

Westminster, California



Budget 2008-2010
Adopted

City of Westminster Elected Officials



Margie L. Rice
Mayor



Andy Quach
Mayor Pro Tem



Frank G. Fry
Council Member



Kermit D. Marsh
Council Member



Tri Ta
Council Member

Ramon Silver City Manager

Community Development Director.....	Don Anderson
City Clerk.....	Marian Contreras
Finance Director/City Treasurer.....	Paul Espinoza
Police Chief.....	Andrew Hall
Community Services Director.....	Greg Johnson
City Attorney.....	Richard D. Jones
Director of Personnel & Risk Management.....	Eddie Manfro
Assistant to the City Manager.....	Tami Piscotty
Public Works Director/City Engineer.....	Marwan Youssef



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TRANSMITTAL



City of Westminster

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MARGIE L. RICE
MAYOR

ANDY QUACH
MAYOR PRO TEM

FRANK G. FRY
COUNCIL MEMBER

KERMIT D. MARSH
COUNCIL MEMBER

TRI TA
COUNCIL MEMBER

RAMON SILVER
CITY MANAGER

June 25, 2008

TO: Honorable Mayor and Members of the City Council
SUBJECT: Annual Budgets – Fiscal Years 2008–2009 and 2009-2010

I am pleased to present the 2008–2009 and 2009-2010 Annual Budget to the Mayor and City Council.

This budget is the first year of a two-year budget. This two year budget was prepared during an, as of yet, unsolved State budget crisis that has put local government revenues at risk of “take-aways” by the Legislature and Governor to help compensate for declining State revenues and increased State spending. The Governor presented his budget recommendations on May 15, which was too late to incorporate into our budget process.

The Legislature is expected to continue to consider local government revenue cuts as the State Budget is debated for 2008-09. We cannot predict what cuts, if any, will be adopted. As such, there may be a need to revisit this budget after the State budget is adopted.

In the fiscal year 2008-2009 and 2009-2010 budget, you will see a separate column for each fiscal year. The City’s overall anticipated revenues (including operating transfers in) for all funds for the fiscal year 2008-09 amounts to \$180,774,934. Of this amount, anticipated General Fund Revenues (including overhead charges & transfers in) amounts to \$44,492,437 and comprise 25% of the City’s total revenues and transfers in. The operating budget (including operating transfers out) for the overall City for all funds amounts to \$181,311,192. The General Fund operating budget (including total transfers) amounts to \$46,822,333. The General Fund operating budget makes up 26% of the City’s overall operating budget for the fiscal year 2008-09.

The operating funds are balanced as submitted without the need to raise taxes, cut programs or personnel. As stated, the General Fund operating revenues, (including overhead charges and transfers in) are expected to total \$44,492,347 for fiscal year 2008-09 and \$45,712,629 for fiscal year 2009-10. Operating expenditures, including transfers out, are expected to total \$46,822,333 for fiscal year 2008-09 and \$45,712,577 for fiscal year 2009-10. The proposed fiscal year budget 2008-09 will result in a reduction in the General Fund Balance in the amount of \$(2,329,896) and fiscal year 2009-10 will result in a contribution to the General Fund

Balance in the amount of \$52. The reduction in 2008/09 is a result of the one-time Police Supplemental Retirement Annuity Payment of \$2,503,000.

Presently, there are 20 remaining participants for the City's PARS (Public Agency Retirement Services) Supplementary Retirement Plan. Per discussion with Dennis Yu of PARS, it is projected that over the next 22 years, the City would pay out approximately \$3.75 million in benefits to its existing plan participants. By paying a single lump sum premium cost of \$ 2.31 million to annuitize the benefit, the City could save \$1.44 million over that same period of time. This single lump sum payment would be paid out of General Fund Reserves and would result in an annual operating savings of \$240,000 to both the General Fund and Employee Benefits Fund.

The City's General Fund revenue estimates are essentially level with the current year's revised budget. Compared to the fiscal year 2007-08 revised revenue estimates, the fiscal year 2008-09 General Fund Revenues (including transfers in and overhead charges) are projected to show a modest increase of \$642,541 (or 1.5%). Several factors have contributed to this increase. Sales tax is projected to reflect a slight decrease from the prior revised budget in the amount of \$380,000 (or -2.3%). This slight decrease is based on estimates prepared by the City's sales tax consultant, HdL Coren & Cone. Property tax is estimated to increase over the prior year revised budget by \$389,912 (or 4%). This increase is based on estimates received from the Orange County Auditor/Controller's Office and the City's property tax consultant, HdL Coren & Cone.

Other General Fund Revenue fluctuations from the prior fiscal year include a reduction in Property Transfers Tax of \$195,000. This is based on a decrease in home sales and property transfers expected to take place in the next fiscal year. Intergovernmental Revenues are anticipated to decrease by \$183,500 due to a reduction in State Motor Vehicle in Lieu Tax Funds resulting from a decline in new motor vehicle sales and the elimination of the mandated cost reimbursement by the state. Charges for services are also anticipated to decrease from the prior year revised budget by \$152,050.

The General Fund operating budget (including transfers out) for the fiscal year 2008-09 has increased by \$3,995,663 (or 9%). A number of factors have contributed to this increase. The most significant increase to the General Fund's operating costs is in the area of Public Safety. As with the 2007-08 budget, the Public Safety costs continue to represent the largest portion of the General Fund budget (82%). The Police budget has increased by \$1,304,929 (or 5.1%) when compared to the prior year revised budget. The lion's share of this increase is due to City Council approved Westminster Police Officers Association Memorandum of Understanding (MOU) contract. As with last year, the Orange County Fire Authority (OCFA) contract cost increase is again within the 4% threshold. As noted above, the 2008-09 Budget also includes a one-time transfer to the Employee Benefits fund for the Police Supplemental Retirement Annuity Payment of \$2,503,000.

The General Government budget has also shown an increase of \$51,831 (or 4.3%) when compared to the prior year revised budget. This increase is due to the Council approved Management/Administrative/Confidential Contract and Municipal Employees contract, which includes a salary adjustment and other negotiated benefits.

The Community Services budget has also increased from the prior Council approved budget. Overall, the Community Services budget increased by \$147,852 (or 7.6%) and is largely due to the recent Council approved Management/Administrative/Confidential Contract, the TET Parade and the Founder's Day Parade and events.

The Public Works Department reflects a budget increase when compared to the prior year revised budget. As with the other General Fund programs, this increase is due to the Council approved Management/Administrative/Confidential Employees Contract and increases in the Municipal Employees Labor contract.

The budget includes a continuation of the General Fund 1% Budget Contingency and a 5% Emergency Reserve that was 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 indentified 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 most important assumptions that the staff have used are:

- Sales tax revenues will total approximately \$16.5 million. This projection is based upon retail sales decreasing slightly from the prior fiscal year. The budgeted decrease of \$380,000 has taken into consideration both the increase in sales taxes generated from Giant RV and the decrease in sales tax resulting from an anticipated decline in new car sales, and general consumer goods. In addition, lumber and building materials are anticipated to decline due to a slow housing construction recovery that is not expected till 2010-11.
- Total Property tax revenues are expected to total \$10.2 million.
- Fiscal year 2008-09 Infrastructure Revitalization Project revenues will be budgeted as a part of the mid-year budget review in early 2009, as has been the practice for the past four years.
- Fiscal year 2009-10 Infrastructure Revitalization Project revenues will be budgeted as part of the mid-year budget review in early 2010, as has been the practice for the past four years.

- The Capital Improvements Program will be funded in 2008-09 as follows:

Street Projects:

Gas Tax Fund	200,000
Measure M Fund	2,730,000
Street Improvements Grants	5,010,318
Traffic Impact Fees	90,000
Redevelopment (IRP)*	<u>2,909,000</u>
Total	10,939,318

Park Dedication Fund	27,920
CDBG Fund	465,000
Water Utility Fund	620,000
Equipment Replacement Fund	851,400
Information Systems	177,000
Redevelopment Agency	8,870,000
Redevelopment Projects (IRP-Non Street)*	1,383,000
Low Moderate Housing	6,000,000

*Approved by the City Council at Mid-year budget review 2007-08.

There are, still needed, and as of yet unfunded capital projects. The Public Works Director is developing a comprehensive capital improvement budget for the future which will list all necessary projects for the years to come. It will be brought forward to the Mayor and City Council at a later date. 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 are recommended to continue housing rehabilitation efforts in addition to providing assistance for construction of additional rental housing in compliance with the State Redevelopment Law. The Infrastructure Revitalization Plan (IRP) portion of the Redevelopment Agency will provide \$2.9 million for residential street and right-of-way repairs, \$700,000 for water system improvements, \$133,000 for park improvements and \$550,000 for non-residential street and right-of-way repairs.

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

On February 24, 2007 the Mayor and City Council developed a list of Priority Goals for the City. These goals provide the direction and priorities for staff to follow. These Priority Goals are as follows:

- Complete the design and approve the financial plan for the new Police Facility, including adequate parking for the entire Civic Center.
- Continue activities to be a business-friendly city in the areas of business retention/attraction, including efforts to attract “certain” businesses in various parts of City (Mall, Little Saigon)
- Explore the feasibility of providing certain city services into outlying areas of Westminster (i.e., Little Saigon), similar to City Hall at the Mall.
- Provide funding for and work with the Chamber of Commerce to replace the Chamber of Commerce’s existing building and make necessary site improvements to demonstrate the City’s business friendly environment.
- Maximize revenues received from the existing tax rates for the City’s sales tax, bed tax, and property tax; insure a balanced approach to development to enhance revenues.
- Take action to improve the overall appearance of the City (i.e., streetscape improvements; enforcement of Codes; City efforts to maximize private and public property appearance) for purposes of encouraging positive investment.
- Commission the Urban Land Institute’s Technical Advisory Panel to evaluate Little Saigon for its long-term viability.
- Work with all of the school districts that serve Westminster to cooperate more effectively on our mutual goals.

In this current fiscal year, staff has made great strides in meeting these goals and has also achieved several additional 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:

Community Development Department

- An Agency Disposition and Development Agreement has been prepared for Habitat on the property at 139331 Cedar Street to provide affordable home ownership opportunities.
- An Agency Disposition and Development Agreement is being prepared for 280 Hospital Circle to provide up to 38 affordable workforce rental housing units.

- The Owner-Occupied Housing Rehabilitation Program has provided 23 grants of \$5,000 each to lower income households to repair their mobile homes.
- The Owner-Occupied Housing Rehabilitation Program (HELP) has provided 10 loans to low and moderate income households to repair their single family residences.
- Issued over 1,500 building construction permits.
- Conducted over 11,000 inspections of buildings under construction.
- Issued or renewed over 5,800 business licenses.
- Adopted and amended 2007 California Building Codes, based on the most current and updated International Building Codes.
- Coordinated with Insurance Services Office (ISO) and re-instated the excellent Building Code Effectiveness Grading Classification.
- Model City for adopting a “Mandatory Shopping Cart Retrieval” ordinance, which requires all merchants offering ten (10) or more carts to patrons to install a shopping cart containment device.
- Increased staffing levels to streamline the elimination of blight and improve service levels to the public.
- Amended Graffiti ordinance related to the areas of prosecution, rewards, and increased penalties. The amendment is intended to restructure the process and provide for increased sanctions.
- Processed over 1,500 Code Enforcement cases; of which contained high volumes of complex cases ranging from substandard housing to unpermitted buildings and expansions.
- Code Enforcement, working in partnership with Finance, completed all Outstanding Economic Development Initiative (EDI) – Special Project Grants to receive total grant funding from HUD in the amount of \$1,061,778.
- Code Enforcement played a vital role with 32 Special Events, including the TET Parade, and Founder’s Day Celebration.
- Successfully coordinated the bi-annual Weed Abatement Program and received 100 percent voluntary compliance for abatement of overgrown vegetation.
- Created the Trash Bin Door Hanger as an education tool to notify the public of the ordinance change related to the storage of trash bins.

- Initiated the preparation of the Housing Strategy.
- Conducted workshops with property owners on Moran and Westlake Streets to help plan the transitioning of the area from industrial to retail.
- Adopted new ordinance allowing homeowners to use small accessory structures while establishing strict standards to preclude conversion of such structures into dwelling units.
- Updated City's website allowing the public to access planning commission staff reports.
- Worked with Planning Commission to revise parking ordinance.
- Assisted with design and development of the City-Chamber Building and Police Building.
- Completed new computerized permitting and licensing system.
- Continue to assist in marketing the City at the annual ICSC convention.

City Manager's Office/Economic Development

- Pursuit of projects to enhance existing revenue sources and improve the infrastructure and appearance of the City.
- Conducted various high profile events including the State of the City, the International Conference of Shopping Centers and interaction with federal legislators as part of the federal appropriations process.
- Attracted new businesses, such as Giant RV and retained existing high quality companies through various economic development efforts.
- Prepared an Economic Development Strategy to provide a Mayor and City Council adopted program to guide staff reports.
- Successfully and effectively held a number of community workshops for the Moran/Bishop Streets Reuse and Rezoning Plan.
- Coordinated the University of California, Irvine, Graduate School of Urban Planning Westminster Mall Reuse Study.
- Successfully assisted the Miriam Warne Trust to identify and select a developer for their Brookhurst/Bolsa site.
- Prepared an RFP for the Video Streaming software to allow interested parties to view Westminster events around the world.

City Clerk's Department

- Archive of Council/Agency Minutes and Agendas with links to Staff Reports on City's Web Site.
- Completion of RFP Process for City-Wide Electronic Document Management System.
- In partnership with the Finance Department, compliance with the City's Records Management Policy and Retention Schedule, held "Free the Files" Day at City Hall and Off-Site Storage Facility.

Finance Department

- Successfully refinanced the 1998 Series Civic Center and Water System Variable Rate Demand Certificates of Participation (COPs) to a lower fixed rate COP.
- Successfully refinanced the 1997 Series Variable Rate Tax Allocation Bond (TAB) to a lower fixed rate TAB.
- Implemented Transient Occupancy Tax audits resulting in over \$20,000 in additional revenues.
- Worked in partnership with the Police Department in successfully coordinating the RFP process and award for the City's EMS Emergency Transportation Services contract.

Human Resources

- Conducted recruitments to fill vacancies in all City departments.
- Process payroll data entry for approximately 275 full time employees and 200 part time employees.
- Conducted annual benefits open enrollment for full-time employees and approximately 225 retirees.
- Administered labor contracts and informed employees of City-wide policies and procedures.
- Administered the City's cafeteria benefits program and retirement program.

Police Department

- Developed and managed programs that reduce perception of crime, encourage citizen participation and improve community safety.
- Applied for and awarded grant funding for enhancement of crime scene investigation, traffic enforcement and human trafficking.

- Provide department staff with knowledge and training necessary to carry out the Department's mission, with a significant emphasis on Personnel Development and training.
- Reassigned one detective to the Drug Enforcement and Administration Task Force.
- Secured federal funding for the Little Saigon Asian Criminal Enterprise Initiative and reassigned three officers to a special investigative team responsible for investigation criminal enterprises.

Information Services

- Office 2007 installed on all computers and employees trained on its use.
- Updates completed to Eden (financial and payroll) and HdL (permits and license) systems.
- Pictometry oblique aerial system upgraded.
- New aerial orthophotography completed.
- Replaced 60 desktop and 8 laptop computers.
- Patrol Mobile Data Computer RFP issued and vendor selected.
- New wireless communication (Verizon Wireless) installed in patrol vehicles improving data communications for patrol officers.
- Updated data communication network for ISE software and Coplink

Community Services Department

- Active in marketing City rental facilities to increase revenues.
- Worked closely with the nearby school districts to maintain financial partnership for crossing guard program.
- Planned and provided a safe and entertaining 4th of July Program to City residents.
- Planned and coordinated the Founder's Day Festival and parade at the Civic Center.
- Provided cable television broadcasts of City Council meetings and other community oriented events.

Public Works Department

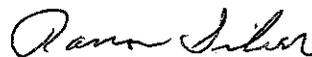
- Obtained **\$2.3 million** (two million three hundred thousand dollars) in competitive grant funds.

- Worked collaboratively with OCTA to extend the Beach Boulevard landscaped median to Garden Grove Boulevard, as part of the SR-22 improvement project.
- Improved right-of-way concrete, parkways, and AC pavement on 95 residential street sections and installed seven bus pads along major arterials.
- Completed constructing street improvement projects on Hazard Avenue from Magnolia Street to Beach Blvd. and Hoover Street from Hazard Avenue to Trask Avenue.
- Completed constructing street widening and tree plantings project along Rancho Road from Navy Railroad tracks to Bolsa Chica Road.
- Completed constructing 1.5 miles of raised landscaped medians on Westminster Blvd. from Beach Blvd. to Bushard Street with two monument signs.
- Provided construction support and inspections for 25 development projects including 7-11, Moran Senior Housing, and Beach/Edinger development.
- Issued more than 100 encroachment permits City-wide.
- Maintained compliance with NPDES requirements.
- Completed the installation of a new traffic signal system at Newland/Oasis and Edwards/Trask and added protected left-turn phasing, as a safety enhancement, at the intersections of Goldenwest/Hazard, Goldenwest/Trask and Westminster/All American Way/Monroe.
- Completed City wide graffiti program block wall painting.
- Removed foliage and planted 25 trees at the Mc Fadden Avenue overpass.
- Installed K-rail and signage at Rancho Road & Bolsa Chica to improve traffic safety at that intersection.
- Installed waterless urinals at several City buildings.
- Replaced 10 automobiles, 15 light trucks, 5 motorcycles from the City's fleet.
- In November 2007 the City of Westminster met or exceeded all State requirements and passed inspection related to water quality matters.
- Completed work on Water Well #75a off of Goldenwest Street.
- Consumer Confidence reports were complete and distributed on time.
- 150 water service lines were replaced.

- 13 water main breaks were repaired and corrected.
- Over 20 required government reports were completed and submitted on time to State agencies.
- Continue to meet NPDES requirements.
- Continue to implement the residential street repair program.
- Responded to requests for pothole repairs within 1-2 business days.
- Continue to respond to CAP and grind sidewalk differentials with 30 days of notification.
- Completed curb, sidewalk and gutter management plan.

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

Respectfully submitted,



Ramon Silver
City Manager

The City of Westminster continues to experience low to moderate economic growth in most areas. Taxes are the largest revenue source. As indicated in the table below, total taxes (including the Redevelopment Agency) for 2008-09 are projected up 1.64% over last year.

The most significant increase is in total property tax revenue. Projected property taxes reflect an increase of just under \$1.6 million over the revised fiscal year 2007-08 adopted budget. The Westminster Redevelopment Agency is receiving its eighth year of tax increment revenue from the Infrastructure Revitalization Plan (IRP). Based on estimates provided by the County of Orange Auditor Controller and the Rosenow Spevacek Group, it is anticipated that the City's/Agency's overall property tax revenue will increase slightly from the prior year revised budget.

Sales tax revenues are projected to decrease slightly when compared to the revised fiscal year 2007-08 budget. Anticipated sales tax revenues are expected to decrease by \$240,000 when compared to the prior year's revised budget. This projection was based on expected economic trends and declines 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 decrease in 2008-09 but start to recover in the second half of 2008 and into 2009. The City will receive the results of the fourth quarter sales tax in mid March 2009.

