

CITY OF PASADENA
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended June 30, 2006

	<u>Budget</u>		<u>Actual</u>	<u>Variance with</u>	<u>Prior</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>	<u>Year</u>
				<u>Positive (Negative)</u>	<u>Actual</u>
Revenues:					
Taxes	\$ 112,761,059	112,761,059	108,259,679	(4,501,380)	103,263,885
Licenses and permits	2,101,915	2,101,915	2,389,206	287,291	2,422,590
Intergovernmental revenues	2,006,211	2,354,645	12,013,725	9,659,080	12,513,767
Charges for services	23,851,468	23,851,468	27,954,633	4,103,165	26,212,130
Fines and forfeits	5,872,902	5,872,902	6,911,046	1,038,144	6,541,630
Investment earnings	16,376,327	16,376,327	18,656,672	2,280,345	16,527,891
Net change in fair value of investments	-	-	(831,808)	(831,808)	(85,675)
Rental income	1,736,120	1,736,120	1,536,322	(199,798)	1,632,951
Miscellaneous revenues	1,904,546	1,904,546	2,155,607	251,061	2,186,348
Total revenues	<u>166,610,548</u>	<u>166,958,982</u>	<u>179,045,082</u>	<u>12,086,100</u>	<u>171,215,517</u>
Expenditures:					
Current:					
General government:					
City Attorney	3,720,953	3,747,447	3,285,686	461,761	3,007,231
City Clerk	1,335,776	1,497,851	1,406,418	91,433	1,683,509
City Council	1,653,877	1,670,299	1,577,940	92,359	1,502,486
City Manager	2,191,228	2,473,678	2,458,189	15,489	2,022,071
City Prosecutor	1,858,391	1,858,391	1,775,560	82,831	1,578,205
Finance	8,924,753	8,935,553	8,765,461	170,092	8,099,339
Human Resources	2,754,782	2,780,858	2,704,401	76,457	2,310,369
Non-departmental	2,982,334	6,539,712	8,301,282	(1,761,570)	6,236,566
Public safety:					
Fire	32,260,910	32,393,480	29,674,954	2,718,526	29,067,944
Police	49,138,320	50,014,914	48,812,948	1,201,966	46,372,668
Transportation:					
Public Works and Transportation	24,037,327	24,688,517	23,974,050	714,467	21,886,752
Culture and leisure:					
Human Services, Recreation and Neighborhoods	8,598,367	8,635,512	7,779,954	855,558	7,737,714
Non-departmental - PCOC	4,598,100	4,598,100	5,317,863	(719,763)	4,611,586
Community development:					
Planning and Permitting	8,838,472	8,999,195	8,796,832	202,363	8,082,604
Debt Service					
Principal retirement	-	-	-	-	40,000,000
Total expenditures	<u>152,893,590</u>	<u>158,833,507</u>	<u>154,631,538</u>	<u>4,201,969</u>	<u>184,199,044</u>
Excess (deficiency) of revenues over (under) expenditures	<u>13,716,958</u>	<u>8,125,475</u>	<u>24,413,544</u>	<u>16,288,069</u>	<u>(12,983,527)</u>
Other financing sources (uses):					
Issuance of long-term debt	-	-	-	-	2,181,479
Transfers in	18,598,622	26,279,009	26,940,474	661,465	60,497,106
Transfers out	(38,539,825)	(39,175,145)	(40,969,032)	(1,793,887)	(39,910,724)
Total other financing sources (uses)	<u>(19,941,203)</u>	<u>(12,896,136)</u>	<u>(14,028,558)</u>	<u>(1,132,422)</u>	<u>22,767,861</u>
Change in fund balances	(6,224,245)	(4,770,661)	10,384,986	15,155,647	9,784,334
Fund balances at beginning of year	<u>69,081,426</u>	<u>69,081,426</u>	<u>69,081,426</u>	<u>-</u>	<u>59,297,092</u>
Fund balances at end of year	<u>\$ 62,857,181</u>	<u>64,310,765</u>	<u>79,466,412</u>	<u>15,155,647</u>	<u>69,081,426</u>

