

2006 - 2008
Adopted Budget



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Mayor

Frank G. Fry

Mayor Pro Tem

Kermit Marsh

Council Member

Andy Quach

Council Member

Andrew Hall

Interim City Manager

City of Westminster, California

Executive Staff

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Richard D. Jones *City Attorney*

Don Anderson *Community Development Director*

Mitch Waller *Acting Police Chief*

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Budget Submitted By *Interim City Manager*

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TRANSMITTAL



City of Westminster

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MARGIE L. RICE
MAYOR

FRANK G. FRY
MAYOR PRO TEM

KERMIT D. MARSH
COUNCIL MEMBER

ANDY QUACH
COUNCIL MEMBER

ANDREW E. HALL
INTERIM CITY MANAGER

June 14, 2006

TO: Honorable Mayor and Members of the City Council

SUBJECT: Annual Budgets – Fiscal Years 2006–2007 and 2007-2008

I am pleased to present the 2006–2007 and 2007-2008 Annual Budgets to the Mayor and City Council. The adopted budgets outline the sources and uses of funding for the diverse set of programs and services the City of Westminster provides. In the pages that follow, you will find a summary of the City's revenue sources and details on how the City allocates these resources to specific City departments and programs. In total – from the Westminster Police Department and Orange County Fire Authority (OCFA) to Senior programs – the City's adopted budget allocates just over \$85 million dollars.

SUMMARY

The fiscal year 2006-07 budget is the first year of a two-year budget. As with the last two year budget, you will see a separate column for each fiscal year. The two-year budget will allow a slightly longer look at significant impacts on the City and Redevelopment Agency due to increased costs associated with Public Employees' Retirement System (PERS) retirement costs, medical costs and step increases for City employees. We will provide an updated version of the 2007-08 budget, in a format similar to our mid-year review, prior to the end of fiscal year 2006-07 for your approval.

The City's operating funds are balanced as submitted without the need to raise taxes, cut programs or personnel, and without the need to expend reserves. The Adopted General Fund budget for fiscal year 2006-07 and 2007-08 will result in a contribution to the General Fund Balance in the amount of \$585,940 and \$45,322 respectively. General Fund operating revenues, (including overhead charges and transfers in) are expected to total \$41,502,466 for fiscal year 2006-07 and \$41,730,954 for fiscal year 2007-08. Operating expenditures, (including transfers out), are expected to total \$40,916,526 for fiscal year 2006-07 and \$41,685,632 for fiscal year 2007-08.

The City's General Fund revenue estimates are essentially level with the current year budget. Fiscal year 2006-07 revenues are projected to show a modest

increase from the current year by about 2%. Sales tax is projected to be level with the current year's estimates. Property tax revenue is projected slightly higher due to restoration of the City's ERAF funds. Additionally Use of Money & Property revenues are expected to increase slightly. We have projected interest earnings using a 2.5% investment rate.

As with last year, the Orange County Fire Authority (OCFA) contract cost increase is again within the 4.0% threshold. 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.

Fiscal year 2006-07 General Fund expenditures are projected to show an increase from the current year estimate by approximately 7.6%. Public Safety costs continue to represent the largest portion of the General Fund budget. For both fiscal years 2006-07 and 2007-08, public safety accounts for approximately 83 cents of each General Fund dollar to be expended.

The budget includes 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 Mayor and 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.

ESTIMATIONS AND ASSUMPTIONS

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 important assumptions staff and our revenue consultant have relied on are as follows:

- Sales tax revenues will total approximately \$16.4 million. This projection is based upon retail sales staying essentially level compared to the current fiscal year. Sales tax revenue will continue to be impacted due to 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 \$5 million, based upon the existing 4% rate and current fiscal year revenues.
- Property tax revenue increases will total about \$970,000. This increase is due in large part to the restoration of the City’s ERAF funds.
- Fiscal year 2006-2007 Infrastructure Revitalization Project revenues will be budgeted as a part of the mid-year budget review in early 2007, as has been the practice for the past two years.

The Capital Improvements Program will be funded in 2006-2007 as follows:

Street Projects:

Gas Tax Funds	\$1,690,000
Measure M Funds	\$1,525,271
Traffic Impact Fees	\$260,000
Redevelopment (IRP)*	<u>\$1,850,000</u>
Total	\$5,325,271
Park Dedication Fund Projects	\$83,750
CDBG Projects	\$676,726
Water Utility Fund Projects	\$1,050,000
Equipment Replacement Fund	\$504,000
Building Maintenance Fund Project	\$330,000
Redevelopment Projects	\$320,000
Redevelopment Projects (IRP-Non Street)*	\$1,040,423
Redevelopment Low/Moderate Income Housing	\$1,000,000

*Approved by the City Council at Mid-year budget review 2005-2006.

There are, still many needed, and as of yet unfunded capital projects, however increased revenue of the past several budget years has allowed the Mayor and

City Council to make substantial progress on reducing the backlog of essential street and other infrastructure repairs.

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 \$1.8 million for residential street and right-of-way repairs and \$1,040,423 for non-street projects such as City-wide striping and bus pad improvements, City-wide concrete and graffiti cleaning and the Rose Center Capital Replacement project.

The Water Utility's operating expense will be increased again this year by the cost of purchased water, budgeted salary step increases, and the benefit portion of the water utility's operating expense due to the increase in employer rate for PERS retirement costs and the increased costs for medical.

The current fiscal year has 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 Rose Center Construction Project.
- Replacement of playground equipment, picnic tables and barbeques at several parks.
- Construction approval for the Splash Pad water feature at Sigler Park (\$709,000 – State grant funds).
- Secured 5 year funding for the Westminster Family Resource Center (\$1,125,000).
- Community Services & Recreation obtained \$1,207,835 in partnership/grant funds.
- Construction for replacement of two water wells is underway.
- Arterial street repairs from Edinger to Heil.
- Completion of the Westminster Raised Medians from Edwards to Beach.
- Added 91 additional parking spaces in the North City Hall parking lot.
- Completion of a major storm drain system along Wyoming Street.

- Began design plan for new police building project and identified a primary funding plan.
- Maintain response times for Priority 1 & 2 calls at or better than County Averages.
- Reduce backlogged fingerprint analysis by 50%.
- Obtained grant funding for improved crime scene investigation and traffic enforcement.
- Completed construction of new retail center located at Beach and Westminster Boulevards with Starbucks, Subway, Coldstone Ice cream and Walgreens as the primary tenants.
- Completion of superstore retail center at the former K-Mart site on Beach Blvd.
- Issued 1,762 permits for construction projects (1,335 residential and 427 commercial/industrial buildings).
- Conducted 18,983 inspections of the projects under construction, and 1,100 inspections of businesses for compliance with business licensing regulations and the Water Act NPDES regulations.
- Processed 1,116 new business licenses, and renewed 4,722 existing licenses.
- Completed construction 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 331 new trees and trimmed trees in 36% of City.
- Public Works obtained over \$3 million in grant funds.
- Completed implementation of the new finance software system.
- Initiated Zoning Code update.
- Abated 500 inoperable vehicles and received \$90,000 in reimbursement funds.
- Additional Code Enforcement truck received through grant funds.

- Streamlined the public notification system for hearings.

The adopted budget reflects the Mayor and City Council's commitment to public safety and quality community service. It provides a plan for continuing the excellent government service Westminster residents both expect and enjoy. I am pleased to present it to you.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "A. Hall". The signature is written in a cursive style with a large initial "A" and a distinct "H".

Andrew Hall
Interim City Manager

Executive Summary

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 2006-07 are projected up 37% over last year.

The most significant increase is in total property tax revenue. Projected property taxes reflect an increase of just under \$7.2 million over the revised fiscal year 2005-06 adopted budget. This increase may seem staggering, but when broken down by its respective components, is not so drastic. The lion's share of this increase is attributed to the fact that in the 2004-05 State Budget, the State reallocated property taxes for Vehicle License Fees (VLF). Thus, instead of receiving over \$6 million in VLF (or Intergovernmental), the City now receives additional property taxes in an equal amount. Additionally, Intergovernmental Revenues are projected to be significantly lower than budgeted due to this reallocation by the State. Property Tax and the Property Tax-In Lieu of VLF will grow at the same rate as the City's assessed values and will be received annually in January and May. In summary, the \$7.2 million increase in property taxes is due to the VLF Property Tax Allocation.

Sales tax revenues is projected to increase slightly when compared to the revised fiscal year 2005-06 budget with anticipated revenues expected to amount to roughly \$1.9 greater than last year. This projection was based on expected economic trends and growth in both general consumer goods and auto sales. Following discussions with the City's sales tax auditor, Hinderliter, deLlamas and Associates, the expectation is that sales tax receipts will remain stable. The City will receive the results of the fourth quarter sales tax in mid March 2007.

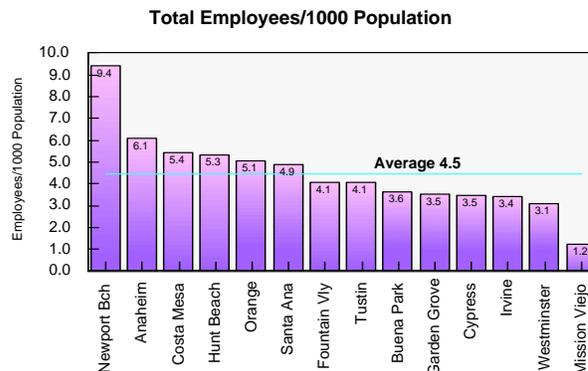
Lastly, in fiscal year 2006-07 the City will no longer be required to make its last Educational Revenue Augmentation Fund (ERAF III) payment of \$898,281.

	<u>2005-06</u>	<u>2006-07</u>	<u>% Change</u>	<u>2007-08</u>	<u>% Change</u>
Property Tax	\$23,699,903	\$38,802,591	63.7%	\$40,720,263	4.9%
Sales Tax	15,175,000	16,290,000	7.4%	16,340,000	0.3%
Other Taxes	<u>7,315,000</u>	<u>8,135,000</u>	11.2%	<u>8,165,000</u>	0.4%
Total Taxes	<u>\$46,189,903</u>	<u>\$63,227,591</u>	<u>36.9%</u>	<u>\$65,225,263</u>	<u>3.2%</u>

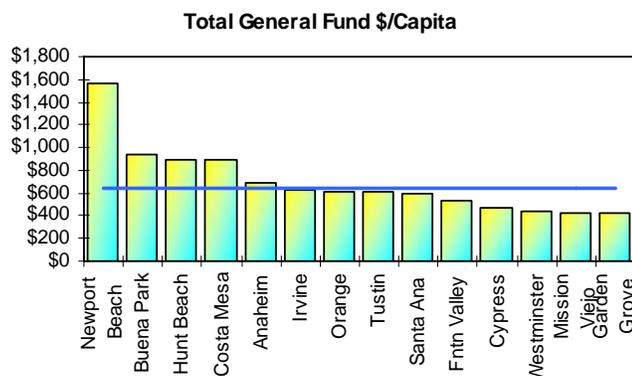
Certain benchmarks help demonstrate the City's effectiveness in administering and controlling costs.

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 2006-08 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.

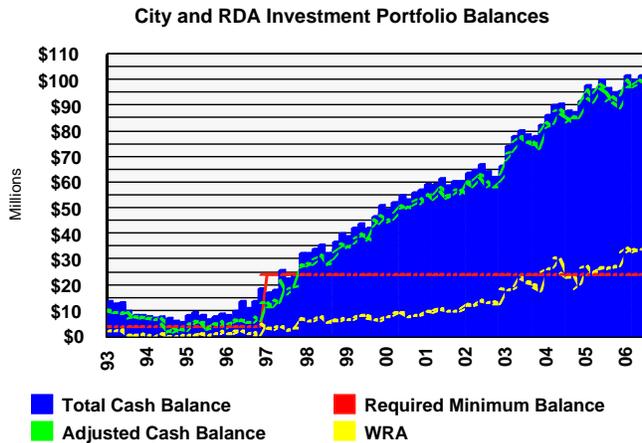


City Costs

Westminster also ranks among the lowest in general fund costs per capita. The 2006-07 Budget equates to a per capita cost of \$437.

Westminster's per capita cost of \$437 is 32.4% below the \$647 average of the fourteen Orange County cities surveyed. In fact, all 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.

Executive Summary



Liquidity Levels

The City's ending portfolio balance increased for the thirteenth year in a row. The City's June 30, 2006, portfolio increased 1.9% from the June 30, 2005, ending balance, from \$98.7 million to \$100.6 million, respectively. The value of the portfolio increase is a combination of increased revenue and continued cost controls.

The General Fund operating reserve is at a projected 327 days for 2006-07 and 322 2007-08. This stability is due in part to revenues coming in higher and expenses under budget in prior years.

2006-08 Budget Overview

The 2006-08 Budgets continue to maintain existing service levels. The overall city budget is down \$752,819, or 0.9%, in 2006-07 and decreases 8.9% in 2007-08. The drop in expenditure levels for both years is due in large part to the timing of the capital improvements projects budget. Redevelopment projects from Amendment 5 – Infrastructure Revitalization Plan (IRP) are allocated at Mid-year and street projects for the second year of the two year budget will be allocated when the budget is reviewed prior to the end of FY 2006-07.

	<u>2005-06*</u>	<u>2006-07*</u>	<u>% Change</u>	<u>2007-08*</u>	<u>% Change</u>
General Funds	\$41,010,407	\$43,146,734	5.2%	\$44,017,300	2.0%
Redevelopment	13,404,643	16,175,455	20.7%	13,483,409	-16.6%
Special Revenue	6,693,439	6,495,274	-3.0%	6,090,559	-6.2%
Water Utility	11,088,028	11,680,293	5.3%	11,785,790	0.9%
Agency	38,705	42,130	8.8%	40,374	-4.2%
Capital Projects	<u>13,497,230</u>	<u>7,439,747</u>	<u>-44.9%</u>	<u>1,964,750</u>	<u>-73.6%</u>
Total	<u>\$85,732,452</u>	<u>\$84,979,633</u>	<u>-0.9%</u>	<u>\$77,382,182</u>	<u>-8.9%</u>

* Capital projects include both City and Redevelopment projects. Actual 2005-06 CIP budget = \$44,989,399 which includes prior year budgets. \$7,439,747 is the 2006-07 and \$1,964,750 is the 2007-08 amount allocated to projects as part of the adopted budget.

Overall salary and benefit budgets are up approximately 7.0% in 2006-07 and another 2.4% in 2007-08 in all funds to account for employee contracts and increased PERS retirement costs. Additionally Revenue has been adjusted to reflect a slight increase in interest earnings. The majority of idle cash for the City of Westminster is invested in the Local Agency Investment Fund (LAIF). Over the past three years the investment return in LAIF has increased from 1.44% to 4.53%. The 45% decrease in capital projects was a result of one-time appropriations for capital projects such as the Westminster Blvd. Median project, the Hazard-Hoover-Bolsa Chica Street Improvements project, the Bolsa Chica Raised Median Project and the Hoover Park Extension Development project. The 2007-08 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 2007-08 budget is reviewed prior to the end of fiscal year 2006-07. The 20.7% increase in Redevelopment for 2006-07 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.

Executive Summary

Major Issues

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

- Staffing Changes

The 2006-08 Budgets includes the following five new positions: a Cable TV production Supervisor in the City Manager's Department, a Systems Administration in the Finance Department, a Code Enforcement Officer, a Special Services Clerk in the Community Development Department, and a Civil Engineering Assistant in the Public Works Department.

- Employee Compensation

The adopted budget includes the projected increases in the PERS employer rate for retirement costs for both 2006-07 and 2007-08. The adopted budget also includes contracted pay increases for its Municipal Employees but does not include increases for Administrative/Management Employees or the POA (Police Officers Association) Employees. At the adoption of the fiscal year 2006-07 budget, negotiations between the City and these two employee groups have yet to be completed. Once an agreement has been reached, the fiscal year 2006-07 adopted budget will need to be amended for any budget considerations.

- 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. Reallocation of cable television franchise fees from general fund activities to community promotion activities (started in 1999/00).

General Fund

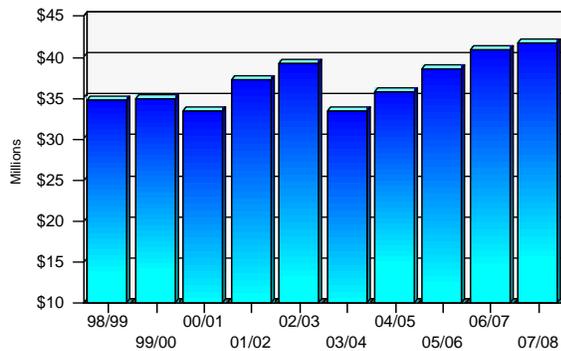
Everything not specifically covered by a dedicated fee or restricted revenue source is funded through the general fund. The 2006-08 Budgets maintain a balanced revenue and expense picture however, and will make a fund balance contribution of \$536,940 in 2006-07 and \$45,322 in 2007-08.

	<u>2005-06</u>	<u>2006-07</u>	<u>% Change</u>	<u>2007-08</u>	<u>% Change</u>
Revenue/Transfers In	\$37,975,598	\$41,502,466	9.3%	\$41,730,954	0.6%
Expenses/Transfers Out*	<u>38,613,394</u>	<u>40,916,526</u>	6.0%	<u>41,685,632</u>	1.9%
Ending Fund Balance/(Deficit)	<u>-\$637,796</u>	<u>\$585,940</u>		<u>\$45,322</u>	

*Excluding Emergency Reserve

Executive Summary

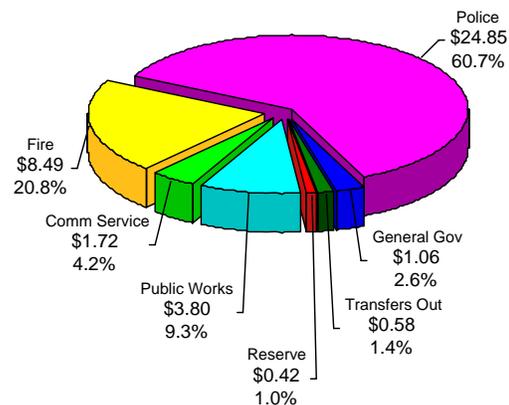
General Fund Expenditures/Transfers Out



Finance, and City Administration. In fact, only 2.6% of the general fund budget goes toward funding general administration of the City.

The adopted general fund expense budget is slightly up from the 2005-06 revised budget. The overall budget increased 6.0% in 2006-07 and 1.9% in 2007-08. The police budget is up 6.3% for 2006-07 and 3.5% for 2007-08 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 2006-07 and 2007-08 fiscal years. Fiscal year 2004-05 was the first year of PERS employees' retirement benefit payments for non-safety personnel. These costs are projected to increase slightly in 2006-07 and remain level in 2007-08. The contractually obligated medical cost increases and the OCFA contract increase, that is limited to 3.5%, are also included in the budget.

2006-07 General Fund Expenditures/Transfers Out



General fund revenue is budgeted at an increase of 9.3% over the 2005-06 revised budget. Highlights include:

- An 85% increase in investment income due to the historically low interest rates in the prior years. Additionally, the City has increased its principle balances in its investments.
- A slight increase in sales tax revenue from the 05/06 budgeted amount but this projection reflects a slight drop from estimated 05/06 amounts due to the expected decline in auto sales and a loss of an anchor department store at the Westminster Mall. Sales tax revenue will continue to 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. Sales tax revenue accounts for 24% of total general fund revenues.
- Utility Users Tax revenues accounts for 13% of total General Fund Revenues and are projected at \$5 million, based upon the existing 4% rate and current fiscal year revenues. The Utility User's Tax will continue to be a strong component of General Fund revenues due to business expansion and continued growth in the communications usage for both residential and business users.
- General Fund Property tax revenues will total about \$9.1 million which accounts for 24% of total General Fund Revenues and reflects a modest increase from the current fiscal year. This increase is due to the elimination of the ERAF payment to the county in the amount of \$898,281.

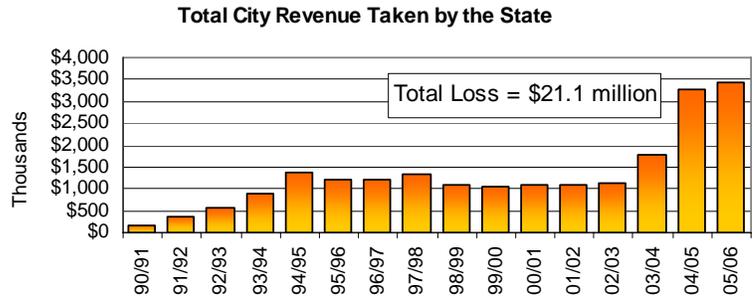
Executive Summary

- Intergovernmental revenues are projected to come in at \$538,000 and show a significant decrease from prior years budgeted amounts. This revenue category will continue to reflect "lost" Vehicle License Fee (VLF) revenue in the form of property tax as enacted in the 2004 Budget Act

There are some general concerns that, while they may not impact the 2006-08 Budgets, certainly may create funding issues as the City looks to the future. These issues include:

- State Revenue Shifts

The 2006-08 Budgets were prepared with the uncertainty of the State revenues in mind. In January the Governor released the fiscal year 2006-07 proposed state budget. This budget indicates that the State will be able to fund more than a current-law budget and still maintain fiscal balance in 2006-07. Fiscal year 2006-07 will be the first year after the passage of Proposition 1A that states the State of California can no longer take ERAF funds from both the City and the Redevelopment Agency, unless a State fiscal state of emergency is declared.



- Sales Tax Revenue

With approximately \$16.4 million budgeted for 2006-07 and 2007-08, sales tax revenue will be nearly 44% of the entire general fund revenue base. A future economic downturn could significantly reduce sales tax revenue.

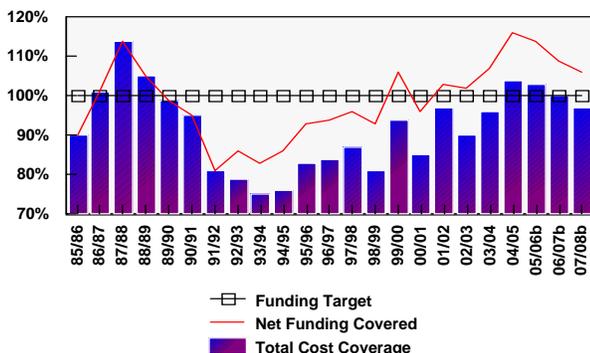
- Safety Services Funding Deficit

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

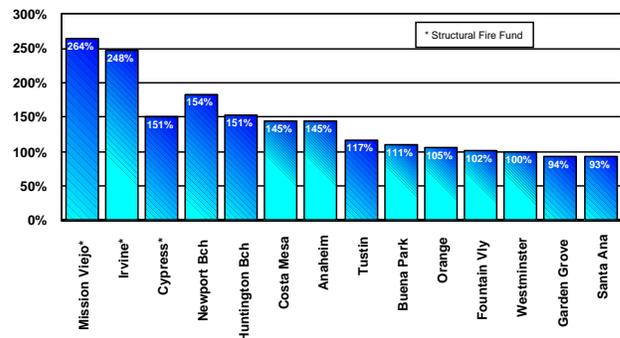
	<u>2005-06</u>	<u>2006-07</u>	<u>% Change</u>	<u>2007-08</u>	<u>% Change</u>
Safety Costs	\$31,318,418	\$33,345,995	6.5%	\$34,150,116	2.4%
General Taxes*	<u>32,374,396</u>	<u>33,193,916</u>	2.5%	<u>33,283,862</u>	0.3%
Balance/(Deficit)	1,055,978	(152,079)		(866,254)	
Other Revenue	<u>2,902,901</u>	<u>2,826,250</u>	-3.8%	<u>2,861,200</u>	2.5%
Net Funding/(Deficit)	<u>\$3,958,879</u>	<u>\$2,639,121</u>		<u>\$1,994,946</u>	

* 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



Executive Summary

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	\$5.05 million
Transient Occupancy Tax	0.47 million
Business License Tax	<u>1.10 million</u>
	<u>\$6.62 million</u>

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 2007-08 capital projects funded by park dedication fees will be recommended when the 2007-08 budget is reviewed prior to the end of fiscal year 2006-07.

Gas Tax Fund 210

Gas Tax revenue is projected to remain stable in the 2006-07 Budget. The 2007-08 capital projects funded by Gas Tax revenue will be recommended when the 2007-08 budget is reviewed prior to the end of fiscal year 2006-07.

Measure M Fund 211

The City is currently working to complete projects approved in prior years and therefore, added minimal new projects in the 2006-07 Budget. The 2007-08 capital projects funded by Measure M revenue will be recommended when the 2006-07 budget is reviewed prior to the end of fiscal year 2006-07.

Traffic Impact Fee Fund 216

The 2007-08 capital projects funded by traffic impact fees will be recommended when the 2007-08 budget is reviewed prior to the end of fiscal year 2006-07.

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

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.

Executive Summary

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.

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 2005-06.

Capital Improvements

The City will dedicate over \$10 million to capital improvements for 2006-07 and \$1.9 million in 2007-08.

	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>
Streets			
Gas Tax	\$2,695,414	\$1,572,000	\$0
Measure M	0	1,525,271	0
Traffic Impact Fee	2,448,403	260,000	0
State AB 2928	116,000	118,000	0
Redevelopment*	2,890,423	0	0
CDBG	<u>361,795</u>	<u>241,726</u>	<u>0</u>
Street Total	\$8,512,035	\$6,116,997	\$0
Water System	386,000	1,050,000	350,000
Redevelopment	30,000	120,000	0
Redevelopment (IRP-Water)*	0	200,000	0
Low/Moderate Income Housing	2,838,300	1,000,000	1,000,000
Park Projects	876,895	83,750	83,750
CDBG	340,000	435,000	0
Building Maintenance	0	330,000	0
Equipment Replacement	<u>514,000</u>	<u>504,000</u>	<u>531,000</u>
Total	<u>\$13,497,230</u>	<u>\$7,439,747</u>	<u>\$1,964,750</u>

* 2005-06 IRP funds approved by the City Council at the 2005-06 Mid-year Budget Review

The 2007-08 street projects will be recommended when the 2007-08 Budget is reviewed by the City Council prior to the end of fiscal year 2006-07. The increase in the water system funding is funding due to the scheduled repair and replacement of the water infrastructure and the phase 1 meter exchange programs 1 of 5. The increase in low/moderate income housing funds is for funding for housing rehabilitation loans to continue efforts to provide low/moderate housing in addition to providing assistance for construction of additional rental housing in compliance with the State Redevelopment Law. Finally, the allocation of the 2006-07 IRP funds that allow for major residential street repairs will be allocated by the City Council after the Mid-Year Budget Review.

Executive Summary

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.

	<u>2005-06*</u>	<u>2006-07*</u>	<u>% Change</u>	<u>2007-08*</u>	<u>% Change</u>
Revenue	\$9,814,608	\$10,435,469	6.3%	\$10,672,799	2.3%
Transfers	<u>160,000</u>	<u>160,000</u>	0.0%	<u>160,000</u>	0.0%
Total	<u>\$9,974,608</u>	<u>\$10,595,469</u>	6.2%	<u>\$10,832,799</u>	2.2%
Expense					
Operating	\$11,088,028	\$11,680,293	5.3%	\$11,785,790	0.9%
Transfers	60,000	60,000	0.0%	60,000	0.0%
Capital Projects	<u>386,000</u>	<u>1,050,000</u>	172.0%	<u>350,000</u>	-66.7%
Total	<u>\$11,534,028</u>	<u>\$12,790,293</u>	10.9%	<u>\$12,195,790</u>	-4.6%

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 increase in the water system revenues is based on increase demand by users and is not reflective of increased water rates. As noted above the increase in the water system Capital improvements is due to the scheduled repair and replacement of the water infrastructure and the phase 1 meter exchange programs 1 of 5.

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 receipts from the Infrastructure Revitalization Redevelopment Plan.
- A fully funded debt service contingency of \$3.1 million.
- Continued prepayment of prior general fund advances.

In fiscal year 2003-04 the State took \$135 million statewide from redevelopment agencies through an ERAF shift. In fiscal year 2004-05 and 2005-06 the Westminster Redevelopment Agency's ERAF 'contribution' amounted to \$1,253,980 and \$1,425,584 respectively. State budget decisions and

Executive Summary

changing economic factors will continue to affect the City's General Fund revenues and Redevelopment income. In January 2006, the Governor released the states fiscal year 2006-07 proposed budget. This budget maintains a fiscal balance and restores funding and grants to many local agencies.

Conclusion

The City of Westminster continues to strive to provide the highest quality of services by taking into consideration the concerns and interests of the past year, and integrating these into a vision dedicated to meeting the needs of our citizens. This is accomplished by making fiscally responsible decisions (structuring a solid forecasting model) that will ultimately strengthen the organization, and improving the financial integrity of the City

The City budgets for 2006-07 and 2007-08 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.

The Utility Users Tax will continue to be a strong component of General Fund revenues due to business expansion and continued growth in telephone usage for both residential and business users. The FY 2006-07 Utility Users Tax revenue is projected to be fairly consistent with prior year estimates. It is important to note, however, that proposed State and Federal legislation related to Utility Users Tax may threaten this revenue stream to the City. As internet technology advances, combining phone and video services, the City of Westminster is concerned about the potential for regulatory changes that will restrict the ability to protect the "time, manner and place" of the use of public rights-of-way, as well as their ability to charge fees and taxes to pay for related local services. It is crucial for any pending legislation not to impact Westminster negatively as Utility Users Tax is the third largest revenue source for the City's general fund.

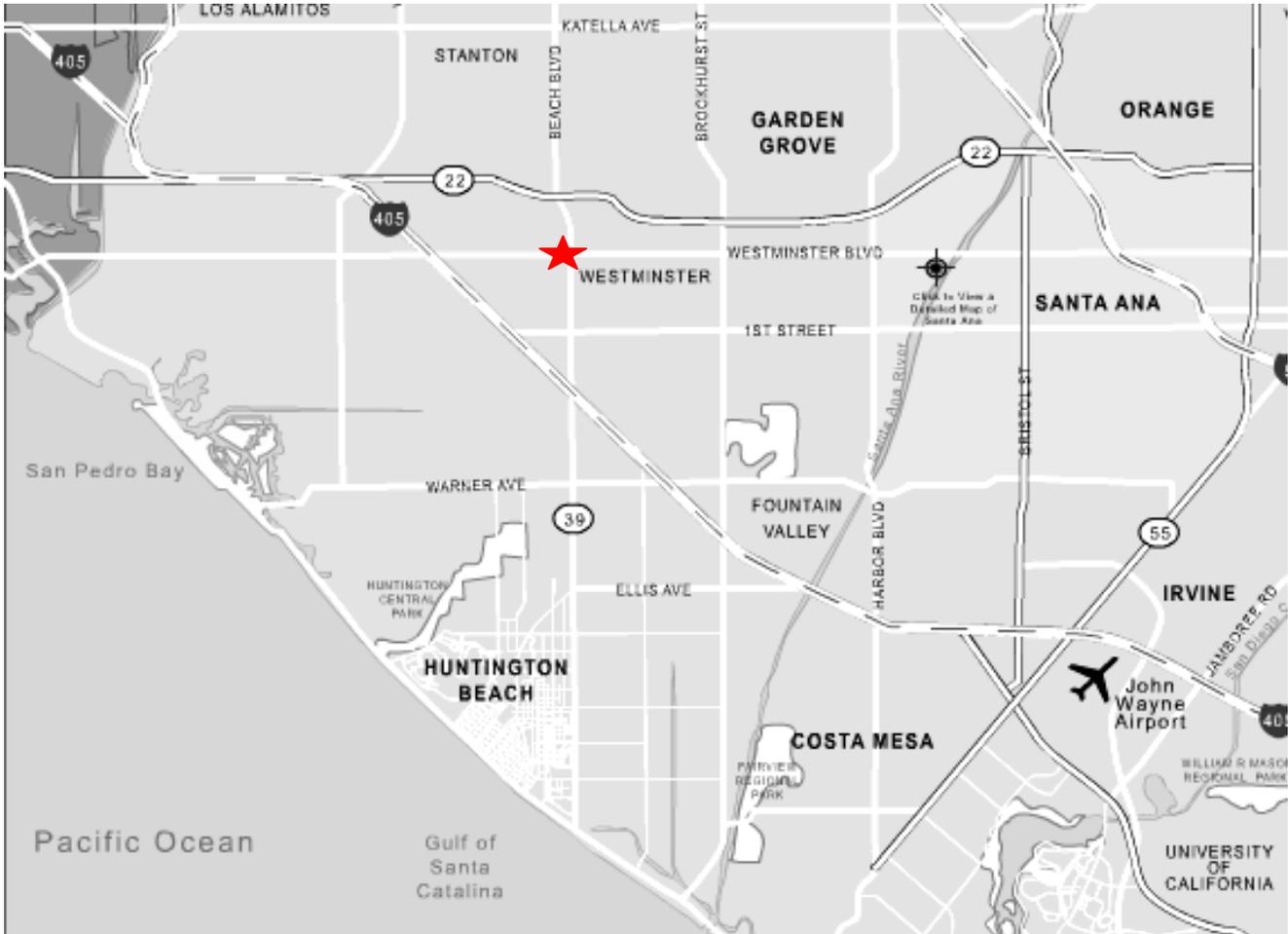
- Infrastructure Maintenance

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.



***GENERAL
INFORMATION***

REGIONAL LOCATION MAP FY 2006 – 2008





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 Stearns 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 from 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 (11/2004)

Registered voters	44,175
Votes cast last city election	30,972
% Voting last city election	70.1%

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

2005	92,270
2004	91,464
2003	90,643
2002	89,683
2001	89,297

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

2005	27,219
2004	27,185
2003	27,057
2002	26,718
2001	26,642

Land Uses	Acres
Commercial	850.6
Industrial	319.7
Public Facilities	477.1
Single Family Residential	2,561.0
Multi-family Residential	990.57
Roadways	2,017.33
Other	190.10
Total Acres	6,816
Total Vacant Acres	62.3
Square Miles	10.6

School Enrollment

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

New Construction

Commercial	
2005	427 permits
2004	337 permits
2003	308 permits
2002	201 permits
2001	214 permits
Residential	
2005	1,333 permits
2004	1,536 permits
2003	1,381 permits
2002	1,122 permits
2001	1,122 permits

City Services

Community Services

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

Police

Stations	1
Police Personnel	197
Patrol Units	22

Law Violations:	
Physical Arrests	2,555
Traffic Violations	10,017
Parking Violations	22,201
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	12
Secondary schools	2
Instructors	550

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*

2005	4.2
2004	3.9
2003	4.5
2002	3.7
2001	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; Orange County Registrar of Voters.

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"



February 9, 2006	Distribute budget guidelines, budget workbooks
March 3, 2006	Due - CIP list of new and closed projects
March 9, 2006	Due - Revenue and expenditure estimates
March 14, 2006	Due - Internal service charges
March 17, 2006	Due - Program descriptions, supplemental requests
April 14, 2006	Operating Budget back to departments for review
April 17-24, 2006	City Manager/Department Head meetings
April 28, 2006	City Manger changes due
May 4, 2006	City Manger Recommended Budget to City Council and Departments
May 18	City Council Budget Presentation/Study Session <ul style="list-style-type: none"> ● City Council ● City Manager ● City Attorney ● City Clerk ● Personnel ● Finance ● Police ● Fire/Ambulance ● Community Services ● Community Development ● Public Works ● Capital Projects ● Supplemental
June 14, 2006	Adopt the budget for the 2006-2008 fiscal years and appropriate funds for fiscal year 2006-2007 only
January 2007	2006-2007 Midyear Review
April/May 2007	Review 2007-2008 Adopted Budget
June 2007	Adopt revisions to 2007-2008 Adopted Budget and appropriate funds for fiscal year 2007-2008



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:

Transmittal - The City Manager's Budget Message and Executive Summary are included in the transmittal section. The City Manager's budget message which is addressed to the City Council gives a general overview of the 2006-07 and 2007-08 operating and capital improvements budgets, including a description of estimates and assumptions used in the preparation of the document, budget changes, budget highlights, and future issues. The Executive Summary provides additional detail to the items addressed in the City Manager's Budget Message.

General Information – This section provides the reader with additional information about the City of Westminster as well as a regional map, the City Mission statement and budget calendar.

Summaries - This section includes a schedule of sources and uses for each fund in the City, an overall financial summary schedule that includes revenues, expenditures and fund balance for all City funds and a schedule of all operating transfers that are included in the budget.

Fund Statements – An individual 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 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 and program summary sheets, which include an expenditure summary, mission statement, priorities, challenges and highlights, a personnel summary and department historical information.

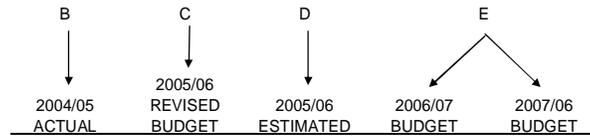
Capital Improvement Projects - This section provides a listing of all of the new 2006-07 and 2007-08 City and Redevelopment Agency Capital Improvement Projects as well as a list of on going projects.

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, the adopted budget resolutions, as well as a glossary and an index.

UNDERSTANDING THE BUDGET

FY 2006 - 2008

A 92-1 ASSESSMENT DISTRICT FUND - 920 FY 2006 - 2008



	2004/05 ACTUAL	2005/06 REVISED BUDGET	2005/06 ESTIMATED	2006/07 BUDGET	2007/06 BUDGET
REVENUE					
F	Use of Money & Property	1,832	1,424	2,095	2,550
	Charges for Services	38,164	40,000	39,880	40,000
	TOTAL REVENUE	39,996	41,424	41,975	42,550
EXPENDITURES					
	Community Development	1,500	3,500	2,600	3,500
	Debt Service:				
G	Principal Retirement	20,000	20,000	20,000	25,000
	Interest and Fiscal Charges	16,595	15,205	15,205	13,630
	TOTAL OPERATING EXPENDITURE	38,095	38,705	37,805	40,374
OTHER FINANCING SOURCES/(USES)					
	Operating Transfers In:				
	General Fund	-	-	-	-
H	Operating Transfers Out:				
	General Fund	-	-	-	-
	TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-
I	NET CHANGE IN FUND BALANCE	1,901	2,719	4,170	2,176
J	BEGINNING DUE TO BONDHOLDERS	78,651	80,552	80,552	84,722
K	ENDING DUE TO BONDHOLDERS	80,552	83,271	84,722	85,142

FUND BALANCE					
Restricted:					
	Advances to Other Funds	-	-	-	-
	Prepaid Charges	-	-	-	-
	Subtotal Restricted	-	-	-	-
Unrestricted:					
L	Designated:				
	General Contingencies	-	-	-	-
	Undesignated				
	Due to Bondholders	80,552	83,271	84,722	85,142
	Subtotal Unrestricted	80,552	83,271	84,722	87,318
	TOTAL FUND BALANCE	80,552	83,271	84,722	87,318

- A Fund name and number.
- B Historical revenue and expenditure information.
- C 2005/06 (prior year) revised budget.
- D 2005/06 (prior year) estimated revenue and expenditures.
- E 2006/07 and 2007/08 projected revenue and expenditures.
- F Revenue breakdown for the fund.
- G Expenditure breakdown for the fund.
- H Breakdown of other sources and uses.
- I Net change in fund balance (revenue - expenditure).
- J Prior year ending available balance.
- K Prior year ending balance plus net change in fund balance (K + J).
- L Restricted/unrestricted fund.

GANN APPROPRIATIONS LIMIT

FY 2006 - 2007



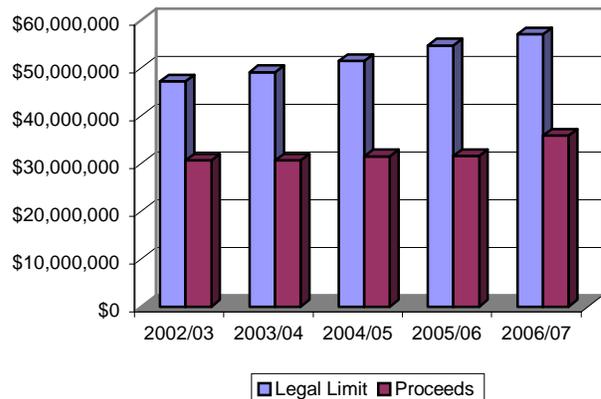
Commonly Referred to as the Gann Limit, this was a ballot initiative adopted in 1980, and modified by Proposition 111, which passes in 1990, to limit the amount of tax proceeds state and local governments can spend each year. The Gann Limit now appears in California's State Constitution as Article XIII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

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 population 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 data provided by

the State Department of Finance, the City's Appropriation Limit for 2006-2007 has been computed to be \$57,161,940. Appropriations subject to the limitation in the 2006-2007 budget total \$35,890,215, which is \$21,271,725, 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 \$21,271,725, variance indicated. Further, any overall actual receipts from tax sources greater than \$21,271,725, 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.





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Westminister
California**

For the Biennium Beginning

July 1, 2004


President


Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Westminister, California for its biennial budget for the biennium beginning July 1, 2004. 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 two years 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.



SUMMARIES

TOTAL SOURCES & USES

FY 2006 - 2007



FUND #	FUND	BEGINNING BALANCE	REVENUE	TRANSFERS IN	TOTAL SOURCES	OPERATING EXPENDITURE	TRANSFERS OUT	TOTAL USES	ENDING BALANCE
GENERAL FUND									
100	General Fund	24,383,176	41,502,466	-	65,885,642	40,335,741	580,785	40,916,526	24,969,116
265	Community Services-Special Programs	145,855	206,325	-	352,180	192,548	-	192,548	159,632
285	Community Development	1,443,949	1,634,800	618,148	3,696,897	2,618,445	-	2,618,445	1,078,452
SPECIAL REVENUE FUNDS									
200	Park Dedication	(507,388)	128,750	-	(378,638)	6,438	83,750	90,188	(468,826)
210	Gas Tax	267,887	2,532,500	-	2,800,387	1,336,539	1,572,000	2,908,539	(108,152)
211	Measure M	883,483	2,407,270	-	3,290,753	1,225,273	1,525,271	2,750,544	540,209
214	State AB 2928 Street Repair	118,598	2,000	-	120,598	-	118,000	118,000	2,598
216	Traffic Impact Fee	707,328	120,000	-	827,328	18,650	260,000	278,650	548,678
220	Municipal Lighting District	1,288,846	870,036	-	2,158,882	737,331	-	737,331	1,421,551
230	Community Promotion	(66,999)	530,000	134,000	597,001	630,936	-	630,936	(33,935)
240	Housing/Community Development	50,386	1,362,773	32,567	1,445,726	680,849	711,191	1,392,040	53,686
242	HCD Home Housing	60,283	578,292	24,465	663,040	623,437	-	623,437	39,603
250	Police Seizure	219,253	8,550	-	227,803	428	-	428	227,375
258	Special Police Services	175,795	177,590	293,831	647,216	467,678	-	467,678	179,538
260	Local Narcotics Seized Property	106,220	25,400	-	131,620	1,770	-	1,770	129,850
261	Supplemental Law Enforcement Services	16,514	116,100	72,954	205,568	205,568	-	205,568	-
270	Drainage District	87,555	3,300	-	90,855	165	-	165	90,690
275	Community Services Grant	50,271	250,000	-	300,271	250,000	-	250,000	50,271
280	AQMD	136,554	116,200	-	252,754	79,677	28,000	107,677	145,077
290	Senior Transportation	57,272	124,435	28,000	209,707	152,435	-	152,435	57,272
295	Project SHUE	31,155	78,100	-	109,255	78,100	-	78,100	31,155
CAPITAL PROJECTS FUNDS									
400	Capital Projects	8	-	6,119,747	6,119,755	6,119,747	-	6,119,747	8
800	Reserve	11,856,422	129,000	177,000	12,162,422	-	-	-	12,162,422
REDEVELOPMENT FUNDS									
500	WRA Operating Fund Administration	5,524,472	740,000	8,223,095	14,487,567	3,476,014	1,361,138	4,837,152	9,650,415
510	WRA Debt Service	14,946,107	23,157,710	509,542	38,613,359	12,280,853	8,000,000	20,280,853	18,332,506
520	WRA Capital Projects	(850,001)	-	1,320,000	469,999	1,320,000	-	1,320,000	(850,001)
530	Low/Moderate Income Housing	7,965,583	6,096,929	-	14,062,512	418,588	1,742,637	2,161,225	11,901,287
540	WRA Reserve Fund	2,543,666	65,000	390,423	2,999,089	-	-	-	2,999,089
ENTERPRISE FUNDS									
600	Water Utility	3,564,160	10,435,469	160,000	14,159,629	11,680,293	1,110,000	12,790,293	1,369,336
AGENCY FUNDS									
920	92-1 Assessment District	84,722	42,550	-	127,272	42,130	-	42,130	85,142
TOTAL		75,291,132	93,441,545	18,103,772	186,836,449	84,979,633	17,092,772	102,072,405	84,764,044
INTERNAL SERVICE FUNDS									
700	Equipment Replacement	1,869,143	1,804,978	-	3,674,121	1,429,430	504,000	1,933,430	1,740,691
740	General Benefits	3,639,057	13,157,731	-	16,796,788	14,119,983	-	14,119,983	2,676,805
750	Liability Administration	5,618,778	1,921,536	-	7,540,314	2,510,193	-	2,510,193	5,030,121
760	Information Systems and Equipment	784,370	1,299,359	-	2,083,729	1,297,506	177,000	1,474,506	609,223
770	Government Buildings	311,921	1,524,390	-	1,836,311	1,505,364	330,000	1,835,364	947
Total Internal Service Funds		12,223,269	19,707,994	-	31,931,263	20,862,476	1,011,000	21,873,476	10,057,787

TOTAL SOURCES & USES

FY 2007 - 2008



FUND #	FUND	BEGINNING BALANCE	REVENUE	TRANSFERS IN	TOTAL SOURCES	OPERATING EXPENDITURE	TRANSFERS OUT	TOTAL USES	ENDING BALANCE
GENERAL FUND									
100	General Fund	24,969,116	41,730,954	-	66,700,070	41,169,708	515,924	41,685,632	25,014,438
265	Community Services-Special Programs	159,632	206,325	-	365,957	192,578	-	192,578	173,379
285	Community Development	1,078,452	1,566,800	624,730	3,269,982	2,655,014	-	2,655,014	614,968
SPECIAL REVENUE FUNDS									
200	Park Dedication	(468,826)	128,750	-	(340,076)	6,438	83,750	90,188	(430,264)
210	Gas Tax	(108,152)	1,687,500	-	1,579,348	1,302,722	-	1,302,722	276,626
211	Measure M	540,209	975,000	-	1,515,209	1,161,583	-	1,161,583	353,626
214	State AB 2928 Street Repair	2,598	-	-	2,598	-	-	-	2,598
216	Traffic Impact Fee	548,678	125,000	-	673,678	19,143	-	19,143	654,535
220	Municipal Lighting District	1,421,551	885,125	-	2,306,676	739,233	-	739,233	1,567,443
230	Community Promotion	(33,935)	530,000	32,000	528,065	532,231	-	532,231	(4,166)
240	Housing/Community Development	53,686	1,041,655	43,773	1,139,114	582,529	47,559	630,088	509,026
242	HCD Home Housing	39,603	447,299	37,559	524,461	505,539	-	505,539	18,922
250	Police Seizure	227,375	8,550	-	235,925	428	-	428	235,497
258	Special Police Services	179,538	161,990	299,213	640,741	459,913	-	459,913	180,828
260	Local Narcotics Seized Property	129,850	25,400	-	155,250	1,770	-	1,770	153,480
261	Supplemental Law Enforcement Services	-	101,000	104,711	205,711	205,711	-	205,711	-
270	Drainage District	90,690	3,300	-	93,990	165	-	165	93,825
275	Community Services Grant	50,271	255,337	-	305,608	255,337	-	255,337	50,271
280	AQMD	145,077	116,200	-	261,277	79,677	28,000	107,677	153,600
290	Senior Transportation	57,272	132,041	28,000	217,313	160,040	-	160,040	57,273
295	Project SHUE	31,155	78,100	-	109,255	78,100	-	78,100	31,155
CAPITAL PROJECTS FUNDS									
400	Capital Projects	8	-	964,750	964,758	964,750	-	964,750	8
800	Reserve	12,162,422	129,000	177,000	12,468,422	-	-	-	12,468,422
REDEVELOPMENT FUNDS									
500	WRA Operating Fund Administration	9,650,415	740,000	14,221,298	24,611,713	3,537,648	1,058,926	4,596,574	20,015,139
510	WRA Debt Service	18,332,506	24,671,820	509,332	43,513,658	9,505,252	14,000,000	23,505,252	20,008,406
520	WRA Capital Projects	(850,001)	-	1,000,000	149,999	1,000,000	-	1,000,000	(850,001)
530	Low/Moderate Income Housing	11,901,287	6,475,456	-	18,376,743	440,509	1,740,630	2,181,139	16,195,604
540	WRA Reserve Fund	2,999,089	65,000	390,423	3,454,512	-	-	-	3,454,512
ENTERPRISE FUNDS									
600	Water Utility	1,369,336	10,672,799	160,000	12,202,135	11,785,790	410,000	12,195,790	6,345
AGENCY FUNDS									
920	92-1 Assessment District	85,142	42,550	-	127,692	40,374	-	40,374	87,318
TOTAL		84,764,044	93,002,951	18,592,789	196,359,784	77,382,182	17,884,789	95,266,971	101,092,813
INTERNAL SERVICE FUNDS									
700	Equipment Replacement	1,740,691	1,804,978	-	3,545,669	1,436,350	531,000	1,967,350	1,578,319
740	General Benefits	2,676,805	13,319,901	-	15,996,706	14,496,865	-	14,496,865	1,499,841
750	Liability Administration	5,030,121	1,921,536	-	6,951,657	2,518,235	-	2,518,235	4,433,422
760	Information Systems and Equipment	609,223	1,509,857	-	2,119,080	1,357,095	177,000	1,534,095	584,985
770	Government Buildings	947	1,529,776	-	1,530,723	1,494,807	-	1,494,807	35,916
Total Internal Service Funds		10,057,787	20,086,048	-	30,143,835	21,303,352	708,000	22,011,352	8,132,483

OVERALL FINANCIAL SUMMARY

FY 2006 - 2007



	General Funds	Special Revenue Funds	Capital Projects Funds	Redevelopment Funds	Enterprise Funds	Agency Funds	Internal Service Funds	Budgeted 2006-07	Budgeted 2005-06	Actual 2004-05
Revenues										
Property Taxes	9,168,916	849,036	-	28,784,639	-	-	-	38,802,591	23,699,903	29,637,112
Other Taxes	24,025,000	400,000	-	-	-	-	-	24,425,000	22,490,000	23,945,257
Licenses and Permits	701,000	-	-	-	-	-	-	701,000	650,400	781,467
Fines, Forfeits and Penalties	1,195,000	-	-	-	-	-	-	1,195,000	1,005,000	1,198,103
Use of Money and Property	1,658,200	346,960	129,000	1,275,000	212,000	2,550	233,000	3,856,710	2,172,534	2,980,493
Intergovernmental	538,200	7,335,950	-	-	-	-	-	7,874,150	16,811,271	9,494,815
Charges for Services	2,637,425	276,250	-	-	10,223,469	40,000	18,864,994	32,042,138	30,065,321	29,745,731
Other Revenue	103,811	223,100	-	-	-	-	610,000	936,911	1,021,108	1,768,665
Total Revenues	40,027,552	9,431,296	129,000	30,059,639	10,435,469	42,550	19,707,994	109,833,500	97,915,537	99,551,641
Expenditures										
General Government	1,056,222	289,961	-	6,951,473	791,298	-	17,718,040	26,806,994	23,800,646	20,486,878
Police	24,853,157	497,074	-	-	-	-	-	25,350,231	24,244,752	22,382,786
Fire	8,492,838	-	-	-	-	-	-	8,492,838	8,357,077	7,956,108
Community Services	1,911,472	563,571	-	-	-	-	1,132,637	3,607,680	2,414,301	2,014,427
Community Development	2,608,992	1,303,686	-	2,106,584	-	3,500	-	6,022,762	5,830,144	4,382,679
Public Works	3,799,575	2,925,579	-	-	9,719,910	-	1,321,131	17,766,195	17,779,866	15,636,652
Capital Outlay	-	119,600	6,119,747	1,320,000	3,000	-	97,400	7,659,747	45,132,902	13,516,587
Debt Service	9,453	743,601	-	5,747,968	1,166,085	38,630	315,543	8,021,280	8,070,317	8,511,762
Budget Contingency	415,025	52,202	-	1,369,430	-	-	277,725	2,114,382	1,032,280	-
Total Expenditures	43,146,734	6,495,274	6,119,747	17,495,455	11,680,293	42,130	20,862,476	105,842,109	136,662,285	94,887,881
Excess (deficiency) of revenues over (under) expenditures	(3,119,182)	2,936,022	(5,990,747)	12,564,184	(1,244,824)	420	(1,154,482)	3,991,391	(38,746,748)	4,663,760
Other financing sources (uses)										
Overhead Charges	3,316,039	-	-	-	-	-	-	3,316,039	2,968,811	2,699,674
Operating transfers in	618,148	585,817	6,296,747	10,443,060	160,000	-	-	18,103,772	22,404,363	24,652,897
Operating transfers out	(580,785)	(4,298,212)	-	(11,103,775)	(1,110,000)	-	(1,011,000)	(18,103,772)	(25,294,786)	(24,652,898)
Bond proceeds	-	-	-	-	-	-	-	-	-	3,100,000
Total other financing sources (uses)	3,353,402	(3,712,395)	6,296,747	(660,715)	(950,000)	-	(1,011,000)	3,316,039	78,388	5,799,672
Beginning Fund Balance July 1	25,972,980	3,683,013	11,856,430	30,129,827	3,564,160	84,722	12,223,269	87,514,401	111,921,827	101,458,396
Increases (decreases) in reserve	234,220	(776,373)	306,000	11,903,469	(2,194,824)	420	(2,165,482)	7,307,430	(38,668,360)	10,463,432
Ending Fund Balance June 30	26,207,200	2,906,640	12,162,430	42,033,296	1,369,336	85,142	10,057,787	94,821,831	73,253,467	111,921,827

OVERALL FINANCIAL SUMMARY

FY 2007 - 2008



	General Funds	Special Revenue Funds	Capital Projects Funds	Redevelopment Funds	Enterprise Funds	Agency Funds	Internal Service Funds	Budgeted 2007-08	Budgeted 2006-07	Budgeted 2005-06
Revenues										
Property Taxes	9,178,862	864,125	-	30,677,276	-	-	-	40,720,263	38,802,591	23,699,903
Other Taxes	24,105,000	400,000	-	-	-	-	-	24,505,000	24,425,000	22,490,000
Licenses and Permits	650,000	-	-	-	-	-	-	650,000	701,000	650,400
Fines, Forfeits and Penalties	1,215,000	-	-	-	-	-	-	1,215,000	1,195,000	1,005,000
Use of Money and Property	1,713,200	344,760	129,000	1,275,000	212,000	2,550	233,000	3,909,510	3,856,710	2,172,534
Intergovernmental	538,200	4,589,012	-	-	-	-	-	5,127,212	7,874,150	16,811,271
Charges for Services	2,671,425	281,250	-	-	10,460,799	40,000	19,243,048	32,696,522	32,042,138	30,065,321
Other Revenue	103,811	223,100	-	-	-	-	610,000	936,911	936,911	1,021,108
Total Revenues	40,175,498	6,702,247	129,000	31,952,276	10,672,799	42,550	20,086,048	109,760,418	109,833,500	97,915,537
Expenditures										
General Government	1,059,659	293,383	-	7,399,100	860,855	-	18,144,943	27,757,940	26,866,994	23,800,646
Police	25,361,756	491,538	-	-	-	-	-	25,853,294	25,350,231	24,244,752
Fire	8,788,360	-	-	-	-	-	-	8,788,360	8,492,838	8,357,077
Community Services	1,921,345	576,513	-	-	-	-	-	2,497,858	2,475,043	2,414,301
Community Development	2,655,014	1,087,468	-	2,084,028	-	3,500	-	5,830,010	6,022,762	5,830,144
Public Works	3,813,856	2,829,741	-	-	9,757,663	-	2,452,353	18,853,613	18,838,832	17,779,866
Capital Outlay	-	15,600	964,750	1,000,000	3,000	-	100,000	2,083,350	7,659,747	45,132,902
Debt Service	-	743,209	-	2,546,661	1,164,272	36,874	315,378	4,806,394	8,021,280	8,070,317
Budget Contingency	417,310	53,107	-	1,453,620	-	-	290,678	2,214,715	2,114,382	1,032,280
Total Expenditures	44,017,300	6,090,559	964,750	14,483,409	11,785,790	40,374	21,303,352	98,685,534	105,842,109	136,662,285
Excess (deficiency) of revenues over (under) expenditures	(3,841,802)	611,688	(835,750)	17,468,867	(1,112,991)	2,176	(1,217,304)	11,074,884	3,991,391	(38,746,748)
Other financing sources (uses)										
Overhead Charges	3,328,581	-	-	-	-	-	-	3,328,581	3,316,039	2,968,811
Operating transfers in	624,730	545,256	1,141,750	16,121,053	160,000	-	-	18,592,789	18,103,772	22,404,363
Operating transfers out	(515,924)	(159,309)	-	(16,799,556)	(410,000)	-	(708,000)	(18,592,789)	(18,103,772)	(25,294,786)
Bond proceeds	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	3,437,387	385,947	1,141,750	(678,503)	(250,000)	-	(708,000)	3,328,581	3,316,039	78,388
Beginning Fund Balance July 1	26,207,200	2,906,640	12,162,430	42,033,296	1,369,336	85,142	10,057,787	94,821,831	87,514,401	111,921,827
Increases (decreases) in reserve	(404,415)	997,635	306,000	16,790,364	(1,362,991)	2,176	(1,925,304)	14,403,465	7,307,430	(38,668,360)
Ending Fund Balance June 30	25,802,785	3,904,275	12,468,430	58,823,660	6,345	87,318	8,132,483	109,225,296	94,821,831	73,253,467

OPERATING TRANSFERS

FY 2006 - 2007



FUND #	PROGRAM #	FUND	TRANSFER IN	TRANSFER OUT	PURPOSE
GENERAL FUND: (100)					
230	11200	Community Promotion Fund		102,000	Video Equip - Cable TV
230	75100	Community Promotion Fund		32,000	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		142,461	Police Officer Salaries
258	39800	Special Police Grant Services Fund		91,370	Debt Service
261	38500	SLESF Fund		<u>72,954</u>	Police Officer Salaries
				580,785	
COMMUNITY DEVELOPMENT FUND: (285)					
500	18000	Redevelopment Admin Fund	375,185		Salary/Code Enforcement
500	18000	Redevelopment Admin Fund	100,000		Salary/Code Enforcement (IRP)
500	18000	Redevelopment Admin Fund	<u>142,963</u>		Salary/Com Development Admin
			618,148		
PARK DEDICATION FUND: (200)					
400	76502	Capital Improvement Projects Fund		83,750	Capital Projects
GAS TAX FUND: (210)					
400	55036	Capital Improvement Projects Fund		1,572,000	Capital Projects
MEASURE M FUND: (211)					
400	55026	Capital Improvement Projects Fund		1,525,271	Capital Projects
STATE AB 2928 STREET REPAIR FUND: (214)					
400	55036	Capital Improvement Projects Fund		118,000	Capital Projects
TRAFFIC IMPACT FEE FUND: (216)					
400	55031	Capital Improvement Projects Fund		260,000	Capital Projects

OPERATING TRANSFERS

FY 2006 - 2007



FUND #	PROGRAM #	FUND	TRANSFER IN	TRANSFER OUT	PURPOSE
COMMUNITY PROMOTION FUND: (230)					
100	20000	General Fund	32,000		4th of July Program
100	20000	General Fund	<u>102,000</u>		Video Equip - Cable TV
			134,000		
CDBG FUND: (240)					
500	18000	Redevelopment Admin Fund	32,567		Code Enforcement Salaries
400	16510	Capital Improvement Projects Fund		676,726	Capital Projects
600	23700	Water Utility Fund		10,000	Mall Lease
242	17403	HCD Home Housing Fund		<u>24,465</u>	Rehab Spec Salary
			<u>32,567</u>	711,191	
HCD HOME HOUSING FUND: (242)					
240	16010	CDBG Fund	24,465		Rehab Spec Salary
SPECIAL POLICE SERVICES FUND: (258)					
100	31000	General Fund	233,831		Police Officer Salaries/Debt
600	23000	Water Utility Fund	<u>60,000</u>		800 MHz Debt Service Payment
			293,831		
SLESF FUND: (261)					
100	31000	General Fund	72,954		Police Officer Salaries
AQMD FUND: (280)					
290	70501	Senior Transportation Fund		28,000	Senior Transportation Program
SENIOR TRANSPORTATION FUND: (290)					
280	14800	AQMD Fund	28,000		Senior Transportation Program

OPERATING TRANSFERS

FY 2006 - 2007



FUND #	PROGRAM #	FUND	TRANSFER IN	TRANSFER OUT	PURPOSE
WRA OPERATING FUND ADMINISTRATION: (500)					
285	60050	Community Development		142,963	Salary/Com Dev & Planning
285	63050	Code Enforcement		475,185	Salary/Code Enforcement
240	16010	CDBG		32,567	Salary/Code Enforcement
510	18400	RDA Debt Service	8,000,000		Cover Deficit Cash Balance
520	18002	RDA CIP Fund		320,000	Capital Projects
530	18600	RDA Low/Moderate Income Housing	223,095		20% of Expenses
540	18900	WRA Reserve Fund		390,423	Rose Center Capital Reserve
			<u>8,223,095</u>	<u>1,361,138</u>	
WRA DEBT SERVICE FUND: (510)					
500	18000	RDA Admin Fund		8,000,000	Cover Deficit Cash Balance
530	18600	RDA Low/Moderate Income Housing	509,542		20% Debt Service Offset
WRA CAPITAL PROJECTS FUND: (520)					
500	18000	RDA Admin Fund	320,000		Capital Projects
530	18600	RDA Low/Moderate Income Housing	<u>1,000,000</u>		Capital Projects
			1,320,000		
LOW/MODERATE INCOME HOUSING FUND: (530)					
500	18000	RDA Admin Fund		223,095	20% of Expenses
510	18400	RDA Debt Service Fund		509,542	20% Debt Service Offset
520	18602	RDA CIP Fund		1,000,000	Capital Projects
600	23700	Water Utility Fund		<u>10,000</u>	Mall Lease
				1,742,637	
WRA RESERVE FUND: (540)					
500	18000	RDA Admin Fund	390,423		Rose Center Capital Reserve
WATER UTILITY FUND: (600)					
100	20000	General Fund	140,000		Mall Lease/Lifeline
400	55502	Capital Improvement Projects Fund		1,050,000	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	<u>10,000</u>		Mall Lease
			160,000	<u>1,110,000</u>	