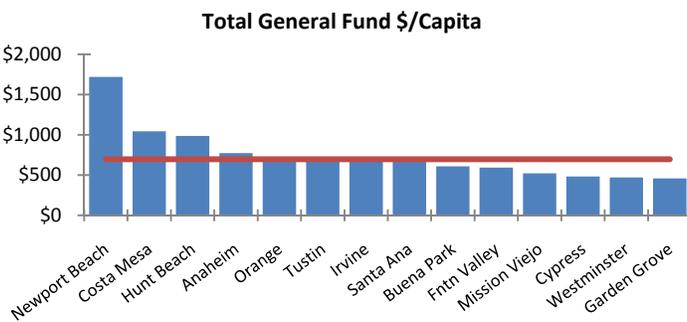
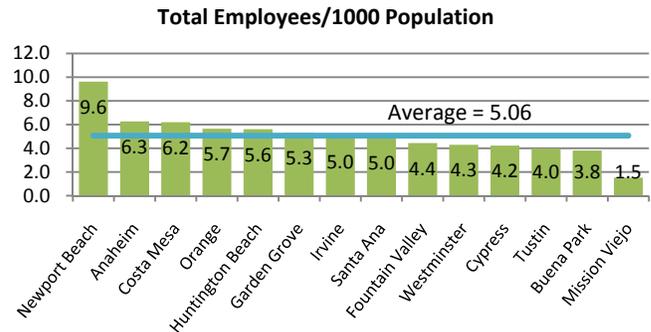
	<u>2007-08</u>	<u>2008-09</u>	<u>% Change</u>	<u>2009-10</u>	<u>% Change</u>
Property Tax	\$45,371,977	\$46,969,862	3.52%	\$48,466,073	3.19%
Sales Tax	16,721,000	16,481,000	-1.44%	17,104,630	3.78%
Other Taxes	<u>8,828,000</u>	<u>8,635,000</u>	-2.19%	<u>8,806,500</u>	1.99%
Total Taxes	<u>\$70,920,977</u>	<u>\$72,085,862</u>	<u>1.64%</u>	<u>\$74,377,203</u>	<u>3.18%</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 2008-10 is 4.3.

On a benchmark basis, Westminster's ratio of 4.3 ranks 15% below the County average of 5.06 per 1,000 population.

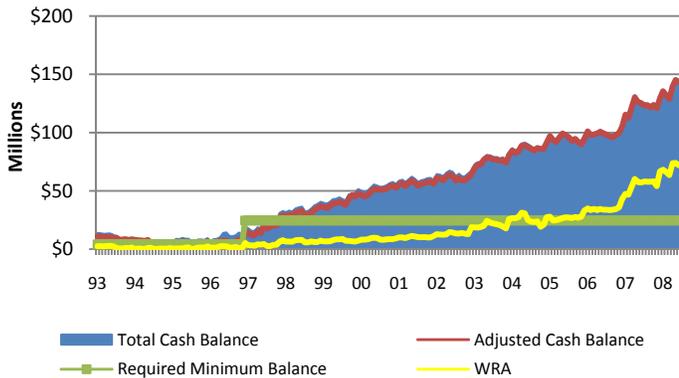


City Costs

Westminster also ranks among the lowest in general fund costs per capita. The 2008-09 Budget equates to a per capita cost of \$470.

Westminster's per capita cost of \$470 is 32.5% below the \$697 average of the fourteen Orange County cities surveyed. In fact, most 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.

City and RDA Investment Portfolio Balances



Liquidity Levels

The City/Agency's ending portfolio balance increased for the fourteenth year in a row. The City's June 30, 2008, portfolio increased 14.5% from the June 30, 2007, ending balance, from \$126.5 million to \$144.8 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 286 days for 2008-09 and 275 for 2009-10. This stability is due in part to revenues coming in higher and expenses under budget in prior years.

2008-10 Budget Overview

The 2008-10 Budgets continue to maintain existing service levels. The overall City budget is up \$13,812,477 or 14.8%, in 2008-09 and decreases 8.7% in 2009-10. The increase in expenditure levels in fiscal year 2008-09 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 2008-09.

	<u>2007-08*</u>	<u>2008-09*</u>	<u>% Change</u>	<u>2009-10*</u>	<u>% Change</u>
General Funds	\$45,800,836	\$47,483,429	3.7%	\$48,939,618	3.1%
Redevelopment	15,101,467	14,735,558	-2.4%	24,616,300	67.1%
Special Revenue	7,306,206	7,520,715	2.9%	7,066,705	-6.0%
Water Utility	12,086,045	12,606,551	4.3%	13,223,665	4.9%
Agency	39,904	37,141	-6.9%	40,195	8.2%
Capital Projects	<u>13,278,097</u>	<u>25,041,638</u>	<u>88.6%</u>	<u>4,237,920</u>	<u>-83.1%</u>
Total	<u>\$93,612,555</u>	<u>\$107,425,032</u>	<u>14.8%</u>	<u>\$98,124,403</u>	<u>-8.7%</u>

* Capital projects include both City and Redevelopment projects. Actual 2007-08 CIP budget = \$43,566,590 which includes prior year budgets. \$25,041,638 is the 2008-09 and \$4,237,920 is the 2009-10 amount allocated to projects as part of the adopted budget.

Overall salary and benefit budgets are up approximately 3.3% in 2008-09 and another 3.6% in 2009-10 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). Based on the increase in both the City's and Agency's investment portfolio over the past fiscal year, it is expected that overall interest earnings from these portfolios will also increase. The 89% increase in capital projects is a result of one-time appropriations for capital projects such as the Construction of the City/Chamber of Commerce Building, property acquisition, housing assistance, Bolsa Chica medians, and Goldenwest Street improvements. The 2009-10 capital projects budget does not include all of the projects from Gas Tax, Measure M, Traffic Impact Fees, and CDBG funding and will be revised when the 2009-10 Budget is reviewed prior to the end of fiscal year 2008-09. The 67.1% increase in Redevelopment for 2009-10 is due to an anticipated debt service payment on the Police facility. Additional Redevelopment increases continue to result from the Infrastructure Revitalization Plan (IRP) allocation, which allows for major residential and street repairs.

Major Issues

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

- **Staffing Changes**
The 2008-10 Budgets includes the following position title changes: Assistant to the City Manager was changed to Assistant to the City Manager/Economic Development Manager in the City Manager's Department and a Rehabilitation Specialist was changed to an Administrative Assistant II in the Community Development Department.
- **Employee Compensation**
The adopted budget includes the projected increases in the PERS employer rate for retirement costs for both 2008-09 and 2009-10. The adopted budget also includes contracted pay increases for its Municipal Employees, Administrative/Management Employees and the POA (Police Officers Association) Employees.
- **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 2008-10 Budgets maintain a balanced revenue and expense picture however the General Fund Balance will reflect a net reduction. This reduction is the result of a one-time transfer to the Employee Benefits Fund in the amount of \$2.5 million. Because of this one-time transfer, the General Fund Balance will show reduction in the amount of \$2,329,896 in fiscal year 2008-09 and a contribution to the General Fund Balance in fiscal year 2009-10 in the amount of \$52.

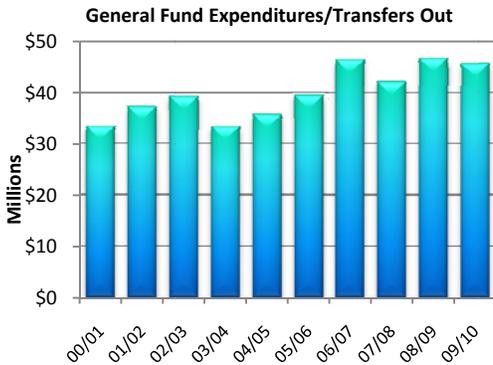
Presently there are 20 remaining participants in the City's PARS (Public Agency Retirement Services) Supplementary Retirement Plan. Per discussion with representatives from PARS, it is projected that over the next 22 years, the City would pay out approximately \$3.75 million in benefits to existing plan participants. By making a single lump sum premium payment of \$2.31 million to annuitize the benefit, the City could save over \$1.4 over that same period of time. To make this single lump payment will require a transfer from the General Fund Balance to the Employee Benefits Fund. It would be helpful to note, that without the consideration of the single lump sum payment, the General Fund Budget for fiscal year 2008-09 would result in a contribution (increase) in the amount of \$173,104.

The 2008-10 Budgets include all existing programs, all services and staffing levels included in the prior fiscal year as well as continuation of the contingency protections.

	2007-08	2008-09	% Change	2009-10	% Change
Revenue/Transfers In	\$43,849,896	\$44,492,437	1.5%	\$45,712,629	2.7%
Expenses/Transfers Out*	<u>42,826,670</u>	<u>46,822,333</u>	9.3%	<u>45,712,577</u>	-2.4%
Ending Fund Balance/(Deficit)	<u>\$1,023,226</u>	<u>-\$2,329,896</u>		<u>\$52</u>	

*Excluding Emergency Reserve

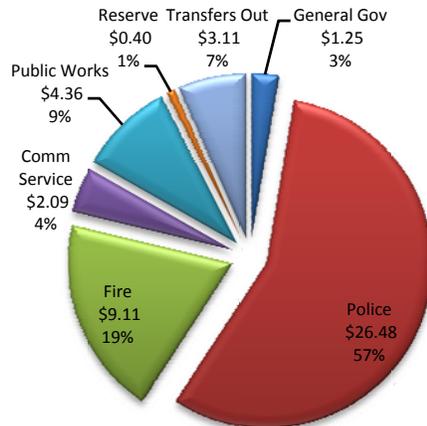
As in the past, the largest component of the general fund is Public Safety. Public Safety costs comprise 76% of all general fund expenditures. After Public Works at 9%, the remaining 15% is made up of Capital Improvement Projects, Community Services, Finance, and City Administration. In fact, only 3% of the general fund budget goes toward funding general administration of the City.



The adopted general fund expense budget is up from the 2007-08 revised budget. The overall budget increased 9.3% in 2008-09 and is down 2.4% in 2009-10. The police budget is up 4.4% for 2008-09 and 3.2% for 2009-10 due to the City Council approved Westminster Police Officers Association Memorandum of Understanding (MOU) contract, Municipal Employees Associations Memorandum of Understanding (MOU) contract and the Compensation Plan for the Management/Administrative/Confidential employees. Additionally the contractually obligated medical cost increases and the

OCFA contract increase, that is limited to 4%, have also contributed to the overall General Fund Budget increase.

General Fund revenue is budgeted at an increase of 1.5% over the 2007-08 revised budget. Highlights include:



- A 3.5% increase in investment income due to a larger investment portfolio available in the fiscal year 2008-09 and historically low interest rates in the prior years.
- A slight decrease in sales tax revenue from the 07/08 revised budgeted amount is expected. This projection reflects a decline in auto sales, declines in building/construction materials and general consumer goods. 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 continue to 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. Total sales tax (Sales Tax and Sales Tax in Lieu) revenue accounts for 37% of total general fund revenues.
- Utility Users Tax revenues accounts for 12% of total General Fund Revenues and are projected at \$5.5 million, based upon the existing 4% rate and current fiscal year revenues. The Utility Users 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 \$10.1 million which accounts for 23% of total General Fund Revenues and reflects a modest increase from the current fiscal year. This increase is due to the continued increases to property values in the City.

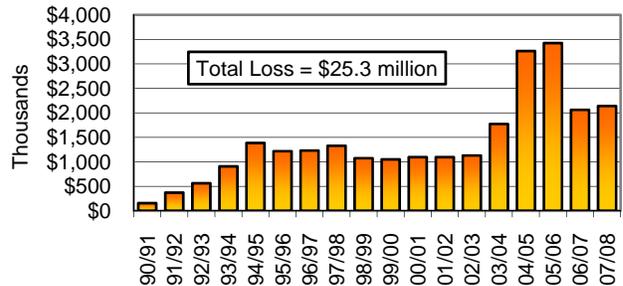
- Intergovernmental revenues are projected to come in under the revised fiscal year 2007-08 budget in the amount of \$183,500. This reduction is based on the projected State elimination of the Mandated Claims revenues and the elimination of Proposition 172 funds.

There are some general concerns that, while they may not impact the 2008-10 Budgets, certainly may create funding issues as the City looks to the future. These issues include:

- State Revenue Shifts

The 2008-10 Budgets were prepared during an, as of yet, unsolved State budget crisis that has put local government revenues at risk of “take-aways” by the Legislature and Governor to help compensate for declining State revenues and increased State spending. The Governor presented his budget recommendations on May 15, which was too late to incorporate into our budget process. Additionally, the Legislature is expected to continue considering local government revenue cuts as the State Budget is debated for 2008-09. We cannot predict what cuts, if any, will be adopted. As such, there may be a need to revisit this budget after the State budget is adopted. It would be helpful to note Fiscal year 2008-09 will be the third 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.

Total City Revenue Taken by the State



- Sales Tax Revenue

With approximately \$16.4 million budgeted for 2008-09 and 2009-10, sales tax revenue will be nearly 37% of the entire general fund revenue base. A future economic downturn could significantly reduce sales tax revenue.

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	\$5.50 million
Transient Occupancy Tax	0.55 million
Business License Tax	<u>1.22 million</u>
	<u>\$7.27 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:

Gas Tax Fund 210

Gas Tax revenue is projected to decline in the 2008-09 Budget. The decline is based on an outstanding project matching reimbursement from prior years and as such, has inflated the fiscal year 2007-08 estimated intergovernmental revenues. Based on prior years, however the 2009-10 revenues are fairly consistent. Capital projects funded by Gas Tax revenue will be recommended when the 2009-10 budget is reviewed prior to the end of fiscal year 2008-09.

Measure M Fund 211

Measure M revenues for fiscal year 2008-09 are projected to be up significantly from the fiscal year 2007-08 budget. This is due to the City receiving an outstanding project matching reimbursement in the 2008-09 fiscal year. This anticipated receipt has inflated intergovernmental revenues in Measure M, however, when compared to prior fiscal years, revenues not including this one-time reimbursement, appear to be consistent. The City is currently working to complete projects approved in prior years and therefore, added minimal new projects in the 2008-09 Budget. The 2009-10 capital projects funded by Measure M revenue will be recommended when the 2008-09 budget is reviewed prior to the end of fiscal year 2008-09.

Street Improvements Grant Fund 214

The 2008-09 Street Improvements Fund budget shows significant revenue increases over the fiscal year 2007-08. These increases are based on receiving an outstanding project matching reimbursement in the 2008-09 fiscal year and additional grant funding. Capital projects funded by the Street Improvements Grants will be recommended when the 2009-10 Budget is reviewed prior to the end of fiscal year 2008-09.

Traffic Impact Fee Fund 216

Revenues in the Traffic Impact Fee Fund are projected to increase in the 2008-09 Budget. This increase is based on an outstanding project matching reimbursement from prior years and as such, has inflated the fiscal year 2008-09 estimated intergovernmental revenues. Based on prior years, however the 2009-10 revenues are fairly consistent. The 2009-10 capital projects funded by traffic impact fees will be recommended when the 2009-10 budget is reviewed prior to the end of fiscal year 2008-09.

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.

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 projected elimination of the Citizens Option for Public Safety (COPS) program. One of several proposed State budget cuts, the COPS program elimination is anticipated to reduce the State's budget shortfall by \$119 million.

Remaining special revenue programs do not vary significantly from 2007-08.

Capital Improvements

The City will dedicate over \$29 million to capital improvements for 2008-09 and \$4.2 million in 2009-10.

	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>
Streets			
Gas Tax	\$1,000,000	\$200,000	\$500,000
Measure M	670,000	2,730,000	1,000,000
Traffic Impact Fee	330,000	90,000	-
Street Grants	3,675,000	5,010,318	150,000
Redevelopment*	2,050,000	2,909,000	-
CDBG	<u>500,000</u>	<u>465,000</u>	-
Street Total	\$8,225,000	\$11,404,318	\$1,650,000
Water System	580,000	620,000	600,000
Redevelopment	150,000	8,870,000	-
Redevelopment (IRP-Water & non-street)*	1,169,675	1,383,000	-
Low/Moderate Income Housing	1,000,000	6,000,000	1,000,000
Park Projects	103,750	27,920	27,920
CDBG	138,463	-	-
Information Systems	177,000	177,000	177,000
Building Maintenance	106,000	-	-
Equipment Replacement	<u>563,000</u>	<u>851,400</u>	<u>783,000</u>
Total	<u>\$12,212,888</u>	<u>\$29,333,638</u>	<u>\$4,237,920</u>

* 2008-09 IRP funds approved by the City Council at the 2008-09 Mid-year Budget Review

The 2009-10 street projects will be recommended when the 2009-10 Budget is reviewed by the City Council prior to the end of fiscal year 2008-09. The increase in Low/Moderate Income Housing funds is for funding for housing rehabilitation loans to continue efforts to provide Low/Moderate Income Housing in addition to providing assistance for construction of additional rental housing in compliance with the State Redevelopment Law. Finally, the allocation of the 2008-09 IRP funds that allow for major residential street repairs will be allocated by the City Council after the Mid-Year Budget Review.

City Water Utility Fund 600

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

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

	<u>2007-08*</u>	<u>2008-09*</u>	<u>% Change</u>	<u>2009-10*</u>	<u>% Change</u>
Revenue	\$10,547,299	\$11,670,980	10.7%	\$11,670,980	0.0%
Transfers	<u>160,000</u>	<u>160,000</u>	0.0%	<u>160,000</u>	0.0%
Total	<u>\$10,707,299</u>	<u>\$11,830,980</u>	10.5%	<u>\$11,830,980</u>	0.0%
Expense					
Operating	\$12,086,045	\$12,606,551	4.3%	\$13,223,665	4.9%
Transfers	60,000	60,000	0.0%	60,000	0.0%
Capital Projects	<u>637,313</u>	<u>620,000</u>	-2.7%	<u>600,000</u>	-3.2%
Total	<u>\$12,783,358</u>	<u>\$13,286,551</u>	3.9%	<u>\$13,883,665</u>	4.5%

In December 2007 the City Council approved a water rate increase as a result of "pass-through" costs resulting from the decision of the Orange County Water District to increase the replenishment assessment from \$229/acre foot to \$237/acre foot of water pumped. Additionally, the Municipal Water District of Orange County increased purchased water from \$484/acre foot to \$509/per acre foot. Furthermore, due to the recent Federal Court Ruling requiring reduced water pumping to protect the Northern California Smelt and the fact that the State of California is in its 8th year of a drought, it is expected that the City's water rate will be reviewed for a rate increase.

The increase in the water system revenues is based on increase demand by users and is not reflective of increased water rates.

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 refunding of the Agency's Commercial Redevelopment Project No. 1 1997 variable rate Tax Allocation Bonds to fixed rate Tax Allocation Bonds.
- Allocation of the receipts from the Infrastructure Revitalization Redevelopment Plan.
- A fully funded debt service contingency.
- Continued prepayment of prior general fund advances.

In fiscal year 2008-09 the Agency Board will be considering the funding of Tax Allocation Bonds for the construction of a new Police Facility and municipal parking structure. It is anticipated that the cost of both structures will amount to \$80 million to construct. To enable the Agency to issue debt beyond a three year term will require a plan amendment to the Redevelopment Agency's Infrastructure Revitalization Plan. In the fall of 2008, staff will present the Plan Amendment to the City Council/Agency for adoption.

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 improve the financial integrity of the City

The City budgets for 2008-09 and 2009-10 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.

Future Issues

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

- Revenue Stability

At the writing of the fiscal year 2008-10 budget, we have learned that the Governor is proposing a permanent take of redevelopment funds as part of a package proposal to the Legislature to break the current budget stalemate. While we have no language or formal proposal to review, based on an analysis performed by the California Redevelopment Association (CRA), it is estimated that an overall \$200 million annual take away from cities by the state could go on indefinitely. Preliminary calculations performed the CRA on a city-by-city

basis estimated an annual State budget transfer of \$1.4 million from the Westminster Redevelopment Agency.

In 2003-04 the State took \$135 million statewide from redevelopment agencies through an ERAF shift. In fiscal year 2004-05 and 2006-07 the Westminster Redevelopment Agency's ERAF 'contribution' amounted to \$1,253,980 and \$1,425,584 respectively. Then, in November 2006 Proposition 1A was approved. Proposition 1A states that 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.

Instead of calling it an ERAF shift in the Governor's budget package, which it is, this proposal is being termed an increase in pass-through payments, presumable schools, since that is the only way for the State to save money to budget. This is an obvious attempt to get around the State constitutional prohibition (Proposition 1A) on taking redevelopment funds. And, unlike the statutory pass-through payments that were enacted in 1993 which applied only to new project areas, this proposal would apply to all project areas regardless of when they were established.

