

# Non-Departmental

## Department & Division Descriptions

The Non-Departmental series of accounts are used to account for city-wide expenditures (e.g., utilities, fuel, etc.), equipment leases and purchases, debt service payments, as well as projects funded from the Capital Improvement Reserve. The Finance Department manages the Non-Departmental accounts.

While sometimes budgeted under the purview of other departments, most debt service payments are included in the Non-Departmental budget. For example, the debt service and transfers to other funds contained within the Redevelopment Agency are accounted for in a Non-Departmental account.





**Non-Departmental  
Adopted Budget - FY 2007/08  
Department Budget Summary  
All Funds by Object Account**



**DEPARTMENT**

Expenditure Object Account	FY 2003/04 Actual	FY 2004/05 Actual	FY 2005/06 Actual	FY 2006/07 Adopted	FY 2006/07 Revised	FY 2007/08 Adopted	Percent Change From Prior Year
<b>PERSONAL SERVICES</b>							
Salaries, Permanent	43,227	18,954	61,857				
Salaries, Overtime	12	4,953	8				
Termination Pay Outs	1,782,222	1,701,124	2,272,517	2,000,000	2,000,000	2,100,000	5.00%
Benefits	193,505	205,047	241,656				
<b>PERSONAL SERVICES</b>	<b>2,018,966</b>	<b>1,930,077</b>	<b>2,576,039</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,100,000</b>	<b>5.00%</b>
<b>OPERATING EXPENSES</b>							
Utilities	4,274,696	4,899,302	4,639,898	5,103,200	5,103,200	5,103,500	0.01%
Purchased Water	1,045	20,430					
Equipment and Supplies	942,898	1,105,501	2,054,699	1,975,000	1,994,760	2,010,000	1.77%
Repairs and Maintenance	184	252,828	121,469	269,800	438,463	141,000	-47.74%
Professional Services	26,727	10,644	233,356	292,100	327,106	350,600	20.03%
Other Contract Services	1,248,157	899,326	382,670	310,000	310,000	358,000	15.48%
Rental Expense	238,501	69,090	327,585	721,268	611,268	487,925	-32.35%
Claims Expense	9,689,123	268,750	56,788	2,060,000	2,000,000		-100.00%
Insurance	22,058	5,077	7,733	5,000	5,000	5,500	10.00%
Payments to Other Governments	2,588,045	3,183,936	3,157,973	2,712,000	2,072,000	1,838,000	-32.23%
Interdepartmental Charges	40,000	40,000	350,000	366,450			-100.00%
Expense Allowances	2,031	2,378	3,099				
Other Expenses	2,366,676	-118,826	587,772				
<b>OPERATING EXPENSES</b>	<b>21,440,142</b>	<b>10,638,436</b>	<b>11,923,043</b>	<b>13,814,818</b>	<b>12,861,797</b>	<b>10,294,525</b>	<b>-25.48%</b>
<b>CAPITAL EXPENDITURES</b>							
Improvements	33,514	152,924	3,654,008	2,838,413	3,669,193	714,620	-74.82%
Equipment	332,425	627,062	2,880,298	5,011,472	5,525,102	5,627,970	12.30%
Vehicles	544,302	1,332,463	1,729,314	1,860,546	2,471,686	2,433,000	30.77%
Software - Capital		288,768	301,533	300,000	434,496	190,000	-36.67%
Capitalized PP&E Offset	-4,663,548	-5,046,288	-8,316,083				
<b>CAPITAL EXPENDITURES</b>	<b>-3,753,307</b>	<b>-2,645,072</b>	<b>249,070</b>	<b>10,010,431</b>	<b>12,100,477</b>	<b>8,965,590</b>	<b>-10.44%</b>
<b>NON-OPERATING EXPENSES</b>							
Debt Service Expenses	20,826,548	21,833,561	19,153,739	19,874,017	16,928,467	21,276,775	7.06%
Pass Through Payments				475,000			-100.00%
Transfers to Other Funds	14,452,227	15,336,514	25,871,644	11,048,450	443,000		-100.00%
Depreciation	15,111,165	11,043,849	16,592,787				
Loans Made		100,000					
<b>NON-OPERATING EXPENSES</b>	<b>50,389,940</b>	<b>48,313,924</b>	<b>61,618,170</b>	<b>31,397,467</b>	<b>17,371,467</b>	<b>21,276,775</b>	<b>-32.23%</b>
<b>Grand Total(s)</b>	<b>70,095,741</b>	<b>58,237,366</b>	<b>76,366,322</b>	<b>57,222,716</b>	<b>44,333,740</b>	<b>42,636,890</b>	<b>-25.49%</b>
General Fund	20,772,269	25,097,929	29,957,142	31,611,699	26,602,665	21,044,515	-33.43%
Other Funds	49,323,472	33,139,436	46,409,180	25,611,017	17,731,075	21,592,375	-15.69%
<b>Grand Total(s)</b>	<b>70,095,741</b>	<b>58,237,365</b>	<b>76,366,322</b>	<b>57,222,716</b>	<b>44,333,740</b>	<b>42,636,890</b>	<b>-25.49%</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 2007/08  
Department Budget Summary  
General Fund Division by Object Account**



