,624	-	-	2,947,956	19,873,969	10,956	19,884,925
704,233	43,079	29,343	3,687,882	17,029,880	1,757	17,031,637
177,449	-	-	588,655	8,094,016	80,000	8,174,016
10,200	-	-	512,134	3,892,876	-	3,892,876
-	-	-	-	3,491,757	9,005,298	12,497,055
-	-	-	117,486	3,157,370	-	3,157,370
-	-	-	43,276	3,024,095	-	3,024,095
27,500	-	-	171,840	2,884,662	1,260,282	4,144,944
27,500	-	-	106,904	2,707,432	55,478	2,762,910
-	-	-	65,511	2,103,299	-	2,103,299
13,500	-	-	39,067	1,653,716	-	1,653,716
-	-	-	42,622	1,563,203	-	1,563,203
-	-	-	135,831	1,431,365	-	1,431,365
-	-	-	23,359	438,135	-	438,135
-	-	-	3,118	188,245	-	188,245
993,006	43,079	29,343	8,485,641	71,534,020	10,413,771	81,947,791
17,647,000	-	-	3,079,032	32,183,241	1,477,888	33,661,129
500,000	-	-	-	679,540	116,663	796,203
-	-	-	-	-	42,995	42,995
25,190	-	-	-	25,190	112,683	137,873
398,500	-	-	-	518,682	1,263,786	1,782,468
-	-	-	-	510,000	-	510,000
-	-	-	-	159,155	-	159,155
-	-	-	-	75,000	-	75,000
-	-	-	-	13,000	-	13,000
-	-	-	-	-	1,287,559	1,287,559
-	-	-	-	757,155	1,287,559	2,044,714
-	-	-	-	15,000	28,814	43,814

**Expenditure Summary by Fund, Department and Type
(continued)**

	Salaries & Wages	Benefits	Supplies	Other Serv & Charges	Inter Govt Services
Fund: 131 Olympic Pipeline Incident					
PUBLIC WORKS	-	-	6,824	469,150	65,000
Fund: 132 Squalicum Park/Olympic					
PARKS & RECREATION	-	-	-	-	-
Fund: 133 Olympic - Restoration					
PUBLIC WORKS	-	-	-	-	-
Fund: 134 Olympic-Whatcom Falls Park Addl					
PARKS & RECREATION	-	-	-	-	-
Fund: 135 Little Squalicum-Oeser Settlement					
PARKS & RECREATION	-	-	-	1,652	-
Fund: 141 1st 1/4% Real Estate Excise Tax					
PUBLIC WORKS	-	-	-	60,000	-
MUSEUM	-	-	-	-	-
PARKS & RECREATION	-	-	-	136,000	-
PLANNING & COM DEVEL	-	-	-	-	-
LIBRARY	-	-	-	-	-
NON-DEPARTMENTAL	-	-	-	-	-
Total 1st 1/4% REET	-	-	-	196,000	-
Fund: 142 2nd 1/4% Real Estate Excise Tax					
PUBLIC WORKS	-	-	-	-	-
NON-DEPARTMENTAL	-	-	-	-	638,152
PARKS & RECREATION	-	-	-	175,000	-
Total 2nd 1/4% REET	-	-	-	175,000	638,152
Fund: 151 Police Federal Equitable Share					
POLICE	-	-	-	25,000	-
Fund: 152 Asset Forfeiture/Drug Enforce.					
POLICE	-	-	42,000	12,105	-
Fund: 153 Criminal Justice					
POLICE	-	-	-	-	-
Fund: 160 Public Safety Dispatch					
POLICE	1,606,123	618,996	56,025	156,127	11,638
FIRE	784,783	288,491	18,683	41,483	-
PUBLIC WORKS	-	-	-	55,000	-
Total Public Safety Dispatch	2,390,906	907,487	74,708	252,610	11,638
Fund: 172 Beyond Greenways					
PARKS & RECREATION	-	-	-	-	20,238

