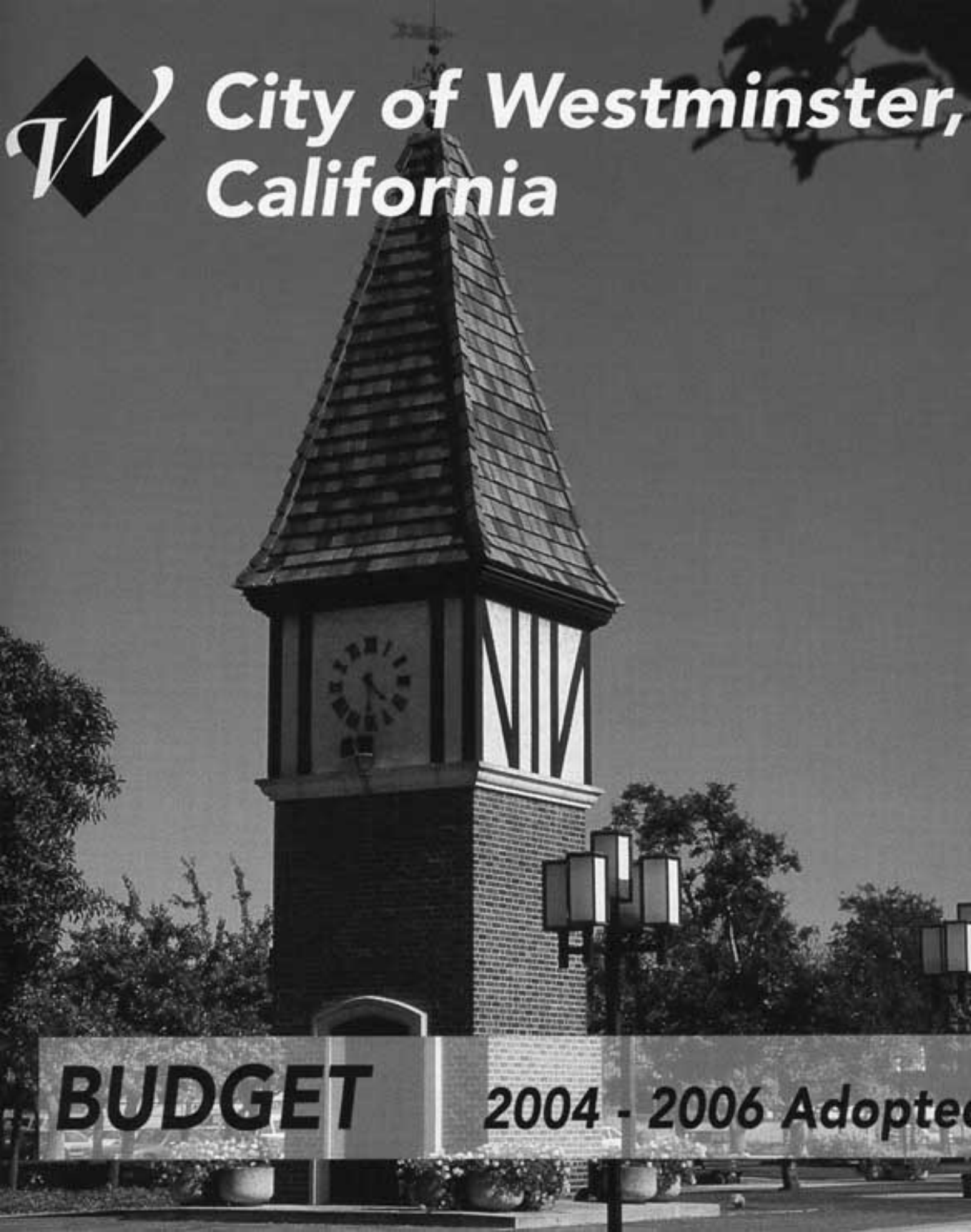
City of Westminster, California



BUDGET

2004 - 2006 Adopte

2004 - 2006
Adopted Budget

Margie L. Rice	*Mayor*
Andy Quach	*Mayor Pro Tem*
Frank G. Fry	*Council Member*
Kermit Marsh	*Council Member*
Russell C. Paris	*Council Member*
Vangie Schock	*City Manager*

City of Westminster, California

Executive Staff

Vangie Schock	*City Manager*
Penny Loomer	*Assistant City Manager*
Richard D. Jones	*City Attorney*
Don Anderson	*Community Development Director*
Andrew Hall	*Police Chief*
Marwan Youssef	*Interim Public Works Director*
Marian Contreras	*City Clerk*
Steve Klotzsche	*Interim Finance Director*
Pat Corcoran	*Director of Personnel & Risk Management*

Budget Submitted By	*City Manager*
Budget Prepared By	*Finance Department*

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TRANSMITTAL

City of Westminster

CIVIC CENTER
8200 WESTMINSTER BOULEVARD
WESTMINSTER, CALIFORNIA 92683
(714) 898-3311

MARGIE L. RICE
MAYOR

ANDY QUACH
MAYOR PRO TEM

FRANK G. FRY
COUNCIL MEMBER

KERMIT D. MARSH
COUNCIL MEMBER

RUSSELL C. PARIS
COUNCIL MEMBER

September 20, 2004

TO: Honorable Mayor and Members of the City Council

SUBJECT: Annual Budgets – Fiscal Years 2004–2005 and 2005-2006

I am pleased to present the 2004–2005 and 2005-2006 Annual Budgets to the City Council.

This two-year budget was prepared during the third year of an, as yet, unsolved State budget crisis that has put local government revenues at risk of "take-aways" by the Legislature and Governor to help compensate for declining State revenues and increased State spending. The Governor presented his budget recommendations on May 14, which, once again, was too late to incorporate into our budget process.

The Legislature is expected to continue to consider local government revenue cuts as the State budget is debated for 2004-2005. We cannot predict what cuts, if any, will be adopted.

This budget is the first year of a two-year budget. You will see a separate column for each fiscal year. The two-year budget will allow a slightly longer look at the significant impacts on the City's and Redevelopment Agency's budgets due to increased costs associated with Public Employees Retirement System (PERS) retirement costs, medical costs and State "take-aways." We will provide an updated version of the 2005-06 budget, in a format similar to our mid-year review, prior to the end of fiscal year 2004-05 for your approval.

The operating funds are balanced as submitted. However, the General Fund for fiscal year 2005-06 would require a draw of $82,536 from fund balance if the 1% Contingency Fund is fully expended. General Fund operating revenues, excluding transfers in and out, are expected to total $35,822,798 for fiscal year 2004-05 and $35,953,409 for fiscal year 2005-06. Operating expenditures, excluding transfers in and out, are expected to total $36,345,352 for fiscal year 2004-05 and $37,066,555 for fiscal year 2005-06.

The overall General Fund revenue estimates are essentially level with the current year's budget. Fiscal year 2004-05 revenues are projected up from the current

year estimate by about 5% due to the State withholding three months of Motor Vehicle License Fees (VLF) revenue during the 2003-04 fiscal year with repayment due in 2006. Sales tax is projected to be level with the current year's estimates. Property tax revenue is projected slightly higher due to the pass through payment from the Redevelopment Agency. We expect investment income to increase slightly. We have projected the interest earnings using a 2-½% investment rate.

Operating expenses will be impacted by contractually obligated salary and benefit increases. The most significant impacts to the operating costs for the City are the result of an increase in the PERS employer rate for retirement costs and our contractually obligated medical costs. The Orange County Fire Authority (OCFA) contract cost increase is again limited to 3.5%. The City is also obligated to share in the cost of the 800 MHz countywide communication system pursuant to the contract that was signed in the mid-1990s.

The increases in operating costs have been addressed in several ways. They have been partially offset by a reduction in the Liability Fund and a transfer from the Employee Benefit Fund has been made each year to help offset the increased retirement costs. Also, several reductions have been made in the operations and maintenance areas of many departments, as well as proposed salary and benefit savings from several frozen vacant positions and planned short-term vacancies. There is no allowance for new salary or benefit costs.

Public Safety costs continue to represent the largest portion of the general fund budget. For both fiscal year 2004-05 and 2005-06 Public Safety accounts for approximately 81 cents of each General Fund dollar to be expended.

The budget does include continuation of the General Fund 1% Budget Contingency and 5% Emergency Reserve items that were first established in the 1999-2000 fiscal year budget. These funds are not planned for expenditure during the year, except as may be approved by the City Council on a case-by-case basis. The Budget Contingency is intended to allow for modest additional expenditures that may be identified during the year, but are not planned for at the time the budget is adopted in June and/or for revenues that are slightly below projections. The Emergency Reserve is intended to provide an allowance for at least a portion of the cost for emergency response(s) that may be incurred during the year.

Again this year, I recommend suspension of the past practice of transferring about $1 million, an amount equal to Business License Tax receipts, to the General Fund Capital Reserve due to the overall General Fund revenue and expense projections.

Every Budget includes a number of estimates and assumptions about what revenues will be available and what conditions will affect the City's operations during the budget year. It is important to list the most important assumptions to help establish a context for review of the budget. If a revenue source is decreased or eliminated, expenditures should be reduced in response. Some of the most important assumptions that the staff and our revenue consultant have used are:

- Sales tax revenues will total approximately $14.8 million. This projection is based upon retail sales staying essentially level compared to the current fiscal year. Sales tax revenue will be impacted due to the approval of Proposition 57 and the "triple flip." The "triple flip" includes a shift of one-quarter of the City's share of local sales tax dollars to the State. The City will receive a "sales tax in-lieu" payment, which will backfill the City on a dollar-for-dollar basis. The impact to the City will be a cash flow issue because of how the "sales tax in-lieu" will be paid. The "sales tax in-lieu" will be paid on the same schedule as property tax with the majority paid in January and May rather than on its current monthly basis.

- Utility Users Tax revenues are projected at $4.3 million, based upon the existing 4% rate and current fiscal year revenues.

- Property tax revenues will total about $2.7 million, a modest increase from the current fiscal year.

- There is no allowance for any General Fund "take-aways" by the State beyond the cuts already approved, such as continuation of the SB 90 mandated cost reimbursement suspensions. We will recommend cuts in operating and/or capital project costs, if and when the State Legislature and the Governor act.

- There will be no transfer to the General Fund Capital Improvement Reserve of about $1 million as in recent years.

- Fiscal year 2004-2005 Infrastructure Revitalization Project revenues will be budgeted as a part of the mid-year budget review in early 2005, as has been the practice for the past two years.

The Capital Improvements Program will be funded in 2004-2005 as follows:

Street Projects:

CDBG Funds	$300,891
Gas Tax Funds	$475,000
Measure M Funds	$376,592
Traffic Impact Fees	$290,000

Redevelopment (IRP)*	$2,400,000
Total	$3,842,483
Park Fund Projects	$303,120
Building Maintenance Fund Project	$64,000
Water Utility Fund Projects	$386,000
Equipment Replacement Fund	$367,000
Redevelopment Projects (IRP-Water)*	$200,000
AQMD Funds	$110,000
CDBG Funds	$120,000
Redevelopment Property Improvements	$30,000
Redevelopment Low/Moderate Income Housing	$2,838,300

*Approved by the City Council at Mid-year budget review 2003-2004.

There are many needed, but as yet unfunded capital projects, but increased revenue of the past several budget years has allowed the City Council to make substantial progress on reducing the backlog of needed street and other infrastructure repairs.

I want to thank each of the departments for the careful consideration that each has given to their budget submittals this year as demonstrated by the very short list of General Fund supplemental requests.

Allocation of Redevelopment Agency Low/Moderate Income Fund monies is recommended to continue housing rehabilitation efforts in addition to providing assistance for construction of additional rental housing in compliance with the State Redevelopment Law. The Infrastructure Revitalization Plan (IRP) portion of the Redevelopment Agency will provide $2.4 million for residential street and right-of-way repairs and $200,000 for water system improvements.

The Agency's revenues continue to be threatened by State take-aways. In fiscal year 2003-04 the State took $135 million statewide from redevelopment agencies through an ERAF shift. The Westminster Redevelopment Agency's hit was approximately $588,000. According to current information we have received regarding the Governor's May budget revise, the recommendation for fiscal years 2004-05 and 2005-06 will include ERAF shifts of $250 million statewide. These

shifts have been estimated to be approximately $1.25 million per year to the Agency.

The Governor also proposed in his May budget revise that cities make a two-year contribution to solving the state's budget deficit of $1.3 billion per year. In exchange, he pledges to lead a campaign to secure legislative and voter support in November 2004 for a constitutional amendment with revenue and mandate protections for local government. The Governor's May revise recommends a shift of VLF to the State for each of the two years of approximately $887,000 for the City of Westminster. This recommendation also includes guaranteed repayment of the $1.7 million VLF shift made in fiscal year 2003-04.

The Water Utility's operating expense will be increased again this year by "pass-through" costs resulting from the decision of the Orange County Water District to increase the replenishment assessment from $149/acre foot to $172/acre foot of water pumped. The cost of purchased water has also increased. The salary and benefit portion of the water utility's operating expenses has also increased due to the increase in employer rate for PERS retirement costs and the increased costs for medical.

In spite of all the revenue and expense headaches we have endured, the current fiscal year has also been a time of many accomplishments in the City of Westminster. Most of those accomplishments would not have been possible without cooperation between public, non-profit and/or private-sector groups and businesses. Some of the accomplishments are:

- Completion of the Civic Center lighting project.
- Replacement of playground equipment, picnic tables and barbeques at several parks.
- Replacement of Civic Center Christmas tree.
- Design for replacement of two water wells is underway.
- Arterial street repairs for Trask, McFadden, Goldenwest, Heil, Bushard, Edinger and Newland Streets.
- Construction began on Bolsa Avenue raised median.
- Installation of two new and upgrade of three existing traffic signals.
- Issuance of Tax Allocation Notes for funding of the Community Center.
- Completion of Community Center construction documents and design plans and out to bid.

- Secured three years funding for the Family Resource Center.
- Purchase of vans with Federal grant funds for the Senior Transportation Program and implemented the "WOW" (Westminster on Wheels) Program.
- Development of partnership with Disney Radio to enhance Spring Festival.
- Implementation of a successful police/mental health partnership program.
- Survey of thousands of people on the quality of our police service and public safety concerns.
- Construction of new retail center began at Beach and Westminster Boulevards to open September 2004 with Starbucks, Subway and Walgreens the primary tenants.
- Completion of two affordable apartment projects for seniors with a total of 98 units.
- Construction began on the "Intergenerational" housing project on 13th Street that will be a combination of affordable senior and family housing with a total of 85 units.
- Provided 430 new trees and trimmed trees in 15% of City.
- Public Works obtained over $3.4 million in grant funds.
- Upgraded all city workstations to Microsoft XP and Active Directory.
- Began implementation of the new finance software system.

These are wonderful accomplishments we can all be proud of, and as we move into the new fiscal year, I want to thank all of the City staff members who worked long hours since early this year to prepare this budget for the City Council's consideration.

Respectfully submitted,

Vangie Schock
City Manager

The City of Westminster continues to experience moderate economic growth in most areas. Taxes are the largest revenue source. As indicated in the table below, total taxes for 2004-05 are projected up 10.5% over last year. The most significant increase is due to property tax revenue received from the Redevelopment Infrastructure Revitalization Plan (IRP), which incorporates areas of the City not previously included as part of the Redevelopment project area. The majority of these funds will be dedicated to residential street and road repair.

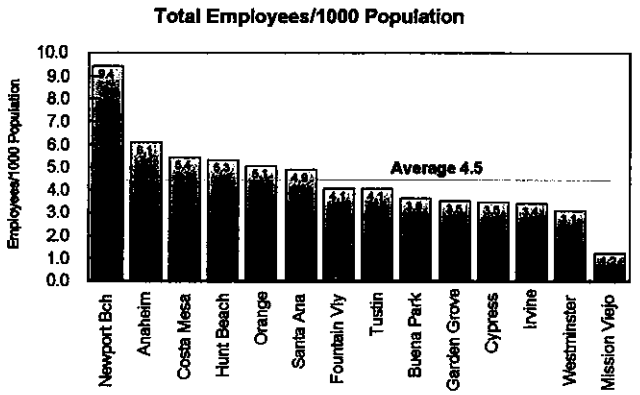
	2003-04	2004-05	% Change	2005-06	% Change
Property Tax	$17,710,995	$21,686,453	22.4%	$22,401,808	3.3%
Sales Tax	14,300,000	14,675,000	2.6%	14,675,000	0.0%
Other Taxes	7,220,000	7,000,000	-3.0%	7,000,000	0.0%
Total Taxes	$39,230,995	$43,361,453	10.5%	$44,076,808	1.6%

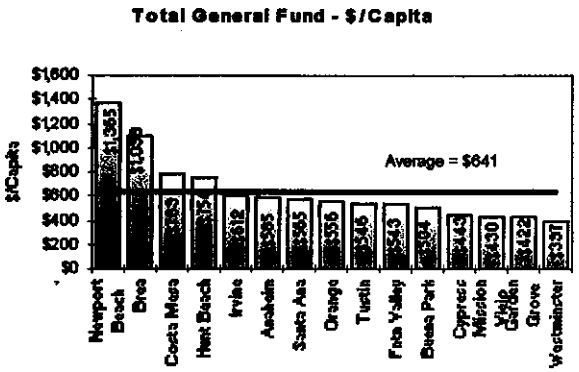
Certain benchmarks help demonstrate the City's effectiveness in administering and controlling costs.

City Positions

The City of Westminster continues to maintain one of the lowest employee-to-resident (employee per capita) ratios in Orange County. The City's ratio for 2004-06 is 3.08.

On a benchmark basis, Westminster's ratio of 3.08 ranks 31% below the County average of 4.48 per 1,000 population.





City Costs

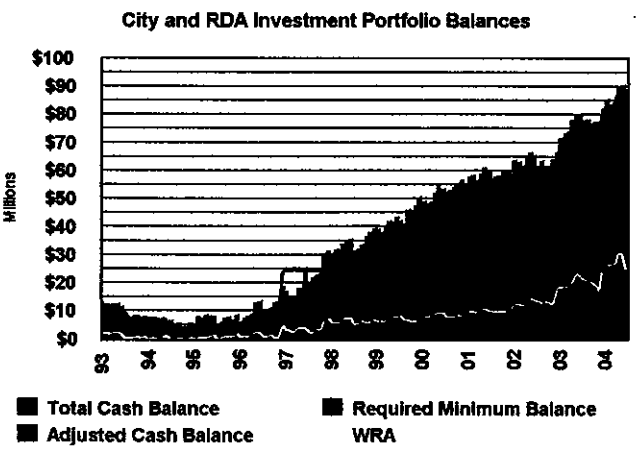
Westminster also ranks among the lowest in general fund costs per capita. The 2004-05 Budget equates to a per capita cost of $397.

Westminster's per capita cost of $397 is 38% below the $641 average of the fifteen Orange County cities surveyed. In fact, all of of the cities surveyed have per capita costs in excess of Westminster; yet, the City provides full operating and safety services at service levels very comparable to the rest of the County.

Liquidity Levels

The City's ending portfolio balance increased for the eleventh year in a row. The City's June 30, 2004, portfolio increased 11% over the June 30, 2003, ending balance, from $80.2 million to $89.7 million, respectively. The value of the portfolio increase is a combination of increased revenue and continued cost controls.

The General Fund operating reserve remained the same at a projected 183 days for 2003-04 and 2004-05. This stability is due in part to revenues coming in higher and expenses under budget in prior years.



2004-06 Budget Overview

The 2004-06 Budgets continue to maintain existing service levels. The overall city budget is up $2,106,534, or 2.9% in 2004-05 and decreases 1.5% in 2005-06.

	2003-04*	2004-05*	% Change	2005-06*	% Change
General Funds	$37,351,754	$39,017,617	4.5%	$39,652,152	1.6%
Redevelopment	9,373,724	12,258,684	30.8%	12,452,772	1.6%
Special Revenue	6,842,473	6,287,140	-8.1%	5,920,269	-5.8%
Water Utility	10,283,312	10,394,422	1.1%	10,760,747	3.5%
Agency	41,465	40,095	-3.3%	38,705	-3.5%
Capital Projects	7,659,599	5,660,903	-26.1%	3,731,300	-34.1%
Total	$214,656,981	$220,976,583	2.9%	$217,667,835	-1.5%

* Capital projects include both City and Redevelopment projects. Actual 2003-04 CIP budget = $39,745,204 which includes prior year budgets. $5,660,903 is the 2004-05 and $3,731,300 is the 2005/06 amount allocated to projects as part of the adopted budget.

Overall salary and benefit budgets are up approximately 7.0% in 2004-05 and another 2.4% in 2005-06 in all funds to account for employee contracts and increased PERS retirement costs. Revenue has been adjusted to reflect a slight increase in interest earnings and is projected using an overall rate of 2½%. The 26% decrease in capital projects was a result of a one-time allocation of $1.3 million for Well 107A from the Water Utility Fund in 2003-04. The 2005-06 capital projects budget does not include projects from Park Dedication, Gas Tax, Measure M, Traffic Impact Fees, and CDBG funding and will be revised when the 2005-06 budget is reviewed prior to the end of fiscal year 2004-05. The 31% increase in Redevelopment for 2004-05 is due to the debt service payment on the $5,900,000 Westminster Redevelopment Agency Westminster Commercial Redevelopment Projects Area No. A 2004 Subordinate Tax Allocation Notes issued to fund construction of the Rose Community Cultural Center. Additional Redevelopment increases continue to result from the Infrastructure Revitalization Plan (IRP) allocation, which allows for major residential and street repairs.

Major Issues

There are several major issues in addition to the continuation of the reserve and contingency programs. These include:

- Staffing Changes

  The 2004-06 Budgets include one new Special Services Clerk position in Code Enforcement. The position is funded by CDBG and Redevelopment funds. In addition, nine vacant positions were frozen during the budget process. The frozen positions include one Lieutenant, one Sergeant, one Records Clerk, one Staff Accountant, one Maintenance Worker I, three Maintenance Worker II positions and a Mechanic. The Police Department's DARE program was also suspended for the 2004-06 Budget.

- Employee Compensation

  The adopted budget includes the projected increases in the PERS employer rate for retirement costs for both 2004-05 and 2005-06 but does not include an allowance for new salary or benefits costs.

- Proposition 218

  The City has not had a Proposition 218 challenge; however, the City did have the business license approved by the voters in November 1998. The City changed the business license from

a flat to gross receipts basis in July 1995. As such, the revised tax had to be submitted to the voters by November 1998 in order to remain valid. The tax was approved by 80% of the voters.

- Policy Issues

In order to protect against the budgetary and liquidity level problems of the past years, the City has committed to a series of policy issues, including:

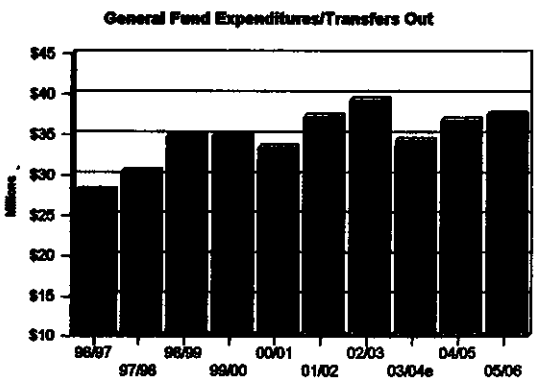
1. A dedicated "contingency" adopted as part of all operating budgets (1%);
2. A dedicated "emergency" reserve budgeted at 5% of operating budgets;
3. A capital improvement reserve account dedicated to future City improvements; and
4. Reallocation of cable television franchise fees from general fund activities to community promotion activities (started in 1999/00).

General Fund

Everything not specifically covered by a dedicated fee or restricted revenue source is funded through the general fund. The 2004-06 Budgets maintain a balanced revenue and expense picture however, in 2005-06, a draw of $82,536 from fund balance will be required if the 1% contingency is fully expended.

	2003-04	2004-05	% Change	2005-06	% Change
Revenue/Transfers In	$35,676,964	$36,822,798	3.2%	$37,453,409	1.7%
Expenses/Transfers Out*	35,865,322	36,802,094	2.6%	37,535,945	2.0%
Ending Fund Balance/(Deficit)	-$188,358	$20,704		-$82,536	

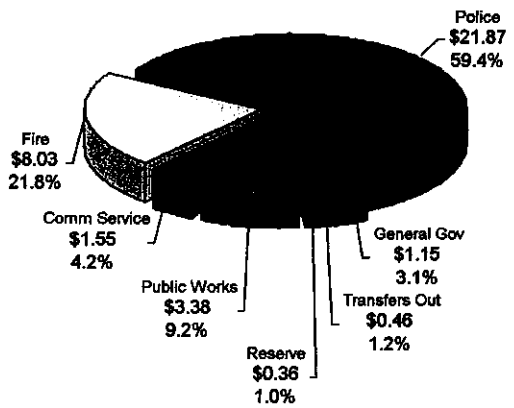
Excluding Emergency Reserve



The 2004-06 Budgets include all existing programs, all services and staffing levels included in the prior fiscal year as well as continuation of the contingency protections.

As in the past, the largest component of the general fund is Public Safety. Public Safety costs comprise 81.2% of all general fund expenditures. After Public Works at 9.2%, the remaining 9.6% is made up of Capital Improvement Projects, Community Services, Finance, and City Administration. In fact, only 3.1% of the general fund budget goes toward funding general administration of the City.

2004-05 General Fund Expenditures/Transfers Out



The adopted general fund expense budget is essentially level with the 2003-04 adopted budget. The overall budget increased 2.6% in 2004-05 and 2.0% in 2005-06. The police budget is up 6.8% for 2004-05 and 3.0% for 2004-05 due to the increase in PERS Safety employees' retirement benefit payments that begin with the 2003-04 fiscal year and

continue to increase in both the 2004-05 and 2005-06 fiscal years. Fiscal year 2004-05 is the first year of PERS employees' retirement benefit payments for non-safety personnel. These costs are projected to increase in 2005-06. The contractually obligated medical cost increases and the OCFA contract increase, that is limited to 3.5%, are also included in the budget. The increased costs have been partially offset by a reduction in the Liability Fund, a transfer in from the employee benefits fund to help offset increased retirement costs, reductions in operations and maintenance in many of the departments and freezing several vacant positions.

General fund revenue is budgeted at approximately the same level as 2003-04 budget but is 5% up form the 2003-04 estimate due to the State withholding three months of Motor Vehicle License Fees (VLF) revenue during 2003-04. Highlights include:

- A 65% increase in investment income due to the historically low interest rates in the prior years. A 2 ½% interest rate was used to project earnings in 2004-05 and 2005-06.

- A 3% increase in sales tax revenue. This projection is based upon retail sales tax staying essentially level compared to the 2003-04 projected revenue. Sales tax revenue will be impacted due to the approval of Proposition 57 and the "triple flip." The "triple flip" includes a shift of one-quarter of the City's share of local sales tax dollars to the State. The City will receive a "sales tax in-lieu" payment, which will backfill the City on a dollar-for-dollar basis. The impact to the City will be a cash flow issue because of how the "sales tax in-lieu" will be paid. The "sales tax in-lieu" will be paid on the same schedule as property tax with the majority paid in January and May rather than on its current monthly basis.

- Utility Users Tax revenues are projected at $4.3 million, based upon the existing 4% rate and current fiscal year revenues.

- Property tax revenues will total about $2.7 million, a modest increase from the current fiscal year.

- A 2% increase in vehicle license revenue (intergovernmental revenue) based on the State's Shared Revenue Report. The budget does not include any allowance for State "take-aways".

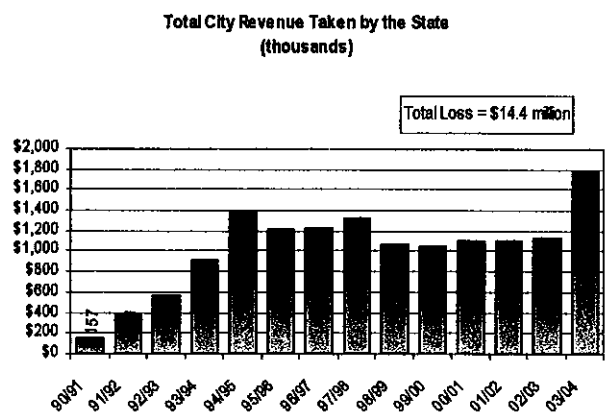
- A 8% increase in the 5% overhead charge due to the increased property tax generated by the Redevelopment Infrastructure Revitalization Plan.

- Continuing to allocate cable television franchise fees (PCTA) from the general fund, to fund community programs.

There are some general concerns that, while they may not impact the 2004-06 Budgets, certainly may create funding issues as the City looks to the future.
These issues include:

- <u>State Revenue Shifts</u>

  During 1999-00 the State returned to the City approximately $191,000 of the $6.9 million shifted from local agencies since 1990. Currently, the State has shifted $14.4 million from the City. The 2004-06 Budgets were prepared with the uncertainty of the State revenues in mind.



- <u>Sales Tax Revenue</u>

  With approximately $14.8 million budgeted for 2004-05 and 2005-06, sales tax revenue

will be nearly 41% of the entire general fund revenue base. A future economic downturn could significantly reduce sales tax revenue.

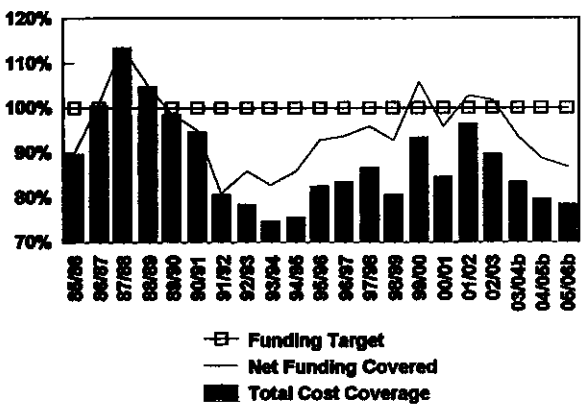
- Safety Services Funding Deficit

The City's safety services run a net funding deficit when measuring cost against the general fund tax base:

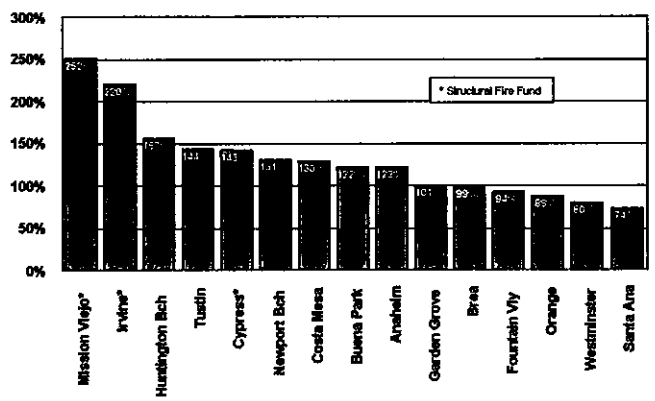
	2003-04	2004-05	% Change	2005-06	% Change
Safety Costs	$28,385,654	$29,896,952	5.3%	$30,532,406	2.1%
General Taxes*	23,821,393	23,983,332	0.7%	24,042,377	0.2%
Balance/(Deficit)	(4,564,261)	(5,913,620)		(6,490,029)	
Other Revenue	2,987,020	2,826,250	-5.4%	2,826,250	0.0%
Net Funding/(Deficit)	($1,577,241)	($3,087,370)		($3,663,779)	

* Excludes CATV fees; includes business license revenue

Percent of Safety Costs Covered by General Taxes



General Taxes as a % of Public Safety Costs
Orange County Cities



Proposition 218

The City passed its first Proposition 218 test receiving 80% voter approval for a restructured business license tax in November 1998; however, the entire local tax revenue base is still subject to referendum under Proposition 218. These sources include:

Utility Users Tax	$4.30 million
Transient Occupancy Tax	0.40 million
Business License Tax	1.05 million
	$5.75 million

An initiative signed by 5% of those who voted in the previous election could put all or any part of these revenue sources in question.

Special Revenue Funds

The City has numerous special revenue funds. Special revenue funds are those whose revenue source, which could include taxes or fees, is restricted to funding a specific program. Generally speaking, these programs have to live within their means; that is, the budget cannot exceed the asset total (revenue and fund balance). Major changes to the special revenue funds include:

Park Dedication Fund 200

The 2005-06 capital projects funded by park dedication fees will be recommended when the 2005-06 budget is reviewed prior to the end of fiscal year 2004-05.

Gas Tax Fund 210

Gas Tax revenue is projected to remain stable in the 2004-06 Budgets. The 2005-06 capital projects funded by Gas Tax revenue will be recommended when the 2005-06 budget is reviewed prior to the end of fiscal year 2004-05.

Measure M Fund 211

The City is currently working to complete projects approved in prior years and therefore, added minimal new projects in the 2004-05 Budget. The 2005-06 capital projects funded by Measure M revenue will be recommended when the 2005-06 budget is reviewed prior to the end of fiscal year 2004-05.

Traffic Impact Fee Fund 216

The 2005-06 capital projects funded by traffic impact fees will be recommended when the 2005-06 budget is reviewed prior to the end of fiscal year 2004-05.

Community Promotion Fund 230

The revenue received from the PCTA Franchise is down due to a court ruling reducing their taxable revenue payable to the City. The fund also includes a transfer in from the General Fund to fund the City's 4th of July program.

Housing/Community Development (CDBG) Fund 240

2004-05 is the final year of debt service payments on the Section 108 loan. The funds from the Section 108 loan were used for the property acquisition for the Rose Community Cultural Center, affordable senior housing and Freedom Park development. The budget for CDBG is approved by the City Council in April of each year.

Police Seizure Fund 250 and Local Narcotics Seized Property Fund 260

The uncertainty of the revenue in these funds does not allow for consistent budgeting. Budget amendments are approved by the City Council as needed.

Special Police Services Fund 258

The drop in this fund is due to the suspension of the OC Methamphetamine Lab program during 2003-04 and the DARE program in 2004-05.

Supplemental Law Enforcement Services Fund 261

The drop in this fund is due to the reduction in county funding.

Community Services Grant Fund 275

The drop in the budget for the Community Services Grant Fund is a result of reduced funding for these programs.

Remaining special revenue programs do not vary significantly from 2003-04.

Capital Improvements

The City will dedicate over $8.2 million to capital improvements for 2004-05 and $3.7 million in 2005-06.

	2003-04	2004-05	2005-06
Streets			
Gas Tax	$531,153	$475,000	$0
Measure M	384,744	376,592	0
Traffic Impact Fee	243,000	290,000	0
General Fund	40,000	0	0
Redevelopment*	1,725,000	2,400,000	0
CDBG	426,654	300,891	0
Street Total	$3,350,551	$3,842,483	$0
Water System	1,756,000	386,000	386,000
Redevelopment	200,000	30,000	30,000
Redevelopment (IRP-Water)*	0	200,000	0
Low/Moderate Income Housing	1,533,000	2,838,300	2,838,300
General Fund	17,000	0	0
Park Projects	141,048	303,120	0
CDBG	0	120,000	0
AQMD	0	110,000	0
Information Systems	400,000	0	0
Building Maintenance	45,000	64,000	0
Equipment Replacement	217,000	367,000	477,000
Total	$7,659,599	$8,260,903	$3,731,300

* 2003-04 IRP funds approved by the City Council at the 2003-04 Mid-year Budget Review

The 2005-06 street projects will be recommended when the 2005-06 Budget is reviewed by the City Council prior to the end of fiscal year 2004-05. The decrease in the water system funding is funding is a result of the prior year one-time allocation to design, drill and equip well 107A. The increase in low/moderate income housing funds is to continue housing rehabilitation efforts in addition to providing assistance for construction of additional rental housing in compliance with the State Redevelopment Law. Finally, the allocation of the 2004-05 IRP funds that allow for major residential street repairs will be allocated by the City Council after the Mid-Year Budget Review.

City Water Utility Fund 600

The City's water utility fund operates on an "enterprise fund" basis; that is, revenues (fees) are established to meet 100% of all operating costs. For budget presentation purposes the water utility fund has been converted to a cash basis. Therefore the operating expenditure budget includes the principal portion of the debt service and excluded depreciation.

During fiscal year 2001-02 the City completed the water rate study and the City Council approved a new water rate structure. The new structure is intended to provide better customer equity, enhance water conservation awareness and improve financial protection against drought-induced revenue shortfalls. The new rate structure consists of a fixed customer service/meter charge and a variable commodity charge.

		2003-04*	2004-05*	% Change	2005-06*	% Change
Revenue		$10,482,082	$9,814,608	-6.4%	$9,814,608	0.0%
Transfers		160,000	160,000	0.0%	160,000	0.0%
	Total	$10,642,082	$9,974,608	-6.3%	$9,974,608	0.0%
Expense						
Operating		$10,283,312	$10,394,422	1.1%	$10,760,747	3.5%
Transfers		60,000	60,000	0.0%	60,000	0.0%
Capital Projects		1,756,000	386,000	-78.0%	386,000	0.0%
	Total	$12,099,312	$10,840,422	-10.4%	$11,206,747	3.4%

The Water Utility's operating expense will be increased again this year by "pass-through" costs resulting from the decision of the Orange County Water District to increase the replenishment assessment from $149/acre foot to $172/acre foot of water pumped. The cost of purchased water has also increased. The salary and benefit portion of the water utility's operating expenses has also increased due to the increase in employer rate for PERS retirement costs and the increased costs for medical.

The decrease in Capital Projects is a result of the prior year one-time allocation to design, drill and equip well 107A in 2003-04.

Redevelopment Agency Funds 500, 510

The Westminster Redevelopment Agency is established under the California Health and Safety Code to fund economic development, redevelopment and housing projects. Funding consists of property tax increment revenue (property taxes incrementally exceeding an established or "frozen" base). The Redevelopment Agency will continue to meet all funding and financial obligations. Major highlights include:

- A projected 32% increase in property tax increment revenue over the prior years budget due to the Infrastructure Revitalization Redevelopment Plan.
- Allocation of the third year's receipts from the Infrastructure Revitalization Redevelopment Plan.
- A fully funded debt service contingency of $3.1 million.
- Continued prepayment of prior general fund advances.

The Agency's revenues continue to be threatened by State take-aways. In fiscal year 2003-04 the State took $135 million statewide from redevelopment agencies through an ERAF shift. The Westminster Redevelopment Agency's hit was approximately $588,000. According to current information we have received regarding the Governor's May budget revise, the recommendation for fiscal years 2004-05 and 2005-06 will include ERAF shifts of $250 million statewide. These shifts have been estimated to be approximately $1.25 million per year to the Agency. In addition, future property tax appeals and increases in "pass through" costs (contracted payments to other taxing authorities) continue to be a critical issue.

Conclusion

The City budgets for 2004-05 and 2005-06 are balanced as to revenue and expenditures. Modest service level increases as well as capital spending maintain balance in meeting community needs. The City made great strides in balancing current expenditures with prudent reserves to meet future needs by authorizing "contingency," "emergency" and "designated" reserves for all operating funds.

The City will also maintain its "reestablished" equipment replacement and repair programs. Lost to the budget cuts of the early and middle 1990's, the City has restored and refunded the vehicle replacement

programs, as well as created modest maintenance and replacement programs in building maintenance and information systems. These programs will help protect the City's operating efficiency.

Future Issues

There are a number of future issues that are cause for serious concern. These concerns include:

- Revenue Stability

  Sales taxes are at record high levels and three major revenue sources are prone to Proposition 218 initiatives. As such, the City needs a strong economy and voter cooperation to maintain existing revenue levels. The uncertainty of the economy and the drop in interest rates continues to impact to the revenue the City receives from its investments.

- State Actions

  The Governor also proposed in his May budget revise that cities make a two-year contribution to solving the state's budget deficit of $1.3 billion per year. In exchange, he pledges to lead a campaign to secure legislative and voter support in November 2004 for a constitutional amendment with revenue and mandate protections for local government. The Governor's May revise recommends a shift of VLF to the State for each of the two years of approximately $887,000 for the City of Westminster. This recommendation also includes guaranteed repayment of the $1.7 million VLF shift made in fiscal year 2003-04.

- Infrastructure Maintenance

  The City is working on studies to evaluate maintenance levels and potential costs in both streets and the water system. Even lacking exact updated information; the earlier estimates are over $80 million in street repair and $1.2 million in the water system. Funding these repairs will continue to be a concern.

DISTINGUISHED BUDGET PRESENTATION FY 2004 - 2006

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Westminster

California

For the Fiscal Year Beginning

July 1, 2003

President

Executive Director

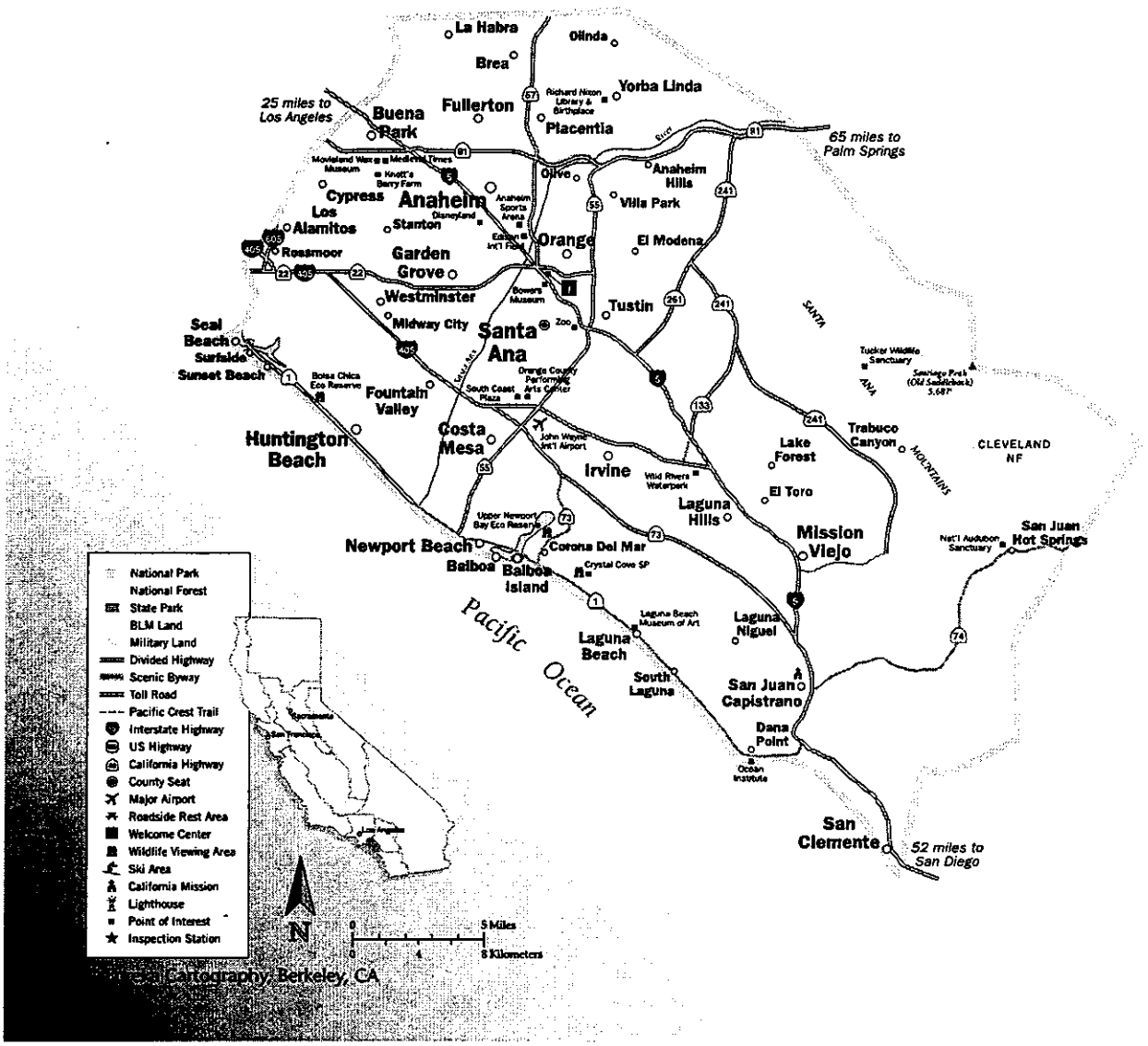
The *Government Finance Officers Association* of the United States and Canada (GFOA) presented an award of Distinguished Presentation to the City of Westminster, California for its annual budget for the fiscal year beginning July 1, 2003.

In order to receive this award a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

GENERAL INFORMATION

REGIONAL LOCATION MAP FY 2004 - 2006



City of Westminster's Mission Statement

The City of Westminster is committed to providing the highest quality of service ensuring that Westminster is a desirable place to live, work, play and do business.

Westminster's Statement of Values

*** Customer Service ***
Emphasizing service with a human touch

*** Innovative Partnerships ***
Establishing cooperative and efficient enterprises

*** Pride ***
Dedicated to being the best

*** Participation ***
Encouraging citizen, business and employee interaction

*** Responsibility ***
Delivering efficient and effective service

*** Innovation ***
Looking to the present and future

*** Loyalty ***
Dedicating ourselves to the community and the organization

*** Integrity ***
Being honest and sincere in everything we do

*** Environment ***
Maintaining a safe and healthy community

*** Employees ***
Shall be provided a positive work environment that encourages development and advancement

*** City Council ***
Will dedicate itself to provide progressive leadership and will recognize the efforts of those in pursuit of excellence

"City of Progress Built on Pride"

BUDGET CALENDAR FY 2004 - 2006

February 10, 2004	Distribute Budget Packets (expenditure, revenue, mission, goals, objectives and activities)
February 24, 2004	Distribute budget guidelines and budget calendar
March 3, 2004	**Due** - CIP list of new and closed projects (Form 5)
March 9, 2004	**Due** - Revenue and expenditure estimates (Form 2 and 3)
March 18, 2004	**Due** - Program descriptions (Form 1), supplemental requests (Form 4)
March 19, 2004	**Due** - Internal service charges
April 15, 2004	Operating Budget back to departments for review
April 26-29, 2004	City Manager/Department Head meetings
May 6, 2004	City Manger changes due
May 14, 2004	City Manger Recommended Budget to City Council and Departments
May 18, 2004	City Council Budget Presentation/Study Session • City Council • City Manager • City Attorney • City Clerk • Personnel • Information System • Finance • Police • Fire/Ambulance • Community Services • Community Development • Public Works • Capital Projects • Supplemental
June 2, 2004	Adopt the budget for the 2004-06 fiscal years and appropriate funds for fiscal year 2004-05 only
January 2005	2004-05 Midyear Review
April/May 2005	Review 2005-06 Adopted Budget
June 2005	Adopt revisions to 2005-06 Adopted Budget and appropriate funds for fiscal year 2005-06

UNDERSTANDING THE BUDGET FY 2004 – 2006

The City of Westminster's Annual Budget is developed to give the public a general understanding of the City's revenues, expenditures, and organizational structure. The following summary gives a brief explanation of the different sections of the document:

City Manager's Budget Message/Executive Summary
The message gives a general overview of the 2004/05 and 2005/06 operating budgets, including budget changes, budget highlights, and future issues.

Summaries
This section includes a schedule of sources and uses for each fund in the City and a schedule of operating transfers.

Fund Statements
A schedule of revenues, expenditures and fund balance for each fund in the City is included in this section.

Revenues
The revenues section includes a summary of all the City revenue by fund type and by fund including two prior years of history. Also included is a summary and description of the City's General Fund major revenue sources.

Expenditures
The expenditures section includes a summary of City expenditures by fund and broken into the following categories: salaries & benefits, operations & maintenance, capital outlay and interfund charges.

Department Sections (City Council through Public Works)
The program budget detail is summarized by operating department. All Community Service related programs, for example, are located under the Community Services tab. Each department section includes a department organizational chart, program summary sheets, which include expenditure summary, mission statement, goals, priorities, challenges and highlights.

Capital Improvement Projects
This section provides a listing of all of the new 2004/05 and 2005/06 City and Redevelopment Agency Capital Improvement Projects as well as a list of on going projects.

Appendix
The Appendix includes supplemental budget requests, a schedule of overhead and interfund charges, a summary of City positions, a debt service schedule, policies and procedures, miscellaneous statistics about the City, the adopted budget resolutions, as well as a glossary and an index.

A 92-1 ASSESSMENT DISTRICT FUND - 920 FY 2004 - 2006

		B	C	D	E	F	
		2002/03 BUDGET	2003/04 BUDGET	2003/04 REVISED BUDGET	2003/04 ESTIMATED	2004/05 PROJECTED	2005/06 PROJECTED
	REVENUE						
	Use of Money & Property	1,195	1,918	1,918	802	1,424	1,424
G	Charges for Services	39,880	40,000	40,000	39,543	40,000	40,000
	TOTAL REVENUE	41,075	41,918	41,918	40,345	41,424	41,424
	EXPENDITURES						
	Community Development	1,517	3,500	3,500	1,518	3,500	3,500
	Debt Service:						
H	Principal Retirement	20,000	20,000	20,000	20,000	20,000	20,000
	Interest and Fiscal Charges	19,315	17,965	17,965	17,965	16,595	15,205
	TOTAL OPERATING EXPENDITURE	40,832	41,465	41,465	39,483	40,095	38,705
	OTHER FINANCING SOURCES/(USES)						
	Operating Transfers In:						
	General Fund	0	0	0	0	0	0
	Operating Transfers Out:						
I	General Fund	0	0	0	0	0	0
	TOTAL OTHER FINANCING SOURCES/(USES)	0	0	0	0	0	0
J	**NET CHANGE IN FUND BALANCE**	243	453	453	862	1,329	2,719
K	**BEGINNING DUE TO BONDHOLDERS**	77,023	77,266	77,266	77,266	78,128	79,457
L	**ENDING DUE TO BONDHOLDERS**	77,266	77,719	77,719	78,128	79,457	82,176
	FUND BALANCE						
	Restricted:						
	Advances to Other Funds	0	0	0	0	0	0
	Prepaid Charges	0	0	0	0	0	0
	Subtotal Restricted	0	0	0	0	0	0
	Unrestricted:						
M	Designated:						
	General Contingencies	0	0	0	0	0	0
	Undesignated						
	Due to Bondholders	77,266	77,719	77,719	78,128	79,457	82,176
	Subtotal Unrestricted	77,266	77,719	77,719	78,128	79,457	82,176
	TOTAL FUND BALANCE	77,266	77,719	77,719	78,128	79,457	82,176

A Fund name and number.

B Historical revenue and expenditure information.

C 2003/04 (prior year) budget information.

D 2003/04 (prior year) revised budget.

E 2003/04 (prior year) estimated revenue and expenditures.

F 2004/05 and 2005/06 projected revenue and expenditures.

G Revenue breakdown for the fund.

H Expenditure breakdown for the fund.

I Breakdown of other sources and uses.

J Net change in fund balance (revenue - expenditure).

K Pior year ending available balance.

L Pior year ending balance plus net change in fund balance (K + J).

M Restricted/unrestricted fund.

TOTAL SOURCES & USES — FY 2004 - 2005

FUND #	FUND	BEGINNING BALANCE	REVENUE	TRANSFERS IN	TOTAL SOURCES	OPERATING EXPENDITURE	TRANSFERS OUT	TOTAL USES	ENDING BALANCE
	GENERAL FUND								
100	General Fund	11,359,341	35,822,798	1,000,000	48,182,139	36,345,352	456,742	36,802,094	11,380,045
265	Community Services-Special Programs	74,174	159,833	0	234,007	163,022	0	163,022	70,985
285	Community Development	1,281,394	1,455,844	677,187	3,414,425	2,509,243	0	2,509,243	905,182
	SPECIAL REVENUE FUNDS								
200	Park Dedication	(145,362)	44,154	0	(101,208)	2,208	303,120	305,328	(406,536)
210	Gas Tax	(150,653)	1,661,107	0	1,510,454	1,202,125	475,000	1,677,125	(166,671)
211	Measure M	(964,066)	1,166,446	0	202,380	987,166	376,592	1,363,758	(1,161,378)
216	Traffic Impact Fee	1,259,292	119,449	0	1,378,741	17,185	290,000	307,185	1,071,556
220	Municipal Lighting District	850,552	826,042	0	1,676,594	710,520	0	710,520	966,074
230	Community Promotion	921,856	418,989	25,000	1,365,845	477,245	0	477,245	888,600
240	Housing/Community Development	(36,194)	1,531,678	0	1,495,484	822,434	691,661	1,514,095	(18,611)
242	HCD Home Housing	18,169	748,271	24,468	790,908	799,634	0	799,634	(8,726)
250	Police Seizure	211,554	11,580	0	223,134	579	0	579	222,555
258	Special Police Services	297,148	281,636	291,817	870,601	573,212	0	573,212	297,389
260	Local Narcotics Seized Property	47,883	1,646	0	49,529	81	0	81	49,448
261	Supplemental Law Enforcement Services	0	130,995	59,925	190,920	190,920	0	190,920	0
270	Drainage District	66,414	1,597	0	68,011	80	0	80	67,931
275	Community Services Grant	25,226	258,747	0	283,973	256,537	0	256,537	27,436
280	AQMD	210,036	104,105	0	314,141	77,702	138,000	215,702	98,439
290	Senior Transportation	27,780	64,785	28,000	120,565	79,745	0	79,745	40,820
295	Project SHUE	7,346	91,929	0	99,275	89,767	0	89,767	9,508
	CAPITAL PROJECTS FUNDS								
400	Capital Projects	5	0	2,792,603	2,792,608	2,792,603	0	2,792,603	5
800	Reserve	11,666,430	93,813	0	11,760,243	0	0	0	11,760,243
	REDEVELOPMENT FUNDS								
500	WRA Operating Fund Administration	677,909	441,216	6,123,659	7,242,784	2,706,307	470,885	3,177,192	4,065,592
510	WRA Debt Service	7,994,211	14,595,301	510,379	23,099,891	9,252,161	5,950,000	15,202,161	7,897,730
520	WRA Capital Projects	0	0	2,868,300	2,868,300	2,868,300	0	2,868,300	0
530	Low/Moderate Income Housing	5,315,133	3,811,971	0	9,127,104	300,216	3,532,338	3,832,554	5,294,550
540	WRA Reserve Fund	2,419,406	59,742	0	2,479,148	0	0	0	2,479,148
								0	
	ENTERPRISE FUNDS								
600	Water Utility	4,063,336	9,814,608	160,000	14,037,944	10,394,422	446,000	10,840,422	3,197,522
	AGENCY FUNDS								
920	92-1 Assessment District	78,128	41,424	0	119,552	40,095	0	40,095	79,457
	TOTAL	47,576,448	73,759,706	14,561,338	135,897,492	73,658,861	13,130,338	86,789,199	49,108,293
	INTERNAL SERVICE FUNDS								
700	Equipment Replacement	1,942,169	1,515,854	0	3,458,023	1,187,654	367,000	1,554,654	1,903,369
740	General Benefits	6,439,421	11,455,535	0	17,894,956	12,156,418	1,000,000	13,156,418	4,738,538
750	Liability Administration	4,548,043	1,517,107	0	6,065,150	2,062,291	0	2,062,291	4,002,859
760	Information Systems and Equipment	509,893	1,173,474	0	1,683,367	1,137,804	0	1,137,804	545,563
770	Government Buildings	214,128	1,359,440	0	1,573,568	1,331,110	64,000	1,395,110	178,458
	Total Internal Service Funds	13,653,654	17,021,410	0	30,675,064	17,875,277	1,431,000	19,306,277	11,368,787

TOTAL SOURCES & USES — FY 2005 - 2006

FUND #	FUND	BEGINNING BALANCE	REVENUE	TRANSFERS IN	TOTAL SOURCES	OPERATING EXPENDITURE	TRANSFERS OUT	TOTAL USES	ENDING BALANCE
	GENERAL FUND								
100	General Fund	11,380,045	35,953,409	1,500,000	48,833,454	37,066,555	469,390	37,535,945	11,297,509
265	Community Services-Special Programs	70,985	161,133	0	232,118	164,410	0	164,410	67,708
285	Community Development	905,182	1,455,994	552,891	2,914,067	2,421,187	0	2,421,187	492,880
	SPECIAL REVENUE FUNDS								
200	Park Dedication	(406,536)	44,154	0	(362,382)	2,208	0	2,208	(364,590)
210	Gas Tax	(166,671)	1,661,107	0	1,494,436	1,212,375	0	1,212,375	282,061
211	Measure M	(1,161,378)	1,301,008	0	139,630	1,000,895	0	1,000,895	(861,265)
216	Traffic Impact Fee	1,071,556	99,449	0	1,171,005	16,388	0	16,388	1,154,617
220	Municipal Lighting District	966,074	827,273	0	1,793,347	710,860	0	710,860	1,082,487
230	Community Promotion	888,600	418,989	25,000	1,332,589	476,476	0	476,476	856,113
240	Housing/Community Development	(18,611)	1,527,000	0	1,508,389	413,018	270,770	683,788	824,601
242	HCD Home Housing	(8,726)	748,271	24,468	764,013	801,038	0	801,038	(37,025)
250	Police Seizure	222,555	11,580	0	234,135	579	0	579	233,556
258	Special Police Services	297,389	285,440	298,854	881,683	584,053	0	584,053	297,630
260	Local Narcotics Seized Property	49,448	1,646	0	51,094	81	0	81	51,013
261	Supplemental Law Enforcement Services	0	130,995	65,536	196,531	196,531	0	196,531	0
270	Drainage District	67,931	1,597	0	69,528	80	0	80	69,448
275	Community Services Grant	27,436	258,747	0	286,183	256,537	0	256,537	29,646
280	AQMD	98,439	104,105	0	202,544	77,702	28,000	105,702	96,842
290	Senior Transportation	40,820	66,721	28,000	135,541	81,681	0	81,681	53,860
295	Project SHUE	9,508	91,929	0	101,437	89,767	0	89,767	11,670
	CAPITAL PROJECTS FUNDS								
400	Capital Projects	5	0	863,000	863,005	863,000	0	863,000	5
800	Reserve	11,760,243	93,813	0	11,854,056	0	0	0	11,854,056
	REDEVELOPMENT FUNDS								
500	WRA Operating Fund Administration	4,065,592	441,216	6,592,673	11,099,481	2,735,594	346,589	3,082,183	8,017,298
510	WRA Debt Service	7,897,730	15,116,999	510,208	23,524,937	9,408,889	6,420,000	15,828,889	7,696,048
520	WRA Capital Projects	0	0	2,868,300	2,868,300	2,868,300	0	2,868,300	0
530	Low/Moderate Income Housing	5,294,550	3,945,352	0	9,239,902	308,289	3,531,181	3,839,470	5,400,432
540	WRA Reserve Fund	2,479,148	59,742	0	2,538,890	0	0	0	2,538,890
	ENTERPRISE FUNDS								
600	Water Utility	3,197,522	9,814,608	160,000	13,172,130	10,760,747	446,000	11,206,747	1,965,383
	AGENCY FUNDS								
920	92-1 Assessment District	79,457	41,424	0	120,881	38,705	0	38,705	82,176
	TOTAL	49,108,293	74,663,701	13,488,930	137,260,924	72,555,945	11,511,930	84,067,875	53,193,049
	INTERNAL SERVICE FUNDS								
700	Equipment Replacement	1,903,369	1,515,854	0	3,419,223	1,194,394	477,000	1,671,394	1,747,829
740	General Benefits	4,738,538	12,260,278	0	16,998,816	13,327,589	1,500,000	14,827,589	2,171,227
750	Liability Administration	4,002,859	1,517,107	0	5,519,966	2,068,532	0	2,068,532	3,451,434
760	Information Systems and Equipment	545,563	1,181,180	0	1,726,743	1,159,766	0	1,159,766	566,977
770	Government Buildings	178,458	1,363,440	0	1,541,898	1,337,827	0	1,337,827	204,071
	Total Internal Service Funds	11,368,787	17,837,859	0	29,206,646	19,088,108	1,977,000	21,065,108	8,141,538

OVERALL FINANCIAL SUMMARY FY 2004 - 2005

	General Funds	Special Revenue Funds	Capital Projects Funds	Redevelopment Funds	Enterprise Funds	Agency Funds	Internal Service Funds	Budged 2004-05	Budged 2003-04	Actual 2002-03
Revenues										
Property Taxes	2,658,332	805,934	0	18,222,187	0	0	0	21,686,453	17,710,995	17,248,583
Other Taxes	21,325,000	350,000	0	0	0	0	0	21,675,000	21,520,000	22,239,073
Licenses and Permits	650,250	0	0	0	0	0	0	650,250	619,900	683,574
Fines, Forfeits and Penalties	1,005,000	0	0	0	0	0	0	1,005,000	1,058,000	1,133,471
Use of Money and Property	895,869	237,785	93,813	686,043	164,608	1,424	167,670	2,247,212	1,477,986	2,450,166
Intergovernmental	5,597,053	5,578,865	0	0	0	0	0	11,175,918	12,630,161	13,697,786
Charges for Services	2,716,505	202,000	0	0	9,650,000	40,000	16,218,740	28,827,245	28,448,966	27,501,803
Other Revenue	109,436	288,572	0	0	0	0	635,000	1,033,008	1,183,057	1,577,792
Overhead Charges	2,481,030	0	0	0	0	0	0	2,481,030	2,292,755	2,218,436
Total Revenues	37,438,475	7,463,156	93,813	18,908,230	9,814,608	41,424	17,021,410	90,781,116	86,941,820	88,750,685
Expenditures										
General Government	1,153,713	234,546	0	4,893,981	782,242		15,168,163	22,232,645	19,441,919	14,084,393
Police	21,865,074	602,257	0	0			0	22,467,331	21,459,635	20,669,542
Fire	8,031,878	0	0	0			0	8,031,878	7,785,367	7,654,376
Community Services	1,715,028	504,855	0	0			968,695	3,188,578	3,263,764	3,327,844
Community Development	2,459,243	1,210,194	0	1,804,116		3,500	0	5,477,053	5,212,457	4,281,218
Public Works	3,384,453	2,524,879	0	0	8,439,351		1,096,702	15,445,385	15,415,167	13,693,412
Capital Outlay	0	600	2,792,603	2,868,300	3,600		81,000	5,746,103	40,116,235	8,925,091
Debt Service	50,000	1,160,247	0	4,658,396	1,169,229	36,595	317,790	7,392,257	5,336,346	5,258,591
Budget Contingency	358,228	49,562	0	902,191			242,927	1,552,908	1,319,689	0
Total Expenditures	39,017,617	6,287,140	2,792,603	15,126,984	10,394,422	40,095	17,875,277	91,534,138	119,350,579	77,894,467
Excess (deficiency) of revenues over (under) expenditures	(1,579,142)	1,176,016	(2,698,790)	3,781,246	(579,814)	1,329	(853,867)	(753,022)	(32,408,759)	10,856,218
Other financing sources (uses)										
Operating transfers in	1,677,187	429,210	2,792,603	9,502,338	160,000	0	0	14,561,338	25,365,506	36,971,698
Operating transfers out	(456,742)	(2,274,373)	0	(9,953,223)	(446,000)	0	(1,431,000)	(14,561,338)	(24,022,039)	(36,879,921)
Bond proceeds	0	0	0	0	0	0	0	0	0	1,900,000
Total other financing sources (uses)	1,220,445	(1,845,163)	2,792,603	(450,885)	(286,000)	0	(1,431,000)	0	1,343,467	1,991,777
Beginning Fund Balance July 1	12,714,909	2,646,981	11,666,435	16,406,659	4,063,336	78,128	13,653,654	61,230,102	88,324,748	75,538,687
Increases (decreases) in reserve	(358,697)	(669,147)	93,813	3,330,361	(865,814)	1,329	(2,284,867)	(753,022)	(31,065,292)	12,847,995
Ending Fund Balance June 30	12,356,212	1,977,834	11,760,248	19,737,020	3,197,522	79,457	11,368,787	60,477,080	57,259,457	88,386,682

OVERALL FINANCIAL SUMMARY FY 2005 - 2006

	General Funds	Special Revenue Funds	Capital Projects Funds	Redevelopment Funds	Enterprise Funds	Agency Funds	Internal Service Funds	Budged 2005-06	Budged 2004-05	Budged 2003-04
Revenues										
Property Taxes	2,717,377	807,165	0	18,877,266	0	0	0	22,401,808	21,686,453	17,710,995
Other Taxes	21,325,000	350,000	0	0	0	0	0	21,675,000	21,675,000	21,520,000
Licenses and Permits	650,400	0	0	0	0	0	0	650,400	650,250	619,900
Fines, Forfeits and Penalties	1,005,000	0	0	0	0	0	0	1,005,000	1,005,000	1,058,000
Use of Money and Property	895,869	233,107	93,813	686,043	164,608	1,424	167,670	2,242,534	2,247,212	1,477,986
Intergovernmental	5,597,053	5,719,167	0	0	0	0	0	11,316,220	11,175,918	12,630,161
Charges for Services	2,716,905	182,000	0	0	9,650,000	40,000	17,035,189	29,624,094	28,827,245	28,448,966
Other Revenue	102,536	288,572	0	0	0	0	635,000	1,026,108	1,033,008	1,183,057
Overhead Charges	2,560,396	0	0	0	0	0	0	2,560,396	2,481,030	2,292,755
Total Revenues	37,570,536	7,580,011	93,813	19,563,309	9,814,608	41,424	17,837,859	92,501,560	90,781,116	86,941,820
Expenditures										
General Government	1,158,667	234,526	0	5,061,139	789,939		16,358,186	23,602,457	22,232,645	19,441,919
Police	22,261,454	619,209	0	0			0	22,880,663	22,467,331	21,459,635
Fire	8,270,952	0	0	0			0	8,270,952	8,031,878	7,785,367
Community Services	1,729,210	506,791	0	0			976,023	3,212,024	3,188,578	3,263,764
Community Development	2,371,187	1,213,456	0	1,802,101		3,500	0	5,390,244	5,477,053	5,212,457
Public Works	3,451,148	2,557,441	0	0	8,798,889		1,103,442	15,910,920	15,445,385	15,415,167
Capital Outlay	0	600	863,000	2,868,300	3,600		90,000	3,825,500	5,746,103	40,116,235
Debt Service	50,000	738,609	0	4,656,039	1,168,319	35,205	316,828	6,965,000	7,392,257	5,336,346
Budget Contingency	359,534	49,637	0	933,493			243,629	1,586,293	1,552,908	1,319,689
Total Expenditures	39,652,152	5,920,269	863,000	15,321,072	10,760,747	38,705	19,088,108	91,644,053	91,534,138	119,350,579
Excess (deficiency) of revenues over (under) expenditures	(2,081,616)	1,659,742	(769,187)	4,242,237	(946,139)	2,719	(1,250,249)	857,507	(753,022)	(32,408,759)
Other financing sources (uses)										
Operating transfers in	2,052,891	441,858	863,000	9,971,181	160,000	0	0	13,488,930	14,561,338	25,365,506
Operating transfers out	(469,390)	(298,770)	0	(10,297,770)	(446,000)	0	(1,977,000)	(13,488,930)	(14,561,338)	(24,022,039)
Bond proceeds	0	0	0	0	0	0	0	0	0	0
Total other financing sources (uses)	1,583,501	143,088	863,000	(326,589)	(286,000)	0	(1,977,000)	0	0	1,343,467
Beginning Fund Balance July 1	12,356,212	1,977,834	11,760,248	19,737,020	3,197,522	79,457	11,368,787	60,477,080	59,910,414	88,324,748
Increases (decreases) in reserve	(498,115)	1,802,830	93,813	3,915,648	(1,232,139)	2,719	(3,227,249)	857,507	(753,022)	(31,065,292)
Ending Fund Balance June 30	11,858,097	3,780,664	11,854,061	23,652,668	1,965,383	82,176	8,141,538	61,334,587	59,157,392	57,259,457

OPERATING TRANSFERS FY 2004 - 2005

FUND #	PROGRAM #	FUND	TRANSFER IN	TRANSFER OUT	PURPOSE
GENERAL FUND: (100)					
740	14306	Employee Benefits	1,000,000		Salaries
230	75100	Community Promotion Fund		25,000	4th of July Program
600	23700	Water Utility Fund		40,000	Mall Lease
600	23000	Water Utility Fund		100,000	Lifeline
258	39000	Special Police Grant Services Fund		137,974	Police Officer Salaries
258	39800	Special Police Grant Services Fund		93,843	Debt Service
261	38500	SLESF Fund		59,925	Police Officer Salaries
			1,000,000	456,742	
COMMUNITY DEVELOPMENT FUND: (285)					
240	16010	CDBG Fund	20,000		Salary/Planning
240	16010	CDBG Fund	216,302		Salary/Code Enforcement
500	18000	Redevelopment Admin Fund	72,101		Salary/Code Enforcement
500	18000	Redevelopment Admin Fund	100,000		Salary/Code Enforcement (IRP)
500	18000	Redevelopment Admin Fund	143,784		Salary/Com Dev & Planning
500	18000	Redevelopment Admin Fund	125,000		Zoning Code update
			677,187		
PARK DEDICATION FUND: (200)					
400	76502	Capital Improvement Projects Fund		303,120	Capital Projects
GAS TAX FUND: (210)					
400	55036	Capital Improvement Projects Fund		475,000	Capital Projects
MEASURE M FUND: (211)					
400	55026	Capital Improvement Projects Fund		376,592	Capital Projects
TRAFFIC IMPACT FEE FUND: (216)					
400	55031	Capital Improvement Projects Fund		290,000	Capital Projects
COMMUNITY PROMOTION FUND: (230)					
100	20000	General Fund	25,000		4th of July Program

OPERATING TRANSFERS FY 2004 - 2005

FUND #	PROGRAM #	FUND	TRANSFER IN	TRANSFER OUT	PURPOSE
CDBG FUND: (240)					
285	61050	Community Development Fund		20,000	Salary/Planning
285	63050	Community Development Fund		216,302	Salary/Code Enforcement
400	16510	Capital Improvement Projects Fund		420,891	Capital Projects
600	23700	Water Utility Fund		10,000	Mall Lease
242	17403	HCD Home Housing Fund		24,468	Rehab Spec Salary
				691,661	
HCD HOME HOUSING FUND: (242)					
240	16010	CDBG Fund	24,468		Rehab Spec Salary
SPECIAL POLICE SERVICES FUND: (258)					
100	31000	General Fund	231,817		Police Officer Salaries
600	23000	Water Utility Fund	60,000		800 MHz Debt Service Payment
			291,817		
SLESF FUND: (261)					
100	31000	General Fund	59,925		Police Officer Salaries
AQMD FUND: (280)					
290	70501	Senior Transportation Fund		28,000	Van Driver Salary
400	14802	Capital Improvement Projects Fund		110,000	Capital Projects
				138,000	
SENIOR TRANSPORTATION FUND: (290)					
280	14800	AQMD Fund	28,000		Van Driver Salary

OPERATING TRANSFERS FY 2004 - 2005

FUND #	PROGRAM #	FUND	TRANSFER IN	TRANSFER OUT	PURPOSE
WRA OPERATING FUND ADMINISTRATION: (500)					
285	60050	Community Development		143,784	Salary/Com Dev & Planning
285	61050	Planning		125,000	Zoning Code update
285	63050	Code Enforcement		172,101	Salary/Code Enforcement
510	18400	RDA Debt Service	5,950,000		Cover Deficit Cash Balance
520	18002	RDA CIP Fund		30,000	Capital Projects
530	18600	RDA Low/Moderate Income Housing	173,659		20% of Expenses
			6,123,659	470,885	
WRA DEBT SERVICE FUND: (510)					
500	18000	RDA Admin Fund		5,950,000	Cover Deficit Cash Balance
530	18600	RDA Low/Moderate Income Housing	510,379		20% Debt Service Offset
WRA CAPITAL PROJECTS FUND: (520)					
500	18000	RDA Admin Fund	30,000		Capital Projects
530	18600	RDA Low/Moderate Income Housing	2,838,300		Capital Projects
			2,868,300		
LOW/MODERATE INCOME HOUSING FUND: (530)					
500	18000	RDA Admin Fund		173,659	20% of Expenses
510	18400	RDA Debt Service Fund		510,379	20% Debt Service Offset
520	18602	RDA CIP Fund		2,838,300	Capital Projects
600	23700	Water Utility Fund		10,000	Mall Lease
				3,532,338	
WATER UTILITY FUND: (600)					
100	20000	General Fund	140,000		Mall Lease/Lifeline
400	55502	Capital Improvement Projects Fund		386,000	Capital Projects
258	39800	Special Police Services Fund		60,000	800 MHz Debt Service Payment
530	18600	Low/Moderate Income Housing Fund	10,000		Mall Lease
240	16010	CDBG Fund	10,000		Mall Lease
			160,000	446,000	
EQUIPMENT REPLACEMENT FUND: (700)					
400	58002	Capital Improvement Projects Fund		367,000	Capital Projects

OPERATING TRANSFERS FY 2004 - 2005

FUND #	PROGRAM #	FUND	TRANSFER IN	TRANSFER OUT	PURPOSE
EMPLOYEE BENEFITS FUND: (740)					
100	20000	General Fund		1,000,000	Salaries
GOVERNMENT BUILDINGS FUND: (770)					
400	75502	Capital Improvement Projects Fund		64,000	Capital Projects
CAPITAL IMPROVEMENT PROJECTS FUND: (400)					
200	76500	Park Dedication Fund	303,120		Capital Projects
210	55005	Gas Tax Fund	475,000		Capital Projects
211	55027	Measure M Fund	376,592		Capital Projects
216	55030	Traffic Impact Fee Fund	290,000		Capital Projects
240	16010	CDBG Fund	420,891		Capital Projects
280	14800	AQMD Fund	110,000		Capital Projects
600	55500	Water Utility Fund	386,000		Capital Projects
700	58000	Equipment Replacement Fund	367,000		Capital Projects
770	75500	Government Buildings Fund	64,000		Capital Projects
			2,792,603		

OPERATING TRANSFERS FY 2005 - 2006

FUND #	PROGRAM #	FUND	TRANSFER IN	TRANSFER OUT	PURPOSE
GENERAL FUND: (100)					
740	14306	Employee Benefits	1,500,000		Salaries
230	75100	Community Promotion Fund		25,000	4th of July Program
600	23700	Water Utility Fund		40,000	Mall Lease
600	23000	Water Utility Fund		100,000	Lifeline
258	39000	Special Police Grant Services Fund		145,511	Police Officer Salaries
258	39800	Special Police Grant Services Fund		93,343	Debt Service
261	38500	SLESF Fund		65,536	Police Officer Salaries
			1,500,000	469,390	
COMMUNITY DEVELOPMENT FUND: (285)					
240	16010	CDBG Fund	20,000		Salary/Planning
240	16010	CDBG Fund	216,302		Salary/Code Enforcement
500	18000	Redevelopment Admin Fund	72,805		Salary/Code Enforcement
500	18000	Redevelopment Admin Fund	100,000		Salary/Code Enforcement (IRP)
500	18000	Redevelopment Admin Fund	143,784		Salary/Com Dev & Planning
			552,891		
COMMUNITY PROMOTION FUND: (230)					
100	20000	General Fund	25,000		4th of July Program
CDBG FUND: (240)					
285	61050	Community Development Fund		20,000	Salary/Planning
285	63050	Community Development Fund		216,302	Salary/Code Enforcement
600	23700	Water Utility Fund		10,000	Mall Lease
242	17403	HCD Home Housing Fund		24,468	Rehab Spec Salary
				270,770	
HCD HOME HOUSING FUND: (242)					
240	16010	CDBG Fund	24,468		Rehab Spec Salary
SPECIAL POLICE SERVICES FUND: (258)					
100	31000	General Fund	238,854		Police Officer Salaries
600	23000	Water Utility Fund	60,000		800 MHz Debt Service Payment
			298,854		

OPERATING TRANSFERS FY 2005 - 2006

FUND #	PROGRAM #	FUND	TRANSFER IN	TRANSFER OUT	PURPOSE
SLESF FUND: (261)					
100	31000	General Fund	65,536		Police Officer Salaries
AQMD FUND: (280)					
290	70501	Senior Transportation Fund		28,000	Van Driver Salary
SENIOR TRANSPORTATION FUND: (290)					
280	14800	AQMD Fund	28,000		Van Driver Salary
WRA OPERATING FUND ADMINISTRATION: (500)					
285	60050	Community Development		143,784	Salary/Com Dev & Planning
285	63050	Code Enforcement		172,805	Salary/Code Enforcement
510	18400	RDA Debt Service	6,420,000		Cover Deficit Cash Balance
520	18002	RDA CIP Fund		30,000	Capital Projects
530	18600	RDA Low/Moderate Income Housing	172,673		20% of Expenses
			6,592,673	346,589	
WRA DEBT SERVICE FUND: (510)					
500	18000	RDA Admin Fund		6,420,000	Cover Deficit Cash Balance
530	18600	RDA Low/Moderate Income Housing	510,208		20% Debt Service Offset
WRA CAPITAL PROJECTS FUND: (520)					
500	18000	RDA Admin Fund	30,000		Capital Projects
530	18600	RDA Low/Moderate Income Housing	2,838,300		Capital Projects
			2,868,300		
LOW/MODERATE INCOME HOUSING FUND: (530)					
500	18000	RDA Admin Fund		172,673	20% of Expenses
510	18400	RDA Debt Service Fund		510,208	20% Debt Service Offset
520	18602	RDA CIP Fund		2,838,300	Capital Projects
600	23700	Water Utility Fund		*10,000*	*Mall Lease*
				3,531,181	

OPERATING TRANSFERS FY 2005 - 2006

FUND #	PROGRAM #	FUND	TRANSFER IN	TRANSFER OUT	PURPOSE
WATER UTILITY FUND: (600)					
100	20000	General Fund	140,000		Mall Lease/Lifeline
400	55502	Capital Improvement Projects Fund		386,000	Capital Projects
258	39800	Special Police Services Fund		60,000	800 MHz Debt Service Payment
530	18600	Low/Moderate Income Housing Fund	10,000		Mall Lease
240	16010	CDBG Fund	10,000		Mall Lease
			160,000	446,000	
EQUIPMENT REPLACEMENT FUND: (700)					
400	58002	Capital Improvement Projects Fund		477,000	Capital Projects
EMPLOYEE BENEFITS FUND: (740)					
100	20000	General Fund		1,500,000	Salaries
CAPITAL IMPROVEMENT PROJECTS FUND: (400)					
600	55500	Water Utility Fund	386,000		Capital Projects
700	58000	Equipment Replacement Fund	477,000		Capital Projects
			863,000		

FUND 100: General Fund

The General Fund is the primary operating fund of the City. All general tax receipts and fee revenue not allocated by law, Council policy or contractual agreement to other funds are accounted for in the General Fund. General Fund expenditures include operations traditionally associated with activities which are not required to be accounted for or paid by another fund.