OPERATING TRANSFERS

FY 2006 - 2007



FUND #	PROGRAM #	FUND	TRANSFER IN	TRANSFER OUT	PURPOSE
EQUIPMENT REPLACEMENT FUND: (700)					
400	58002	Capital Improvement Projects Fund		504,000	Capital Projects
INFORMATION SYSTEMS FUND: (700)					
800	80072	Info Systems Contingency		177,000	Police Computer Reserve
GOVERNMENT BUILDINGS FUND: (770)					
400	75502	Capital Improvement Projects Fund		330,000	Capital Projects
CAPITAL IMPROVEMENT PROJECTS FUND: (400)					
200	76500	Park Dedication Fund	83,750		Capital Projects
210	55005	Gas Tax Fund	1,572,000		Capital Projects
211	55027	Measure M Fund	1,525,271		Capital Projects
214	55035	State AB 2928 St Repair Fund	118,000		Capital Projects
216	55030	Traffic Impact Fee Fund	260,000		Capital Projects
240	16010	CDBG Fund	676,726		Capital Projects
600	55500	Water Utility Fund	1,050,000		Capital Projects
700	58000	Equipment Replacement Fund	504,000		Capital Projects
770	75500	Government Buildings Fund	330,000		Capital Projects
			<u>6,119,747</u>		
RESERVE FUND: (800)					
760	14450	Information Systems Fund	177,000		Police Computer Reserve

OPERATING TRANSFERS

FY 2007 - 2008



FUND #	PROGRAM #	FUND	TRANSFER IN	TRANSFER OUT	PURPOSE
GENERAL FUND: (100)					
230	75100	Community Promotion Fund		32,000	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		147,929	Police Officer Salaries
258	39800	Special Police Grant Services Fund		91,284	Debt Service
261	38500	SLESF Fund		<u>104,711</u>	Police Officer Salaries
				515,924	
COMMUNITY DEVELOPMENT FUND: (285)					
500	18000	Redevelopment Admin Fund	386,391		Salary/Code Enforcement
500	18000	Redevelopment Admin Fund	100,000		Salary/Code Enforcement (IRP)
500	18000	Redevelopment Admin Fund	<u>138,339</u>		Salary/Com Dev & Planning
			624,730		
PARK DEDICATION FUND: (200)					
400	76502	Capital Improvement Projects Fund		83,750	Capital Projects
COMMUNITY PROMOTION FUND: (230)					
100	20000	General Fund	32,000		4th of July Program
CDBG FUND: (240)					
500	18000	Redevelopment Admin Fund	43,773		Code Enforcement Salaries
600	23700	Water Utility Fund		10,000	Mall Lease
242	17403	HCD Home Housing Fund		<u>37,559</u>	Rehab Spec Salary
			43,773	47,559	
HCD HOME HOUSING FUND: (242)					
240	16010	CDBG Fund	37,559		Rehab Spec Salary
SPECIAL POLICE SERVICES FUND: (258)					
100	31000	General Fund	239,213		Police Officer Salaries
600	23000	Water Utility Fund	<u>60,000</u>		800 MHz Debt Service Payment
			299,213		

OPERATING TRANSFERS

FY 2007 - 2008



FUND #	PROGRAM #	FUND	TRANSFER IN	TRANSFER OUT	PURPOSE
SLESF FUND: (261)					
100	31000	General Fund	104,711		Police Officer Salaries
AQMD FUND: (280)					
290	70501	Senior Transportation Fund		28,000	Senior Transportation Program
SENIOR TRANSPORTATION FUND: (290)					
280	14800	AQMD Fund	28,000		Senior Transportation Program
WRA OPERATING FUND ADMINISTRATION: (500)					
285	60050	Community Development		138,339	Salary/Com Dev & Planning
285	63050	Code Enforcement		486,391	Salary/Code Enforcement
240	16010	CDBG		43,773	Salary/Code Enforcement
510	18400	RDA Debt Service	14,000,000		Cover Deficit Cash Balance
530	18600	RDA Low/Moderate Income Housing	221,298		20% of Expenses
540	18900	WRA Reserve Fund		390,423	Rose Center Capital Reserve
			<u>14,221,298</u>	<u>1,058,926</u>	
WRA DEBT SERVICE FUND: (510)					
500	18000	RDA Admin Fund		14,000,000	Cover Deficit Cash Balance
530	18600	RDA Low/Moderate Income Housing	509,332		20% Debt Service Offset
WRA CAPITAL PROJECTS FUND: (520)					
530	18600	RDA Low/Moderate Income Housing	1,000,000		Capital Projects
LOW/MODERATE INCOME HOUSING FUND: (530)					
500	18000	RDA Admin Fund		221,298	20% of Expenses
510	18400	RDA Debt Service Fund		509,332	20% Debt Service Offset
520	18602	RDA CIP Fund		1,000,000	Capital Projects
600	23700	Water Utility Fund		10,000	Mall Lease
				<u>1,740,630</u>	

OPERATING TRANSFERS

FY 2007 - 2008



FUND #	PROGRAM #	FUND	TRANSFER IN	TRANSFER OUT	PURPOSE
WRA RESERVE FUND: (540)					
500	18000	RDA Admin Fund	390,423		Rose Center Capital Reserve
WATER UTILITY FUND: (600)					
100	20000	General Fund	140,000		Mall Lease/Lifeline
400	55502	Capital Improvement Projects Fund		350,000	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
			<u>160,000</u>	<u>410,000</u>	
EQUIPMENT REPLACEMENT FUND: (700)					
400	58002	Capital Improvement Projects Fund		531,000	Capital Projects
INFORMATION SYSTEMS FUND: (700)					
800	80072	Info Systems Contingency		177,000	Police Computer Reserve
CAPITAL IMPROVEMENT PROJECTS FUND: (400)					
200	76500	Park Dedication Fund	83,750		Capital Projects
600	55500	Water Utility Fund	350,000		Capital Projects
700	58000	Equipment Replacement Fund	531,000		Capital Projects
			<u>964,750</u>		
RESERVE FUND: (800)					
760	14450	Information Systems Fund	177,000		Police Computer Reserve



FUND STATEMENTS

Fund Structure

Governmental Funds

General Funds

- FUND 100: General Fund
- FUND 265: Community Services Special Programs Fund
- FUND 285: Community Development Fund

Special Revenue Funds

- FUND 200: Park Dedication Fund
- FUND 210: Gas Tax Fund
- FUND 211: Measure M Fund
- FUND 214: State AB 2928 Street Repair Fund
- FUND 216: Traffic Impact Fee Fund
- FUND 220: Municipal Lighting District Fund
- FUND 230: Community Promotion Fund
- FUND 240: Housing/Community Development (CDBG) Fund
- FUND 242: HCD Home Housing Fund
- FUND 250: Police Seizure Fund
- FUND 258: Special Police Services Fund
- FUND 260: Local Narcotics Seized Property Fund
- FUND 261: Supplemental Law Enforcement Service Fund
- FUND 270: Drainage District Fund
- FUND 275: Community Services Grant Fund
- FUND 280: AQMD Fund
- FUND 290: Senior Transportation Fund
- FUND 295: Project SHUE Fund
- FUND 530: Low/Moderate Income Housing Fund

Debt Service Funds

- FUND 510: WRA Debt Service Fund

Capital Project Funds

- FUND 400: Capital Projects Fund
- FUND 500: WRA Operating Fund Administration
- FUND 520: WRA Capital Projects Fund
- FUND 540: WRA Reserve Fund
- FUND 800: Reserve Fund

Agency Funds

- FUND 920: 92-1 Assessment District Fund

Proprietary Funds

Enterprise Funds

- FUND 600: Water Utility Fund

Internal Service Funds

- FUND 700: Equipment Replacement Fund
- FUND 740: General Benefits Fund
- FUND 750: Liability Administration Fund
- FUND 760: Information Systems and Equipment Fund
- FUND 770: Government Buildings Fund

**GENERAL FUNDS****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.



	2004/05 ACTUAL	2005/06 REVISED BUDGET	2005/06 ESTIMATED ACTUAL	2006/07 BUDGET	2007/08 BUDGET
REVENUE					
Property Taxes	1,898,351	1,980,151	1,958,268	2,880,076	2,890,022
Property Taxes - In Lieu of VLF	5,455,062	-	6,238,239	6,288,840	6,288,840
Sales Taxes	11,994,054	11,506,250	13,521,228	12,630,000	12,630,000
Sales Taxes - In Lieu	3,816,682	3,793,750	3,020,772	3,800,000	3,850,000
Property Transfer	363,766	275,000	323,581	325,000	325,000
Franchise	665,255	550,000	665,255	650,000	665,000
Business License	1,153,816	1,050,000	1,116,056	1,100,000	1,100,000
Transient Occupancy	483,807	450,000	464,582	470,000	470,000
Utility Users Taxes	5,013,869	4,515,000	5,066,415	5,050,000	5,065,000
License & Permits	147,953	103,850	180,793	113,100	114,100
Fines, Forfeits and Penalties	1,184,918	1,000,000	1,287,304	1,190,000	1,210,000
Use of Money & Property	1,067,620	853,622	1,321,285	1,580,000	1,635,000
Intergovernmental	2,729,951	5,597,053	617,792	538,200	538,200
Charges for Services	1,786,773	1,732,150	1,567,889	1,470,150	1,520,150
Other Revenue	133,037	99,961	105,942	101,061	101,061
TOTAL REVENUE	37,894,912	33,506,787	37,455,401	38,186,427	38,402,373
EXPENDITURES					
General Government	1,129,726	1,006,622	991,050	1,056,222	1,059,659
Police	21,828,778	23,386,453	23,029,613	24,853,157	25,361,756
Fire	7,956,108	8,357,077	8,288,805	8,492,838	8,788,360
Community Services	1,399,023	1,593,330	1,568,088	1,718,924	1,728,767
Public Works	2,934,063	3,554,148	3,336,007	3,799,575	3,813,856
Budget Contingency 1.00%	-	200,334	200,334	415,025	417,310
TOTAL OPERATING EXPENDITURE	35,247,699	38,097,964	37,413,897	40,335,741	41,169,708
OTHER FINANCING SOURCES/(USES)					
Overhead Charges	2,699,674	2,968,811	3,290,639	3,316,039	3,328,581
Operating Transfers In:					
Employee Benefits Fund	1,033,000	1,500,000	1,500,000	-	-
Capital Projects Fund	1,121	-	-	-	-
Operating Transfers Out:					
Cable Television Fund	(32,000)	(32,000)	(32,000)	(134,000)	(32,000)
Water Enterprise Fund	(140,000)	(140,000)	(140,000)	(140,000)	(140,000)
Special Police Grant Services Fund	(231,817)	(151,877)	(151,877)	(233,831)	(239,213)
Supp Law Enforcement Svcs Fund	(59,925)	(63,553)	(63,553)	(72,954)	(104,711)
WRA Operating Fund Admin	(33,280)	-	-	-	-
Capital Projects Fund	(12,500)	(128,000)	(128,000)	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	3,224,273	3,953,381	4,275,209	2,735,254	2,812,657
NET CHANGE IN FUND BALANCE	5,871,485	(637,796)	4,316,713	585,940	45,322
BEGINNING FUND BALANCE	14,194,978	20,066,463	20,066,463	24,383,176	24,969,116
ENDING FUND BALANCE	20,066,463	19,428,667	24,383,176	24,969,116	25,014,438
FUND BALANCE					
Restricted:					
Advances to Other Funds	1,448,984	1,448,984	1,448,984	1,448,984	1,448,984
Subtotal Restricted	1,448,984	1,448,984	1,448,984	1,448,984	1,448,984
Unrestricted:					
Designated:					
General Contingencies	1,935,325	1,935,325	1,935,325	1,935,325	1,935,325
Emergency Reserve 5%	1,746,433	1,821,980	1,821,980	2,075,123	2,086,548
Undesignated:					
Subtotal Unrestricted	14,935,721	14,222,378	19,176,887	19,509,684	19,543,581
TOTAL FUND BALANCE	20,066,463	19,428,667	24,383,176	24,969,116	25,014,438

COMMUNITY SERVICES - SPECIAL PROGRAM FUND - 265

FY 2006 - 2008



	2004/05 ACTUAL	2005/06 REVISED BUDGET	2005/06 ESTIMATED	2006/07 BUDGET	2007/08 BUDGET
REVENUE					
Use of Money & Property	2,629	1,003	2,896	3,200	3,200
Charges for Services	137,433	157,555	129,635	200,375	200,375
Other Revenue	3,089	2,575	616	2,750	2,750
TOTAL REVENUE	143,152	161,133	133,147	206,325	206,325
EXPENDITURES					
Community Services	111,355	164,343	138,654	192,548	192,578
Capital Outlay	-	-	-	-	-
TOTAL OPERATING EXPENDITURE	111,355	164,343	138,654	192,548	192,578
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
Community Service Grant Fund	-	-	-	-	-
Operating Transfers Out:					
General Fund	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	31,797	(3,210)	(5,507)	13,777	13,747
BEGINNING FUND BALANCE	119,565	151,362	151,362	145,855	159,632
ENDING FUND BALANCE	151,362	148,152	145,855	159,632	173,379

FUND BALANCE

Restricted:					
Advances to Other Funds	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-
Unrestricted:					
Designated:					
General Contingencies	-	-	-	-	-
Undesignated	151,362	148,152	145,855	159,632	173,379
Subtotal Unrestricted	151,362	148,152	145,855	159,632	173,379
TOTAL FUND BALANCE	151,362	148,152	145,855	159,632	173,379

COMMUNITY DEVELOPMENT FUND - 285

FY 2006 - 2008



	2004/05 ACTUAL	2005/06 REVISED BUDGET	2005/06 ESTIMATED	2006/07 BUDGET	2007/08 BUDGET
REVENUE					
License & Permits	633,515	546,550	519,008	587,900	535,900
Fines	8,985	5,000	5,120	5,000	5,000
Use of Money & Property	57,696	41,244	71,626	75,000	75,000
Charges for Services	1,104,663	893,200	1,137,692	966,900	950,900
Other Revenue	1,610	-	-	-	-
TOTAL REVENUE	1,806,468	1,485,994	1,733,446	1,634,800	1,566,800
EXPENDITURES					
Community Development	2,184,161	2,698,100	2,647,739	2,608,992	2,655,014
Debt Service:					
Principal Retirement	-	44,296	46,821	8,944	-
Interest and Fiscal Charges	5,704	5,704	3,179	509	-
Capital Outlay	-	-	-	-	-
TOTAL OPERATING EXPENDITURE	2,189,865	2,748,100	2,697,739	2,618,445	2,655,014
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
CDBG/HOME	236,302	247,651	247,651	-	-
Redevelopment	455,285	364,946	364,946	618,148	624,730
Operating Transfers Out:					
Capital Projects Fund	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	691,587	612,597	612,597	618,148	624,730
NET CHANGE IN FUND BALANCE	308,190	(649,509)	(351,696)	(365,497)	(463,484)
BEGINNING FUND BALANCE	1,487,454	1,795,645	1,795,645	1,443,949	1,078,452
ENDING FUND BALANCE	1,795,645	1,146,136	1,443,949	1,078,452	614,968
FUND BALANCE					
Restricted:					
Advances to Other Funds	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-
Unrestricted:					
Designated:					
Community Development					
Undesignated	1,795,645	1,146,136	1,443,949	1,078,452	614,968
Subtotal Unrestricted	1,795,645	1,146,136	1,443,949	1,078,452	614,968
TOTAL FUND BALANCE	1,795,645	1,146,136	1,443,949	1,078,452	614,968

**SPECIAL REVENUE FUNDS**

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 214: State AB 2928 Street Repair Fund

The State AB 2928 Street Repair Fund accounts for the receipt and distribution of the City's share of the Transportation Relief Funds. Allocated funds must only be used for the maintenance or reconstruction costs on public streets or roads.

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 2006 - 2008



	2004/05 ACTUAL	2005/06 REVISED BUDGET	2005/06 ESTIMATED	2006/07 BUDGET	2007/08 BUDGET
REVENUE					
Use of Money & Property	43,088	44,154	42,993	45,000	45,000
Intergovernmental	140,910	636,895	636,895	-	-
Charges for Services	-	-	-	83,750	83,750
TOTAL REVENUE	183,998	681,049	679,888	128,750	128,750
EXPENDITURES					
Community Services	9,200	34,052	42,744	6,438	6,438
TOTAL OPERATING EXPENDITURE	9,200	34,052	42,744	6,438	6,438
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
Capital Improvement Projects Fund	-	175,000	175,000	-	-
Operating Transfers Out:					
Capital Improvement Projects Fund	(303,120)	(876,895)	(876,895)	(83,750)	(83,750)
Community Promotion	-	(175,000)	(175,000)		
TOTAL OTHER FINANCING SOURCES/(USES)	(303,120)	(876,895)	(876,895)	(83,750)	(83,750)
NET CHANGE IN FUND BALANCE	(128,321)	(229,898)	(239,751)	38,562	38,562
BEGINNING FUND BALANCE	(139,315)	(267,637)	(267,637)	(507,388)	(468,826)
ENDING FUND BALANCE	(267,637)	(497,535)	(507,388)	(468,826)	(430,264)
FUND BALANCE					
Restricted:					
Advances to Other Funds	-	-	-	-	-
Prepaid Charges	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-
Unrestricted:					
Designated:					
Due to CIP Fund	709,000	709,000	709,000	709,000	709,000
Undesignated	(976,637)	(1,206,535)	(1,216,388)	(1,177,826)	(1,139,264)
Subtotal Unrestricted	(267,637)	(497,535)	(507,388)	(468,826)	(430,264)
TOTAL FUND BALANCE	(267,637)	(497,535)	(507,388)	(468,826)	(430,264)

Projected ending fund balance deficits are based on an outstanding Proposition 40 Per Capita Grant (\$394,000) and a Roberti Z'Berg Grant (\$242,895). Grant funding is not received until the project is complete, therefore resulting in a deficit fund balance. The Park Dedication Fund 200 deficit fund balance is offset by the estimated 05/06 ending balance of \$2,005,822 in Park Dedication Capital Projects program in the Capital Projects Fund 400.

GAS TAX FUND - 210

FY 2006 - 2008



	2004/05 ACTUAL	2005/06 REVISED BUDGET	2005/06 ESTIMATED	2006/07 BUDGET	2007/08 BUDGET
REVENUE					
Use of Money & Property	30,499	8,607	33,719	35,000	35,000
Intergovernmental	1,704,660	3,704,862	3,743,242	2,497,500	1,652,500
Other Revenue	21,561	-	22,057	-	-
TOTAL REVENUE	1,756,720	3,713,469	3,799,018	2,532,500	1,687,500
EXPENDITURES					
Public Works	1,037,353	1,361,703	1,303,486	1,336,539	1,302,722
TOTAL OPERATING EXPENDITURE	1,037,353	1,361,703	1,303,486	1,336,539	1,302,722
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
Capital Improvement Projects Fund	129,953	-	-	-	-
Operating Transfers Out:					
Capital Improvement Projects Fund	(475,000)	(2,695,414)	(2,695,414)	(1,572,000)	-
TOTAL OTHER FINANCING SOURCES/(USES)	(345,047)	(2,695,414)	(2,695,414)	(1,572,000)	-
NET CHANGE IN FUND BALANCE	374,320	(343,648)	(199,882)	(376,039)	384,778
BEGINNING FUND BALANCE	93,449	467,769	467,769	267,887	(108,152)
ENDING FUND BALANCE	467,769	124,121	267,887	(108,152)	276,626

FUND BALANCE					
Restricted:					
Advances to Other Funds	-	-	-	-	-
Bond Debt Covenants	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-
Unrestricted:					
Designated:					
General Contingencies	-	-	-	-	-
Undesignated	467,769	124,121	267,887	(108,152)	276,626
Subtotal Unrestricted	467,769	124,121	267,887	(108,152)	276,626
TOTAL FUND BALANCE	467,769	124,121	267,887	(108,152)	276,626

The projected 2006/07 ending fund balance deficit is a result of project matching expenditures. The City will be reimbursed upon completion of the projects. The Gas Tax Fund 210 deficit fund balance is offset by the estimated 05/06 ending balance of \$3,665,894 in Gas Tax program in the Capital Projects Fund 400.



	2004/05 ACTUAL	2005/06 REVISED BUDGET	2005/06 ESTIMATED	2006/07 BUDGET	2007/08 BUDGET
REVENUE					
Use of Money & Property	10,492	22,439	15,690	25,000	25,000
Intergovernmental	1,906,865	2,479,087	2,544,462	2,382,270	950,000
Other Revenue	3,800	-	-	-	-
TOTAL REVENUE	1,921,157	2,501,526	2,560,152	2,407,270	975,000
EXPENDITURES					
Public Works	671,081	756,038	751,707	885,096	821,585
Debt Service:					
Principal Retirement	204,786	212,848	212,848	220,910	230,585
Interest and Fiscal Charges	137,849	128,734	128,734	119,267	109,413
TOTAL OPERATING EXPENDITURE	1,013,715	1,097,620	1,093,289	1,225,273	1,161,583
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
Capital Improvement Projects Fund	299,841	-	-	-	-
Operating Transfers Out:					
Capital Improvement Projects Fund	(376,592)	-	-	(1,525,271)	-
TOTAL OTHER FINANCING SOURCES/(USES)	(76,751)	-	-	(1,525,271)	-
NET CHANGE IN FUND BALANCE	830,690	1,403,906	1,466,863	(343,274)	(186,583)
BEGINNING FUND BALANCE	(1,414,070)	(583,380)	(583,380)	883,483	540,209
ENDING FUND BALANCE	(583,380)	820,526	883,483	540,209	353,626
FUND BALANCE					
Restricted:					
Advances to Other Funds	-	-	-	-	-
Debt Service Covenants	342,635	341,396	341,396	341,396	341,396
Subtotal Restricted	342,635	341,396	341,396	341,396	341,396
Unrestricted:					
Designated:					
General Contingencies	-	-	-	-	-
Undesignated	(926,015)	479,130	542,087	198,813	12,230
Subtotal Unrestricted	(926,015)	479,130	542,087	198,813	12,230
TOTAL FUND BALANCE	(583,380)	820,526	883,483	540,209	353,626

STATE AB 2928 STREET REPAIR FUND - 214

FY 2006 - 2008



	2004/05 ACTUAL	2005/06 REVISED BUDGET	2005/06 ESTIMATED	2006/07 BUDGET	2007/08 BUDGET
REVENUE					
Use of Money & Property	3,502	-	1,747	2,000	-
Intergovernmental	-	-	114,408	-	-
TOTAL REVENUE	3,502	-	116,155	2,000	-
EXPENDITURES					
Public Works	-	-	-	-	-
TOTAL OPERATING EXPENDITURE	-	-	-	-	-
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
Capital Improvement Projects Fund	262	-	-	-	-
Operating Transfers Out:					
Capital Improvement Projects Fund	-	(116,000)	(116,000)	(118,000)	-
TOTAL OTHER FINANCING SOURCES/(USES)	262	(116,000)	(116,000)	(118,000)	-
NET CHANGE IN FUND BALANCE	3,764	(116,000)	155	(116,000)	-
BEGINNING FUND BALANCE	114,679	118,443	118,443	118,598	2,598
ENDING FUND BALANCE	118,443	2,443	118,598	2,598	2,598
FUND BALANCE					
Restricted:					
Advances to Other Funds	-	-	-	-	-
Prepaid Charges	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-
Unrestricted:					
Designated:					
General Contingencies	-	-	-	-	-
Undesignated	118,443	2,443	118,598	2,598	2,598
Subtotal Unrestricted	118,443	2,443	118,598	2,598	2,598
TOTAL FUND BALANCE	118,443	2,443	118,598	2,598	2,598

TRAFFIC IMPACT FEE FUND - 216

FY 2006 - 2008



	2004/05 ACTUAL	2005/06 REVISED BUDGET	2005/06 ESTIMATED	2006/07 BUDGET	2007/08 BUDGET
REVENUE					
Use of Money & Property	58,033	49,449	69,814	60,000	60,000
Intergovernmental	-	1,368,569	1,368,569	-	-
Charges for Services	112,867	50,000	106,266	60,000	65,000
TOTAL REVENUE	170,900	1,468,018	1,544,649	120,000	125,000
EXPENDITURES					
Public Works	19,758	113,993	89,195	18,650	19,143
TOTAL OPERATING EXPENDITURE	19,758	113,993	89,195	18,650	19,143
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
Capital Improvement Projects Fund	98,607	580,000	580,000	-	-
Operating Transfers Out:					
Capital Improvement Projects Fund	(452,582)	(2,448,403)	(2,448,403)	(260,000)	-
TOTAL OTHER FINANCING SOURCES/(USES)	(353,975)	(1,868,403)	(1,868,403)	(260,000)	-
NET CHANGE IN FUND BALANCE	(202,833)	(514,378)	(412,949)	(158,650)	105,857
BEGINNING FUND BALANCE	1,323,110	1,120,277	1,120,277	707,328	548,678
ENDING FUND BALANCE	1,120,277	605,899	707,328	548,678	654,535

FUND BALANCE					
Restricted:					
Advances to Other Funds	-	-	-	-	-
Prepaid Charges	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-
Unrestricted:					
Designated:					
General Contingencies	-	-	-	-	-
Undesignated	1,120,277	605,899	707,328	548,678	654,535
Subtotal Unrestricted	1,120,277	605,899	707,328	548,678	654,535
TOTAL FUND BALANCE	1,120,277	605,899	707,328	548,678	654,535

MUNICIPAL LIGHTING DISTRICT FUND - 220

FY 2006 - 2008



	2004/05 ACTUAL	2005/06 REVISED BUDGET	2005/06 ESTIMATED	2006/07 BUDGET	2007/08 BUDGET
REVENUE					
Property Taxes	816,439	807,165	834,243	849,036	864,125
Use of Money & Property	25,338	20,108	9,715	21,000	21,000
TOTAL REVENUE	841,777	827,273	843,958	870,036	885,125
EXPENDITURES					
Public Works	594,774	661,399	609,813	685,129	686,126
Capital Outlay	-	37,418	37,418	-	-
Budget Contingency 1.00%	-	8,273	8,273	8,700	8,851
Emergency Reserve 5.00%	-	41,364	41,364	43,502	44,256
TOTAL OPERATING EXPENDITURE	594,774	748,454	696,868	737,331	739,233
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
Capital Improvement Projects Fund	25,000	-	-	-	-
Operating Transfers Out:					
Capital Improvement Projects Fund	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	25,000	-	-	-	-
NET CHANGE IN FUND BALANCE	272,004	78,819	147,090	132,705	145,892
BEGINNING FUND BALANCE	869,752	1,141,756	1,141,756	1,288,846	1,421,551
ENDING FUND BALANCE	1,141,756	1,220,575	1,288,846	1,421,551	1,567,443
FUND BALANCE					
Restricted:					
Advances to Other Funds	850,000	850,000	850,000	850,000	850,000
Prepaid Charges	-	-	-	-	-
Subtotal Restricted	850,000	850,000	850,000	850,000	850,000
Unrestricted:					
Designated:					
General Contingencies	-	-	-	-	-
Undesignated	291,756	370,575	438,846	571,551	717,443
Subtotal Unrestricted	291,756	370,575	438,846	571,551	717,443
TOTAL FUND BALANCE	1,141,756	1,220,575	1,288,846	1,421,551	1,567,443

COMMUNITY PROMOTION FUND - 230

FY 2006 - 2008



	2004/05 ACTUAL	2005/06 REVISED BUDGET	2005/06 ESTIMATED	2006/07 BUDGET	2007/08 BUDGET
REVENUE					
Taxes (PCTA Franchise)	454,008	350,000	389,066	400,000	400,000
Use of Money & Property	258,402	53,989	150,190	110,000	110,000
Intergovernmental	402,368	-	-	-	-
Charges for Services	962	-	590	-	-
Other Revenue	24,238	20,000	15,508	20,000	20,000
TOTAL REVENUE	1,139,977	423,989	555,354	530,000	530,000
EXPENDITURES					
General Government	136,371	163,824	143,449	210,284	213,706
Community Services	61,588	76,598	67,670	76,598	76,598
Debt Service					
Principal Retirement	145,716	151,453	151,453	157,189	164,074
Interest and Fiscal Charges	98,087	91,601	91,601	84,865	77,853
Capital Outlay	-	-	2,073	102,000	-
TOTAL OPERATING EXPENDITURE	441,761	483,476	456,246	630,936	532,231
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
General Fund	32,000	32,000	32,000	134,000	32,000
Park Dedication	-	175,000	175,000	-	-
Operating Transfers Out:					
Capital Projects	(1,475,000)	(180,000)	(180,000)	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	(1,443,000)	27,000	27,000	134,000	32,000
NET CHANGE IN FUND BALANCE	(744,784)	(32,487)	126,108	33,064	29,769
BEGINNING FUND BALANCE	551,677	(193,107)	(193,107)	(66,999)	(33,935)
ENDING FUND BALANCE	(193,107)	(225,594)	(66,999)	(33,935)	(4,166)
FUND BALANCE					
Restricted:					
Community Promotion	-	-	-	-	-
Bond Debt Covenants	243,803	243,803	243,803	243,803	243,803
Subtotal Restricted	243,803	243,803	243,803	243,803	243,803
Unrestricted:					
Designated:					
General Contingencies	-	-	-	-	-
Undesignated	(436,910)	(469,397)	(310,802)	(277,738)	(247,969)
Subtotal Unrestricted	(436,910)	(469,397)	(310,802)	(277,738)	(247,969)
TOTAL FUND BALANCE	(193,107)	(225,594)	(66,999)	(33,935)	(4,166)

The projected 2006/07 ending fund balance deficit will be offset the estimated ending General Fund Balance of \$24,969,116. The deficit has been reduced over the last couple years and should be completely corrected by 2008/09.

HOUSING/COMMUNITY DEVELOPMENT (CDBG) FUND - 240

FY 2006 - 2008



	2004/05 ACTUAL	2005/06 REVISED BUDGET	2005/06 ESTIMATED	2006/07 BUDGET	2007/08 BUDGET
REVENUE					
Use of Money & Property	1,163	-	552	3,300	3,300
Intergovernmental	1,077,506	1,429,917	1,321,097	1,284,473	963,355
Other Revenue	4,423	15,000	15,200	75,000	75,000
TOTAL REVENUE	1,083,092	1,444,917	1,336,849	1,362,773	1,041,655
EXPENDITURES					
Community Development	286,324	442,334	334,113	680,249	581,929
Debt Service:					
Principal Retirement	395,000	-	-	-	-
Interest and Fiscal Charges	16,274	-	-	-	-
Capital Outlay	-	600	-	600	600
TOTAL OPERATING EXPENDITURE	697,598	442,934	334,113	680,849	582,529
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
Redevelopment	-	-	-	32,567	43,773
Operating Transfers Out:					
Community Development Fund	(236,302)	(247,651)	(247,651)	-	-
HCD/ Home Housing	(24,468)	(14,227)	(14,227)	(24,465)	(37,559)
Water Enterprise Fund	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
Capital Improvement Projects Fund	(420,891)	(701,795)	(701,795)	(676,726)	-
TOTAL OTHER FINANCING SOURCES/(USES)	(691,661)	(973,673)	(973,673)	(678,624)	(3,786)
NET CHANGE IN FUND BALANCE	(306,167)	28,310	29,063	3,300	455,340
BEGINNING FUND BALANCE	327,489	21,323	21,323	50,386	53,686
ENDING FUND BALANCE	21,323	49,633	50,386	53,686	509,026
FUND BALANCE					
Restricted:					
Advances to Other Funds	-	-	-	-	-
Notes Receivable	850,000	850,000	850,000	850,000	850,000
Subtotal Restricted	850,000	850,000	850,000	850,000	850,000
Unrestricted:					
Designated:					
General Contingencies	-	-	-	-	-
Undesignated	(828,677)	(800,367)	(799,614)	(796,314)	(340,974)
Subtotal Unrestricted	(828,677)	(800,367)	(799,614)	(796,314)	(340,974)
TOTAL FUND BALANCE	21,323	49,633	50,386	53,686	509,026



	2004/05 ACTUAL	2005/06 REVISED BUDGET	2005/06 ESTIMATED	2006/07 BUDGET	2007/08 BUDGET
REVENUE					
Use of Money & Property	-	-	462	4,320	4,320
Intergovernmental	94,280	558,377	576,242	523,972	392,979
Other Revenue	107,344	162,646	54,362	50,000	50,000
TOTAL REVENUE	201,624	721,023	631,066	578,292	447,299
EXPENDITURES					
Community Development	351,907	738,646	658,626	623,437	505,539
Capital Outlay	-	-	-	-	-
TOTAL OPERATING EXPENDITURE	351,907	738,646	658,626	623,437	505,539
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
Housing/Community Development (CDBG)	24,468	14,227	14,227	24,465	37,559
Redevelopment Operating Fund	-	124,131	124,131	-	-
Operating Transfers Out:					
Community Development	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	24,468	138,358	138,358	24,465	37,559
NET CHANGE IN FUND BALANCE	(125,815)	120,735	110,798	(20,680)	(20,681)
BEGINNING FUND BALANCE	75,301	(50,515)	(50,515)	60,283	39,603
ENDING FUND BALANCE	(50,515)	70,220	60,283	39,603	18,922
FUND BALANCE					
Restricted:					
Advances to Other Funds	-	-	-	-	-
Prepaid Charges	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-
Unrestricted:					
Designated:					
General Contingencies	-	-	-	-	-
Undesignated	(50,515)	70,220	60,283	39,603	18,922
Subtotal Unrestricted	(50,515)	70,220	60,283	39,603	18,922
TOTAL FUND BALANCE	(50,515)	70,220	60,283	39,603	18,922

POLICE SEIZURE FUND - 250

FY 2006 - 2008



	2004/05 ACTUAL	2004/05 REVISED BUDGET	2004/05 ESTIMATED	2006/07 BUDGET	2007/08 BUDGET
REVENUE					
Use of Money & Property	6,036	11,580	6,743	8,550	8,550
Other Revenue	9,629	-	-	-	-
TOTAL REVENUE	15,665	11,580	6,743	8,550	8,550
EXPENDITURES					
Police	783	579	337	428	428
Capital Outlay	-	-	-	-	-
TOTAL OPERATING EXPENDITURE	783	579	337	428	428
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
Capital Improvement Projects Fund	-	-	-	-	-
Operating Transfers Out:					
Special Police Services Fund	(14,201)	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	(14,201)	-	-	-	-
NET CHANGE IN FUND BALANCE	681	11,001	6,406	8,122	8,122
BEGINNING FUND BALANCE	212,166	212,847	212,847	219,253	227,375
ENDING FUND BALANCE	212,847	223,848	219,253	227,375	235,497
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FUND BALANCE					
Restricted:					
Advances to Other Funds	-	-	-	-	-
Prepaid Charges	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-
Unrestricted:					
Designated:					
General Contingencies	-	-	-	-	-
Undesignated	212,847	223,848	219,253	227,375	235,497
Subtotal Unrestricted	212,847	223,848	219,253	227,375	235,497
TOTAL FUND BALANCE	212,847	223,848	219,253	227,375	235,497

SPECIAL POLICE SERVICES FUND - 258

FY 2006 - 2008



	2004/05 ACTUAL	2005/06 REVISED BUDGET	2005/06 ESTIMATED	2006/07 BUDGET	2007/08 BUDGET
REVENUE					
Use of Money & Property	16,024	12,636	14,289	14,590	14,490
Intergovernmental	138,966	362,458	371,093	30,500	15,000
Charges for Services	132,193	132,000	132,464	132,500	132,500
TOTAL REVENUE	287,183	507,094	517,846	177,590	161,990
EXPENDITURES					
Police	364,474	654,284	670,032	289,308	283,629
Debt Service:					
Principal Retirement	97,144	100,968	100,968	104,793	109,382
Interest and Fiscal Charges	65,391	61,067	61,067	56,577	51,902
Capital Outlay	96,287	11,885	12,641	17,000	15,000
TOTAL OPERATING EXPENDITURE	623,296	828,204	844,708	467,678	459,913
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
General Fund	231,817	151,877	151,877	233,831	239,213
Water Utility Fund	60,000	60,000	60,000	60,000	60,000
Regional Seized Property Fund	3,051	-	-	-	-
Operating Transfers Out:					
General Fund	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	294,868	211,877	211,877	293,831	299,213
NET CHANGE IN FUND BALANCE	(41,245)	(109,233)	(114,985)	3,743	1,290
BEGINNING FUND BALANCE	332,025	290,780	290,780	175,795	179,538
ENDING FUND BALANCE	290,780	181,547	175,795	179,538	180,828
FUND BALANCE					
Restricted:					
Advances to Other Funds	-	-	-	-	-
Bond Debt Covenants	162,535	162,535	162,535	162,535	162,535
Subtotal Restricted	162,535	162,535	162,535	162,535	162,535
Unrestricted:					
Designated:					
General Contingencies	-	-	-	-	-
Undesignated	128,245	19,012	13,260	17,003	18,293
Subtotal Unrestricted	128,245	19,012	13,260	17,003	18,293
TOTAL FUND BALANCE	290,780	181,547	175,795	179,538	180,828

LOCAL NARCOTICS SEIZED PROPERTY FUND - 260

FY 2006 - 2008



	2004/05 ACTUAL	2005/06 REVISED BUDGET	2005/06 ESTIMATED	2006/07 BUDGET	2007/08 BUDGET
REVENUE					
Use of Money & Property	4,299	1,646	5,959	5,400	5,400
Intergovernmental	24,229	-	9,432	20,000	20,000
Fines	4,200	-	-	-	-
TOTAL REVENUE	32,728	1,646	15,391	25,400	25,400
EXPENDITURES					
Police	1,880	81	1,073	1,770	1,770
Capital Outlay	-	-	-	-	-
TOTAL OPERATING EXPENDITURE	1,880	81	1,073	1,770	1,770
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
General Fund	-	-	-	-	-
Operating Transfers Out:					
General Fund	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	30,848	1,565	14,318	23,630	23,630
BEGINNING FUND BALANCE	61,055	91,902	91,902	106,220	129,850
ENDING FUND BALANCE	91,902	93,467	106,220	129,850	153,480
FUND BALANCE					
Restricted:					
Advances to Other Funds	-	-	-	-	-
Prepaid Charges	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-
Unrestricted:					
Designated:					
General Contingencies	-	-	-	-	-
Undesignated	91,902	93,467	106,220	129,850	153,480
Subtotal Unrestricted	91,902	93,467	106,220	129,850	153,480
TOTAL FUND BALANCE	91,902	93,467	106,220	129,850	153,480

SUPPLEMENTAL LAW ENFORCEMENT SERVICE FUND - 261

FY 2006 - 2008



	2004/05 ACTUAL	2005/06 REVISED BUDGET	2005/06 ESTIMATED	2006/07 BUDGET	2007/08 BUDGET
REVENUE					
Use of Money & Property	1,308	995	2,714	1,100	1,000
Intergovernmental	134,255	130,000	133,463	115,000	100,000
TOTAL REVENUE	135,563	130,995	136,177	116,100	101,000
EXPENDITURES					
Police	186,871	203,355	199,772	205,568	205,711
Capital Outlay	-	-	-	-	-
TOTAL OPERATING EXPENDITURE	186,871	203,355	199,772	205,568	205,711
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In: General Fund	59,925	63,553	63,553	72,954	104,711
Operating Transfers Out: Special Police Services Fund	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	59,925	63,553	63,553	72,954	104,711
NET CHANGE IN FUND BALANCE	8,616	(8,807)	(42)	(16,514)	-
BEGINNING FUND BALANCE	7,940	16,556	16,556	16,514	0
ENDING FUND BALANCE	16,556	7,749	16,514	0	0
<hr/> <hr/>					
FUND BALANCE					
Restricted:					
Advances to Other Funds	-	-	-	-	-
Prepaid Charges	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-
Unrestricted:					
Designated:					
General Contingencies	-	-	-	-	-
Undesignated	16,556	7,749	16,514	0	0
Subtotal Unrestricted	16,556	7,749	16,514	0	0
TOTAL FUND BALANCE	16,556	7,749	16,514	0	0

DRAINAGE DISTRICT FUND - 270

FY 2006 - 2008



	2004/05 ACTUAL	2005/06 REVISED BUDGET	2005/06 ESTIMATED	2006/07 BUDGET	2007/08 BUDGET
REVENUE					
Use of Money & Property	2,235	1,597	2,789	3,300	3,300
Charges for Services	7,141	-	3,276	-	-
TOTAL REVENUE	9,376	1,597	6,065	3,300	3,300
EXPENDITURES					
Public Works	469	80	303	165	165
TOTAL OPERATING EXPENDITURE	469	80	303	165	165
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
Capital Improvement Projects Fund	-	-	-	-	-
Operating Transfers Out:					
Capital Improvement Projects Fund	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	8,907	1,517	5,762	3,135	3,135
BEGINNING FUND BALANCE	72,886	81,793	81,793	87,555	90,690
ENDING FUND BALANCE	81,793	83,310	87,555	90,690	93,825
FUND BALANCE					
Restricted:					
Prepaid Charges	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-
Unrestricted:					
Designated:					
General Contingencies	-	-	-	-	-
Undesignated	81,793	83,310	87,555	90,690	93,825
Subtotal Unrestricted	81,793	83,310	87,555	90,690	93,825
TOTAL FUND BALANCE	81,793	83,310	87,555	90,690	93,825

COMMUNITY SERVICES GRANT FUND - 275

FY 2006 - 2008



	2004/05 ACTUAL	2005/06 REVISED BUDGET	2005/06 ESTIMATED	2006/07 BUDGET	2007/08 BUDGET
REVENUE					
Intergovernmental	303,079	328,557	263,339	250,000	255,337
Other Revenue	-	10,000	-	-	-
TOTAL REVENUE	303,079	338,557	263,339	250,000	255,337
EXPENDITURES					
Community Services	292,262	324,827	206,548	250,000	255,337
Capital Outlay	-	-	-	-	-
TOTAL OPERATING EXPENDITURE	292,262	324,827	206,548	250,000	255,337
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
Community Services Grant Fund	2,385	-	-	-	-
Operating Transfers Out:					
Community Services Grant Fund	(2,385)	-	-	-	-
Project SHUE Fund	(19,000)	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	(19,000)	-	-	-	-
NET CHANGE IN FUND BALANCE	(8,184)	13,730	56,791	-	-
BEGINNING FUND BALANCE	1,664	(6,520)	(6,520)	50,271	50,271
ENDING FUND BALANCE	(6,520)	7,210	50,271	50,271	50,271
FUND BALANCE					
Restricted:					
Advances to Other Funds	-	-	-	-	-
Prepaid Charges	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-
Unrestricted:					
Designated:					
General Contingencies	-	-	-	-	-
Undesignated	(6,520)	7,210	50,271	50,271	50,271
Subtotal Unrestricted	(6,520)	7,210	50,271	50,271	50,271
TOTAL FUND BALANCE	(6,520)	7,210	50,271	50,271	50,271



	2004/05 ACTUAL	2005/06 REVISED BUDGET	2005/06 ESTIMATED	2006/07 BUDGET	2007/08 BUDGET
REVENUE					
Use of Money & Property	5,608	4,105	6,217	6,200	6,200
Intergovernmental	110,374	100,000	105,086	110,000	110,000
TOTAL REVENUE	115,982	104,105	111,303	116,200	116,200
EXPENDITURES					
General Government	49,876	94,284	90,508	79,677	79,677
TOTAL OPERATING EXPENDITURE	49,876	94,284	90,508	79,677	79,677
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
Capital Improvement Projects Fund	-	-	-	-	-
Operating Transfers Out:					
Senior Transportation Fund	(28,000)	(28,000)	(28,000)	(28,000)	(28,000)
Capital Improvement Projects Fund	(110,000)	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	(138,000)	(28,000)	(28,000)	(28,000)	(28,000)
NET CHANGE IN FUND BALANCE	(71,893)	(18,179)	(7,205)	8,523	8,523
BEGINNING FUND BALANCE	215,653	143,759	143,759	136,554	145,077
ENDING FUND BALANCE	143,759	125,580	136,554	145,077	153,600
FUND BALANCE					
Restricted:					
Advances to Other Funds	-	-	-	-	-
Prepaid Charges	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-
Unrestricted:					
Designated:					
General Contingencies	-	-	-	-	-
Undesignated	143,759	125,580	136,554	145,077	153,600
Subtotal Unrestricted	143,759	125,580	136,554	145,077	153,600
TOTAL FUND BALANCE	143,759	125,580	136,554	145,077	153,600

SENIOR TRANSPORTATION FUND - 290

FY 2006 - 2008



	2004/05 ACTUAL	2005/06 REVISED BUDGET	2005/06 ESTIMATED	2006/07 BUDGET	2007/08 BUDGET
REVENUE					
Use of Money & Property	2,182	799	2,004	2,200	2,200
Intergovernmental	63,442	115,496	107,334	122,235	129,841
TOTAL REVENUE	65,625	116,295	109,338	124,435	132,041
EXPENDITURES					
Community Services	78,022	131,255	115,483	152,435	160,040
Capital Outlay	-	-	-	-	-
TOTAL OPERATING EXPENDITURE	78,022	131,255	115,483	152,435	160,040
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
AQMD Fund	28,000	28,000	28,000	28,000	28,000
Operating Transfers Out:					
Capital Improvement Projects Fund	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	28,000	28,000	28,000	28,000	28,000
NET CHANGE IN FUND BALANCE	15,602	13,040	21,855	-	1
BEGINNING FUND BALANCE	19,814	35,417	35,417	57,272	57,272
ENDING FUND BALANCE	35,417	48,457	57,272	57,272	57,273
FUND BALANCE					
Restricted:					
Advances to Other Funds	-	-	-	-	-
Prepaid Charges	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-
Unrestricted:					
Designated:					
General Contingencies	-	-	-	-	-
Undesignated	35,417	48,457	57,272	57,272	57,273
Subtotal Unrestricted	35,417	48,457	57,272	57,272	57,273
TOTAL FUND BALANCE	35,417	48,457	57,272	57,272	57,273



	2004/05 ACTUAL	2005/06 REVISED BUDGET	2005/06 ESTIMATED	2006/07 BUDGET	2007/08 BUDGET
REVENUE					
Use of Money & Property	(514)	1,003	(181)	-	-
Other Revenue	41,403	90,926	90,926	78,100	78,100
TOTAL REVENUE	40,889	91,929	90,745	78,100	78,100
EXPENDITURES					
Community Services	62,977	89,896	42,823	78,100	78,100
Capital Outlay	-	-	-	-	-
TOTAL OPERATING EXPENDITURE	62,977	89,896	42,823	78,100	78,100
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In: CS Grant Fund	19,000	-	-	-	-
Operating Transfers Out: Internal Service (fixed assets)	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	19,000	-	-	-	-
NET CHANGE IN FUND BALANCE	(3,088)	2,033	47,922	-	-
BEGINNING FUND BALANCE	(13,679)	(16,767)	(16,767)	31,155	31,155
ENDING FUND BALANCE	(16,767)	(14,734)	31,155	31,155	31,155
<hr/> <hr/>					
FUND BALANCE					
Restricted:					
Advances to Other Funds	-	-	-	-	-
Prepaid Charges	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-
Unrestricted:					
Designated:					
General Contingencies	-	-	-	-	-
Undesignated	(16,767)	(14,734)	31,155	31,155	31,155
Subtotal Unrestricted	(16,767)	(14,734)	31,155	31,155	31,155
TOTAL FUND BALANCE	(16,767)	(14,734)	31,155	31,155	31,155



CAPITAL PROJECTS FUNDS

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 2006 - 2008



	2004/05 ACTUAL	2005/06 REVISED BUDGET	2005/06 ESTIMATED	2006/07 BUDGET	2007/08 BUDGET
REVENUE					
Other Revenue	-	-	-	-	-
TOTAL REVENUE	-	-	-	-	-
EXPENDITURES					
Capital Outlay	7,273,915	26,277,947	26,277,947	6,119,747	964,750
TOTAL OPERATING EXPENDITURE	7,273,915	26,277,947	26,277,947	6,119,747	964,750
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
General Fund	-	128,000	128,000	-	-
Cable TV Fund	1,475,000	180,000	180,000	-	-
CDBG Fund	420,891	701,795	701,795	676,726	-
Special Police Services Fund	12,500	-	-	-	-
AQMD Fund	110,000	-	-	-	-
Gas Tax Fund	475,000	2,695,414	2,695,414	1,572,000	-
Measure M Fund	376,592	-	-	1,525,271	-
State AB2928	-	116,000	116,000	118,000	-
Traffic Impact Fee Fund	452,582	2,448,403	2,448,403	260,000	-
Park Dedication Fund	303,120	876,895	876,895	83,750	83,750
Water Utility Fund	386,000	386,000	386,000	1,050,000	350,000
Information Systems Fund	11,150	-	-	-	-
Equipment Replacement Fund	367,000	514,000	514,000	504,000	531,000
Building Maintenance Fund	105,790	-	-	330,000	-
Redevelopment Fund	3,097,000	364,136	364,136	-	-
Operating Transfers Out:					
General Fund	(1,121)	-	-	-	-
Gas Tax Fund	(129,953)	-	-	-	-
Traffic Impact Fee Fund	(98,607)	(580,000)	(580,000)	-	-
Municipal Lighting Fund	(25,000)	-	-	-	-
Measure M Fund	(299,841)	-	-	-	-
State AB2928	(262)	-	-	-	-
Park Dedication Fund	-	(175,000)	(175,000)	-	-
Building Maintenance Fund	(178,622)	-	-	-	-
Equipment Replacement Fund	(302,173)	-	-	-	-
Water Utility Fund	(955,004)	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	5,602,041	7,655,643	7,655,643	6,119,747	964,750
NET CHANGE IN FUND BALANCE	(1,671,874)	(18,622,304)	(18,622,304)	-	-
BEGINNING FUND BALANCE	20,294,186	18,622,312	18,622,312	8	8
ENDING FUND BALANCE	18,622,312	8	8	8	8
FUND BALANCE					
Restricted:					
Advances to Other Funds	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-
Unrestricted:					
Designated:					
CIP Items	18,622,312	8	8	8	8
Subtotal Unrestricted	18,622,312	8	8	8	8
TOTAL FUND BALANCE	18,622,312	8	8	8	8

RESERVE FUND - 800

FY 2006 - 2008



	2004/05 ACTUAL	2005/06 REVISED BUDGET	2005/06 ESTIMATED	2006/07 BUDGET	2007/08 BUDGET
REVENUE					
Use of Money and Property	111,593	93,813	126,440	129,000	129,000
TOTAL REVENUE	111,593	93,813	126,440	129,000	129,000
EXPENDITURES					
General Government	-	-	-	-	-
TOTAL OPERATING EXPENDITURE	-	-	-	-	-
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
Information Systems Fund	-	-	-	177,000	177,000
Operating Transfers Out:					
Capital Improvement Project Fund	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	177,000	177,000
NET CHANGE IN FUND BALANCE	111,593	93,813	126,440	306,000	306,000
BEGINNING FUND BALANCE	11,618,389	11,729,982	11,729,982	11,856,422	12,162,422
ENDING FUND BALANCE	11,729,982	11,823,795	11,856,422	12,162,422	12,468,422
FUND BALANCE					
Restricted:					
Debt Service	31,000	31,000	31,000	31,000	31,000
Police Computer Replacement Reserve (IS)	-	-	-	177,000	354,000
Non-current Advances	1,288,550	1,288,550	1,288,550	1,288,550	1,288,550
Subtotal Restricted	1,319,550	1,319,550	1,319,550	1,496,550	1,673,550
Unrestricted:					
Designated:					
CIP Items					
General	6,500,004	6,500,004	6,500,004	6,500,004	6,500,004
Muni-Lighting	1,615,956	1,654,418	1,667,796	1,719,796	1,771,796
Water	1,088,400	1,115,044	1,124,310	1,160,310	1,196,310
Equipment Replacement	502,849	514,818	518,980	535,980	552,980
Building Maintenance	356,306	364,787	367,736	379,736	391,736
Information Systems	346,917	355,174	358,046	370,046	382,046
Undesignated	-	-	-	(0)	(0)
Subtotal Unrestricted	10,410,432	10,504,245	10,536,872	10,665,872	10,794,872
TOTAL FUND BALANCE	11,729,982	11,823,795	11,856,422	12,162,422	12,468,422

**REDEVELOPMENT FUNDS**

For budgeting purposes, all Redevelopment funds are grouped together in numerical order.

Capital Projects Funds

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 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 540: WRA Reserve Fund

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

Debt Service Funds

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.

Special Revenue Funds

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.



	2004/05 ACTUAL	2005/06 REVISED BUDGET	2005/06 ESTIMATED	2006/07 BUDGET	2007/08 BUDGET
REVENUE					
Use of Money & Property	465,121	371,216	745,632	740,000	740,000
Intergovernmental	663,930	-	147,510	-	-
Other Revenue	545	-	34,935	-	-
TOTAL REVENUE	1,129,596	371,216	928,077	740,000	740,000
EXPENDITURES					
Community Development	1,558,787	1,947,564	1,758,584	2,106,584	2,084,028
Capital Outlay	-	-	-	-	-
Budget Contingency 1.00%	-	-	-	228,238	242,270
Emergency Reserve 5.00%	-	545,357	545,357	1,141,192	1,211,350
TOTAL OPERATING EXPENDITURE	1,558,787	2,492,921	2,303,941	3,476,014	3,537,648
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
General Fund	33,280	-	-	-	-
WRA Debt Service Fund	5,950,000	6,420,000	6,420,000	8,000,000	14,000,000
WRA Low/Moderate Income Housing Fund	168,134	203,827	203,827	223,095	221,298
Operating Transfers Out:					
CDBG Fund	-	-	-	(32,567)	(43,773)
Community Development Fund	(455,285)	(549,082)	(549,082)	(618,148)	(624,730)
Reserve Fund	-	-	-	(390,423)	(390,423)
Capital Improvement Projects Fund	(2,663,280)	(3,415,423)	(3,415,423)	(320,000)	-
TOTAL OTHER FINANCING SOURCES/(USES)	3,032,849	2,659,322	2,659,322	6,861,957	13,162,372
NET CHANGE IN FUND BALANCE	2,603,658	537,617	1,283,458	4,125,943	10,364,724
BEGINNING FUND BALANCE	1,637,357	4,241,014	4,241,014	5,524,472	9,650,415
ENDING FUND BALANCE	4,241,014	4,778,631	5,524,472	9,650,415	20,015,139
FUND BALANCE					
Restricted:					
Land Held for Resale	723,950	723,950	723,950	723,950	723,950
Noncurrent Advances	-	-	-	-	-
Subtotal Restricted	723,950	723,950	723,950	723,950	723,950
Unrestricted:					
Designated:					
Infrastructure Revitalization Program	3,558,767	3,558,767	2,530,604	8,055,088	18,777,753
Undesignated	(41,702)	495,915	2,269,919	871,377	513,436
Subtotal Unrestricted	3,517,065	4,054,682	4,800,523	8,926,465	19,291,189
TOTAL FUND BALANCE	4,241,014	4,778,631	5,524,472	9,650,415	20,015,139



	2004/05 ACTUAL	2005/06 REVISED BUDGET	2005/06 ESTIMATED	2006/07 BUDGET	2007/08 BUDGET
REVENUE					
Taxes	16,923,012	16,742,969	20,839,392	22,907,710	24,421,820
Use of Money & Property	190,369	135,776	256,807	250,000	250,000
TOTAL REVENUE	17,113,381	16,878,745	21,096,199	23,157,710	24,671,820
EXPENDITURES					
General Government	4,964,846	4,840,937	5,014,798	6,532,885	6,958,591
Debt Service:					
Principal Retirement	3,775,000	3,880,000	3,880,000	4,030,000	990,000
Interest and Fiscal Charges	2,059,287	1,873,294	1,873,294	1,717,968	1,556,661
TOTAL OPERATING EXPENDITURE	10,799,133	10,594,231	10,768,092	12,280,853	9,505,252
OTHER FINANCING SOURCES/(USES)					
Proceeds from Issuance of Bonds	3,100,000	-	-	-	-
Operating Transfers In:					
WRA Low/Moderate Income Housing	486,621	510,208	510,208	509,542	509,332
Operating Transfers Out:					
WRA Operating Fund	(5,950,000)	(6,420,000)	(6,420,000)	(8,000,000)	(14,000,000)
Capital Improvement Projects Fund	(3,097,000)	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	(5,460,379)	(5,909,792)	(5,909,792)	(7,490,458)	(13,490,668)
NET CHANGE IN FUND BALANCE	853,869	374,722	4,418,315	3,386,399	1,675,900
BEGINNING FUND BALANCE	9,673,924	10,527,792	10,527,792	14,946,107	18,332,506
ENDING FUND BALANCE	10,527,792	10,902,514	14,946,107	18,332,506	20,008,406
FUND BALANCE					
Restricted:					
Advances to Other Funds	1,845,433	1,845,433	1,845,433	1,845,433	1,845,433
Fiscal Agent Cash	12,242,023	12,242,023	12,242,023	11,912,263	11,912,263
Debt Service Covenants	2,480,000	2,480,000	2,480,000	2,480,000	2,480,002
Subtotal Restricted	16,567,455	16,567,455	16,567,455	16,237,696	16,237,698
Unrestricted:					
Designated:					
General Contingencies	500,000	500,000	500,000	500,000	500,002
Debt Service	(6,539,663)	(6,164,941)	(2,121,348)	1,594,811	3,270,707
Undesignated	-	-	-	-	-
Subtotal Unrestricted	(6,039,663)	(5,664,941)	(1,621,348)	2,094,811	3,770,709
TOTAL FUND BALANCE	10,527,792	10,902,514	14,946,107	18,332,506	20,008,406



	2004/05 ACTUAL	2005/06 REVISED BUDGET	2005/06 ESTIMATED	2006/07 BUDGET	2007/08 BUDGET
REVENUE					
Other Revenue	-	-	-	-	-
TOTAL REVENUE	-	-	-	-	-
EXPENDITURES					
Community Development	-	-	-	-	-
Capital Outlay	4,598,176	18,711,452	18,711,452	1,320,000	1,000,000
TOTAL OPERATING EXPENDITURE	4,598,176	18,711,452	18,711,452	1,320,000	1,000,000
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
WRA Operating Fund	2,663,280	345,000	345,000	320,000	-
Low/Moderate Housing Fund	2,838,300	2,838,300	2,838,300	1,000,000	1,000,000
Operating Transfers Out:					
Low/Moderate Housing Fund	(573,692)	-	-	-	-
HOME Fund	-	(124,131)	(124,131)	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	4,927,888	3,059,169	3,059,169	1,320,000	1,000,000
NET CHANGE IN FUND BALANCE	329,712	(15,652,283)	(15,652,283)	-	-
BEGINNING FUND BALANCE	14,472,570	14,802,282	14,802,282	(850,001)	(850,001)
ENDING FUND BALANCE	14,802,282	(850,001)	(850,001)	(850,001)	(850,001)
FUND BALANCE					
Restricted:					
Advances to Other Funds	-	-	-	-	-
Prepaid Charges	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-
Unrestricted:					
Designated:					
CIP Items	14,802,282	(850,001)	(850,001)	(850,001)	(850,001)
Undesignated	-	-	-	-	-
Subtotal Unrestricted	14,802,282	(850,001)	(850,001)	(850,001)	(850,001)
TOTAL FUND BALANCE	14,802,282	(850,001)	(850,001)	(850,001)	(850,001)

Deficit fund position is due to an advance in 2004/05 from the municipal lighting district for project matching. The advance will be repaid when the project is completed and the grant funding is received.



