

## Non Departmental

The Non-Departmental series of accounts are used to account for citywide expenditures (utilities, fuel, etc), equipment leases and purchases, and debt service payments. The Finance Office manages the Non-Departmental accounts. While sometimes budgeted under the purview of other departments, most debt service payments are rolled up in the Non-Departmental budget. This means, for example, the debt service and transfers to other funds contained with the Redevelopment Agency are accounted for under a Non-Departmental designation.

Because the Non-departmental accounts are used to account for specific types of expenditures, they have no on-going activities and projects.





**Non Departmental  
Adopted Budget - FY 2005/06  
Department Budget Summary  
All Funds by Object Account**



**DEPARTMENT**

Expenditure Object Account	FY 2001/02 Actual	FY 2002/03 Actual	FY 2003/04 Actual	FY 2004/05 Adopted	FY 2004/05 Revised	FY 2005/06 Adopted	Percent Change From Prior Year
<b>PERSONAL SERVICES</b>							
Salaries, Permanent	9,522	17,627	43,227		2,000	65,000	
Salaries, Overtime	31	64	12				
Termination Pay Outs	2,475,528	1,975,711	1,782,222	2,050,000	2,050,000	2,800,000	36.59%
Benefits	72,319	79,976	193,505				
<b>PERSONAL SERVICES</b>	<b>2,557,400</b>	<b>2,073,378</b>	<b>2,018,966</b>	<b>2,050,000</b>	<b>2,052,000</b>	<b>2,865,000</b>	<b>39.76%</b>
<b>OPERATING EXPENSES</b>							
Utilities	5,213,795	4,308,120	4,274,696	5,402,000	4,986,123	5,102,000	-5.55%
Purchased Water			1,045				
Equipment and Supplies	554	5,787	942,898	1,250,000	1,267,000	1,505,000	20.40%
Repairs and Maintenance			184			751,591	
Conferences and Training	1,947						
Professional Services	319,360	39,257	26,727	60,200	71,117	715,145	1087.95%
Other Contract Services	850,721	831,742	1,248,157	774,300	859,300	335,000	-56.74%
Rental Expense	63,164	124,856	238,501	1,827,000	1,615,692	1,508,000	-17.46%
Claims Expense			9,689,123		110,173		
Insurance			22,058	25,000	25,000	5,000	-80.00%
Payments to Other Governments	2,640,735	2,150,713	2,588,045	3,096,058	3,096,072	3,191,058	3.07%
Interdepartmental Charges	40,000	40,000	40,000	40,000	40,000	390,000	875.00%
Expense Allowances	2,377	1,542	2,031				
Other Expenses	200,003	979,835	2,366,676				
<b>OPERATING EXPENSES</b>	<b>9,332,656</b>	<b>8,481,852</b>	<b>21,440,142</b>	<b>12,474,558</b>	<b>12,070,478</b>	<b>13,502,794</b>	<b>8.24%</b>
<b>CAPITAL EXPENDITURES</b>							
Improvements	166,530	416,396	33,514	150,000	284,946	4,530,000	2920.00%
Equipment	4,270,372	576,821	332,425	1,252,000	1,676,652	3,429,381	173.91%
Vehicles	3,037,847	925,221	544,302	836,000	1,785,552	2,203,919	163.63%
Software - Capital				800,000	560,000	398,600	-50.18%
Capitalized PP&E Offset	-6,682,902	-8,853,303	-4,663,548				
<b>CAPITAL EXPENDITURES</b>	<b>791,846</b>	<b>-6,934,864</b>	<b>-3,753,307</b>	<b>3,038,000</b>	<b>4,307,150</b>	<b>10,561,900</b>	<b>247.66%</b>
<b>NON-OPERATING EXPENSES</b>							
Debt Service Expenses	87,869,072	14,669,161	20,826,548	16,857,555	20,652,726	20,192,950	19.79%
Pass Through Payments	260,199					471,450	
Transfers to Other Funds	40,539,223	20,937,518	14,452,227	14,231,823	19,679,823	15,259,390	7.22%
Depreciation	13,313,219	13,245,481	15,111,165				
Loans Made					100,000		
<b>NON-OPERATING EXPENSES</b>	<b>141,981,714</b>	<b>48,852,160</b>	<b>50,389,940</b>	<b>31,089,378</b>	<b>40,432,549</b>	<b>35,923,790</b>	<b>15.55%</b>
<b>Grand Total(s)</b>	<b>154,663,617</b>	<b>52,472,526</b>	<b>70,095,741</b>	<b>48,651,936</b>	<b>58,862,178</b>	<b>62,853,484</b>	<b>29.19%</b>
General Fund	18,335,742	17,573,441	20,772,269	20,898,286	26,964,164	32,675,036	56.35%
Other Funds	136,327,876	34,899,085	49,323,473	27,753,650	31,898,012	30,178,448	8.74%
<b>Grand Total(s)</b>	<b>154,663,618</b>	<b>52,472,526</b>	<b>70,095,742</b>	<b>48,651,936</b>	<b>58,862,176</b>	<b>62,853,484</b>	<b>29.19%</b>
<b>Personnel Summary</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