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SUPPLEMENTARY INFORMATION

CITY OF PASADENA

Non-Major Governmental Funds

Combining Balance Sheet

June 30, 2006

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Permanent Funds	Totals	
					2006	2005
<u>Assets</u>						
Cash and investments	\$ 57,655,859	38,809,334	54,406,187	986,416	151,857,796	185,022,936
Accounts receivable	8,521,711	-	614,410	6,601	9,142,722	6,715,389
Less allowance for uncollectible amounts	(23,516)	-	-	-	(23,516)	(29,964)
Notes receivable	20,578,879	-	7,511,329	-	28,090,208	25,140,496
Due from other funds	98,680	-	1,664,361	-	1,763,041	1,664,361
Prepays and other assets	-	-	-	-	-	17,000
Advances to other funds	16,488,046	-	7,654,420	-	24,142,466	23,717,782
Allowance for uncollectible long-term receivables	(21,310,916)	-	(10,511,633)	-	(31,822,549)	(30,851,180)
Property held for resale	<u>5,091,088</u>	<u>-</u>	<u>231,500</u>	<u>-</u>	<u>5,322,588</u>	<u>4,053,669</u>
Total assets	\$ 87,099,831	38,809,334	61,570,574	993,017	188,472,756	215,450,489
<u>Liabilities and Fund Balances</u>						
Liabilities:						
Accounts payable and accrued liabilities	\$ 5,017,905	28,904	193,728	354	5,240,891	4,672,221
Deposits	631,205	-	-	-	631,205	519,004
Due to other funds	1,833,553	-	2,015,431	-	3,848,984	3,769,874
Deferred revenue	2,586,752	-	-	-	2,586,752	1,930,651
Advances from other funds	<u>-</u>	<u>-</u>	<u>4,507,500</u>	<u>-</u>	<u>4,507,500</u>	<u>4,365,948</u>
Total liabilities	10,069,415	28,904	6,716,659	354	16,815,332	15,257,698
Fund balances:						
Reserved for:						
Encumbrances	12,220,211	-	9,500	-	12,229,711	7,527,370
Notes receivable	15,686,009	-	-	-	15,686,009	13,179,998
Prepays and other assets	-	-	-	-	-	17,000
Advances to other funds	-	-	5,611,814	-	5,611,814	5,713,746
Property held for resale	5,091,088	-	231,500	-	5,322,588	4,053,669
Debt service	-	38,780,430	-	-	38,780,430	36,951,516
Unreserved, reported in:						
Special revenue funds	44,033,108	-	-	-	44,033,108	43,104,414
Capital projects funds	-	-	49,001,101	-	49,001,101	88,674,262
Permanent funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>992,663</u>	<u>992,663</u>	<u>970,816</u>
Total fund balances	77,030,416	38,780,430	54,853,915	992,663	171,657,424	200,192,791
Total liabilities and fund balances	\$ 87,099,831	38,809,334	61,570,574	993,017	188,472,756	215,450,489

CITY OF PASADENA
Non-Major Governmental Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended June 30, 2006

	Special	Debt	Capital	Permanent	Totals	
	Revenue	Service	Projects		2006	2005
	Funds	Funds	Funds	Funds		
Revenues:						
Taxes	\$ 6,678,728	-	3,874,851	-	10,553,579	9,968,292
Licenses and permits	6,796,217	-	-	-	6,796,217	7,015,094
Intergovernmental revenues	36,391,338	-	-	-	36,391,338	33,568,805
Charges for services	6,698,035	-	-	-	6,698,035	6,145,641
Fines and forfeitures	168,900	-	-	-	168,900	-
Investment earnings	1,903,209	1,681,834	2,396,944	35,513	6,017,500	6,107,873
Net change in fair value of investments	(544,219)	(228,445)	(394,713)	(10,936)	(1,178,313)	(159,623)
Rental income	2,004,929	-	1,325,408	-	3,330,337	3,237,306
Miscellaneous revenues	8,355,897	-	531,504	-	8,887,401	12,932,236
Contributions	15,087	-	4,171,559	-	4,186,646	2,005,478
Total revenues	68,468,121	1,453,389	11,905,553	24,577	81,851,640	80,821,102
Expenditures:						
Current:						
General government	-	263,883	497,775	-	761,658	820,513
Public safety	3,372,961	-	-	-	3,372,961	2,524,381
Transportation	9,948,854	-	-	-	9,948,854	9,125,120
Sanitation	3,103,965	-	-	-	3,103,965	2,408,961
Health	11,430,318	-	-	-	11,430,318	10,727,069
Culture and leisure	11,192,846	-	-	2,730	11,195,576	10,562,037
Community development	23,850,360	-	4,187,156	-	28,037,516	27,039,290
Debt service:						
Principal retirement	220,000	10,424,826	-	-	10,644,826	11,464,529
Interest	93,449	14,859,009	141,552	-	15,094,010	14,006,837
Total expenditures	63,212,753	25,547,718	4,826,483	2,730	93,589,684	88,678,737
Excess (deficiency) of revenues over (under) expenditures	5,255,368	(24,094,329)	7,079,070	21,847	(11,738,044)	(7,857,635)
Other financing sources (uses):						
Issuance of long-term debt	1,267,620	-	10,355,000	-	11,622,620	40,750,000
Other financing use-bond discount	-	-	(36,459)	-	(36,459)	-
Transfers in	12,338,976	27,702,972	1,623,484	-	41,665,432	42,830,702
Transfers out	(7,829,153)	(1,779,729)	(59,023,884)	-	(68,632,766)	(71,826,898)
Total other financing sources (uses)	5,777,443	25,923,243	(47,081,859)	-	(15,381,173)	11,753,804
Change in fund balances	11,032,811	1,828,914	(40,002,789)	21,847	(27,119,217)	3,896,169
Fund balances at beginning of year, as restated	65,997,605	36,951,516	94,856,704	970,816	198,776,641	196,296,622
Fund balances at end of year	\$ 77,030,416	38,780,430	54,853,915	992,663	171,657,424	200,192,791

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Special Revenue Funds

NON-MAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for revenue derived from specific taxes or other revenue sources that is restricted by law or administrative action to expenditure for specified purposes.