	2004/05 ACTUAL	2005/06 REVISED BUDGET	2005/06 ESTIMATED	2006/07 BUDGET	2007/08 BUDGET
REVENUE					
Taxes	4,544,248	4,169,618	5,523,344	5,876,929	6,255,456
Use of Money & Property	168,082	49,309	214,366	220,000	220,000
Other Revenue	26,865	-	7,989	-	-
TOTAL REVENUE	4,739,194	4,218,927	5,745,699	6,096,929	6,475,456
EXPENDITURES					
General Government	28,110	317,491	450,339	418,588	440,509
Capital Outlay	-	-	-	-	-
TOTAL OPERATING EXPENDITURE	28,110	317,491	450,339	418,588	440,509
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
Capital Improvement Projects Fund	573,692	-	-	-	-
Operating Transfers Out:					
WRA Operating Fund	(173,659)	(203,827)	(203,827)	(223,095)	(221,298)
Capital Improvement Projects Fund	(2,838,300)	(2,838,300)	(2,838,300)	(1,000,000)	(1,000,000)
Water Enterprise Fund	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
WRA Debt Service Fund	(481,096)	(510,208)	(510,208)	(509,542)	(509,332)
TOTAL OTHER FINANCING SOURCES/(USES)	(2,929,363)	(3,562,335)	(3,562,335)	(1,742,637)	(1,740,630)
NET CHANGE IN FUND BALANCE	1,781,722	339,101	1,733,025	3,935,704	4,294,317
BEGINNING FUND BALANCE	4,450,836	6,232,558	6,232,558	7,965,583	11,901,287
ENDING FUND BALANCE	6,232,558	6,571,659	7,965,583	11,901,287	16,195,604
FUND BALANCE					
Restricted:					
Debt Service Covenants	1,420,000	1,420,000	1,420,000	1,420,000	1,420,000
Notes Receivable	1,681,886	1,681,886	1,681,886	1,681,886	1,681,886
Low and Moderate Income Housing	3,130,672	3,469,773	4,863,697	8,799,401	13,093,718
Subtotal Restricted	6,232,558	6,571,659	7,965,583	11,901,287	16,195,604
Unrestricted:					
Designated:					
General Contingencies	-	-	-	-	-
Undesignated					
Subtotal Unrestricted	-	-	-	-	-
TOTAL FUND BALANCE	6,232,558	6,571,659	7,965,583	11,901,287	16,195,604

WRA RESERVE FUND - 540

FY 2006 - 2008



	2004/05 ACTUAL	2005/06 REVISED BUDGET	2005/06 ESTIMATED	2006/07 BUDGET	2007/08 BUDGET
REVENUE					
Use of Money and Property	52,675	59,742	65,972	65,000	65,000
TOTAL REVENUE	52,675	59,742	65,972	65,000	65,000
EXPENDITURES					
General Government	-	-	-	-	-
TOTAL OPERATING EXPENDITURE	-	-	-	-	-
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
Redevelopment Operating Fund	-	-	-	390,423	390,423
Operating Transfers Out:					
Redevelopment Operating Fund	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	390,423	390,423
NET CHANGE IN FUND BALANCE	52,675	59,742	65,972	455,423	455,423
BEGINNING FUND BALANCE	2,425,018	2,477,694	2,477,694	2,543,666	2,999,089
ENDING FUND BALANCE	2,477,694	2,537,436	2,543,666	2,999,089	3,454,512
<hr/>					
FUND BALANCE					
Restricted:					
Debt Service	2,477,694	2,537,436	2,543,666	2,608,666	2,673,666
Rose Center Capital Replacement	-	-	-	390,423	780,846
Subtotal Restricted	2,477,694	2,537,436	2,543,666	2,999,089	3,454,512
Unrestricted:					
Designated:					
CIP Items	-	-	-	-	-
Undesignated	-	-	-	-	-
Subtotal Unrestricted	-	-	-	-	-
TOTAL FUND BALANCE	2,477,694	2,537,436	2,543,666	2,999,089	3,454,512

**ENTERPRISE FUNDS****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 2006 - 2008



	2004/05 ACTUAL	2005/06 REVISED BUDGET	2005/06 ESTIMATED	2006/07 BUDGET	2007/08 BUDGET
OPERATING REVENUE					
Use of Money & Property	196,467	164,608	189,233	212,000	212,000
Charges for Services	10,323,213	9,650,000	10,065,883	10,223,469	10,460,799
Other Revenue	5,144	-	3,994	-	-
Gain (loss) on sale of equipment	601	-	-	-	-
TOTAL REVENUE	10,525,425	9,814,608	10,259,110	10,435,469	10,672,799
OPERATING EXPENSES					
Salaries & Benefits	2,060,535	2,264,351	2,217,453	2,409,912	2,439,563
Maintenance and operations	2,915,028	3,065,012	3,099,499	3,466,014	3,546,523
Purchased water	2,292,891	2,634,843	2,522,180	2,351,959	2,040,194
Pump and basin assessment	1,891,435	1,951,903	1,929,264	2,283,323	2,592,238
Capital Outlay	962,539	3,600	-	3,000	3,000
Debt Service:					
Principal Payments	418,155	462,678	462,678	436,878	453,822
Payment on Advance	280,222	267,006	267,006	323,929	339,964
Interest Payments	462,947	438,635	438,635	405,278	370,486
TOTAL OPERATING EXPENSES	11,283,753	11,088,028	10,936,715	11,680,293	11,785,790
OPERATING INCOME (LOSS)	(758,328)	(1,273,420)	(677,605)	(1,244,824)	(1,112,991)
Operating Transfers In:					
General Fund (Life Line)	100,000	100,000	100,000	100,000	100,000
General Fund (Mall Lease)	40,000	40,000	40,000	40,000	40,000
Housing/Community Development Fund (fixe	10,000	10,000	10,000	10,000	10,000
Redevelopment Agency Fund	10,000	10,000	10,000	10,000	10,000
Capital Projects Fund	955,004	-	-	-	-
Operating Transfers Out:					
Special Police Services Fund (800 MHz)	(60,000)	(60,000)	(60,000)	(60,000)	(60,000)
Capital Projects Fund	(386,000)	(386,000)	(386,000)	(1,050,000)	(350,000)
TOTAL OTHER FINANCING SOURCES/(USES)	669,004	(286,000)	(286,000)	(950,000)	(250,000)
NET CHANGE IN WORKING CAPITAL	(89,324)	(1,559,420)	(963,605)	(2,194,824)	(1,362,991)
BEGINNING WORKING CAPITAL	4,617,089	4,527,765	4,527,765	3,564,160	1,369,336
ENDING WORKING CAPITAL	4,527,765	2,968,345	3,564,160	1,369,336	6,345



AGENCY FUNDS

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.



	2004/05 ACTUAL	2005/06 REVISED BUDGET	2005/06 ESTIMATED	2006/07 BUDGET	2007/08 BUDGET
REVENUE					
Use of Money & Property	1,832	1,424	2,095	2,550	2,550
Charges for Services	38,164	40,000	39,880	40,000	40,000
TOTAL REVENUE	39,996	41,424	41,975	42,550	42,550
EXPENDITURES					
Community Development	1,500	3,500	2,600	3,500	3,500
Debt Service:					
Principal Retirement	20,000	20,000	20,000	25,000	25,000
Interest and Fiscal Charges	16,595	15,205	15,205	13,630	11,874
TOTAL OPERATING EXPENDITURE	38,095	38,705	37,805	42,130	40,374
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
General Fund	-	-	-	-	-
Operating Transfers Out:					
General Fund	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	1,901	2,719	4,170	420	2,176
BEGINNING DUE TO BONDHOLDERS	78,651	80,552	80,552	84,722	85,142
ENDING DUE TO BONDHOLDERS	80,552	83,271	84,722	85,142	87,318
FUND BALANCE					
Restricted:					
Advances to Other Funds	-	-	-	-	-
Prepaid Charges	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-
Unrestricted:					
Designated:					
General Contingencies	-	-	-	-	-
Undesignated					
Due to Bondholders	80,552	83,271	84,722	85,142	87,318
Subtotal Unrestricted	80,552	83,271	84,722	85,142	87,318
TOTAL FUND BALANCE	80,552	83,271	84,722	85,142	87,318

**INTERNAL SERVICE FUNDS**

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 2006 - 2008



	2004/05 ACTUAL	2005/06 REVISED BUDGET	2005/06 ESTIMATED	2006/07 BUDGET	2007/08 BUDGET
REVENUE					
Use of Money & Property	82,164	68,739	101,687	108,000	108,000
Charges for Services	1,386,348	1,455,185	1,461,821	1,531,978	1,531,978
Other Revenue	141,243	50,000	133,032	150,000	150,000
Gain on sale of equipment	71,536	15,000	6,434	15,000	15,000
TOTAL REVENUE	1,681,291	1,588,924	1,702,974	1,804,978	1,804,978
EXPENDITURES					
Salaries and Benefits	328,292	390,471	392,368	417,134	423,642
Maintenance and Operations	740,757	795,551	816,757	903,997	904,409
Capital Outlay	326,286	-	-	-	-
Budget Contingency 1.00%	-	15,159	15,159	18,050	18,050
Emergency Reserve 5.00%	-	75,793	75,793	90,249	90,249
TOTAL OPERATING EXPENDITURE	1,395,335	1,276,974	1,300,077	1,429,430	1,436,350
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
Capital Improvement Projects Fund	302,173	-	-	-	-
Operating Transfers Out:					
Capital Improvement Projects Fund	(367,000)	(514,000)	(514,000)	(504,000)	(531,000)
TOTAL OTHER FINANCING SOURCES/(USES)	(64,827)	(514,000)	(514,000)	(504,000)	(531,000)
NET CHANGE IN WORKING CAPITAL	221,129	(202,050)	(111,103)	(128,452)	(162,372)
BEGINNING WORKING CAPITAL	1,759,117	1,980,246	1,980,246	1,869,143	1,740,691
ENDING WORKING CAPITAL	1,980,246	1,778,196	1,869,143	1,740,691	1,578,319

GENERAL BENEFITS FUND - 740

FY 2006 - 2008



	2004/05 ACTUAL	2005/06 REVISED BUDGET	2005/06 ESTIMATED	2006/07 BUDGET	2007/08 BUDGET
REVENUE					
Use of Money & Property	(85)	-	(90)	-	-
Charges for Services	11,156,209	12,372,435	12,226,577	13,042,731	13,204,901
Other Revenue	300,682	175,000	84,443	115,000	115,000
TOTAL REVENUE	11,456,806	12,547,435	12,310,930	13,157,731	13,319,901
EXPENDITURES					
Salaries and Benefits	3,060,215	3,681,773	3,414,406	5,595	5,595
Maintenance and Operations	1,317,491	1,577,297	1,552,556	5,441,679	5,584,299
Insurance Premiums and Legal Fees	2,112,900	2,496,609	2,076,022	2,419,048	2,518,328
Claims and Benefits	4,650,099	5,779,748	5,321,609	6,253,661	6,388,643
TOTAL OPERATING EXPENDITURE	11,140,705	13,535,427	12,364,593	14,119,983	14,496,865
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In: General Fund	-	-	-	-	-
Operating Transfers Out: General Fund	(1,033,000)	(1,500,000)	(1,500,000)	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	(1,033,000)	(1,500,000)	(1,500,000)	-	-
NET CHANGE IN WORKING CAPITAL	(716,899)	(2,487,992)	(1,553,663)	(962,252)	(1,176,964)
BEGINNING WORKING CAPITAL	5,909,619	5,192,720	5,192,720	3,639,057	2,676,805
ENDING WORKING CAPITAL	5,192,720	2,704,728	3,639,057	2,676,805	1,499,841

LIABILITY ADMINISTRATION FUND - 750

FY 2006 - 2008



	2004/05 ACTUAL	2005/06 REVISED BUDGET	2005/06 ESTIMATED	2006/07 BUDGET	2007/08 BUDGET
REVENUE					
Use of Money & Property	21,195	-	-	-	-
Charges for Services	1,137,107	1,137,107	1,136,507	1,591,536	1,591,536
Other Revenue	849,116	380,000	340,351	330,000	330,000
TOTAL REVENUE	2,007,417	1,517,107	1,476,858	1,921,536	1,921,536
EXPENDITURES					
Maintenance and Operations	453,873	460,073	417,344	546,693	554,735
Insurance Premiums and Legal Fees	721,142	1,283,500	961,255	1,283,500	1,283,500
Claims and Benefits	232,784	330,000	328,760	680,000	680,000
TOTAL OPERATING EXPENDITURE	1,407,800	2,073,573	1,707,359	2,510,193	2,518,235
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
General Fund	-	-	-	-	-
Operating Transfers Out:					
Reserve Fund	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-
NET CHANGE IN WORKING CAPITAL	599,618	(556,466)	(230,501)	(588,657)	(596,699)
BEGINNING WORKING CAPITAL	5,249,661	5,849,279	5,849,279	5,618,778	5,030,121
ENDING WORKING CAPITAL	5,849,279	5,292,813	5,618,778	5,030,121	4,433,422

INFORMATION SYSTEMS AND EQUIPMENT FUND - 760

FY 2006 - 2008



	2004/05 ACTUAL	2005/06 REVISED BUDGET	2005/06 ESTIMATED	2006/07 BUDGET	2007/08 BUDGET
REVENUE					
Use of Money & Property	60,285	69,491	61,407	85,000	85,000
Charges for Services	1,092,658	1,111,689	1,100,278	1,214,359	1,424,857
Other Revenue	22,800	-	-	-	-
TOTAL REVENUE	1,175,743	1,181,180	1,161,685	1,299,359	1,509,857
EXPENDITURES					
Salaries and Benefits	390,568	428,508	424,550	506,063	510,239
Maintenance and Operations	446,191	551,307	499,613	581,801	619,604
Capital Outlay	80,762	90,000	91,868	95,000	100,000
Debt Service:					
Principal Retirement	21,785	22,643	22,643	23,500	24,529
Interest and Fiscal Charges	15,401	14,187	14,187	13,180	12,131
Budget Contingency 1.00%	-	11,812	11,812	12,994	15,099
Emergency Reserve 5.00%	-	59,059	59,059	64,968	75,493
TOTAL OPERATING EXPENDITURE	954,707	1,177,516	1,123,732	1,297,506	1,357,095
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
Other Funds	11,150	-	-	-	-
Operating Transfers Out:					
Capital Improvement Projects Fund	(11,150)	-	-	-	-
Reserve Fund	-	-	-	(177,000)	(177,000)
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	(177,000)	(177,000)
NET CHANGE IN WORKING CAPITAL	221,036	3,664	37,953	(175,147)	(24,238)
BEGINNING WORKING CAPITAL	525,381	746,417	746,417	784,370	609,223
ENDING WORKING CAPITAL	746,417	750,081	784,370	609,223	584,985

GOVERNMENT BUILDINGS FUND - 770

FY 2006 - 2008



	2004/05 ACTUAL	2005/06 REVISED BUDGET	2005/06 ESTIMATED	2006/07 BUDGET	2007/08 BUDGET
REVENUE					
Use of Money & Property	35,155	29,440	40,120	40,000	40,000
Charges for Services	1,330,001	1,334,000	1,333,999	1,484,390	1,489,776
Other Revenue	-	-	15,734	-	-
TOTAL REVENUE	1,365,156	1,363,440	1,389,853	1,524,390	1,529,776
EXPENDITURES					
Salaries	375,305	449,285	437,106	488,132	482,058
Maintenance and Operations	567,598	569,762	558,748	644,505	642,244
Capital outlay	178,622	-	-	2,400	-
Debt Service:					
Principal Retirement	165,570	172,088	172,088	178,607	186,429
Interest and Fiscal Charges	110,849	107,910	107,910	100,256	92,289
Budget Contingency 1.00%	-	6,957	6,957	15,244	15,298
Emergency Reserve 5.00%	-	68,172	68,172	76,220	76,489
TOTAL OPERATING EXPENDITURE	1,397,944	1,374,174	1,350,981	1,505,364	1,494,807
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
Capital Improvement Projects Fund	178,622	-	-	-	-
Operating Transfers Out:					
Capital Improvement Projects Fund	(105,790)	-	-	(330,000)	-
TOTAL OTHER FINANCING SOURCES/(USES)	72,832	-	-	(330,000)	-
NET CHANGE IN WORKING CAPITAL	40,044	(10,734)	38,872	(310,974)	34,969
BEGINNING WORKING CAPITAL	233,005	273,049	273,049	311,921	947
ENDING WORKING CAPITAL	273,049	262,315	311,921	947	35,916



REVENUES

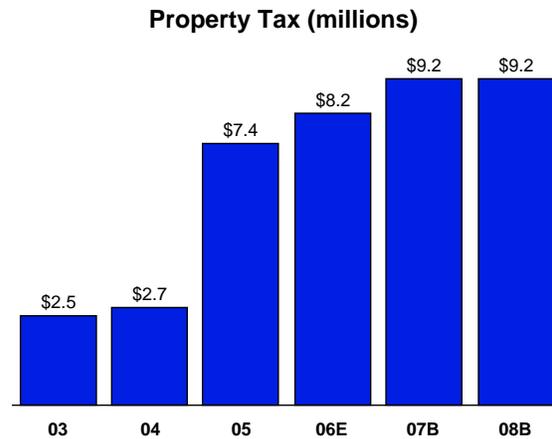
MAJOR REVENUE SOURCES FY 2006 – 2008



GENERAL FUND REVENUES:

Property Tax: 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.

General Fund Property tax revenue is projected to increase slightly in the fiscal year 2006-07. This increase is due to the end of the two year ERAF III shift. Beginning in fiscal year 2006-07 the City will no longer be required to make an ERAF payment to the county in the amount of \$898,281.



Since approval of the Redevelopment Infrastructure Revitalization Plan (IRP) in 2001/02, the property tax base has, and will continue to remain flat. As such, the General Fund Property Tax Revenues will remain consistent with prior years while the incremental increase in property tax revenue is projected to increase for the Redevelopment Agency. The City does receive a portion of the increase through pass-through payments from the Redevelopment Agency. Secured and unsecured property is 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.

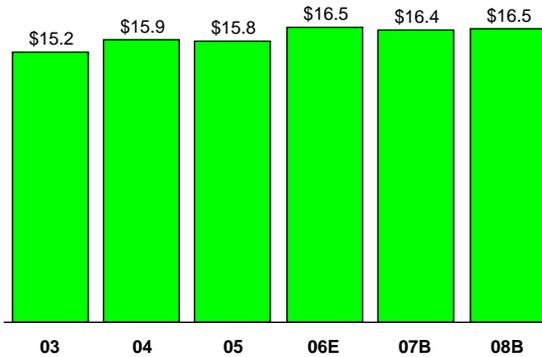
The large increase in property tax revenue in 2003/04 is due to the replacement of "lost" Vehicle License Fee (VLF) revenue in the form of property tax as enacted in the 2004 Budget Act and further codified by the passage of proposition 1A in November, 2004. This tax "swap" is known as the "in-lieu of VLF" revenue stream.

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.

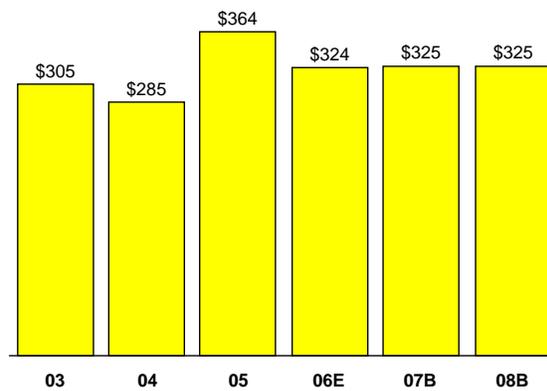
Sales Tax (millions)



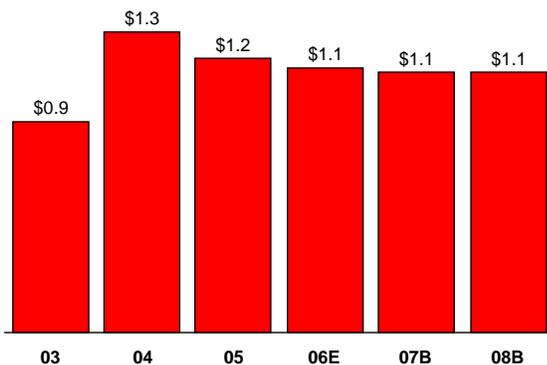
In 2003 and 2004 legislation was passed that created the “triple flip” which shifts ¼ ¢ of local sales and use taxes to the State to repay bonds approved by the passage of Proposition 57. In its place, the City will receive an amount equal to the ¼ ¢ shift in the form of property tax paid from the County ERAF account in January and May annually. The “triple flip” will be in place until the bonds are retired.

approximately 40% of total General Fund revenue. Sales tax revenue is projected at \$16.4 million for fiscal years 2006/08, slightly below the \$16.5 million estimated for 2005/06. The slight drop is due to the expected decline in auto sales and a loss of an anchor department store at the Westminster Mall. New motor vehicle dealer results, consistent with regional and statewide trends were down. Major department store’s share of total retail sales in California fell 3.4% in fiscal year 2005-06 compared to 5.5% just 10 years earlier. Rapid growth in discount department store sales, along with competition from apparel sellers and specialty stores have “boxed in” the traditional department store and limited its growth opportunities. The closure of an anchor department store at the Westminster Mall is consistent with this trend. For fiscal year 2006-07 and 2007-08 sales tax revenues are not projected to increase but to remain fairly consistent with prior year estimates.

Property Transfer (thousands)



Business License (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 property transfer tax revenue to remain stable in fiscal years 2006/08.

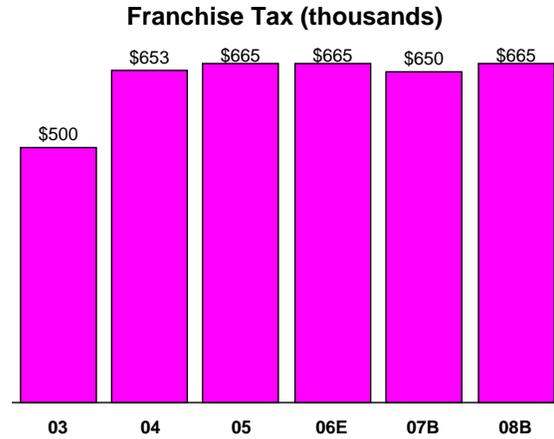
BUSINESS LICENSE: The Business License Tax is imposed on businesses for the privilege of

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

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 kinds of businesses are in or want to enter Westminster. Further, the tax helps confirm sales tax payment levels.

Business license tax revenue was projected to remain constant with 2005/06 estimated levels.

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

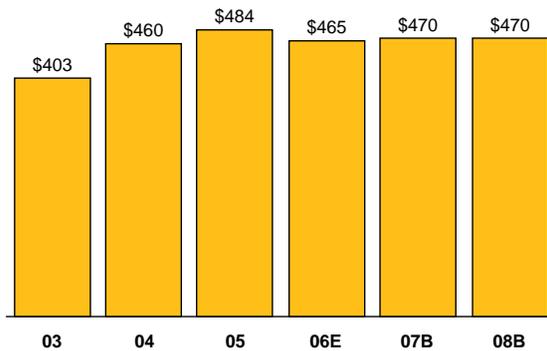


(taxicabs and private ambulances), and cable television companies.

In 1999/00 the franchise revenue from the cable television companies was moved to the community promotion fund to cover costs associated with the City's cable television program.

Franchise revenue is projected to remain flat in fiscal years 2006/08.

Transient Occupancy (thousands)

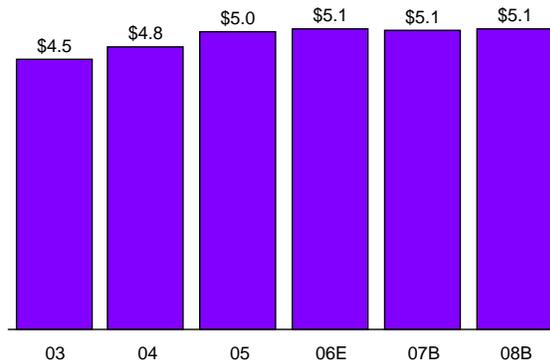


TRANSIENT OCCUPANCY TAX: Transient Occupancy also known as the "hotel tax" is a tax imposed for the privilege of occupying a

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%.

The transient occupancy tax revenue was projected using a modest growth of 1% over 2005/06 estimates.

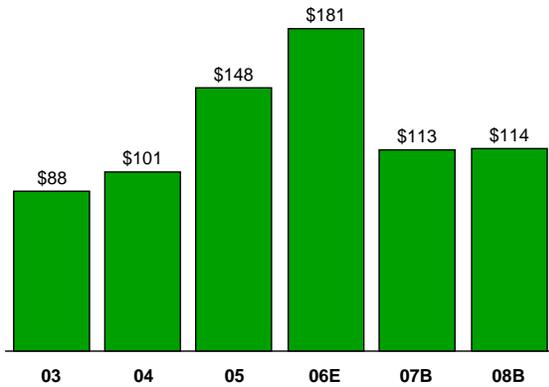
Utility Users (millions)



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%.

Licenses & Permits (thousands)

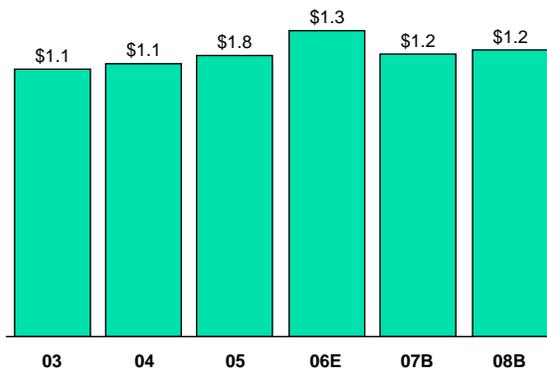


Utility Users tax revenue is projected to remain flat in 2006/08.

LICENSE & PERMITS: The California Constitution as well as various statutes allows 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.

License and permit revenue is projected to decrease by 37% from 2005/06. This decline is based on the drop in both new business license applications and renewals in the past three fiscal years. In fiscal years 2003-04, 2004-05 and 2005-06 the total number of business licenses (new and renewals) has decreased from 6,173 to 5,746. Based on this, it is anticipated that the number of business licenses issued in fiscal year 2006-07 and 2007-08 will drop even further.

Fines (millions)



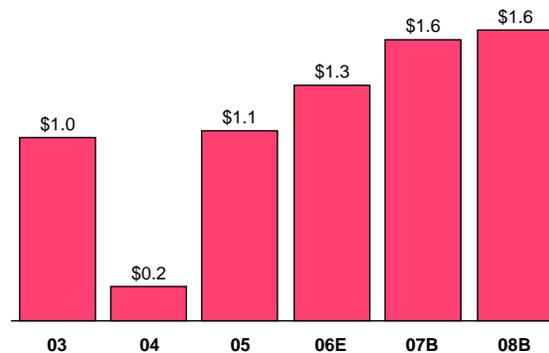
Note: The revenue swings are reflective of the local economic swings.

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.

INTEREST/RENDS: Categories in this group consists of interest income from the investment of city money (\$1.2 million). Rental of city facilities (\$30,000) and the bus shelter rental agreement revenue (\$361,520).

Interest/Rents (millions)



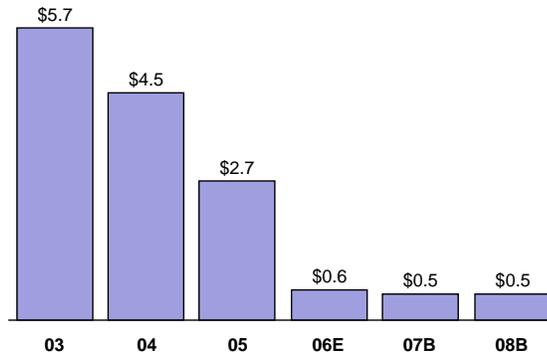
Interest income is earned on the investment of temporary idle cash. All cash in the City, except Redevelopment, is pooled for investment purposes. The interest earned is prorated to individual funds on the basis of cash ownership.

Cash balances have increased from \$7 million at the end of 1994/95 to \$98 million at the end of 2005/06. Interest earnings are projected using an interest rate of 4%. The projected increase of approximately \$260,000 is due to the increase in interest income and increases in bus shelter revenues. The City of Westminster invests 58.5% of its idle cash in the Local Agency Investment Fund (LAIF). Over the past three years the investment return in LAIF has increased from 1.44% to 4.53%. Additionally, the City has raised its bus shelter rental rates and it is anticipated that the rental rates will again be increased in fiscal year 2006-07 and 2007-08.

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.

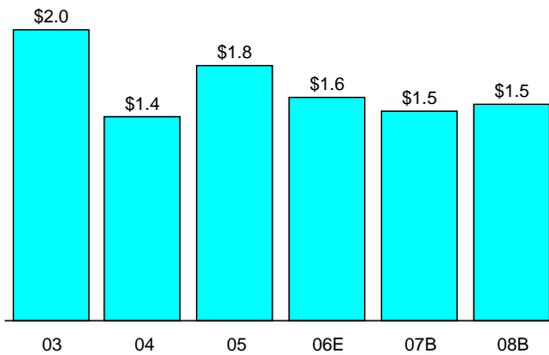
Intergovernmental (millions)



The drop in the 2003/04 estimates for intergovernmental revenue was due to the State withholding three months of VLF revenue. Repayment was received in 2005/06. The intergovernmental revenue category will continue to be well below prior year levels due to the replacement of "lost" Vehicle License Fee (VLF) revenue in the form of property tax as enacted in the 2004 Budget Act and further codified by the passage of proposition 1A in November, 2004. This tax "swap" is known as the "in-lieu of VLF" revenue stream.

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 bi-annually and recommends appropriate levels to the City Council.

Charges for Service (millions)



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.

The primary source of revenue in this category are engineering fees, ambulance transport fees, paramedic subscription charges, police charges and police false alarm charges.

The charges for services category is projected to decrease by 6% in fiscal years 2006/08. This decrease is due to the reduction in demand for these programs. In fiscal years 2004-05 and 2005-06 the revenues derived from charges for services dropped from \$1.8 million to \$1.6 million. Based on trend, it is anticipated that the need for these programs and services will decline even further in fiscal years 2006-07 and 2007-08.

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)



Community Services Special Programs (265)

In 1996/97 the City moved its community services recreation related programs to a separate fund. The purpose was to allocate all recreation related revenue to recreation related activities. Adult sports, aquatics, special classes, trips and tours, youth sports and special events charges are accounted for in this fund. Recreation program revenue is projected to increase 54% for fiscal years 2006/08. This significant increase is due to the city offering more recreation classes and youth sports programs, as well as the aquatics program operating at capacity.

Community Development Fund (285)

In 1996/97 the City moved its community development related programs to a separate fund. The purpose was to keep all community development activities self sustaining. The majority of revenue for this fund is through building related charges, permits and business license processing and renewal fees. The city has seen growth in these revenues but fiscal years 2006/08 are conservatively projected slightly lower than 2005/06 estimates.

NON-GENERAL FUND REVENUES:

Special Revenue Funds: The biggest revenue sources in the special revenue funds category is related to streets. The city receives gas tax funds, Measure M funds, property tax related to the City's Municipal Lighting district, revenue from traffic impact fees, park dedication revenue, CDBG and HOME funds, special police grant and seizure fund revenue, AQMD, Senior Transportation grant revenue from the county and Family Resource Center revenue from the County. The majority of revenue in these funds is projected to remain stable however the big drop in overall special revenue is due to a large amount of project matching/funding received in the prior year.

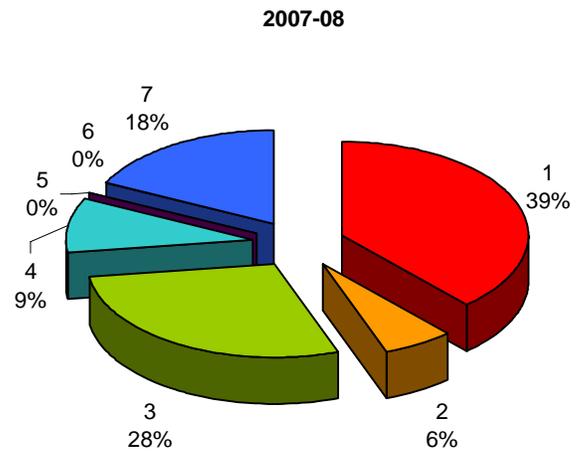
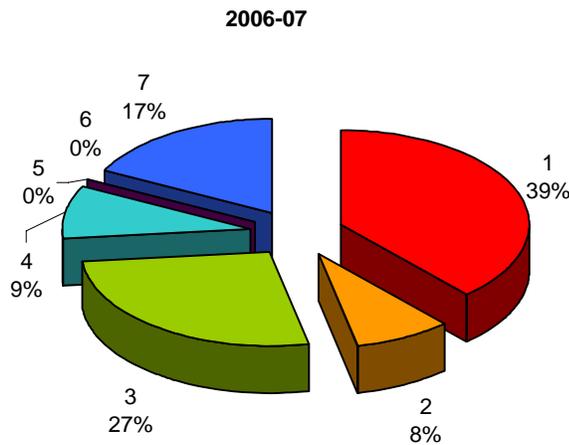
Water Enterprise: Water utility operations are funded through customer charges. The City's water rate was restructured to a tier system in February 2001. The rate is reviewed periodically to ensure fiscal integrity of the water Fund. Other water fund charges (non-water use) are adjusted bi-annually as part of the City's bi-annual fee study performed by an outside contractor.

Redevelopment Funds:

The Redevelopment Agency (RDA) revenue comes primarily from property tax. The RDA has seen a large growth in property tax revenue area since the implementation of Amendment 5 in 1999/00. This amendment includes the entire City. Property Tax revenue is projected to increase 8% for fiscal years 2006/08. When the City Council approved Amendment 5, they also approved a plan requiring that the revenue from the 5th amendment be spent only on projects listed in the Infrastructure Revitalization Plan. These projects are typically reviewed as part of the mid-year review and for fiscal year 2006-07 include City-wide street and road improvement projects, bus pad projects and City-wide Graffiti cleaning projects.

REVENUE SUMMARY BY FUND TYPE

FY 2006 - 2008



	ACTUAL 2003-04	ACTUAL 2004-05	ESTIMATED 2005-06	BUDGET 2006-07	BUDGET 2007-08
General Funds	37,889,556	42,544,205	42,612,633	43,343,591	43,504,079
Special Revenue Funds	8,072,173	8,308,836	13,324,036	9,431,296	6,702,247
Redevelopment Funds	24,670,109	23,034,846	27,835,947	30,059,639	31,952,276
Enterprise Funds	10,403,361	10,525,425	10,259,110	10,435,469	10,672,799
Agency Funds	40,868	39,996	41,975	42,550	42,550
Capital Project Funds	78,033	111,593	126,440	129,000	129,000
Internal Service Funds	16,021,409	17,686,413	18,042,300	19,707,994	20,086,048
Total Revenue	97,175,509	102,251,315	112,242,441	113,149,539	113,088,999

REVENUE SUMMARY BY FUND

FY 2006 - 2008



FUND #	FUND	ACTUAL 2004-05	REVISED BUDGET 2005-06	ESTIMATED 2005-06	BUDGET 2006-07	BUDGET 2007-08
GENERAL FUND						
100	General Fund	40,594,586	36,475,598	40,746,040	41,502,466	41,730,954
265	Community Services-Special Programs	143,152	161,133	133,147	206,325	206,325
285	Community Development	1,806,468	1,485,994	1,733,446	1,634,800	1,566,800
TOTAL GENERAL FUNDS		42,544,205	38,122,725	42,612,633	43,343,591	43,504,079
SPECIAL REVENUE FUNDS						
200	Park Dedication	183,998	681,049	679,888	128,750	128,750
210	Gas Tax	1,756,720	3,713,469	3,799,018	2,532,500	1,687,500
211	Measure M	1,921,157	2,501,526	2,560,152	2,407,270	975,000
214	Street Repair (State AB 2928)	3,502	-	116,155	2,000	-
216	Traffic Impact Fee	170,900	1,468,018	1,544,649	120,000	125,000
220	Municipal Lighting District	841,777	827,273	843,958	870,036	885,125
230	Community Promotion	1,139,977	423,989	555,354	530,000	530,000
240	Housing/Community Development	1,083,092	1,444,917	1,336,849	1,362,773	1,041,655
242	HCD Home Housing	201,624	721,023	631,066	578,292	447,299
250	Police Seizure	15,665	11,580	6,743	8,550	8,550
258	Special Police Services	287,183	507,094	517,846	177,590	161,990
260	Local Narcotics Seized Property	32,728	1,646	15,391	25,400	25,400
261	Supplemental Law Enforcement Services	135,563	130,995	136,177	116,100	101,000
270	Drainage District	9,376	1,597	6,065	3,300	3,300
275	Community Services Grant	303,079	338,557	263,339	250,000	255,337
280	AQMD	115,982	104,105	111,303	116,200	116,200
290	Senior Transportation	65,625	116,295	109,338	124,435	132,041
295	Project S.H.U.E.	40,889	91,929	90,745	78,100	78,100
TOTAL SPECIAL REVENUE FUNDS		8,308,836	13,085,062	13,324,036	9,431,296	6,702,247
CAPITAL PROJECTS FUNDS						
400	Capital Improvement Projects	-	-	-	-	-
800	Reserve	111,593	93,813	126,440	129,000	129,000
TOTAL CAPITAL PROJECTS FUNDS		111,593	93,813	126,440	129,000	129,000
REDEVELOPMENT FUNDS						
500	WRA Operating Fund Administration	1,129,596	371,216	928,077	740,000	740,000
510	WRA Debt Service	17,113,381	16,878,745	21,096,199	23,157,710	24,671,820
520	WRA Capital Projects	-	-	-	-	-
530	Low/Moderate Income Housing	4,739,194	4,218,927	5,745,699	6,096,929	6,475,456
540	WRA Reserve	52,675	59,742	65,972	65,000	65,000
TOTAL REDEVELOPMENT FUNDS		23,034,846	21,528,630	27,835,947	30,059,639	31,952,276
ENTERPRISE FUNDS						
600	Water Utility	10,525,425	9,814,608	10,259,110	10,435,469	10,672,799
TOTAL ENTERPRISE FUNDS		10,525,425	9,814,608	10,259,110	10,435,469	10,672,799

REVENUE SUMMARY BY FUND

FY 2006 - 2008



FUND #	FUND	ACTUAL 2004-05	REVISED BUDGET 2005-06	ESTIMATED 2005-06	BUDGET 2006-07	BUDGET 2007-08
AGENCY FUNDS						
920	92-1 Assessment District	39,996	41,424	41,975	42,550	42,550
TOTAL AGENCY FUNDS		39,996	41,424	41,975	42,550	42,550
INTERNAL SERVICE FUNDS						
700	Equipment Replacement	1,681,291	1,588,924	1,702,974	1,804,978	1,804,978
740	General Benefits	11,456,806	12,547,435	12,310,930	13,157,731	13,319,901
750	Liability Administration	2,007,417	1,517,107	1,476,858	1,921,536	1,921,536
760	Information Systems and Equipment	1,175,743	1,181,180	1,161,685	1,299,359	1,509,857
770	Government Buildings	1,365,156	1,363,440	1,389,853	1,524,390	1,529,776
TOTAL INTERNAL SERVICE FUNDS		17,686,413	18,198,086	18,042,300	19,707,994	20,086,048
GRAND TOTAL ALL FUNDS		102,251,315	100,884,348	112,242,441	113,149,539	113,088,999

REVENUE SUMMARY BY TYPE

FY 2006 - 2008



Fund #		ACTUAL 2004-05	REVISED BUDGET 2005-06	ESTIMATED 2005-06	BUDGET 2006-07	BUDGET 2007-08
30xxx	Property Taxes (ad valorem)					
100	General Fund	7,353,413	1,980,151	8,196,507	9,168,916	9,178,862
220	Municipal Lighting District Fund	816,439	807,165	834,243	849,036	864,125
510	WRA Debt Service Fund	16,923,012	16,742,969	20,839,392	22,907,710	24,421,820
530	Low/Mod Income Housing Fund	4,544,248	4,169,618	5,523,344	5,876,929	6,255,456
	Total Property Taxes	29,637,112	23,699,903	35,393,486	38,802,591	40,720,263
30xxx	Other Taxes					
100	General Fund	23,491,249	22,140,000	24,177,889	24,025,000	24,105,000
230	Community Promotion Fund	454,008	350,000	389,066	400,000	400,000
	Total Other Taxes	23,945,257	22,490,000	24,566,955	24,425,000	24,505,000
31xxx	Licenses and Permits					
100	General Fund	147,953	103,850	180,793	113,100	114,100
285	Community Development Fund	633,515	546,550	519,008	587,900	535,900
	Total Licenses and Permits	781,467	650,400	699,801	701,000	650,000
32xxx	Fines, Forfeits and Penalties					
100	General Fund	1,184,918	1,000,000	1,287,304	1,190,000	1,210,000
285	Community Development Fund	8,985	5,000	5,120	5,000	5,000
260	Local Narcotics Seized Prop. Fund	4,200	-	-	-	-
	Total Fines, Forfeits and Penalties	1,198,103	1,005,000	1,292,424	1,195,000	1,215,000
33xxx	Use of Money and Property					
100	General Fund	1,067,620	853,622	1,321,285	1,580,000	1,635,000
265	Comm. Svc. - Special Pgrms	2,629	1,003	2,896	3,200	3,200
285	Community Development Fund	57,696	41,244	71,626	75,000	75,000
200	Park Dedication Fund	43,088	44,154	42,993	45,000	45,000
210	Gas Tax Fund	30,499	8,607	33,719	35,000	35,000
211	Measure M Administration	10,492	22,439	15,690	25,000	25,000
214	State AB 2928 St. Repair Fund	3,502	-	1,747	2,000	-
216	Traffic Impact Fee Fund	58,033	49,449	69,814	60,000	60,000
220	Municipal Lighting District Fund	25,338	20,108	9,715	21,000	21,000
230	Community Promotion Fund	258,402	53,989	150,190	110,000	110,000
240	Housing/Comm Devlpmt Fund	1,163	-	552	3,300	3,300
242	HCD Home Housing Fund	-	-	462	4,320	4,320
250	Police Seizure Fund	6,036	11,580	6,743	8,550	8,550
258	Special Police Services Fund	16,024	12,636	14,289	14,590	14,490
260	Local Narcotics Seized Prop. Fund	4,299	1,646	5,959	5,400	5,400

<i>Fund #</i>		ACTUAL 2004-05	REVISED BUDGET 2005-06	ESTIMATED 2005-06	BUDGET 2006-07	BUDGET 2007-08
261	Supplemental Law Enf. Svcs. Fund	1,308	995	2,714	1,100	1,000
270	Drainage District Fund	2,235	1,597	2,789	3,300	3,300
280	AQMD Fund	5,608	4,105	6,217	6,200	6,200
290	Senior Transportation Fund	2,182	799	2,004	2,200	2,200
295	Project SHUE Fund	(514)	1,003	(181)	-	-
500	WRA Operating Fund Administration	465,121	371,216	745,632	740,000	740,000
510	WRA Debt Service Fund	190,369	135,776	256,807	250,000	250,000
530	Low/Mod Income Housing Fund	168,082	49,309	214,366	220,000	220,000
540	WRA Reserve Fund	52,675	59,742	65,972	65,000	65,000
600	Water Utility Fund	196,467	164,608	189,233	212,000	212,000
700	Equipment Replacement Fund	82,164	68,739	101,687	108,000	108,000
740	General Benefits Fund	(85)	-	(90)	-	-
750	Liability Administration	21,195	-	-	-	-
760	Info. Systems and Equipment Fund	60,285	69,491	61,407	85,000	85,000
770	Government Buildings Fund	35,155	29,440	40,120	40,000	40,000
800	Reserve Fund	111,593	93,813	126,440	129,000	129,000
920	Assessment District Fund	1,832	1,424	2,095	2,550	2,550
	Total Use of Money and Property	2,980,493	2,172,534	3,564,892	3,856,710	3,909,510
34xxx	Intergovernmental					
100	General Fund	2,729,951	5,597,053	617,792	538,200	538,200
200	Park Dedication Fund	140,910	636,895	636,895	-	-
210	Gas Tax Fund	1,704,660	3,704,862	3,743,242	2,497,500	1,652,500
211	Measure M Administration	1,906,865	2,479,087	2,544,462	2,382,270	950,000
214	State AB 2928 St. Repair Fund	-	-	114,408	-	-
216	Traffic Impact Fee Fund	-	1,368,569	1,368,569	-	-
230	Community Promotion Fund	402,368	-	-	-	-
240	Housing/Comm Devlpmt Fund	1,077,506	1,429,917	1,321,097	1,284,473	963,355
242	HCD Home Housing Fund	94,280	558,377	576,242	523,972	392,979
258	Special Police Services Fund	138,966	362,458	371,093	30,500	15,000
260	Local Narcotics Seized Prop. Fund	24,229	-	9,432	20,000	20,000
261	Supplemental Law Enf. Svcs. Fund	134,255	130,000	133,463	115,000	100,000
275	Community Services Grant Fund	303,079	328,557	263,339	250,000	255,337
280	AQMD Fund	110,374	100,000	105,086	110,000	110,000
290	Senior Transportation Fund	63,442	115,496	107,334	122,235	129,841
500	WRA Operating Fund Administration	663,930	-	147,510	-	-
	Total Intergovernmental	9,494,815	16,811,271	12,059,964	7,874,150	5,127,212
36020	Program Income					
240	Housing/Comm Devlpmt Fund	4,423	15,000	15,200	75,000	75,000
242	HCD Home Housing Fund	107,344	162,646	54,362	50,000	50,000
	Total Program Income	111,767	177,646	69,562	125,000	125,000
35xxx	Charges for Services					
100	General Fund	1,786,773	1,732,150	1,567,889	1,470,150	1,520,150
265	Comm. Svc. - Special Pgrms	137,433	157,555	129,635	200,375	200,375
285	Community Development Fund	1,104,663	893,200	1,137,692	966,900	950,900
200	Park Dedication Fund	-	-	-	83,750	83,750
216	Traffic Impact Fee Fund	112,867	50,000	106,266	60,000	65,000
230	Community Promotion Fund	962	-	590	-	-

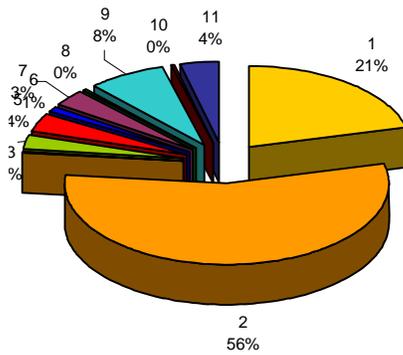
<i>Fund #</i>		ACTUAL 2004-05	REVISED BUDGET 2005-06	ESTIMATED 2005-06	BUDGET 2006-07	BUDGET 2007-08
258	Special Police Services Fund	132,193	132,000	132,464	132,500	132,500
270	Drainage District Fund	7,141	-	3,276	-	-
600	Water Utility Fund	10,323,213	9,650,000	10,065,883	10,223,469	10,460,799
700	Equipment Replacement Fund	1,386,348	1,455,185	1,461,821	1,531,978	1,531,978
740	General Benefits Fund	11,156,209	12,372,435	12,226,577	13,042,731	13,204,901
750	Liability Administration Fund	1,137,107	1,137,107	1,136,507	1,591,536	1,591,536
760	Info. Systems and Equipment Fund	1,092,658	1,111,689	1,100,278	1,214,359	1,424,857
770	Government Buildings Fund	1,330,001	1,334,000	1,333,999	1,484,390	1,489,776
920	Assessment District Fund	38,164	40,000	39,880	40,000	40,000
	Total Charges for Services	29,745,731	30,065,321	30,442,757	32,042,138	32,696,522
84xxx						
39xxx	Other Revenue					
100	General Fund	133,037	99,961	105,942	101,061	101,061
265	Comm. Svc. - Special Pgrms	3,089	2,575	616	2,750	2,750
285	Community Development Fund	1,610	-	-	-	-
210	Gas Tax Fund	21,561	-	22,057	-	-
211	Measure M Fund	3,800	-	-	-	-
230	Community Promotion Fund	24,238	20,000	15,508	20,000	20,000
250	Police Seizure Fund	9,629	-	-	-	-
275	Community Services Grant Fund	-	10,000	-	-	-
295	Project SHUE Fund	41,403	90,926	90,926	78,100	78,100
500	WRA Operating Fund Administration	545	-	34,935	-	-
530	Low/Mod Income Housing Fund	26,865	-	7,989	-	-
600	Water Utility Fund	5,745	-	3,994	-	-
700	Equipment Replacement Fund	212,779	65,000	139,466	165,000	165,000
740	General Benefits Fund	300,682	175,000	84,443	115,000	115,000
750	Liability Administration Fund	849,116	380,000	340,351	330,000	330,000
760	Info. Systems and Equipment Fund	22,800	-	-	-	-
770	Government Buildings Fund	-	-	15,734	-	-
	Total Other Revenue	1,656,898	843,462	861,961	811,911	811,911
60400						
100	Overhead Charges					
100	General Fund	2,699,674	2,968,811	3,290,639	3,316,039	3,328,581
	Total Overhead Charges	2,699,674	2,968,811	3,290,639	3,316,039	3,328,581
	Total Revenue	102,251,315	100,884,348	112,242,441	113,149,539	113,088,999

GENERAL FUNDS REVENUE SUMMARY

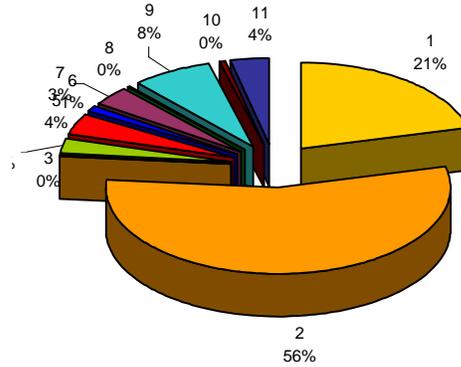
FY 2006 - 2008



2006-07



2007-08



	ACTUAL 2004-05	REVISED BUDGET 2005-06	ESTIMATED 2005-06	PROJECTED 2006-07	PROJECTED 2007-08
1 Property Taxes	7,353,413	1,980,151	8,196,506	9,168,916	9,178,862
2 Other Taxes	23,491,249	22,140,000	24,177,889	24,025,000	24,105,000
3 Licenses and Permits	147,953	103,850	180,793	113,100	114,100
4 Fines, Forfeits and Penalties	1,184,918	1,000,000	1,287,304	1,190,000	1,210,000
5 Use of Money and Property	1,067,620	853,622	1,321,285	1,580,000	1,635,000
6 Intergovernmental	2,729,951	5,597,053	617,792	538,200	538,200
7 Charges for Services	1,786,773	1,732,150	1,567,889	1,470,150	1,520,150
8 Other Revenue	133,037	99,961	105,942	101,061	101,061
9 Overhead Charges	2,699,674	2,968,811	3,290,639	3,316,039	3,328,581
<i>Total Fund 100</i>	<i>40,594,585</i>	<i>36,475,598</i>	<i>40,746,040</i>	<i>41,502,466</i>	<i>41,730,954</i>
10 CS - Special Programs - 265	143,152	161,133	133,147	206,325	206,325
11 Community Development - 285	1,806,468	1,485,994	1,733,446	1,634,800	1,566,800
Total General Funds	42,544,205	38,122,725	42,612,633	43,343,591	43,504,079

GENERAL FUND REVENUE SUMMARY

FY 2006- 2008



Object #		ACTUAL 2004-05	REVISED BUDGET 2005-06	ESTIMATED 2005-06	PROJECTED 2006-07	PROJECTED 2007-08
GENERAL FUND (100)						
Property Taxes (ad valorem)						
30000	Current Year - Secured	2,243,144	2,265,000	2,276,873	2,317,839	2,317,839
30002	Current Year - Unsecured	110,213	110,000	103,408	74,598	74,598
30020	Current Year - Supplemental Roll	170,621	105,000	141,511	145,000	145,000
30040	Property Tax - other	4,954	-	196	-	-
30042	Public Utility Roll	68,031	71,998	68,890	68,000	68,000
30043	Homeowners Exemption	29,940	30,000	26,595	26,000	26,000
30045	In Lieu of VLF	5,455,062	-	6,238,239	6,288,840	6,288,840
30048	Property Tax - ERAF	(898,281)	(898,281)	(898,281)	-	-
30049	Pass-Through Agreements	169,729	296,434	239,076	248,639	258,585
Total Property Taxes		7,353,413	1,980,151	8,196,506	9,168,916	9,178,862
Other Taxes						
30060	Utility Users Tax	5,013,869	4,515,000	5,066,415	5,050,000	5,065,000
30500	Sales and Use Taxes	11,853,910	11,506,250	13,434,037	12,490,000	12,490,000
30501	Sales Tax In Lieu (triple flip)	3,816,682	3,668,750	3,020,772	3,800,000	3,850,000
30505	Sales Tax - Public Safety	140,144	125,000	87,191	140,000	140,000
30520	Franchise Tax - Public Utility	665,255	550,000	665,255	650,000	665,000
30080	Business License Tax	1,153,816	1,050,000	1,116,056	1,100,000	1,100,000
30540	Transient Occupancy Tax	483,807	450,000	464,582	470,000	470,000
30580	Property Transfer Tax	363,766	275,000	323,581	325,000	325,000
Total Other Taxes		23,491,249	22,140,000	24,177,889	24,025,000	24,105,000
Licenses and Permits						
31000	Animal Licenses	104,708	80,000	96,008	95,000	95,000
31020	Bicycle Licenses	90	600	-	100	100
31590	Permits - Street & Curb	30,468	5,000	73,145	6,000	7,000
31598	Permits - Police	12,687	18,250	11,640	12,000	12,000
Total Licenses and Permits		147,953	103,850	180,793	113,100	114,100

<i>Object #</i>	ACTUAL 2004-05	REVISED BUDGET 2005-06	ESTIMATED 2005-06	PROJECTED 2006-07	PROJECTED 2007-08	
Fines, Forfeits and Penalties						
32500	Vehicle Code Fines	526,515	420,000	607,176	520,000	530,000
32520	Ordinance Violation Fines	658,403	580,000	680,128	670,000	680,000
Total Fines, Forfeits and Penalties		1,184,918	1,000,000	1,287,304	1,190,000	1,210,000
Use of Money and Property						
33000	Interest Income - Pooled	1,029,288	727,621	1,336,527	1,188,480	1,243,480
33009	Interest Income - Clearing	(736)	-	-	-	-
33020	Interest Income - Other	(357,746)	1,001	(357,746)	-	-
33500	Rental Income - Community Services	29,447	20,000	18,893	30,000	30,000
33568	Rental Income - Bus Shelters	367,367	105,000	323,611	361,520	361,520
Total Use of Money and Property		1,067,620	853,622	1,321,285	1,580,000	1,635,000
Intergovernmental						
34000	CDBG - Program Grants	36,953	36,953	36,953	42,600	42,600
34020	Disaster Planning/FEMA	13,366	-	8,141	-	-
34098	Federal - Other	203,161	-	-	-	-
34200	State Motor Vehicle in Lieu Tax	2,343,530	5,500,000	449,096	450,000	450,000
34202	State Off Hwy Motor Vehicle Fees	5,208	2,600	-	2,600	2,600
34220	POST Reimbursement	47,772	4,500	31,338	31,000	31,000
34222	State Mandated Cost Reimbursement	5,218	-	24,432	-	-
34294	State - Other	53,051	53,000	13,462	12,000	12,000
34296	State - Other - OTS	21,692	-	51,679	-	-
34490	County - Other	-	-	2,691	-	-
Total Intergovernmental		2,729,951	5,597,053	617,792	538,200	538,200
Charges for Services						
35004	Sale of Maps and Publications	4,876	4,400	9,833	4,300	4,300
35007	SAAV Reimbursements	47,922	36,000	1,460	800	800
35010	Engineering Fees - Subdivision Fees	18,983	15,000	1,026	15,000	15,000
35011	Engineering Fees - Inspections	55,129	50,000	85,213	50,000	50,000
35012	Plan Checking/Inspection Fees	69,588	50,000	65,642	60,000	60,000
35017	Engineering - Wide LD Prnt	5,066	5,000	2,784	5,000	5,000
35020	Staff Service Fee	4,484	56,750	57,581	20,050	20,050
35021	NPDES Cost Recovery	-	1,000	-	-	-
35032	Fire - Paramedic Services	31,415	20,000	43,497	20,000	20,000
35034	Fire - Paramedic Subscriptions	240,914	275,000	242,379	245,000	245,000
35038	Fire - Ambulance Transport	1,119,342	1,000,000	831,097	850,000	900,000
35040	Police - Special Services	146,000	175,000	166,560	150,000	150,000
35041	Police - False Alarms	21,500	30,000	35,541	35,000	35,000
35044	Police - Animal Shelter Fees	6,730	3,000	4,946	5,000	5,000
35052	Recreation Facilities	-	-	630	2,000	2,000

<i>Object #</i>		ACTUAL 2004-05	REVISED BUDGET 2005-06	ESTIMATED 2005-06	PROJECTED 2006-07	PROJECTED 2007-08
35095	Weed Abatement	10,581	7,000	19,700	8,000	8,000
35099	Other - Miscellaneous	4,242	4,000	-	-	-
	Total Charges for Services	1,786,773	1,732,150	1,567,889	1,470,150	1,520,150
	Other Revenue					
39042	Wstmr Sch Distr Grn	30,000	30,000	30,000	30,000	30,000
39049	Donations-Misc	13,500	-	1,000	1,000	1,000
39060	Reimbursed Damages, Miscellaneous	-	-	348	-	-
39069	Reimbursements - Other	82,928	62,961	69,779	63,561	63,561
39090	Miscellaneous receipts	3,489	3,000	3,175	3,000	3,000
39092	Cash Over/Short	(175)	-	1,087	-	-
84000	Sale of Real or Personal Property	3,295	4,000	553	3,500	3,500
	Total Other Revenue	133,037	99,961	105,942	101,061	101,061
60400	Overhead Charges					
200	Park Dedication	9,200	34,052	42,744	6,438	6,438
210	Gas Tax	80,199	185,673	189,951	126,625	84,375
211	Measure M	86,903	125,076	128,008	120,364	48,750
216	Traffic Impact	8,545	102,401	77,232	6,000	6,250
220	Municipal Lighting	40,835	41,364	42,198	43,502	44,256
250	Police Seizure	783	579	337	428	428
260	Local Narcotic Seized Prop	1,636	81	770	1,270	1,270
270	Drainage District	469	80	303	165	165
280	AQMD	3,249	5,205	5,565	4,342	4,342
500	Redevelopment Admin	56,371	18,561	46,404	37,000	37,000
510	RDA Debt Service	821,511	843,937	1,054,810	1,157,885	1,233,591
530	Low/Moderate Housing	227,465	210,946	287,245	304,846	323,773
600	Water Utility	481,764	490,730	512,956	521,773	533,640
700	Motor Pool	80,488	79,666	85,149	90,249	90,249
740	General Benefits	572,840	627,372	615,547	657,887	665,995
750	Liability Administration	100,371	75,855	73,843	96,077	96,077
760	Information Systems	58,787	59,059	58,084	64,968	75,493
770	Government Buildings	68,258	68,172	69,493	76,220	76,489
	Total Overhead Charges	2,699,674	2,968,811	3,290,639	3,316,039	3,328,581
	TOTAL GENERAL FUND REVENUE	40,594,585	36,475,598	40,746,040	41,502,466	41,730,954

GENERAL FUND REVENUE SUMMARY

FY 2006 - 2008



Object #		ACTUAL 2004-05	REVISED BUDGET 2005-06	ESTIMATED 2005-06	PROJECTED 2006/07	PROJECTED 2007/08
GENERAL FUND (100)						
11500	City Manager					
34020	I/GVT - FEMA	-	-	8,141	-	-
	Total	-	-	8,141	-	-
11600	Assistant City Manager					
34020	I/GVT - FEMA	13,366	-	-	-	-
	Total	13,366	-	-	-	-
12000	City Clerk					
35004	Charges - Maps and Publications	572	1,000	1,746	1,000	1,000
35020	Charges - Staff Service	15	50	30	50	50
39069	Reimbursements - Other	390	-	2,585	-	-
	Total	977	1,050	4,361	1,050	1,050
14200	Personnel					
39069	Reimbs - Other	32	-	-	-	-
	Total	32	-	-	-	-
20000	General City Revenues/Expenses					
30000	Prop Tax - CY - Secured	2,243,144	2,265,000	2,276,873	2,317,839	2,317,839
30002	Prop Tax - CY - Unsecured	110,213	110,000	103,408	74,598	74,598
30020	Prop Tax - CY - Supplemental Roll	170,621	105,000	141,511	145,000	145,000
30040	Prop Tax - Other - Misc	4,954	-	196	-	-
30042	Prop Tax - Public Utility Roll	68,031	71,998	68,890	68,000	68,000
30043	Prop Tax - Homeowners	29,940	30,000	26,595	26,000	26,000
30045	Prop Tax - In Lieu of VLF	5,455,062	-	6,238,239	6,288,840	6,288,840
30048	Prop Tax - ERAF	(898,281)	(898,281)	(898,281)	-	-
30049	Pass-Through Agreements	169,729	296,434	239,076	248,639	258,585
30060	Utility Users Tax	5,013,869	4,515,000	5,066,415	5,050,000	5,065,000
30080	Business License Tax	1,153,816	1,050,000	1,116,056	1,100,000	1,100,000
30500	Sales and Use Taxes	11,853,910	11,506,250	13,434,037	12,490,000	12,490,000
30501	Sales Tax In Lieu (triple flip)	3,816,682	3,668,750	3,020,772	3,800,000	3,850,000
30520	Franchise Tax - Public Utility	665,255	550,000	665,255	650,000	665,000
30540	Transient Occupancy Tax	483,807	450,000	464,582	470,000	470,000

<i>Object #</i>		ACTUAL 2004-05	REVISED BUDGET 2005-06	ESTIMATED 2005-06	PROJECTED 2006/07	PROJECTED 2007/08
30580	Property Transfer Tax	363,766	275,000	323,581	325,000	325,000
33000	Interest Income - Pooled	1,029,288	727,621	1,336,527	1,188,480	1,243,480
33009	Interest Income - Clearing	(736)	-	-	-	-
33020	Interest Income - Other	(357,746)	1,001	(357,746)	-	-
34200	State Motor Vehicle in Lieu Tax	2,343,530	5,500,000	449,096	450,000	450,000
34202	State Off Hwy Motor Vehicle Fees	5,208	2,600	-	2,600	2,600
35092	Charges - Other - Departments	2,699,674	2,968,811	3,290,639	3,316,039	3,328,581
39090	Other - Miscellaneous Receipts	(85)	-	-	-	-
39092	Other - Cash Over/Short	-	-	1,181	-	-
	Total	36,423,650	33,195,184	37,006,901	38,011,035	38,168,523
21000	Finance Administration					
34222	Reimburse - Mandated Costs	5,218	-	24,432	-	-
35004	Charges - Maps and Publications	45	-	115	100	100
35020	Charges - Staff Service	70	200	-	-	-
35099	Charges - Other - Misc	4,242	4,000	-	-	-
39090	Other - Misc - Receipts	3,489	3,000	3,175	3,000	3,000
39092	Other - Cash Over/Short	36	-	-	-	-
	Total	13,101	7,200	27,722	3,100	3,100
31000	General Police Services					
30505	Sales Tax - Public Safety	140,144	125,000	87,191	140,000	140,000
31020	Bicycle Licenses	90	600	-	100	100
31598	Permits - Police	12,082	18,000	11,640	12,000	12,000
32500	Fines - Vehicle - Code	526,515	420,000	607,176	520,000	530,000
32520	Fines - Ordinance - Violation	658,403	580,000	680,128	670,000	680,000
34098	I/GVT - Fed - Other	22,564	-	-	-	-
34220	I/GVT - POST Reimbursement	47,772	4,500	31,338	31,000	31,000
34294	I/GVT - State - Other	53,051	53,000	7,109	12,000	12,000
34296	I/GVT - State - Other - OTS	21,692	-	51,679	-	-
34490	I/GVT - County - Other	-	-	2,691	-	-
35004	Charges - Maps and Publications	433	400	357	200	200
35007	SAAV Reimbursement	47,922	36,000	1,460	800	800
35020	Charges - Staff Service	172	500	-	-	-
35021	NPDES Cost Recovery	-	1,000	-	-	-
35040	Charges - Police Special	146,000	175,000	166,560	150,000	150,000
35041	Charges - False Alarm	21,500	30,000	35,541	35,000	35,000
39049	Misc Donations	13,500	-	1,000	1,000	1,000
39069	Reimbursements - Other	15,808	-	645	600	600
39092	Other - Cash Over/Short	(126)	-	(94)	-	-
84000	Property Sales	3,295	4,000	553	3,500	3,500
	Total	1,730,819	1,448,000	1,684,974	1,576,200	1,596,200