FUND 265: Community Services Special Programs Fund

The Community Services Special Programs Fund accounts for revenues collected to provide community enrichment opportunities through responsive cultural, educational, recreational and social programs. The expenditures are associated with the operations of these programs.

FUND 285: Community Development Fund

The Community Development Fund accounts for revenues collected to provide and administer building, planning and redevelopment activities, including enforcement of building codes and business license regulations. The expenditures are associated with the operations of these activities.

	2002/03 ACTUAL	2003/04 BUDGET	2003/04 REVISED BUDGET	2003/04 ESTIMATED	2004/05 BUDGET	2005/06 BUDGET
REVENUE						
Property Taxes	2,534,625	2,656,393	2,656,393	2,591,195	2,658,332	2,717,377
Sales Taxes	15,196,645	14,420,000	14,420,000	14,751,485	14,800,000	14,800,000
Property Transfer	304,778	270,000	270,000	267,193	275,000	275,000
Franchise	500,462	675,000	675,000	500,462	500,000	500,000
Business License	887,209	1,050,000	1,050,000	1,211,337	1,050,000	1,050,000
Transient Occupancy	403,393	350,000	350,000	446,056	400,000	400,000
Utility Users Taxes	4,548,381	4,400,000	4,400,000	4,294,060	4,300,000	4,300,000
License & Permits	89,772	90,000	90,000	102,238	103,850	103,850
Fines, Forfeits and Penalties	1,127,121	1,055,000	1,055,000	1,001,457	1,000,000	1,000,000
Use of Money & Property	1,031,864	515,943	515,943	771,666	853,622	853,622
Intergovernmental	5,741,260	5,576,200	5,576,200	3,847,480	5,597,053	5,597,053
Charges for Services	2,039,040	1,760,920	1,760,920	1,708,787	1,696,150	1,696,150
Other Revenue	121,340	97,753	128,253	164,791	107,761	99,961
Overhead Charges	2,218,436	2,292,755	2,292,755	2,430,625	2,481,030	2,560,396
TOTAL REVENUE	36,744,326	35,209,964	35,240,464	34,088,832	35,822,798	35,953,409
EXPENDITURES						
General Government	1,035,055	1,084,146	1,025,937	1,089,336	1,153,713	1,158,667
Police	19,492,330	20,469,848	20,123,931	19,809,493	21,865,074	22,261,454
Fire	7,654,376	7,915,806	7,785,367	7,748,588	8,031,878	8,270,952
Community Services	1,381,411	1,582,798	1,545,656	1,409,566	1,552,006	1,564,800
Public Works	3,358,499	3,501,451	3,375,695	3,287,331	3,384,453	3,451,148
Budget Contingency 1.00%	0	352,100	329,100	0	358,228	359,534
TOTAL OPERATING EXPENDITURE	32,921,670	34,906,149	34,185,686	33,344,314	36,345,352	37,066,555
OTHER FINANCING SOURCES/(USES)						
Operating Transfers In:						
CDBG Fund	10,000	10,000	10,000	0	0	0
Employee Benefits Fund	0	0	10,000	10,000	1,000,000	1,500,000
Capital Projects Fund	13,514	0	0	0	0	0
Reserve Fund	294,000	457,000	457,000	457,000	0	0
Operating Transfers Out:						
Cable Television Fund	(75,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
Water Enterprise Fund	(160,000)	(140,000)	(140,000)	(140,000)	(140,000)	(140,000)
Special Police Grant Services Fund	(155,739)	(196,453)	(196,453)	(196,453)	(231,817)	(238,854)
Supp Law Enforcement Svcs Fund	(99,779)	(140,720)	(93,806)	(93,806)	(59,925)	(65,536)
Community Service Grant Fund	(97,231)	0	0	0	0	0
Information Systems	(2,003,220)	(400,000)	(400,000)	(400,000)	0	0
Reserve Fund (General Fund)	(2,000,000)	0	0	0	0	0
Reserve Fund (Business License)	(887,209)	0	0	0	0	0
Capital Projects Fund	(901,995)	(57,000)	(82,000)	(82,000)	0	0
TOTAL OTHER FINANCING SOURCES/(USES)	(6,062,659)	(492,173)	(460,259)	(470,259)	543,258	1,030,610
NET CHANGE IN FUND BALANCE	(2,240,004)	(188,358)	594,519	274,259	20,704	(82,536)
BEGINNING FUND BALANCE	13,325,086	11,085,082	11,085,082	11,085,082	11,359,341	11,380,045
ENDING FUND BALANCE	11,085,082	10,896,724	11,679,601	11,359,341	11,380,045	11,297,509

FUND BALANCE						
Restricted:						
Advances to Other Funds	1,818,507	1,418,507	1,418,507	1,418,507	1,218,507	1,018,507
Subtotal Restricted	1,818,507	1,418,507	1,418,507	1,418,507	1,218,507	1,018,507
Unrestricted:						
Designated:						
General Contingencies	1,935,325	1,935,325	1,935,325	1,935,325	1,935,325	1,935,325
Emergency Reserve 5%	1,746,433	1,735,650	1,735,650	1,735,650	1,791,140	1,797,670
Undesignated:	5,584,817	5,807,242	6,590,119	6,269,859	6,435,073	6,546,006
Subtotal Unrestricted	9,266,575	9,478,217	10,261,094	9,940,834	10,161,538	10,279,002
TOTAL FUND BALANCE	11,085,082	10,896,724	11,679,601	11,359,341	11,380,045	11,297,509

COMMUNITY SERVICES - SPECIAL PROGRAM FUND - 265 FY 2004 - 2006

	2002/03 ACTUAL	2003/04 BUDGET	2003/04 REVISED BUDGET	2003/04 ESTIMATED	2004/05 BUDGET	2005/06 BUDGET
REVENUE						
Use of Money & Property	(1,315)	(2,352)	(2,352)	308	1,003	1,003
Charges for Services	119,277	133,680	133,680	116,878	157,155	157,555
Other Revenue	2,757	2,500	2,500	1,618	1,675	2,575
TOTAL REVENUE	120,719	133,828	133,828	118,804	159,833	161,133
EXPENDITURES						
Community Services	121,210	165,992	161,592	106,149	163,022	164,410
TOTAL OPERATING EXPENDITURE	121,210	165,992	161,592	106,149	163,022	164,410
OTHER FINANCING SOURCES/(USES)						
Operating Transfers In:						
Community Service Grant Fund	3	0	0	0	0	0
Operating Transfers Out:						
General Fund	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES/(USES)	3	0	0	0	0	0
NET CHANGE IN FUND BALANCE	(488)	(32,164)	(27,764)	12,655	(3,189)	(3,277)
BEGINNING FUND BALANCE	102,426	101,938	101,938	101,938	74,174	70,985
ENDING FUND BALANCE	101,938	69,774	74,174	114,593	70,985	67,708

FUND BALANCE						
Restricted:						
Advances to Other Funds	0	0	0	0	0	0
Subtotal Restricted	0	0	0	0	0	0
Unrestricted:						
Designated:						
General Contingencies						
Undesignated	101,938	69,774	74,174	114,593	70,985	67,708
Subtotal Unrestricted	101,938	69,774	74,174	114,593	70,985	67,708
TOTAL FUND BALANCE	101,938	69,774	74,174	114,593	70,985	67,708

COMMUNITY DEVELOPMENT FUND - 285 FY 2004 - 2006

	2002/03 ACTUAL	2003/04 BUDGET	2003/04 REVISED BUDGET	2003/04 ESTIMATED	2004/05 BUDGET	2005/06 BUDGET
REVENUE						
License & Permits	593,802	529,900	529,900	584,336	546,400	546,550
Fines	6,350	3,000	3,000	5,960	5,000	5,000
Use of Money & Property	39,845	24,300	24,300	24,316	41,244	41,244
Intergovernmental	1,000	0	0	0	0	0
Charges for Services	977,435	872,600	872,600	1,002,952	863,200	863,200
Other Revenue	(29)	0	0	0	0	0
TOTAL REVENUE	1,618,403	1,429,800	1,429,800	1,617,564	1,455,844	1,455,994
EXPENDITURES						
Community Development	1,952,640	2,229,613	2,250,013	2,060,870	2,459,243	2,371,187
Debt Service:						
Principal Retirement	0	41,908	41,908	41,908	44,296	46,821
Interest and Fiscal Charges	10,352	8,092	8,092	8,092	5,704	3,179
Capital Outlay	2,622	0	0	0	0	0
TOTAL OPERATING EXPENDITURE	1,965,614	2,279,613	2,300,013	2,110,870	2,509,243	2,421,187
OTHER FINANCING SOURCES/(USES)						
Operating Transfers In:						
CDBG/HOME	199,396	202,506	202,506	202,506	236,302	236,302
Redevelopment	266,216	334,888	334,888	334,888	440,885	316,589
Operating Transfers Out:						
Motor Pool Fund (FA)	(24,207)	0	0	0	0	0
Capital Projects Fund	0	0	(26,609)	(26,609)	0	0
TOTAL OTHER FINANCING SOURCES/(USES)	441,406	537,394	510,785	510,785	677,187	552,891
NET CHANGE IN FUND BALANCE	94,195	(312,419)	(359,428)	17,479	(376,212)	(412,302)
BEGINNING FUND BALANCE	1,169,720	1,263,915	1,263,915	1,263,915	1,281,394	905,182
ENDING FUND BALANCE	1,263,915	951,496	904,487	1,281,394	905,182	492,880
FUND BALANCE						
Restricted:						
Advances to Other Funds	0	0	0	0	0	0
Subtotal Restricted	0	0	0	0	0	0
Unrestricted:						
Designated:						
Community Development	1,263,915	951,496	904,487	1,281,394	905,182	492,880
Undesignated	0	0	0	0	0	0
Subtotal Unrestricted	1,263,915	951,496	904,487	1,281,394	905,182	492,880
TOTAL FUND BALANCE	1,263,915	951,496	904,487	1,281,394	905,182	492,880

Special Revenue Funds account for the proceeds of specific revenue sources (other than expendable and nonexpendable trusts) that are restricted by law or City Council resolution to expenditure for specific purposes.

FUND 200: Park Dedication Fund

The Park Dedication Fund accounts for payments assessed against new residential developments to support community parks. Amounts are required to be used for acquisition and improvement of City parks.

FUND 210: Gas Tax Fund

The Gas Tax Fund accounts for revenues and expenditures under the Street and Highways Code of the State of California. Expenditures may be made for any street-related purpose in the City's system of streets, including maintenance thereof.

FUND 211: Measure M Fund

The Measure M Fund accounts for the receipt and distribution of the City's share of the local Sales Tax funds as approved by the voters of Orange County for use in the City's system of streets, including maintenance thereof.

FUND 216: Traffic Impact Fee Fund

The Traffic Impact Fee Fund accounts for the collection and distribution of Traffic Impact Mitigation Fees pursuant to Ordinance No. 2203 and Resolution 3097.

FUND 220: Municipal Lighting District Fund

The Municipal Lighting District Fund accounts for the City's share of property taxes collected under the Municipal Lighting District Act of 1919. Property taxes are collected by the County and paid to the City for operating and maintaining the municipal lighting district.

FUND 230: Community Promotion Fund

The Community Promotion Fund accounts for assets generated by the sale of the City's cable franchise. Interest earnings on the proceeds of the sale are used to fund various cable television broadcast costs and community promotion activities.

FUND 240: Housing/Community Development (CDBG) Fund

The Housing/Community Development Fund accounts for a Federal grant received from the Department of Housing and Urban Development (HUD). The grant is to be used for the development of a viable community by providing decent housing, a suitable living environment, and expanding economic opportunities, principally for persons with low and moderate income.

FUND 242: HCD Home Housing Fund

The HCD Home Housing Fund accounts for a Federal grant received from the Department of Housing and Urban Development (HUD). The grant is to be used to provide funding to local governments and their private and nonprofit partners for the expansion of affordable housing.

FUND 250: Police Seizure Fund

The Police Seizure Fund accounts for seized assets and related Police expenditures.

FUND 258: Special Police Services Fund

The Special Police Services Fund accounts for the regional and local narcotics suppression programs, Federal grants related to crime prevention and the Westminster Mall police patrol.

FUND 260: Local Narcotics Seized Property Fund

The Local Narcotics Seized Property Fund accounts for locally seized assets and related Police expenditures.

FUND 261: Supplemental Law Enforcement Service Fund

The Supplemental Law Enforcement Service Fund accounts for a state grant related to crime prevention. Expenditures in this fund provide more time for front line police officers to interact with the community.

FUND 270: Drainage District Fund

The Drainage District Fund accounts for revenues received from developers and expenditures to provide storm drain systems within each District.

FUND 275: Community Services Grant Fund

The Community Services Grant Fund accounts for all County grants received which are not otherwise separately accounted for in other funds. These grants include Summer Youth Employment, Year-Round Youth Employment, Welfare to Work, and The Family Resources Center.

FUND 280: AQMD Fund

The Air Quality Management fund accounts for a State grant which provides incentives to employees who ride share in order to reduce air pollution. The grant also provides for daily group pick-up transportation to older adults, within the community, who do not have other ways to do shopping, banking or other errands.

FUND 290: Senior Transportation Fund

The Senior Transportation Fund accounts for money from OCTA, AQMD and CDBG to provide safe and efficient transportation services to Westminster Seniors.

FUND 295: Project SHUE Fund

The Project SHUE (Safety, Health and Understanding in Education) Fund accounts for a State grant which provides an after school intergenerational program for at risk youth, trains and subsidizes income for older adults in a workplace environment, and tracks young children for unsubsidized employment.

PARK DEDICATION FUND - 200 FY 2004 - 2006

	2002/03 ACTUAL	2003/04 BUDGET	2003/04 REVISED BUDGET	2003/04 ESTIMATED	2004/05 BUDGET	2005/06 BUDGET
REVENUE						
Use of Money & Property	39,203	21,205	21,205	26,619	44,154	44,154
Intergovernmental	353,340	0	0	0	0	0
Charges for Services	385,724	68,000	68,000	259,896	0	0
Other Revenue	232,451	0	0	11,648	0	0
TOTAL REVENUE	1,010,717	89,205	89,205	298,163	44,154	44,154
EXPENDITURES						
Community Services	50,536	4,460	4,460	14,908	2,208	2,208
TOTAL OPERATING EXPENDITURE	50,536	4,460	4,460	14,908	2,208	2,208
OTHER FINANCING SOURCES/(USES)						
Operating Transfers In:						
Capital Improvement Projects Fund	735,000	0	0	0	0	0
Operating Transfers Out:						
Capital Improvement Projects Fund	(1,881,984)	(141,048)	(251,244)	(251,244)	(303,120)	0
TOTAL OTHER FINANCING SOURCES/(USES)	(1,146,984)	(141,048)	(251,244)	(251,244)	(303,120)	0
NET CHANGE IN FUND BALANCE	(186,803)	(56,303)	(166,499)	32,011	(261,174)	41,946
BEGINNING FUND BALANCE	9,430	(177,373)	(177,373)	(177,373)	(145,362)	(406,536)
ENDING FUND BALANCE	(177,373)	(233,676)	(343,872)	(145,362)	(406,536)	(364,590)

FUND BALANCE						
Restricted:						
Advances to Other Funds	0	0	0	0	0	0
Prepaid Charges	0	0	0	0	0	0
Subtotal Restricted	0	0	0	0	0	0
Unrestricted:						
Designated:						
Due to CIP Fund	0	709,000	709,000	709,000	709,000	709,000
Undesignated	(177,373)	(942,676)	(1,052,872)	(854,362)	(1,115,536)	(1,073,590)
Subtotal Unrestricted	(177,373)	(233,676)	(343,872)	(145,362)	(406,536)	(364,590)
TOTAL FUND BALANCE	(177,373)	(233,676)	(343,872)	(145,362)	(406,536)	(364,590)

GAS TAX FUND - 210 FY 2004 - 2006

	2002/03 ACTUAL	2003/04 BUDGET	2003/04 REVISED BUDGET	2003/04 ESTIMATED	2004/05 BUDGET	2005/06 BUDGET
REVENUE						
Use of Money & Property	7,408	1,722	1,722	4,965	8,607	8,607
Intergovernmental	2,129,821	1,652,500	1,652,500	1,670,103	1,652,500	1,652,500
Other Revenue	61,503	0	0	15,267	0	0
TOTAL REVENUE	2,198,732	1,654,222	1,654,222	1,690,335	1,661,107	1,661,107
EXPENDITURES						
Public Works	1,101,851	1,215,975	1,193,990	1,099,248	1,202,125	1,212,375
TOTAL OPERATING EXPENDITURE	1,101,851	1,215,975	1,193,990	1,099,248	1,202,125	1,212,375
OTHER FINANCING SOURCES/(USES)						
Operating Transfers In:						
Capital Improvement Projects Fund	95,000	0	0	0	0	0
Operating Transfers Out:						
Capital Improvement Projects Fund	(60,424)	(531,153)	(572,193)	(572,193)	(475,000)	0
Measure M Fund	(95,000)	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES/(USES)	(60,424)	(531,153)	(572,193)	(572,193)	(475,000)	0
NET CHANGE IN FUND BALANCE	1,036,458	(92,906)	(111,961)	18,894	(16,018)	448,732
BEGINNING FUND BALANCE	(1,206,005)	(169,547)	(169,547)	(169,547)	(150,653)	(166,671)
ENDING FUND BALANCE	(169,547)	(262,453)	(281,508)	(150,653)	(166,671)	282,061
FUND BALANCE						
Restricted:						
Advances to Other Funds	0	0	0	0	0	0
Bond Debt Covenants	0	0	0	0	0	0
Subtotal Restricted	0	0	0	0	0	0
Unrestricted:						
Designated:						
General Contingencies	0	0	0	0	0	0
Undesignated	(169,547)	(262,453)	(281,508)	(150,653)	(166,671)	282,061
Subtotal Unrestricted	(169,547)	(262,453)	(281,508)	(150,653)	(166,671)	282,061
TOTAL FUND BALANCE	(169,547)	(262,453)	(281,508)	(150,653)	(166,671)	282,061

MEASURE M FUND - 211 FY 2004 - 2006

	2002/03 ACTUAL	2003/04 BUDGET	2003/04 REVISED BUDGET	2003/04 ESTIMATED	2004/05 BUDGET	2005/06 BUDGET
REVENUE						
Use of Money & Property	28,351	18,735	18,735	14,699	22,439	22,439
Intergovernmental	1,221,757	1,334,744	1,334,744	1,400,387	1,144,007	1,278,569
Other Revenue	20,684	0	0	0	0	0
TOTAL REVENUE	1,270,791	1,353,479	1,353,479	1,415,086	1,166,446	1,301,008
EXPENDITURES						
Public Works	711,311	720,051	720,051	723,854	644,531	667,375
Debt Service:						
Principal Retirement	187,048	193,498	193,498	193,498	204,786	204,786
Interest and Fiscal Charges	154,847	146,542	146,542	146,542	137,849	128,734
TOTAL OPERATING EXPENDITURE	1,053,206	1,060,091	1,060,091	1,063,894	987,166	1,000,895
OTHER FINANCING SOURCES/(USES)						
Operating Transfers In:						
General Fund	8,514	0	0	0	0	0
Gas Tax Fund	95,000	0	0	0	0	0
Operating Transfers Out:						
Capital Improvement Projects Fund	(1,646,385)	(384,744)	(384,744)	(384,744)	(376,592)	0
TOTAL OTHER FINANCING SOURCES/(USES)	(1,542,871)	(384,744)	(384,744)	(384,744)	(376,592)	0
NET CHANGE IN FUND BALANCE	(1,325,286)	(91,356)	(91,356)	(33,552)	(197,312)	300,113
BEGINNING FUND BALANCE	394,772	(930,514)	(930,514)	(930,514)	(964,066)	(1,161,378)
ENDING FUND BALANCE	(930,514)	(1,021,870)	(1,021,870)	(964,066)	(1,161,378)	(861,265)

FUND BALANCE						
Restricted:						
Advances to Other Funds	0	0	0	0	0	0
Debt Service Covenants	341,895	341,396	341,396	341,822	341,396	341,396
Subtotal Restricted	341,895	341,396	341,396	341,822	341,396	341,396
Unrestricted:						
Designated:						
General Contingencies	0	0	0	0	0	0
Undesignated	(1,272,409)	(1,363,266)	(1,363,266)	(1,305,888)	(1,502,774)	(1,202,661)
Subtotal Unrestricted	(1,272,409)	(1,363,266)	(1,363,266)	(1,305,888)	(1,502,774)	(1,202,661)
TOTAL FUND BALANCE	(930,514)	(1,021,870)	(1,021,870)	(964,066)	(1,161,378)	(861,265)

TRAFFIC IMPACT FEE FUND - 216 FY 2004 - 2006

	2002/03 ACTUAL	2003/04 BUDGET	2003/04 REVISED BUDGET	2003/04 ESTIMATED	2004/05 BUDGET	2005/06 BUDGET
REVENUE						
Use of Money & Property	45,957	27,251	27,251	29,255	49,449	49,449
Charges for Services	166,560	60,000	60,000	80,351	70,000	50,000
TOTAL REVENUE	212,518	87,251	87,251	109,606	119,449	99,449
EXPENDITURES						
Public Works	20,526	4,363	4,363	5,480	17,185	16,388
TOTAL OPERATING EXPENDITURE	20,526	4,363	4,363	5,480	17,185	16,388
OTHER FINANCING SOURCES/(USES)						
Operating Transfers In:						
Capital Improvement Projects Fund	0	0	0	0	0	0
Operating Transfers Out:						
Capital Improvement Projects Fund	(379,000)	(243,000)	(243,000)	(243,000)	(290,000)	0
TOTAL OTHER FINANCING SOURCES/(USES)	(379,000)	(243,000)	(243,000)	(243,000)	(290,000)	0
NET CHANGE IN FUND BALANCE	(187,008)	(160,112)	(160,112)	(138,874)	(187,736)	83,061
BEGINNING FUND BALANCE	1,585,175	1,398,166	1,398,166	1,398,166	1,259,292	1,071,556
ENDING FUND BALANCE	1,398,166	1,238,055	1,238,055	1,259,292	1,071,556	1,154,617

FUND BALANCE						
Restricted:						
Advances to Other Funds	0	0	0	0	0	0
Prepaid Charges	0	0	0	0	0	0
Subtotal Restricted	0	0	0	0	0	0
Unrestricted:						
Designated:						
General Contingencies	0	0	0	0	0	0
Undesignated	1,398,166	1,238,055	1,238,055	1,259,292	1,071,556	1,154,617
Subtotal Unrestricted	1,398,166	1,238,055	1,238,055	1,259,292	1,071,556	1,154,617
TOTAL FUND BALANCE	1,398,166	1,238,055	1,238,055	1,259,292	1,071,556	1,154,617

MUNICIPAL LIGHTING DISTRICT FUND - 220 FY 2004 - 2006

	2002/03 ACTUAL	2003/04 BUDGET	2003/04 REVISED BUDGET	2003/04 ESTIMATED	2004/05 BUDGET	2005/06 BUDGET
REVENUE						
Property Taxes	748,553	760,100	760,100	804,728	805,934	807,165
Use of Money & Property	18,700	10,373	10,373	11,596	20,108	20,108
TOTAL REVENUE	767,253	770,473	770,473	816,324	826,042	827,273
EXPENDITURES						
Public Works	733,509	694,563	676,242	588,439	660,958	661,223
Budget Contingency 1.00%	0	7,705	7,705	0	8,260	8,273
Emergency Reserve 5.00%	0	38,524	38,524	0	41,302	41,364
TOTAL OPERATING EXPENDITURE	733,509	740,792	722,471	588,439	710,520	710,860
OTHER FINANCING SOURCES/(USES)						
Operating Transfers In:						
Internal Service (Liability Fund Loan)	0	0	0	0	0	0
Operating Transfers Out:						
Replacement Reserve	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES/(USES)	0	0	0	0	0	0
NET CHANGE IN FUND BALANCE	33,744	29,681	48,002	227,885	115,522	116,413
BEGINNING FUND BALANCE	588,924	622,667	622,667	622,667	850,552	966,074
ENDING FUND BALANCE	622,667	652,348	670,669	850,552	966,074	1,082,487

FUND BALANCE						
Restricted:						
Advances to Other Funds	0	0	0	0	0	0
Prepaid Charges	0	0	0	0	0	0
Subtotal Restricted	0	0	0	0	0	0
Unrestricted:						
Designated:						
General Contingencies	0	0	0	0	0	0
Undesignated	622,667	652,348	670,669	850,552	966,074	1,082,487
Subtotal Unrestricted	622,667	652,348	670,669	850,552	966,074	1,082,487
TOTAL FUND BALANCE	622,667	652,348	670,669	850,552	966,074	1,082,487

COMMUNITY PROMOTION FUND - 230 FY 2004 - 2006

	2002/03 ACTUAL	2003/04 BUDGET	2003/04 REVISED BUDGET	2003/04 ESTIMATED	2004/05 BUDGET	2005/06 BUDGET
REVENUE						
Taxes (PCTA Franchise)	398,205	355,000	355,000	334,779	350,000	350,000
Use of Money & Property	58,518	47,814	47,814	44,979	53,989	53,989
Intergovernmental	10,000	0	592,368	592,368	0	0
Charges for Services	118	0	0	67	0	0
Other Revenue	29,295	15,000	15,000	13,125	15,000	15,000
TOTAL REVENUE	496,136	417,814	1,010,182	985,318	418,989	418,989
EXPENDITURES						
General Government	125,686	158,385	157,785	135,102	156,844	156,824
Community Services	93,015	76,598	76,598	60,625	76,598	76,598
Debt Service						
Principal Retirement	133,095	137,684	137,684	137,684	145,716	151,453
Interest and Fiscal Charges	110,182	104,272	104,272	104,272	98,087	91,601
Capital Outlay	3,080	0	0	904	0	0
TOTAL OPERATING EXPENDITURE	465,058	476,939	476,339	438,587	477,245	476,476
OTHER FINANCING SOURCES/(USES)						
Operating Transfers In:						
General Fund	75,000	25,000	25,000	25,000	25,000	25,000
Operating Transfers Out:						
Capital Projects	(19,500)	0	(603,093)	(603,093)	0	0
TOTAL OTHER FINANCING SOURCES/(USES)	55,500	25,000	(578,093)	(578,093)	25,000	25,000
NET CHANGE IN FUND BALANCE	86,579	(34,125)	(44,250)	(31,362)	(33,256)	(32,487)
BEGINNING FUND BALANCE	866,639	953,218	953,218	953,218	921,856	888,600
ENDING FUND BALANCE	953,218	919,093	908,968	921,856	888,600	856,113
FUND BALANCE						
Restricted:						
Community Promotion	0	0	0	0	0	0
Bond Debt Covenants	243,277	242,921	242,921	242,921	242,921	242,921
Subtotal Restricted	243,277	242,921	242,921	242,921	242,921	242,921
Unrestricted:						
Designated:						
General Contingencies	0	0	0	0	0	0
Undesignated	709,941	676,172	666,047	678,935	645,679	613,192
Subtotal Unrestricted	709,941	676,172	666,047	678,935	645,679	613,192
TOTAL FUND BALANCE	953,218	919,093	908,968	921,856	888,600	856,113

HOUSING/COMMUNITY DEVELOPMENT (CDBG) FUND - 240 FY 2004 - 2006

	2002/03 ACTUAL	2003/04 BUDGET	2003/04 REVISED BUDGET	2003/04 ESTIMATED	2004/05 BUDGET	2005/06 BUDGET
REVENUE						
Use of Money & Property	10,819	8,500	8,500	8,558	4,678	0
Intergovernmental	1,533,990	1,547,000	1,547,000	1,547,000	1,512,000	1,512,000
Other Revenue	31,667	15,000	15,000	39,032	15,000	15,000
TOTAL REVENUE	1,576,475	1,570,500	1,570,500	1,594,590	1,531,678	1,527,000
EXPENDITURES						
Community Development	405,392	473,218	470,818	338,822	410,560	412,418
Debt Service:						
Principal Retirement	355,000	375,000	375,000	375,000	395,000	0
Interest and Fiscal Charges	78,187	48,054	48,054	48,055	16,274	0
Capital Outlay	3,883	600	600	600	600	600
TOTAL OPERATING EXPENDITURE	842,462	896,872	894,472	762,477	822,434	413,018
OTHER FINANCING SOURCES/(USES)						
Operating Transfers In:						
Capital Improvement Projects Fund	0	0	0	0	0	0
Operating Transfers Out:						
General Fund	(10,000)	(10,000)	(10,000)	0	0	0
Community Development Fund	(199,396)	(202,506)	(202,506)	(202,506)	(236,302)	(236,302)
HCD/ Home Housing	0	(24,468)	(24,468)	(24,468)	(24,468)	(24,468)
Water Enterprise Fund	0	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
Capital Improvement Projects Fund	(376,867)	(426,654)	(426,654)	(426,654)	(420,891)	0
TOTAL OTHER FINANCING SOURCES/(USES)	(586,263)	(673,628)	(673,628)	(663,628)	(691,661)	(270,770)
NET CHANGE IN FUND BALANCE	147,750	(0)	2,400	168,485	17,583	843,212
BEGINNING FUND BALANCE	(352,429)	(204,679)	(204,679)	(204,679)	(36,194)	(18,611)
ENDING FUND BALANCE	(204,679)	(204,679)	(202,279)	(36,194)	(18,611)	824,601
FUND BALANCE						
Restricted:						
Advances to Other Funds	0	0	0	0	0	0
Prepaid Charges	0	0	0	0	0	0
Subtotal Restricted	0	0	0	0	0	0
Unrestricted:						
Designated:						
General Contingencies	0	0	0	0	0	0
Undesignated	(204,679)	(204,679)	(202,279)	(36,194)	(18,611)	824,601
Subtotal Unrestricted	(204,679)	(204,679)	(202,279)	(36,194)	(18,611)	824,601
TOTAL FUND BALANCE	(204,679)	(204,679)	(202,279)	(36,194)	(18,611)	824,601

HCD HOME HOUSING FUND - 242 FY 2004 - 2006

	2002/03 ACTUAL	2003/04 BUDGET	2003/04 REVISED BUDGET	2003/04 ESTIMATED	2004/05 BUDGET	2005/06 BUDGET
REVENUE						
Intergovernmental	117,000	598,000	598,000	598,000	585,625	585,625
Other Revenue	183,882	15,000	15,000	162,646	162,646	162,646
TOTAL REVENUE	300,882	613,000	613,000	760,646	748,271	748,271
EXPENDITURES						
Community Development	285,845	637,468	637,468	667,258	799,634	801,038
TOTAL OPERATING EXPENDITURE	285,845	637,468	637,468	667,258	799,634	801,038
OTHER FINANCING SOURCES/(USES)						
Operating Transfers In:						
Housing/Community Development (CDBG)	0	24,468	24,468	24,468	24,468	24,468
Operating Transfers Out:						
Community Development	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES/(USES)	0	24,468	24,468	24,468	24,468	24,468
NET CHANGE IN FUND BALANCE	15,038	0	0	117,856	(26,895)	(28,299)
BEGINNING FUND BALANCE	(114,725)	(99,687)	(99,687)	(99,687)	18,169	(8,726)
ENDING FUND BALANCE	(99,687)	(99,687)	(99,687)	18,169	(8,726)	(37,025)
FUND BALANCE						
Restricted:						
Advances to Other Funds	0	0	0	0	0	0
Prepaid Charges	0	0	0	0	0	0
Subtotal Restricted	0	0	0	0	0	0
Unrestricted:						
Designated:						
General Contingencies	0	0	0	0	0	0
Undesignated	(99,687)	(99,687)	(99,687)	18,169	(8,726)	(37,025)
Subtotal Unrestricted	(99,687)	(99,687)	(99,687)	18,169	(8,726)	(37,025)
TOTAL FUND BALANCE	(99,687)	(99,687)	(99,687)	18,169	(8,726)	(37,025)

POLICE SEIZURE FUND - 250 FY 2004 - 2006

	2002/03 ACTUAL	2003/04 BUDGET	2003/04 REVISED BUDGET	2003/04 ESTIMATED	2004/05 BUDGET	2005/06 BUDGET
REVENUE						
Use of Money & Property	10,050	3,238	3,238	6,963	11,580	11,580
Intergovernmental	510,739	0	0	0	0	0
TOTAL REVENUE	520,790	3,238	3,238	6,963	11,580	11,580
EXPENDITURES						
Police	73,275	162	44,942	45,128	579	579
Capital Outlay	27,972	0	197,000	197,000	0	0
TOTAL OPERATING EXPENDITURE	101,248	162	241,942	242,128	579	579
OTHER FINANCING SOURCES/(USES)						
Operating Transfers In:						
Capital Improvement Projects Fund	0	0	0	0	0	0
Operating Transfers Out:						
Special Police Services Fund	(8,049)	0	(6,470)	(6,470)	0	0
TOTAL OTHER FINANCING SOURCES/(USES)	(8,049)	0	(6,470)	(6,470)	0	0
NET CHANGE IN FUND BALANCE	411,493	3,076	(245,174)	(241,635)	11,001	11,001
BEGINNING FUND BALANCE	41,696	453,189	453,189	453,189	211,554	222,555
ENDING FUND BALANCE	453,189	456,265	208,015	211,554	222,555	233,556

FUND BALANCE						
Restricted:						
Advances to Other Funds	0	0	0	0	0	0
Prepaid Charges	0	0	0	0	0	0
Subtotal Restricted	0	0	0	0	0	0
Unrestricted:						
Designated:						
General Contingencies	0	0	0	0	0	0
Undesignated	453,189	456,265	208,015	211,554	222,555	233,556
Subtotal Unrestricted	453,189	456,265	208,015	211,554	222,555	233,556
TOTAL FUND BALANCE	453,189	456,265	208,015	211,554	222,555	233,556

SPECIAL POLICE SERVICES FUND - 258 FY 2004 - 2006

	2002/03 ACTUAL	2003/04 BUDGET	2003/04 REVISED BUDGET	2003/04 ESTIMATED	2004/05 BUDGET	2005/06 BUDGET
REVENUE						
Use of Money & Property	15,177	8,642	8,642	9,285	12,636	12,636
Intergovernmental	536,131	185,000	637,480	403,744	137,000	140,804
Charges for Services	132,015	132,000	132,000	132,860	132,000	132,000
Other Revenue	76,645	40,000	41,000	41,000	0	0
TOTAL REVENUE	759,968	365,642	819,122	586,889	281,636	285,440
EXPENDITURES						
Police	814,773	619,286	1,007,711	757,905	410,677	422,018
Debt Service:						
Principal Retirement	88,730	91,789	91,789	91,789	97,144	100,968
Interest and Fiscal Charges	73,455	69,515	69,515	69,515	65,391	61,067
Capital Outlay	86,419	0	88,830	60,790	0	0
TOTAL OPERATING EXPENDITURE	1,063,376	780,590	1,257,845	979,999	573,212	584,053
OTHER FINANCING SOURCES/(USES)						
Operating Transfers In:						
General Fund	155,739	196,453	196,453	196,453	231,817	238,854
Water Utility Fund	60,000	60,000	60,000	60,000	60,000	60,000
Regional Seized Property Fund	8,049	0	6,470	6,470	0	0
Operating Transfers Out:						
Capital Improvement Projects Fund	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES/(USES)	223,788	256,453	262,923	262,923	291,817	298,854
NET CHANGE IN FUND BALANCE	(79,619)	(158,495)	(175,800)	(130,187)	241	241
BEGINNING FUND BALANCE	506,954	427,335	427,335	427,335	297,148	297,389
ENDING FUND BALANCE	427,335	268,840	251,535	297,148	297,389	297,630

FUND BALANCE						
Restricted:						
Advances to Other Funds	0	0	0	0	0	0
Bond Debt Covenants	162,184	161,947	161,947	161,947	161,947	161,947
Subtotal Restricted	162,184	161,947	161,947	161,947	161,947	161,947
Unrestricted:						
Designated:						
General Contingencies	0	0	0	0	0	0
Undesignated	265,151	106,893	89,588	135,201	135,442	135,683
Subtotal Unrestricted	265,151	106,893	89,588	135,201	135,442	135,683
TOTAL FUND BALANCE	427,335	268,840	251,535	297,148	297,389	297,630

LOCAL NARCOTICS SEIZED PROPERTY FUND - 260 FY 2004 - 2006

	2002/03 ACTUAL	2003/04 BUDGET	2003/04 REVISED BUDGET	2003/04 ESTIMATED	2004/05 BUDGET	2005/06 BUDGET
REVENUE						
Use of Money & Property	1,610	942	942	962	1,646	1,646
Intergovernmental	35,933	0	0	4,822	0	0
TOTAL REVENUE	37,543	942	942	5,784	1,646	1,646
EXPENDITURES						
Police	2,117	47	47	474	81	81
Capital Outlay	23,000	0	0	0	0	
TOTAL OPERATING EXPENDITURE	25,117	47	47	474	81	81
OTHER FINANCING SOURCES/(USES)						
Operating Transfers In:						
Regional Narcotics Seizure Fund	0	0	0	0	0	0
Operating Transfers Out:						
General Fund	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES/(USES)	0	0	0	0	0	0
NET CHANGE IN FUND BALANCE	12,426	895	895	5,310	1,565	1,565
BEGINNING FUND BALANCE	30,147	42,573	42,573	42,573	47,883	49,448
ENDING FUND BALANCE	42,573	43,468	43,468	47,883	49,448	51,013

FUND BALANCE						
Restricted:						
Advances to Other Funds	0	0	0	0	0	0
Prepaid Charges	0	0	0	0	0	0
Subtotal Restricted	0	0	0	0	0	0
Unrestricted:						
Designated:						
General Contingencies	0	0	0	0	0	0
Undesignated	42,573	43,468	43,468	47,883	49,448	51,013
Subtotal Unrestricted	42,573	43,468	43,468	47,883	49,448	51,013
TOTAL FUND BALANCE	42,573	43,468	43,468	47,883	49,448	51,013

SUPPLEMENTAL LAW ENFORCEMENT SERVICE FUND - 261 FY 2004 - 2006

	2002/03 ACTUAL	2003/04 BUDGET	2003/04 REVISED BUDGET	2003/04 ESTIMATED	2004/05 BUDGET	2005/06 BUDGET
REVENUE						
Use of Money & Property	798	735	735	524	995	995
Intergovernmental	178,224	178,172	178,172	134,961	130,000	130,000
TOTAL REVENUE	179,022	178,907	178,907	135,485	130,995	130,995
EXPENDITURES						
Police	287,047	319,627	246,820	211,257	190,920	196,531
Capital Outlay	0	0	0	0	0	0
TOTAL OPERATING EXPENDITURE	287,047	319,627	246,820	211,257	190,920	196,531
OTHER FINANCING SOURCES/(USES)						
Operating Transfers In:						
General Fund	99,779	140,720	75,772	93,806	59,925	65,536
Operating Transfers Out:						
Special Police Services Fund	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES/(USES)	99,779	140,720	75,772	93,806	59,925	65,536
NET CHANGE IN FUND BALANCE	(8,246)	0	7,859	18,034	0	0
BEGINNING FUND BALANCE	(9,789)	(18,034)	(18,034)	(18,034)	(0)	(0)
ENDING FUND BALANCE	(18,034)	(18,034)	(10,175)	(0)	(0)	(0)
FUND BALANCE						
Restricted:						
Advances to Other Funds	0	0	0	0	0	0
Prepaid Charges	0	0	0	0	0	0
Subtotal Restricted	0	0	0	0	0	0
Unrestricted:						
Designated:						
General Contingencies	0	0	0	0	0	0
Undesignated	(18,034)	(18,034)	(10,175)	(0)	(0)	(0)
Subtotal Unrestricted	(18,034)	(18,034)	(10,175)	(0)	(0)	(0)
TOTAL FUND BALANCE	(18,034)	(18,034)	(10,175)	(0)	(0)	(0)

DRAINAGE DISTRICT FUND - 270 FY 2004 - 2006

	2002/03 ACTUAL	2003/04 BUDGET	2003/04 REVISED BUDGET	2003/04 ESTIMATED	2004/05 BUDGET	2005/06 BUDGET
REVENUE						
Use of Money & Property	1,375	777	777	921	1,597	1,597
Charges for Services	10,113	0	0	5,415	0	0
TOTAL REVENUE	11,488	777	777	6,336	1,597	1,597
EXPENDITURES						
Public Works	574	39	39	317	80	80
TOTAL OPERATING EXPENDITURE	574	39	39	317	80	80
OTHER FINANCING SOURCES/(USES)						
Operating Transfers In:						
Capital Improvement Projects Fund	0	0	0	0	0	0
Operating Transfers Out:						
Capital Improvement Projects Fund	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES/(USES)	0	0	0	0	0	0
NET CHANGE IN FUND BALANCE	10,914	738	738	6,019	1,517	1,517
BEGINNING FUND BALANCE	49,481	60,395	60,395	60,395	66,414	67,931
ENDING FUND BALANCE	60,395	61,133	61,133	66,414	67,931	69,448

FUND BALANCE						
Restricted:						
Advances to Other Funds	0	0	0	0	0	0
Prepaid Charges	0	0	0	0	0	0
Subtotal Restricted	0	0	0	0	0	0
Unrestricted:						
Designated:						
General Contingencies	0	0	0	0	0	0
Undesignated	60,395	61,133	61,133	66,414	67,931	69,448
Subtotal Unrestricted	60,395	61,133	61,133	66,414	67,931	69,448
TOTAL FUND BALANCE	60,395	61,133	61,133	66,414	67,931	69,448

COMMUNITY SERVICES GRANT FUND - 275 FY 2004 - 2006

	2002/03 ACTUAL	2003/04 BUDGET	2003/04 REVISED BUDGET	2003/04 ESTIMATED	2004/05 BUDGET	2005/06 BUDGET
REVENUE						
Intergovernmental	465,780	455,983	351,427	292,448	253,747	253,747
Other Revenue	0	53,000	3,000	0	5,000	5,000
TOTAL REVENUE	465,780	508,983	354,427	292,448	258,747	258,747
EXPENDITURES						
Community Services	577,795	463,152	354,691	267,485	256,537	256,537
TOTAL OPERATING EXPENDITURE	577,795	463,152	354,691	267,485	256,537	256,537
OTHER FINANCING SOURCES/(USES)						
Operating Transfers In:						
General Fund	97,231	0	0	0	0	0
Information Systems Fund	6,663	0	0	0	0	0
Liability Fund	8,385	0	0	0	0	0
Operating Transfers Out:						
Community Services Special Programs Fun	(3)	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES/(USES)	112,277	0	0	0	0	0
NET CHANGE IN FUND BALANCE	261	45,831	(264)	24,963	2,210	2,210
BEGINNING FUND BALANCE	2	263	263	263	25,226	27,436
ENDING FUND BALANCE	263	46,094	(1)	25,226	27,436	29,646
FUND BALANCE						
Restricted:						
Advances to Other Funds	0	0	0	0	0	0
Prepaid Charges	0	0	0	0	0	0
Subtotal Restricted	0	0	0	0	0	0
Unrestricted:						
Designated:						
General Contingencies	0	0	0	0	0	0
Undesignated	263	46,094	(1)	25,226	27,436	29,646
Subtotal Unrestricted	263	46,094	(1)	25,226	27,436	29,646
TOTAL FUND BALANCE	263	46,094	(1)	25,226	27,436	29,646

	2002/03 ACTUAL	2003/04 BUDGET	2003/04 REVISED BUDGET	2003/04 ESTIMATED	2004/05 BUDGET	2005/06 BUDGET
REVENUE						
Use of Money & Property	3,687	1,995	1,995	2,391	4,105	4,105
Intergovernmental	104,755	100,000	100,000	101,179	100,000	100,000
TOTAL REVENUE	108,442	101,995	101,995	103,570	104,105	104,105
EXPENDITURES						
General Government	67,110	69,755	69,755	69,797	77,702	77,702
TOTAL OPERATING EXPENDITURE	67,110	69,755	69,755	69,797	77,702	77,702
OTHER FINANCING SOURCES/(USES)						
Operating Transfers In:						
Capital Improvement Projects Fund	0	0	0	0	0	0
Operating Transfers Out:						
Senior Transportation Fund	(11,000)	(11,000)	(11,000)	(11,000)	(28,000)	(28,000)
Capital Improvement Projects Fund	0	0	0	0	(110,000)	0
TOTAL OTHER FINANCING SOURCES/(USES)	(11,000)	(11,000)	(11,000)	(11,000)	(138,000)	(28,000)
NET CHANGE IN FUND BALANCE	30,332	21,240	21,240	22,773	(111,597)	(1,597)
BEGINNING FUND BALANCE	156,931	187,263	187,263	187,263	210,036	98,439
ENDING FUND BALANCE	187,263	208,503	208,503	210,036	98,439	96,842

FUND BALANCE						
Restricted:						
Advances to Other Funds	0	0	0	0	0	0
Prepaid Charges	0	0	0	0	0	0
Subtotal Restricted	0	0	0	0	0	0
Unrestricted:						
Designated:						
General Contingencies	0	0	0	0	0	0
Undesignated	187,263	208,503	208,503	210,036	98,439	96,842
Subtotal Unrestricted	187,263	208,503	208,503	210,036	98,439	96,842
TOTAL FUND BALANCE	187,263	208,503	208,503	210,036	98,439	96,842

SENIOR TRANSPORTATION FUND - 290 FY 2004 - 2006

	2002/03 ACTUAL	2003/04 BUDGET	2003/04 REVISED BUDGET	2003/04 ESTIMATED	2004/05 BUDGET	2005/06 BUDGET
REVENUE						
Use of Money & Property	2,612	396	396	432	799	799
Intergovernmental	60,553	62,270	62,270	54,203	63,986	65,922
Other Revenue	17,000	17,000	17,000	17,000	0	0
TOTAL REVENUE	80,165	79,666	79,666	71,635	64,785	66,721
EXPENDITURES						
Community Services	69,778	88,841	88,841	58,130	79,745	81,681
Capital Outlay	7,096	0	0	0	0	0
TOTAL OPERATING EXPENDITURE	76,874	88,841	88,841	58,130	79,745	81,681
OTHER FINANCING SOURCES/(USES)						
Operating Transfers In:						
AQMD Fund	11,000	11,000	11,000	11,000	28,000	28,000
Operating Transfers Out:						
Capital Improvement Projects Fund	(9,800)	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES/(USES)	1,200	11,000	11,000	11,000	28,000	28,000
NET CHANGE IN FUND BALANCE	4,491	1,825	1,825	24,505	13,040	13,040
BEGINNING FUND BALANCE	(1,216)	3,275	3,275	3,275	27,780	40,820
ENDING FUND BALANCE	3,275	5,100	5,100	27,780	40,820	53,860
FUND BALANCE						
Restricted:						
Advances to Other Funds	0	0	0	0	0	0
Prepaid Charges	0	0	0	0	0	0
Subtotal Restricted	0	0	0	0	0	0
Unrestricted:						
Designated:						
General Contingencies	0	0	0	0	0	0
Undesignated	3,275	5,100	5,100	27,780	40,820	53,860
Subtotal Unrestricted	3,275	5,100	5,100	27,780	40,820	53,860
TOTAL FUND BALANCE	3,275	5,100	5,100	27,780	40,820	53,860

PROJECT SHUE FUND - 295 FY 2004 - 2006

	2002/03 ACTUAL	2003/04 BUDGET	2003/04 REVISED BUDGET	2003/04 ESTIMATED	2004/05 BUDGET	2005/06 BUDGET
REVENUE						
Use of Money & Property	(97)	845	845	769	1,003	1,003
Other Revenue	48,980	64,804	65,304	65,304	90,926	90,926
TOTAL REVENUE	48,884	65,649	66,149	66,073	91,929	91,929
EXPENDITURES						
Community Services	46,750	83,300	83,726	55,720	89,767	89,767
TOTAL OPERATING EXPENDITURE	46,750	83,300	83,726	55,720	89,767	89,767
OTHER FINANCING SOURCES/(USES)						
Operating Transfers In:						
General Fund	0	0	0	0	0	0
Operating Transfers Out:						
TOTAL OTHER FINANCING SOURCES/(USES)	0	0	0	0	0	0
NET CHANGE IN FUND BALANCE	2,133	(17,651)	(17,577)	10,353	2,162	2,162
BEGINNING FUND BALANCE	(5,140)	(3,007)	(3,007)	(3,007)	7,346	9,508
ENDING FUND BALANCE	(3,007)	(20,658)	(20,584)	7,346	9,508	11,670

FUND BALANCE						
Restricted:						
Advances to Other Funds	0	0	0	0	0	0
Prepaid Charges	0	0	0	0	0	0
Subtotal Restricted	0	0	0	0	0	0
Unrestricted:						
Designated:						
General Contingencies	0	0	0	0	0	0
Undesignated	(3,007)	(20,658)	(20,584)	7,346	9,508	11,670
Subtotal Unrestricted	(3,007)	(20,658)	(20,584)	7,346	9,508	11,670
TOTAL FUND BALANCE	(3,007)	(20,658)	(20,584)	7,346	9,508	11,670

FUND 400: Capital Projects Fund

Capital Project Funds account for the acquisition or construction of major capital facilities or fixed assets. Capital project appropriations are for the life of the project.

FUND 800: Reserve Fund

The Reserve Fund accounts for the funds dedicated to future City improvements.

CAPITAL PROJECTS FUND - 400 FY 2004 - 2006

	2002/03 ACTUAL	2003/04 BUDGET	2003/04 REVISED BUDGET	2003/04 ESTIMATED	2004/05 BUDGET	2005/06 BUDGET
REVENUE						
Other Revenue	0	0	0	0	0	0
TOTAL REVENUE	0	0	0	0	0	0
EXPENDITURES						
Capital Outlay	4,916,360	4,201,599	22,985,390	22,985,390	2,792,603	863,000
TOTAL OPERATING EXPENDITURE	4,916,360	4,201,599	22,985,390	22,985,390	2,792,603	863,000
OTHER FINANCING SOURCES/(USES)						
Operating Transfers In:						
General Fund	888,481	57,000	82,000	82,000	0	0
Community Development	0	0	26,609	26,609	0	0
Cable TV Fund	19,500	0	603,093	603,093	0	0
CDBG Fund	376,867	426,654	426,654	426,654	420,891	0
AQMD Fund	0	0	0	0	110,000	0
Gas Tax Fund	60,424	531,153	572,193	572,193	475,000	0
Measure M Fund	1,831,170	384,744	384,744	384,744	376,592	0
State AB2928	356,387	0	0	0	0	0
Traffic Impact Fee Fund	379,000	243,000	243,000	243,000	290,000	0
Park Dedication Fund	1,881,984	141,048	251,244	251,244	303,120	0
Water Utility Fund	3,986,003	1,756,000	1,756,000	1,756,000	386,000	386,000
Information Systems Fund	2,003,220	400,000	400,000	400,000	0	0
Equipment Replacement Fund	207,000	217,000	314,544	314,544	367,000	477,000
Building Maintenance Fund	100,000	45,000	45,000	45,000	64,000	0
Capital Improvement Projects Fund	513,296	0	708	708	0	0
Reserve Fund	651,000	0	0	0	0	0
Operating Transfers Out:						
General Fund	(373,697)	0	(708)	(708)	0	0
Gas Tax Fund	(449,612)	0	0	0	0	0
Measure M Fund	(890)	0	0	0	0	0
Park Dedication Fund	(735,000)	0	0	0	0	0
Information Systems Fund	(272,605)	0	0	0	0	0
Building Maintenance Fund	(36,337)	0	0	0	0	0
Equipment Replacement Fund	(320,850)	0	0	0	0	0
Water Utility Fund	(3,362,016)	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES/(USES)	7,703,326	4,201,599	5,105,081	5,105,081	2,792,603	863,000
NET CHANGE IN FUND BALANCE	2,786,966	0	(17,880,309)	(17,880,309)	0	0
BEGINNING FUND BALANCE	15,093,348	17,880,314	17,880,314	17,880,314	5	5
ENDING FUND BALANCE	17,880,314	17,880,314	5	5	5	5
FUND BALANCE						
Restricted:						
Advances to Other Funds	0	0	0	0	0	0
Prepaid Charges	0	0	0	0	0	0
Subtotal Restricted	0	0	0	0	0	0
Unrestricted:						
Designated:						
CIP Items	17,880,314	17,880,314	5	5	5	5
Undesignated	0	0	0	0	0	0
Subtotal Unrestricted	17,880,314	17,880,314	5	5	5	5
TOTAL FUND BALANCE	17,880,314	17,880,314	5	5	5	5

RESERVE FUND - 800 FY 2004 - 2006

	2002/03 ACTUAL	2003/04 BUDGET	2003/04 REVISED BUDGET	2003/04 ESTIMATED	2004/05 BUDGET	2005/06 BUDGET
REVENUE						
Use of Money and Property	89,271	55,482	55,482	56,074	93,813	93,813
TOTAL REVENUE	89,271	55,482	55,482	56,074	93,813	93,813
EXPENDITURES						
General Government	0	0	0	0	0	0
TOTAL OPERATING EXPENDITURE	0	0	0	0	0	0
OTHER FINANCING SOURCES/(USES)						
Operating Transfers In:						
General Fund	2,887,209	0	0	0	0	0
Operating Transfers Out:						
General Fund	(945,000)	(457,000)	(457,000)	(457,000)	0	0
Building Maintenance Fund	(100,000)	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES/(USES)	1,842,209	(457,000)	(457,000)	(457,000)	0	0
NET CHANGE IN FUND BALANCE	1,931,481	(401,518)	(401,518)	(400,926)	93,813	93,813
BEGINNING FUND BALANCE	10,135,875	12,067,356	12,067,356	12,067,356	11,666,430	11,760,243
ENDING FUND BALANCE	12,067,356	11,665,838	11,665,838	11,666,430	11,760,243	11,854,056
FUND BALANCE						
Restricted:						
Debt Service	31,000	31,000	31,000	31,000	31,000	31,000
Tank Replacement	0	0	0	0	0	0
Subtotal Restricted	31,000	31,000	31,000	31,000	31,000	31,000
Unrestricted:						
Designated:						
CIP Items						
General	8,315,554	7,858,554	7,858,554	7,858,554	7,858,554	7,858,554
Muni-Lighting	1,538,211	1,560,655	1,560,655	1,561,201	1,591,971	1,622,741
Water	1,034,544	1,050,091	1,050,091	1,050,469	1,071,784	1,093,099
Equipment Replacement	478,656	485,640	485,640	485,810	495,385	504,960
Building Maintenance	339,164	344,853	344,853	344,233	351,018	357,803
Information Systems	330,227	335,045	335,045	335,163	341,769	348,375
Undesignated	0	0	0	0	0	0
Subtotal Unrestricted	12,036,356	11,634,838	11,634,838	11,635,430	11,710,481	11,785,532
TOTAL FUND BALANCE	12,067,356	11,665,838	11,665,838	11,666,430	11,741,481	11,816,532

FUND 500: WRA Operating Fund Administration

The WRA Operating Fund is the primary operating fund for the Westminster Redevelopment Agency. The Agency acts as a legal entity, and the City Council of the City of Westminster functions as the Agency's governing board. The primary purpose of the Agency is to eliminate blighted areas by encouraging the development of residential, commercial, industrial, recreation and public facilities.

FUND 510: WRA Debt Service Fund

The Redevelopment Debt Service Fund accounts for the payment of interest and principal on long-term debt, and the accumulation of resources to finance debt service costs.

FUND 520: WRA Capital Projects Fund

The Redevelopment Capital Projects Fund accounts for the proceeds of notes and advances, and the expenditure of such funds for improvement, reconstruction and redevelopment projects within the specified boundaries of the Westminster Redevelopment Agency.

FUND 530: Low/Moderate Income Housing Fund

The Redevelopment Agency Low and Moderate Income Housing Fund accounts for the 20% set-aside property tax increment revenues and the associated expenditures to be used for increasing or improving low and moderate income housing, as required by section 33334.2 of the Health and Safety Code.

FUND 540: WRA Reserve Fund

The Reserve Fund accounts for the funds dedicated to future Redevelopment Agency projects/improvements.

WRA OPERATING FUND ADMINISTRATION - 500 FY 2004 - 2006

	2002/03 ACTUAL	2003/04 BUDGET	2003/04 REVISED BUDGET	2003/04 ESTIMATED	2004/05 BUDGET	2005/06 BUDGET
REVENUE						
Use of Money & Property	535,333	399,502	399,502	398,759	441,216	441,216
Intergovernmental	465,000	0	0	0	0	0
Other Revenue	2,763	0	0	4,201	0	0
TOTAL REVENUE	1,003,096	399,502	399,502	402,960	441,216	441,216
EXPENDITURES						
Community Development	1,635,824	1,826,288	1,822,154	1,668,588	1,804,116	1,802,101
Capital Outlay	800,197	0	0	0	0	0
Budget Contingency 1.00%	0	118,929	118,929	0	150,365	155,582
Emergency Reserve 5.00%	0	594,644	594,644	0	751,826	777,911
TOTAL OPERATING EXPENDITURE	2,436,021	2,539,861	2,535,727	1,668,588	2,706,307	2,735,594
OTHER FINANCING SOURCES/(USES)						
Operating Transfers In:						
Capital Improvement Projects Fund	100,000	0	0	0	0	0
General Fund	5,000	0	0	0	0	0
WRA Debt Service Fund	4,030,000	5,275,000	5,275,000	5,275,000	5,950,000	6,420,000
WRA Low/Moderate Income Housing Fund	143,022	161,603	161,603	161,603	173,659	172,673
Operating Transfers Out:						
Community Development Fund	(266,216)	(334,888)	(334,888)	(334,888)	(440,885)	(316,589)
Capital Improvement Projects Fund	(4,440,000)	(1,925,000)	(8,245,000)	(8,245,000)	(30,000)	(30,000)
TOTAL OTHER FINANCING SOURCES/(USES)	(428,194)	3,176,715	(3,143,285)	(3,143,285)	5,652,774	6,246,084
NET CHANGE IN FUND BALANCE	(1,861,120)	1,036,356	(5,279,510)	(4,408,913)	3,387,683	3,951,706
BEGINNING FUND BALANCE	6,947,942	5,086,822	5,086,822	5,086,822	677,909	4,065,592
ENDING FUND BALANCE	5,086,822	6,123,178	(192,688)	677,909	4,065,592	8,017,298
FUND BALANCE						
Restricted:						
Notes Receivable	609,401	609,401	609,401	609,401	609,401	609,401
Land Held for Resale	2,314,431	2,314,431	723,950	723,950	723,950	723,950
Subtotal Restricted	2,923,831	2,923,831	1,333,351	1,333,350	1,333,350	1,333,350
Unrestricted:						
Designated:						
Infrastructure Revitalization Program	822,138	3,780,000	52,107	98,052	2,790,680	5,762,958
Undesignated	1,340,852	(580,653)	(1,578,146)	(753,493)	(58,438)	920,990
Subtotal Unrestricted	2,162,991	3,199,347	(1,526,039)	(655,441)	2,732,242	6,683,948
TOTAL FUND BALANCE	5,086,822	6,123,178	(192,688)	677,909	4,065,592	8,017,298

WRA DEBT SERVICE FUND - 510

FY 2004 - 2006

	2002/03 ACTUAL	2003/04 BUDGET	2003/04 REVISED BUDGET	2003/04 ESTIMATED	2004/05 BUDGET	2005/06 BUDGET
REVENUE						
Taxes	11,128,744	11,406,021	11,406,021	13,753,877	14,459,525	14,981,223
Use of Money & Property	41,135	87,363	87,363	87,363	135,776	135,776
TOTAL REVENUE	11,169,879	11,493,384	11,493,384	13,841,240	14,595,301	15,116,999
EXPENDITURES						
General Government	3,301,378	3,195,669	3,195,669	3,338,110	4,593,765	4,752,850
Debt Service:						
Principal Retirement	765,000	805,000	805,000	805,000	2,750,000	2,860,000
Interest and Fiscal Charges	1,836,484	1,745,281	1,745,281	1,745,281	1,908,396	1,796,039
TOTAL OPERATING EXPENDITURE	5,902,861	5,745,950	5,745,950	5,888,391	9,252,161	9,408,889
OTHER FINANCING SOURCES/(USES)						
Operating Transfers In:						
WRA Low/Moderate Income Housing	510,231	510,056	510,056	510,056	510,379	510,208
Operating Transfers Out:						
WRA Operating Fund	(4,030,000)	(5,275,000)	(5,275,000)	(5,275,000)	(5,950,000)	(6,420,000)
TOTAL OTHER FINANCING SOURCES/(USES)	(3,519,769)	(4,764,944)	(4,764,944)	(4,764,944)	(5,439,621)	(5,909,792)
NET CHANGE IN FUND BALANCE	1,747,248	982,490	982,490	3,187,905	(96,481)	(201,682)
BEGINNING FUND BALANCE	5,264,473	7,011,721	7,011,721	7,011,721	10,199,626	10,103,145
ENDING FUND BALANCE	7,011,721	7,994,211	7,994,211	10,199,626	10,103,145	9,901,463

FUND BALANCE						
Restricted:						
Advances to Other Funds	2,139,526	1,859,303	1,859,303	1,859,303	1,659,303	1,459,303
Fiscal Agent Cash	3,258,570	3,258,570	3,258,570	3,258,570	3,258,570	3,258,570
Debt Service Covenants	2,480,000	2,480,000	2,480,000	2,480,000	2,480,000	2,480,000
Subtotal Restricted	7,878,096	7,597,873	7,597,873	7,597,873	7,397,873	7,197,873
Unrestricted:						
Designated:						
General Contingencies	500,000	500,000	500,000	500,000	500,000	500,000
Debt Service	(1,366,375)	(103,662)	(103,662)	2,101,753	2,205,272	2,203,590
Undesignated	0	0	0	0	0	0
Subtotal Unrestricted	(866,375)	396,338	396,338	2,601,753	2,705,272	2,703,590
TOTAL FUND BALANCE	7,011,721	7,994,211	7,994,211	10,199,626	10,103,145	9,901,463

	2002/03 ACTUAL	2003/04 BUDGET	2003/04 REVISED BUDGET	2003/04 ESTIMATED	2004/05 BUDGET	2005/06 BUDGET
REVENUE						
Other Revenue	0	0	0	0	0	0
TOTAL REVENUE	0	0	0	0	0	0
EXPENDITURES						
Capital Outlay	569,088	3,458,000	16,759,815	16,759,815	2,868,300	2,868,300
TOTAL OPERATING EXPENDITURE	569,088	3,458,000	16,759,815	16,759,815	2,868,300	2,868,300
OTHER FINANCING SOURCES/(USES)						
Operating Transfers In:						
State AB 2928	65,000	0	61,501	61,501	0	0
WRA Operating Fund	4,440,000	1,925,000	8,245,000	8,245,000	30,000	30,000
Low/Moderate Housing Fund	2,500,000	1,533,000	1,533,000	1,533,000	2,838,300	2,838,300
Operating Transfers Out:						
WRA Operating Fund	(500,000)	0	0	0		0
Low/Moderate Housing Fund	0	0	(1,200,000)	(1,200,000)	0	0
TOTAL OTHER FINANCING SOURCES/(USES)	6,505,000	3,458,000	8,639,501	8,639,501	2,868,300	2,868,300
NET CHANGE IN FUND BALANCE	5,935,912	0	(8,120,314)	(8,120,314)	0	0
BEGINNING FUND BALANCE	2,184,402	8,120,314	8,120,314	8,120,314	0	0
ENDING FUND BALANCE	8,120,314	8,120,314	0	0	0	0
FUND BALANCE						
Restricted:						
Advances to Other Funds	0	0	0	0	0	0
Prepaid Charges	0	0	0	0	0	0
Subtotal Restricted	0	0	0	0	0	0
Unrestricted:						
Designated:						
CIP Items	8,120,314	8,120,314	0	0	0	0
Undesignated	0	0	0	0	0	0
Subtotal Unrestricted	8,120,314	8,120,314	0	0	0	0
TOTAL FUND BALANCE	8,120,314	8,120,314	0	0	0	0

LOW/MODERATE INCOME HOUSING FUND - 530 FY 2004 - 2006

	2002/03 ACTUAL	2003/04 BUDGET	2003/04 REVISED BUDGET	2003/04 ESTIMATED	2004/05 BUDGET	2005/06 BUDGET
REVENUE						
Taxes	2,836,661	2,888,481	2,888,481	3,583,353	3,762,662	3,896,043
Use of Money & Property	101,517	33,985	33,985	34,360	49,309	49,309
Other Revenue	54,241	0	0	0	0	0
TOTAL REVENUE	2,992,419	2,922,466	2,922,466	3,617,713	3,811,971	3,945,352
EXPENDITURES						
General Government	186,783	1,087,913	1,087,913	694,003	300,216	308,289
Capital Outlay	1,758	0	0	0	0	0
TOTAL OPERATING EXPENDITURE	188,541	1,087,913	1,087,913	694,003	300,216	308,289
OTHER FINANCING SOURCES/(USES)						
Operating Transfers In:						
Capital Improvement Projects Fund	400,000	0	1,200,000	1,200,000	0	0
Operating Transfers Out:						
WRA Operating Fund	(143,022)	(161,603)	(161,603)	(161,603)	(173,659)	(172,673)
Capital Improvement Projects Fund	(2,500,000)	(1,533,000)	(1,533,000)	(1,533,000)	(2,838,300)	(2,838,300)
Water Enterprise Fund	0	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
WRA Debt Service Fund	(510,231)	(510,056)	(510,056)	(510,056)	(510,379)	(510,208)
TOTAL OTHER FINANCING SOURCES/(USES)	(2,753,253)	(2,214,659)	(1,014,659)	(1,014,659)	(3,532,338)	(3,531,181)
NET CHANGE IN FUND BALANCE	50,625	(380,106)	819,894	1,909,051	(20,583)	105,882
BEGINNING FUND BALANCE	3,355,457	3,406,082	3,406,082	3,406,082	5,315,133	5,294,550
ENDING FUND BALANCE	3,406,082	3,025,976	4,225,976	5,315,133	5,294,550	5,400,432

FUND BALANCE						
Restricted:						
Debt Service Covenants	1,120,000	1,120,000	1,120,000	1,120,000	1,120,000	1,120,000
Notes Receivable	1,054,796	1,054,796	2,254,796	2,254,796	2,254,796	2,254,796
Low and Moderate Income Housing	1,231,285	851,179	851,179	1,940,336	1,919,753	2,025,635
Subtotal Restricted	3,406,082	3,025,976	4,225,976	5,315,133	5,294,550	5,400,432
Unrestricted:						
Designated:						
General Contingencies	0	0	0	0	0	0
Undesignated	0	0	0	0	0	0
Subtotal Unrestricted	0	0	0	0	0	0
TOTAL FUND BALANCE	3,406,082	3,025,976	4,225,976	5,315,133	5,294,550	5,400,432

WRA RESERVE FUND - 540 FY 2004 - 2006

	2002/03 ACTUAL	2003/04 BUDGET	2003/04 REVISED BUDGET	2003/04 ESTIMATED	2004/05 BUDGET	2005/06 BUDGET
REVENUE						
Use of Money and Property	56,770	34,945	34,945	35,727	59,742	59,742
TOTAL REVENUE	56,770	34,945	34,945	35,727	59,742	59,742
EXPENDITURES						
General Government	0	0	0	0	0	0
TOTAL OPERATING EXPENDITURE	0	0	0	0	0	0
OTHER FINANCING SOURCES/(USES)						
Operating Transfers In:						
Redevelopment Operating Fund	0	0	0	0	0	0
Operating Transfers Out:						
Redevelopment Operating Fund	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES/(USES)	0	0	0	0	0	0
NET CHANGE IN FUND BALANCE	56,770	34,945	34,945	35,727	59,742	59,742
BEGINNING FUND BALANCE	2,326,909	2,383,679	2,383,679	2,383,679	2,419,406	2,479,148
ENDING FUND BALANCE	2,383,679	2,418,624	2,418,624	2,419,406	2,479,148	2,538,890
FUND BALANCE						
Restricted:						
Debt Service	2,383,679	2,418,624	2,418,624	2,419,406	2,467,200	2,514,994
Subtotal Restricted	2,383,679	2,418,624	2,418,624	2,419,406	2,467,200	2,514,994
Unrestricted:						
Designated:						
CIP Items	0	0	0	0	11,948	23,896
Undesignated	0	0	0	0	0	0
Subtotal Unrestricted	0	0	0	0	11,948	23,896
TOTAL FUND BALANCE	2,383,679	2,418,624	2,418,624	2,419,406	2,479,148	2,538,890

FUND 600: Water Utility Fund

The Water Utility Fund accounts for the City's water utility operations, which are financed and operated in a manner similar to a private enterprise. The costs (expenses, including depreciation) of providing these services to the general public on a continuing basis are financed or recovered primarily through user charges.

WATER UTILITY FUND - 600 FY 2004 - 2006

	2002/03 ACTUAL	2003/04 BUDGET	2003/04 REVISED BUDGET	2003/04 ESTIMATED	2004/05 BUDGET	2005/06 BUDGET
OPERATING REVENUE						
Use of Money & Property	163,378	92,160	92,160	103,500	164,608	164,608
Charges for Services	9,473,591	10,389,922	10,389,922	9,657,421	9,650,000	9,650,000
Other Revenue	48	0	0	369	0	0
Proceeds	1,900,000	0	0	0	0	0
TOTAL REVENUE	11,537,017	10,482,082	10,482,082	9,761,290	9,814,608	9,814,608
OPERATING EXPENSES						
Salaries & Benefits	1,893,068	2,093,351	2,093,351	1,926,500	2,203,187	2,244,134
Maintenance and operations	2,756,043	3,138,881	3,108,238	3,007,492	2,995,993	3,009,372
Purchased water	1,524,073	2,357,364	2,357,364	1,948,844	2,342,019	2,498,278
Pump and basin assessment	1,326,527	1,501,038	1,501,038	1,501,038	1,680,394	1,837,044
Capital Outlay	1,725,430	3,600	3,600	0	3,600	3,600
Debt Service:						
Principal Payments	329,688	396,085	396,085	396,085	431,372	462,678
Payment on Advance	267,006	267,006	267,006	267,006	267,006	267,006
Interest Payments	480,997	525,987	525,987	525,987	470,851	438,635
TOTAL OPERATING EXPENSES	10,302,831	10,283,312	10,252,669	9,572,952	10,394,422	10,760,747
OPERATING INCOME (LOSS)	1,234,186	198,770	229,413	188,338	(579,814)	(946,139)
Operating Transfers In:						
General Fund (Life Line)	100,000	100,000	100,000	100,000	100,000	100,000
General Fund (Mall Lease)	60,000	40,000	40,000	40,000	40,000	40,000
Housing/Community Development Fund (fixe	0	10,000	10,000	10,000	10,000	10,000
Redevelopment Agency Fund	0	10,000	10,000	10,000	10,000	10,000
Capital Projects Fund	3,362,016	0	1,300,000	1,300,000	0	0
Operating Transfers Out:						
Special Police Services Fund (800 MHz)	(60,000)	(60,000)	(60,000)	(60,000)	(60,000)	(60,000)
Capital Projects Fund	(3,986,003)	(1,756,000)	(1,756,000)	(1,756,000)	(386,000)	(386,000)
TOTAL OTHER FINANCING SOURCES/(USES)	(523,987)	(1,656,000)	(356,000)	(356,000)	(286,000)	(286,000)
NET CHANGE IN WORKING CAPITAL	710,199	(1,457,230)	(126,587)	(167,662)	(865,814)	(1,232,139)
BEGINNING WORKING CAPITAL	3,520,799	4,230,998	4,230,998	4,230,998	4,063,336	3,197,522
PRIOR YEAR RESTATEMENTS						
ENDING WORKING CAPITAL	4,230,998	2,773,768	4,104,411	4,063,336	3,197,522	1,965,383

FUND 920: 92-1 Assessment District Fund

The 92-1 Assessment District fund accounts for the collection of assessments and debt repayments on the Limited Obligation Improvement Bonds issued to finance the costs of acquisition of streets, storm drains and traffic improvements in Assessment District No. 92-1.

92-1 ASSESSMENT DISTRICT FUND - 920 FY 2004 - 2006

	2002/03 ACTUAL	2003/04 BUDGET	2003/04 REVISED BUDGET	2003/04 ESTIMATED	2004/05 BUDGET	2005/06 BUDGET
REVENUE						
Use of Money & Property	1,195	1,918	1,918	802	1,424	1,424
Charges for Services	39,880	40,000	40,000	39,543	40,000	40,000
TOTAL REVENUE	41,075	41,918	41,918	40,345	41,424	41,424
EXPENDITURES						
Community Development	1,517	3,500	3,500	1,518	3,500	3,500
Debt Service:						
Principal Retirement	20,000	20,000	20,000	20,000	20,000	20,000
Interest and Fiscal Charges	19,315	17,965	17,965	17,965	16,595	15,205
TOTAL OPERATING EXPENDITURE	40,832	41,465	41,465	39,483	40,095	38,705
OTHER FINANCING SOURCES/(USES)						
Operating Transfers In:						
General Fund	0	0	0	0	0	0
Operating Transfers Out:						
General Fund	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES/(USES)	0	0	0	0	0	0
NET CHANGE IN FUND BALANCE	243	453	453	862	1,329	2,719
BEGINNING DUE TO BONDHOLDERS	77,023	77,266	77,266	77,266	78,128	79,457
ENDING DUE TO BONDHOLDERS	77,266	77,719	77,719	78,128	79,457	82,176
FUND BALANCE						
Restricted:						
Advances to Other Funds	0	0	0	0	0	0
Prepaid Charges	0	0	0	0	0	0
Subtotal Restricted	0	0	0	0	0	0
Unrestricted:						
Designated:						
General Contingencies	0	0	0	0	0	0
Undesignated						
Due to Bondholders	77,266	77,719	77,719	78,128	79,457	82,176
Subtotal Unrestricted	77,266	77,719	77,719	78,128	79,457	82,176
TOTAL FUND BALANCE	77,266	77,719	77,719	78,128	79,457	82,176

Internal Service Funds finance and account for goods and services provided by one City department to other City departments, or to other governments, on a cost-reimbursement basis, including depreciation. The City used the following Internal Service Funds:

FUND 700: Equipment Replacement Fund

The Equipment Replacement Fund accounts for the maintenance and replacement of City-owned vehicles and equipment.

FUND 740: General Benefits Fund

The General Benefits Fund finances and accounts for the City's group medical, vision and dental insurance, workers compensation insurance, unemployment insurance, employee life insurance and compensated absences.

FUND 750: Liability Administration Fund

The Liability Administration Fund accounts for the administration of the City's general liability insurance and for the payment of any related claims.

FUND 760: Information Systems and Equipment Fund

The Information Systems and Equipment Fund accounts for the maintenance and replacement of the City's information systems, including computer hardware and software.

FUND 770: Government Buildings Fund

The Government Buildings Fund accounts for the City's building maintenance and utilities costs.

