

GENERAL FUND

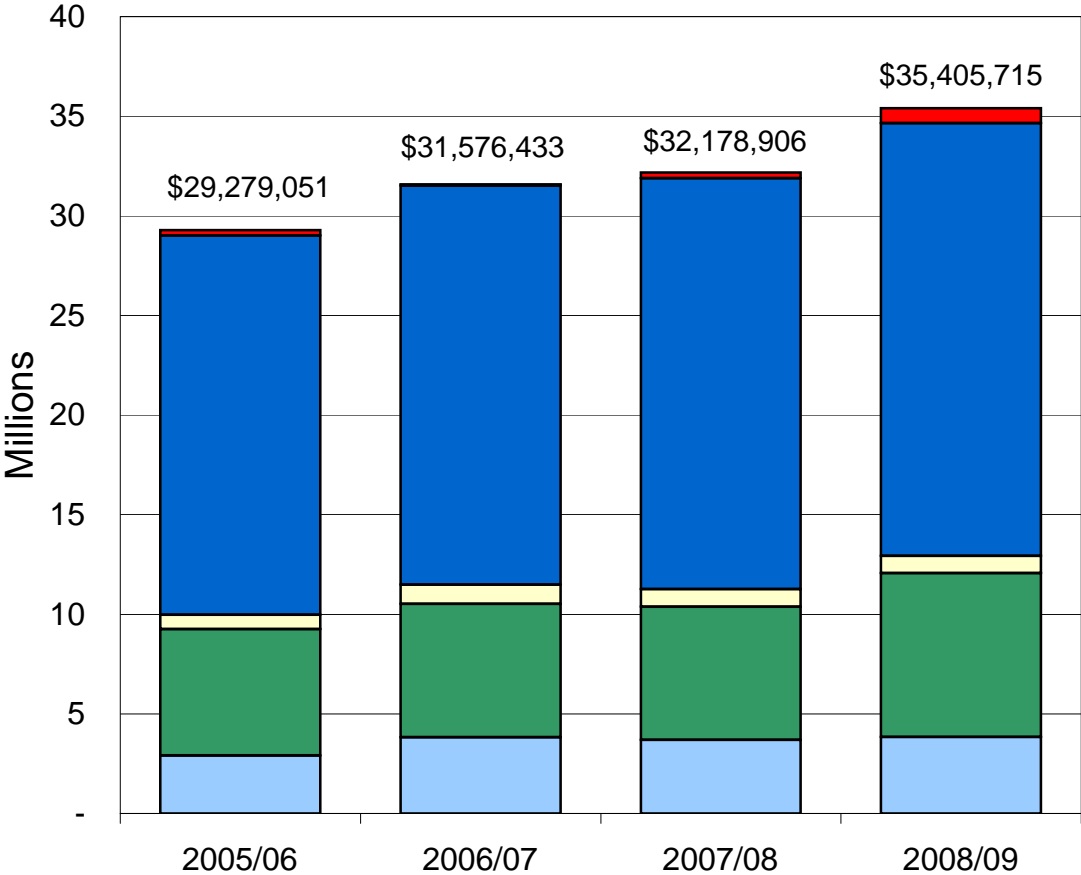
FUND DESCRIPTION

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 and Facilities, Planning and Park and Recreation Services.