**Non Departmental**  
**Adopted Budget - FY 2005/06**  
**Department Budget Summary**  
**General Fund Division by Object Account**



**DIVISION**

Expenditure Object Account	FY 2001/02	FY 2002/03	FY 2003/04	FY 2004/05	FY 2004/05	FY 2005/06	Percent Change From Prior Year
	Actual	Actual	Actual	Adopted	Revised	Adopted	
<b>Capital Projects</b>							
<b>PERSONAL SERVICES</b>							
Salaries, Permanent						65,000	
<b>PERSONAL SERVICES</b>						<b>65,000</b>	
<b>OPERATING EXPENSES</b>							
Repairs and Maintenance						696,591	
Professional Services						688,545	
<b>OPERATING EXPENSES</b>						<b>1,385,136</b>	
<b>CAPITAL EXPENDITURES</b>							
Improvements						4,380,000	
Equipment						1,440,000	
Software - Capital						53,600	
<b>CAPITAL EXPENDITURES</b>						<b>5,873,600</b>	
<b>NON-OPERATING EXPENSES</b>							
<b>Capital Improvement Proj</b>						<b>7,323,736</b>	

**Significant Issues and Changes**

This newly formed division will account for capital improvements funded mainly through General Funds as a part of the commitment to infrastructure. This funding is provided by the city's infrastructure policy. For FY 2005/06, projects will include upgrade and replacement of storm drain systems and equipment. The detail of projects can be referenced in the city's 5-Year Capital Improvement Program.

Permanent Personnel	FY 2001/02	FY 2002/03	FY 2003/04	FY 2004/05	FY 2004/05	FY 2005/06	Change from Prior Year
	Actual	Actual	Actual	Adopted	Revised	Adopted	
							0.00
							0.00
							0.00
<b>Total</b>	<b>0.00</b>						



**Non Departmental  
Adopted Budget - FY 2005/06  
Department Budget Summary  
General Fund Division by Object Account**



**DIVISION**

Expenditure Object Account	FY 2001/02 Actual	FY 2002/03 Actual	FY 2003/04 Actual	FY 2004/05 Adopted	FY 2004/05 Revised	FY 2005/06 Adopted	Percent Change From Prior Year
<b>City Wide Expenses</b>							
<b>PERSONAL SERVICES</b>							
Salaries, Permanent	9,522	17,627	10,670				
Salaries, Overtime	31	64	12				
Termination Pay Outs	2,475,528	1,975,711	1,782,222	2,050,000	2,050,000	2,800,000	36.59%
Benefits	72,319	79,976	193,505				
<b>PERSONAL SERVICES</b>	<b>2,557,400</b>	<b>2,073,378</b>	<b>1,986,409</b>	<b>2,050,000</b>	<b>2,050,000</b>	<b>2,800,000</b>	<b>36.59%</b>
<b>OPERATING EXPENSES</b>							
Utilities	5,213,795	4,307,979	4,272,770	5,400,000	4,984,123	5,100,000	-5.56%
Equipment and Supplies		5,787	942,898	1,250,000	1,267,000	1,500,000	20.00%
Repairs and Maintenance			184				
Conferences and Training	1,947						
Professional Services	207,265						
Other Contract Services	791,034	719,971	736,660	714,300	759,300	300,000	-58.00%
Rental Expense			298,526	299,000	299,000	299,000	0.00%
Payments to Other Governments	34,819	41,450	40,616	35,000	35,014	2,565,000	7228.57%
Expense Allowances	2,377	1,542	2,031				
Other Expenses	201,049	997,844	-3,506				
<b>OPERATING EXPENSES</b>	<b>6,452,287</b>	<b>6,074,573</b>	<b>6,290,179</b>	<b>7,698,300</b>	<b>7,344,437</b>	<b>9,764,000</b>	<b>26.83%</b>
<b>CAPITAL EXPENDITURES</b>							
<b>NON-OPERATING EXPENSES</b>							
Debt Service Expenses			29,839	1,200,000	1,180,000	240,000	-80.00%
Pass Through Payments	60,368						
Transfers to Other Funds	9,244,297	6,326,503	9,693,249	5,533,986	10,921,986	6,800,000	22.88%
Loans Made					100,000		
<b>NON-OPERATING EXPENSES</b>	<b>9,304,665</b>	<b>6,326,503</b>	<b>9,723,089</b>	<b>6,733,986</b>	<b>12,201,986</b>	<b>7,040,000</b>	<b>4.54%</b>
<b>City Wide Expenses</b>	<b>18,314,352</b>	<b>14,474,454</b>	<b>17,999,677</b>	<b>16,482,286</b>	<b>21,596,423</b>	<b>19,604,000</b>	<b>18.94%</b>