2008 Budget

Capital Outlay	Debt Svc Principal	Debt Svc Interest	Interfund Payments	Expenditure Total (No Reserves)	Ending Reserve	Total Expenditure & Reserves
-	-	-	5,000	545,974	141,538	687,512
98,343	-	-	-	98,343	14,338	112,681
-	-	-	-	-	20,468	20,468
-	-	-	-	-	236,119	236,119
-	-	-	-	1,652	28,772	30,424
1,950,000	-	-	-	2,010,000	-	2,010,000
300,000	-	-	-	300,000	-	300,000
100,000	-	-	50,000	286,000	-	286,000
75,000	-	-	-	75,000	-	75,000
12,150	-	-	-	12,150	-	12,150
-	-	-	-	-	1,475,840	1,475,840
2,437,150	-	-	50,000	2,683,150	1,475,840	4,158,990
3,269,160	-	-	-	3,269,160	-	3,269,160
-	-	-	-	638,152	104,223	742,375
300,000	-	-	30,000	505,000	-	505,000
3,569,160	-	-	30,000	4,412,312	104,223	4,516,535
-	-	-	-	25,000	18,388	43,388
18,000	-	-	28,596	100,701	52,299	153,000
180,000	-	-	-	180,000	560,362	740,362
-	-	-	271,991	2,720,900	1,663,416	4,384,316
-	-	-	661	1,134,101	-	1,134,101
-	-	-	-	55,000	-	55,000
-	-	-	272,652	3,910,001	1,663,416	5,573,417
1,082,000	-	-	85,000	1,187,238	160,589	1,347,827

**Expenditure Summary by Fund, Department and Type
(continued)**

	Salaries & Wages	Benefits	Supplies	Other Serv & Charges	Inter Govt Services
Fund: 173 Greenways III PARKS & RECREATION	-	-	-	150,000	-
Fund: 177 Parks Impact PARKS & RECREATION	-	-	-	-	-
Fund: 178 Sportsplex PARKS & RECREATION	-	-	-	-	-
Fund: 180 Tourism PLANNING & COM DEVEL	11,994	4,836	100,031	922,551	106,090
Fund: 190 Community Develop Block Grant PLANNING & COM DEVEL	270,094	109,534	512	547,818	3,000
Fund: 191 HOME Investment Partnership Grant PLANNING & COM DEVEL	42,493	14,608	-	622,277	-
Fund: 214 2001 Fire UTGO Bond FINANCE	-	-	-	-	-
Fund: 222 1999 LTGO Bond Redemption FINANCE	-	-	-	-	-
Fund: 223 Refunding GO Bonds 1996 FINANCE	-	-	-	-	-
Fund: 224 Sportsplex Acquisition Debt FINANCE	-	-	-	-	-
Fund: 225 2004 PFD/Civic Field LTGO FINANCE	-	-	-	-	-
Fund: 231 Drake Note FINANCE	-	-	-	-	-
Fund: 233 PW State Loan-Woburn St FINANCE	-	-	-	-	-
Fund: 234 CERB Loans FINANCE	-	-	-	-	-
Fund: 235 PW Trust Loan-Str Overlay FINANCE	-	-	-	-	-
Fund: 245 LID Guaranty FINANCE	-	-	-	-	-

2008 Budget

Capital Outlay	Debt Svc Principal	Debt Svc Interest	Interfund Payments	Expenditure Total (No Reserves)	Ending Reserve	Total Expenditure & Reserves
3,400,000	-	-	133,748	3,683,748	31,659	3,715,407
1,350,000	-	-	70,000	1,420,000	74,101	1,494,101
-	-	-	-	-	28,809	28,809
-	-	-	3,078	1,148,580	210,081	1,358,661
181,248	-	-	161,327	1,273,533	318,641	1,592,174
-	-	-	-	679,378	-	679,378
-	295,000	53,830	-	348,830	28,156	376,986
-	475,000	69,638	-	544,638	-	544,638
-	440,000	90,968	-	530,968	-	530,968
-	105,000	160,019	-	265,019	22,259	287,278
-	575,000	633,425	-	1,208,425	-	1,208,425
-	6,512	11,452	-	17,964	-	17,964
-	52,924	530	-	53,454	-	53,454
-	97,284	15,559	-	112,843	-	112,843
-	157,935	11,846	-	169,781	-	169,781
-	-	-	-	-	295,176	295,176