Other parts of the Governor's package include a temporary increase in the state sales tax of one percentage point to raise \$4.5 billion annually for three years, and a roll-back in spending to last fiscal year's level to save \$2.5 billion

Westminster Mayor and City Council Priority Goals February 24, 2007

- Complete the design and approve the financial plan for the new Police Facility, including adequate parking for the entire Civic Center.
- Continue activities to be a business-friendly city in the areas of business retention/attraction, including efforts to attract "certain" businesses in various parts of City (Mall, Little Saigon)
- Explore the feasibility of providing certain city services into outlying areas of Westminster (i.e., Little Saigon), similar to City Hall at the Mall.
- Provide funding for and work with the Chamber of Commerce to replace the Chamber of Commerce's existing building and make necessary site improvements to demonstrate the City's business friendly environment.
- Maximize revenues received from the existing tax rates for the City's sales tax, bed tax, and property tax; insure a balanced approach to development to enhance revenues.
- Take action to improve the overall appearance of the City (i.e., streetscape improvements; enforcement of Codes; City efforts to maximize private and public property appearance) for purposes of encouraging positive investment.
- Commission the Urban Land Institute's Technical Advisory Panel to evaluate Little Saigon for its long-term viability.
- Work with all of the school districts that serve Westminster to cooperate more effectively on our mutual goals.



GENERAL INFORMATION

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

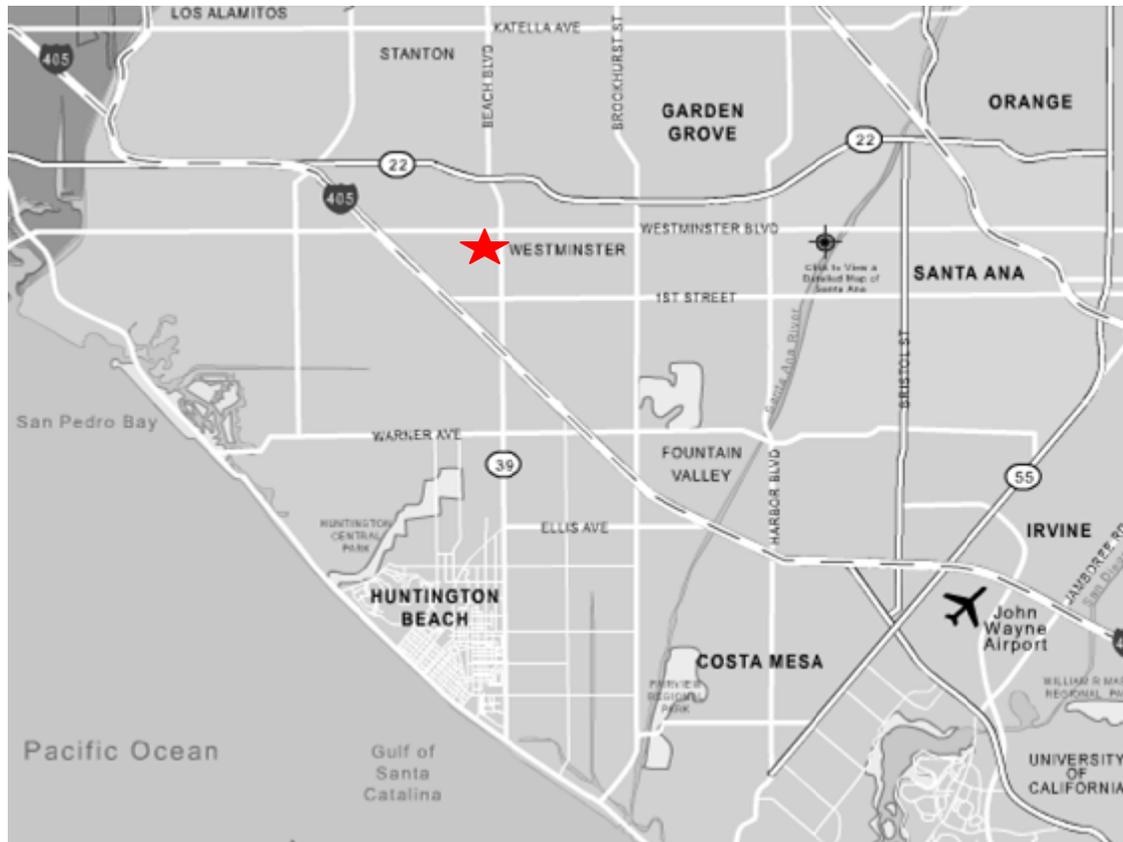
●**Employees**●

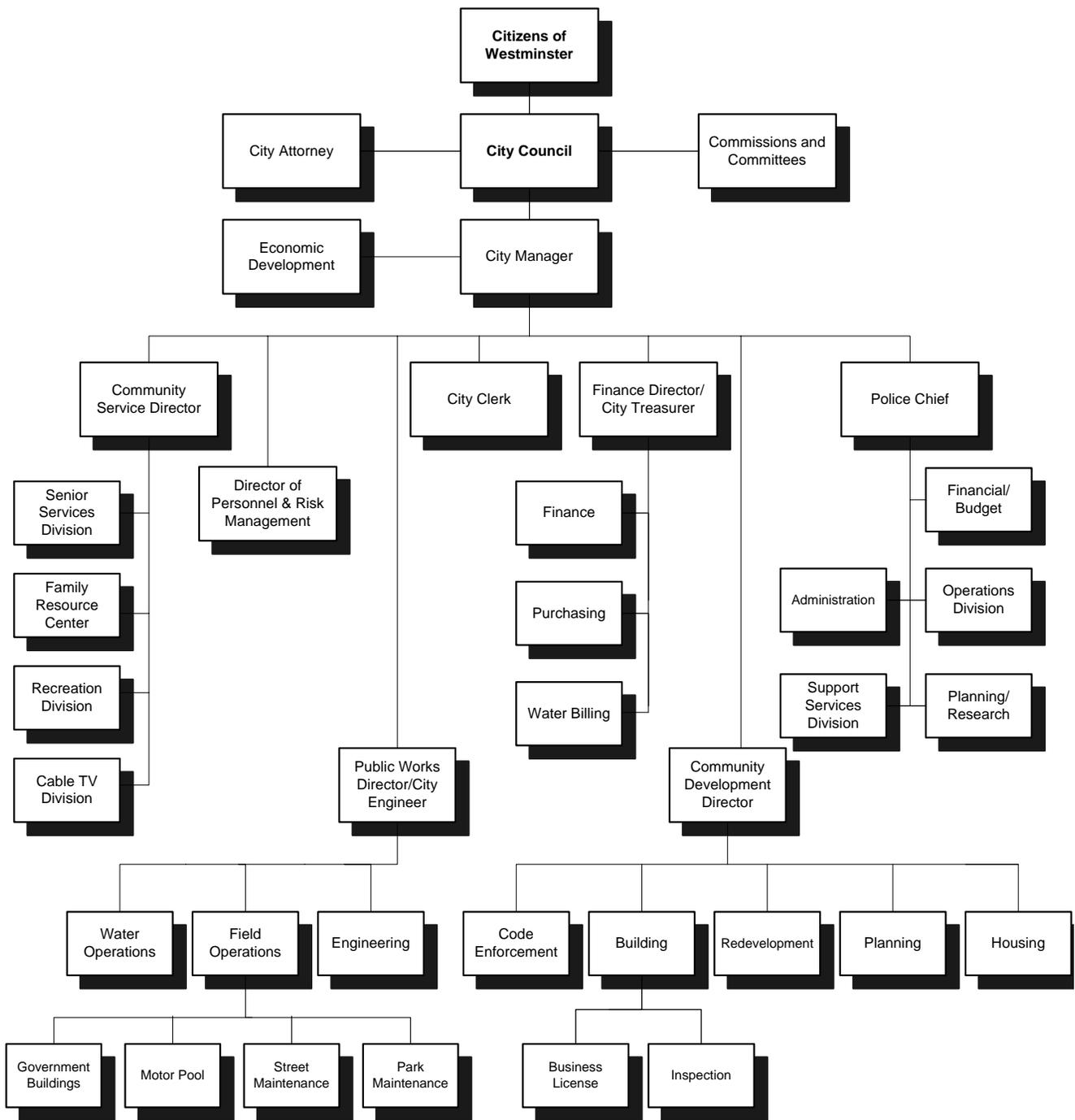
Shall be provided a positive work environment that encourages development and advancement

●**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”





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	44,787
	Votes cast last city election	21,993
	% Voting last city election	49.1%

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	2007	92,870
	2006	92,408
	2005	92,270
	2004	91,464
	2003	90,643

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%

2000 Racial Composition of City (continued)	Black	.90%	
	Other	2.80%	
Number of Housing Units	2007	27,419	
	2006	27,388	
	2005	27,219	
	2004	27,185	
	2003	27,057	
Land Uses	Commercial	850.6 acres	
	Industrial	319.7 acres	
	Public Facilities	477.1 acres	
	Single Family Residential	2,561.0 acres	
	Multi-family Residential	990.57 acres	
	Roadways	2,017.33 acres	
	Other	190.10 acres	
	Total Acres	6,816	
	Total Vacant Acres	62.3	
Square Miles	10.6		
School Enrollment	2007	10,000	
	2003	10,000	
	2002	10,179	
	2001	10,000	
	2000	10,017	
New Construction	Commercial	2007	472 permits
		2006	415 permits
		2005	427 permits
		2004	337 permits
		2003	308 permits
	Residential	2007	1,074 permits
		2006	1,113 permits
		2005	1,333 permits
		2004	1,536 permits
		2003	1,381 permits
<u>City Services</u>			
Community Services	Senior Centers	1	
	Recreation Centers	2	
	Parks	24	
	Park Acreage	81.45	
	Tennis Courts	11	
	Skate Park	1	
Police	Stations	1	
	Police Personnel	174	
	Patrol Units	22	
	Law Violations:	Physical Arrests	2,694
	Traffic Violations	11,763	
	Parking Violations	21,839	
	Total Incidents	36,296	

Fire	Stations	3
	Fire personnel (OCFA)	60
	Medic/Engines	3
	Trucks	1
	Transportation Ambulances	2
	Reserve Truck	1
	Reserve Emergency Transport	1
	Calls answered	5,665
	Inspections conducted	2,846

Public Works	Streets	171.3 miles
	Street Lights (total)	4,695
	Traffic Signals	64

Redevelopment Agency Created September 28, 1982

Water	Production Wells	11
	Well Capacity	87.4 acre feet/day
	Miles of water mains	230
	Number of service connections	19,833
	Number of fire hydrants	2,500
	Average daily consumption	37.7 acre feet/day
	Maximum daily capacity produced by the City in acre feet per day	76.0

Services Provided by Other Governmental Units

Education	Westminster School District	
	Elementary schools	12
	Secondary schools	2
	Instructors	575

Trash and Sewers Midway City Sanitary District
 Garden Grove Sanitary District

Library Services Orange County Library

Natural 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	\$6,073,405,708
	Personal	\$234,532,935
	Value Building Permits	\$65,076,537

Major Employers

B&E Farms/Ito Farms
 Southern California Edison Co. (electric)
 Kindred Healthcare, Inc. (acute care)
 City of Westminster (government)
 DE Aerospace Manufacturing
 Wal-Mart (retail)
 Sears/mall/etc. (retail)

Unemployment Rate for the Area*

2007	3.9
2006	4.7
2005	5.0
2004	6.3
2003	6.9

Bond Ratings

2008 COP Civic Center Refunding	AAA/AA-
2008 COP Water System Refunding	AAA/AA-
2008 RDA Tax Allocation Refunding Notes	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 Lines also provides service to other local and additional transcontinental service. Southern Pacific Railroad and Amtrak provide commercial and passenger rail services.

Climate

Average Temperature	68 degrees
Average Rainfall	13.84 inches

Contact the City

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.

February 5, 2008	Distribute Budget Packets (expenditure, revenue) guidelines and calendar to Departments
February 25, 2008	Due - CIP list of new and closed projects
March 3, 2008	Due - Internal service charges
March 6, 2008	Due - Revenue and expenditure estimates
March 10, 2008	Due - Program descriptions, supplemental requests
March 20, 2008	Operating Budget back to departments for review
March 24 - 28, 2008	Finance Department Reviews Budget
March 31 - April 11, 2008	City Manager/Department Head meetings
April 23, 2008	City Manager changes due
May 9, 2008	City Manager Recommended Budget to City Council and Departments
May 13, 2008	City Council Budget Presentation/Study Session City Council City Manager City Attorney City Clerk Personnel Finance Police/Information Systems Fire/Ambulance Community Services Community Development Public Works Capital Projects Supplementals
June 25, 2008	Adopt the budget for the 2008-2010 fiscal years and appropriate funds for fiscal year 2008-2009 only
January 2009	2008-09 Midyear Review
April/May 2009	Review 2009-2010 Adopted Budget
June 2009	Adopt revisions to 2009-2010 Adopted Budget and appropriate funds for fiscal year 2009-2010

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 2008-09 and 2009-10 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 2008-09 and 2009-10 City and Redevelopment Agency Capital Improvement Projects as well as a list of ongoing projects.

Supplemental information

The Supplemental information Section 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.

A 92-1 ASSESSMENT DISTRICT FUND - 920 FY 2008 - 2010



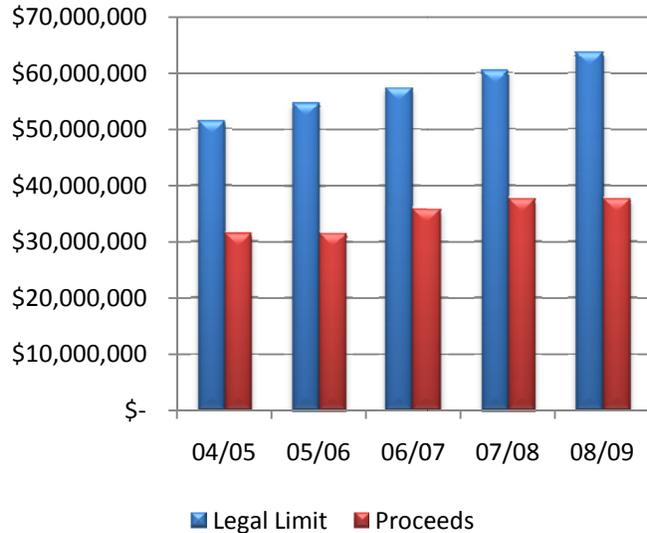
	B 2006/07 ACTUAL	C 2007/08 REVISED BUDGET	D 2007/08 ESTIMATED	E 2008/09 BUDGET 2009/10 BUDGET		
REVENUE						
F	Use of Money & Property	2,736	2,550	2,238	2,000	2,000
	Charges for Services	39,880	40,000	38,568	38,500	38,500
	TOTAL REVENUE	42,616	42,550	40,806	40,500	40,500
EXPENDITURES						
	Community Development	1,520	3,030	1,500	2,030	2,030
	Debt Service:					
G	Principal Retirement	25,000	25,000	25,000	25,000	30,000
	Interest and Fiscal Charges	13,630	11,874	11,874	10,111	8,165
	TOTAL OPERATING EXPENDITURE	40,150	39,904	38,374	37,141	40,195
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	2,466	2,646	2,432	3,359	305
J	BEGINNING DUE TO BONDHOLDERS	85,913	88,379	88,379	90,811	94,170
K	ENDING DUE TO BONDHOLDERS	88,379	91,025	90,811	94,170	94,475
FUND BALANCE						
	Restricted:					
	Advances to Other Funds	-	-	-	-	-
	Prepaid Charges	-	-	-	-	-
	Subtotal Restricted	-	-	-	-	-
	Unrestricted:					
L	Designated:					
	General Contingencies	-	-	-	-	-
	Undesignated					
	Due to Bondholders	88,379	91,025	90,811	94,170	94,475
	Subtotal Unrestricted	88,379	91,025	90,811	94,170	94,475
	TOTAL FUND BALANCE	88,379	91,025	90,811	94,170	94,475

- A Fund name and number.
- B Historical revenue and expenditure information.
- C 2007/08 (prior year) revised budget.
- D 2007/08 (prior year) estimated revenue and expenditures.
- E 2008/09 and 2009/10 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.

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 2008-2009 has been computed to be \$63,736,248. Appropriations subject to the limitation in the 2008-2009 budget total \$37,677,656, which is \$26,058,591, 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 \$26,058,591, variance indicated. Further, any overall actual receipts from tax sources greater than \$26,058,591, 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.



The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Westminster, California for its biennial budget for the biennium beginning July 1, 2006. 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.





TOTAL SOURCES & USES

FY 2008 – 2009

FUND #	FUND	BEGINNING BALANCE	REVENUE	TRANSFERS IN	TOTAL SOURCES	OPERATING EXPENDITURE	TRANSFERS OUT	TOTAL USES	ENDING BALANCE
GENERAL FUND									
100	General Fund	24,429,184	44,385,639	106,798	68,921,621	43,712,202	3,110,131	46,822,333	22,099,288
265	Community Services-Special Programs	234,366	220,375	-	454,741	211,724	-	211,724	243,017
285	Community Development	513,529	1,421,100	2,127,638	4,062,267	3,559,503	-	3,559,503	502,764
SPECIAL REVENUE FUNDS									
200	Park Dedication	(832,956)	72,920	-	(760,036)	3,646	27,920	31,566	(791,602)
210	Gas Tax	(703,994)	1,703,500	-	999,506	1,679,481	200,000	1,879,481	(879,975)
211	Measure M	(1,547,236)	3,627,900	-	2,080,664	1,292,275	2,730,000	4,022,275	(1,941,611)
214	Street Improvements Grant	(19,934)	4,442,118	-	4,422,184	222,106	5,010,318	5,232,424	(810,240)
216	Traffic Impact Fee	(755,667)	120,000	-	(635,667)	21,144	90,000	111,144	(746,811)
220	Municipal Lighting District	1,627,507	921,500	-	2,549,007	827,640	-	827,640	1,721,367
230	Community Promotion	1,388,309	529,100	40,500	1,957,909	590,787	-	590,787	1,367,122
240	Housing/Community Development	(459,353)	1,519,682	-	1,060,329	1,041,482	475,000	1,516,482	(456,153)
242	HCD Home Housing	(78,850)	541,936	-	463,086	540,936	-	540,936	(77,850)
250	Police Seizure	101,341	8,410	-	109,751	421	-	421	109,330
252	Orange County Human Trafficking	-	-	-	-	-	-	-	-
258	Special Police Services	198,428	176,810	297,211	672,449	486,384	-	486,384	186,065
260	Local Narcotics Seized Property	183,384	25,400	-	208,784	1,770	-	1,770	207,014
261	Supplemental Law Enforcement Services	21,778	-	186,420	208,198	208,198	-	208,198	-
270	Drainage District	102,579	3,500	-	106,079	175	-	175	105,904
275	Community Services Grant	11,923	294,000	3,000	308,923	310,229	-	310,229	(1,306)
280	AQMD	324,460	120,500	-	444,960	80,176	40,500	120,676	324,284
290	Senior Transportation	47,047	140,812	40,500	228,359	178,312	-	178,312	50,047
295	Project SHUE	4,985	35,000	-	39,985	35,553	-	35,553	4,432
CAPITAL PROJECTS FUNDS									
400	Capital Projects	218,206	-	10,171,638	10,389,844	10,171,638	106,798	10,278,436	111,408
800	Reserve	12,257,666	164,000	-	12,421,666	-	-	-	12,421,666
REDEVELOPMENT FUNDS									
500	WRA Operating Fund Administration	18,102,466	1,871,300	18,277,723	38,251,489	4,372,014	11,388,061	15,760,075	22,491,414
510	WRA Debt Service	21,334,605	28,786,464	157,941	50,279,010	9,385,819	18,000,000	27,385,819	22,893,191
520	WRA Capital Projects	-	-	14,870,000	14,870,000	14,870,000	-	14,870,000	-
530	Low/Moderate Income Housing	21,720,683	7,687,891	-	29,408,574	977,725	6,445,664	7,423,389	21,985,185
540	WRA Reserve Fund	3,635,729	130,000	390,423	4,156,152	-	-	-	4,156,152
ENTERPRISE FUNDS									
600	Water Utility	1,481,459	11,670,980	160,000	13,312,439	12,606,551	680,000	13,286,551	25,888
AGENCY FUNDS									
920	92-1 Assessment District	90,811	40,500	-	131,311	37,141	-	37,141	94,170
TOTAL		103,632,455	110,661,337	46,829,792	261,123,584	107,425,032	48,304,392	155,729,424	105,394,160
INTERNAL SERVICE FUNDS									
700	Equipment Replacement	1,832,586	2,083,794	-	3,916,380	1,667,268	851,400	2,518,668	1,397,712
740	General Benefits	5,776,025	13,023,454	2,503,000	21,302,479	16,766,883	-	16,766,883	4,535,596
750	Liability Administration	4,063,928	2,123,345	-	6,187,273	2,628,937	-	2,628,937	3,558,336
760	Information Systems and Equipment	703,567	1,736,954	-	2,440,521	1,673,124	177,000	1,850,124	590,397
770	Government Buildings	185,018	1,813,258	-	1,998,276	1,817,156	-	1,817,156	181,120
Total Internal Service Funds		12,561,124	20,780,805	2,503,000	35,844,929	24,553,368	1,028,400	25,581,768	10,263,161