General Fund Resources 2005-2009

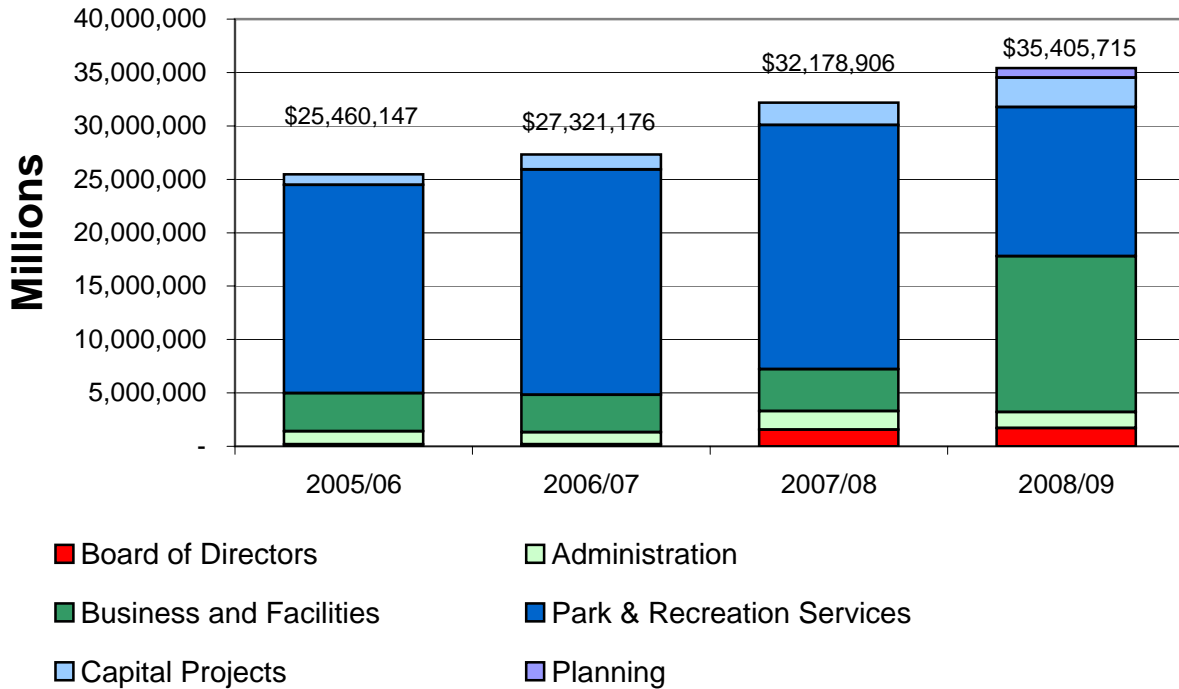


- Carry Forward-Project/Non Project
 Program Fees & Charges
- Other Income
 Taxes
- Grants & Sponsorships
 Debt and Land Sale Proceeds

