

## GENERAL FUND

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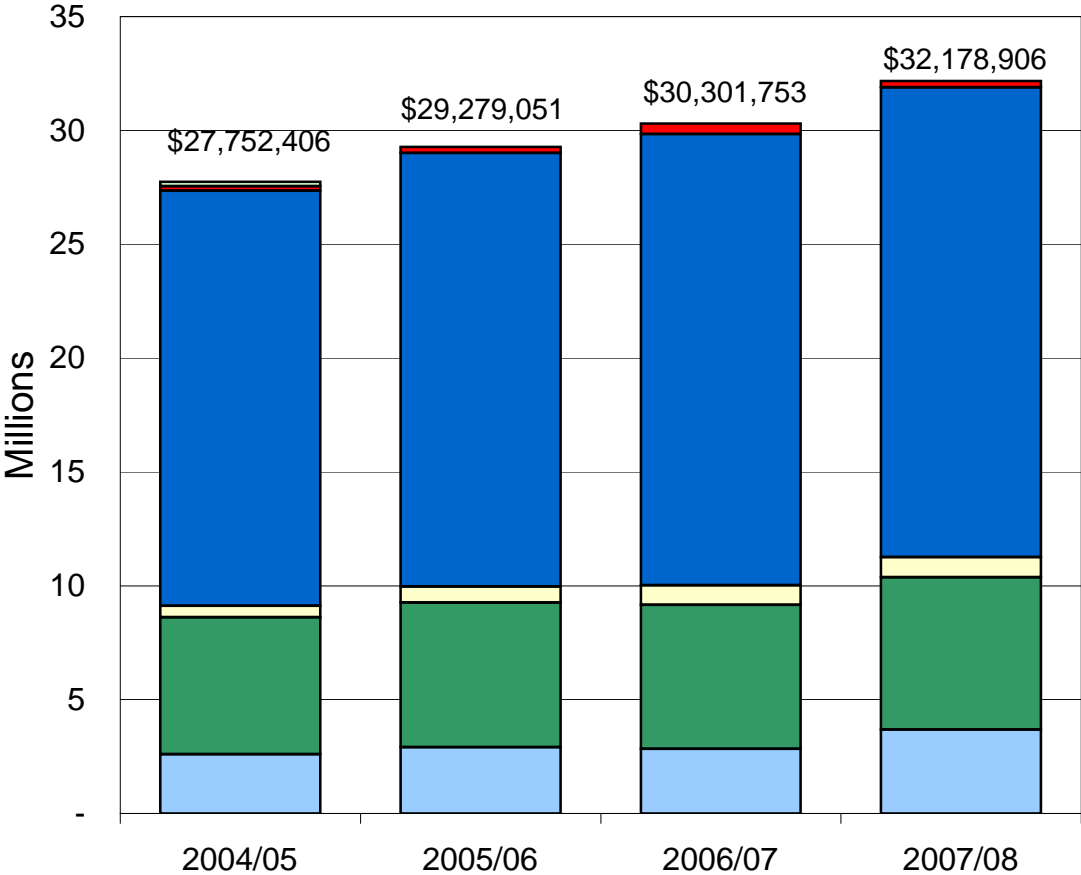
### **FUND DESCRIPTION**

The General Fund accounts for the District's general operations. It is used to account for all transactions not specifically related to the District's other funds.

The General Fund resources have been detailed in the Resources section of this budget document. Major resources are property taxes and user fees.

The expenditures of the General Fund are for program operations and for capital outlay. The main operating Divisions of the General Fund are Board of Directors, Administration, Business Services, and Park and Recreation Services.