TOTAL SOURCES & USES

FY 2009 – 2010

FUND #	FUND	BEGINNING BALANCE	REVENUE	TRANSFERS IN	TOTAL SOURCES	OPERATING EXPENDITURE	TRANSFERS OUT	TOTAL USES	ENDING BALANCE
GENERAL FUND									
100	General Fund	22,099,288	45,599,230	113,399	67,811,917	45,067,326	645,251	45,712,577	22,099,340
265	Community Services-Special Programs	243,017	220,375	-	463,392	211,724	-	211,724	251,668
285	Community Development	502,764	1,436,100	2,194,227	4,133,091	3,660,568	-	3,660,568	472,523
SPECIAL REVENUE FUNDS									
200	Park Dedication	(791,602)	72,920	-	(718,682)	3,646	27,920	31,566	(750,248)
210	Gas Tax	(879,975)	1,703,500	-	823,525	1,709,034	500,000	2,209,034	(1,385,509)
211	Measure M	(1,941,611)	2,215,900	-	274,289	1,242,568	1,000,000	2,242,568	(1,968,279)
214	Street Improvements Grant	(810,240)	2,375,321	-	1,565,081	118,766	150,000	268,766	1,296,315
216	Traffic Impact Fee	(746,811)	135,000	-	(611,811)	22,544	-	22,544	(634,355)
220	Municipal Lighting District	1,721,367	923,500	-	2,644,867	828,510	-	828,510	1,816,357
230	Community Promotion	1,367,122	529,100	40,500	1,936,722	597,443	-	597,443	1,339,279
240	Housing/Community Development	(456,153)	1,214,118	-	757,965	699,462	10,000	709,462	48,503
242	HCD Home Housing	(77,850)	525,539	-	447,689	524,953	-	524,953	(77,264)
250	Police Seizure	109,330	8,410	-	117,740	421	-	421	117,319
252	Orange County Human Trafficking	-	-	-	-	-	-	-	-
258	Special Police Services	186,065	176,810	311,577	674,452	495,062	-	495,062	179,390
260	Local Narcotics Seized Property	207,014	25,400	-	232,414	1,770	-	1,770	230,644
261	Supplemental Law Enforcement Services	-	-	213,174	213,174	213,174	-	213,174	-
270	Drainage District	105,904	3,500	-	109,404	175	-	175	109,229
275	Community Services Grant	(1,306)	299,000	-	297,694	319,282	-	319,282	(21,588)
280	AQMD	324,284	120,500	-	444,784	80,176	28,000	108,176	336,608
290	Senior Transportation	50,047	149,166	28,000	227,213	174,166	-	174,166	53,047
295	Project SHUE	4,432	35,000	-	39,432	35,553	-	35,553	3,879
CAPITAL PROJECTS FUNDS									
400	Capital Projects	111,408	-	3,237,920	3,349,328	3,237,920	113,399	3,351,319	(1,991)
800	Reserve	12,421,666	164,000	-	12,585,666	-	-	-	12,585,666
REDEVELOPMENT FUNDS									
500	WRA Operating Fund Administration	22,491,414	1,245,000	18,279,871	42,016,285	4,422,498	2,584,650	7,007,148	35,009,137
510	WRA Debt Service	22,893,191	29,813,537	435,261	53,141,989	19,186,739	18,000,000	37,186,739	15,955,250
520	WRA Capital Projects	-	-	1,000,000	1,000,000	1,000,000	-	1,000,000	-
530	Low/Moderate Income Housing	21,985,185	7,947,886	-	29,933,071	1,007,063	1,725,132	2,732,195	27,200,876
540	WRA Reserve Fund	4,156,152	130,000	390,423	4,676,575	-	-	-	4,676,575
ENTERPRISE FUNDS									
600	Water Utility	25,888	11,670,980	160,000	11,856,868	13,223,665	660,000	13,883,665	(2,026,797)
AGENCY FUNDS									
920	92-1 Assessment District	94,170	40,500	-	134,670	40,195	-	40,195	94,475
TOTAL		105,394,160	108,780,292	26,404,352	240,578,804	98,124,403	25,444,352	123,568,755	117,010,049
INTERNAL SERVICE FUNDS									
700	Equipment Replacement	1,397,712	2,083,794	-	3,481,506	1,681,990	783,000	2,464,990	1,016,516
740	General Benefits	4,535,596	13,205,904	-	17,741,500	14,509,916	-	14,509,916	3,231,584
750	Liability Administration	3,558,336	2,123,345	-	5,681,681	2,638,517	-	2,638,517	3,043,164
760	Information Systems and Equipment	590,397	1,770,620	-	2,361,017	1,710,015	177,000	1,887,015	474,002
770	Government Buildings	181,120	1,826,572	-	2,007,692	1,832,092	-	1,832,092	175,600
Total Internal Service Funds		10,263,161	21,010,235	-	31,273,396	22,372,530	960,000	23,332,530	7,940,866

OVERALL FINANCIAL SUMMARY

FY 2008 – 2009

	General Funds	Special Revenue Funds	Capital Projects Funds	Redevelopment Funds	Enterprise Funds	Agency Funds	Internal Service Funds	Budgeted 2008-09	Revised Budgeted 2007-08	Actual 2006-07
Revenues										
Property Taxes	10,186,007	871,500	-	35,912,355	-	-	-	46,969,862	45,371,977	43,901,524
Other Taxes	24,641,000	475,000	-	-	-	-	-	25,116,000	25,549,000	25,244,657
Licenses and Permits	583,500	-	-	-	-	-	-	583,500	654,900	673,474
Fines, Forfeits and Penalties	1,229,000	2,000	-	-	-	-	-	1,231,000	1,055,000	1,122,580
Use of Money and Property	1,966,080	322,820	164,000	1,930,000	78,000	2,000	235,000	4,697,900	4,330,670	6,719,975
Intergovernmental	557,600	12,278,848	-	626,300	-	-	-	13,462,748	9,870,718	11,107,069
Charges for Services	2,632,625	220,420	-	-	11,592,980	38,500	19,835,805	34,320,330	32,475,584	33,246,651
Other Revenue	140,371	112,500	-	7,000	-	-	710,000	969,871	970,471	2,106,869
Total Revenues	41,936,183	14,283,088	164,000	38,475,655	11,670,980	40,500	20,780,805	127,351,211	120,278,320	124,122,800
Expenditures										
General Government	1,253,183	328,850	-	11,165,942	802,064	-	20,766,640	34,316,679	33,305,157	33,780,225
Police	26,483,183	499,134	-	-	-	-	-	26,982,317	26,184,313	25,361,792
Fire	9,114,778	-	-	-	-	-	-	9,114,778	9,149,893	8,508,276
Community Services	2,305,662	615,395	-	-	-	-	-	2,921,057	2,759,757	2,444,552
Community Development	3,559,503	1,582,418	-	977,725	-	2,030	-	6,121,676	4,638,530	4,414,395
Public Works	4,364,173	3,634,138	-	-	10,616,576	-	2,961,052	21,575,939	20,340,005	18,181,644
Capital Outlay	-	33,000	10,171,638	14,870,000	3,000	-	160,000	25,237,638	44,003,841	9,634,595
Debt Service	-	772,490	-	789,703	1,184,911	35,111	327,634	3,109,849	4,806,394	7,965,365
Budget Contingency	402,947	55,290	-	1,802,188	-	-	338,042	2,598,467	1,478,084	-
Total Expenditures	47,483,429	7,520,715	10,171,638	29,605,558	12,606,551	37,141	24,553,368	131,978,400	146,665,974	110,290,844
Excess (deficiency) of revenues over (under) expenditures	(5,547,246)	6,762,373	(10,007,638)	8,870,097	(935,571)	3,359	(3,772,563)	(4,627,189)	(26,387,654)	13,831,956
Other financing sources (uses)										
Overhead Charges	4,090,931	-	-	-	-	-	-	4,090,931	3,733,230	3,582,101
Operating transfers in	2,234,436	567,631	10,171,638	33,696,087	160,000	-	2,503,000	49,332,792	39,037,591	39,806,248
Operating transfers out	(3,110,131)	(8,573,738)	(106,798)	(35,833,725)	(680,000)	-	(1,028,400)	(49,332,792)	(38,596,602)	(38,367,764)
Bond proceeds	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	3,215,236	(8,006,107)	10,064,840	(2,137,638)	(520,000)	-	1,474,600	4,090,931	4,174,219	5,020,586
Beginning Fund Balance July 1	25,177,079	(386,249)	12,475,872	64,793,483	1,481,459	90,811	12,561,124	116,193,579	131,364,439	112,511,897
Increases (decreases) in reserve	(2,332,010)	(1,243,734)	57,202	6,732,459	(1,455,571)	3,359	(2,297,963)	(536,258)	(22,213,435)	18,852,542
Ending Fund Balance June 30	22,845,069	(1,629,983)	12,533,074	71,525,942	25,888	94,170	10,263,161	115,657,321	109,151,004	131,364,439

OVERALL FINANCIAL SUMMARY

FY 2009 – 2010

	General Funds	Special Revenue Funds	Capital Projects Funds	Redevelopment Funds	Enterprise Funds	Agency Funds	Internal Service Funds	Budgeted 2009-10	Budgeted 2008-09	Revised Budgeted 2007-08
Revenues										
Property Taxes	10,393,150	873,500	-	37,199,423	-	-	-	48,466,073	46,969,862	45,371,977
Other Taxes	25,436,130	475,000	-	-	-	-	-	25,911,130	25,116,000	25,549,000
Licenses and Permits	616,900	-	-	-	-	-	-	616,900	583,500	654,900
Fines, Forfeits and Penalties	1,254,000	2,000	-	-	-	-	-	1,256,000	1,231,000	1,055,000
Use of Money and Property	2,220,600	322,820	164,000	1,930,000	78,000	2,000	235,000	4,952,420	4,697,900	4,330,670
Intergovernmental	571,000	8,491,444	-	-	-	-	-	9,062,444	13,462,748	9,870,718
Charges for Services	2,657,825	235,420	-	-	11,592,980	38,500	20,065,235	34,589,960	34,320,330	32,475,584
Other Revenue	143,750	112,500	-	7,000	-	-	710,000	973,250	969,871	970,471
Total Revenues	43,293,355	10,512,684	164,000	39,136,423	11,670,980	40,500	21,010,235	125,828,177	127,351,211	120,278,320
Expenditures										
General Government	1,268,591	336,142	-	12,576,182	820,870	-	18,554,221	33,556,006	34,316,679	33,305,157
Police	27,341,273	513,213	-	-	-	-	-	27,854,486	26,982,317	26,184,313
Fire	9,450,490	-	-	-	-	-	-	9,450,490	9,114,778	9,149,893
Community Services	2,354,514	623,302	-	-	-	-	-	2,977,816	2,921,057	2,759,757
Community Development	3,660,568	1,224,415	-	-	-	2,030	-	4,887,013	6,121,676	4,638,530
Public Works	4,447,813	3,513,688	-	-	11,211,648	-	2,990,634	22,163,783	21,575,939	20,340,005
Capital Outlay	-	30,000	3,237,920	1,000,000	3,000	-	160,000	4,430,920	25,237,638	44,003,841
Debt Service	-	770,535	-	10,176,306	1,188,147	38,165	451,843	12,624,996	3,109,849	4,806,394
Budget Contingency	416,369	55,410	-	1,863,812	-	-	215,832	2,551,423	2,598,467	1,478,084
Total Expenditures	48,939,618	7,066,705	3,237,920	25,616,300	13,223,665	40,195	22,372,530	120,496,933	131,978,400	146,665,974
Excess (deficiency) of revenues over (under) expenditures	(5,646,263)	3,445,979	(3,073,920)	13,520,123	(1,552,685)	305	(1,362,295)	5,331,244	(4,627,189)	(26,387,654)
Other financing sources (uses)										
Overhead Charges	3,962,350	-	-	-	-	-	-	3,962,350	4,090,931	3,733,230
Operating transfers in	2,307,626	593,251	3,237,920	20,105,555	160,000	-	-	26,404,352	49,332,792	39,037,591
Operating transfers out	(645,251)	(1,715,920)	(113,399)	(22,309,782)	(660,000)	-	(960,000)	(26,404,352)	(49,332,792)	(38,596,602)
Bond proceeds	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	5,624,725	(1,122,669)	3,124,521	(2,204,227)	(500,000)	-	(960,000)	3,962,350	4,090,931	4,174,219
Beginning Fund Balance July 1	22,845,069	(1,629,983)	12,533,074	71,525,942	25,888	94,170	10,263,161	115,657,321	116,193,579	131,364,439
Increases (decreases) in reserve	(21,538)	2,323,310	50,601	11,315,896	(2,052,685)	305	(2,322,295)	9,293,594	(536,258)	(22,213,435)
Ending Fund Balance June 30	22,823,531	693,327	12,583,675	82,841,838	(2,026,797)	94,475	7,940,866	124,950,915	115,657,321	109,151,004

OPERATING TRANSFERS

FY 2008 – 2009

<u>FUND</u>	<u>PROGRAM</u>	<u>OBJECT</u>	<u>FUND NAME</u>	<u>TRANSFER IN</u>	<u>TRANSFER OUT</u>	<u>PURPOSE</u>
100	50000	81050	General Fund	106,798		Closed CIP
100	20000	91000	General Fund		8,500	Community promotion programs
100	20000	91000	General Fund		2,503,000	Police SIP Annuity
100	20000	91000	General Fund		32,000	4th of July Program
100	20000	91000	General Fund		140,000	Mall Lease/Lifeline
100	20000	91000	General Fund		3,000	CS Grant Fund
100	31000	91000	General Fund		237,211	Police Officer Salaries/Debt Service
100	31000	91000	General Fund		186,420	Police Officer Salaries
				<u>106,798</u>	<u>3,110,131</u>	
200	76500	91050	Park Dedication Fund		27,920	Capital Projects
210	55005	91050	Gas Tax Fund		200,000	Capital Projects
211	55027	91050	Measure M Fund		2,730,000	Capital Projects
214	55035	91050	Street Improvement Grant Fund		5,010,318	Capital Projects
216	55030	91050	Traffic Impact Fee Fund		90,000	Capital Projects
230	75000	81000	Community Promotion Fund	8,500		Community promotion programs
230	75100	81000	Community Promotion Fund	32,000		4th of July Program
				<u>40,500</u>		
240	16010	91000	CDBG Fund		10,000	Mall Lease
240	16010	91050	CDBG Fund		465,000	Capital Projects
					<u>475,000</u>	
258	39000	81000	Special Police Grant Services Fund	151,245		Police Officer Salaries
258	39800	81000	Special Police Grant Services Fund	85,966		Debt Service
258	39800	81000	Special Police Grant Services Fund	60,000		800 MHz Debt Service Payment
				<u>297,211</u>		
261	38500	81000	SLESF Fund	186,420		Police Officer Salaries
275	71800	81000	Community Services Grant Fund	3,000		CS Grant Fund
280	14800	91000	AQMD Fund		40,500	Senior Transportation Program
285	10100	81002	Community Development	22,895		Planning Commission
285	60050	81002	Community Development	262,151		Salary/Com Dev Administration
285	61050	81002	Community Development	1,096,147		Salary/Planning
285	63050	81002	Community Development	746,445		Salary/Code Enforcement
				<u>2,127,638</u>		
290	70501	81000	Senior Transportation Fund	40,500		Senior Transportation Program
400	14502	81050	Capital Improvement Projects Fund	177,000		Capital Projects
400	16510	81050	Capital Improvement Projects Fund	465,000		Capital Projects
400	55026	81050	Capital Improvement Projects Fund	2,730,000		Capital Projects
400	55031	81050	Capital Improvement Projects Fund	90,000		Capital Projects
400	55037	81050	Capital Improvement Projects Fund	5,010,318		Capital Projects
400	55036	81050	Capital Improvement Projects Fund	200,000		Capital Projects
400	55502	81050	Capital Improvement Projects Fund	620,000		Capital Projects
400	58002	81050	Capital Improvement Projects Fund	851,400		Capital Projects
400	76502	81050	Capital Improvement Projects Fund	27,920		Capital Projects
400	50002	91050	Capital Improvement Projects Fund		106,798	Closed Capital Projects
				<u>10,171,638</u>	<u>106,798</u>	
500	18000	81002	Redevelopment Admin Fund	277,723		20% of Expenses
500	18000	91000	Redevelopment Admin Fund		646,445	Salary/Code Enforcement
500	18000	91000	Redevelopment Admin Fund		100,000	Salary/Code Enforcement (IRP)
500	18000	91000	Redevelopment Admin Fund		262,151	Salary/Com Development Admin
500	18000	91000	Redevelopment Admin Fund		1,096,147	Salary/Planning

OPERATING TRANSFERS

FY 2008 – 2009

<u>FUND</u>	<u>PROGRAM</u>	<u>OBJECT</u>	<u>FUND NAME</u>	<u>TRANSFER IN</u>	<u>TRANSFER OUT</u>	<u>PURPOSE</u>
500	18000	91000	Redevelopment Admin Fund		22,895	Planning Commission
500	18000	91002	Redevelopment Admin Fund		390,423	Rose Center Capital Reserve
500	18000	91001	Redevelopment Admin Fund	18,000,000		Cover Deficit Cash Balance
500	18000	91052	Redevelopment Admin Fund		8,870,000	Capital Projects
				<u>18,277,723</u>	<u>11,388,061</u>	
510	18400	81002	Redevelopment Debt Service Fund	157,941		20% Debt Service Offset
510	18400	91001	Redevelopment Debt Service Fund		18,000,000	Cover Deficit Cash Balance
				<u>157,941</u>	<u>18,000,000</u>	
520	18002	81052	RDA CIP Fund	8,870,000		Capital Projects
520	18602	81052	RDA CIP Fund	6,000,000		Capital Projects
				<u>14,870,000</u>		
530	18600	91002	RDA Low/Moderate Income Housing		277,723	20% of Expenses
530	18600	91002	RDA Low/Moderate Income Housing		157,941	20% Debt Service Offset
530	18600	91000	RDA Low/Moderate Income Housing		10,000	Mall Lease
530	18600	91052	RDA Low/Moderate Income Housing		6,000,000	Capital Projects
					<u>6,445,664</u>	
540	18900	81002	WRA Reserve Fund	390,423		Rose Center Capital Reserve
600	23000	81000	Water Utility Fund	100,000		Lifeline
600	23000	91000	Water Utility Fund		60,000	800 MHz Debt Service Payment
600	23700	81000	Water Utility Fund	40,000		Mall Lease
600	23700	81000	Water Utility Fund	10,000		Mall Lease
600	23700	81002	Water Utility Fund	10,000		Mall Lease
600	55500	91050	Water Utility Fund		620,000	Capital Projects
				<u>160,000</u>	<u>680,000</u>	
700	58000	91050	Equipment Replacement Fund		851,400	Capital Projects
740	14351	81000	Employee Benefits Fund	2,503,000		Police SIP Annuity
760	14450	91050	Information Systems Fund		177,000	Capital Projects
				<u>49,332,792</u>	<u>49,332,792</u>	