**Expenditure Summary by Fund, Department and Type
(continued)**

	Salaries & Wages	Benefits	Supplies	Other Serv & Charges	Inter Govt Services
Fund: 341 Civic Field Improvement PARKS & RECREATION	-	-	-	-	-
Fund: 410 Water PUBLIC WORKS	1,815,852	725,793	616,726	2,299,082	3,090,782
Fund: 420 Wastewater PUBLIC WORKS	2,186,802	823,763	643,180	4,510,151	2,105,509
Fund: 430 Storm/Surface Water Utility PUBLIC WORKS	809,833	319,915	124,462	669,464	578,300
Fund: 440 Solid Waste PUBLIC WORKS	104,449	41,876	32,079	932,980	21,050
Fund: 456 Cemetery PARKS & RECREATION	221,071	97,417	102,576	48,277	17,691
Fund: 460 Golf Course PARKS & RECREATION	23,791	7,893	7,021	24,902	3,006
Fund: 465 Parking Services PUBLIC WORKS	275,211	131,696	101,574	627,310	645,466
Fund: 470 Medic One FIRE	3,531,173	1,384,120	547,885	445,225	33,894
Fund: 475 Development Services PLANNING & COM DEVEL	1,735,160	615,646	184,915	171,149	10,000
Fund: 510 Fleet Administration PUBLIC WORKS	475,705	178,034	305,160	203,458	-
Fund: 520 Purchasing/Materials Mngmt PUBLIC WORKS	461,094	174,576	1,003,335	94,023	3,950
Fund: 530 Facilities Administration PUBLIC WORKS	626,762	311,958	73,638	1,282,700	-
Fund: 540 Telecommunications ITSD	85,953	32,704	10,108	306,283	10,348
Fund: 550 Claims Litigation LEGAL	-	-	9,091	774,833	-
Fund: 561 Unemployment Compensation HUMAN RESOURCES	-	100,000	-	-	-

2008 Budget

Capital Outlay	Debt Svc Principal	Debt Svc Interest	Interfund Payments	Expenditure Total (No Reserves)	Ending Reserve	Total Expenditure & Reserves
113,000	-	-	10,000	123,000	281,427	404,427
4,452,800	949,326	637,757	3,994,073	18,582,191	4,229,458	22,811,649
3,061,000	1,918,447	302,393	2,978,384	18,529,629	6,762,117	25,291,746
1,731,000	-	-	1,797,158	6,030,132	474,453	6,504,585
-	285,000	483,732	126,093	2,027,259	1,622,179	3,649,438
-	-	-	132,268	619,300	402,734	1,022,034
-	72,972	12,548	24,334	176,467	105,449	281,916
1,920,000	110,000	22,253	209,840	4,043,350	324,828	4,368,178
282,363	-	-	1,317,227	7,541,887	597,546	8,139,433
85,000	-	-	302,888	3,104,758	987,516	4,092,274
4,780,000	-	-	821,982	6,764,339	4,778,347	11,542,686
-	-	-	358,342	2,095,320	170,554	2,265,874
-	-	-	249,176	2,544,234	642,022	3,186,256
-	-	-	17,147	462,543	39,733	502,276
-	-	-	248,735	1,032,659	4,992,678	6,025,337
-	-	-	1,684	101,684	190,340	292,024

**Expenditure Summary by Fund, Department and Type
(continued)**

	Salaries & Wages	Benefits	Supplies	Other Serv & Charges	Inter Govt Services
Fund: 562 Workers Comp Self-Insurance HUMAN RESOURCES	95,625	34,735	2,612	490,850	90,000
Fund: 565 Health Benefits HUMAN RESOURCES	174,911	25,082	23,404	9,962,750	600
Fund: 612 Firefighter Pension and Benefit HUMAN RESOURCES	-	1,580,000	65,100	171,750	-
Fund: 613 Police Pension and Benefit HUMAN RESOURCES	-	735,000	37,100	179,400	-
Fund: 701 Greenways Maint Endowment PARKS & RECREATION	-	-	-	-	-
Fund: 702 Nat Res Protect & Restoration PUBLIC WORKS	-	-	-	-	-
Fund: 965 Public Facilities District PUBLIC FACILITIES DIST	58,441	22,064	5,029	344,867	570,323
Total All Funds	55,498,386	20,337,339	8,139,396	37,773,345	15,597,352

2008 Budget

Capital Outlay	Debt Svc Principal	Debt Svc Interest	Interfund Payments	Expenditure Total (No Reserves)	Ending Reserve	Total Expenditure & Reserves
-	-	-	23,961	737,783	600,143	1,337,926
-	-	-	128,799	10,315,546	926,182	11,241,728
-	2,250,000	-	514	4,067,364	3,397,942	7,465,306
-	-	-	406	951,906	4,814,704	5,766,610
-	-	-	-	-	3,000,343	3,000,343
-	2,885,000	-	-	2,885,000	1,828,802	4,713,802
5,000,000	400,000	97,000	78,839	6,576,563	3,084,741	9,661,304
53,304,760	11,118,479	2,632,293	25,225,924	229,627,274	64,483,631	294,110,905

