

GENERAL FUND STATEMENT OF FUND BALANCE *

FUND BALANCE October 1, 2007		\$ 50,639,900
2007-08 Revenue	\$ 125,396,000	
2007-08 Expenditures	\$ (134,348,600)	
Net Increase (Decrease)	(8,952,600)	
Fund Balance:		
Planned Fund Balance	\$ 13,434,900	
Designated Carry Forward	21,419,400	
Hurricane/Disaster Emergency Reserve	5,200,000	
Mizner Park Debt Service Reserve	1,633,000	
	-0-	\$ 41,687,300
FUND BALANCE October 1, 2008		\$ 41,687,300
2008-09 Revenue	\$ 126,676,100	
2008-09 Expenditures	(130,629,600)	
Net Increase (Decrease)	(3,953,500)	
Fund Balance:		
Planned Fund Balance	\$ 13,063,000	
Designated Carry Forward	12,437,800	
Hurricane/Disaster Emergency Reserve	10,600,000	
Mizner Park Debt Service Reserve	1,633,000	
	-0-	\$ 37,733,800

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The projected fiscal year 2008-09 fund balance is decreasing based on forecasted reductions in revenues and increases in expenditures. Anticipated revenue reductions are based on decreases from property tax revenues and forecasted decrease in building permits and other building related fees. The forecasted increase in expenditures is due to additional operating costs resulting from completion of capital projects and additional transfers to complete new downtown library and fire stations.

SPECIAL REVENUE FUNDS STATEMENT OF FUND BALANCES *

	Development Block Grant Fund	State and Federal Grant Fund	Assistance Trust Fund	Law Enforcement Trust Fund	Transportation Fund	ROW Beautification Fund	Greater Boca Raton Beach and Park District Fund	Mizner Park Deficiency Lock Box Fund
FUND BALANCE								
October 1, 2007		\$ -	\$ 2,084,900	\$ 1,566,600	\$ 6,046,000	\$ 4,296,600	\$ -	\$ 5,589,700
2007-08 Revenue	\$ 803,500	\$ 8,705,900	1,701,700	492,000	2,482,000	2,497,200	\$ 15,046,300	250,000
2007-08 Expenditures	(803,500)	(8,705,900)	(2,988,800)	(436,200)	(4,056,300)	(3,476,700)	(15,046,300)	-
Net Increase (Decrease)	-	-	(1,287,100)	55,800	(1,574,300)	(979,500)	-	250,000
			\$ 797,800	\$ 1,622,400	\$ 4,471,700	\$ 3,317,100		\$ 5,839,700
FUND BALANCE								
October 1, 2008			\$ 797,800	\$ 1,622,400	\$ 4,417,700	\$ 3,317,100	\$ -	\$ 5,839,700
2008-09 Revenue	\$ 1,575,900	9,516,200	859,300	200,000	2,327,000	2,493,200	\$ 41,490,200	250,000
2008-09 Expenditures	(1,575,900)	(9,516,200)	(1,591,000)	(577,000)	(5,775,700)	(3,643,500)	(41,490,200)	-
Net Increase (Decrease)	-	-	(731,700)	(377,000)	(3,448,700)	(1,150,300)	-	250,000
Fund Balance:								
Planned Fund Balance	-	-	\$ 66,100	\$ 1,245,400	\$ 969,000	\$ 2,166,800	-	\$ 6,089,700

CAPITAL PROJECTS FUNDS STATEMENT OF FUND BALANCES *

	ROW Acquisition Fund	Environmentally Sensitive Lands Fund	Fire Improvement Fund	Capital Improvement Projects Fund	Downtown Capital Improvement Project Fund	Library Improvement Fund	Land Dedication Fund	Downtown Land Dedication Fund
FUND BALANCE								
October 1, 2007	\$ 1,913,000	\$ 1,262,600	\$ 1,106,800	\$ 16,501,300	\$ 1,112,500	\$ 5,580,700	\$ 3,316,900	\$ 824,200
2007-08 Revenue	92,800	58,500	20,000	20,210,900	1,200,900	7,984,700	512,500	39,700
2007-08 Expenditures	0	(769,300)	(650,900)	(20,724,300)	(1,651,700)	(6,380,200)	0	(141,100)
Net Increase (Decrease)	92,800	(710,800)	(630,900)	(513,400)	(450,800)	1,604,500	512,500	(101,400)
Fund Balance:								
Planned Fund Balance	\$ 2,005,800	\$ 551,800	\$ 475,900	\$ 15,987,900	\$ 661,700	\$ 7,185,200	\$ 3,829,400	\$ 722,800
FUND BALANCE								
October 1, 2007	\$ 2,005,800	\$ 551,800	\$ 475,900	\$ 15,987,900	\$ 661,700	\$ 7,185,200	\$ 3,829,400	\$ 722,800
2008-09 Revenue	80,000	50,000	20,000	22,508,900	1,221,300	10,400,000	325,000	35,000
2008-09 Expenditures	0	(497,300)	0	(35,950,300)	(1,420,800)	(17,585,200)	(4,000,000)	(351,400)
Net Increase (Decrease)	80,000	(447,300)	20,000	(13,441,400)	(199,500)	(7,185,200)	(3,675,000)	(316,400)
Fund Balance:								
Planned Fund Balance	\$ 2,085,800	\$ 104,500	\$ 495,900	\$ 2,546,500	\$ 462,200	\$ -	\$ 154,400	\$ 406,400

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DEBT SERVICE FUND	
STATEMENT OF FUND BALANCE *	
FUND BALANCE October 1, 2007	\$ 606,700
2007-08 Revenues	8,819,200
2007-08 Expenditures	<u>(8,768,000)</u>
Net Increase (Decrease)	51,200
 Fund Balance:	
Debt Service Reserve	\$ 657,900
FUND BALANCE October 1, 2008	\$ 657,900
2008-09 Revenue	7,591,500
2008-09 Expenditures	<u>(7,748,800)</u>
Net Increase (Decrease)	(157,300)
 Fund Balance:	
Debt Service Reserve	\$ 500,600

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