Special Funds

Special Fund Budgets

Special Fund Spending
(By Department)

Department	2008 Actual	2009 Adopted Budget	2010 Proposed Budget
Attorney	1,129,819	1,193,682	1,542,447
Council	63,375	82,306	85,540
Financial Services Office (a)	57,137,147	18,888,850	19,769,153
Fire and Safety Services	5,765,812	4,841,779	4,834,775
StP-RC Health	3,664,531	4,115,828	3,777,352
HREEO (b)	2,493,219	3,498,777	3,574,616
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	456,890
Parks and Recreation	24,709,185	25,422,557	28,314,144
Planning and Economic Development	18,841,869	19,720,043	17,977,902
Police	18,659,336	23,127,576	24,758,415
Public Works	121,424,673	133,497,934	139,913,281
Safety and Inspection	15,259,249	12,944,015	13,096,505
Office of Technology	2,854,783	3,744,473	4,364,077
Total	276,187,171	256,084,583	265,844,238

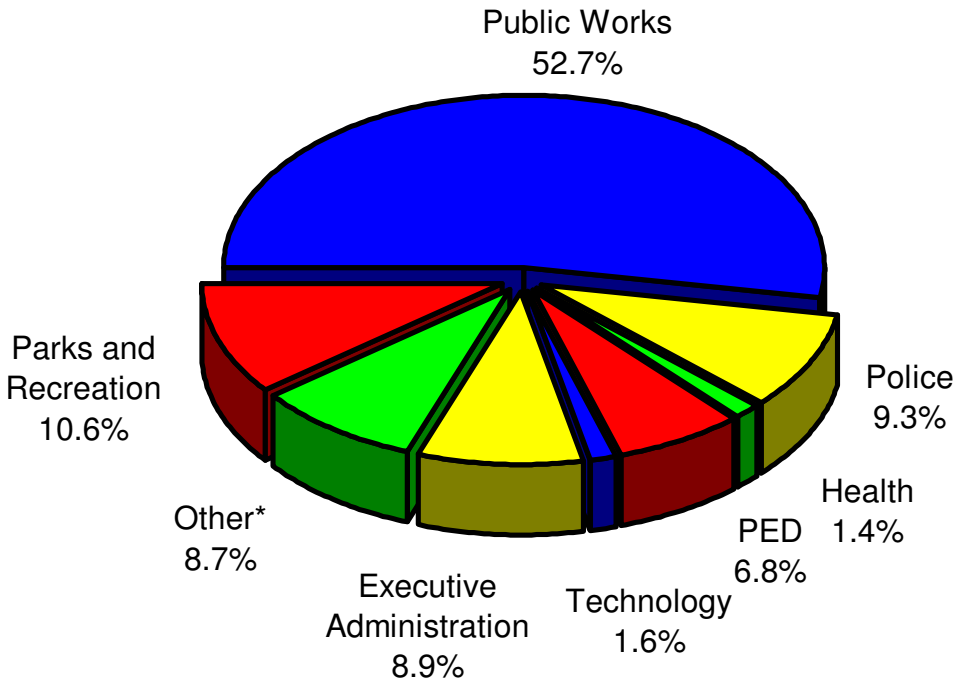
Special fund budgets are designed to track revenues and expenditures for specific designated purposes. With some exceptions, special fund budgets are not supported by property taxes. Rather, special fund spending is supported by user fees, assessments, and grants, which are generally restricted in some 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 Anaysis and RiverPrint components of the Office of Financial Services, the Equal Employment program in the Planningand Economic Development department, and the Human Rights department will be merged to create the Human Rights and Equal Economic Opportunity (HREEO) department.

Special Fund Budgets

2010 Proposed 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	66,144,224
Services	43,451,679	34,930,200	36,431,361
Materials and Supplies	30,555,903	23,895,077	25,200,624
Fringe Benefits	25,192,337	23,326,486	27,567,086
Transfers and Miscellaneuous	97,119,097	91,597,128	88,484,026
Debt Service	8,846,381	6,412,945	7,008,619
Street, Sewer or Bridge Improvement	3,339,633	4,793,864	5,194,613
Capital Outlay	5,520,956	9,358,197	9,813,685
Total	276,187,171	256,084,583	265,844,238

Special Fund Financing
(Revenue By Source)

Source	2008 Actual	2009 Adopted Budget	2010 Adopted Budget
Use of Fund Balance	0	6,232,900	10,118,972
Transfers	18,761,214	16,668,289	18,116,430
Hotel and Motel Taxes	1,972,179	1,807,000	1,807,000
License and Permits	9,950,961	10,643,731	10,401,274
Intergovernmental Revenue	68,116,010	31,463,947	34,732,374
Fees, Sales and Services	110,528,366	119,993,849	124,799,797
Enterprise and Franchise Revenue	9,468,904	12,016,462	11,523,760
Assessments and Other Revenue Sources	41,830,874	57,258,405	54,344,631
Total	260,628,508	256,084,583	265,844,238

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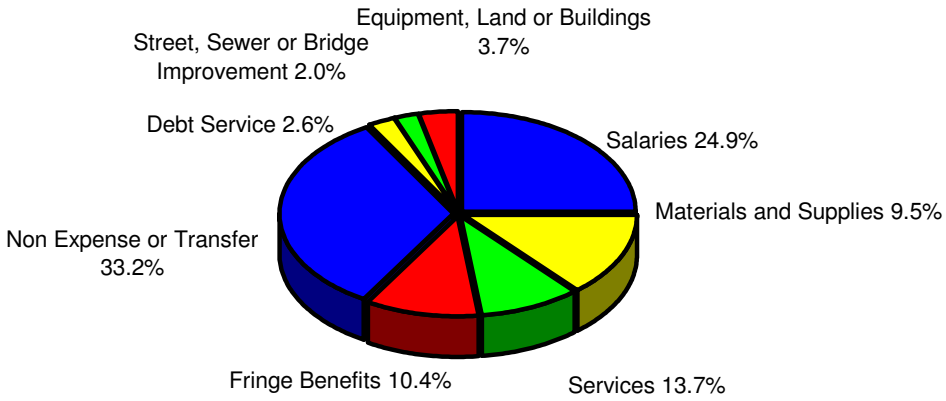
Special Fund Budgets

2010 Spending By Major Object



2010 Revenue By Source