**DIVISION**

Expenditure Object Account	FY 2003/04 Actual	FY 2004/05 Actual	FY 2005/06 Actual	FY 2006/07 Adopted	FY 2006/07 Revised	FY 2007/08 Adopted	Percent Change From Prior Year
<b>Capital Improvement Projects</b>							
<b>PERSONAL SERVICES</b>							
Salaries, Permanent			39,032				
Benefits			13,447				
<b>PERSONAL SERVICES</b>			<b>52,478</b>				
<b>OPERATING EXPENSES</b>							
Equipment and Supplies			80,126		19,760		
Repairs and Maintenance			117,882	200,000	368,663		-100.00%
Professional Services			228,835		122,498	300,000	
Expense Allowances			16				
<b>OPERATING EXPENSES</b>			<b>426,859</b>	<b>200,000</b>	<b>510,921</b>	<b>300,000</b>	50.00%
<b>CAPITAL EXPENDITURES</b>							
Improvements			3,490,745	2,828,413	3,409,193	475,000	-83.21%
Equipment			1,234,078		226,642	47,000	
Software - Capital					3,862		
<b>CAPITAL EXPENDITURES</b>			<b>4,724,822</b>	<b>2,828,413</b>	<b>3,639,696</b>	<b>522,000</b>	-81.54%
<b>NON-OPERATING EXPENSES</b>							
<b>Capital Improvement Proj</b>			<b>5,204,159</b>	<b>3,028,413</b>	<b>4,150,616</b>	<b>822,000</b>	-72.86%

**Significant Changes**

This division is used to record expenditures from the City's Capital Improvement Reserve (CIR). This is an annual appropriation based on a financial policy formula utilizing a portion of the General Fund balance. The funding does not come directly from annual revenues, but from available reserve fund balance. For FY 2007/08, projects funded out of the CIR include: a City Hall space study (\$50,000), the corporation yard building roof (\$300,000), energy efficient lighting (\$175,000), broadband service at various fire stations (\$47,000), and a study for future police gun range sites (\$250,000).