# General Fund Resources 2004-2008

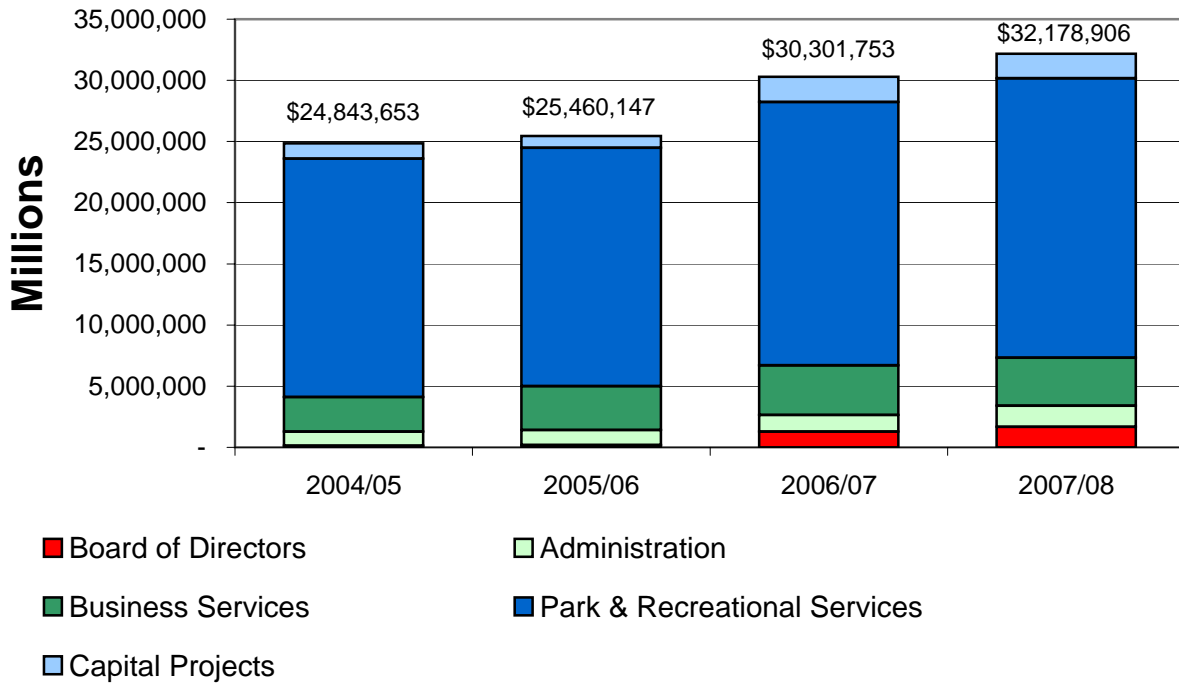


- Carry Forward-Project/Non Project
- Program Fees & Charges
- Other Income
- Taxes
- Grants & Sponsorships
- Debt and Land Sale Proceeds