**Significant Issues and Changes**

Termination pay outs appropriates funding for payment of individual general leave, sick leave, comp time, and other accruals for employee separations, as well as annual buyouts for similar employee accruals per MOU's. Appropriations for electrical costs can be reduced in 2005/06 due to cost savings from energy reducing measures implemented in recent years. Traffic signals have been updated with LED lamps, and city buildings are now retrofitted with energy saving devices and equipment. Fuel costs increased \$250,000 for 2005/06 based on recent, higher prices. The animal license contract for \$500,000 was transferred to the Police Department in 2005/06. Debt service isolates the bond payment for the South Beach and Sports Complex projects in 2004/05, then moves to transfers. Payments to Other Governments is increased for the Gas Tax Transfer program, done in conjunction with the County of Orange. This is a revenue neutral cost and was formerly in the CIP fund. Transfers to other funds provide the General Fund portion of funding to the debt service funds. The transfer to the capital projects fund for infrastructure in 2004/05 of \$5.3M is contained in the 2004/05 Revised column.

	FY 2001/02 Actual	FY 2002/03 Actual	FY 2003/04 Actual	FY 2004/05 Adopted	FY 2004/05 Revised	FY 2005/06 Adopted	Change from Prior Year
<b>Permanent Personnel</b>							0.00
							0.00
							0.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



**Non Departmental**  
**Adopted Budget - FY 2005/06**  
**Department Budget Summary**  
**General Fund Division by Object Account**



**DIVISION**

Expenditure Object Account	FY 2001/02 Actual	FY 2002/03 Actual	FY 2003/04 Actual	FY 2004/05 Adopted	FY 2004/05 Revised	FY 2005/06 Adopted	Percent Change From Prior Year
<b>Equipment Replacement</b>							
<b>PERSONAL SERVICES</b>							
<b>OPERATING EXPENSES</b>							
<b>CAPITAL EXPENDITURES</b>							
Improvements		118,977	2,615		103,009		
Equipment		441,927	313,487	1,230,000	1,580,488	1,989,381	61.74%
Vehicles		858,173	544,302	836,000	1,755,252	2,203,919	163.63%
Software - Capital						45,000	
<b>CAPITAL EXPENDITURES</b>		<b>1,419,076</b>	<b>860,404</b>	<b>2,066,000</b>	<b>3,438,749</b>	<b>4,238,300</b>	105.15%
<b>NON-OPERATING EXPENSES</b>							
<b>Equipment Replacement</b>		<b>1,419,076</b>	<b>860,404</b>	<b>2,066,000</b>	<b>3,438,749</b>	<b>4,238,300</b>	105.15%

**Significant Issues and Changes**

All General Fund equipment replacement purchases are funded in this division. Items are approved for each department and budgeted in a business unit assigned respectively. A significant increase in equipment purchases marks several years of pent up demand due to recent, budget funding challenges. The city is typically able to fund around \$2M each year but, if approved, will utilize money from the General Fund balance, which has improved over the past two years.