**Non-Departmental  
Adopted Budget - FY 2007/08  
Department Budget Summary  
General Fund Division by Object Account**



**DIVISION**

Expenditure Object Account	FY 2003/04 Actual	FY 2004/05 Actual	FY 2005/06 Actual	FY 2006/07 Adopted	FY 2006/07 Revised	FY 2007/08 Adopted	Percent Change From Prior Year
<b>City-Wide Expenses</b>							
<b>PERSONAL SERVICES</b>							
Salaries, Permanent	10,670	18,954	22,747				
Salaries, Overtime	12	304	8				
Termination Pay Outs	1,782,222	1,701,124	2,272,517	2,000,000	2,000,000	2,100,000	5.00%
Benefits	193,505	205,047	228,176				
<b>PERSONAL SERVICES</b>	<b>1,986,409</b>	<b>1,925,429</b>	<b>2,523,449</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,100,000</b>	<b>5.00%</b>
<b>OPERATING EXPENSES</b>							
Utilities	4,272,770	4,897,017	4,636,454	5,100,000	5,100,000	5,100,000	0.00%
Equipment and Supplies	942,898	1,103,175	1,974,218	1,975,000	1,975,000	2,010,000	1.77%
Repairs and Maintenance	184	251,786	1,750				
Professional Services				175,000	85,000		-100.00%
Other Contract Services	736,660	738,759	348,031	310,000	310,000	340,000	9.68%
Rental Expense	298,526	5,784	-3,054	300,000	300,000	300,000	0.00%
Claims Expense		157,109	53,181	2,060,000	2,000,000		-100.00%
Payments to Other Governments	40,616	76,336	2,484,664	2,070,000	2,070,000	1,836,000	-11.30%
Expense Allowances	2,031	2,378	3,083				
Other Expenses	-3,506	59,553	147,768				
<b>OPERATING EXPENSES</b>	<b>6,290,179</b>	<b>7,291,897</b>	<b>9,646,096</b>	<b>11,990,000</b>	<b>11,840,000</b>	<b>9,586,000</b>	<b>-20.05%</b>
<b>CAPITAL EXPENDITURES</b>							
Improvements					100,000		
Equipment				2,640,542	2,317,888	2,500,000	-5.32%
Vehicles					375,348		
<b>CAPITAL EXPENDITURES</b>				<b>2,640,542</b>	<b>2,793,236</b>	<b>2,500,000</b>	<b>-5.32%</b>
<b>NON-OPERATING EXPENSES</b>							
Debt Service Expenses	29,839	298,526	121,743				
Transfers to Other Funds	9,693,249	11,378,580	7,192,455	7,000,000			-100.00%
Loans Made		100,000					
<b>NON-OPERATING EXPENSES</b>	<b>9,723,089</b>	<b>11,777,106</b>	<b>7,314,198</b>	<b>7,000,000</b>			<b>-100.00%</b>
<b>City-Wide Expenses</b>	<b>17,999,677</b>	<b>20,994,432</b>	<b>19,483,743</b>	<b>23,630,542</b>	<b>16,633,236</b>	<b>14,186,000</b>	<b>-39.97%</b>

**Significant Changes**

Under Personal Services, Termination Pay Outs appropriates funding for payment of individual general leave, sick leave, comp time, and other accruals for employee separations. Utilities expenditures are not anticipated to increase due to energy reducing measures implemented in recent years. Professional Services is decreasing as services allocated in the previous fiscal year are not needed in FY 2007/08. The decrease in Claims Expense is due to the one-time funding of the Insurance and Claims Reserves in FY 2006/07. Payments to Other Governments accounts for the Gas Tax Transfer program, done in conjunction with the County of Orange. This is a revenue neutral cost since the same amount is received as part of General Fund revenue.

Capital equipment appropriations fund the equipment reserve in accordance with the Equipment Replacement Policy. For FY 2007/08, the contribution to the equipment reserve is \$2,500,000. This reserve funding increases over FY 2006/07 due to the addition of pumps and related equipment to the equipment replacement policy. The \$7,000,000 in the adopted FY 2006/07 budget under Transfers to Other Funds is now accounted for in the Finance Department and represents transfers to the Public Financing Authority (HB PFA) and Judgment Obligation Bond funds.



**Non-Departmental  
Adopted Budget - FY 2007/08  
Department Budget Summary  
General Fund Division by Object Account**



**DIVISION**

Expenditure Object Account	FY 2003/04 Actual	FY 2004/05 Actual	FY 2005/06 Actual	FY 2006/07 Adopted	FY 2006/07 Revised	FY 2007/08 Adopted	Percent Change From Prior Year
<b>Equipment Replacement</b>							
<b>PERSONAL SERVICES</b>							
Salaries, Overtime		4,648					
<b>PERSONAL SERVICES</b>		<b>4,648</b>					
<b>OPERATING EXPENSES</b>							
Equipment and Supplies		2,326	100				
Repairs and Maintenance						75,000	
<b>OPERATING EXPENSES</b>		<b>2,326</b>	<b>100</b>			<b>75,000</b>	
<b>CAPITAL EXPENDITURES</b>							
Improvements	2,615	96,801	6,208			69,620	
Equipment	313,487	605,062	1,646,220	2,370,930	2,980,572	3,080,970	29.95%
Vehicles	544,302	1,305,263	1,729,314	1,860,546	2,096,338	2,433,000	30.77%
Software - Capital			8,591		130,635		
<b>CAPITAL EXPENDITURES</b>	<b>860,404</b>	<b>2,007,126</b>	<b>3,390,333</b>	<b>4,231,476</b>	<b>5,207,545</b>	<b>5,583,590</b>	31.95%
<b>NON-OPERATING EXPENSES</b>							
Transfers to Other Funds							
<b>NON-OPERATING EXPENSES</b>			<b>16,233</b>				
<b>Equipment Replacement</b>	<b>860,404</b>	<b>2,014,100</b>	<b>3,406,666</b>	<b>4,231,476</b>	<b>5,207,545</b>	<b>5,658,590</b>	33.73%

**Significant Changes**

All General Fund equipment replacement purchases are funded in this division. Funding for equipment in FY 2007/08 reinforces the commitment to enhancing the City's fleet of vehicles and specialized equipment in addition to the appropriations designated for the equipment reserve. Types of equipment to be purchased in FY 2007/08 include police pursuit vehicles, several pumps and engines (water and sewer operations), a new fire engine, furniture for the Library, and park play equipment.