Expenditures by SubObject - All Funds

	2006 Actual	2007 Budget	2008 Budget	Change from 2008 Adopted	
				Amount	Percent
SALARIES & WAGES (10)					
11 SALARIES & WAGES	44,623,804	49,488,760	53,011,707	3,522,947	7.1%
12 OVERTIME & HAZARD DUTY	2,170,198	1,897,952	2,486,679	588,727	31.0%
Total SALARIES & WAGES	46,794,002	51,386,712	55,498,386	4,111,674	8.0%
PERSONNEL BENEFITS (20)					
21 PERSONNEL BENEFITS	13,367,924	15,955,306	18,022,339	2,067,033	13.0%
29 PENSION & DISABILITY PAY	2,092,510	2,217,500	2,315,000	97,500	4.4%
Total PERSONNEL BENEFITS	15,460,434	18,172,806	20,337,339	2,164,533	11.9%
SUPPLIES (30)					
31 OFFICE & OPER. SUPPLIES	3,698,459	3,917,802	4,564,957	647,155	16.5%
32 FUEL CONSUMED	541,567	650,487	729,231	78,744	12.1%
34 ITEMS PURCHASED FOR RESALE	1,279,665	1,350,230	1,057,053	(293,177)	-21.7%
35 SMALL TOOLS & MINOR EQUIP	1,110,269	1,255,541	1,788,155	532,614	42.4%
Total SUPPLIES	6,629,960	7,174,060	8,139,396	965,336	13.5%
OTHER SERVICES & CHARGES (40)					
41 PROFESSIONAL SERVICES	18,184,330	19,888,753	21,386,664	1,497,911	7.5%
42 COMMUNICATION	653,675	802,935	568,698	(234,237)	-29.2%
43 TRAVEL	253,473	388,285	422,655	34,370	8.9%
44 ADVERTISING	290,611	281,459	336,411	54,952	19.5%
45 OPERATING RENTALS & LEASES	481,834	487,069	570,379	83,310	17.1%
46 INSURANCE	481,380	556,849	618,490	61,641	11.1%
47 UTILITY SERVICE	3,948,929	4,143,928	4,436,148	292,220	7.1%
48 REPAIRS & MAINTENANCE	4,236,267	5,314,263	7,148,524	1,834,261	34.5%
49 MISCELLANEOUS	2,578,609	2,302,110	2,285,376	(16,734)	-0.7%
Total OTHER SERVICES & CHARGES	31,109,108	34,165,651	37,773,345	3,607,694	10.6%
INTERGOVERNMENTAL SERVICES (50)					
51 INTERGOVERNMENTAL PROF SERV/S	3,384,707	3,751,697	4,524,827	773,130	20.6%
52 INTERGOVERNMENTAL PAYMENTS	41,039	8,494	8,494	-	0.0%
53 EXTERNAL TAXES & OPER ASSESS	942,601	998,106	1,431,259	433,153	43.4%
54 INTERFUND TAXES & OPER ASSESS	3,563,139	3,660,981	3,959,100	298,119	8.1%
55 INTERFUND SUBSIDIES	11,286,603	6,614,216	5,673,672	(940,544)	-14.2%
Total INTERGOVERNMENTAL SERVICES	19,218,089	15,033,494	15,597,352	563,858	3.8%

Expenditures by SubObject - All Funds (continued)