Object #		ACTUAL 2004-05	REVISED BUDGET 2005-06	ESTIMATED 2005-06	PROJECTED 2006/07	PROJECTED 2007/08
32000	Animal Control					
31000	Licenses - Animal	104,708	80,000	96,008	95,000	95,000
31598	Permits - Police	605	250	-	-	-
35044	Charges - Animal Shelter	6,730	3,000	4,946	5,000	5,000
	Total	112,043	83,250	100,954	100,000	100,000
41000	General Fire Services					
35032	Charges - Paramedic Service	31,415	20,000	43,497	20,000	20,000
35034	Charges - Paramedic Subscription	240,914	275,000	242,379	245,000	245,000
	Total	272,329	295,000	285,876	265,000	265,000
44000	Ambulance Transport Services					
35038	Charges - Ambulance Srv	1,119,342	1,000,000	831,097	850,000	900,000
	Total	1,119,342	1,000,000	831,097	850,000	900,000
50000	Public Works Administration					
33568	Rental Income - Bus Shelters	367,367	105,000	323,611	361,520	361,520
39069	Reimbursements - Other	5,387	-	-	-	-
	Total	372,754	105,000	323,611	361,520	361,520
50500	Engineering Services					
31590	Permits - Street & Curb	30,468	5,000	73,145	6,000	7,000
35004	Charges - Maps and Publications	3,825	3,000	7,615	3,000	3,000
35010	Charges - Eng - Subdivision	18,983	15,000	1,026	15,000	15,000
35011	Charges - Eng - Inspection	55,129	50,000	85,213	50,000	50,000
35012	Charges - Plan Check/Inspection	69,588	50,000	65,642	60,000	60,000
35017	Charges - Wide Load Permit	5,066	5,000	2,784	5,000	5,000
35020	Charges - Staff Service	2,079	56,000	56,000	20,000	20,000
	Total	185,138	184,000	291,425	159,000	160,000
51500	Street Maintenance					
34098	I/GVT - Federal - Other	180,596	-	-	-	-
35020	Charges - Staff Service	948	-	-	-	-
39069	Reimbursements - Other	3,588	-	1,794	-	-
	Total	185,133	-	1,794	-	-
52500	Concrete Repair					
35095	Charges - Weed Abatement	10,581	7,000	19,700	8,000	8,000
39069	Reimburse - Other	-	-	500	-	-
	Total	10,581	7,000	20,200	8,000	8,000

Object #		ACTUAL 2004-05	REVISED BUDGET 2005-06	ESTIMATED 2005-06	PROJECTED 2006/07	PROJECTED 2007/08
53000	Park Maintenance					
35020	Charges - Staff Service	-	-	431	-	-
39060	Reimburse - Damaged Property	-	-	348	-	-
39069	Reimbursements - Other	16,174	22,000	23,858	22,000	22,000
	Total	16,174	22,000	24,637	22,000	22,000
53500	Street Tree Maintenance					
34294	I/GVT - State - Other	-	-	6,353	-	-
	Total	-	-	6,353	-	-
70000	Community Services Administration					
33500	Rent Income - Community Service	29,447	20,000	18,893	30,000	30,000
35020	Charges - Staff Service	1,200	-	1,120	-	-
39069	Reimbursements - Other	41,539	40,961	40,397	40,961	40,961
	Total	72,186	60,961	60,410	70,961	70,961
70500	Senior Center					
34000	CDBG - Program Grants	21,953	21,953	21,953	27,600	27,600
	Total	21,953	21,953	21,953	27,600	27,600
71000	Parks and Playgrounds					
35052	Charges - Recreation Facilities	-	-	630	2,000	2,000
	Total	-	-	630	2,000	2,000
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	40,594,585	36,475,598	40,746,040	41,502,466	41,730,954

GENERAL FUNDS REVENUE SUMMARY

FY 2006- 2008



<i>Object</i> #		ACTUAL 2004-05	REVISED BUDGET 2005-06	ESTIMATED 2005-06	PROJECTED 2006-07	PROJECTED 2007-08
COMMUNITY SERVICES - SPECIAL PROGRAMS FUND (265)						
72550	Adult Sports					
33000	Interest Income - Pooled	2,629	1,003	2,896	3,200	3,200
35050	Charges - Recreation Programs	16,285	34,000	8,330	34,000	34,000
35052	Charges - Recreation Facilities	1,921	-	1,661	3,000	3,000
	Total	20,835	35,003	12,887	40,200	40,200
73050	Aquatics					
35050	Charges - Recreation Programs	76,461	55,500	51,404	74,250	74,250
	Total	76,461	55,500	51,404	74,250	74,250
73550	Special Classes					
35050	Charges - Recreation Programs	28,520	48,000	48,606	65,500	65,500
	Total	28,520	48,000	48,606	65,500	65,500
74150	Trips and Tours					
35050	Charges - Recreation Programs	2,437	7,925	7,496	8,175	8,175
	Total	2,437	7,925	7,496	8,175	8,175
74250	Youth Sports					
35050	Charges - Recreation Programs	7,881	6,520	6,611	9,840	9,840
	Total	7,881	6,520	6,611	9,840	9,840
74350	Special Events					
35050	Charges - Recreation Programs	3,928	5,610	5,527	5,610	5,610
39049	Donations-Misc	2,080	900	-	1,100	1,100
39090	Other - Misc Receipts	844	1,000	366	1,000	1,000
	Total	6,852	7,510	5,893	7,710	7,710
78200	Contributions - Parks/Trees					
39049	Donations-Misc	165	675	250	650	650
	Total	165	675	250	650	650
	FUND TOTAL	143,152	161,133	133,147	206,325	206,325

GENERAL FUNDS REVENUE SUMMARY

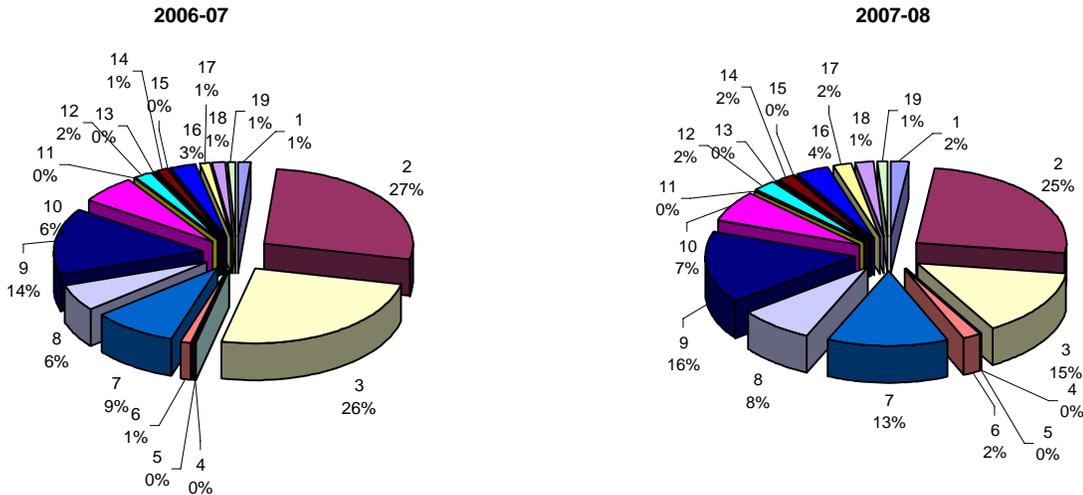
FY 2006- 2008



Object #		ACTUAL	REVISED	ESTIMATED	PROJECTED	PROJECTED
		2004-05	BUDGET 2005-06	2005-06	2006/07	2007/08
COMMUNITY DEVELOPMENT FUND (285)						
60050	Community Development Administration					
33000	Interest Income - Pooled	57,696	41,244	71,626	75,000	75,000
	Total	57,696	41,244	71,626	75,000	75,000
61050	Planning					
31503	Permits - Construction - Signs	-	5,150	-	-	-
35000	Charges - Zoning Fee	202,542	180,000	249,162	220,000	220,000
35002	Charges - Subdivision Fee	8,385	10,000	15,230	15,000	17,000
35003	Charges - Development Fee	25,290	34,000	19,152	20,000	20,000
35004	Charges - Maps and Publications	1,407	1,000	731	1,000	1,000
35008	General Plan Assessment	27,421	20,000	26,076	25,000	25,000
35012	Charges - Plan Check Fees	33,754	15,000	23,111	20,000	20,000
	Total	298,800	265,150	333,462	301,000	303,000
62050	Building					
31040	Licenses - Special Inspectors	1,330	900	840	900	900
31500	Permits - Construction - Building	493,392	400,000	393,448	452,000	400,000
31501	Permits - Construction - Plumbing	50,882	45,000	51,777	50,000	50,000
31502	Permits - Construction - Electrical	63,650	55,000	54,096	60,000	60,000
31503	Permits - Construction - Signs	-	8,000	-	-	-
31504	Permits - Construction - Mech	24,051	25,000	18,427	25,000	25,000
31509	Permits - Construction - Other	210	-	420	-	-
31594	Permits - Fences	-	7,500	-	-	-
32521	Fines - Violations - Reins	200	-	-	-	-
35004	Charges - Maps and Publications	1,822	500	346	900	900
35006	Charges - Filing/Certification	345	-	-	-	-
35020	Charges - Staff Service	14,866	17,500	12,306	15,000	15,000
35022	Business License Processing	125,774	90,000	99,741	108,000	108,000
35023	Business License Renewals	179,327	110,000	162,236	120,000	120,000
35036	Charges - Fire - Plan Check	15,302	10,000	12,675	14,000	14,000
35102	Inspections - Plan Check	406,512	370,000	465,124	348,000	330,000
39090	Other-Misc Recpts	1,610	-	-	-	-
	Total	1,379,273	1,139,400	1,271,436	1,193,800	1,123,800

<i>Object</i> #		ACTUAL	REVISED	ESTIMATED	PROJECTED	PROJECTED
		2004-05	BUDGET 2005-06	2005-06	2006/07	2007/08
63050	Code Enforcement					
32520	Fines - Ordinance - Violation	1,710	3,000	4,700	3,000	3,000
32521	Fines - Violations - Reins	7,075	2,000	420	2,000	2,000
35007	SAAV Reimbursement	57,077	35,000	51,802	60,000	60,000
35021	NPDES Cost Recovery	4,837	200	-	-	-
	Total	70,699	40,200	56,922	65,000	65,000
	FUND TOTAL	1,806,468	1,485,994	1,733,446	1,634,800	1,566,800

SPECIAL REVENUE FUNDS REVENUE SUMMARY **FY 2006 - 2008**



	ACTUAL 2004-05	REVISED BUDGET 2005-06	ESTIMATED 2005-06	PROJECTED 2006/07	PROJECTED 2007/08
1 Park Dedication Fund (200)	183,998	681,049	679,888	128,750	128,750
2 Gas Tax Fund (210)	1,756,720	3,713,469	3,799,018	2,532,500	1,687,500
3 Measure M Fund (211)	1,921,157	2,501,526	2,560,152	2,407,270	975,000
4 Bicycle/Ped (SB821) Fund (213)	-	-	-	-	-
5 State AB 2928 St Repair Fund (214)	3,502	-	116,155	2,000	-
6 Traffic Impact Fee Fund (216)	170,900	1,468,018	1,544,649	120,000	125,000
7 Municipal Lighting District Fund (220)	841,777	827,273	843,958	870,036	885,125
8 Community Promotion Fund (230)	1,139,977	423,989	555,354	530,000	530,000
9 Housing/Community Develop. Fund (240)	1,083,092	1,444,917	1,336,849	1,362,773	1,041,655
10 HCD HOME Housing Fund (242)	201,624	721,023	631,066	578,292	447,299
11 Police Seizure Fund (250)	15,665	11,580	6,743	8,550	8,550
12 Special Police Services Fund (258)	287,183	507,094	517,846	177,590	161,990
13 Local Narcotic Seized Prop Fund (260)	32,728	1,646	15,391	25,400	25,400
14 Supp Law Enforce Service Fund (261)	135,563	130,995	136,177	116,100	101,000
15 Drainage District Fund (270)	9,376	1,597	6,065	3,300	3,300
16 Community Services Grant Fund (275)	303,079	338,557	263,339	250,000	255,337
17 AQMD Fund (280)	115,982	104,105	111,303	116,200	116,200
18 Senior Transportation (290)	65,625	116,295	109,338	124,435	132,041
19 Project SHUE Fund (295)	40,889	91,929	90,745	78,100	78,100
Total Special Revenue Funds	8,308,836	13,085,062	13,324,036	9,431,296	6,702,247

SPECIAL REVENUE FUNDS SUMMARY

FY 2006- 2008



<i>Object #</i>		ACTUAL 2004-05	REVISED BUDGET 2005-06	ESTIMATED 2005-06	PROJECTED 2006/07	PROJECTED 2007/08
PARK DEDICATION FUND (200)						
76500	Park Dedication					
33000	Interest Income - Pooled	43,088	44,154	42,993	45,000	45,000
34294	I/GVT - State Other	140,910	636,895	636,895	-	-
35070	Charges - Park Dedication Fee	-	-	-	83,750	83,750
	Total	183,998	681,049	679,888	128,750	128,750
GAS TAX FUND (210)						
55005	Gas Tax					
33000	Interest Income - Pooled	30,499	8,607	33,719	35,000	35,000
34098	I/GVT - Federal - Other	16,513	-	-	845,000	-
34240	Gas Tax - 2107	756,346	735,000	770,052	735,000	735,000
34244	Gas Tax - 2106	355,016	350,000	345,768	350,000	350,000
34246	Gas Tax - 2105	569,285	560,000	567,560	560,000	560,000
34248	Gas Tax - 2107.5	7,500	7,500	7,500	7,500	7,500
34294	I/GVT - State - Other	-	2,052,362	2,052,362	-	-
39069	Reimbursements - Other	21,561	-	22,057	-	-
	Total	1,756,720	3,713,469	3,799,018	2,532,500	1,687,500
MEASURE M FUND (211)						
55027	Measure M Administration					
33000	Interest Income - Pooled	10,492	22,439	15,690	25,000	25,000
34098	I/GVT - Federal - Other	299,024	-	-	-	-
34294	I/GVT - State - Other	39,503	-	-	-	-
34420	I/GVT - Measure M	1,051,380	950,000	1,015,375	950,000	950,000
34424	I/GVT - Measure M - GMA6	277,996	110,000	110,000	250,000	-
34426	I/GVT - Measure M - SIP	133,387	1,419,087	1,419,087	1,182,270	-
34490	I/GVT - County - Other	105,575	-	-	-	-
39069	Reimbursements - Other	3,800	-	-	-	-
	Total	1,921,157	2,501,526	2,560,152	2,407,270	975,000

Object #		ACTUAL 2004-05	REVISED BUDGET 2005-06	ESTIMATED 2005-06	PROJECTED 2006/07	PROJECTED 2007/08
STATE AB 2928 STREET REPAIR FUND (214)						
55035	State AB 2928 Street Repair					
33000	Interest Income - Pooled	3,502	-	1,747	2,000	-
34294	I/GVT - State - Other	-	-	114,408	-	-
	Total	3,502	-	116,155	2,000	-
TRAFFIC IMPACT FEE FUND (216)						
55030	Traffic Impact Fee Administration					
34294	I/GVT - State - Other	-	500,000	500,000	-	-
34424	I/GVT - Measure M - GMA6	-	868,569	868,569	-	-
33000	Interest Income - Pooled	58,033	49,449	69,814	60,000	60,000
35019	Traffic Mitigation Fee	112,867	50,000	106,266	60,000	65,000
	Total	170,900	1,468,018	1,544,649	120,000	125,000
MUNICIPAL LIGHTING DISTRICT FUND (220)						
59500	Municipal Lighting					
30000	Current Year - Secured	657,415	662,173	669,038	682,419	696,067
30002	Current Year - Unsecured	32,337	34,424	30,354	30,354	30,354
30020	Current Year - Supplemental Roll	50,185	20,278	41,625	41,625	41,625
30042	Public Utility Roll	17,570	17,910	14,791	14,791	14,791
30043	Homeowners Exemption	8,806	9,631	7,823	7,823	7,823
30049	Pass-Through Agreements	50,126	62,749	70,612	72,024	73,465
33000	Interest Income - Pooled	25,338	20,108	9,715	21,000	21,000
	Total	841,777	827,273	843,958	870,036	885,125
COMMUNITY PROMOTION FUND (230)						
11200	Cable TV Reserve Admin					
30522	Franchise Tax - PCTA	454,008	350,000	389,066	400,000	400,000
33000	Interest Income - Pooled	213,868	26,725	59,946	60,000	60,000
33020	Interest Income - Other	44,638	27,264	90,162	50,000	50,000
34098	I/GVT - Federal - Other	402,368	-	-	-	-
35004	Charges - Maps and Publications	142	-	590	-	-
39049	Donations-Misc	820	-	-	-	-
39069	Reimbursements - Other	13,350	5,000	5,000	-	-
	Total	1,129,193	408,989	544,764	510,000	510,000
75000	Community Promotion					
39049	Donations-Misc	7,870	15,000	9,300	15,000	15,000
	Total	7,870	15,000	9,300	15,000	15,000

<i>Object #</i>		ACTUAL 2004-05	REVISED BUDGET 2005-06	ESTIMATED 2005-06	PROJECTED 2006/07	PROJECTED 2007/08
75100	Fourth of July					
33000	Interest Income - Pooled	(104)	-	82	-	-
39049	Donations-Misc	3,018	-	1,208	5,000	5,000
	Total	2,914	-	1,290	5,000	5,000
	FUND TOTAL	1,139,977	423,989	555,354	530,000	530,000

HOUSING/COMMUNITY DEVELOPMENT FUND (240)

16010	CDBG					
33020	Interest Income - Other	1,163	-	552	3,300	3,300
34000	CDBG - Current Year	1,077,506	1,429,917	1,321,097	1,284,473	963,355
36020	Program Income	4,423	15,000	15,200	75,000	75,000
	Total	1,083,092	1,444,917	1,336,849	1,362,773	1,041,655

HCD HOME HOUSING FUND (242)

17403	HOME Housing					
33020	Interest Income - Other	-	-	462	4,320	4,320
34004	I/GVT - Fed - HOME	94,280	558,377	576,242	523,972	392,979
36020	Program Income	107,344	162,646	54,362	50,000	50,000
	Total	201,624	721,023	631,066	578,292	447,299

POLICE SEIZURE FUND (250)

34100	DOJ Seizures - Criminal					
33000	Interest Income - Pooled	5,926	11,438	6,619	8,400	8,400
39069	Reimbursements - Other	9,629	-	-	-	-
	Total	15,556	11,438	6,619	8,400	8,400

34200	DOT Seizures - Criminal					
33000	Interest Income - Pooled	59	99	67	80	80
	Total	59	99	67	80	80

34300	Federal Narcotic Seizures					
33000	Interest Income - Pooled	51	43	57	70	70
	Total	51	43	57	70	70

Fund Total		15,665	11,580	6,743	8,550	8,550
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SPECIAL POLICE SERVICES FUND (258)

39000	Police Mall Operation					
33000	Interest Income - Pooled	1,958	452	1,611	1,700	1,700
35020	Staff Service Fee	130,000	130,000	130,000	130,000	130,000
	Total	131,958	130,452	131,611	131,700	131,700

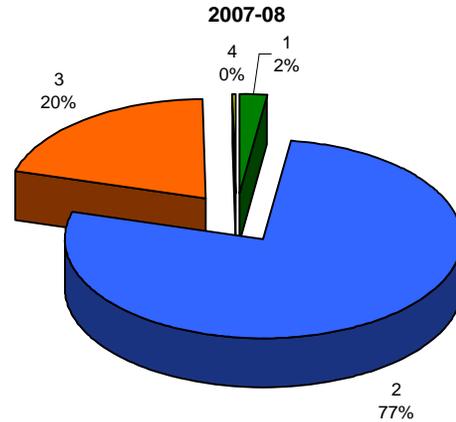
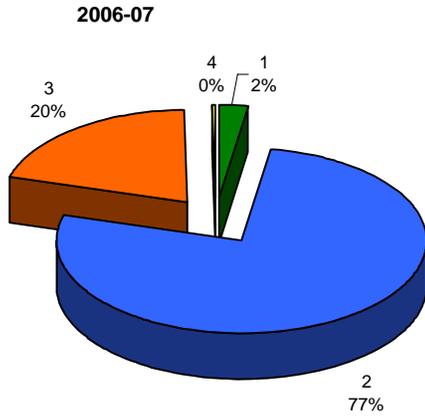
<i>Object #</i>		ACTUAL 2004-05	REVISED BUDGET 2005-06	ESTIMATED 2005-06	PROJECTED 2006/07	PROJECTED 2007/08
39200	Animal Control - Humane Program					
33000	Interest Income - Pooled	388	241	507	590	590
35044	Charges - Animal Shelter	2,193	2,000	2,464	2,500	2,500
	Total	2,581	2,241	2,971	3,090	3,090
39300	Forensic Science Imp Grant					
34098	Federal - Other	-	76,134	76,134	-	-
	Total	-	76,134	76,134	-	-
39500	County Task Force Operation					
33000	Interest Income - Pooled	364	251	118	100	-
34490	I/GVT - County - Other	28,739	11,147	19,782	13,500	-
	Total	29,103	11,398	19,900	13,600	-
39800	Special Police Debt Service					
33000	Interest Income - Pooled	12,314	11,692	11,640	12,000	12,000
33020	Interest Income - Other	-	-	-	-	-
39069	Reimbursements - Other	-	-	-	-	-
	Total	12,314	11,692	11,640	12,000	12,000
39910	Local Law Enforcement Block Grant					
33020	Interest Income - Other	1,000	-	413	200	200
34098	Federal - Other	27,457	-	-	17,000	15,000
	Total	28,457	-	413	17,200	15,200
39990	Off of Traf Safety - Grants					
34098	I/GVT - State - Other	(7,484)	275,177	275,177	-	-
	Total	(7,484)	275,177	275,177	-	-
	FUND TOTAL	287,183	507,094	517,846	177,590	161,990
LOCAL NARCOTICS SEIZED PROPERTY FUND (260)						
35000	LNSP					
33000	Interest Income - Pooled	4,019	1,597	5,620	5,000	5,000
34802	I/GVT - Other - LNSP	24,229	-	9,432	20,000	20,000
	Total	28,249	1,597	15,052	25,000	25,000
35100	Local Criminal					
33000	Interest Income - Pooled	280	49	339	400	400
32520	Fines - Ordinance - Violations	4,200	-	-	-	-
	Total	4,480	49	339	400	400
	FUND TOTAL	32,728	1,646	15,391	25,400	25,400

<i>Object #</i>		ACTUAL 2004-05	REVISED BUDGET 2005-06	ESTIMATED 2005-06	PROJECTED 2006/07	PROJECTED 2007/08
SUPPLEMENTAL LAW ENFORCEMENT SERVICES FUND (261)						
38500	Citizens Option for Public Safety					
33020	Interest Income - Other	1,308	995	2,714	1,100	1,000
34500	I/GVT - County - COPS	134,255	130,000	133,463	115,000	100,000
	Total	135,563	130,995	136,177	116,100	101,000
DRAINAGE DISTRICT FUND (270)						
59000	Drainage District					
33000	Interest Income - Pooled	2,235	1,597	2,789	3,300	3,300
35083	Charges - Drainage Fee Dist 2	-	-	2,864	-	-
35084	Charges - Drainage Fee Dist 4	742	-	-	-	-
35087	Charges - Drainage Fee Dist 7	5,573	-	412	-	-
3508	Charges - Drainage Fee Dist 9	827	-	-	-	-
	Total	9,376	1,597	6,065	3,300	3,300
COMMUNITY SERVICES GRANT FUND (275)						
71800	Family Resource Center					
34000	I/GVT - CDBG - Current	28,747	-	-	25,000	-
34490	I/GVT - County - Other	216,546	74,800	9,582	225,000	-
39049	Donations-Misc	-	5,000	-	-	-
	Total	245,293	79,800	9,582	250,000	-
71801	Family Resource Center					
34000	I/GVT - CDBG - Current	-	28,757	28,757	-	30,337
34490	I/GVT - County - Other	57,786	225,000	225,000	-	225,000
39049	Donations-Misc	-	5,000	-	-	-
	Total	57,786	258,757	253,757	-	255,337
	FUND TOTAL	303,079	338,557	263,339	250,000	255,337
AQMD FUND (280)						
14800	Air Quality Management Program					
33000	Interest Income - Pooled	5,608	4,105	6,217	6,200	6,200
34280	State - AQMD	110,374	100,000	105,086	110,000	110,000
	Total	115,982	104,105	111,303	116,200	116,200

<i>Object #</i>		ACTUAL 2004-05	REVISED BUDGET 2005-06	ESTIMATED 2005-06	PROJECTED 2006/07	PROJECTED 2007/08
SENIOR TRANSPORTATION FUND (290)						
70501	Senior Transportation					
33000	Interest Income - Pooled	2,182	799	2,004	2,200	2,200
34490	I/GVT - County - Other	63,442	115,496	107,334	122,235	129,841
	Total	65,625	116,295	109,338	124,435	132,041
PROJECT SHUE FUND (295)						
76000	Project SHUE					
33000	Interest Income - Pooled	(514)	1,003	(181)	-	-
39049	Donations-Misc	26,403	75,926	75,926	63,100	63,100
39069	Reimbursements - Other	15,000	15,000	15,000	15,000	15,000
	Total	40,889	91,929	90,745	78,100	78,100

REDEVELOPMENT FUNDS REVENUE SUMMARY

FY 2006 - 2008



	ACTUAL 2004-05	REVISED BUDGET 2005-06	ESTIMATED 2005-06	BUDGET 2006/07	BUDGET 2007/08
1 WRA Operating Fund Administration (500)	1,129,596	371,216	928,077	740,000	740,000
2 WRA Debt Service Fund (510)	17,113,381	16,878,745	21,096,199	23,157,710	24,671,820
3 Low/Moderate Income Housing Fund (530)	4,739,194	4,218,927	5,745,699	6,096,929	6,475,456
4 WRA Reserve Fund (540)	52,675	59,742	65,972	65,000	65,000
Total Redevelopment Funds	23,034,845	21,528,630	27,835,947	30,059,639	31,952,276

REDEVELOPMENT FUNDS REVENUE SUMMARY

FY 2006- 2008

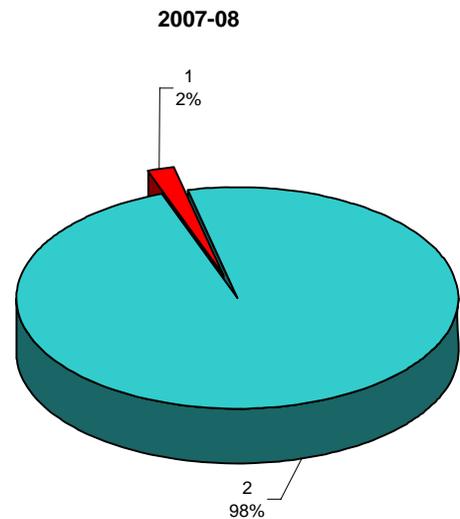
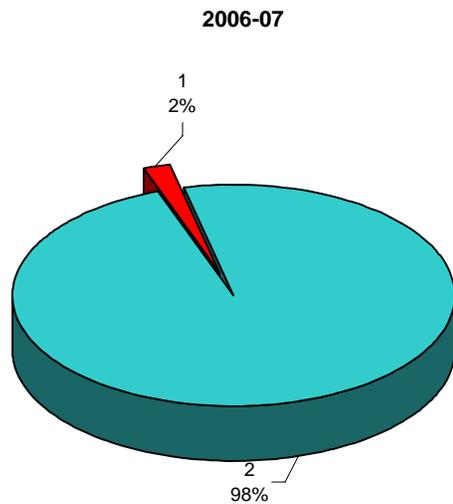


Object #		ACTUAL 2004-05	REVISED BUDGET 2005-06	ESTIMATED 2005-06	PROJECTED 2006/07	PROJECTED 2007/08
WRA OPERATING FUND ADMINISTRATION (500)						
18000	Redevelopment Administration					
33000	Interest Income - Pooled	328,005	246,688	631,761	600,000	600,000
33020	Interest Income - Other	111,610	94,528	94,528	120,000	120,000
33560	Rental Income - Facilities	25,506	30,000	19,343	20,000	20,000
34294	I/GVT - State - Other	663,930	-	147,510	-	-
39069	Reimbursements - Other	194	-	34,935	-	-
	Total	1,129,245	371,216	928,077	740,000	740,000
18008	Economic Development					
39069	Reimbursements - Other	351	-	-	-	-
	Total	351	-	-	-	-
	FUND TOTAL	1,129,596	371,216	928,077	740,000	740,000
WRA DEBT SERVICE FUND (510)						
18400	Redevelopment Debt Service					
30000	Prop Tax - CY - Secured	6,078,371	6,317,242	7,359,459	7,653,837	7,959,991
30001	Prop Tax - Revitalization Area	10,678,658	10,361,233	13,578,183	14,664,438	15,837,593
30002	Prop Tax - CY - Unsecured	793,108	836,781	506,275	526,526	547,587
30020	Prop Tax - CY - Supplemental Roll	431,138	308,009	474,095	483,577	493,248
30040	Prop Tax - Other	27,030	-	-	-	-
30042	Prop Tax - Public Utility Roll	147,375	151,947	152,134	155,177	158,280
30043	Prop Tax - Homeowners Exemption	21,311	21,737	23,226	24,155	25,121
30048	Prop Tax - ERAF	(1,253,980)	(1,253,980)	(1,253,980)	(600,000)	(600,000)
33020	Interest Income - Other	190,369	135,776	256,807	250,000	250,000
	Total	17,113,381	16,878,745	21,096,199	23,157,710	24,671,820

Object #		ACTUAL 2004-05	REVISED BUDGET 2005-06	ESTIMATED 2005-06	PROJECTED 2006/07	PROJECTED 2007/08
LOW/MODERATE INCOME HOUSING FUND (530)						
18600	Low/Moderate Income Housing					
30000	Prop Tax - CY - Secured	1,519,593	1,579,310	1,839,865	1,913,460	1,989,998
30001	Prop Tax - Revitalization Area	2,669,665	2,590,308	3,394,546	3,666,110	3,959,398
30002	Prop Tax - CY - Unsecured	198,277	-	126,569	131,632	136,897
30020	Prop Tax - CY - Supplemental Roll	107,785	-	118,524	120,894	123,312
30040	Prop Tax - Other	6,758	-	-	-	-
30042	Prop Tax - Public Utility Roll	36,844	-	38,033	38,794	39,570
30043	Prop Tax - Homeowners Exemption	5,328	-	5,807	6,039	6,281
33000	Interest Income - Pooled	164,071	49,309	213,930	220,000	220,000
33009	Interest Income - Clearing	4,010	-	436	-	-
36020	Program Income	(82)	-	191	-	-
39069	Reimbursements - Other	7,841	-	7,002	-	-
	Total	4,720,088	4,218,927	5,744,903	6,096,929	6,475,456
18700	First Time Homebuyers					
39069	Reimbursements - Other	19,106	-	796	-	-
	Total	19,106	-	796	-	-
	FUND TOTAL	4,739,194	4,218,927	5,745,699	6,096,929	6,475,456
WRA RESERVE FUND (540)						
18900	RDA CONTINGENCY					
33000	Interest Income - Pooled	52,675	59,742	65,972	65,000	65,000
	Total	52,675	59,742	65,972	65,000	65,000

ENTERPRISE FUND REVENUE SUMMARY

FY 2006 - 2008



	ACTUAL 2004-05	REVISED BUDGET 2005-06	ESTIMATED 2005-06	BUDGET 2006/07	BUDGET 2007/08
1 Use of Money & Property	196,467	164,608	189,233	212,000	212,000
2 Charges for Services	10,323,213	9,650,000	10,065,883	10,223,469	10,460,799
3 Other Revenue	5,144	-	3,994	-	-
4 Gain (Loss) on Sale of Equipment	601	-	-	-	-
Total Enterprise Fund	10,525,425	9,814,608	10,259,110	10,435,469	10,672,799

ENTERPRISE FUND REVENUE SUMMARY

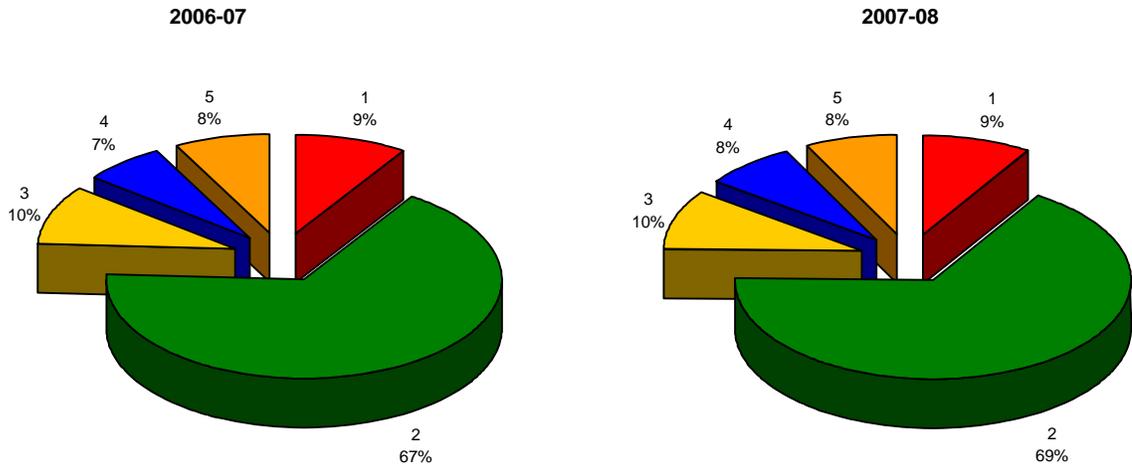
FY 2006- 2008



Object #	ACTUAL 2004-05	REVISED BUDGET 2005-06	ESTIMATED 2005-06	PROJECTED 2006/07	PROJECTED 2007/08
WATER UTILITY FUND (600)					
23000	Water Billing and Collection				
33020	6,468	4,160	12,599	12,000	12,000
35004	2	-	-	-	-
35060	9,954,854	9,242,600	9,657,000	9,888,769	10,126,099
35061	50,702	50,000	57,321	50,000	50,000
35062	59,335	65,000	57,380	60,000	60,000
35066	88,205	105,000	167,264	110,000	110,000
35067	(14,534)	(5,000)	(32,745)	(20,000)	(20,000)
35068	74,065	82,000	47,183	50,000	50,000
35069	440	400	160	200	200
39069	-	-	2,000	-	-
39092	(43)	-	-	-	-
Total	10,219,494	9,544,160	9,968,162	10,150,969	10,388,299
55500	Water Utility - Administration				
33000	189,183	146,448	176,534	200,000	200,000
Total	189,183	146,448	176,534	200,000	200,000
56500	Utility Production & Supply				
33560	816	14,000	100	-	-
Total	816	14,000	100	-	-
57000	System Maintenance				
35020	4,203	20,000	4,502	4,500	4,500
35064	59,141	30,000	90,818	60,000	60,000
35065	46,800	60,000	17,000	20,000	20,000
39060	4,091	-	-	-	-
39090	1,096	-	1,994	-	-
84000	601	-	-	-	-
Total	115,932	110,000	114,314	84,500	84,500
FUND TOTAL	10,525,425	9,814,608	10,259,110	10,435,469	10,672,799

INTERNAL SERVICE FUNDS REVENUE SUMMARY

FY 2006 - 2008



	ACTUAL 2004-05	REVISED BUDGET 2005-06	ESTIMATED 2005-06	BUDGET 2006/07	BUDGET 2007/08
1 Equipment Replacement Fund (700)	1,681,291	1,588,924	1,702,974	1,804,978	1,804,978
2 General Benefits Fund (740)	11,456,806	12,547,435	12,310,930	13,157,731	13,319,901
3 Liability Administration Fund (750)	2,007,417	1,517,107	1,476,858	1,921,536	1,921,536
4 Information Systems & Equip. Fund (760)	1,175,743	1,181,180	1,161,685	1,299,359	1,509,857
5 Government Buildings Fund (770)	1,365,156	1,363,440	1,389,853	1,524,390	1,529,776
Total Internal Service Funds	17,686,414	18,198,086	18,042,300	19,707,994	20,086,048

INTERNAL SERVICE FUNDS REVENUE SUMMARY

FY 2006- 2008



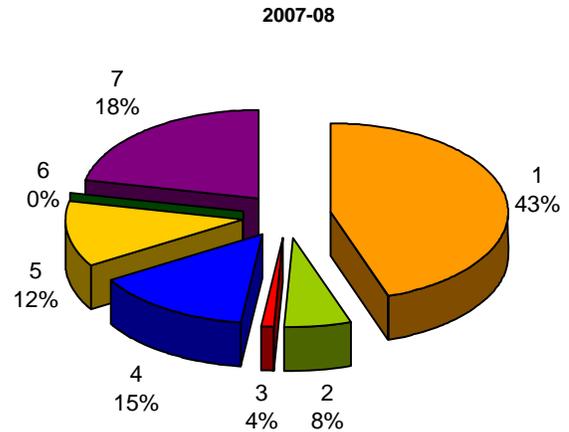
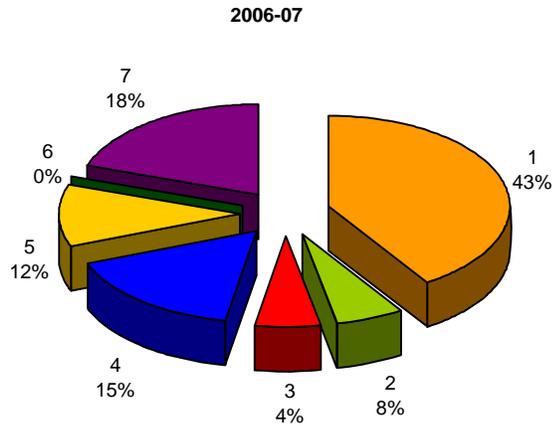
<i>Object #</i>		ACTUAL 2004-05	REVISED BUDGET 2005-06	ESTIMATED 2005-06	PROJECTED 2006/07	PROJECTED 2007/08
EQUIPMENT REPLACEMENT FUND (700)						
58000	Motor Pool					
33000	Interest Income - Pooled	82,164	68,739	101,687	108,000	108,000
35020	Charges - Staff Service	-	3,000	3,000	7,000	7,000
35093	Department Use Charges	798,589	809,780	809,781	903,742	903,742
35094	Department Replacement Charges	580,524	642,405	642,404	621,236	621,236
35099	Charges - Other - Misc	7,235	-	6,636	-	-
39069	Reimbursements - Other	141,243	50,000	133,032	150,000	150,000
84000	Property Sales	71,536	15,000	6,434	15,000	15,000
	Total	1,681,291	1,588,924	1,702,974	1,804,978	1,804,978
GENERAL BENEFITS FUND (740)						
14306	Medical Benefits					
35092	Charges - Other Departments	4,863,904	5,223,688	4,967,537	5,659,228	5,659,228
35099	Charges - Other Miscellaneous	116,822	125,101	107,466	110,000	110,000
39069	Reimbursements - Other	35,686	5,000	(406)	5,000	5,000
	Total	5,016,411	5,353,789	5,074,597	5,774,228	5,774,228
14312	Dental Benefits - Self Funded					
35092	Charges - Other Departments	109,896	110,000	114,968	115,000	115,000
35099	Charges - Other Miscellaneous	200	-	104	-	-
39069	Reimbursements - Other	51,061	40,000	77,532	90,000	90,000
	Total	161,157	150,000	192,604	205,000	205,000
14326	Worker's Compensation Benefits					
33020	Interest Income - Other	(85)	-	(90)	-	-
35092	Charges - Other Departments	1,473,594	1,459,141	1,554,571	1,579,378	1,606,512
39069	Reimbursements - Other	213,935	130,000	7,317	20,000	20,000
	Total	1,687,444	1,589,141	1,561,798	1,599,378	1,626,512

<u>Object #</u>		ACTUAL 2004-05	REVISED BUDGET 2005-06	ESTIMATED 2005-06	PROJECTED 2006/07	PROJECTED 2007/08
14350	Retirement Benefits					
35092	Charges - Other Departments	4,164,042	5,013,165	5,039,876	5,141,161	5,271,618
35099	Charges - Other Miscellaneous	38,958	45,000	45,715	45,000	45,000
	Total	4,203,001	5,058,165	5,085,591	5,186,161	5,316,618
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	188,793	196,340	196,340	192,964	197,543
	Total	188,793	196,340	196,340	192,964	197,543
	FUND TOTAL	11,456,806	12,547,435	12,310,930	13,157,731	13,319,901
LIABILITY ADMINISTRATION FUND (750)						
14335	Public Liability Administration					
35092	Charges - Other Departments	1,137,107	1,137,107	1,136,507	1,591,536	1,591,536
39060	Reimbursements - Damaged Prope	21,195	-	(3,554)	-	-
39069	Reimbursements - Other	849,116	380,000	343,905	330,000	330,000
	Total	2,007,417	1,517,107	1,476,858	1,921,536	1,921,536
INFORMATION SYSTEMS AND EQUIPMENT FUND (760)						
14450	Information Systems					
33000	Interest Income - Pooled	60,285	69,491	61,407	85,000	85,000
35092	Charges - Other Departments	1,092,658	1,111,689	1,100,278	1,214,359	1,424,857
39069	Reimbursements - Other	22,800	-	-	-	-
	Total	1,175,743	1,181,180	1,161,685	1,299,359	1,509,857
GOVERNMENT BUILDINGS FUND (770)						
75500	Government Building					
33000	Interest Income - Pooled	35,155	29,440	40,120	40,000	40,000
35092	Charges - Other Departments	1,330,001	1,334,000	1,333,999	1,484,390	1,489,776
39069	Reimbursements - Other	-	-	15,734	-	-
	Total	1,365,156	1,363,440	1,389,853	1,524,390	1,529,776

EXPENDITURES

EXPENDITURE SUMMARY BY FUND TYPE

FY 2006 - 2008



	ACTUAL 2003-04	ACTUAL 2004-05	ESTIMATED 2005-06	BUDGET 2006-07	BUDGET 2007-08	
1 General Funds	34,561,461	37,548,919	40,250,290	43,146,734	44,017,300	45%
2 Special Revenue Funds	6,175,012	5,462,502	6,176,122	6,495,274	6,090,559	6%
3 Capital Projects Funds	6,074,400	7,273,915	26,277,947	6,119,747	964,750	0%
4 Redevelopment Funds	12,251,429	16,984,206	32,233,824	17,495,455	14,483,409	15%
5 Enterprise Funds	9,823,355	11,283,753	10,936,715	11,680,293	11,785,790	12%
6 Agency Funds	39,483	38,095	37,805	42,130	40,374	0%
<i>subtotal</i>	<u>68,925,140</u>	<u>78,591,390</u>	<u>115,912,703</u>	<u>84,979,633</u>	<u>77,382,182</u>	
7 Internal Service Funds	15,377,690	16,296,491	17,846,742	20,862,476	21,303,352	22%
Total Expenditures	<u>84,302,830</u>	<u>94,887,881</u>	<u>133,759,445</u>	<u>105,842,109</u>	<u>98,685,534</u>	

EXPENDITURE SUMMARY BY FUND

FY 2006 - 2008



FUND #	FUND	ACTUAL 2003-04	ACTUAL 2004-05	ESTIMATED 2005-06	BUDGET 2006-07	BUDGET 2007-08
GENERAL FUND						
100	General Fund	32,450,544	35,247,699	37,413,897	40,335,741	41,169,708
265	Community Services-Special Programs	106,837	111,355	138,654	192,548	192,578
285	Community Development	2,004,080	2,189,865	2,697,739	2,618,445	2,655,014
TOTAL GENERAL FUNDS		34,561,461	37,548,919	40,250,290	43,146,734	44,017,300
SPECIAL REVENUE FUNDS						
200	Park Dedication	14,919	9,200	42,744	6,438	6,438
210	Gas Tax	1,076,055	1,037,353	1,303,486	1,336,539	1,302,722
211	Measure M	1,037,997	1,013,715	1,093,289	1,225,273	1,161,583
214	State AB 2928 Street Repair	-	-	-	-	-
216	Traffic Impact Fee	11,410	19,758	89,195	18,650	19,143
220	Municipal Lighting District	577,032	594,774	696,868	737,331	739,233
230	Community Promotion	441,488	441,761	456,246	630,936	532,231
240	Housing/Community Development (CDBG)	762,330	697,598	334,113	680,849	582,529
242	HCD Home Housing	272,277	351,907	658,626	623,437	505,539
250	Police Seizure	241,779	783	337	428	428
258	Special Police Services	1,046,077	623,296	844,708	467,678	459,913
260	Local Narcotics Seized Property	1,058	1,880	1,073	1,770	1,770
261	Supplemental Law Enforcement Services	250,848	186,871	199,772	205,568	205,711
270	Drainage District	642	469	303	165	165
275	Community Services Grant	239,618	292,262	206,548	250,000	255,337
280	AQMD	71,897	49,876	90,508	79,677	79,677
290	Senior Transportation	66,516	78,022	115,483	152,435	160,040
295	Project SHUE	63,069	62,977	42,823	78,100	78,100
TOTAL SPECIAL REVENUE FUNDS		6,175,012	5,462,502	6,176,122	6,495,274	6,090,559
CAPITAL PROJECTS FUNDS						
400	Capital Improvement Projects	6,074,400	7,273,915	26,277,947	6,119,747	964,750
800	Reserve	-	-	-	-	-
TOTAL CAPITAL PROJECTS FUNDS		6,074,400	7,273,915	26,277,947	6,119,747	964,750
REDEVELOPMENT FUNDS						
500	WRA Operating Fund Administration	1,492,068	1,558,787	2,303,941	3,476,014	3,537,648
510	WRA Debt Service	6,528,482	10,799,133	10,768,092	12,280,853	9,505,252
520	WRA Capital Projects	3,718,751	4,598,176	18,711,452	1,320,000	1,000,000
530	Low/Moderate Income Housing	512,128	28,110	450,339	418,588	440,509
540	WRA Reserve	-	-	-	-	-
TOTAL REDEVELOPMENT FUNDS		12,251,429	16,984,206	32,233,824	17,495,455	14,483,409

EXPENDITURE SUMMARY BY FUND

FY 2006 - 2008



FUND #	FUND	ACTUAL 2003-04	ACTUAL 2004-05	ESTIMATED 2005-06	BUDGET 2006-07	BUDGET 2007-08
ENTERPRISE FUNDS						
600	Water Utility	9,823,355	11,283,753	10,936,715	11,680,293	11,785,790
TOTAL ENTERPRISE FUNDS		9,823,355	11,283,753	10,936,715	11,680,293	11,785,790
AGENCY FUNDS						
920	92-1 Assessment District	39,483	38,095	37,805	42,130	40,374
TOTAL AGENCY FUNDS		39,483	38,095	37,805	42,130	40,374
INTERNAL SERVICE FUNDS						
700	Equipment Replacement	1,572,103	1,395,335	1,300,077	1,429,430	1,436,350
740	General Benefits	10,106,571	11,140,705	12,364,593	14,119,983	14,496,865
750	Liability Administration	1,372,427	1,407,800	1,707,359	2,510,193	2,518,235
760	Information Systems and Equipment	1,067,529	954,707	1,123,732	1,297,506	1,357,095
770	Government Buildings	1,259,060	1,397,944	1,350,981	1,505,364	1,494,807
TOTAL INTERNAL SERVICE FUNDS		15,377,690	16,296,491	17,846,742	20,862,476	21,303,352
GRAND TOTAL ALL FUNDS		84,302,830	94,887,881	133,759,445	105,842,109	98,685,534

EXPENDITURE SUMMARY BY DEPARTMENT

FY 2006 - 2008



FUND #	FUND	ACTUAL 2003-04	ACTUAL 2004-05	ESTIMATED 2005-06	BUDGET 2006-07	BUDGET 2007-08
City Council/Commissions						
100	10000 City Council	107,012	115,605	125,998	127,874	128,399
100	10200 Traffic Commission	2,069	1,998	2,284	4,094	4,094
100	10300 Community Services & Recreation Comm.	2,393	3,247	3,071	4,231	4,231
100	10400 Commission on Aging	2,705	2,756	2,602	3,623	3,623
100	10600 Mobile Home Commission	459	459	534	1,359	1,359
100	10700 Youth Committee	-	-	-	1,500	1,500
100	10900 Financial Review Committee	1,750	775	1,738	5,788	5,788
230	10800 Cultural Arts Commission	4,706	3,440	1,357	4,459	4,459
285	10100 Planning Commission	17,870	15,839	18,151	21,745	21,745
500	18005 Redevelopment Legislative	237,377	243,006	237,758	255,507	248,431
740	14336 Personnel Board	155,140	125,307	103,292	146,595	146,595
Total City Council/Commissions		531,480	512,432	496,785	576,775	570,224
City Manager						
100	11500 City Manager	112,504	133,415	177,536	196,871	198,560
100	11600 Assistant City Manager	188,873	270,096	-	-	-
230	11200 Cable TV Reserve Administration	352,185	353,012	355,292	512,879	414,174
400	11202 Cable TV Capital Projects	935,011	5,392,471	7,964,600	-	-
500	18008 Economic Development	-	214,708	229,626	462,318	455,284
Total City Manager		1,588,573	6,363,700	8,727,054	1,172,068	1,068,018
City Clerk						
100	12000 City Clerk	104,522	112,319	122,048	138,428	141,444
100	12500 Elections	271	10,093	369	15,383	537
Total City Clerk		104,793	122,413	122,417	153,811	141,981
City Attorney						
100	13000 City Attorney	-	-	-	-	-
Total City Attorney		-	-	-	-	-
Personnel						
100	14200 Personnel	2,697	-	22,400	-	-
280	14800 Air Quality Management Program	71,897	49,876	90,508	79,677	79,677
400	14802 AQMD Capital Projects	-	13,927	121,073	-	-
740	14306 Medical Benefits	4,273,826	4,589,543	4,757,739	5,585,146	5,816,916
740	14312 Dental Benefits - Self Funded	153,287	144,951	152,670	164,948	167,473
740	14326 Worker's Compensation Benefits	2,578,850	1,542,233	1,507,397	1,763,777	1,769,155
740	14350 Retirement Benefits	2,151,117	3,898,433	4,813,678	5,429,869	5,566,849
740	14351 Police SIP Retirement Benefits	250,000	250,000	250,000	250,000	250,000
740	14355 Compensated Absences	544,350	590,237	779,817	779,648	779,877
750	14335 Public Liability Administration	1,372,427	1,407,800	1,707,359	2,510,193	2,518,235
Total Personnel		11,398,451	12,486,999	14,202,641	16,563,258	16,948,182

EXPENDITURE SUMMARY BY DEPARTMENT

FY 2006 - 2008



FUND #	FUND	ACTUAL 2003-04	ACTUAL 2004-05	ESTIMATED 2005-06	BUDGET 2006-07	BUDGET 2007-08	
Finance							
100	20000	General City	26,206	57,117	276,096	465,025	467,310
100	21000	Finance Administration	409,575	421,847	456,708	507,071	520,124
600	23000	Water Billing and Collection	1,632,535	1,663,860	1,696,389	1,747,750	1,753,102
600	23700	Utility Mall Operation	205,012	236,151	247,312	269,633	272,025
400	14502	Information Services Equipment CIP	641,146	541,642	807,691	-	-
760	14500	Information Systems	1,067,529	954,707	1,123,732	1,297,506	1,357,095
Total Finance			3,982,004	3,875,324	4,607,928	4,286,985	4,369,656
Police							
100	31000	General Police Services	19,092,540	21,570,406	22,741,404	24,569,111	25,066,304
100	32000	Animal Control	253,133	258,372	288,209	284,046	295,452
250	34100	DOJ Seizures - Criminal	241,776	778	331	420	420
250	34200	DOT Seizures - Criminal	2	3	3	4	4
250	34300	Federal Narcotic Seizures	1	3	3	4	4
258	39000	Police Mall Operation	217,277	265,403	280,125	274,161	279,629
258	39200	Animal Humane Program	45	95	3,000	2,000	2,000
258	39300	Forensic Science Improvements Grant	-	-	76,134	-	-
258	39500	County Task Force Operation	122,279	59,512	19,782	11,147	-
258	39600	DARE	114,596	-	-	-	-
258	39800	Special Police Service Fund Debt Service	163,869	163,664	165,412	163,370	163,284
258	39910	Local Law Enforcement Block Grant	48,687	44,593	25,078	17,000	15,000
258	39930	Domestic Violence Grant	253,787	78,461	-	-	-
258	39940	COPS MORE 96 Grant	6,935	-	-	-	-
258	39950	Homeland Security	24,839	-	-	-	-
258	39970	OC Meth Lab	55,107	-	-	-	-
258	39980	CA Law Enforcement Technical Equipment	16,424	-	-	-	-
258	39990	OTS Speed Grant	22,232	11,567	275,177	-	-
260	35000	LNSP	796	1,656	1,056	1,750	1,750
260	35100	Local Criminal	262	224	17	20	20
261	38500	Citizens Option for Public Safety	250,848	186,871	199,772	205,568	205,711
400	31002	Police Department Capital Projects	25,000	75,623	11,105	-	-
400	39802	Special Police Service Capital Projects	-	-	97,078	-	-
Total Police			20,910,436	22,717,232	24,183,686	25,528,601	26,029,578
Fire							
100	41000	General Fire Services	7,170,107	7,406,995	7,713,377	7,902,746	8,198,268
100	44000	Ambulance Transport Services	528,377	549,113	575,428	590,092	590,092
Total Fire			7,698,485	7,956,108	8,288,805	8,492,838	8,788,360

EXPENDITURE SUMMARY BY DEPARTMENT

FY 2006 - 2008



FUND #	FUND	ACTUAL 2003-04	ACTUAL 2004-05	ESTIMATED 2005-06	BUDGET 2006-07	BUDGET 2007-08	
Community Services							
100	70000	Community Services Administration	863,433	856,485	1,022,783	1,090,887	1,102,353
100	70500	Senior Center	259,028	245,024	228,131	253,775	248,917
100	71000	Parks & Playgrounds	169,446	167,244	186,542	231,864	234,999
100	72000	Jr. High Enhancement	50,219	57,423	54,475	59,200	59,200
100	74000	Gang Prevention	76,960	72,848	76,157	83,198	83,298
200	76500	Park Dedication	14,919	9,200	42,744	6,438	6,438
230	75000	Cable TV - Community Promotion	60,742	61,588	67,670	76,598	76,598
230	75100	Fourth of July	23,855	23,722	31,927	37,000	37,000
265	72550	Adult Sports	13,289	17,177	25,867	37,637	37,637
265	73050	Aquatics	46,652	49,196	48,967	63,217	63,217
265	73550	Special Classes	33,157	29,703	43,563	65,339	65,369
265	74150	Trips and Tours	4,167	3,882	7,652	8,175	8,175
265	74250	Youth Sports	4,821	4,770	5,819	9,820	9,820
265	74350	Special Events	4,750	6,628	6,786	7,710	7,710
265	78200	Contributions - Parks/Trees	-	-	-	650	650
275	71800	Family Resources Center	70,205	230,428	-	250,000	-
275	71801	Family Resources Center	169,413	61,835	206,548	-	255,337
290	70501	Senior Transportation	66,516	78,022	115,483	152,435	160,040
295	70500	Project SHUE	63,069	62,977	42,823	78,100	78,100
400	70502	Senior Center Projects	75,803	-	-	-	-
400	76502	Park Dedication Capital Projects	651,110	199,194	2,349,515	83,750	83,750
Total Community Services			2,721,555	2,237,343	4,563,452	2,595,793	2,618,608
Public Works							
100	50000	Public Works Administration	204,297	157,541	134,868	219,530	219,793
100	50500	Engineering Services	543,743	564,951	717,763	733,676	747,765
100	51500	Street Maintenance	(35,920)	(41,192)	-	-	-
100	52500	Concrete Repair	654,768	581,672	670,069	841,847	850,594
100	53000	Park Maintenance	1,159,263	1,154,364	1,231,032	1,373,197	1,359,445
100	53500	Street Tree Maintenance	500,112	516,727	582,275	631,325	636,259
210	55005	Gas Tax	1,076,055	1,037,353	1,303,486	1,336,539	1,302,722
211	55027	Measure M Administration	1,037,997	1,013,715	1,093,289	1,225,273	1,161,583
216	55030	Traffic Impact Fee Administration	11,410	19,758	89,195	18,650	19,143
220	59500	Municipal Lighting	577,032	594,774	696,868	737,331	739,233
270	59000	Drainage District	642	469	303	165	165
400	50002	Public Works Capital Projects	632,100	6,533	431,007	-	-
400	51502	Street Maintenance Capital Projects	811,176	291,186	377,361	-	-
400	55026	Measure M Capital Projects	1,138,874	185,055	1,432,930	1,525,271	-
400	55031	Traffic Impact Capital Projects	163,238	98,169	2,824,007	260,000	-
400	55036	Gas Tax Capital Projects	602,775	42,027	3,830,176	1,690,000	-
400	55037	State AB 2928 Capital Projects	-	-	5,640	-	-
400	55502	Utility Capital Projects	359,344	275,113	2,616,640	1,050,000	350,000
400	58002	Motor Pool Capital Projects	9,575	36,287	1,095,526	504,000	531,000
400	59502	Municipal Lighting Capital Projects	-	-	165,000	-	-
400	75502	Government Buildings CIP	6,406	-	271,447	330,000	-

EXPENDITURE SUMMARY BY DEPARTMENT

FY 2006 - 2008



FUND #	FUND	ACTUAL 2003-04	ACTUAL 2004-05	ESTIMATED 2005-06	BUDGET 2006-07	BUDGET 2007-08
600	55500	428,631	450,575	517,463	568,585	571,805
600	56500	6,197,261	7,559,310	7,017,190	7,569,279	7,643,588
600	57000	1,359,916	1,373,855	1,458,361	1,525,046	1,545,270
700	58000	1,572,103	1,395,335	1,300,077	1,429,430	1,436,350
770	75500	1,259,060	1,397,944	1,350,981	1,505,364	1,494,807
920	54010	39,483	38,095	37,805	42,130	40,374
Total Public Works		20,309,342	18,749,616	31,250,759	25,116,638	20,649,896
Community Development						
240	16010	762,330	697,598	334,113	680,849	582,529
242	17403	272,277	351,907	658,626	623,437	505,539
285	60050	239,863	242,637	397,916	285,928	276,677
285	61050	519,466	636,448	876,559	828,777	848,858
285	62050	826,608	826,072	883,031	941,810	956,343
285	63050	400,274	468,869	522,082	540,185	551,391
400	16510	18,734	115,003	1,870,662	676,726	-
400	60002	4,107	1,688	6,489	-	-
500	18000	1,254,691	1,101,073	1,836,557	2,758,189	2,833,933
510	18400	6,528,482	10,799,133	10,768,092	12,280,853	9,505,252
520	18002	3,746,924	4,577,501	9,881,697	320,000	-
520	18602	(28,173)	20,675	8,829,755	1,000,000	1,000,000
530	18600	512,128	28,110	450,339	418,588	440,509
Total Community Development		15,057,710	19,866,713	37,315,918	21,355,342	17,501,031
		84,302,830	94,887,881	133,759,445	105,842,109	98,685,534