Permanent Personnel	FY 2001/02 Actual	FY 2002/03 Actual	FY 2003/04 Actual	FY 2004/05 Adopted	FY 2004/05 Revised	FY 2005/06 Adopted	Change from Prior Year
							0.00
							0.00
							0.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



**Non Departmental**  
**Adopted Budget - FY 2005/06**  
**Department Budget Summary**  
**General Fund Division by Object Account**



**DIVISION**

Expenditure Object Account	FY 2001/02 Actual	FY 2002/03 Actual	FY 2003/04 Actual	FY 2004/05 Adopted	FY 2004/05 Revised	FY 2005/06 Adopted	Percent Change From Prior Year
<b>Leases</b>							
<b>PERSONAL SERVICES</b>							
<b>OPERATING EXPENSES</b>							
Rental Expense	21,390	124,856	-60,025	1,528,000	1,316,692	1,209,000	-20.88%
<b>OPERATING EXPENSES</b>	<b>21,390</b>	<b>124,856</b>	<b>-60,025</b>	<b>1,528,000</b>	<b>1,316,692</b>	<b>1,209,000</b>	<b>-20.88%</b>
<b>CAPITAL EXPENDITURES</b>							
Equipment				22,000	22,000		-100.00%
Vehicles					30,300		
Software - Capital				800,000	560,000	300,000	-62.50%
<b>CAPITAL EXPENDITURES</b>				<b>822,000</b>	<b>612,300</b>	<b>300,000</b>	<b>-63.50%</b>
<b>NON-OPERATING EXPENSES</b>							
Debt Service Expenses		1,555,055	1,972,213				
<b>NON-OPERATING EXPENSES</b>		<b>1,555,055</b>	<b>1,972,213</b>				
<b>Leases</b>	<b>21,390</b>	<b>1,679,911</b>	<b>1,912,188</b>	<b>2,350,000</b>	<b>1,928,992</b>	<b>1,509,000</b>	<b>-35.79%</b>

**Significant Issues and Changes**

This division carries funding for General Fund city-wide leases, which are administered by the Central Services Division of the Finance Office. Included in the leases are fire engines, vehicles and trucks, and other, city equipment. In addition, the GE Capital lease for city PC's and business systems (\$550,000), and the annual Microsoft lease (\$300,000), are both contained in this division.

Permanent Personnel	FY 2001/02 Actual	FY 2002/03 Actual	FY 2003/04 Actual	FY 2004/05 Adopted	FY 2004/05 Revised	FY 2005/06 Adopted	Change from Prior Year
							0.00
							0.00
							0.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



**Non Departmental  
Adopted Budget - FY 2005/06  
Department Budget Summary  
General Fund Division by Object Account**



**OTHER FUNDS**

Expenditure Object Account	FY 2001/02 Actual	FY 2002/03 Actual	FY 2003/04 Actual	FY 2004/05 Adopted	FY 2004/05 Revised	FY 2005/06 Adopted	Percent Change From Prior Year
<b>Debt Service &amp; Transfers</b>							
<b>PERSONAL SERVICES</b>							
Salaries, Permanent			32,557		2,000		
<b>PERSONAL SERVICES</b>			<b>32,557</b>		<b>2,000</b>		
<b>OPERATING EXPENSES</b>							
Utilities		141	1,926	2,000	2,000	2,000	0.00%
Purchased Water			1,045				
Equipment and Supplies	554					5,000	
Repairs and Maintenance						55,000	
Professional Services	112,095	39,257	26,727	60,200	71,117	26,600	-55.81%
Other Contract Services	59,687	111,771	511,498	60,000	100,000	35,000	-41.67%
Rental Expense	41,774						
Claims Expense			9,689,123		110,173		
Insurance			22,058	25,000	25,000	5,000	-80.00%
Payments to Other Governments	2,605,915	2,109,263	2,547,429	3,061,058	3,061,058	626,058	-79.55%
Interdepartmental Charges	40,000	40,000	40,000	40,000	40,000	390,000	875.00%
Other Expenses	-1,046	-18,009	2,370,182				
<b>OPERATING EXPENSES</b>	<b>2,858,980</b>	<b>2,282,423</b>	<b>15,209,987</b>	<b>3,248,258</b>	<b>3,409,348</b>	<b>1,144,658</b>	<b>-64.76%</b>
<b>CAPITAL EXPENDITURES</b>							
Improvements	166,530	297,420	30,899	150,000	181,937	150,000	0.00%
Equipment	4,270,372	134,894	18,939		74,164		
Vehicles	3,037,847	67,048					
Capitalized PP&E Offset	-6,682,902	-8,853,303	-4,663,548				
<b>CAPITAL EXPENDITURES</b>	<b>791,846</b>	<b>-8,353,940</b>	<b>-4,613,711</b>	<b>150,000</b>	<b>256,101</b>	<b>150,000</b>	<b>0.00%</b>
<b>NON-OPERATING EXPENSES</b>							
Debt Service Expenses	87,869,072	13,114,106	18,824,496	15,657,555	19,472,726	19,952,950	27.43%
Pass Through Payments	199,831					471,450	
Transfers to Other Funds	31,294,926	14,611,015	4,758,977	8,697,837	8,757,837	8,459,390	-2.74%
Depreciation	13,313,219	13,245,481	15,111,165				
<b>NON-OPERATING EXPENSES</b>	<b>132,677,049</b>	<b>40,970,602</b>	<b>38,694,638</b>	<b>24,355,392</b>	<b>28,230,563</b>	<b>28,883,790</b>	<b>18.59%</b>
<b>Non Departmental</b>	<b>136,327,875</b>	<b>34,899,084</b>	<b>49,323,472</b>	<b>27,753,650</b>	<b>31,898,013</b>	<b>30,178,448</b>	<b>8.74%</b>