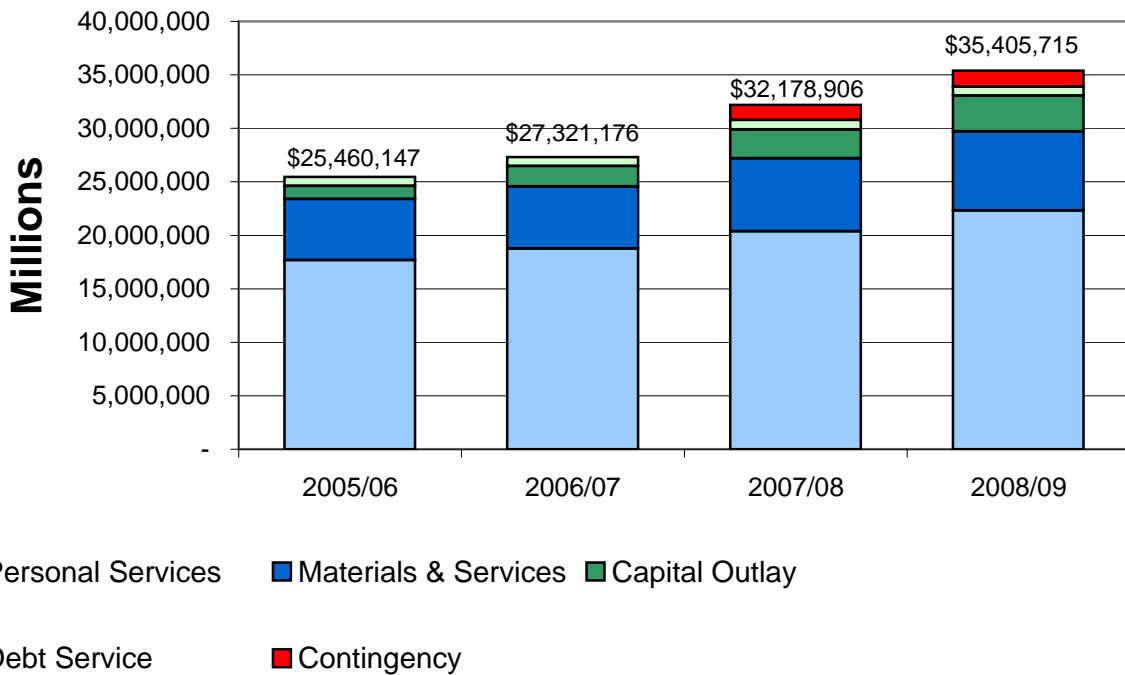
GENERAL FUND RESOURCES 2008-2009

GENERAL FUND RESOURCES:	Actual 2005/06	Actual 2006/07	Current 2007/08	Proposed 2008/09	Adopted 2008/09
Cash on Hand for Fiscal Year	\$ 2,164,025	\$ 3,249,782	\$ 3,300,000	\$ 3,250,000	\$ 3,260,000
Balance Forward from Previous Year Projects	744,727	569,122	389,400	493,500	578,000
Previously Levied Taxes estimated to be received during ensuing year	263,455	224,018	210,000	210,000	210,000
PROGRAM RESOURCES:					
Swim Center Income	2,787,489	2,820,884	2,047,808	2,322,363	2,322,363
Tennis Income	594,451	630,856	738,743	867,642	867,642
Recreation Program Income	2,181,189	2,405,821	3,097,019	4,129,991	4,129,991
Sports Program Income/Athletic Center	648,302	676,849	654,752	690,289	690,289
Nature Park	140,049	165,750	147,991	220,255	220,255
OTHER RESOURCES:					
Miscellaneous Income	116,456	145,742	110,000	160,000	160,000
Interest Income	443,337	559,182	450,000	300,000	300,000
Telecommunication Site Lease Income	123,258	159,043	150,000	187,500	187,500
Facility Rental Income	29,600	20,150	45,000	148,675	148,675
Debt Proceeds	-	-	-	-	-
Grants	230,399	35,185	239,750	580,684	681,209
Sponsorships	38,526	27,084	50,000	73,985	73,985
Transfers In	-	87,753	125,000	75,000	75,000
Total Resources except taxes to be levied..... Sub Total	\$ 10,505,263	\$ 11,777,221	\$ 11,755,463	\$ 13,709,884	\$ 13,904,909
Current Year (Permanent Rate multiplied by Assessed Value)	18,773,788	19,799,212	20,423,443	21,397,932	21,500,806
TOTAL RESOURCES	\$ 29,279,051	\$ 31,576,433	\$ 32,178,906	\$ 35,107,816	\$ 35,405,715

General Fund Expenditures By Division 2005-2009



General Fund Expenditures By Account 2005-2009



SUMMARY GENERAL FUND BUDGET 2008-2009

	Actual 2005/06	Actual 2006/07	Current 2007/08	Proposed 2008/09	Adopted 2008/09
<u>EXPENDITURES BY DIVISION</u>					
Board of Directors	\$ 170,390	\$ 187,210	\$ 1,569,874	\$ 1,708,354	\$ 1,708,354
Administration	1,236,566	1,141,833	1,721,724	1,489,421	1,499,421
Business and Facilities	3,579,356	3,502,911	3,935,200	14,500,570	14,591,095
Planning	-	-	-	874,462	874,462
Park & Recreation Services	19,500,513	21,097,841	22,853,207	13,949,356	13,959,356
Capital Projects	973,322	1,391,381	2,098,901	2,585,653	2,773,027
TOTAL EXPENDITURES	\$ 25,460,147	\$ 27,321,176	\$ 32,178,906	\$ 35,107,816	\$ 35,405,715

EXPENDITURES BY ACCOUNT

Personal Services	\$ 17,672,748	\$ 18,755,728	\$ 20,361,404	\$ 22,292,612	\$ 22,304,612
Materials & Services	5,714,713	5,813,363	6,831,209	7,384,045	7,397,570
Capital Outlay	1,241,818	1,901,717	2,694,401	3,081,603	3,353,977
Debt Service	830,868	850,368	889,392	849,556	849,556
Contingency	-	-	1,402,500	1,500,000	1,500,000
TOTAL EXPENDITURES	\$ 25,460,147	\$ 27,321,176	\$ 32,178,906	\$ 35,107,816	\$ 35,405,715

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.