EXPENDITURE SUMMARY BY TYPE

FY 2006 - 2007



<u>FUND</u> <u>NUMBER</u>		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
100	General Fund	29,032,070	15,921,556	71,620	45,025,246	(4,689,505)	40,335,741
265	CS Special Program Fund	75,494	117,054	-	192,548	-	192,548
285	Community Development Fund	2,025,527	592,918	-	2,618,445	-	2,618,445
200	Park Dedication Fund	-	6,438	-	6,438	-	6,438
210	Gas Tax Fund	-	545,797	-	545,797	790,742	1,336,539
211	Measure M Fund	-	465,541	-	465,541	759,732	1,225,273
216	Traffic Impact Fee Fund	-	6,000	-	6,000	12,650	18,650
220	Municipal Lighting District Fund	-	724,681	-	724,681	12,650	737,331
230	Community Promotion Fund	110,633	418,303	102,000	630,936	-	630,936
240	Housing/Community Devlpmt Fund	302,041	378,208	600	680,849	-	680,849
242	HCD Home Housing Fund	76,862	546,575	-	623,437	-	623,437
250	Police Seizure Fund	-	428	-	428	-	428
258	Special Police Services Fund	276,043	174,635	17,000	467,678	-	467,678
260	Local Narcotics Seized Property Fund	-	1,770	-	1,770	-	1,770
261	Supp. Law Enfrcrmnt Services Fund	204,968	600	-	205,568	-	205,568
270	Drainage District Fund	-	165	-	165	-	165
275	Community Services Grant Fund	154,491	95,509	-	250,000	-	250,000
280	AQMD Fund	-	79,677	-	79,677	-	79,677
290	Senior Transportation Fund	73,961	78,474	-	152,435	-	152,435
295	Project SHUE Fund	74,119	3,981	-	78,100	-	78,100
400	Capital Projects Fund*	-	-	6,119,747	6,119,747	-	6,119,747
500	WRA Operating Fund Administration	153,295	2,207,246	-	2,360,541	1,115,473	3,476,014
510	WRA Debt Service Fund	-	12,280,853	-	12,280,853	-	12,280,853
520	WRA Capital Projects Fund	-	-	1,320,000	1,320,000	-	1,320,000
530	Redevelopment Low/Mod Housing Fund	69,742	348,846	-	418,588	-	418,588
600	Water Utility	2,409,912	8,048,355	3,000	10,461,267	1,219,026	11,680,293
700	Equipment Replacement	417,134	1,012,296	-	1,429,430	-	1,429,430
740	General Benefits	3,770,122	9,960,245	-	13,730,367	389,616	14,119,983
750	Liability Administration	-	2,120,577	-	2,120,577	389,616	2,510,193
760	Information Systems	506,063	696,443	95,000	1,297,506	-	1,297,506
770	Government Buildings	488,132	1,014,832	2,400	1,505,364	-	1,505,364
920	92-1 Assessment District	-	42,130	-	42,130	-	42,130
Total Expenditure		40,220,609	57,890,133	7,731,367	105,842,109	-	105,842,109

EXPENDITURE SUMMARY BY TYPE

FY 2007 - 2008



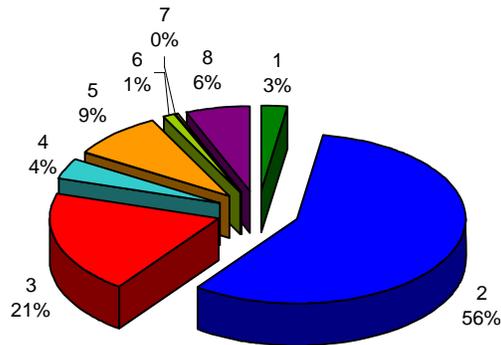
<u>FUND</u> <u>NUMBER</u>		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
100	General Fund	29,563,400	16,319,767	5,870	45,889,037	(4,719,329)	41,169,708
265	CS Special Program Fund	75,494	117,084	-	192,578	-	192,578
285	Community Development Fund	2,068,143	586,871	-	2,655,014	-	2,655,014
200	Park Dedication Fund	-	6,438	-	6,438	-	6,438
210	Gas Tax Fund	-	503,547	-	503,547	799,175	1,302,722
211	Measure M Fund	-	393,748	-	393,748	767,835	1,161,583
216	Traffic Impact Fee Fund	-	6,250	-	6,250	12,893	19,143
220	Municipal Lighting District Fund	-	726,340	-	726,340	12,893	739,233
230	Community Promotion Fund	113,883	418,348	-	532,231	-	532,231
240	Housing/Community Devlpmt Fund	313,239	268,690	600	582,529	-	582,529
242	HCD Home Housing Fund	76,857	428,682	-	505,539	-	505,539
250	Police Seizure Fund	-	428	-	428	-	428
258	Special Police Services Fund	270,294	189,619	-	459,913	-	459,913
260	Local Narcotics Seized Property Fund	-	1,770	-	1,770	-	1,770
261	Supp. Law Enfrcrmnt Services Fund	205,111	600	-	205,711	-	205,711
270	Drainage District Fund	-	165	-	165	-	165
275	Community Services Grant Fund	161,173	94,164	-	255,337	-	255,337
280	AQMD Fund	-	79,677	-	79,677	-	79,677
290	Senior Transportation Fund	73,961	86,079	-	160,040	-	160,040
295	Project SHUE Fund	74,119	3,381	600	78,100	-	78,100
400	Capital Projects Fund	-	-	964,750	964,750	-	964,750
500	WRA Operating Fund Administration	158,136	2,273,021	-	2,431,157	1,106,491	3,537,648
510	WRA Debt Service Fund	-	9,505,252	-	9,505,252	-	9,505,252
520	WRA Capital Projects Fund	-	-	1,000,000	1,000,000	-	1,000,000
530	Redevelopment Low/Mod Housing Func	72,636	367,873	-	440,509	-	440,509
600	Water Utility	2,439,563	8,118,501	3,000	10,561,064	1,224,726	11,785,790
700	Equipment Replacement	423,642	1,012,708	-	1,436,350	-	1,436,350
740	General Benefits	3,896,591	10,202,616	-	14,099,207	397,658	14,496,865
750	Liability Administration	-	2,120,577	-	2,120,577	397,658	2,518,235
760	Information Systems	510,239	746,856	100,000	1,357,095	-	1,357,095
770	Government Buildings	482,058	1,012,749	-	1,494,807	-	1,494,807
920	92-1 Assessment District	-	40,374	-	40,374	-	40,374
Total Expenditure		40,978,539	55,632,175	2,074,820	98,685,534	-	98,685,534

GENERAL FUNDS EXPENDITURE SUMMARY

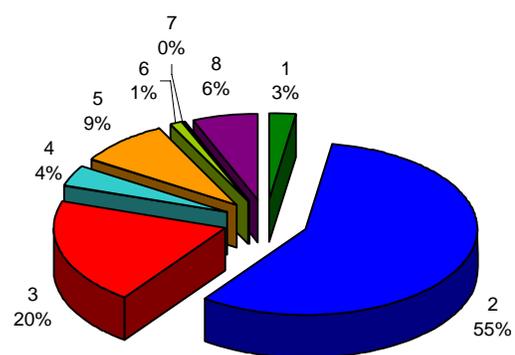
FY 2006 - 2008



2006-07



2007-08



	ACTUAL 2004-05	BUDGET 2005-06	ESTIMATED 2005-06	BUDGET 2006-07	BUDGET 2007-08
1 General Government	1,129,726	1,006,622	991,050	1,056,222	1,059,659
2 Police	21,828,778	23,386,453	23,029,613	24,853,157	25,361,756
3 Fire	7,956,108	8,357,077	8,288,805	8,492,838	8,788,360
4 Community Services	1,399,023	1,593,330	1,568,088	1,718,924	1,728,767
5 Public Works	2,934,063	3,554,148	3,336,007	3,799,575	3,813,856
6 Contingency	-	200,334	200,334	415,025	417,310
<i>Total Fund 100</i>	<i>35,247,699</i>	<i>38,097,964</i>	<i>37,413,897</i>	<i>40,335,741</i>	<i>41,169,708</i>
7 CS Special Programs - 265	111,355	164,343	138,654	192,548	192,578
8 Community Development - 285	2,189,865	2,748,100	2,697,739	2,618,445	2,655,014
Total General Funds	37,548,919	41,010,407	40,250,290	43,146,734	44,017,300

GENERAL FUNDS EXPENDITURE SUMMARY

FY 2006 - 2007



<u>PROGRAM</u> <u>NUMBER</u>		<u>SALARIES</u> <u>& BENEFITS</u>	<u>OPERATIONS &</u> <u>MAINTENANCE</u>	<u>CAPITAL</u> <u>OUTLAY</u>	<u>SUBTOTAL</u>	<u>INTERFUND</u> <u>CHARGES</u>	<u>TOTAL</u>
100	GENERAL FUND						
	CITY COUNCIL						
10000	City Council	123,872	46,627	-	170,499	(42,625)	127,874
10200	Traffic Commission	3,109	2,350	-	5,459	(1,365)	4,094
10300	Community Svr & Rec Comm	2,591	3,050	-	5,641	(1,410)	4,231
10400	Commission on Aging	3,481	1,350	-	4,831	(1,208)	3,623
10600	Mobile Home Commission	362	1,450	-	1,812	(453)	1,359
10700	Youth Committee	-	1,500	-	1,500	-	1,500
10900	Financial Review Committee	6,217	1,500	-	7,717	(1,929)	5,788
	Subtotal	139,632	57,827	-	197,459	(48,990)	148,469
	CITY MANAGER						
11500	City Manager	639,078	148,404	-	787,482	(590,611)	196,871
	Subtotal	639,078	148,404	-	787,482	(590,611)	196,871
	CITY CLERK						
12000	City Clerk	443,332	110,380	-	553,712	(415,284)	138,428
12500	Elections	-	61,535	-	61,535	(46,152)	15,383
	Subtotal	443,332	171,915	-	615,247	(461,436)	153,811
	CITY ATTORNEY						
13000	City Attorney	180,000	62,800	-	242,800	(242,800)	-
	Subtotal	180,000	62,800	-	242,800	(242,800)	-
	PERSONNEL						
14200	Personnel	330,565	298,744	-	629,309	(629,309)	-
	Subtotal	330,565	298,744	-	629,309	(629,309)	-
	FINANCE						
21000	Finance Administration	886,281	562,493	-	1,448,774	(941,703)	507,071
	Subtotal	886,281	562,493	-	1,448,774	(941,703)	507,071
	GENERAL CITY						
20000	General City	-	50,000	-	50,000	-	50,000
	Subtotal	-	50,000	-	50,000	-	50,000
	GENERAL GOVERNMENT	2,618,888	1,352,183	-	3,971,071	(2,914,849)	1,056,222

GENERAL FUNDS EXPENDITURE SUMMARY

FY 2006 - 2007



<i>PROGRAM NUMBER</i>		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
31000	General Police	21,255,203	3,252,638	61,270	24,569,111	-	24,569,111
32000	Animal Control	194,479	89,567	-	284,046	-	284,046
	POLICE	21,449,682	3,342,205	61,270	24,853,157	-	24,853,157
41000	General Fire Services	416,578	7,486,168	-	7,902,746	-	7,902,746
44000	Ambulance Services	15,542	574,550	-	590,092	-	590,092
	FIRE	432,120	8,060,718	-	8,492,838	-	8,492,838
70000	Administration	598,054	492,833	-	1,090,887	-	1,090,887
70500	Senior Center	188,813	55,462	9,500	253,775	-	253,775
71000	Parks/Playgrounds	200,424	31,440	-	231,864	-	231,864
72000	Jr. High Enhancement Prgm	-	59,200	-	59,200	-	59,200
74000	Gang Prevention	78,543	4,655	-	83,198	-	83,198
	COMMUNITY SERVICES	1,065,834	643,590	9,500	1,718,924	-	1,718,924
50000	Administration	346,490	38,649	-	385,139	(165,609)	219,530
50500	Engineering	1,060,160	203,949	850	1,264,959	(531,283)	733,676
51500	Street Maintenance	709,969	320,245	-	1,030,214	(1,030,214)	-
52500	Concrete Repair	331,450	510,397	-	841,847	-	841,847
53000	Park Maintenance	614,450	786,771	-	1,401,221	(28,024)	1,373,197
53500	Street Tree Maintenance	403,027	247,824	-	650,851	(19,526)	631,325
	PUBLIC WORKS	3,465,546	2,107,835	850	5,574,231	(1,774,656)	3,799,575
20000	General City	-	415,025	-	415,025	-	415,025
	BUDGET CONTINGENCY	-	415,025	-	415,025	-	415,025
	TOTAL GENERAL FUND	29,032,070	15,921,556	71,620	45,025,246	(4,689,505)	40,335,741

GENERAL FUNDS EXPENDITURE SUMMARY

FY 2006 - 2007



<i>PROGRAM NUMBER</i>		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
265	COMMUNITY SERVICES - SPECIAL PROGRAM FUND						
72550	Adult Sports	7,717	29,920	-	37,637	-	37,637
73050	Aquatics	48,692	14,525	-	63,217	-	63,217
73550	Special Classes	19,085	46,254	-	65,339	-	65,339
74150	Trips and Tours	-	8,175	-	8,175	-	8,175
74250	Youth Sports	-	9,820	-	9,820	-	9,820
74350	Special Event	-	7,710	-	7,710	-	7,710
78200	Contributions - Parks/Trees	-	650	-	650	-	650
	TOTAL	75,494	117,054	-	192,548	-	192,548
285	COMMUNITY DEVELOPMENT FUND						
10100	Planning Commission	14,920	6,825	-	21,745	-	21,745
60050	Community Dev. Admin.	247,670	38,258	-	285,928	-	285,928
61050	Planning	628,997	199,780	-	828,777	-	828,777
62050	Building	738,692	203,118	-	941,810	-	941,810
63050	Code Enforcement	395,248	144,937	-	540,185	-	540,185
	TOTAL	2,025,527	592,918	-	2,618,445	-	2,618,445

GENERAL FUNDS EXPENDITURE SUMMARY

FY 2007 - 2008



<u>PROGRAM NUMBER</u>		<u>SALARIES & BENEFITS</u>	<u>OPERATIONS & MAINTENANCE</u>	<u>CAPITAL OUTLAY</u>	<u>SUBTOTAL</u>	<u>INTERFUND CHARGES</u>	<u>TOTAL</u>
100	GENERAL FUND						
	CITY COUNCIL						
10000	City Council	123,868	47,331	-	171,199	(42,800)	128,399
10200	Traffic Commission	3,109	2,350	-	5,459	(1,365)	4,094
10300	Community Svr & Rec Comm	2,591	3,050	-	5,641	(1,410)	4,231
10400	Commission on Aging	3,481	1,350	-	4,831	(1,208)	3,623
10600	Mobile Home Commission	362	1,450	-	1,812	(453)	1,359
10700	Youth Committee	-	1,500	-	1,500	-	1,500
10900	Financial Review Committee	6,217	1,500	-	7,717	(1,929)	5,788
	Subtotal	139,628	58,531	-	198,159	(49,165)	148,994
	CITY MANAGER						
11500	City Manager	644,960	149,281	-	794,241	(595,681)	198,560
	Subtotal	644,960	149,281	-	794,241	(595,681)	198,560
	CITY CLERK						
12000	City Clerk	454,094	111,685	-	565,779	(424,335)	141,444
12500	Elections	-	2,150	-	2,150	(1,613)	537
	Subtotal	454,094	113,835	-	567,929	(425,948)	141,981
	CITY ATTORNEY						
13000	City Attorney	190,000	62,800	-	252,800	(252,800)	-
	Subtotal	190,000	62,800	-	252,800	(252,800)	-
	PERSONNEL						
14200	Personnel	337,111	300,040	-	637,151	(637,151)	-
	Subtotal	337,111	300,040	-	637,151	(637,151)	-
	FINANCE						
21000	Finance Administration	916,727	569,340	-	1,486,067	(965,943)	520,124
	Subtotal	916,727	569,340	-	1,486,067	(965,943)	520,124
	GENERAL CITY						
20000	General City	-	50,000	-	50,000	-	50,000
	Subtotal	-	50,000	-	50,000	-	50,000
	GENERAL GOVERNMENT	2,682,520	1,303,827	-	3,986,347	(2,926,688)	1,059,659

GENERAL FUNDS EXPENDITURE SUMMARY

FY 2007 - 2008



<u>PROGRAM NUMBER</u>		<u>SALARIES & BENEFITS</u>	<u>OPERATIONS & MAINTENANCE</u>	<u>CAPITAL OUTLAY</u>	<u>SUBTOTAL</u>	<u>INTERFUND CHARGES</u>	<u>TOTAL</u>
31000	General Police	21,655,282	3,405,152	5,870	25,066,304	-	25,066,304
32000	Animal Control	203,785	91,667	-	295,452	-	295,452
	POLICE	21,859,067	3,496,819	5,870	25,361,756	-	25,361,756
41000	General Fire Services	416,578	7,781,690	-	8,198,268	-	8,198,268
44000	Ambulance Services	15,542	574,550	-	590,092	-	590,092
	FIRE	432,120	8,356,240	-	8,788,360	-	8,788,360
70000	Administration	606,361	495,992	-	1,102,353	-	1,102,353
70500	Senior Center	191,807	57,110	-	248,917	-	248,917
71000	Parks/Playgrounds	203,101	31,898	-	234,999	-	234,999
72000	Jr. High Enhancement Program	-	59,200	-	59,200	-	59,200
74000	Gang Prevention	78,538	4,760	-	83,298	-	83,298
	COMMUNITY SERVICES	1,079,807	648,960	-	1,728,767	-	1,728,767
50000	Administration	346,465	39,136	-	385,601	(165,808)	219,793
50500	Engineering	1,083,646	205,604	-	1,289,250	(541,485)	747,765
51500	Street Maintenance	717,266	320,660	-	1,037,926	(1,037,926)	-
52500	Concrete Repair	339,976	510,618	-	850,594	-	850,594
53000	Park Maintenance	614,420	772,769	-	1,387,189	(27,744)	1,359,445
53500	Street Tree Maintenance	408,113	247,824	-	655,937	(19,678)	636,259
	PUBLIC WORKS	3,509,886	2,096,611	-	5,606,497	(1,792,641)	3,813,856
20000	General City	-	417,310	-	417,310	-	417,310
	BUDGET CONTINGENCY	-	417,310	-	417,310	-	417,310
	TOTAL GENERAL FUND	29,563,400	16,319,767	5,870	45,889,037	(4,719,329)	41,169,708

GENERAL FUNDS EXPENDITURE SUMMARY

FY 2007 - 2008



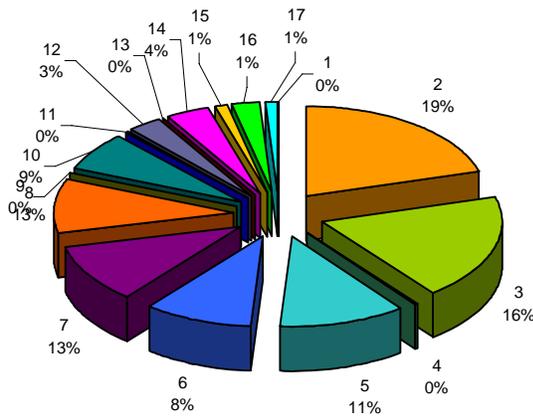
<i>PROGRAM NUMBER</i>		<i>SALARIES & BENEFITS</i>	<i>OPERATIONS & MAINTENANCE</i>	<i>CAPITAL OUTLAY</i>	<i>SUBTOTAL</i>	<i>INTERFUND CHARGES</i>	<i>TOTAL</i>
265	COMMUNITY SERVICES - SPECIAL PROGRAM FUND						
72550	Adult Sports	7,717	29,920	-	37,637	-	37,637
73050	Aquatics	48,692	14,525	-	63,217	-	63,217
73550	Special Classes	19,085	46,284	-	65,369	-	65,369
74150	Trips and Tours	-	8,175	-	8,175	-	8,175
74250	Youth Sports	-	9,820	-	9,820	-	9,820
74350	Special Event	-	7,710	-	7,710	-	7,710
78200	Contributions - Parks/Trees	-	650	-	650	-	650
	TOTAL	75,494	117,084	-	192,578	-	192,578
285	COMMUNITY DEVELOPMENT FUND						
10100	Planning Commission	14,920	6,825	-	21,745	-	21,745
60050	Community Dev. Admin.	247,651	29,026	-	276,677	-	276,677
61050	Planning	647,958	200,900	-	848,858	-	848,858
62050	Building	751,947	204,396	-	956,343	-	956,343
63050	Code Enforcement	405,667	145,724	-	551,391	-	551,391
	TOTAL	2,068,143	586,871	-	2,655,014	-	2,655,014

SPECIAL REVENUE FUNDS EXPENSE SUMMARY

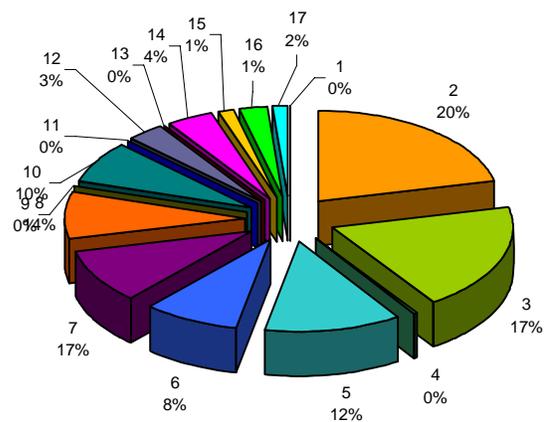
FY 2006 - 2008



2006-07



2007-08



	ACTUAL 2004-05	BUDGET 2005-06	ESTIMATED 2005-06	BUDGET 2006-07	BUDGET 2007-08
1 Park Dedication Fund (200)	9,200	34,052	42,744	6,438	6,438
2 Gas Tax Fund (210)	1,037,353	1,361,703	1,303,486	1,336,539	1,302,722
3 Measure M Fund (211)	1,013,715	1,097,620	1,093,289	1,225,273	1,161,583
4 Traffic Impact Fee Fund (216)	19,758	113,993	89,195	18,650	19,143
5 Municipal Lighting District Fund (220)	594,774	748,454	696,868	737,331	739,233
6 Community Promotion Fund (230)	441,761	483,476	456,246	630,936	532,231
7 Housing/Community Dev Fund (240)	697,598	442,934	334,113	680,849	582,529
8 HCD HOME Housing Fund (242)	351,907	738,646	658,626	623,437	505,539
9 Police Seizure Fund (250)	783	579	337	428	428
10 Special Police Services Fund (258)	623,296	828,204	844,708	467,678	459,913
11 Local Narcotic Seized Prop Fund (26)	1,880	81	1,073	1,770	1,770
12 Supp Law Enforcement Svc Fund (26)	186,871	203,355	199,772	205,568	205,711
13 Drainage District Fund (270)	469	80	303	165	165
14 Community Services Grant Fund (27)	292,262	324,827	206,548	250,000	255,337
15 AQMD Fund (280)	49,876	94,284	90,508	79,677	79,677
16 Senior Transportation Fund (290)	78,022	131,255	115,483	152,435	160,040
17 Project SHUE Fund (295)	62,977	89,896	42,823	78,100	78,100
Total Special Revenue Funds	5,462,502	6,693,439	6,176,122	6,495,274	6,090,559

SPECIAL REVENUE FUNDS EXPENSE SUMMARY

FY 2006 - 2007



<i>PROGRAM NUMBER</i>		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
200	PARK DEDICATION FUND						
76500	Park Dedication	-	6,438	-	6,438	-	6,438
	TOTAL	-	6,438	-	6,438	-	6,438
210	GAS TAX FUND						
55005	Gas Tax	-	545,797	-	545,797	790,742	1,336,539
	TOTAL	-	545,797	-	545,797	790,742	1,336,539
211	MEASURE M FUND						
55027	Measure M Administration	-	465,541	-	465,541	759,732	1,225,273
	TOTAL	-	465,541	-	465,541	759,732	1,225,273
216	TRAFFIC IMPACT FEE FUND						
55030	Traffic Impact Fee Admin.	-	6,000	-	6,000	12,650	18,650
	TOTAL	-	6,000	-	6,000	12,650	18,650
220	MUNICIPAL LIGHTING DISTRICT FUND						
59500	Municipal Lighting	-	724,681	-	724,681	12,650	737,331
	TOTAL	-	724,681	-	724,681	12,650	737,331
230	COMMUNITY PROMOTION FUND						
10800	Cultural Arts Comm.	3,109	1,350	-	4,459	-	4,459
11200	Cable TV Reserve Admin	107,524	303,355	102,000	512,879	-	512,879
75000	Community Promotion	-	76,598	-	76,598	-	76,598
75100	Fourth of July	-	37,000	-	37,000	-	37,000
	TOTAL	110,633	418,303	102,000	630,936	-	630,936

SPECIAL REVENUE FUNDS EXPENSE SUMMARY

FY 2006 - 2007



<i>PROGRAM NUMBER</i>		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
240	HOUSING/COMMUNITY DEVELOPMENT FUND						
16010	CDBG	302,041	378,208	600	680,849	-	680,849
	TOTAL	302,041	378,208	600	680,849	-	680,849
242	HCD HOME HOUSING FUND						
17403	HOME Housing	76,862	546,575	-	623,437	-	623,437
	TOTAL	76,862	546,575	-	623,437	-	623,437
250	POLICE SEIZURE FUND						
34100	DOJ Seizures - Criminal	-	420	-	420	-	420
34200	DOT Seizures - Criminal	-	4	-	4	-	4
34300	Federal Narcotics Seizures	-	4	-	4	-	4
	TOTAL	-	428	-	428	-	428
258	SPECIAL POLICE SERVICES FUND						
39000	Police Mall Operation	264,896	9,265	-	274,161	-	274,161
39200	Animal Control - Humane Prgm	-	2,000	-	2,000	-	2,000
39500	County Task Force Operation	11,147	-	-	11,147	-	11,147
39800	Special Police Svc Fd Debt Svc	-	163,370	-	163,370	-	163,370
39910	Local Law Enforcement Block	-	-	17,000	17,000	-	17,000
	TOTAL	276,043	174,635	17,000	467,678	-	467,678
260	LOCAL NARCOTICS SEIZED PROPERTY FUND						
35000	LNSP	-	1,750	-	1,750	-	1,750
35100	Local Criminal	-	20	-	20	-	20
	TOTAL	-	1,770	-	1,770	-	1,770

SPECIAL REVENUE FUNDS EXPENSE SUMMARY

FY 2006 - 2007



<i>PROGRAM NUMBER</i>		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
261	SUPP. LAW ENFCRMNT SERVICES FUND						
38500	Citizens Option for Public Sfty	204,968	600	-	205,568	-	205,568
	TOTAL	204,968	600	-	205,568	-	205,568
270	DRAINAGE DISTRICT FUND						
59000	Drainage District	-	165	-	165	-	165
	TOTAL	-	165	-	165	-	165
275	COMMUNITY SERVICES GRANT FUND						
71800	Family Resources Center	154,491	95,509	-	250,000	-	250,000
	TOTAL	154,491	95,509	-	250,000	-	250,000
280	AQMD FUND						
14800	Air Quality Mgmnt. Program	-	79,677	-	79,677	-	79,677
	TOTAL	-	79,677	-	79,677	-	79,677
290	SENIOR TRANSPORTATION FUND						
70501	Senior Transportation	73,961	78,474	-	152,435	-	152,435
	TOTAL	73,961	78,474	-	152,435	-	152,435
295	PROJECT SHUE FUND						
70500	Project SHUE	74,119	3,981	-	78,100	-	78,100
	TOTAL	74,119	3,981	-	78,100	-	78,100

SPECIAL REVENUE FUNDS EXPENSE SUMMARY

FY 2007 - 2008



<i>PROGRAM NUMBER</i>		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
200	PARK DEDICATION FUND						
76500	Park Dedication	-	6,438	-	6,438	-	6,438
	TOTAL	-	6,438	-	6,438	-	6,438
210	GAS TAX FUND						
55005	Gas Tax	-	503,547	-	503,547	799,175	1,302,722
	TOTAL	-	503,547	-	503,547	799,175	1,302,722
211	MEASURE M FUND						
55027	Measure M Administration	-	393,748	-	393,748	767,835	1,161,583
	TOTAL	-	393,748	-	393,748	767,835	1,161,583
216	TRAFFIC IMPACT FEE FUND						
55030	Traffic Impact Fee Admin.	-	6,250	-	6,250	12,893	19,143
	TOTAL	-	6,250	-	6,250	12,893	19,143
220	MUNICIPAL LIGHTING DISTRICT FUND						
59500	Municipal Lighting	-	726,340	-	726,340	12,893	739,233
	TOTAL	-	726,340	-	726,340	12,893	739,233
230	COMMUNITY PROMOTION FUND						
10800	Cultural Arts Comm.	3,109	1,350	-	4,459	-	4,459
11200	Cable TV Reserve Admin	110,774	303,400	-	414,174	-	414,174
75000	Community Promotion	-	76,598	-	76,598	-	76,598
75100	Fourth of July	-	37,000	-	37,000	-	37,000
	TOTAL	113,883	418,348	-	532,231	-	532,231

SPECIAL REVENUE FUNDS EXPENSE SUMMARY

FY 2007 - 2008



<i>PROGRAM NUMBER</i>		<i>SALARIES & BENEFITS</i>	<i>OPERATIONS & MAINTENANCE</i>	<i>CAPITAL OUTLAY</i>	<i>SUBTOTAL</i>	<i>INTERFUND CHARGES</i>	<i>TOTAL</i>
240	HOUSING/COMMUNITY DEVELOPMENT FUND						
16010	CDBG	313,239	268,690	600	582,529	-	582,529
	TOTAL	313,239	268,690	600	582,529	-	582,529
242	HCD HOME HOUSING FUND						
17403	HOME Housing	76,857	428,682	-	505,539	-	505,539
	TOTAL	76,857	428,682	-	505,539	-	505,539
250	POLICE SEIZURE FUND						
34100	DOJ Seizures - Criminal	-	420	-	420	-	420
34200	DOT Seizures - Criminal	-	4	-	4	-	4
34300	Federal Narcotics Seizures	-	4	-	4	-	4
	TOTAL	-	428	-	428	-	428
258	SPECIAL POLICE SERVICES FUND						
39000	Police Mall Operation	270,294	9,335	-	279,629	-	279,629
39200	Animal Control - Humane Prgm	-	2,000	-	2,000	-	2,000
39800	Special Police Svc Fd Debt Svc	-	163,284	-	163,284	-	163,284
39910	Local Law Enforcement Block	-	15,000	-	15,000	-	15,000
	TOTAL	270,294	189,619	-	459,913	-	459,913
260	LOCAL NARCOTICS SEIZED PROPERTY FUND						
35000	LNSP	-	1,750	-	1,750	-	1,750
35100	Local Criminal	-	20	-	20	-	20
	TOTAL	-	1,770	-	1,770	-	1,770

SPECIAL REVENUE FUNDS EXPENSE SUMMARY

FY 2007 - 2008



<i>PROGRAM NUMBER</i>		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
261	SUPP. LAW ENFCRMNT SERVICES FUND						
38500	Citizens Option for Public Sfty	205,111	600	-	205,711	-	205,711
	TOTAL	205,111	600	-	205,711	-	205,711
270	DRAINAGE DISTRICT FUND						
59000	Drainage District	-	165	-	165	-	165
	TOTAL	-	165	-	165	-	165
275	COMMUNITY SERVICES GRANT FUND						
71801	Family Resources Center	161,173	94,164	-	255,337	-	255,337
	TOTAL	161,173	94,164	-	255,337	-	255,337
280	AQMD FUND						
14800	Air Quality Mgmt. Program	-	79,677	-	79,677	-	79,677
	TOTAL	-	79,677	-	79,677	-	79,677
290	SENIOR TRANSPORTATION FUND						
70501	Senior Transportation	73,961	86,079	-	160,040	-	160,040
	TOTAL	73,961	86,079	-	160,040	-	160,040
295	PROJECT SHUE FUND						
70500	Project SHUE	74,119	3,381	600	78,100	-	78,100
	TOTAL	74,119	3,381	600	78,100	-	78,100

CAPITAL PROJECTS FUND EXPENSE SUMMARY

FY 2006 - 2007



<u>PROGRAM</u> <u>NUMBER</u>		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
400	CAPITAL PROJECTS FUND						
16510	CDBG CIP	-	-	676,726	676,726	-	676,726
55026	Measure M Capital Projects	-	-	1,525,271	1,525,271	-	1,525,271
55031	Traffic Impact Capital Projects	-	-	260,000	260,000	-	260,000
55036	Gas Tax Capital Projects	-	-	1,690,000	1,690,000	-	1,690,000
55502	Utility Capital Projects	-	-	1,050,000	1,050,000	-	1,050,000
58002	Motor Pool Capital Projects	-	-	504,000	504,000	-	504,000
75502	Government Buildings CIP	-	-	330,000	330,000	-	330,000
76502	Park Dedication Capital Projects	-	-	83,750	83,750	-	83,750
	TOTAL	-	-	6,119,747	6,119,747	-	6,119,747

CAPITAL PROJECTS FUND EXPENSE SUMMARY

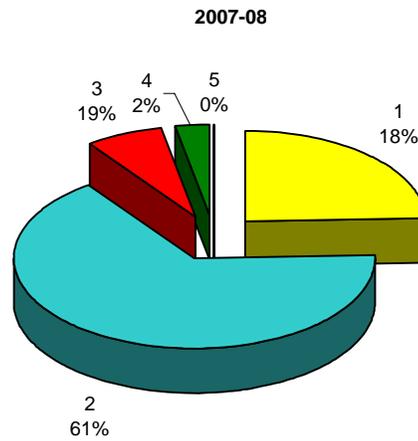
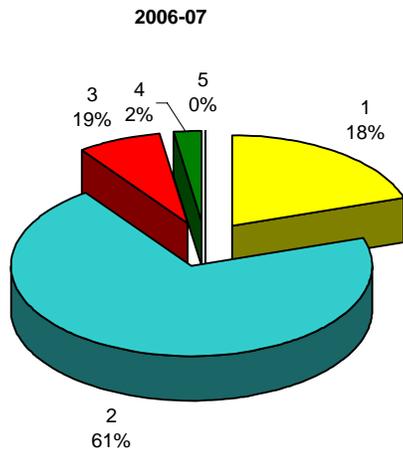
FY 2007 - 2008



<u>PROGRAM</u> <u>NUMBER</u>		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
400	CAPITAL PROJECTS FUND						
55502	Utility Capital Projects	-	-	350,000	350,000	-	350,000
58002	Motor Pool Capital Projects	-	-	531,000	531,000	-	531,000
76502	Park Dedication Capital Projects	-	-	83,750	83,750	-	83,750
	TOTAL	-	-	964,750	964,750	-	964,750

REDEVELOPMENT FUNDS EXPENSE SUMMARY

FY 2006 - 2008



	ACTUAL 2004-05	BUDGET 2005-06	ESTIMATED 2005-06	BUDGET 2006-07	BUDGET 2007-08
1 WRA Operating Fund Admin. (500)	1,558,787	2,492,921	2,303,941	3,476,014	3,537,648
2 WRA Debt Service Fund (510)	10,799,133	10,594,231	10,768,092	12,280,853	9,505,252
3 WRA Capital Projects Fund (520)	4,598,176	18,711,452	18,711,452	1,320,000	1,000,000
4 Low/Mod Income Housing Fund (530)	28,110	317,491	450,339	418,588	440,509
5 WRA Reserve Fund (540)	-	-	-	-	-
Total Redevelopment Funds	16,984,206	32,116,095	32,233,824	17,495,455	14,483,409

REDEVELOPMENT FUNDS EXPENSE SUMMARY

FY 2006 - 2007



<u>PROGRAM NUMBER</u>		<u>SALARIES & BENEFITS</u>	<u>OPERATIONS & MAINTENANCE</u>	<u>CAPITAL OUTLAY</u>	<u>SUBTOTAL</u>	<u>INTERFUND CHARGES</u>	<u>TOTAL</u>
500	WRA OPERATING FUND ADMINISTRATION						
18000	Redevelopment Administration	-	1,642,716	-	1,642,716	1,115,473	2,758,189
18005	Redevelopment Legislative	12,253	243,254	-	255,507	-	255,507
18008	Economic Development	141,042	321,276	-	462,318	-	462,318
	TOTAL	153,295	2,207,246	-	2,360,541	1,115,473	3,476,014
510	WRA DEBT SERVICE FUND						
18400	Redevelopment Debt Service	-	12,280,853	-	12,280,853	-	12,280,853
	TOTAL	-	12,280,853	-	12,280,853	-	12,280,853
520	WRA CAPITAL PROJECTS FUND						
18002	Redevelopment - Capital Proj.	-	-	320,000	320,000	-	320,000
18602	Low/Mod Income Housing CIP	-	-	1,000,000	1,000,000	-	1,000,000
	TOTAL	-	-	1,320,000	1,320,000	-	1,320,000
530	REDEVELOPMENT LOW/MODERATE HOUSING FUND						
18600	Low/Moderate Income Housing	69,742	348,846	-	418,588	-	418,588
	TOTAL	69,742	348,846	-	418,588	-	418,588

REDEVELOPMENT FUNDS EXPENSE SUMMARY

FY 2007 - 2008



<u>PROGRAM NUMBER</u>		<u>SALARIES & BENEFITS</u>	<u>OPERATIONS & MAINTENANCE</u>	<u>CAPITAL OUTLAY</u>	<u>SUBTOTAL</u>	<u>INTERFUND CHARGES</u>	<u>TOTAL</u>
500	WRA OPERATING FUND ADMINISTRATION						
18000	Redevelopment Administration	-	1,727,442	-	1,727,442	1,106,491	2,833,933
18005	Redevelopment Legislative	12,253	236,178	-	248,431	-	248,431
18008	Economic Development	145,883	309,401	-	455,284	-	455,284
	TOTAL	158,136	2,273,021	-	2,431,157	1,106,491	3,537,648
510	WRA DEBT SERVICE FUND						
18400	Redevelopment Debt Service	-	9,505,252	-	9,505,252	-	9,505,252
	TOTAL	-	9,505,252	-	9,505,252	-	9,505,252
520	WRA CAPITAL PROJECTS FUND						
18002	Redevelopment - Capital Proj.	-	-	-	-	-	-
18602	Low/Mod Income Housing CIP	-	-	1,000,000	1,000,000	-	1,000,000
	TOTAL	-	-	1,000,000	1,000,000	-	1,000,000
530	REDEVELOPMENT LOW/MODERATE HOUSING FUND						
18600	Low/Moderate Income Housing	72,636	367,873	-	440,509	-	440,509
	TOTAL	72,636	367,873	-	440,509	-	440,509

ENTERPRISE FUND EXPENSE SUMMARY

FY 2006 - 2007



<u>PROGRAM NUMBER</u>		<u>SALARIES & BENEFITS</u>	<u>OPERATIONS & MAINTENANCE</u>	<u>CAPITAL OUTLAY</u>	<u>SUBTOTAL</u>	<u>INTERFUND CHARGES</u>	<u>TOTAL</u>
600	WATER UTILITY						
23000	Water Billing and Collection	254,729	1,493,021	-	1,747,750	-	1,747,750
23700	Utility Mall Operation	180,141	89,492	-	269,633	-	269,633
55500	Water Utility-Administration	489,411	76,174	3,000	568,585	-	568,585
56500	Water Production & Supply	352,456	5,997,797	-	6,350,253	1,219,026	7,569,279
57000	System Maintenance	1,133,175	391,871	-	1,525,046	-	1,525,046
	TOTAL	2,409,912	8,048,355	3,000	10,461,267	1,219,026	11,680,293

ENTERPRISE FUND EXPENSE SUMMARY

FY 2007 - 2008



<u>PROGRAM NUMBER</u>		<u>SALARIES & BENEFITS</u>	<u>OPERATIONS & MAINTENANCE</u>	<u>CAPITAL OUTLAY</u>	<u>SUBTOTAL</u>	<u>INTERFUND CHARGES</u>	<u>TOTAL</u>
600	WATER UTILITY						
23000	Water Billing and Collection	256,826	1,496,276	-	1,753,102	-	1,753,102
23700	Utility Mall Operation	182,394	89,631	-	272,025	-	272,025
55500	Water Utility-Administration	492,527	76,278	3,000	571,805	-	571,805
56500	Water Production & Supply	355,861	6,063,001	-	6,418,862	1,224,726	7,643,588
57000	System Maintenance	1,151,955	393,315	-	1,545,270	-	1,545,270
	TOTAL	2,439,563	8,118,501	3,000	10,561,064	1,224,726	11,785,790

AGENCY FUND EXPENSE SUMMARY

FY 2006 - 2007



<u>PROGRAM</u>		SALARIES	OPERATIONS &	CAPITAL		INTERFUND	
<u>NUMBER</u>		& BENEFITS	MAINTENANCE	OUTLAY	SUBTOTAL	CHARGES	TOTAL
920	92-1 Assessment District						
54010	92-1 Assessment District	-	42,130	-	42,130	-	42,130
	TOTAL	-	42,130	-	42,130	-	42,130

AGENCY FUND EXPENSE SUMMARY

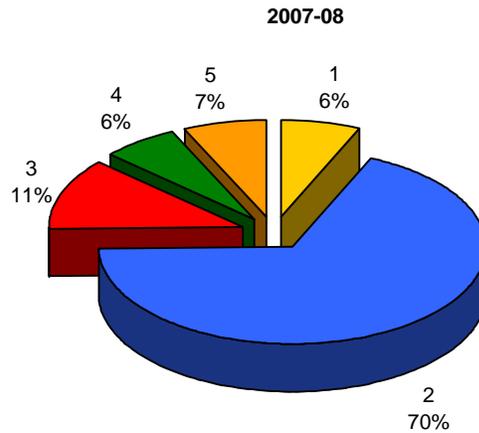
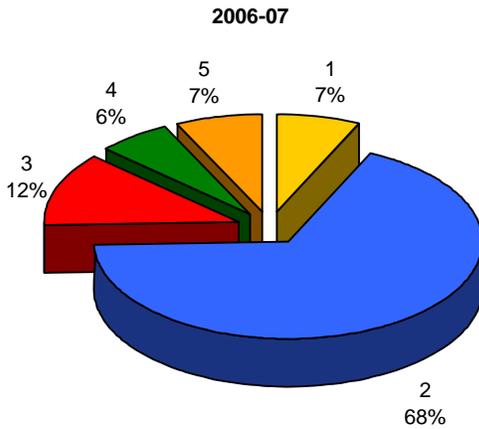
FY 2007 - 2008



<u>PROGRAM</u>		SALARIES	OPERATIONS &	CAPITAL		INTERFUND	
<u>NUMBER</u>		& BENEFITS	MAINTENANCE	OUTLAY	SUBTOTAL	CHARGES	TOTAL
920	92-1 Assessment District						
54010	92-1 Assessment District	-	40,374	-	40,374	-	40,374
	TOTAL	-	40,374	-	40,374	-	40,374

INTERNAL SERVICE FUNDS EXPENSE SUMMARY

FY 2006 - 2008



	ACTUAL 2004-05	BUDGET 2005-06	ESTIMATED 2005-06	BUDGET 2006-07	BUDGET 2007-08
1 Equipment Replacement Fund (700)	1,395,335	1,276,974	1,300,077	1,429,430	1,436,350
2 General Benefits Fund (740)	11,140,705	13,535,427	12,364,593	14,119,983	14,496,865
3 Liability Administration Fund (750)	1,407,800	2,073,573	1,707,359	2,510,193	2,518,235
4 Information Systems Fund (760)	954,707	1,177,516	1,123,732	1,297,506	1,357,095
5 Government Buildings Fund (770)	1,397,944	1,374,174	1,350,981	1,505,364	1,494,807
Total Internal Service Funds	16,296,491	19,437,664	17,846,742	20,862,476	21,303,352

INTERNAL SERVICE FUNDS EXPENSE SUMMARY

FY 2006 - 2007



<i>PROGRAM NUMBER</i>		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
700	EQUIPMENT REPLACEMENT						
58000	Motor Pool	417,134	1,012,296	-	1,429,430	-	1,429,430
	TOTAL	417,134	1,012,296	-	1,429,430	-	1,429,430
740	GENERAL BENEFITS						
14306	Employee Benefits	2,921,729	2,468,609	-	5,390,338	194,808	5,585,146
14312	Dental Benefits - Self Funded	72,798	92,150	-	164,948	-	164,948
14326	Worker's Compensation	-	1,568,969	-	1,568,969	194,808	1,763,777
14336	Personnel Board	5,595	141,000	-	146,595	-	146,595
14350	Retirement Benefits	-	5,429,869	-	5,429,869	-	5,429,869
14351	Police SIP Retirement Benefits	-	250,000	-	250,000	-	250,000
14355	Compensated Absences	770,000	9,648	-	779,648	-	779,648
	TOTAL	3,770,122	9,960,245	-	13,730,367	389,616	14,119,983
750	PUBLIC LIABILITY						
14335	Public Liability Admin	-	2,120,577	-	2,120,577	389,616	2,510,193
	TOTAL	-	2,120,577	-	2,120,577	389,616	2,510,193
760	INFORMATION SYSTEMS						
14450	Information Systems	506,063	696,443	95,000	1,297,506	-	1,297,506
	TOTAL	506,063	696,443	95,000	1,297,506	-	1,297,506
770	GOVERNMENT BUILDINGS						
75500	Government Building	488,132	1,014,832	2,400	1,505,364	-	1,505,364
	TOTAL	488,132	1,014,832	2,400	1,505,364	-	1,505,364

INTERNAL SERVICE FUNDS EXPENSE SUMMARY

FY 2007 - 2008



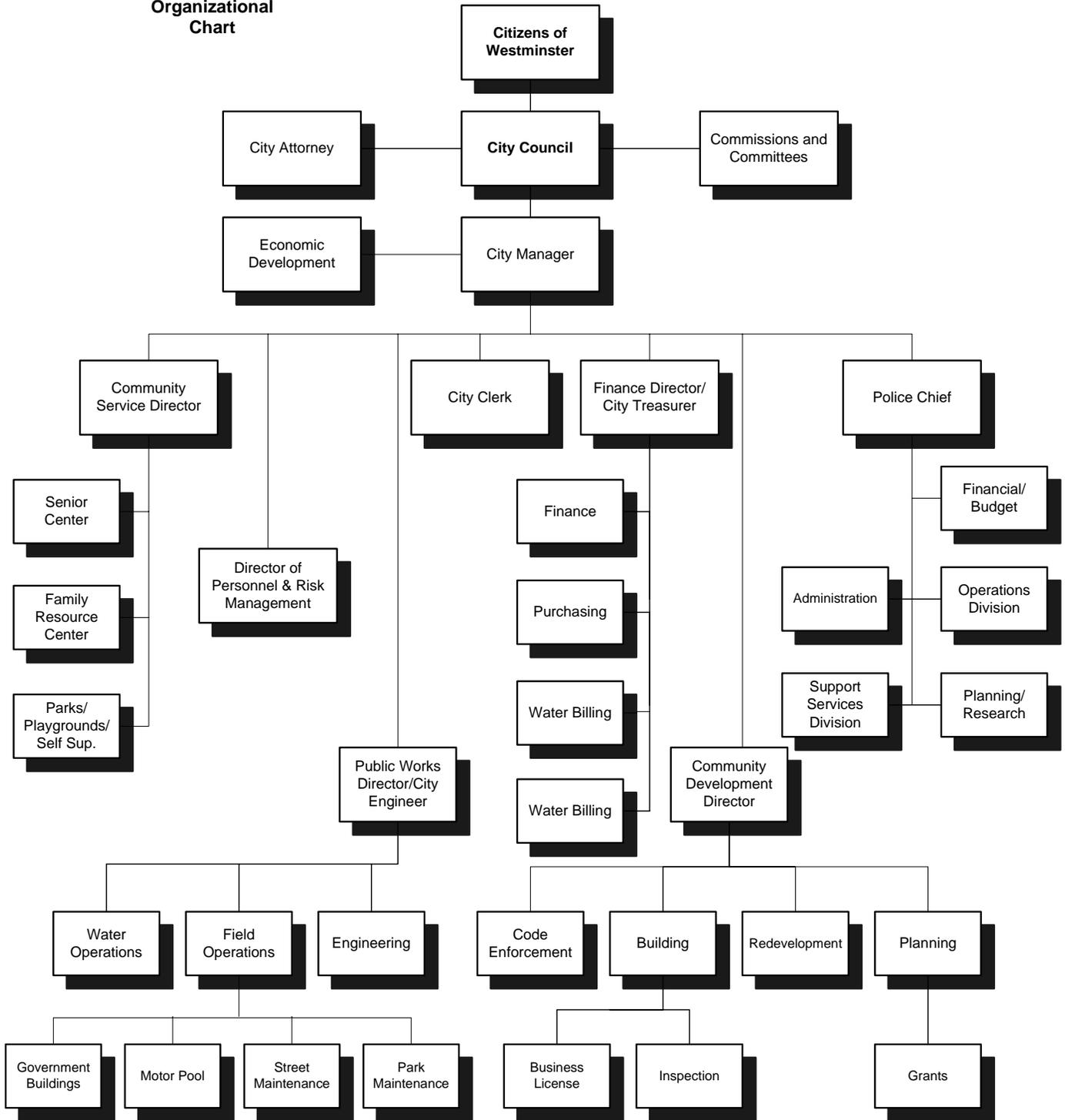
<i>PROGRAM NUMBER</i>		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
700	EQUIPMENT REPLACEMENT						
58000	Motor Pool	423,642	1,012,708	-	1,436,350	-	1,436,350
	TOTAL	423,642	1,012,708	-	1,436,350	-	1,436,350
740	GENERAL BENEFITS						
14306	Employee Benefits	3,048,198	2,569,889	-	5,618,087	198,829	5,816,916
14312	Dental Benefits - Self funded	72,798	94,675	-	167,473	-	167,473
14326	Worker's Compensation	-	1,570,326	-	1,570,326	198,829	1,769,155
14336	Personnel Board	5,595	141,000	-	146,595	-	146,595
14350	Retirement Benefits	-	5,566,849	-	5,566,849	-	5,566,849
14351	Police SIP Retirement Benefits	-	250,000	-	250,000	-	250,000
14355	Compensated Absences	770,000	9,877	-	779,877	-	779,877
	TOTAL	3,896,591	10,202,616	-	14,099,207	397,658	14,496,865
750	PUBLIC LIABILITY						
14335	Public Liability Admin	-	2,120,577	-	2,120,577	397,658	2,518,235
	TOTAL	-	2,120,577	-	2,120,577	397,658	2,518,235
760	INFORMATION SYSTEMS						
14450	Information Systems	510,239	746,856	100,000	1,357,095	-	1,357,095
	TOTAL	510,239	746,856	100,000	1,357,095	-	1,357,095
770	GOVERNMENT BUILDINGS						
75500	Government Building	482,058	1,012,749	-	1,494,807	-	1,494,807
	TOTAL	482,058	1,012,749	-	1,494,807	-	1,494,807



CITY COUNCIL



**City of Westminster
Organizational
Chart**



City of Westminster

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.

2006/07 & 2007/08 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.

Programs and Program 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.

Youth Committee: To provide the City Council with information regarding important issues impacting youth and increase the awareness of programs and services for the youth in our community.

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

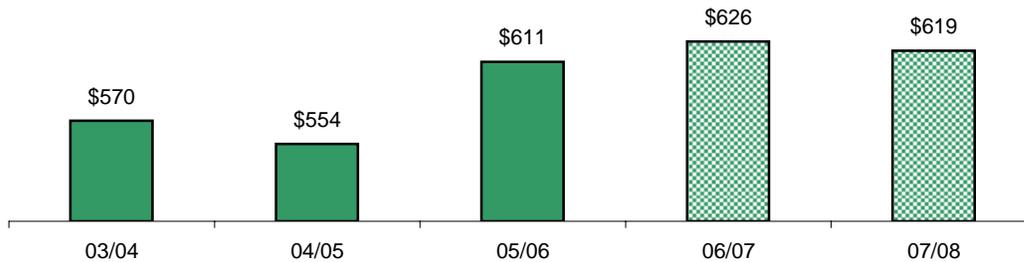
General Benefits Fund - 740

Personnel Board: Provide advisory recommendations to the City Council on personnel hearings.

Department Summary

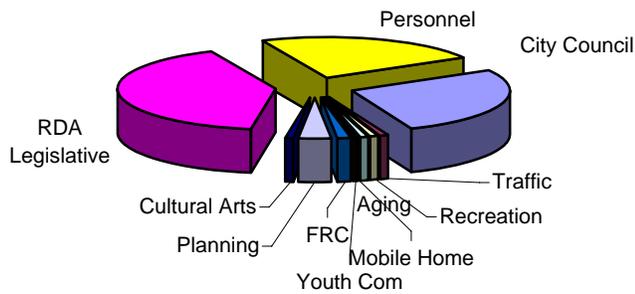
Budget Summary	Actual 2004/05	Revised Budget 2005/06	Proposed Budget 2006/07	Proposed Budget 2007/08
Salaries & Benefits	139,632	175,771	175,509	175,505
Operations & Maintenance	414,414	435,631	450,256	443,884
Capital Outlay	-	-	-	-
Total Budget (gross)	554,046	611,402	625,765	619,389
Interfund Charges	(41,613)	(47,742)	(48,990)	(49,165)
Total Budget (net)	512,432	563,660	576,775	570,224

Historical Budget Expenditures

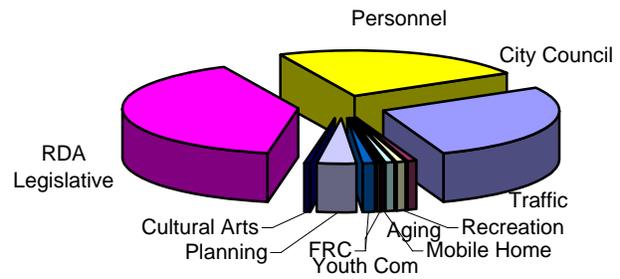


Expenditure Summary (gross)	Actual 2004/05	Revised Budget 2005/06	Proposed Budget 2006/07	Proposed Budget 2007/08
City Council	154,140	167,954	170,499	171,199
Traffic Commission	2,664	4,859	5,459	5,459
Community Services/Recreation Comm.	4,330	5,559	5,641	5,641
Commission on Aging	3,674	4,231	4,831	4,831
Mobile Home Commission	612	1,212	1,812	1,812
Youth Committee	-	-	1,500	1,500
Financial Review Committee	1,033	7,147	7,717	7,717
Planning Commission	15,839	21,145	21,745	21,745
Cultural Arts Commission	3,440	6,967	4,459	4,459
Redevelopment Legislative	243,006	240,133	255,507	248,431
Personnel Board	125,307	152,195	146,595	146,595
Expenditure Total	554,046	611,402	625,765	619,389

06/07 Spending Distribution

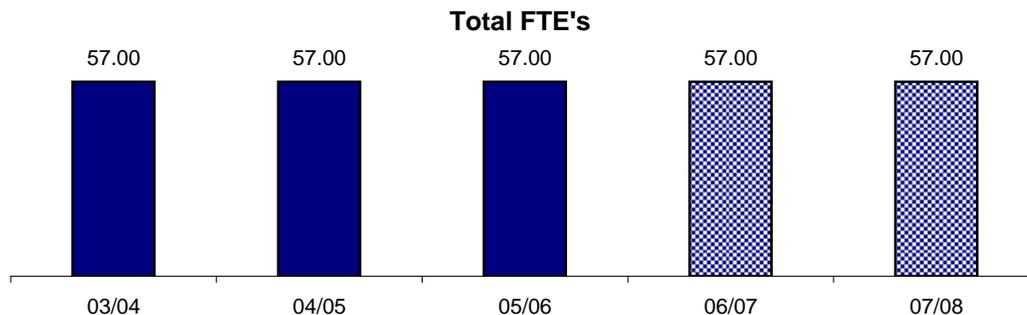


07/08 Spending Distribution



Fund Summary	Actual 2004/05	Revised Budget 2005/06	Proposed Budget 2006/07	Proposed Budget 2007/08
General Fund (100)	124,840	143,220	148,469	148,994
Community Development Fund (285)	15,839	21,145	21,745	21,745
Community Promotion Fund (230)	3,440	6,967	4,459	4,459
Water Utility Fund (500)	41,613	47,742	48,990	49,165
WRA Operating Fund Administration (500)	243,006	240,133	255,507	248,431
General Benefits Fund (740)	125,307	152,195	146,595	146,595

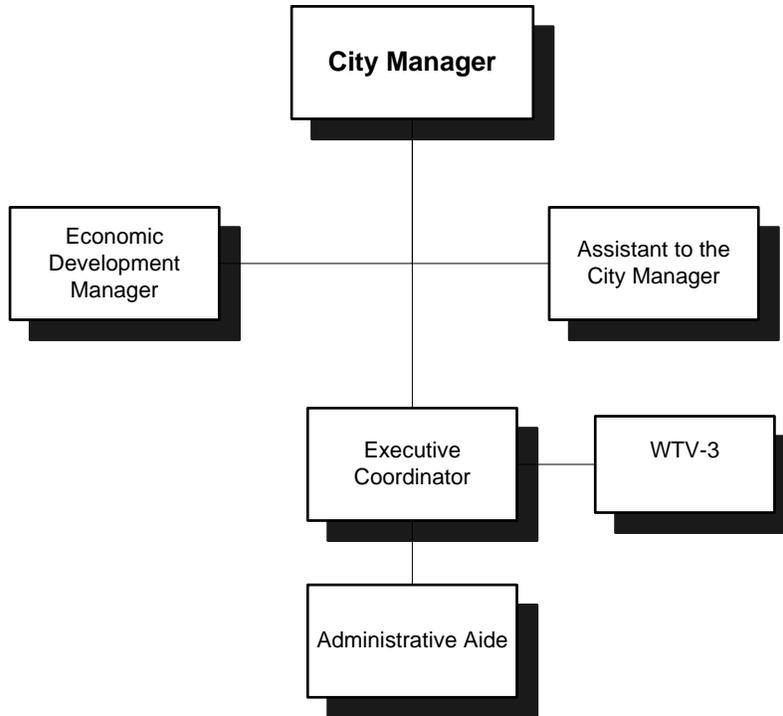
Personnel Summary	Actual 2004/05	Revised Budget 2005/06	Proposed Budget 2006/07	Proposed Budget 2007/08
Full Time Personnel	5.00	5.00	5.00	5.00
Part Time Personnel (FTE)	52.00	52.00	52.00	52.00



CITY MANAGER



**City of Westminster
Organizational
Chart
City Manager**



City of Westminster

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 Mayor and City Council, for providing timely and accurate information to the Mayor and 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.
- Conduct various high profile City events including State of the City. International Shopping Center
- Attract new business and retain existing high quality companies through various

Department Challenges

- Evaluate the needs of business and property owners to determine if current programs are meeting their needs as they relate to City and 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.
- Insure City role in negotiations occurring with tenant changes occurring at the Westminster Mall.

Mission Statement

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

2006/07 & 2007/08 Priorities

- Meet with City Council and staff to discuss policy matters, and operational issues.
- Resolve issues and complaints from residents.
- Make ongoing improvements to City website
- Continue the promotion of the city channel and viewing of the city channel through ongoing publicity campaigns using all mediums to do so.

Programs and Program Goals

GENERAL FUNDS

General Fund - 100

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

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

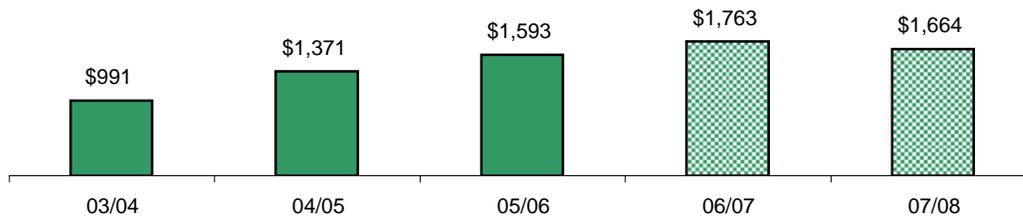
WRA Operating Fund Administration - 500

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 general economic development.

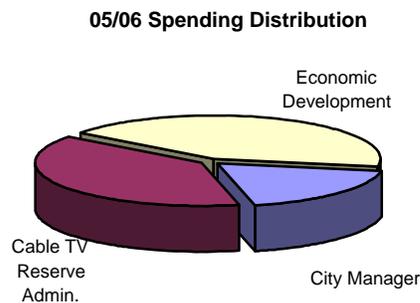
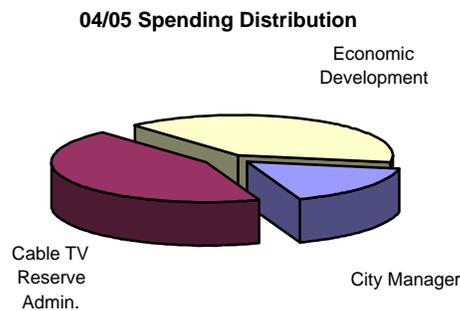
Department Summary

Budget Summary	Actual 2004/05	Revised Budget 2005/06	Proposed Budget 2006/07	Proposed Budget 2007/08
Salaries & Benefits	815,981	855,781	887,644	901,617
Operations & Maintenance	555,492	736,924	773,035	762,082
Capital Outlay	-	-	102,000	-
Total Budget (gross)	1,371,473	1,592,705	1,762,679	1,663,699
Interfund Charges	(400,243)	(588,210)	(590,611)	(595,681)
Total Budget (net)	971,229	1,004,495	1,172,068	1,068,018

Historical Budget Expenditures (thousands)

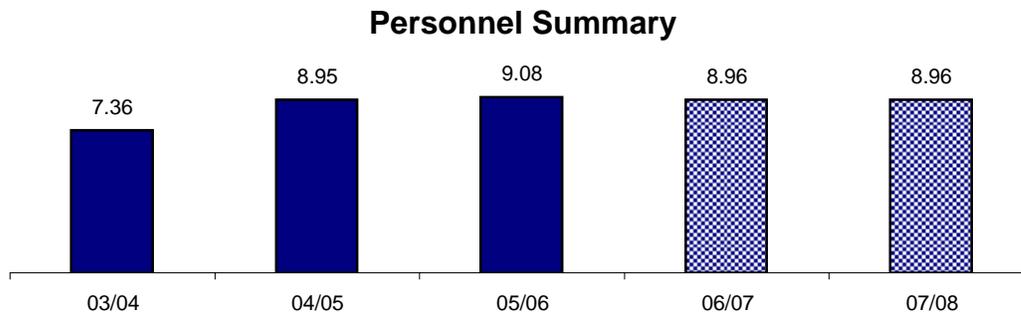


Expenditure Summary (gross)	Actual 2004/05	Revised Budget 2005/06	Proposed Budget 2006/07	Proposed Budget 2007/08
City Manager	533,658	784,279	787,482	794,241
Assistant City Manager	270,096	-	-	-
Cable TV Reserve Admin	353,012	367,911	512,879	414,174
Economic Development	214,708	440,515	462,318	455,284
Expenditure Total	1,371,473	1,592,705	1,762,679	1,663,699



Fund Summary	Actual 2004/05	Revised Budget 2005/06	Proposed Budget 2006/07	Proposed Budget 2007/08
General Fund (100)	403,510	196,069	196,871	198,560
Community Promotion Fund (230)	353,012	367,911	512,879	414,174
WRA Operating Fund Admin (500)	508,220	871,869	895,433	892,117
Water Utility Fund (600)	106,732	156,856	157,496	158,848

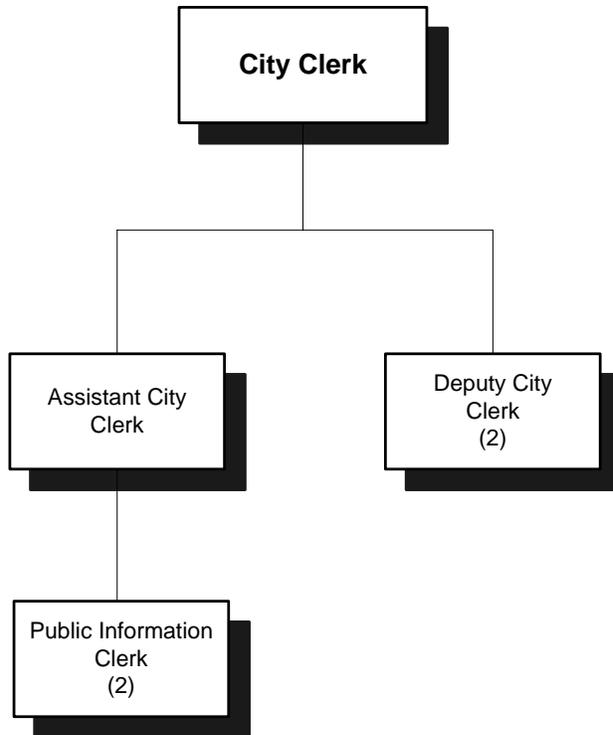
Personnel Summary	Actual 2004/05	Revised Budget 2005/06	Proposed Budget 2006/07	Proposed Budget 2007/08
Full Time Personnel	5.00	5.00	6.00	6.00
Part Time Personnel (FTE)	3.95	4.08	2.96	2.96



CITY CLERK



City of Westminster
Organizational
Chart
City Clerk's Department



City of Westminster

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 7, 2006 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.