EQUIPMENT REPLACEMENT FUND - 700 FY 2004 - 2006

	2002/03 ACTUAL	2003/04 ADOPTED	2003/04 REVISED BUDGET	2003/04 ESTIMATED	2004/05 BUDGET	2005/06 BUDGET
REVENUE						
Use of Money & Property	59,628	38,680	38,680	40,674	68,739	68,739
Charges for Services	1,408,804	1,425,688	1,425,688	1,411,614	1,382,115	1,382,115
Other Revenue	94,995	50,000	50,000	75,137	50,000	50,000
Gain on sale of equipment	40,481	15,000	15,000	31,089	15,000	15,000
TOTAL REVENUE	1,603,909	1,529,368	1,529,368	1,558,514	1,515,854	1,515,854
EXPENDITURES						
Salaries and Benefits	360,501	429,903	399,903	362,570	387,591	394,168
Maintenance and Operations	642,188	678,924	728,896	745,942	709,111	709,274
Capital Outlay	358,159	0	0	0	0	0
Debt Service:						
Interest and Fiscal Charges	3,795	0	0	0	0	0
Budget Contingency 1.00%	0	15,294	15,294	0	15,159	15,159
Emergency Reserve 5.00%	0	76,468	76,468	0	75,793	75,793
TOTAL OPERATING EXPENDITURE	1,364,643	1,200,589	1,220,561	1,108,512	1,187,654	1,194,394
OTHER FINANCING SOURCES/(USES)						
Operating Transfers In:						
Other Funds	34,007	0	0	0	0	0
Capital Improvement Projects Fund	320,850	0	0	0	0	0
Fiscal Agent	91,775	0	0	0	0	0
Operating Transfers Out:						
Capital Improvement Projects Fund	(207,000)	(217,000)	(314,544)	(314,544)	(367,000)	(477,000)
TOTAL OTHER FINANCING SOURCES/(USES)	239,631	(217,000)	(314,544)	(314,544)	(367,000)	(477,000)
NET CHANGE IN WORKING CAPITAL	478,898	111,779	(5,737)	135,458	(38,800)	(155,540)
BEGINNING WORKING CAPITAL	1,327,813	1,806,711	1,806,711	1,806,711	1,942,169	1,903,369
PRIOR YEAR RESTATEMENT						
ENDING WORKING CAPITAL	1,806,711	1,918,490	1,800,974	1,942,169	1,903,369	1,747,829

GENERAL BENEFITS FUND - 740 FY 2004 - 2006

	2002/03 ACTUAL	2003/04 BUDGET	2003/04 REVISED BUDGET	2003/04 ESTIMATED	2004/05 BUDGET	2005/06 BUDGET
REVENUE						
Use of Money & Property	(106)	0	0	13	0	0
Charges for Services	7,871,901	9,438,867	9,438,867	8,791,537	11,265,535	12,070,278
Other Revenue	175,062	56,000	56,000	323,879	190,000	190,000
TOTAL REVENUE	8,046,857	9,494,867	9,494,867	9,115,429	11,455,535	12,260,278
EXPENDITURES						
Salaries and Benefits	1,278	5,553	5,553	2,153	5,553	5,553
Maintenance and Operations	3,680,795	3,679,263	3,678,663	4,194,714	4,729,872	5,004,679
Insurance Premiums and Legal Fees	1,878,190	1,992,109	1,992,109	2,155,016	2,455,277	2,662,609
Claims and Benefits	2,580,745	4,080,596	4,080,596	3,093,918	4,965,716	5,654,748
TOTAL OPERATING EXPENDITURE	8,141,008	9,757,521	9,756,921	9,445,801	12,156,418	13,327,589
OTHER FINANCING SOURCES/(USES)						
Operating Transfers In:						
General Fund	0	0	0	0	0	0
Operating Transfers Out:						
General Fund	0	0	(10,000)	(10,000)	(1,000,000)	(1,500,000)
TOTAL OTHER FINANCING SOURCES/(USES)	0	0	(10,000)	(10,000)	(1,000,000)	(1,500,000)
NET CHANGE IN WORKING CAPITAL	(94,151)	(262,654)	(272,054)	(340,372)	(1,700,883)	(2,567,311)
BEGINNING WORKING CAPITAL	6,805,626	6,711,475	6,711,475	6,711,475	6,439,421	4,738,538
ENDING WORKING CAPITAL	6,711,475	6,448,821	6,439,421	6,371,103	4,738,538	2,171,227

LIABILITY ADMINISTRATION FUND - 750 FY 2004 - 2006

	2002/03 ACTUAL	2003/04 BUDGET	2003/04 REVISED BUDGET	2003/04 ESTIMATED	2004/05 BUDGET	2005/06 BUDGET
REVENUE						
Charges for Services	2,502,072	2,200,620	1,658,938	1,658,938	1,137,107	1,137,107
Other Revenue	383,153	760,000	760,000	405,522	380,000	380,000
TOTAL REVENUE	2,885,225	2,960,620	2,418,938	2,064,460	1,517,107	1,517,107
EXPENDITURES						
Salaries and Benefits	102,604	114,707	114,707	72,110	0	0
Maintenance and Operations	462,997	508,606	508,606	417,393	448,791	455,032
Insurance Premiums and Legal Fees	959,874	1,283,500	1,283,500	884,767	1,283,500	1,283,500
Claims and Benefits	(1,767,062)	560,000	560,000	257,664	330,000	330,000
TOTAL OPERATING EXPENDITURE	(241,586)	2,466,813	2,466,813	1,631,934	2,062,291	2,068,532
OTHER FINANCING SOURCES/(USES)						
Operating Transfers In:						
Reserve Fund	0	0	0	0	0	0
Operating Transfers Out:						
Community Services Grant Fund	(8,385)	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES/(USES)	(8,385)	0	0	0	0	0
NET CHANGE IN WORKING CAPITAL	3,118,426	493,807	(47,875)	432,526	(545,184)	(551,425)
BEGINNING WORKING CAPITAL	997,091	4,115,517	4,115,517	4,115,517	4,548,043	4,002,859
ENDING WORKING CAPITAL	4,115,517	4,609,324	4,067,642	4,548,043	4,002,859	3,451,434

INFORMATION SYSTEMS AND EQUIPMENT FUND - 760 FY 2004 - 2006

	2002/03 ACTUAL	2003/04 BUDGET	2003/04 REVISED BUDGET	2003/04 ESTIMATED	2004/05 BUDGET	2005/06 BUDGET
REVENUE						
Use of Money & Property	60,723	26,603	26,603	41,938	69,491	69,491
Charges for Services	1,005,271	1,098,351	1,098,351	1,097,351	1,103,983	1,111,689
TOTAL REVENUE	1,065,994	1,124,954	1,124,954	1,139,289	1,173,474	1,181,180
EXPENDITURES						
Salaries and Benefits	372,338	363,594	363,594	376,831	403,186	410,892
Maintenance and Operations	352,618	575,929	573,529	461,853	546,268	551,173
Capital Outlay	355,261	81,000	81,000	79,086	81,000	90,000
Debt Service:						
Principal Retirement	19,898	20,584	20,584	20,584	21,785	22,643
Interest and Fiscal Charges	17,252	16,873	16,873	16,854	15,156	14,187
Budget Contingency 1.00%	0	11,250	11,250	0	11,735	11,812
Emergency Reserve 5.00%	0	56,248	56,248	0	58,674	59,059
TOTAL OPERATING EXPENDITURE	1,117,367	1,125,478	1,123,078	955,208	1,137,804	1,159,766
OTHER FINANCING SOURCES/(USES)						
Operating Transfers In:						
General Fund	2,003,220	400,000	400,000	400,000	0	0
Capital Improvement Projects Fund	290,209	0	0	0	0	0
Operating Transfers Out:						
Community Services Grant Fund	(6,663)	0	0	0	0	0
Capital Improvement Projects Fund	(2,003,220)	(400,000)	(400,000)	(400,000)	0	0
TOTAL OTHER FINANCING SOURCES/(USES)	283,546	0	0	0	0	0
NET CHANGE IN WORKING CAPITAL	232,173	(524)	1,876	184,081	35,670	21,414
BEGINNING WORKING CAPITAL	93,639	325,812	325,812	325,812	509,893	545,563
ENDING WORKING CAPITAL	325,812	325,288	327,688	509,893	545,563	566,977

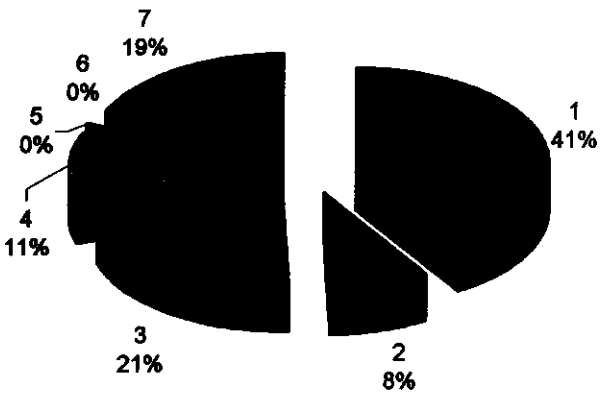
GOVERNMENT BUILDINGS FUND - 770 FY 2004 - 2006

	2002/03 ACTUAL	2003/04 BUDGET	2003/04 REVISED BUDGET	2003/04 ESTIMATED	2004/05 BUDGET	2005/06 BUDGET
REVENUE						
Use of Money & Property	22,869	16,287	16,287	17,521	29,440	29,440
Charges for Services	1,370,002	1,370,000	1,370,000	1,369,999	1,330,000	1,334,000
Other Revenue	874	0	0	0	0	0
TOTAL REVENUE	1,393,745	1,386,287	1,386,287	1,387,520	1,359,440	1,363,440
EXPENDITURES						
Salaries	400,935	417,558	417,558	404,998	435,778	442,811
Maintenance and Operations	586,414	520,453	530,642	522,425	532,917	533,212
Capital outlay	44,766	0	0	0	0	0
Debt Service:						
Principal Retirement	183,342	156,444	156,444	156,444	165,570	172,088
Interest and Fiscal Charges	124,919	148,767	148,767	148,767	115,279	107,910
Budget Contingency 1.00%	0	13,863	2,213	0	13,594	13,634
Emergency Reserve 5.00%	0	69,314	69,314	0	67,972	68,172
TOTAL OPERATING EXPENDITURE	1,340,376	1,326,399	1,324,938	1,232,634	1,331,110	1,337,827
OTHER FINANCING SOURCES/(USES)						
Operating Transfers In:						
Reserve Fund	100,000	0	0	0	0	0
Capital Improvement Projects Fund	36,337	0	0	0	0	0
Operating Transfers Out:						
Capital Improvement Projects Fund	(100,000)	(45,000)	(45,000)	(45,000)	(64,000)	0
TOTAL OTHER FINANCING SOURCES/(USES)	36,337	(45,000)	(45,000)	(45,000)	(64,000)	0
NET CHANGE IN WORKING CAPITAL	89,706	14,888	16,349	109,886	(35,670)	25,613
BEGINNING WORKING CAPITAL	14,536	104,242	104,242	104,242	214,128	178,458
ENDING WORKING CAPITAL	104,242	119,130	120,591	214,128	178,458	204,071

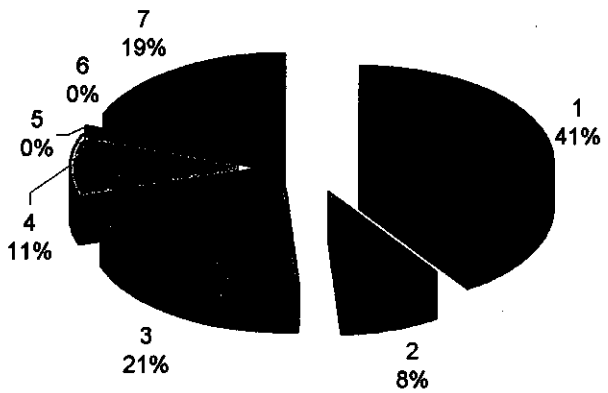
Revenues

REVENUE SUMMARY BY FUND TYPE FY 2004 - 2006

2004-05



2005-06



	ACTUAL 2001-02	ACTUAL 2002-03	ESTIMATED 2003-04	BUDGET 2004-05	BUDGET 2005-06
General Funds	38,068,771	38,483,448	35,825,200	37,438,475	37,570,536
Special Revenue Funds	11,147,367	10,282,008	8,945,497	7,463,156	7,580,011
Redevelopment Funds	11,839,966	15,222,164	17,897,640	18,908,230	19,563,309
Enterprise Funds	11,785,534	11,537,017	9,761,290	9,814,608	9,814,608
Agency Funds	42,371	41,075	40,345	41,424	41,424
Capital Project Funds	252,666	89,271	56,074	93,813	93,813
Internal Service Funds	14,890,832	14,995,730	15,265,212	17,021,410	17,837,859
Total Revenue	88,027,507	90,650,712	87,791,258	90,781,116	92,501,560

REVENUE SUMMARY BY FUND — FY 2004 - 2006

FUND #	FUND	ACTUAL 2002-03	REVISED BUDGET 2003-04	ESTIMATED 2003-04	BUDGET 2004-05	BUDGET 2005-06
	GENERAL FUND					
100	General Fund	36,744,326	35,240,464	34,088,832	35,822,798	35,953,409
265	Community Services-Special Programs	120,719	133,828	118,804	159,833	161,133
285	Community Development	1,618,403	1,429,800	1,617,564	1,455,844	1,455,994
	TOTAL GENERAL FUNDS	**38,483,448**	**36,804,092**	**35,825,200**	**37,438,475**	**37,570,536**
	SPECIAL REVENUE FUNDS					
200	Park Dedication	1,010,717	89,205	298,163	44,154	44,154
210	Gas Tax	2,198,732	1,654,222	1,690,335	1,661,107	1,661,107
211	Measure M	1,270,791	1,353,479	1,415,086	1,166,446	1,301,008
213	Bicycle/PED (SB 821)	28	0	0		
214	Street Repair (State AB 2928)	236,394	61,501	246	0	0
216	Traffic Impact Fee	212,518	87,251	109,606	119,449	99,449
220	Municipal Lighting District	767,253	770,473	816,324	826,042	827,273
230	Community Promotion	496,136	1,010,182	985,318	418,989	418,989
240	Housing/Community Development	1,576,475	1,570,500	1,594,590	1,531,678	1,527,000
242	HCD Home Housing	300,882	613,000	760,646	748,271	748,271
250	Police Seizure	520,790	3,238	6,963	11,580	11,580
258	Special Police Services	759,968	819,122	586,889	281,636	285,440
260	Local Narcotics Seized Property	37,543	942	5,784	1,646	1,646
261	Supplemental Law Enforcement Services	179,022	178,907	135,485	130,995	130,995
270	Drainage District	11,488	777	6,336	1,597	1,597
275	Community Services Grant	465,780	354,427	292,448	258,747	258,747
280	AQMD	108,442	101,995	103,570	104,105	104,105
290	Senior Transportation	80,165	79,666	71,635	64,785	66,721
295	Project S.H.U.E.	48,884	66,149	66,073	91,929	91,929
	TOTAL SPECIAL REVENUE FUNDS	**10,282,008**	**8,815,036**	**8,945,497**	**7,463,156**	**7,580,011**
	CAPITAL PROJECTS FUNDS					
400	Capital Improvement Projects	0	0	0	0	0
800	Reserve	89,271	55,482	56,074	93,813	93,813
	TOTAL CAPITAL PROJECTS FUNDS	**89,271**	**55,482**	**56,074**	**93,813**	**93,813**

REVENUE SUMMARY BY FUND — FY 2004 - 2006

FUND #	FUND	ACTUAL 2002-03	REVISED BUDGET 2003-04	ESTIMATED 2003-04	BUDGET 2004-05	BUDGET 2005-06
	REDEVELOPMENT FUNDS					
500	WRA Operating Fund Administration	1,003,096	399,502	402,960	441,216	441,216
510	WRA Debt Service	11,169,879	11,493,384	13,841,240	14,595,301	15,116,999
520	WRA Capital Projects	0	0	0	0	0
530	Low/Moderate Income Housing	2,992,419	2,922,466	3,617,713	3,811,971	3,945,352
540	WRA Reserve	56,770	34,945	35,727	59,742	59,742
	TOTAL REDEVELOPMENT FUNDS	**15,222,164**	**14,850,297**	**17,897,640**	**18,908,230**	**19,563,309**
	ENTERPRISE FUNDS					
600	Water Utility	11,537,017	10,482,082	9,761,290	9,814,608	9,814,608
	TOTAL ENTERPRISE FUNDS	**11,537,017**	**10,482,082**	**9,761,290**	**9,814,608**	**9,814,608**
	AGENCY FUNDS					
920	92-1 Assessment District	41,075	41,918	40,345	41,424	41,424
	TOTAL AGENCY FUNDS	**41,075**	**41,918**	**40,345**	**41,424**	**41,424**
	INTERNAL SERVICE FUNDS					
700	Equipment Replacement	1,603,909	1,529,368	1,558,514	1,515,854	1,515,854
740	General Benefits	8,046,857	9,494,867	9,115,429	11,455,535	12,260,278
750	Liability Administration	2,885,225	2,418,938	2,064,460	1,517,107	1,517,107
760	Information Systems and Equipment	1,065,994	1,124,954	1,139,289	1,173,474	1,181,180
770	Government Buildings	1,393,745	1,386,287	1,387,520	1,359,440	1,363,440
	TOTAL INTERNAL SERVICE FUNDS	**14,995,730**	**15,954,414**	**15,265,212**	**17,021,410**	**17,837,859**
	GRAND TOTAL ALL FUNDS	**90,650,712**	**87,003,321**	**87,791,258**	**90,781,116**	**92,501,560**

REVENUE SUMMARY BY TYPE — FY 2004 - 2006

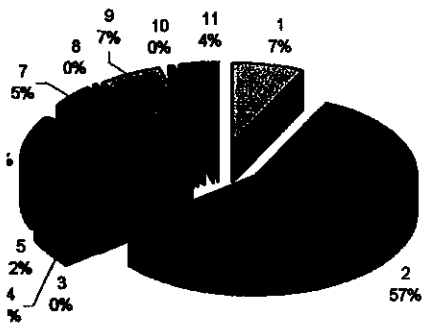
Fund #		ACTUAL 2002-03	REVISED BUDGET 2003-04	ESTIMATED 2003-04	BUDGET 2004-05	BUDGET 2005-06
	Property Taxes (ad valorem)					
100	General Fund	2,534,625	2,656,393	2,591,195	2,658,332	2,717,377
220	Municipal Lighting District Fund	748,553	760,100	804,728	805,934	807,165
510	WRA Debt Service Fund	11,128,744	11,406,021	13,753,877	14,459,525	14,981,223
530	Low/Mod Income Housing Fund	2,836,661	2,888,481	3,583,353	3,762,662	3,896,043
	Total Property Taxes	17,248,583	17,710,995	20,733,153	21,686,453	22,401,808
	Other Taxes					
100	General Fund	21,840,868	21,165,000	21,470,593	21,325,000	21,325,000
230	Community Promotion Fund	398,205	355,000	334,779	350,000	350,000
	Total Other Taxes	22,239,073	21,520,000	21,805,372	21,675,000	21,675,000
	Licenses and Permits					
100	General Fund	89,772	90,000	102,238	103,850	103,850
285	Community Development Fund	593,802	529,900	584,336	546,400	546,550
	Total Licenses and Permits	683,574	619,900	686,574	650,250	650,400
	Fines, Forfeits and Penalties					
100	General Fund	1,127,121	1,055,000	1,001,457	1,000,000	1,000,000
285	Community Development Fund	6,350	3,000	5,960	5,000	5,000
	Total Fines, Forfeits and Penalties	1,133,471	1,058,000	1,007,417	1,005,000	1,005,000
	Use of Money and Property					
100	General Fund	1,031,864	515,943	771,666	853,622	853,622
265	Comm. Srvc. - Special Pgrms	(1,315)	(2,352)	308	1,003	1,003
285	Community Development Fund	39,845	24,300	24,316	41,244	41,244
200	Park Dedication Fund	39,203	21,205	26,619	44,154	44,154
210	Gas Tax Fund	7,408	1,722	4,965	8,607	8,607
211	Measure M Administration	28,351	18,735	14,699	22,439	22,439
213	Bicycle/PED (SB 821)	28	0	0	0	0
214	State AB 2928 St. Repair Fund	3,891	0	246	0	0
216	Traffic Impact Fee Fund	45,957	27,251	29,255	49,449	49,449
220	Municipal Lighting District Fund	18,700	10,373	11,596	20,108	20,108
230	Community Promotion Fund	58,518	47,814	44,979	53,989	53,989
240	Housing/Comm Devlpmt Fund	10,819	8,500	8,558	4,678	0
250	Police Seizure Fund	10,050	3,238	6,963	11,580	11,580
258	Special Police Services Fund	15,177	8,642	9,285	12,636	12,636
260	Local Narcotics Seized Prop. Fund	1,610	942	962	1,646	1,646
261	Supplemental Law Enf. Srvs. Fund	798	735	524	995	995
270	Drainage District Fund	1,375	777	921	1,597	1,597

Fund #		ACTUAL 2002-03	REVISED BUDGET 2003-04	ESTIMATED 2003-04	BUDGET 2004-05	BUDGET 2005-06
280	AQMD Fund	3,687	1,995	2,391	4,105	4,105
290	Senior Transportation Fund	2,612	396	432	799	799
295	Project SHUE Fund	(97)	845	769	1,003	1,003
500	WRA Operating Fund Administration	535,333	399,502	398,759	441,216	441,216
510	WRA Debt Service Fund	41,135	87,363	87,363	135,776	135,776
530	Low/Mod Income Housing Fund	101,517	33,985	34,360	49,309	49,309
540	WRA Reserve Fund	56,770	34,945	35,727	59,742	59,742
600	Water Utility Fund	163,378	92,160	103,500	164,608	164,608
700	Equipment Replacement Fund	59,628	38,680	40,674	68,739	68,739
740	General Benefits Fund	(106)	0	13	0	0
760	Info. Systems and Equipment Fund	60,723	26,603	41,938	69,491	69,491
770	Government Buildings Fund	22,869	16,287	17,521	29,440	29,440
800	Reserve Fund	89,271	55,482	56,074	93,813	93,813
920	Assessment District Fund	1,195	1,918	802	1,424	1,424
	Total Use of Money and Property	2,450,194	1,477,986	1,776,185	2,247,212	2,242,534
	Intergovernmental					
100	General Fund	5,741,260	5,576,200	3,847,480	5,597,053	5,597,053
285	Community Development Fund	1,000	0	0	0	0
200	Park Dedication Fund	353,340	0	0	0	0
210	Gas Tax Fund	2,129,821	1,652,500	1,670,103	1,652,500	1,652,500
211	Measure M Administration	1,221,757	1,334,744	1,400,387	1,144,007	1,278,569
214	State AB 2928 St. Repair Fund	232,503	61,501	0	0	0
230	Community Promotion Fund	10,000	592,368	592,368	0	0
240	Housing/Comm Devlpmt Fund	1,533,990	1,547,000	1,547,000	1,512,000	1,512,000
242	HCD Home Housing Fund	117,000	598,000	598,000	585,625	585,625
250	Police Seizure Fund	510,739	0	0	0	0
258	Special Police Services Fund	536,131	637,480	403,744	137,000	140,804
260	Local Narcotics Seized Prop. Fund	35,933	0	4,822	0	0
261	Supplemental Law Enf. Srvs. Fund	178,224	178,172	134,961	130,000	130,000
275	Community Services Grant Fund	465,780	351,427	292,448	253,747	253,747
280	AQMD Fund	104,755	100,000	101,179	100,000	100,000
290	Senior Transportation Fund	60,553	62,270	54,203	63,986	65,922
500	WRA Operating Fund Administration	465,000	0	0	0	0
	Total Intergovernmental	13,697,785	12,691,662	10,646,695	11,175,918	11,316,220
	Program Income					
240	Housing/Comm Devlpmt Fund	31,667	15,000	39,032	15,000	15,000
242	HCD Home Housing Fund	183,882	15,000	162,646	162,646	162,646
	Total Program Income	215,549	30,000	201,678	177,646	177,646
	Charges for Services					
100	General Fund	2,039,040	1,760,920	1,708,787	1,696,150	1,696,150
265	Comm. Srvc. - Special Pgrms	119,277	133,680	116,878	157,155	157,555
285	Community Development Fund	977,435	872,600	1,002,952	863,200	863,200
200	Park Dedication Fund	385,724	68,000	259,896	0	0
216	Traffic Impact Fee Fund	166,560	60,000	80,351	70,000	50,000
230	Community Promotion Fund	118	0	67	0	0
258	Special Police Services Fund	132,015	132,000	132,860	132,000	132,000
270	Drainage District Fund	10,113	0	5,415	0	0
600	Water Utility Fund	9,473,591	10,389,922	9,657,421	9,650,000	9,650,000

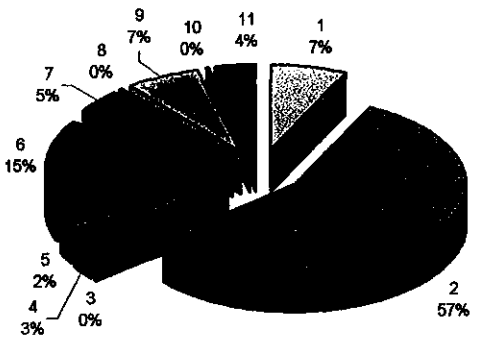
Fund #		ACTUAL 2002-03	REVISED BUDGET 2003-04	ESTIMATED 2003-04	BUDGET 2004-05	BUDGET 2005-06
700	Equipment Replacement Fund	1,408,804	1,425,688	1,411,614	1,382,115	1,382,115
740	General Benefits Fund	7,871,901	9,438,867	8,791,537	11,265,535	12,070,278
750	Liability Administration Fund	2,502,072	1,658,938	1,658,938	1,137,107	1,137,107
760	Info. Systems and Equipment Fund	1,005,271	1,098,351	1,097,351	1,103,983	1,111,689
770	Government Buildings Fund	1,370,002	1,370,000	1,369,999	1,330,000	1,334,000
920	Assessment District Fund	39,880	40,000	39,543	40,000	40,000
	Total Charges for Services	27,501,804	28,448,966	27,333,609	28,827,245	29,624,094
	Other Revenue					
100	General Fund	121,340	128,253	164,791	107,761	99,961
265	Comm. Srvc. - Special Pgrms	2,757	2,500	1,618	1,675	2,575
285	Community Development Fund	(29)	0	0	0	0
200	Park Dedication Fund	232,451	0	11,648	0	0
210	Gas Tax Fund	61,503	0	15,267	0	0
211	Measure M Fund	20,684	0	0	0	0
230	Community Promotion Fund	29,295	15,000	13,125	15,000	15,000
258	Special Police Services Fund	76,645	41,000	41,000	0	0
275	Community Services Grant Fund	0	3,000	0	5,000	5,000
290	Senior Transportation Fund	17,000	17,000	17,000	0	0
295	Project SHUE Fund	48,980	65,304	65,304	90,926	90,926
500	WRA Operating Fund Administration	2,763	0	4,201	0	0
530	Low/Mod Income Housing Fund	54,241	0	0	0	0
600	Water Utility Fund	1,900,048	0	369	0	0
700	Equipment Replacement Fund	135,476	65,000	106,226	65,000	65,000
740	General Benefits Fund	175,062	56,000	323,879	190,000	190,000
750	Liability Administration Fund	383,153	760,000	405,522	380,000	380,000
770	Government Buildings Fund	874	0	0	0	0
	Total Other Revenue	3,262,244	1,153,057	1,169,950	855,362	848,462
	Overhead Charges					
100	General Fund	2,218,436	2,292,755	2,430,625	2,481,030	2,560,396
	Total Overhead Charges	2,218,436	2,292,755	2,430,625	2,481,030	2,560,396
	Total Revenue	90,650,712	87,003,321	87,791,258	90,781,116	92,501,560

GENERAL FUNDS REVENUE SUMMARY — FY 2004 - 2006

2004-05



2005-06



		ACTUAL 2002-03	REVISED BUDGET 2003-04	ESTIMATED 2003-04	BUDGET 2004-05	BUDGET 2005-06
1	Property Taxes	2,534,625	2,656,393	2,591,195	2,658,332	2,717,377
2	Other Taxes	21,840,868	21,165,000	21,470,593	21,325,000	21,325,000
3	Licenses and Permits	89,772	90,000	102,238	103,850	103,850
4	Fines, Forfeits and Penalties	1,127,121	1,055,000	1,001,457	1,000,000	1,000,000
5	Use of Money and Property	1,031,864	515,943	771,666	853,622	853,622
6	Intergovernmental	5,741,260	5,576,200	3,847,480	5,597,053	5,597,053
7	Charges for Services	2,039,040	1,760,920	1,708,787	1,696,150	1,696,150
8	Other Revenue	121,340	128,253	164,791	107,761	99,961
9	Overhead Charges	2,218,436	2,292,755	2,430,625	2,481,030	2,560,396
	Total Fund 100	*36,744,326*	*35,240,464*	*34,088,832*	*35,822,798*	*35,953,409*
10	CS - Special Programs - 265	120,719	133,828	118,804	159,833	161,133
11	Community Development - 285	1,618,403	1,429,800	1,617,564	1,455,844	1,455,994
	Total General Funds	38,483,448	36,804,092	35,825,200	37,438,475	37,570,536

GENERAL FUND REVENUE SUMMARY FY 2004 - 2006

Object #		ACTUAL 2002-03	REVISED BUDGET 2003-04	ESTIMATED 2003-04	BUDGET 2004-05	BUDGET 2005-06
	GENERAL FUND (100)					
	Property Taxes (ad valorem)					
30000	Current Year - Secured	2,199,476	2,354,216	2,094,725	2,094,725	2,094,725
30002	Current Year - Unsecured	119,791	118,571	117,283	119,629	122,021
30020	Current Year - Supplemental Roll	106,236	72,462	68,942	70,321	71,727
30040	Property Tax - other	4,513	0	4,354	5,000	5,000
30042	Public Utility Roll	71,601	77,477	69,202	70,586	71,998
30043	Homeowners Exemption	33,007	33,667	32,743	33,398	34,066
30049	Pass-Through Agreements	0	0	203,946	264,673	317,840
	Total Property Taxes	2,534,625	2,656,393	2,591,195	2,658,332	2,717,377
	Other Taxes					
30060	Utility Users Tax	4,548,381	4,400,000	4,294,060	4,300,000	4,300,000
30500	Sales and Use Taxes	15,077,113	14,300,000	14,624,800	11,006,250	11,006,250
30501	Sales Tax In Lieu (triple flip)	0	0	0	3,668,750	3,668,750
30505	Sales Tax - Public Safety	119,532	120,000	126,685	125,000	125,000
30520	Franchise Tax - Public Utility	500,462	675,000	500,462	500,000	500,000
30080	Business License Tax	887,209	1,050,000	1,211,337	1,050,000	1,050,000
30540	Transient Occupancy Tax	403,393	350,000	446,056	400,000	400,000
30580	Property Transfer Tax	304,778	270,000	267,193	275,000	275,000
	Total Other Taxes	21,840,868	21,165,000	21,470,593	21,325,000	21,325,000
	Licenses and Permits					
31000	Animal Licenses	69,774	75,000	76,346	80,000	80,000
31020	Bicycle Licenses	410	500	620	600	600
31090	Licenses Other	0	0	170	0	0
31590	Permits - Street & Curb	7,814	5,000	6,600	5,000	5,000
31598	Permits - Police	11,775	9,500	18,302	18,250	18,250
	Total Licenses and Permits	89,772	90,000	102,238	103,850	103,850
	Fines, Forfeits and Penalties					
32500	Vehicle Code Fines	601,091	470,000	421,190	420,000	420,000
32520	Ordinance Violation Fines	585,342	585,000	580,267	580,000	580,000
32522	County Pass Thru's	(59,312)	0	0	0	0
	Total Fines, Forfeits and Penalties	1,127,121	1,055,000	1,001,457	1,000,000	1,000,000

Object #		ACTUAL 2002-03	REVISED BUDGET 2003-04	ESTIMATED 2003-04	BUDGET 2004-05	BUDGET 2005-06
	Use of Money and Property					
33000	Interest Income - Pooled	667,532	390,045	428,297	727,621	727,621
33020	Interest Income - Other	50,329	898	969	1,001	1,001
33500	Rental Income - Community Services	18,147	20,000	22,595	20,000	20,000
33562	Rental Income - Theater	2	0	0	0	0
33568	Rental Income - Bus Shelters	295,853	105,000	319,805	105,000	105,000
	Total Use of Money and Property	1,031,864	515,943	771,666	853,622	853,622
	Intergovernmental					
34000	CDBG - Program Grants	16,600	15,000	15,000	36,953	36,953
34020	Disaster Planning/FEMA	5,895	8,000	8,000	0	0
34098	Federal - Other	57,404	0	0	0	0
34200	State Motor Vehicle in Lieu Tax	5,408,785	5,400,000	3,724,179	5,500,000	5,500,000
34202	State Off Hwy Motor Vehicle Fees	2,377	2,000	2,617	2,600	2,600
34220	POST Reimbursement	47,132	56,000	4,533	4,500	4,500
34294	State - Other	58,045	55,000	53,051	53,000	53,000
34490	County - Other	300	200	100	0	0
34800	Other - Other Agency Proj Sharing	144,723	40,000	40,000	0	0
	Total Intergovernmental	5,741,260	5,576,200	3,847,480	5,597,053	5,597,053
	Charges for Services					
35004	Sale of Maps and Publications	5,954	4,470	4,097	4,400	4,400
35007	SAAV Reimbursements	36,378	45,000	36,591	36,000	36,000
35010	Engineering Fees - Subdivision Fees	13,830	25,000	7,962	15,000	15,000
35011	Engineering Fees - Inspections	69,922	40,000	84,422	50,000	50,000
35012	Plan Checking/Inspection Fees	49,474	40,000	115,126	50,000	50,000
35017	Engineering - Wide LD Prnt	4,584	5,000	3,797	5,000	5,000
35020	Staff Service Fee	17,917	27,550	16,442	20,750	20,750
35021	NPDES Cost Recovery	0	0	2,788	1,000	1,000
35032	Fire - Paramedic Services	77,165	85,000	14,905	20,000	20,000
35034	Fire - Paramedic Subscriptions	271,777	300,000	270,320	275,000	275,000
35036	Fire - Plan Check Fees	141	400	0	0	0
35038	Fire - Ambulance Transport	1,249,631	935,000	929,174	1,000,000	1,000,000
35040	Police - Special Services	177,249	200,000	174,296	175,000	175,000
35041	Police - False Alarms	33,115	35,000	26,776	30,000	30,000
35044	Police - Animal Shelter Fees	4,100	4,500	4,950	3,000	3,000
35095	Weed Abatement	15,781	10,000	8,708	7,000	7,000
35099	Other - Miscellaneous	12,023	4,000	8,433	4,000	4,000
	Total Charges for Services	2,039,040	1,760,920	1,708,787	1,696,150	1,696,150

Object #		ACTUAL 2002-03	REVISED BUDGET 2003-04	ESTIMATED 2003-04	BUDGET 2004-05	BUDGET 2005-06
	Other Revenue					
39042	Wstmr Sch Dstr Grn	30,000	30,000	30,000	30,000	30,000
39049	Donations-Misc	10,000	25,500	25,500	0	0
39060	Reimbursed Damages, Miscellaneous	0	0	246	0	0
39069	Reimbursements - Other	66,016	65,753	104,116	70,761	62,961
39090	Miscellaneous receipts	7,620	3,000	2,862	3,000	3,000
39092	Cash Over/Short	(429)	0	(73)	0	0
84000	Sale of Real or Personal Property	8,132	4,000	2,140	4,000	4,000
	Total Other Revenue	121,340	128,253	164,791	107,761	99,961
60400	**Overhead Charges**					
200	Park Dedication	50,536	4,460	14,908	2,208	2,208
210	Gas Tax	101,609	82,711	84,517	83,055	83,055
211	Measure M	54,472	67,674	70,754	58,322	65,050
214	State AB 2928 St Repair	8,745	0	12	0	0
216	Traffic Impact	10,626	4,363	5,480	5,972	4,972
220	Municipal Lighting	40,027	38,524	40,816	41,302	41,364
250	Regional Narcotic Seized Prop	26,040	162	348	579	579
260	Local Narcotic Seized Prop	1,877	47	269	81	81
270	Drainage District	574	39	317	80	80
275	Summer Youth/Welfare to Work	5,198	0	0	0	0
280	AQMD	4,147	5,100	5,179	5,205	5,205
500	Redevelopment Admin	50,384	19,975	28,228	22,061	22,061
510	RDA Debt Service	540,393	574,669	717,565	729,765	755,850
530	Low/Moderate Housing	139,710	146,123	210,886	190,599	197,268
600	Water Utility	437,193	524,104	488,065	490,730	490,730
700	Motor Pool	77,313	76,468	77,926	75,793	75,793
740	General Benefits	402,343	474,743	455,772	572,777	613,014
750	Liability Administration	144,261	148,031	103,223	75,855	75,855
760	Information Systems	53,300	56,248	56,964	58,674	59,059
770	Government Buildings	69,687	69,314	69,376	67,972	68,172
	Total Overhead Charges	2,218,436	2,292,755	2,430,625	2,481,030	2,560,396
	TOTAL GENERAL FUND REVENUE	36,744,326	35,240,464	34,088,832	35,822,798	35,953,409

GENERAL FUND REVENUE SUMMARY — FY 2004 - 2006

Object #		ACTUAL 2002-03	REVISED BUDGET 2003-04	ESTIMATED 2003-04	BUDGET 2004-05	BUDGET 2005-06
	GENERAL FUND (100)					
10000	**City Council**					
39092	Other - Cash Over/Short	(818)	0	0	0	0
	Total	**(818)**	**0**	**0**	**0**	**0**
10400	**Commission - Aging**					
39092	Other - Cash Over/Short	23	0	0	0	0
	Total	**23**	**0**	**0**	**0**	**0**
11600	**Assistant City Manager**					
34020	I/GVT - FEMA	5,895	8,000	8,000	0	0
	Total	**5,895**	**8,000**	**8,000**	**0**	**0**
12000	**City Clerk**					
35004	Charges - Maps and Publications	634	1,000	701	1,000	1,000
35020	Charges - Staff Service	60	50	0	50	50
39090	Other - Misc Receipts	100	0	0	0	0
	Total	**794**	**1,050**	**701**	**1,050**	**1,050**
12500	**Elections**					
39069	Reimbs - Other	7,613	1,000	0	7,800	0
	Total	**7,613**	**1,000**	**0**	**7,800**	**0**
14200	**Personnel**					
35004	Charges - Maps and Publications	41	0	18	0	0
	Total	**41**	**0**	**18**	**0**	**0**
20000	**General City Revenues/Expenses**					
30000	Prop Tax - CY - Secured	2,199,476	2,354,216	2,094,725	2,094,725	2,094,725
30002	Prop Tax - CY - Unsecured	119,791	118,571	117,283	119,629	122,021
30020	Prop Tax - CY - Supplemental Roll	106,236	72,462	68,942	70,321	71,727
30040	Prop Tax - Other - Misc	4,513	0	4,354	5,000	5,000
30042	Prop Tax - Public Utility Roll	71,601	77,477	69,202	70,586	71,998
30043	Prop Tax - Homeowners	33,007	33,667	32,743	33,398	34,066

Object #		ACTUAL 2002-03	REVISED BUDGET 2003-04	ESTIMATED 2003-04	BUDGET 2004-05	BUDGET 2005-06
30049	Pass-Through Agreements	0	0	203,946	264,673	317,840
30060	Utility Users Tax	4,548,381	4,400,000	4,294,060	4,300,000	4,300,000
30080	Business License Tax	887,209	1,050,000	1,211,337	1,050,000	1,050,000
30500	Sales and Use Taxes	15,077,113	14,300,000	14,624,800	11,006,250	11,006,250
30501	Sales Tax In Lieu (triple flip)	0	0	0	3,668,750	3,668,750
30520	Franchise Tax - Public Utility	500,462	675,000	500,462	500,000	500,000
30540	Transient Occupancy Tax	403,393	350,000	446,056	400,000	400,000
30580	Property Transfer Tax	304,778	270,000	267,193	275,000	275,000
33000	Interest Income - Pooled	667,532	390,045	428,297	727,621	727,621
33020	Interest Income - Other	50,329	898	969	1,001	1,001
34200	State Motor Vehicle in Lieu Tax	5,408,785	5,400,000	3,724,179	5,500,000	5,500,000
34202	State Off Hwy Motor Vehicle Fees	2,377	2,000	2,617	2,600	2,600
34294	I/GVT-St-Other	2,918	0	0	0	0
34800	Other - Other Agency Proj Sharing	0	40,000	40,000	0	0
35020	Charges - Staff Services	0	0	300	0	0
35092	Charges - Other - Departments	2,218,436	2,292,755	2,430,625	2,481,030	2,560,396
39069	Reimbursements - Other	143	0	0	0	0
39090	Other - Miscellaneous Receipts	(5)	0	(10)	0	0
39092	Other - Cash Over/Short	2	0	0	0	0
	Total	**32,606,478**	**31,827,091**	**30,562,080**	**32,570,584**	**32,708,995**
21000	**Finance Administration**					
35004	Charges - Maps and Publications	39	50	13	0	0
35020	Charges - Staff Service	2,011	2,500	213	200	200
35099	Charges - Other - Misc	12,023	4,000	8,433	4,000	4,000
39069	Reimbursements - Other	55	0	0	0	0
39090	Other - Misc - Receipts	2,935	3,000	2,872	3,000	3,000
39092	Other - Cash Over/Short	0	0	(2)	0	0
	Total	**17,063**	**9,550**	**11,529**	**7,200**	**7,200**
31000	**General Police Services**					
30505	Sales Tax - Public Safety	119,532	120,000	126,685	125,000	125,000
31020	Bicycle Licenses	410	500	620	600	600
31090	Licenses - Other	0	0	170	0	0
31598	Permits - Police	10,931	9,000	18,002	18,000	18,000
32500	Fines - Vehicle - Code	601,091	470,000	421,190	420,000	420,000
32520	Fines - Ordinance - Violation	585,342	585,000	580,267	580,000	580,000
32522	Fines - Pass Through	(59,312)	0	0	0	0
34220	I/GVT - POST Reimbursement	47,132	56,000	4,533	4,500	4,500
34294	I/GVT - State - Other	55,127	55,000	53,051	53,000	53,000
34490	I/GVT - County - Other	300	200	100	0	0
35004	Charges - Maps and Publications	430	420	236	400	400
35007	SAAV Reimbursement	36,378	45,000	36,591	36,000	36,000
35020	Charges - Staff Service	3,536	5,000	342	500	500
35021	NPDES Cost Recovery	0	0	648	1,000	1,000
35040	Charges - Police Special	177,249	200,000	174,296	175,000	175,000
35041	Charges - False Alarm	33,115	35,000	26,776	30,000	30,000

Object #		ACTUAL 2002-03	REVISED BUDGET 2003-04	ESTIMATED 2003-04	BUDGET 2004-05	BUDGET 2005-06
39049	Misc Donations	0	25,500	25,500	0	0
39069	Reimbursements - Other	2,152	1,500	96	0	0
39092	Other - Cash Over/Short	363	0	(71)	0	0
84000	Property Sales	8,132	4,000	2,140	4,000	4,000
	Total	**1,621,909**	**1,612,120**	**1,471,172**	**1,448,000**	**1,448,000**
32000	**Animal Control**					
31000	Licenses - Animal	69,774	75,000	76,346	80,000	80,000
31598	Permits - Police	844	500	300	250	250
35044	Charges - Animal Shelter	4,100	4,500	4,950	3,000	3,000
39090	Other - Miscellaneous Receipts	200	0	0	0	0
	Total	**74,918**	**80,000**	**81,596**	**83,250**	**83,250**
41000	**General Fire Services**					
35032	Charges - Paramedic Service	77,165	85,000	14,905	20,000	20,000
35034	Charges - Paramedic Subscription	271,777	300,000	270,320	275,000	275,000
35036	Charges - Fire - Plan Check	141	400	0	0	0
	Total	**349,083**	**385,400**	**285,225**	**295,000**	**295,000**
44000	**Ambulance Transport Services**					
35038	Charges - Ambulance Srv	1,249,631	935,000	929,174	1,000,000	1,000,000
	Total	**1,249,631**	**935,000**	**929,174**	**1,000,000**	**1,000,000**
50000	**Public Works Administration**					
33568	Rental Income - Bus Shelters	295,853	105,000	319,805	105,000	105,000
35020	Charges - Staff Service	463	0	0	0	0
39069	Reimbursements - Other	5,280	0	10,000	0	0
	Total	**301,596**	**105,000**	**329,805**	**105,000**	**105,000**
50500	**Engineering Services**					
31590	Permits - Street & Curb	7,814	5,000	6,800	5,000	5,000
35004	Charges - Maps and Publications	4,810	3,000	3,129	3,000	3,000
35010	Charges - Eng - Subdivision	13,830	25,000	7,962	15,000	15,000
35011	Charges - Eng - Inspection	69,922	40,000	84,422	50,000	50,000
35012	Charges - Plan Check/Inspection	49,474	40,000	115,126	50,000	50,000
35017	Charges - Wide Load Permit	4,584	5,000	3,797	5,000	5,000
35020	Charges - Staff Service	9,189	20,000	14,380	20,000	20,000
35021	NPDES Cost Recovery	0	0	540	0	0
	Total	**159,623**	**138,000**	**236,156**	**148,000**	**148,000**
51500	**Street Maintenance**					
34098	I/GVT - Federal - Other	57,404	0	0	0	0
34800	I/GVT - Other Agency	144,723	0	0	0	0
35020	Charges - Staff Service	190	0	159	0	0

Object #		ACTUAL 2002-03	REVISED BUDGET 2003-04	ESTIMATED 2003-04	BUDGET 2004-05	BUDGET 2005-06
39069	Reimbursements - Other	5,284	0	24,087	0	0
	Total	**207,600**	**0**	**24,246**	**0**	**0**
52500	**Concrete Repair**					
35020	Charges - Staff Services	1,642	0	0	0	0
35021	NPDES Cost Recovery	0	0	1,600	0	0
35095	Charges - Weed Abatement	15,781	10,000	8,708	7,000	7,000
39069	Reimburse - Other	195	0	0	0	0
	Total	**17,618**	**10,000**	**10,308**	**7,000**	**7,000**
53000	**Park Maintenance**					
35020	Charges - Staff Service	0	0	825	0	0
39060	Reimburse - Damaged Property	0	0	246	0	0
39069	Reimbursements - Other	2,201	17,292	25,024	22,000	22,000
39090	Other Misc Receipts	4,323	0	0	0	0
	Total	**6,524**	**17,292**	**26,095**	**22,000**	**22,000**
70000	**Community Services Administration**					
33500	Rent Income - Community Service	18,147	20,000	22,595	20,000	20,000
33562	Rent Income - Theater	2	0	0	0	0
35020	Charges - Staff Service	825	0	223	0	0
39069	Reimbursements - Other	43,093	40,961	39,909	40,961	40,961
39090	Other - Misc - Receipts	67	0	0	0	0
	Total	**62,135**	**60,961**	**62,727**	**60,961**	**60,961**
70500	**Senior Center**					
34000	CDBG - Program Grants	0	0	0	21,953	21,953
39049	Misc Donations	10,000	0	0	0	0
39069	Reimbursements - Other	0	5,000	5,000	0	0
	Total	**10,000**	**5,000**	**5,000**	**21,953**	**21,953**
71000	**Parks and Playgrounds**					
34000	CDBG - Program Grants	1,600	0	0	0	0
	Total	**1,600**	**0**	**0**	**0**	**0**
72000	**Jr High Enhancement**					
34000	CDBG - Program Grants	15,000	15,000	15,000	15,000	15,000
39042	Westminster School District Grnt	30,000	30,000	30,000	30,000	30,000
	Total	**45,000**	**45,000**	**45,000**	**45,000**	**45,000**
	FUND TOTAL	**36,744,326**	**35,240,464**	**34,088,832**	**35,822,798**	**35,953,409**

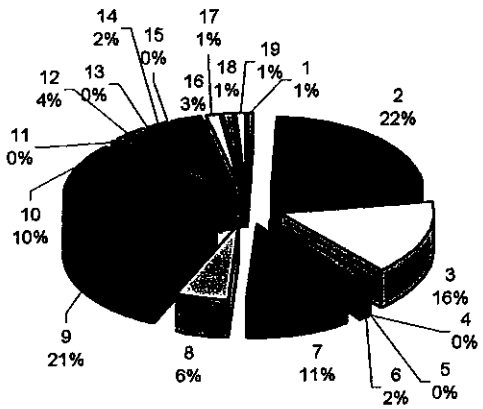
Object #		ACTUAL 2002-03	REVISED BUDGET 2003-04	ESTIMATED 2003-04	BUDGET 2004-05	BUDGET 2005-06
	COMMUNITY SERVICES - SPECIAL PROGRAMS FUND (265)					
72550	**Adult Sports**					
33000	Interest Income - Pooled	(1,315)	(2,352)	308	1,003	1,003
35050	Charges - Recreation Programs	17,630	32,800	16,609	34,000	34,000
35052	Charges - Recreation Facilities	1,629	0	692	0	0
	Total	**17,944**	**30,448**	**17,609**	**35,003**	**35,003**
73050	**Aquatics**					
35050	Charges - Recreation Programs	39,589	35,640	42,889	55,500	55,500
39069	Reimbursements - Other	724	0	0	0	0
	Total	**40,313**	**35,640**	**42,889**	**55,500**	**55,500**
73550	**Special Classes**					
35050	Charges - Recreation Programs	43,433	48,000	43,389	48,000	48,000
	Total	**43,433**	**48,000**	**43,389**	**48,000**	**48,000**
74150	**Trips and Tours**					
35050	Charges - Recreation Programs	3,963	6,400	5,050	7,525	7,925
	Total	**3,963**	**6,400**	**5,050**	**7,525**	**7,925**
74250	**Youth Sports**					
35050	Charges - Recreation Programs	8,198	5,200	6,784	6,520	6,520
	Total	**8,198**	**5,200**	**6,784**	**6,520**	**6,520**
74350	**Special Events**					
35050	Charges - Recreation Programs	4,836	5,640	1,465	5,610	5,610
39049	Donations-Misc	50	900	1,190	0	900
39090	Other - Misc Receipts	1,786	1,000	428	1,000	1,000
	Total	**6,672**	**7,540**	**3,083**	**6,610**	**7,510**
78200	**Contributions - Parks/Trees**					
39049	Donations-Misc	197	600	0	675	675
	Total	**197**	**600**	**0**	**675**	**675**
	FUND TOTAL	**120,719**	**133,828**	**118,804**	**159,833**	**161,133**

Object #		ACTUAL 2002-03	REVISED BUDGET 2003-04	ESTIMATED 2003-04	BUDGET 2004-05	BUDGET 2005-06
	COMMUNITY DEVELOPMENT FUND (285)					
60050	**Community Development Administration**					
33000	Interest Income - Pooled	39,845	24,300	24,316	41,244	41,244
35004	Charges - Maps and Publications	0	0	4	0	0
	Total	**39,845**	**24,300**	**24,320**	**41,244**	**41,244**
61050	**Planning**					
31503	Permits - Construction - Signs	0	15,000	15,000	5,000	5,150
31509	Permits - Construction - Other	0	1,500	0	0	0
34294	IGVT - State - Other	1,000	0	0	0	0
35000	Charges - Zoning Fee	243,015	250,000	165,125	180,000	180,000
35002	Charges - Subdivision Fee	4,117	3,000	12,510	10,000	10,000
35003	Charges - Development Fee	36,884	34,000	44,609	34,000	34,000
35004	Charges - Maps and Publications	1,193	600	1,875	1,000	1,000
35008	General Plan Assessment	26,581	20,000	31,135	20,000	20,000
35009	Charges - Code Enforcement	0	0	310	0	0
35012	Charges - Plan Check Fees	0	50,000	18,270	15,000	15,000
	Total	**312,790**	**374,100**	**288,834**	**265,000**	**265,150**
62050	**Building**					
31040	Licenses - Special Inspectors	1,596	900	832	900	900
31090	Licenses - Other	0	500	0	0	0
31500	Permits - Construction - Building	426,912	370,000	395,186	400,000	400,000
31501	Permits - Construction - Plumbing	49,637	45,000	51,154	45,000	45,000
31502	Permits - Construction - Electrical	58,190	55,000	64,802	55,000	55,000
31503	Permits - Construction - Signs	9,218	8,000	8,702	8,000	8,000
31504	Permits - Construction - Mech	26,218	25,000	33,008	25,000	25,000
31509	Permits - Construction - Other	2,881	1,500	382	0	0
31594	Permits - Fences	19,150	7,500	15,270	7,500	7,500
32521	Fines - Violations - Reins	65	0	130	0	0
35004	Charges - Maps and Publications	259	500	298	500	500
35006	Charges - Filing/Certification	0	0	690	0	0
35020	Charges - Staff Service	16,314	6,500	15,578	17,500	17,500
35021	NPDES Cost Recovery	0	0	3,788	0	0
35022	Business License Processing	110,055	90,000	106,278	90,000	90,000

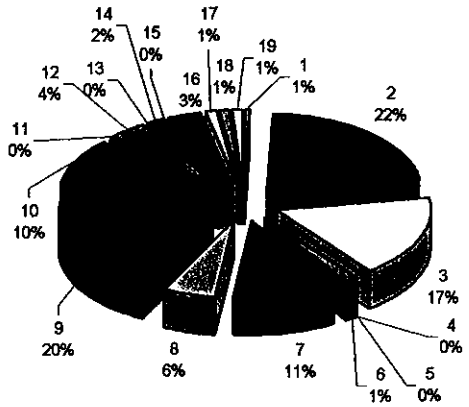
Object #		ACTUAL 2002-03	REVISED BUDGET 2003-04	ESTIMATED 2003-04	BUDGET 2004-05	BUDGET 2005-06
35023	Business License Renewals	78,095	70,000	112,204	80,000	80,000
35036	Charges - Fire - Plan Check	12,640	10,000	15,957	10,000	10,000
35102	Inspections - Plan Check	397,400	310,000	443,027	370,000	370,000
	Total	**1,208,629**	**1,000,400**	**1,267,286**	**1,109,400**	**1,109,400**
63050	**Code Enforcement**					
32520	Fines - Ordinance - Violation	4,270	1,000	3,100	3,000	3,000
32521	Fines - Violations - Reins	2,015	2,000	2,730	2,000	2,000
35005	Code Enf - Grant Funds	11,011	0	0	0	0
35007	SAAV Reimbursement	39,773	28,000	31,196	35,000	35,000
35020	Charges - Staff Service	100	0	0	0	0
35021	NPDES Cost Recovery	0	0	98	200	200
39069	Reimbursements - Other	(29)	0	0	0	0
	Total	**57,139**	**31,000**	**37,124**	**40,200**	**40,200**
	FUND TOTAL	**1,618,403**	**1,429,800**	**1,617,564**	**1,455,844**	**1,455,994**

SPECIAL REVENUE FUNDS REVENUE SUMMARY — FY 2004 - 2006

2004-05



2005-06



		ACTUAL 2002-03	REVISED BUDGET 2003-04	ESTIMATED 2003-04	BUDGET 2004-05	BUDGET 2005-06
1	Park Dedication Fund (200)	1,010,717	89,205	298,163	44,154	44,154
2	Gas Tax Fund (210)	2,198,732	1,654,222	1,690,335	1,661,107	1,661,107
3	Measure M Fund (211)	1,270,791	1,353,479	1,415,086	1,166,446	1,301,008
4	Bicycle/Ped (SB821) Fund (213)	28	0	0	0	0
5	State AB 2928 St Repair Fund (214)	236,394	61,501	246	0	0
6	Traffic Impact Fee Fund (216)	212,518	87,251	109,606	119,449	99,449
7	Municipal Lighting District Fund (220)	767,253	770,473	816,324	826,042	827,273
8	Community Promotion Fund (230)	496,136	1,010,182	985,318	418,989	418,989
9	Housing/Community Develop. Fund (240)	1,576,475	1,570,500	1,594,590	1,531,678	1,527,000
10	HCD HOME Housing Fund (242)	300,882	613,000	760,646	748,271	748,271
11	Police Seizure Fund (250)	520,790	3,238	6,963	11,580	11,580
12	Special Police Services Fund (258)	759,968	819,122	586,889	281,636	285,440
13	Local Narcotic Seized Prop Fund (260)	37,543	942	5,784	1,646	1,646
14	Supp Law Enforce Service Fund (261)	179,022	178,907	135,485	130,995	130,995
15	Drainage District Fund (270)	11,488	777	6,336	1,597	1,597
16	Community Services Grant Fund (275)	465,780	354,427	292,448	258,747	258,747
17	AQMD Fund (280)	108,442	101,995	103,570	104,105	104,105
18	Senior Transportation (290)	80,165	79,666	71,635	64,785	66,721
19	Project SHUE Fund (295)	48,884	66,149	66,073	91,929	91,929
	Total Special Revenue Funds	10,282,008	8,815,036	8,945,497	7,463,156	7,580,011

Object #		ACTUAL 2002-03	REVISED BUDGET 2003-04	ESTIMATED 2003-04	BUDGET 2004-05	BUDGET 2005-06
	PARK DEDICATION FUND (200)					
76500	**Park Dedication**					
33000	Interest Income - Pooled	39,203	21,205	26,619	44,154	44,154
34294	I/GVT - State Other	341,340	0	0	0	0
34490	I/GVT - County Other	12,000	0	0	0	0
35070	Charges - Park Dedication Fee	385,724	68,000	259,896	0	0
39049	Donations-Misc	232,451	0	11,648	0	0
	Total	**1,010,717**	**89,205**	**298,163**	**44,154**	**44,154**
	GAS TAX FUND (210)					
55005	**Gas Tax**					
33000	Interest Income - Pooled	7,408	1,722	4,965	8,607	8,607
34098	I/GVT - Federal - Other	43,794	0	0	0	0
34240	Gas Tax - 2107	747,763	735,000	753,435	735,000	735,000
34244	Gas Tax - 2106	355,129	350,000	349,372	350,000	350,000
34246	Gas Tax - 2105	563,630	560,000	557,959	560,000	560,000
34248	Gas Tax - 2107.5	7,500	7,500	7,500	7,500	7,500
34294	I/GVT - State - Other	412,005	0	1,837	0	0
39069	Reimbursements - Other	61,503	0	15,267	0	0
	Total	**2,198,732**	**1,654,222**	**1,690,335**	**1,661,107**	**1,661,107**
	MEASURE M FUND (211)					
55027	**Measure M Administration**					
33000	Interest Income - Pooled	28,351	18,735	14,699	22,439	22,439
34420	I/GVT - Measure M	995,793	950,000	1,015,643	950,000	950,000
34424	I/GVT - Measure M - GMA6	49,208	163,000	163,000	37,000	110,000
34426	I/GVT - Measure M - SIP	176,756	221,744	221,744	157,007	218,569
39069	Reimbursements - Other	20,684	0	0	0	0
	Total	**1,270,791**	**1,353,479**	**1,415,086**	**1,166,446**	**1,301,008**
	BICYCLE/PED (SB821) FUND (213)					
55017	**Bicycle/Ped SB 821**					
33000	Interest Income - Pooled	28	0	0	0	0
	Total	**28**	**0**	**0**	**0**	**0**

Object #		ACTUAL 2002-03	REVISED BUDGET 2003-04	ESTIMATED 2003-04	BUDGET 2004-05	BUDGET 2005-06
	STATE AB 2928 STREET REPAIR FUND (214)					
55035	**State AB 2928 Street Repair**					
33000	Interest Income - Pooled	3,891	0	246	0	0
34294	I/GVT - State - Other	232,503	61,501	0		
	Total	**236,394**	**61,501**	**246**	**0**	**0**
	TRAFFIC IMPACT FEE FUND (216)					
55030	**Traffic Impact Fee Administration**					
33000	Interest Income - Pooled	45,957	27,251	29,255	49,449	49,449
35019	Traffic Mitigation Fee	166,560	60,000	80,351	70,000	50,000
	Total	**212,518**	**87,251**	**109,606**	**119,449**	**99,449**
	MUNICIPAL LIGHTING DISTRICT FUND (220)					
59500	**Municipal Lighting**					
30000	Current Year - Secured	655,418	674,039	662,173	662,173	662,173
30002	Current Year - Unsecured	35,144	34,795	34,424	34,424	34,424
30020	Current Year - Supplemental Roll	29,790	21,312	20,278	20,278	20,278
30042	Public Utility Roll	18,492	20,051	17,910	17,910	17,910
30043	Homeowners Exemption	9,708	9,903	9,631	9,631	9,631
30049	Pass-Through Agreements	0	0	60,312	61,518	62,749
33000	Interest Income - Pooled	18,700	10,373	11,596	20,108	20,108
	Total	**767,253**	**770,473**	**816,324**	**826,042**	**827,273**
	COMMUNITY PROMOTION FUND (230)					
10800	**Commission - Cultural Arts**					
39092	Other - Cash Over/Short	(65)	0	0	0	0
	Total	**(65)**	**0**	**0**	**0**	**0**
11200	**Cable TV Reserve Admin**					
30522	Franchise Tax - PCTA	398,205	355,000	334,779	350,000	350,000
33000	Interest Income - Pooled	30,524	21,017	17,829	26,725	26,725
33020	Interest Income - Other	28,161	27,084	27,245	27,264	27,264
34098	I/GVT - Federal - Other	0	592,368	592,368	0	0
34490	I/GVT - County - Other	10,000	0	0	0	0
35004	Charges - Maps and Publications	118	0	67	0	0
39049	Donations-Misc	20,000	0	125	0	0
	Total	**487,008**	**995,469**	**972,413**	**403,989**	**403,989**
75000	**Community Promotion**					
39049	Donations-Misc	9,360	15,000	13,000	15,000	15,000
	Total	**9,360**	**15,000**	**13,000**	**15,000**	**15,000**

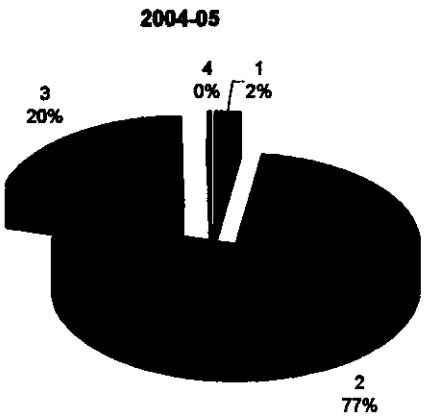
Object #		ACTUAL 2002-03	REVISED BUDGET 2003-04	ESTIMATED 2003-04	BUDGET 2004-05	BUDGET 2005-06
75100	**Fourth of July**					
33000	Interest Income - Pooled	(167)	(287)	(95)	0	0
	Total	**(167)**	**(287)**	**(95)**	**0**	**0**
	FUND TOTAL	**496,136**	**1,010,182**	**985,318**	**418,989**	**418,989**
	HOUSING/COMMUNITY DEVELOPMENT FUND (240)					
16010	**CDBG**					
33020	Interest Income - Other	10,819	8,500	8,558	4,678	0
34000	CDBG - Current Year	1,533,990	1,547,000	1,547,000	1,512,000	1,512,000
36020	Program Income	31,667	15,000	39,032	15,000	15,000
	Total	**1,576,475**	**1,570,500**	**1,594,590**	**1,531,678**	**1,527,000**
	HCD HOME HOUSING FUND (242)					
17403	**HOME Housing**					
34004	HUD - HOME	117,000	598,000	598,000	585,625	585,625
36020	Program Income	183,882	15,000	162,646	162,646	162,646
	Total	**300,882**	**613,000**	**760,646**	**748,271**	**748,271**
	POLICE SEIZURE FUND (250)					
34000	**RNSP - County of Orange**					
33000	Interest Income - Pooled	(16)	0	(10)	0	0
	Total	**(16)**	**0**	**(10)**	**0**	**0**
34100	**DOJ Seizures - Criminal**					
33000	Interest Income - Pooled	8,922	1,431	6,844	11,438	11,438
34804	I/GVT - Other - Seized	510,739	0	0	0	0
	Total	**519,661**	**1,431**	**6,844**	**11,438**	**11,438**
34200	**DOT Seizures - Criminal**					
33000	Interest Income - Pooled	1,104	1,782	104	99	99
	Total	**1,104**	**1,782**	**104**	**99**	**99**
34300	**Federal Narcotic Seizures**					
33000	Interest Income - Pooled	40	25	25	43	43
	Total	**40**	**25**	**25**	**43**	**43**
	Fund Total	**520,790**	**3,238**	**6,963**	**11,580**	**11,580**
	SPECIAL POLICE SERVICES FUND (258)					
39000	**Police Mall Operation**					
33000	Interest Income - Pooled	77	207	238	452	452
35020	Staff Service Fee	130,000	130,000	130,000	130,000	130,000
	Total	**130,077**	**130,207**	**130,238**	**130,452**	**130,452**

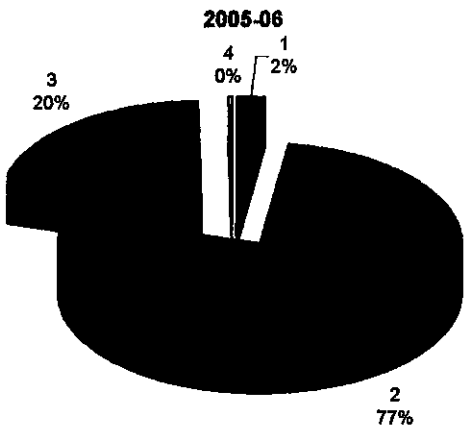
Object #		ACTUAL 2002-03	REVISED BUDGET 2003-04	ESTIMATED 2003-04	BUDGET 2004-05	BUDGET 2005-06
39200	**Animal Control - Humane Program**					
33000	Interest Income - Pooled	196	106	137	241	241
35044	Charges - Animal Shelter	2,015	2,000	2,860	2,000	2,000
	Total	**2,211**	**2,106**	**2,997**	**2,241**	**2,241**
39500	**County Task Force Operation**					
33000	Interest Income - Pooled	435	231	173	251	251
34490	I/GVT - County - Other	121,127	95,000	95,000	137,000	140,804
	Total	**121,562**	**95,231**	**95,173**	**137,251**	**141,055**
39600	**DARE**					
33000	Interest Income - Pooled	959	441	733	0	0
39040	Wstmr Sch - DARE	40,000	40,000	40,000	0	0
39049	Donations-Misc	0	1,000	1,000	0	0
	Total	**40,959**	**41,441**	**41,733**	**0**	**0**
39800	**Special Police Debt Service**					
33000	Interest Income - Pooled	12,290	7,657	7,233	11,692	11,692
39069	Reimbursements - Other	36,645	0	0	0	0
	Total	**48,935**	**7,657**	**7,233**	**11,692**	**11,692**
39910	**Local Law Enforcement Block Grant**					
33020	Interest Income - Other	608	0	418	0	0
34098	Federal - Other	72,441	58,228	58,228	0	0
	Total	**73,049**	**58,228**	**58,646**	**0**	**0**
39930	**Domestic Violence Grant**					
34098	Federal - Other	204,956	347,930	171,471	0	0
	Total	**204,956**	**347,930**	**171,471**	**0**	**0**
39940	**COPS MORE 96 Grant**					
33000	Interest Income - Pooled	165	0	104	0	0
	Total	**165**	**0**	**104**	**0**	**0**
39950	**Homeland Security**					
34098	Federal - Other	0	24,970	24,970	0	0
	Total	**0**	**24,970**	**24,970**	**0**	**0**
39970	**OC Meth Lab**					
34490	I/GVT - County - Other	90,000	90,000	32,723	0	0
	Total	**90,000**	**90,000**	**32,723**	**0**	**0**
39980	**CA Law Enforcement Technical Equipment**					
33000	Interest Income - Pooled	446	0	249	0	0
34098	I/GVT - State - Other	29,859	0	0	0	0
	Total	**30,305**	**0**	**249**	**0**	**0**

Object #		ACTUAL 2002-03	REVISED BUDGET 2003-04	ESTIMATED 2003-04	BUDGET 2004-05	BUDGET 2005-06
39990	**Off of Traf Safety - Speed Grant**					
34098	I/GVT - State - Other	17,748	21,352	21,352	0	0
	Total	**17,748**	**21,352**	**21,352**	**0**	**0**
	FUND TOTAL	**759,968**	**819,122**	**586,889**	**281,636**	**285,440**
	LOCAL NARCOTICS SEIZED PROPERTY FUND (260)					
35000	**LNSP**					
33000	Interest Income - Pooled	1,564	913	933	1,597	1,597
34802	I/GVT - Other - LNSP	35,933	0	4,822	0	0
	Total	**37,496**	**913**	**5,755**	**1,597**	**1,597**
35100	**Local Criminal**					
33000	Interest Income - Pooled	47	29	29	49	49
	Total	**47**	**29**	**29**	**49**	**49**
	FUND TOTAL	**37,543**	**942**	**5,784**	**1,646**	**1,646**
	SUPPLEMENTAL LAW ENFORCEMENT SERVICES FUND (261)					
38500	**Citizens Option for Public Safety**					
33020	Interest Income - Other	798	735	524	995	995
34500	I/GVT - County - COPS	178,224	178,172	134,961	130,000	130,000
	Total	**179,022**	**178,907**	**135,485**	**130,995**	**130,995**
	DRAINAGE DISTRICT FUND (270)					
59000	**Drainage District**					
33000	Interest Income - Pooled	1,375	777	921	1,597	1,597
35083	Charges - Drainage Fee Dist 2	1,302	0	0	0	0
35087	Charges - Drainage Fee Dist 7	8,811	0	5,415	0	0
	Total	**11,488**	**777**	**6,336**	**1,597**	**1,597**
	COMMUNITY SERVICES GRANT FUND (275)					
71500	**Summer Youth**					
34400	I/GVT - Summer Youth	115,832	0	0	0	0
	Total	**115,832**	**0**	**0**	**0**	**0**
71600	**Year-round Youth Employment**					
34400	I/GVT - Summer Youth	152,790	0	0	0	0
	Total	**152,790**	**0**	**0**	**0**	**0**
71701	**Employment Training Program**					
34294	I/GVT - State - Other	(99,382)	0	0	0	0
	Total	**(99,382)**	**0**	**0**	**0**	**0**

Object #		ACTUAL 2002-03	REVISED BUDGET 2003-04	ESTIMATED 2003-04	BUDGET 2004-05	BUDGET 2005-06
71800	**Family Resource Center**					
34000	I/GVT - CDBG - Current	0	0	0	28,747	0
34490	I/GVT - County - Other	222,573	101,427	67,448	225,000	0
39049	Donations-Misc	0	3,000	0	5,000	0
	Total	**222,573**	**104,427**	**67,448**	**258,747**	**0**
71801	**Family Resource Center**					
34000	I/GVT - CDBG - Current	0	25,000	0	0	28,747
34490	I/GVT - County - Other	73,967	225,000	225,000	0	225,000
39049	Donations-Misc	0	0	0	0	5,000
	Total	**73,967**	**250,000**	**225,000**	**0**	**258,747**
	FUND TOTAL	**465,780**	**354,427**	**292,448**	**258,747**	**258,747**
	AQMD FUND (280)					
14800	**Air Quality Management Program**					
33000	Interest Income - Pooled	3,687	1,995	2,391	4,105	4,105
34280	State - AQMD	104,755	100,000	101,179	100,000	100,000
	Total	**108,442**	**101,995**	**103,570**	**104,105**	**104,105**
	SENIOR TRANSPORTATION FUND (290)					
70501	**Senior Transportation**					
33000	Interest Income - Pooled	2,612	396	432	799	799
34490	I/GVT - County - Other	60,553	62,270	54,203	63,986	65,922
39069	Reimbursements - Other	17,000	17,000	17,000	0	0
	Total	**80,165**	**79,666**	**71,635**	**64,785**	**66,721**
	PROJECT SHUE FUND (295)					
76000	**Project SHUE**					
33000	Interest Income - Pooled	(97)	845	769	1,003	1,003
39049	Donations-Misc	33,980	50,304	50,304	75,926	75,926
39069	Reimbursements - Other	15,000	15,000	15,000	15,000	15,000
	Total	**48,884**	**66,149**	**66,073**	**91,929**	**91,929**

REDEVELOPMENT FUNDS REVENUE SUMMARY FY 2004 - 2006





		ACTUAL 2002-03	REVISED BUDGET 2003-04	ESTIMATED 2003-04	BUDGET 2004-05	BUDGET 2005-06
1	WRA Operating Fund Administration (500)	1,003,096	399,502	402,960	441,216	441,216
2	WRA Debt Service Fund (510)	11,169,879	11,493,384	13,841,240	14,595,301	15,116,999
3	Low/Moderate Income Housing Fund (530)	2,992,419	2,922,466	3,617,713	3,811,971	3,945,352
4	WRA Reserve Fund (540)	56,770	34,945	35,727	59,742	59,742
	Total Redevelopment Funds	15,222,164	14,850,297	17,897,640	18,908,230	19,563,309

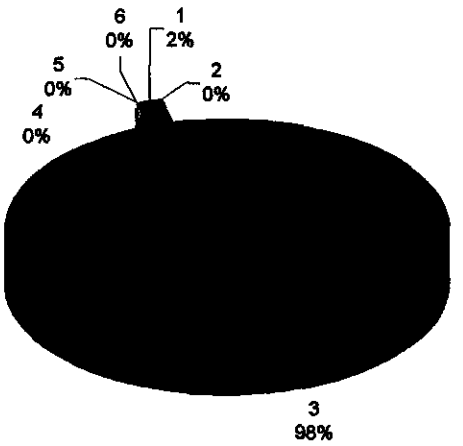
REDEVELOPMENT FUNDS REVENUE SUMMARY — FY 2004 - 2006

Object #		ACTUAL 2002-03	REVISED BUDGET 2003-04	ESTIMATED 2003-04	BUDGET 2004-05	BUDGET 2005-06
	WRA OPERATING FUND ADMINISTRATION (500)					
18000	***Redevelopment Administration***					
33000	Interest Income - Pooled	247,074	89,502	168,478	229,605	246,688
33020	Interest Income - Other	143,347	160,000	127,870	111,611	94,528
33560	Rental Income - Facilities	144,912	150,000	102,411	100,000	100,000
34490	I/GVT - County - Other	465,000	0	0	0	0
39069	Reimbursements - Other	2,763	0	4,201	0	0
	Total	**1,003,096**	**399,502**	**402,960**	**441,216**	**441,216**
	WRA DEBT SERVICE FUND (510)					
18400	**Redevelopment Debt Service**					
30000	Prop Tax - CY - Secured	4,455,264	5,179,770	5,970,687	6,090,101	6,211,903
30001	Prop Tax - Revitalization Area	5,529,649	5,266,403	7,176,170	7,750,264	8,137,777
30002	Prop Tax - CY - Unsecured	606,834	519,048	679,814	693,410	707,278
30020	Prop Tax - CY - Supplemental Roll	518,811	255,338	337,454	344,203	351,087
30040	Prop Tax - Other	20,671	0	0	0	0
30042	Prop Tax - Public Utility Roll	195,073	168,865	152,941	156,000	159,120
30043	Prop Tax - Homeowners Exemption	20,340	16,597	25,070	25,571	26,083
30048	Prop Tax - ERAF	(217,899)	0	(588,259)	(600,024)	(612,025)
33020	Interest Income - Other	41,135	87,363	87,363	135,776	135,776
	Total	**11,169,879**	**11,493,384**	**13,841,240**	**14,595,301**	**15,116,999**
	LOW/MODERATE INCOME HOUSING FUND (530)					
18600	**Low/Moderate Income Housing**					
30000	Prop Tax - CY - Secured	1,454,248	1,547,655	1,789,311	1,825,097	1,861,599
30001	Prop Tax - Revitalization Area	1,382,412	1,340,826	1,794,042	1,937,565	2,034,444
33000	Interest Income - Pooled	94,964	33,985	29,547	49,309	49,309
33009	Interest Income - Clearing	6,553	0	4,813	0	0
39069	Reimbursements - Other	1,000	0	0	0	0
	Total	**2,939,178**	**2,922,466**	**3,617,713**	**3,811,971**	**3,945,352**
18700	**First Time Homebuyers**					
39069	Reimbursements - Other	53,241	0	0	0	0
	Total	**53,241**	**0**	**0**	**0**	**0**
	FUND TOTAL	**2,992,419**	**2,922,466**	**3,617,713**	**3,811,971**	**3,945,352**

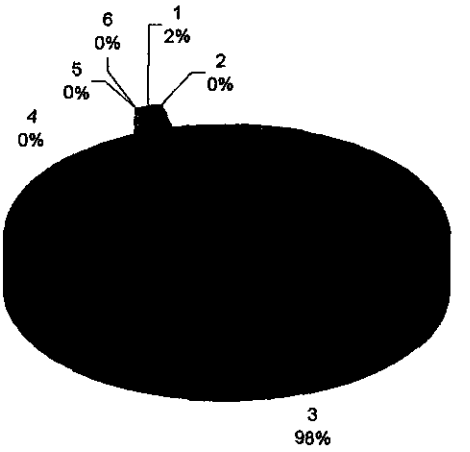
Object #		ACTUAL 2002-03	REVISED BUDGET 2003-04	ESTIMATED 2003-04	BUDGET 2004-05	BUDGET 2005-06
	WRA RESERVE FUND (540)					
18900	**RDA CONTINGENCY**					
33000	Interest Income - Pooled	56,770	34,945	35,727	59,742	59,742
	Total	**56,770**	**34,945**	**35,727**	**59,742**	**59,742**