OPERATING TRANSFERS

FY 2009 – 2010

<u>FUND</u>	<u>PROGRAM</u>	<u>OBJECT</u>	<u>FUND NAME</u>	<u>TRANSFER IN</u>	<u>TRANSFER OUT</u>	<u>PURPOSE</u>
100	50000	81050	General Fund	113,399		Closed CIP
100	20000	91000	General Fund		8,500	Community promotion programs
100	20000	91000	General Fund		32,000	4th of July Program
100	20000	91000	General Fund		140,000	Mall Lease/Lifeline
100	31000	91000	General Fund		251,577	Police Officer Salaries/Debt Service
100	31000	91000	General Fund		213,174	Police Officer Salaries
				<u>113,399</u>	<u>645,251</u>	
200	76500	91050	Park Dedication Fund		27,920	Capital Projects
210	55005	91050	Gas Tax Fund		500,000	Capital Projects
211	55027	91050	Measure M Fund		1,000,000	Capital Projects
214	55035	91050	Street Improvement Grant Fund		150,000	Capital Projects
230	75000	81000	Community Promotion Fund	8,500		Community promotion programs
230	75100	81000	Community Promotion Fund	32,000		4th of July Program
				<u>40,500</u>		
240	16010	91000	CDBG Fund		10,000	Mall Lease
258	39000	81000	Special Police Grant Services Fund	160,348		Police Officer Salaries
258	39800	81000	Special Police Grant Services Fund	91,229		Debt Service
258	39800	81000	Special Police Grant Services Fund	60,000		800 MHz Debt Service Payment
				<u>311,577</u>		
261	38500	81000	SLESF Fund	213,174		Police Officer Salaries
280	14800	91000	AQMD Fund		28,000	Senior Transportation Program
285	10100	81002	Community Development	22,895		Planning Commission
285	60050	81002	Community Development	271,768		Salary/Com Dev Administration
285	61050	81002	Community Development	1,137,007		Salary/Planning
285	63050	81002	Community Development	762,557		Salary/Code Enforcement
				<u>2,194,227</u>		
290	70501	81000	Senior Transportation Fund	28,000		Senior Transportation Program
400	14502	81050	Capital Improvement Projects Fund	177,000		Capital Projects
400	55026	81050	Capital Improvement Projects Fund	1,000,000		Capital Projects
400	55031	81050	Capital Improvement Projects Fund	150,000		Capital Projects
400	55036	81050	Capital Improvement Projects Fund	500,000		Capital Projects
400	55502	81050	Capital Improvement Projects Fund	600,000		Capital Projects
400	58002	81050	Capital Improvement Projects Fund	783,000		Capital Projects
400	76502	81050	Capital Improvement Projects Fund	27,920		Capital Projects
400	50002	91050	Capital Improvement Projects Fund		113,399	Closed Capital Projects
				<u>3,237,920</u>	<u>113,399</u>	
500	18000	81002	Redevelopment Admin Fund	279,871		20% of Expenses
500	18000	91000	Redevelopment Admin Fund		662,557	Salary/Code Enforcement
500	18000	91000	Redevelopment Admin Fund		100,000	Salary/Code Enforcement (IRP)
500	18000	91000	Redevelopment Admin Fund		271,768	Salary/Com Development Admin
500	18000	91000	Redevelopment Admin Fund		1,137,007	Salary/Planning
500	18000	91000	Redevelopment Admin Fund		22,895	Planning Commission
500	18000	91002	Redevelopment Admin Fund		390,423	Rose Center Capital Reserve
500	18000	91001	Redevelopment Admin Fund	18,000,000		Cover Deficit Cash Balance
				<u>18,279,871</u>	<u>2,584,650</u>	
510	18400	81002	Redevelopment Debt Service Fund	435,261		20% Debt Service Offset
510	18400	91001	Redevelopment Debt Service Fund		18,000,000	Cover Deficit Cash Balance
				<u>435,261</u>	<u>18,000,000</u>	
520	18602	81052	RDA CIP Fund	1,000,000		Capital Projects

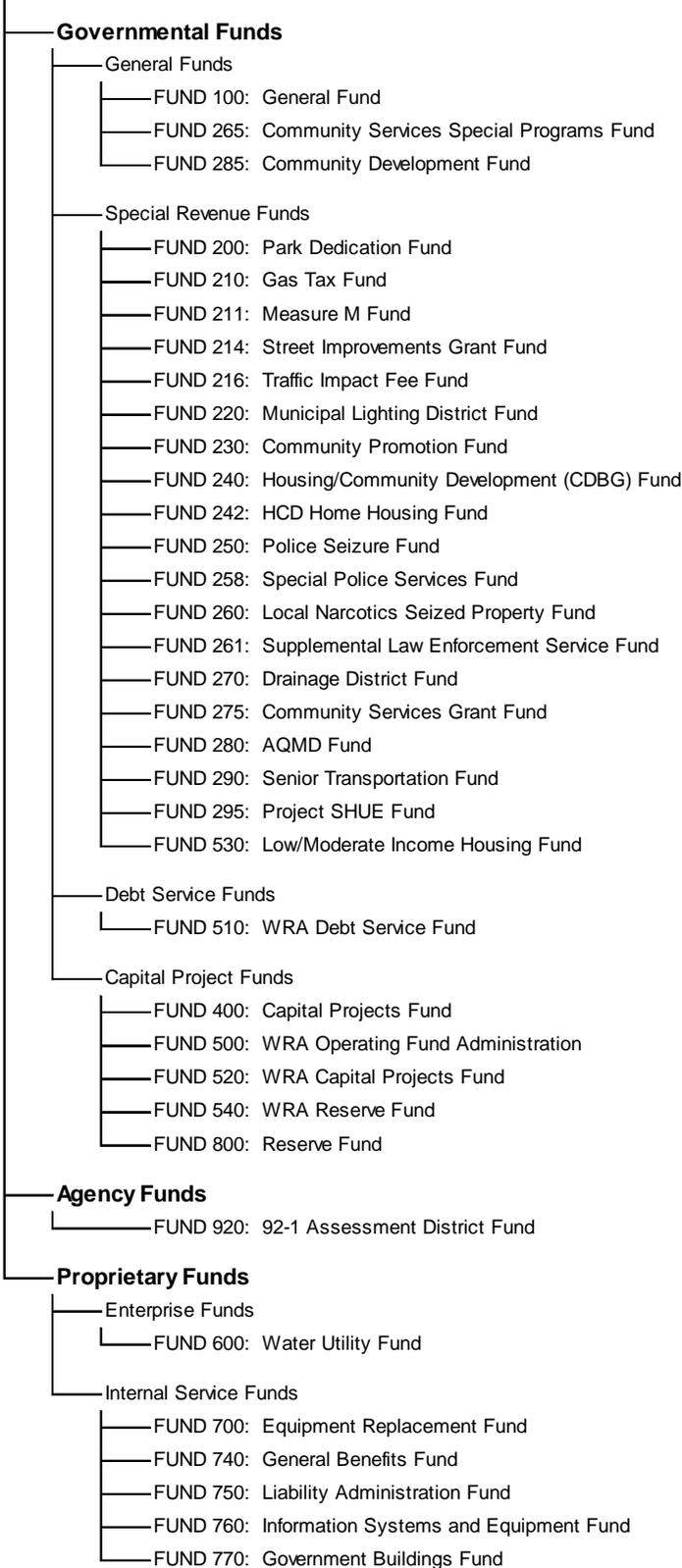
OPERATING TRANSFERS

FY 2009 – 2010

<u>FUND</u>	<u>PROGRAM</u>	<u>OBJECT</u>	<u>FUND NAME</u>	<u>TRANSFER IN</u>	<u>TRANSFER OUT</u>	<u>PURPOSE</u>
530	18600	91002	RDA Low/Moderate Income Housing		279,871	20% of Expenses
530	18600	91002	RDA Low/Moderate Income Housing		435,261	20% Debt Service Offset
530	18600	91000	RDA Low/Moderate Income Housing		10,000	Mall Lease
530	18600	91052	RDA Low/Moderate Income Housing		1,000,000	Capital Projects
					<u>1,725,132</u>	
540	18900	81002	WRA Reserve Fund	390,423		Rose Center Capital Reserve
600	23000	81000	Water Utility Fund	100,000		Lifeline
600	23000	91000	Water Utility Fund		60,000	800 MHz Debt Service Payment
600	23700	81000	Water Utility Fund	40,000		Mall Lease
600	23700	81000	Water Utility Fund	10,000		Mall Lease
600	23700	81002	Water Utility Fund	10,000		Mall Lease
600	55500	91050	Water Utility Fund		600,000	Capital Projects
				<u>160,000</u>	<u>660,000</u>	
700	58000	91050	Equipment Replacement Fund		783,000	Capital Projects
760	14450	91050	Information Systems Fund		177,000	Capital Projects
				<u>26,404,352</u>	<u>26,404,352</u>	



Fund Structure



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.

	2006-07 ACTUAL	2007-08 REVISED BUDGET	2007-08 ESTIMATED	2008-09 BUDGET	2009-10 BUDGET
REVENUE					
Property Taxes	2,827,094	2,948,398	2,949,893	2,982,489	3,008,150
Property Taxes - In Lieu of VLF	6,864,266	6,847,697	7,271,630	7,203,518	7,385,000
Sales Taxes	12,371,981	12,658,500	12,245,875	12,360,750	12,828,470
Sales Taxes - In Lieu	4,182,929	4,202,500	4,205,030	4,120,250	4,276,160
Property Transfer	256,929	285,000	97,204	90,000	94,500
Franchise	798,844	845,000	798,844	800,000	824,000
Business License	1,186,437	1,218,000	1,239,895	1,220,000	1,281,000
Transient Occupancy	571,686	525,000	550,699	550,000	572,000
Utility Users Taxes	5,398,058	5,465,000	5,483,165	5,500,000	5,560,000
License & Permits	144,976	119,000	142,929	122,600	146,000
Fines, Forfeits and Penalties	1,113,340	1,050,000	1,217,071	1,225,000	1,250,000
Use of Money & Property	3,083,529	1,425,000	1,818,301	1,889,080	2,143,600
Intergovernmental	763,905	741,100	611,081	557,600	571,000
Charges for Services	1,582,769	1,686,850	1,476,935	1,534,800	1,555,000
Other Revenue	177,620	84,621	92,550	138,621	142,000
subtotal	41,324,363	40,101,666	40,201,102	40,294,708	41,636,880
Overhead Charges	3,582,101	3,733,230	3,908,125	4,090,931	3,962,350
TOTAL REVENUE	44,906,464	43,834,896	44,109,227	44,385,639	45,599,230
EXPENDITURES					
General Government	1,117,207	1,201,352	1,156,744	1,253,183	1,268,591
Police	24,575,119	25,378,254	25,108,127	26,483,183	27,341,273
Fire	8,508,276	9,149,893	8,984,949	9,114,778	9,450,490
Community Services	1,728,251	1,946,086	1,874,927	2,093,938	2,142,790
Public Works	3,715,444	4,243,406	4,168,358	4,364,173	4,447,813
Budget Contingency 1.00%	-	398,617	398,617	402,947	416,369
TOTAL OPERATING EXPENDITURE	39,644,298	42,317,608	41,691,722	43,712,202	45,067,326
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
Capital Projects Fund	35,117	15,000	15,000	106,798	113,399
Operating Transfers Out:					
Cable Television Fund	(136,500)	(32,000)	(32,000)	(40,500)	(40,500)
Water Enterprise Fund	(140,000)	(140,000)	(140,000)	(140,000)	(140,000)
Special Police Grant Services Fund	(231,126)	(249,053)	(249,053)	(237,211)	(251,577)
Supp Law Enforcement Svcs Fund	(72,954)	(28,009)	(28,009)	(186,420)	(213,174)
Community Service Grant Fund	-	-	-	(3,000)	-
Project S.H.U.E. Fund	-	(60,000)	(60,000)	-	-
Government Buildings Fund	(6,530)	-	-	-	-
Employee Benefits Fund	(5,548,876)	-	-	(2,503,000)	-
Capital Projects Fund	(771,839)	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	(6,872,708)	(494,062)	(494,062)	(3,003,333)	(531,852)
NET CHANGE IN FUND BALANCE	(1,610,541)	1,023,226	1,923,443	(2,329,896)	52
BEGINNING FUND BALANCE	24,116,283	22,505,741	22,505,741	24,429,184	22,099,288
ENDING FUND BALANCE	22,505,741	23,528,967	24,429,184	22,099,288	22,099,340
FUND BALANCE					
Restricted:					
Advances to Other Funds	423,208	423,208	423,208	423,208	423,208
Subtotal Restricted	423,208	423,208	423,208	423,208	423,208
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	2,086,548	2,086,548	2,021,085	2,059,309
Undesignated:					
Subtotal Unrestricted	18,400,776	19,083,887	19,984,104	17,719,671	17,681,499
TOTAL FUND BALANCE	22,505,741	23,528,967	24,429,184	22,099,288	22,099,340

	2006-07 ACTUAL	2007-08 REVISED BUDGET	2007-08 ESTIMATED	2008-09 BUDGET	2009-10 BUDGET
REVENUE					
Use of Money & Property	6,355	3,200	7,783	7,000	7,000
Charges for Services	168,408	200,375	168,934	211,625	211,625
Other Revenue	3,180	2,750	2,093	1,750	1,750
TOTAL REVENUE	177,944	206,325	178,810	220,375	220,375
EXPENDITURES					
Community Services	155,506	192,578	167,932	211,724	211,724
Capital Outlay	-	-	-	-	-
TOTAL OPERATING EXPENDITURE	155,506	192,578	167,932	211,724	211,724
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	22,438	13,747	10,878	8,651	8,651
BEGINNING FUND BALANCE	201,050	223,488	223,488	234,366	243,017
ENDING FUND BALANCE	223,488	237,235	234,366	243,017	251,668

FUND BALANCE					
Restricted:					
Advances to Other Funds	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-
Unrestricted:					
Designated:					
General Contingencies	-	-	-	-	-
Undesignated	223,488	237,235	234,366	243,017	251,668
Subtotal Unrestricted	223,488	237,235	234,366	243,017	251,668
TOTAL FUND BALANCE	223,488	237,235	234,366	243,017	251,668

	2006-07 ACTUAL	2007-08 REVISED BUDGET	2007-08 ESTIMATED	2008-09 BUDGET	2009-10 BUDGET
REVENUE					
License & Permits	528,498	535,900	635,746	460,900	470,900
Fines	8,540	5,000	21,206	4,000	4,000
Use of Money & Property	65,548	75,000	72,009	70,000	70,000
Charges for Services	1,093,736	949,400	949,967	886,200	891,200
Other Revenue	450	-	-	-	-
TOTAL REVENUE	1,696,772	1,565,300	1,678,928	1,421,100	1,436,100
EXPENDITURES					
Community Development	2,562,609	3,278,220	3,167,548	3,559,503	3,660,568
Debt Service:					
Interest and Fiscal Charges	509	-	-	-	-
Capital Outlay	9,473	12,430	15,017	-	-
TOTAL OPERATING EXPENDITURE	2,572,591	3,290,650	3,182,565	3,559,503	3,660,568
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
Redevelopment	618,148	782,589	782,589	2,127,638	2,194,227
Operating Transfers Out:					
Motor Pool Fund (FA)	(15,000)	(18,000)	(18,000)	-	-
Capital Projects Fund	(77,066)	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	526,082	764,589	764,589	2,127,638	2,194,227
NET CHANGE IN FUND BALANCE	(349,738)	(960,761)	(739,048)	(10,765)	(30,241)
BEGINNING FUND BALANCE	1,602,314	1,252,577	1,252,577	513,529	502,764
ENDING FUND BALANCE	1,252,577	291,816	513,529	502,764	472,523
FUND BALANCE					
Restricted:					
Advances to Other Funds	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-
Unrestricted:					
Designated:					
Community Development					
Undesignated	1,252,577	291,816	513,529	502,764	472,523
Subtotal Unrestricted	1,252,577	291,816	513,529	502,764	472,523
TOTAL FUND BALANCE	1,252,577	291,816	513,529	502,764	472,523

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: Street Improvement Grant Fund

The Street Improvement Grant 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 252: Orange County Human Trafficking Fund

The Orange County Human Trafficking Fund accounts for seized Police related grant 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.

	2006-07 ACTUAL	2007-08 REVISED BUDGET	2007-08 ESTIMATED	2008-09 BUDGET	2009-10 BUDGET
REVENUE					
Use of Money & Property	36,699	45,000	45,297	45,000	45,000
Intergovernmental	135,534	-	-	-	-
Charges for Services	147,454	83,750	98,121	27,920	27,920
TOTAL REVENUE	319,688	128,750	143,418	72,920	72,920
EXPENDITURES					
Community Services	15,984	6,438	7,171	3,646	3,646
TOTAL OPERATING EXPENDITURE	15,984	6,438	7,171	3,646	3,646
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
Capital Improvement Projects Fund	-	-	-	-	-
Operating Transfers Out:					
Capital Improvement Projects Fund	(83,750)	(103,750)	(103,750)	(27,920)	(27,920)
TOTAL OTHER FINANCING SOURCES/(USES)	(83,750)	(103,750)	(103,750)	(27,920)	(27,920)
NET CHANGE IN FUND BALANCE	219,953	18,562	32,497	41,354	41,354
BEGINNING FUND BALANCE	(1,085,407)	(865,453)	(865,453)	(832,956)	(791,602)
ENDING FUND BALANCE	(865,453)	(846,891)	(832,956)	(791,602)	(750,248)
				<i>Outstanding project matching reimbursements</i>	1,210,361
				<i>Possible available balance</i>	418,759
FUND BALANCE					
Restricted:					
Advances to Other Funds	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-
Unrestricted:					
Designated:					
Due to CIP Fund	909,000	709,000	709,000	709,000	709,000
Undesignated	(1,774,453)	(1,555,891)	(1,541,956)	(1,500,602)	(1,459,248)
Subtotal Unrestricted	(865,453)	(846,891)	(832,956)	(791,602)	(750,248)
TOTAL FUND BALANCE	(865,453)	(846,891)	(832,956)	(791,602)	(750,248)

The projected ending fund balance deficits are based on an outstanding Proposition 40 Per Capita Grant and a Roberti Z'berg Grant. 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 07/08 ending balance of \$1,310,657 in the Park Dedication Capital Projects program in the Capital Projects Fund 400.

	2006-07 ACTUAL	2007-08 REVISED BUDGET	2007-08 ESTIMATED	2008-09 BUDGET	2009-10 BUDGET
REVENUE					
Use of Money & Property	70,533	60,000	27,815	54,000	54,000
Intergovernmental	1,668,294	1,657,500	3,658,378	1,649,500	1,649,500
Other Revenue	450,772	-	39,769	-	-
TOTAL REVENUE	2,189,598	1,717,500	3,725,962	1,703,500	1,703,500
EXPENDITURES					
Public Works	1,157,567	1,544,285	1,543,680	1,679,481	1,709,034
TOTAL OPERATING EXPENDITURE	1,157,567	1,544,285	1,543,680	1,679,481	1,709,034
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
Capital Improvement Projects Fund	-	259,337	259,337	-	-
Operating Transfers Out:					
Capital Improvement Projects Fund	(1,572,000)	(1,000,000)	(1,000,000)	(200,000)	(500,000)
TOTAL OTHER FINANCING SOURCES/(USES)	(1,572,000)	(740,663)	(740,663)	(200,000)	(500,000)
NET CHANGE IN FUND BALANCE	(539,969)	(567,448)	1,441,619	(175,981)	(505,534)
BEGINNING FUND BALANCE	(1,605,645)	(2,145,613)	(2,145,613)	(703,994)	(879,975)
ENDING FUND BALANCE	(2,145,613)	(2,713,061)	(703,994)	(879,975)	(1,385,509)
			<i>Outstanding project matching reimbursements</i>	1,232,073	
			<i>Possible available balance</i>	352,098	

FUND BALANCE

Restricted:

Advances to Other Funds	-	-	-	-	-
Bond Debt Covenants	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-

Unrestricted:

Designated:					
General Contingencies	-	-	-	-	-
Undesignated	(2,145,613)	(2,713,061)	(703,994)	(879,975)	(1,385,509)
Subtotal Unrestricted	(2,145,613)	(2,713,061)	(703,994)	(879,975)	(1,385,509)

TOTAL FUND BALANCE

	(2,145,613)	(2,713,061)	(703,994)	(879,975)	(1,385,509)
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The projected 2008/09 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 07/08 ending balance of \$310,696 in the Gas Tax Capital Projects program in the Capital Projects Fund 400.