	2006	2007	2008	Change from 2008 Adopted	
	Actual	Budget	Budget	Amount	Percent
CAPITAL OUTLAY (60)					
61 LAND	11,350,209	10,430,000	8,025,190	(2,404,810)	-23.1%
62 BUILDINGS AND STRUCTURES	2,027,605	11,703,750	5,212,150	(6,491,600)	-55.5%
63 OTHER IMPROVEMENTS	5,383,248	11,115,000	23,874,160	12,759,160	114.8%
64 MACHINERY AND EQUIPMENT	3,429,433	5,118,377	9,095,669	3,977,292	77.7%
65 CONSTRUCTION OF FIXED ASSETS	14,251,354	8,772,337	7,097,591	(1,674,746)	-19.1%
Total CAPITAL OUTLAY	36,441,849	47,139,464	53,304,760	6,165,296	13.1%
DEBT SERVICE PRINCIPAL (70)					
71 G. O. BONDS	2,075,000	2,165,000	2,685,000	520,000	24.0%
72 REVENUE BONDS	1,860,000	2,520,000	2,675,000	155,000	6.2%
73 SPECIAL ASSESSMENT BONDS	570,000	-	-	-	0.0%
77 OTHER NOTES	426,137	605,494	410,144	(195,350)	-32.3%
78 INTERGOVERNMENTAL LOANS	83,871	90,329	97,284	6,955	7.7%
79 PRINCIPAL	7,062,179	920,135	5,251,051	4,330,916	470.7%
Total DEBT SERVICE PRINCIPAL	12,077,187	6,300,958	11,118,479	4,817,521	76.5%
DEBT SERVICE INTEREST (80)					
82 INTEREST ON INTERFUND DEBT	153,410	142,860	115,891	(26,969)	-18.9%
83 INTEREST/LONG-TERM EXT. DEBT	2,673,255	2,629,854	2,513,577	(116,277)	-4.4%
84 DEBT ISSUE COSTS	128,329	171,246	-	(171,246)	-100.0%
85 DEBT REGISTRATION COSTS	3,224	2,800	2,825	25	0.9%
89 OTHER DEBT SERVICE COSTS	-	-	-	-	0.0%
Total DEBT SERVICE INTEREST	2,958,218	2,946,760	2,632,293	(314,467)	-10.7%
INTERFUND PAYT FOR SERVICE (90)					
91 INTERFUND PROFESSIONAL SERVICE	17,901,588	15,902,852	15,087,183	(815,669)	-5.1%
92 INTERFUND COMMUNICATIONS	437,137	427,374	411,119	(16,255)	-3.8%
93 INTERFUND SUPPLIES	1,271,291	2,017,394	1,502,830	(514,564)	-25.5%
94 INTERFUND CAPITAL OUTLAYS	170,448	98,300	197,400	99,100	100.8%
95 INTERFUND OPERATING RENTALS	3,941,241	2,620,571	5,677,592	3,057,021	116.7%
96 INTERFUND INSURANCE SERVICES	676,915	690,453	790,733	100,280	14.5%
98 INTERFUND REPAIRS & MAINT	144,461	1,329,600	1,558,861	229,261	17.2%
99 OTHER INTERFUND SERVICES	-	200	206	6	3.0%
Total INTERFUND PAYT FOR SERVICE	24,543,081	23,086,744	25,225,924	2,139,180	9.3%
TOTAL EXPENDITURES	195,231,928	205,406,649	229,627,274	24,220,625	11.8%