Public Safety Fund - to account for revenue received from State AB3229 funds, revenue derived from the 1/2-cent sales tax approved by the voters in November 1993, high technology grant revenue received from the State of California, and money received by the Police Department from forfeited cash and other tangible property seized in illegal narcotic activities under the Federal Comprehensive Crime Control Act of 1984 and used solely for law enforcement purposes. It also account for revenue received from Federal Emergency Management Agency's (FEMA) for a Firefighters Grant Program for the purpose of funding a Fire Department Wellness Program and a federal grant for Anti-Terrorism.

Health Fund - to account for all grants and revenue received for the provision of health services by the Public Health Department.

Building Services Fund - to account for the operations of the Permit Center including all revenues and expenditures associated with issuing various building permits.

Sewer Construction and Maintenance Fund - to account for revenue received from sewer use and storm drain charges collected for the construction and maintenance of the City's sewer system.

Underground Utilities Fund - to account for the use of revenue received from the underground surtax on sales of electric energy.

Transportation Fund - to account for the use of revenue derived from the 1/2-cent sales tax approved by the voters in November 1980 and 1990, gasoline tax collected for the construction and maintenance of the road network system of the City, sales tax collected for bikeways and pedestrian facilities, and State AB2928 traffic congestion relief revenue for the preservation, maintenance and rehabilitation of the City's street and road system.

Human Services Endowment Fund - to account for funds appropriated from the Lind Bequest, Holmes Bequest, Williams Bequest and other sources, to deliver quality human services to Pasadena residents.

Library Fund - to account for the operations of the City's public libraries and the library special tax approved by the voters on June 22, 1993.

NON-MAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

(Continued)

Parking Fund - to account for revenue derived from parking meters, all revenue from the parking and business improvement tax, parking space rental, and parking permits collected for the South Lake Parking District. Also to account for revenue from parking space leases, zoning credits, meters, and other uses in the West Gateway Parking District.

Air Quality Improvement Fund - to account for the use of revenue derived from a fee added to the motor vehicle registration fee for reducing air pollution.

Housing and Community Development Fund - to account for the use of Community Development Block Grant programs and other housing programs of the U.S. Department of Housing and Urban Development.

Donated Funds - to account for principal and interest on funds used for expressed purposes.

Low and Moderate Income Housing Fund - to account for funds received and expended to assist low and moderate-income households.

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CITY OF PASADENA
Non-Major Governmental Funds
Special Revenue Funds
Combining Balance Sheet
June 30, 2006

	Sewer					
	Public Safety	Health	Building Services	Construction and Maintenance	Underground Utilities	Transportation
<u>Assets</u>						
Cash and investments	\$ 1,317,711	692,410	5,269,912	3,428,483	18,526,719	9,528,469
Accounts receivable	1,178,307	2,467,441	671,640	580,027	333,895	1,870,452
Less allowance for uncollectible amounts	-	-	-	(7,104)	(16,412)	-
Prepays and other assets	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Advances to other funds	-	-	-	-	-	-
Allowance for uncollectible long-term receivables	-	-	-	-	-	-
Property held for resale	-	-	-	-	-	-
Total assets	\$ 2,496,018	3,159,851	5,941,552	4,001,406	18,844,202	11,398,921
<u>Liabilities and Fund Balances</u>						
Liabilities:						
Accounts payable and accrued liabilities	\$ 84,212	857,821	237,221	49,119	-	773,672
Deposits	-	-	184,000	8,938	-	-
Due to other funds	1,052,938	-	-	-	-	87,500
Deferred revenue	635,885	1,853,199	-	-	-	-
Total liabilities	1,773,035	2,711,020	421,221	58,057	-	861,172
Fund balances:						
Reserved for:						
Encumbrances	3,139,874	33,697	122,917	-	-	-
Notes receivable	-	-	-	-	-	-
Prepays and other assets	-	-	-	-	-	-
Property held for resale	-	-	-	-	-	-
Unreserved, reported in:						
Special revenue funds designated for special fund purposes and undesignated	(2,416,891)	415,134	5,397,414	3,943,349	18,844,202	10,537,749
Total fund balances	722,983	448,831	5,520,331	3,943,349	18,844,202	10,537,749
Total liabilities and fund balances	\$ 2,496,018	3,159,851	5,941,552	4,001,406	18,844,202	11,398,921