	2006-07 ACTUAL	2007-08 REVISED BUDGET	2007-08 ESTIMATED	2008-09 BUDGET	2009-10 BUDGET
REVENUE					
Use of Money & Property	244	10,000	3,177	900	900
Intergovernmental	2,111,803	1,200,000	1,217,068	3,627,000	2,215,000
TOTAL REVENUE	2,112,047	1,210,000	1,220,245	3,627,900	2,215,900
EXPENDITURES					
Public Works	843,491	773,376	781,208	938,882	890,069
Debt Service:					
Principal Retirement	220,910	230,585	230,585	259,610	269,285
Interest and Fiscal Charges	119,267	109,413	109,413	93,783	83,214
TOTAL OPERATING EXPENDITURE	1,183,669	1,113,374	1,121,206	1,292,275	1,242,568
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
Capital Improvement Projects Fund	-	76,593	76,593	-	-
Operating Transfers Out:					
Capital Improvement Projects Fund	(1,525,271)	(670,000)	(670,000)	(2,730,000)	(1,000,000)
TOTAL OTHER FINANCING SOURCES/(USES)	(1,525,271)	(593,407)	(593,407)	(2,730,000)	(1,000,000)
NET CHANGE IN FUND BALANCE	(596,892)	(496,781)	(494,368)	(394,375)	(26,668)
BEGINNING FUND BALANCE	(455,976)	(1,052,868)	(1,052,868)	(1,547,236)	(1,941,611)
ENDING FUND BALANCE	(1,052,868)	(1,549,649)	(1,547,236)	(1,941,611)	(1,968,279)
			<i>Outstanding project matching reimbursements</i>	1,415,596	
			<i>Possible available balance</i>	(526,015)	
FUND BALANCE					
Restricted:					
Advances to Other Funds	-	-	-	-	-
Debt Service Covenants	340,178	340,178	340,178	340,178	340,178
Subtotal Restricted	340,178	340,178	340,178	340,178	340,178
Unrestricted:					
Designated:					
General Contingencies	-	-	-	-	-
Undesignated	(1,393,046)	(1,889,827)	(1,887,414)	(2,281,789)	(2,308,457)
Subtotal Unrestricted	(1,393,046)	(1,889,827)	(1,887,414)	(2,281,789)	(2,308,457)
TOTAL FUND BALANCE	(1,052,868)	(1,549,649)	(1,547,236)	(1,941,611)	(1,968,279)

The projected 2008/09 ending fund balance deficit is a result of project matching expenditures. The City will be reimbursed upon completion of the projects. The Measure M Fund 211 deficit fund balance is offset by the estimated 07/08 ending balance of \$4,109,002 in the Measure M Capital Projects program in the Capital Projects Fund 400.

STREET IMPROVEMENTS GRANT - 214

FY 2008 – 2010

	2006-07 ACTUAL	2007-08 REVISED BUDGET	2007-08 ESTIMATED	2008-09 BUDGET	2009-10 BUDGET
REVENUE					
Use of Money & Property	36,677	15,000	32,796	30,000	30,000
Intergovernmental	828,808	3,555,773	240,000	4,412,118	2,345,321
TOTAL REVENUE	865,485	3,570,773	272,796	4,442,118	2,375,321
EXPENDITURES					
Public Works	-	178,539	13,640	222,106	118,766
TOTAL OPERATING EXPENDITURE	-	178,539	13,640	222,106	118,766
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
Capital Improvement Projects Fund	-	2,505,000	2,505,000	-	-
Operating Transfers Out:					
Capital Improvement Projects Fund	(118,000)	(3,835,969)	(3,835,969)	(5,010,318)	(150,000)
TOTAL OTHER FINANCING SOURCES/(USES)	(118,000)	(1,330,969)	(1,330,969)	(5,010,318)	(150,000)
NET CHANGE IN FUND BALANCE	747,485	2,061,265	(1,071,813)	(790,306)	2,106,555
BEGINNING FUND BALANCE	304,394	1,051,879	1,051,879	(19,934)	(810,240)
ENDING FUND BALANCE	1,051,879	3,113,144	(19,934)	(810,240)	1,296,315
			<i>Outstanding project matching reimbursements</i>	200,000	
			<i>Possible available balance</i>	(610,240)	
FUND BALANCE					
Restricted:					
Advances to Other Funds	-	-	-	-	-
Prepaid Charges	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-
Unrestricted:					
Designated:					
General Contingencies	-	-	-	-	-
Undesignated	1,051,879	3,113,144	(19,934)	(810,240)	1,296,315
Subtotal Unrestricted	1,051,879	3,113,144	(19,934)	(810,240)	1,296,315
TOTAL FUND BALANCE	1,051,879	3,113,144	(19,934)	(810,240)	1,296,315

The projected 2008/09 ending fund balance deficit is a result of project matching expenditures. The City will be reimbursed upon completion of the projects. The Street Improvements Grant Fund 214 deficit fund balance is offset by the estimated 07/08 ending balance of \$5,984,158 in the Street Improvements Grant Capital Projects program in the Capital Projects Fund 400.

	2006-07 ACTUAL	2007-08 REVISED BUDGET	2007-08 ESTIMATED	2008-09 BUDGET	2009-10 BUDGET
REVENUE					
Use of Money & Property	57,257	65,000	59,221	60,000	60,000
Intergovernmental	115,560	-	-	-	-
Charges for Services	21,450	65,000	162,804	60,000	75,000
TOTAL REVENUE	194,267	130,000	222,025	120,000	135,000
EXPENDITURES					
Public Works	22,367	25,386	25,509	21,144	22,544
TOTAL OPERATING EXPENDITURE	22,367	25,386	25,509	21,144	22,544
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
Capital Improvement Projects Fund	-	15,613	15,613	-	-
Operating Transfers Out:					
Capital Improvement Projects Fund	(260,000)	(330,000)	(330,000)	(90,000)	-
TOTAL OTHER FINANCING SOURCES/(USES)	(260,000)	(314,387)	(314,387)	(90,000)	-
NET CHANGE IN FUND BALANCE	(88,100)	(209,773)	(117,871)	8,856	112,456
BEGINNING FUND BALANCE	(549,696)	(637,796)	(637,796)	(755,667)	(746,811)
ENDING FUND BALANCE	(637,796)	(847,569)	(755,667)	(746,811)	(634,355)
			<i>Outstanding project matching reimbursements</i>	868,569	
			<i>Possible available balance</i>	121,759	
FUND BALANCE					
Restricted:					
Advances to Other Funds	-	-	-	-	-
Prepaid Charges	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-
Unrestricted:					
Designated:					
General Contingencies	-	-	-	-	-
Undesignated	(637,796)	(847,569)	(755,667)	(746,811)	(634,355)
Subtotal Unrestricted	(637,796)	(847,569)	(755,667)	(746,811)	(634,355)
TOTAL FUND BALANCE	(637,796)	(847,569)	(755,667)	(746,811)	(634,355)

The projected 2008/09 ending fund balance deficit is a result of project matching expenditures. The City will be reimbursed upon completion of the projects. The Traffic Impact Fee Fund 216 deficit fund balance is offset by the estimated 07/08 ending balance of \$1,036,710 in the Traffic Impact Fee Capital Projects program in the Capital Projects Fund 400.

	2006-07 ACTUAL	2007-08 REVISED BUDGET	2007-08 ESTIMATED	2008-09 BUDGET	2009-10 BUDGET
REVENUE					
Property Taxes	841,527	875,385	857,885	871,500	873,500
Use of Money & Property	47,185	30,000	50,530	50,000	50,000
TOTAL REVENUE	888,712	905,385	908,415	921,500	923,500
EXPENDITURES					
Public Works	697,221	763,132	763,616	772,350	773,100
Capital Outlay	-	-	-	-	-
Budget Contingency 1.00%	-	9,054	9,054	9,215	9,235
Emergency Reserve 5.00%	-	45,269	45,269	46,075	46,175
TOTAL OPERATING EXPENDITURE	697,221	817,455	817,939	827,640	828,510
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	191,491	87,930	90,476	93,860	94,990
BEGINNING FUND BALANCE	1,345,539	1,537,031	1,537,031	1,627,507	1,721,367
ENDING FUND BALANCE	1,537,031	1,624,961	1,627,507	1,721,367	1,816,357
FUND BALANCE					
Restricted:					
Advances to Other Funds	-	-	-	-	-
Prepaid Charges	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-
Unrestricted:					
Designated:					
General Contingencies	-	-	-	-	-
Undesignated	1,537,031	1,624,961	1,627,507	1,721,367	1,816,357
Subtotal Unrestricted	1,537,031	1,624,961	1,627,507	1,721,367	1,816,357
TOTAL FUND BALANCE	1,537,031	1,624,961	1,627,507	1,721,367	1,816,357

	2006-07 ACTUAL	2007-08 REVISED BUDGET	2007-08 ESTIMATED	2008-09 BUDGET	2009-10 BUDGET
REVENUE					
Taxes (PCTA Franchise)	477,793	350,000	477,793	475,000	475,000
License & Permits	-	-	1,020	-	-
Use of Money & Property	93,501	70,000	51,710	37,100	37,100
Intergovernmental	1,000,000	-	273,378	-	-
Charges for Services	1,029	-	152	-	-
Other Revenue	140,161	20,000	13,085	17,000	17,000
TOTAL REVENUE	1,712,484	440,000	817,138	529,100	529,100
EXPENDITURES					
General Government	169,532	228,666	220,071	248,674	255,966
Community Services	78,571	83,155	80,219	90,655	90,655
Debt Service					
Principal Retirement	157,189	164,074	164,074	184,726	191,611
Interest and Fiscal Charges	84,865	77,853	77,853	66,732	59,211
Capital Outlay	108,412	28,125	27,689	-	-
TOTAL OPERATING EXPENDITURE	598,569	581,873	569,906	590,787	597,443
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
General Fund	136,500	32,000	32,000	40,500	40,500
Park Dedication	-	-	-	-	-
Operating Transfers Out:					
Capital Projects	(10,970)	(20,000)	(20,000)	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	125,530	12,000	12,000	40,500	40,500
NET CHANGE IN FUND BALANCE	1,239,445	(129,873)	259,232	(21,187)	(27,843)
BEGINNING FUND BALANCE	(110,368)	1,129,077	1,129,077	1,388,309	1,367,122
ENDING FUND BALANCE	1,129,077	999,204	1,388,309	1,367,122	1,339,279
FUND BALANCE					
Restricted:					
Community Promotion	-	-	-	-	-
Bond Debt Covenants	242,054	242,054	242,054	242,054	242,054
Subtotal Restricted	242,054	242,054	242,054	242,054	242,054
Unrestricted:					
Designated:					
General Contingencies	-	-	-	-	-
Undesignated	887,023	757,150	1,146,255	1,125,068	1,097,225
Subtotal Unrestricted	887,023	757,150	1,146,255	1,125,068	1,097,225
TOTAL FUND BALANCE	1,129,077	999,204	1,388,309	1,367,122	1,339,279

	2006-07 ACTUAL	2007-08 REVISED BUDGET	2007-08 ESTIMATED	2008-09 BUDGET	2009-10 BUDGET
REVENUE					
Use of Money & Property	5,760	500	1,261	1,200	1,200
Intergovernmental	1,290,611	1,278,889	1,251,726	1,491,482	1,185,918
Fines, Forfeits and Penalties	700	-	2,800	2,000	2,000
Other Revenue	6,746	75,000	1,558	25,000	25,000
TOTAL REVENUE	1,303,817	1,354,389	1,257,345	1,519,682	1,214,118
EXPENDITURES					
Community Development	961,818	759,999	680,518	1,041,482	699,462
Capital Outlay	524	7,100	3,993	-	-
TOTAL OPERATING EXPENDITURE	962,342	767,099	684,511	1,041,482	699,462
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
Redevelopment	32,567	8,589	8,589	-	-
Operating Transfers Out:					
HCD/ Home Housing	(24,465)	-	-	-	-
Water Enterprise Fund	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
Capital Improvement Projects Fund	(1,034,726)	(638,463)	(638,463)	(465,000)	-
TOTAL OTHER FINANCING SOURCES/(USES)	(1,036,624)	(639,874)	(639,874)	(475,000)	(10,000)
NET CHANGE IN FUND BALANCE	(695,150)	(52,584)	(67,040)	3,200	504,656
BEGINNING FUND BALANCE	302,836	(392,313)	(392,313)	(459,353)	(456,153)
ENDING FUND BALANCE	(392,313)	(444,897)	(459,353)	(456,153)	48,503

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	(1,242,313)	(1,294,897)	(1,309,353)	(1,306,153)	(801,497)
Subtotal Unrestricted	(1,242,313)	(1,294,897)	(1,309,353)	(1,306,153)	(801,497)
TOTAL FUND BALANCE	(392,313)	(444,897)	(459,353)	(456,153)	48,503

The projected ending fund balance deficits are based on an outstanding Community Development Block Grants. Grant funding is not received until the funds are spent, therefore resulting in a deficit fund balance. The CDBG 240 deficit fund balance is offset by the estimated 07/08 ending balance of \$963,799 in the CDBG Capital Projects program in the Capital Projects Fund 400.

	2006-07 ACTUAL	2007-08 REVISED BUDGET	2007-08 ESTIMATED	2008-09 BUDGET	2009-10 BUDGET
REVENUE					
Use of Money & Property	9,600	4,320	10,458	1,000	1,000
Intergovernmental	662,447	522,281	522,281	505,936	489,539
Other Revenue	231,659	75,000	-	35,000	35,000
TOTAL REVENUE	903,706	601,601	532,739	541,936	525,539
EXPENDITURES					
Community Development	888,448	597,281	597,281	540,936	524,953
Capital Outlay	-	-	-	-	-
TOTAL OPERATING EXPENDITURE	888,448	597,281	597,281	540,936	524,953
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
Housing/Community Development (CDBG)	24,465	-	-	-	-
Operating Transfers Out:					
Community Development	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	24,465	-	-	-	-
NET CHANGE IN FUND BALANCE	39,723	4,320	(64,542)	1,000	586
BEGINNING FUND BALANCE	(54,031)	(14,308)	(14,308)	(78,850)	(77,850)
ENDING FUND BALANCE	(14,308)	(9,988)	(78,850)	(77,850)	(77,264)

FUND BALANCE					
Restricted:					
Advances to Other Funds	-	-	-	-	-
Prepaid Charges	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-
Unrestricted:					
Designated:					
General Contingencies	-	-	-	-	-
Undesignated	(14,308)	(9,988)	(78,850)	(77,850)	(77,264)
Subtotal Unrestricted	(14,308)	(9,988)	(78,850)	(77,850)	(77,264)
TOTAL FUND BALANCE	(14,308)	(9,988)	(78,850)	(77,850)	(77,264)

The projected ending fund balance deficit is based on an outstanding Community Development Block Grants/HOME. Grant funding is not received until the funds are spent, therefore resulting in a deficit fund balance.

	2006-07 ACTUAL	2007-08 REVISED BUDGET	2007-08 ESTIMATED	2008-09 BUDGET	2009-10 BUDGET
REVENUE					
Use of Money & Property	8,241	8,550	6,198	8,410	8,410
Other Revenue	20,560	-	23,182	-	-
TOTAL REVENUE	28,801	8,550	29,380	8,410	8,410
EXPENDITURES					
Police	53,600	42,698	57,517	421	421
Capital Outlay	-	79,876	64,958	-	-
TOTAL OPERATING EXPENDITURE	53,600	122,574	122,475	421	421
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
General Fund	-	-	-	-	-
Operating Transfers Out:					
Capital Improvement Projects Fund	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	(24,799)	(114,024)	(93,095)	7,989	7,989
BEGINNING FUND BALANCE	219,235	194,436	194,436	101,341	109,330
ENDING FUND BALANCE	194,436	80,412	101,341	109,330	117,319

FUND BALANCE

Restricted:

Advances to Other Funds	-	-	-	-	-
Prepaid Charges	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-

Unrestricted:

Designated:					
General Contingencies	-	-	-	-	-
Undesignated	194,436	80,412	101,341	109,330	117,319
Subtotal Unrestricted	194,436	80,412	101,341	109,330	117,319

TOTAL FUND BALANCE

	194,436	80,412	101,341	109,330	117,319
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	2006-07 ACTUAL	2007-08 REVISED BUDGET	2007-08 ESTIMATED	2008-09 BUDGET	2009-10 BUDGET
REVENUE					
Intergovernmental	83,272	114,166	108,346	-	-
TOTAL REVENUE	83,272	114,166	108,346	-	-
EXPENDITURES					
Police	83,272	114,166	108,346	-	-
Capital Outlay	-	-	-	-	-
TOTAL OPERATING EXPENDITURE	83,272	114,166	108,346	-	-
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
General Fund	-	-	-	-	-
Operating Transfers Out:					
General Fund	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	-	-	-
BEGINNING FUND BALANCE	-	-	-	-	-
ENDING FUND BALANCE	-	-	-	-	-

FUND BALANCE					
Restricted:					
Advances to Other Funds	-	-	-	-	-
Prepaid Charges	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-
Unrestricted:					
Designated:					
General Contingencies	-	-	-	-	-
Undesignated	-	-	-	-	-
Subtotal Unrestricted	-	-	-	-	-
TOTAL FUND BALANCE	-	-	-	-	-

	2006-07 ACTUAL	2007-08 REVISED BUDGET	2007-08 ESTIMATED	2008-09 BUDGET	2009-10 BUDGET
REVENUE					
Use of Money & Property	15,733	14,450	16,089	14,310	14,310
Intergovernmental	236,721	136,093	136,093	30,000	30,000
Charges for Services	132,720	132,500	133,530	132,500	132,500
Other Revenue	3,500	-	-	-	-
TOTAL REVENUE	388,674	283,043	285,712	176,810	176,810
EXPENDITURES					
Police	420,219	429,284	422,643	288,745	297,848
Debt Service:					
Principal Retirement	104,793	109,382	109,382	123,151	127,740
Interest and Fiscal Charges	56,577	51,902	51,902	44,488	39,474
Capital Outlay	38,312	18,479	18,479	30,000	30,000
TOTAL OPERATING EXPENDITURE	619,901	609,047	602,406	486,384	495,062
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
General Fund	231,126	249,053	249,053	237,211	251,577
Water Utility Fund	60,000	60,000	60,000	60,000	60,000
Operating Transfers Out:					
General Fund	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	291,126	309,053	309,053	297,211	311,577
NET CHANGE IN FUND BALANCE	59,898	(16,951)	(7,641)	(12,363)	(6,675)
BEGINNING FUND BALANCE	146,170	206,069	206,069	198,428	186,065
ENDING FUND BALANCE	206,069	189,118	198,428	186,065	179,390
FUND BALANCE					
Restricted:					
Bond Debt Covenants	161,370	161,370	161,370	161,370	161,370
Subtotal Restricted	161,370	161,370	161,370	161,370	161,370
Unrestricted:					
Designated:					
General Contingencies	-	-	-	-	-
Undesignated	44,699	27,748	37,058	24,695	18,020
Subtotal Unrestricted	44,699	27,748	37,058	24,695	18,020
TOTAL FUND BALANCE	206,069	189,118	198,428	186,065	179,390

LOCAL NARCOTICS SEIZED PROPERTY - 260

FY 2008 – 2010

	2006-07 ACTUAL	2007-08 REVISED BUDGET	2007-08 ESTIMATED	2008-09 BUDGET	2009-10 BUDGET
REVENUE					
Use of Money & Property	5,907	5,400	6,056	5,400	5,400
Intergovernmental	68,868	20,000	12,181	20,000	20,000
TOTAL REVENUE	74,776	25,400	18,237	25,400	25,400
EXPENDITURES					
Police	12,205	1,770	1,412	1,770	1,770
Capital Outlay	-	-	-	-	-
TOTAL OPERATING EXPENDITURE	12,205	1,770	1,412	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	62,570	23,630	16,825	23,630	23,630
BEGINNING FUND BALANCE	103,989	166,559	166,559	183,384	207,014
ENDING FUND BALANCE	166,559	190,189	183,384	207,014	230,644