ENTERPRISE FUND REVENUE SUMMARY FY 2004 - 2006

2004-05



2005-06



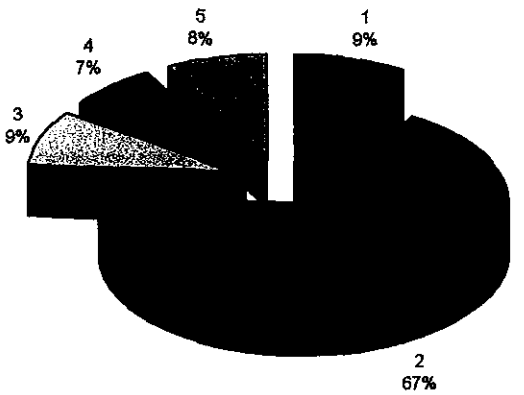
		ACTUAL 2002-03	REVISED BUDGET 2003-04	ESTIMATED 2003-04	BUDGET 2004-05	BUDGET 2005-06
1	Use of Money & Property	163,378	92,160	103,500	164,608	164,608
2	Charges for Services	9,473,591	10,389,922	9,657,421	9,650,000	9,650,000
3	Other Revenue	48	0	4	0	0
4	Proceeds	1,900,000	0	0	0	0
5	Gain (Loss) on Sale of Equipment	0	0	365	0	0
	Total Enterprise Fund	11,537,017	10,482,082	9,761,290	9,814,608	9,814,608

ENTERPRISE FUND REVENUE SUMMARY FY 2004 - 2006

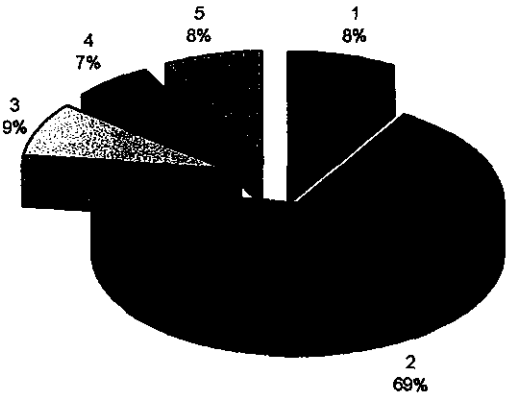
Object #		ACTUAL 2002-03	REVISED BUDGET 2003-04	ESTIMATED 2003-04	BUDGET 2004-05	BUDGET 2005-06
	WATER UTILITY FUND (600)					
23000	**Water Billing and Collection**					
33020	Interest Income - Other	14,712	19,407	4,139	4,160	4,160
35020	Charges - Staff Service	812	1,000	0	0	0
35060	Metered Water Sales	9,044,865	10,033,322	9,202,886	9,242,600	9,242,600
35061	Water Surcharge	45,732	50,000	56,707	50,000	50,000
35062	Establishment Charges	43,236	45,000	45,230	45,000	45,000
35066	Delinquent Charges	129,620	85,000	144,515	135,000	135,000
35067	Delinquent Water	(12,518)	(15,000)	(103)	(15,000)	(15,000)
35068	Shutoff Charges	76,000	80,000	82,380	82,000	82,000
35069	Standby Service Charges	860	600	320	400	400
39069	Reimbursements - Other	85	0	57	0	0
39092	Cash Over/Short	(37)	0	(53)	0	0
83000	Note Proceeds	1,900,000	0	0	0	0
	Total	**11,243,367**	**10,299,329**	**9,536,078**	**9,544,160**	**9,544,160**
55500	**Water Utility - Administration**					
33000	Interest Income - Pooled	133,069	58,753	87,656	146,448	146,448
35020	Charges - Staff Service	25,852	30,000	0	0	0
	Total	**158,921**	**88,753**	**87,656**	**146,448**	**146,448**
56500	**Utility Production & Supply**					
33560	Rental Income - Facilities	15,597	14,000	11,705	14,000	14,000
35020	Charges - Staff Service	11,964	15,000	0	0	0
	Total	**27,561**	**29,000**	**11,705**	**14,000**	**14,000**
57000	**System Maintenance**					
35020	Charges - Staff Service	24,121	20,000	18,950	20,000	20,000
35064	Meter/Service Installation	33,835	15,000	48,840	30,000	30,000
35065	Water Frontage Fee	49,213	30,000	57,696	60,000	60,000
84000	Property Sales	0	0	365	0	0
	Total	**107,169**	**65,000**	**125,851**	**110,000**	**110,000**
	FUND TOTAL	**11,537,017**	**10,482,082**	**9,761,290**	**9,814,608**	**9,814,608**

INTERNAL SERVICE FUNDS REVENUE SUMMARY FY 2004 - 2006

2004-05



2005-06



		ACTUAL 2002-03	REVISED BUDGET 2003-04	ESTIMATED 2003-04	BUDGET 2004-05	BUDGET 2005-06
1	Equipment Replacement Fund (700)	1,603,909	1,529,368	1,558,514	1,515,854	1,515,854
2	General Benefits Fund (740)	8,046,857	9,494,867	9,115,429	11,455,535	12,260,278
3	Liability Administration Fund (750)	2,885,225	2,418,938	2,064,460	1,517,107	1,517,107
4	Information Systems & Equip. Fund (760)	1,065,994	1,124,954	1,139,289	1,173,474	1,181,180
5	Government Buildings Fund (770)	1,393,745	1,386,287	1,387,520	1,359,440	1,363,440
	Total Internal Service Funds	14,995,730	15,954,414	15,265,212	17,021,410	17,837,859

INTERNAL SERVICE FUNDS REVENUE SUMMARY FY 2004 - 2006

Object #		ACTUAL 2002-03	REVISED BUDGET 2003-04	ESTIMATED 2003-04	BUDGET 2004-05	BUDGET 2005-06
	EQUIPMENT REPLACEMENT FUND (700)					
58000	**Motor Pool**					
33000	Interest Income - Pooled	58,705	37,752	40,674	68,739	68,739
33020	Interest Income - Other	923	928	0	0	0
35020	Charges - Staff Service	13,898	15,000	3,000	3,000	3,000
35021	NPDES Cost Recovery	0	0	340	0	0
35093	Department Use Charges	771,466	826,689	830,245	798,590	798,590
35094	Department Replacement Charges	623,440	583,999	578,029	580,525	580,525
39069	Reimbursements - Other	94,995	50,000	75,137	50,000	50,000
84000	Property Sales	40,481	15,000	31,089	15,000	15,000
	Total	**1,603,909**	**1,529,368**	**1,558,514**	**1,515,854**	**1,515,854**
	GENERAL BENEFITS FUND (740)					
14306	**Medical Benefits**					
35092	Charges - Other Departments	3,195,766	4,254,264	3,918,915	4,846,888	4,846,888
35099	Charges - Other Miscellaneous	131,732	261,424	117,163	264,132	265,101
39069	Reimbursements - Other	0	0	0	20,000	20,000
	Total	**3,327,498**	**4,515,688**	**4,036,078**	**5,131,020**	**5,131,989**
14308	**Disability Benefits**					
35092	Charges - Other Departments	1,548	3,000	1,873	0	0
39069	Reimbursements - Other	7	0	0	0	0
	Total	**1,555**	**3,000**	**1,873**	**0**	**0**
14311	**Dental Benefits**					
35092	Charges - Other Departments	66,758	69,000	68,393	0	0
39069	Reimbursements - Other	11,373	12,000	14,016	0	0
	Total	**78,131**	**81,000**	**82,409**	**0**	**0**
14312	**Dental Benefits - Self Funded**					
35092	Charges - Other Departments	110,812	110,000	108,362	110,000	110,000
39069	Reimbursements - Other	42,120	39,000	35,729	40,000	40,000
	Total	**152,931**	**149,000**	**144,091**	**150,000**	**150,000**

Object #		ACTUAL 2002-03	REVISED BUDGET 2003-04	ESTIMATED 2003-04	BUDGET 2004-05	BUDGET 2005-06
14316	**Vision Benefits**					
35092	Charges - Other Departments	7,589	8,500	6,614	0	0
	Total	**7,589**	**8,500**	**6,614**	**0**	**0**
14321	**Life Insurance Benefits**					
35092	Charges - Other Departments	69,830	75,000	74,408	0	0
35099	Charges - Other Miscellaneous	6,330	3,700	6,404	0	0
39069	Reimbursements - Other	7,444	5,000	16,436	0	0
	Total	**83,604**	**83,700**	**97,248**	**0**	**0**
14326	**Worker's Compensation Benefits**					
33020	Interest Income - Other	(106)	0	13	0	0
35092	Charges - Other Departments	1,506,822	1,528,206	1,616,181	1,462,369	1,469,733
39069	Reimbursements - Other	114,118	0	257,698	130,000	130,000
	Total	**1,620,835**	**1,528,206**	**1,873,892**	**1,592,369**	**1,599,733**
14350	**Retirement Benefits**					
35092	Charges - Other Departments	2,332,748	2,665,546	2,404,717	4,148,353	4,944,751
35099	Charges - Other Miscellaneous	50,112	45,000	53,280	45,000	45,000
	Total	**2,382,860**	**2,710,546**	**2,457,997**	**4,193,353**	**4,989,751**
14351	**Police SIP Retirement Benefits**					
35092	Charges - Other Departments	200,000	200,000	200,000	200,000	200,000
	Total	**200,000**	**200,000**	**200,000**	**200,000**	**200,000**
14355	**Compensated Absences**					
35092	Charges - Other Departments	191,855	215,227	215,227	188,793	188,805
	Total	**191,855**	**215,227**	**215,227**	**188,793**	**188,805**
	FUND TOTAL	**8,046,857**	**9,494,867**	**9,115,429**	**11,455,535**	**12,260,278**
	LIABILITY ADMINISTRATION FUND (750)					
14335	**Public Liability Administration**					
35092	Charges - Other Departments	2,502,072	1,658,938	1,658,938	1,137,107	1,137,107
39060	Reimbursements - Damaged Proper	2,803	10,000	0	0	0
39069	Reimbursements - Other	380,350	750,000	405,522	380,000	380,000
	Total	**2,885,225**	**2,418,938**	**2,064,460**	**1,517,107**	**1,517,107**
	INFORMATION SYSTEMS AND EQUIPMENT FUND (760)					
14450	**Information Systems**					
33000	Interest Income - Pooled	60,723	26,603	41,938	69,491	69,491
35092	Charges - Other Departments	1,005,271	1,098,351	1,097,351	1,103,983	1,111,689

Object #		ACTUAL 2002-03	REVISED BUDGET 2003-04	ESTIMATED 2003-04	BUDGET 2004-05	BUDGET 2005-06
	Total	**1,065,994**	**1,124,954**	**1,139,289**	**1,173,474**	**1,181,180**

GOVERNMENT BUILDINGS FUND (770)

75500	**Government Building**					
33000	Interest Income - Pooled	22,869	16,287	17,521	29,440	29,440
35092	Charges - Other Departments	1,370,002	1,370,000	1,369,999	1,330,000	1,334,000
39069	Reimbursements - Other	874	0	0	0	0
	Total	**1,393,745**	**1,386,287**	**1,387,520**	**1,359,440**	**1,363,440**

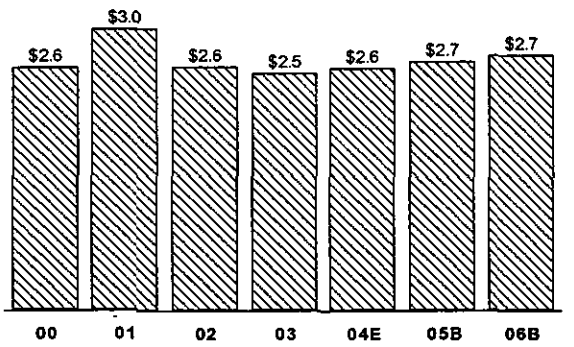
PROPERTY TAXES

The percentage of Property Tax going to the General Fund is only about 7%, substantially below most cities. Westminster is a "low property tax city". "Low property tax" does not mean our citizens pay less property tax (everyone pays 1%). Rather, as a result of the Post Proposition 13 tax distribution formula, a relatively larger share of the City's property tax revenue goes to the county and other governmental agencies. Also, the State continues to divert a portion of property tax to the State General fund thereby reducing the amount of property tax cities receive.

Property tax revenue is projected using trends, County estimates and an estimated 2% growth factor.

Secured and Unsecured property are distinguished for taxing purposes. Unsecured property is subject to the tax rate which *applied to secured property in the previous year. Secured roll* tax is paid in two installments, due December 10 and April 10. Unsecured roll tax is due on August 31.

Property Tax (millions)



SALES & USE TAX

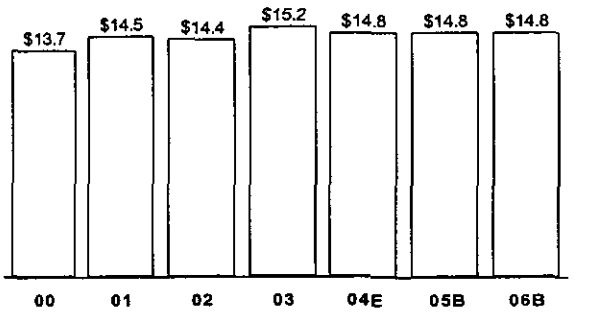
The sales tax is imposed on retailers for the privilege of selling tangible personal property in California. The use tax is imposed on the user of a product purchased out-of-state and delivered for use in California.

All taxable retail sales within the City are charged a 7.75% tax. This is collected by the State and distributed to the cities on a quarterly basis with advances being paid monthly.

Quarterly adjustments are made to *reflect actual funds* collected. The distribution of sales is as follows: the City receives 1%, the transportation authority receives .75%, the State receives 4.5%, and the County receives .5% for health and welfare programs and .5% for public safety Proposition 172.

Sales Tax is the largest source of revenue for the City of Westminster, and accounts for approximately 41% of total General Fund revenue. Sales tax revenue is projected at $14.8 million for fiscal years 2004-06, 0.3% above the $14.75 million estimated for 2003-04. The sales tax projection is based upon retail sales throughout the City, including auto dealers and major retailers.

Sales Tax (millions)

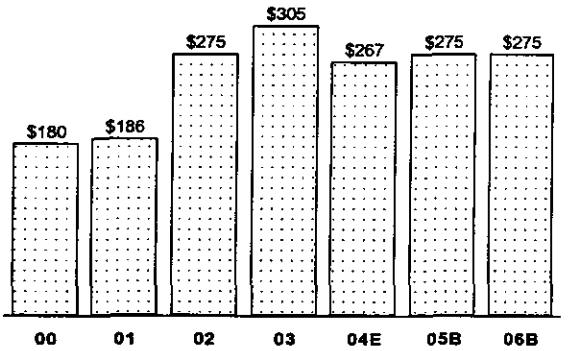


PROPERTY TRANSFER

The Transfer Tax is imposed on the transfer of real property. The County is authorized to levy the tax at a rate of $.55 per $500 of the sale value, exclusive of any lien or encumbrance remaining at the time of sale. The City receives $0.275 per $500 value, exclusive of any lien or remaining encumbrance. Nearly every city in California has enacted this tax.

The City expects revenue to remain stable in fiscal years 2004-06.

Property Transfer (thousands)



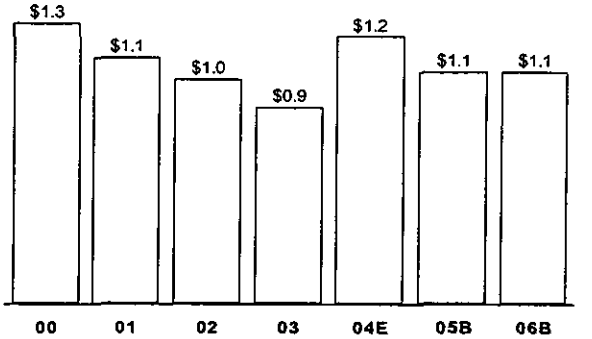
BUSINESS LICENSE

The Business License Tax is imposed on businesses for the privilege of conducting business within the City. The City's business license tax was restructured in June 1995 to a tiered tax structure based mainly on gross receipts. In November 1998 the tiered tax structure was approved by the local voters. This tax is for both regulatory and revenue raising purposes.

The business license tax serves a variety of purposes. In addition to the basic cost of doing business in Westminster, the tax lets us know who and what kind of business are in or want to enter Westminster. Further, the tax helps confirm sales tax payment levels.

Note: Regulatory fees can only be levied to cover the costs of regulation.

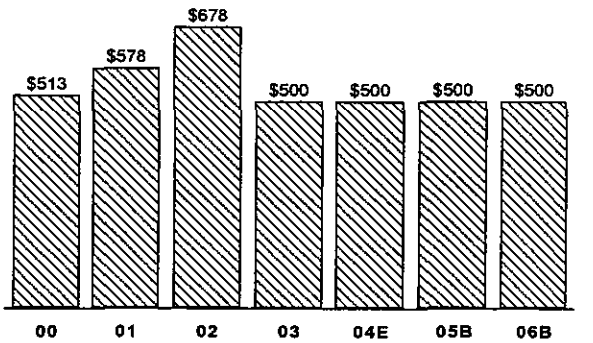
Business License (millions)



FRANCHISE

Franchise Tax is a fee on privately-owned utility companies and other businesses using the City's right-of-way. Types of businesses which are frequently required by City ordinance to pay "franchise" fees include: public utilities (gas, water, electricity), companies which conduct business on City streets (taxicabs and private ambulances), and cable television companies. Franchise fees are a General Fund revenue and available for any purpose of the General Fund.

Franchise Tax (thousands)

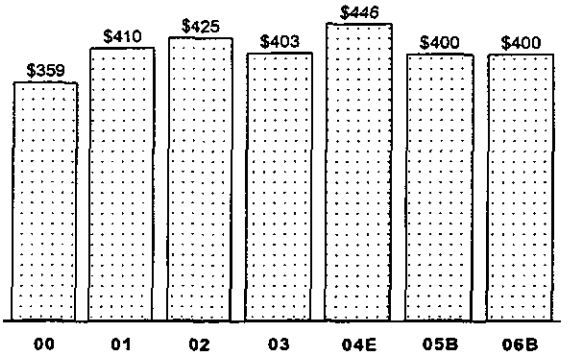


TRANSIENT OCCUPANCY TAX

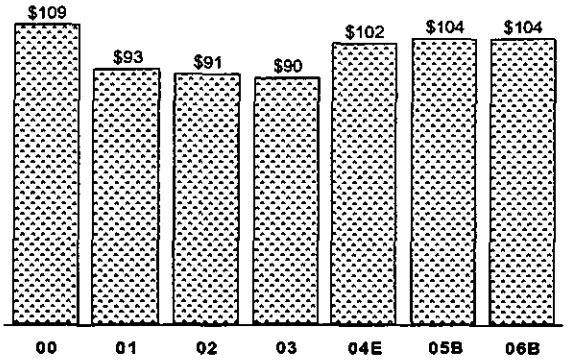
Transient Occupancy is a tax imposed for the privilege of occupying a room(s) in a hotel, inn, motel, tourist homes, or other lodging facility, unless such occupancy is for a period of 30 days or more. Rates are set at local discretion and range from 1% to 10%, with an average of 7.3%. The City's rate is 8%.

Note: The revenue swings are reflective of the local economic swings.

Transient Occupancy (thousands)



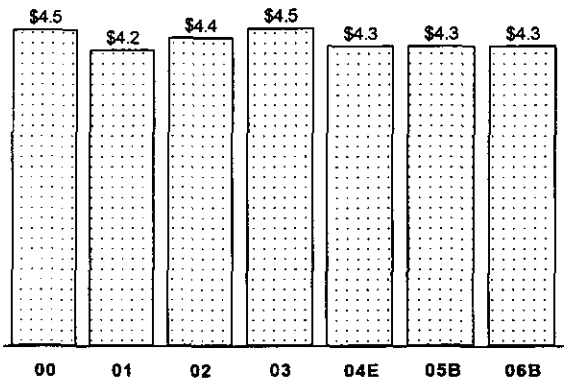
Licenses & Permits (thousands)



UTILITY USERS TAX

Utility Users Tax revenue is approximately 12% of total General Fund revenue. The Utility User Tax, adopted by the Council in 1986, is derived from "municipal affairs" authority of charter cities and Section 37100.5 of the Government Code for general law cities. The tax is collected by the utility as part of its regular billing procedure and remitted to the City. The tax is imposed on residential and commercial consumers of any combination of electric, gas, cable television, water, and telephone system services. In 1999-00 the City Council lowered the rate from 5% to 4%.

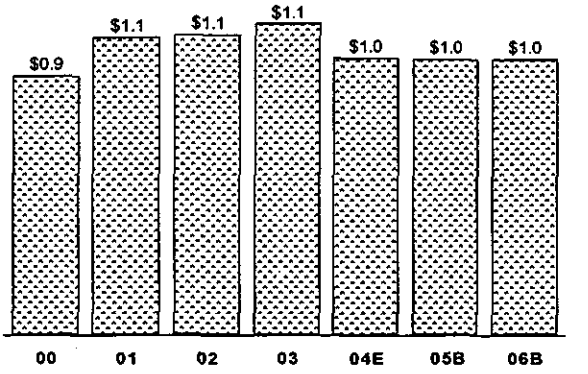
Utility Users (millions)



FINES, FORFEITS & PENALTIES

Cities share with the County all fines collected upon conviction of a misdemeanor, or an infraction in any municipal or justice court, and bail moneys forfeited from such action. Distribution depends upon what violation, fines, or forfeiture are derived, and the employing agency of the arresting officer. While parking citation fines are set by the Council, a portion of these fines also go to the County.

Fines (millions)



LICENSE & PERMITS

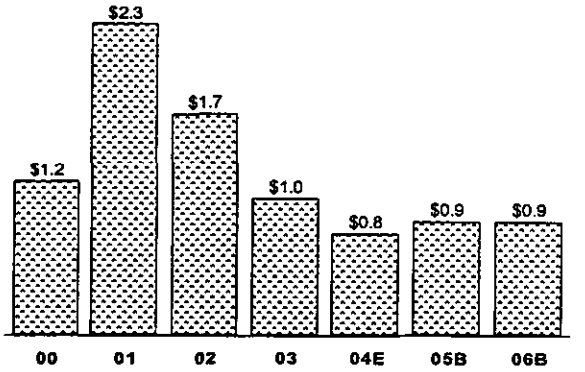
The California Constitution as well as various statutes allow cities the authority to engage in certain regulatory activities in the interest of the overall community. Cities may charge license and permit fees as a means of recovering the cost of regulation. Animal, bicycle, and a variety of construction permits are examples. Most revenue for licenses and permits is unrestricted and can be used for any General Fund purpose.

INTEREST/RENTS

Interest income is earned on the investment of temporary idle cash. All cash in the City, except Redevelopment, is pooled for investment purposes. The interest earned is prorated to individual funds on the basis of cash ownership.

Cash balances have increased from $7 million at the end of 1994-95 to $89 million at the end of 2003-04. Interest earnings are projected using an interest rate of 2 1/2%. The projected increase of approximately $80,000 is due to the increase in interest rates.

Interest/Rents (millions)

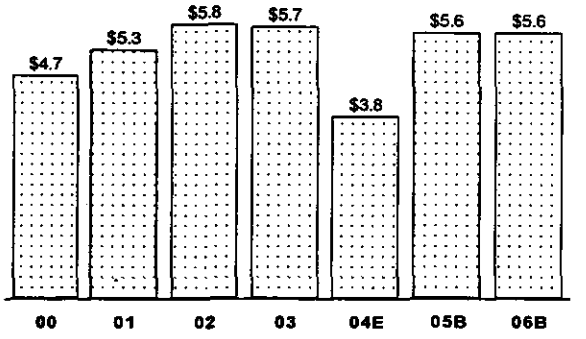


INTERGOVERNMENTAL REVENUE

Intergovernmental Revenue is money distributed by other government agencies. The principal intergovernmental revenue source is motor vehicle fees of $5.5 million based on the State's Shared Revenue Estimates. Other sources include state mandated cost reimbursements, POST reimbursements, and CDBG program grants.

The drop in the 2003-04 estimates for intergovernmental revenue are due to the State withholding three months of VLF revenue. Repayment is due in 2006. Fiscal years 2004-06 estimates for intergovernmental revenue do not include any allowance for any State "take-aways" other than cuts already approved, such as the continuation of the SB 90 mandated cost reimbursement suspensions.

Intergovernmental (millions)

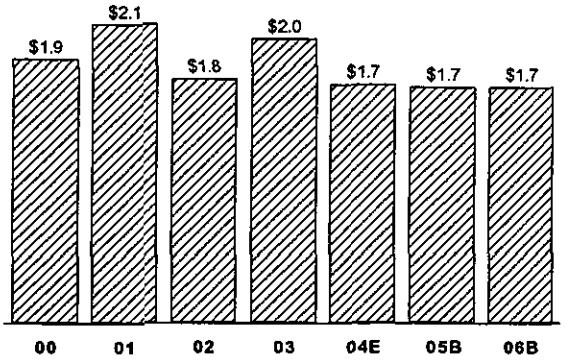


CHARGES FOR SERVICE

A Service Charge is a fee imposed upon the user for a service provided by the City. Because certain services are primarily for the benefit of an individual rather than the general public, the individual benefiting from the service should pay the cost. The charge is limited to the cost required to provide the service. The City evaluates costs annually and recommends appropriate levels to the City Council.

Cities have turned to user fees as the principal means of recovering costs for clearly identified services. The City contracts with an outside contractor to perform a complete fee study annually.

Charges for Service (millions)

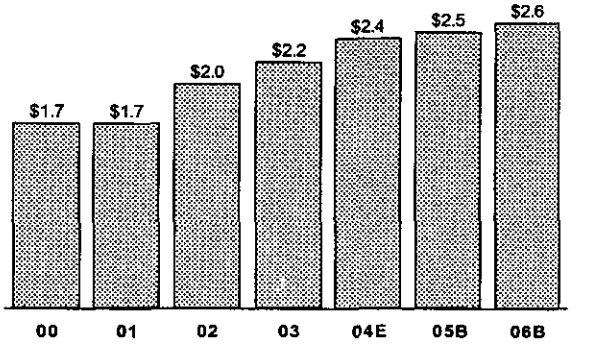


OVERHEAD CHARGES

The overhead charge is a 5% administrative fee assessed to non-general fund funds. The charges are assessed quarterly and reconciled at year end to the actual revenue received.

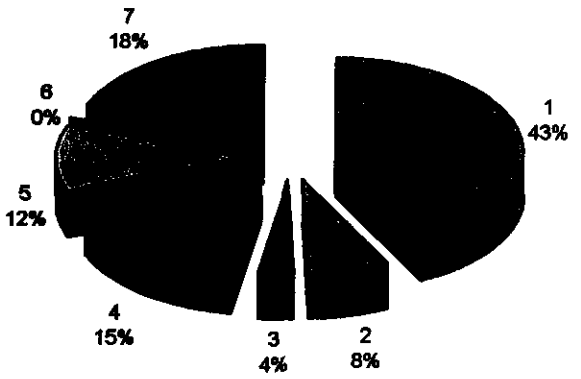
Prior to 1990, the General Fund did not recover costs for providing staff support to other funds.

Overhead Charges (millions)

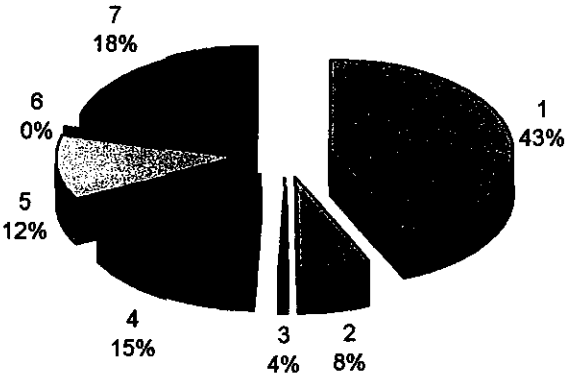


EXPENDITURE SUMMARY BY FUND TYPE FY 2004 - 2006

2004-05



2005-06



		ACTUAL 2001-02	ACTUAL 2002-03	ESTIMATED 2003-04	BUDGET 2004-05	BUDGET 2005-06	
1	General Funds	32,953,116	35,008,494	35,561,333	39,017,617	39,652,152	43%
2	Special Revenue Funds	7,759,059	6,808,405	6,525,610	6,287,140	5,920,269	6%
3	Capital Projects Funds	4,462,026	4,916,360	22,985,390	2,792,603	863,000	0%
4	Redevelopment Funds	8,542,225	9,096,511	25,010,797	15,126,984	15,321,072	17%
5	Enterprise Funds	14,504,854	10,302,831	9,572,952	10,394,422	10,760,747	12%
6	Agency Funds	36,980	40,832	39,483	40,095	38,705	0%
	subtotal	*68,258,260*	*66,173,433*	*99,695,565*	*73,658,861*	*72,555,945*	
7	Internal Service Funds	13,209,266	11,721,808	14,374,089	17,875,277	19,088,108	21%
	Total Expenditures	81,467,526	77,895,241	114,069,654	91,534,138	91,644,053	

EXPENDITURE SUMMARY BY FUND — FY 2004 - 2006

FUND #	FUND	ACTUAL 2001-02	ACTUAL 2002-03	ESTIMATED 2003-04	BUDGET 2004-05	BUDGET 2005-06
	GENERAL FUND					
100	General Fund	31,160,390	32,921,670	33,344,314	36,345,352	37,066,555
265	Community Services-Special Programs	119,297	121,210	106,149	163,022	164,410
285	Community Development	1,673,429	1,965,614	2,110,870	2,509,243	2,421,187
	TOTAL GENERAL FUNDS	**32,953,116**	**35,008,494**	**35,561,333**	**39,017,617**	**39,652,152**
	SPECIAL REVENUE FUNDS					
200	Park Dedication	43,090	50,536	14,908	2,208	2,208
210	Gas Tax	1,080,489	1,101,851	1,099,248	1,202,125	1,212,375
211	Measure M	1,115,033	1,053,206	1,063,894	987,166	1,000,895
213	Bicycle/PED (SB 821)	0	776	0	0	0
214	State AB 2928 Street Repair	11,913	8,745	12	0	0
216	Traffic Impact Fee	10,747	20,526	5,480	17,185	16,388
220	Municipal Lighting District	794,775	733,509	588,439	710,520	710,860
230	Community Promotion	400,985	465,058	438,587	477,245	476,476
240	Housing/Community Development (CDBG)	841,691	842,462	762,477	822,434	413,018
242	HCD Home Housing	591,667	285,845	667,258	799,634	801,038
250	Police Seizure	36,676	101,248	242,128	579	579
258	Special Police Services	971,010	1,063,376	979,999	573,212	584,053
260	Local Narcotics Seized Property	65,651	25,117	474	81	81
261	Supplemental Law Enforcement Services	286,305	287,047	211,257	190,920	196,531
270	Drainage District	474	574	317	80	80
275	Community Services Grant	1,333,202	577,795	267,485	256,537	256,537
280	AQMD	91,959	67,110	69,797	77,702	77,702
290	Senior Transportation	39,262	76,874	58,130	79,745	81,681
295	Project SHUE	44,130	46,750	55,720	89,767	89,767
	TOTAL SPECIAL REVENUE FUNDS	**7,759,059**	**6,808,405**	**6,525,610**	**6,287,140**	**5,920,269**
	CAPITAL PROJECTS FUNDS					
400	Capital Improvement Projects	4,462,026	4,916,360	22,985,390	2,792,603	863,000
800	Reserve	0	0	0	0	0
	TOTAL CAPITAL PROJECTS FUNDS	**4,462,026**	**4,916,360**	**22,985,390**	**2,792,603**	**863,000**
	REDEVELOPMENT FUNDS					
500	WRA Operating Fund Administration	1,984,483	2,436,021	1,668,588	2,706,307	2,735,594
510	WRA Debt Service	5,030,335	5,902,861	5,888,391	9,252,161	9,408,889
520	WRA Capital Projects	1,412,792	569,088	16,759,815	2,868,300	2,868,300
530	Low/Moderate Income Housing	114,615	188,541	694,003	300,216	308,289
540	WRA Reserve	0	0	0	0	0
	TOTAL REDEVELOPMENT FUNDS	**8,542,225**	**9,096,511**	**25,010,797**	**15,126,984**	**15,321,072**

EXPENDITURE SUMMARY BY FUND — FY 2004 - 2006

FUND #	FUND	ACTUAL 2001-02	ACTUAL 2002-03	ESTIMATED 2003-04	BUDGET 2004-05	BUDGET 2005-06
	ENTERPRISE FUNDS					
600	Water Utility	14,504,854	10,302,831	9,572,952	10,394,422	10,760,747
	TOTAL ENTERPRISE FUNDS	**14,504,854**	**10,302,831**	**9,572,952**	**10,394,422**	**10,760,747**
	AGENCY FUNDS					
920	92-1 Assessment District	36,980	40,832	39,483	40,095	38,705
	TOTAL AGENCY FUNDS	**36,980**	**40,832**	**39,483**	**40,095**	**38,705**
	INTERNAL SERVICE FUNDS					
700	Equipment Replacement	1,786,851	1,364,643	1,108,512	1,187,654	1,194,394
740	General Benefits	7,007,731	8,141,008	9,445,801	12,156,418	13,327,589
750	Liability Administration	2,096,249	(241,586)	1,631,934	2,062,291	2,068,532
760	Information Systems and Equipment	670,908	1,117,367	955,208	1,137,804	1,159,766
770	Government Buildings	1,647,527	1,340,376	1,232,634	1,331,110	1,337,827
	TOTAL INTERNAL SERVICE FUNDS	**13,209,266**	**11,721,808**	**14,374,089**	**17,875,277**	**19,088,108**
	GRAND TOTAL ALL FUNDS	**81,467,526**	**77,895,241**	**114,069,654**	**91,534,138**	**91,644,053**

EXPENDITURE SUMMARY BY DEPARTMENT FY 2004 - 2006

FUND #		FUND	ACTUAL 2001-02	ACTUAL 2002-03	ESTIMATED 2003-04	BUDGET 2004-05	BUDGET 2005-06
		City Council/Commissions					
100	10000	City Council	90,186	100,372	112,734	121,361	122,092
100	10200	Traffic Commission	3,126	3,120	2,391	3,644	3,644
100	10300	Community Services & Recreation Comm.	3,328	2,998	3,059	4,169	4,169
100	10400	Commission on Aging	3,614	3,436	2,253	3,173	3,173
100	10600	Mobile Home Commission	984	909	909	909	909
100	10900	Financial Review Committee	3,687	2,342	2,066	10,022	10,022
230	10800	Cultural Arts Commission	5,812	5,258	5,077	6,967	6,967
285	10100	Planning Commission	15,501	17,630	16,120	21,145	21,145
500	18005	Redevelopment Legislative	227,577	226,437	220,827	239,888	240,133
740	14336	Merit Commission	168,967	133,795	198,305	152,153	152,153
		Total City Council/Commissions	522,782	496,297	563,741	563,431	564,407
		City Manager					
100	11500	City Manager	91,945	99,608	111,792	126,778	128,692
100	11600	Assistant City Manager	241,709	249,078	253,670	238,127	241,745
230	11200	Cable TV Reserve Administration	330,077	344,940	349,172	368,680	367,911
400	11202	Cable TV Capital Projects	0	594,885	3,391,738	0	0
500	18008	Economic Development	0	0	0	436,698	439,077
		Total City Manager	663,731	1,288,512	4,106,372	1,170,283	1,177,425
		City Clerk					
100	12000	City Clerk	105,036	109,038	108,931	123,401	125,094
100	12500	Elections	133	8,336	558	10,360	360
		Total City Clerk	105,169	117,374	109,489	133,761	125,454
		Personnel					
100	14200	Personnel	4,878	169	34,000	0	0
280	14800	Air Quality Management Program	91,959	67,110	69,797	77,702	77,702
400	14802	AQMD Capital Projects	0	0	25,000	110,000	0
740	14306	Medical Benefits	2,996,823	3,383,421	3,863,738	4,898,277	5,342,107
740	14308	Disability Benefits	1,464	1,626	1,967	0	0
740	14311	Dental Benefits	80,068	82,696	86,034	0	0
740	14312	Dental Benefits - Self Funded	154,471	141,430	152,421	161,396	161,396
740	14316	Vision Benefits	12,821	19,952	12,441	0	0
740	14321	Life Insurance Benefits	87,605	86,219	98,505	0	0
740	14326	Worker's Compensation Benefits	1,045,305	1,837,128	1,838,549	1,722,566	1,721,055
740	14331	Unemployment Benefits	11,572	31,837	18,258	0	0
740	14350	Retirement Benefits	1,423,765	1,538,221	2,129,822	4,192,586	4,921,438
740	14351	Police SIP Retirement Benefits	240,000	250,000	250,000	250,000	250,000
740	14355	Compensated Absences	784,870	634,684	795,761	779,440	779,440
750	14335	Public Liability Administration	2,096,249	(241,586)	1,631,934	2,062,291	2,068,532
		Total Personnel	9,031,850	7,832,907	11,008,227	14,254,258	15,321,670

EXPENDITURE SUMMARY BY DEPARTMENT FY 2004 - 2006

FUND #		FUND	ACTUAL 2001-02	ACTUAL 2002-03	ESTIMATED 2003-04	BUDGET 2004-05	BUDGET 2005-06
		Information Systems					
400	14502	Information Services Equipment CIP	110,972	281,069	2,103,305	0	0
760	14500	Information Systems	670,908	1,117,367	955,208	1,137,804	1,159,766
		Total Information Systems	781,880	1,398,436	3,058,513	1,137,804	1,159,766
		Finance					
100	20000	General City	12,261	38,640	34,041	402,628	403,934
100	21000	Finance Administration	378,672	417,008	422,932	467,369	474,367
600	23000	Water Billing and Collection	1,569,606	1,505,654	1,680,145	1,703,923	1,709,037
600	23700	Utility Mail Operation	206,963	217,931	203,731	246,619	249,221
		Total Finance	2,167,502	2,179,233	2,340,849	2,820,539	2,836,559
		Police					
100	31000	General Police Services	18,283,197	19,244,563	19,558,572	21,578,986	21,971,816
100	32000	Animal Control	232,181	247,766	250,921	286,088	289,638
250	34000	RNSP - County of Orange	5,212	0	0	0	0
250	34100	DOJ Seizures - Criminal	30,266	70,685	242,122	572	572
250	34200	DOT Seizures - Criminal	1,194	30,561	5	5	5
250	34300	Federal Narcotic Seizures	4	2	1	2	2
258	39000	Police Mail Operation	201,117	198,151	229,729	268,426	275,963
258	39200	Animal Humane Program	1,195	50	3,000	2,000	2,000
258	39500	County Task Force Operation	112,592	137,438	121,671	137,251	141,055
258	39600	DARE	100,597	105,484	118,328	0	0
258	39800	Special Police Service Fund Debt Service	163,572	164,439	164,681	165,535	165,035
258	39910	Local Law Enforcement Block Grant	110,175	79,840	49,872	0	0
258	39930	Domestic Violence Grant		204,956	171,222	0	0
258	39940	COPS MORE 96 Grant	0	0	6,935	0	0
258	39950	Homeland Security	0	0	24,970	0	0
258	39970	OC Meth Lab	113,724	133,867	32,723	0	0
258	39980	CA Law Enforcement Technical Equipment	54,581	33,637	23,163	0	0
258	39990	OTS Speed Grant	113,457	5,513	33,705	0	0
260	35000	LNSP	65,647	25,115	473	79	79
260	35100	Local Criminal	4	2	1	2	2
261	38500	Citizens Option for Public Safety	286,305	287,047	211,257	190,920	196,531
400	31002	Police Department Capital Projects	327,640	1,922	29,228	0	0
400	39802	Special Police Service Capital Projects	3,127	(1,560)	97,078	0	0
		Total Police	20,205,788	20,969,480	21,369,657	22,629,866	23,042,698
		Fire					
100	41000	General Fire Services	6,782,863	7,070,543	7,175,769	7,423,164	7,662,238
100	44000	Ambulance Transport Services	636,737	583,832	572,819	608,714	608,714
		Total Fire	7,419,600	7,654,376	7,748,588	8,031,878	8,270,952

EXPENDITURE SUMMARY BY DEPARTMENT FY 2004 - 2006

FUND #		FUND	ACTUAL 2001-02	ACTUAL 2002-03	ESTIMATED 2003-04	BUDGET 2004-05	BUDGET 2005-06
		Community Services					
100	70000	Community Services Administration	798,411	846,191	853,188	908,729	915,754
100	70500	Senior Center	190,614	213,508	252,020	282,485	285,312
100	71000	Parks & Playgrounds	185,623	194,554	183,515	224,676	226,169
100	72000	Jr. High Enhancement	55,247	51,306	46,782	59,200	59,200
100	74000	Gang Prevention	67,467	75,852	74,061	76,916	78,365
200	76500	Park Dedication	43,090	50,536	14,908	2,208	2,208
230	75000	Cable TV - Community Promotion	57,288	93,015	60,625	76,598	76,598
230	75100	Fourth of July	7,809	21,845	23,713	25,000	25,000
265	72550	Adult Sports	21,745	16,396	16,694	37,637	37,637
265	73050	Aquatics	40,112	47,405	40,721	54,038	54,038
265	73550	Special Classes	39,937	42,023	33,236	49,417	49,455
265	74150	Trips and Tours	4,893	3,699	5,624	7,725	8,175
265	74250	Youth Sports	3,591	6,405	4,541	6,720	6,720
265	74350	Special Events	9,158	5,264	5,333	6,810	7,710
265	78200	Contributions - Parks/Trees	0	0	0	675	675
265	78400	Contributions - Senior Mileage	(139)	19	0	0	0
275	71500	Summer Youth	0	115,832	0	0	0
275	71501	Summer Youth	417,488	0	0	0	0
275	71600	Year-round Youth Employment	322,421	152,790	0	0	0
275	71700	Welfare to Work	48,799	0	0	0	0
275	71701	Employment Training Panel	132,282	6,897	0	0	0
275	71800	Family Resources Center	162,269	228,309	71,670	256,537	0
275	71801	Family Resources Center	249,943	73,967	195,815	0	256,537
290	70501	Senior Transportation	39,262	76,874	58,130	79,745	81,681
295	70500	Project SHUE	44,130	46,750	55,720	89,767	89,767
400	70502	Senior Center Projects	0	4,217	75,803	0	0
400	75502	Government Buildings CIP	64,029	1,274	403,745	64,000	0
400	76502	Park Dedication Capital Projects	939,696	703,151	2,194,805	303,120	0
770	75500	Government Building	1,647,527	1,340,376	1,232,634	1,331,110	1,337,827
		Total Community Services	5,592,691	4,418,454	5,903,283	3,943,113	3,598,828
		Public Works					
100	50000	Public Works Administration	187,165	204,562	198,565	198,426	202,019
100	50500	Engineering Services	497,997	561,102	607,448	650,364	662,113
100	51500	Street Maintenance	16,726	(81,302)	0	0	0
100	52500	Concrete Repair	529,517	869,433	756,023	808,150	844,531
100	53000	Park Maintenance	1,133,636	1,183,342	1,201,275	1,170,052	1,177,714
100	53500	Street Tree Maintenance	623,450	621,361	524,020	557,461	564,771
210	55005	Gas Tax	1,080,489	1,101,851	1,099,248	1,202,125	1,212,375
211	55027	Measure M Administration	1,115,033	1,053,206	1,063,894	987,166	1,000,895
213	55017	Bicycle/Ped SB821	0	776	0	0	0
214	55035	State AB 2928 Street Repair	11,913	8,745	12	0	0
216	55030	Traffic Impact Fee Administration	10,747	20,526	5,480	17,185	16,388

EXPENDITURE SUMMARY BY DEPARTMENT FY 2004 - 2006

FUND #		FUND	ACTUAL 2001-02	ACTUAL 2002-03	ESTIMATED 2003-04	BUDGET 2004-05	BUDGET 2005-06
220	59500	Municipal Lighting	794,775	733,509	588,439	710,520	710,860
270	59000	Drainage District	474	574	317	80	80
400	50002	Public Works Capital Projects	272,645	43,948	942,409	0	0
400	51502	Street Maintenance Capital Projects	726,013	386,905	1,480,075	0	0
400	55016	SB821 Bicycle/Pedestrian Capital Projects	28,707	0	0	0	0
400	55026	Measure M Capital Projects	94,977	641,006	2,457,949	376,592	0
400	55031	Traffic Impact Capital Projects	286,551	21,999	805,660	290,000	0
400	55036	Gas Tax Capital Projects	400,770	648,865	1,318,518	475,000	0
400	55037	State AB 2928 Capital Projects	419,945	575,540	5,902	0	0
400	55502	Utility Capital Projects	349,007	391,200	4,896,186	386,000	386,000
400	58002	Motor Pool Capital Projects	5,642	31,849	728,394	367,000	477,000
400	59502	Municipal Lighting Capital Projects	0	0	190,000	0	0
600	55500	Water Utility - Administration	6,406,795	502,948	465,432	514,343	523,847
600	56500	Utility Production/Supply	5,080,975	6,806,295	5,898,659	6,532,901	6,862,933
600	57000	System Maintenance	1,240,514	1,270,003	1,324,985	1,396,636	1,415,709
700	58000	Motor Pool	1,786,851	1,364,643	1,108,512	1,187,654	1,194,394
920	54010	92-1 Assessment District	36,980	40,832	39,483	40,095	38,705
		Total Public Works	23,138,295	19,003,717	27,706,885	17,867,750	17,290,334
		Community Development					
240	16010	CDBG	841,691	842,462	762,477	822,434	413,018
242	17403	HOME Housing	591,667	285,845	667,258	799,634	801,038
285	60050	Community Development Administration	254,316	276,967	280,410	291,715	296,731
285	61050	Planning	765,860	543,773	579,031	817,142	703,255
285	62050	Building	631,768	742,738	793,646	863,314	876,012
285	63050	Code Enforcement	0	384,370	432,438	515,927	524,044
285	69050	Waste Management	5,984	136	9,225	0	0
400	16510	CDBG CIP	431,008	588,793	1,811,714	420,891	0
400	60002	Community Development Capital Projects	1,296	1,297	27,881	0	0
500	18000	Redevelopment Administration	1,756,906	2,209,584	1,447,761	2,029,721	2,056,384
510	18400	Redevelopment Debt Service	5,030,335	5,902,861	5,888,391	9,252,161	9,408,889
520	18002	Redevelopment - Capital Projects	729,313	486,088	14,347,840	30,000	30,000
520	18602	Low/Mod Housing CIP	683,479	83,000	2,411,975	2,838,300	2,838,300
530	18600	Low/Moderate Income Housing	114,615	188,541	694,003	300,216	308,289
		Total Community Development	11,838,238	12,536,455	30,154,050	18,981,455	18,255,960
			81,467,526	77,895,241	114,069,654	91,534,138	91,644,053

EXPENDITURE SUMMARY BY TYPE — FY 2004 - 2005

FUND NUMBER		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
100	General Fund	26,078,621	14,185,166	4,332	40,268,119	(3,922,767)	36,345,352
265	CS Special Program Fund	67,675	95,347	0	163,022	0	163,022
285	Community Development Fund	1,875,118	634,125	0	2,509,243	0	2,509,243
200	Park Dedication Fund	0	2,208	0	2,208	0	2,208
210	Gas Tax Fund	0	465,586	0	465,586	736,539	1,202,125
211	Measure M Fund	0	408,457	0	408,457	578,709	987,166
216	Traffic Impact Fee Fund	0	5,972	0	5,972	11,213	17,185
220	Municipal Lighting District Fund	0	699,307	0	699,307	11,213	710,520
230	Community Promotion Fund	69,817	407,428	0	477,245	0	477,245
240	Housing/Community Devlpmt Fund	81,933	739,901	600	822,434	0	822,434
242	HCD Home Housing Fund	66,717	732,917	0	799,634	0	799,634
250	Police Seizure Fund	0	579	0	579	0	579
258	Special Police Services Fund	396,566	176,646	0	573,212	0	573,212
260	Local Narcotics Seized Property Fund	0	81	0	81	0	81
261	Supp. Law Enfrcrmnt Services Fund	189,898	1,022	0	190,920	0	190,920
270	Drainage District Fund	0	80	0	80	0	80
275	Community Services Grant Fund	144,271	112,266	0	256,537	0	256,537
280	AQMD Fund	0	77,702	0	77,702	0	77,702
290	Senior Transportation Fund	75,735	4,010	0	79,745	0	79,745
295	Project SHUE Fund	86,121	3,646	0	89,767	0	89,767
400	Capital Projects Fund*	0	2,792,603	0	2,792,603	0	2,792,603
500	WRA Operating Fund Administration	138,938	1,699,072	0	1,838,010	868,297	2,706,307
510	WRA Debt Service Fund	0	9,252,161	0	9,252,161	0	9,252,161
520	WRA Capital Projects Fund	0	0	2,868,300	2,868,300	0	2,868,300
530	Redevelopment Low/Mod Housing Fund	66,717	233,499	0	300,216	0	300,216
600	Water Utility	2,203,187	7,163,336	3,600	9,370,123	1,024,299	10,394,422
700	Equipment Replacement	387,591	800,063	0	1,187,654	0	1,187,654
740	General Benefits	3,220,351	8,626,170	0	11,846,521	309,897	12,156,418
750	Liability Administration	0	1,752,395	0	1,752,395	309,896	2,062,291
760	Information Systems	403,186	653,618	81,000	1,137,804	0	1,137,804
770	Government Buildings	435,778	895,332	0	1,331,110	0	1,331,110
920	92-1 Assessment District	0	40,095	0	40,095	0	40,095
	Total Expenditure	35,988,220	52,660,790	2,957,832	91,606,842	(72,704)	91,534,138

* Capital projects interfund charge = $72,704 to be charged to individual projects based on staff time.

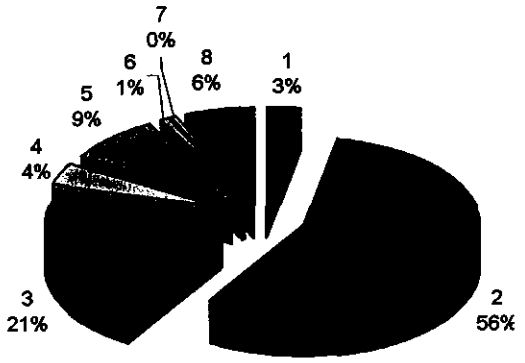
EXPENDITURE SUMMARY BY TYPE — FY 2005 - 2006

FUND NUMBER		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
100	General Fund	26,568,490	14,449,174	4,462	41,022,126	(3,955,571)	37,066,555
265	CS Special Program Fund	67,675	96,735	0	164,410	0	164,410
285	Community Development Fund	1,911,156	510,031	0	2,421,187	0	2,421,187
200	Park Dedication Fund	0	2,208	0	2,208	0	2,208
210	Gas Tax Fund	0	465,586	0	465,586	746,789	1,212,375
211	Measure M Fund	0	414,132	0	414,132	586,763	1,000,895
216	Traffic Impact Fee Fund	0	4,972	0	4,972	11,416	16,388
220	Municipal Lighting District Fund	0	699,444	0	699,444	11,416	710,860
230	Community Promotion Fund	69,817	406,659	0	476,476	0	476,476
240	Housing/Community Devlpmt Fund	83,715	328,703	600	413,018	0	413,018
242	HCD Home Housing Fund	68,121	732,917	0	801,038	0	801,038
250	Police Seizure Fund	0	579	0	579	0	579
258	Special Police Services Fund	407,865	176,188	0	584,053	0	584,053
260	Local Narcotics Seized Property Fund	0	81	0	81	0	81
261	Supp. Law Enfrcmnt Services Fund	195,509	1,022	0	196,531	0	196,531
270	Drainage District Fund	0	80	0	80	0	80
275	Community Services Grant Fund	148,355	108,182	0	256,537	0	256,537
280	AQMD Fund	0	77,702	0	77,702	0	77,702
290	Senior Transportation Fund	75,735	5,946	0	81,681	0	81,681
295	Project SHUE Fund	86,121	3,646	0	89,767	0	89,767
400	Capital Projects Fund	0	0	863,000	863,000	0	863,000
500	WRA Operating Fund Administration	141,322	1,730,909	0	1,872,231	863,363	2,735,594
510	WRA Debt Service Fund	0	9,408,889	0	9,408,889	0	9,408,889
520	WRA Capital Projects Fund	0	0	2,868,300	2,868,300	0	2,868,300
530	Redevelopment Low/Mod Housing Fund	68,121	240,168	0	308,289	0	308,289
600	Water Utility	2,244,134	7,483,483	3,600	9,731,217	1,029,530	10,760,747
700	Equipment Replacement	394,168	800,226	0	1,194,394	0	1,194,394
740	General Benefits	3,452,331	9,559,121	0	13,011,452	316,137	13,327,589
750	Liability Administration	0	1,752,395	0	1,752,395	316,137	2,068,532
760	Information Systems	410,892	658,874	90,000	1,159,766	0	1,159,766
770	Government Buildings	442,811	895,016	0	1,337,827	0	1,337,827
920	92-1 Assessment District	0	38,705	0	38,705	0	38,705
	Total Expenditure	36,836,338	51,051,773	3,829,962	91,718,073	(74,020)	91,644,053

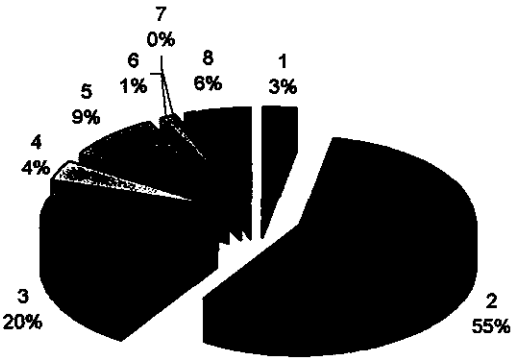
* Capital projects interfund charge = $74,020 to be charged to individual projects based on staff time.

GENERAL FUNDS EXPENDITURE SUMMARY FY 2004 - 2006

2004-05



2005-06



		ACTUAL 2002-03	BUDGET 2003-04	ESTIMATED 2003-04	BUDGET 2004-05	BUDGET 2005-06
1	General Government	1,035,055	1,112,646	1,089,336	1,153,713	1,158,667
2	Police	19,492,330	20,315,016	19,809,493	21,865,074	22,261,454
3	Fire	7,654,376	7,915,806	7,748,588	8,031,878	8,270,952
4	Community Services	1,381,411	1,577,798	1,409,566	1,552,006	1,564,800
5	Public Works	3,358,499	3,449,451	3,287,331	3,384,453	3,451,148
6	Contingency	0	345,100	0	358,228	359,534
	Total Fund 100	*32,921,670*	*34,715,817*	*33,344,314*	*36,345,352*	*37,066,555*
7	CS Special Programs - 265	121,210	161,592	106,149	163,022	164,410
8	Community Development - 285	1,965,614	2,300,013	2,110,870	2,509,243	2,421,187
	Total General Funds	35,008,494	37,177,422	35,561,333	39,017,617	39,652,152

GENERAL FUNDS EXPENDITURE SUMMARY FY 2004 - 2005

PROGRAM NUMBER		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
100	**GENERAL FUND**						
	CITY COUNCIL						
10000	City Council	112,134	49,681	0	161,815	(40,454)	121,361
10200	Traffic Commission	3,109	1,750	0	4,859	(1,215)	3,644
10300	Community Svr & Rec Comm	3,109	2,450	0	5,559	(1,390)	4,169
10400	Commission on Aging	3,481	750	0	4,231	(1,058)	3,173
10600	Mobile Home Commission	362	850	0	1,212	(303)	909
10900	Financial Review Committee	12,433	930	0	13,363	(3,341)	10,022
	Subtotal	**134,628**	**56,411**	**0**	**191,039**	**(47,761)**	**143,278**
	CITY MANAGER						
11500	City Manager	463,868	43,244	0	507,112	(380,334)	126,778
11600	Assistant City Manager	157,395	80,732	0	238,127	0	238,127
	Subtotal	**621,263**	**123,976**	**0**	**745,239**	**(380,334)**	**364,905**
	CITY CLERK						
12000	City Clerk	397,651	95,955	0	493,606	(370,205)	123,401
12500	Elections	0	41,443	0	41,443	(31,083)	10,360
	Subtotal	**397,651**	**137,398**	**0**	**535,049**	**(401,288)**	**133,761**
	CITY ATTORNEY						
13000	City Attorney	160,000	2,100	0	162,100	(162,100)	0
	Subtotal	**160,000**	**2,100**	**0**	**162,100**	**(162,100)**	**0**
	PERSONNEL						
14200	Personnel	300,601	184,969	0	485,570	(485,570)	0
	Subtotal	**300,601**	**184,969**	**0**	**485,570**	**(485,570)**	**0**
	FINANCE						
21000	Finance Administration	810,101	515,525	0	1,325,626	(858,257)	467,369
	Subtotal	**810,101**	**515,525**	**0**	**1,325,626**	**(858,257)**	**467,369**
	GENERAL CITY						
20000	General City	0	44,400	0	44,400	0	44,400
	Subtotal	**0**	**44,400**	**0**	**44,400**	**0**	**44,400**
	GENERAL GOVERNMENT	**2,424,244**	**1,064,779**	**0**	**3,489,023**	**(2,335,310)**	**1,153,713**

GENERAL FUNDS EXPENDITURE SUMMARY FY 2004 - 2005

PROGRAM NUMBER		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
31000	General Police	18,913,831	2,660,823	4,332	21,578,986	0	21,578,986
32000	Animal Control	200,666	85,422	0	286,088	0	286,088
	POLICE	**19,114,497**	**2,746,245**	**4,332**	**21,865,074**	**0**	**21,865,074**
41000	General Fire Services	390,792	7,032,372	0	7,423,164	0	7,423,164
44000	Ambulance Services	15,542	593,172	0	608,714	0	608,714
	FIRE	**406,334**	**7,625,544**	**0**	**8,031,878**	**0**	**8,031,878**
70000	Administration	466,909	441,820	0	908,729	0	908,729
70500	Senior Center	234,129	48,356	0	282,485	0	282,485
71000	Parks/Playgrounds	193,783	30,893	0	224,676	0	224,676
72000	Jr. High Enhancement Prgm	0	59,200	0	59,200	0	59,200
74000	Gang Prevention	69,476	7,440	0	76,916	0	76,916
	COMMUNITY SERVICES	**964,297**	**587,709**	**0**	**1,552,006**	**0**	**1,552,006**
50000	Administration	317,169	30,947	0	348,116	(149,690)	198,426
50500	Engineering	946,988	174,329	0	1,121,317	(470,953)	650,364
51500	Street Maintenance	645,381	280,313	0	925,694	(925,694)	0
52500	Concrete Repair	339,336	468,814	0	808,150	0	808,150
53000	Park Maintenance	533,803	660,128	0	1,193,931	(23,879)	1,170,052
53500	Street Tree Maintenance	386,572	188,130	0	574,702	(17,241)	557,461
	PUBLIC WORKS	**3,169,249**	**1,802,661**	**0**	**4,971,910**	**(1,587,457)**	**3,384,453**
20000	General City	0	358,228	0	358,228	0	358,228
	BUDGET CONTINGENCY	**0**	**358,228**	**0**	**358,228**	**0**	**358,228**
	TOTAL GENERAL FUND	**26,078,621**	**14,185,166**	**4,332**	**40,268,119**	**(3,922,767)**	**36,345,352**

PROGRAM NUMBER		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
265	**COMMUNITY SERVICES - SPECIAL PROGRAM FUND**						
72550	Adult Sports	7,717	29,920	0	37,637	0	37,637
73050	Aquatics	44,623	9,415	0	54,038	0	54,038
73550	Special Classes	15,335	34,082	0	49,417	0	49,417
74150	Trips and Tours	0	7,725	0	7,725	0	7,725
74250	Youth Sports	0	6,720	0	6,720	0	6,720
74350	Special Event	0	6,810	0	6,810	0	6,810
78200	Contributions - Parks/Trees	0	675	0	675	0	675
	TOTAL	**67,675**	**95,347**	**0**	**163,022**	**0**	**163,022**
285	**COMMUNITY DEVELOPMENT FUND**						
10100	Planning Commission	14,920	6,225	0	21,145	0	21,145
60050	Community Dev. Admin.	217,596	74,119	0	291,715	0	291,715
61050	Planning	537,988	279,154	0	817,142	0	817,142
62050	Building	696,977	166,337	0	863,314	0	863,314
63050	Code Enforcement	407,637	108,290	0	515,927	0	515,927
	TOTAL	**1,875,118**	**634,125**	**0**	**2,509,243**	**0**	**2,509,243**

GENERAL FUNDS EXPENDITURE SUMMARY FY 2005 - 2006

PROGRAM NUMBER		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
100	**GENERAL FUND**						
	CITY COUNCIL						
10000	City Council	113,144	49,646	0	162,790	(40,698)	122,092
10200	Traffic Commission	3,109	1,750	0	4,859	(1,215)	3,644
10300	Community Svr & Rec Comm	3,109	2,450	0	5,559	(1,390)	4,169
10400	Commission on Aging	3,481	750	0	4,231	(1,058)	3,173
10600	Mobile Home Commission	362	850	0	1,212	(303)	909
10900	Financial Review Committee	12,433	930	0	13,363	(3,341)	10,022
	Subtotal	**135,638**	**56,376**	**0**	**192,014**	**(48,005)**	**144,009**
	CITY MANAGER						
11500	City Manager	471,467	43,303	0	514,770	(386,078)	128,692
11600	Assistant City Manager	161,023	80,722	0	241,745	0	241,745
	Subtotal	**632,490**	**124,025**	**0**	**756,515**	**(386,078)**	**370,437**
	CITY CLERK						
12000	City Clerk	404,045	96,331	0	500,376	(375,282)	125,094
12500	Elections	0	1,443	0	1,443	(1,083)	360
	Subtotal	**404,045**	**97,774**	**0**	**501,819**	**(376,365)**	**125,454**
	CITY ATTORNEY						
13000	City Attorney	170,000	2,100	0	172,100	(172,100)	0
	Subtotal	**170,000**	**2,100**	**0**	**172,100**	**(172,100)**	**0**
	PERSONNEL						
14200	Personnel	306,586	185,418	0	492,004	(492,004)	0
	Subtotal	**306,586**	**185,418**	**0**	**492,004**	**(492,004)**	**0**
	FINANCE						
21000	Finance Administration	826,772	518,702	0	1,345,474	(871,107)	474,367
	Subtotal	**826,772**	**518,702**	**0**	**1,345,474**	**(871,107)**	**474,367**
	GENERAL CITY						
20000	General City	0	44,400	0	44,400	0	44,400
	Subtotal	**0**	**44,400**	**0**	**44,400**	**0**	**44,400**
	GENERAL GOVERNMENT	**2,475,531**	**1,028,795**	**0**	**3,504,326**	**(2,345,659)**	**1,158,667**

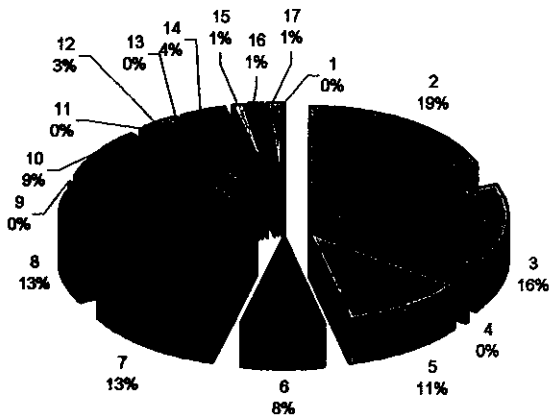
GENERAL FUNDS EXPENDITURE SUMMARY FY 2005 - 2006

PROGRAM NUMBER		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
31000	General Police	19,279,082	2,688,272	4,462	21,971,816	0	21,971,816
32000	Animal Control	204,216	85,422	0	289,638	0	289,638
	POLICE	**19,483,298**	**2,773,694**	**4,462**	**22,261,454**	**0**	**22,261,454**
41000	General Fire Services	390,792	7,271,446	0	7,662,238	0	7,662,238
44000	Ambulance Services	15,542	593,172	0	608,714	0	608,714
	FIRE	**406,334**	**7,864,618**	**0**	**8,270,952**	**0**	**8,270,952**
70000	Administration	472,539	443,215	0	915,754	0	915,754
70500	Senior Center	236,983	48,329	0	285,312	0	285,312
71000	Parks/Playgrounds	195,187	30,982	0	226,169	0	226,169
72000	Jr. High Enhancement Progran	0	59,200	0	59,200	0	59,200
74000	Gang Prevention	70,917	7,448	0	78,365	0	78,365
	COMMUNITY SERVICES	**975,626**	**589,174**	**0**	**1,564,800**	**0**	**1,564,800**
50000	Administration	323,457	30,963	0	354,420	(152,401)	202,019
50500	Engineering	967,062	174,513	0	1,141,575	(479,462)	662,113
51500	Street Maintenance	656,080	280,467	0	936,547	(936,547)	0
52500	Concrete Repair	345,534	498,997	0	844,531	0	844,531
53000	Park Maintenance	541,460	660,289	0	1,201,749	(24,035)	1,177,714
53500	Street Tree Maintenance	394,108	188,130	0	582,238	(17,467)	564,771
	PUBLIC WORKS	**3,227,701**	**1,833,359**	**0**	**5,061,060**	**(1,609,912)**	**3,451,148**
20000	General City	0	359,534	0	359,534	0	359,534
	BUDGET CONTINGENCY	**0**	**359,534**	**0**	**359,534**	**0**	**359,534**
	TOTAL GENERAL FUND	**26,568,490**	**14,449,174**	**4,462**	**41,022,126**	**(3,955,571)**	**37,066,555**

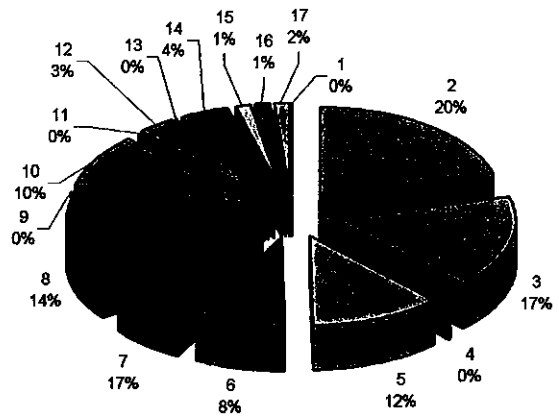
PROGRAM NUMBER		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
265	**COMMUNITY SERVICES - SPECIAL PROGRAM FUND**						
72550	Adult Sports	7,717	29,920	0	37,637	0	37,637
73050	Aquatics	44,623	9,415	0	54,038	0	54,038
73550	Special Classes	15,335	34,120	0	49,455	0	49,455
74150	Trips and Tours	0	8,175	0	8,175	0	8,175
74250	Youth Sports	0	6,720	0	6,720	0	6,720
74350	Special Event	0	7,710	0	7,710	0	7,710
78200	Contributions - Parks/Trees	0	675	0	675	0	675
	TOTAL	**67,675**	**96,735**	**0**	**164,410**	**0**	**164,410**
285	**COMMUNITY DEVELOPMENT FUND**						
10100	Planning Commission	14,920	6,225	0	21,145	0	21,145
60050	Community Dev. Admin.	222,544	74,187	0	296,731	0	296,731
61050	Planning	548,729	154,526	0	703,255	0	703,255
62050	Building	709,382	166,630	0	876,012	0	876,012
63050	Code Enforcement	415,581	108,463	0	524,044	0	524,044
	TOTAL	**1,911,156**	**510,031**	**0**	**2,421,187**	**0**	**2,421,187**

SPECIAL REVENUE FUNDS EXPENSE SUMMARY FY 2004 - 2006

2004-05



2005-06



		ACTUAL 2002-03	BUDGET 2003-04	ESTIMATED 2003-04	BUDGET 2004-05	BUDGET 2005-06
1	Park Dedication Fund (200)	50,536	4,460	14,908	2,208	2,208
2	Gas Tax Fund (210)	1,101,851	1,193,990	1,099,248	1,202,125	1,212,375
3	Measure M Fund (211)	1,053,206	1,060,091	1,063,894	987,166	1,000,895
4	Traffic Impact Fee Fund (216)	20,526	4,363	5,480	17,185	16,388
5	Municipal Lighting District Fund (220)	733,509	722,471	588,439	710,520	710,860
6	Community Promotion Fund (230)	465,058	476,939	438,587	477,245	476,476
7	Housing/Community Dev Fund (240)	842,462	894,472	762,477	822,434	413,018
8	HCD HOME Housing Fund (242)	285,845	637,468	667,258	799,634	801,038
9	Police Seizure Fund (250)	101,248	241,942	242,128	579	579
10	Special Police Services Fund (258)	1,063,376	1,294,029	979,999	573,212	584,053
11	Local Narcotic Seized Prop Fund (260	25,117	47	474	81	81
12	Supp Law Enforcement Svc Fund (26	287,047	246,820	211,257	190,920	196,531
13	Drainage District Fund (270)	574	39	317	80	80
14	Community Services Grant Fund (275	577,795	354,691	267,485	256,537	256,537
15	AQMD Fund (280)	67,110	69,755	69,797	77,702	77,702
16	Senior Transportation Fund (290)	76,874	88,841	58,130	79,745	81,681
17	Project SHUE Fund (295)	46,750	83,800	55,720	89,767	89,767
	Total Special Revenue Funds	6,798,884	7,374,218	6,525,598	6,287,140	5,920,269

SPECIAL REVENUE FUNDS EXPENSE SUMMARY FY 2004 - 2005

PROGRAM NUMBER		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
200	**PARK DEDICATION FUND**						
76500	Park Dedication	0	2,208	0	2,208	0	2,208
	TOTAL	**0**	**2,208**	**0**	**2,208**	**0**	**2,208**
210	**GAS TAX FUND**						
55005	Gas Tax	0	465,586	0	465,586	736,539	1,202,125
	TOTAL	**0**	**465,586**	**0**	**465,586**	**736,539**	**1,202,125**
211	**MEASURE M FUND**						
55027	Measure M Administration	0	408,457	0	408,457	578,709	987,166
	TOTAL	**0**	**408,457**	**0**	**408,457**	**578,709**	**987,166**
216	**TRAFFIC IMPACT FEE FUND**						
55030	Traffic Impact Fee Admin.	0	5,972	0	5,972	11,213	17,185
	TOTAL	**0**	**5,972**	**0**	**5,972**	**11,213**	**17,185**
220	**MUNICIPAL LIGHTING DISTRICT FUND**						
59500	Municipal Lighting	0	699,307	0	699,307	11,213	710,520
	TOTAL	**0**	**699,307**	**0**	**699,307**	**11,213**	**710,520**
230	**COMMUNITY PROMOTION FUND**						
10800	Cultural Arts Comm.	6,217	750	0	6,967	0	6,967
11200	Cable TV Reserve Admin	63,600	305,080	0	368,680	0	368,680
75000	Community Promotion	0	76,598	0	76,598	0	76,598
75100	Fourth of July	0	25,000	0	25,000	0	25,000
	TOTAL	**69,817**	**407,428**	**0**	**477,245**	**0**	**477,245**

SPECIAL REVENUE FUNDS EXPENSE SUMMARY FY 2004 - 2005

PROGRAM NUMBER		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
240	**HOUSING/COMMUNITY DEVELOPMENT FUND**						
16010	CDBG	81,933	739,901	600	822,434	0	822,434
	TOTAL	**81,933**	**739,901**	**600**	**822,434**	**0**	**822,434**
242	**HCD HOME HOUSING FUND**						
17403	HOME Housing	66,717	732,917	0	799,634	0	799,634
	TOTAL	**66,717**	**732,917**	**0**	**799,634**	**0**	**799,634**
250	**POLICE SEIZURE FUND**						
34100	DOJ Seizures - Criminal	0	572	0	572	0	572
34200	DOT Seizures - Criminal	0	5	0	5	0	5
34300	Federal Narcotics Seizures	0	2	0	2	0	2
	TOTAL	**0**	**579**	**0**	**579**	**0**	**579**
258	**SPECIAL POLICE SERVICES FUND**						
39000	Police Mall Operation	259,915	8,511	0	268,426	0	268,426
39200	Animal Control - Humane Prgm	0	2,000	0	2,000	0	2,000
39500	County Task Force Operation	136,651	600	0	137,251	0	137,251
39800	Special Police Svc Fd Debt Svc	0	165,535	0	165,535	0	165,535
	TOTAL	**396,566**	**176,646**	**0**	**573,212**	**0**	**573,212**
260	**LOCAL NARCOTICS SEIZED PROPERTY FUND**						
35000	LNSP	0	79	0	79	0	79
35100	Local Criminal	0	2	0	2	0	2
	TOTAL	**0**	**81**	**0**	**81**	**0**	**81**

SPECIAL REVENUE FUNDS EXPENSE SUMMARY FY 2004 - 2005

PROGRAM NUMBER		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
261	**SUPP. LAW ENFCRMNT SERVICES FUND**						
38500	Citizens Option for Public Sfty	189,898	1,022	0	190,920	0	190,920
	TOTAL	**189,898**	**1,022**	**0**	**190,920**	**0**	**190,920**
270	**DRAINAGE DISTRICT FUND**						
59000	Drainage District	0	80	0	80	0	80
	TOTAL	**0**	**80**	**0**	**80**	**0**	**80**
275	**COMMUNITY SERVICES GRANT FUND**						
71800	Family Resources Center	144,271	112,266	0	256,537	0	256,537
	TOTAL	**144,271**	**112,266**	**0**	**256,537**	**0**	**256,537**
280	**AQMD FUND**						
14800	Air Quality Mgmnt. Program	0	77,702	0	77,702	0	77,702
	TOTAL	**0**	**77,702**	**0**	**77,702**	**0**	**77,702**
290	**SENIOR TRANSPORTATION FUND**						
70501	Senior Transportation	75,735	4,010	0	79,745	0	79,745
	TOTAL	**75,735**	**4,010**	**0**	**79,745**	**0**	**79,745**
295	**PROJECT SHUE FUND**						
70500	Project SHUE	86,121	3,646	0	89,767	0	89,767
	TOTAL	**86,121**	**3,646**	**0**	**89,767**	**0**	**89,767**

SPECIAL REVENUE FUNDS EXPENSE SUMMARY FY 2005 - 2006

PROGRAM NUMBER		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
200	**PARK DEDICATION FUND**						
76500	Park Dedication	0	2,208	0	2,208	0	2,208
	TOTAL	**0**	**2,208**	**0**	**2,208**	**0**	**2,208**
210	**GAS TAX FUND**						
55005	Gas Tax	0	465,586	0	465,586	746,789	1,212,375
	TOTAL	**0**	**465,586**	**0**	**465,586**	**746,789**	**1,212,375**
211	**MEASURE M FUND**						
55027	Measure M Administration	0	414,132	0	414,132	586,763	1,000,895
	TOTAL	**0**	**414,132**	**0**	**414,132**	**586,763**	**1,000,895**
216	**TRAFFIC IMPACT FEE FUND**						
55030	Traffic Impact Fee Admin.	0	4,972	0	4,972	11,416	16,388
	TOTAL	**0**	**4,972**	**0**	**4,972**	**11,416**	**16,388**
220	**MUNICIPAL LIGHTING DISTRICT FUND**						
59500	Municipal Lighting	0	699,444	0	699,444	11,416	710,860
	TOTAL	**0**	**699,444**	**0**	**699,444**	**11,416**	**710,860**
230	**COMMUNITY PROMOTION FUND**						
10800	Cultural Arts Comm.	6,217	750	0	6,967	0	6,967
11200	Cable TV Reserve Admin	63,600	304,311	0	367,911	0	367,911
75000	Community Promotion	0	76,598	0	76,598	0	76,598
75100	Fourth of July	0	25,000	0	25,000	0	25,000
	TOTAL	**69,817**	**406,659**	**0**	**476,476**	**0**	**476,476**

SPECIAL REVENUE FUNDS EXPENSE SUMMARY FY 2005 - 2006

PROGRAM NUMBER		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
240	**HOUSING/COMMUNITY DEVELOPMENT FUND**						
16010	CDBG	83,715	328,703	600	413,018	0	413,018
	TOTAL	**83,715**	**328,703**	**600**	**413,018**	**0**	**413,018**
242	**HCD HOME HOUSING FUND**						
17403	HOME Housing	68,121	732,917	0	801,038	0	801,038
	TOTAL	**68,121**	**732,917**	**0**	**801,038**	**0**	**801,038**
250	**POLICE SEIZURE FUND**						
34100	DOJ Seizures - Criminal	0	572	0	572	0	572
34200	DOT Seizures - Criminal	0	5	0	5	0	5
34300	Federal Narcotics Seizures	0	2	0	2	0	2
	TOTAL	**0**	**579**	**0**	**579**	**0**	**579**
258	**SPECIAL POLICE SERVICES FUND**						
39000	Police Mall Operation	267,410	8,553	0	275,963	0	275,963
39200	Animal Control - Humane Prgm	0	2,000	0	2,000	0	2,000
39500	County Task Force Operation	140,455	600	0	141,055	0	141,055
39800	Special Police Svc Fd Debt Svc	0	165,035	0	165,035	0	165,035
	TOTAL	**407,865**	**176,188**	**0**	**584,053**	**0**	**584,053**
260	**LOCAL NARCOTICS SEIZED PROPERTY FUND**						
35000	LNSP	0	79	0	79	0	79
35100	Local Criminal	0	2	0	2	0	2
	TOTAL	**0**	**81**	**0**	**81**	**0**	**81**