2006/07 & 2007/08 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.

Programs and Program Goals

GENERAL FUNDS

General Fund - 100

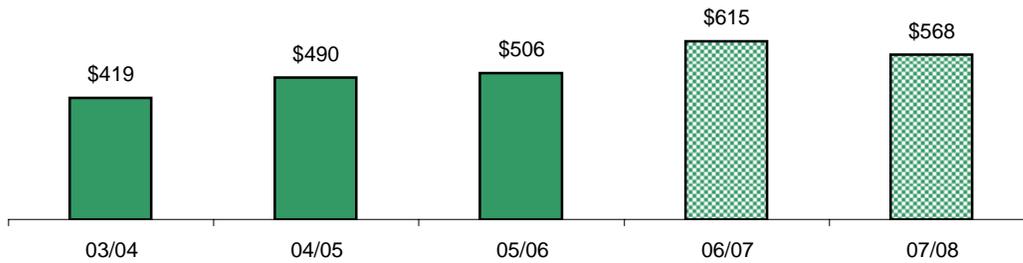
City Clerk: To maintain Municipal Code Book; monitor and maintain filings required by the Political Reform Act; prepare and post City Council/Redevelopment Agency meeting agendas, minutes and required notices; process City/Agency agreements, resolutions, ordinances and follow up documentation from Council/Agency 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

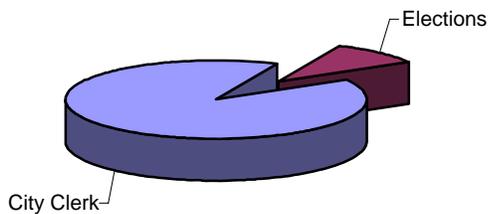
Budget Summary	Actual 2004/05	Revised Budget 2005/06	Proposed Budget 2006/07	Proposed Budget 2007/08
Salaries & Benefits	376,770	409,373	443,332	454,094
Operations & Maintenance	112,880	96,284	171,915	113,835
Capital Outlay	-	-	-	-
Total Budget (gross)	489,650	505,657	615,247	567,929
Interfund Charges	(367,238)	(379,244)	(461,436)	(425,948)
Total Budget (net)	122,413	126,413	153,811	141,981

Historical Budget Expenditures

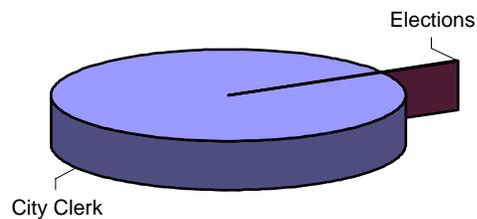


Expenditure Summary (gross)	Actual 2004/05	Revised Budget 2005/06	Proposed Budget 2006/07	Proposed Budget 2007/08
City Clerk	449,277	504,214	553,712	565,779
Elections	40,374	1,443	61,535	2,150
Expenditure Total	489,650	505,657	615,247	567,929

06/07 Spending Distribution

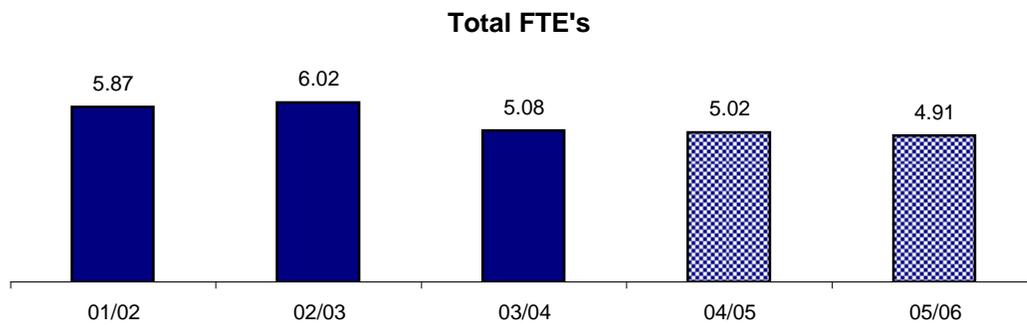


07/08 Spending Distribution



Fund Summary	Actual 2004/05	Revised Budget 2005/06	Proposed Budget 2006/07	Proposed Budget 2007/08
General Fund (100)	122,413	126,413	153,811	141,981
WRA Operating Fund Administration (500)	244,825	252,829	307,624	283,965
Water Utility Fund (600)	122,413	126,415	153,812	141,983

Personnel Summary	Actual 2004/05	Revised Budget 2005/06	Proposed Budget 2006/07	Proposed Budget 2007/08
Full Time Personnel	4.00	4.00	4.00	4.00
Part Time Personnel (FTE)	1.02	0.91	1.22	1.22



CITY ATTORNEY

City of Westminster

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.

2006/07 & 2007/08 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

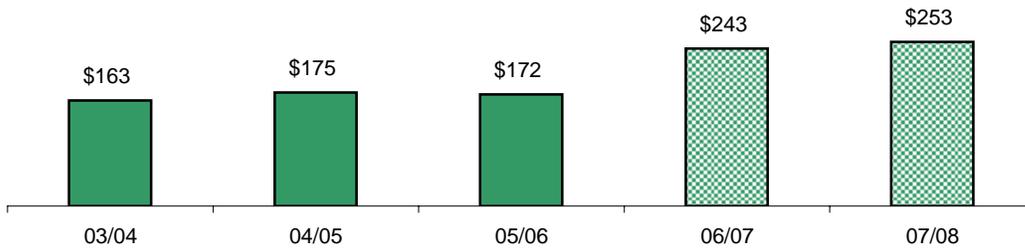
General Fund - 100

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 2004/05	Revised Budget 2005/06	Proposed Budget 2006/07	Proposed Budget 2007/08
Salaries & Benefits	172,898	170,004	180,000	190,000
Operations & Maintenance	2,176	2,100	62,800	62,800
Capital Outlay	-	-	-	-
Total Budget (gross)	175,074	172,104	242,800	252,800
Interfund Charges	(175,074)	(172,104)	(242,800)	(252,800)
Total Budget (net)	-	-	-	-

Historical Budget Expenditures

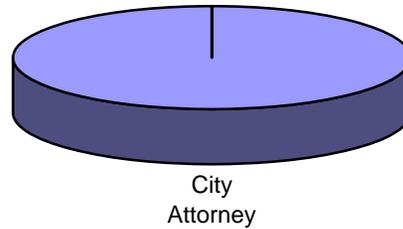


Expenditure Summary (gross)	Actual 2004/05	Revised Budget 2005/06	Proposed Budget 2006/07	Proposed Budget 2007/08
City Attorney	175,074	172,104	242,800	252,800
Expenditure Total	175,074	172,104	242,800	252,800

06/07 Spending Distribution

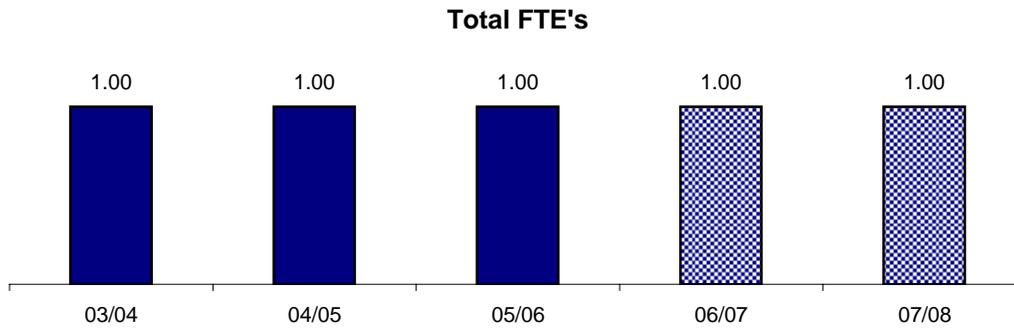


07/08 Spending Distribution



Fund Summary	Actual 2004/05	Revised Budget 2005/06	Proposed Budget 2006/07	Proposed Budget 2007/08
General Fund (100)	-	-	-	-
WRA Operating Fund Admin. (500)	61,276	60,236	84,980	88,480
Water Utility Fund (600)	26,261	25,816	36,420	37,920
General Benefits Fund (740)	43,769	43,026	60,700	63,200
Liability Administration Fund (750)	43,769	43,026	60,700	63,200

Personnel Summary	Actual 2004/05	Revised Budget 2005/06	Proposed Budget 2006/07	Proposed Budget 2007/08
Full Time Personnel	1.00	1.00	1.00	1.00
Part Time Personnel (FTE)	-	-	-	-

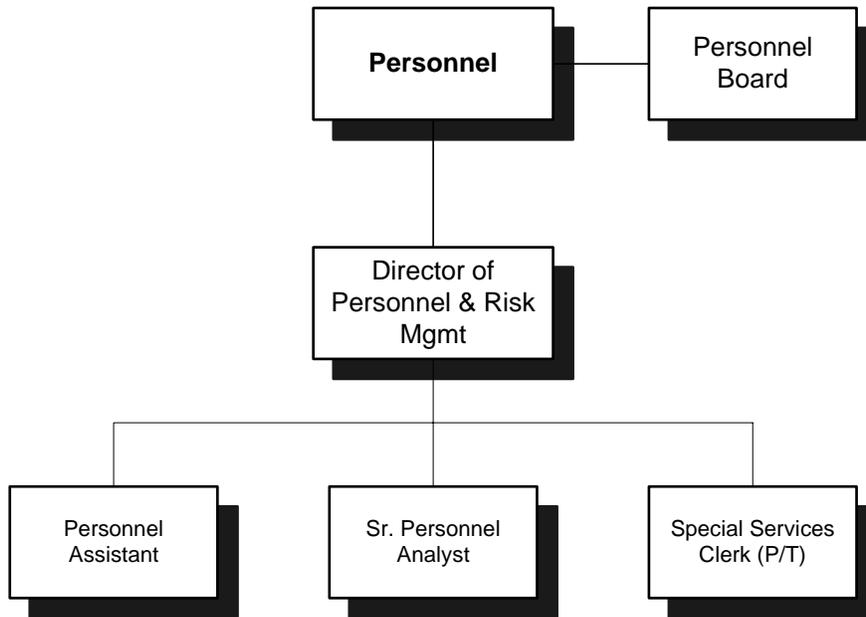




PERSONNEL



City of Westminster
Organizational
Chart
Personnel Department



City of Westminster

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 recruitments to fill vacant City jobs
- Conduct quarterly AQMD incentive drawings and hold annual ride-sharing picnic.
- Employee orientation for new employees
- Annual employee benefits open enrollment
- Develop/schedule employee workshops and training
- Enter/update employee information on HR/Payroll system

Department Challenges

- Conduct labor negotiations.
- Manage IRS section 125 benefit program.
- Manage employee health benefit rebate program
- Coordinate investigation of claims against the City.
- Manage workers' compensation claims
- Review/update/implement Personnel Policy

Mission Statement

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

2006/07 & 2007/08 Priorities

- Recruit and process new hires.
- Continue servicing 217 retirees
- Process payroll for 270 full-time employees and 221 part-time employees.
- Administer employee benefits.
- Serve as staff advisor to the Personnel Board
- Work with various employee groups to resolve grievances and promote harmony within City.
- Increase City employee ride sharing.
- Contract negotiations with WMEA and WPOA

GENERAL FUNDS

GENERAL FUND - 100

Personnel: To provide complete services to Department and City 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.

Department Summary

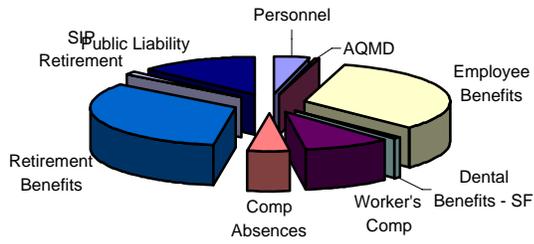
Budget Summary	Actual 2004/05	Revised Budget 2005/06	Proposed Budget 2006/07	Proposed Budget 2007/08
Salaries & Benefits	3,310,652	3,942,576	4,095,092	4,228,107
Operations & Maintenance	9,054,576	11,494,550	12,318,243	12,561,910
Capital Outlay	-	3,225	-	-
Total Budget (gross)	12,365,229	15,440,351	16,413,335	16,790,017
Interfund Charges	107,844	133,138	149,923	158,165
Total Budget (net)	12,473,072	15,573,489	16,563,258	16,948,182

Historical Budget Expenditures

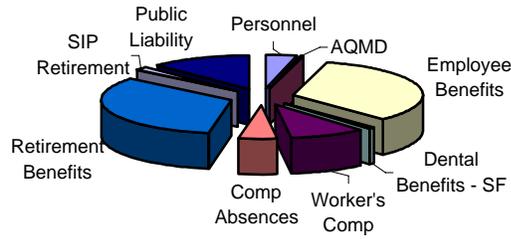


Expenditure Summary (gross)	Actual 2004/05	Revised Budget 2005/06	Proposed Budget 2006/07	Proposed Budget 2007/08
Personnel	534,951	531,616	629,309	637,151
Air Quality Management Program	49,876	94,284	79,677	79,677
Employee Benefits	4,428,844	5,195,128	5,390,338	5,618,087
Dental Benefits - Self Funded	144,951	161,396	164,948	167,473
Worker's Compensation	1,381,534	1,721,457	1,568,969	1,570,326
Compensated Absences	590,237	779,817	779,648	779,877
Retirement Benefits	3,898,433	4,954,258	5,429,869	5,566,849
Police SIP Retirement Program	250,000	250,000	250,000	250,000
Public Liability Administration	1,086,402	1,752,395	2,120,577	2,120,577
Expenditure Total	12,365,229	15,440,351	16,413,335	16,790,017

06/07 Spending Distribution



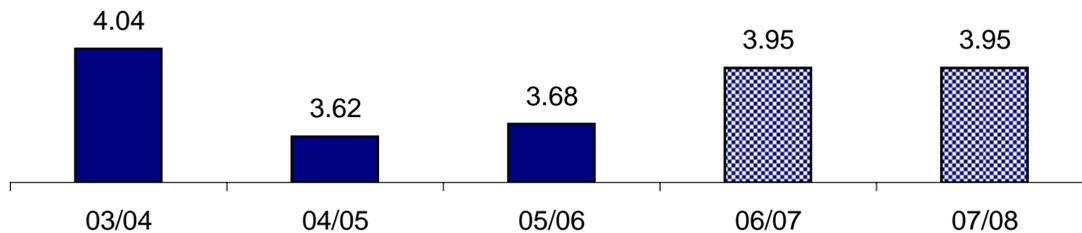
07/08 Spending Distribution



Fund Summary	Actual 2004/05	Revised Budget 2005/06	Proposed Budget 2006/07	Proposed Budget 2007/08
General Fund (100)	-	22,400	-	-
AQMD Fund (280)	49,876	94,284	79,677	79,677
Water Utility Fund (600)	160,485	152,765	188,793	191,145
General Benefits Fund (740)	10,881,233	13,240,281	13,804,030	14,175,615
Public Liability Fund (750)	1,273,635	1,930,621	2,340,835	2,343,580

Personnel Summary	Actual 2004/05	Revised Budget 2005/06	Proposed Budget 2006/07	Proposed Budget 2007/08
Full Time Personnel	3.00	3.00	3.00	3.00
Part Time Personnel (FTE)	0.62	0.68	0.95	0.95

Personnel Summary

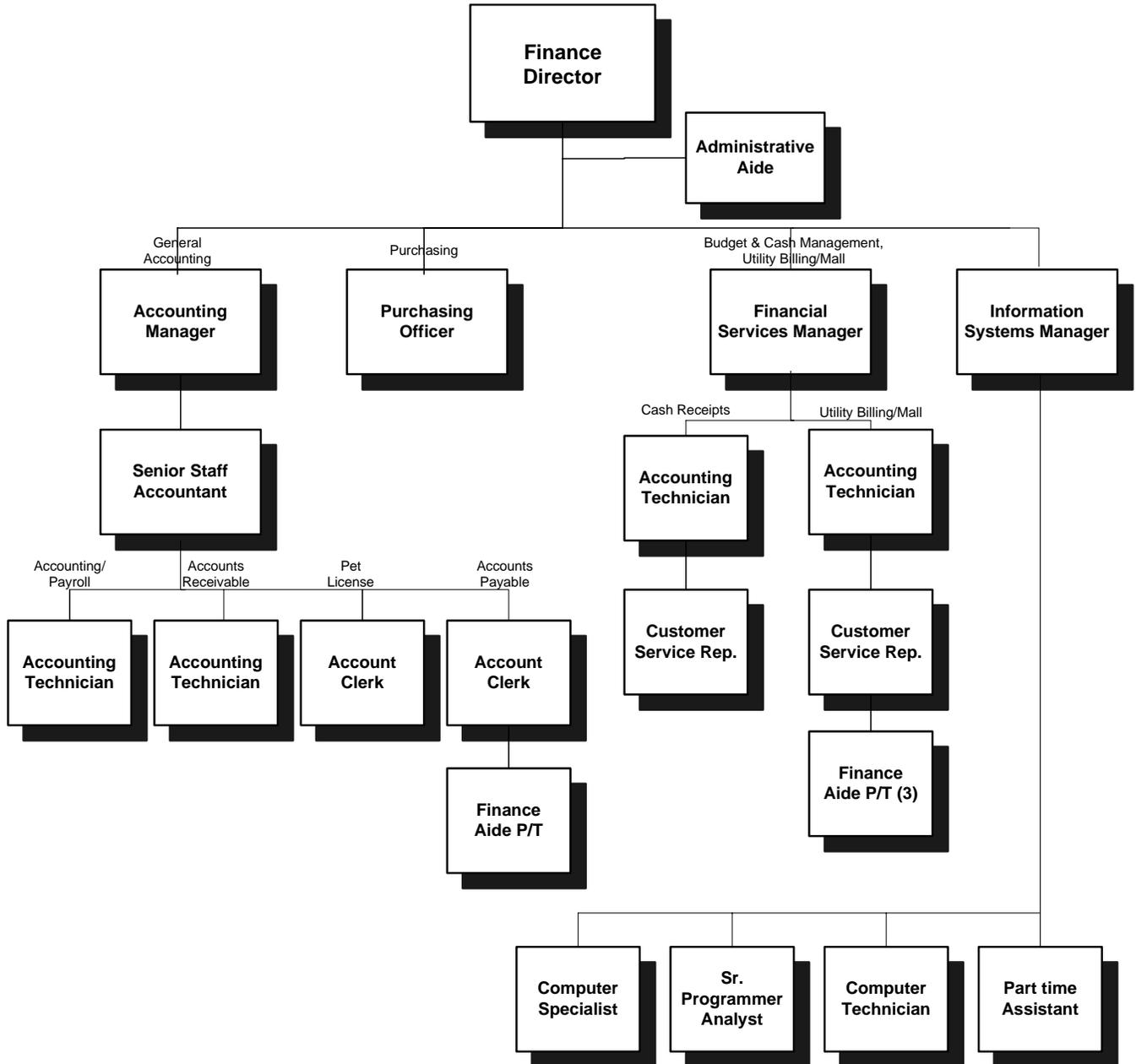


FINANCE



**City of Westminster
Organizational
Chart**

Finance Department





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 third year.
- Revised ambulance/paramedic program guidelines.
- Implemented timely treasury reports including new reporting requirements and monitoring of the new investment consultant.
- Continued to prepare a two-year presentation.

Department Challenges

- Increasing PERS, medical and retiree medical costs.
- State budget actions.
- Ambulance transportation program.
- Implementation of GASB 43, Financial reporting for post retirement benefits plan
- Implementation of GASB 45, Accounting and financial reporting by employers for post employment benefit:

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.

2006/07 & 2007/08 Priorities

- Provide current budget updates including future State impacts.
- Prepare long range financial plan.
- Monitor budget activity and adjust for additional State impacts.
- Implementation of GASB 43
- Implementation of GASB 45

Programs and Program Goals

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: Continue to provide Westminster utility customers with quality customer service and accurate utility bills.

Utility Mall Operation: Continue 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.

INTERNAL SERVICE FUNDS

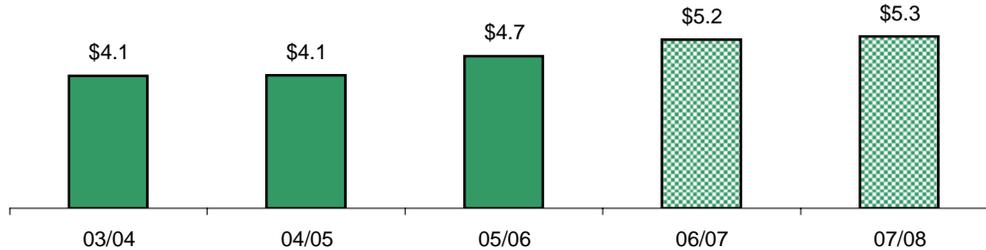
INFORMATION SYSTEMS FUND - 760

Information Systems: To improve the quality of service to citizens, quality of decisions, productivity and promote staff training; effectively manage existing systems (Servers, 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

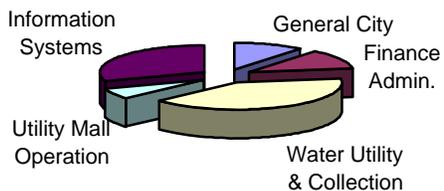
Budget Summary	Actual 2004/05	Revised Budget 2005/06	Proposed Budget 2006/07	Proposed Budget 2007/08
Salaries & Benefits	1,430,493	1,651,696	1,827,214	1,866,186
Operations & Maintenance	2,605,858	2,977,689	3,306,474	3,369,413
Capital Outlay	80,762	90,000	95,000	100,000
Total Budget (gross)	4,117,113	4,719,385	5,228,688	5,335,599
Interfund Charges	(783,430)	(866,023)	(941,703)	(965,943)
Total Budget (net)	3,333,682	3,853,362	4,286,985	4,369,656

Historical Budget Expenditures

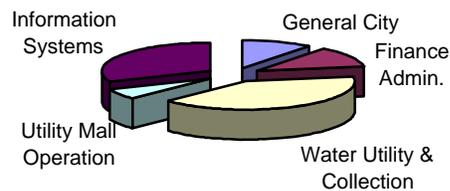


Expenditure Summary (gross)	Actual 2004/05	Revised Budget 2005/06	Proposed Budget 2006/07	Proposed Budget 2007/08
General City	57,117	244,734	465,025	467,310
Finance Administration	1,205,277	1,340,143	1,448,774	1,486,067
Water Billing and Collection	1,663,861	1,710,819	1,747,750	1,753,102
Utility Mall Operation	236,151	246,173	269,633	272,025
Information Systems	954,707	1,177,516	1,297,506	1,357,095
Expenditure Total	4,117,113	4,719,385	5,228,688	5,335,599

06/07 Spending Distribution

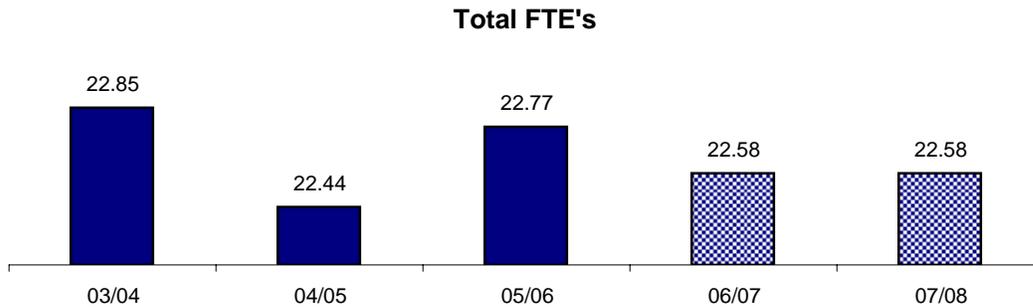


07/08 Spending Distribution



Fund Summary	Actual 2004/05	Revised Budget 2005/06	Proposed Budget 2006/07	Proposed Budget 2007/08
General Fund (100)	478,964	718,854	972,096	987,434
WRA Operating Fund Admin. (500)	241,055	266,469	289,755	297,213
Water Utility Fund (600)	2,261,595	2,356,695	2,452,015	2,470,947
General Benefits Fund (740)	90,396	99,926	108,658	111,455
Liability Administration Fund (750)	90,396	99,926	108,658	111,455
Information Systems Funds (760)	954,707	1,177,516	1,297,506	1,357,095

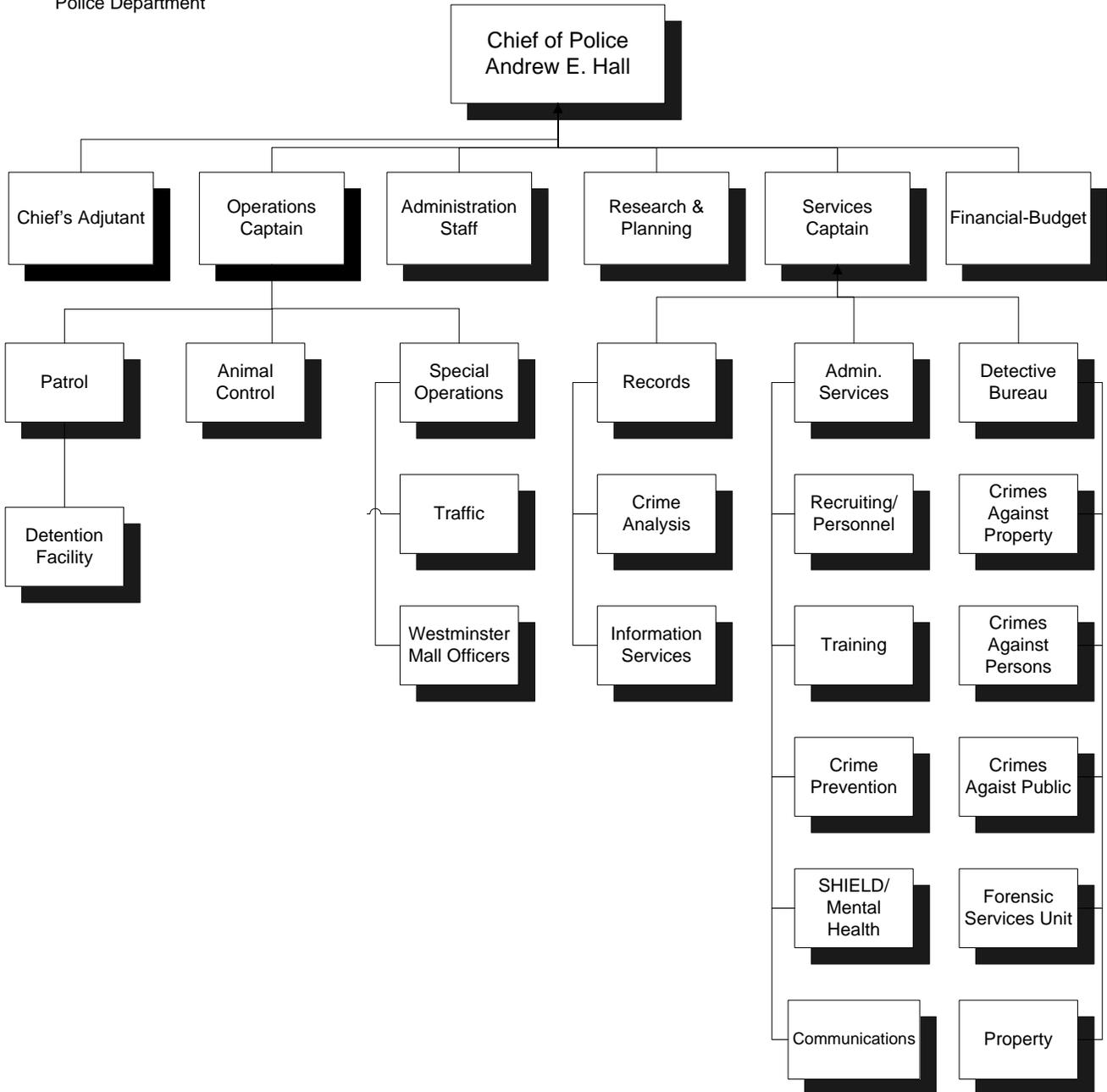
Personnel Summary	Actual 2004/05	Revised Budget 2005/06	Proposed Budget 2006/07	Proposed Budget 2007/08
Full Time Personnel	19.00	19.00	20.00	20.00
Part Time Personnel (FTE)	3.44	3.77	2.58	2.58



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, while managers and supervisors diligently continue to increase the Department's performance and remain within budget. Quality public safety services are a significant part of this City's budget and the men and women of the Department conscientiously work to ensure the public receives a solid return on their

Department Highlights

- The Department is in the early stages of designing a new police building.
- Develop and manage programs that reduce perception of crime, encourage citizen participation and improve community safety.
- Received grant funding for enhancement of crime scene investigation and traffic enforcement.
- Provide department staff with the knowledge and training necessary to carry out the Department's mission, with a significant emphasis on Personnel Development and training.

Department Challenges

- Secure funding for new police building project.
- Complete reorganization of Dispatch Center outlined in Thayer Consulting Report.
- Continue Patrol Team scheduling.
- Maintain response times for Priority 1 & 2 calls at or below County average.
- Identify enforcement and support services for possible regionalization with allied agencies.
- Identify needed volunteer staff positions and recruit staff.
- Reduce backlogged fingerprint analysis by 50%.
- Emergency Operations Center duties have been reassigned to the Department.

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.

2006/07 & 2007/08 Priorities

- Hire qualified Crime Analyst.
- Improve Priority 1 & 2 response times.
- Enhance case tracking and victim follow-up.
- Bid and complete new police building design and construction blueprints.
- Seek federal funding for Little Saigon Asian Criminal Enterprise Initiative.

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: Fill current full-time Animal Control officer position; update animal licensing practices; efficiently respond to the City's need for animal control services; 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 that 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.

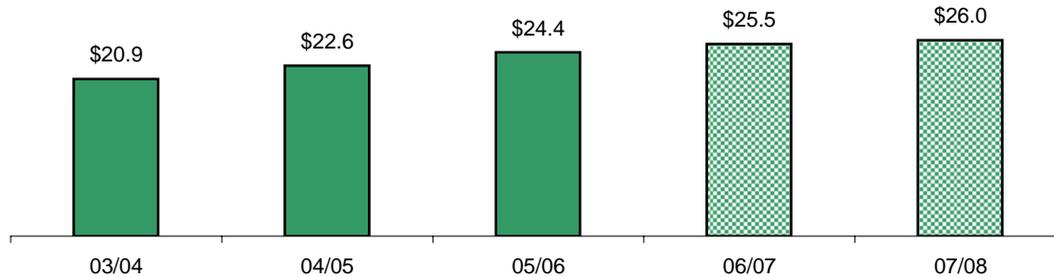
SUPPLEMENTAL LAW ENFORCEMENT SERVICES FUND - 261

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

Department Summary

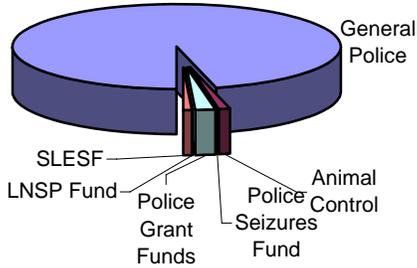
Budget Summary	Actual 2004/05	Revised Budget 2005/06	Proposed Budget 2006/07	Proposed Budget 2007/08
Salaries & Benefits	19,691,152	21,329,022	21,930,693	22,334,472
Operations & Maintenance	2,810,909	3,068,303	3,519,638	3,689,236
Capital Outlay	139,549	21,347	78,270	5,870
Total Budget (gross)	22,641,609	24,418,672	25,528,601	26,029,578
Interfund Charges	-	-	-	-
Total Budget (net)	22,641,609	24,418,672	25,528,601	26,029,578

Historical Budget Expenditures

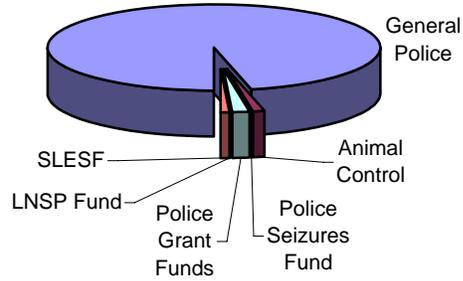


Expenditure Summary (gross)	Actual 2004/05	Revised Budget 2005/06	Proposed Budget 2006/07	Proposed Budget 2007/08
General Police Services	21,570,406	23,084,023	24,569,111	25,066,304
Animal Control	258,372	302,430	284,046	295,452
DOJ Seizures - Criminal	778	572	420	420
DOT Seizures - Criminal	3	5	4	4
Federal Narcotic Seizures	3	2	4	4
Police Mall Operations	265,403	273,494	274,161	279,629
Animal Humane Program	95	2,000	2,000	2,000
County Task Force Operations	59,512	11,147	11,147	-
Forensic Science Improvements Grant	-	76,134	-	-
Special Police Service Fund Debt Service	163,664	165,035	163,370	163,284
Local Law Enforcement Block Grant	44,593	25,217	17,000	15,000
Domestic Violence Grant	78,461	-	-	-
OTS - Speed Grant	11,567	275,177	-	-
LNSP	1,656	79	1,750	1,750
Local Criminal	224	2	20	20
Citizens Option for Public Safety (SLESF)	186,871	203,355	205,568	205,711
Expenditure Total	22,641,609	24,418,672	25,528,601	26,029,578

06/07 Spending Distribution



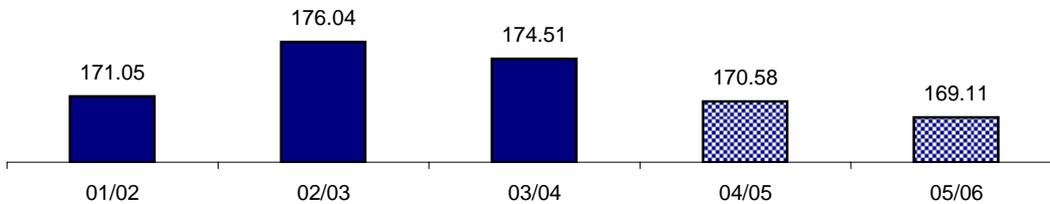
07/08 Spending Distribution



Fund Summary	Actual 2004/05	Revised Budget 2005/06	Proposed Budget 2006/07	Proposed Budget 2007/08
General Fund (100)	21,828,778	23,386,453	24,853,157	25,361,756
Police Seizure Fund (250)	783	579	428	428
Special Police Programs Fund (258)	623,296	828,204	467,678	459,913
Local Narcotics Seized Property (260)	1,880	81	1,770	1,770
Sup Law Enforcement Services (261)	186,871	203,355	205,568	205,711

Personnel Summary	Actual 2004/05	Revised Budget 2005/06	Proposed Budget 2006/07	Proposed Budget 2007/08
Full Time Personnel	148.00	148.00	148.00	148.00
Part Time Personnel (FTE)	22.58	21.11	21.11	21.11

Personnel Summary





FIRE

City of Westminster

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

- 2006/07 will be the seventh year of a ten year contract with the Orange County Fire Authority to provide fire services to Westminster
- The budget includes a 4% 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.

2006/07 & 2007/08 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

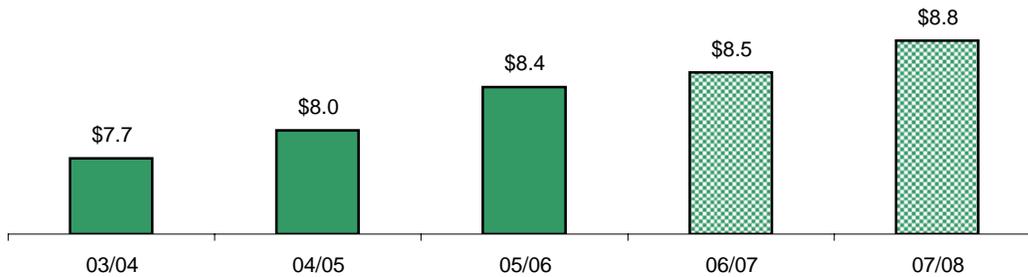
General Fire Services: To provide a cost effective service to the community from the 3 fire stations within the City boundaries & by establishing the standard of response times of 5 minutes or less, 80% of the time for an Engine Company and a response time of 10 minutes or less, 80% of the time for a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

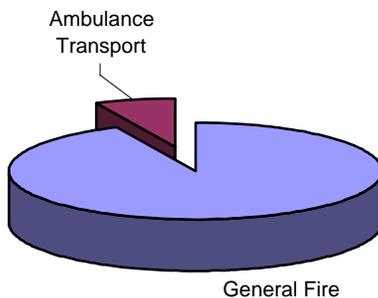
Budget Summary	Actual 2004/05	Revised Budget 2005/06	Proposed Budget 2006/07	Proposed Budget 2007/08
Salaries & Benefits	398,405	413,306	432,120	432,120
Operations & Maintenance	7,557,703	7,943,771	8,060,718	8,356,240
Capital Outlay	-	-	-	-
Total Budget (gross)	7,956,108	8,357,077	8,492,838	8,788,360
Interfund Charges	-	-	-	-
Total Budget (net)	7,956,108	8,357,077	8,492,838	8,788,360

Historical Budget Expenditures

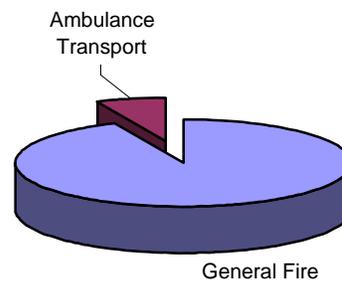


Expenditure Summary	Actual 2004/05	Revised Budget 2005/06	Proposed Budget 2006/07	Proposed Budget 2007/08
General Fire Services	7,406,995	7,748,363	7,902,746	8,198,268
Ambulance Transport Services	549,113	608,714	590,092	590,092
Expenditure Total	7,956,108	8,357,077	8,492,838	8,788,360

06/07 Spending Distribution

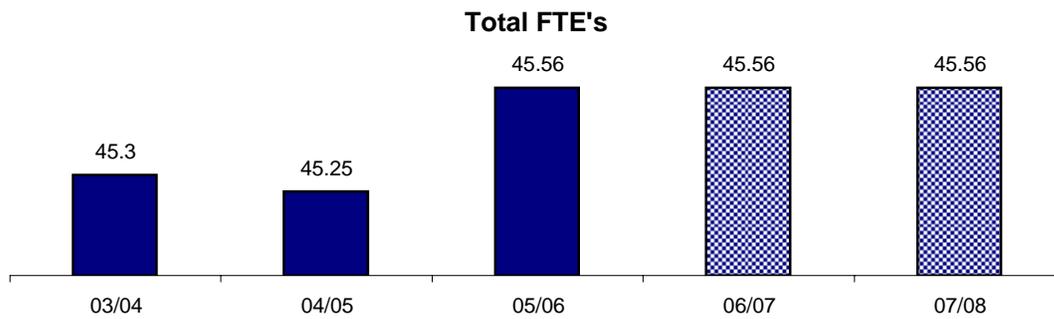


07/08 Spending Distribution



Fund Summary	Actual 2004/05	Revised Budget 2005/06	Proposed Budget 2006/07	Proposed Budget 2007/08
General Fund (100)	7,956,108	8,357,077	8,492,838	8,788,360

Personnel Summary	Actual 2004/05	Revised Budget 2005/06	Proposed Budget 2006/07	Proposed Budget 2007/08
Full Time Personnel (Fire contract FTE's)	45.00	45.00	45.00	45.00
Part Time Personnel (FTE)	0.25	0.56	0.56	0.56

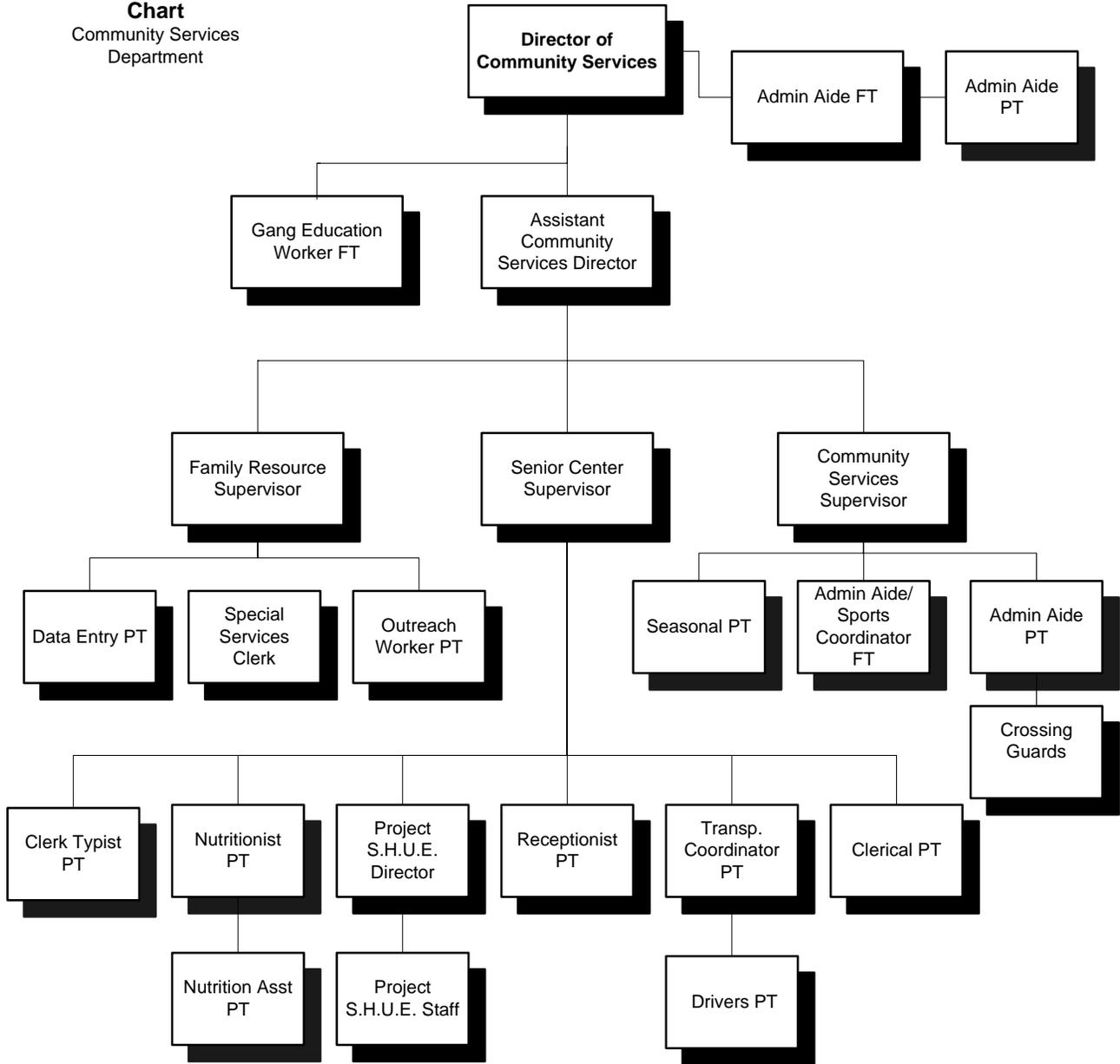


***COMMUNITY
SERVICES***



**City of Westminster
Organizational
Chart**

Community Services
Department



City of Westminster

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.

2006/07 & 2007/08 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
- 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 activities 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.

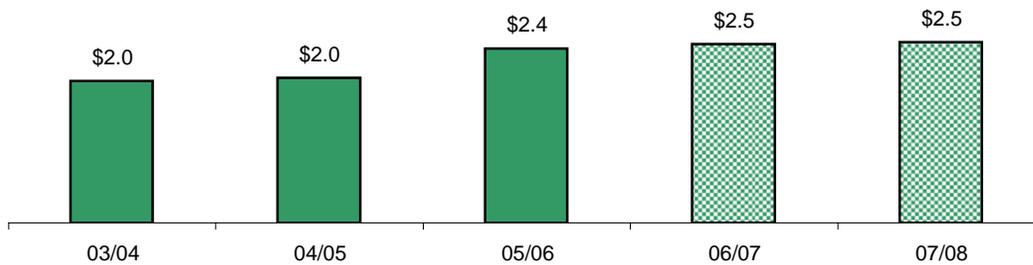
Project SHUE Fund - 295

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

Department Summary

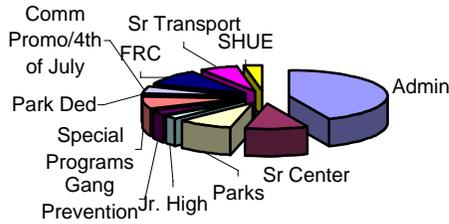
Budget Summary	Actual 2004/05	Revised Budget 2005/06	Proposed Budget 2006/07	Proposed Budget 2007/08
Salaries & Benefits	1,110,897	1,382,450	1,443,899	1,464,554
Operations & Maintenance	924,223	1,063,851	1,058,644	1,070,304
Capital Outlay	3,029	-	9,500	-
Total Budget (gross)	2,038,149	2,446,301	2,512,043	2,534,858
Interfund Charges	-	-	-	-
Total Budget (net)	2,038,149	2,446,301	2,512,043	2,534,858

Historical Budget Expenditures

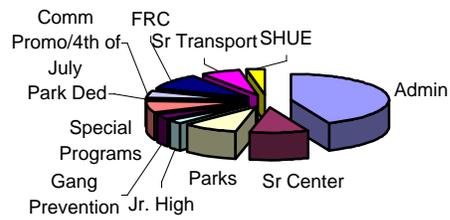


Expenditure Summary	Actual 2004/05	Revised Budget 2005/06	Proposed Budget 2006/07	Proposed Budget 2007/08
Community Services Administration	856,485	1,020,830	1,090,887	1,102,353
Senior Center	245,024	217,663	253,775	248,917
Parks & Playgrounds	167,244	217,427	231,864	234,999
Jr. High Enhancement	57,423	59,200	59,200	59,200
Gang Prevention	72,848	78,210	83,198	83,298
Adult Sports	17,177	37,637	37,637	37,637
Aquatics	49,196	54,038	63,217	63,217
Special Classes	29,703	49,388	65,339	65,369
Trips and Tours	3,882	8,175	8,175	8,175
Youth Sports	4,770	6,720	9,820	9,820
Special Events	6,628	7,710	7,710	7,710
Contributions - Parks/Trees	-	675	650	650
Park Dedication	9,200	34,052	6,438	6,438
Community Promotion	61,588	76,598	76,598	76,598
Fourth of July	23,722	32,000	37,000	37,000
Family Resource Center	292,262	324,827	250,000	255,337
Senior Transportation	78,022	131,255	152,435	160,040
Project SHUE	62,977	89,896	78,100	78,100
Expenditure Total	2,038,149	2,446,301	2,512,043	2,534,858

06/07 Spending Distribution



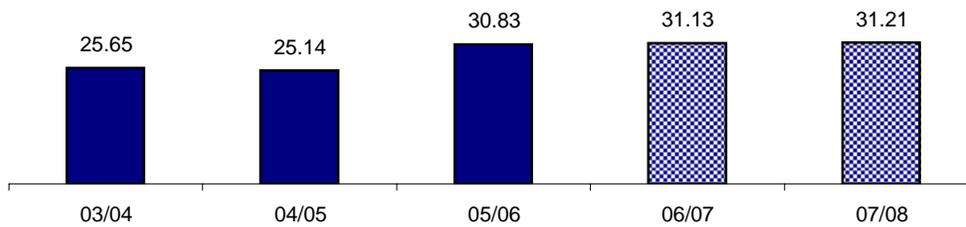
07/08 Spending Distribution



Fund Summary	Actual 2004/05	Revised Budget 2005/06	Proposed Budget 2006/07	Proposed Budget 2007/08
General Fund (100)	1,399,023	1,593,330	1,718,924	1,728,767
CS Special Programs Fund (265)	111,355	164,343	192,548	192,578
Park Dedication Fund (200)	9,200	34,052	6,438	6,438
Community Promotion Fund (230)	85,310	108,598	113,598	113,598
Community Services Grant Fund (275)	292,262	324,827	250,000	255,337
Senior Transportation Fund (290)	78,022	131,255	152,435	160,040
Project SHUE Fund (295)	62,977	89,896	78,100	78,100

Personnel Summary	Actual 2004/05	Revised Budget 2005/06	Proposed Budget 2006/07	Proposed Budget 2007/08
Full Time Personnel	9.00	9.00	9.00	9.00
Part Time Personnel (FTE)	16.14	21.83	22.13	22.21

Personnel Summary

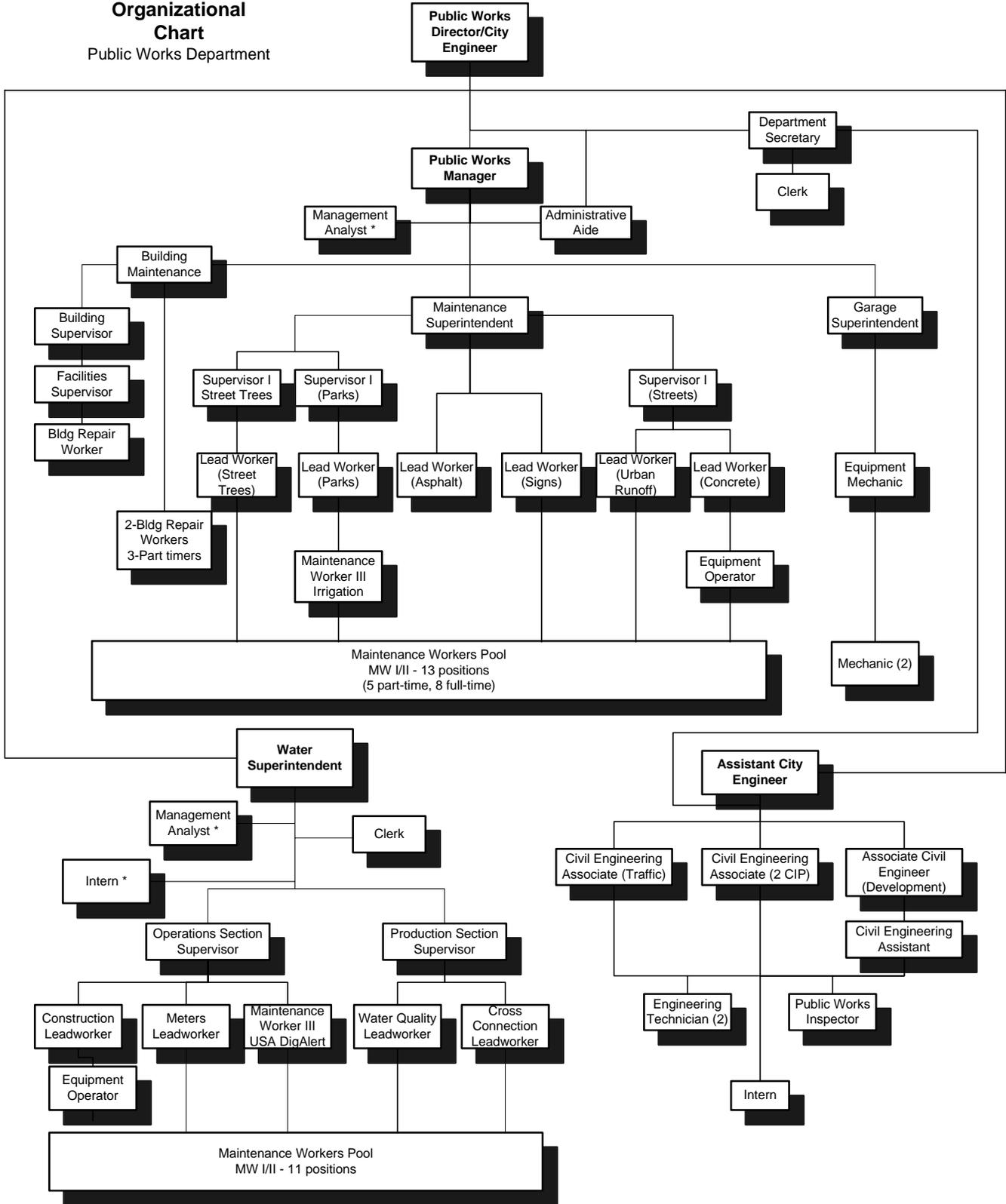




PUBLIC WORKS



**City of Westminster
Organizational
Chart**
Public Works Department



* Part-time

Note: 4 Maintenance Workers Frozen 1- Mechanic Frozen

City of Westminster

Public Works



Description of the Service

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

Department Highlights

- 9% General Fund share is lowest of County Cities in survey.
- Outside grant funds for CIP work continues to be a high priority.
- Additional raised landscape medians are planned.
- Provide low cost high quality water supply.

Department Challenges

- Engineering workload is increasing due to NPDES, outside grants and Infrastructure Revitalization Plan (IRP).
- To plan and implement the 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 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, facility 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.

2006/07 & 2007/08 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.

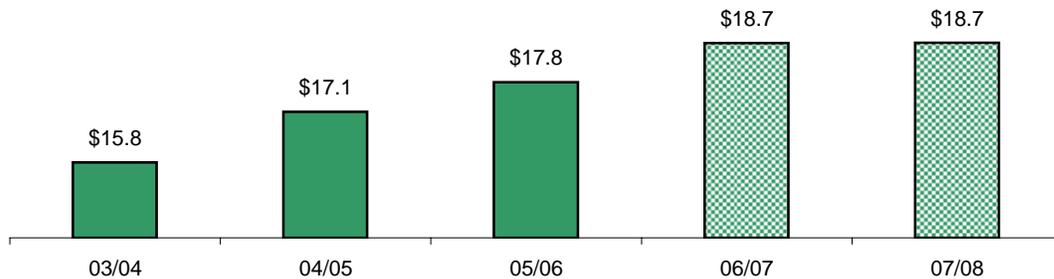
GOVERNMENT BUILDINGS FUND - 770

Government Building: To provide safe, clean, and functional city facilities.

Department Summary

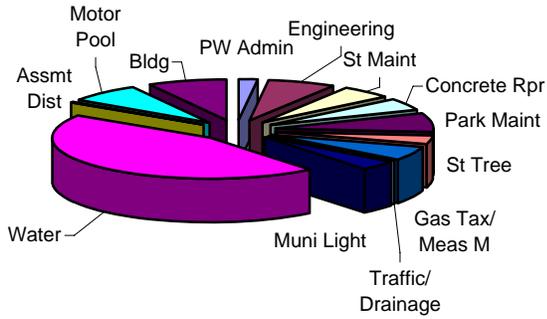
Budget Summary	Actual 2004/05	Revised Budget 2005/06	Proposed Budget 2006/07	Proposed Budget 2007/08
Salaries & Benefits	5,180,362	5,908,578	6,345,854	6,415,929
Operations & Maintenance	10,421,053	11,837,996	12,385,119	12,325,086
Capital Outlay	1,467,448	41,018	6,250	3,000
Total Budget (gross)	17,068,863	17,787,592	18,737,223	18,744,015
Interfund Charges	746,384	909,295	1,020,144	1,024,881
Total Budget (net)	17,815,247	18,696,887	19,757,367	19,768,896

Historical Budget Expenditures

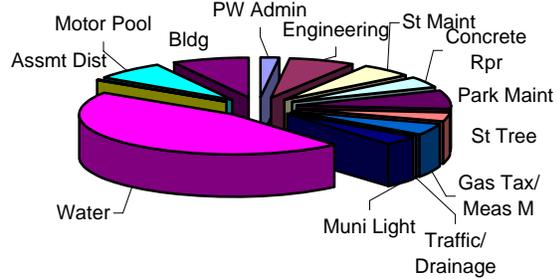


Expenditure Summary (gross)	Actual 2004/05	Revised Budget 2005/06	Proposed Budget 2006/07	Proposed Budget 2007/08
Public Works Administration	307,231	283,189	385,139	385,601
Engineering Services	1,035,904	1,219,160	1,264,959	1,289,250
Street Maintenance	884,502	943,275	1,030,214	1,037,926
Concrete Repair	581,672	829,847	841,847	850,594
Park Maintenance	1,178,243	1,291,345	1,401,221	1,387,189
Street Tree Maintenance	533,968	608,683	650,851	655,937
Gas Tax	300,815	568,204	545,797	503,547
Measure M Admin	435,006	474,158	465,541	393,748
Traffic Impact Fee Administration	8,545	102,401	6,000	6,250
Municipal Lighting	583,560	736,862	724,681	726,340
Drainage District	469	80	165	165
Water Utility Administration	450,575	535,327	568,585	571,805
Utility Production & Supply	6,563,142	6,062,641	6,350,253	6,418,862
System Maintenance	1,373,855	1,442,567	1,525,046	1,545,270
92-1 Assessment District	38,095	38,705	42,130	40,374
Motor Pool	1,395,335	1,276,974	1,429,430	1,436,350
Building Maintenance	1,397,944	1,374,174	1,505,364	1,494,807
Expenditure Total	17,068,863	17,787,592	18,737,223	18,744,015

06/07 Spending Distribution



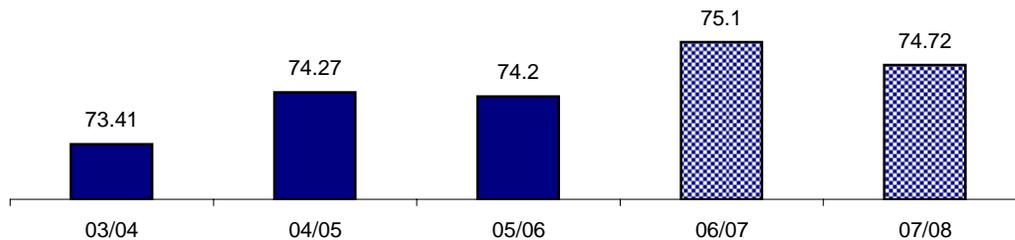
07/08 Spending Distribution



Fund Summary	Actual 2004/05	Revised Budget 2005/06	Proposed Budget 2006/07	Proposed Budget 2007/08
General Fund (100)	2,934,063	3,554,148	3,799,575	3,813,856
Gas Tax Fund (210)	1,037,353	1,361,702	1,336,539	1,302,721
Measure M Fund (211)	1,013,715	1,097,620	1,225,273	1,161,583
Traffic Impact Fund (216)	19,758	113,993	18,650	19,143
Municipal Lighting Fund (220)	594,774	748,454	737,331	739,233
Drainage District Fund (270)	469	80	165	165
Capital Improvements Projects (400)	72,702	-	-	-
Water Utility Fund (600)	8,564,654	8,221,742	8,642,767	8,735,783
1915 Act Bonds Fund (920)	38,095	38,705	42,130	40,374
Motor Pool Fund (700)	1,395,335	1,276,974	1,429,430	1,436,350
Government Buildings Fund (770)	1,397,944	1,374,174	1,505,364	1,494,807

Personnel Summary	Actual 2004/05	Revised Budget 2005/06	Proposed Budget 2006/07	Proposed Budget 2007/08
Full Time Personnel	69.00	69.00	70.00	70.00
Part Time Personnel (FTE)	5.27	5.20	5.10	4.72

Personnel Summary



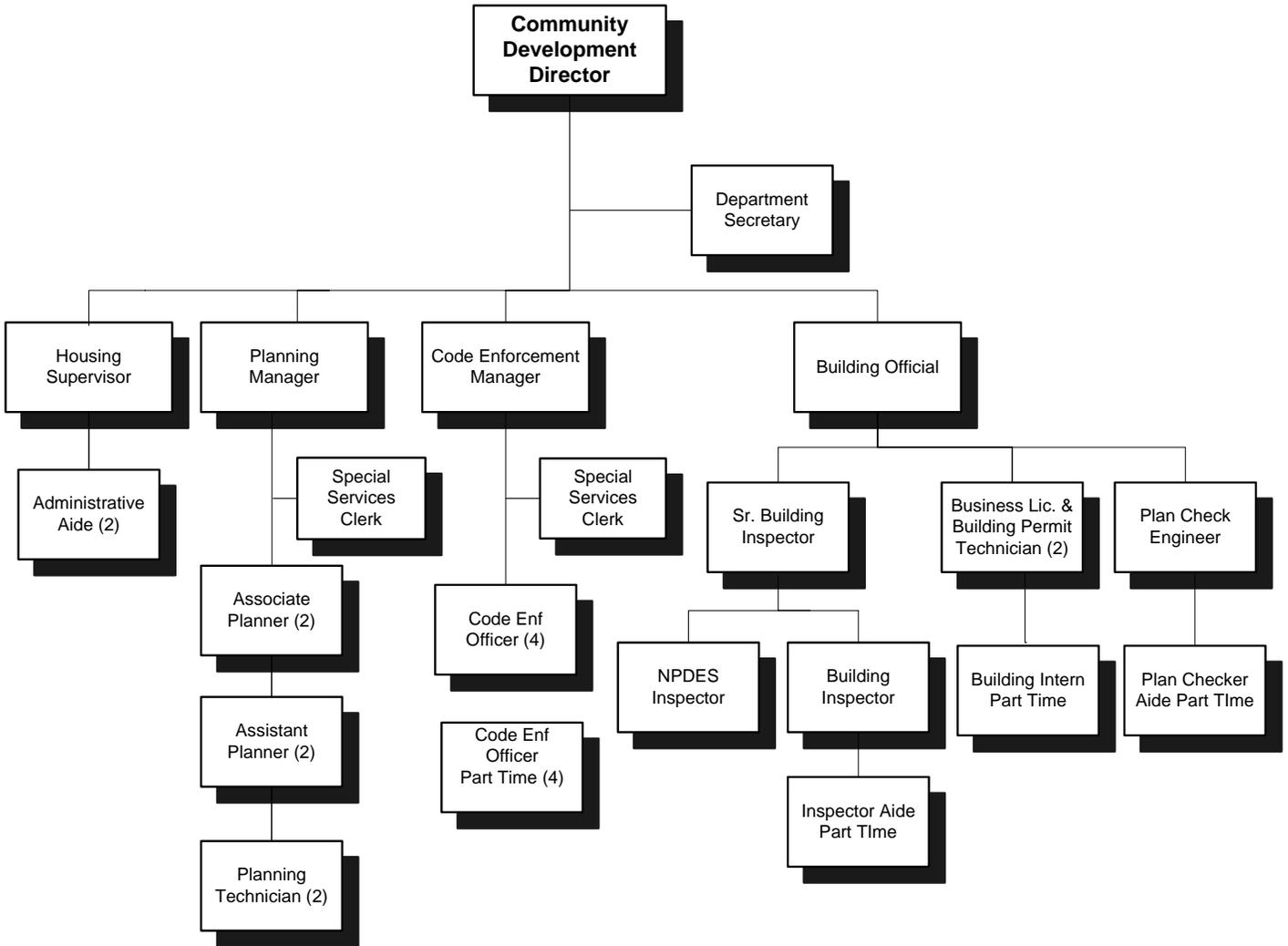


***COMMUNITY
DEVELOPMENT***



**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.

2006/07 & 2007/08 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.