FUND BALANCE					
Restricted:					
Advances to Other Funds	-	-	-	-	-
Prepaid Charges	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-
Unrestricted:					
Designated:					
General Contingencies	-	-	-	-	-
Undesignated	166,559	190,189	183,384	207,014	230,644
Subtotal Unrestricted	166,559	190,189	183,384	207,014	230,644
TOTAL FUND BALANCE	166,559	190,189	183,384	207,014	230,644

	2006-07 ACTUAL	2007-08 REVISED BUDGET	2007-08 ESTIMATED	2008-09 BUDGET	2009-10 BUDGET
REVENUE					
Use of Money & Property	4,039	4,000	1,846	-	-
Intergovernmental	180,138	115,000	178,583	-	-
TOTAL REVENUE	184,177	119,000	180,429	-	-
EXPENDITURES					
Police	217,376	218,141	242,574	208,198	213,174
Capital Outlay	-	-	-	-	-
TOTAL OPERATING EXPENDITURE	217,376	218,141	242,574	208,198	213,174
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
General Fund	72,954	28,009	28,009	186,420	213,174
Operating Transfers Out:					
Special Police Services Fund	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	72,954	28,009	28,009	186,420	213,174
NET CHANGE IN FUND BALANCE	39,754	(71,132)	(34,136)	(21,778)	-
BEGINNING FUND BALANCE	16,159	55,914	55,914	21,778	(0)
ENDING FUND BALANCE	55,914	(15,218)	21,778	(0)	(0)
FUND BALANCE					
Restricted:					
Advances to Other Funds	-	-	-	-	-
Prepaid Charges	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-
Unrestricted:					
Designated:					
General Contingencies	-	-	-	-	-
Undesignated	55,914	(15,218)	21,778	(0)	(0)
Subtotal Unrestricted	55,914	(15,218)	21,778	(0)	(0)
TOTAL FUND BALANCE	55,914	(15,218)	21,778	(0)	(0)

	2006-07 ACTUAL	2007-08 REVISED BUDGET	2007-08 ESTIMATED	2008-09 BUDGET	2009-10 BUDGET
REVENUE					
Use of Money & Property	3,405	3,300	3,902	3,500	3,500
Charges for Services	1,862	-	5,428	-	-
TOTAL REVENUE	5,267	3,300	9,330	3,500	3,500
EXPENDITURES					
Public Works	263	565	466	175	175
TOTAL OPERATING EXPENDITURE	263	565	466	175	175
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	5,004	2,735	8,864	3,325	3,325
BEGINNING FUND BALANCE	88,711	93,715	93,715	102,579	105,904
ENDING FUND BALANCE	93,715	96,450	102,579	105,904	109,229
FUND BALANCE					
Restricted:					
Prepaid Charges	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-
Unrestricted:					
Designated:					
General Contingencies	-	-	-	-	-
Undesignated	93,715	96,450	102,579	105,904	109,229
Subtotal Unrestricted	93,715	96,450	102,579	105,904	109,229
TOTAL FUND BALANCE	93,715	96,450	102,579	105,904	109,229

	2006-07 ACTUAL	2007-08 REVISED BUDGET	2007-08 ESTIMATED	2008-09 BUDGET	2009-10 BUDGET
REVENUE					
Intergovernmental	270,252	290,075	265,934	293,500	298,500
Other Revenue	1,000	-	350	500	500
TOTAL REVENUE	271,252	290,075	266,284	294,000	299,000
EXPENDITURES					
Community Services	275,421	295,560	265,935	307,229	319,282
Capital Outlay	-	-	-	3,000	-
TOTAL OPERATING EXPENDITURE	275,421	295,560	265,935	310,229	319,282
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
General Fund	16,000	-	-	3,000	-
Operating Transfers Out:					
Project SHUE Fund	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	16,000	-	-	3,000	-
NET CHANGE IN FUND BALANCE	11,831	(5,485)	349	(13,229)	(20,282)
BEGINNING FUND BALANCE	(257)	11,574	11,574	11,923	(1,306)
ENDING FUND BALANCE	11,574	6,089	11,923	(1,306)	(21,588)

FUND BALANCE					
Restricted:					
Advances to Other Funds	-	-	-	-	-
Prepaid Charges	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-
Unrestricted:					
Designated:					
General Contingencies	-	-	-	-	-
Undesignated	11,574	6,089	11,923	(1,306)	(21,588)
Subtotal Unrestricted	11,574	6,089	11,923	(1,306)	(21,588)
TOTAL FUND BALANCE	11,574	6,089	11,923	(1,306)	(21,588)

	2006-07 ACTUAL	2007-08 REVISED BUDGET	2007-08 ESTIMATED	2008-09 BUDGET	2009-10 BUDGET
REVENUE					
Use of Money & Property	9,345	6,200	9,457	9,000	9,000
Intergovernmental	111,342	110,000	111,428	111,500	111,500
TOTAL REVENUE	120,687	116,200	120,885	120,500	120,500
EXPENDITURES					
General Government	76,487	76,713	75,992	80,176	80,176
TOTAL OPERATING EXPENDITURE	76,487	76,713	75,992	80,176	80,176
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
Capital Improvement Projects Fund	-	121,073	121,073	-	-
Operating Transfers Out:					
Senior Transportation Fund	(28,000)	(28,000)	(28,000)	(40,500)	(28,000)
TOTAL OTHER FINANCING SOURCES/(USES)	(28,000)	93,073	93,073	(40,500)	(28,000)
NET CHANGE IN FUND BALANCE	16,200	132,560	137,966	(176)	12,324
BEGINNING FUND BALANCE	170,294	186,494	186,494	324,460	324,284
ENDING FUND BALANCE	186,494	319,054	324,460	324,284	336,608

FUND BALANCE

Restricted:					
Advances to Other Funds	-	-	-	-	-
Prepaid Charges	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-
Unrestricted:					
Designated:					
General Contingencies	-	-	-	-	-
Undesignated	186,494	319,054	324,460	324,284	336,608
Subtotal Unrestricted	186,494	319,054	324,460	324,284	336,608
TOTAL FUND BALANCE	186,494	319,054	324,460	324,284	336,608

	2006-07 ACTUAL	2007-08 REVISED BUDGET	2007-08 ESTIMATED	2008-09 BUDGET	2009-10 BUDGET
REVENUE					
Use of Money & Property	2,524	2,200	3,561	3,000	3,000
Intergovernmental	122,235	129,841	126,841	137,812	146,166
TOTAL REVENUE	124,759	132,041	130,402	140,812	149,166
EXPENDITURES					
Community Services	145,913	157,840	158,670	178,312	174,166
Capital Outlay	-	-	-	-	-
TOTAL OPERATING EXPENDITURE	145,913	157,840	158,670	178,312	174,166
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In: AQMD Fund	28,000	28,000	28,000	40,500	28,000
Operating Transfers Out: Capital Improvement Projects Fund	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	28,000	28,000	28,000	40,500	28,000
NET CHANGE IN FUND BALANCE	6,846	2,201	(268)	3,000	3,000
BEGINNING FUND BALANCE	40,469	47,315	47,315	47,047	50,047
ENDING FUND BALANCE	47,315	49,516	47,047	50,047	53,047

FUND BALANCE					
Restricted:					
Advances to Other Funds	-	-	-	-	-
Prepaid Charges	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-
Unrestricted:					
Designated:					
General Contingencies	-	-	-	-	-
Undesignated	47,315	49,516	47,047	50,047	53,047
Subtotal Unrestricted	47,315	49,516	47,047	50,047	53,047
TOTAL FUND BALANCE	47,315	49,516	47,047	50,047	53,047

REVENUE

Use of Money & Property	(733)	-	(686)	-	-
Other Revenue	37,523	78,100	30,000	35,000	35,000
TOTAL REVENUE	36,790	78,100	29,314	35,000	35,000

EXPENDITURES

Community Services	44,906	78,100	59,802	35,553	35,553
Capital Outlay	-	-	-	-	-
TOTAL OPERATING EXPENDITURE	44,906	78,100	59,802	35,553	35,553

OTHER FINANCING SOURCES/(USES)

Operating Transfers In:					
General Fund	-	60,000	60,000	-	-
Operating Transfers Out:					
Internal Service (fixed assets)	-	-	-	-	-

TOTAL OTHER FINANCING

SOURCES/(USES)	-	60,000	60,000	-	-
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NET CHANGE IN FUND BALANCE	(8,116)	60,000	29,512	(553)	(553)
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BEGINNING FUND BALANCE	(16,411)	(24,527)	(24,527)	4,985	4,432
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ENDING FUND BALANCE	(24,527)	35,473	4,985	4,432	3,879
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FUND BALANCE

Restricted:					
Advances to Other Funds	-	-	-	-	-
Prepaid Charges	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-
Unrestricted:					
Designated:					
General Contingencies	-	-	-	-	-
Undesignated	(24,527)	35,473	4,985	4,432	3,879
Subtotal Unrestricted	(24,527)	35,473	4,985	4,432	3,879
TOTAL FUND BALANCE	(24,527)	35,473	4,985	4,432	3,879

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.

	2006-07 ACTUAL	2007-08 REVISED BUDGET	2007-08 ESTIMATED	2008-09 BUDGET	2009-10 BUDGET
REVENUE					
Other Revenue	-	-	-	-	-
TOTAL REVENUE	-	-	-	-	-
EXPENDITURES					
Capital Outlay	6,446,687	23,969,808	23,751,611	10,171,638	3,237,920
TOTAL OPERATING EXPENDITURE	6,446,687	23,969,808	23,751,611	10,171,638	3,237,920
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
General Fund	5,478,002	740,000	740,000	-	-
Community Development	77,066	-	-	-	-
Cable TV Fund	10,970	20,000	20,000	-	-
CDBG Fund	1,034,726	638,463	638,463	465,000	-
Gas Tax Fund	1,572,000	1,000,000	1,000,000	200,000	500,000
Measure M Fund	1,525,271	670,000	670,000	2,730,000	1,000,000
Street Improvements Grant Fund	118,000	3,675,000	3,675,000	5,010,318	150,000
Traffic Impact Fee Fund	260,000	490,969	490,969	90,000	-
Park Dedication Fund	83,750	103,750	103,750	27,920	27,920
Water Utility Fund	1,050,000	637,313	637,313	620,000	600,000
Information Systems Fund	75,000	177,000	177,000	177,000	177,000
Equipment Replacement Fund	519,000	843,000	843,000	851,400	783,000
Building Maintenance Fund	330,000	106,000	106,000	-	-
Capital Improvement Projects Fund	331,708	-	-	-	-
Redevelopment Fund	-	422,000	422,000	-	-
Operating Transfers Out:					
General Fund	(13)	-	-	(106,798)	(113,399)
AQMD Fund	-	(121,073)	(121,073)	-	-
CDBG Fund	-	(350,011)	(350,011)	-	-
Gas Tax Fund	-	(259,337)	(259,337)	-	-
Traffic Impact Fee Fund	-	(15,613)	(15,613)	-	-
Measure M Fund	(35,104)	(76,593)	(76,593)	-	-
State AB2928	-	(2,505,000)	(2,505,000)	-	-
Equipment Replacement Fund	(496,945)	-	-	-	-
Water Utility Fund	(1,230,871)	-	-	-	-
Capital Improvement Projects Fund	(331,708)	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	10,370,851	6,195,868	6,195,868	10,064,840	3,124,521
NET CHANGE IN FUND BALANCE	3,924,164	(17,773,940)	(17,555,743)	(106,798)	(113,399)
BEGINNING FUND BALANCE	13,849,785	17,773,949	17,773,949	218,206	111,408
ENDING FUND BALANCE	17,773,949	9	218,206	111,408	(1,991)
FUND BALANCE					
Restricted:					
Advances to Other Funds	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-
Unrestricted:					
Designated:					
CIP Items	17,773,949	9	218,206	111,408	(1,991)
Subtotal Unrestricted	17,773,949	9	218,206	111,408	(1,991)
TOTAL FUND BALANCE	17,773,949	9	218,206	111,408	(1,991)

	2006-07 ACTUAL	2007-08 REVISED BUDGET	2007-08 ESTIMATED	2008-09 BUDGET	2009-10 BUDGET
REVENUE					
Taxes	-	-	-	-	-
Use of Money and Property	160,629	150,000	172,778	164,000	164,000
TOTAL REVENUE	160,629	150,000	172,778	164,000	164,000
EXPENDITURES					
General Government	-	-	-	-	-
TOTAL OPERATING EXPENDITURE	-	-	-	-	-
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
Information Systems Fund	177,000	-	-	-	-
Operating Transfers Out:					
Building Maintenance Fund	-	(106,000)	(106,000)	-	-
Capital Improvement Project Fund	(2,500,000)	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	(2,323,000)	(106,000)	(106,000)	-	-
NET CHANGE IN FUND BALANCE	(2,162,371)	44,000	66,778	164,000	164,000
BEGINNING FUND BALANCE	14,353,259	12,190,888	12,190,888	12,257,666	12,421,666
ENDING FUND BALANCE	12,190,888	12,234,888	12,257,666	12,421,666	12,585,666
FUND BALANCE					
Restricted:					
Debt Service	31,000	31,000	31,000	31,000	31,000
Non-current Advances	1,288,550	1,288,550	1,288,550	1,288,550	1,288,550
Subtotal Restricted	<u>1,319,550</u>	<u>1,319,550</u>	<u>1,319,550</u>	<u>1,319,550</u>	<u>1,319,550</u>
Unrestricted:					
Designated:					
CIP Items					
General	6,500,004	6,500,004	6,500,004	6,500,004	6,500,004
Muni-Lighting	1,729,695	1,789,695	1,798,450	1,863,450	1,928,450
Water	1,167,189	1,212,189	1,214,816	1,259,816	1,304,816
Equipment Replacement	538,242	557,242	559,637	579,637	599,637
Building Maintenance	381,384	289,384	288,828	302,828	316,828
Information Systems	554,825	566,825	576,382	596,382	616,382
Undesignated	(0)	(0)	(0)	(0)	(0)
Subtotal Unrestricted	<u>10,871,338</u>	<u>10,915,338</u>	<u>10,938,116</u>	<u>11,102,116</u>	<u>11,266,116</u>
TOTAL FUND BALANCE	12,190,888	12,234,888	12,257,666	12,421,666	12,585,666

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.

	2006-07 ACTUAL	2007-08 REVISED BUDGET	2007-08 ESTIMATED	2008-09 BUDGET	2009-10 BUDGET
REVENUE					
Use of Money & Property	1,319,080	898,000	1,305,606	1,240,000	1,240,000
Intergovernmental	1,417,971	-	-	626,300	-
Other Revenue	12,679	-	9,900	5,000	5,000
TOTAL REVENUE	2,749,730	898,000	1,315,506	1,871,300	1,245,000
EXPENDITURES					
Community Development	2,129,320	2,361,024	2,310,035	2,569,826	2,558,686
Capital Outlay	-	-	-	-	-
Budget Contingency 1.00%	-	-	-	300,365	310,635
Emergency Reserve 5.00%	-	739,257	739,257	1,501,823	1,553,177
TOTAL OPERATING EXPENDITURE	2,129,320	3,100,281	3,049,292	4,372,014	4,422,498
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
Capital Improvement Projects Fund	915	-	-	-	-
WRA Debt Service Fund	7,150,017	18,000,000	18,000,000	18,000,000	18,000,000
WRA Low/Moderate Income Housing Fund	242,091	248,594	248,594	277,723	279,871
Operating Transfers Out:					
CDBG Fund	(32,567)	(8,589)	(8,589)	-	-
Community Development Fund	(618,148)	(782,589)	(782,589)	(2,127,638)	(2,194,227)
Reserve Fund	(2,596,586)	(390,423)	(390,423)	(390,423)	(390,423)
Capital Improvement Projects Fund	(3,339,675)	(5,174,891)	(5,174,891)	(8,870,000)	-
TOTAL OTHER FINANCING SOURCES/(USES)	806,048	11,892,102	11,892,102	6,889,662	15,695,221
NET CHANGE IN FUND BALANCE	1,426,458	9,689,821	10,158,316	4,388,948	12,517,723
BEGINNING FUND BALANCE	6,517,692	7,944,150	7,944,150	18,102,466	22,491,414
ENDING FUND BALANCE	7,944,150	17,633,971	18,102,466	22,491,414	35,009,137
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	8,252,221	13,817,484	13,817,484	17,881,908	22,623,863
Undesignated	(1,032,021)	3,092,537	3,561,032	3,885,556	11,661,324
Subtotal Unrestricted	7,220,200	16,910,021	17,378,516	21,767,464	34,285,187
TOTAL FUND BALANCE	7,944,150	17,633,971	18,102,466	22,491,414	35,009,137

	2006-07 ACTUAL	2007-08 REVISED BUDGET	2007-08 ESTIMATED	2008-09 BUDGET	2009-10 BUDGET
REVENUE					
Taxes	26,658,374	27,723,397	29,287,963	28,686,464	29,713,537
Use of Money & Property	462,127	650,000	96,509	100,000	100,000
TOTAL REVENUE	27,120,500	28,373,397	29,384,472	28,786,464	29,813,537
EXPENDITURES					
General Government	7,500,606	8,509,520	7,992,621	8,596,116	9,010,433
Debt Service:					
Bond Issuance Costs					
Principal Retirement	4,030,000	990,000	990,000	-	8,960,000
Interest and Fiscal Charges	1,805,040	1,556,661	1,556,661	789,703	1,216,306
TOTAL OPERATING EXPENDITURE	13,335,645	11,056,181	10,539,282	9,385,819	19,186,739
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
WRA Low/Moderate Income Housing	509,542	509,332	509,332	157,941	435,261
Operating Transfers Out:					
WRA Operating Fund	(8,000,000)	(18,000,000)	(18,000,000)	(18,000,000)	(18,000,000)
TOTAL OTHER FINANCING SOURCES/(USES)	(7,490,458)	(17,490,668)	(17,490,668)	(17,842,059)	(17,564,739)
NET CHANGE IN FUND BALANCE	6,294,396	(173,452)	1,354,522	1,558,586	(6,937,941)
BEGINNING FUND BALANCE	13,685,686	19,980,083	19,980,083	21,334,605	22,893,191
ENDING FUND BALANCE	19,980,083	19,806,631	21,334,605	22,893,191	15,955,250

FUND BALANCE

Restricted:					
Advances to Other Funds	1,212,852	1,212,852	1,212,852	1,212,852	1,212,852
Fiscal Agent Cash	3,338,275	3,338,275	2,612,679	2,612,679	2,612,679
Debt Service Covenants	2,480,000	2,480,000	2,480,000	2,480,000	2,480,000
Subtotal Restricted	7,031,127	7,031,127	6,305,531	6,305,531	6,305,531
Unrestricted:					
Designated:					
General Contingencies	500,000	500,000	500,000	500,000	500,000
Debt Service	12,448,955	12,275,503	14,529,073	16,087,659	9,149,718
Undesignated	-	-	-	-	-
Subtotal Unrestricted	12,948,955	12,775,503	15,029,073	16,587,659	9,649,718
TOTAL FUND BALANCE	19,980,083	19,806,631	21,334,605	22,893,191	15,955,250

	2006-07 ACTUAL	2007-08 REVISED BUDGET	2007-08 ESTIMATED	2008-09 BUDGET	2009-10 BUDGET
REVENUE					
Other Revenue	-	-	-	-	-
TOTAL REVENUE	-	-	-	-	-
EXPENDITURES					
Capital Outlay	1,910,651	19,596,782	19,596,782	14,870,000	1,000,000
TOTAL OPERATING EXPENDITURE	1,910,651	19,596,782	19,596,782	14,870,000	1,000,000
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
State AB 2928					
WRA Operating Fund	3,339,675	4,752,891	4,752,891	8,870,000	-
Low/Moderate Housing Fund	1,100,913	1,000,000	1,000,000	6,000,000	1,000,000
Operating Transfers Out:					
General Fund	-	(15,000)	(15,000)	-	-
WRA Operating Fund	(915)	-	-	-	-
Low/Moderate Housing Fund	(1,207,632)	-	-	-	-
Interfund Reimbursements	849,983	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	4,082,024	5,737,891	5,737,891	14,870,000	1,000,000
NET CHANGE IN FUND BALANCE	2,171,372	(13,858,891)	(13,858,891)	-	-
BEGINNING FUND BALANCE	11,687,518	13,858,891	13,858,891	(0)	(0)
ENDING FUND BALANCE	13,858,891	(0)	(0)	(0)	(0)