SPECIAL REVENUE FUNDS EXPENSE SUMMARY FY 2005 - 2006

PROGRAM NUMBER		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
261	**SUPP. LAW ENFCRMNT SERVICES FUND**						
38500	Citizens Option for Public Sfty	195,509	1,022	0	196,531	0	196,531
	TOTAL	**195,509**	**1,022**	**0**	**196,531**	**0**	**196,531**
270	**DRAINAGE DISTRICT FUND**						
59000	Drainage District	0	80	0	80	0	80
	TOTAL	**0**	**80**	**0**	**80**	**0**	**80**
275	**COMMUNITY SERVICES GRANT FUND**						
71800	Family Resources Center	148,355	108,182	0	256,537	0	256,537
	TOTAL	**148,355**	**108,182**	**0**	**256,537**	**0**	**256,537**
280	**AQMD FUND**						
14800	Air Quality Mgmnt. Program	0	77,702	0	77,702	0	77,702
	TOTAL	**0**	**77,702**	**0**	**77,702**	**0**	**77,702**
290	**SENIOR TRANSPORTATION FUND**						
70501	Senior Transportation	75,735	5,946	0	81,681	0	81,681
	TOTAL	**75,735**	**5,946**	**0**	**81,681**	**0**	**81,681**
295	**PROJECT SHUE FUND**						
70500	Project SHUE	86,121	3,646	0	89,767	0	89,767
	TOTAL	**86,121**	**3,646**	**0**	**89,767**	**0**	**89,767**

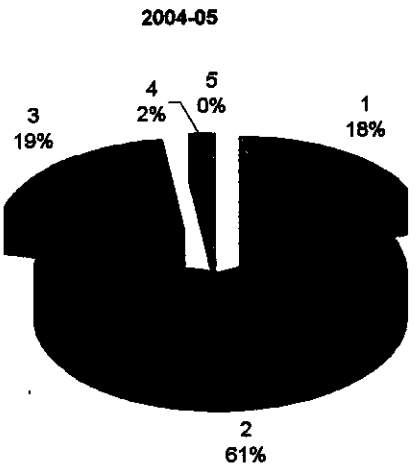
CAPITAL PROJECTS FUND EXPENSE SUMMARY FY 2004 - 2005

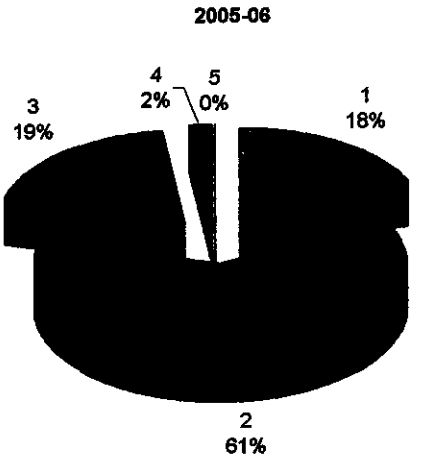
PROGRAM NUMBER		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
400	**CAPITAL PROJECTS FUND**						
14808	AQMD CIP	0	0	110,000	110,000	0	110,000
16510	CDBG CIP	0	0	420,891	420,891	0	420,891
55026	Measure M Capital Projects	0	0	376,592	376,592	0	376,592
55031	Traffic Impact Capital Projects	0	0	290,000	290,000	0	290,000
55036	Gas Tax Capital Projects	0	0	475,000	475,000	0	475,000
55502	Utility Capital Projects	0	0	386,000	386,000	0	386,000
58002	Motor Pool Capital Projects	0	0	367,000	367,000	0	367,000
75502	Government Buildings CIP	0	0	64,000	64,000	0	64,000
76502	Park Dedication Capital Project	0	0	303,120	303,120	0	303,120
	TOTAL	**0**	**0**	**2,792,603**	**2,792,603**	**0**	**2,792,603**

CAPITAL PROJECTS FUND EXPENSE SUMMARY FY 2005 - 2006

PROGRAM NUMBER		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
400	**CAPITAL PROJECTS FUND**						
55502	Utility Capital Projects	0	0	386,000	386,000	0	386,000
58002	Motor Pool Capital Projects	0	0	477,000	477,000	0	477,000
	TOTAL	**0**	**0**	**863,000**	**863,000**	**0**	**863,000**

REDEVELOPMENT FUNDS EXPENSE SUMMARY FY 2004 - 2006





		ACTUAL 2002-03	BUDGET 2003-04	ESTIMATED 2003-04	BUDGET 2004-05	BUDGET 2005-06
1	WRA Operarting Fund Admin. (500)	2,436,021	2,564,231	1,668,588	2,706,307	2,735,594
2	WRA Debt Service Fund (510)	5,902,861	5,745,950	5,888,391	9,252,161	9,408,889
3	WRA Capital Projects Fund (520)	569,088	16,759,815	16,759,815	2,868,300	2,868,300
4	Low/Mod Income Housing Fund (530)	188,541	1,087,913	694,003	300,216	308,289
5	WRA Reserve Fund (540)	0	0	0	0	0
	Total Redevelopment Funds	9,096,511	26,157,909	25,010,797	15,126,984	15,321,072

REDEVELOPMENT FUNDS EXPENSE SUMMARY FY 2004 - 2005

PROGRAM NUMBER		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
500	**WRA OPERATING FUND ADMINISTRATION**						
18000	Redevelopment Administration	0	1,161,424	0	1,161,424	868,297	2,029,721
18005	Redevelopment Legislative	12,253	227,635	0	239,888	0	239,888
18008	Economic Development	126,685	310,013	0	436,698	0	436,698
	TOTAL	**138,938**	**1,699,072**	**0**	**1,838,010**	**868,297**	**2,706,307**
510	**WRA DEBT SERVICE FUND**						
18400	Redevelopment Debt Service	0	9,252,161	0	9,252,161	0	9,252,161
	TOTAL	**0**	**9,252,161**	**0**	**9,252,161**	**0**	**9,252,161**
520	**WRA CAPITAL PROJECTS FUND**						
18002	Redevelopment - Capital Proj.	0	0	30,000	30,000	0	30,000
18602	Low/Mod Income Housing CIP	0	0	2,838,300	2,838,300	0	2,838,300
	TOTAL	**0**	**0**	**2,868,300**	**2,868,300**	**0**	**2,868,300**
530	**REDEVELOPMENT LOW/MODERATE HOUSING FUND**						
18600	Low/Moderate Income Housing	66,717	233,499	0	300,216	0	300,216
	TOTAL	**66,717**	**233,499**	**0**	**300,216**	**0**	**300,216**

REDEVELOPMENT FUNDS EXPENSE SUMMARY FY 2005 - 2006

PROGRAM NUMBER		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
500	**WRA OPERATING FUND ADMINISTRATION**						
18000	Redevelopment Administration	0	1,193,021	0	1,193,021	863,363	2,056,384
18005	Redevelopment Legislative	12,253	227,880	0	240,133	0	240,133
18008	Economic Development	129,069	310,008	0	439,077	0	439,077
	TOTAL	**141,322**	**1,730,909**	**0**	**1,872,231**	**863,363**	**2,735,594**
510	**WRA DEBT SERVICE FUND**						
18400	Redevelopment Debt Service	0	9,408,889	0	9,408,889	0	9,408,889
	TOTAL	**0**	**9,408,889**	**0**	**9,408,889**	**0**	**9,408,889**
520	**WRA CAPITAL PROJECTS FUND**						
18002	Redevelopment - Capital Proj.	0	0	30,000	30,000	0	30,000
18602	Low/Mod Income Housing CIP	0	0	2,838,300	2,838,300	0	2,838,300
	TOTAL	**0**	**0**	**2,868,300**	**2,868,300**	**0**	**2,868,300**
530	**REDEVELOPMENT LOW/MODERATE HOUSING FUND**						
18600	Low/Moderate Income Housing	68,121	240,168	0	308,289	0	308,289
	TOTAL	**68,121**	**240,168**	**0**	**308,289**	**0**	**308,289**

ENTERPRISE FUND EXPENSE SUMMARY FY 2004 - 2005

PROGRAM NUMBER		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
600	**WATER UTILITY**						
23000	Water Billing and Collection	245,232	1,458,691	0	1,703,923	0	1,703,923
23700	Utility Mail Operation	157,964	88,655	0	246,619	0	246,619
55500	Water Utility-Administration	437,727	73,616	3,000	514,343	0	514,343
56500	Water Production & Supply	316,838	5,191,764	0	5,508,602	1,024,299	6,532,901
57000	System Maintenance	1,045,426	350,610	600	1,396,636	0	1,396,636
	TOTAL	**2,203,187**	**7,163,336**	**3,600**	**9,370,123**	**1,024,299**	**10,394,422**

ENTERPRISE FUND EXPENSE SUMMARY FY 2005-2006

PROGRAM NUMBER		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
600	**WATER UTILITY**						
23000	Water Billing and Collection	249,053	1,459,984	0	1,709,037	0	1,709,037
23700	Utility Mall Operation	160,481	88,740	0	249,221	0	249,221
55500	Water Utility-Administration	447,117	73,730	3,000	523,847	0	523,847
56500	Water Production & Supply	323,233	5,510,170	0	5,833,403	1,029,530	6,862,933
57000	System Maintenance	1,064,250	350,859	600	1,415,709	0	1,415,709
	TOTAL	**2,244,134**	**7,483,483**	**3,600**	**9,731,217**	**1,029,530**	**10,760,747**

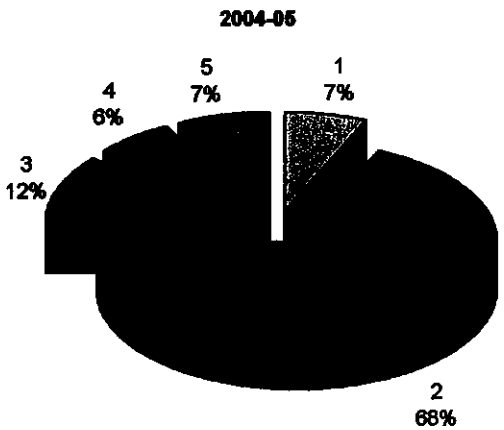
AGENCY FUND EXPENSE SUMMARY FY 2004 - 2005

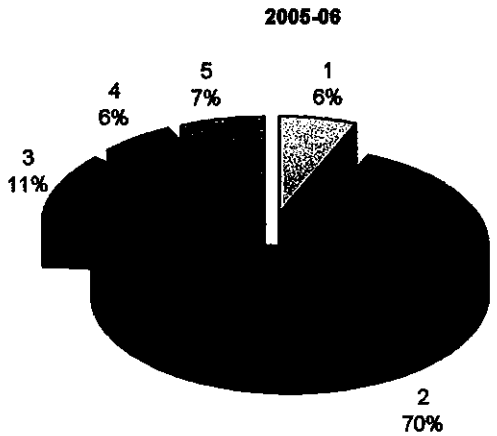
PROGRAM NUMBER		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
920	**92-1 Assessment District**						
54010	92-1 Assessment District	0	40,095	0	40,095	0	40,095
	TOTAL	**0**	**40,095**	**0**	**40,095**	**0**	**40,095**

AGENCY FUND EXPENSE SUMMARY FY 2005 - 2006

PROGRAM NUMBER		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
920	**92-1 Assessment District**						
54010	92-1 Assessment District	0	38,705	0	38,705	0	38,705
	TOTAL	**0**	**38,705**	**0**	**38,705**	**0**	**38,705**

INTERNAL SERVICE FUNDS EXPENSE SUMMARY FY 2004 - 2006





		ACTUAL 2002-03	BUDGET 2003-04	ESTIMATED 2003-04	BUDGET 2004-05	BUDGET 2005-06
1	Equipment Replacement Fund (700)	1,364,643	1,220,561	1,108,512	1,187,654	1,194,394
2	General Benefits Fund (740)	8,141,008	9,756,921	9,445,801	12,156,418	13,327,589
3	Liability Administration Fund (750)	-241,586	2,466,813	1,631,934	2,062,291	2,068,532
4	Information Systems Fund (760)	1,117,367	1,123,078	955,208	1,137,804	1,159,766
5	Government Buildings Fund (770)	1,340,376	1,324,938	1,232,634	1,331,110	1,337,827
	Total Internal Service Funds	11,721,808	15,892,311	14,374,089	17,875,277	19,088,108

INTERNAL SERVICE FUNDS EXPENSE SUMMARY FY 2004 - 2005

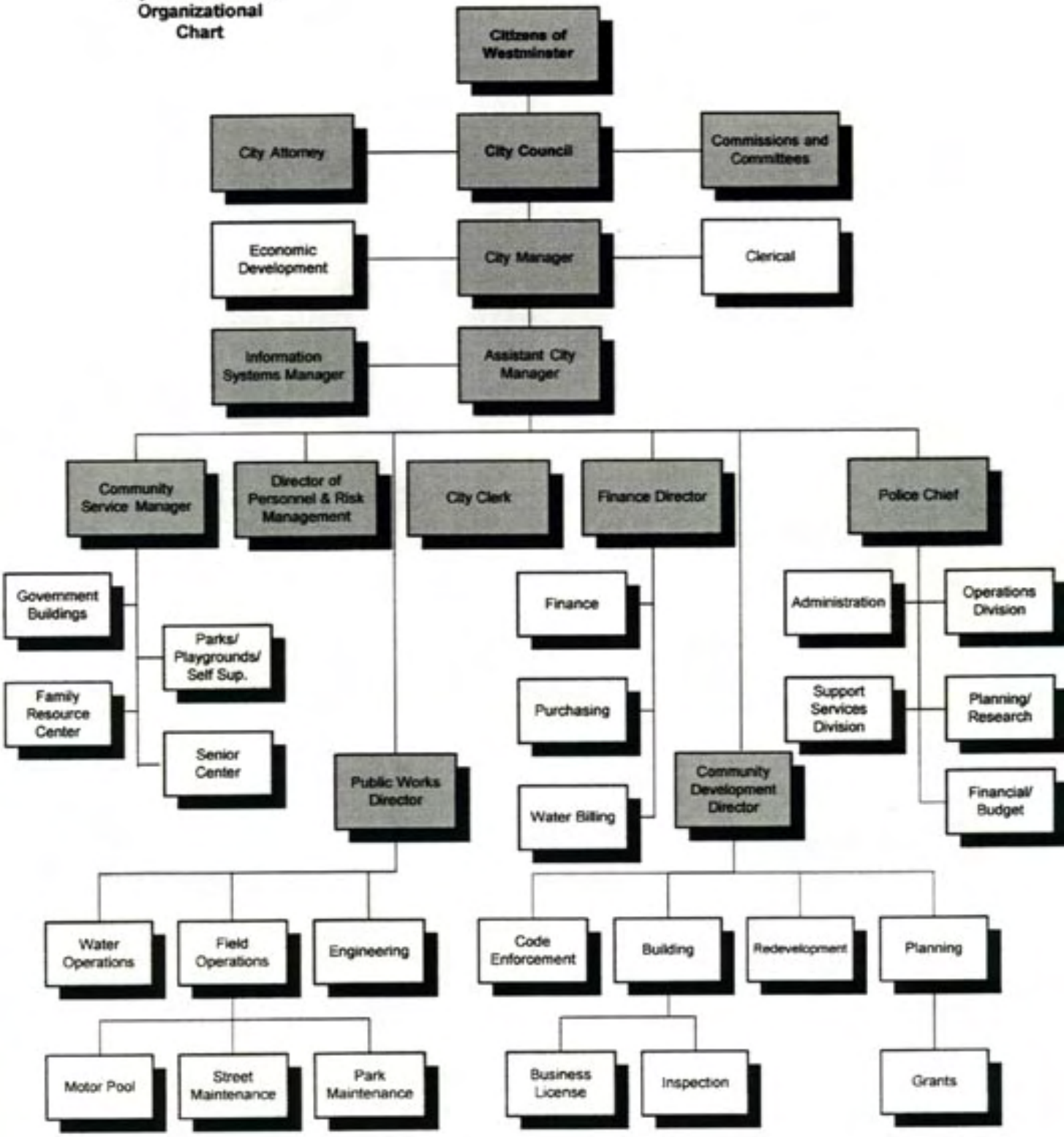
PROGRAM NUMBER		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
700	**EQUIPMENT REPLACEMENT**						
58000	Motor Pool	387,591	800,063	0	1,187,654	0	1,187,654
	TOTAL	**387,591**	**800,063**	**0**	**1,187,654**	**0**	**1,187,654**
740	**GENERAL BENEFITS**						
14306	Employee Benefits	2,372,000	2,371,328	0	4,743,328	154,949	4,898,277
14312	Dental Benefits - Self Funded	72,798	88,598	0	161,396	0	161,396
14326	Worker's Compensation	0	1,567,618	0	1,567,618	154,948	1,722,566
14336	Merit Commission	5,553	146,600	0	152,153	0	152,153
14350	Retirement Benefits	0	4,192,586	0	4,192,586	0	4,192,586
14351	Police SIP Retirement Benefits	0	250,000	0	250,000	0	250,000
14355	Compensted Absenses	770,000	9,440	0	779,440	0	779,440
	TOTAL	**3,220,351**	**8,626,170**	**0**	**11,846,521**	**309,897**	**12,156,418**
750	**PUBLIC LIABILITY**						
14335	Public Liablility Admin	0	1,752,395	0	1,752,395	309,896	2,062,291
	TOTAL	**0**	**1,752,395**	**0**	**1,752,395**	**309,896**	**2,062,291**
760	**INFORMATION SYSTEMS**						
14450	Information Systems	403,186	653,618	81,000	1,137,804	0	1,137,804
	TOTAL	**403,186**	**653,618**	**81,000**	**1,137,804**	**0**	**1,137,804**
770	**GOVERNMENT BUILDINGS**						
75500	Government Building	435,778	895,332	0	1,331,110	0	1,331,110
	TOTAL	**435,778**	**895,332**	**0**	**1,331,110**	**0**	**1,331,110**

INTERNAL SERVICE FUNDS EXPENSE SUMMARY FY 2005 - 2006

PROGRAM NUMBER		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
700	**EQUIPMENT REPLACEMENT**						
58000	Motor Pool	394,168	800,226	0	1,194,394	0	1,194,394
	TOTAL	**394,168**	**800,226**	**0**	**1,194,394**	**0**	**1,194,394**
740	**GENERAL BENEFITS**						
14306	Employee Benefits	2,603,980	2,580,058	0	5,184,038	158,069	5,342,107
14312	Dental Benefits - Self funded	72,798	88,598	0	161,396	0	161,396
14326	Worker's Compensation	0	1,562,987	0	1,562,987	158,068	1,721,055
14336	Merit Commission	5,553	146,600	0	152,153	0	152,153
14350	Retirement Benefits	0	4,921,438	0	4,921,438	0	4,921,438
14351	Police SIP Retirement Benefits	0	250,000	0	250,000	0	250,000
14355	Compensted Absenses	770,000	9,440	0	779,440	0	779,440
	TOTAL	**3,452,331**	**9,559,121**	**0**	**13,011,452**	**316,137**	**13,327,589**
750	**PUBLIC LIABILITY**						
14335	Public Liablility Admin	0	1,752,395	0	1,752,395	316,137	2,068,532
	TOTAL	**0**	**1,752,395**	**0**	**1,752,395**	**316,137**	**2,068,532**
760	**INFORMATION SYSTEMS**						
14450	Information Systems	410,892	658,874	90,000	1,159,766	0	1,159,766
	TOTAL	**410,892**	**658,874**	**90,000**	**1,159,766**	**0**	**1,159,766**
770	**GOVERNMENT BUILDINGS**						
75500	Government Building	442,811	895,016	0	1,337,827	0	1,337,827
	TOTAL	**442,811**	**895,016**	**0**	**1,337,827**	**0**	**1,337,827**

City Council

City of Westminster Organizational Chart



City Council

Description of the Service

The City Council provides policy direction for the City of Westminster and enacts all municipal legislation. The City Council section is made up of ten programs including the City Council, Agency Board and eight commissions.

Department Highlights

- Traffic Commission: Work with Planning Commission to revise parking ordinance.
- Community Services & Recreation Commission: Reduce fiscal impact by providing volunteer hours and service.
- Cultural Arts Commission: Actively solicit financial support for program sponsorship.
- Financial Review Committee: Reviewed and restructured the paramedic subscription program.
- Redevelopment Legislative: Services and supplies budget is for the City Council and will offset Redevelopment Advance from the General Fund.

Department Challenges

- Evaluate the needs of business and property owners to determine if current programs are meeting their needs as they relate to Agency's goals.
- Respond to concerns, complaints and suggestions from residents and business owners.
- Establish policies governing the operation of the City government.

Mission Statement

The City of Westminster is committed to providing the highest quality of service ensuring that Westminster is a desirable place to live, work, play and do business.

2004/05 & 2005/06 Priorities

- Evaluate the needs of the residents and business owners to determine if current services provided are appropriate, modify levels and types of service as necessary and develop balanced budgets with input from commissions, committees, staff, residents and business owners.
- Research, obtain public input, and advise the City Council on matters pertaining to traffic and pedestrian circulation and safety.
- Hear and act upon community concerns and issues as they relate to leisure activities and quality of life concerns of residents.
- Work within the larger community when appropriate, serving as models of successful aging and leadership.
- Keep well informed on aging services by reporting each month on pertinent categories of concerns/topics.
- Hear and evaluate all disputes and issues in an objective and fair manner.
- Bring the City's zoning into conformance with the General Plan.
- Update Land Use Ordinance.
- Evaluate the needs of business and property owners to determine if current programs are meeting their needs as the relate to the Redevelopment Agency's goals.

GENERAL FUNDS

General Fund - 100

City Council: To continue to provide quality municipal services, improve the City's appearance and operate within a balanced budget; improve the infrastructure; provide better, lower cost, faster service with a smile; and improve communication internally and externally.

Traffic Commission: To provide the best advice possible to the City Council on traffic, safety and circulation in the City.

Community Services & Recreation Commission: To provide the City Council input on community leisure needs, human services programs, park development, and other program activities desired by local residents.

Commission on Aging: To provide the City Council with information that pertains to the issues of aging and to the deliverance of senior citizen programs to the elderly in this community.

Mobile Home Commission: To resolve disputes between park owners and residents and conduct studies and/or hearings as directed by the City Council.

Financial Review Committee: Review and make recommendations, when specifically requested by the City Council, in the following areas: City budget, fees & charges, financial planning, and review operating departments for overall efficiency and alternatives.

Community Development Fund - 285

Planning Commission: To hold public meetings and hearings and acts upon discretionary land use planning matters and advises the City Council on appropriate actions on issues pertaining to the Municipal Code, General Plan and Land Use Laws.

SPECIAL REVENUE FUNDS

Community Promotion Fund - 230

Cultural Arts Commission: To provide the City Council with ongoing development and information as it pertains to the Cultural Arts area and programs for the community.

REDEVELOPMENT FUNDS

WRA Operating Fund Administration - 500

Redevelopment Legislative: To improve the appearance of the City, increase retail sales and jobs, and improve existing housing for low and moderate income individuals and families.

INTERNAL SERVICE FUNDS

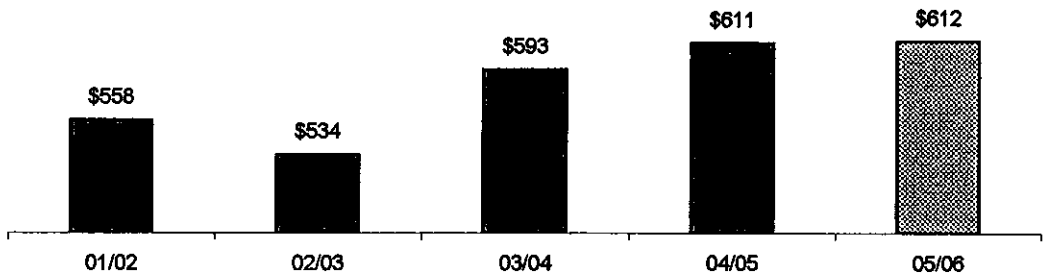
General Benefits Fund - 740

Merit Commission: Provide advisory recommendations to the City Council on personnel hearings.

Department Summary

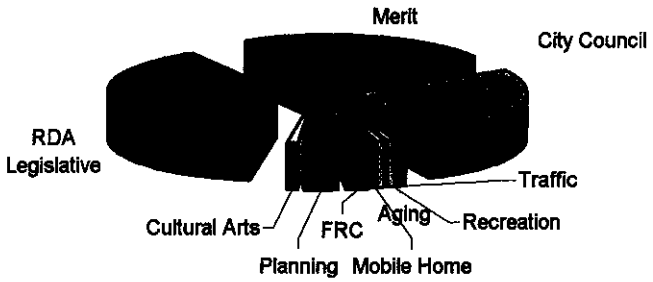
Budget Summary	Actual 2002/03	Revised Budget 2003/04	Adopted Budget 2004/05	Adopted Budget 2005/06
Salaries & Benefits	120,539	157,237	173,571	174,581
Operations & Maintenance	413,483	435,649	437,621	437,831
Capital Outlay	0	0	0	0
Total Budget (gross)	534,022	592,886	611,192	612,412
Interfund Charges	(37,726)	(44,201)	(47,761)	(48,005)
Total Budget (net)	496,297	548,685	563,431	564,407

Historical Budget Expenditures

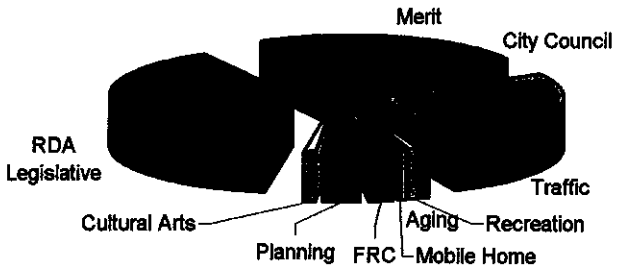


Expenditure Summary (gross)	Actual 2002/03	Revised Budget 2003/04	Adopted Budget 2004/05	Adopted Budget 2005/06
City Council	133,829	150,977	161,815	162,790
Traffic Commission	4,160	4,859	4,859	4,859
Community Services/Recreation Comm	3,997	5,559	5,559	5,559
Commission on Aging	4,581	4,231	4,231	4,231
Mobile Home Commission	1,212	1,212	1,212	1,212
Financial Review Committee	3,123	13,363	13,363	13,363
Planning Commission	17,630	21,145	21,145	21,145
Cultural Arts Commission	5,258	6,967	6,967	6,967
Redevelopment Legislative	226,437	232,420	239,888	240,133
Merit Commission	133,795	152,153	152,153	152,153
Expenditure Total	534,022	592,886	611,192	612,412

04/05 Spending Distribution



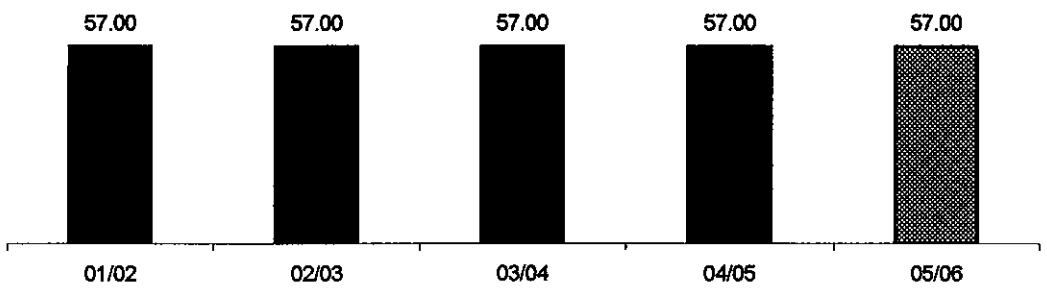
05/06 Spending Distribution



Fund Summary	Actual 2002/03	Revised Budget 2003/04	Adopted Budget 2004/05	Adopted Budget 2005/06
General Fund (100)	113,177	136,000	143,278	144,009
Community Development Fund (285)	17,630	21,145	21,145	21,145
Community Promotion Fund (230)	5,258	6,967	6,967	6,967
Water Utility Fund (500)	37,725	44,201	47,761	48,005
WRA Operating Fund Administration (500)	226,437	232,420	239,888	240,133
General Benefits Fund (740)	133,795	152,153	152,153	152,153

Personnel Summary	Actual 2002/03	Revised Budget 2003/04	Adopted Budget 2004/05	Adopted Budget 2005/06
Full Time Personnel	5.00	5.00	5.00	5.00
Part Time Personnel (FTE)	52.00	52.00	52.00	52.00

Total FTE's



City Manager

City Manager

Description of the Service

The City Manager serves as the Council-appointed executive manager of the City. The City Manager is responsible for the administration and implementation of policies and programs adopted by the City Council, for providing timely and accurate information to the City Council, and for maintaining a valuable communication link that allows the Westminster City Council to formulate policy, set direction, adopt programs and projects, and establish City service levels.

Department Highlights

- Council liaison costs and part time clerical support are included in the part time wages.
- Develop the Community Cultural Center.
- Continue to market the City at ICSC conventions.

Department Challenges

- Evaluate the needs of business and property owners to determine if current programs are meeting their needs as they relate to Agency's goals.
- Respond to concerns, complaints and suggestions from residents and business owners.
- Establish policies governing the operation of the City government.
- Continue efforts to ensure the City is managed in a cost effective manner.
- Provide emergency training opportunities to staff.
- Continue negotiations with property owner for development of restaurant on property located adjacent to Westminster Mall.
- Continue negotiations with property owner for development of vacant property on the north east corner of Beach and Edinger Boulevards.
- Assist in negotiations for a high-end development on the south east corner of Bolsa and Brookhurst Avenues.

Mission Statement

Implement City Council's strategic plan, policy, and coordinate departmental activity.

2004/05 & 2005/06 Priorities

- Meet with City Council and staff to discuss policy matters, and operational issues.
- Resolve issues and complaints from residents.
- Develop and maintain an emergency preparedness plan to ensure that Westminster can respond to and recover from emergency situations.
- Implement small committee/teams to focus on significant city issues.
- Program a community video bulletin for 24 hour viewing.
- Promote the use of the city channel and viewing of the city channel through ongoing publicity campaigns using all mediums to do so.

GENERAL FUNDS

General Fund - 100

City Manager: To provide leadership, administrative direction, and support to the operating departments; implement the policy directives of the City Council; and ensure proper implementation of activities subject to the Municipal Code.

Assistant City Manager: To provide timely and effective support for City Manager and Department Heads; increase communication with employees, commission and committee members and the community; support City Manager's goals and objectives; and encourage and provide a high level of customer service to all citizens.

SPECIAL REVENUE FUNDS

Community Promotion Fund - 230

Cable TV Reserve Administration: To coordinate, plan and implement programs for the best possible and most informative viewing by residents.

REDEVELOPMENT FUNDS

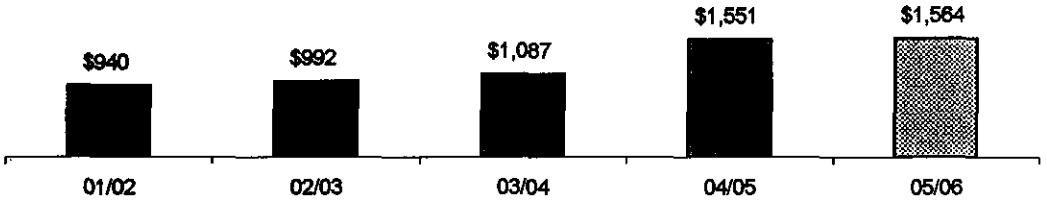
WRA Operating Fund Administration - 500

Economic Development: To attract, retain and expand business in the City of Westminster; assist owner's of property developed with deteriorating commercial or low/moderate income housing to improve or redevelop their site; and promote economic development.

Department Summary

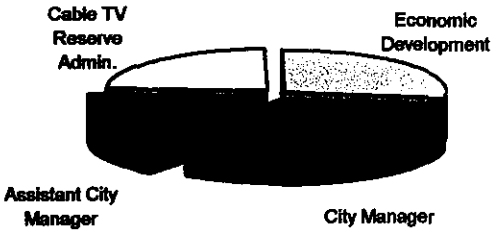
Budget Summary	Actual 2002/03	Revised Budget 2003/04	Adopted Budget 2004/05	Adopted Budget 2005/06
Salaries & Benefits	559,947	625,530	811,548	825,159
Operations & Maintenance	429,328	461,895	739,069	738,344
Capital Outlay	3,080	0	0	0
Total Budget (gross)	992,355	1,087,425	1,550,617	1,563,503
Interfund Charges	(298,728)	(346,253)	(380,334)	(386,078)
Total Budget (net)	693,627	741,172	1,170,283	1,177,425

Historical Budget Expenditures (thousands)

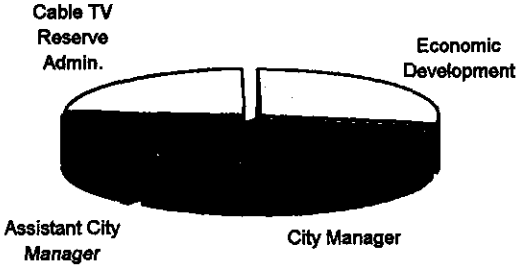


Expenditure Summary (gross)	Actual 2002/03	Revised Budget 2003/04	Adopted Budget 2004/05	Adopted Budget 2005/06
City Manager	398,337	460,471	507,112	514,770
Assistant City Manager	249,078	259,180	238,127	241,745
Cable TV Reserve Admin	344,940	367,774	368,680	367,911
Economic Development	0	0	436,698	439,077
Expenditure Total	992,355	1,087,425	1,550,617	1,563,503

04/05 Spending Distribution



05/06 Spending Distribution

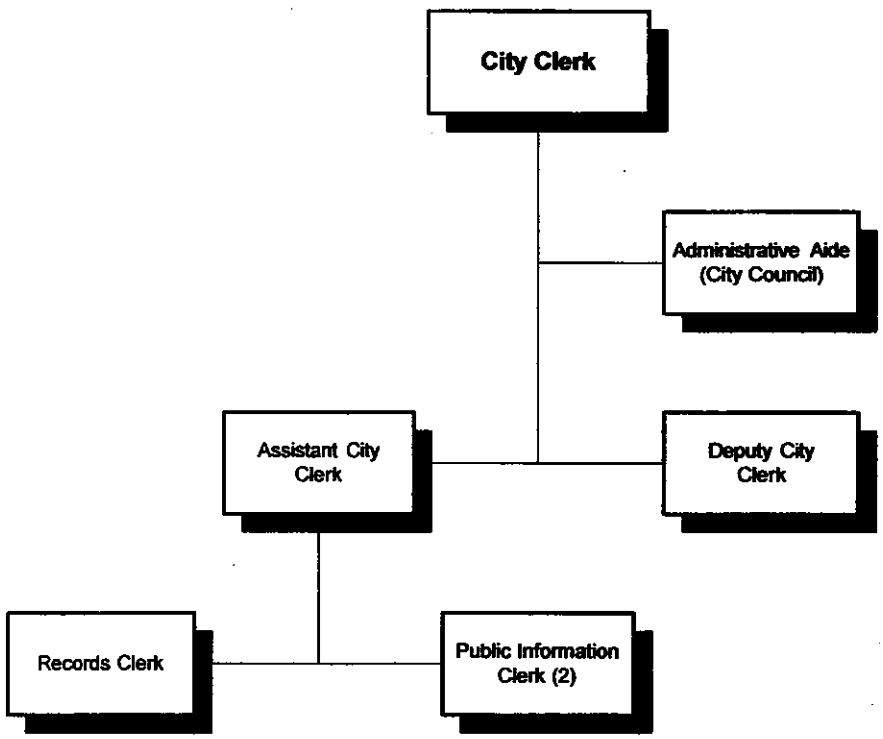


Fund Summary	Actual 2002/03	Revised Budget 2003/04	Adopted Budget 2004/05	Adopted Budget 2005/06
General Fund (100)	348,687	373,398	364,905	370,437
Community Promotion Fund (230)	344,940	367,774	368,680	367,911
WRA Operating Fund Admin (500)	219,067	253,919	715,610	722,201
Water Utility Fund (600)	79,661	92,334	101,422	102,954

Personnel Summary	Actual 2002/03	Revised Budget 2003/04	Adopted Budget 2004/05	Adopted Budget 2005/06
Full Time Personnel	3.00	4.00	5.00	5.00
Part Time Personnel (FTE)	2.93	3.33	4.08	4.08

City Clerk

City of Westminster
Organizational
Chart
City Clerk's Department



City Clerk

Description of the Service

The City Clerk's department prepares agendas and attends all meetings of the City Council/Redevelopment Agency/Public Financing Authority; prepares agendas, minutes, and follow-up correspondence. The City Clerk's office maintains a permanent record of all proceedings; accepts and processes liability claims; publishes required legal notices; attends bid openings; processes all ordinances, resolutions, contracts, etc.; updates the Municipal Code; maintains FPPC conflict of interest and campaign finance information and filings; maintains an updated list of all Boards and Commission members; and conducts Municipal Elections.

Department Highlights

- Oversee City-wide records management program.
- Administer regulations relating to the Fair Political Practices Commission.
- Act as Custodian of Records for City and Agency records.

Department Challenges

- Insure the proper storage and dissemination of records utilizing electronic technology approved by the state.
- Continue to scan and index official records into the optical imaging software.
- Initiate City-wide utilization of optical imaging software.
- Prepare for the November 2, 2004 General Municipal Election.

Mission Statement

To provide information to the public and staff through the efficient maintenance of City/Agency records and to assist in the implementation of Council/Agency actions in accordance with State and Municipal Codes.

2004/05 & 2005/06 Priorities

- Utilize the internet to disseminate information to public and staff.
- City-wide document imaging utilization.
- To provide service to the public, City Council, and staff in an efficient and effective manner.
- Assist candidates and office holders to meet their legal responsibilities.
- Supervise the preparation of resolutions and publication of election notices, and administer Federal, State and Municipal procedures by which local government representatives are elected.

GENERAL FUNDS

General Fund - 100

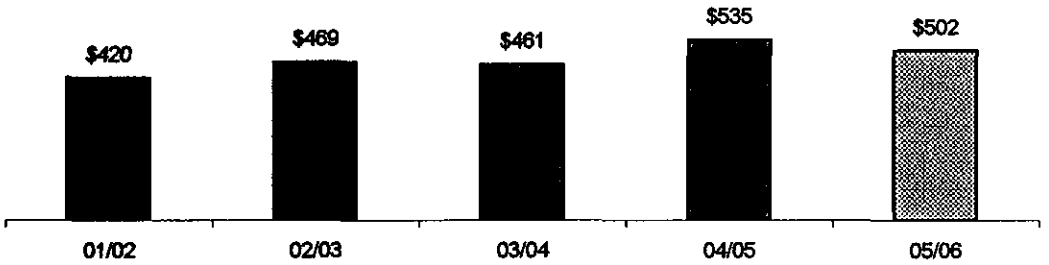
City Clerk: To Maintain Municipal Code Book; monitor and maintain filings required by the Political Reform Act; prepare and post City Council/Redevelopment Agency meeting agendas, minutes and required notices; process City/Agency agreements, resolutions, ordinances and follow up documentation from Council/Agency meetings; fulfill public record requests; and continue providing research and information services to the public and staff.

Elections: To conduct City elections in accordance with State and Municipal Codes while encouraging maximum voter participation in the most cost effective manner.

Department Summary

Budget Summary	Actual 2002/03	Revised Budget 2003/04	Adopted Budget 2004/05	Adopted Budget 2005/06
Salaries & Benefits	346,253	363,795	397,651	404,045
Operations & Maintenance	122,357	96,808	137,398	97,774
Capital Outlay	565	0	0	0
Total Budget (gross)	469,175	460,603	535,049	501,819
Interfund Charges	(351,801)	(369,753)	(401,288)	(376,365)
Total Budget (net)	117,374	90,850	133,761	125,454

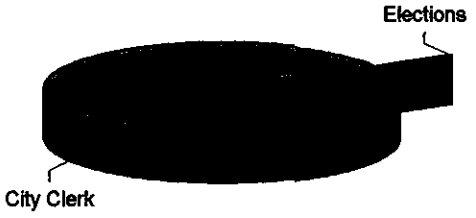
Historical Budget Expenditures



Expenditure Summary (gross)	Actual 2002/03	Revised Budget 2003/04	Adopted Budget 2004/05	Adopted Budget 2005/06
City Clerk	435,832	459,160	493,606	500,376
Elections	33,343	1,443	41,443	1,443
Expenditure Total	469,175	460,603	535,049	501,819

04/05 Spending Distribution

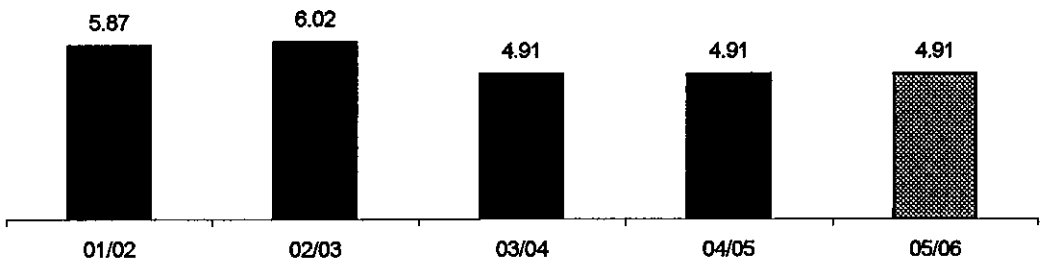
05/06 Spending Distribution



Fund Summary	Actual 2002/03	Revised Budget 2003/04	Adopted Budget 2004/05	Adopted Budget 2005/06
General Fund (100)	117,374	90,850	133,761	125,454
WRA Operating Fund Administration (500)	234,534	246,502	267,525	250,910
Water Utility Fund (600)	117,267	123,251	133,763	125,455

Personnel Summary	Actual 2002/03	Revised Budget 2003/04	Adopted Budget 2004/05	Adopted Budget 2005/06
Full Time Personnel	5.00	4.00	4.00	4.00
Part Time Personnel (FTE)	1.02	0.91	0.91	0.91

Total FTE's



City Attorney

City Attorney

Description of the Service

The City Attorney provides legal advice and services to the City Council, Commissions and departments as well as the defense and initiation of lawsuits involving the City of Westminster and Westminster Redevelopment Agency, their officers and employees.

Department Highlights

- Prepare contracts, ordinances, resolutions and reports for the City Council and staff.
- Provide legal advice in person, on the phone and in writing.
- Review legal documents prepared by City Staff and provide comments on necessary changes.

Department Challenges

- Work with staff to develop procedures that will encourage potential litigants to resolve disputes administratively. When this is not possible, ensure that staff and the City Attorney have a complete exchange of information to ensure the best possible defense for the City.
- Code enforcement prosecution.

Mission Statement

To provide legal assistance to the City Council and staff and to represent the City in litigation.

2004/05 & 2005/06 Priorities

- Reduce the number of lawsuits filed against the City, the dollar amount of judgments against the City and the number of verdicts against the City.

Programs and Program Goals

GENERAL FUNDS

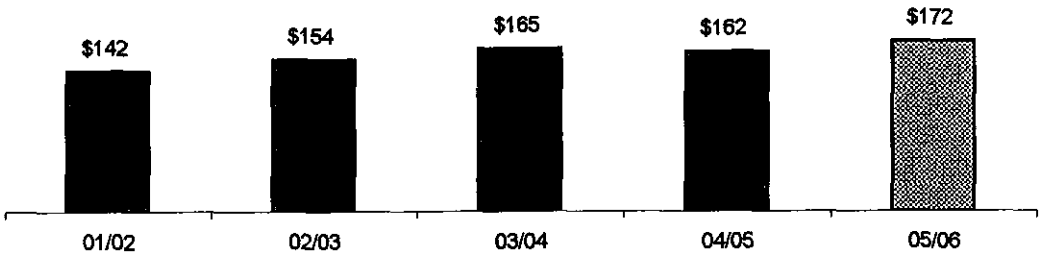
General Fund - 100

City Attorney: To reduce the number of lawsuits filed against the City, the dollar amount of judgments against the City and the number of verdicts against the City.

Department Summary

Budget Summary	Actual 2002/03	Revised Budget 2003/04	Adopted Budget 2004/05	Adopted Budget 2005/06
Salaries & Benefits	150,695	163,665	160,000	170,000
Operations & Maintenance	3,607	1,600	2,100	2,100
Capital Outlay	0	0	0	0
Total Budget (gross)	154,302	165,265	162,100	172,100
Interfund Charges	(154,302)	(165,865)	(162,100)	(172,100)
Total Budget (net)	0	(600)	0	0

Historical Budget Expenditures



Expenditure Summary (gross)	Actual 2002/03	Revised Budget 2003/04	Adopted Budget 2004/05	Adopted Budget 2005/06
City Attorney	154,302	165,265	162,100	172,100
Expenditure Total	154,302	165,265	162,100	172,100

04/05 Spending Distribution

City Attorney

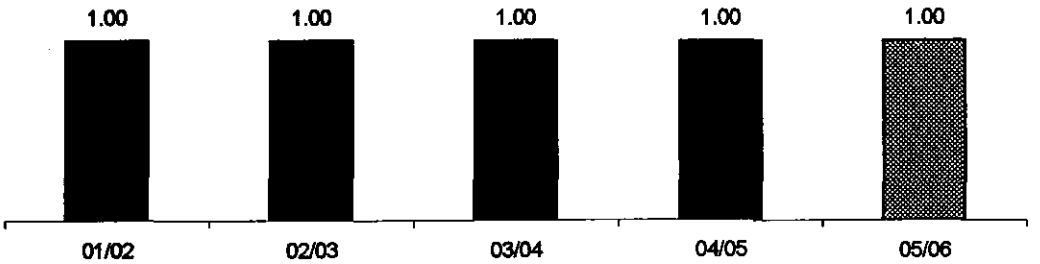
05/06 Spending Distribution

City Attorney

Fund Summary	Actual 2002/03	Revised Budget 2003/04	Adopted Budget 2004/05	Adopted Budget 2005/06
General Fund (100)	0	(600)	0	0
WRA Operating Fund Admin. (500)	54,006	58,052	56,735	60,235
Water Utility Fund (600)	23,145	24,880	24,315	25,815
General Benefits Fund (740)	38,575	41,467	40,525	43,025
Liability Administration Fund (750)	38,575	41,466	40,525	43,025

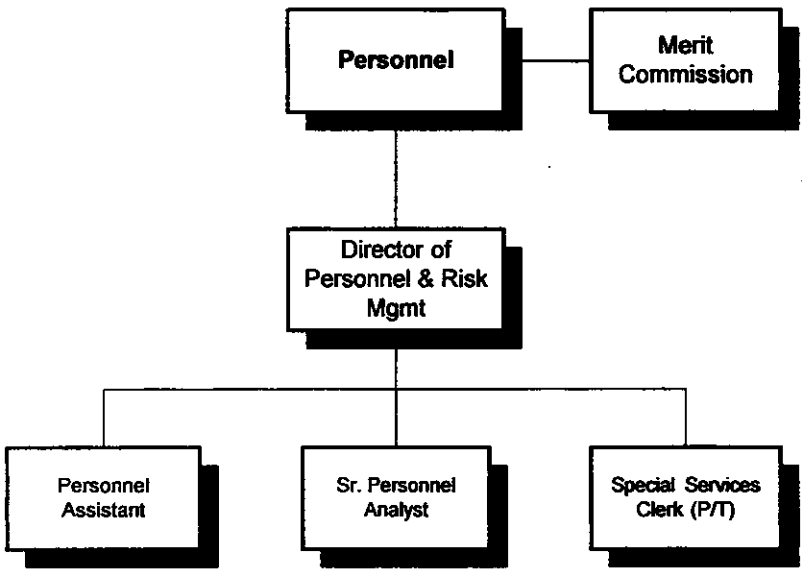
Personnel Summary	Actual 2002/03	Revised Budget 2003/04	Adopted Budget 2004/05	Adopted Budget 2005/06
Full Time Personnel	1.00	1.00	1.00	1.00
Part Time Personnel (FTE)	0.00	0.00	0.00	0.00

Total FTE's



Personnel

City of Westminster Organizational Chart
Personnel Department



Personnel

Description of the Service

The Personnel Department is responsible for human resource management by; recruiting qualified individuals for a productive workplace, providing a safe work environment, maintaining equitable compensation systems, and committing to personal and professional development of the employee through training/seminar programs.

Department Highlights

- Conduct quarterly AQMD incentive drawings and hold annual ride-sharing picnic.
- Provide a free, dependable service for all seniors needing transportation access.
- Daily group pick-up at senior housing/senior centers.
- Provide transportation for Project SHUE students for special events and field trips.

Department Challenges

- Conduct labor negotiations.
- Manage IRS section 125 benefit program.
- Manage employee medical benefit rebate program.
- Coordinate investigation of claims against the City.

Mission Statement

To provide recruitment, payroll, personnel and risk management services to the City.

2004/05 & 2005/06 Priorities

- Recruit and process new hires.
- Continue service to 205 retirees.
- Process payroll for 270 full-time employees and 221 part-time employees.
- Administer employee benefits.
- Serve as staff advisor to Merit Commission.
- Work with various employee groups to resolve grievances and promote harmony within City.
- Increase City employee ride sharing.
- Administer employee benefits.

Programs and Program Goals

GENERAL FUNDS

GENERAL FUND - 100

Personnel: To provide complete [personnel services to city departments and employees.

SPECIAL REVENUE FUNDS

AQMD FUND - 280

Air Quality Management Program: To provide daily group pick-up transportation to older adults who do not have ways to do shopping, bank or other errands and to reduce air pollution.

INTERNAL SERVICE FUNDS

EMPLOYEE BENEFITS FUND - 740

Employee Benefits: To manage the employees health insurance program in an efficient and cost effective manner.

Dental Benefits - Self Funded: To provide coverage for those employees and retirees enrolled in Self-Funded Dental Program.

Worker's Compensation Benefits: To manage the City's worker's compensation program; reduce the number of worker's compensation claims; and assist employees with worker's compensation claims.

Retirement Benefits: To provide the city and employee contribution to the Public Employees' Retirement System.

Police SIP Retirement Benefits: To fund the Police Department's supplemental retirement program for the 18 retirees covered by the program.

Compensated Absences: To set aside funds for anticipated payoffs of vacation hours in accordance with the Personnel Policy Manual and approved Memorandums of Understanding.

PUBLIC LIABILITY FUND - 750

Public Liability Administration: To provide the City with comprehensive, cost-effective liability insurance; keep liability claim costs below 1992/93 levels; and reduce the City's overall liability cost.

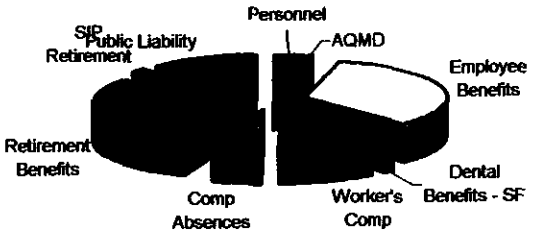
Department Summary

Budget Summary	Actual 2002/03	Revised Budget 2003/04	Adopted Budget 2004/05	Adopted Budget 2005/06
Salaries & Benefits	2,761,411	2,819,163	3,515,399	3,753,364
Operations & Maintenance	4,949,387	9,153,520	10,494,636	11,428,036
Capital Outlay	0	0	0	0
Total Budget (gross)	7,710,798	11,972,683	14,010,035	15,181,400
Interfund Charges	122,108	152,844	134,223	140,270
Total Budget (net)	7,832,906	12,125,527	14,144,258	15,321,670

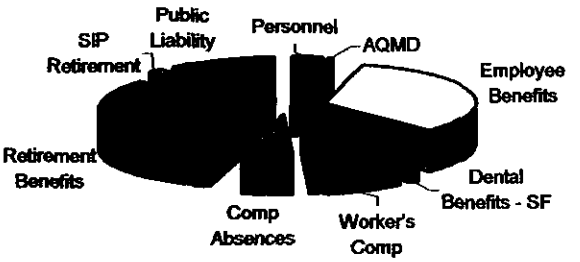
Historical Budget Expenditures

Expenditure Summary (gross)	Actual 2002/03	Revised Budget 2003/04	Adopted Budget 2004/05	Adopted Budget 2005/06
Personnel	439,456	416,418	485,570	492,004
Air Quality Management Program	67,110	69,755	77,702	77,702
Employee Benefits	3,465,402	3,600,703	4,743,328	5,184,038
Dental Benefits - Self Funded	141,430	160,831	161,396	161,396
Worker's Compensation	1,696,779	1,359,410	1,567,618	1,562,987
Compensated Absences	634,684	795,761	779,440	779,440
Retirement Benefits	1,538,221	3,145,527	4,192,586	4,921,438
Police SIP Retirement Program	250,000	250,000	250,000	250,000
Public Liability Administration	(522,284)	2,174,278	1,752,395	1,752,395
Expenditure Total	7,710,798	11,972,683	14,010,035	15,181,400

04/05 Spending Distribution



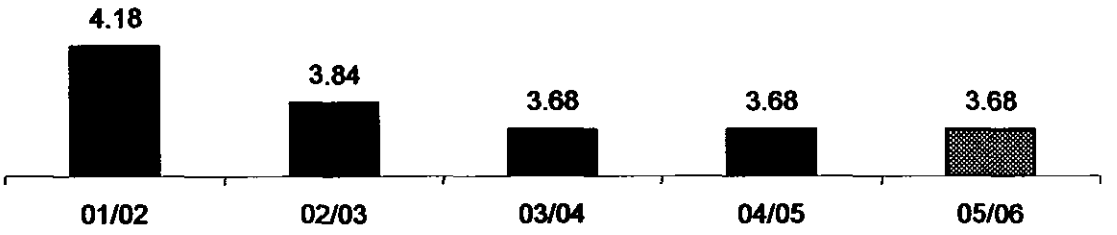
05/06 Spending Distribution



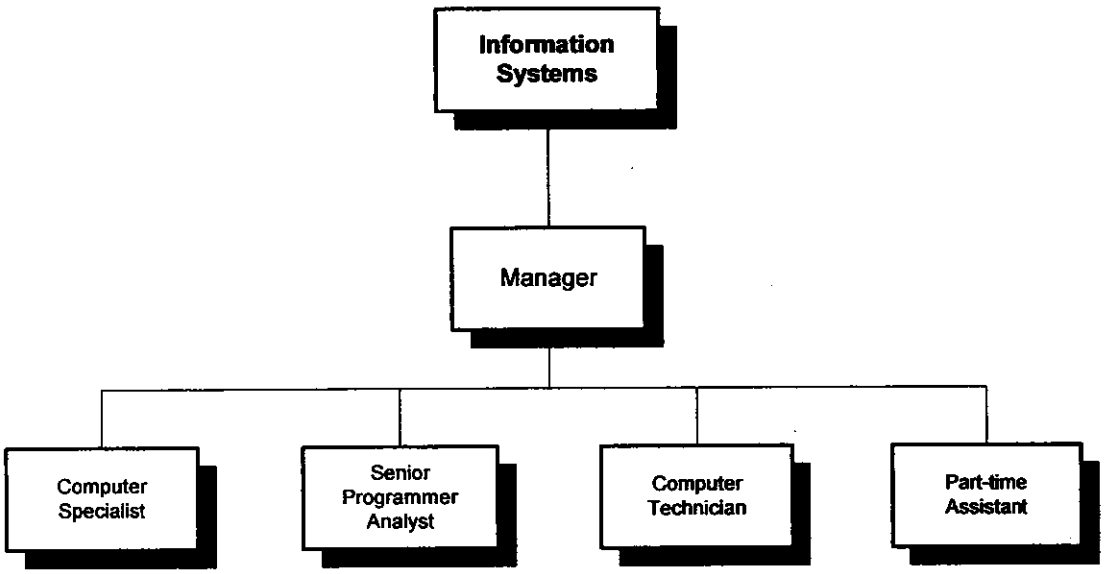
Fund Summary	Actual 2002/03	Revised Budget 2003/04	Adopted Budget 2004/05	Adopted Budget 2005/06
General Fund (100)	169	(15,809)	0	0
AQMD Fund (280)	67,110	69,755	77,702	77,702
Water Utility Fund (600)	131,786	129,669	145,671	147,601
General Benefits Fund (740)	7,880,267	9,463,511	11,864,318	13,031,501
Public Liability Fund (750)	(368,534)	2,325,557	1,922,345	1,924,597

Personnel Summary	Actual 2002/03	Revised Budget 2003/04	Adopted Budget 2004/05	Adopted Budget 2005/06
Full Time Personnel	3.00	3.00	3.00	3.00
Part Time Personnel (FTE)	0.84	0.68	0.68	0.68

Personnel Summary



City of Westminster Organizational Chart
Information Systems Department



Information Systems

Description of the Service

The Information Systems Department is responsible for the administration and operation of the City's information systems and resources. This program oversees the daily operations of the City's computers, maintenance and support of software applications, training and support for personal computers, central computer, network server maintenance, and planning for future system/software resource requirements in the City.

Department Highlights

- Implementation of multi-year strategic plan.

Department Challenges

- Maintain laptop computers for checkout and temporary training room.
- Maintain Help Desk to respond to all calls for service.
- Aid users in implementing available software to the fullest extent (e.g.. Financial System).
- Preventive maintenance checks on software as well as hardware to reduce down time.
- Constant review of new technologies.

Mission Statement

Make good use of current technology to permit accurate, timely, cost-effective and efficient dissemination of information and offer the best possible service level and assistance that can be provided within the approved budget.

2004/05 & 2005/06 Priorities

- Training users and responsible for cabling infrastructure.
- Monitoring Finance, Payroll, Indexing, Animal Control, Business License, and Water Billing systems.
- Troubleshooting servers and systems including the cabling infrastructure.
- Troubleshooting servers, databases, desktops, Local and Wide area networks.
- Updating commonly used software and operating systems for desktops.

Programs and Program Goals

INTERNAL SERVICE FUNDS

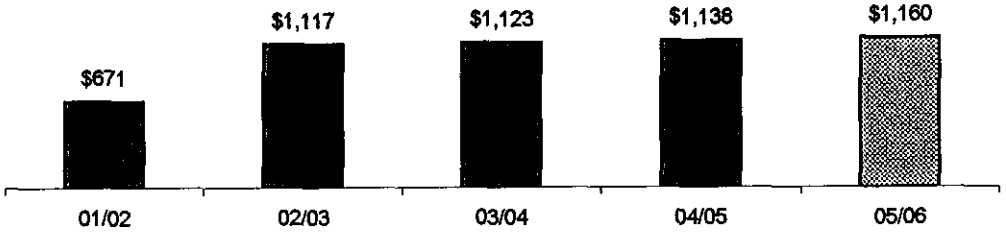
INFORMATION SYSTEMS FUND - 760

Information Systems: To improve the quality of service to citizens, quality of decisions, productivity and promote staff training; effectively manage existing systems (Minisystems, Desktops & networks); identify and prioritize information needs, and eliminate redundancy of stored data; and promote understanding and communications between all hardware and software applications in the City.

Department Summary

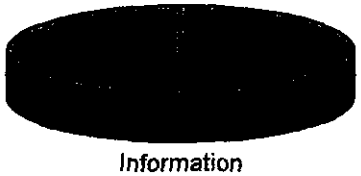
Budget Summary	Actual 2002/03	Revised Budget 2003/04	Adopted Budget 2004/05	Adopted Budget 2005/06
Salaries & Benefits	372,338	363,594	403,186	410,892
Operations & Maintenance	389,768	678,484	653,618	658,874
Capital Outlay	355,261	81,000	81,000	90,000
Total Budget (gross)	1,117,367	1,123,078	1,137,804	1,159,766
Interfund Charges	0	0	0	0
Total Budget (net)	1,117,367	1,123,078	1,137,804	1,159,766

Historical Budget Expenditures



Expenditure Summary (gross)	Actual 2002/03	Revised Budget 2003/04	Adopted Budget 2004/05	Adopted Budget 2005/06
Information Systems	1,117,367	1,123,078	1,137,804	1,159,766
Expenditure Total	1,117,367	1,123,078	1,137,804	1,159,766

04/05 Spending Distribution



Information Systems

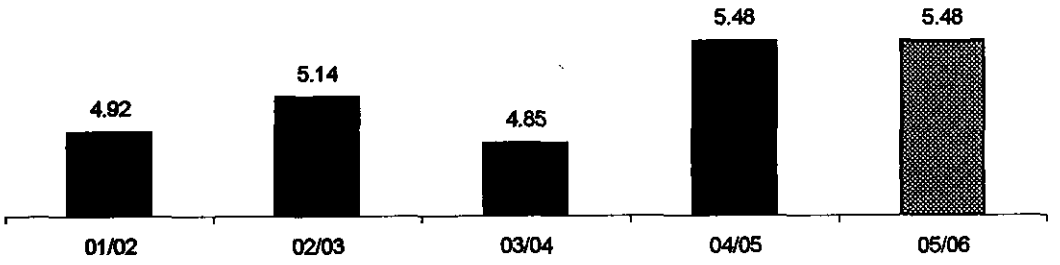
05/06 Spending Distribution

Information Systems

Fund Summary	Actual 2002/03	Revised Budget 2003/04	Adopted Budget 2004/05	Adopted Budget 2005/06
Information Systems Fund (760)	1,117,367	1,123,078	1,137,804	1,159,766

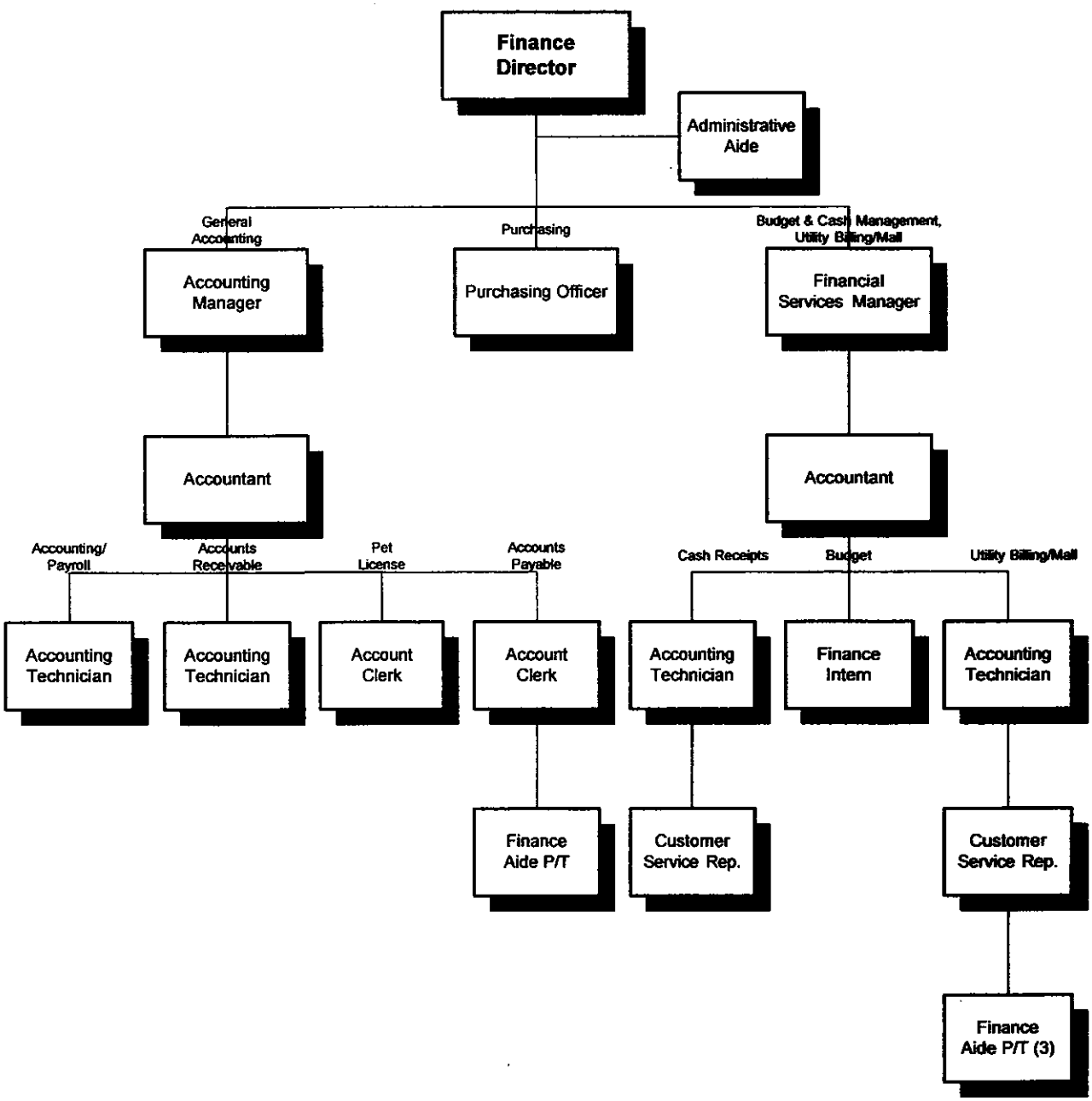
Personnel Summary	Actual 2002/03	Revised Budget 2003/04	Adopted Budget 2004/05	Adopted Budget 2005/06
Full Time Personnel	4.00	4.00	4.00	4.00
Part Time Personnel (FTE)	1.14	0.85	1.48	1.48

Total FTE's



Finance

City of Westminster
Organizational
Chart
Finance Department



City of Westminster

Finance Department

Description of the Service

The Finance Department is responsible for the fiscal affairs of the City and the Redevelopment Agency. This includes the handling and investment of cash receipts, procurement of goods and services, disbursement of all money, billing of the water utility, recording of all transactions, preparation of payroll, preparation and maintenance of the budget and general ledger, and safeguarding the financial assets and financial records of the City and Redevelopment Agency.

Department Highlights

- Completed implementation of GASB 34 requirements, including the infrastructure component.
- Reduced part-time staff.
- Froze staff accountant position for the second year.
- Revised ambulance/paramedic program guidelines.
- Implemented timely treasury reports including new reporting requirements and monitoring of the new investment consultant.
- Converted budget to a two-year presentation.

Department Challenges

- Increasing PERS, medical and retiree medical costs.
- State budget actions.
- Ambulance transportation program.

Mission Statement

To facilitate financial planning for city services and maintain the integrity of the City's financial assets through timely and accurate accounting of city records and to provide a quality level of public relations and customer service to support the efficient delivery of municipal services to the City organization and the public.

2004/05 & 2005/06 Priorities

- Provide budget 101 training to all departments.
- Continue implementation of new financial software system.
- Provide current budget updates including future State impacts.
- Prepare long range financial plan.
- Monitor budget activity and adjust for additional State impacts.

GENERAL FUNDS

General Fund - 100

General City: To account for all non-program associated revenue and the one percent general fund budget contingency approved by the City Council.

Finance Administration: To improve financial reporting through training, enhanced system capabilities as well as to provide final reports and information within four months of year-end.

ENTERPRISE FUNDS

Water Utility Fund - 600

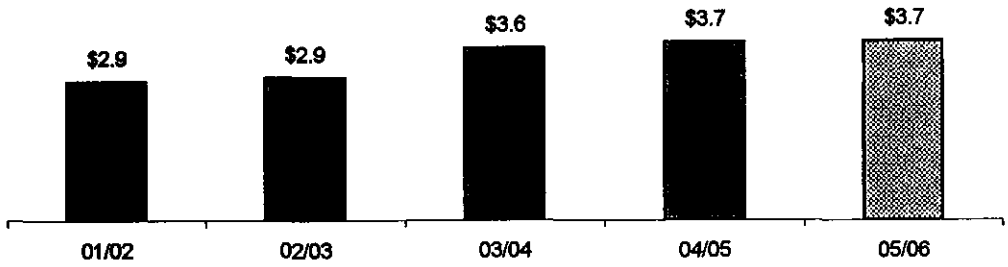
Water Billing and Collection: To provide Westminster utility customers with quality customer service and accurate utility bills.

Utility Mall Operation: To provide public information and utility customer service at night and weekends when city offices are closed and to expand services so residents may conduct a variety of transactions at the mall office.

Department Summary

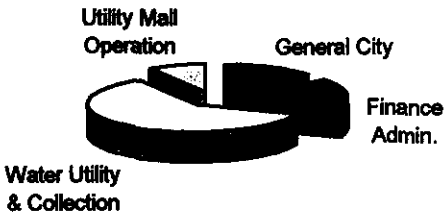
Budget Summary	Actual 2002/03	Revised Budget 2003/04	Adopted Budget 2004/05	Adopted Budget 2005/06
Salaries & Benefits	1,042,966	1,169,461	1,213,297	1,236,306
Operations & Maintenance	1,901,576	2,396,250	2,465,499	2,471,360
Capital Outlay	575	0	0	0
Total Budget (gross)	2,945,117	3,565,711	3,678,796	3,707,666
Interfund Charges	(765,884)	(861,432)	(858,257)	(871,107)
Total Budget (net)	2,179,233	2,704,279	2,820,539	2,836,559

Historical Budget Expenditures

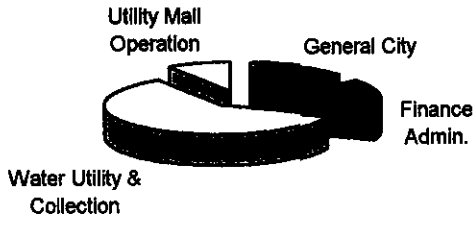


Expenditure Summary (gross)	Actual 2002/03	Revised Budget 2003/04	Adopted Budget 2004/05	Adopted Budget 2005/06
General City	38,640	329,100	402,628	403,934
Finance Administration	1,182,892	1,303,530	1,325,626	1,345,474
Water Billing and Collection	1,505,654	1,689,718	1,703,923	1,709,037
Utility Mail Operation	217,931	243,363	246,619	249,221
Expenditure Total	2,945,117	3,565,711	3,678,796	3,707,666

04/05 Spending Distribution



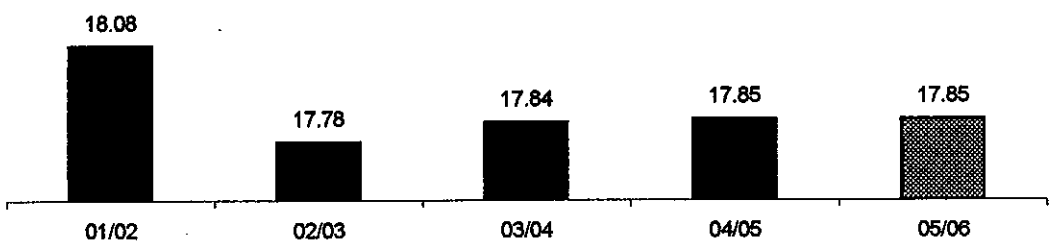
05/06 Spending Distribution



Fund Summary	Actual 2002/03	Revised Budget 2003/04	Adopted Budget 2004/05	Adopted Budget 2005/06
General Fund (100)	455,648	771,198	869,997	878,301
WRA Operating Fund Admin. (500)	235,657	266,106	265,125	269,095
Water Utility Fund (600)	2,077,070	2,328,827	2,344,830	2,358,449
General Benefits Fund (740)	88,371	99,790	99,422	100,910
Liability Administration Fund (750)	88,371	99,790	99,422	100,911

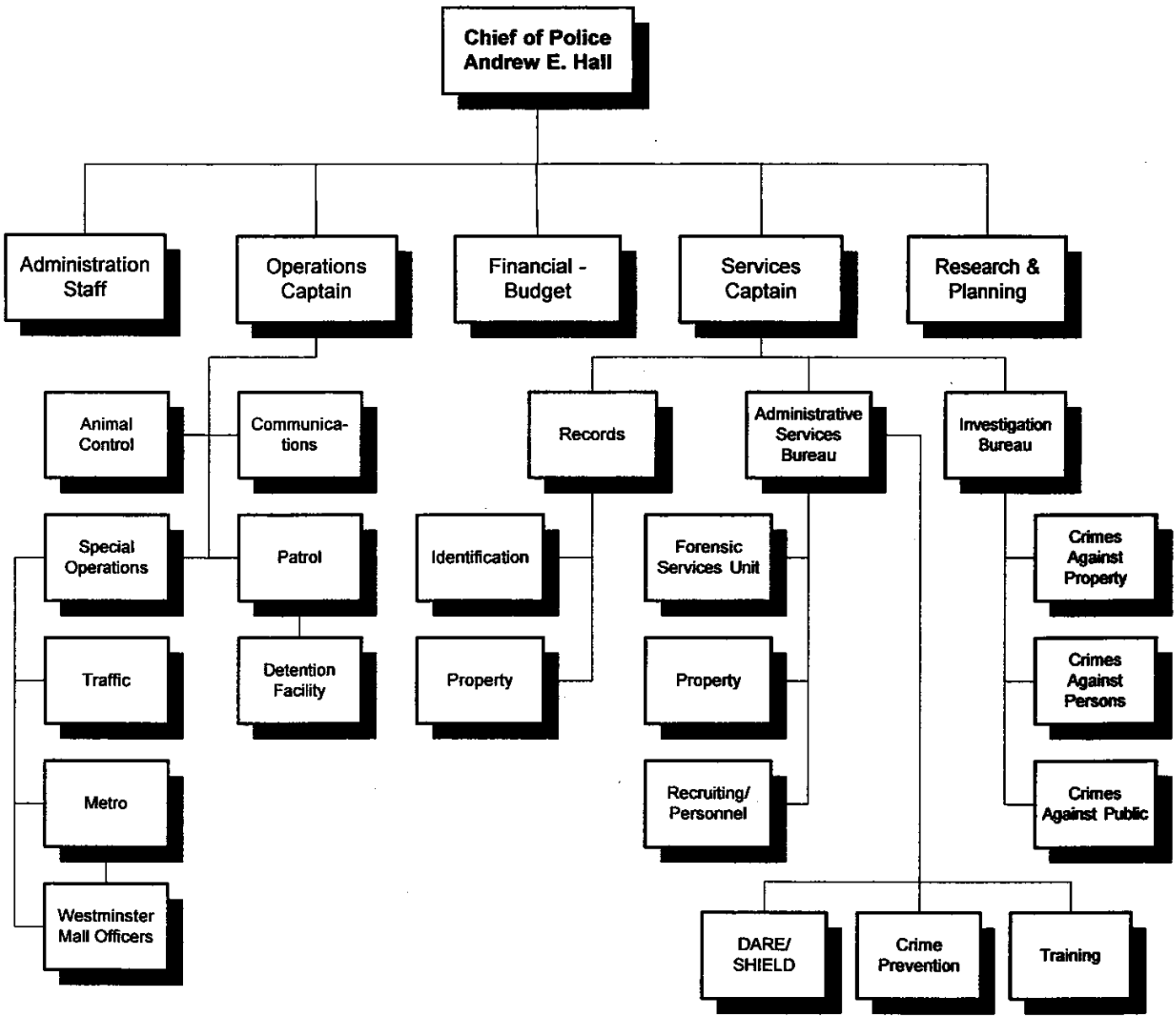
Personnel Summary	Actual 2002/03	Revised Budget 2003/04	Adopted Budget 2004/05	Adopted Budget 2005/06
Full Time Personnel	15.00	15.00	15.00	15.00
Part Time Personnel (FTE)	2.78	2.84	2.85	2.85

Total FTE's



Police

City of Westminster Organizational Chart
Police Department



City of Westminster

Police Department

Description of the Service

The Police Department is responsible for the enforcement of local, state and federal laws, and with providing around-the-clock protection of the lives and property of the public. The Police Department functions both as an instrument of public services and as a tool for the distribution of information guidance and direction.

Department Highlights

- Track exemplary work of police officers through implementation of Supervisor Contact Cards.
- Renew Office of Traffic Safety, SPEED and Seat Belt Enforcement Grant.
- Successful implementation of collaborative mental health/police service program.
- Implement wireless voice and data system for improved information delivery to field officers via IP Mobile Net.
- Community surveys to ensure quality police services and identify public safety concerns.

Department Challenges

- One-third of supervisory staff has been promoted with in past six months.
- Retain consultant for Needs Assessment, Site Analysis and Design Concept for Westminster Police Department Facility and Civic Center Parking Structure.
- Continue freeze of 1 lieutenant, 1 sergeant and 1 civilian position due to state fiscal cutbacks.
- Evaluate alternate child safety programs during suspension of DARE program for 2004-05.
- Analyze officer safety and enhanced community service benefits of police dispatch consolidation with West Cities police Communications Center.
- Consolidation of civilian support positions in the Detective Bureau.
- Reassignment of Police Service Officers to staff front desk allowing key shifts to add one additional police officer to the field strength reducing overtime expenditures.
- Identify enforcement and support services for possible regionalization with allied agencies.
- Police salaries and benefits increased approximately 10% ($1,738,688) in 2004-05.
- PERS retirement increase equal to $1,566,886 in 2004-05.
- Police Medical benefits increase equal to $263,064 in 2004-05.

Mission Statement

The Westminster Police Department is dedicated to the protection of life, property and the rights of all people. Through individual accountability, excellent teamwork and commitment to quality service. The men and women of the Westminster Police Department work with our diverse community to make the City of Westminster a safer place.