**Significant Issues and Changes**

Included in this budget grouping are: debt service and transfers to other funds; debt service for Redevelopment; all General Fund obligation bonds; and certificates of participation (Grand Coast CFD, Mello Roos, Bella Terra, and the 2004 Judgment Obligation Bond). Payments to Other Governments is decreased due to the reallocation of the Gas Tax Transfer program into the General Fund. This program is done in conjunction with the County of Orange, and is a revenue neutral cost which was formerly in the CIP fund.

Permanent Personnel	FY 2001/02 Actual	FY 2002/03 Actual	FY 2003/04 Actual	FY 2004/05 Adopted	FY 2004/05 Revised	FY 2005/06 Adopted	Change from Prior Year
							0.00
							0.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



**Non Departmental  
Adopted Budget - FY 2005/06  
Department Budget Summary  
All Funds by Business Unit**



**BUSINESS UNITS**

Division / Business Unit	FY 2001/02 Actual	FY 2002/03 Actual	FY 2003/04 Actual	FY 2004/05 Adopted	FY 2004/05 Revised	FY 2005/06 Adopted	Percent Change From Prior Year
<b>NON Non Departmental</b>							
<b>CIP Capital Improvement Proj</b>							
10040304 Capital Purchase - Bldg						177,545	
10040309 Capital Purchase - Fire						21,591	
10040310 Capital Purchase - Library						350,000	
10040311 Capital Purchase - Info System						586,000	
10040314 Capital Purchase - Public Work						6,135,000	
10040315 Capital Purchase - Treasurer						53,600	
<b>CIP Capital Improvement Proj</b>						<b>7,323,736</b>	
<b>CW City Wide Expenses</b>							
10040101 Non-Departmental	18,314,352	14,474,454	17,999,677	16,482,286	21,596,423	19,604,000	18.94%
<b>CW City Wide Expenses</b>	<b>18,314,352</b>	<b>14,474,454</b>	<b>17,999,677</b>	<b>16,482,286</b>	<b>21,596,423</b>	<b>19,604,000</b>	18.94%
<b>EQ Equipment Replacement</b>							
10040207 Equip Replacement-Comm Svcs		170,971	125	170,000	871,660		-100.00%
10040209 Equip Replacement -Fire		218,449	19,586	52,000	52,000	1,156,000	2123.08%
10040210 Equip Replacement-Library						159,000	
10040211 Equip Replacement - IS		229,842	2,615	816,000	630,885	246,381	-69.81%
10040213 Equip Replacement Police		317,581	349,093	426,000	1,126,000	203,919	-52.13%
10040214 Equip Replacement-Public Works		464,334	488,985	602,000	758,205	2,473,000	310.80%
10040215 Equip Repl-City Treasurer		17,899					
<b>EQ Equipment Replacement</b>		<b>1,419,076</b>	<b>860,404</b>	<b>2,066,000</b>	<b>3,438,749</b>	<b>4,238,300</b>	105.15%
<b>LS Leases</b>							
10040102 City Wide Leases	21,390	1,679,911	1,912,188	2,350,000	1,928,992	1,509,000	-35.79%
<b>LS Leases</b>	<b>21,390</b>	<b>1,679,911</b>	<b>1,912,188</b>	<b>2,350,000</b>	<b>1,928,992</b>	<b>1,509,000</b>	-35.79%
<b>Other Funds</b>							
20140101 Non-Departmental	24,000						
20540101 Non Departmental	485,547	297,000	254,878	273,547	273,547	283,500	3.64%