Changes in Reserve Balances

Fund	Beginning Reserve	+	Revenues	=	Funds Available	-	Expenditures
1 General	16,622,876		65,324,915		81,947,791		71,534,020
111 Street	3,831,357		29,829,772		33,661,129		32,183,241
112 Arterial St Construction	206,131		590,072		796,203		679,540
113 Paths & Trails Reserve	36,516		6,479		42,995		-
123 Parksite Acquisition	99,923		37,950		137,873		25,190
124 Computer Reserve	1,279,266		503,202		1,782,468		518,682
125 Capital Maint	1,357,728		686,986		2,044,714		757,155
126 Library Gift	28,814		15,000		43,814		15,000
131 Olympic Pipeline Incident	655,512		32,000		687,512		545,974
132 Squalicum Park/Olympic	112,681		-		112,681		98,343
133 Olympic - Restoration	20,468		-		20,468		-
134 Olympic-Whatcom Falls Park Addl	225,369		10,750		236,119		-
135 Little Squalicum-Oeser Settlement	19,084		11,340		30,424		1,652
141 1st 1/4% Real Estate Excise Tax	2,075,114		2,083,876		4,158,990		2,683,150
142 2nd 1/4% Real Estate Excise Tax	706,884		3,809,651		4,516,535		4,412,312
151 Police Federal Equitable Share	38,199		5,189		43,388		25,000
152 Asset Forfeiture/Drug Enforce.	91,000		62,000		153,000		100,701
153 Criminal Justice	465,133		275,229		740,362		180,000
160 Public Safety Dispatch	1,646,926		3,926,491		5,573,417		3,910,001
172 Beyond Greenways	1,247,166		100,661		1,347,827		1,187,238
173 Greenways III	-		3,715,407		3,715,407		3,683,748
177 Parks Impact	428,271		1,065,830		1,494,101		1,420,000
178 Sportsplex	16,633		12,176		28,809		-
180 Tourism	351,170		1,007,491		1,358,661		1,148,580
190 Community Develop Block Grant	332,765		1,259,409		1,592,174		1,273,533
191 HOME Investment Partnership Grant	-		679,378		679,378		679,378
214 2001 Fire UTGO Bond	20,366		356,620		376,986		348,830
222 1999 LTGO Bond Redemption	-		544,638		544,638		544,638
223 Refunding GO Bonds 1996	-		530,968		530,968		530,968
224 Sportsplex Acquisition Debt	22,050		265,228		287,278		265,019
225 2004 PFD/Civic Field LTGO	-		1,208,425		1,208,425		1,208,425
231 Drake Note	-		17,964		17,964		17,964
233 PW State Loan-Wobum St	-		53,454		53,454		53,454
234 CERB Loans	-		112,843		112,843		112,843
235 PW Trust Loan-Str Overlay	-		169,781		169,781		169,781
245 LID Guaranty	261,802		33,374		295,176		-
341 Civic Field Improvement	403,627		800		404,427		123,000
410 Water	6,357,762		16,453,887		22,811,649		18,582,191
420 Wastewater	8,518,806		16,772,940		25,291,746		18,529,629
430 Storm/Surface Water Utility	1,431,981		5,072,604		6,504,585		6,030,132

=	Ending Reserve	Dollar Change	Percent Change
	10,413,771	(6,209,105)	-37.35%
	1,477,888	(2,353,469)	-61.43%
	116,663	(89,468)	-43.40%
	42,995	6,479	17.74%
	112,683	12,760	12.77%
	1,263,786	(15,480)	-1.21%
	1,287,559	(70,169)	-5.17%
	28,814	-	0.00%
	141,538	(513,974)	-78.41%
	14,338	(98,343)	-87.28%
	20,468	-	0.00%
	236,119	10,750	4.77%
	28,772	9,688	50.77%
	1,475,840	(599,274)	-28.88%
	104,223	(602,661)	-85.26%
	18,388	(19,811)	-51.86%
	52,299	(38,701)	-42.53%
	560,362	95,229	20.47%
	1,663,416	16,490	1.00%
	160,589	(1,086,577)	-87.12%
	31,659	31,659	--
	74,101	(354,170)	-82.70%
	28,809	12,176	73.20%
	210,081	(141,089)	-40.18%
	318,641	(14,124)	-4.24%
	-	-	--
	28,156	7,790	38.25%
	-	-	--
	-	-	--
	22,259	209	0.95%
	-	-	--
	-	-	--
	-	-	--
	-	-	--
	-	-	--
	295,176	33,374	12.75%
	281,427	(122,200)	-30.28%
	4,229,458	(2,128,304)	-33.48%
	6,762,117	(1,756,689)	-20.62%
	474,453	(957,528)	-66.87%

Explanations are provided for changes of more than 10% and \$250,000 in reserve balances for individual funds.

Explanations

001 General Fund

General Fund Reserves will be impacted by a slowing of revenue growth and a change in B & O Tax rules. In expenditures, Reserves will be used to increase contributions for fleet replacement and funding the LEOFF-1 pension liability.

111 Street Fund

\$1 million of Street Fund Reserves will be budgeted for waterfront construction activities.

131 Olympic Pipeline Incident Fund

Olympic Pipeline Incident Reserves will be used to fund habitat restoration projects.

141 First Quarter and 142 Second Quarter Real Estates Excise Tax Funds

Reserves in both Funds will be used to finance capital projects in 2008, including: bike and pedestrian improvements at Puget and Fraser Streets and on Electric Avenue; a roundabout at Northwest and McLeod, and; streetscape improvements on Flora Street.

172 Beyond Greenways Fund

The Beyond Greenways Levy expired and was replaced by the Greenways III Levy in 2006. The reserves that were accumulated under the Beyond Greenways Levy will be budgeted for land acquisition and trail construction.