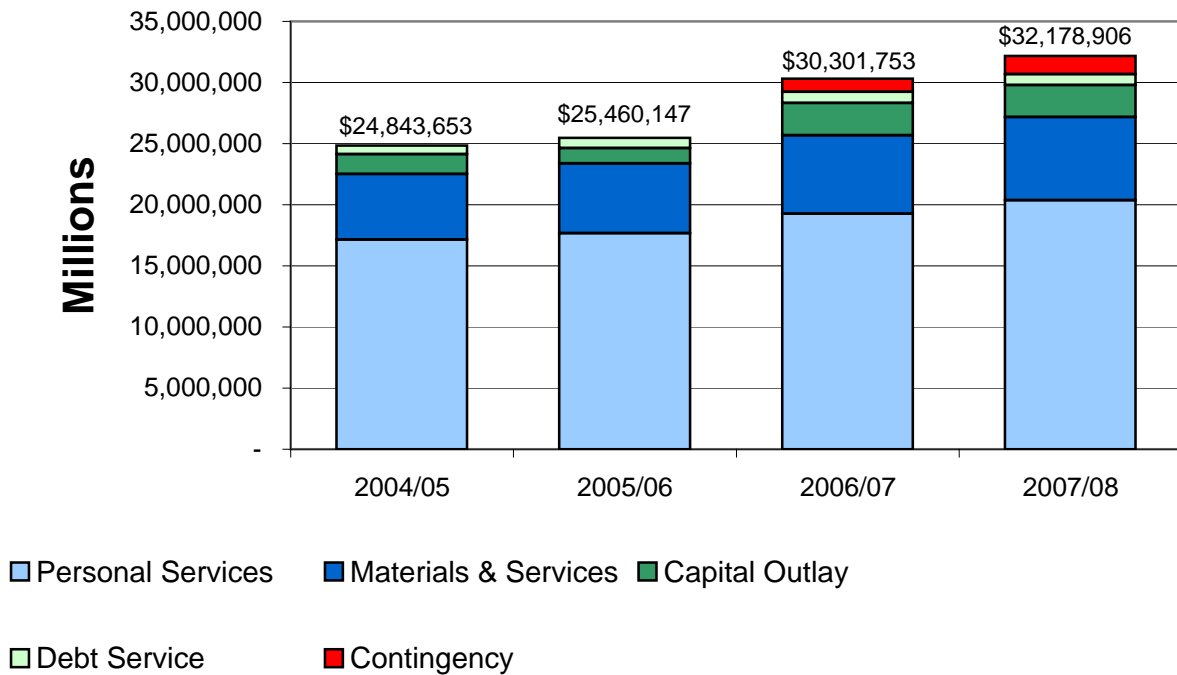
## GENERAL FUND RESOURCES 2007-2008

<b>GENERAL FUND RESOURCES:</b>	<b>Actual 2004/05</b>	<b>Actual 2005/06</b>	<b>Current 2006/07</b>	<b>Proposed 2007/08</b>	<b>Adopted 2007/08</b>
Cash on Hand for Fiscal Year	\$ 1,942,079	\$ 2,164,025	\$ 2,270,000	\$ 3,300,000	\$ 3,300,000
Balance Forward from Previous Year Projects	665,072	744,727	573,700	378,000	389,400
Previously Levied Taxes estimated to be received during ensuing year	348,086	263,455	300,000	210,000	210,000
<b>PROGRAM RESOURCES:</b>					
Swim Center Income	2,679,791	2,787,489	2,842,588	2,047,808	2,047,808
Tennis Income	582,343	594,451	696,047	738,743	738,743
Recreation Program Income	1,985,188	2,181,189	2,034,200	3,097,019	3,097,019
Sports Program Income/Athletic Center	644,289	648,302	626,335	654,752	654,752
Nature Park	116,895	140,049	119,526	147,991	147,991
<b>OTHER RESOURCES:</b>					
Miscellaneous Income	159,959	116,456	163,500	110,000	110,000
Interest Income	190,752	443,337	375,000	450,000	450,000
Telecommunication Site Lease Income	126,619	123,258	132,000	150,000	150,000
Facility Rental Income	31,800	29,600	35,000	45,000	45,000
Debt Proceeds	200,000	-	-	-	-
Grants	138,653	230,399	415,000	239,750	239,750
Sponsorships	54,416	38,526	40,000	50,000	50,000
Transfers In	-	-	155,750	125,000	125,000
<b>Total Resources</b> except taxes to be levied..... <b>Sub Total</b>	<b>\$ 9,865,942</b>	<b>\$ 10,505,263</b>	<b>\$ 10,778,645</b>	<b>\$ 11,744,063</b>	<b>\$ 11,755,463</b>
Current Year (Permanent Rate multiplied by Assessed Value)	17,886,464	18,773,788	19,523,108	20,423,443	20,423,443
<b>TOTAL RESOURCES</b>	<b>\$ 27,752,406</b>	<b>\$ 29,279,051</b>	<b>\$ 30,301,753</b>	<b>\$ 32,167,506</b>	<b>\$ 32,178,906</b>

## General Fund Expenditures By Division 2004-2008



## General Fund Expenditures By Account 2004-2008



## SUMMARY GENERAL FUND BUDGET 2007-2008

	Actual 2004/05	Actual 2005/06	Current 2006/07	Proposed 2007/08	Adopted 2007/08
<b><u>EXPENDITURES BY DIVISION</u></b>					
Board of Directors	\$ 136,597	\$ 170,390	\$ 1,277,176	\$ 1,667,374	\$ 1,667,374
Administration	1,143,146	1,236,566	1,374,426	1,721,724	1,721,724
Business Services	2,835,486	3,579,356	4,048,554	3,935,200	3,935,200
Park & Recreational Services	19,477,979	19,500,513	21,527,203	22,828,207	22,828,207
Capital Projects	1,250,445	973,322	2,074,394	2,015,001	2,026,401
<b>TOTAL EXPENDITURES</b>	<b>\$ 24,843,653</b>	<b>\$ 25,460,147</b>	<b>\$ 30,301,753</b>	<b>\$ 32,167,506</b>	<b>\$ 32,178,906</b>
<b><u>EXPENDITURES BY ACCOUNT</u></b>					
Personal Services	\$ 17,156,100	\$ 17,672,748	\$ 19,269,838	\$ 20,361,404	\$ 20,361,404
Materials & Services	5,353,664	5,714,713	6,409,484	6,806,209	6,806,209
Capital Outlay	1,624,464	1,241,818	2,635,724	2,610,501	2,621,901
Debt Service	709,425	830,868	936,707	889,392	889,392
Contingency	-	-	1,050,000	1,500,000	1,500,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 24,843,653</b>	<b>\$ 25,460,147</b>	<b>\$ 30,301,753</b>	<b>\$ 32,167,506</b>	<b>\$ 32,178,906</b>

Personal Services - Includes Full time, Part time employees, employee benefits and payroll taxes.

Materials & Services - Includes supplies, maintenance and repair, rentals, utilities and contracts for professional services such as printing, maintenance, legal counsel and audit.

Capital Outlay - Includes the cost of land, building and improvements, furniture and equipment.

Debt Service - Includes the annual principal and interest payments due on Certificates of Participation and Full Faith and Credit Obligations and the interest on Tax Anticipation Notes.

Contingency - Includes funds set aside for expenditures which cannot be foreseen or anticipated.