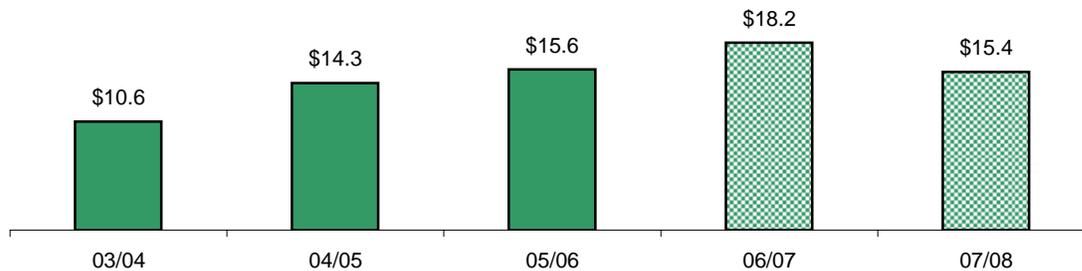
Low/Moderate Housing Fund - 530

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

Department Summary

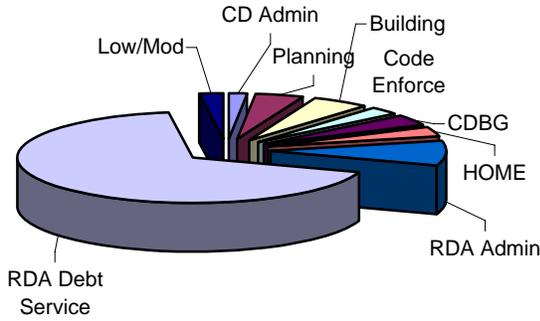
	Actual 2004/05	Revised Budget 2005/06	Proposed Budget 2006/07	Proposed Budget 2007/08
Budget Summary				
Salaries & Benefits	1,785,280	2,047,577	2,459,252	2,515,955
Operations & Maintenance	12,521,698	13,573,465	15,783,291	12,877,985
Capital Outlay	4,200	600	600	600
Total Budget (gross)	14,311,178	15,621,642	18,243,143	15,394,540
Interfund Charges	840,669	1,010,888	1,115,473	1,106,491
Total Budget (net)	15,151,847	16,632,530	19,358,616	16,501,031

Historical Budget Expenditures

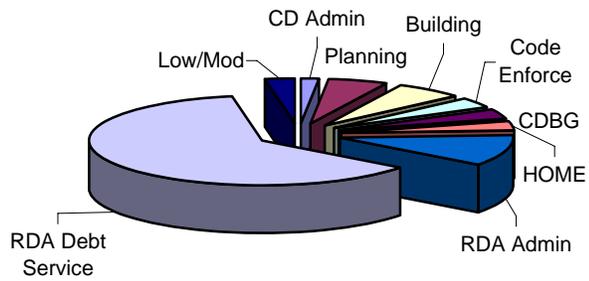


	Actual 2004/05	Revised Budget 2005/06	Proposed Budget 2006/07	Proposed Budget 2007/08
Expenditure Summary				
Community Development Administration	242,637	477,307	285,928	276,677
Planning	636,448	794,705	828,777	848,858
Building	826,072	908,983	941,810	956,343
Code Enforcement	468,869	545,960	540,185	551,391
CDBG	697,598	442,934	680,849	582,529
HOME Housing	351,907	738,646	623,437	505,539
Redevelopment Administration	260,404	801,385	1,642,716	1,727,442
Redevelopment Debt Service	10,799,133	10,594,231	12,280,853	9,505,252
Low/Moderate Income Housing	28,110	317,491	418,588	440,509
Expenditure Total	14,311,178	15,621,642	18,243,143	15,394,540

06/07 Spending Distribution



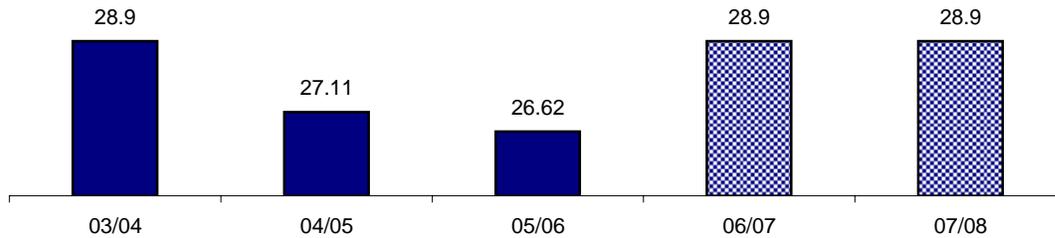
07/08 Spending Distribution



Fund Summary	Actual 2004/05	Revised Budget 2005/06	Proposed Budget 2006/07	Proposed Budget 2007/08
Community Development Fund (285)	2,174,026	2,726,955	2,596,700	2,633,269
Housing/Community Development (240)	697,598	442,934	680,849	582,529
HCD HOME Housing Fund (242)	351,907	738,646	623,437	505,539
WRA Operating Fund Administration (500)	260,404	801,385	1,642,716	1,727,442
WRA Debt Service Fund (510)	10,799,133	10,594,231	12,280,853	9,505,252
Low/Moderate Housing Fund (530)	28,110	317,491	418,588	440,509

Personnel Summary	Actual 2004/05	Revised Budget 2005/06	Proposed Budget 2006/07	Proposed Budget 2007/08
Full Time Personnel	23.00	23.00	25.00	25.00
Part Time Personnel (FTE)	4.11	3.62	3.90	3.90

Personnel Summary



CAPITAL PROJECTS

CAPITAL IMPROVEMENT PROJECTS

FY 2006 - 2008



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

<u>Funding Source</u>	<u>2006/07</u>	<u>2007/08</u>
Park Dedication Fund	\$ 83,750	\$ 83,750
Gas Tax Fund	1,572,000	-
Measure M Fund	1,525,271	-
State AB2928 Street Repair	118,000	-
Traffic Impact Fees	260,000	-
CDBG Fund	676,726	-
Water Utility Fund	1,050,000	350,000
Equipment Replacement Fund	504,000	531,000
Building Maintenance Fund	330,000	-
Redevelopment Agency	320,000	-
Low/Moderate Housing Fund	1,000,000	1,000,000
	<u>\$ 7,439,747</u>	<u>\$ 1,964,750</u>



		<u>Amount</u>
Park Dedication Fund Projects (Fund 200)		
76502-077600	John Land Park - irrigation system upgrade	\$60,000
76502-077601	Newcastle Park - irrigation system upgrade	\$15,000
76502-077602	Park projects contingency	\$8,750
Total requests		\$83,750
Gas Tax Projects (Fund 210) - The projects consist of replacing of damaged curb, gutter, sidewalk, bus pads, wheelchair ramps and resurfacing the AC pavement on Magnolia St., Goldenwest St., Trask Ave., Springdale St. and Hoover St.		
55036-073600	Magnolia Street Improvements - Edinger to I-405 (AHRP)	\$600,000
55036-073601	Goldenwest Street Improvements - Bolsa to Hazard (AHRP)	\$320,000
55036-073602	Trask Avenue Improvements - Beach to Newland (AHRP)	\$300,000
55036-073603	Springdale Street Improvements -SR22 to Iroquois (AHRP)	\$270,000
55036-073604	Hoover Street Improvements - Trask to Garden Grove (AHRP)	\$200,000
Total requests		\$1,690,000
Measure M Projects (Fund 211) - The projects consist replacing the outdated traffic signal controllers with new Caltrans approved controllers, implementing new timing plans, installing more fiber optic for communication, and Closed Circuit Television Cameras and Video Detection Cameras for traffic monitoring.		
55026-072600	CCTV Westminster Boulevard Phase 2 - Westminster at Monroe, Edwards, Rancho Road & Bolsa at Victoria (GMA & SIP)	\$275,202
55026-072601	CCTV - Brookhurst/McFadden, Bolsa/Asian Gardens & Bolsa/Bushard (GMA & SIP)	\$282,069
55026-072602	Westminster Traffic Signal Improvements Phase 3 (GMA & SIP)	\$334,000
55026-072603	Westminster Traffic Signal Improvements Phase 4 (GMA & SIP)	\$334,000
55026-072604	Westminster Traffic Signal Improvements Phase 5 (GMA & SIP)	\$300,000
Total requests		\$1,525,271
Traffic Impact Fee Projects (Fund 216)		
55031-073100	New traffic signal installation at Hoover & 21st Street (TIF) - Install new traffic signal to replace the existing all-way stop signs.	\$200,000
55031-073101	Battery backup system for Traffic Signal (TIF) - Replace old battery backup system with new Caltrans approved fully operational battery backup system.	\$60,000
Total requests		\$260,000
CDBG Projects (Fund 240)		
16510-071600	Abrazar - refurbish and expand the structure	\$250,000
16510-071601	American Family Housing - rehabilitate 7372 Wyoming St.	\$100,000
16510-071602	Boys & Girls Club of Westminster - facility improvements	\$75,000
16510-071603	Westminster Senior Center - remodel office space	\$10,000
16510-071604	Pavement rehabilitation area bound by Westminster/Beach/Newland/All American Way - The projects consist of replacing of damaged curb, gutter, sidewalk, wheelchair ramps and resurfacing the AC pavement on 15th St. & 13th St.	\$200,000

CAPITAL IMPROVEMENT PROJECTS

FY 2006 - 2007



		<u>Amount</u>
16510-071605	Pavement rehabilitation area bound by Westminster/Hazard, Beach & Cedarwood - The projects consist of replacing of damaged curb, gutter, sidewalk, wheelchair ramps and resurfacing the AC pavement on 10th St. & 11th St.	\$41,726
Total requests		\$676,726
Water Utility (Fund 600)		
55502-075500	06/07 periodic repair/replacement - Used for replacing parts and equipment needed to maintain the City's water system. Items most commonly replaced or repaired include fire hydrants, valves, main line breaks, and service line replacements.	\$350,000
55502-075501	Phase 1 meter exchange program 1 of 5 - In accordance with manufacturer recommendations and industry standards small meters has a reliable service life of 10 years. After that the accuracy of the meter begins to read inaccurate and stop working all together. The cost for repairs and the time needed are much higher than replacing the entire meter. This will insure accurate reads and help in future planning of water demands.	\$700,000
Total requests		\$1,050,000
Equipment Replacement (Fund 700) - Annual equipment replacement project		
58002-075800	5 Motorcycles (\$16,000 each)	\$80,000
	1 Compact pickup	\$15,000
	1 Refurbished Street Sweeper	\$90,000
	2 F150 Pickups (\$18,000 each)	\$36,000
	2 Dump Trucks (\$65,000 each)	\$130,000
	1 Mini-van	\$25,000
	4 Sedans (\$15,000 each)	\$60,000
	1 Animal Control Truck	\$40,000
	1 F350 Sign Truck	\$28,000
Total requests		\$504,000
Building Maintenance (Fund 770)		
75502-077500	Derate two boilers (\$5,000 ea)	\$10,000
75502-077501	Replace vinyl floor and paint the kitchen in the Community Services Building	\$20,000
75502-077502	Replace sliding doors in the East/West Room as the Community Services Building	\$5,000
75502-077503	Sliding doors (remove install windows Room 11) Senior Center	\$25,000
75502-077504	Paint walls & replace 4 west doors at the Senior Center Annex	\$20,000
75502-077505	Paint interior/exterior office and shop at the Yard	\$50,000
75502-077506	Paint metal roof trusses at the Yard	\$150,000
75502-077507	Schematic/Design for yard office building expansion	\$50,000
Total requests		\$330,000
Subtotal Fund 400		\$6,119,747



		<u>Amount</u>
Redevelopment (Fund 500)		
18002-071800	Water System Improvements (05/06 IRP)	\$200,000
18002-071801	ADA Park Restrooms Review and design	\$120,000
Total requests		\$320,000
Low/Moderate Housing (Fund 530)		
18602-044004	Funding for housing rehabilitation loans	\$1,000,000
Total requests		\$1,000,000
Subtotal Fund 520		\$1,320,000
Grand Total CIP Requests		<u>\$7,439,747</u>

CAPITAL IMPROVEMENT PROJECTS

FY 2007 - 2008



		<u>Amount</u>
Park Dedication Fund Projects (Fund 200)		
76502-087600	Newcastle Park - irrigation system upgrade	\$30,000
76502-087601	Bowling Green Park - irrigation system upgrade	\$45,000
76502-087602	Park projects contingency	\$8,750
Total requests		<u>\$83,750</u>
Water Utility (Fund 600)		
55502-065500	07/08 Periodic Repair/Replacement - Used for replacing parts and equipment needed to maintain the City's water system. Items most commonly replaced or repaired include fire hydrants, valves, main line breaks, and service line replacements.	\$350,000
Total requests		<u>\$350,000</u>
Equipment Replacement (Fund 700) - Annual equipment replacement project		
58002-085800	6 black & white patrol cars @ 26k each (\$25,000 per car plus \$1,000 per car conversion cost)	\$156,000
	2 Black & white Expeditions (\$30,000 each)	\$60,000
	6 Sedans (\$15,000 each)	\$90,000
	1 Animal Control Truck	\$50,000
	1 Explorer	\$25,000
	3 F2550 Pickups (\$25,000 each)	\$75,000
	1 Backhoe	\$75,000
Total requests		<u>\$531,000</u>
Subtotal Fund 400		<u>\$964,750</u>
Low/Moderate Housing (Fund 530)		
18602-044004	Funding for housing rehabilitation loans	\$1,000,000
Total requests		<u>\$1,000,000</u>
Subtotal Fund 520		<u>\$1,000,000</u>
Grand Total CIP Requests		<u><u>\$1,964,750</u></u>

Funding to be determined:

Building Maintenance (Fund 770)

75502-087500	Public & employee restrooms (ADA) CSB	TBD
75502-087501	Replace tile floors - Senior Center	TBD
75502-087502	Employee restrooms & drinking fountains (ADA) City Hall	TBD
75502-077503	Replace carpet & cabinets - Bolsa Chic Park	TBD
75502-077504	Storage Building (shuffle board area) CSB	TBD



ADA Park Restrooms:

		<u>Amount</u>
75502-077509	Bolsa Chica (ADA Park Restrooms)	\$73,500
75502-077510	Indian Village (ADA Park Restrooms)	\$70,000
75502-077511	Buckingham (ADA Park Restrooms)	\$151,200
75502-077512	Sigler (ADA Park Restrooms)	\$162,400
75502-077513	Westminster (ADA Park Restrooms)	\$119,000
75502-077514	Gillespie (ADA Park Restrooms)	\$91,000
75502-077515	Park West (ADA Park Restrooms)	\$119,000
Total requests		<u>\$786,100</u>

CAPITAL IMPROVEMENT PROJECTS & MULTI-YEAR PROGRAMS

FY 2006 - 2007



EXPENSES THROUGH: **3/31/2006**

FUNDS: **400/520**

DATE: **9/21/2006**

Project Number	Project Description	2005-2006 Expenses	Encumbrance	Life to Date Expenses	Project Balance	Existing Approp.	2006-07 Requests	Total Budget
FUNDED PROJECTS								
Cable Television projects:								
11202-934007	Community Cultural Arts Facility	169,994	73,272	1,331,225	-	1,331,225	-	1,331,225
11202-964001	Community Theater	5,189,569	2,086,127	13,386,606	445,638	13,832,244	-	13,832,244
	subtotal	5,359,563	2,159,399	14,717,831	445,638	15,163,469	-	15,163,469
Information Systems projects:								
14502-004200	Information System Repairs	-	-	125,931	34,069	160,000	-	160,000
14502-024200	New financial system	84,530	38,559	1,601,018	81,982	1,683,000	-	1,683,000
14502-024201	Network infrastructure upgrade	-	-	37,239	13,070	50,309	-	50,309
14502-024202	Centralized document manager and server	-	-	4,227	25,773	30,000	-	30,000
14502-024203	GIS support training and integration	-	-	-	30,000	30,000	-	30,000
14502-024205	Document imaging batch capture & CD library software system	-	-	15,939	1,370	17,309	-	17,309
14502-034200	New phone and voice mail system	-	-	-	400,000	400,000	-	400,000
14502-034201	Replace mail processing machine	-	-	17,980	7,020	25,000	-	25,000
14502-034202	Network infrastructure upgrade	-	-	-	50,000	50,000	-	50,000
14502-034204	Replace 31 laptops in police vehicles	-	-	236,764	30,456	267,220	-	267,220
	subtotal	84,530	38,559	2,039,099	673,739	2,712,838	-	2,712,838
AQMD projects:								
14802-001300	Ride Share Van (replacement)	-	-	13,927	11,073	25,000	-	25,000
14802-051400	CNG fueling station @ City Yard	-	-	-	110,000	110,000	-	110,000
	subtotal	-	-	13,927	121,073	135,000	-	135,000
CDBG projects:								
16510-954006	Vietnamese Chamber of Commerce in OC Little Saigon Project	-	-	-	15,000	15,000	-	15,000
16510-034001	Asian American Senior Center development	-	-	-	20,000	20,000	-	20,000
16510-044000	Pavement Rehab.: Westminster, Beach, Hazard & Cedarwood	386,560	51,111	442,720	19,082	461,802	-	461,802
16510-051600	Pavement rehab: Westminster/Hazard, Beach & Cedarwood	31	106,247	111,244	189,647	300,891	-	300,891
16510-051601	Senior Center restroom renovation	-	-	80,186	14,814	95,000	-	95,000
16510-051602	Senior Center reception area renovation	-	-	24,803	197	25,000	-	25,000
16510-061600	Asian American Sr Center Development	-	-	-	100,000	100,000	-	100,000
16510-061602	Pavement Rehab.: Westminster, Beach, Hazard & Cedarwood	-	4,700	4,700	257,095	261,795	-	261,795
16510-061603	Pavement Rehab.: Westminster	-	-	-	100,000	100,000	-	100,000
16510-061604	Economic revitalization	-	-	-	200,000	200,000	-	200,000
16510-071600	Abrazar - refurbish & expand structure	-	-	-	250,000	-	250,000	250,000
16510-071601	American Family Housing - rehabilitate 7372 Wyoming St.	-	-	-	100,000	-	100,000	100,000
16510-071602	Boys & Girls Club of Westminster - facility improvements	-	-	-	75,000	-	75,000	75,000
16510-071603	Westminster Senior Center - remodel office space	-	-	-	10,000	-	10,000	10,000
16510-071604	Pvt rehab area bound by Westminster/Beach/Newland/All American Way	-	-	-	200,000	-	200,000	200,000
16510-071605	Pvt rehab are bound by Westminster/Hazard, Beach & Cedarwood	-	-	-	41,726	-	41,726	41,726
	subtotal	386,591	162,058	663,653	1,592,561	1,579,488	676,726	2,256,214
Redevelopment Agency projects:								
18002-941004	Landscape existing median	-	-	60,838	195	61,033	-	61,033
18002-944006	Cultural Arts Center (93 TA Issue) (\$250,000 to 949804)	1,151,930	522,058	2,950,409	(0)	2,950,409	-	2,950,409
18002-959802	Amendments 3 & 4 Evaluation	-	-	30,383	15,000	45,383	-	45,383
18002-971009	Property Improvements	-	4,534	113,879	57,961	171,840	-	171,840
18002-004000	Bolsa Corridor Master Plan	360	-	57,053	62,947	120,000	-	120,000
18002-009800	Community Infrastructure Funding	5,390	19,610	433,345	86,655	520,000	-	520,000
18002-034005	Bolsa Corridor Median Phase I	-	-	1,458,892	11,108	1,470,000	-	1,470,000
18002-034009	Housing assistance (IRP)	-	-	-	31,000	31,000	-	31,000
18002-034015	Newland St Pymt Edinger - Heil (IRP)	-	-	-	88,869	88,869	-	88,869
18002-034016	City Wide Striping (IRP)	-	-	-	40,000	40,000	-	40,000
18002-034018	McFadden Slurry Seal/County (IRP)	-	-	51,500	500	52,000	-	52,000
18002-034019	St & R/W IMP Asphalt IRP	313,862	124,926	2,087,131	-	2,087,131	-	2,087,131
18002-044001	Water System Improvements (IRP)	157,858	121,774	400,000	-	400,000	-	400,000
18002-044002	Bolsa Corridor Median Phase 2	277	273	803,220	56,780	860,000	-	860,000

CAPITAL IMPROVEMENT PROJECTS & MULTI-YEAR PROGRAMS

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EXPENSES THROUGH: **3/31/2006**

FUNDS: **400/520**

DATE: **9/21/2006**

Project Number	Project Description	2005-2006 Expenses	Encumbrance	Life to Date Expenses	Project Balance	Existing Approp.	2006-07 Requests	Total Budget
18002-044003	Westminster Blvd Median Phase 2	1,335,581	276,678	1,615,259	24,741	1,640,000	-	1,640,000
18002-044008	Police building & parking study	39,608	-	98,680	4,600	103,280	-	103,280
18002-044009	St & R/W IMP IRP	-	-	265,765	9,235	275,000	-	275,000
18002-044010	IRP Contingency	-	-	-	243,000	243,000	-	243,000
18002-044011	St & ROW-Asphalt IRP 03/04	535,612	35,192	955,203	769,797	1,725,000	-	1,725,000
18002-044012	City-wide striping 03/04 IRP	6,817	-	46,744	3,256	50,000	-	50,000
18002-044014	City -wide street & ROW Conc 03/04 IRP	(21,711)	-	211,974	88,026	300,000	-	300,000
18002-051800	Drainage Repair - Barney Street	-	-	19,567	37,433	57,000	-	57,000
18002-051801	Water System Improvements 04/05 IRP	-	200,000	200,000	-	200,000	-	200,000
18002-051802	City-wide Bus Pad 04/05 IRP	46,913	3,087	50,000	-	50,000	-	50,000
18002-051803	City-wide Concrete 04/05 IRP	294,215	5,785	300,000	-	300,000	-	300,000
18002-051804	Street & ROW IMP 04/05 IRP	-	-	-	2,000,000	2,000,000	-	2,000,000
18002-051805	City-wide Striping 04/05 IRP	25,026	24,974	50,000	-	50,000	-	50,000
18002-061801	Parking Lot Improvements	293,569	54	293,623	21,377	315,000	-	315,000
18002-071800	Water System Improvements (05/06 IRP)	-	-	-	200,000	-	200,000	200,000
18002-071801	ADA Park Restrooms Review and design	-	-	-	120,000	-	120,000	120,000
	subtotal	4,185,307	1,338,945	12,553,465	3,972,480	16,205,945	320,000	16,525,945
	Low/Moderate Housing projects:							
18602-034010	Housing assistance (IRP)	4,475	525	8,362	5,024,638	5,033,000	-	5,033,000
18602-034011	Housing assistance	628,878	140,403	1,169,281	506,588	1,675,869	-	1,675,869
18602-044004	Housing rehabilitation loans	215,585	41,500	840,942	2,015,163	2,856,105	-	2,856,105
18602-044005	Mobile home rehabilitation grants	-	-	-	252,000	252,000	-	252,000
18602-044004	Funding for housing rehabilitation loans	-	-	-	1,000,000	-	1,000,000	1,000,000
	subtotal	848,938	182,428	2,018,585	8,798,389	9,816,974	1,000,000	10,816,974
	Police projects:							
31002-012800	PD Ergo Furn, Dual Mon, CAD, RMS	-	-	408,272	4,228	412,500	-	412,500
31002-042801	West-Comm dispatch consolidation	-	-	66,623	3,377	70,000	-	70,000
31002-053000	Target Donation - Police Technology	-	-	9,000	3,500	12,500	-	12,500
39802-964201	800 MHz County Communication System	-	-	2,100,177	97,078	2,197,255	-	2,197,255
	subtotal	-	-	2,584,072	108,183	2,692,255	-	2,692,255
	Street projects - Bus Shelters Franchise:							
50002-011006	Street and Right of Way Repairs	-	26,000	1,338,925	2,174	1,341,099	-	1,341,099
50002-011014	ST & ROW repairs - Goldenwest St.	-	-	56,660	1,460	58,120	-	58,120
50002-021001	Continue to Scan Engineering Drawings	-	-	9,919	5,081	15,000	-	15,000
50002-021002	City GIS improvements for web access	-	-	4,086	15,914	20,000	-	20,000
50002-021025	Urban Water Runoff Grant	-	-	24,802	1,248	26,050	-	26,050
50002-031000	Pvmt Rehab: Trask, Beach to I405	-	-	59,202	106,798	166,000	-	166,000
50002-031001	Interconnect City Yard to City Hall	-	-	19,067	30,933	50,000	-	50,000
50002-039400	St Improvements Contingency 02/03	-	-	-	113,399	113,399	-	113,399
50002-065001	Parking Equipment	115,188	12,799	127,987	13	128,000	-	128,000
	subtotal	115,188	38,799	1,640,649	277,019	1,917,668	-	1,917,668
	General Fund Capital Reserve projects:							
51502-011013	Pvmt Rehab Hazard-Brookhurst to City limit	-	-	327,501	1,889	329,390	-	329,390
51502-021003	Flood control master plan	2,000	2,200	112,800	37,200	150,000	-	150,000
51502-021004	GASB 34 inventory	-	-	25,587	121	25,708	-	25,708
51502-031021	Bushard Street Pavement Bolsa - Hazard	-	-	345,721	120,329	466,050	-	466,050
51502-031022	Edinger St Pvmt Magnolia - Bushard	-	-	318,627	153,273	471,900	-	471,900
51502-031023	Newland St Pvmt Edinger - Heil	-	-	241,314	56,217	297,531	-	297,531
51502-041000	City wide paint striping arterial streets & crosswalks	-	-	35,867	4,133	40,000	-	40,000
	subtotal	2,000	2,200	1,407,417	373,162	1,780,579	-	1,780,579
	Street projects - Measure M :							
55026-021014	Bolsa/Goldenwest/Wstmn - Caltrans Cameras	-	153,597	270,178	92,822	363,000	-	363,000
55026-021015	Edinger/Bushard Advanced Detection	-	21,177	39,269	731	40,000	-	40,000
55026-031007	Video traffic monitoring (Bolsa/Magnolia) SIP/Traffic Impact	-	121,621	214,246	(1)	214,245	-	214,245
55026-031010	Bridge widening study - Bolsa Chica over I-405 (GMA-6)	(912)	-	60,434	29,566	90,000	-	90,000
55026-031011	Bridge widening study - Goldenwest over I-405 (GMA-6)	(912)	19,000	80,854	9,146	90,000	-	90,000
55026-031013	Cedarwood Area St. Improvements	5,964	-	62,896	35,104	98,000	-	98,000
55026-031020	Safe Routes to School Grant	-	-	17,426	67,714	85,140	-	85,140
55026-041005	Bolsa, Goldenwest, Westminster Caltrans monitoring cameras I (GMA)	-	-	425	67,575	68,000	-	68,000
55026-041006	Video traffic monitoring II - Beach/Magnolia - Westminster/Magnolia (GMA)	-	-	152	94,848	95,000	-	95,000

CAPITAL IMPROVEMENT PROJECTS & MULTI-YEAR PROGRAMS

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EXPENSES THROUGH: **3/31/2006**

FUNDS: **400/520**

DATE: **9/21/2006**

Project Number	Project Description	2005-2006 Expenses	Encumbrance	Life to Date Expenses	Project Balance	Existing Approp.	2006-07 Requests	Total Budget
55026-041007	Video Detection & monitoring III (Bolsa/Brookhurst & Edinger/Magnolia) (SIP)	20,361	138,538	221,744	-	221,744	-	221,744
55026-042600	Traffic congestion monitoring - phase 4	20,399	138,799	222,161	-	222,161	-	222,161
55026-052600	Sgnl intrcnct: McFdn-Brkhst -Wrd, Hvr-Trsk to GG, Blsa-Hvr to Chestnut	70,091	97,426	182,517	11,489	194,006	-	194,006
55026-052601	City-wide arterial repairs (M 04/05)	-	10,200	11,000	208,586	219,586	-	219,586
55026-072600	CCTV Wstmr Bl. Phs.2-Westmr @ Monroe, Edwards, Rancho Rd. & Bolsa @ Victoria (GMA & SIP)	-	-	-	275,202	-	275,202	275,202
55026-072600	CCTV - Brookhurst/McFadden, Bolsa/Asian Gardens & Bolsa/Bushard (GMA & SIP)	-	-	-	282,069	-	282,069	282,069
55026-072600	Westminster Traffic Signal Improvements Phase 3 (GMA & SIP)	-	-	-	334,000	-	334,000	334,000
55026-072600	Westminster Traffic Signal Improvements Phase 4 (GMA & SIP)	-	-	-	334,000	-	334,000	334,000
55026-072600	Westminster Traffic Signal Improvements Phase 5 (GMA & SIP)	-	-	-	300,000	-	300,000	300,000
	subtotal	114,991	700,358	1,383,302	2,142,851	2,000,882	1,525,271	3,526,153
	Traffic Impact projects:							
55031-001101	Ranch Road Widening @ Wstr Blvd.	-	-	152,833	98,140	250,973	-	250,973
55031-011201	Westminster/Olive signal modifications	-	-	40,552	9,448	50,000	-	50,000
55031-021202	Goldenwest/Westpark/21st Street signal modifications	29,970	81,030	111,689	2,980	114,669	-	114,669
55031-031200	Bolsa/Moran traffic signal	-	-	122,900	7,100	130,000	-	130,000
55031-031201	Brookhurst/Bishop traffic signal	61,252	133,198	195,041	3,132	198,173	-	198,173
55031-031202	Video traffic monitoring (Bolsa/Magnolia) SIP/Traffic Impact	-	30,906	53,999	1	54,000	-	54,000
55031-041201	Goldenwest/Hazard signal upgrade	-	-	-	60,000	60,000	-	60,000
55031-041202	Video Detection & monitoring II (Bolsa/Brookhurst & Edinger/Magnolia)	3,372	22,940	36,719	61,281	98,000	-	98,000
55031-043100	Traffic congestion monitoring - phase 4	5,268	35,847	57,376	-	57,376	-	57,376
55031-053100	Brookhurst/Margo signal upgrade	8,442	85,358	93,800	940	94,740	-	94,740
55031-053101	Newland/Hazard sgnl upgrd (50% county)	-	-	-	80,000	80,000	-	80,000
55031-053102	Goldenwest/Trask signal upgrade	-	-	-	70,000	70,000	-	70,000
55031-053103	Westminster/Monroe signal upgrade	-	-	-	65,000	65,000	-	65,000
55031-063100	CCTV Wstmn Blvd Phase 1 (SIP & GMA)	-	-	-	268,569	268,569	-	268,569
55031-063101	Traffic Sig Imp Phase 1 & 2 (SIP & GMA)	-	-	-	668,000	668,000	-	668,000
55031-063102	New traffic sig install Edwards & Trask	-	-	-	150,000	150,000	-	150,000
55031-063103	Battery back-up for traffic signal	-	-	-	25,000	25,000	-	25,000
55031-063104	Bolsa Chica raised median - Ranch to Old Bolsa Chica Road (HES 05/06)	-	-	-	756,834	756,834	-	756,834
55031-073100	New traffic signal installation at Hoover & 21st Street (TIF)	-	-	-	200,000	-	200,000	200,000
55031-073101	Battery backup system for Traffic Signal (TIF)	-	-	-	60,000	-	60,000	60,000
	subtotal	108,304	389,279	864,908	2,586,425	3,191,334	260,000	3,451,334
	Gas Tax projects:							
55036-001010	Mahogany, Maple, Melanie, St James repair	-	-	226,688	2,722	229,410	-	229,410
55036-019400	Project contingency	-	-	-	91,040	91,040	-	91,040
55036-041004	AHRP match (future projects)	-	-	-	450,000	450,000	-	450,000
55036-053600	Battery back-up - 5 intersections	-	-	-	25,000	25,000	-	25,000
55036-053602	City-wide arterial repairs (GT 04/05)	-	-	-	350,000	350,000	-	350,000
55036-063600	Banner Poles Wstmn Blvd (GT 05/06)	-	-	-	60,000	60,000	-	60,000
55036-063601	Wstmn Blvd median - Boh to Magnolia (TEA)	26,192	17,558	43,750	1,516,250	1,560,000	-	1,560,000
55036-063602	Hazard, Hoover, Bolsa Chica St Imprvmts	420	-	420	1,190,994	1,191,414	-	1,191,414
55036-073600	Magnolia St. Impr-Edinger to I-405 (AHRP)	-	-	-	600,000	-	600,000	600,000
55036-073601	Gldnwst St Impr-Bolsa to Hazard(AHRP)	-	-	-	320,000	-	320,000	320,000
55036-073602	Trask Ave Impr-Beach to Newland (AHRP)	-	-	-	300,000	-	300,000	300,000
55036-073603	Springdale St Impr-SR22 to Iroquois (AHRP)	-	-	-	270,000	-	270,000	270,000
55036-073604	Hoover St Impr-Trask to Grdn Grve(AHRP)	-	-	-	200,000	-	200,000	200,000
	subtotal	26,612	17,558	270,858	5,376,006	3,956,864	1,690,000	5,646,864
	State AB 2928 St. Repair projects:							
55037-021019	ST & ROW repairs (Congestion Mgmt.)	-	-	709,023	5,640	714,663	-	714,663
	subtotal	-	-	709,023	5,640	714,663	-	714,663
	Water utility projects:							
55502-004400	Tank and Well Replacement (13,635)		89,871	14,105,076	1,127,691	15,232,767	-	15,232,767
55502-022400	2001/2002 Periodic Repair/Replacement	2,138	-	574,429	3,419	577,848	-	577,848
55502-042400	Design drill and equip Well 107a	305,224	300,287	1,300,000	-	1,300,000	-	1,300,000
55502-042401	Master Plan - Upgrade fire distribution lines	707	96,500	97,207	2,793	100,000	-	100,000

CAPITAL IMPROVEMENT PROJECTS & MULTI-YEAR PROGRAMS

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EXPENSES THROUGH: **3/31/2006**

FUNDS: **400/520**

DATE: **9/21/2006**

Project Number	Project Description	2005-2006 Expenses	Encumbrance	Life to Date Expenses	Project Balance	Existing Approp.	2006-07 Requests	Total Budget
55502-042402	2003/2004 Periodic Repair/Replacement	15,403	11,139	356,000	-	356,000	-	356,000
55502-055500	2004/2005 Periodic Repair/Replacement	111,292	177,812	386,000	-	386,000	-	386,000
55502-065500	2005/2006 Periodic Repair/Replacement	78,174	209,623	287,797	98,203	386,000	-	386,000
55502-075500	06/07 periodic repair/replace	-	-	-	350,000	-	350,000	350,000
55502-075501	Phase 1 meter exchange program 1 of 5	-	-	-	700,000	-	700,000	700,000
	subtotal	499,303	885,232	17,106,509	2,282,106	18,338,615	1,050,000	19,388,615
	Public works projects:							
58002-934401	Remediation Project	116,105	67,203	683,481	120,332	803,813	-	803,813
58002-055800	04/05 Equipment Replacement	18,000	77,819	185,526	182,067	367,593	-	367,593
58002-065800	05/06 Equipment Replacement	287,481	2,767	290,248	223,752	514,000	-	514,000
58002-075800	06/07 Equipment Replacement	-	-	-	504,000	-	504,000	504,000
	subtotal	421,586	147,789	1,159,255	1,030,151	1,685,406	504,000	2,189,406
	Street & safety lighting projects:							
59502-951401	Westminster - lighting upgrades	-	-	-	165,000	165,000	-	165,000
	subtotal	-	-	-	165,000	165,000	-	165,000
	Community development projects:							
60002-026000	Code Enforcement Grant Funds	-	-	8,388	6,489	14,877	-	14,877
	subtotal	-	-	8,388	6,489	14,877	-	14,877
	Building Maintenance projects:							
75502-014001	Replacement ceiling tiles and lighting retrofit-Yard	-	-	23,037	53	23,090	-	23,090
75502-014002	Heat pump & reroof of Yard Paint & Sign Shop	-	-	35,398	8,212	43,610	-	43,610
75502-014004	Replace carpeting (Detectives, Traffic, Interview Rooms)	-	-	57,789	573	58,363	-	58,363
75502-014006	Replacement of HVAC & reroof of Senior Center	-	-	229,498	57,275	286,773	-	286,773
75502-024000	Public Restrooms (ADA) City Hall	1,500	-	54,643	5,282	59,925	-	59,925
75502-024002	Senior Center Restrooms Retrofit (CS)	-	-	10,471	296	10,767	-	10,767
75502-024004	City Hall (1 set double doors, retrofit to automatic door)	-	-	1,530	6,060	7,590	-	7,590
75502-024005	Community Services (replace 2 sets double doors; 3 single doors)	-	-	3,400	40,875	44,275	-	44,275
75502-024006	Police (replace 3 sets double doors; 2 single doors)	-	-	3,570	53,365	56,935	-	56,935
75502-024007	Paint Overhang PD, City Hall, CSB; repaint, scrape metal/Chambers; exterior paint Station 65	-	-	4,130	23,195	27,325	-	27,325
75502-024008	Floor Replacement (21,056-7,414 credit adj. Proj. #75502.994005) (Comm. Svcs.)	-	-	22,059	361	22,420	-	22,420
75502-034004	Reroof Community Services building	500	-	129,331	1,459	130,790	-	130,790
75502-044006	Reroof Yard Business Office	-	-	38,559	6,441	45,000	-	45,000
75502-057500	Police cooling condenser replacement	-	-	-	55,000	55,000	-	55,000
75502-077500	Derate boilers (\$5,000 ea)	-	-	-	10,000	-	10,000	10,000
75502-077501	Replace vinyl floor & paint kitchen - CSB	-	-	-	20,000	-	20,000	20,000
75502-077502	Sliding doors - East/West Room - CSB	-	-	-	5,000	-	5,000	5,000
75502-077503	Sliding doors (remove install windows Room	-	-	-	25,000	-	25,000	25,000
75502-077504	Paint walls & replace 4 west doors - Senior	-	-	-	20,000	-	20,000	20,000
75502-077505	Paint interior/exterior office and shop - Yard	-	-	-	50,000	-	50,000	50,000
75502-077506	Paint metal roof trusses - Yard	-	-	-	150,000	-	150,000	150,000
75502-077507	Schematic/Design for yard office building	-	-	-	50,000	-	50,000	50,000
	subtotal	2,000	-	613,416	588,446	871,863	330,000	1,201,863
	Park Dedication projects:							
76502-973203	Community Cultural Arts Facility - Park	256,381	9,240	400,000	-	400,000	-	400,000
76502-013200	Liberty Park-New restroom	2,000	5,000	7,283	217,717	225,000	-	225,000
76502-023208	Civic Center Lighting	-	-	319,190	5,810	325,000	-	325,000
76502-023211	Freedom Park - Wstr Found. for the Arts	-	-	500,026	11,047	511,073	-	511,073
76502-033200	Matching funds for irrigation @ Palos Verdes, Park West & Westminster Park (10% of \$300,000)	-	-	-	30,000	30,000	-	30,000
76502-033201	New concrete slabs, tables, BBQ, & benches (Newcastle, Palos Verdes, Coronet, College, Indian Village, Cascade & Westminster Village)	6,307	680	36,164	(0)	36,164	-	36,164
76502-033203	Cloverdale irrigation	-	1,638	1,638	58,362	60,000	-	60,000
76502-033204	Security lighting at Coronet Park	-	-	-	20,000	20,000	-	20,000
76502-033207	Murray Hayden - Prop 12	1,152	94,000	95,152	613,848	709,000	-	709,000

CAPITAL IMPROVEMENT PROJECTS & MULTI-YEAR PROGRAMS

FY 2006 - 2007



EXPENSES THROUGH: **3/31/2006**

FUNDS: **400/520**

DATE: **9/21/2006**

Project Number	Project Description	2005-2006 Expenses	Encumbrance	Life to Date Expenses	Project Balance	Existing Approp.	2006-07 Requests	Total Budget
76502-043200	Bolsa Chica Park Rec. Bldg. - new security lights	-	-	3,296	729	4,025	-	4,025
76502-043201	John Land Park - replace shade shelter	-	-	13,409	4,416	17,825	-	17,825
76502-043202	Sigler Park bldg. - paint exterior & repair wood rot	-	-	-	14,375	14,375	-	14,375
76502-043203	Coronet Park - irrigation system	-	1,796	1,796	44,204	46,000	-	46,000
76502-043204	Cascade Park - irrigation system	-	2,062	2,062	43,938	46,000	-	46,000
76502-057600	Park West Park - irrigation system	-	3,642	3,642	75,558	79,200	-	79,200
76502-057601	Westminster Park - irrigation system	-	5,857	5,857	106,343	112,200	-	112,200
76502-057602	Park sign replacement	-	-	16,054	8,366	24,420	-	24,420
76502-057603	Court resurfacing	24,052	-	24,052	28,748	52,800	-	52,800
76502-057604	Gazebo & shade shelter replacements	-	-	23,614	10,886	34,500	-	34,500
76502-067600	Ball field infield rehab: Park West, Gillespie, Westminster & Sigler	21,780	-	21,780	2,220	24,000	-	24,000
76502-067601	Drinking fountain replacement @ City Parks & Civic Center	-	-	-	140,000	140,000	-	140,000
76502-067602	Development of Hoover Park extension	-	-	-	477,361	477,361	-	477,361
76502-077600	John Land Park - irrigation system upgrade	-	-	-	60,000	-	60,000	60,000
76502-077601	Newcastle Park - irrigation system upgrade	-	-	-	15,000	-	15,000	15,000
76502-077602	Park projects contingency	-	-	-	8,750	-	8,750	8,750
	subtotal	311,672	123,915	1,475,016	1,997,677	3,388,943	83,750	3,472,693
	Total funded projects	12,466,585	6,186,519	61,229,372	32,543,037	86,332,662	7,439,747	93,772,409
	Distribution by Funds:							
	General Fund (100)	117,188	40,999	3,531,961	661,286	4,193,247	-	4,193,247
	Park Dedication (200)	311,672	123,915	1,475,016	1,997,677	3,388,943	83,750	3,472,693
	Gas Tax Fund (210)	26,612	17,558	270,858	5,376,006	3,956,864	1,690,000	5,646,864
	Measure M Fund (211)	114,991	700,358	1,383,302	2,142,851	2,000,882	1,525,271	3,526,153
	State AB2928 Street Repair Fund (214)	-	-	709,023	5,640	714,663	-	714,663
	Traffic Impact Fee Fund (216)	108,304	389,279	864,908	2,586,425	3,191,334	260,000	3,451,334
	Municipal Lighting Fund (220)	-	-	-	165,000	165,000	-	165,000
	Cable TV/Community Promotion (230)	5,359,563	2,159,399	14,717,831	445,638	15,163,469	-	15,163,469
	CDBG Fund (240)	386,591	162,058	663,653	1,592,561	1,579,488	676,726	2,256,214
	Special Police Services Fund (259)	-	-	2,100,177	97,078	2,197,255	-	2,197,255
	AQMD Fund (280)	-	-	13,927	121,073	135,000	-	135,000
	Community Development Fund (285)	-	-	8,388	6,489	14,877	-	14,877
	Redevelopment Fund (500)	4,185,307	1,338,945	12,553,465	3,972,480	16,205,945	320,000	16,525,945
	Low/Moderate Housing Fund (530)	848,938	182,428	2,018,585	8,798,389	9,816,974	1,000,000	10,816,974
	Water Utility Fund (600)	499,303	885,232	17,106,509	2,282,106	18,338,615	1,050,000	19,388,615
	Equipment Replacement Fund (700)	421,586	147,789	1,159,255	1,030,151	1,685,406	504,000	2,189,406
	Computer Equip. Replacement Fund (760)	84,530	38,559	2,039,099	673,739	2,712,838	-	2,712,838
	Government Buildings Fund (770)	2,000	-	613,416	588,446	871,863	330,000	1,201,863
	Total funded projects	12,466,585	6,186,519	61,229,372	32,543,037	86,332,662	7,439,747	93,772,409



APPENDIX

***SUPPLEMENTAL
REQUESTS***



City Manager

Community Promotion Fund

11200 Cable TV

40000 Salaries

Upgrade part time 1 part time position to a full time Cable Television Production Supervisor salary range 4209-5373. Total cost with benefits at B step = \$75,111 less part time wage saving of \$30,240

47000 Office Furniture & Equipment *

Cameras (4) Sony DXC-990 w/industrial lens

Installation

Pan Tilt Controller System (1) Telemetric CPC-ST-S

Non-linear editing system

Record deck for editing system

Total Community Promotion Fund

Department Request	City Manager Recommended	Council Action
43,779	43,779	43,779
40,000	40,000	40,000
20,000	20,000	20,000
25,000	25,000	25,000
12,000	12,000	12,000
5,000	5,000	5,000
145,779	145,779	145,779

* Funding to be transferred from General Fund

Personnel

General Fund

14200 Personnel

40020 Part Time Wages

Upgrade the part time Special Services Clerk to a part time Administrative Aide. Personnel does not have a Departmental Secretary or Administrative Aide position full time, we have a Special Services Clerk part time. Due to the increase in responsibilities and level of work performed by the position, we would like to reclassify the position to Administrative Aide Part Time. Current budget = \$19,219, w/ reclass, budget = \$25,675

44010 Postage

Increase in postal rates and increase to employment fliers mailed out.

44020 Special Department Expense

Employee turnover and increase to cost of providing employee pre-employment physicals, polygraphs, psychological exams and fitness for duty exams

44030 Training & Meeting

Expanded computer training for new employees in Excel, Word, PowerPoint, Outlook; customer service training and additional Public Service Institute (PSI) classes

44070 Advertising

Increased employee turnover has necessitated higher expenditure to advertise for qualified candidates.

Total General Fund

6,456	6,456	6,456
250	250	250
5,925	5,925	5,925
5,000	5,000	5,000
2,450	2,450	2,450
20,081	20,081	20,081

SUPPLEMENTAL REQUESTS

FY 2006 - 2007



	Department Request	City Manager Recommended	Council Action
<u>Finance</u>			
General Fund			
<u>21000 Finance Administration</u>			
40020 Part Time Wages	8,000	8,000	8,000
Move a portion of part time wage budget from 23000 Utility Billing to 21000 Finance Admin. to better reflect workload of part time employee (part time wage budget in 23000 has been reduced by \$8,000)			
44010 Postage	4,200	4,200	4,200
Increase in postal rates to mail AP checks.			
Total General Fund	12,200	12,200	12,200
Water Utility Fund			
<u>23000 Utility Billing</u>			
44010 Postage	10,430	10,430	10,430
Increase in postal rates to mail water bills.			
Total Water Utility Fund Requests	10,430	10,430	10,430
Information Systems Fund			
<u>14450 Information Systems</u>			
40000 Salaries	50,711	50,711	50,711
Upgrade part time position to full time Sysytems Administrator - There is a need to increase the city's ability to manage the integrated and compli computer applications that are currently hosted on 30 Servers that support all city services. With over 600 applications deployed across all workstations and servers, dealing with the operational needs, security compliance, and patch and configuration management of the city's computer environment is a daunting challenge that is not slowing down or becoming routine.			
To meet this increasing need for computer system administration a full-time System Administrator is requested. In only a few years, the city has evolved and grown from a simple desktop computer environment with a couple of Servers and no external threats to a fully integrated, complex set of applications now running on 30 Servers. The reliance on computer technology is pervasive throughout all city departments and its continued health is of primary importance to the smooth and efficient delivery of city services. (position with benefits = \$92,155 less \$40,000 in part time wages)			
Total Information Systems Fund Requests	50,711	50,711	50,711
<u>Public Works</u>			
General Fund			
<u>50500 Engineering</u>			
40000 Salaries	68,560	68,560	68,560
Upgrade existing Engineering Intern position to Civil Engineering Assistant position (\$81,560 salaries & benefits less \$13,000 budgeted for intern)			

SUPPLEMENTAL REQUESTS

FY 2006 - 2007



	Department Request	City Manager Recommended	Council Action
44010 Postage	108	108	108
Postage increase due to January 06 increase by postmaster			
47000 Office Furniture & Equipment	850	850	850
Fax machine			
Total 50500 Requests	69,518	69,518	69,518
53000 Park Maintenance			
43090 Contractual	5,200	5,200	5,200
Landscape maintenance for Rose Center (\$100/week)			
44020 Special Department Expense			
Cameras & dummies to use in alleys to deter vandalism and illegal dumping.			
2 Flash Cams (\$2,995 ea)	5,990	5,990	5,990
4 Dummy Flash Cams (\$585 ea)	2,340	2,340	2,340
2 C-clamp mounting brackets (\$95 ea)	190	190	190
Tax	660	660	660
Total 53000 Requests	14,380	14,380	14,380
53500 Street Tree Maintenance			
43090 Contractual	36,000	36,000	36,000
Restore tree contract money deleted in Nov. 2005			
Total 53500 Requests	36,000	36,000	36,000
Total General Fund Requests	119,898	119,898	119,898
Water Utility Fund			
56500 Production & Supply			
43074 Utilities - Telephone	4,752	4,752	4,752
Three new phones were added to this department and not included in the last budget. Two of the lines are for the new reservoir and one is for SCADA (3 phones x \$132/month x 12 months)			
44002 Printing	200	200	200
4% cost increase for printing the Consumer Confidence report			
44030 Training & Meeting	1,830	1,830	1,830
2 additional personnel taking seminars and CEU classes this fiscal year as well as new Leadworker and new Supervisor = more training and higher level seminars. Also, higher certification grades achieved in Distribution and treatment requires more state mandated continuing education units			
Total 56500 Requests	6,782	6,782	6,782
57000 System Maintenance			
44020 Special Department Expense	2,735	2,735	2,735
65% increase for hot tapping for water lines, plus new cost for County of Orange Encroachment Permit fees - 6/year @87.5 for installation of water meters in Midway City for new developments			

SUPPLEMENTAL REQUESTS

FY 2006 - 2007



	Department Request	City Manager Recommended	Council Action
44080 Repairs & Maintenance-Equipment	1,000	1,000	1,000
Additional tools and equipment required for day to day maintenance and increase costs for maintenance and repair due to 21% increase in labor and parts over the past three years in the repair industry			
Total 57000 Requests	3,735	3,735	3,735
Total Water Utility Fund Requests	10,517	10,517	10,517

Government Buildings Fund

75500 Government Buildings

40020 Part Time Wages	10,400	10,400	10,400
2 workers 20 hours per week for 26 weeks @10/hr			
43074 Utilities - Telephone	2,600	2,600	2,600
5 Nextel cell phones - annual service fee			
44030 Training & Meeting	800	800	800
Additional safety training, asbestos awareness training & project management training			
44042 Safety Equipment	1,600	1,600	1,600
Safety glasses, gloves, dust masks, first aid supplies, eye wash station supplies, lockout/tagout supplies, ear & eye protection, disaster supplies & safety awards			
47040 Machinery & Equipment	2,400	2,400	2,400
Floor scrubber			
44080 Repairs & Maintenance-Equipment	2,800	2,800	2,800
Reline hot water tank at police station			
Total Government Buildings Fund Requests	20,600	20,600	20,600

Community Services

General Fund

70000 Community Services Administration

44062 Memberships & Dues	295	295	295
A professional organization membership in the Learning Resources Network (LERN).			
Total 70000 Requests	295	295	295
70500 Senior Center			
47000 Office Furniture & Equipment	9,500	9,500	9,500
To complete a project carried over from FY 2004-05 to provide modular workspace for 2 remaining offices in the senior center.			
Total 70500 Requests	9,500	9,500	9,500



Community Services Special Programs Fund

73050 Aquatics - Revenue forecasted to increase \$9,250; additional expenditures reflect this increase.

40020 Part time wages 3,840 3,840 3,840

To implement the step schedules below:

Summer Pool Manager (H80):

Current: A=\$11.56 B=\$11.85 C=\$12.14 D=\$12.43 E=\$12.69

Proposed: A=\$12.31 B=\$12.93 C=\$13.58 D=\$14.26 E=\$14.97

Senior Lifeguard (H72):

Current: A=\$10.07 B=\$10.53 C=\$10.99 D=\$11.45 E=\$11.90

Proposed: A=\$11.12 B=\$11.68 C=\$12.26 D=\$12.87 E=\$13.44

Water Safety Instructor (H71):

Current: A=\$9.16 B=\$9.61 C=\$10.07 D=\$10.53 E=\$10.99

Proposed: A=\$9.57 B=\$10.05 C=\$10.55 D=\$11.08 E=\$11.63

Lifeguard (H40):

Current: A=\$7.97 B=\$8.34 C=\$8.71 D=\$9.08 E=\$9.45

Proposed: A=\$8.54 B=\$8.97 C=\$9.42 D=\$8.89 E=\$10.38

43090 Contractual 2,840 2,840 2,840

Pool rental at WHS and LHS

44000 Supplies 2,270 2,270 2,270

To purchase new and replace old safety equipment, training materials, and supplies for recreation swim

Total 73050 Requests 8,950 8,950 8,950

73550 Special Classes - 35050 Revenue forecasted to increase \$15,000 as new classes are being added, additional expenditures reflect this increase

40020 Part time wages 3,601 3,601 3,601

To allow coordinator work 5 additional hours per week to manage additional classes and instructors (5 hours x 52 weeks x \$13.85/hr)

43090 Contractual 10,500 10,500 10,500

To cover cost of the contractual instructors their 70% stipend for teaching leisure classes

Total 73050 Requests 14,101 14,101 14,101

74150 Youth Sports - 35050 Revenue forecasted to increase \$3,320 as new programs are being added and participation has increased steadily over the past several years

40020 Supplies 3,100 3,100 3,100

To support additional programs and participants

Total 73050 Requests 3,100 3,100 3,100

Total Community Services Special Programs Fund Requests 26,151 26,151 26,151

Senior Transportation Fund

70510 Senior Center Activities - establish a program



	Department Request	City Manager Recommended	Council Action
<u>Community Development</u>			
Community Development Fund			
61050 Planning			
40000 Permanent Wages	35,686	35,686	35,686
Special Services Clerk - Salaries & benefits of \$54,186 less \$18,500 pa time salaries			
Total 61050 Requests	35,686	35,686	35,686
63050 Code Enforcement			
40000 Permanent Wages			
To fund 1 additional full-time Code Enforcement Officer. Funding 50% of funding RDA & 50% previously CDBG. 1 New officer was added to CDBG to total 2 (previously 75% of 2). This position will now be 100% funded by RDA making a total of 2 in RDA (previously RDA funded 1.5 positions). Total cost of new position = \$66,222 - Increased cost to RDA = \$33,111	33,111	33,111	33,111
40020 Part time wages			
To fund a part-time Code Enforcement Officer to be utilized for weekend enforcement and inoperable vehicle abatement. Funding proposed for this position is from funds generated and received through OCTA's SAAV Program (Inoperable Vehicle Program) in FY 05/06. To date, for FY 05/06 we have generated \$49,800, and estimate to receive an additional \$40,000 for a total of \$90,000. The SAAV Program has sunset period of 2010 so funding is expected to continue, and per Ian Fairweather @ OCTA, funds generated through the program may be utilized for salaries. We anticipate continuing to receive similar amounts from the program as our participation is expected through the sunset period.	30,000	30,000	30,000
Total 63050 Requests	63,111	63,111	63,111
Total Community Development Fund Requests	98,797	98,797	98,797
Redevelopment Administration Fund			
18008 Economic Development			
43090 Contractual	12,000	12,000	12,000
Citywide traffic counts on arterial streets. The Economic Development Division (EDD) regularly receives requests from the development community for the number of vehicles traveling on our arterial streets. This number is often referred to as Traffic Counts. It helps developers and retailers know if the location they are considering is right for the type of development or store they are considering for a particular location. This is important information for EDD to have.			
Total Redevelopment Administration Fund Requests	12,000	12,000	12,000



Police

General Fund

31000 General Police Services

43090 Contractual - Other

The Department is responsible for 40% of the annual (\$90,209.97) Microsoft Enterprise Agreement for computer software maintenance and updates.

44010 Postage

The US Postal rate was increased by 5.4% for all services on 01-08-06. The requested increase is necessary to keep pace with the new postal rate.

44020 Special Department Expense

The Critical training testing software is an aid in police dispatcher recruitment. Applicants are tested with realistic multi-task scenarios designed to identify their proficiency in the necessary skill sets (e.g., ability to respond to keyboard entry of verbal and written information; locating names, addresses, phone numbers from a list; note-taking using a keyboard; spelling critical sound-alike words with different meanings; reacting to visual and audible cues; and map reading). This software has proven to streamline recruitment and reduce costs by quickly identifying applicants possessing the needed skills

44030 Training & Meeting

Training funds in the amount of \$18,000 for 80 officers to attend a four hour hands-on Taser training course will be needed should the Supplemental request submitted for object 47040 (Taser self-defense sidearms) be approved. An additional \$7,027 is requested for one command staff officer to attend the Police Executive Research Forum, Executive Management Institute for Police (EMIP) 3-week program. The EMIP program focuses on the latest management concepts and best practices used in government and business.

44040 Uniforms

The Police Department will be recognizing its 50th anniversary and would like to strike a commemorative badge in honor of the occasion.

47022 Computer Equipment - Hardware

The current forensic computer towers are in need of being upgraded due to the heavy use and new technology. They are obsolete and are no longer repairable. These specialized computers are used to extract criminal evidence and document computer digital evidence from multiple sources (e.g., computers, cell phones, PDAs, etc.) in a court approved manner.

47040 Machinery & Equipment

To provide Patrol Officers with Tasers, necessary equipment, and supplies for training.

	<u>Department Request</u>	<u>City Manager Recommended</u>	<u>Council Action</u>
	36,083	36,083	36,083
	2,000	2,000	2,000
	4,342	4,342	4,342
	25,027	25,027	25,027
	22,000	22,000	22,000
	7,200	7,200	7,200
	25,200	25,200	25,200



47060 Automobiles & Equipment

The CSI vehicle is in excess of 17 years old and is schedule for replacement. CSI has advanced and new scientific methods of evidence collection require a purpose built vehicle. This funding will equip the replacement vehicle with tools vital for the safe and efficient collection of crime scene evidence and, in many instances, allow on-scene evidence processing and advanced investigation techniques.

Department Request	City Manager Recommended	Council Action
23,000	23,000	23,000

		Department Request	City Manager Recommended	Council Action
Total 31000 Requests		144,852	144,852	144,852
100.00	General Fund	318,641	318,641	318,641
230.00	Community Promotion	150,779	150,779	150,779
265.00	Community Services - Spec Programs	26,151	26,151	26,151
285.00	Community Development	98,797	98,797	98,797
500.00	Redevelopment Administration Fund	12,000	12,000	12,000
600.00	Water Utility Fund	20,947	20,947	20,947
760.00	Information Systems Fund	50,711	50,711	50,711
770.00	Government Buildings Fund	20,600	20,600	20,600
Grand Total Supplemental Requests		698,626	698,626	698,626

SUPPLEMENTAL REQUESTS

FY 2007 - 2008



	<u>Department Request</u>	<u>City Manager Recommended</u>	<u>Council Action</u>
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Public Works

General Fund

53000 Park Maintenance

44020 Special Department Expense

1 Playground sand sifter to clan & fluff sand

15,000

Total 53000 Requests

15,000

-

-

Total General Fund Requests

15,000

-

-

Police

General Fund

31000 General Police Services

40000 Permanent Wages

Technical Services Manager - As identified in the Thayer Consulting report, the police department Dispatch Center is in need of separate managerial oversight. The PD has identified the need for a Technical Services manager to oversee Dispatch, Civilian Call Takers, and related technology issues.