Human Services Endowment	Library	Parking	Air Quality Improvement	Housing and Community Development	Donated Funds	Low and Moderate Income Housing	Totals	
							2006	2005
1,286,832	1,545,267	2,258,038	3,303	2,028,765	2,044,168	9,725,782	57,655,859	52,367,577
9,337	182,852	40,753	44,000	834,462	12,425	296,120	8,521,711	6,237,184
-	-	-	-	-	-	-	(23,516)	(29,964)
-	-	-	-	-	-	-	-	17,000
-	-	-	-	4,892,870	-	15,686,009	20,578,879	18,143,115
-	-	-	-	-	-	98,680	98,680	-
-	-	-	-	16,488,046	-	-	16,488,046	16,147,118
-	-	-	-	(21,310,916)	-	-	(21,310,916)	(21,040,235)
-	-	-	-	-	-	5,091,088	5,091,088	3,822,169
<u>1,296,169</u>	<u>1,728,119</u>	<u>2,298,791</u>	<u>47,303</u>	<u>2,933,227</u>	<u>2,056,593</u>	<u>30,897,679</u>	<u>87,099,831</u>	<u>75,663,964</u>
11,685	773,958	257,419	-	1,607,980	9,373	355,445	5,017,905	4,398,729
-	386,467	10,300	-	41,500	-	-	631,205	519,004
-	-	616,415	-	76,700	-	-	1,833,553	1,401,825
-	27,668	-	-	70,000	-	-	2,586,752	1,930,651
<u>11,685</u>	<u>1,188,093</u>	<u>884,134</u>	<u>-</u>	<u>1,796,180</u>	<u>9,373</u>	<u>355,445</u>	<u>10,069,415</u>	<u>8,250,209</u>
4,068	134,214	53,010	-	-	16,000	8,716,431	12,220,211	7,290,174
-	-	-	-	-	-	15,686,009	15,686,009	13,179,998
-	-	-	-	-	-	-	-	17,000
-	-	-	-	-	-	5,091,088	5,091,088	3,822,169
<u>1,280,416</u>	<u>405,812</u>	<u>1,361,647</u>	<u>47,303</u>	<u>1,137,047</u>	<u>2,031,220</u>	<u>1,048,706</u>	<u>44,033,108</u>	<u>43,104,414</u>
<u>1,284,484</u>	<u>540,026</u>	<u>1,414,657</u>	<u>47,303</u>	<u>1,137,047</u>	<u>2,047,220</u>	<u>30,542,234</u>	<u>77,030,416</u>	<u>67,413,755</u>
<u>1,296,169</u>	<u>1,728,119</u>	<u>2,298,791</u>	<u>47,303</u>	<u>2,933,227</u>	<u>2,056,593</u>	<u>30,897,679</u>	<u>87,099,831</u>	<u>75,663,964</u>

CITY OF PASADENA
Non-Major Governmental Funds
Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended June 30, 2006

	<u>Public Safety</u>	<u>Health</u>	<u>Building Services</u>	<u>Sewer Construction and Maintenance</u>	<u>Underground Utilities</u>	<u>Transportation</u>
Revenues:						
Taxes	\$ -	815,988	-	-	4,127,956	-
Licenses and permits	-	731,484	6,064,733	-	-	-
Intergovernmental revenues	3,306,727	7,532,099	-	-	-	9,569,959
Charges for services	-	670,093	-	5,357,588	-	-
Fines and forfeitures	-	-	-	-	-	-
Investment earnings	19,043	-	190,272	124,140	638,428	364,315
Net change in fair value of investments	(7,285)	-	(59,091)	(35,267)	(191,540)	(107,076)
Rental income	-	-	-	-	-	-
Miscellaneous revenues	500	7,409	1,837	61,500	-	1,150,947
Contributions	-	-	-	-	-	-
Total revenues	<u>3,318,985</u>	<u>9,757,073</u>	<u>6,197,751</u>	<u>5,507,961</u>	<u>4,574,844</u>	<u>10,978,145</u>
Expenditures:						
Current:						
Public safety	3,372,961	-	-	-	-	-
Transportation	-	-	-	-	33,048	7,903,192
Sanitation	-	-	-	3,103,965	-	-
Health	-	11,430,318	-	-	-	-
Culture and leisure	-	-	-	-	-	-
Community development	-	-	5,703,151	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total expenditures	<u>3,372,961</u>	<u>11,430,318</u>	<u>5,703,151</u>	<u>3,103,965</u>	<u>33,048</u>	<u>7,903,192</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(53,976)</u>	<u>(1,673,245)</u>	<u>494,600</u>	<u>2,403,996</u>	<u>4,541,796</u>	<u>3,074,953</u>
Other financing sources (uses):						
Issuance of long-term debt	-	-	-	-	-	-
Transfers in	-	1,049,561	-	-	-	341,777
Transfers out	-	(59,794)	(84,294)	(1,891,105)	(1,641,538)	(2,438,864)
Total other financing sources (uses)	<u>-</u>	<u>989,767</u>	<u>(84,294)</u>	<u>(1,891,105)</u>	<u>(1,641,538)</u>	<u>(2,097,087)</u>
Change in fund balances	<u>(53,976)</u>	<u>(683,478)</u>	<u>410,306</u>	<u>512,891</u>	<u>2,900,258</u>	<u>977,866</u>
Fund balances at beginning of year, as restated	<u>776,959</u>	<u>1,132,309</u>	<u>5,110,025</u>	<u>3,430,458</u>	<u>15,943,944</u>	<u>9,559,883</u>
Fund balances at end of year	<u>\$ 722,983</u>	<u>448,831</u>	<u>5,520,331</u>	<u>3,943,349</u>	<u>18,844,202</u>	<u>10,537,749</u>