Changes in Reserve Balances (continued)

Fund	Beginning Reserve	+	Revenues	=	Funds Available	-	Expenditures
440 Solid Waste	1,660,188		1,989,250		3,649,438		2,027,259
456 Cemetery	417,714		604,320		1,022,034		619,300
460 Golf Course	100,116		181,800		281,916		176,467
465 Parking Services	1,744,387		2,623,791		4,368,178		4,043,350
470 Medic One	597,546		7,541,887		8,139,433		7,541,887
475 Development Services	1,259,718		2,832,556		4,092,274		3,104,758
510 Fleet Administration	5,424,927		6,117,759		11,542,686		6,764,339
520 Purchasing/Materials Mngmt	346,635		1,919,239		2,265,874		2,095,320
530 Facilities Administration	1,041,096		2,145,160		3,186,256		2,544,234
540 Telecommunications	75,000		427,276		502,276		462,543
550 Claims Litigation	4,899,720		1,125,617		6,025,337		1,032,659
561 Unemployment Compensation	273,515		18,509		292,024		101,684
562 Workers Comp Self-Insurance	733,797		604,129		1,337,926		737,783
565 Health Benefits	1,170,626		10,071,102		11,241,728		10,315,546
612 Firefighter Pension and Benefit	4,915,914		2,549,392		7,465,306		4,067,364
613 Police Pension and Benefit	4,477,622		1,288,988		5,766,610		951,906
701 Greenways Maint Endowment	2,526,373		473,970		3,000,343		-
702 Nat Res Protect & Restoration	4,513,802		200,000		4,713,802		2,885,000
965 Public Facilities District	5,284,016		4,377,288		9,661,304		6,576,563
Total	90,374,092		203,736,813		294,110,905		229,627,274

177 Parks Impact Fund

Parks Impact Reserves will be used for land acquisition and construction for new community parks.

410 Water Fund

\$2 million of Water Fund Reserves will be used to pay for a water main replacement project at Cornwall Avenue.

420 Wastewater Fund

\$1.5 million of Wastewater Reserves will be budgeted for a project to redesign and consolidate the Public Works Department in a new facility.

430 Storm/Surface Water Utility Fund

Storm/Surface Water Utility Reserves will be used to pay for additional capital projects, which include fish passage improvements at Spring Creek and Padden Creek day-lighting.

465 Parking Services Fund

\$1.9 million of accumulated reserves will be budgeted for capital projects designed to enhance downtown parking.

475 Development Services Fund

Development Services Fees are projected to decrease and reserves will be used to cover operational costs.

=	Ending Reserve	Dollar Change	Percent Change
	1,622,179	(38,009)	-2.29%
	402,734	(14,980)	-3.59%
	105,449	5,333	5.33%
	324,828	(1,419,559)	-81.38%
	597,546	-	0.00%
	987,516	(272,202)	-21.61%
	4,778,347	(646,580)	-11.92%
	170,554	(176,081)	-50.80%
	642,022	(399,074)	-38.33%
	39,733	(35,267)	-47.02%
	4,992,678	92,958	1.90%
	190,340	(83,175)	-30.41%
	600,143	(133,654)	-18.21%
	926,182	(244,444)	-20.88%
	3,397,942	(1,517,972)	-30.88%
	4,814,704	337,082	7.53%
	3,000,343	473,970	18.76%
	1,828,802	(2,685,000)	-59.48%
	3,084,741	(2,199,275)	-41.62%
	64,483,631	(25,890,461)	-28.65%

701 Greenways Maintenance Endowment Fund

The Endowment Fund will grow based on contributions from the Greenways III Levy.

702 Natural Resource Protection & Restoration Fund

The Natural Resource Protection & Restoration Fund Reserves will decrease due to a \$2.9 million loan from the Fund to finance construction of the Art & Children’s Museum and Phase II renovations at the Mount Baker Theatre.

965 (formerly 165) Public Facilities District Fund

The Public Facilities District will use a portion of their reserves to help finance Phase II renovations at the Mount Baker Theatre.

510 Fleet Administration Fund

\$1 million of accumulated reserves will be used to help cover the cost of fire apparatus replacement.

530 Facilities Administration Fund

Facilities Administration Reserves will be used to pay for several maintenance projects including, repairs at the Police Department, repainting the Municipal Court and re-carpeting the Public Works operations center.

612 Firefighter Pension and Benefit Fund

The Firefighter Pension and Benefit Fund Reserves will decrease due to a \$2.25 million loan from the fund to finance fire apparatus replacement.

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