124,845

43090 Contractual - Other

COPLINK Solution Suite of software organizes and rapidly analyzes vast quantities of data from various allied law enforcement data bases. Participation in the Orange County COPLINK program is proving to enhance and streamline criminal tracking and investigation.

68,917

44030 Training & Meeting

The Police Executive Research Forum is a 3-week course and an alternative to the FBI National Academy, which reduces the senior police executive's absence from work significantly. This program will provide intense training in political management, organizational strategy, performance management, organizational change, leadership, managerial problem solving, time management, career planning, negotiation and labor relations, process analysis, budgeting, media relations, and new policing strategies and innovations. The majority of the funds will be allocated for the four-hour Taser training of 80 officer

18,077

Total 31000 Requests

211,839

-

-

100 General Fund

226,839

-

-

Grand Total Supplemental Requests

226,839

-

-

***OVERHEAD/
INTERFUND
CHARGES***

OVERHEAD CHARGE CALCULATION

FY 2006 - 2007



FUND	FUND #	REVENUE	RATE	OVERHEAD CHARGE
Park Dedication	200	128,750	0.05	6,438
Gas Tax	210	2,532,500	0.05	126,625
Measure "M"	211	2,407,270	0.05	120,364
State AB 2928 Street Repair	214	2,000	-	-
Traffic Impact Fee	216	120,000	0.05	6,000
Municipal Lighting	220	870,036	0.05	43,502
Community Promotion/Cable TV	230	530,000	-	-
CDBG	240	1,362,773	-	-
HCD HOME	242	578,292	-	-
Police Seizure	250	8,550	0.05	428
Special Police Services	258	177,590	-	-
LNSP	260	25,400	0.05	1,270
SLESF	261	116,100	-	-
CS Special Programs	265	206,325	-	-
Drainage District	270	3,300	0.05	165
Community Services Grant	275	253,757	-	-
AQMD	280	116,200	0.04	4,342 *
Community Development	285	1,634,800	-	-
Senior Transportation	290	124,435	-	-
Project SHUE	295	77,500	-	-
RDA Administration	500	740,000	0.05	37,000
RDA Debt Service	510	23,157,709	0.05	1,157,885
RDA Low/Moderate Housing	530	6,096,928	0.05	304,846
WRA Reserve Fund	540	65,000	-	-
Water Utility	600	10,435,469	0.05	521,773
Equipment Replacement	700	1,804,978	0.05	90,249
Employee Benefits	740	13,103,004	0.05	655,150
Liability Administration	750	1,921,536	0.05	96,077
Information Systems	760	1,299,359	0.05	64,968
Building Maintenance	770	1,524,390	0.05	76,220
Reserve Fund	800	129,000	-	-
Assessment District	920	42,550	-	-
Total Overhead Charge	100	71,595,501		3,313,303

* Reduced by audit fee of \$1,468, program maximum of 5% for administrative expenses.

OVERHEAD CHARGE CALCULATION

FY 2007 - 2008



FUND	FUND #	REVENUE	RATE	OVERHEAD CHARGE
Park Dedication	200	128,750	0.05	6,438
Gas Tax	210	1,687,500	0.05	84,375
Measure "M"	211	975,000	0.05	48,750
State AB 2928 Street Repair	214	-	0.05	-
Traffic Impact Fee	216	125,000	0.05	6,250
Municipal Lighting	220	885,125	0.05	44,256
Community Promotion/Cable TV	230	530,000	-	-
CDBG	240	1,041,655	-	-
HCD HOME	242	447,299	-	-
Police Seizure	250	8,550	0.05	428
Special Police Services	258	161,990	-	-
LNSP	260	25,400	0.05	1,270
SLESF	261	101,000	-	-
CS Special Programs	265	205,675	-	-
Drainage District	270	3,300	0.05	165
Community Services Grant	275	255,337	-	-
AQMD	280	116,200	0.04	4,342 *
Community Development	285	1,566,800	-	-
Senior Transportation	290	132,041	-	-
Project SHUE	295	77,500	-	-
RDA Administration	500	740,000	0.05	37,000
RDA Debt Service	510	24,671,821	0.05	1,233,591
RDA Low/Moderate Housing	530	6,475,456	0.05	323,773
WRA Reserve Fund	540	65,000	-	-
Water Utility	600	10,672,799	0.05	533,640
Equipment Replacement	700	1,804,978	0.05	90,249
Employee Benefits	740	13,268,658	0.05	663,433
Liability Administration	750	1,921,536	0.05	96,077
Information Systems	760	1,509,857	0.05	75,493
Building Maintenance	770	1,529,776	0.05	76,489
Reserve Fund	800	129,000	-	-
Assessment District	920	42,550	-	-
Total Overhead Charge	100	71,305,553		3,326,020

* Reduced by audit fee of \$1,468, program maximum of 5% for administrative expenses.

INTERFUND CHARGE CALCULATION

FY 2006 - 2007



22-Aug-06

DEPARTMENT	POSITIONS	REDEVELOPMENT		WATER		OTHER		GENERAL FUND		TOTAL	
		%	\$\$	%	\$\$	%	\$\$	%	\$\$		
		18000		56500							
10000	CITY COUNCIL	5.0	0%	-	25%	42,625	0%	-	75%	127,874	170,499
10200	TRAFFIC COMMISSION	5.0	0%	-	25%	1,365	0%	-	75%	4,094	5,459
10300	COMMUNITY SERVICE COMM	5.0	0%	-	25%	1,410	0%	-	75%	4,230	5,640
10400	AGING COMMISSION	7.0	0%	-	25%	1,208	0%	-	75%	3,624	4,832
10600	MOBILE HOME COMM	7.0	0%	-	25%	453	0%	-	75%	1,359	1,812
10700	YOUTH COMMITTEE	0.0	0%	-	0%	-	0%	-	100%	1,500	1,500
10900	FINANCIAL REVIEW COMM	10.0	0%	-	25%	1,929	0%	-	75%	5,788	7,717
11500	CITY MANAGER	4.0	55%	425,987	20%	154,904	0%	-	25%	193,630	774,521
12000	CITY CLERK	4.0	50%	273,097	25%	136,549	0%	-	25%	136,548	546,194
12500	ELECTIONS	0.0	50%	30,768	25%	15,384	0%	-	25%	15,384	61,535
13000	CITY ATTORNEY	1.0	35%	84,980	15%	36,420	50%	121,400	0%	0	242,800
14200	PERSONNEL	3.0	0%	-	30%	181,596	70%	423,724	0%	-	605,320
20000	GENERAL CITY	0.0	0%	-	0%	-	0%	-	100%	50,000	50,000
21000	FINANCE	10.0	20%	282,281	30%	423,422	15%	211,711	35%	493,992	1,411,407
31000	POLICE	143.0	0%	-	0%	-	0%	-	100%	24,533,892	24,533,892
32000	ANIMAL CONTROL	2.0	0%	-	0%	-	0%	-	100%	284,046	284,046
41000	FIRE	0.0	0%	-	0%	-	0%	-	100%	7,902,746	7,902,746
44000	AMBULANCE TRANSPORT	0.0	0%	-	0%	-	0%	-	100%	590,092	590,092
	COMMUNITY SERVICES										
70000	COMM SERVICES ADMIN	4.0	0%	-	0%	-	0%	-	100%	1,075,364	1,075,364
70500	SR CENTER	1.0	0%	-	0%	-	0%	-	100%	251,149	251,149
71000	PARKS & PLAYGROUNDS	1.0	0%	-	0%	-	0%	-	100%	229,520	229,520
72000	JR HIGH ENHANCEMENT	0.0	0%	-	0%	-	0%	-	100%	59,200	59,200
74000	GANG PREVENTION	1.0	0%	-	0%	-	0%	-	100%	80,272	80,272
	PUBLIC WORKS										
50000	ADMINISTRATION	3.0	0%	-	14%	52,599	29%	108,954	57%	214,151	375,704
50500	ENGINEERING	10.0	0%	-	2%	24,507	40%	490,150	58%	710,717	1,225,374
51500	STREET MAINT	7.0	0%	-	7%	71,821	93%	954,196	0%	-	1,026,017
52500	CONCRETE REPAIR	6.0	0%	-	0%	-	0%	-	100%	841,847	841,847
53000	PARK MAINT	6.0	0%	-	2%	27,914	0%	-	98%	1,367,769	1,395,683
53500	STREET TREE	5.0	0%	-	3%	19,526	0%	-	97%	631,325	650,851
		250									
			2%	1,097,112	3%	1,193,631	5%	2,310,135	90%	39,810,115	44,410,993

INTERFUND CHARGE CALCULATION

FY 2007 - 2008



22-Aug-06

DEPARTMENT	POSITIONS	REDEVELOPMENT		WATER		OTHER		GENERAL FUND		TOTAL	
		%	\$\$	%	\$\$	%	\$\$	%	\$\$		
		18000		56500							
10000	CITY COUNCIL	5.0	0%	-	25%	42,800	0%	-	75%	128,399	171,199
10200	TRAFFIC COMMISSION	5.0	0%	-	25%	1,365	0%	-	75%	4,094	5,459
10300	COMMUNITY SERVICE COMI	5.0	0%	-	25%	1,410	0%	-	75%	4,230	5,640
10400	AGING COMMISSION	7.0	0%	-	25%	1,208	0%	-	75%	3,624	4,832
10600	MOBILE HOME COMM	7.0	0%	-	25%	453	0%	-	75%	1,359	1,812
10700	YOUTH COMMITTEE	0.0	0%	-	0%	-	0%	-	100%	1,500	1,500
10900	FINANCIAL REVIEW COMM	10.0	0%	-	25%	1,929	0%	-	75%	5,788	7,717
11500	CITY MANAGER	4.0	55%	429,479	20%	156,174	0%	-	25%	195,217	780,871
12000	CITY CLERK	4.0	50%	279,002	25%	139,501	0%	-	25%	139,501	558,004
12500	ELECTIONS	0.0	50%	1,075	25%	538	0%	-	25%	537	2,150
13000	CITY ATTORNEY	1.0	35%	88,480	15%	37,920	50%	126,400	0%	0	252,800
14200	PERSONNEL	3.0	0%	-	30%	185,479	70%	432,784	0%	-	618,263
20000	GENERAL CITY	0.0	0%	-	0%	-	0%	-	100%	50,000	50,000
21000	FINANCE	10.0	20%	289,308	30%	433,963	15%	216,981	35%	506,290	1,446,542
31000	POLICE	143.0	0%	-	0%	-	0%	-	100%	25,025,926	25,025,926
32000	ANIMAL CONTROL	2.0	0%	-	0%	-	0%	-	100%	295,452	295,452
41000	FIRE	0.0	0%	-	0%	-	0%	-	100%	8,198,268	8,198,268
44000	AMBULANCE TRANSPORT COMMUNITY SERVICES	0.0	0%	-	0%	-	0%	-	100%	590,092	590,092
70000	COMM SERVICES ADMIN	4.0	0%	-	0%	-	0%	-	100%	1,086,560	1,086,560
70500	SR CENTER	1.0	0%	-	0%	-	0%	-	100%	246,151	246,151
71000	PARKS & PLAYGROUNDS	1.0	0%	-	0%	-	0%	-	100%	232,533	232,533
72000	JR HIGH ENHANCEMENT	0.0	0%	-	0%	-	0%	-	100%	59,200	59,200
74000	GANG PREVENTION	1.0	0%	-	0%	-	0%	-	100%	80,371	80,371
PUBLIC WORKS											
50000	ADMINISTRATION	3.0	0%	-	14%	52,663	29%	109,088	57%	214,416	376,167
50500	ENGINEERING	10.0	0%	-	2%	25,316	40%	506,313	58%	734,153	1,265,782
51500	STREET MAINT	7.0	0%	-	7%	72,547	93%	963,834	0%	-	1,036,381
52500	CONCRETE REPAIR	6.0	0%	-	0%	-	0%	-	100%	851,041	851,041
53000	PARK MAINT	6.0	0%	-	2%	27,633	0%	-	98%	1,354,019	1,381,652
53500	STREET TREE	5.0	0%	-	3%	19,686	0%	-	97%	636,513	656,199
		250	2%	1,087,345	3%	1,200,584	5%	2,355,401	90%	40,645,234	45,288,564

***POSITION
SUMMARIES***

POSITION SUMMARY

FY 2006 - 2008



	2003-04	2004-05	2005-06	2006-07	2007-08	Difference 07 - 06
CITY COUNCIL						
Elected/Appointed	57.00	57.00	57.00	57.00	57.00	-
Total Elected/Appointed	57.00	57.00	57.00	57.00	57.00	-
CITY MANAGER						
Full-time	4.00	5.00	5.00	6.00	6.00	1.00
Part-time FTE	3.36	3.95	4.08	2.96	2.96	(1.12)
CITY ATTORNEY						
Full-time	1.00	1.00	1.00	1.00	1.00	-
CITY CLERK						
Full-time	4.00	4.00	4.00	4.00	4.00	-
Part-time FTE	1.08	1.02	0.91	1.22	1.22	0.32
PERSONNEL						
Full-time	3.00	3.00	3.00	3.00	3.00	-
Part-time FTE	1.04	0.62	0.68	0.95	0.95	0.27
FINANCE						
Full-time	19.00	19.00	19.00	20.00	20.00	1.00
Part-time FTE	3.85	3.44	3.77	2.58	2.58	(1.19)
POLICE						
Full-time	148.00	148.00	148.00	148.00	148.00	-
Part-time FTE	26.51	22.58	21.11	21.11	21.11	-
FIRE						
Full-time (contract w/ OCFA)	45.00	45.00	45.00	45.00	45.00	-
Part-time FTE	0.30	0.25	0.56	0.56	0.56	-
COMMUNITY SERVICES						
Full-time	9.00	9.00	9.00	9.00	9.00	-
Part-time FTE	16.65	16.14	21.83	22.13	22.21	0.30
PUBLIC WORKS						
Full-time	69.00	69.00	69.00	70.00	70.00	1.00
Part-time FTE	4.41	5.27	5.20	5.10	4.72	(0.10)
COMMUNITY DEVELOPMENT						
Full-time	23.00	23.00	23.00	25.00	25.00	2.00
Part-time FTE	5.90	4.11	3.62	3.90	3.90	0.28
Total Full-Time Authorized	280.00	281.00	281.00	286.00	286.00	5.00
Total Part-Time FTE	108.09	102.38	106.75	105.51	105.21	(1.24)
Total Full-Time Equivalents	388.09	383.38	387.75	391.51	391.21	3.76

Full-time Authorized Position Changes:

Department	Position	Increase
City Manager	Cable TV Production Supervisor	1.00
Finance	Systems Administrator	1.00
Community Development	Code Enforcement Officer	1.00
	Special Services Clerk	1.00
Public Works	Civil Engineering Assistant	1.00

POSITION DETAIL

FY 2006 - 2008



						Difference
	2003-04	2004-05	2005-06	2006-07	2007-08	07 - 06
CITY COUNCIL - ELECTED/APPOINTED						
Council Members/Agency Board	5.00	5.00	5.00	5.00	5.00	-
Commissions	52.00	52.00	52.00	52.00	52.00	-
Total Elected/Appointed	57.00	57.00	57.00	57.00	57.00	-
CITY MANAGER						
City Manager	1.00	1.00	1.00	1.00	1.00	-
Assistant to the City Manager	-	-	1.00	1.00	1.00	-
Assistant City Manager	1.00	1.00	-	-	-	-
Executive Coordinator	1.00	1.00	1.00	1.00	1.00	-
Administrative Aide	1.00	1.00	1.00	1.00	1.00	-
Cable TV Production Supervisor	-	-	-	1.00	1.00	1.00
Economic Development Manager	-	1.00	1.00	1.00	1.00	-
Part-time FTE	3.36	3.95	4.08	2.96	2.96	(1.12)
Total City Manager	7.36	8.95	9.08	8.96	8.96	(0.12)
CITY ATTORNEY	1.00	1.00	1.00	1.00	1.00	-
CITY CLERK						
City Clerk	1.00	1.00	1.00	1.00	1.00	-
Assistant City Clerk	1.00	1.00	1.00	1.00	1.00	-
Deputy City Clerk	1.00	1.00	2.00	2.00	2.00	-
Receptionist Clerk	1.00	-	-	-	-	-
Records Clerk	-	1.00	-	-	-	-
Part-time FTE	1.08	1.02	0.91	1.22	1.22	0.32
Total City Clerk	5.08	5.02	4.91	5.22	5.22	0.32
PERSONNEL						
Director of Personnel & Risk Mgmt	1.00	1.00	1.00	1.00	1.00	-
Sr. Personnel Analyst	-	1.00	1.00	1.00	1.00	-
Personnel Analyst	1.00	-	-	-	-	-
Personnel Assistant	-	1.00	1.00	1.00	1.00	-
Personnel Technician	1.00	-	-	-	-	-
Part-time FTE	1.04	0.62	0.68	0.95	0.95	0.27
Total Personnel	4.04	3.62	3.68	3.95	3.95	0.27
FINANCE						
Finance Director	1.00	1.00	1.00	1.00	1.00	-
Financial Services Manager	1.00	1.00	1.00	1.00	1.00	-
Accounting Manager	1.00	1.00	1.00	1.00	1.00	-
Purchasing Officer	1.00	1.00	1.00	1.00	1.00	-
Senior Staff Accountant	-	-	1.00	1.00	1.00	-
Staff Accountant	1.00	1.00	-	-	-	-
<i>Staff Accountant (frozen)</i>	<i>1.00</i>	<i>1.00</i>	<i>1.00</i>	<i>1.00</i>	<i>1.00</i>	-
Administrative Aide	1.00	1.00	1.00	1.00	1.00	-
Accounting Technician	4.00	4.00	4.00	4.00	4.00	-
Account Clerk	2.00	2.00	2.00	2.00	2.00	-
Customer Service Representative	2.00	2.00	2.00	2.00	2.00	-
Information Systems Manager	1.00	1.00	1.00	1.00	1.00	-

						Difference
	2003-04	2004-05	2005-06	2006-07	2007-08	07 - 06
Sr. Programmer Analyst	1.00	1.00	1.00	1.00	1.00	-
Systems Administrator	-	-	-	1.00	1.00	1.00
Computer Specialist	1.00	1.00	1.00	1.00	1.00	-
Computer Technician	1.00	1.00	1.00	1.00	1.00	-
Part-time FTE	3.85	3.44	3.77	2.58	2.58	(1.19)
Total Finance	22.85	22.44	22.77	22.58	22.58	(0.19)
POLICE						
Police Chief	1.00	1.00	1.00	1.00	1.00	-
Police Captain	2.00	2.00	2.00	2.00	2.00	-
Police Lieutenant	6.00	6.00	6.00	6.00	6.00	-
<i>Police Lieutenant (frozen)</i>	<i>1.00</i>	<i>1.00</i>	<i>1.00</i>	<i>1.00</i>	<i>1.00</i>	-
Police Sergeant	15.00	15.00	16.00	16.00	16.00	-
<i>Police Sergeant (frozen)</i>	<i>1.00</i>	<i>1.00</i>	-	-	-	-
Police Officer	76.00	76.00	76.00	76.00	76.00	-
Research Analyst	1.00	1.00	1.00	1.00	1.00	-
Records Supervisor	1.00	1.00	1.00	1.00	1.00	-
Communication Supervisor	1.00	1.00	1.00	1.00	1.00	-
Forensic Services Technician	2.00	2.00	2.00	2.00	2.00	-
Parking Control Supervisor	1.00	1.00	1.00	1.00	1.00	-
Information Systems Technician	2.00	2.00	2.00	2.00	2.00	-
Police Department Secretary	1.00	1.00	1.00	1.00	1.00	-
Police Management Secretary	1.00	1.00	1.00	1.00	1.00	-
Dispatch Clerk	11.00	11.00	11.00	11.00	11.00	-
Crime Analyst	1.00	1.00	1.00	1.00	1.00	-
Fiscal Specialist	-	-	1.00	1.00	1.00	-
Special Services Clerk	4.00	4.00	3.00	3.00	3.00	-
Police Service Officer	11.00	11.00	11.00	11.00	11.00	-
Police Records Specialist	5.00	5.00	5.00	5.00	5.00	-
Property Control Clerk	2.00	2.00	2.00	2.00	2.00	-
Senior Animal Control Officer	1.00	1.00	1.00	1.00	1.00	-
Animal Control Officer	1.00	1.00	1.00	1.00	1.00	-
Part-time FTE	26.51	22.58	21.11	21.11	21.11	-
Total Police	174.51	170.58	169.11	169.11	169.11	-
FIRE						
OCFA Contract FTE	45.00	45.00	45.00	45.00	45.00	-
Part-time FTE (Ambulance Transport)	0.30	0.25	0.56	0.56	0.56	-
Total Fire	45.30	45.25	45.56	45.56	45.56	-
COMMUNITY SERVICES						
Community Services Director	-	-	1.00	1.00	1.00	-
Assistant Community Services Director	-	-	1.00	1.00	1.00	-
Community Services Manager	1.00	1.00	-	-	-	-
Community Services Supervisor	1.00	1.00	1.00	1.00	1.00	-
Administrative Aide	2.00	2.00	2.00	2.00	2.00	-
Senior Center Manager	1.00	1.00	1.00	1.00	1.00	-
Senior Programs Coordinator	1.00	1.00	-	-	-	-
Gang Drug Prevention/Intervention Worker	1.00	1.00	1.00	1.00	1.00	-
Family Resource Center Supervisor	1.00	1.00	1.00	1.00	1.00	-
Special Services Clerk	1.00	1.00	1.00	1.00	1.00	-
Part-time FTE	16.65	16.14	21.83	22.13	22.21	0.30
Total Community Services	25.65	25.14	30.83	31.13	31.21	0.30
PUBLIC WORKS						
Public Works Director	1.00	1.00	1.00	1.00	1.00	-
Public Works Specialist	1.00	1.00	1.00	1.00	1.00	-
Administrative Aide/Public Works	1.00	1.00	1.00	1.00	1.00	-
City Engineer	1.00	1.00	-	-	-	-

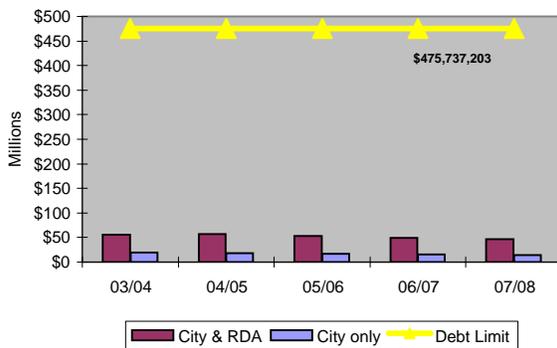
						Difference
	2003-04	2004-05	2005-06	2006-07	2007-08	07 - 06
Assistant City Engineer	-	-	1.00	1.00	1.00	-
Civil Engineering Associate	3.00	3.00	3.00	3.00	3.00	-
Associate Civil Engineer	1.00	1.00	1.00	1.00	1.00	-
Civil Engineering Assistant	1.00	1.00	1.00	2.00	2.00	1.00
Public Works Inspector	1.00	1.00	1.00	1.00	1.00	-
Engineering Technician	2.00	2.00	2.00	2.00	2.00	-
Special Service Clerk	2.00	2.00	2.00	2.00	2.00	-
Maintenance Superintendent	1.00	1.00	1.00	1.00	1.00	-
Safety Coordinator/Crew Leader	1.00	1.00	1.00	1.00	1.00	-
Public Works Supervisor	5.00	5.00	6.00	6.00	6.00	-
Leadworker	9.00	9.00	9.00	9.00	9.00	-
Maintenance Worker III	2.00	2.00	2.00	2.00	2.00	-
Maintenance Worker II	18.00	15.00	15.00	15.00	15.00	-
<i>Maintenance Worker II (frozen)</i>	1.00	3.00	3.00	3.00	3.00	-
Maintenance Worker I	2.00	2.00	2.00	2.00	2.00	-
<i>Maintenance Worker I (frozen)</i>	-	1.00	1.00	1.00	1.00	-
Equipment Operator	1.00	2.00	2.00	2.00	2.00	-
<i>Equipment Operator (frozen)</i>	1.00	-	-	-	-	-
Public Works Manager/Maintenance	1.00	1.00	1.00	1.00	1.00	-
Public Works Manager/Water	1.00	1.00	1.00	1.00	1.00	-
Cross Connection Inspector/Leadworker	1.00	1.00	1.00	1.00	1.00	-
Administrative Analyst	1.00	1.00	1.00	1.00	1.00	-
Garage Superintendent	1.00	1.00	1.00	1.00	1.00	-
Mechanic	1.00	1.00	1.00	1.00	1.00	-
<i>Mechanic (frozen)</i>	1.00	1.00	1.00	1.00	1.00	-
Equipment Mechanic	2.00	2.00	2.00	2.00	2.00	-
Building Maintenance/Repair Supervisor	1.00	1.00	-	-	-	-
Facilities Supervisor	1.00	1.00	1.00	1.00	1.00	-
Building Maintenance/Repair Worker	3.00	3.00	3.00	3.00	3.00	-
Part-time FTE	4.41	5.27	5.20	5.10	4.72	(0.10)
Total Public Works	73.41	74.27	74.20	75.10	74.72	0.90
COMMUNITY DEVELOPMENT						
Community Development Director	1.00	1.00	1.00	1.00	1.00	-
Department Secretary	1.00	1.00	1.00	1.00	1.00	-
Planning Director	1.00	1.00	1.00	1.00	1.00	-
Associate Planner	2.00	2.00	2.00	2.00	2.00	-
Assistant Planner	1.00	1.00	1.00	1.00	1.00	-
Planning Technician	2.00	2.00	2.00	2.00	2.00	-
Code Enforcement Manager	1.00	1.00	1.00	1.00	1.00	-
Code Enforcement Officer	3.00	3.00	3.00	4.00	4.00	1.00
Special Services Clerk	-	1.00	1.00	2.00	2.00	1.00
Building Director	1.00	1.00	1.00	1.00	1.00	-
Plan Checker Engineer	1.00	1.00	1.00	1.00	1.00	-
Sr. Combination Building Inspector	1.00	1.00	1.00	1.00	1.00	-
Combination Building Inspector	1.00	1.00	1.00	1.00	1.00	-
NPDES Inspector	1.00	1.00	1.00	1.00	1.00	-
Business License & Building Permit Tech	2.00	2.00	2.00	2.00	2.00	-
Housing Specialist	1.00	1.00	1.00	1.00	1.00	-
Administrative Aide	2.00	2.00	2.00	2.00	2.00	-
Economic Development Director	1.00	-	-	-	-	-
Part-time FTE	5.90	4.11	3.62	3.90	3.90	0.28
Total Community Development	28.90	27.11	26.62	28.90	28.90	2.28
Total Full-Time Authorized	280.00	281.00	281.00	286.00	286.00	5.00
Total Part-Time FTE	108.09	102.38	106.75	105.51	105.21	(1.24)
Total Full-Time Equivalents	388.09	383.38	387.75	391.51	391.21	3.76

***DEBT
SCHEDULES***



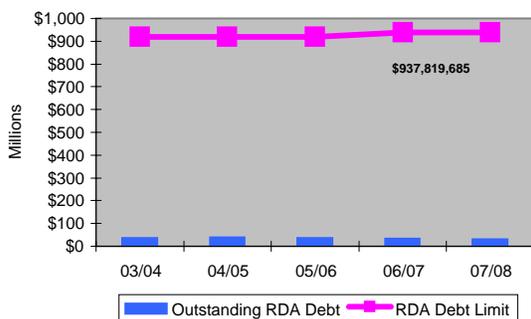
The City has debt limitations on general obligations and Redevelopment. The general obligation debt limit is calculated as 15% of assessed value or \$475,737,203, which is 976% above total outstanding debt of \$48,744,845 and 3002% above the City debt excluding RDA. The Redevelopment Agency has a total debt limit of \$937,819,685, 2851% above the total outstanding Redevelopment Agency debt of \$32,895,000.

General Obligation Debt Limit vs. Outstanding Debt



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 \$5,156 per capita, with actual debt levels of \$528, only \$172 per capita when Redevelopment is excluded.

Redevelopment Agency Debt Limit vs. Outstanding Debt



\$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.

\$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.

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

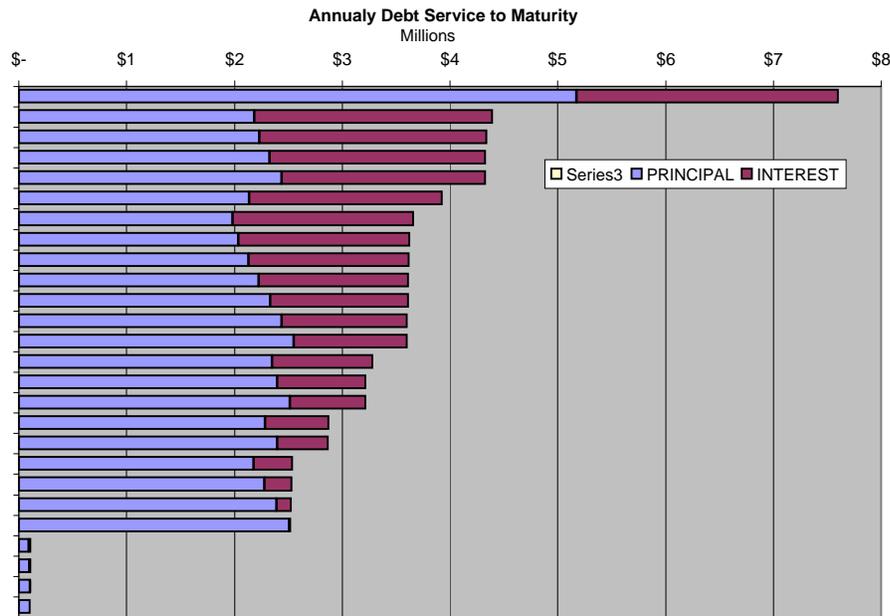
The proceeds of the 1997 Bonds will be used to advance refund the 1991 Series A Tax Allocation Bonds and the 1993 Tax Allocation Parity Bonds, fund a debt service reserve and finance certain costs of issuance of the 1997 Bonds.

\$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.

\$3,100,000 Westminster Redevelopment Agency Westminster Commercial Redevelopment Project Area No. B 2004 Subordinate Tax Allocation Notes

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



COMBINED DEBT SERVICE SCHEDULE

FY 2006 - 2007



PROGRAM	ISSUE DATE	MATURITY DATE	PRINCIPAL ISSUED	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL	%	OUTSTANDING AT 6/30/07
2006/07 Debt Service								
1998 Refunding Series A*								
800MHz	10/27/98	06/01/22	\$2,080,561	\$104,793	\$56,577	\$161,370	2%	\$1,243,747
Civic Center Improvements	10/27/98	06/01/22	3,546,063	178,607	96,428	275,035	4%	2,119,816
Street Improvements	10/27/98	06/01/22	4,385,960	220,910	119,267	340,178	4%	2,621,901
Computer Upgrades	10/27/98	06/01/22	466,574	23,500	12,688	36,188	0%	278,915
Community Theater	10/27/98	06/01/22	3,120,842	157,189	84,865	242,054	3%	1,865,621
1998 Refunding Series B - Water*	10/27/98	06/01/24	5,210,000	155,000	175,146	330,146	4%	3,935,000
Installment Sale Agreement Series 2	12/12/01	06/12/12	2,200,000	198,000	59,850	257,850	3%	1,132,000
California Infrastructure and Economic Development Bank								
	01/28/02	08/01/33	2,000,000	45,219	65,146	110,366	1%	1,828,141
Orange County Water District Loan	08/01/00	02/01/20	889,355	38,658	23,918	62,576	1%	644,704
Assessment District	07/14/92	09/02/12	400,373	25,000	13,630	38,630	1%	180,000
Redevelopment Agency **								
1991 Taxable TAB Series B	10/01/91	12/01/07	450,000	50,000	8,400	58,400	1%	55,000
1997 Tax Allocation Refunding	12/17/97	08/01/27	40,250,000	890,000	1,599,308	2,489,308	33%	32,840,000
2004 Sub Tax Allocat. Notes A	05/01/04	05/01/07	5,900,000	2,035,000	71,225	2,106,225	28%	0
2004 Sub Tax Allocat. Notes B	09/01/04	05/01/07	<u>3,100,000</u>	<u>1,055,000</u>	<u>39,035</u>	<u>1,094,035</u>	14%	<u>0</u>
Total Redevelopment Agency			<u>46,600,000</u>	<u>2,975,000</u>	<u>1,678,933</u>	<u>4,653,933</u>	61%	<u>32,895,000</u>
2006/07 Debt Service Total			<u>\$73,999,728</u>	<u>\$5,176,878</u>	<u>\$2,425,482</u>	<u>\$7,602,360</u>	100%	<u>\$48,744,845</u>
* Public Financing Authority								
2006/07 Debt Service Total			<u>\$26,910,000</u>	<u>\$3,073,000</u>	<u>\$676,045</u>	<u>\$3,749,045</u>		<u>\$13,197,000</u>
2007/08 Debt Service Total								
				\$2,183,822	\$2,213,106	\$4,396,929		\$46,561,023
2008/09 Debt Service Total								
				\$2,230,871	\$2,109,162	\$4,340,033		\$44,330,152
2009/10 Debt Service Total								
				\$2,329,026	\$2,003,472	\$4,332,497		\$42,001,127
2010/11 Debt Service Total								
				\$2,437,292	\$1,892,854	\$4,330,146		\$39,563,835
2011/12 Debt Service Total								
				\$2,141,672	\$1,785,908	\$3,927,580		\$37,422,163
Total Remaining				\$37,422,163	\$13,964,183	\$51,386,346		\$0

PROGRAM	REVENUE SOURCE	ESTIMATED REVENUE 2006/07	COVERAGE RATIO	COVERAGE REQUIREMENT	INTEREST RATE	MOODY'S/ S & P RATING
1998 Refunding Series A						
800MHz	General Fund	\$201,712	1.25	1.25	4.365	Aaa/AAA
Civic Center Improvements	Building Charges	\$391,753	1.42	1.25		Aaa/AAA
Street Improvements	Measure M Turn Back	\$1,521,626	4.47	1.25		Aaa/AAA
Computer Upgrades	Information Systems Charges	\$135,820	3.75	1.25		Aaa/AAA
Community Theater	General Fund	\$302,568	1.25	1.25		Aaa/AAA
1998 Refunding Series B - Water an Net Operating Revenue						
Installment Sale Agreement Series 2001		\$108,826	0.19	1.50	4.365	Aaa/AAA
California Infrastructure & Economic Development Bank						
Orange County Water District Loan					4.50	
					3.26	
					3.50	
Assessment District	Total Assessments	\$42,550	1.10	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	\$22,907,710	7.39	\$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 2007 - 2008



PROGRAM	ISSUE DATE	MATURITY DATE	PRINCIPAL ISSUED	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL	%	OUTSTANDING AT 6/30/08
2007/08 Debt Service								
1998 Refunding Series A*								
800MHz	10/27/98	06/01/22	\$2,080,561	\$109,382	\$51,902	\$161,285	4%	\$1,134,365
Civic Center Improvements	10/27/98	06/01/22	3,546,063	186,429	88,461	274,890	6%	1,933,387
Street Improvements	10/27/98	06/01/22	4,385,960	230,585	109,413	339,999	8%	2,391,316
Computer Upgrades	10/27/98	06/01/22	466,574	24,529	11,639	36,169	1%	254,386
Community Theater	10/27/98	06/01/22	3,120,842	164,074	77,853	241,927	6%	1,701,547
1998 Refunding Series B - Water*	10/27/98	06/01/24	5,210,000	160,000	168,271	328,271	7%	3,775,000
Installment Sale Agree. Series 2001	12/12/01	06/12/12	2,200,000	207,000	50,940	257,940	6%	925,000
California Infrastructure and Economic Development Bank	01/28/02	08/01/33	2,000,000	46,811	63,527	110,338	3%	1,781,330
Orange County Water District Loan	08/01/00	02/01/20	889,355	40,011	22,565	62,576	1%	604,693
Assessment District	07/14/92	09/02/12	400,373	25,000	11,874	36,874	1%	155,000
Redevelopment Agency **								
1991 Taxable TAB Series B	10/01/91	12/01/07	450,000	55,000	2,888	57,888	1%	0
1997 Tax Allocation Refunding	12/17/97	08/01/27	40,250,000	935,000	1,553,774	2,488,774	57%	31,905,000
2004 Sub Tax Allocat. Notes A	05/01/04	05/01/07	5,900,000	0	0	0	0%	0
2004 Sub Tax Allocat. Notes B	09/01/04	05/01/07	3,100,000	0	0	0	0%	0
Total Redevelopment Agency			46,600,000	990,000	1,556,661	2,546,661	58%	31,905,000
2007/08 Debt Service Total			\$73,999,728	\$2,183,822	\$2,213,106	\$4,396,929	100%	\$46,561,023
* Public Financing Authority 2007/08 Debt Service Total			\$26,910,000	\$1,082,000	\$558,480	\$1,640,480		\$12,115,000
2008/09 Debt Service Total				\$2,230,871	\$2,109,162	\$4,340,033		\$44,330,152
2009/10 Debt Service Total				\$2,329,026	\$2,003,472	\$4,332,497		\$42,001,127
2010/11 Debt Service Total				\$2,437,292	\$1,892,854	\$4,330,146		\$39,563,835
2011/12 Debt Service Total				\$2,141,672	\$1,785,908	\$3,927,580		\$37,422,163
2012/13 Debt Service Total				\$1,983,172	\$1,682,912	\$3,666,083		\$35,438,991
Total Remaining				\$35,438,991	\$12,281,271	\$47,720,262		\$0

PROGRAM	REVENUE SOURCE	ESTIMATED REVENUE 2007/08	COVERAGE RATIO	COVERAGE REQUIREMENT	INTEREST RATE	MOODY'S/ S & P RATING
1998 Refunding Series A					4.365	
800MHz	General Fund	\$201,606	1.25	1.25		Aaa/AAA
Civic Center Improvements	Building Charges	\$405,140	1.47	1.25		Aaa/AAA
Street Improvements	Measure M Turn Back	\$142,294	0.42	1.25		Aaa/AAA
Computer Upgrades	Information Systems Charges	\$296,506	8.20	1.25		Aaa/AAA
Community Theater	General Fund	\$302,409	1.25	1.25		Aaa/AAA
1998 Refunding Series B - Water & Installment Sale Agreement Series 2001	Net Operating Revenue	\$245,408	0.42	1.50	4.365	Aaa/AAA
California Infrastructure & Economic Development Bank					4.50	
Orange County Water District Loan					3.26	
Assessment District	Total Assessments	\$42,550	1.15	1.00	3.50	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	\$24,421,820	7.88	\$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. Exceptions 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 for the period July 1 to December 31 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.

Before the mid-year review from January through March, the Finance Department and City Department Heads carefully review, evaluate and prioritize each department's budget submissions for new and additional services, positions, and capital improvements projects. The over all picture of estimated revenues and proposed appropriations is also carefully studied. Moreover, remaining cognizant of public safety and legal requirements; adhering to the City Council's financial policies; as well as providing the most efficient, effective, economical, and efficacious services levels possible are major considerations throughout the budget process.

During the mid-year review the City Council also focuses, reviews and adopts capital improvement projects funded by the current year Redevelopment Agency tax increment revenue from Amendment 5 – Infrastructure Revitalization Plan (IRP). By waiting till the mid-year review, the City can make a more accurate projection of the amount of revenue available to allocate to projects.

The official budget process begins following the distribution of the mid-year review. The finance department provides the departments with budget packets which include the guidelines to be used to prepare the new budget, deadlines, prior year actual and year to date budget to actual information. The departments then submit their budget requests for the upcoming fiscal years. The following guidelines were used when submitting the budget work papers for 2006/07 and 2007/08:

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.

The finance staff then compiles the department requested budget to present to the City Manager. The City Manager conducts meeting with each department to review their requested budget plus any supplemental requests they may have. The City Manager then uses the Department Requested Budget plus any changes that occurred during the City Manager/Department meetings to prepare the City Manger Recommended Budget. This is the document that is submitted to the City Council.

The budget submitted to Council must be balanced. A balance budget is one where the City is clearly living within its means. By law, budgets cannot exceed available resources, defined as revenues generated in the current period added to balances carried forward from prior years. Temporary shortages, or operating deficits, can and do occur but they are always addressed and corrected within in a reasonable time frame. The most common cause of fund deficits is grants that require the City to front the money for the project and draw the funds upon completion. In cases where funds are not expected to be reimbursed in a reasonable period of time, the City Council may authorize interfund loans to cover the short term deficit. Currently, the Redevelopment Capital Project fund has an \$850,000 the Municipal Lighting fund for this reason.

The City Council reviews the City Manager Recommended Budget during Budget Study Sessions which are open to the public. The City Council makes changes to the City Manager Recommended Budget. Any changes to the recommended budget are implemented by the Finance Staff and taken to the City Council for formal adoption by June 30 of each year.

Prior to the adoption of the budget, at least one public hearing shall be conducted before the Council, allowing interested citizens to express their opinions concerning items reflected in the proposed budget document. The notice of hearing shall be published a minimum of 15 days prior to the public hearing.

The budget adopted by the City Council is a two year budget, however, only the first of the two years is appropriated. Prior to the end of the first year of a two year budget, the City Council will be presented with an updated version of the second year budget in a format similar to the mid-year review. Following the public hearing on the 2nd year budget, City Council will be requested to adopt and appropriate the revised budget.

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, is 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 conducted at the adoption of the initial year of the two year budget. 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.

Budget Levels – The level of appropriated budgetary control is at the functional department level. The City Manager or the Finance Department may authorize transfers of appropriations within a department function. Expenditures may not legally exceed total departmental

appropriations. Supplemental appropriations during the year must be approved by the City Council by no less than a majority vote. Every City service, program or subprograms are expected to conduct self-assessments and develop cost and quality measures of efficiency and effectiveness. Monitoring of the City's financial performance is required of all program managers on a monthly basis. Variance from budget estimates and projected forecasts is reviewed monthly by the department and the Finance Department.

B. Exceeding Adopted Budgets – Departments should not exceed their annual budget appropriation. All instances where Departments exceed their Adopted Budget shall be reported to the City Council.

C. 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. Whenever contracting services are being considered, City employees may submit proposals to conduct services. All outside service contracts shall be in compliance with the section 3.44. of the Westminster Municipal Code.

- The purchase of supplies, materials, equipment and services of estimated value greater than fifteen thousand dollars (all public works projects, as defined in the California Public Contract Code Section 20161 or amendments thereto shall be conducted and advertised in accordance with applicable sections of the Public Contract Code) shall be by written contract and shall require the approval of the City

Council following a formal bid procedure.

- Contracting Services – to the extent practical, requiring an outside service contractor 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.

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 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 CIP plan shall identify all proposed projects planned for the next period.
- Those projects approved 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 shall be deferred.

- The adopted capital improvement budget shall only include those projects which can reasonably be accomplished or substantially started within the fiscal year of the Adopted Budget.
- 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 will be identified in the CIP 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 CIP 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 an annual 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. 4010

A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF
THE CITY OF WESTMINSTER ADOPTING THE BUDGET
FOR THE 2006-08 FISCAL YEARS AND APPROPRIATING
FUNDS FOR FISCAL YEAR 2006-07 ONLY

WHEREAS, the City Manager has prepared and submitted to the Mayor and City Council a proposed budget for the 2006-08 fiscal years; and

WHEREAS, the Mayor and City Council has at public meetings reviewed and amended the budget as proposed for fiscal years 2006-08;

NOW, THEREFORE, BE IT RESOLVED, that the Mayor and City Council approves the 2006-08 fiscal years budget for the City of Westminster and appropriates funds for fiscal year 2006-07 only, as presented and amended at the City Council meeting of June 14, 2006;

BE IT FURTHER RESOLVED, that the Mayor and 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 2005-06 encumbrances, which require budget adjustments for the 2006-07 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 2006-07 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 \$1,978,431, 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 2006-07, unpaid amounts plus any new advances shall be accrued with interest charged at City's then current cost of funds, which shall initially be 4.30% for 2006-07.

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, 2006 is \$8,944.

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, 2006 is \$1,536,781.

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, 2005. Balance at June 30, 2005 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.

RESOLUTION NO. 4011

A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF
THE CITY OF WESTMINSTER ESTABLISHING THE
ARTICLE XIII B APPROPRIATION LIMIT FOR THE 2006-07
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 2006-07 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 3.96 percent compared to an increase of 2.14 percent non residential assessed valuation due to new construction within the city; and

WHEREAS, population within the city increased .51 percent compared to the population increase within the county of .83 percent;

NOW, THEREFORE, BE IT RESOLVED that the appropriation limit for fiscal year 2005-06 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 2005-06 Appropriation Limit	\$54,808,000
Fiscal Year 2006-07 Adjustment Factor	X 1.04294884
Fiscal Year 2006-07 Appropriation Limit	\$57,161,940
Proceeds of Taxes	\$35,890,214
Appropriation Limit in excess of Proceeds of Taxes	\$21,271,725 =====

RESOLUTION NO. 4012

A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF
THE CITY OF WESTMINSTER ESTABLISHING FEES AND
CHARGES FOR SPECIAL SERVICES PROVIDED BY THE
CITY OF WESTMINSTER

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

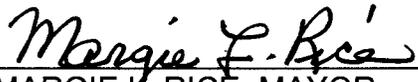
WHEREAS, by adoption of Ordinance No. 2097 on October 11, 1988, the City Council has adopted the Fee and Service Charge Revenue Cost Comparison System to recover the costs reasonably borne for special services;

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 26th day of July, 2006, by the following vote:

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


MARGIE F. RICE, MAYOR

ATTEST:


MARIAN CONTRERAS, CITY CLERK

APPROVED AS TO FORM:


RICHARD JONES, CITY ATTORNEY

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 26th day of July, 2006.


Marian Contreras, City Clerk

WESTMINSTER FEE SCHEDULE 2006-07

RCS #	PRIMARY DEPT	SERVICE	FEE BREAKDOWN
S-001	Building	Building Plan Check	\$40 or 100% of UAC plus
S-002	Planning	Planning Bldg Plan Checking	\$30 - Over the counter - regular \$50- SFR-<500 Square Feet \$60- SFR- >=500 Square Feet \$75- Administrative Entitlement \$420- Major PC/CC Entitlement
S-003*	Building	Construction Inspection	\$40 or 100% of UAC plus \$45 issuance fee per permit (Includes direct NPDES & share of program admin cost)
S-009	Building	Special Building Inspections	\$15 administrative charge plus \$91 per hour at overtime rate (2 hr min)
S-009.1	Building	Special Inspector Registration	\$40 per inspector
S-010	Building	Temporary Cert. of Occupancy	\$410 per application w/ completion bond
S-012	Planning	Parking Lot/Sidewalk Sale Review	\$65 per application
S-014	Planning	Preliminary Plan Review	\$1160 per application
S-014.1	Planning	Prelim. Plan Review-Subsequent	\$530 per application + any outside cost
S-015	Planning	Tentative Parcel Map Review	\$1,700 per app - w/ another application \$2,720 per app - Stand Alone application
S-016	Planning	Tentative Tract Map Review	W/ another Application - \$2,335 per app + \$37 per lot/unit over 10 lots/units Stand Alone - \$3,505 per application + \$37 per lot/unit over 10 lots/units
S-018*	Planning	Site Plan Review - Planning Comm.	\$2,250 per application \$2,250 per application

RCS #	PRIMARY DEPT	SERVICE	FEE BREAKDOWN
S-18.1*	Planning	Site Plan Review - Administrative	\$465 per app - Minor Reviewf \$145 per app - Temp Site Plan \$1,525 per app - Major Review
S-019	Planning	Development Agreement Review	\$7,500 Deposit with actual charges based on fully allocated hourly rates
S-20.1*	Planning	General Cup Review	\$2,875 per application \$1,655 per app if proc w/ app req hearing
S-021*	Planning	Variance Review	\$1,630 per app - Planning Comm Variance \$1,280 per app - Area Variance Committee \$250 per app - RV Storage in front yard + \$250 if require Variance Comm Hearing \$965 per app - Admin. Adjustment
S-023	Planning	Zoning Interpretation Review	\$905 per application
S-024	Planning	General Plan Amendment Review	\$1,400 per application w/ another app \$3,830 per application- Stand Alone app
S-24.1	Planning	General Plan Maintenance	6.5% of all building permit fees
S-24.2	Various	Records Maintenance & Update	Engineering - Actual Cost of Consultant Planning - Actual Cost of Consultant Building - 3.5% of permit fee
S-025	Planning	Annexation Processing	\$10,000 deposit w/actual charges based on fully allocated hourly rates
S-026	Planning	Zone Change Review	\$3,475 per application
S-027	Planning	Zoning Text Amendment Review	\$4,000 Deposit
S-28.1	Planning	Env. Assess. - Categor. Exempt.	\$70 per application
S-029	Planning	Environmental Review	Actual cost of Consultant plus 25% for City staff time.

RCS #	PRIMARY DEPT	SERVICE	FEE BREAKDOWN
S-030	Planning	Condo Conversion Review	\$4,360 per application
S-30.1	Building	Condo Conversion Inspection	\$75 per application plus \$66 per unit
S-031	Planning	Home Occupation Permit	\$40 per application- Level 1 \$920 per application- Level 2
S-31.1	Planning	Large Family Day Care Permit	\$670 per permit
S-034*	Planning	Design Review	\$925 per app - Admin Review \$1,625 per app - Plan Comm Review
S-035	Planning	Sign Review and Inspection	\$555 per app - New Sign Program \$155 per permit - New Sign w/in Sign Program \$150 per permit - New Sign w/out Sign Prog \$25 per permit - New Sign Face
S-35.1	Code Enf.	Temporary Sign Permit	\$75 per application
S-35.2	Code Enf.	Removal of Illegal Sign	\$10 per each additional sign
S-036	Planning	Development Agreement Extension Rev	\$330 per application
S-037	Code Enf.	Code Enforcement Services	\$70 per inspection after the first two visits
S-37.1	Code Enf.	Code Enforcement Special Inpection	\$15 Admin.charge, plus \$75 per hr at overtime rate for inspection (2hr minimum)
S-038	Planning	Processing of Appeal to Council	\$1,990 per app (applicable w/ re-hearing)
S-039	Planning	Processing of Appeal to Planning Comm.	\$395 per application
S-042	Planning	Landscape Plan Check/Inspection	Actual cost of consultant plus 50% for City staff time
S-42.1	Water	Backflow Device Plan Check/Insp	\$75 per new device
S-044	Planning	Satellite Antenna Review	Delete Charge
S-045	Building	Change of Occupancy Review/Inspect	\$210 per application
S-046	Planning	Site Analysis Letter	\$495 per letter
S-050	Planning	Mobile Home Park Conversion Review	\$10,000 deposit w/actual charges based

RCS #	PRIMARY DEPT	SERVICE	FEE BREAKDOWN
			on fully allocated hourly rates
S-054	Engineering	Final Parcel Map Check	\$3,745 per map
S-055	Engineering	Final Tract Map Check	\$3,750 per map plus \$35 per parcel over 4 parcels
S-056	Engineering	Engineering Plan Check/Inspect.	< 30,000 sq ft - \$0.105 per sq. foot 30k sq ft to 5 acres - \$0.21 per sq. foot > 10 acres - \$0.07 per sq. foot
S-56.1*	Engineering	On-Site Repair Constr. Inspection	All of the fees below have a \$50 minimum: Cross gutter - \$0.19 per square foot Curb & gutter - \$0.19 per linear foot Pavement - \$0.035 per square foot Sidewalk - \$0.06 per square foot
S-56.2*	Engineering	Site Remediation Service	\$695 per site
S-56.3*	Engineering	Block Wall Inspection	0-300 linear feet of wall - \$400 Each addtl 300 linear ft of wall - \$270
S-56.4*	Engineering	Trash Enclosure Inspection	\$275 per application
S-57	Engineering	Street Vacation/ROW Easement Review	\$3,758 per application or deposit as determined by staff
S-058	Various	Plan Revision Checking	\$97 per hour (1hour minimum)
S-059	Engineering	Lot Line Adjustment Review	\$1,195 per application plus recording fees
S-060	Engineering	"Hold As One" Agreement Review	\$680 per application
S-061	Engineering	Compliance Review/Cert. of Compl.	\$1,610 per application
S-062	Engineering	Encroachment Review/Inspect.	\$25 per permit plus: \$0.55 per sq ft - Sidewalks, Driveways, Cross Gutter, Trenching, and Pavement \$1.10 per linear foot - Curbs and Gutters,

RCS #	PRIMARY DEPT	SERVICE	FEE BREAKDOWN
			Storm Drains \$1.70 per linear foot - Water Lines Public Util - \$165 annual fee < 100 ft - \$135 per permit Boring - \$1.10 per linear foot
S-62.1	Engineering	Well Capping Permit	\$460 per permit
S-62.2	Engineering	Monitor Well Annual Inspection	\$540 per permit plus \$1,000 cash bond
S-62.3	Engineering	GIS Printing Service	Black/White: \$16 first pg + \$8 ea addtl pg Color: \$20 first pg + \$12 ea addtl pg Laser Printer: \$10 first pg + \$2 ea addtl pg Inkjet Printer: \$10 first pg + \$2 ea addtl pg Aerial Photo 3" pixel digital format -\$500 per acre
S-063	Water	Water Flow Test	\$130 per test
S-064	Building	Business Lic. Appl Rev/Enforcement	\$110 per application \$19 per application - Job License \$50 per application - Bingo Permit
S-64.1*	Building	Business License Renewal Processing	\$40 per license \$70 per license - Out-of-town contractor
S-066	Police	Special Business Regulation	\$85 per application
S-067	Police	Massage Technician Processing	\$95 per app + actual cost of consultant
S-070	Police	Party Disturbance Response	First response - no charge Subsequent responses - \$205 per call
S-071	Police	Police False Alarm Response	During any calendar year: Free - First 3 calls per calendar year \$200 - 4th call \$300 - 5th call + cancellation

RCS #	PRIMARY DEPT	SERVICE	FEE BREAKDOWN
			If reinstate, the next false alarm is \$300 and a cancellation
S-073	Police	Records Check/Clearance Letter	\$20 per letter
S-074	Police	Fingerprinting	\$7 per card
S-076	Police	Vehicle Equipment Inspection	\$13 per inspection
S-077	Police	Police Photograph Sale	Digital Prints: \$20 plus Inkjet: \$7.65 per print
S-079	Police	Firearm Processing/Storage	Processing fee per weapon - \$110
S-080	Planning	Garage Sale Permit	\$10 per individual permit \$20 per block permit up to 10 addresses
S-081	Police	VIN Verification	\$17 per request
S-082	Police	Police Report Copy Service	\$0.30 per page
S-084	Police	DUI Emergency Response	Actual costs incurred charged at fully burdened hourly rates (\$1,250 maximum)
S-085	Police	Auto Impounds - Non-Private Property	\$120 per auto
S-086	Police	Vehicle Storage - Non-Private Property	\$55 per auto
S-088	Police	Animal Control	<u>DOG LICENSE:</u> \$50 - Regular dog license \$13 - Neutered dog license \$6.50 - Neutered dog license (Sr. Citizen) No Change \$100 - Vicious dog license \$40 - Non compliance <u>IMPOUND:</u> \$40 Small / \$50 Med. / \$70 Lrge, Plus \$35 / \$50 / \$100 if Non-Neutered

RCS #	PRIMARY DEPT	SERVICE	FEE BREAKDOWN
			\$20 - Additional for repeat impound
			\$10 - Daily feed & care
			<u>OWNER RELEASE:</u>
			\$65 - Quarantine
			\$25 - Immediate Euthanasia
			Non-Immediate Euthanasia -\$40 Small /
			\$50 Med. / \$70 Lrge
			\$40 - Dead animal pickup (licensed)
			\$50 - Dead animal pickup (unlicensed)
			\$15 - Dead animal (owner deliver)
			\$8 - Rabies
			Vet fee- Public rate less 20%
			\$30 - Other Services
S-103	Street Maint.	Vacant Lot Clearing Service	Contractor's bill to City plus 25% overhead
S-110	Recreation	Sports Program	120% of direct costs
S-111	Recreation	Special Events	120% of direct costs
S-118	Recreation	Contract Recreation Classes	105% of direct costs
S-121	Recreation	Trips & Tours	125% of direct costs
S-122	Comm Serv	Special Event Permit	\$100 per application
S-123	Water	Meter Installation Service	1" meter - \$2,485
			2" meter - \$3,365
			3" meter- \$5,540
			4" meter - \$6,335
			6" meter - \$8,655
S-123.1	Water	Meter Testing Service	No charge if meter is running fast
			\$145 per request otherwise

RCS #	PRIMARY DEPT	SERVICE	FEE BREAKDOWN
S-124	Water	Hydrant Meter Rental Service	\$85 per account plus \$1,000 deposit \$30 per move if hydrant needs to be moved \$10 per residential unit for construction wtr
S-124.1	Water	Fire Service Installation	4" meter - \$4,630 6" meter - \$4,870 8" meter - \$5,360
S-124.2	Water	Water Service Abandonment	\$1715 per abandonment
S-124.3	Water	Fire Hydrant/Water Valve Abandon	\$2160 per abandonment
S-125	Finance	Water Turn On/Off Service	\$25 each re-opened account plus \$10 for same day service \$75 lock-off fee for non-payment \$10 per each delinquent notice sent \$10 tagging
S-128	Finance	New Water Account Setup	\$30 new account (w/ turn-on), or + \$10 for same day turn-on \$10 name change(family, roommate, landlord)
S-129	Finance	Delinquent Bill Processing	\$10 per delinquent bill (30 days past due)
S-130	Public Works	Sewage/Haz Material Spill Response	Charge Fully Allocated Hourly Rates for all responding personnel, plus any outside costs, materials, and equipment.
S-30.1	Building	Condo Conversion Inspection	\$75 per application & \$66 per unit inspected
S-135	Public Works	Tree Planting Request	None materials for larger trees
S-137.1	Comm Svs	Banner Hanging	\$200 per request
S-138	Finance	Returned Check Processing	\$20 per NSF check

RCS #	PRIMARY DEPT	SERVICE	FEE BREAKDOWN
S-140	Various	Document Printing & Copying	Basic Look-up - No charge Photocopying - \$0.30 per page Large documents - \$0.50 per page Special maps - \$1.00 per page Maps, scale 800 - \$2.50 per page Maps, scale 600 - \$5.00 per page additional \$2 per each bound document City Budget - \$35 City CAFR - \$15
S-141	City Clerk	Agenda Mailing Service	\$35/year per type
S-142	City Clerk	Tape Reproduction/Listening	City Clerk: Tape copy - \$15/ea
S-144	City Clerk	City Code Update Service	Code Update - actual cost of the supplement Complete Municipal Code - \$150 each
S-145	City Clerk	Document Certification	\$16 per certificate
S-146	City Clerk	Processing fee to film in public right of way	\$110 per application
S-147	Recreation	Building Rental	Charge what market will bear (maximize revenue and usage of bldg)

* Fee includes Direct NPDES cost and share of NPDES Program Administration cost.

** The City should collect sales tax for this service.

RESOLUTION NO. 26

A RESOLUTION OF THE WESTMINSTER PUBLIC FINANCING AUTHORITY ADOPTING THE CITY OF WESTMINSTER BUDGET FOR THE 2006-08 FISCAL YEARS, AND APPROPRIATING FUNDS FOR FISCAL YEAR 2006-07 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 2004 Subordinate Tax Allocation Notes, Series A (Community Center)
- \$3.1 million 2004 Subordinate Tax Allocation Notes, Series B (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 2006-08 proposed budget for the City of Westminster in the following amounts:

1998 Refunding Series A & B	\$1,384,970
Installment Sale Agreement	\$257,850
2004 Subordinate Tax Allocation Notes, Series A	\$2,106,225
2004 Subordinate Tax Allocation Notes, Series B	\$1,094,035

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 14th day of June, 2006, by the following vote:

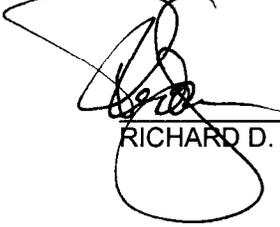
AYES: AUTHORITY MEMBERS: RICE, FRY, MARSH, QUACH
NOES: AUTHORITY MEMBERS: NONE
ABSENT: AUTHORITY MEMBERS: NONE


MARGIE L. RICE, CHAIRMAN

ATTEST:


MARIAN CONTRERAS, SECRETARY

APPROVED AS TO FORM:



RICHARD D. JONES, CITY ATTORNEY

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 14th day of June, 2006.



Marian Contreras, Secretary

RESOLUTION NO. 180

A RESOLUTION OF THE WESTMINSTER REDEVELOPMENT AGENCY ADOPTING THE BUDGET FOR THE 2006-08 FISCAL YEARS, AND APPROPRIATING FUNDS FOR FISCAL YEAR 2006-07 ONLY

WHEREAS, the Executive Director of the Westminster Redevelopment Agency has prepared and submitted to the Agency a proposed budget for the fiscal years 2006-08; and

WHEREAS, the Agency Board has at public meetings reviewed and amended the proposed budget for the fiscal years 2006-08; 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 2006-08 budget, and appropriates funds for fiscal year 2006-07 only, and capital improvement schedule for the Westminster Redevelopment Agency as presented and amended at the Agency meeting of June 14, 2006;

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 \$1,619,841 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

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
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
Department	A group of related activities aimed at accomplishing a major service or regulatory
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
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 Expenditures	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 disbursement 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
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
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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