2004/05 & 2005/06 Priorities

- Continue to develop the police department web site (eWPD.org), including crime statistics by reporting district, "hot tips"
- Implement Detective Bureau reorganization and case management processes improvements.
- Apply directed patrol procedures based on crime trend analysis.

- Implement police department volunteer program.
- Complete three year written strategic plan.
- Expand police Explorer program.
- Evaluate the Family Protection Unit's (FPU) VAWO Grant and seek extended funding.
- Maintain community outreach programs, including Neighborhood Watch and the Citizen Academy, and Senior Academy.
- Evaluate OTS Speed Grant and identify future funding needs.

Programs and Program Goals

GENERAL FUNDS

GENERAL FUND - 100

General Police: To expedite hiring practices and achieve full employment status; create and maintain community partnerships; maintain justice system teams that enhance the delivery of police services and community protection; explore strategic partnerships with allied law enforcement agencies; proactively analyze crime trends to be used in directive patrol and investigative case management; actively pursue grant funding to enhance and expand our mission; and complete strategic planning process.

Animal Control: To license as many dogs as possible and enforcement of applicable laws; reduce animal cruelty caused by neglect through education programs; continue the spay/neuter program in compliance with new state law using impound fees to provide spay/neuter at no cost to the owner; and educate the public regarding responsible pet ownership and pet overpopulation.

SPECIAL REVENUE FUNDS

POLICE SEIZURE FUND - 250

DOJ Seizures - Criminal: To actively pursue criminals and their organizations which impact citizens and businesses in Westminster; seize assets and monies derived from criminal enterprises; and prosecute and convict the members of criminal enterprises.

DOT Seizures - Criminal: To aggressively pursue enforcement against criminal enterprises, including seizing the property and assets used to facilitate the criminal organization and reinvesting these resources to enhance our law enforcement efforts.

Federal Narcotics Seizures: To engage in pro-active criminal investigations on criminal organizations leveraging the vertical prosecution teams to enhance these efforts.

SPECIAL POLICE PROGRAMS FUND - 250

Police Mall Operation: To provide effective and efficient police services in and around the Westminster Mall, thereby creating an atmosphere of security that enhances the public's view of the mall as a safe environment.

Animal Humane Program: To fulfill State law requirements as stated in Section Fd & Arg 30804.7 - Citations for failure to Spay or Neuter, requiring fines to be collected for impounded non-spay or non-neutered dogs.

County Task Force Operation: To continue reduction of organized auto theft throughout Orange County through the use of multi-agency collaboration.

Special Police Service Fund Debt Service: To make debt service payments and meet all issuance covenants for the 1998 Series A Refunding tied to financing the county wide 810 MHz police communication system.

LOCAL NARCOTIC SEIZED PROPERTY FUND - 260

LNSP: To aggressively pursue enforcement against criminal enterprises, including seizing the property and assets used to facilitate the criminal organization and reinvesting these resources to enhance our law enforcement efforts.

Local Criminal: To aggressively pursue enforcement against criminal enterprises, including seizing the property and assets used to facilitate the criminal organization and reinvesting these resources to enhance our law enforcement efforts.

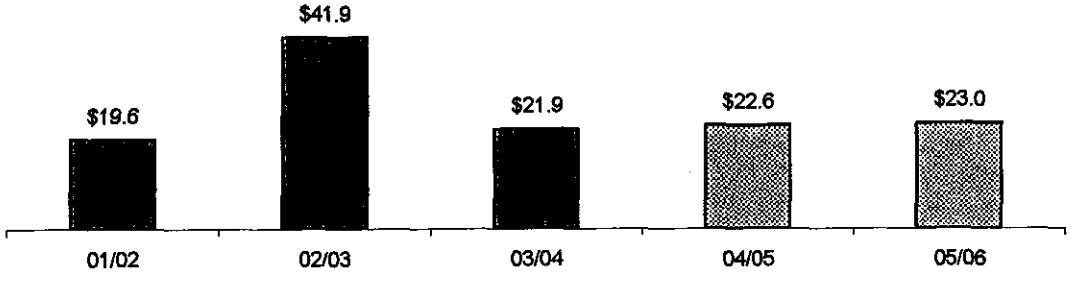
SUPPLEMENTAL LAW ENFORCEMENT SERVICES FUND - 261

Citizens Option for Public Safety: To improve the scope of supervision of police personnel in patrol and investigations.

Department Summary

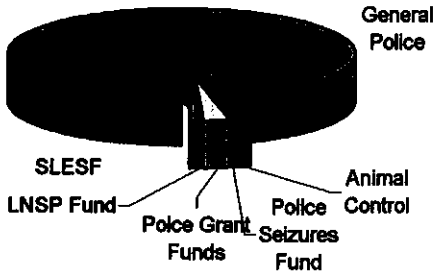
Budget Summary	Actual 2002/03	Revised Budget 2003/04	Adopted Budget 2004/05	Adopted Budget 2005/06
Salaries & Benefits	17,479,340	18,107,580	19,700,961	20,086,672
Operations & Maintenance	3,318,191	3,652,897	2,924,573	2,951,564
Capital Outlay	171,586	110,108	4,332	4,462
Total Budget (gross)	20,969,117	21,870,585	22,629,866	23,042,698
Interfund Charges	0	0	0	0
Total Budget (net)	20,969,117	21,870,585	22,629,866	23,042,698

Historical Budget Expenditures

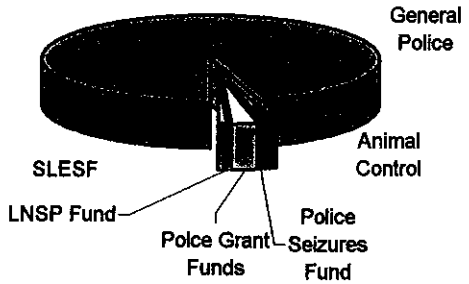


Expenditure Summary (gross)	Actual 2002/03	Revised Budget 2003/04	Adopted Budget 2004/05	Adopted Budget 2005/06
General Police Services	19,244,563	19,848,634	21,578,986	21,971,816
Animal Control	247,766	275,297	286,088	289,638
DOJ Seizures - Criminal	70,685	241,852	572	572
DOT Seizures - Criminal	30,561	89	5	5
Federal Narcotic Seizures	2	1	2	2
Police Mall Operations	198,151	239,218	268,426	275,963
Animal Humane Program	50	4,000	2,000	2,000
County Task Force Operations	137,438	123,081	137,251	141,055
DARE	105,484	126,435	0	0
Special Police Service Fund Debt Service	164,439	164,304	165,535	165,035
Local Law Enforcement Block Grant	79,840	86,264	0	0
Domestic Violence Grant	204,956	347,930	0	0
COPS More 96 Grant	0	6,935	0	0
Homeland Security	0	24,970	0	0
OC Meth Lab	133,867	85,368	0	0
CA Law Enforcement Tech Equipment	33,637	16,319	0	0
OTS - Speed Grant	5,513	33,021	0	0
LNSP	25,115	46	79	79
Local Criminal	2	1	2	2
Citizens Option for Public Safety (SLESF)	287,047	246,820	190,920	196,531
Expenditure Total	20,969,117	21,870,585	22,629,866	23,042,698

04/05 Spending Distribution



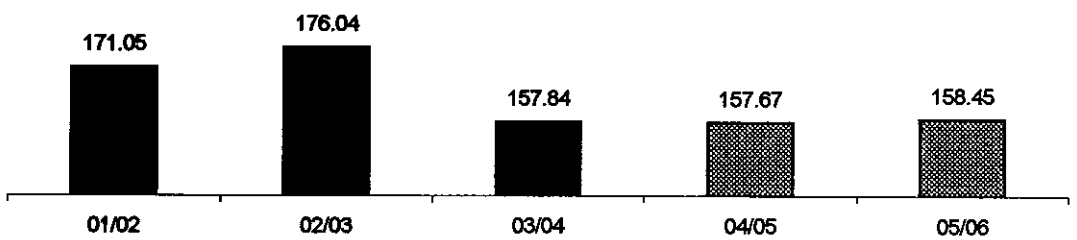
05/06 Spending Distribution



Fund Summary	Actual 2002/03	Revised Budget 2003/04	Adopted Budget 2004/05	Adopted Budget 2005/06
General Fund (100)	19,492,329	20,123,931	21,865,074	22,261,454
Police Seizure Fund (250)	101,248	241,942	579	579
Special Police Programs Fund (258)	1,063,375	1,257,845	573,212	584,053
Local Narcotics Seized Property (260)	25,117	47	81	81
Sup Law Enforcement Services (261)	287,047	246,820	190,920	196,531

Personnel Summary	Actual 2002/03	Revised Budget 2003/04	Adopted Budget 2004/05	Adopted Budget 2005/06
Full Time Personnel	152.00	149.00	149.00	149.00
Part Time Personnel (FTE)	24.04	8.84	8.67	9.45

Personnel Summary



Fire

Fire Department

Description of the Service

The City of Westminster contracts with the Orange County Fire Authority (OCFA) for fire protection services. In addition, OCFA provides public education programs to schools, businesses, community associations, childcare providers and other members of the community. They also coordinate the inspection of all commercial buildings, investigate all fires and enforce hazardous materials regulation.

Department Highlights

- 2004/05 will be the fifth year of a ten year contract with the Orange County Fire Authority to provide fire services to Westminster
- The budget includes a 3.5% increase in the OCFA charge.
- The ambulance program, started in 1993, continues in its current form under the Orange County Fire Authority management.
- The ambulance transportation program rates were restructured in 2003.
- Westminster will continue to receive all revenues generated from the ambulance program.
- The ambulance operators are trained in basic life support functions and in addition to transportation, relieve the amount of calls other fire personnel respond to, such as helping an invalid back into bed.

Department Challenges

- Review current ambulance transportation contracts.
- Improve collections by improving the timing and accuracy of billings.

Mission Statement

To provide protection through rapid aggressive action to inhibit the manifestation of events caused by accidental, intentional or acts of God to the residents and business owners of the City of Westminster and to provide rapid emergency medical transportation for the City of Westminster.

2004/05 & 2005/06 Priorities

- Maintain the current established service levels.
- Fire suppression.
- Provide fire prevention services via annual inspections, plan review and public education.

GENERAL FUNDS

General Fund - 100

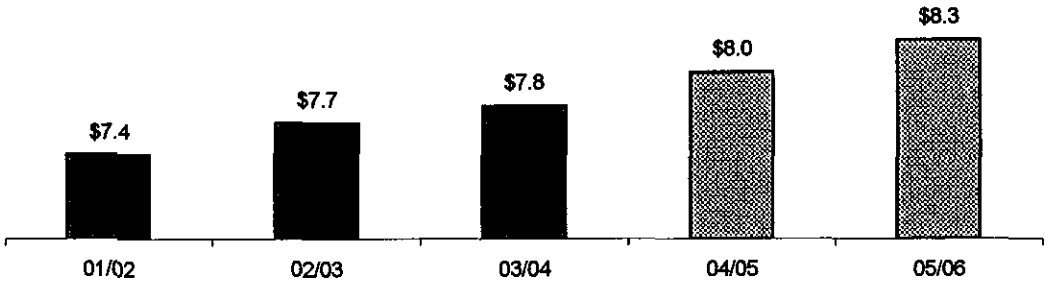
General Fire Services: To provide a cost effective service to the community from the 3 fire stations within the City boundaries & by establishing the standard of response times of 5 minutes or less, 80% of the time for an Engine Company and a response time of 10 minutes or less, 80% of the time for a Truck Company to arrive on scene at any location within the City boundaries.

Ambulance Transport Services: To provide ambulance transportation service to the community by establishing a standard response time of ten minutes or less, 80% of the time, for an ambulance unit to arrive on scene at any location within the City boundaries.

Department Summary

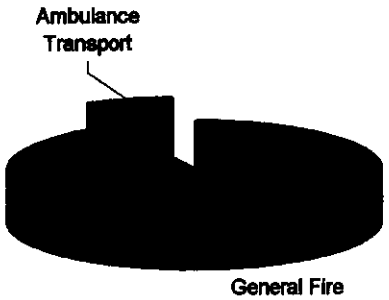
Budget Summary	Actual 2002/03	Revised Budget 2003/04	Adopted Budget 2004/05	Adopted Budget 2005/06
Salaries & Benefits	270,788	350,246	406,334	406,334
Operations & Maintenance	7,383,587	7,435,121	7,625,544	7,864,618
Capital Outlay	0	0	0	0
Total Budget (gross)	7,654,375	7,785,367	8,031,878	8,270,952
Interfund Charges	0	0	0	0
Total Budget (net)	7,654,375	7,785,367	8,031,878	8,270,952

Historical Budget Expenditures

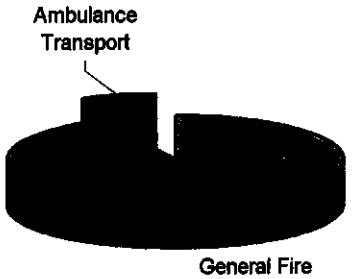


Expenditure Summary	Actual 2002/03	Revised Budget 2003/04	Adopted Budget 2004/05	Adopted Budget 2005/06
General Fire Services	7,070,543	7,176,653	7,423,164	7,662,238
Ambulance Transport Services	583,832	608,714	608,714	608,714
Expenditure Total	7,654,375	7,785,367	8,031,878	8,270,952

04/05 Spending Distribution



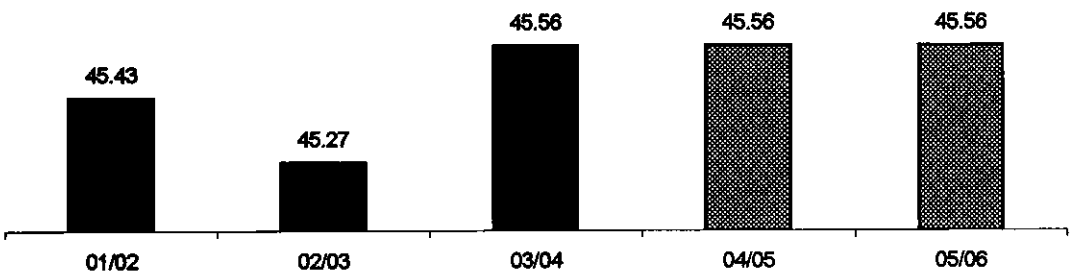
05/06 Spending Distribution



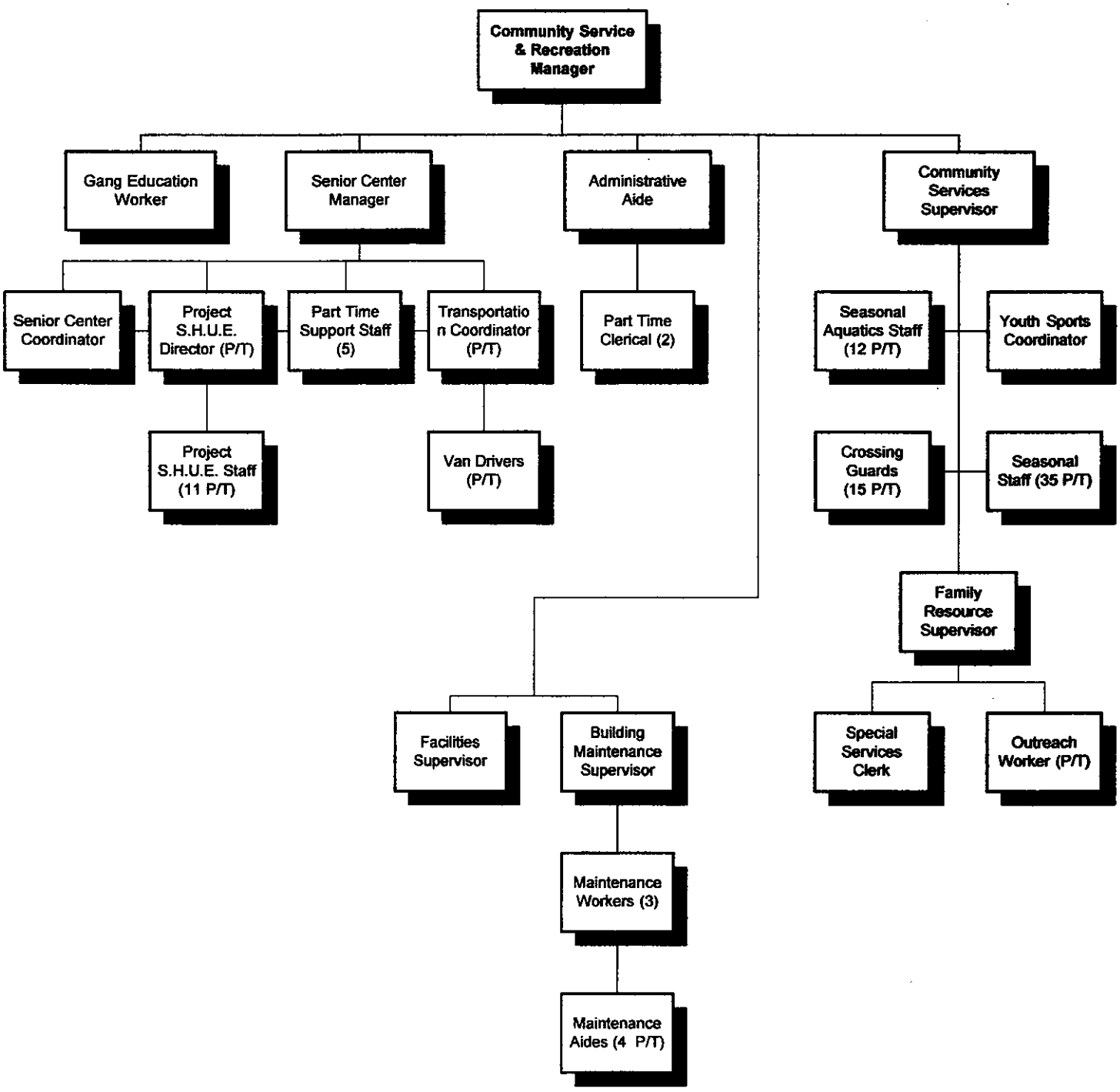
Fund Summary	Actual 2002/03	Revised Budget 2003/04	Adopted Budget 2004/05	Adopted Budget 2005/06
General Fund (100)	7,654,375	7,785,367	8,031,878	8,270,952

Personnel Summary	Actual 2002/03	Revised Budget 2003/04	Adopted Budget 2004/05	Adopted Budget 2005/06
Full Time Personnel (Fire contract FTE's)	45.00	45.00	45.00	45.00
Part Time Personnel (FTE)	0.27	0.56	0.56	0.56

Total FTE's



City of Westminster Organizational Chart
Community Services Department



Community Services

Description of the Service

The Community Services Department provides a wide range of programs to the community in the areas of human leisure and cultural services, special event production, and development and operation of various facilities and parklands. These programs and services contribute to the community's health, recreation and cultural enrichment.

Department Highlights

- Actively market city rental facilities to increase revenue.
- Work closely with the school districts to maintain financial partnership for crossing guard program.
- Over 150 volunteers are trained and supervised by staff to help coordinate and assist in the programs and services offered by the Senior Center.
- Senior Center volunteers provide over 21,000 service hours.
- Jr High Enhancement program offers activities at three middle schools to 2,500 youth.
- Gang prevention program provides a 7-week curriculum to a minimum of 600 students grades 3-6.
- Provide a safe, entertaining 4th of July Program to City residents.

Department Challenges

- Provide services to frail homebound seniors to help them stay independent and in their own homes as long as possible.
- Solicit donations from civic and service organizations to assist in reducing costs of parks & playgrounds programs.
- Expand the number of participation teams in men's and senior women's softball league.
- Promote safety and permanency in homes and communities through prevention efforts aimed at child abuse, domestic violence, gang activity and substance abuse.

Mission Statement

To provide community enrichment opportunities through responsive cultural, educational, recreational and social programs at safe, attractive facilities.

2004/05 & 2005/06 Priorities

- Provide city-wide crossing guard program and staff training.
- Provide up to 65 at risk, minority children a safe after school environment at the Project SHUE sites.
- Teach 1,500 students swim lessons and provide recreational swim for 3,000 youth and adults.
- Host 40 students at Youth in Government Day and 7,000 residents at the Summer Concert series.

GENERAL FUNDS

General Fund - 100

Community Services Administration: Evaluate and respond to community needs as related to department activities; facilitate three commissions and one committee; encourage self supporting activities and implement new programs; actively seek grant support, public and private financial partnership; and evaluate department's system of delivering service.

Senior Center: To promote the physical and emotional well-being of older adults who reside in Westminster by providing a diverse offering of programs with an emphasis on fitness, education and human services in environments which promote a spirit of dignity and limitless potential for later life enrichment.

Parks & Playgrounds: To provide a variety of quality year-round recreational activates to the youth in our community.

Jr. High Enhancement: To offer a variety of recreational/educational activities at the three middle schools in the Westminster School District, targeting needs and interests of sixth, seventh and eighth grade students.

Gang Prevention: To provide gang education and intervention programs in response to City needs.

Community Services Special Programs Fund - 265

Adult Sports: To provide a year-round (four seasons) adult softball program.

Aquatics: To offer a safe, quality aquatic program to the Westminster community.

Special Classes: To provide quality recreational and leisure classes to Westminster residents through contractual services.

Trips and Tours: To offer excursions to local residents as a choice for quality leisure time activity.

Youth Sports: To offer a variety of introductory sports programs to the youth of the community in a recreational environment.

Special Events: To increase awareness of city services through community events.

Contributions - Parks/Trees: To generate funds to plant trees in city parks.

SPECIAL REVENUE FUNDS

Park Dedication Fund - 200

Park Dedication: To provide Community Services & Recreation administrative services portion of Park Dedication program.

Community Promotion Fund - 230

Community Promotion: To enhance public relations/marketing within community.

Fourth of July: To enhance public relations within the city and provide a safe family event for the community.

Community Services Grant Fund

Family Resource Center: To facilitate the strengthening of the family unit through coordinated and culturally appropriate resources that promote self sufficiency and healthy families.

Senior Transportation Fund - 290

Senior Transportation: To provide safe and efficient transportation services to Westminster Seniors through the OCTA Senior Mobility Program.

Project SHUE Fund - 295

Project SHUE: To utilize the wisdom of our senior community by providing as after school intergenerational program assisting at risk students in achieving success in school, thus becoming productive members in our community.

INTERNAL SERVICE FUNDS

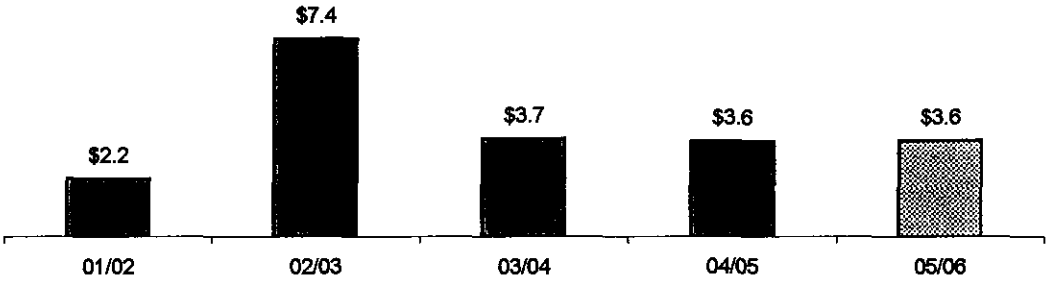
Government Buildings Fund - 770

Government Building: To maintain, upkeep, and skillfully repair city facilities.

Department Summary

Budget Summary	Actual 2002/03	Revised Budget 2003/04	Adopted Budget 2004/05	Adopted Budget 2005/06
Salaries & Benefits	1,698,983	1,762,344	1,773,877	1,796,323
Operations & Maintenance	1,958,965	1,903,158	1,802,116	1,802,505
Capital Outlay	51,862	0	0	0
Total Budget (gross)	3,709,811	3,665,502	3,575,993	3,598,828
Interfund Charges	0	0	0	0
Total Budget (net)	3,709,811	3,665,502	3,575,993	3,598,828

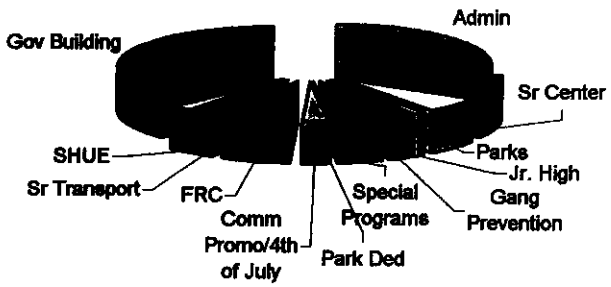
Historical Budget Expenditures



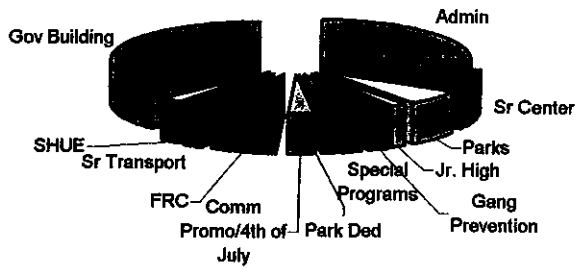
Expenditure Summary	Actual 2002/03	Revised Budget 2003/04	Adopted Budget 2004/05	Adopted Budget 2005/06
Community Services Administration	846,191	932,128	908,729	915,754
Senior Center	213,508	249,843	282,485	285,312
Parks & Playgrounds	194,554	225,794	224,676	226,169
Jr. High Enhancement	51,306	59,200	59,200	59,200
Gang Prevention	75,852	78,691	76,916	78,365
Adult Sports	16,396	36,767	37,637	37,637
Aquatics	47,404	55,240	54,038	54,038
Special Classes	42,022	49,475	49,417	49,455
Trips and Tours	3,699	6,600	7,725	8,175
Youth Sports	6,405	5,200	6,720	6,720
Special Events	5,264	7,710	6,810	7,710
Contributions - Parks/Trees	0	600	675	675
Contributions - Senior Meals	19	0	0	0
Park Dedication	50,536	4,460	2,208	2,208
Community Promotion	93,016	76,598	76,598	76,598
Fourth of July	21,845	25,000	25,000	25,000
Summer Youth Program	115,832	0	0	0
Year-round Youth Employment Program	152,790	0	0	0
Employment Training Panel	6,897	0	0	0
Family Resource Center	228,308	104,691	0	256,537
Family Resource Center	73,967	250,000	256,537	0

	Actual 2002/03	Revised Budget 2003/04	Adopted Budget 2004/05	Adopted Budget 2005/06
Senior Transportation	76,874	88,841	79,745	81,681
Project SHUE	46,750	83,726	89,767	89,767
Government Building	1,340,376	1,324,938	1,331,110	1,337,827
Expenditure Total	3,709,811	3,665,502	3,575,993	3,598,828

04/05 Spending Distribution



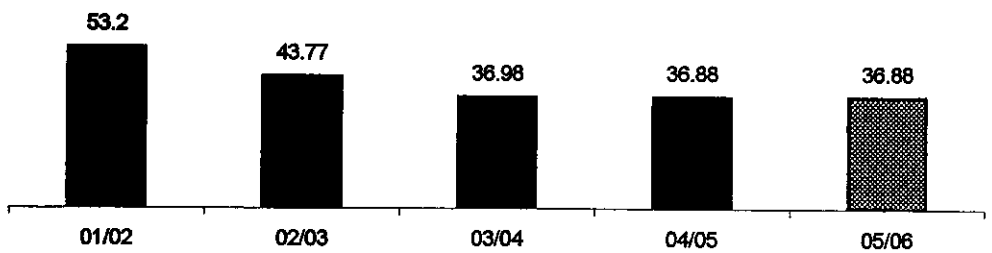
05/06 Spending Distribution



Fund Summary	Actual 2002/03	Revised Budget 2003/04	Adopted Budget 2004/05	Adopted Budget 2005/06
General Fund (100)	1,381,411	1,545,656	1,552,006	1,564,800
CS Special Programs Fund (265)	121,209	161,592	163,022	164,410
Park Dedication Fund (200)	50,536	4,460	2,208	2,208
Community Promotion Fund (230)	114,861	101,598	101,598	101,598
Community Services Grant Fund (275)	577,794	354,691	256,537	256,537
Senior Transportation Fund (290)	76,874	88,841	79,745	81,681
Project SHUE Fund (295)	46,750	83,726	89,767	89,767
Government Buildings Fund (770)	1,340,376	1,324,938	1,331,110	1,337,827

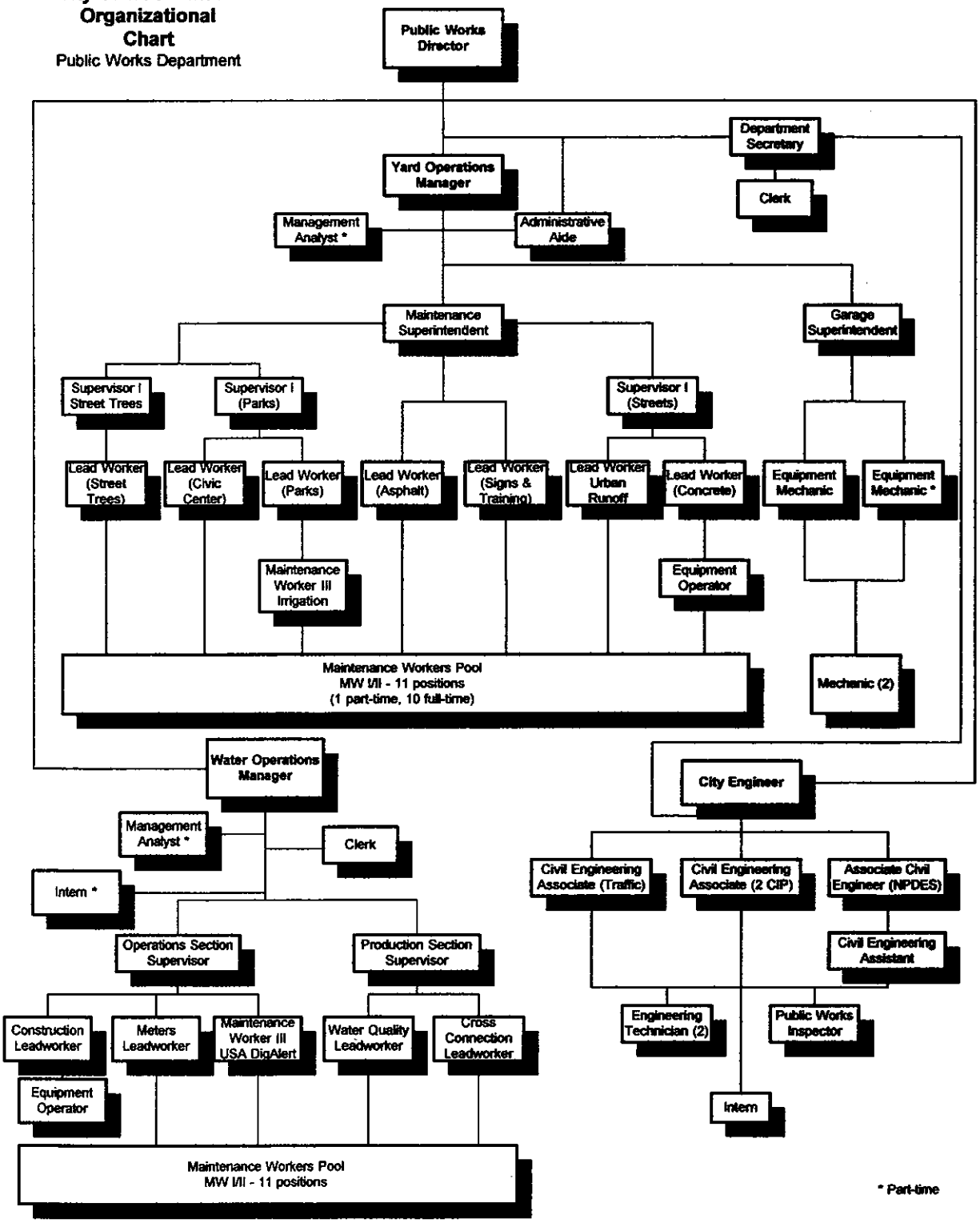
Personnel Summary	Actual 2002/03	Revised Budget 2003/04	Adopted Budget 2004/05	Adopted Budget 2005/06
Full Time Personnel	21.00	14.00	14.00	14.00
Part Time Personnel (FTE)	22.77	22.98	22.88	22.88

Personnel Summary



City of Westminster Organizational Chart

Public Works Department



Public Works

Description of the Service

The Public Works Department provides water, streets and right-of-ways, parks, fleet maintenance and engineering services. The department is made up of sixteen program within nine funds.

Department Highlights

- Budget is 2% below last years and absorbs personnel benefits cost increases of 8%.
- 9% General Fund share is lowest of County Cities in survey.
- Significant reductions in public works fleet equipment and associated costs and some weekend overtime.
- Outside grant funds for CIP work was at an all time high of $3.5 million for FY 2003-2004 which will be constructed during 2004-2005

Department Challenges

- Engineering workload is increasing due to NPDES and Infrastructure Revitalization Plan (IRP).
- To plan and implement the 5-year residential street repair program.
- Respond to request for pothole repairs within 1-2 business days. Skin patch as necessary.
- Cap or grind sidewalk differentials within 30 days of notification.
- Complete the curb, gutter and sidewalk 5 year management plan.
- Fuel costs have increased dramatically.

Mission Statement

To provide effective public works services for: water, streets and right-of-ways, parks, fleet maintenance and engineering; that cost revenue and quality conscious; customer friendly, timely proactive, innovative, forward thinking, safe, environmentally and legally compliant, attractive, and well understood.

2004/05 & 2005/06 Priorities

- Develop additional revenue sources while cutting costs.
- Develop employee practice of "better, cheaper, faster, with a smile."
- Facilitate superior communications and outreach with all City stakeholders and customers.
- Practice good stewardship of our environment.
- Attain state-of-the-art automation, equipment and training.
- Constantly improve safety awareness and reduce liability exposure.
- Develop people to their fullest potential.
- Provide high quality, low cost and timely equipment/vehicle maintenance.
- Maintain high standards in appearance & safety of public grounds/facilities at low cost.
- Provide timely, value oriented engineering services.
- Provide safe, good tasting water at the lowest cost.
- Provide safe and cost effective maintained streets and right-of-ways.

GENERAL FUNDS

GENERAL FUND - 100

Public Works Administration: Develop new revenue sources and innovative business practices to ensure effective programs, customer satisfaction, and cost efficient delivery of service in compliance with the adopted budget, programs, and policies of the City. Coordinate budget and Capital Improvement Program; strategic planning, administrative and contractual support for department.

Engineering Services: Provide timely, value oriented Engineering services. To oversee all land development projects for conformity with the Subdivision Map Act, and to plan, design, and administer the construction of capital improvement projects, including major water, streets, storm drains, and traffic signals. In addition, the Engineering staff will remain updated on all Federal, State, and County requirements to ensure that the City will receive the maximum available share of outside funding for Public Works projects.

Street Maintenance: To maintain City streets in a safe drivable condition in a cost effective manner through proper resource allocation.

Concrete Repair: Repair/replace damaged concrete curbs, gutter and sidewalks to help alleviate drainage issues and eliminate height differentials for our customers. Keep the city streets and alleys clean to allow drainage and prevent urban runoff and to present a positive image to the current customers/residents and potential new customers.

Park Maintenance: To maintain 24 Parks and the Civic Center cost effectively to the highest standards possible for the overall enjoyment of the public.

Street Tree Maintenance: Cost effective trimming and shaping of Park and Parkway trees for the best possible appearance within guidelines for height clearances and public safety. Plant trees in parkways as part of Street Forestry Program and Street Improvement Projects.

SPECIAL REVENUE FUNDS

GAS TAX FUND - 210

Gas Tax: Provide for the receipt and distribution of State Gas Tax funds restricted to be used exclusively for City street purposes pursuant to Section 2106 and 2105 of the State Streets and Highways Code as modified by Propositions 108 and 111.

MEASURE M FUND - 211

Measure M Admin: Provide for the receipt and distribution of the City's share of the local Sales Tax funds approved by the voters of Orange County as a part of Measure M for use for City street purposes.

TRAFFIC IMPACT FUND - 216

Traffic Impact Fee Administration: Collect and distribute Traffic Impact Mitigation Fees pursuant to Ordinance No. 2203 and Resolution 3097.

MUNICIPAL LIGHTING FUND - 220

Municipal Lighting: To provide night illumination of the public streets in the City for public safety and convenience.

DRAINAGE DISTRICT FUND - 270

Drainage District: Repair and improve storm water drainage systems to preserve water quality and reduce flood damage potential from the impacts of new growth.

ENTERPRISE FUNDS

WATER UTILITY FUND - 600

Water Utility Administration: Manage the Westminster Water system efficiently and productively to provide our customers with the highest quality of water service, at the lowest cost.

Utility Production & Supply: To provide safe, high quality drinking water at the lowest possible cost. To ensure 100% fire protection and adequate pressure at all times to the residents and businesses of Westminster while providing a safe working environment for all employees.

System Maintenance: Maintain a high level of professionalism and cost effectiveness in Water System maintenance and repair. Maintain and provide high quality customer service.

AGENCY FUNDS

1915 ACT BONDS FUND - 920

92-1 Assessment District: To manage the Assessment District in a manner consistent with accepted financial practices and the 1915 Assessment Act requirements.

INTERNAL SERVICE FUNDS

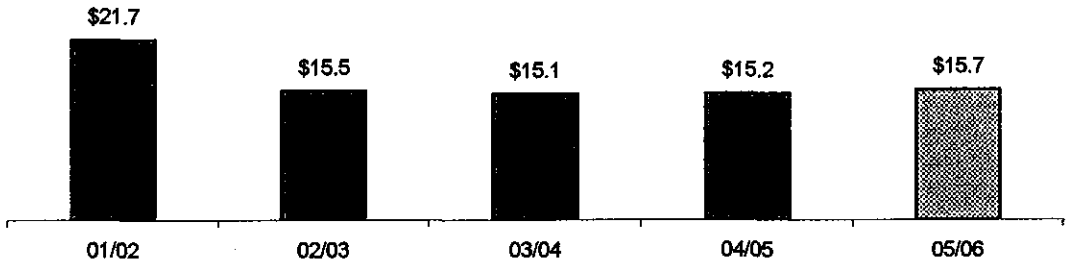
MOTOR POOL FUND - 700

Motor Pool: To provide City staff with dependable, safe, and efficient vehicles and equipment as cost effectively as possible.

Department Summary

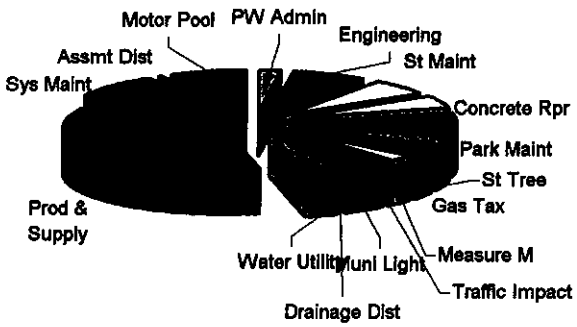
Budget Summary	Actual 2002/03	Revised Budget 2003/04	Adopted Budget 2004/05	Adopted Budget 2005/06
Salaries & Benefits	4,783,672	5,078,439	5,356,831	5,456,469
Operations & Maintenance	8,652,077	10,046,144	9,838,211	10,191,263
Capital Outlay	2,083,589	3,600	3,600	3,600
Total Budget (gross)	15,519,338	15,128,183	15,198,642	15,651,332
Interfund Charges	743,070	810,080	774,516	776,002
Total Budget (net)	16,262,408	15,938,263	15,973,158	16,427,334

Historical Budget Expenditures

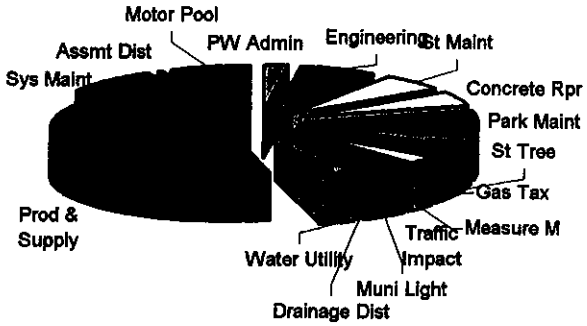


Expenditure Summary (gross)	Actual 2002/03	Revised Budget 2003/04	Adopted Budget 2004/05	Adopted Budget 2005/06
Public Works Administration	330,847	348,376	348,116	354,420
Engineering Services	1,025,048	1,118,230	1,121,317	1,141,575
Street Maintenance	820,770	933,222	925,694	936,547
Concrete Repair	869,433	809,488	808,150	844,531
Park Maintenance	1,211,942	1,229,841	1,193,931	1,201,749
Street Tree Maintenance	635,661	549,234	574,702	582,238
Gas Tax	450,742	495,373	465,586	465,586
Measure M Admin	402,097	415,214	408,457	414,132
Bicylce/Ped SB821	776	0	0	0
State AB 2928 Street Repair	8,745	0	0	0
Traffic Impact Fee Administration	20,526	4,363	5,972	4,972
Municipal Lighting	733,509	722,471	699,307	699,444
Drainage District	574	39	80	80
Water Utility Administration	2,224,718	519,962	514,343	523,847
Utility Production & Supply	4,161,056	5,394,260	5,508,602	5,833,403
System Maintenance	1,270,004	1,382,020	1,396,636	1,415,709
92-1 Assessment District	40,832	41,465	40,095	38,705
Motor Pool	1,312,058	1,164,625	1,187,654	1,194,394
Expenditure Total	15,519,338	15,128,183	15,198,642	15,651,332

04/05 Spending Distribution



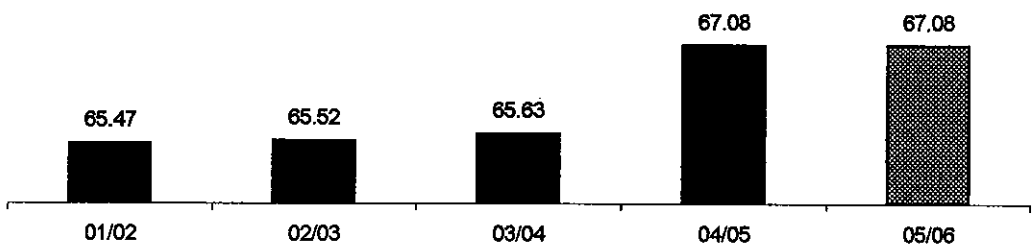
05/06 Spending Distribution



Fund Summary	Actual 2002/03	Revised Budget 2003/04	Adopted Budget 2004/05	Adopted Budget 2005/06
General Fund (100)	3,358,499	3,375,695	3,384,453	3,451,148
Gas Tax Fund (210)	1,101,851	1,193,990	1,202,124	1,212,376
Measure M Fund (211)	1,053,206	1,060,091	987,166	1,000,895
Bicycle/Ped (SB821) Fund (213)	776	0	0	0
State AB 2928 Street Repair Fund (214)	8,745	0	0	0
Traffic Impact Fund (216)	20,526	4,363	17,185	16,388
Municipal Lighting Fund (220)	733,509	722,471	710,520	710,860
Drainage District Fund (270)	574	39	80	80
Capital Improvements Projects (400)	0	0	72,702	74,017
Water Utility Fund (600)	7,836,178	7,509,508	7,596,662	7,952,470
1915 Act Bonds Fund (920)	40,832	41,465	40,095	38,705
Motor Pool Fund (700)	1,364,643	1,220,561	1,187,654	1,194,394

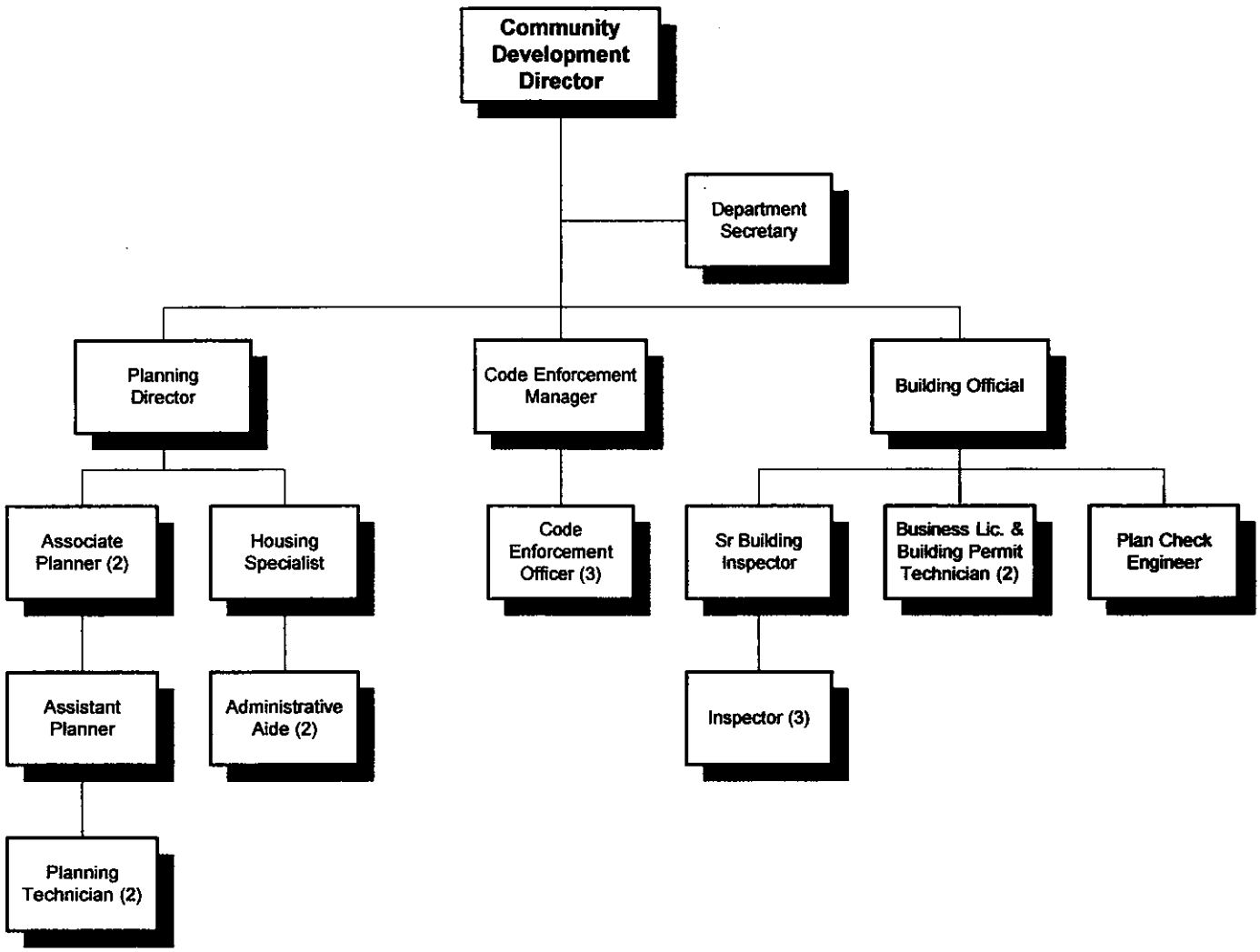
Personnel Summary	Actual 2002/03	Revised Budget 2003/04	Adopted Budget 2004/05	Adopted Budget 2005/06
Full Time Personnel	64.00	64.00	64.00	64.00
Part Time Personnel (FTE)	1.52	1.63	3.08	3.08

Personnel Summary



Community
Development

City of Westminster Organizational Chart
Community Development Department



Community Development

Description of the Service

The Community Development Department is responsible for providing services in land use controls, building construction regulation, code enforcement, administration of Community Development Block Grant (CDBG) and Home Investment Partnership Program (HOME) Funds, redevelopment and low/moderate income housing.

Department Highlights

- Assist with Development of the Community Cultural Center.
- Complete implementation of new computerized permitting and licensing system.
- Use of new digital camera equipment and color printer to reduce costs and increase efficiency.
- Continue to market the City at the annual ICSC convention.

Department Challenges

- Update Zoning Code, Sign Code, and Design Standards
- Reinstate Neighborhood Improvement Task Force (NITF)
- Continue to educate residents and business owners about local Building and Planning Codes and National Pollution Discharge Elimination System requirements.

Mission Statement

To continue finding innovative ways to provide customers with accurate information in a courteous and timely manner in order to facilitate quality development that will improve the appearance and economic vitality of the City.

2004/05 & 2005/06 Priorities

- Provide training and learning opportunities for all staff members.
- Continue to enhance computerized permitting system to keep track of plans and inspections
- Coordinate use of computerized permit and licensing system with Building, Planning, Code Enforcement, and Engineering.
- Continue with the General Plan Consistency Project

Programs and Program Goals

GENERAL FUNDS

Community Development Fund - 285

Community Development Administration: To administer Building, Code Enforcement, Housing, Planning, and Redevelopment activities while promoting a quality customer service attitude among all employees.

Planning: To administer the General Plan and Zoning Ordinance of the City to ensure quality development in compliance with the California Environmental Quality Act and all City and State laws.

Building: Administer building codes and business license regulations.

Code Enforcement: Enforce City, State, and Federal codes to ensure a safe and attractive community environment.

SPECIAL REVENUE FUNDS

Housing/Community Development Fund - 240

CDBG: Provides funding for: senior services; youth services; and street improvements.

HCD HOME Housing Fund - 242

HOME Housing: Provides funding for affordable housing, with the primary focus on rental housing for very low-income families.

REDEVELOPMENT FUNDS

WRA Operating Fund Administration - 500

Redevelopment Administration: To assist property owners with rehabilitation of existing development and construction of new development; provides funds for infrastructure improvement and community facilities development; and development of affordable housing.

WRA Debt Service Fund - 510

Redevelopment Debt Service: To manage the Redevelopment Agency's debt service to provide maximum financial leverage and adequate operating flexibility.

Low/Moderate Housing Fund - 530

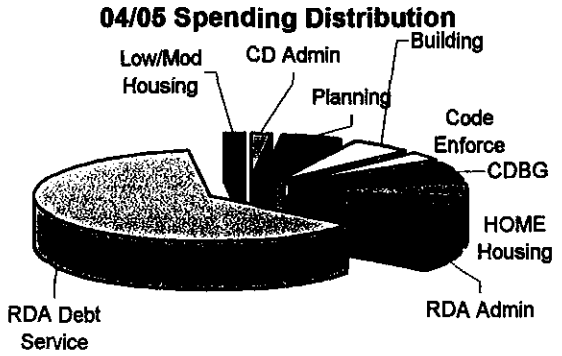
Low/Moderate Income Housing: To increase, improve, and preserve the supply of low and moderate income housing.

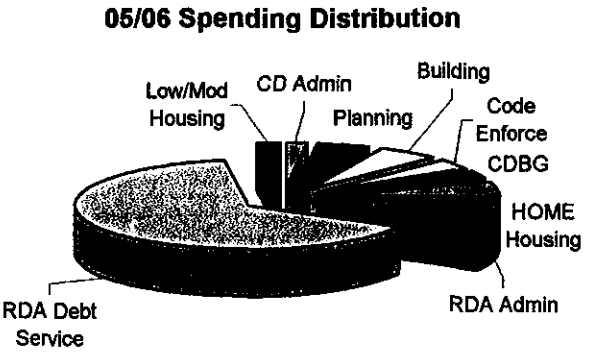
Department Summary

Budget Summary	Actual 2002/03	Revised Budget 2003/04	Adopted Budget 2004/05	Adopted Budget 2005/06
Salaries & Benefits	1,803,715	2,079,449	2,075,565	2,116,193
Operations & Maintenance	8,020,569	10,043,350	12,747,802	12,407,504
Capital Outlay	809,729	600	600	600
Total Budget (gross)	10,634,013	12,123,399	14,823,967	14,524,297
Interfund Charges	743,263	824,579	868,297	863,363
Total Budget (net)	11,377,276	12,947,978	15,692,264	15,387,660

Historical Budget Expenditures

Expenditure Summary	Actual 2002/03	Revised Budget 2003/04	Adopted Budget 2004/05	Adopted Budget 2005/06
Community Development Administration	276,967	281,368	291,715	296,731
Planning	543,773	655,938	817,142	703,255
Building	742,738	861,679	863,314	876,012
Code Enforcement	384,369	470,658	515,927	524,044
Waste Management	136	9,225	0	0
CDBG	842,462	894,472	822,434	413,018
HOME Housing	285,845	637,468	799,634	801,038
Redevelopment Administration	1,466,321	1,478,728	1,161,424	1,193,021
Redevelopment Debt Service	5,902,861	5,745,950	9,252,161	9,408,889
Low/Moderate Income Housing	188,541	1,087,913	300,216	308,289
Expenditure Total	10,634,013	12,123,399	14,823,967	14,524,297

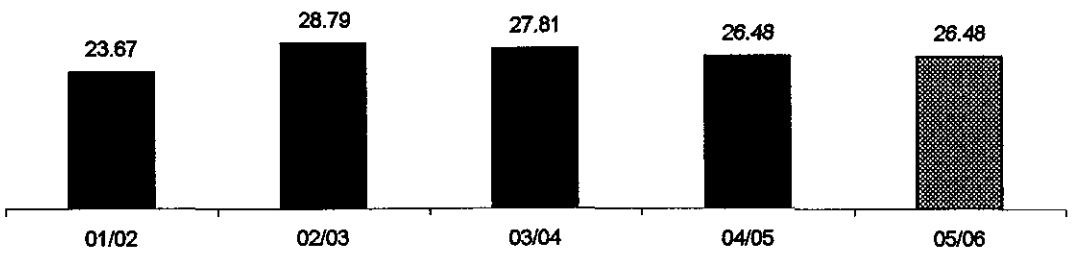




Fund Summary	Actual 2002/03	Revised Budget 2003/04	Adopted Budget 2004/05	Adopted Budget 2005/06
Community Development Fund (285)	1,947,983	2,278,868	2,488,098	2,400,042
Housing/Community Development (240)	*842,462*	*894,472*	*822,434*	*413,018*
HCD HOME Housing Fund (242)	285,845	637,468	799,634	801,038
WRA Operating Fund Administration (500)	1,466,321	1,478,728	1,161,424	1,193,021
WRA Debt Service Fund (510)	5,902,861	5,745,950	9,252,161	9,408,889
Low/Moderate Housing Fund (530)	188,541	1,087,913	300,216	308,289

Personnel Summary	Actual 2002/03	Revised Budget 2003/04	Adopted Budget 2004/05	Adopted Budget 2005/06
Full Time Personnel	23.00	23.00	23.00	23.00
Part Time Personnel (FTE)	*5.79*	*4.81*	*3.48*	*3.48*

Personnel Summary



CAPITAL IMPROVEMENT PROJECTS FY 2004 - 2006

The annual capital improvement program funds needed repairs, replacements, and improvements to streets, parks, public buildings, vehicles and equipment.

Funding Source	**2004/05**	**2005/06**
Park Dedication Fund	$303,120	$0
Gas Tax Fund	475,000	0
Measure M Fund	376,592	0
Traffic Impact Fees	290,000	0
CDBG Fund	420,891	0
AQMD Fund	110,000	0
Water Utility Fund	386,000	386,000
Equipment Replacement Fund	367,000	477,000
Building Maintenance Fund	64,000	0
Redevelopment Agency	30,000	30,000
Low/Moderate Housing Fund	2,838,300	2,838,300
	$5,660,903	$3,731,300

The list of needed, but, as yet, unfunded projects is included for information and planning purposes at the end of the capital projects listing in the budget document. It is anticipated that as the Infrastructure Revitalization revenues grow in the coming years, we will be able to much more effectively address this list.

CAPITAL IMPROVEMENT PROJECTS FY 2004 - 2005

			Amount
Park Dedication Fund Projects (Fund 200)			
76502-057600	Park West Park Irrigation System Renovation		$79,200
76502-057601	Westminster Park Irrigation System Renovation		$112,200
76502-057602	Park Signs Replacement for Westminster Village, Bolsa Chica, Indian Village, Cascade, Goldenwest, College, John Land, Hoover, Westminster, Palos Verde, Coronet, Cloverdale, Park West, and Heritage		$24,420
76502-057603	Court Resurfacing 11 tennis & 1 basketball courts at Park West, Bolsa Chica and Westminster Parks		$52,800
76502-057604	Gazebo and Shade shelter table replacements: Liberty, Bowling Green, Park West, Bolsa Chica, John Land, Indian Village, Newcastle, Gillespie and Sigler parks		$34,500
		Total requests	**$303,120**
Gas Tax Projects (Fund 210)			
55036-053600	Battery backups for five intersections (Bolsa/Magnolia, Bolsa/ Goldenwest, Westminster/Magnolia, Bolsa Chica/Westminster, and Springdale/Westminster		$25,000
55036-053601	City-wide crack and slurry seal program		$100,000
55036-053602	City-wide arterial repairs (Gas Tax 04/05)		$350,000
		Total requests	**$475,000**
Measure M Projects (Fund 211)			
55026-052600	Signal Interconnect: McFadden-Brookhurst to Ward, Hoover-Trask to Garden Grove, Bolsa-Hoover to Chestnut (cable replace)		$157,006
55026-052601	City-wide arterial repairs (M 04/05)		$219,586
		Total requests	**$376,592**
Traffic Impact Fee Projects (Fund 216)			
55031-053100	Brookhurst/Margo signal upgrade		$75,000
55031-053101	Newland/Hazard signal upgrade (50% from County)		$80,000
55031-053102	Goldenwest/Trask signal upgrade		$70,000
55031-053103	Westminster/Monroe signal upgrade		$65,000
		Total requests	**$290,000**
CDBG Projects (Fund 240)			
16510-051600	Pvmt. Rehab. Area bound by Westminster/Hazard, Beach and Cedarwood		$300,891
16510-051601	Renovation of men's and women's restrooms at Senior Center (comply w/ the Federal ADA standards)		$95,000

CAPITAL IMPROVEMENT PROJECTS FY 2004 - 2005

			Amount
16510-051602	Renovate the Senior Center Reception area so that staff can serve seniors in wheel chairs more efficiently		$25,000
		Total requests	**$420,891**
Water Utility (Fund 600)			
55502-055500	04/05 Periodic Repair/Replacement		$386,000
		Total requests	**$386,000**
AQMD (Fund 280)			
14802-051400	CNG fueling station @ City Yard		$110,000
		Total requests	**$110,000**
Equipment Replacement (Fund 700)			
58002-055800	7 black & white patrol cars		$182,000
	3 BMW motorcycles (3 year 60,000 mile buyback agreement)		$63,000
	1 detective/undercover (mini-van)		$25,000
	1 sedan		$15,000
	1 one-ton hydrant truck		$45,000
	1 one-ton truck w/ service body		$27,000
	1 fork lift reconditioned		$10,000
		Total requests	**$367,000**
Building Maintenance (Fund 770)			
75502-057500	Police cooling condenser unit replacement		$55,000
75502-057501	City Hall computer room HVAC unit replacement		$9,000
		Total requests	**$64,000**
		Subtotal Fund 400	**$2,792,603**
Redevelopment Projects (Fund 500)			
18002-971009	Agency property repairs and improvements		$30,000
		Total requests	**$30,000**
Low/Moderate Housing (Fund 530)			
18602-034010	Affordable housing construction and assistance		$2,000,000
18602-044004	Funding for housing rehabilitation loans		$775,300
18602-044005	Funding for mobile home rehabilitation grants		$63,000
		Total requests	**$2,838,300**
		Subtotal Fund 520	**$2,868,300**
		Grand Total CIP Requests	**$5,660,903**

CAPITAL IMPROVEMENT PROJECTS FY 2005 - 2006

			Amount
Water Utility (Fund 600)			
55502-065500	05/06 Periodic Repair/Replacement		$386,000
		Total requests	**$386,000**
Equipment Replacement (Fund 700)			
58002-065800	6 black & white patrol cars @ 26k each		$156,000
	3 trucks w/ service bodies @ 28k each		$84,000
	1 sprinkler truck		$28,000
	1 flatbed truck		$28,000
	1 pick up		$21,000
	1 sedan		$15,000
	1 front end loader		$125,000
	1 DARE van		$20,000
		Total requests	**$477,000**
		Subtotal Fund 400	**$863,000**
Redevelopment Projects (Fund 500)			
18002-971009	Agency property repairs and improvements		$30,000
		Total requests	**$30,000**
Low/Moderate Housing (Fund 530)			
18602-034010	Affordable housing construction and assistance		$2,000,000
18602-044004	Funding for housing rehabilitation loans		$775,300
18602-044005	Funding for Mobile Home Rehabilitation Grants		$63,000
		Total requests	**$2,838,300**
		Subtotal Fund 520	**$2,868,300**
		Grand Total CIP Requests	**$3,731,300**

CAPITAL IMPROVEMENT PROJECTS & MULTI-YEAR PROGRAMS FY 2004-2005

EXPENSES THROUGH: 3/31/2004

FUNDS: 400/520

DATE: 9/16/2004

Project Number	Project Description	2003-2004 Expenses	Encumbrance	Life to Date Expenses	Project Balance	Existing Approp.	2004-05 Allocation	Total Budget
	FUNDED PROJECTS							
	Cable Television projects:							
11202-934007	Community Cultural Arts Facility	187,846	312,542	513,552	817,673	1,331,225	0	1,331,225
11202-964001	Community Theater	571,792	917,517	2,347,532	584,368	2,931,900	0	2,931,900
	subtotal	759,638	1,230,059	2,861,084	1,402,041	4,263,125	0	4,263,125
	Information Systems projects:							
14502-004200	Information System Repairs	0	0	125,931	34,069	160,000	0	160,000
14502-014200	Permit Tracking software	0	0	52,540	7,460	60,000	0	60,000
14502-024200	New financial system	435,125	685,364	1,371,302	311,698	1,683,000	0	1,683,000
14502-024201	Network infrastructure upgrade	0	0	33,319	16,990	50,309	0	50,309
14502-024202	Centralized document manager and server	0	0	4,227	25,773	30,000	0	30,000
14502-024203	GIS support training and integration	0	0	0	30,000	30,000	0	30,000
14502-024205	Document imaging batch capture & CD library software system	0	0	15,939	1,370	17,309	0	17,309
14502-034200	New phone and voice mail system	0	0	0	400,000	400,000	0	400,000
14502-034201	Replace mail processing machine	17,980	0	17,980	7,020	25,000	0	25,000
14502-034202	Network infrastructure upgrade	0	0	0	50,000	50,000	0	50,000
14502-034203	Internet/City Web development	0	0	0	50,000	50,000	0	50,000
14502-034204	Replace 31 laptops in police vehicles	0	0	236,764	30,456	267,220	0	267,220
	subtotal	453,106	685,364	1,858,003	964,835	2,822,838	0	2,822,838
	AQMD projects:							
14802-001300	Ride Share Van (replacement)	0	0	0	25,000	25,000	0	25,000
14802-051400	CNG fueling station @ City Yard	0	0	0	110,000	0	110,000	110,000
	subtotal	0	0	0	135,000	25,000	110,000	135,000
	CDBG projects:							
16510-954006	Vietnamese Chamber of Commerce in OC Little Saigon Project	0	0	0	15,000	15,000	0	15,000
16510-954008	15th St. Apartment improvements (108 Loan)	0	0	0	850,000	850,000	0	850,000
16510-984001	Westminster Boys and Girls Club - heating/air replacement	0	0	38,476	11,524	50,000	0	50,000
16510-989402	Project Contingency (1997-98)	0	0	0	5,668	5,668	0	5,668
16510-991002	Street reconstruction Westminster, Beach, Hazard and Cedarwood	0	0	21,529	14,111	35,640	0	35,640
16510-011010	Pavement Rehab.: Texas, Wyoming & Iowa	7,103	138	181,419	404	181,823	0	181,823
16510-021020	Pavement Rehab - Olive from Hazard to Park	0	0	170,955	29,045	200,000	0	200,000
16510-024012	Boys & Girls Club rehabilitation	0	0	0	80,000	80,000	0	80,000
16510-034000	Pavement Rehab.: Westminster, Beach, Hazard & Cedarwood	0	0	0	300,000	300,000	0	300,000
16510-034001	Asian American Senior Center development	0	0	0	20,000	20,000	0	20,000
16510-034002	Boys & Girls Club rehabilitation	0	0	4,800	52,067	56,867	0	56,867
16510-044000	Pavement Rehab.: Westminster, Beach, Hazard & Cedarwood	0	0	0	426,654	426,654	0	426,654
16510-051600	Pavement rehab: Westmisnter/Hazard, Beach & Cedarwood	0	0	0	300,891	0	300,891	300,891
16510-051601	Senior Center restroom renovation	0	0	0	95,000	0	95,000	95,000
16510-051602	Senior Center reception area renovation	0	0	0	25,000	0	25,000	25,000
	subtotal	7,103	138	417,179	2,225,364	2,221,682	420,891	2,642,573
	Redevelopment Agency projects:							
18002-914006	Cultural Arts Center	6,178	137,250	468,732	0	468,732	0	468,732
18002-944006	Cultural Arts Center (93 TA Issue) ($250,000 to 949804)	0	41,327	250,409	2,700,000	2,950,409	0	2,950,409
18002-959802	Amendments 3 & 4 Evaluation	0	0	30,383	15,000	45,383	0	45,383
18002-971009	Property Improvements	35,682	0	106,858	34,982	111,840	30,000	141,840
18002-004000	Bolsa Corridor Master Plan	5,825	919	57,612	62,388	120,000	0	120,000
18002-009800	Community Infrastructure Funding	5,243	4,262	410,068	109,932	520,000	0	520,000
18002-021022	Street & ROW repairs (within CDBG areas)	0	0	216,908	33,092	250,000	0	250,000
18002-024010	Revitalization residential areas (IRP)	254,319	5,246	417,311	526,190	943,501	0	943,501
18002-034005	Bolsa Corridor Median Phase I	76,717	1,389,991	1,470,000	(0)	1,470,000	0	1,470,000
18002-034006	Water System Improvements (IRP)	25,187	12,813	97,750	102,250	200,000	0	200,000
18002-034007	Westminster Blvd. Revitalization Phase II	270	119,400	119,670	380,330	500,000	0	500,000

CAPITAL IMPROVEMENT PROJECTS & MULTI-YEAR PROGRAMS FY 2004-2005

EXPENSES THROUGH: 3/31/2004

FUNDS: 400/520

DATE: 9/16/2004

Project Number	Project Description	2003-2004 Expenses	Encumbrance	Life to Date Expenses	Project Balance	Existing Approp.	2004-05 Allocation	Total Budget
18002-034009	Housing assistance (IRP)	0	0	0	31,000	31,000	0	31,000
18002-034012	St. & ROW concrete repair (IRP)	39,716	12,590	123,000	(0)	123,000	0	123,000
18002-034013	Wyoming St. storm drain	0	0	0	400,000	400,000	0	400,000
18002-034015	Newland St Pvmt Edinger - Heil (IRP)	0	0	0	88,869	88,869	0	88,869
18002-034016	City Wide Striping (IRP)	0	0	0	40,000	40,000	0	40,000
18002-034017	Bus Pads (IRP)	13,610	26,390	40,000	0	40,000	0	40,000
18002-034018	McFadden Slurry Seal/County (IRP)	47,300	0	47,300	4,700	52,000	0	52,000
18002-034019	St & R/W IMP Asphalt IRP	631,954	19,807	651,761	1,435,370	2,087,131	0	2,087,131
18002-034020	St & R/W IMP Concrete IRP	283,338	37,254	320,592	225,408	546,000	0	546,000
18002-044001	Water System Improvements (IRP)	0	0	0	400,000	400,000	0	400,000
18002-044002	Bolsa Corridor Median Phase 2	19,723	318,787	338,510	521,490	860,000	0	860,000
18002-044003	Westminster Blvd Median Phase 2	2,999	1	3,000	787,000	790,000	0	790,000
18002-044008	Police building & parking study	0	64,900	64,900	5,100	70,000	0	70,000
18002-044009	St & R/W IMP IRP	0	0	0	2,400,000	2,400,000	0	2,400,000
18002-044010	IRP Contingency	0	0	0	300,000	300,000	0	300,000
	subtotal	1,448,061	2,190,937	5,234,766	10,603,099	15,807,865	30,000	15,837,865
	Low/Moderate Housing projects:							
18602-021023	Street & ROW repairs (within CDBG areas)	998	9,902	724,779	20,675	745,454	0	745,454
18602-034010	Housing assistance (IRP)	20,625	0	23,225	3,009,775	1,033,000	2,000,000	3,033,000
18602-034011	Housing assistance	(50,000)	0	400,000	1,400,000	1,800,000	0	1,800,000
18602-044004	Housing rehabilitation loans	0	0	0	775,300	0	775,300	775,300
18602-044005	Mobile home rehabilitation grants	0	0	0	63,000	0	63,000	63,000
	subtotal	(28,377)	9,902	1,148,004	5,268,750	3,578,454	2,838,300	6,416,754
	Police projects:							
31002-012800	PD Ergo Furn, Dual Mon, CAD, RMS	0	0	408,272	4,228	412,500	0	412,500
39802-964201	800 MHz County Communication System	0	0	2,100,177	97,078	2,197,255	0	2,197,255
	subtotal	0	0	2,508,449	101,306	2,609,755	0	2,609,755
	Street projects - Bus Shelters Franchise:							
50002-011006	Street and Right of Way Repairs	0	3,538	1,316,463	24,636	1,341,099	0	1,341,099
50002-011009	Scanning Street Engineering Drawings	343	6,257	19,291	(0)	19,291	0	19,291
50002-011014	ST & ROW repairs - Goldenwest, Str	0	0	56,642	1,478	58,120	0	58,120
50002-021001	Cont to Scan Eng Drawings	0	1,391	1,391	13,609	15,000	0	15,000
50002-021002	City GIS improvements for web access	0	0	4,086	15,914	20,000	0	20,000
50002-021025	Urban Water Runoff Grant	0	0	2,784	23,266	26,050	0	26,050
50002-031000	Pvmt Rehab: Trask, Beach to I405	495	165,505	166,000	0	166,000	0	166,000
50002-031001	Interconnect City Yard to City Hall	18,178	0	18,178	31,822	50,000	0	50,000
50002-031002	Pvmt Rehab: McFadden to Bolsa	173,615	348,394	529,969	569	530,538	0	530,538
50002-039400	Contingency 02/03	0	0	0	113,399	113,399	0	113,399
	subtotal	192,631	525,085	2,114,805	224,692	2,339,497	0	2,339,497
	General Fund Capital Reserve projects:							
51502-011008	City-wide Traffic Striping and Delineation	10,197	1,133	70,086	0	70,087	0	70,087
51502-011013	Pvmt Rehab Hazard-Brookhurst to City limit	1,850	0	327,501	1,889	329,390	0	329,390
51502-021003	Flood control master plan	22,289	75,346	108,966	41,034	150,000	0	150,000
51502-021004	GASB 34 inventory	22,383	121	25,708	0	25,708	0	25,708
51502-031014	Trask Area Improvements	0	0	48,648	11,352	60,000	0	60,000
51502-031021	Bushard Street Pavement Bolsa - Hazard	298,319	52,334	350,653	115,397	466,050	0	466,050
51502-031022	Edinger St Pvmt Magnolia - Bushard	277,904	72,714	350,618	121,282	471,900	0	471,900
51502-031023	Newland St Pvmt Edinger - Heil	120	0	120	297,411	297,531	0	297,531
51502-041000	City wide paint striping arterial streets & crosswalks	26,798	13,202	40,000	0	40,000	0	40,000
51502-041001	Canopy structure for material bins at Corporation Yard	0	0	0	17,000	17,000	0	17,000
	subtotal	659,860	214,850	1,322,300	605,366	1,927,666	0	1,927,666
	Street projects - Measure M :							
55026-021013	Newland Street Interconnect	4,441	0	245,738	4,262	250,000	0	250,000
55026-021014	Bolsa/Goldenwest/Wstmn - Caltrans Cameras	44,979	153,596	270,177	92,823	363,000	0	363,000
55026-021015	Edinger/Bushard Advanced Detection	6,100	21,177	39,269	731	40,000	0	40,000
55026-031004	Pvmt Rehab: Hoover, Bolsa to Hazard	201,139	53,998	255,580	63,009	318,589	0	318,589
55026-031005	Pvmt Rehab: Heil, Beach to I-405	74,613	288,454	363,067	111,794	474,861	0	474,861
55026-031006	Pvmt Rehab: Trask, Beach to Hoover (AHRP)	4,071	120,064	137,834	25,502	163,336	0	163,336

CAPITAL IMPROVEMENT PROJECTS & MULTI-YEAR PROGRAMS FY 2004-2005

EXPENSES THROUGH: 3/31/2004

FUNDS: 400/520

DATE: 9/16/2004

Project Number	Project Description	2003-2004 Expenses	Encumbrance	Life to Date Expenses	Project Balance	Existing Approp.	2004-05 Allocation	Total Budget
55026-031007	Video traffic monitoring (Bolsa/Magnolia) SIP/Traffic Impact	35,589	122,418	214,246	(1)	214,245		214,245
55026-031008	Bolsa/Edwards Traffic Signal Modifications (GMA-6)	92,487	8,603	101,090	18,910	120,000	0	120,000
55026-031009	Hoover St. Interconnect - Bolsa to Garden Grove (GMA-6)	100,201	14,255	114,872	65,128.12	180,000	0	180,000
55026-031010	Bridge widening study - Bolsa Chica over I-405 (GMA-6)	47,818	10,834	58,652	31,348	90,000	0	90,000
55026-031011	Bridge widening study - Goldenwest over I-405 (GMA-6)	47,818	10,834	58,652	31,348	90,000	0	90,000
55026-031013	Cedarwood Area St. Improvements	0	0	56,932	78,068	135,000	0	135,000
55026-031019	St. & ROW concrete repair (IRP)	0	1,650	199,998	2	200,000	0	200,000
55026-031020	Safe Routes to School Grant	8,265	0	8,265	76,875	85,140	0	85,140
55026-041005	Bolsa, Goldenwest, Westminster Caltrans monitoring cameras I (GMA)	0	0	0	68,000	68,000	0	68,000
55026-041006	Video traffic monitoring II - Beach/Magnolia - Westminster/Magnolia (GMA)	125	0	125	94,875	95,000	0	95,000
55026-041007	Video Detection & monitoring III (Bolsa/Brookhurst & Edinger/Magnolia) (SIP)	0	0	0	221,744	221,744	0	221,744
55026-052600	Sgnl intrcnnct: McFdn-Brkhrst -Wrd, Hvr-Trsk to GG, Blsa-Hvr to Chestnut	0	0	0	157,006	0	157,006	157,006
55026-052601	City-wide arterial repairs (m 04/05)	0	0	0	219,586	0	219,586	219,586
	subtotal	618,226	552,287	1,608,582	1,263,926	2,496,915	376,592	2,872,507
	Traffic Impact projects:							
55031-001101	Ranch Road Widening @ Wstr Blvd.	0	0	152,833	98,140	250,973	0	250,973
55031-011201	Westminster/Olive signal modifications	0	0	40,552	9,448	50,000	0	50,000
55031-021200	Wstr/Hoover signal modifications	65,312	5,159	70,471	4,529	75,000	0	75,000
55031-021201	Magnolia/Hazard signal modifications	32,523	4,114	37,975	12,025	50,000	0	50,000
55031-021202	Goldenwest/Westpark/21st Street signal modifications	0	0	590	49,410	50,000	0	50,000
55031-031200	Bolsa/Moran traffic signal	0	115,000	122,900	7,100	130,000	0	130,000
55031-031201	Brookhurst/Bishop traffic signal	0	0	0	120,000	120,000	0	120,000
55031-031202	Video traffic monitoring (Bolsa/Magnolia) SIP/Traffic Impact	8,994	30,906	53,999	1	54,000	0	54,000
55031-041200	Hoover/Hazard signal upgrade	0	0	0	85,000	85,000	0	85,000
55031-041201	Goldenwest/Hazard signal upgrade	0	0	0	60,000	60,000	0	60,000
55031-041202	Video Detection & monitoring II (Bolsa/Brookhurst & Edinger/Magnolia)	0	0	0	98,000	98,000	0	98,000
55031-053100	Brookhurst/Margo signal upgrade	0	0	0	75,000	0	75,000	75,000
55031-053101	Newland/Hazard sgnl upgrd (50% county)	0	0	0	80,000	0	80,000	80,000
55031-053102	Goldenwest/Trask signal upgrade	0	0	0	70,000	0	70,000	70,000
55031-053103	Westminster/Monroe signal upgrade	0	0	0	65,000	0	65,000	65,000
	subtotal	106,829	155,179	479,320	833,653	1,022,973	290,000	1,312,973
	Gas Tax projects:							
55036-991200	Edinger/Newland signal modifications	0	0	0	34,149	34,149	0	34,149
55036-001005	Bolsa Avenue interconnect	0	0	27,869	22,132	50,001	0	50,001
55036-001010	Mahogany, Maple, Melanie, St James repair	278	0	226,688	2,722	229,410	0	229,410
55036-019400	Project contingency	0	0	0	91,040	91,040	0	91,040
55036-021007	Pvt Rehab. - Bushard/Bolsa to McFadden (Gas)	0	0	125,045	1,150	126,195	0	126,195
55036-021008	Pvt Rehab. - Bushard/McFadden to Edinger (Gas)	0	0	131,552	2,695	134,247	0	134,247
55036-021016	Pvt rehab - Bushard/McFadden to Edinger (Congestion Mgmt.)	0	0	0	25,552	25,552	0	25,552
55036-021017	Pvt Rehab - Magnolia/Hazard to Bolsa (Congestion Mgmt.)	0	0	159,419	26,353	185,772	0	185,772
55036-021018	Pvt Rehab - Bolsa Chica/Wstmn to Old Bolsa Chica Rd (Congestion Mgmt.)	157,940	42,472	200,412	0	200,412	0	200,412
55036-031015	Trask Area Improvements	0	0	0	17,000	17,000	0	17,000
55036-041004	AHRP match (future projects)	0	0	0	450,000	450,000	0	450,000
55036-041008	Beach Blvd Median Trees 1	52,210	0	52,210	922	53,132	0	53,132
55036-053600	Battery back-up - 5 intersections	0	0	0	25,000	0	25,000	25,000