Human Services Endowment	Library	Parking	Air Quality Improvement	Housing and Community Development	Donated Funds	Low and Moderate Income Housing	Totals	
							2006	2005
-	1,718,097	16,687	-	-	-	-	6,678,728	6,556,234
-	-	-	-	-	-	-	6,796,217	7,015,094
-	279,009	-	177,434	15,526,110	-	-	36,391,338	33,568,805
-	130,420	539,934	-	-	-	-	6,698,035	6,145,641
-	168,900	-	-	-	-	-	168,900	-
48,718	35,898	62,522	99	30,328	61,967	327,479	1,903,209	1,616,437
(15,286)	(10,055)	(20,169)	68	(8,644)	(19,082)	(70,792)	(544,219)	(83,170)
-	1,053	1,851,153	-	55,113	-	97,610	2,004,929	1,988,197
-	28,036	1,177	-	445,649	465,370	6,193,472	8,355,897	5,975,037
-	-	-	-	-	15,087	-	15,087	10,000
<u>33,432</u>	<u>2,351,358</u>	<u>2,451,304</u>	<u>177,601</u>	<u>16,048,556</u>	<u>523,342</u>	<u>6,547,769</u>	<u>68,468,121</u>	<u>62,792,275</u>
-	-	-	-	-	-	-	3,372,961	2,524,381
-	-	2,012,614	-	-	-	-	9,948,854	9,125,120
-	-	-	-	-	-	-	3,103,965	2,408,961
-	-	-	-	-	-	-	11,430,318	10,727,069
131,173	10,899,469	-	-	-	162,204	-	11,192,846	10,558,776
-	-	-	-	15,178,879	-	2,968,330	23,850,360	22,772,714
-	-	-	-	220,000	-	-	220,000	200,000
-	-	-	-	93,449	-	-	93,449	96,573
<u>131,173</u>	<u>10,899,469</u>	<u>2,012,614</u>	<u>-</u>	<u>15,492,328</u>	<u>162,204</u>	<u>2,968,330</u>	<u>63,212,753</u>	<u>58,413,594</u>
<u>(97,741)</u>	<u>(8,548,111)</u>	<u>438,690</u>	<u>177,601</u>	<u>556,228</u>	<u>361,138</u>	<u>3,579,439</u>	<u>5,255,368</u>	<u>4,378,681</u>
-	-	-	-	-	-	1,267,620	1,267,620	-
-	8,584,620	95,654	-	-	-	2,267,364	12,338,976	13,862,436
-	-	(555,245)	(175,000)	-	-	(983,313)	(7,829,153)	(14,455,249)
-	8,584,620	(459,591)	(175,000)	-	-	2,551,671	5,777,443	(592,813)
(97,741)	36,509	(20,901)	2,601	556,228	361,138	6,131,110	11,032,811	3,785,868
<u>1,382,225</u>	<u>503,517</u>	<u>1,435,558</u>	<u>44,702</u>	<u>580,819</u>	<u>1,686,082</u>	<u>24,411,124</u>	<u>65,997,605</u>	<u>63,627,887</u>
<u>1,284,484</u>	<u>540,026</u>	<u>1,414,657</u>	<u>47,303</u>	<u>1,137,047</u>	<u>2,047,220</u>	<u>30,542,234</u>	<u>77,030,416</u>	<u>67,413,755</u>

CITY OF PASADENA

Public Safety Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended June 30, 2006

	<u>Budget</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>	<u>Prior Year Actual</u>
	<u>Original</u>	<u>Final</u>			
Revenues:					
Taxes	\$ -	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental revenues	1,507,658	2,541,484	3,306,727	765,243	1,871,766
Charges for services	-	-	-	-	-
Investment earnings	-	-	19,043	19,043	28,397
Net change in fair value of investments	-	(26,345)	(7,285)	19,060	(2,179)
Rental income	-	-	-	-	-
Miscellaneous revenues	-	-	500	500	4,500
Total revenues	<u>1,507,658</u>	<u>2,515,139</u>	<u>3,318,985</u>	<u>803,846</u>	<u>1,902,484</u>
Expenditures:					
Current:					
Public safety	1,978,880	6,720,717	3,372,961	3,347,756	2,524,381
Transportation	-	-	-	-	-
Sanitation	-	-	-	-	-
Health	-	-	-	-	-
Culture and leisure	-	-	-	-	-
Community development	-	-	-	-	-
Debt service:					
Principal retirement	-	-	-	-	-
Interest	-	-	-	-	-
Total expenditures	<u>1,978,880</u>	<u>6,720,717</u>	<u>3,372,961</u>	<u>3,347,756</u>	<u>2,524,381</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(471,222)</u>	<u>(4,205,578)</u>	<u>(53,976)</u>	<u>4,151,602</u>	<u>(621,897)</u>
Other financing sources (uses):					
Issuance of long-term debt	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	(464,134)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(464,134)</u>
Change in fund balances	(471,222)	(4,205,578)	(53,976)	4,151,602	(1,086,031)
Fund balance at beginning of year	<u>776,959</u>	<u>776,959</u>	<u>776,959</u>	<u>-</u>	<u>1,862,990</u>
Fund balance at end of year	<u>\$ 305,737</u>	<u>(3,428,619)</u>	<u>722,983</u>	<u>4,151,602</u>	<u>776,959</u>

