

**DIFFERENCES BETWEEN FISCAL YEAR 2008-2009 ADOPTED REVENUE  
AND FISCAL YEAR 2007-2008 REVENUE ESTIMATES**

**Explanation of differences:**

The following outlines the basic differences in the General Fund between the FY 2008-2009 revenues and the FY 2007-2008 estimates adopted a year ago along with a brief explanation of the differences.

1.	Changes in Tax Revenue	(\$1,677,300)	Decrease in tax revenue associated with declining property values.
2.	Franchise Fees	\$110,000	Revenue increase based on recent increase in cable television charges.
3.	Licenses and Permits	\$1,456,100	This revenue is based on increased permit fees and projected activity.
4.	Interest Earnings	(\$300,000)	Decrease in investment revenue due to lower interest rates.
5.	Shared Revenue	\$504,000	Increase due to additional revenue from the Beach & Park District.
6.	Public Safety	\$1,737,000	Increase in revenue due to an increase in the Fire Assessment fee.
7.	Charges for Services	\$828,000	Increase due to city-wide user fee increase and internal service charges.
8.	Transfers	\$7,171,200	Transfer from the Library Bond Fund.
9.	Fund Balance and Other Misc. Revenues	(\$464,700)	The anticipated fund balance combined with other miscellaneous revenues within the General Fund.
<b>Total Revenue Difference</b>		<b>\$9,364,300</b>	

**DIFFERENCES BETWEEN FISCAL YEAR 2008-2009 ADOPTED EXPENDITURES  
AND FISCAL YEAR 2007-2008 ADOPTED EXPENDITURES**

**Explanation of differences:**

**The following outlines the basic differences in the General Fund between the FY 2008-2009 expenditures and the FY 2007-2008 estimates adopted a year ago along with a brief explanation of the differences.**

1.	Police & Fire Salary and Benefit Items	\$3,113,400	Increases in Salary and Benefit Items to accommodate merit adjustments, step plans for police and fire union positions, increases in health insurance and increases in salary ranges.
2.	Police & Fire Pension	\$1,792,300	Increase in pension costs due to contract negotiations.
3.	General Employees Salaries and Benefits	\$686,900	Increases in Salary and Benefit Items to accommodate merit adjustments, increases in health insurance and increases in salary ranges.
4.	Fuel	\$1,318,300	Increase in cost due to anticipated increases in fuel prices.
5.	Payment to CRA	(\$129,600)	Decrease in costs related to CRA due to less growth in assessed value.
6.	Motor Pool Maintenance	(\$598,600)	Decrease in costs due to routine maintenance of vehicles.
7.	Property Insurance	(40,800)	Decrease in costs associated with insuring City owned property.
8.	Supplies & Printing	(\$201,800)	Decrease in costs due to a reduction of outside printing.
9.	Telecommunications	(\$155,500)	Decrease in costs due to the change in personnel.
10.	Software Maintenance	\$74,000	Increase in costs due to the continued upgrade of equipment and technical support.
11.	Disposal Fees	\$186,500	Increase in costs due to the collection of additional fees within the annexed areas.
12.	Education, training and travel	(\$76,500)	Decrease in costs due to personnel changes.
13.	Facility Maintenance	(\$117,400)	Decrease due to a renegotiated contractor fees.
14.	Other Operating	\$316,700	Increase in costs due to equipment purchases and outside vendor services.
15.	New Programs	\$397,200	Increase in costs due to new programming.
16.	Fund Balance and Transfers	\$2,799,200	Increase in contributions to General Fund reserves and changes in transferred amounts.
<b>Total Expenditure Difference</b>		<b>\$9,364,300</b>	