

# Special Funds

## Special Fund Budgets

Special Fund Spending (By Department)			
Department	2008 Actual	2009 Adopted Budget	2010 Adopted Budget
Attorney	1,129,819	1,193,682	1,557,961
Council	63,375	82,306	158,444
Financial Services Office (a)	57,137,147	18,888,850	22,170,837
Fire and Safety Services	5,765,812	4,841,779	6,616,673
StP-RC Health	3,664,531	4,115,828	3,777,352
HREEO (b)	2,493,219	3,498,777	3,573,579
Human Resources	2,403,788	2,437,000	3,379,141
Human Rights	13,960	0	0
Mayor's Office	1,766,425	2,569,763	586,890
Parks and Recreation	24,709,185	25,422,557	28,314,144
Planning and Economic Development	18,841,869	19,720,043	18,467,902
Police	18,659,336	23,127,576	25,790,591
Public Works	121,424,673	133,497,934	142,196,012
Safety and Inspection	15,259,249	12,944,015	13,096,505
Office of Technology	<u>2,854,783</u>	<u>3,744,473</u>	<u>4,379,199</u>
Total	276,187,171	256,084,583	274,065,230

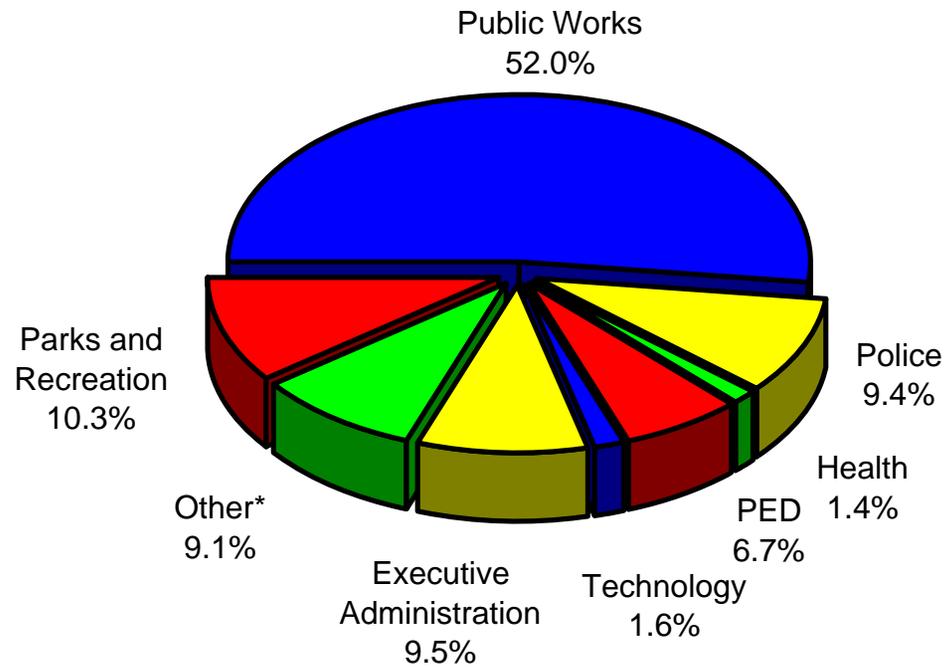
Special fund budgets are designed to track revenues and expenditures for specific designated purposes. With some exceptions, special fund budgets are not supported by property taxes. Rather, special fund spending is supported by user fees, assessments, and grants, which are generally restricted in some way. The restrictions require accounting in separate funds, which include operating funds, project funds, debt service funds, and trust funds.

a) The 2008 budget for the Office of Financial Services includes nearly \$40 million in one-time spending for the Republican National Convention, funded by a Federal security grant.

(b) In 2009, the Contract Analysis and RiverPrint components of the Office of Financial Services, the Equal Employment program in the Planning and Economic Development department, and the Human Rights department were merged to create the Human Rights and Equal Economic Opportunity (HREEO) department.

# Special Fund Budgets

2010 Adopted Budget



\* Other includes City Attorney, City Council, Safety and Inspection, and Fire, and HREEO.

## Special Fund Budgets

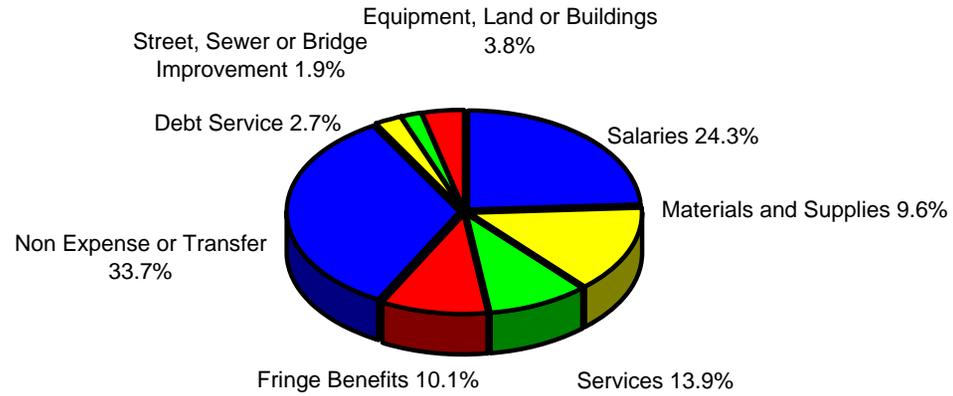
Special Fund Spending (By Major Object)			
Object	2008 Actual	2009 Adopted Budget	2010 Adopted Budget
Salaries	62,161,185	61,770,686	66,532,381
Services	43,451,679	34,930,200	38,096,378
Materials and Supplies	30,555,903	23,895,077	26,387,604
Fringe Benefits	25,192,337	23,326,486	27,630,656
Transfers and Miscellaneous	97,119,097	91,597,128	92,461,889
Debt Service	8,846,381	6,412,945	7,413,619
Street, Sewer or Bridge Improvement	3,339,633	4,793,864	5,194,613
Capital Outlay	<u>5,520,956</u>	<u>9,358,197</u>	<u>10,348,090</u>
Total	276,187,171	256,084,583	274,065,230

Special Fund Financing (Revenue By Source)			
Source	2008 Actual	2009 Adopted Budget	2010 Adopted Budget
Use of Fund Balance	0	6,232,900	12,229,145
Transfers	18,761,214	16,668,289	17,916,430
Hotel and Motel Taxes	1,972,179	1,807,000	1,724,563
License and Permits	9,950,961	10,643,731	10,401,274
Intergovernmental Revenue	68,116,010	31,463,947	38,893,891
Fees, Sales and Services	110,528,366	119,993,849	124,657,207
Enterprise and Franchise Revenue	9,468,904	12,016,462	11,564,253
Assessments and Other Revenue Sources	<u>41,830,874</u>	<u>57,258,405</u>	<u>56,678,467</u>
Total	260,628,508	256,084,583	274,065,230

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## 2010 Spending By Major Object



## 2010 Revenue By Source