CITY OF PASADENA

Health Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended June 30, 2006

	<u>Budget</u>		<u>Actual</u>	<u>Variance with</u>	<u>Prior</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>	<u>Year</u>
				<u>Positive (Negative)</u>	<u>Actual</u>
Revenues:					
Taxes	\$ 644,942	644,942	815,988	171,046	815,988
Licenses and permits	671,175	671,175	731,484	60,309	549,532
Intergovernmental revenues	8,230,754	9,289,118	7,532,099	(1,757,019)	7,881,605
Charges for services	719,572	719,572	670,093	(49,479)	643,553
Investment earnings	-	-	-	-	-
Net change in fair value of investments	-	-	-	-	-
Rental income	-	-	-	-	-
Miscellaneous revenues	-	-	7,409	7,409	20,930
Total revenues	<u>10,266,443</u>	<u>11,324,807</u>	<u>9,757,073</u>	<u>(1,567,734)</u>	<u>9,911,608</u>
Expenditures:					
Current:					
Public safety	-	-	-	-	-
Transportation	-	-	-	-	-
Sanitation	-	-	-	-	-
Health	11,316,004	12,374,368	11,430,318	944,050	10,727,069
Culture and leisure	-	-	-	-	-
Community development	-	-	-	-	-
Debt service:					
Principal retirement	-	-	-	-	-
Interest	-	-	-	-	-
Total expenditures	<u>11,316,004</u>	<u>12,374,368</u>	<u>11,430,318</u>	<u>944,050</u>	<u>10,727,069</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,049,561)</u>	<u>(1,049,561)</u>	<u>(1,673,245)</u>	<u>(623,684)</u>	<u>(815,461)</u>
Other financing sources (uses):					
Issuance of long-term debt	-	-	-	-	-
Transfers in	1,049,561	1,049,561	1,049,561	-	1,013,477
Transfers out	(220,500)	(220,500)	(59,794)	160,706	(25,964)
Total other financing sources (uses)	<u>829,061</u>	<u>829,061</u>	<u>989,767</u>	<u>160,706</u>	<u>987,513</u>
Change in fund balances	(220,500)	(220,500)	(683,478)	(462,978)	172,052
Fund balance at beginning of year	<u>1,132,309</u>	<u>1,132,309</u>	<u>1,132,309</u>	-	<u>960,257</u>
Fund balance at end of year	<u>\$ 911,809</u>	<u>911,809</u>	<u>448,831</u>	<u>(462,978)</u>	<u>1,132,309</u>

CITY OF PASADENA

Building Services Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended June 30, 2006

	<u>Budget</u>		<u>Actual</u>	<u>Variance with</u>	<u>Prior</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>	<u>Year</u>
				<u>Positive (Negative)</u>	<u>Actual</u>
Revenues:					
Taxes	\$ -	-	-	-	-
Licenses and permits	4,812,075	4,812,075	6,064,733	1,252,658	6,465,562
Intergovernmental revenues	-	-	-	-	-
Charges for services	-	-	-	-	-
Investment earnings	75,000	75,000	190,272	115,272	146,649
Net change in fair value of investments	-	-	(59,091)	(59,091)	(6,069)
Rental income	-	-	-	-	-
Miscellaneous revenues	-	-	1,837	1,837	1,898
Total revenues	<u>4,887,075</u>	<u>4,887,075</u>	<u>6,197,751</u>	<u>1,310,676</u>	<u>6,608,040</u>
Expenditures:					
Current:					
Public safety	-	-	-	-	-
Transportation	-	-	-	-	-
Sanitation	-	-	-	-	-
Health	-	-	-	-	-
Culture and leisure	-	-	-	-	-
Community development	6,113,501	6,432,060	5,703,151	728,909	5,156,711
Debt service:					
Principal retirement	-	-	-	-	-
Interest	-	-	-	-	-
Total expenditures	<u>6,113,501</u>	<u>6,432,060</u>	<u>5,703,151</u>	<u>728,909</u>	<u>5,156,711</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,226,426)</u>	<u>(1,544,985)</u>	<u>494,600</u>	<u>2,039,585</u>	<u>1,451,329</u>
Other financing sources (uses):					
Issuance of long-term debt	-	-	-	-	-
Transfers in	-	-	-	-	8,893
Transfers out	-	(78,094)	(84,294)	(6,200)	(119,869)
Total other financing sources (uses)	<u>-</u>	<u>(78,094)</u>	<u>(84,294)</u>	<u>(6,200)</u>	<u>(110,976)</u>
Change in fund balances	<u>(1,226,426)</u>	<u>(1,623,079)</u>	<u>410,306</u>	<u>2,033,385</u>	<u>1,340,353</u>
Fund balance at beginning of year	<u>5,110,025</u>	<u>5,110,025</u>	<u>5,110,025</u>	<u>-</u>	<u>3,769,672</u>
Fund balance at end of year	<u>\$ 3,883,599</u>	<u>3,486,946</u>	<u>5,520,331</u>	<u>2,033,385</u>	<u>5,110,025</u>