CAPITAL IMPROVEMENT PROJECTS & MULTI-YEAR PROGRAMS FY 2004-2005

EXPENSES THROUGH: 3/31/2004

FUNDS: 400/520

DATE: 9/16/2004

Project Number	Project Description	2003-2004 Expenses	Encumbrance	Life to Date Expenses	Project Balance	Existing Approp.	2004-05 Allocation	Total Budget
55036-053601	City-wide crack & slurry seal program	0	0	0	100,000	0	100,000	100,000
55036-053602	City-wide arterial repairs (GT 04/05)	0	0	0	350,000	0	350,000	350,000
	subtotal	210,428	42,472	923,195	1,148,715	1,596,910	475,000	2,071,910
	State AB 2928 St. Repair projects:							
55037-021019	ST & ROW repairs (Congestion Mgmt.)	0	0	709,023	5,640	714,663	0	714,663
55037-031012	Pvt Rehab -Goldenwest, McFadden to Bolsa (Congestion Mgmt.)	0	0	286,462	262	286,724	0	286,724
	subtotal	0	0	995,485	5,902	1,001,387	0	1,001,387
	Water utility projects:							
55502-942407	System Modernization	312	0	3,162,105	79,911	3,242,016	0	3,242,016
55502-004400	Tank and Well Replacement	18,403	248,295	13,950,236	1,282,531	15,232,767	0	15,232,767
55502-022400	2001/2002 Periodic Repair/Replacement	51,604	12,939	577,847	1	577,848	0	577,848
55502-032400	2002/2003 Periodic Repair/Replacement	117,733	28,458	376,000	(0)	376,000	0	376,000
55502-042400	Design drill and equip Well 107a	5,860	0	5,860	1,294,140	1,300,000	0	1,300,000
55502-042401	Master Plan - Upgrade fire distribution lines	0	0	0	100,000	100,000	0	100,000
55502-042402	2003/2004 Periodic Repair/Replacement	39,215	144,466	183,681	172,319	356,000	0	356,000
55502-055500	2004/2005 Periodic Repair/Replacement	0	0	0	386,000	0	386,000	386,000
	subtotal	233,127	434,158	18,255,730	3,314,901	21,184,631	386,000	21,570,631
	Public works projects:							
58002-934401	Remediation Project	15,789	2,074	427,881	122,118	549,999	0	549,999
58002-021300	Equipment replacement various	106,490	0	752,924	8,175	761,099	0	761,099
58002-031300	02/03 Equipment Replacement	100,014	0	147,810	49,389	197,199	0	197,199
58002-041300	03/04 Equipment Replacement	7,632	55,458	63,090	153,910	217,000	0	217,000
58002-055800	04/05 Equipment Replacement	0	0	0	367,000	0	367,000	367,000
	subtotal	229,925	67,632	1,391,705	700,592	1,725,297	367,000	2,092,297
	Street & safety lighting projects:							
59502-951401	Westminster - lighting upgrades	0	0	0	165,000	165,000	0	165,000
59502-021400	St Lighting Acquisition Feasibility Study	0	0	0	25,000	25,000	0	25,000
	subtotal	0	0	0	190,000	190,000	0	190,000
	Community development projects:							
60002-026000	Code Enforcement Grant Funds	2,045	0	4,638	10,239	14,877	0	14,877
	subtotal	2,045	0	4,638	10,239	14,877	0	14,877
	Building Maintenance projects:							
75502-014001	Replacement ceiling tiles and lighting retrofit-Yard	0	0	23,037	53	23,090	0	23,090
75502-014002	Heat pump & reroof of Yard Paint & Sign Shop	0	0	35,398	8,212	43,610	0	43,610
75502-014004	Replace carpeting (Detectives, Traffic, Interview Rooms)	0	0	57,789	573	58,363	0	58,363
75502-014006	Replacement of HVAC & reroof of Senior Center	0	0	223,516	63,257	286,773	0	286,773
75502-024000	Public Restrooms (ADA) City Hall	53,060	0	53,143	6,782	59,925	0	59,925
75502-024002	Senior Center Restrooms Retrofit (CS)	4,856	144	10,615	152	10,767	0	10,767
75502-024004	City Hall (1 set double doors, retrofit to automatic door)	0	0	1,530	6,060	7,590	0	7,590
75502-024005	Community Services (replace 2 sets double doors; 3 single doors)	0	0	3,400	40,875	44,275	0	44,275
75502-024006	Police (replace 3 sets double doors; 2 single doors)	0	0	3,570	53,365	56,935	0	56,935
75502-024007	Paint Overhang PD, City Hall, CSB; repaint, scrape metal/Chambers; exterior paint Station 65	0	0	4,130	23,195	27,325	0	27,325
75502-024008	Floor Replacement (21,056-7,414 credit adj. Proj. #75502.994005) (Comm. Srvs.)	0	0	22,059	361	22,420	0	22,420
75502-034003	Aluminum hand rails for City Hall	0	0	0	11,000	11,000	0	11,000
75502-034004	Reroof Community Services building	0	0	2,200	86,800	89,000	0	89,000
75502-044006	Reroof Yard Business Office	1,550	2,450	4,000	41,000	45,000	0	45,000
75502-057500	Police cooling condenser replacement	0	0	0	55,000	0	55,000	55,000
75502-057501	City Hall computer room HVAC rplcmnt	0	0	0	9,000	0	9,000	9,000
	subtotal	59,466	2,594	444,388	405,684	786,073	64,000	850,073
	Park Dedication projects:							
76502-973203	Community Cultural Arts Facility - Park	0	400,000	400,000	0	400,000	0	400,000

CAPITAL IMPROVEMENT PROJECTS & MULTI-YEAR PROGRAMS FY 2004-2005

EXPENSES THROUGH: 3/31/2004

FUNDS: 400/520

DATE: 9/16/2004

Project Number	Project Description	2003-2004 Expenses	Encumbrance	Life to Date Expenses	Project Balance	Existing Approp.	2004-05 Allocation	Total Budget
76502-003203	Park West Park - playground renovation & equipment	11,767	0	87,303	297	87,600	0	87,600
76502-013200	Liberty Park-New restroom	0	0	0	125,000	125,000	0	125,000
76502-023201	Buckingham Park - playground renov.	9,784	0	81,806	(31)	81,775	0	81,775
76502-023208	Civic Center Lighting	268,746	870	270,028	54,972	325,000	0	325,000
76502-023211	Freedom Park - Wstr Found. for the Arts	(10,883)	11,047	511,073	(0)	511,073	0	511,073
76502-033200	Matching funds for irrigation @ Palos Verdes, Park West & Westminster Park (10% of $300,000)	0	0	0	30,000	30,000	0	30,000
76502-033201	New concrete slabs, tables, BBQ, & benches (Newcastle, Palos Verdes, Coronet, College, Indian Village, Cascade & Westminster Village)	17,759	3,950	32,010	4,490	36,500	0	36,500
76502-033202	Buckingham Park - cap parking lot	36,677	323	37,000	(850)	36,150	0	36,150
76502-033203	Cloverdale irrigation	0	0	0	60,000	60,000	0	60,000
76502-033204	Security lighting at Coronet Park	0	0	0	20,000	20,000	0	20,000
76502-033207	Murray Hayden - Prop 12	0	0	0	709,000	709,000	0	709,000
76502-043200	Bolsa Chica Park Rec. Bldg. - new security lights	0	0	0	4,025	4,025	0	4,025
76502-043201	John Land Park - replace shade shelter	0	0	0	17,825	17,825	0	17,825
76502-043202	Sigler Park bldg. - paint exterior & repair wood rot	0	0	0	14,375	14,375	0	14,375
76502-043203	Coronet Park - irrigation system	0	0	0	46,000	46,000	0	46,000
76502-043204	Cascade Park - irrigation system	0	0	0	46,000	46,000	0	46,000
76502-043205	Park project contingency	0	0	0	12,823	12,823	0	12,823
76502-043206	Playground renovation - Hoover	79,475	14,103	93,578	0	93,578	0	93,578
76502-057600	Park West Park - irrigation system	0	0	0	79,200	0	79,200	79,200
76502-057601	Westminster Park - irrigation system	0	0	0	112,200	0	112,200	112,200
76502-057602	Park sign replacement	0	0	0	24,420	0	24,420	24,420
76502-057603	Court resurfacing	0	0	0	52,800	0	52,800	52,800
76502-057604	Gazebo & shade shelter replacements	0	0	0	34,500	0	34,500	34,500
	subtotal	413,325	430,293	1,512,799	1,335,325	2,656,724	303,120	2,959,844
	Total funded projects	5,365,392	6,630,850	43,080,430	30,739,390	68,270,638	5,660,903	73,931,541
	Distribution by Funds:							
	General Fund (100)	852,491	739,935	3,845,376	834,286	4,679,663	0	4,679,663
	Park Dedication (200)	413,325	430,293	1,512,799	1,335,325	2,656,724	303,120	2,959,844
	Gas Tax Fund (210)	210,428	42,472	923,195	1,148,715	1,596,910	475,000	2,071,910
	Measure M Fund (211)	618,226	652,287	1,608,582	1,263,925	2,495,915	376,592	2,872,507
	State AB2928 Street Repair Fund (214)	0	0	995,485	5,902	1,001,387	0	1,001,387
	Traffic Impact Fee Fund (216)	106,829	155,179	479,320	833,653	1,022,973	290,000	1,312,973
	Municipal Lighting Fund (220)	0	0	0	190,000	190,000	0	190,000
	Cable TV/Community Promotion (230)	759,638	1,230,059	2,861,084	1,402,041	4,263,125	0	4,263,125
	CDBG Fund (240)	7,103	138	417,179	2,225,364	2,221,652	420,891	2,642,543
	Special Police Services Fund (259)	0	0	2,100,177	97,078	2,197,255	0	2,197,255
	AQMD Fund (280)	0	0	0	135,000	25,000	110,000	135,000
	Community Development Fund (285)	2,045	0	4,638	10,239	14,877	0	14,877
	Redevelopment Fund (500)	1,448,061	2,190,937	5,234,766	10,603,099	15,807,865	30,000	15,837,865
	Low/Moderate Housing Fund (530)	(28,377)	9,902	1,148,004	5,268,750	3,578,454	2,838,300	6,416,754
	Water Utility Fund (600)	233,127	434,158	18,255,730	3,314,901	21,184,631	386,000	21,570,631
	Equipment Replacement Fund (700)	229,925	57,532	1,391,705	700,592	1,725,297	367,000	2,092,297
	Computer Equip. Replacement Fund (760)	453,105	685,364	1,858,003	964,835	2,822,838	0	2,822,838
	Government Buildings Fund (770)	59,466	2,594	444,388	405,684	786,073	64,000	850,073
	Total funded projects	5,365,392	6,630,850	43,080,430	30,739,390	68,270,638	5,660,903	73,931,541

MISCELLANEOUS INFORMATION

CITY INFORMATION/STATISTICS FY 2004 – 2006

All American City

The City of Westminster was named one of the ten "all American Cities" in 1996. The national competition, sponsored by the National Leagues of Cities, is based on how the community comes together to address and solve its own problems.

History

The story of Westminster that was and the Westminster that has changed through the years to become the thriving city, as we know it today, is one of a cooperative spirit, purpose and determination.

The Presbyterian Reverend Lemuel P. Webber founded Westminster as a temperance colony in 1870 upon his purchase of some 6,000 acres of the Steams Rancho. Fulfilling his dream, he invited those people with like ideas in religion and morals to locate on individual 40-acre farms in his new colony. The town was named for the Westminster Assembly of 1643, which prescribed the basic tenets of the Presbyterian Church. John Y. Anderson, a native of Virginia, was the first man to respond to the Reverend's invitation. Anderson took up residence on the corner of what we now know as Westminster Boulevard and Monroe Street.

The community maintained its rural character until the housing boom that followed World War II in the 1940s and 50s. The City was incorporated in 1957 as a bedroom community to the aerospace, industrial and commercial centers of L. A. County. Residential growth brought large tracts of single-family homes, apartments and mobile home parks to Westminster and commercial areas developed along the major boulevards.

In the 1970s, an influx of Vietnamese and other peoples of Asian heritage came to Southern California. Many Vietnamese were attracted to Westminster initially because of the inexpensive retail space and affordable housing along Bolsa Avenue. The area, now recognized as "Little Saigon" has the largest concentration of Vietnamese in the United States.

In 1982 the Westminster Redevelopment Agency was formed and in 1983 the first project area was adopted comprising approximately 180 acres of land. The Plan was amended in 1986, 1987, 1989, and 1991, which increased the total redevelopment area to 2,076 acres. In July of 2000 the plan was amended placing the balance of the city into the redevelopment area effective, August 11, 2000. The project area and city area equal 6,994 acres

Westminster is home for the West Orange County Municipal Courthouse, the beautiful Westminster Mall and pleasant residential neighborhoods, parks, churches and schools.

Business

The City of Westminster is strategically located with the 22 (Garden Grove) Freeway on its northern boundary and the 405 (San Diego) Freeway on its southern boundary. It is 15 minutes from Disneyland and Knott's Berry Farm and 10 minutes form Southern California's beautiful beaches. The John Wayne airport is within 10 miles and Los Angeles International airport is 45 minutes away. The modern Westminster Mall at

Goldenwest and the 405 Freeway has in excess of 200 stores. The Westminster Center is a 40-acre site with a variety of retail, food services and a large theater complex. A Wal-Mart and Lowe's complex was added in 1998.

Little Saigon

Once home to orange and lemon groves, Westminster now attracts perhaps the greatest Asian population any place in the United States. A visit to Little Saigon is a trip to another land. Clothes, food and services cater to the needs of a unique audience with money to spend.

In the early 70's Vietnamese migrated and settled in Orange County. A major developer and refugee himself, Frank Jao built the Little Saigon mall. The Vietnamese came to recognize this development as an opportunity to reunite with their friends and their culture. Mr. Jao and others began to develop other businesses in the district while successfully maintaining the Asian atmosphere, which is enjoyed by all visitors.

On a typical weekend, cars back up on Bolsa Avenue, waiting in line to park at the Asian Garden Mall and other shops of Little Saigon a cultural region which bridges two cities, Westminster and Garden Grove. With the influence of Saigon, Cambodia, Thailand and Korean cultures, foods, spices and clothes plus services such as tax preparation, catering, tailoring, wedding planning, photography and more offer signage and service in native tongues with English also spoken.

Discover some of the fine cakes and pastries shops such as Lily's on Bolsa Ave. near the Asian Gardens. The French influence can be tasted and seen in gourmet breads, rolls and cakes which are some of the best anywhere.

Vietnamese, Cambodians, Koreans, Chinese and ethnic groups flock from miles around to this mecca. On a busy day, traffic is at a standstill as cars logjam their way into several malls and numerous shops. Annual festivals in commemorate Korean and Tet holidays.

Government

Incorporated in 1957.

Westminster has a Council - Manager form of government with the City Council appointing a professional administrator.

Four persons are elected by popular vote to serve four-year terms on the City Council.

Since 1986, the voters directly elect the Mayor for a two-year term.

General Election (11/2002)

Registered voters	38,088
Votes cast last city election	19,003
% Voting last city election	49.9%

Location

Westminster is located in Orange County, approximately 25 miles southeast of Los Angeles and 5 miles inland from the Pacific Ocean.

The city is situated between two of the region's most active freeways, Interstate 405 and Route 22.

State Route 39, otherwise known as Beach Boulevard, also bisects the City. The Westminster segment of Beach Boulevard carries more daily traffic than any section along its 20-mile span.

Demographics

Population

2004	91,464
2003	90,643
2002	89,683
2001	89,297
2000	88,207

Median Age

2000	34.1
1990	30.2
1980	29.3

2000 Racial Composition of City

White	36.20%
Asian, Pacific Islander	38.40%
Hispanic	21.70%
Black	.90%
Other	2.80%

Number of Housing Units

2004	27,185
2003	27,057
2002	26,718
2001	26,642

Land Uses	**Acres**
Commercial	850.4
Industrial	319.9
Public Facilities	477.1
Single Family Residential	2,561.0
Multi-family Residential	861.57
Roadways	2,017.33
Other	190.10
Total Acres	6,816
Total Vacant Acres	63.6
Square Miles	10.6

School Enrollment

2003	10,000
2002	10,179
2001	10,000
2000	10,017

New Construction

Commercial	
2004	337 permits
2003	308 permits
2002	201 permits
2001	214 permits
2000	264 permits
Residential	
2004	1,536 permits
2003	1,381 permits
2002	1,122 permits
2001	1,122 permits
2000	1,823 permits

City Services

Community Services

Community Centers	1
Recreation Centers	2
Parks	25
Park Acreage	81.45
Tennis Courts	11

Police

Stations	1
Police Personnel	197
Patrol Units	23
Law Violations:	
Physical Arrests	2,384
Traffic Violations	10,863
Parking Violations	18,321
Total Incidents	31,568

Fire

Stations	3
Fire personnel (OCFA)	45
Medic/Engines	3
Trucks	1
Transportation Ambulances	2
Reserve Truck	1
Reserve Emergency Transport	1
Calls answered	5,674
Inspections conducted	358

Public Works

Streets	171.3 miles
Street Lights (total)	4,687
Traffic Signals	95

Redevelopment Agency

Created September 28, 1982

Water

Production Wells	14
Well Capacity	78.4 acre feet/day
Miles of water mains	157
Number of service connections	19,987
Number of fire hydrants	2,611
Average daily consumption	24.66 acre feet/day
Maximum daily capacity produced by the City in acre feet per day	60.0

Services Provided by Other Governmental Units

Education

Westminster School District

Elementary schools	13
Elementary school instructors	404
Secondary schools	3
Secondary school instructors	109
High Schools	1

Trash and Sewers

Midway City Sanitary District
Garden Grove Sanitary District

Library Services

Orange County Library

Gas

Southern California Gas Company

Electricity

Southern California Edison Company

Public Transportation

Orange County Transportation Authority

Imported Water

Purchased:
Metropolitan Water District of Southern California
Distributed:
Municipal Water District of Orange County

Drainage

Orange County Flood Control District

Economics

Property Tax Assessed Valuation

Real	$4,010,413,815
Personal	$168,233,484
Value Building Permits	$36,844,480

Major Employers

Westminster School District (education)
Southern California Edison Co. (electric)
Vencor Hospital (acute care)
City Of Westminster (government)
Midway Sanitation District (sanitation)
Sears/mall/etc. (retail)

Unemployment Rate for the Area*

2004	3.9
2003	4.5
2002	3.7
2001	3.2
2000	3.2

Bond Ratings

98 Refunding	
Series A	Aaa/AAA
Series B	Aaa/AAA
Redevelopment	Aaa/AAA

Transportation

Two main freeways pass through the City; the San Diego Freeway (I-405) and the Garden Grove Freeway (Highway 22).

The closest airport to the City is the John Wayne Airport, which is located ten miles from the City. The Long Beach Municipal Airport, twelve miles from the City, also serves the City of Westminster. In addition, the Los Angeles International Airport is thirty-five miles from the City and provides passenger flights on all major airlines as well as air cargo service.
Local bus transportation is provided through the Orange County Transit District. Greyhound Bus Line also provides service to other local and additional transcontinental service. Southern Pacific Railroad and Amtrak provide commercial and passenger rail services.

Climate

Average Temperature	62 degrees
Average Rainfall	15.93 inches

Contact the City

General Telephone Numbers:

Building & Inspection	(714) 895-2898
City Hall	(714) 898-3311
Fax	(714) 373-4684
City Hall at the Mall	(714) 894-3796
Fax	(714) 898-8251
Community Services	(714) 895-2860
Fax	(714) 373-5701
Public Works Fax	(714) 373-4499
Corporation Yard	(714) 895-2876
Fax	(714) 373-5328
Family Resource Center	(714) 903-1331
Police Department	(714) 898-3315

Web Site:
http://www.ci.westminster.ca.us
Westminster Municipal Code:
http://www.bpcnet.com/codes/westminster

Sources include:

City of Westminster Records; City of Westminster Consolidated General Plan & Environmental Impact Report; State of California, Employment Development Department; State of California Department of Finance; State of California, Department of Finance Demographic Research Unit; U.S. Department of Labor, Bureau of Labor Statistics; U.S. Census; Westminster School District.

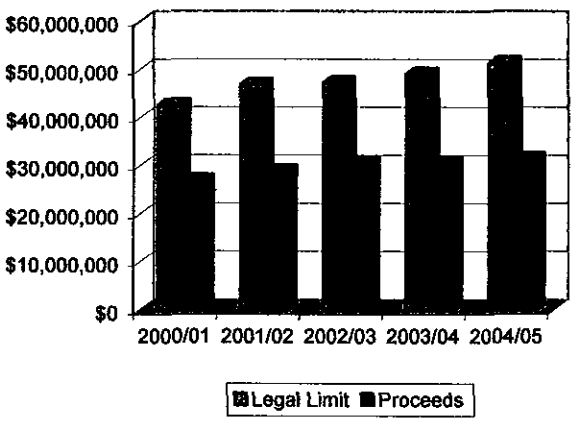
GANN APPROPRIATIONS LIMIT FY 2004 - 2005

Commonly Referred to as the Gann Limit, this was a ballot initiative adopted in 1980, and modified by Proposition 111, which passes in 1990, to limit the amount of tax proceeds state and local governments can spend each year. The Gann Limit now appears in California's State Constitution as Article XIIIB.

The limit changes annually and is different for every city. Each year's limit is based on the amount of tax proceeds that were authorized to be spent in FY 1978-79 in each city, and modified for changes in inflation and population in each subsequent year. By law, inflationary adjustments are based on the California Department of Finance's official report on changes in the state's per capita income or in non-residential assessed valuation due to new construction. Population adjustments are based on the changes in city or county populations levels.

Each year the City Council must adopt, by resolution, an appropriations limit for the following year. Using cost of living data provided by the State of California, and population and per capita personal income date provided by the State Department of Finance, the City's Appropriation Limit for 2004-2005 has been computed to be $51,487,355. Appropriations subject to the limitation in the 2004-2005 budget total $31,522,368, which is $19,964,987 less than the computed limit.

Additional appropriations to the budget funded by non-tax sources such as service charges, restricted revenues from other agencies, grants or beginning fund balances would be unaffected by the Appropriations Limit. However, any supplemental appropriations funded through increased tax sources would be subject to the Appropriations Limit and could not exceed the $19,964,987 variance indicated. Further, any overall actual receipts from tax sources greater than $19,964,17 from budget estimates will result in proceeds from taxes in excess of the City's Appropriations Limits, requiring refunds of the excess within the next two fiscal years or voter approval of an increase in the City's Appropriations Limit.



SUPPLEMENTAL REQUESTS

SUPPLEMENTAL REQUESTS FY 2004 - 2005

			Department Request	City Manager Recommended	Council Action
City Clerk					
General Fund					
12000	City Clerk				
	40020	To ensure adequate coverage at the front counter after the retirement of the Receptionist Clerk	$8,073	$0	$0
		Total 12000 Requests	$8,073	$0	$0
12500	Elections				
	43090	General Municipal Election 11/2/04 - consolidation services with county	$10,000	$10,000	$10,000
		Total 12500 Requests	$10,000	$10,000	$10,000
		Total General Fund Requests	$18,073	$10,000	$10,000
City Manager					
Community Promotion Fund					
11200	Cable TV				
	47000	Replace cameras in Council Chambers	$45,000	$0	$0
		Total Community Promotion Fund Requests	$45,000	$0	$0
Information Systems					
Information Systems Fund					
14450	Information Systems				
	47000	Network Administrator position	$98,000	$0	$0
	44050	System Administrator position	$98,000	$0	$0
		Total Information Systems Fund Requests	$196,000	$0	$0
Personnel					
General Fund					
14200	Personnel				
	43000	Rutan & Tucker contract negotiations	$30,000	$10,000	$10,000
		Total General Fund Requests	$30,000	$10,000	$10,000
Public Works					
General Fund					
52500	Concrete Repair				
	43090	Increase in sweeping contract due to SCAQMD Rule 1186 (895 curb mile per month @ $2.50 per curb mile X 2)	$4,475	$4,475	$4,475
		Total 52500 Requests	$4,475	$4,475	$4,475
53000	Park Maintenance				
	43090	Landscape maintenance for Bolsa Median - Magnolia to Ward (Estimated @ $1,400 per month X 9)	$12,600	$0	$0
		Landscape maintenance. for Westminster median - Edwards to Hoover (estimated @ $600 per month X 9)	$5,400	$0	$0
		Total 53000 Requests	$18,000	$0	$0
		Total General Fund Requests	$22,475	$4,475	$4,475

			Department Request	City Manager Recommended	Council Action
Gas Tax Fund					
55005	Gas Tax				
	43090	Expected increase in cost for bidding out the signal maintenance contract and paying prevailing wages	$30,000	$30,000	$30,000
		Total Gas Fund Requests	$30,000	$30,000	$30,000
Equipment Replacement Fund					
58000	Motor Pool				
	44000	Amount needed if fuel cost remain at current 03/04 levels	$55,000	$55,000	$55,000
		Total Equipment Replacement Fund Requests	$55,000	$55,000	$55,000
		Total Department Requests	$107,475	$89,475	$89,475
Community Development					
Low/Moderate Housing Fund					
18600	Low/Moderate Income Housing				
	44002	Printing	$3,600	$3,600	$3,600
		Total Low/Moderate Income Housing Fund	$3,600	$3,600	$3,600
Community Development Fund					
61050	Planning				
	40000	Assistant Planner to help w/ current workload	$79,728	$0	$0
	43090	Consultant to update Zoning Code	$125,000	$125,000	$125,000
		Total 61050 Requests	$204,728	$125,000	$125,000
62050	Building				
	43091	Scan plans and documents to build a digital data of the public records stored in plan room	$10,000	$0	$0
	40020	Part Time Inspector Aide to help with the additional inspection loads	$15,000	$0	$0
		Total 62050 Requests	$25,000	$0	$0
63050	Code Enforcement				
	40000	Salary & benefits for Special Services Clerk funded by IRP Reserve Fund and CDBG	$10,936	$10,936	$10,936
		Total 63050 Requests	$10,936	$10,936	$10,936
		Total Community Development Fund Requests	$240,664	$135,936	$135,936
		Total Department Requests	$244,264	$139,536	$139,536
Police					
General Fund					
31000	General Police Services				
	47000	New workstations for Forensic Services Unit	$50,000	$0	$0
	47060	Transportation van for Explorer Post & Portable scales for commercial enforcement	$36,420	$0	$0
		Total General Fund Request	$86,420	$0	$0

			Department Request	City Manager Recommended	Council Action
Community Services					
Community Services Special Program Fund					
72550	Adult Sports				
	43090	Contract services with Major League Softball, Inc.	$890	$890	$890
	44030	Training & meetings regarding adult sports programming	$200	$200	$200
		Total 72550 Requests	$1,090	$1,090	$1,090
74150	Trips and Tours				
	43090	Transportation and admission for adult & youth excursions	$1,050	$1,050	$1,050
	44000	Name tags and refreshments for excursions	$75	$75	$75
		Total 74150 Requests	$1,125	$1,125	$1,125
74250	Youth Sports				
	44002	Flyers for youth sports program	$500	$500	$500
	44000	Equipment, supplies, snacks, and awards for youth sports programs	$820	$820	$820
		Total 74250 Requests	$1,320	$1,320	$1,320
		Total Community Services Special Program Fund	$3,535	$3,535	$3,535
Project SHUE Fund					
76000	Project SHUE				
	40020	Adjust Project SHUE employees salaries according to salary survey	$6,127	$6,127	$6,127
		Total Project SHUE Fund Requests	$6,127	$6,127	$6,127
		Total Department Requests	$9,662	$9,662	$9,662
	100	**General Fund**	$156,968	$24,475	$24,475
	210	**Gas Tax**	$30,000	$30,000	$30,000
	230	**Community Promotion**	$45,000	$0	$0
	265	**Comm. Services. Special Programs Fund**	$3,535	$3,535	$3,535
	285	**Community Development Fund**	$240,664	$135,936	$135,936
	295	**Project SHUE Fund**	$6,127	$6,127	$6,127
	530	**Low/Moderate Housing Fund**	$3,600	$3,600	$3,600
	700	**Motor Pool Fund**	$55,000	$55,000	$55,000
	760	**Information Systems Fund**	$196,000	$0	$0
	Grand Total Supplemental Requests		**$736,894**	**$258,673**	**$258,673**

			Department Request	City Manager Recommended	Council Action
City Clerk					
General Fund					
12000	City Clerk				
	40020	To ensure adequate coverage at the front counter after the retirement of the Receptionist Clerk	$9,010	$0	$0
		Total General Fund Requests	$9,010	$0	$0
Information Systems					
Information Systems Fund					
14450	Information Systems				
	40000	Network Administrator position	$98,000	$0	$0
	44050	System Administrator position	$98,000	$0	$0
		Total Information Systems Fund Requests	$196,000	$0	$0
Public Works					
General Fund					
52500	Concrete Repair				
	43090	Increase in sweeping contract due to SCAQMD Rule 1186 (895 curb mile per month @ $2.50 per curb mile X 12)	$26,850	$26,850	$26,850
		Total 52500 Requests	$26,850	$26,850	$26,850
53000	Park Maintenance				
	43090	Landscape maintenance for Bolsa Median - Magnolia to Ward (Estimated @ $1,400 per month X 12)	$16,800	$0	$0
		Lndscape maint. for Hoover Prk extnsn: for mowing, edging, etc - $4,446; for irrgtn inspctns - $130.65; for fertilizer - $63.18	$4,640	$0	$0
		Landscape maint. for Westminster median - Edwards to Hoover (estimated @ $600 per month X 12)	$7,200	$0	$0
		Landscape maint. for Cultural Center (Oct 2005 - Jun 2006 @ $150 per mo.)	$1,350	$0	$0
		Total 53000 Requests	$29,990	$0	$0
		Total General Fund Requests	$56,840	$26,850	$26,850
Community Development					
Communtiy Development Fund					
61050	Planning				
	40000	Hiring an Assistant Planner to help w/ the current workload	$79,728	$0	$0
		Total 61050 Requests	$79,728	$0	$0
62050	Building				
	43091	Scanning of plans and documents to build a digital data of the public records	$10,000	$0	$0
	40020	Hiring Part Time Inspector Aide to help with the additional inspection loads	$15,000	$0	$0

			Department Request	City Manager Recommended	Council Action
		Total 62050 Requests	$25,000	$0	$0
63050	Code Enforcement				
	40000	Actual salary & benefits for Special Services Clerk funded by IRP Reserve Fund and CDBG Fund	$11,515	$0	$0
		Total 63050 Requests	$11,515	$0	$0
		Total Community Development Fund Requests	$116,243	$0	$0
Police					
General Fund					
31000	General Police Services				
	47022	Annual police department technology replacement fund	$75,000	$0	$0
		Total General Fund Request	$75,000	$0	$0
	100	**General Fund**	$140,850	$26,850	$26,850
	285	**Community Development**	$116,243	$0	$0
	760	**Information Systems Fund**	$196,000	$0	$0
	Grand Total Supplemental Requests		**$453,093**	**$26,850**	**$26,850**

OVERHEAD/ INTERFUND CHARGES

OVERHEAD CHARGE CALCULATION FY 2004 - 2005

FUND	FUND #	REVENUE	RATE	OVERHEAD CHARGE
Park Dedication	200	44,154	0.05	2,208
Gas Tax	210	1,661,107	0.05	83,055
Measure "M"	211	1,166,446	0.05	58,322
Traffic Impact Fee	216	119,449	0.05	5,972
Municipal Lighting	220	826,042	0.05	41,302
Community Promotion/Cable TV	230	418,989	0.00	0
CDBG	240	1,531,678	0.00	0
HCD HOME	242	748,271	0.00	0
Police Seizure	250	11,580	0.05	579
Special Police Services	258	281,636	0.00	0
LNSP	260	1,646	0.05	81
SLESF	261	130,995	0.00	0
CS Special Programs	265	159,833	0.00	0
Drainage District	270	1,597	0.05	80
Community Services Grant	275	258,747	0.00	0
AQMD	280	104,105	0.05	5,205
Community Development	285	1,455,844	0.00	0
Senior Transportation	290	64,785	0.00	0
Project SHUE	295	91,929	0.00	0
RDA Administration	500	441,216	0.05	22,061
RDA Debt Service	510	14,595,301	0.05	729,765
RDA Low/Moderate Housing	530	3,811,971	0.05	190,599
Water Utility	600	9,814,608	0.05	490,730
Equipment Replacement	700	1,515,854	0.05	75,793
Employee Benefits	740	11,455,535	0.05	572,777
Liability Administration	750	1,517,107	0.05	75,855
Information Systems	760	1,173,474	0.05	58,674
Building Maintenance	770	1,359,440	0.05	67,972
Assessment District	920	41,424	0.00	0
Total Overhead Charge	100	54,804,763		2,481,030

OVERHEAD CHARGE CALCULATION FY 2005 - 2006

FUND	FUND #	REVENUE	RATE	OVERHEAD CHARGE
Park Dedication	200	44,154	0.05	2,208
Gas Tax	210	1,661,107	0.05	83,055
Measure "M"	211	1,301,008	0.05	65,050
Traffic Impact Fee	216	99,449	0.05	4,972
Municipal Lighting	220	827,273	0.05	41,364
Community Promotion/Cable TV	230	418,989	0.00	0
CDBG	240	1,527,000	0.00	0
HCD HOME	242	748,271	0.00	0
Police Seizure	250	11,580	0.05	579
Special Police Services	258	285,440	0.00	0
LNSP	260	1,645	0.05	81
SLESF	261	130,995	0.00	0
CS Special Programs	265	161,133	0.00	0
Drainage District	270	1,597	0.05	80
Community Services Grant	275	258,747	0.00	0
AQMD	280	104,105	0.05	5,205
Community Development	285	1,455,994	0.00	0
Senior Transportation	290	66,721	0.00	0
Project SHUE	295	91,929	0.00	0
RDA Administration	500	441,216	0.05	22,061
RDA Debt Service	510	15,116,999	0.05	755,850
RDA Low/Moderate Housing	530	3,945,352	0.05	197,268
Water Utility	600	9,814,608	0.05	490,730
Equipment Replacement	700	1,515,854	0.05	75,793
Employee Benefits	740	12,260,278	0.05	613,014
Liability Administration	750	1,517,107	0.05	75,855
Information Systems	760	1,181,180	0.05	59,059
Building Maintenance	770	1,363,440	0.05	68,172
Assessment District	920	41,424	0.00	0
Total Overhead Charge	100	56,394,595		2,560,396

INTERFUND CHARGE CALCULATION - FY 2004 - 2005

21-Jul-04

	DEPARTMENT	POSITIONS	REDEVELOPMENT %	REDEVELOPMENT $$	WATER %	WATER $$	OTHER %	OTHER $$	GENERAL FUND %	GENERAL FUND $$	TOTAL
				18000		56500					
10000	CITY COUNCIL	5.0	0%	0	25%	40,454	0%	0	75%	121,361	161,815
10200	TRAFFIC COMMISSION	5.0	0%	0	25%	1,215	0%	0	75%	3,644	4,859
10300	COMMUNITY SERVICE COMM	5.0	0%	0	25%	1,390	0%	0	75%	4,169	5,559
10400	AGING COMMISSION	7.0	0%	0	25%	1,058	0%	0	75%	3,173	4,231
10600	MOBILE HOME COMM	7.0	0%	0	25%	303	0%	0	75%	909	1,212
10900	FINANCIAL REVIEW COMM	10.0	0%	0	25%	3,341	0%	0	75%	10,022	13,363
11500	CITY MANAGER	3.0	55%	278,912	20%	101,422	0%	0	25%	126,778	507,112
11600	ASSIST CITY MGR	1.0	0%	0	0%	0	0%	0	100%	233,788	233,788
12000	CITY CLERK	4.0	50%	246,803	25%	123,402	0%	0	25%	123,401	493,606
12500	ELECTIONS	0.0	50%	20,722	25%	10,361	0%	0	25%	10,360	41,443
13000	CITY ATTORNEY	1.0	35%	56,735	15%	24,315	50%	81,050	0%	0	162,100
14200	PERSONNEL	3.0	0%	0	30%	145,671	70%	339,899	0%	0	485,570
20000	GENERAL CITY	0.0	0%	0	0%	0	0%	0	100%	44,400	44,400
21000	FINANCE	10.0	20%	265,125	30%	394,288	15%	198,844	35%	467,369	1,325,626
31000	POLICE	143.0	0%	0	0%	0	0%	0	100%	21,578,986	21,578,986
32000	ANIMAL CONTROL	2.0	0%	0	0%	0	0%	0	100%	286,088	286,088
41000	FIRE	0.0	0%	0	0%	0	0%	0	100%	7,423,164	7,423,164
44000	AMBULANCE TRANSPORT	0.0	0%	0	0%	0	0%	0	100%	608,714	608,714
	COMMUNITY SERVICES										
70000	COMM SERVICES ADMIN		0%	0	0%	0	0%	0	100%	908,729	908,729
70500	SR CENTER		0%	0	0%	0	0%	0	100%	282,485	282,485
71000	PARKS & PLAYGROUNDS		0%	0	0%	0	0%	0	100%	224,676	224,676
72000	JR HIGH ENHANCEMENT		0%	0	0%	0	0%	0	100%	59,200	59,200
74000	GANG PREVENTION		0%	0	0%	0	0%	0	100%	76,916	76,916
	PUBLIC WORKS										
50000	ADMINISTRATION	3.0	0%	0	14%	48,736	29%	100,954	57%	198,426	348,116
50500	ENGINEERING	10.0	0%	0	2%	22,426	40%	448,527	58%	650,364	1,121,317
51500	STREET MAINT	7.0	0%	0	7%	64,799	93%	860,895	0%	0	925,694
52500	CONCRETE REPAIR	6.0	0%	0	0%	0	0%	0	100%	808,150	808,150
53000	PARK MAINT	6.0	0%	0	2%	23,879	0%	0	98%	1,170,052	1,193,931
53500	STREET TREE	5.0	0%	0	3%	17,241	0%	0	97%	557,461	574,702
		243	2%	868,297	3%	1,024,299	5%	2,030,169	90%	35,982,787	39,905,552

INTERFUND CHARGE CALCULATION - FY 2005 - 2006

21-Jul-04

	DEPARTMENT	REDEVELOPMENT %	REDEVELOPMENT $$ (18000)	WATER %	WATER $$ (56500)	OTHER %	OTHER $$	GENERAL FUND %	GENERAL FUND $$	TOTAL
10000	CITY COUNCIL	0%	0	25%	40,698	0%	0	75%	122,093	162,790
10200	TRAFFIC COMMISSION	0%	0	25%	1,215	0%	0	75%	3,644	4,859
10300	COMMUNITY SERVICE COMM	0%	0	25%	1,390	0%	0	75%	4,169	5,559
10400	AGING COMMISSION	0%	0	25%	1,058	0%	0	75%	3,173	4,231
10600	MOBILE HOME COMM	0%	0	25%	303	0%	0	75%	909	1,212
10900	FINANCIAL REVIEW COMM	0%	0	25%	3,341	0%	0	75%	10,022	13,363
11500	CITY MANAGER	55%	283,124	20%	102,954	0%	0	25%	128,692	514,770
11600	ASSIST CITY MGR	0%	0	0%	0	0%	0	100%	237,406	237,406
12000	CITY CLERK	50%	250,188	25%	125,094	0%	0	25%	125,094	500,376
12500	ELECTIONS	50%	722	25%	361	0%	0	25%	360	1,443
13000	CITY ATTORNEY	35%	60,235	15%	25,815	50%	86,050	0%	0	172,100
14200	PERSONNEL	0%	0	30%	147,601	70%	344,403	0%	0	492,004
20000	GENERAL CITY	0%	0	0%	0	0%	0	100%	44,400	44,400
21000	FINANCE	20%	269,095	30%	400,191	15%	201,821	35%	474,367	1,345,474
31000	POLICE	0%	0	0%	0	0%	0	100%	21,971,816	21,971,816
32000	ANIMAL CONTROL	0%	0	0%	0	0%	0	100%	289,638	289,638
41000	FIRE	0%	0	0%	0	0%	0	100%	7,662,238	7,662,238
44000	AMBULANCE TRANSPORT	0%	0	0%	0	0%	0	100%	608,714	608,714
	COMMUNITY SERVICES									
70000	COMM SERVICES ADMIN	0%	0	0%	0	0%	0	100%	915,754	915,754
70500	SR CENTER	0%	0	0%	0	0%	0	100%	285,312	285,312
71000	PARKS & PLAYGROUNDS	0%	0	0%	0	0%	0	100%	226,169	226,169
72000	JR HIGH ENHANCEMENT	0%	0	0%	0	0%	0	100%	59,200	59,200
74000	GANG PREVENTION	0%	0	0%	0	0%	0	100%	78,365	78,365
	PUBLIC WORKS									
50000	ADMINISTRATION	0%	0	14%	49,619	29%	102,782	57%	202,019	354,420
50500	ENGINEERING	0%	0	2%	22,832	40%	456,630	58%	662,113	1,141,575
51500	STREET MAINT	0%	0	7%	65,558	93%	870,989	0%	0	936,547
52500	CONCRETE REPAIR	0%	0	0%	0	0%	0	100%	844,531	844,531
53000	PARK MAINT	0%	0	2%	24,035	0%	0	98%	1,177,714	1,201,749
53500	STREET TREE	0%	0	3%	17,467	0%	0	97%	564,771	582,238
		2%	863,363	3%	1,029,530	5%	2,062,674	90%	36,702,684	40,658,253

LABOR MATRIX

FULL TIME EQUIVALENTS - BY FUNCTION FY 2004 - 2005

	GENERAL FUNDS	SPECIAL REVENUE	RDA	INTERNAL SERVICE	WATER	TOTAL
ELECTED/APPOINTED						
COUNCIL MEMBERS/AGENCY BOARD	5.00	0.00	0.00	0.00	0.00	5.00
COMMISSIONS	39.00	10.00	0.00	3.00	0.00	52.00
TOTAL ELECTED/APPOINTED	**44.00**	**10.00**	**0.00**	**3.00**	**0.00**	**57.00**
ADMINISTRATION						
CITY MANAGER	1.00	0.00	0.00	0.00	0.00	1.00
EXECUTIVE COORDINATOR	1.00	0.00	0.00	0.00	0.00	1.00
ADMINISTRATIVE AIDE	1.00	0.00	0.00	0.00	0.00	1.00
ASSISTANT CITY MANAGER	1.00	0.00	0.00	0.00	0.00	1.00
ECONOMIC DEVELOPMENT MANAGER	0.00	0.00	1.00	0.00	0.00	1.00
FULL TIME EQUIVALENTS	1.11	2.22	0.75	0.00	0.00	4.08
TOTAL CITY MANAGER	**5.11**	**2.22**	**1.75**	**0.00**	**0.00**	**9.08**
CITY ATTORNEY	1.00	0.00	0.00	0.00	0.00	1.00
CITY CLERK	1.00	0.00	0.00	0.00	0.00	1.00
ASSISTANT CITY CLERK	1.00	0.00	0.00	0.00	0.00	1.00
DEPUTY CITY CLERK	1.00	0.00	0.00	0.00	0.00	1.00
RECORDS CLERK	1.00	0.00	0.00	0.00	0.00	1.00
FULL TIME EQUIVALENTS	0.91	0.00	0.00	0.00	0.00	0.91
TOTAL CITY CLERK	**4.91**	**0.00**	**0.00**	**0.00**	**0.00**	**4.91**
PERSONNEL						
DIRECTOR OF PERSONNEL & RISK MGMT	1.00	0.00	0.00	0.00	0.00	1.00
SR PERSONNEL ANALYST	1.00	0.00	0.00	0.00	0.00	1.00
PERSONNEL ASSISTANT	1.00	0.00	0.00	0.00	0.00	1.00
FULL TIME EQUIVALENTS	0.68	0.00	0.00	0.00	0.00	0.68
TOTAL PERSONNEL	**3.68**	**0.00**	**0.00**	**0.00**	**0.00**	**3.68**
INFORMATION SYSTEMS						
INFORMATION SYSTEMS MANAGER	0.00	0.00	0.00	1.00	0.00	1.00
SR PROGRAMMER ANALYST	0.00	0.00	0.00	1.00	0.00	1.00
COMPUTER SPECIALIST	0.00	0.00	0.00	1.00	0.00	1.00
COMPUTER TECHNICIAN	0.00	0.00	0.00	1.00	0.00	1.00
FULL TIME EQUIVALENTS	0.00	0.00	0.00	1.48	0.00	1.48
TOTAL INFORMATION SYSTEMS	**0.00**	**0.00**	**0.00**	**5.48**	**0.00**	**5.48**
FINANCE						
FINANCE DIRECTOR	1.00	0.00	0.00	0.00	0.00	1.00
PURCHASING OFFICER	1.00	0.00	0.00	0.00	0.00	1.00
FINANCIAL SERVICE MANAGER	1.00	0.00	0.00	0.00	0.00	1.00
ACCOUNTING MANAGER	1.00	0.00	0.00	0.00	0.00	1.00
ADMINISTRATIVE AIDE	1.00	0.00	0.00	0.00	0.00	1.00
STAFF ACCOUNTANT	1.00	0.00	0.00	0.00	0.00	1.00
STAFF ACCOUNTANT (FROZEN)	***1.00***	***0.00***	***0.00***	***0.00***	***0.00***	***1.00***
ACCOUNTING TECHNICIAN	1.00	0.00	0.00	0.00	3.00	4.00

	GENERAL FUNDS	SPECIAL REVENUE	RDA	INTERNAL SERVICE	WATER	TOTAL
ACCOUNT CLERK	2.00	0.00	0.00	0.00	0.00	2.00
CUSTOMER SERVICE REPRESENTATIVE	0.00	0.00	0.00	0.00	2.00	2.00
FULL TIME EQUIVALENTS	0.88	0.00	0.00	0.00	1.97	2.85
TOTAL FINANCE	**10.88**	**0.00**	**0.00**	**0.00**	**6.97**	**17.85**
TOTAL ADMINISTRATION	**25.58**	**2.22**	**1.75**	**5.48**	**6.97**	**42.00**
PUBLIC SAFETY						
POLICE						
POLICE CHIEF	1.00	0.00	0.00	0.00	0.00	1.00
POLICE CAPTAIN	2.00	0.00	0.00	0.00	0.00	2.00
POLICE LIEUTENANT	6.00	0.00	0.00	0.00	0.00	6.00
POLICE LIEUTENANT (FROZEN)	***1.00***	***0.00***	***0.00***	***0.00***	***0.00***	***1.00***
POLICE SERGEANT	14.00	1.00	0.00	0.00	0.00	15.00
POLICE SERGEANT (FROZEN)	***1.00***	***0.00***	***0.00***	***0.00***	***0.00***	***1.00***
POLICE OFFICER	73.00	3.00	0.00	0.00	0.00	76.00
RESEARCH ANALYST	1.00	0.00	0.00	0.00	0.00	1.00
RECORDS SUPERVISOR	1.00	0.00	0.00	0.00	0.00	1.00
COMMUNICATION SUPERVISOR	1.00	0.00	0.00	0.00	0.00	1.00
IDENTIFICATION TECHNICIAN	2.00	0.00	0.00	0.00	0.00	2.00
PARKING CONTROL SUPERVISOR	1.00	0.00	0.00	0.00	0.00	1.00
INFORMATION SYSTEMS TECHNICIAN	2.00	0.00	0.00	0.00	0.00	2.00
POLICE DEPARTMENT SECRETARY	1.00	0.00	0.00	0.00	0.00	1.00
POLICE MANAGEMENT SECRETARY	1.00	0.00	0.00	0.00	0.00	1.00
DISPATCH CLERK	11.00	0.00	0.00	0.00	0.00	11.00
CRIME ANALYST	1.00	0.00	0.00	0.00	0.00	1.00
SPECIAL SERVICES CLERK	4.00	0.00	0.00	0.00	0.00	4.00
POLICE SERVICE OFFICER	11.00	0.00	0.00	0.00	0.00	11.00
POLICE RECORDS SPECIALIST	5.00	0.00	0.00	0.00	0.00	5.00
POLICE RECORDS SPECIALIST (FROZEN)	***1.00***	***0.00***	***0.00***	***0.00***	***0.00***	***1.00***
PROPERTY CONTROL CLERK	2.00	0.00	0.00	0.00	0.00	2.00
SENIOR ANIMAL CONTROL OFFICER	1.00	0.00	0.00	0.00	0.00	1.00
ANIMAL CONTROL OFFICER	1.00	0.00	0.00	0.00	0.00	1.00
FULL TIME EQUIVALENTS	8.67	0.00	0.00	0.00	0.00	8.67
TOTAL POLICE	**153.67**	**4.00**	**0.00**	**0.00**	**0.00**	**157.67**
FIRE (CONTRACT) (FTE)	45.00	0.00	0.00	0.00	0.00	45.00
AMBULANCE TRANSPORT (FTE)	0.56	0.00	0.00	0.00	0.00	0.56
TOTAL PUBLIC SAFETY	**199.23**	**4.00**	**0.00**	**0.00**	**0.00**	**203.23**
COMMUNITY SERVICES						
COMMUNITY SERVICES MANAGER	1.00	0.00	0.00	0.00	0.00	1.00
COMMUNITY SERVICES SUPERVISOR	1.00	0.00	0.00	0.00	0.00	1.00
ADMINISTRATIVE AIDE	2.00	0.00	0.00	0.00	0.00	2.00
SENIOR CENTER MANAGER	1.00	0.00	0.00	0.00	0.00	1.00
SENIOR PROGRAMS COORDINATOR	1.00	0.00	0.00	0.00	0.00	1.00
GANG DRUG INTERVENTION/PREVENTION WORK	1.00	0.00	0.00	0.00	0.00	1.00
FAMILY RESOURCE CENTER SUPERVISOR	0.00	1.00	0.00	0.00	0.00	1.00
SPECIAL SERVICES CLERK	0.00	1.00	0.00	0.00	0.00	1.00
BUILDING MAINTENANCE/REPAIR SUPERVISOR	0.00	0.00	0.00	1.00	0.00	1.00
FACILITIES SUPERVISOR	0.00	0.00	0.00	1.00	0.00	1.00
BUILDING MAINTENACE/REPAIR WORKER	0.00	0.00	0.00	3.00	0.00	3.00
FULL TIME EQUIVALENTS	14.68	6.89	0.00	1.31	0.00	22.88
TOTAL COMMUNITY SERVICES	**21.68**	**8.89**	**0.00**	**6.31**	**0.00**	**36.88**

	GENERAL FUNDS	SPECIAL REVENUE	RDA	INTERNAL SERVICE	WATER	TOTAL
COMMUNITY DEVELOPMENT						
COMMUNITY DEVELOPMENT DIRECTOR	1.00	0.00	0.00	0.00	0.00	1.00
DEPARTMENT SECRETARY	1.00	0.00	0.00	0.00	0.00	1.00
PLANNING DIRECTOR	1.00	0.00	0.00	0.00	0.00	1.00
ASSOCIATE PLANNER	2.00	0.00	0.00	0.00	0.00	2.00
ASSISTANT PLANNER	1.00	0.00	0.00	0.00	0.00	1.00
PLANNING TECHNICIAN	2.00	0.00	0.00	0.00	0.00	2.00
CODE ENFORCEMENT MANAGER	1.00	0.00	0.00	0.00	0.00	1.00
CODE ENFORCEMENT OFFICER	3.00	0.00	0.00	0.00	0.00	3.00
SPECIAL SERVICES CLERK	1.00	0.00	0.00	0.00	0.00	1.00
BUILDING DIRECTOR	1.00	0.00	0.00	0.00	0.00	1.00
PLAN CHECKER ENGINEER	1.00	0.00	0.00	0.00	0.00	1.00
SR COMBINATION BUILDING INSPECTOR	1.00	0.00	0.00	0.00	0.00	1.00
COMBINATION BUILDING INSPECTOR	1.00	0.00	0.00	0.00	0.00	1.00
NPDES INSPECTOR	1.00	0.00	0.00	0.00	0.00	1.00
BUSINESS LICENSE & BUILDING PERMIT TECH	2.00	0.00	0.00	0.00	0.00	2.00
HOUSING SPECIALIST	0.00	1.00	0.00	0.00	0.00	1.00
ADMINISTRATIVE AIDE	0.00	1.00	1.00	0.00	0.00	2.00
FULL TIME EQUIVALENTS	3.48	0.00	0.00	0.00	0.00	3.48
TOTAL COMMUNITY DEVELOPMENT	**23.48**	**2.00**	**1.00**	**0.00**	**0.00**	**26.48**
PUBLIC WORKS						
PUBLIC WORKS DIRECTOR	1.00	0.00	0.00	0.00	0.00	1.00
PUBLIC WORKS SPECIALIST	1.00	0.00	0.00	0.00	0.00	1.00
ADMINISTRATIVE AIDE/PUBLIC WORKS	1.00	0.00	0.00	0.00	0.00	1.00
CITY ENGINEER	1.00	0.00	0.00	0.00	0.00	1.00
CIVIL ENGINEERING ASSOCIATE	3.00	0.00	0.00	0.00	0.00	3.00
ASSOCIATE CIVIL ENGINEER	1.00	0.00	0.00	0.00	0.00	1.00
CIVIL ENGINEERING ASSISTANT	1.00	0.00	0.00	0.00	0.00	1.00
PUBLIC WORKS INSPECTOR	1.00	0.00	0.00	0.00	0.00	1.00
ENGINEERING TECHNICIAN	2.00	0.00	0.00	0.00	0.00	2.00
SPECIAL SERVICES CLERK	1.00	0.00	0.00	0.00	1.00	2.00
MAINTENANCE SUPERINTENDENT	1.00	0.00	0.00	0.00	0.00	1.00
SAFETY COORDINATOR/CREW LEADER	1.00	0.00	0.00	0.00	0.00	1.00
PUBLIC WORKS SUPERVISOR	3.00	0.00	0.00	0.00	2.00	5.00
LEAD WORKER	6.00	0.00	0.00	0.00	3.00	9.00
MAINTENANCE WORKER III	1.00	0.00	0.00	0.00	1.00	2.00
MAINTENANCE WORKER II	4.00	0.00	0.00	0.00	11.00	15.00
MAINTENANCE WORKER II (FROZEN)	***3.00***	***0.00***	***0.00***	***0.00***	***0.00***	***3.00***
MAINTENANCE WORKER I	2.00	0.00	0.00	0.00	0.00	2.00
MAINTENANCE WORKER I (FROZEN)	***1.00***	***0.00***	***0.00***	***0.00***	***0.00***	***1.00***
EQUIPMENT OPERATOR	1.00	0.00	0.00	0.00	1.00	2.00
PUBLIC WORKS MANAGER	1.00	0.00	0.00	0.00	1.00	2.00
ADMINISTRATIVE ANALYST	0.00	0.00	0.00	0.00	1.00	1.00
CROSS CONNECTION INSPECTOR	0.00	0.00	0.00	0.00	1.00	1.00
GARAGE SUPERINTENDENT	0.00	0.00	0.00	1.00	0.00	1.00
EQUIPMENT MECHANIC	0.00	0.00	0.00	2.00	0.00	2.00
MECHANIC	0.00	0.00	0.00	1.00	0.00	1.00
MECHANIC (FROZEN)	***0.00***	***0.00***	***0.00***	***1.00***	***0.00***	***1.00***
FULL TIME EQUIVALENTS	2.74	0.00	0.00	0.00	0.34	3.08
TOTAL PUBLIC WORKS	**39.74**	**0.00**	**0.00**	**5.00**	**22.34**	**67.08**
GRAND TOTAL FULL-TIME AUTHORIZED	**231.56**	**8.00**	**2.00**	**14.00**	**27.00**	**282.56**
GRAND TOTAL FULL-TIME EQUIVALENT	**309.71**	**17.11**	**2.75**	**16.79**	**29.31**	**375.67**

FULL TIME EQUIVALENTS - BY FUNCTION FY 2005 - 2006

	GENERAL FUNDS	SPECIAL REVENUE	RDA	INTERNAL SERVICE	WATER	TOTAL
ELECTED/APPOINTED						
COUNCIL MEMBERS/AGENCY BOARD	5.00	0.00	0.00	0.00	0.00	5.00
COMMISSIONS	39.00	10.00	0.00	3.00	0.00	52.00
TOTAL ELECTED/APPOINTED	***44.00***	***10.00***	***0.00***	***3.00***	***0.00***	***57.00***
ADMINISTRATION						
CITY MANAGER	1.00	0.00	0.00	0.00	0.00	1.00
EXECUTIVE COORDINATOR	1.00	0.00	0.00	0.00	0.00	1.00
ADMINISTRATIVE AIDE	1.00	0.00	0.00	0.00	0.00	1.00
ASSISTANT CITY MANAGER	1.00	0.00	0.00	0.00	0.00	1.00
ECONOMIC DEVELOPMENT MANAGER	0.00	0.00	1.00	0.00	0.00	1.00
FULL TIME EQUIVALENTS	1.11	2.22	0.75	0.00	0.00	4.08
TOTAL CITY MANAGER	**5.11**	**2.22**	**1.75**	**0.00**	**0.00**	**9.08**
CITY ATTORNEY	1.00	0.00	0.00	0.00	0.00	1.00
CITY CLERK	1.00	0.00	0.00	0.00	0.00	1.00
ASSISTANT CITY CLERK	1.00	0.00	0.00	0.00	0.00	1.00
DEPUTY CITY CLERK	1.00	0.00	0.00	0.00	0.00	1.00
RECORDS CLERK	1.00	0.00	0.00	0.00	0.00	1.00
FULL TIME EQUIVALENTS	0.91	0.00	0.00	0.00	0.00	0.91
TOTAL CITY CLERK	**4.91**	**0.00**	**0.00**	**0.00**	**0.00**	**4.91**
PERSONNEL						
DIRECTOR OF PERSONNEL & RISK MGMT	1.00	0.00	0.00	0.00	0.00	1.00
SR PERSONNEL ANALYST	1.00	0.00	0.00	0.00	0.00	1.00
PERSONNEL ASSISTANT	1.00	0.00	0.00	0.00	0.00	1.00
FULL TIME EQUIVALENTS	0.68	0.00	0.00	0.00	0.00	0.68
TOTAL PERSONNEL	**3.68**	**0.00**	**0.00**	**0.00**	**0.00**	**3.68**
INFORMATION SYSTEMS						
INFORMATION SYSTEMS MANAGER	0.00	0.00	0.00	1.00	0.00	1.00
SR PROGRAMMER ANALYST	0.00	0.00	0.00	1.00	0.00	1.00
COMPUTER SPECIALIST	0.00	0.00	0.00	1.00	0.00	1.00
COMPUTER TECHNICIAN	0.00	0.00	0.00	1.00	0.00	1.00
FULL TIME EQUIVALENTS	0.00	0.00	0.00	1.48	0.00	1.48
TOTAL INFORMATION SYSTEMS	**0.00**	**0.00**	**0.00**	**5.48**	**0.00**	**5.48**
FINANCE						
FINANCE DIRECTOR	1.00	0.00	0.00	0.00	0.00	1.00
PURCHASING OFFICER	1.00	0.00	0.00	0.00	0.00	1.00
FINANCIAL SERVICE MANAGER	1.00	0.00	0.00	0.00	0.00	1.00
ACCOUNTING MANAGER	1.00	0.00	0.00	0.00	0.00	1.00
ADMINISTRATIVE AIDE	1.00	0.00	0.00	0.00	0.00	1.00
STAFF ACCOUNTANT	1.00	0.00	0.00	0.00	0.00	1.00
STAFF ACCOUNTANT (FROZEN)	***1.00***	***0.00***	***0.00***	***0.00***	***0.00***	***1.00***
ACCOUNTING TECHNICIAN	1.00	0.00	0.00	0.00	3.00	4.00

	GENERAL FUNDS	SPECIAL REVENUE	RDA	INTERNAL SERVICE	WATER	TOTAL
ACCOUNT CLERK	2.00	0.00	0.00	0.00	0.00	2.00
CUSTOMER SERVICE REPRESENTATIVE	0.00	0.00	0.00	0.00	2.00	2.00
FULL TIME EQUIVALENTS	0.88	0.00	0.00	0.00	1.97	2.85
TOTAL FINANCE	**10.88**	**0.00**	**0.00**	**0.00**	**6.97**	**17.85**
TOTAL ADMINISTRATION	**25.58**	**2.22**	**1.75**	**5.48**	**6.97**	**42.00**
PUBLIC SAFETY						
POLICE						
POLICE CHIEF	1.00	0.00	0.00	0.00	0.00	1.00
POLICE CAPTAIN	2.00	0.00	0.00	0.00	0.00	2.00
POLICE LIEUTENANT	6.00	0.00	0.00	0.00	0.00	6.00
POLICE LIEUTENANT (FROZEN)	***1.00***	***0.00***	***0.00***	***0.00***	***0.00***	***1.00***
POLICE SERGEANT	14.00	1.00	0.00	0.00	0.00	15.00
POLICE SERGEANT (FROZEN)	***1.00***	***0.00***	***0.00***	***0.00***	***0.00***	***1.00***
POLICE OFFICER	73.00	3.00	0.00	0.00	0.00	76.00
RESEARCH ANALYST	1.00	0.00	0.00	0.00	0.00	1.00
RECORDS SUPERVISOR	1.00	0.00	0.00	0.00	0.00	1.00
COMMUNICATION SUPERVISOR	1.00	0.00	0.00	0.00	0.00	1.00
IDENTIFICATION TECHNICIAN	2.00	0.00	0.00	0.00	0.00	2.00
PARKING CONTROL SUPERVISOR	1.00	0.00	0.00	0.00	0.00	1.00
INFORMATION SYSTEMS TECHNICIAN	2.00	0.00	0.00	0.00	0.00	2.00
POLICE DEPARTMENT SECRETARY	1.00	0.00	0.00	0.00	0.00	1.00
POLICE MANAGEMENT SECRETARY	1.00	0.00	0.00	0.00	0.00	1.00
DISPATCH CLERK	11.00	0.00	0.00	0.00	0.00	11.00
CRIME ANALYST	1.00	0.00	0.00	0.00	0.00	1.00
SPECIAL SERVICES CLERK	4.00	0.00	0.00	0.00	0.00	4.00
POLICE SERVICE OFFICER	11.00	0.00	0.00	0.00	0.00	11.00
POLICE RECORDS SPECIALIST	5.00	0.00	0.00	0.00	0.00	5.00
POLICE RECORDS SPECIALIST (FROZEN)	***1.00***	***0.00***	***0.00***	***0.00***	***0.00***	***1.00***
PROPERTY CONTROL CLERK	2.00	0.00	0.00	0.00	0.00	2.00
SENIOR ANIMAL CONTROL OFFICER	1.00	0.00	0.00	0.00	0.00	1.00
ANIMAL CONTROL OFFICER	1.00	0.00	0.00	0.00	0.00	1.00
FULL TIME EQUIVALENTS	9.45	0.00	0.00	0.00	0.00	9.45
TOTAL POLICE	**154.45**	**4.00**	**0.00**	**0.00**	**0.00**	**158.45**
FIRE (CONTRACT) (FTE)	45.00	0.00	0.00	0.00	0.00	45.00
AMBULANCE TRANSPORT (FTE)	0.56	0.00	0.00	0.00	0.00	0.56
TOTAL PUBLIC SAFETY	**200.01**	**4.00**	**0.00**	**0.00**	**0.00**	**204.01**
COMMUNITY SERVICES						
COMMUNITY SERVICES MANAGER	1.00	0.00	0.00	0.00	0.00	1.00
COMMUNITY SERVICES SUPERVISOR	1.00	0.00	0.00	0.00	0.00	1.00
ADMINISTRATIVE AIDE	2.00	0.00	0.00	0.00	0.00	2.00
SENIOR CENTER MANAGER	1.00	0.00	0.00	0.00	0.00	1.00
SENIOR PROGRAMS COORDINATOR	1.00	0.00	0.00	0.00	0.00	1.00
GANG DRUG INTERVENTION/PREVENTION WORK	1.00	0.00	0.00	0.00	0.00	1.00
FAMILY RESOURCE CENTER SUPERVISOR	0.00	1.00	0.00	0.00	0.00	1.00
SPECIAL SERVICES CLERK	0.00	1.00	0.00	0.00	0.00	1.00
BUILDING MAINTENANCE/REPAIR SUPERVISOR	0.00	0.00	0.00	1.00	0.00	1.00
FACILITIES SUPERVISOR	0.00	0.00	0.00	1.00	0.00	1.00
BUILDING MAINTENACE/REPAIR WORKER	0.00	0.00	0.00	3.00	0.00	3.00
FULL TIME EQUIVALENTS	14.68	6.89	0.00	1.31	0.00	22.88
TOTAL COMMUNITY SERVICES	**21.68**	**8.89**	**0.00**	**6.31**	**0.00**	**36.88**

	GENERAL FUNDS	SPECIAL REVENUE	RDA	INTERNAL SERVICE	WATER	TOTAL
COMMUNITY DEVELOPMENT						
COMMUNITY DEVELOPMENT DIRECTOR	1.00	0.00	0.00	0.00	0.00	1.00
DEPARTMENT SECRETARY	1.00	0.00	0.00	0.00	0.00	1.00
PLANNING DIRECTOR	1.00	0.00	0.00	0.00	0.00	1.00
ASSOCIATE PLANNER	2.00	0.00	0.00	0.00	0.00	2.00
ASSISTANT PLANNER	1.00	0.00	0.00	0.00	0.00	1.00
PLANNING TECHNICIAN	2.00	0.00	0.00	0.00	0.00	2.00
CODE ENFORCEMENT MANAGER	1.00	0.00	0.00	0.00	0.00	1.00
CODE ENFORCEMENT OFFICER	3.00	0.00	0.00	0.00	0.00	3.00
SPECIAL SERVICES CLERK	1.00	0.00	0.00	0.00	0.00	1.00
BUILDING DIRECTOR	1.00	0.00	0.00	0.00	0.00	1.00
PLAN CHECKER ENGINEER	1.00	0.00	0.00	0.00	0.00	1.00
SR COMBINATION BUILDING INSPECTOR	1.00	0.00	0.00	0.00	0.00	1.00
COMBINATION BUILDING INSPECTOR	1.00	0.00	0.00	0.00	0.00	1.00
NPDES INSPECTOR	1.00	0.00	0.00	0.00	0.00	1.00
BUSINESS LICENSE & BUILDING PERMIT TECH	2.00	0.00	0.00	0.00	0.00	2.00
HOUSING SPECIALIST	0.00	1.00	0.00	0.00	0.00	1.00
ADMINISTRATIVE AIDE	0.00	1.00	1.00	0.00	0.00	2.00
FULL TIME EQUIVALENTS	3.48	0.00	0.00	0.00	0.00	3.48
TOTAL COMMUNITY DEVELOPMENT	**23.48**	**2.00**	**1.00**	**0.00**	**0.00**	**26.48**
PUBLIC WORKS						
PUBLIC WORKS DIRECTOR	1.00	0.00	0.00	0.00	0.00	1.00
PUBLIC WORKS SPECIALIST	1.00	0.00	0.00	0.00	0.00	1.00
ADMINISTRATIVE AIDE/PUBLIC WORKS	1.00	0.00	0.00	0.00	0.00	1.00
CITY ENGINEER	1.00	0.00	0.00	0.00	0.00	1.00
CIVIL ENGINEERING ASSOCIATE	3.00	0.00	0.00	0.00	0.00	3.00
ASSOCIATE CIVIL ENGINEER	1.00	0.00	0.00	0.00	0.00	1.00
CIVIL ENGINEERING ASSISTANT	1.00	0.00	0.00	0.00	0.00	1.00
PUBLIC WORKS INSPECTOR	1.00	0.00	0.00	0.00	0.00	1.00
ENGINEERING TECHNICIAN	2.00	0.00	0.00	0.00	0.00	2.00
SPECIAL SERVICES CLERK	1.00	0.00	0.00	0.00	1.00	2.00
MAINTENANCE SUPERINTENDENT	1.00	0.00	0.00	0.00	0.00	1.00
SAFETY COORDINATOR/CREW LEADER	1.00	0.00	0.00	0.00	0.00	1.00
PUBLIC WORKS SUPERVISOR	3.00	0.00	0.00	0.00	2.00	5.00
LEAD WORKER	6.00	0.00	0.00	0.00	3.00	9.00
MAINTENANCE WORKER III	1.00	0.00	0.00	0.00	1.00	2.00
MAINTENANCE WORKER II	4.00	0.00	0.00	0.00	11.00	15.00
MAINTENANCE WORKER II (FROZEN)	***3.00***	***0.00***	***0.00***	***0.00***	***0.00***	***3.00***
MAINTENANCE WORKER I	2.00	0.00	0.00	0.00	0.00	2.00
MAINTENANCE WORKER I (FROZEN)	***1.00***	***0.00***	***0.00***	***0.00***	***0.00***	***1.00***
EQUIPMENT OPERATOR	1.00	0.00	0.00	0.00	1.00	2.00
PUBLIC WORKS MANAGER	1.00	0.00	0.00	0.00	1.00	2.00
ADMINISTRATIVE ANALYST	0.00	0.00	0.00	0.00	1.00	1.00
CROSS CONNECTION INSPECTOR	0.00	0.00	0.00	0.00	1.00	1.00
GARAGE SUPERINTENDENT	0.00	0.00	0.00	1.00	0.00	1.00
EQUIPMENT MECHANIC	0.00	0.00	0.00	2.00	0.00	2.00
MECHANIC	0.00	0.00	0.00	1.00	0.00	1.00
MECHANIC (FROZEN)	***0.00***	***0.00***	***0.00***	***1.00***	***0.00***	***1.00***
FULL TIME EQUIVALENTS	2.74	0.00	0.00	0.00	0.34	3.08
TOTAL PUBLIC WORKS	**39.74**	**0.00**	**0.00**	**5.00**	**22.34**	**67.08**
GRAND TOTAL FULL-TIME AUTHORIZED	**231.56**	**8.00**	**2.00**	**14.00**	**27.00**	**282.56**
GRAND TOTAL FULL-TIME EQUIVALENT	***310.49***	***17.11***	***2.75***	***16.79***	***29.31***	***376.45***

TOTAL FULL TIME EQUIVALENTS- 5 YEAR SUMMARY FY 2004 - 2006

	2001-02	2002-03	2003-04	2004-05	2005-06	% CHANGE 02 - 06
ELECTED/APPOINTED						
COUNCIL MEMBERS/AGENCY BOARD*	5.00	5.00	5.00	5.00	5.00	0%
COMMISSIONS	52.00	52.00	52.00	52.00	52.00	0%
TOTAL ELECTED/APPOINTED	**57.00**	**57.00**	**57.00**	**57.00**	**57.00**	**0%**
* TOTAL OF 5 MEMBERS						
ADMINISTRATION						
CITY MANAGER	1.00	1.00	1.00	1.00	1.00	0%
ASSISTANT CITY MANAGER	1.00	1.00	1.00	1.00	1.00	0%
EXECUTIVE COORDINATOR	1.00	1.00	1.00	1.00	1.00	0%
ADMINISTRATIVE AIDE	0.00	0.00	1.00	1.00	1.00	100%
ECONOMIC DEVELOPMENT MANGER	0.00	0.00	0.00	1.00	1.00	100%
FULL TIME EQUIVALENTS	2.84	2.93	3.33	4.08	4.08	44%
TOTAL CITY MANAGER	**5.84**	**5.93**	**7.33**	**9.08**	**9.08**	**55%**
CITY ATTORNEY	1.00	1.00	1.00	1.00	1.00	0%
CITY CLERK	1.00	1.00	1.00	1.00	1.00	0%
ASSISTANT CITY CLERK	1.00	1.00	1.00	1.00	1.00	0%
DEPUTY CITY CLERK	1.00	1.00	1.00	1.00	1.00	0%
ADMINISTRATIVE AIDE/CITY COUNCIL	1.00	1.00	0.00	0.00	0.00	-100%
RECEPTIONIST CLERK	1.00	1.00	1.00	0.00	0.00	-100%
RECORDS CLERK	0.00	0.00	0.00	1.00	1.00	100%
FULL TIME EQUIVALENTS	0.87	1.02	0.91	0.91	0.91	5%
TOTAL CITY CLERK	**5.87**	**6.02**	**4.91**	**4.91**	**4.91**	**-16%**
PERSONNEL						
DIRECTOR OF PERSONNEL & RISK MGMNT	1.00	1.00	1.00	1.00	1.00	0%
SR PERSONNEL ANALYST	0.00	0.00	0.00	1.00	1.00	100%
PERSONNEL ANALYST	1.00	1.00	1.00	0.00	0.00	-100%
PERSONNEL ASSISTANT	0.00	0.00	0.00	1.00	1.00	100%
PERSONNEL TECHNICIAN	1.00	1.00	1.00	0.00	0.00	-100%
FULL TIME EQUIVALENTS	1.18	0.84	0.68	0.68	0.68	-42%
TOTAL PERSONNEL	**4.18**	**3.84**	**3.68**	**3.68**	**3.68**	**-12%**
INFORMATION SYSTEMS						
INFORMATION SYSTEMS MANAGER	1.00	1.00	1.00	1.00	1.00	0%
SR PROGRAMMER ANALYST	1.00	1.00	1.00	1.00	1.00	0%
COMPUTER SPECIALIST	1.00	1.00	1.00	1.00	1.00	0%
COMPUTER TECHNICIAN	1.00	1.00	1.00	1.00	1.00	0%
FULL TIME EQUIVALENTS	0.92	1.14	0.85	1.48	1.48	61%
TOTAL INFORMATION SYSTEMS	**4.92**	**5.14**	**4.85**	**5.48**	**5.48**	**11%**
FINANCE						
FINANCE DIRECTOR	1.00	1.00	1.00	1.00	1.00	0%
FINANCIAL SERVICES MANAGER	1.00	1.00	1.00	1.00	1.00	0%
ACCOUNTING MANAGER	1.00	1.00	1.00	1.00	1.00	0%
PURCHASING OFFICER	1.00	1.00	1.00	1.00	1.00	0%
STAFF ACCOUNTANT	2.00	2.00	1.00	1.00	1.00	-50%
STAFF ACCOUNTANT (FROZEN)	***0.00***	***0.00***	***1.00***	***1.00***	***1.00***	***100%***
ADMINISTRATIVE AIDE	1.00	1.00	1.00	1.00	1.00	0%
ACCOUNTING TECHNICIAN	4.00	4.00	4.00	4.00	4.00	0%

	2001-02	2002-03	2003-04	2004-05	2005-06	% CHANGE 02 - 06
ACCOUNT CLERK	2.00	2.00	2.00	2.00	2.00	0%
CUSTOMER SERVICE REPRESENTATIVE	2.00	2.00	2.00	2.00	2.00	0%
FULL TIME EQUIVALENTS	3.08	2.78	2.84	2.85	2.85	-7%
TOTAL FINANCE	**18.08**	**17.78**	**17.84**	**17.85**	**17.85**	**-1%**
TOTAL ADMINISTRATION	**39.88**	**39.70**	**39.62**	**42.00**	**42.00**	**5%**
PUBLIC SAFETY						
POLICE						
POLICE CHIEF	1.00	1.00	1.00	1.00	1.00	0%
POLICE CAPTAIN	2.00	2.00	2.00	2.00	2.00	0%
POLICE LIEUTENANT	7.00	7.00	6.00	6.00	6.00	-14%
POLICE LIEUTENANT (FROZEN)	***0.00***	***0.00***	***1.00***	***1.00***	***1.00***	***100%***
POLICE SERGEANT	17.00	17.00	15.00	15.00	15.00	-12%
POLICE SERGEANT (FROZEN)	***0.00***	***0.00***	***1.00***	***1.00***	***1.00***	***100%***
POLICE OFFICER	78.00	78.00	76.00	76.00	76.00	-3%
RESEARCH ANALYST	1.00	1.00	1.00	1.00	1.00	0%
RECORDS SUPERVISOR	1.00	1.00	1.00	1.00	1.00	0%
COMMUNICATION SUPERVISOR	1.00	1.00	1.00	1.00	1.00	0%
IDENTIFICATION TECHNICIAN	2.00	2.00	2.00	2.00	2.00	0%
PARKING CONTROL SUPERVISOR	1.00	1.00	1.00	1.00	1.00	0%
INFO RMATION SYSTEMS TECHNICIAN	2.00	2.00	2.00	2.00	2.00	0%
POLICE DEPARTMENT SECRETARY	1.00	1.00	1.00	1.00	1.00	0%
POLICE MANAGEMENT SECRETARY	1.00	1.00	1.00	1.00	1.00	0%
DISPATCH CLERK	11.00	11.00	11.00	11.00	11.00	0%
CRIME ANALYST	1.00	1.00	1.00	1.00	1.00	0%
SPECIAL SERVICES CLERK	4.00	4.00	4.00	4.00	4.00	0%
POLICE SERVICE OFFICER	11.00	11.00	11.00	11.00	11.00	0%
POLICE RECORDS SPECIALIST	6.00	6.00	5.00	5.00	5.00	-17%
POLICE RECORDS SPECIALIST (FROZEN)	***0.00***	***0.00***	***1.00***	***1.00***	***1.00***	***100%***
PROPERTY CONTROL CLERK	2.00	2.00	2.00	2.00	2.00	0%
SENIOR ANIMAL CONTROL OFFICER	1.00	1.00	1.00	1.00	1.00	0%
ANIMAL CONTROL OFFICER	1.00	1.00	1.00	1.00	1.00	0%
FULL TIME EQUIVALENTS	19.05	24.04	8.84	8.67	9.45	-50%
TOTAL POLICE	**171.05**	**176.04**	**157.84**	**157.67**	**158.45**	**-7%**
FIRE (CONTRACT)						
FULL TIME EQUIVALENTS	45.00	45.00	45.00	45.00	45.00	0%
TOTAL FIRE	**45.00**	**45.00**	**45.00**	**45.00**	**45.00**	**0%**
AMBULANCE TRANSPORT (FTE)						
FULL TIME EQUIVALENTS	0.43	0.27	0.56	0.56	0.56	30%
TOTAL AMBULANCE TRANSPORT	**0.43**	**0.27**	**0.56**	**0.56**	**0.56**	**30%**
TOTAL PUBLIC SAFETY	**216.49**	**221.31**	**203.40**	**203.23**	**204.01**	**-6%**
COMMUNITY SERVICES						
COMMUNITY SERVICES MANAGER	1.00	1.00	1.00	1.00	1.00	0%
COMMUNITY SERVICES SUPERVISOR	1.00	1.00	1.00	1.00	1.00	0%
ADMINISTRATIVE AIDE	3.00	3.00	2.00	2.00	2.00	-33%
SENIOR CENTER MANAGER	1.00	1.00	1.00	1.00	1.00	0%
SENIOR PROGRAMS COORDINATOR	1.00	1.00	1.00	1.00	1.00	0%
GANG DRUG PREVENTION/INTERVENTION WORK	1.00	1.00	1.00	1.00	1.00	0%
CAREER SERVICES MANAGER	1.00	1.00	0.00	0.00	0.00	-100%
FAMILY RESOURCE CENTER SUPERVISOR	1.00	1.00	1.00	1.00	1.00	0%
EMPLOYMENT COORDINATOR	1.00	1.00	0.00	0.00	0.00	-100%
CAREER SERVICES SPECIALIST	5.00	4.00	0.00	0.00	0.00	-100%
SPECIAL SERVICES CLERK	1.00	1.00	1.00	1.00	1.00	0%
BUILDING MAINTENANCE/REPAIR SUPERVISOR	1.00	1.00	1.00	1.00	1.00	0%
FACILITIES SUPERVISOR	1.00	1.00	1.00	1.00	1.00	0%
BUILDING MAINTENANCE/REPAIR WORKER	3.00	3.00	3.00	3.00	3.00	0%
FULL TIME EQUIVALENTS	31.20	22.77	22.98	22.88	22.88	-27%
TOTAL COMMUNITY SERVICES	**53.20**	**43.77**	**36.98**	**36.88**	**36.88**	**-31%**

	2001-02	2002-03	2003-04	2004-05	2005-06	% CHANGE 02 - 06
COMMUNITY DEVELOPMENT						
COMMUNITY DEVELOPMENT DIRECTOR	1.00	1.00	1.00	1.00	1.00	0%
DEPARTMENT SECRETARY	1.00	1.00	1.00	1.00	1.00	0%
PLANNING DIRECTOR	1.00	1.00	1.00	1.00	1.00	0%
ASSOCIATE PLANNER	2.00	2.00	2.00	2.00	2.00	0%
ASSISTANT PLANNER	1.00	1.00	1.00	1.00	1.00	0%
PLANNING TECHNICIAN	2.00	2.00	2.00	2.00	2.00	0%
CODE ENFORCEMENT MANAGER	1.00	1.00	1.00	1.00	1.00	0%
CODE ENFORCEMENT OFFICER	2.00	3.00	3.00	3.00	3.00	50%
SPECIAL SERVICES CLERK	0.00	0.00	0.00	1.00	1.00	100%
BUILDING DIRECTOR	1.00	1.00	1.00	1.00	1.00	0%
PLAN CHECKER ENGINEER	1.00	1.00	1.00	1.00	1.00	0%
SENIOR COMBINARTION BUILDING INSPECTOR	1.00	1.00	1.00	1.00	1.00	0%
COMBINATION BUILDING INSPECTOR	1.00	2.00	1.00	1.00	1.00	0%
NPDES INSPECTOR	0.00	0.00	1.00	1.00	1.00	100%
BUSINESS LICENSE & BUILDING PERMIT TECH	2.00	2.00	2.00	2.00	2.00	0%
HOUSING SPECIALIST	0.00	1.00	1.00	1.00	1.00	100%
ADMINISTRATIVE AIDE	1.00	2.00	2.00	2.00	2.00	100%
ECONOMIC DEVELOPMENT DIRECTOR	1.00	1.00	1.00	0.00	0.00	-100%
FULL TIME EQUIVALENTS	4.67	5.79	4.81	3.48	3.48	-26%
TOTAL COMMUNITY DEVELOPMENT	**23.67**	**28.79**	**27.81**	**26.48**	**26.48**	**12%**
PUBLIC WORKS						
PUBLIC WORKS DIRECTOR	1.00	1.00	1.00	1.00	1.00	0%
PUBLIC WORKS SPECIALIST	1.00	1.00	1.00	1.00	1.00	0%
ADMINISTRATIVE AIDE/PUBLIC WORKS	1.00	1.00	1.00	1.00	1.00	0%
CITY ENGINEER	1.00	1.00	1.00	1.00	1.00	0%
CIVIL ENGINEERING ASSOCIATE	3.00	3.00	3.00	3.00	3.00	0%
ASSOCIATE CIVIL ENGINEER	1.00	1.00	1.00	1.00	1.00	0%
CIVIL ENGINEERING ASSISTANT	1.00	1.00	1.00	1.00	1.00	0%
PUBLIC WORKS INSPECTOR	1.00	1.00	1.00	1.00	1.00	0%
ENGINEERING TECHNICIAN	2.00	2.00	2.00	2.00	2.00	0%
SPECIAL SERVICES CLERK	2.00	2.00	2.00	2.00	2.00	0%
MAINTENANCE SUPERINTENDENT	1.00	1.00	1.00	1.00	1.00	0%
SAFETY COORDINATOR/CREW LEADER	1.00	1.00	1.00	1.00	1.00	0%
PUBLIC WORKS SUPERVISOR	5.00	5.00	5.00	5.00	5.00	0%
LEAD WORKER	9.00	9.00	9.00	9.00	9.00	0%
MAINTENANCE WORKER III	2.00	2.00	2.00	2.00	2.00	0%
MAINTENANCE WORKER II	19.00	19.00	18.00	15.00	15.00	-21%
MAINTENANCE WORKER II (FROZEN)	***0.00***	***0.00***	***1.00***	***3.00***	***3.00***	***100%***
MAINTENANCE WORKER I	2.00	2.00	2.00	2.00	2.00	0%
MAINTENANCE WORKER I (FROZEN)	***0.00***	***0.00***	***0.00***	***1.00***	***1.00***	***100%***
EQUIPMENT OPERATOR	2.00	2.00	1.00	2.00	2.00	0%
EQUIPMENT OPERATOR (FROZEN)	***0.00***	***0.00***	***1.00***	***0.00***	***0.00***	***0%***
PUBLIC WORKS MANAGER/MAINTENANCE	1.00	1.00	1.00	1.00	1.00	0%
PUBLIC WORKS MANAGER/WATER	1.00	1.00	1.00	1.00	1.00	0%
CROSS CONNECTION INSPECTOR/LEADWORKER	1.00	1.00	1.00	1.00	1.00	0%
ADMINISTRATIVE ANALYST	1.00	1.00	1.00	1.00	1.00	0%
GARAGE SUPERINTENDENT	1.00	1.00	1.00	1.00	1.00	0%
MECHANIC	2.00	2.00	1.00	1.00	1.00	-50%
MECHANIC (FROZEN)	***0.00***	***0.00***	***1.00***	***1.00***	***1.00***	***100%***
EQUIPMENT MECHANICS	2.00	2.00	2.00	2.00	2.00	0%
FULL TIME EQUIVALENTS	1.47	1.52	1.63	3.08	3.08	109%
TOTAL PUBLIC WORKS	**65.47**	**65.52**	**65.63**	**67.08**	**67.08**	**2%**
GRAND TOTAL FULL-TIME AUTHORIZED	**288.00**	**291.00**	**281.00**	**282.00**	**282.00**	**-2%**
GRAND TOTAL FULL-TIME EQUIVALENTS	**398.72**	**399.10**	**373.44**	**375.67**	**376.45**	**-6%**

DEBT SCHEDULES

DEBT SUMMARY FY 2004 - 2006

The City has debt limitations on general obligations and Redevelopment. The general obligation debt is calculated as 15% of assessed value or $475,737,203, which is 837% above total outstanding debt of $56,831,713 and 2628% above the City debt excluding RDA. The Redevelopment Agency has a total debt limit of $918,941,711, 2373% above the total outstanding Redevelopment Agency debt of $38,730,000.