**Non-Departmental  
Adopted Budget - FY 2007/08  
Department Budget Summary  
General Fund Division by Object Account**



**DIVISION**

Expenditure Object Account	FY 2003/04 Actual	FY 2004/05 Actual	FY 2005/06 Actual	FY 2006/07 Adopted	FY 2006/07 Revised	FY 2007/08 Adopted	Percent Change From Prior Year
<b>Leases</b>							
<b>PERSONAL SERVICES</b>							
<b>OPERATING EXPENSES</b>							
Rental Expense	-60,025	63,306	330,639	421,268	311,268	187,925	-55.39%
<b>OPERATING EXPENSES</b>	<b>-60,025</b>	<b>63,306</b>	<b>330,639</b>	<b>421,268</b>	<b>311,268</b>	<b>187,925</b>	<b>-55.39%</b>
<b>CAPITAL EXPENDITURES</b>							
Equipment		22,000					
Vehicles		27,200					
Software - Capital		288,768	292,942	300,000	300,000	190,000	-36.67%
<b>CAPITAL EXPENDITURES</b>		<b>337,967</b>	<b>292,942</b>	<b>300,000</b>	<b>300,000</b>	<b>190,000</b>	<b>-36.67%</b>
<b>NON-OPERATING EXPENSES</b>							
Debt Service Expenses	1,972,213	1,688,124	1,238,993				
<b>NON-OPERATING EXPENSES</b>	<b>1,972,213</b>	<b>1,688,124</b>	<b>1,238,993</b>				
<b>Leases</b>	<b>1,912,188</b>	<b>2,089,397</b>	<b>1,862,574</b>	<b>721,268</b>	<b>611,268</b>	<b>377,925</b>	<b>-47.60%</b>

**Significant Changes**

This division carries the budget for General Fund city-wide leases, which are administered by the Central Services Division of the Finance Department. Included in the city-wide leases are software license expenses (\$190,000), computer lease payments for desktops and laptops city-wide, as well as lease payments for copiers and other printing equipment. These expenses are decreasing due to negotiated decreases in the cost of software licenses as well as the purchase of computer equipment in-lieu of leasing. Purchases of new computer equipment are found in the Equipment Replacement Division.



**Non-Departmental  
Adopted Budget - FY 2007/08  
Department Budget Summary  
Other Funds by Object Account**



**OTHER FUNDS**

Expenditure Object Account	FY 2003/04 Actual	FY 2004/05 Actual	FY 2005/06 Actual	FY 2006/07 Adopted	FY 2006/07 Revised	FY 2007/08 Adopted	Percent Change From Prior Year
<b>Debt Service &amp; Transfers</b>							
<b>PERSONAL SERVICES</b>							
Salaries, Permanent	32,557		79				
Benefits			33				
<b>PERSONAL SERVICES</b>	<b>32,557</b>		<b>112</b>				
<b>OPERATING EXPENSES</b>							
Utilities	1,926	2,286	3,444	3,200	3,200	3,500	9.38%
Purchased Water	1,045	20,430					
Equipment and Supplies			255				
Repairs and Maintenance		1,042	1,838	69,800	69,800	66,000	-5.44%
Professional Services	26,727	10,644	4,521	117,100	119,608	50,600	-56.79%
Other Contract Services	511,498	160,567	34,639			18,000	
Claims Expense	9,689,123	111,640	3,607				
Insurance	22,058	5,077	7,733	5,000	5,000	5,500	10.00%
Payments to Other Governments	2,547,429	3,107,601	673,309	642,000	2,000	2,000	-99.69%
Interdepartmental Charges	40,000	40,000	350,000	366,450			-100.00%
Other Expenses	2,370,182	-178,379	440,003				
<b>OPERATING EXPENSES</b>	<b>15,209,987</b>	<b>3,280,907</b>	<b>1,519,349</b>	<b>1,203,550</b>	<b>199,608</b>	<b>145,600</b>	<b>-87.90%</b>
<b>CAPITAL EXPENDITURES</b>							
Improvements	30,899	56,122	157,055	10,000	160,000	170,000	1600.00%
Equipment	18,939						
Capitalized PP&E Offset	-4,663,548	-5,046,288	-8,316,083				
<b>CAPITAL EXPENDITURES</b>	<b>-4,613,711</b>	<b>-4,990,165</b>	<b>-8,159,028</b>	<b>10,000</b>	<b>160,000</b>	<b>170,000</b>	<b>1600.00%</b>
<b>NON-OPERATING EXPENSES</b>							
Debt Service Expenses	18,824,496	19,846,911	17,793,004	19,874,017	16,928,467	21,276,775	7.06%
Pass Through Payments				475,000			-100.00%
Transfers to Other Funds	4,758,977	3,957,934	18,662,956	4,048,450	443,000		-100.00%
Depreciation	15,111,165	11,043,849	16,592,787				
<b>NON-OPERATING EXPENSES</b>	<b>38,694,638</b>	<b>34,848,694</b>	<b>53,048,746</b>	<b>24,397,467</b>	<b>17,371,467</b>	<b>21,276,775</b>	<b>-12.79%</b>
<b>Non-Departmental</b>	<b>49,323,472</b>	<b>33,139,436</b>	<b>46,409,180</b>	<b>25,611,017</b>	<b>17,731,075</b>	<b>21,592,375</b>	<b>-15.69%</b>