CITY OF PASADENA
Sewer Construction and Maintenance Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2006

	<u>Budget</u>		<u>Actual</u>	<u>Variance with</u>	<u>Prior</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>	<u>Year</u>
				<u>Positive (Negative)</u>	<u>Actual</u>
Revenues:					
Taxes	\$ -	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental revenues	-	-	-	-	-
Charges for services	5,245,296	5,245,296	5,357,588	112,292	4,883,867
Investment earnings	118,217	118,217	124,140	5,923	118,446
Net change in fair value of investments	-	-	(35,267)	(35,267)	(2,238)
Rental income	-	-	-	-	-
Miscellaneous revenues	-	-	61,500	61,500	-
Total revenues	<u>5,363,513</u>	<u>5,363,513</u>	<u>5,507,961</u>	<u>144,448</u>	<u>5,000,075</u>
Expenditures:					
Current:					
Public safety	-	-	-	-	-
Transportation	-	-	-	-	-
Sanitation	3,190,889	3,190,889	3,103,965	86,924	2,408,961
Health	-	-	-	-	-
Culture and leisure	-	-	-	-	-
Community development	-	-	-	-	-
Debt service:					
Principal retirement	-	-	-	-	-
Interest	-	-	-	-	-
Total expenditures	<u>3,190,889</u>	<u>3,190,889</u>	<u>3,103,965</u>	<u>86,924</u>	<u>2,408,961</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,172,624</u>	<u>2,172,624</u>	<u>2,403,996</u>	<u>231,372</u>	<u>2,591,114</u>
Other financing sources (uses):					
Issuance of long-term debt	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	(2,307,121)	(2,477,121)	(1,891,105)	586,016	(3,955,525)
Total other financing sources (uses)	<u>(2,307,121)</u>	<u>(2,477,121)</u>	<u>(1,891,105)</u>	<u>586,016</u>	<u>(3,955,525)</u>
Change in fund balances	(134,497)	(304,497)	512,891	817,388	(1,364,411)
Fund balance at beginning of year	<u>3,430,458</u>	<u>3,430,458</u>	<u>3,430,458</u>	<u>-</u>	<u>4,794,869</u>
Fund balance at end of year	<u>\$ 3,295,961</u>	<u>3,125,961</u>	<u>3,943,349</u>	<u>817,388</u>	<u>3,430,458</u>

CITY OF PASADENA
Underground Utilities Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended June 30, 2006

	<u>Budget</u>		<u>Actual</u>	<u>Variance with</u>	<u>Prior</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>	<u>Year</u>
				<u>Positive (Negative)</u>	<u>Actual</u>
Revenues:					
Taxes	\$ 2,700,000	2,700,000	4,127,956	1,427,956	4,040,560
Licenses and permits	-	-	-	-	-
Intergovernmental revenues	-	-	-	-	-
Charges for services	-	-	-	-	-
Investment earnings	-	-	638,428	638,428	510,640
Net change in fair value of investments	-	-	(191,540)	(191,540)	(30,393)
Rental income	-	-	-	-	-
Miscellaneous revenues	-	-	-	-	-
Total revenues	<u>2,700,000</u>	<u>2,700,000</u>	<u>4,574,844</u>	<u>1,874,844</u>	<u>4,520,807</u>
Expenditures:					
Current:					
Public safety	-	-	-	-	-
Transportation	33,048	33,048	33,048	-	32,085
Sanitation	-	-	-	-	-
Health	-	-	-	-	-
Culture and leisure	-	-	-	-	-
Community development	-	-	-	-	-
Debt service:					
Principal retirement	-	-	-	-	-
Interest	-	-	-	-	-
Total expenditures	<u>33,048</u>	<u>33,048</u>	<u>33,048</u>	<u>-</u>	<u>32,085</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,666,952</u>	<u>2,666,952</u>	<u>4,541,796</u>	<u>1,874,844</u>	<u>4,488,722</u>
Other financing sources (uses):					
Issuance of long-term debt	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	(2,741,681)	(2,741,681)	(1,641,538)	1,100,143	(3,387,864)
Total other financing sources (uses)	<u>(2,741,681)</u>	<u>(2,741,681)</u>	<u>(1,641,538)</u>	<u>1,100,143</u>	<u>(3,387,864)</u>
Change in fund balances	(74,729)	(74,729)	2,900,258	2,974,987	1,100,858
Fund balance at beginning of year	<u>15,943,944</u>	<u>15,943,944</u>	<u>15,943,944</u>	<u>-</u>	<u>14,843,086</u>
Fund balance at end of year	<u>\$ 15,869,215</u>	<u>15,869,215</u>	<u>18,844,202</u>	<u>2,974,987</u>	<u>15,943,944</u>