20740101 Non Departmental	2,400,000	900,000	900,000	900,000	900,000	900,000	0.00%
20840101 Non Departmental		422,717					
20940101 Administration		457,039					
21040101 Non Departmental	4,586	-4,586					
21140101 Non Departmental		1,262,824					
21340101 Non Departmental		3,035					
30140101 Non Departmental	2,761,982	2,291,531	2,398,670	2,688,000	2,748,000		-100.00%
30440101 Non Departmental	590,000	881,010					
30540101 Non Departmental		1,285,845	1,500,000				
30640101 Administration	10,839	14,708	21,788				
40140101 HBPFA 1997	60,623,674	6,918,335	867,915	865,423	865,523	866,000	0.07%
40140102 HBPFA 2000A			1,445,914	1,451,966	1,524,529	1,453,000	0.07%
40140103 HBPFA 2001A			1,990,928	1,992,794	1,992,794	1,996,000	0.16%
40140104 HBPFA 2001B			2,622,359	2,627,568	2,627,568	2,629,000	0.05%
40240101 Non Departmental	260,539	170,124	328,295	148,000	2,000		-100.00%
40340101 Non Departmental	1,168,100						
40440101 Non Departmental	1,666,775				1,800		
40540101 Dbt Svc Grand Coast CFD 2000-1	814,118	997,758	1,311,992	695,000	1,246,298	1,565,000	125.18%
40640101 Non Departmental	2,576,879	240,234	228,508	230,000	238,000	239,000	3.91%
40740101 Non Departmental	28,141,814	13,208,032	12,676,176	15,243,152	15,245,902	17,047,348	11.84%
40840101 Dbt Svc McDonnell CFD 2002-1	124,776	640,325	311,601	340,000	315,000	355,000	4.41%
41040101 Debt Svc Bella Terra			817,693		2,744,630	1,415,000	
50240101 Non-Departmental	-139,783	-119,094	844,786				



**Non Departmental  
Adopted Budget - FY 2005/06  
Department Budget Summary  
All Funds by Business Unit**



**BUSINESS UNITS**

Division / Business Unit	FY 2001/02 Actual	FY 2002/03 Actual	FY 2003/04 Actual	FY 2004/05 Adopted	FY 2004/05 Revised	FY 2005/06 Adopted	Percent Change From Prior Year
50340101 Non Departmental			-25,642				
50440101 Non-Departmental		61,044					
50640101 Non-Departmental	-2,213,818	-1,896,010	-2,055,936				
50740101 Non-Departmental	-4,445,044	-6,835,942	-2,442,248				
50885101 WOCWB Administration	193,504	294,195	102,666	298,200	329,323	229,600	-23.00%
55340102 Equip Replacement	19,789,061	301,829	18,939		83,478		
55340104 Lease Purchase	3,309,708						
55440101 Non Departmental	555,862						
65040101 Non-Departmental	13,378,845	13,065,303	15,298,000				
65340101 Non-Departmental	44,486	41,829	36,999				
70740101 2004 Judgement Obligation Bond			9,869,192		759,620	1,200,000	
84040101 Non Departmental	4,201,426						
<b>Other Funds</b>	<b>136,327,876</b>	<b>34,899,085</b>	<b>49,323,473</b>	<b>27,753,650</b>	<b>31,898,012</b>	<b>30,178,448</b>	8.74%
General Fund	18,335,742	17,573,441	20,772,269	20,898,286	26,964,164	32,675,036	56.35%
Other Funds	136,327,876	34,899,085	49,323,473	27,753,650	31,898,012	30,178,448	8.74%
<b>Grand Total(s)</b>	<b>154,663,618</b>	<b>52,472,526</b>	<b>70,095,742</b>	<b>48,651,936</b>	<b>58,862,176</b>	<b>62,853,484</b>	29.19%