**Significant 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 Community Facilities District, Mello Roos, Bella Terra, and the 2004 Judgment Obligation Bond). The Debt Service Expenses include principal and interest payments on Bella Terra, Waterfront, Hyatt, Pacific City, and Strand redevelopment project advances. Transfers to Other Funds is decreasing as charges previously accounted for in Non-Departmental have been more appropriately shifted to the responsible department.



## Non-Departmental Adopted Budget - FY 2007/08 Department Budget Summary All Funds by Business Unit



### BUSINESS UNITS

Division / Business Unit	FY 2003/04 Actual	FY 2004/05 Actual	FY 2005/06 Actual	FY 2006/07 Adopted	FY 2006/07 Revised	FY 2007/08 Adopted	Percent Change From Prior Year
<b>NON Non-Departmental</b>							
<b>CIP Capital Improvement Proj</b>							
10040304 Capital Purchase - Bldg & Safety			19,022	344,836	364,596		-100.00%
10040306 Capital Purchase - City Clerk					25,590		
10040307 Capital Purchase - Comm Svcs			220,140				
10040308 Capital Purchase - Econ Dev				330,000	330,000		-100.00%
10040309 Capital Purchase - Fire				168,215	168,215	47,000	-72.06%
10040310 Capital Purchase - Library Svcs			31,285	410,062	518,560		-100.00%
10040311 Capital Purchase - Info Svcs			270,938	140,000	270,000		-100.00%
10040313 Capital Purchase - Police						50,000	
10040314 Capital Purchase - Public Works			4,662,774	1,635,300	2,469,793	725,000	-55.67%
10040315 Capital Purchase - City Treasurer					3,862		
<b>CIP Capital Improvement Proj</b>			<b>5,204,159</b>	<b>3,028,413</b>	<b>4,150,616</b>	<b>822,000</b>	<b>-72.86%</b>
<b>CW City-Wide Expenses</b>							
10040101 Non-Departmental	17,999,677	20,994,432	19,483,743	23,630,542	16,633,236	14,186,000	-39.97%
<b>CW City-Wide Expenses</b>	<b>17,999,677</b>	<b>20,994,432</b>	<b>19,483,743</b>	<b>23,630,542</b>	<b>16,633,236</b>	<b>14,186,000</b>	<b>-39.97%</b>
<b>EQ Equipment Replacement</b>							
10040207 Equip Replacement-Comm Svcs	125	335,919	493,038	296,000	346,472	483,620	63.39%
10040209 Equip Replacement-Fire	19,586		1,053,454	534,200	609,526	780,000	46.01%
10040210 Equip Replacement-Library				104,000	158,558	209,000	100.96%
10040211 Equip Replacement-IS	2,615	395,746	92,449		62,538	668,970	
10040213 Equip Replacement-Police	349,093	770,706	407,981	490,276	623,738	734,000	49.71%
10040214 Equip Replacement-PW	488,985	511,729	1,359,745	2,807,000	3,406,715	2,779,000	-1.00%
10040215 Equip Replacement-City Treasurer						4,000	
<b>EQ Equipment Replacement</b>	<b>860,404</b>	<b>2,014,100</b>	<b>3,406,666</b>	<b>4,231,476</b>	<b>5,207,545</b>	<b>5,658,590</b>	<b>33.73%</b>
<b>LS Leases</b>							
10040102 City Wide Leases	1,912,188	2,089,397	1,862,574	721,268	611,268	377,925	-47.60%