The City keeps an extremely low and manageable debt program. Debt levels are carefully planned to achieve project goals while maintaining appropriate operating balances. By comparison, the City has a debt limit of more than $5,201 per capita, with actual debt levels of $621, only $198 per capita when Redevelopment is excluded.

$13,600,000 Variable Rate Demand Certificates of Participation, Series A 1998 Civic Center Refunding Program

The proceeds from the 1998A Certificates, together with other funds, will be used to (i) prepay the City's outstanding $7,920,000 Certificates of Participation (1994 Civic Center and Street Improvement Project) and its outstanding $4,905,000 Certificates of Participation (1995 Public Improvement Project), (ii) provide for a Reserve Fund for the Series 1998A Certificates and (iii) pay the costs incurred in connection with the execution and delivery of the Series 1998A Certificates.

$5,210,000 Variable Rate Demand Certificates of Participation, Series B 1998 Water System Refunding Program

The proceeds from the 1998B Certificates, together with other funds, will be used to (i) prepay the City's outstanding $4,965,000 Certificates of Participation (1993 Water System Improvement Project), (ii provide for a Reserve Fund for the Series 1998B Certificates and (iii) pay the costs incurred in connection with the execution and delivery of the Series 1998B Certificates.

HUD Section 108 Loan

The purpose of these funds is to do major exterior renovation in the 15th Street Apartments area; to acquire land for a community center/theater complex; and to develop an adjacent park for citizens.

$2,000,000 California Infrastructure and Economic Development Bank

The proceeds from the California Infrastructure and Economic Development Bank will be used for capital improvements to the City's water storage facilities.

$2,200,000 Installment Sales Agreement Series 2001

The proceeds from the Installment Sale Agreement will be used for capital improvements to the City's Water System, including water storage facilities.

$889,355 Orange County Water District Loan

The loan was issued as per a conjunctive use well construction agreement for the completion of a well.

$400,373 Limited Obligation Improvement Bonds, City of Westminster Assessment District No. 92-1 (Westminster Blvd.) Orange County, California

Proceeds of the Bonds, together with investment earnings thereon, and contributions from the Westminster Redevelopment Agency were used to finance the costs of the acquisition of streets, storm drains and traffic improvements.

$6,100,000 Westminster Redevelopment Agency Multifamily Housing Revenue Bonds Rose Garden Apartments Project 1993 Series A

The project consists of approximately 132 senior rental apartment units located in four buildings of three stories each. The project also contains a separate, approximately 3,000 square foot, community facility area and manager's living unit. There is approximately 84 on-site parking spaces.

$450,000 Westminster Redevelopment Agency Westminster Commercial Redevelopment Project No. 1, 1991 Subordinate Taxable Tax Allocation Bonds, Series B (Orange County, California)

The proceeds of the Series 1991B Bonds, together with other available funds, were used to reimburse the Agency *for money advanced to refund and defease certain* outstanding notes and obligations of the Agency.

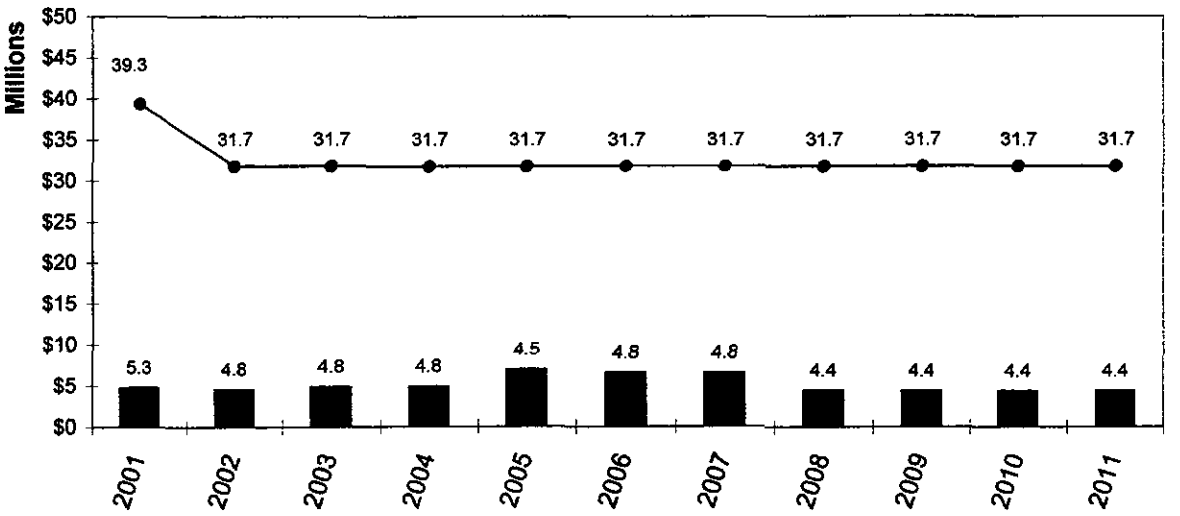
$5,900,000 Westminster Redevelopment Agency Westminster Commercial Redevelopment Project Area No. A 2004 Subordinate Tax Allocation Notes

The proceeds of the 2004 Notes will be used for the Community Cultural Center.

$40,250,000 Westminster Redevelopment Agency Westminster Commercial Redevelopment Project No. 1 1997 Tax Allocation Revenue Refunding Bonds (Orange County, California)

The proceeds of the 1997 Bonds will be used to advance refund the 1991 Series A Tax Allocation Bonds and the 1993 Tax Allocation Parity Bonds, fund a debt service reserve and finance certain costs of issuance of the 1997 Bonds.

Assessed Value to Debt Ratio



COMBINED DEBT SERVICE SCHEDULE — FY 2004 - 2005

PROGRAM	ISSUE DATE	MATURITY DATE	PRINCIPAL ISSUED	2004/05 PRINCIPAL PAYMENT	2004/05 INTEREST PAYMENT	TOTAL	%	PRINCIPAL OUTSTANDING AT 6/30/05
2004/05 Debt Service								
1998 Refunding Series A*								
800MHz	10/27/98	06/01/22	$2,080,561	$97,144	$67,511	$164,655	2%	$1,449,508
Civic Center Improvements	10/27/98	06/01/22	3,546,063	165,570	115,065	280,635	4%	2,470,511
Street Improvements	10/27/98	06/01/22	4,385,960	204,786	142,318	347,104	5%	3,055,660
Computer Upgrades	10/27/98	06/01/22	466,574	21,785	15,140	36,925	1%	325,058
Community Theater	10/27/98	06/01/22	3,120,842	145,716	101,267	246,983	4%	2,174,263
1998 Refunding Series B - Water*	10/27/98	06/01/24	5,210,000	145,000	191,405	336,405	5%	4,240,000
HUD Section 108 Loan	02/01/95	08/01/04	2,900,000	395,000	16,274	$411,274	6%	0
Installment Sale Agreement Series 2(	12/12/01	06/12/12	2,200,000	181,000	76,545	257,545	4%	1,520,000
California Infrastructure and Economic Development Bank	01/28/02	08/01/33	2,000,000	40,000	74,207	114,207	2%	1,921,000
Orange County Water District Loan	06/01/00	02/01/20	889,355	36,088	26,488	62,576	1%	720,713
Assessment District	07/14/92	09/02/12	400,373	20,000	16,595	36,595	1%	225,000
Redevelopment Agency **								
1991 Taxable TAB Series B Bo	10/01/91	12/01/07	450,000	40,000	17,850	57,850	1%	150,000
1997 Tax Allocation Refunding	12/17/97	08/01/27	40,250,000	810,000	1,684,046	2,494,046	36%	34,580,000
2004 Subordinate Tax Allocatio	05/01/04	05/01/07	5,900,000	1,900,000	206,500	2,106,500	30%	4,000,000
Total Redevelopment Agency			46,600,000	2,750,000	1,908,396	4,658,396	67%	38,730,000
2004/05 Debt Service Total			$73,799,728	$4,202,088	$2,751,212	$6,953,300	100%	$56,831,713
* Public Financing Authority 2004/05 Debt Service Total			$26,910,000	$2,861,000	$915,752	$3,776,752		$19,235,000
2005/06 Debt Service Total				$3,958,351	$2,576,109	$6,534,460		$52,873,362
2006/07 Debt Service Total				$4,119,658	$2,410,693	$6,530,351		$48,753,704
2007/08 Debt Service Total				$2,181,011	$2,238,076	$4,419,087		$46,572,693
2008/09 Debt Service Total				$2,228,412	$2,135,074	$4,363,486		$44,344,281
2009/10 Debt Service Total				$2,326,861	$2,030,091	$4,356,952		$42,017,420
Total Remaining				$42,017,420	$17,950,133	$59,967,553		$0

PROGRAM	REVENUE SOURCE	ESTIMATED REVENUE 2004/05	COVERAGE RATIO	COVERAGE REQUIREMENT	INTEREST RATE	MOODY'S/ S & P RATING
1998 Refunding Series A					4.365	
800MHz	General Fund	$205,819	1.25	1.25		Aaa/AAA
Civic Center Improvements	Building Charges	$394,745	1.41	1.25		Aaa/AAA
Street Improvements	Measure M Turn Back	$521,915	1.50	1.25		Aaa/AAA
Computer Upgrades	Information Systems Charges	$143,020	3.87	1.25		Aaa/AAA
Community Theater	General Fund	$308,729	1.25	1.25		Aaa/AAA
1998 Refunding Series B - Water an	Net Operating Revenue	$753,015	1.27	1.50	4.365	Aaa/AAA
Installment Sale Agreement Series 2001					4.50	
California Infrastructure & Economic Development Bank					3.26	
Orange County Water District Loan					3.50	
HUD Section 108 Loan	CDBG	$1,512,000	3.68	1.00	7.71-8.24	Non-Rated
Assessment District	Total Assessments	$41,424	1.13	1.00		Non-Rated
Redevelopment Agency						
1991 Taxable TAB Series B Bonds					10.25-10.50	Non-Rated
1997 Tax Allocation Refunding					4.87	Aaa/AAA
2004 Subordinate Tax Allocation Notes					4.87	Aaa/AAA
Total Redevelopment Agency	Tax Increment	$14,459,525	4.66	$3,100,000		

** *In addition the City issued $6.1 million mortgage revenue bonds. The bond is loaned to the developer with apartment rental income securing principal and interest payments.*

COMBINED DEBT SERVICE SCHEDULE FY 2005 - 2006

PROGRAM	ISSUE DATE	MATURITY DATE	PRINCIPAL ISSUED	2005/06 PRINCIPAL PAYMENT	2005/06 INTEREST PAYMENT	TOTAL	%	PRINCIPAL OUTSTANDING AT 6/30/06
2005/06 Debt Service								
1998 Refunding Series A*								
800MHz	10/27/98	06/01/22	$2,080,561	$100,968	$63,271	$164,239	3%	$1,348,540
Civic Center Improvements	10/27/98	06/01/22	3,546,063	$172,088	$107,838	279,926	4%	$2,298,422
Street Improvements	10/27/98	06/01/22	4,385,960	$212,848	$133,380	346,228	5%	$2,842,812
Computer Upgrades	10/27/98	06/01/22	466,574	$22,643	$14,189	36,831	1%	$302,415
Community Theater	10/27/98	06/01/22	3,120,842	$151,453	$94,907	246,359	4%	$2,022,810
1998 Refunding Series B - Water*	10/27/98	06/01/24	5,210,000	150,000	185,076	335,076	5%	4,090,000
Installment Sale Agreement Series 2(	12/12/01	06/12/12	2,200,000	190,000	68,400	258,400	4%	1,330,000
California Infrastructure and Economic Development Bank	01/28/02	08/01/33	2,000,000	41,000	72,581	113,581	2%	1,880,000
Orange County Water District Loan	08/01/00	02/01/20	889,355	37,351	25,225	62,576	1%	683,362
Assessment District	07/14/92	09/02/12	400,373	20,000	15,205	35,205	1%	205,000
Redevelopment Agency **								
1991 Taxable TAB Series B Bor	10/01/91	12/01/07	450,000	45,000	13,388	58,388	1%	105,000
1997 Tax Allocation Refunding	12/17/97	08/01/27	40,250,000	850,000	1,642,651	2,492,651	38%	33,730,000
2004 Subordinate Tax Allocatior	05/01/04	05/01/07	5,900,000	1,965,000	140,000	2,105,000	32%	2,035,000
Total Redevelopment Agency			46,600,000	2,860,000	1,796,039	4,656,039	71%	35,870,000
2005/06 Debt Service Total			$70,899,728	$3,958,351	$2,576,109	$6,534,460	100%	$52,873,362
* Public Financing Authority 2005/06 Debt Service Total			$26,910,000	$2,965,000	$807,060	$3,772,060		$16,270,000
2006/07 Debt Service Total				$4,119,658	$2,410,693	$6,530,351		$48,753,704
2007/08 Debt Service Total				$2,181,011	$2,238,076	$4,419,087		$46,572,693
2008/09 Debt Service Total				$2,228,412	$2,135,074	$4,363,486		$44,344,281
2009/10 Debt Service Total				$2,326,861	$2,030,091	$4,356,952		$42,017,420
2010/11 Debt Service Total				$2,434,361	$1,920,401	$4,354,762		$39,583,059
Total Remaining				$39,583,059	$16,029,732	$55,612,791		$0

PROGRAM	REVENUE SOURCE	ESTIMATED REVENUE 2005/06	COVERAGE RATIO	COVERAGE REQUIREMENT	INTEREST RATE	MOODY'S/ S & P RATING
1998 Refunding Series A					4.365	
800MHz	General Fund	$205,299	1.25	1.25		Aaa/AAA
Civic Center Improvements	Building Charges	$387,417	1.38	1.25		Aaa/AAA
Street Improvements	Measure M Turn Back	$633,633	1.83	1.25		Aaa/AAA
Computer Upgrades	Information Systems Charges	$129,115	3.51	1.25		Aaa/AAA
Community Theater	General Fund	$307,949	1.25	1.25		Aaa/AAA
1998 Refunding Series B - Water anc	Net Operating Revenue	$385,780	0.65	1.50	4.365	Aaa/AAA
Installment Sale Agreement Series 2001					4.50	
California Infrastructure & Economic Development Bank					3.26	
Orange County Water District Loan					3.50	
Assessment District	Total Assessments	$41,424	1.18	1.00		Non-Rated
Redevelopment Agency						
1991 Taxable TAB Series B Bonds					10.25-10.50	Non-Rated
1997 Tax Allocation Refunding					4.87	Aaa/AAA
2004 Subordinate Tax Allocation Notes					4.87	Aaa/AAA
Total Redevelopment Agency	Tax Increment	$14,981,223	4.83	$3,100,000		

** *In addition the City issued $6.1 million mortgage revenue bonds. The bond is loaned to the developer with apartment rental income securing principal and interest payments.*

POLICIES AND PROCEDURES

BASIS OF BUDGETING

The City of Westminster was incorporated in 1957 under the General Laws of the State of California. The City operates under a Council-Manager form of government governed by a five-member council and provides the following services: public safety (police, fire, paramedic and ambulance), highways and streets, parks and recreation, public improvements, planning and zoning, and general administrative services. The City includes the activities of the Westminster Redevelopment Agency and the Westminster Public Financing Authority.

The accounts of the City are organized on the basis of funds and account groups, each of which is considered a separate independent fiscal accounting entity with a self-balancing set of accounts. The various funds are grouped into three fund types and seven fund categories as follows:

- Governmental Fund Types
  - General Fund
  - Special Revenue Funds
  - Debt Service Fund
  - Capital Project Funds
- Proprietary Fund Types
  - Enterprise Fund
  - Internal Service Funds
- Fiduciary Fund Type
  - Agency fund
- Account Groups
  - General Fixed Asset Account Group
  - General Long Term Debt Account Group

Within each fund group are funds, programs and objects described in more detail in the fund statements and budget detail sections. All fund types except Account Groups are subject to budgetary appropriation.

The city budgets for governmental fund types based on the modified accrual basis of accounting. Under this method, revenues (income) are recognized in the period they become measurable and available to finance expenditures of the period and expenditures (expenses) are recorded when incurred. Exception include:

- Principal and interest on long term debt are recorded when due.
- Grants are considered to be revenue when awarded, not when earned.
- Capital improvement project budgets are considered to be reductions of funds available when appropriated. Overspending of capital improvement project budgets are considered to reduce funds available and close out of capital improvement project budgets are considered to increase funds available.

The budgets for all proprietary and fiduciary funds are prepared using the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. Exceptions include:

- Capital outlay is budgeted as an expenditure in the year purchased.
- Depreciation is not budgeted.
- Interest capitalized on construction projects is budgeted as interest expense.
- Proceeds from the issuance of debt are considered to be revenues, not an increase in liabilities.
- Principal payments are shown as expenditures rather than reductions of the liability.
- Proceeds from the sale of assets are recognized as revenue; however, the related gain or loss is not.

- Purchases of inventory are considered to be expenditures when purchased, not when sold or used.
- Accrued compensated absences are not considered to be expenditures until paid.
- Capital improvement project budgets are considered to be reductions of funds available when appropriated. Overspending of capital improvement project budgets are considered to reduce funds available and close out of capital improvement project budgets are considered to increase funds available.

BUDGET POLICIES

The City establishes accounting control through formal adoption of an annual operating budget for the governmental, proprietary and fiduciary fund types. The City Council's policy is to adopt a formal operating budget with a majority vote the City Council by June 30 of each year. The legal level of budgetary control, that is, the level at which expenditures cannot exceed appropriations, is the fund level for all General, Special Revenue, Debt Service, Enterprise, Internal Service and Agency Funds, and by project in the Capital Projects Funds.

The City Manager may authorize appropriation transfers within a single department, between capital projects with a single funding source, and between departments within the same fund. All increases at the overall fund level must be approved by the City Council. All budget appropriations, except capital project and grant funded budgets, lapse at the end of each fiscal year. Throughout the fiscal year, the budget may be amended to add supplemental appropriations. All increases to the adopted budget require a majority vote of the City Council approval and must clearly state the amount of the increase request, as well as the availability of appropriate funding sources.

BUDGET PROCESS

Each year, staff prepares and distributes a mid-year budget report to the City Council/Agency Board and the City Departments. The mid-year budget review includes the first six months of actual figures along with staff's six-month projections for the period January 1 to June 30, in order to provide a projection of the City's budget at the end of the fiscal year. This mid-year review allows staff and City Council the opportunity to evaluate the current state of the budget, observe potential trends, and prepare for the new fiscal year budget.

Following the distribution of the mid-year review, the departments submit budget requests for the upcoming fiscal year. The following guidelines were used when submitting the budget work papers for 2004/05 and 2005/06:

1. Any request over the prior year budget must be submitted as a supplemental request.
2. All new personnel requests are supplemental.
3. All new equipment is a supplemental request. Prior year equipment budgets do not roll over.
4. Main the department's operations and maintenance budget at the prior year revised budget level.
5. Make a list of potential budget cuts for a 5.5% and 11% budget reduction.

The City Manager uses the Department Requested Budget to prepare the City Manger Recommended Budget. This is the document that is submitted to the City Council.

The City Council reviews the City Manager Recommended Budget during Budget Study Sessions. The City Council makes changes and the City Manager Recommended Budget with the City Council changes is the document that is taken to the City Council for formal adoption by June 30 of each year.

After adoption, the Finance Director has the authority to make technical corrections in compiling and preparing the printed version of the adopted budget. The City Manager, or his designee, has the discretion to make budget adjustments within a fund, within capital projects, and within a departments operating budget. Such discretion does not include any increase to an operating fund or to overall adopted budget.

All budget adjustments between City funds are submitted to the City Council for formal approval. Budget adjustments should be clearly marked as budget adjustments, including the reason for the adjustment, availability of resources, and financial impact on impacted funds.

The adopted budget should be considered an allocation of the City's resources. These resources should be allocated on a basis consistent with City priorities and needs.

REVENUE POLICIES

Revenue sources are the resources allocated in the budget process. As such, analysis of existing revenue sources, as well as development of new revenue resources, are critically important to both the quality of life as well as safety of the community.

The following are basic guidelines to revenue management.

- The development and maintenance of diversified and reliable revenue streams will be the primary revenue policy of the City. The City should focus its efforts to optimize existing revenue sources and developing potential new revenue sources.

- Revenue projections for budget and future estimates should be estimated conservatively using information provided by State and other governmental agencies, historical trends and other relevant information.

- To the extent possible, all revenues shall be associated with operating programs, and where not so associated, designated to the City's general fund.

- Fees and charges for services will be evaluated and, if necessary, adjusted regularly through a documented evaluation and review process. The City's objective in setting fees and charges for services is to achieve an appropriate level of cost recovery for services based on the annual cost and fee study, that are not provided to, or do not benefit, the community as a whole.

- Interfund charges will be assessed for actual work done in one operating fund for another operating fund. Charges should be fully burdened, including salaries, benefits, and a percentage of fixed asset charges, and recovered to the originating fund as an interfund revenue source.

- General Administrative and Overhead Charges should be assessed against all funds receiving general administrative and maintenance services from the City. Charges should be assessed monthly, based on actual expenditure history, and transferred to the general fund as revenue.

EXPENDITURE POLICIES

A. Expenditures are limited by revenue, or available resources, and should result in providing important public services. As such, expenditures should always be undertaken in a manner consistent with cost effective public management resulting in a responsible public practice. The following are basic expenditure guidelines.

   - Expenditures will be estimated conservatively using information provided by State and other governmental agencies, trending of historical information, and other relevant information.

   - A good internal accounting and financial control structure shall be maintained assuring that only properly authorized expenditures are made during the budget year.

   - The level of expenditure control will be at the individual fund level. No fund shall exceed appropriations without specific City Council authorization.

   - All appropriations, except capital project, contingency/reserve carryover or grant funded programs,

shall lapse at the end of the fiscal year to the extent that they have not been expended or encumbered.

- Obligations are recognized when incurred. Encumbrances are used for outstanding commitments. Capital project, contingency reserves and grant-funded encumbrances outstanding at year-end will be carried over to the next fiscal year. All other encumbrances will lapse at year-end.

B. Budget Levels – In order to assure that departments do not receive an over allocation of resources, annual budgets should be set in accordance with well developed performance measures. Department performance measures should detail operating costs, including:

- Basic services of each department.
- Cost per unit of services provided.
- Actual units of each service provided.
- Specialized services or materials required to perform services.
- Cost of services that can be provided by others.

These operating performance measures are part of the budget process. Budget increases must be tied to improved service levels and approved by City Council.

C. Exceeding Adopted Budgets – Departments should not exceed their annual budget appropriation.

Consultant Use – Prudent use of professional consulting services can provide a valuable cost effective supplement to responsible financial and operational management. Determining the cost effectiveness and necessity of consulting services is the responsibility of the proposing department. Consulting services should not be considered a substitute for appropriate staffing levels or a means of circumventing authorized staffing levels.

D. Contracting Services – to the extent practical, City services should be competitively priced and cost effective.

- Competitiveness of the City services should be clearly demonstrated. Such demonstration may include comparison to similar services privately run, basic cost per unit, or comparison to other available and reasonable measures.
- When consider private contract services, the following should be considered:

  (1) Level of service,
  (2) Quality of service,
  (3) Service guarantees,
  (4) Retention, transfer of existing employees.

- Whenever contracting services are being considered, City employees may submit proposals to conduct services.
- Any contract service displacing City employees should, if possible, provide for the opportunity of City employees to join the succeeding entity.

CAPITAL IMPROVEMENTS PLANNING AND FUNDING

A comprehensive plan of capital improvements is of critical importance to prioritize the repair and maintenance for the community infrastructure.

- A five-year comprehensive Capital Improvement Plan (CIP), identifying proposed City construction projects and capital equipment outlay. The report will list projects in the year they reasonably can be expected to be started and funded.
- The five-year CIP plan shall identify all proposed projects planned for the five-year period.

- Those projects approved for the first year of the five-year plan shall be appropriated in the annual budget. Appropriations for each project are ongoing until project completion, cancellation, or amendment. All projects shall be funded, in full, in the year of approval or the project delayed.

- The adopted capital improvement budget shall only include those projects which can reasonably be accomplished or substantially started within the fiscal year.

- Recurring annual projects shall be closed out at the end of the fiscal year or as soon as all related expenditures have been paid.

- Capital projects will be reviewed on an annual basis for amendments or potential closure/cancellation.

- A list of unscheduled projects (projects not included in the five-year period) will be identified in the five-year plan as an indication of potential future projects.

- Future potential outgoing operating costs associated with a project will be identified with the project in the five-year plan.

CASH MANAGEMENT AND INVESTMENT POLICY

Proper cash management and investment policies requiring timely collection of all revenues, placement of received funds in appropriate investment vehicles and the efficient and timely disbursement of expenditures will be observed.

- The City will invest all funds based on the following criteria:
  - Safety of investment.
  - Maintenance of sufficient liquidity to meet cash flow needs.
  - Attainment of the maximum yield possible consistent with the above priorities.

- The City shall conduct all of its investment activities in accordance with the appropriate California Government Code Section and the City's investment policy.

- The City's investment policy shall be reviewed, updated as necessary, with changes approved by the City Council.

- A complete report on the City's investment portfolio shall be presented to the City Council on a monthly basis.

ACCOUNTING PRACTICE

- A financial accounting system adequate to provide internal controls, management information and meet reporting requirements shall be maintained in accordance with generally accepted accounting principles. The accounting system shall be maintained in accordance with the highest financial control and reporting levels and shall contain the necessary internal controls to provide a reasonable level of assurance against over expenditure or misappropriation of City resources.

- Accounting controls shall also maintain a reasonable record of fixed assets.
- Financial reports containing assets, liabilities and changes to fund balance shall be prepared and presented to the City Council on a regular basis.

- An independent accounting firm licensed to operate in California will audit the City's financial records annually.

- A Comprehensive Annual Financial Report (CAFR) shall be prepared each year and submitted to the City Council within six months of the close of the previous fiscal year.

- The CAFR shall be prepared in accordance with generally accepted

accounting principals applicable to local governments.

DEBT UTILIZATION AND MANAGEMENT

Decisions on utilizing municipal financing techniques should be based on specific projects and financial considerations, *including:*

- Long-term financing should be limited to funding of capital improvement projects and equipment or other long-term obligations. The use of long-term borrowing for ongoing operations is prohibited.

- The term of the financing shall not exceed the expected useful life of the capital improvement or equipment being financed.

- A recommended financing must also include the resources available to meet the annual obligation, the percentage of annual resources available to meet the obligation and a projection of resource availability for the term of the financing.

- Financing obligations will be met in a timely and efficient manner.

- The City shall comply with all issuance covenants.

- Refunding techniques may be used where appropriate to allow for the restructuring of its current outstanding debt in order to remove or change restrictive covenants, reduce annual debt service costs in an amount sufficient to justify the costs of the refunding/reissuance and other purposes that can be clearly shown to be cost effective and in the City's best interest.

PURCHASING PROGRAM

The use of centralized purchasing and bidding techniques is a valuable tool in controlling costs, as well as maintaining consistency in product use, maintaining controls and fixed asset records.

The City shall maintain a purchasing policy that will provide for purchasing items with the best overall value. Such a policy should include:

- Authorized levels for approving purchasing items.

- Formal and informal bidding *procedures.*

- Procedures for selecting professional services.

- Clear statements that the City intends to purchase items that represent the best overall value, not necessarily based on the lowest price.

- Standard terms and conditions.
  1. Procedures for delivery, receiving, and recording purchase items.
  2. Procedures for disposing of equipment.
  3. Procedures for amending purchasing rules.

RESOLUTIONS

RESOLUTION NO. 3840

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WESTMINSTER ADOPTING THE BUDGET FOR THE 2004-06 FISCAL YEARS, AND APPROPRIATING FUNDS FOR FISCAL YEAR 2004-05 ONLY

WHEREAS, the City Manager has prepared and submitted to the City Council a proposed budget for the 2004-06 fiscal years; and

WHEREAS, the City Council has at public meetings reviewed and amended the budget as proposed for fiscal years 2004-06;

NOW, THEREFORE, BE IT RESOLVED, that the City Council approves the 2004-06 fiscal years budget for the City of Westminster and appropriates funds for fiscal year 2004-05 only, as presented and amended at the City Council meeting of June 2, 2004;

BE IT FURTHER RESOLVED, that the City Council, aware that the adopted budget is an operational plan, does hereby authorize:

1. The City Manager to make such modifications, corrections, and changes to the adopted budget as are necessary to correct any technical or drafting errors or to otherwise accurately reflect Council intent in adopting the budget.

2. The City Manager may transfer appropriations within a single department, and capital projects within a single funding source.

3. The City Manager may transfer appropriations between departments and programs in the same fund.

4. Except for open year-end 2003-04 encumbrances, which require budget adjustments for the 2004-05 year, City Council authorization is required to increase the adopted budget in any fund. Requests to increase the adopted budget shall be submitted to the City Council, clearly identified as a request for budget increase, clearly state the amount of increase requested, appropriate funding source as well as the status of available funds.

5. The City Manager is authorized to increase certain 2003-04 operating budgets as detailed in the budget memorandum.

BE IT FURTHER RESOLVED, that certain interfund advances have been made and recorded.

1. Westminster Redevelopment Agency in the amount of approximately $2,139,526, including accrued principal and interest, advanced from the General Fund for various Agency operating purposes. Except for amounts shown in the Redevelopment Agency budget, the City does not contemplate additional repayments

of the General Fund advances and any repayment shall be made only to the extent funds are available considering first contractual obligations for debt service and pass through payments. In the event financial resources are inadequate to make repayments scheduled for 2004-05, unpaid amounts plus any new advances shall be accrued with interest charged at City's then current cost of funds, which shall initially be 1.47% for 2004-05.

2. The Community Development Fund (Fund 285) was advanced $350,000 from the Westminster Redevelopment Agency on July 1, 1996 for the purpose of eliminating a fund deficit and restoring operating liquidity. The advance, including interest calculated at 5.7%, is scheduled to be repaid in annual payments of $50,000 through fiscal year 2006, with a residual payment of $9,453 in 2007. Balance at June 30, 2004 is $100,061.

3. The Water Enterprise Fund (Fund 600) was advanced $4,000,000 from the Westminster Community Redevelopment Agency on June 30, 1994, for the purpose of constructing various capital improvements. No repayment was scheduled for fiscal years 1994, 1995 or 1996. Thereafter, repayments are scheduled in the budgeted amount of $400,000 annually, including interest at 4.95%, through fiscal year 2010 with a residual payment of $148,654 in 2011. Scheduled repayments are subordinate to any contractual obligations linked to operating resolutions or water system financings and, as such, any scheduled payments that cannot be made shall be added to the outstanding balance and re-amortized using the payment and rate in effect. The outstanding balance at June 30, 2004 is $2,139,526.

4. The City Liability Fund (Fund 750) was advanced $360,000 from the General Fund on March 23, 1999. No repayment plan is in place as of June 30, 2004. Balance at June 30, 2004 is $360,000.

BE IT FURTHER RESOLVED, that the City accepts award of certain grants and "matching fund" contracts that require the City to pay expenses in "advance" of payment from the grant or contract. Acceptance by the City Council of such reimbursable grants or contracts shall provide authority to establish the appropriate budget and to make the advances necessary to carry out the Council-approved purpose and for those advances to be repaid in accordance with the terms and conditions of the approved grant or contract.

BE IT FURTHER RESOLVED, that routine payment of bills and payroll being critical to the efficient operation of the entire City, the City Manager is authorized to permit temporary cash advances as may be necessary to meet the Council's budgetary intent.

BE IT FURTHER RESOLVED, that all debt service requirements, including all lease, certificates of participation, installment sales and other obligations of the City have been included in the proposed budget.

PASSED, APPROVED AND ADOPTED this 2nd day of June, 2004, by the following vote:

AYES:	COUNCILMEMBERS:	RICE, QUACH, FRY, MARSH, PARIS
NOES:	COUNCILMEMBERS:	NONE
ABSENT:	COUNCILMEMBERS:	NONE

Margie L. Rice
MARGIE L. RICE, MAYOR

ATTEST:

Marian Contreras
MARIAN CONTRERAS, CITY CLERK

STATE OF CALIFORNIA)
) SS.
COUNTY OF ORANGE)

I, MARIAN CONTRERAS, hereby certify that I am the duly appointed City Clerk of the City of Westminster, and that the foregoing resolution was duly adopted at a regular meeting of the City Council of the City of Westminster held on the 2nd day of June, 2004.

Marian Contreras
Marian Contreras, City Clerk

3840-3

RESOLUTION NO. 3841

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WESTMINSTER ESTABLISHING THE ARTICLE XIIIB APPROPRIATION LIMIT FOR THE 2004-05 FISCAL YEAR

WHEREAS, Article XIII B of the California Constitution requires the City Council to set the spending limitation from proceeds of taxes for fiscal year 2004-05 according to the formula in said Article, as amended; and

WHEREAS, an amendment to Article XIII B stipulates that the spending limitation may be adjusted from the prior fiscal year based on population and inflation factors as selected by vote of the legislative body; and

WHEREAS, the appropriation limit annual adjustment factor options include:

1. The growth in the California Per Capita Income, or the growth in the non-residential assessed valuation due to new construction within the city; and

2. Population growth of the City, or population growth within the County of Orange.

WHEREAS, the applicable factor for the California Per Capita Income increased 3.28 percent compared to an increase of 1.84 percent non residential assessed valuation due to new construction within the city; and

WHEREAS, population within the city increased .96 percent compared to the population increase within the county of 1.42 percent;

NOW, THEREFORE, BE IT RESOLVED that the appropriation limit for fiscal year 2004-05 has been calculated based on the adjusted prior year limit increased by the greater of the percentage growth in population of the city or the county and in the increased percentage of California Per Capita Income from the preceding year as follows:

Prior Year 2003-04 Appropriation Limit	$49,154,213
Fiscal Year 2004-05 Adjustment Factor	X 1.04746576
Fiscal Year 2004-05 Appropriation Limit	$51,487,355
Proceeds of Taxes	$31,522,368
Appropriation Limit in excess of Proceeds of Taxes	$19,964,987

PASSED, APPROVED AND ADOPTED this 2nd day of June, 2004 by the following vote:

AYES: COUNCILMEMBERS: RICE, QUACH, FRY, MARSH, PARIS
NOES: COUNCILMEMBERS: NONE
ABSENT: COUNCILMEMBERS: NONE

Margie L. Rice
MARGIE L. RICE, MAYOR

ATTEST:

Marian Contreras
MARIAN CONTRERAS, CITY CLERK

STATE OF CALIFORNIA)
) ss.
COUNTY OF ORANGE)

I, MARIAN CONTRERAS, do hereby certify that I am the duly appointed City Clerk of the City of Westminster, and that the foregoing resolution was duly adopted at a regular meeting of the City Council of the City of Westminster held on the 2nd day of June, 2004.

Marian Contreras
Marian Contreras, City Clerk

3841-2

RESOLUTION NO. 3842

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WESTMINSTER ESTABLISHING FEES AND CHARGES FOR SPECIAL SERVICES PROVIDED BY THE CITY OF WESTMINSTER WITH THE MODIFICATION INCORPORATED THEREIN AS RECOMMENDED BY STAFF REDUCING FROM 100% THE RECAPTURE TO BRING IT DOWN FROM AN AVERAGE OF 22% INCREASE TO AN ESTIMATED AVERAGE 12.5% INCREASE, ADOPTING THE LANGUAGE AND THE PROPOSED FINDINGS PROVIDED BY STAFF ON THE BASIS THAT THE SHOCK IMPACT IS SUCH A LARGE INCREASE IN ONE YEAR THAT IT COULD HAVE AN ADVERSE AFFECT ON OUR OTHER REVENUES IN THE CITY, AND UNFAIRLY PREJUDICE PEOPLE IN THAT FIRST YEAR WHO WOULD BE AFFECTED THEREBY

WHEREAS, the City Council of the City of Westminster has approved the study entitled "Cost Control System for the City of Westminster" dated May 5, 1988, and prepared by Management Services Institute (MSI); and

WHEREAS, the annual update study was performed by Revenue & Cost Specialists, LLC (RCS)(formerly MSI) to determine the total costs of providing special services by the City of Westminster; and

WHEREAS, by adoption of Ordinance No. 2097 on October 11, 1988, the City Council has adopted the Fee and Service Charge Revenue Cost Comparison System to recover the costs reasonably borne for special services;

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Westminster that in order to implement the cost recovery program and to incorporate all other such fees previously adopted by the City Council, Exhibit "A" of this resolution is attached hereto and made a part of the resolution setting forth the fees to be collected for the services enumerated herein; and

BE IT FURTHER RESOLVED that the accurate billing and collection of amounts invoiced under exhibit "A" are critical to the City's cost recovery program and unpaid invoices unreasonably increase the taxpayer's burden, the Finance Director is authorized to take appropriate steps to ensure collection of amounts owed including, but not limited to, combining all accounts due for services into a single invoice or account, adding past due amounts to water or business license accounts to be collected when the account is due or renewed, as well as filing court actions and sending past due accounts to collection agencies.

PASSED, APPROVED AND ADOPTED this 2nd day of June, 2004, by the following vote:

AYES: COUNCILMEMBERS: RICE, QUACH, FRY, MARSH, PARIS
NOES: COUNCILMEMBERS: NONE
ABSENT: COUNCILMEMBERS: NONE

Margie L Rice
MARGIE L RICE, MAYOR

ATTEST:

Marian Contreras
MARIAN CONTRERAS, CITY CLERK

STATE OF CALIFORNIA)
) ss.
COUNTY OF ORANGE)

I, MARIAN CONTRERAS, hereby certify that I am duly appointed City Clerk of the City of Westminster, and that the foregoing resolution was duly adopted at a regular meeting of the City Council of the City of Westminster held on the 2nd day of June, 2004.

Marian Contreras
Marian Contreras, City Clerk

3842-2

WESTMINSTER FEE SCHEDULE

RCS NO.	SERVICE DESCRIPTION	EXPLANATION	FEE
S-001	Building Plan Checking - Building	Greater of	$40 or 100% of UAC Table 3-A
S-002	Building Plan Checking - Planning	Single Family Home Review Over the Counter – Regular Over the Counter – Entitlement Major Projects	$40 per plan $30 per plan $60 per plan $360 per plan
S-003	Construction Inspection	Greater of	$40 or 100% of UAC Table 3-A plus $45 issuance fee per permit
S-009	Special Building Inspection	(2 hour minimum)	$15 admin charge + $91 per hour
S-009.1	Special Inspector Registration		$35 per inspector
S-010	Temporary Certificate of Occupancy		$370 per app + completion bond = to value of remaining work
S-012	Parking Lot/Sidewalk Sale Review	Processing	$55 per application
S-014	Preliminary Plan Review	100% credited toward future fees except S-014.1	$1,020 per application
S-014.1	Preliminary Plan Review-Subsequent		$470 per application + any outside cost
S-015	Tentative Parcel Map Review	With another application Stand Alone application	$1,500 per application $2,425 per application
S-016	Tentative Tract Map Review	With another application Stand alone application Greater than 10 lots/unit	$2,070 per application $3,115 per application $30 per lot/unit
S-018	Site Plan Review - Planning Comm.	Hearing Non-Hearing With Other Hearing	$3,095 per application $2,275 per application $2,005 per application

Resolution No. 3842 Exhibit A-1

WESTMINSTER FEE SCHEDULE

RCS NO.	SERVICE DESCRIPTION	EXPLANATION	FEE
S-018.1	Site Plan Review – Administrative	Minor review Temp site plan Major review	$420 per application $245 per application $1,435 per application
S-019	Development Agreement Review		$7,500 deposit*
S-020.1	General CUP Review		$2,540 per application
		Processed w/ another application requiring public hearing	$1,475 per application
S-021	Variance Review	Planning Commission Variance Area Variance Committee RV Storage in Front Yard Administrative Adjustment	$1,455 per application $1,120 per application $225 per application plus $225 if hearing required $845 per application
S-023	Zoning Interpretation Review		$845 per application
S-024	General Plan Amendment Review	With another application Stand alone application	$1,245 per application $3,365 per application
S-024.1	General Plan Maintenance	All building permits	6.5% of permit fees
S-024.2	Records Maintenance & Update	Engineering & Planning Building	Actual cost of consultant 3.5% of permit fee
S-025	Annexation Processing		$10,000 deposit*
S-026	Zone Change Review		$2,740 per application
S-027	Zoning Text Amendment Review		$4,000 deposit*
S-028.1	Environmental Assessment (Categorical Exemption)		$60 per application
S-029	Environmental Impact Review		Actual cost of consultant + 25% for City staff time
S-030	Condominium Conversion Review		$3,875 per application

Resolution No. 3842 Exhibit A-2

WESTMINSTER FEE SCHEDULE

RCS NO.	SERVICE DESCRIPTION	EXPLANATION	FEE
S-030.1	Condominium Conversion Inspection		$75 per application plus $66 per unit inspected
S-031	Home Occupation Permit	 Home Occupation Committee	$60 per application $525 per application
S-031.1	Large Family Day Care Permit		$570 per permit
S-034	Design Review	Administrative Review Planning Commission Review	$815 per application $1,450 per application
S-035	Sign Review and Inspection	New Sign within Sign Program New Sign Program New Sign without Sign Program New Sign Face	$130 per permit $490 per application $125 per permit $25 per permit
S-035.1	Temporary Sign Permit		$65 per application
S-035.2	Removal of Illegal Sign	First sign Additional sign	$155 per sign plus $10 per sign
S-036	Development Extension Review		$305 per application
S-037	Code Enforcement Services	After 2nd inspection	$70 per inspection
S-037.1	Code Enforcement Special Inspection	 (2 hour minimum)	$15 admin charge, plus $70 per hour
S-038	Processing of Appeal to Council	Charge applies when applicant requests re-hearing by Council.	$1,790 per application
S-039	Processing of Appeal to Planning Commission		$1,545 per application
S-042	Landscape Plan Check/Inspection		Actual cost of consultant + 50% for City staff time
S-042.1	Backflow Device Plan Check/ Inspection		$75 per new device

Resolution No. 3842 Exhibit A-3

WESTMINSTER FEE SCHEDULE

RCS NO.	SERVICE DESCRIPTION	EXPLANATION	FEE
S-044	Satellite Antenna Review		$60 per application
S-045	Change of Occupancy Review/Inspection		$210 per application
S-046	Site Analysis Letter		$435 per letter
S-050	Mobile Home Park Conversion Review		$10,000 deposit*
S-054	Final Parcel Map Check		$3,380 per map
S-055	Final Tract Map Check	Over 4 parcels	$3,375 per map plus $33 per parcel
S-056	Engineering Plan Check/ Inspection	Grading:	
		< 30,000 sq ft	$0.095 per sq. ft.
		30K sq ft - 5 acres	$0.19 per sq. ft.
		6 - 10 acres	$0.13 per sq. ft.
		> 10 acres	$0.065 per sq. ft.
		Off-site public improvement	45% of grading plan check and inspection fee (if not included on grading plan check)
		On-site improvements	Included in grading plan check and inspection fee
		On-site utility inspection	Same rate as off-site utility inspection
S-056.1	On-Site Repair Construction Inspection	All fees have a $50 minimum:	
		Cross gutter	$0.17 per square foot
		Curb & gutter	$0.17 per linear foot
		Pavement	$0.03 per square foot
		Sidewalk	$0.053 per square foot
S-056.2	Site Remediation Service		$585 per site
S-056.3	Engineer Block Wall Inspection	0-300 linear feet of wall	$315
		Each additional 300 linear feet of wall	$240
S-056.4	Trash Enclosure Inspection		$205 per application

WESTMINSTER FEE SCHEDULE

RCS NO.	SERVICE DESCRIPTION	EXPLANATION	FEE
S-057	Street Vacation/ ROW Easement Review		$3,335 per application or deposit*
S-058	Plan Revision Checking	(1 hour minimum)	$90 per hour
S-059	Lot Line Adjustment Review		$1,015 per application plus recording fees
S-060	"Hold as One" Agreement Review		$590 per application
S-061	Compliance Review/Certificate of Compliance		$1,340 per application
S-062	Encroachment Review/Inspection	Unit Review A. Sidewalks B. Driveways C. Cross Gutter D. Trenching E. Pavement F. Storm Drains G. Curbs & Gutters H. Water Lines I. Boring Public Utility: annual fee >100 ft per permit <100 ft per permit Repair or replacement Encroachment ≥ ½ mile	$25 per permit plus $0.50 per sq. ft. $0.50 per sq. ft. $0.50 per sq. ft. $0.50 per sq. ft. $0.50 per sq. ft. $1.00 per linear ft. $1.00 per linear ft. $1.50 per linear ft. $1.00 per linear ft. $115 plus Apply above fees $90 per permit Actual time & materials Deposit + actual time & material
S-062.1	Well Capping Permit		$420 per permit
S-062.2	Monitor Well Annual Inspection		$490 per permit + $1,000 cash bond
S-062.3	GIS Printing Service	Black & white Color Laser printer Inkjet printer Aerial photo 3" pixel digital format	$16 first page plus $8 each additional page $20 first page plus $12 each additional page $10 first page plus $2 each additional page $10 first page plus $2 each additional page $500 per acre

Resolution No. 3842 Exhibit A-5

WESTMINSTER FEE SCHEDULE

RCS NO.	SERVICE DESCRIPTION	EXPLANATION	FEE
S-062.4	Transportation Fee (Set by State)	Daily Annual	$16 per permit $90 per permit
S-063	Water Flow Test		$90 per test
S-064	Business License Application Review/Enforcement	Business License Job License Bingo Permit	$110 per application $19 per application $50 per application
S-064.1	Business License Renewal Processing		$40 per license
		Out of town state licensed contractors	$70 per license
S-066	Special Business Regulation		$75 per application
S-067	Massage Technician Processing		$90 per application + actual cost of consultant
S-070	Party Disturbance Response	First response Subsequent responses	No charge $185 per call
S-071	Police False Alarm Response	First 3 calls (per calendar year) 4th call 5th call	No charge $200 $300 + cancellation If reinstated, next false alarm $300+cancellation
S-073	Records Check/Clearance Letter		$20 per letter
S-074	Fingerprinting		$5 per card
S-076	Vehicle Equipment Inspection	Non WPD citations	$20 per inspection
S-077	Police Photograph Sale	Digital prints	$17 plus $7.65 per print
S-079	Firearm Processing/Storage	Processing fee Annual storage fee: -Handguns and pistols under 13' in total length -All other weapons	$95 per weapon $5 per year per weapon $10 per year per weapon

Resolution No. 3842 Exhibit A-6

WESTMINSTER FEE SCHEDULE

RCS NO.	SERVICE DESCRIPTION	EXPLANATION	FEE
S-080	Garage Sale Permit	Individual permits	$10
		Block permit	$20 per 10 addresses
S-081	VIN Verification		$15 per request
S-082	Police Report Copy Service	Non-criminal reports	$0.30 per page
S-083	Non-display of disabled person placard		$20 per occurrence
S-084	DUI Emergency Response	($1,500 maximum)	Actual costs*
S-085	Auto Impounds - Non-private Property		$110 per auto
S-086	Vehicle Storage - Non-private Property		$55 per auto
S-088	Animal Control		
	Dog License	Regular license	$50 per animal
		Spayed/neutered	$13 per animal
		Spayed/neutered (Sr. Citizen)	$7 per animal
		Over 60 days past due	$25 + license fee
		Vicious dog license	$100 per animal
		Non Compliance	$40
	Impound	Small	$40 per animal
		Medium	$50 per animal
		Large	$70 per animal
		Plus if non-neutered	
		Small	$35 per animal
		Medium	$50 per animal
		Large	$100 per animal
		Additional for repeat impound	$20 per animal
		Daily feed and care	$10 per animal
	Owner release	Quarantine	$65 per animal
		Immediate Euthanasia	$25 per animal
		Non-immediate Euthanasia	
		Small	$40 per animal
		Medium	$50 per animal
		Large	$70 per animal
		Dead animal pick-up (licensed)	$40
		Dead animal pick-up (unlicensed)	$50
		Dead animal – owner delivered	$15
		Rabies	$8
		Vet fee	Public rate less 20%
		Other service	$30

Resolution No. 3842 Exhibit A-7

WESTMINSTER FEE SCHEDULE

RCS NO.	SERVICE DESCRIPTION	EXPLANATION	FEE
S-103	Vacant Lot Cleaning Service	City costs	Contractor's bill + 25% overhead
S-110	Sports Programs		120% of direct costs
S-111	Special Events		120% of direct costs
S-118	Contract Recreation Classes - Adult		105% of direct costs
S-121	Trips and Tours		125% of direct costs
S-122	Special Event Permit		$100 per application
S-123	Meter Installation Service	1" meter 2" meter 3" meter 4" meter 6" meter	$2,375 $2,880 $4,955 $5,670 $7,280
S-123.1	Meter Testing Service	If meter is running fast Per request otherwise	No charge $145
S-124	Hydrant Meter Rental Service		$85 per account + $1,000 deposit
		If hydrant needs to be moved	$30 per move
		Construction water	$10 per residential unit
S-124.1	Fire Service Installation	4" meter 6" meter 8" meter	$4,630 $4,870 $5,360
S-125	Water Turn On/Off Service	Each re-opened account Same day service Lock-off for non-payment Each delinquent notice sent Tagging	$25 $10 additional $75 $10 per notice $10
S-128	New Water Account Setup	New Account w/ turn-on New Account w/o turn-on Same day service	$30 or $10 $10 additional

Resolution No. 3842 Exhibit A-8

WESTMINSTER FEE SCHEDULE

RCS NO.	SERVICE DESCRIPTION	EXPLANATION	FEE
S-129	Delinquent Bill Processing	30 days past due	$10 per delinquent bill
S-130	Sewage/Hazardous Material Spill Response		Fully allocated hourly rates for all responding personnel + outside costs materials & equipment
S-137.1	Banner Hanging		$200 per request
S-138	Returned Check Processing		$15 per check
S-140	Document Printing and Copying	Basic look-up Photocopying Large documents Special maps Maps, scale 800 Maps, scale 600 Bound document City Budget City CAFR	No charge $0.30 per page $0.50 per page $1.00 per page $2.50 per page $5.00 per page $2.00 addtl per doc $35 per document $15 per document
S-141	Agenda Mailing Service		$35/year per type
S-142	Tape Reproduction/Listening		$15 per request
S-144	City Code Update Service	Code Update Complete Municipal Code	Actual cost of supplement $150 each
S-145	Document Certification	Document Certification Notary Public	$13 per certificate $10 per signature
S-146	Filming Permit		$110 per application + actual time for street closures and special effects
S-147	Building Rental	Maximize both revenues and usage of building	Market rate

* Actual charges based on fully allocated hourly rate.

Resolution No. 3842 Exhibit A-9

RESOLUTION NO. 22

A RESOLUTION OF THE WESTMINSTER PUBLIC FINANCING AUTHORITY ADOPTING THE CITY OF WESTMINSTER BUDGET FOR THE 2004-06 FISCAL YEARS, AND APPROPRIATING FUNDS FOR FISCAL YEAR 2004-05 ONLY

WHEREAS, the Westminster Financing Authority was created to provide a flexible financing mechanism for the City; and

WHEREAS, the Authority is obligated for debt service payments on the following financing issues;

- $13.6 million Public Improvements, 1998 Refunding Series A (Civic Center and Streets)
- $5.21 million 1998 Refunding Series B (Water System Improvements)
- $2.2 million Installment Sale Agreement Series 2001 (Water System Improvements)
- $5.9 million Tax Allocation Notes, Series 2003 (Community Center)

WHEREAS, the City of Westminster is responsible for paying funds to the Authority to make the financing payments and these funds have been included in the fiscal years 2004-06 proposed budget for the City of Westminster in the following amounts:

1998 Refunding Series A & B	$1,395,683
Installment Sale Agreement	$ 257,545
2003 Tax Allocation Notes	$2,106,500

NOW, THEREFORE, BE IT RESOLVED, that the Westminster Financing Authority authorizes the City to make payments directly to the appropriate trustee and further authorizes the Authority Finance Officer to take all actions necessary to make the debt service payments and record appropriate expenses for the Authority, as well as to take all actions necessary to comply with the contracted obligations and covenants.

PASSED, APPROVED AND ADOPTED by the Westminster Public Financing Authority, Westminster, California, this 2nd day of June, 2004, by the following vote:

AYES:	AUTHORITY MEMBERS:	RICE, QUACH, FRY, MARSH, PARIS
NOES:	AUTHORITY MEMBERS:	NONE
ABSENT:	AUTHORITY MEMBERS:	NONE

Margie L. Rice
MARGIE L. RICE, CHAIR

ATTEST:

Marian Contreras
MARIAN CONTRERAS, SECRETARY

STATE OF CALIFORNIA)
) ss.
COUNTY OF ORANGE)

I, MARIAN CONTRERAS, hereby certify that I am the duly appointed Secretary of the Westminster Public Financing Authority and that the foregoing resolution was duly adopted at a regular meeting of the Westminster Public Financing Authority held on the 2nd day of June, 2004.

Marian Contreras
Marian Contreras, Secretary

RESOLUTION NO. 167

A RESOLUTION OF THE WESTMINSTER REDEVELOPMENT AGENCY ADOPTING THE BUDGET FOR THE 2004-06 FISCAL YEARS, AND APPROPRIATING FUNDS FOR FISCAL YEAR 2004-05 ONLY

WHEREAS, the Executive Director of the Westminster Redevelopment Agency has prepared and submitted to the Agency a proposed budget for the fiscal years 2004-06; and

WHEREAS, the Agency Board has at public meetings reviewed and amended the proposed budget for the fiscal years 2004-06; and

WHEREAS, it may be necessary, from time to time, in the interests of fulfilling Agency objectives as expressed through the annual budget, to make adjustments within the budget;

NOW, THEREFORE, BE IT RESOLVED that the Agency approves the fiscal years 2004-06 budget, and appropriates funds for fiscal year 2004-05 only, and capital improvement schedule for the Westminster Redevelopment Agency as presented and amended at the Agency meeting of June 2, 2004;

BE IT FURTHER RESOLVED that the Agency Board, aware that the adopted budget is an operational plan, does hereby authorize:

1. The Executive Director to make such modifications, corrections, and changes to the adopted budget as are necessary to correct drafting errors, and accurately reflect Agency action;

2. The Agency Executive Director is authorized to approve transfers between programs within the Redevelopment Agency, with subsequent notice to the Agency Board; and

3. Agency Board authorization is required for all budget increases, which must be clearly marked as a request for budget increase with availability of funding identified;

BE IT FURTHER RESOLVED, that the Agency has been the recipient of certain general fund project and administrative advances, which, including the accrued interest, totals approximately $2,139,526 and is recorded as a debt of the Agency, and that the Agency expects to make the repayment of principal and interest on the accumulated advances to the extent funds are available after considering all contractually obligated debt service and pass through agreements, and that unpaid balances shall continue to accrue interest at the City's current cost of money.

PASSED, APPROVED AND ADOPTED this 2nd day of June, 2004, by the following vote:

AYES:	AGENCY MEMBERS:	RICE, QUACH, FRY, MARSH, PARIS
NOES:	AGENCY MEMBERS:	NONE
ABSENT:	AGENCY MEMBERS:	NONE

Margie L. Rice
MARGIE L. RICE, CHAIR

ATTEST:

Marian Contreras
MARIAN CONTRERAS, SECRETARY

STATE OF CALIFORNIA)
) SS.
COUNTY OF ORANGE)

I, MARIAN CONTRERAS, hereby certify that I am the Secretary of the Westminster Redevelopment Agency and the foregoing resolution was duly adopted at a regular meeting thereof held on the 2nd of June 2004.

Marian Contreras
Marian Contreras, Secretary

GLOSSARY

AARS	All American Rose Society
Accounting	Generally, the department, activity or individuals involved in the application of the accounting equation.
Accounting Period	The time period for which accounts are prepared, usually one year.
Accrual Basis of Accounting	The basis of accounting by which revenue and expenses are recorded in the period in which they are earned or incurred regardless of whether cash is received or disbursed in that period. This is the accounting basis that generally is required to be used in order to conform to generally accepted accounting principles (GAAP) in preparing financial statements for external users.
Accrued Assets	Assets from revenues earned but not yet received.
Accrued Expenses	Expenses incurred during an accounting period for which payment is postponed.
Accrued Liability	Liabilities which are incurred, but for which payment is not yet made, during a given accounting period.
Admin.	Administration
AHFP	Arterial Highway Financing Program
Appropriation	Authorization of a governmental unit to spend money within specified restrictions such as amount, time period, and objective. There must be prior approval for such expenditure.
AQMD	Air Quality Management District - regional air quality authority.
Assessed Value	Value established by a government for real estate or other property as a basis for levying taxes.
Asset	Anything owned by an individual or a business, which has commercial or exchange value.
Balanced Budget	*A budget in which planned expenditures do not exceed planned funds available.*
Budget	The annual financial plan showing estimated revenues and estimated expenditures over a specified time period.
CAD/RMS	Computer Aided Dispatch/Record Management System
Capital Asset	Long-term asset that is not purchased or sold in the normal course of business. Generally, it includes fixed assets, e.g., land, buildings, furniture, equipment, fixtures and furniture.
Capital Expenditure	Amount used during a particular period to acquire or improve long-term assets such as property, plant or equipment.
Capital Gain or Loss	The difference between the market or book value at purchase or other acquisition and that realized from the sale or disposition of a capital asset.
Capital Improvement	Any value added activity or cost to a long-term or permanent asset that increases its value.
Capital Improvement Projects (CIP)	Long term improvements to community infrastructure.
Capitalize	Record capital outlays as additions to asset accounts, not as expenses.

Capital Outlay	Expenditures for office furniture, machinery, vehicles and other equipment of a significant amount.
Cash Basis of Accounting	The accounting basis in which revenue and expenses are recorded in the period they are actually received or expended in cash. Use of the cash basis generally is not considered to be in conformity with generally accepted accounting principles (GAAP).
CD	Community Development - consisting of planning, zoning and inspection
CDBG	Community Development Block Grant - Federal housing and community development program.
Community Promotions Fund	Proceeds of the sale of the City's cable franchise are used to fund various cable television broadcast costs and community promotion activities.
Comprehensive Annual Financial Report (CAFR)	Financial report organized by fund, which provides a balance sheet that compares assets with liabilities and fund balance. The CAFR is also an operating statement that compares revenues with expenditures.
Contingency	An appropriation of funds to cover unforeseen events that occur during the fiscal year, such as federal mandates, shortfalls in revenue, and similar eventualities.
COP	Certificate of Participation
Council-Manager Form of Government	An organization structure in which the Mayor and the City Council appoint an independent city manager to be the Chief operating officer of a local government. In practice, a City Council sets policies and the city manager is responsible for implementing those policies effectively and efficiently.
CSMFO	California Society of Municipal Finance Officers
CTFP	Combined Transportation Financing Program
CY	Current fiscal year starting July 1 and ending June 30.
DARE	Drug Abuse Resistance Education Program - youth drug education program.
DCM	Deputy City Manager
Debt Service	Represents debt principal payments, periodic interest payments and related service charges.
Department	A group of related activities aimed at accomplishing a major service or regulatory responsibility.
Depreciation	A reduction in the value of a fixed asset from wear and tear from use or disuse, obsolescence, accident or inadequacy.
Direct Cost	That portion of cost that is directly expended in providing a product or service.
EMT	Emergency Medical Technician
Encumbrance	Commitments related to unfilled contracts for purchase of goods and services.
Enterprise Fund	A fund type established to account for the total costs of selected governmental facilities and services that are operated similar to private enterprises.
ERAF	Educational Revenue Augmentation Fund - State created account shifting local property taxes to support State education.
ESL	English as a Second Language
Estimate	Represents the most recent estimate for current year revenue and expenditures. Estimates are based upon several months of actual expenditure and revenue history.
Expenditure	The actual spending of funds set aside by appropriation for identified goods and services.
FAU	Federal Aid Urban

Fee	A general term used for any charge levied by government for providing a service or performing an activity.
FEMA	Federal Emergency Management Agency (Disaster Planning) - Federal disaster planning and reimbursement agency.
Fiscal Year (FY)	The year beginning July 1 and ending June 30.
Fixed Asset	An asset that has physical substance and a life in excess of one year. It is bought for use in the operation and not intended for resale to customers. Fixed assets are usually referred to as property, plant and equipment.
FTHB	First Time Home Buyers
Full-Time Equivalent (FTE)	Part-time salaries converted to the decimal equivalent of a full-time position based on 2,080 hours per year at $15 per hour. For example, $15,600 would be equivalent to one-half of a full-time position, or 0.5 FTE.
Fund	A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with related liabilities and residual equities or balances, and changes therein.
Fund Balance	Fund equity remaining unspent or unencumbered after budget year.
Gas Tax & Street Improvement Fund	For any street related purpose in the City's system of streets, including maintenance thereof.
General Fund (GF)	The fund used to account for all assets and liabilities except those particularly assigned for other purposes in another more specialized fund. It is the primary operating fund of the governmental unit.
Generally Accepted Accounting Principles (GAAP)	A recognized common set of accounting principles, standards, and procedures. GAAP is a combination of accepted methods of doing accounting and policy board set authoritative standards.
GG	City of Garden Grove
GMA	Growth Management Area (Measure M) - used in evaluating street programs.
Governmental Accounting Standards Board (GASB)	The Governmental Accounting Standards Board was organized in 1984 by the Financial Accounting Foundation (FAF) to establish standards of financial accounting and reporting for state and local governmental entities. Its standards guide the preparation of external financial reports of those entities.
Grant	Contributions of cash or other assets from another governmental agency or other organization to be used or expended for a specific purpose, activity or facility.
Groups and Accounts	Used to account for City's general fixed assets and long term liabilities.
HCD	Housing and Community Development
HOME	Federal housing rehabilitation program.
HOPTR	Homeowners Property Tax Relief
Housing & Community Development	Development of the community by providing decent housing, suitable living environment, and expanding economic opportunities.
HVAC	Heating, Ventilation, Air Conditioning
HUD	Department of Housing and Urban Development
IFAS	Interactive Financial Accounting System
Indirect Cost	That portion of cost that is indirectly expended in providing a product or service for sale (cannot be traced to a given cost object in an economically feasible manner).
Insurance Rebate	Payment (rebate) to employees who do not enroll their dependents in the insurance program

Infrastructure	The resources (as personnel, buildings, or equipment) required for an activity.
Interest	Income resulting from the prudent investment of idle cash.
Interfund Charges	A method used to charge General Fund administrative costs to other funds, such as the enterprise fund and redevelopment funds.
Interfund Transfer	A transfer of funds between departments/funds for specific purposes as approved by the appropriate authority.
Intergovernmental	Transfers of resources from one government to another.
Internal Service Fund	Funds used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to other government units on a cost reimbursement basis.
Inventory	Includes raw materials, items available for sale or in the process of being made ready for sale (work in process).
Investment	The purchase of real property, stocks, bonds, collectible annuities, mutual fund shares, etc, with the expectation of realizing income or capital gain, or both, in the future.
IRP	Infrastructure Revitalization Plan is the fifth Redevelopment Agency Amendment
JPTA	Joint Powers Training Administration - Federal job training program.
KAB	Keep America Beautiful
Level of Service	A description of the services provided or activities performed, and the cost and personnel requirements.
Levy	To impose taxes, special assessments, or charges for the support of city activities.
Liability	In insurance, is a term used when analyzing insurance risks that describes possible areas of financial exposure / loss.
Liability	In accounting, is a loan, expense, or any other form of claim on the assets of an entity that must be paid or otherwise honored by that entity.
Liability Fund	The City's self fund insurance fund.
Line Item	The description of a object of expenditure e.g. salaries, contractual services, etc.
Line Item Budget	A budget initiated by government entities in which budgeted financial statement elements are grouped by administrative entities and object.
LNSP	Local Narcotics Suppression Program
Long term Debt	Financial Obligation with maturity of more than one year after the date of issuance.
Loss	In finance, is when expenses exceed sales or revenues
Modified Accrual Basis of Accounting	A mixture of the cash and accrual basis. The modified accrual basis should be used for governmental funds. To be recognized as a revenue or expenditure, the actual receipt or disbursal of cash must occur soon enough after a transaction or event has occurred to have an impact on current spendable resources. In other words, revenues must be both measurable and available to pay for the current period's liabilities. Revenues are considered available when collectible either during the current period or after the end of the current period but in time to pay year-end liabilities. Expenditures are recognized when a transaction or event is expected to draw upon current spendable resources rather than future resources.
Municipal Lighting Fund	Property taxes collected by the County and paid to the City for the operating and maintaining of the city wide Municipal Lighting District.
NGV	Natural Gas Vehicle
OCFA	Orange County Fire Authority

Offsite Drainage District Fund	Revenue received from developers and expenditures to provide storm drain systems within each district.
Operating Expenditures	The amount used during a particular period directly in support of day-to-day operations such as wages, maintenance, office supplies, etc.
Ordinance	A formal legislative enactment by the governing board (City Council) of a municipality. If it is not in conflict with any higher form of law, an Ordinance has the full force and effect of law within the boundaries of the municipality to which it applies.
OSHA	Occupational Safety and Health Association
OTS	Office of Traffic Safety
Overhead	The costs associated with providing and maintaining a manufacturing or working environment. For example: renting the building, heating and lighting the work area, supervision costs and maintenance of the facilities. Includes indirect labor and indirect material.
Overhead Charge	A charge made to defray the direct and indirect overhead costs associated with an employee performing duties or providing services to the fund or account charged.
Park Dedication Fund	Acquisition and improvement of City parks.
PCTA	Public Cable Television Authority
PERS	Public Employees Retirement System
PIO	Public Information Officer
PO	Police Officer or purchase order
POST	Police Officers Standard Training
Project Contingency	Uncommitted portion of overall project budget reserved for unanticipated contingencies.
Projection	An approximation of future events. Usually a projection is made by extrapolating known information into the future period, considering events that could affect the outcome.
Program	An activity aimed at accomplishing a specific service within a department.
PSA	Public Service Announcements
PTA	Parent-Teacher Association
PY	Prior Year - starting July 1 and ending June 30.
Redevelopment Agency (RDA)	For increasing or improving low and moderate income housing, for economic development and development of the community as well.
Reserve	A portion of fund balance that is restricted for a specific purpose and not available for appropriation.
Revenue	The gross receipts and receivables from taxes, fees and charges.
RNSP	Regional Narcotics Suppression Program
S & H	Streets and Highway Codes
SB 300	Senate Bill (provided for state street maintenance program)
SB 821	Senate Bill (to provide gas tax for state street maintenance program)
SB 813	Supplemental Property Tax Roll (paid monthly)
SCUBA	Self Contained Breathing Apparatus
SCTOA	Southern California Training Officers Association
Services and Supplies	The category of line items that describe non-salary and non-capital outlay expenditures.

SHUE	Safety, Health, Understanding and Education - program supporting underprivileged youth.
SIP	Signal Improvement Program
Special Revenue Funds	Funds used to account for specific revenues that are legally restricted to expenditure for particular purposes.
SWAT	Special Weapons and Tactics
TARGET	Tri-Agency Resource Gang Enforcement Team - interagency anti-gang task force.
TBD	To Be Decided
TDM	Traffic Demand Management
Transfers	Resources transferred from one fund or activity to another.
Water Enterprise	The water system is a self sustaining enterprise, with costs and services paid by service fees and accounting including depreciation, similar to a private company.
Worker's Compensation	Usually, a state or privately managed insurance fund in the United States that reimburses employees for injuries suffered on the job.
WRA	Westminster Redevelopment Agency
WSD	Westminster School District
VLF	Motor Vehicle License Fee

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