CITY OF PASADENA

Transportation Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended June 30, 2006

	<u>Budget</u>		<u>Actual</u>	<u>Variance with</u>	<u>Prior</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>	<u>Year</u>
				<u>Positive (Negative)</u>	<u>Actual</u>
Revenues:					
Taxes	\$ -	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental revenues	7,144,577	7,425,577	9,569,959	2,144,382	7,326,722
Charges for services	-	-	-	-	-
Investment earnings	372,279	372,279	364,315	(7,964)	334,521
Net change in fair value of investments	-	-	(107,076)	(107,076)	(19,309)
Rental income	-	-	-	-	-
Miscellaneous revenues	1,519,600	1,519,600	1,150,947	(368,653)	1,235,173
Total revenues	<u>9,036,456</u>	<u>9,317,456</u>	<u>10,978,145</u>	<u>1,660,689</u>	<u>8,877,107</u>
Expenditures:					
Current:					
Public safety	-	-	-	-	-
Transportation	7,689,892	7,971,920	7,903,192	68,728	7,320,790
Sanitation	-	-	-	-	-
Health	-	-	-	-	-
Culture and leisure	-	-	-	-	-
Community development	-	-	-	-	-
Debt service:					
Principal retirement	-	-	-	-	-
Interest	-	-	-	-	-
Total expenditures	<u>7,689,892</u>	<u>7,971,920</u>	<u>7,903,192</u>	<u>68,728</u>	<u>7,320,790</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,346,564</u>	<u>1,345,536</u>	<u>3,074,953</u>	<u>1,729,417</u>	<u>1,556,317</u>
Other financing sources (uses):					
Issuance of long-term debt	-	-	-	-	-
Transfers in	341,777	341,777	341,777	-	343,731
Transfers out	(2,047,950)	(2,843,384)	(2,438,864)	404,520	(3,208,507)
Total other financing sources (uses)	<u>(1,706,173)</u>	<u>(2,501,607)</u>	<u>(2,097,087)</u>	<u>404,520</u>	<u>(2,864,776)</u>
Change in fund balances	<u>(359,609)</u>	<u>(1,156,071)</u>	<u>977,866</u>	<u>2,133,937</u>	<u>(1,308,459)</u>
Fund balance at beginning of year	<u>9,559,883</u>	<u>9,559,883</u>	<u>9,559,883</u>	<u>-</u>	<u>10,868,342</u>
Fund balance at end of year	<u>\$ 9,200,274</u>	<u>8,403,812</u>	<u>10,537,749</u>	<u>2,133,937</u>	<u>9,559,883</u>

CITY OF PASADENA

Human Services Endowment Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended June 30, 2006

	<u>Budget</u>		<u>Actual</u>	<u>Variance with</u>	<u>Prior</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>	<u>Year</u>
				<u>Positive (Negative)</u>	<u>Actual</u>
Revenues:					
Taxes	\$ -	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental revenues	-	-	-	-	-
Charges for services	-	-	-	-	-
Investment earnings	60,000	60,000	48,718	(11,282)	43,695
Net change in fair value of investments	-	-	(15,286)	(15,286)	(1,814)
Rental income	-	-	-	-	-
Miscellaneous revenues	-	-	-	-	-
Total revenues	<u>60,000</u>	<u>60,000</u>	<u>33,432</u>	<u>(26,568)</u>	<u>41,881</u>
Expenditures:					
Current:					
Public safety	-	-	-	-	-
Transportation	-	-	-	-	-
Sanitation	-	-	-	-	-
Health	-	-	-	-	-
Culture and leisure	157,540	157,540	131,173	26,367	105,134
Community development	-	-	-	-	-
Debt service:					
Principal retirement	-	-	-	-	-
Interest	-	-	-	-	-
Total expenditures	<u>157,540</u>	<u>157,540</u>	<u>131,173</u>	<u>26,367</u>	<u>105,134</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(97,540)</u>	<u>(97,540)</u>	<u>(97,741)</u>	<u>(201)</u>	<u>(63,253)</u>
Other financing sources (uses):					
Issuance of long-term debt	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in fund balances	<u>(97,540)</u>	<u>(97,540)</u>	<u>(97,741)</u>	<u>(201)</u>	<u>(63,253)</u>
Fund balance at beginning of year	<u>1,382,225</u>	<u>1,382,225</u>	<u>1,382,225</u>	<u>-</u>	<u>1,445,478</u>
Fund balance at end of year	<u>\$ 1,284,685</u>	<u>1,284,685</u>	<u>1,284,484</u>	<u>(201)</u>	<u>1,382,225</u>