

## GENERAL FUND STATEMENT OF FUND BALANCE \*

<b>FUND BALANCE October 1, 2006</b>		<b>\$ 37,921,553</b>
2006-07 Revenue	\$ 125,613,600	
2006-07 Expenditures	(121,323,500)	
Net Increase (Decrease)	4,290,100	
 Fund Balance:		
Planned Fund Balance	\$ 12,132,400	
Designated Carry Forward	27,246,200	
Hurricane/Disaster Emergency Reserve	1,200,000	
Mizner Park Debt Service Reserve	1,633,000	
	-0-	<b>\$ 42,211,600</b>
 <b>FUND BALANCE October 1, 2007</b>		 <b>\$ 42,211,600</b>
2007-08 Revenue	\$ 116,787,500	
2007-08 Expenditures	(128,555,900)	
Net Increase (Decrease)	(11,768,400)	
 Fund Balance:		
Planned Fund Balance	\$ 12,855,600	
Designated Carry Forward	10,754,600	
Hurricane/Disaster Emergency Reserve	5,200,000	
Mizner Park Debt Service Reserve	1,633,000	
	-0-	<b>\$ 30,443,200</b>

\*The Statement of Fund Balances represent the City of Boca Raton actual fund balances as of October 1, 2006. The fund balances for October 1, 2007 are based on anticipated revenues and expenditures. The actual fund balance for fiscal year 2006-07 will be available upon completion of the City's annual audit in early 2008. The reserves shown in the Statement of Fund Balances are based on conservative revenue estimates and one hundred percent (100%) of the budgeted expenditures being expended.

The projected fiscal year 2007-08 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
<b>FUND BALANCE</b>								
<b>October 1, 2006</b>		\$ -	\$ 2,576,400	\$ 1,604,200	\$ 5,436,100	\$ 3,794,900	\$ -	\$ 5,286,600
2006-07 Revenue	\$ 770,600	\$ 206,100	918,800	426,000	2,521,700	3,107,500	\$ 16,610,500	235,000
2006-07 Expenditures	(770,600)	(206,100)	(788,500)	(788,700)	(5,493,800)	(3,456,700)	(16,610,500)	-
Net Increase (Decrease)	-	-	130,300	(362,700)	(2,972,100)	(349,200)	-	235,000
			\$ 2,706,700	\$ 1,241,500	\$ 2,464,000	\$ 3,445,700		\$ 5,521,600
<b>FUND BALANCE</b>								
<b>October 1, 2007</b>			\$ 2,706,700	\$ 1,241,500	\$ 2,464,000	\$ 3,445,700	\$ -	\$ 5,521,600
2007-08 Revenue	\$ 1,743,500	9,111,700	1,695,300	207,000	2,482,000	2,495,400	\$ 39,438,300	250,000
2007-08 Expenditures	(1,743,500)	(9,111,700)	(1,590,300)	(436,200)	(4,459,000)	(3,504,100)	(39,438,300)	-
Net Increase (Decrease)	-	-	105,000	(229,200)	(1,977,000)	(1,008,700)	-	250,000
Fund Balance:								
Planned Fund Balance	-	-	\$ 2,811,700	\$ 1,012,300	\$ 487,000	\$ 2,437,000	-	\$ 5,771,600

**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
<b>FUND BALANCE</b>								
<b>October 1, 2006</b>	\$ 1,854,100	\$ 1,453,900	\$ 3,383,600	\$ 16,072,600	\$ 1,330,800	\$ 5,456,900	\$ 2,347,000	\$ 968,300
2006-07 Revenue	332,100	65,100	100,000	18,394,600	1,224,800	4,545,500	814,700	40,000
2006-07 Expenditures	(300,000)	(616,600)	(3,027,700)	(25,205,800)	(1,682,600)	(8,904,300)	(5,700)	(250,700)
Net Increase (Decrease)	32,100	(551,500)	(2,927,700)	(6,811,200)	(457,800)	(4,358,800)	809,000	(210,700)
Fund Balance:								
Planned Fund Balance	\$ 1,886,200	\$ 902,400	\$ 455,900	\$ 9,261,400	\$ 873,000	\$ 1,098,100	\$ 3,156,000	\$ 757,600
<b>FUND BALANCE</b>								
<b>October 1, 2007</b>	\$ 1,886,200	\$ 902,400	\$ 455,900	\$ 9,261,400	\$ 873,000	\$ 1,098,100	\$ 3,156,000	\$ 757,600
2007-08 Revenue	105,000	5,000	20,000	21,293,300	1,200,900	8,444,800	325,000	35,000
2007-08 Expenditures	0	(470,000)	0	(30,296,300)	(1,112,200)	(9,050,000)	0	(362,000)
Net Increase (Decrease)	105,000	(465,000)	20,000	(9,003,000)	88,700	(605,200)	325,000	(327,000)
Fund Balance:								
Planned Fund Balance	\$ 1,991,200	\$ 437,400	\$ 475,900	\$ 258,400	\$ 961,700	\$ 492,900	\$ 3,481,000	\$ 430,600

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**DEBT SERVICE FUND  
STATEMENT OF FUND BALANCE \***

<b>FUND BALANCE October 1, 2006</b>	<b>\$ 575,323</b>
2006-07 Revenues	8,778,500
2006-07 Expenditures	<u>(8,980,300)</u>
Net Increase (Decrease)	(201,800)
Fund Balance:	
Debt Service Reserve	\$ 373,523

<b>FUND BALANCE October 1, 2007</b>	<b>\$ 373,500</b>
2007-08 Revenue	8,819,200
2007-08 Expenditures	<u>(8,768,000)</u>
Net Increase (Decrease)	51,200
Fund Balance:	
Debt Service Reserve	\$ 424,700

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