<b>LS Leases</b>	<b>1,912,188</b>	<b>2,089,397</b>	<b>1,862,574</b>	<b>721,268</b>	<b>611,268</b>	<b>377,925</b>	<b>-47.60%</b>
<b>Other Funds</b>							
10340101 Donations-Non-Departmental		24,905					
20540101 Non-Departmental	254,878	244,813	255,525	282,000			-100.00%
20740101 Non-Departmental	900,000	900,000	936,979	900,000			-100.00%
21040101 Non-Departmental			14,403				
30140101 Non-Departmental	2,398,670	2,746,670	22,200				
30540101 Non-Departmental	1,500,000		8,583,640				
30640101 Administration	21,788	19,079	112				
40140101 HBPFA 1997	867,915	858,918	858,918	1,044,000	1,044,000	288,000	-72.41%
40140102 HBPFA 2000A	1,445,914	1,516,936	1,442,479	1,579,650	1,579,650	1,444,000	-8.59%
40140103 HBPFA 2001A	1,990,928	1,986,479	1,990,935	1,519,350	1,931,350	1,987,000	30.78%
40140104 HBPFA 2001B	2,622,359	2,620,959	2,619,285	2,858,317	2,858,317	2,621,000	-8.30%
40240101 Non-Departmental	328,295	67,175					
40540101 Dbt Svc Grand Coast CFD2000-1	1,311,992	1,243,841	1,242,988	1,250,313	1,250,313	1,246,775	-0.28%
40640101 Non-Departmental	228,508	229,645	235,166	194,105	197,105	178,000	-8.30%
40740101 Non-Departmental	12,676,176	12,202,708	15,456,320	12,578,522	4,870,622	10,306,350	-18.06%
40840101 Dbt Svc McDonnell CFD 2002-1	311,601	313,569	316,625	326,815	326,815	330,000	0.97%
41040101 Debt Svc Bella Terra	817,693	1,376,868	2,318,215	1,812,345	2,255,845	1,813,650	0.07%
50240101 Non-Departmental	844,786	-145,543	435,190				
50340101 Non Departmental	-25,642						
50440101 Non-Departmental		2,049	5,838				
50640101 Non-Departmental	-2,055,936	-3,222,835	-8,176,066				



**Non-Departmental  
Adopted Budget - FY 2007/08  
Department Budget Summary  
All Funds by Business Unit**



**BUSINESS UNITS**

Division / Business Unit	FY 2003/04 Actual	FY 2004/05 Actual	FY 2005/06 Actual	FY 2006/07 Adopted	FY 2006/07 Revised	FY 2007/08 Adopted	Change From Prior Year
50740101 Non-Departmental	-2,442,248	-1,639,957	5,129				
50885101 WOCWB Administration	102,666	175,980	234,119	95,600	247,058	252,600	164.23%
55340102 Equip Replacement	18,939						
65040101 Non-Departmental	15,298,000	10,787,671	16,430,489				
65340101 Non-Departmental	36,999	37,798	33,323				
70740101 2004 Judgment Obligation Bond	9,869,192	791,710	1,147,370	1,170,000	1,170,000	1,125,000	-3.85%
<b>Other Funds</b>	<b>49,323,472</b>	<b>33,139,436</b>	<b>46,409,180</b>	<b>25,611,017</b>	<b>17,731,075</b>	<b>21,592,375</b>	<b>-15.69%</b>
General Fund	20,772,269	25,097,929	29,957,142	31,611,699	26,602,665	21,044,515	-33.43%
Other Funds	49,323,472	33,139,436	46,409,180	25,611,017	17,731,075	21,592,375	-15.69%
<b>Grand Total(s)</b>	<b>70,095,741</b>	<b>58,237,365</b>	<b>76,366,322</b>	<b>57,222,716</b>	<b>44,333,740</b>	<b>42,636,890</b>	<b>-25.49%</b>

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