FUND BALANCE					
Restricted:					
Advances to Other Funds	-	-	-	-	-
Prepaid Charges	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-
Unrestricted:					
Designated:					
CIP Items	13,858,891	(0)	(0)	(0)	(0)
Undesignated	-	-	-	-	-
Subtotal Unrestricted	13,858,891	(0)	(0)	(0)	(0)
TOTAL FUND BALANCE	13,858,891	(0)	(0)	(0)	(0)

	2006-07 ACTUAL	2007-08 REVISED BUDGET	2007-08 ESTIMATED	2008-09 BUDGET	2009-10 BUDGET
REVENUE					
Taxes	6,710,263	6,977,100	7,321,990	7,225,891	7,485,886
Use of Money & Property	680,702	400,000	687,381	460,000	460,000
Other Revenue	4,059	-	6,034	2,000	2,000
TOTAL REVENUE	7,395,024	7,377,100	8,015,405	7,687,891	7,947,886
EXPENDITURES					
General Government	431,899	943,005	817,639	977,725	1,007,063
Capital Outlay	2,922	2,000	2,000	-	-
TOTAL OPERATING EXPENDITURE	434,821	945,005	819,639	977,725	1,007,063
OTHER FINANCING SOURCES/(USES)					
Prior Period Adjustment	1,438,484	-	-	-	-
Operating Transfers In:					
Capital Improvement Projects Fund	1,207,632	-	-	-	-
Operating Transfers Out:					
WRA Operating Fund	(242,091)	(248,594)	(248,594)	(277,723)	(279,871)
Capital Improvement Projects Fund	(1,100,913)	(1,000,000)	(1,000,000)	(6,000,000)	(1,000,000)
Water Enterprise Fund	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
WRA Debt Service Fund	(509,542)	(509,332)	(509,332)	(157,941)	(435,261)
TOTAL OTHER FINANCING SOURCES/(USES)	783,571	(1,767,926)	(1,767,926)	(6,445,664)	(1,725,132)
NET CHANGE IN FUND BALANCE	7,743,774	4,664,169	5,427,840	264,502	5,215,691
BEGINNING FUND BALANCE	8,549,069	16,292,843	16,292,843	21,720,683	21,985,185
ENDING FUND BALANCE	16,292,843	20,957,012	21,720,683	21,985,185	27,200,876
FUND BALANCE					
Restricted:					
Debt Service Covenants	1,420,000	1,420,000	1,420,000	1,420,000	1,420,000
Notes Receivable	3,682,543	3,682,543	3,682,543	3,682,543	3,682,543
Low and Moderate Income Housing	11,190,300	15,854,469	16,618,140	16,882,642	22,098,333
Subtotal Restricted	16,292,843	20,957,012	21,720,683	21,985,185	27,200,876
Unrestricted:					
Designated:					
General Contingencies	-	-	-	-	-
Undesignated	-	-	-	-	-
Subtotal Unrestricted	-	-	-	-	-
TOTAL FUND BALANCE	16,292,843	20,957,012	21,720,683	21,985,185	27,200,876

	2006-07 ACTUAL	2007-08 REVISED BUDGET	2007-08 ESTIMATED	2008-09 BUDGET	2009-10 BUDGET
REVENUE					
Use of Money and Property	149,814	100,000	136,316	130,000	130,000
TOTAL REVENUE	149,814	100,000	136,316	130,000	130,000
EXPENDITURES					
General Government	-	-	-	-	-
TOTAL OPERATING EXPENDITURE	-	-	-	-	-
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
Redevelopment Operating Fund	2,596,586	390,423	390,423	390,423	390,423
Operating Transfers Out:					
Capital Improvements Fund	(2,206,163)	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	390,423	390,423	390,423	390,423	390,423
NET CHANGE IN FUND BALANCE	540,237	490,423	526,739	520,423	520,423
BEGINNING FUND BALANCE	2,568,753	3,108,990	3,108,990	3,635,729	4,156,152
ENDING FUND BALANCE	3,108,990	3,599,413	3,635,729	4,156,152	4,676,575
<hr/> <hr/>					
FUND BALANCE					
Restricted:					
Debt Service	2,718,567	2,818,567	2,854,883	2,984,883	3,114,883
Rose Center Capital Replacement	390,423	780,846	780,846	1,171,269	1,561,692
Subtotal Restricted	3,108,990	3,599,413	3,635,729	4,156,152	4,676,575
Unrestricted:					
Designated:					
CIP Items	-	-	-	-	-
Undesignated	-	-	-	-	-
Subtotal Unrestricted	-	-	-	-	-
TOTAL FUND BALANCE	3,108,990	3,599,413	3,635,729	4,156,152	4,676,575

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.

	2006-07 ACTUAL	2007-08 REVISED BUDGET	2007-08 ESTIMATED	2008-09 BUDGET	2009-10 BUDGET
OPERATING REVENUE					
Use of Money & Property	147,053	55,000	103,330	78,000	78,000
Charges for Services	10,612,060	10,492,299	10,794,456	11,592,980	11,592,980
Other Revenue	58,416	-	24,380	-	-
TOTAL REVENUE	10,817,529	10,547,299	10,922,166	11,670,980	11,670,980
OPERATING EXPENSES					
Salaries & Benefits	2,278,775	2,511,673	2,457,385	2,621,856	2,700,052
Maintenance and operations	3,147,046	3,696,524	3,634,957	3,707,628	3,707,159
Purchased water	2,256,381	2,116,897	2,114,021	2,538,490	3,113,708
Pump and basin assessment	2,302,907	2,592,238	2,579,256	2,550,666	2,511,599
Capital Outlay	286,445	4,441	6,150	3,000	3,000
Debt Service:					
Principal Payments	436,878	453,822	453,822	514,871	533,026
Payment on Advance	323,929	339,964	339,964	356,792	374,453
Interest Payments	397,597	370,486	370,486	313,248	280,668
Loss on sale of equipment	-	-	-	-	-
TOTAL OPERATING EXPENSES	11,429,958	12,086,045	11,956,041	12,606,551	13,223,665
OPERATING INCOME (LOSS)	(612,429)	(1,538,746)	(1,033,875)	(935,571)	(1,552,685)
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 (fixed r	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	1,230,871	-	-	-	-
Operating Transfers Out:					
Special Police Services Fund (800 MHz)	(60,000)	(60,000)	(60,000)	(60,000)	(60,000)
Capital Projects Fund	(1,050,000)	(637,313)	(637,313)	(620,000)	(600,000)
TOTAL OTHER FINANCING SOURCES/(USES)	280,871	(537,313)	(537,313)	(520,000)	(500,000)
NET CHANGE IN WORKING CAPITAL	(331,557)	(2,076,059)	(1,571,188)	(1,455,571)	(2,052,685)
BEGINNING WORKING CAPITAL	3,384,204	3,052,647	3,052,647	1,481,459	25,888
ENDING WORKING CAPITAL	3,052,647	976,588	1,481,459	25,888	(2,026,797)

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.

	2006-07 ACTUAL	2007-08 REVISED BUDGET	2007-08 ESTIMATED	2008-09 BUDGET	2009-10 BUDGET
REVENUE					
Use of Money & Property	2,736	2,550	2,238	2,000	2,000
Charges for Services	39,880	40,000	38,568	38,500	38,500
TOTAL REVENUE	42,616	42,550	40,806	40,500	40,500
EXPENDITURES					
Community Development	1,520	3,030	1,500	2,030	2,030
Debt Service:					
Principal Retirement	25,000	25,000	25,000	25,000	30,000
Interest and Fiscal Charges	13,630	11,874	11,874	10,111	8,165
TOTAL OPERATING EXPENDITURE	40,150	39,904	38,374	37,141	40,195
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
General Fund	-	-	-	-	-
Operating Transfers Out:					
General Fund	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	2,466	2,646	2,432	3,359	305
BEGINNING DUE TO BONDHOLDERS	85,913	88,379	88,379	90,811	94,170
ENDING DUE TO BONDHOLDERS	88,379	91,025	90,811	94,170	94,475
FUND BALANCE					
Restricted:					
Advances to Other Funds	-	-	-	-	-
Prepaid Charges	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-
Unrestricted:					
Designated:					
General Contingencies	-	-	-	-	-
Undesignated					
Due to Bondholders	88,379	91,025	90,811	94,170	94,475
Subtotal Unrestricted	88,379	91,025	90,811	94,170	94,475
TOTAL FUND BALANCE	88,379	91,025	90,811	94,170	94,475

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 - 700

FY 2008 – 2010

	2006-07 ACTUAL	2007-08 REVISED BUDGET	2007-08 ESTIMATED	2008-09 BUDGET	2009-10 BUDGET
REVENUE					
Use of Money & Property	114,569	108,000	117,815	110,000	110,000
Intergovernmental	39,308	-	-	-	-
Charges for Services	1,560,432	1,636,504	1,630,838	1,758,794	1,758,794
Other Revenue	296,915	150,000	169,533	190,000	190,000
Gain on sale of equipment	26,075	15,000	(1,641)	25,000	25,000
TOTAL REVENUE	2,037,298	1,909,504	1,916,545	2,083,794	2,083,794
EXPENDITURES					
Salaries and Benefits	432,881	440,596	440,725	466,823	478,923
Maintenance and Operations	971,943	963,386	966,467	1,075,417	1,078,039
Capital Outlay	634,256	106,000	106,000	-	-
Budget Contingency 1.00%	-	19,095	19,095	20,838	20,838
Emergency Reserve 5.00%	-	95,475	95,475	104,190	104,190
TOTAL OPERATING EXPENDITURE	2,039,081	1,624,552	1,627,762	1,667,268	1,681,990
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
General Fund	-	88,000	88,000	-	-
Community Development Fund	15,000	18,000	18,000	-	-
Internal Service Funds	14,818	-	-	-	-
Capital Improvement Projects Fund	496,945	-	-	-	-
Operating Transfers Out:					
Capital Improvement Projects Fund	(519,000)	(880,000)	(612,000)	(851,400)	(783,000)
TOTAL OTHER FINANCING SOURCES/(USES)	7,763	(774,000)	(506,000)	(851,400)	(783,000)
NET CHANGE IN WORKING CAPITAL	5,981	(489,048)	(217,217)	(434,874)	(381,196)
BEGINNING WORKING CAPITAL	2,043,823	2,049,803	2,049,803	1,832,586	1,397,712
ENDING WORKING CAPITAL	2,049,803	1,560,755	1,832,586	1,397,712	1,016,516

	2006-07 ACTUAL	2007-08 REVISED BUDGET	2007-08 ESTIMATED	2008-09 BUDGET	2009-10 BUDGET
REVENUE					
Use of Money & Property	(206)	-	(157)	-	-
Charges for Services	13,594,564	12,632,240	14,603,677	12,973,454	13,155,904
Other Revenue	250,681	140,000	157,900	50,000	50,000
TOTAL REVENUE	13,845,039	12,772,240	14,761,420	13,023,454	13,205,904
EXPENDITURES					
Salaries and Benefits	195	5,595	1,695	5,595	5,595
Maintenance and Operations	4,955,021	6,329,098	6,110,544	5,986,609	6,010,911
Insurance Premiums and Legal Fees	2,121,587	2,418,328	2,413,204	2,452,340	2,578,079
Claims and Benefits	11,894,765	5,550,627	5,423,076	8,322,339	5,915,331
TOTAL OPERATING EXPENDITURE	18,971,569	14,303,648	13,948,519	16,766,883	14,509,916
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In: General Fund	5,548,876	-	-	2,503,000	-
Operating Transfers Out: General Fund	(16,000)	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	5,532,876	-	-	2,503,000	-
NET CHANGE IN WORKING CAPITAL	406,346	(1,531,408)	812,901	(1,240,429)	(1,304,012)
BEGINNING WORKING CAPITAL	4,556,778	4,963,124	4,963,124	5,776,025	4,535,596
ENDING WORKING CAPITAL	4,963,124	3,431,716	5,776,025	4,535,596	3,231,584

	2006-07 ACTUAL	2007-08 REVISED BUDGET	2007-08 ESTIMATED	2008-09 BUDGET	2009-10 BUDGET
REVENUE					
Charges for Services	1,591,536	1,591,536	1,591,536	1,793,345	1,793,345
Other Revenue	384,769	330,000	373,930	330,000	330,000
TOTAL REVENUE	1,976,305	1,921,536	1,965,466	2,123,345	2,123,345
EXPENDITURES					
Maintenance and Operations	497,478	587,912	576,869	595,437	605,017
Insurance Premiums and Legal Fees	1,005,607	1,283,500	1,177,352	1,283,500	1,283,500
Claims and Benefits	103,748	1,630,000	1,592,000	750,000	750,000
TOTAL OPERATING EXPENDITURE	1,606,832	3,501,412	3,346,221	2,628,937	2,638,517
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
General Fund	-	-	-	-	-
Operating Transfers Out:					
Equipment Replacement Fund	(14,818)	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	(14,818)	-	-	-	-
NET CHANGE IN WORKING CAPITAL	354,654	(1,579,876)	(1,380,755)	(505,592)	(515,172)
BEGINNING WORKING CAPITAL	5,090,028	5,444,683	5,444,683	4,063,928	3,558,336
ENDING WORKING CAPITAL	5,444,683	3,864,807	4,063,928	3,558,336	3,043,164

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	2006-07 ACTUAL	2007-08 REVISED BUDGET	2007-08 ESTIMATED	2008-09 BUDGET	2009-10 BUDGET
REVENUE					
Use of Money & Property	73,982	75,000	89,159	75,000	75,000
Charges for Services	1,214,361	1,424,857	1,424,861	1,661,954	1,695,620
Gain on sale of equipment	-	-	(3,968)	-	-
TOTAL REVENUE	1,288,343	1,499,857	1,510,052	1,736,954	1,770,620
EXPENDITURES					
Salaries and Benefits	488,940	539,522	533,746	570,080	591,236
Maintenance and Operations	464,128	757,904	698,823	800,740	814,552
Capital Outlay	69,189	174,400	172,352	160,000	160,000
Debt Service:					
Principal Retirement	23,500	24,529	24,529	27,617	28,646
Interest and Fiscal Charges	14,354	12,131	12,131	10,469	9,344
Budget Contingency 1.00%	-	14,999	14,999	17,370	17,706
Emergency Reserve 5.00%	-	74,993	74,993	86,848	88,531
TOTAL OPERATING EXPENDITURE	1,060,111	1,598,478	1,531,573	1,673,124	1,710,015
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
Capital Improvement Projects Fund	-	-	-	-	-
Operating Transfers Out:					
Capital Improvement Projects Fund	(75,000)	(177,000)	(177,000)	(177,000)	(177,000)
Reserve Fund	(177,000)	-	-		
TOTAL OTHER FINANCING SOURCES/(USES)	(252,000)	(177,000)	(177,000)	(177,000)	(177,000)
NET CHANGE IN WORKING CAPITAL	(23,768)	(275,621)	(198,521)	(113,170)	(116,395)
BEGINNING WORKING CAPITAL	925,856	902,088	902,088	703,567	590,397
ENDING WORKING CAPITAL	902,088	626,467	703,567	590,397	474,002

	2006-07 ACTUAL	2007-08 REVISED BUDGET	2007-08 ESTIMATED	2008-09 BUDGET	2009-10 BUDGET
REVENUE					
Use of Money & Property	48,139	45,000	63,025	50,000	50,000
Charges for Services	1,484,390	1,540,273	1,540,273	1,648,258	1,661,572
Other Revenue	105	-	113,544	115,000	115,000
TOTAL REVENUE	1,532,634	1,585,273	1,716,842	1,813,258	1,826,572
EXPENDITURES					
Salaries	526,361	559,694	559,397	583,332	597,047
Maintenance and Operations	652,701	812,699	794,077	835,480	836,625
Capital outlay	4,665	2,400	3,237	-	-
Debt Service:					
Principal Retirement	178,607	186,429	186,429	209,896	217,718
Interest and Fiscal Charges	95,778	92,289	92,289	79,652	71,107
Budget Contingency 1.00%	-	2,061	2,061	18,133	18,266
Emergency Reserve 5.00%	-	79,264	79,264	90,663	91,329
TOTAL OPERATING EXPENDITURE	1,458,113	1,734,836	1,716,754	1,817,156	1,832,092
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
General Fund	6,530	-	-	-	-
Reserve Fund	-	106,000	106,000	-	-
Operating Transfers Out:					
Capital Improvement Projects Fund	(330,000)	(106,000)	(106,000)	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	(323,470)	-	-	-	-
NET CHANGE IN WORKING CAPITAL	(248,949)	(149,563)	88	(3,898)	(5,520)
BEGINNING WORKING CAPITAL	433,879	184,930	184,930	185,018	181,120
ENDING WORKING CAPITAL	184,930	35,367	185,018	181,120	175,600





GENERAL FUND REVENUES:

Property Tax: The percentage of Property Tax going to the General Fund is 7.4%, substantially below most cities. Westminster is a "low property tax city". "Low property tax" does not mean our citizens pay less property tax (everyone pays 1%). Rather, as a result of the Post Proposition 13 tax distribution formula, a relatively larger share of the City's property tax revenue goes to the county and other governmental agencies. Also, the State continues to divert a portion of property tax to the State General fund thereby reducing the amount of property tax cities receive.

Property Tax (millions)



General Fund Property Tax revenue is projected to remain stable in the fiscal year 2008-09. This stability is due to a marginal increase in Property Taxes coupled with a slight decrease in Property Taxes in Lieu of VLF. This projection is based on historical trends and projections provided by the County of Orange and the City's property tax consultant, the HdL Companies.

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.

In 2003-04 property tax revenue increased 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 Tax (millions)



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

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

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

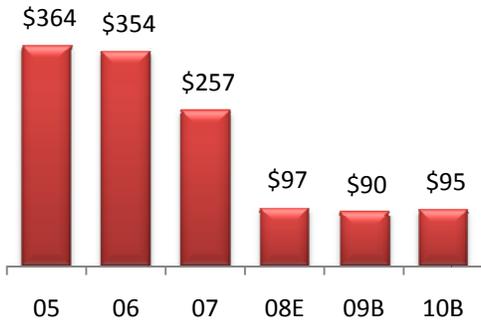
In 2003 and 2004 legislation was passed that created the "triple flip" which shifts ¼ ¢ of local sales and use taxes to the State to repay bonds approved by the passage of Proposition 57. In its place, the City will receive an amount equal to the ¼ ¢ shift in the form of property tax paid from the County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

Sales Tax is the largest source of revenue for the City of Westminster, and accounts for approximately 40% of total General Fund revenue. Sales tax revenue is projected at \$16.5 million for fiscal years 2008-09, which is consistent with the fiscal year 2007-08 estimate of \$16.5 million. It is anticipated that some Sales Tax Revenue categories will drop while other categories will increase. The sales tax declines are anticipated in auto sales,

apparel, general consumer goods and restaurants. Sales tax increase in gas and fuel, however are expected to result from the recent spike in fuel prices. This should help to partially offset losses in some of these other revenue categories. Economists expect sales declines to bottom out during the next fiscal year but are uncertain on when in that year the bottom will hit. Auto manufacturers are hoping for a slight rebound in sales in the second half of 2008 and into 2009. A recovery in public, commercial and industrial construction could stabilize tax receipts from building supplies although a rebound from housing related goods and materials is not expected until 2010 or 2011. Furthermore the instability of world crude oil prices, reduced refinery and production and the

coming seasonal driving peak are expected to maintain high fuel prices through late summer and compete with other consumer spending. The weak dollar should continue to lure international consumers to key tourist destinations. However, capital investment by U.S. exporters is beginning to show signs of leveling off.

Property Transfer (thousands)



In late May, taxpayers started receiving payments of \$300 to \$1,200 plus \$300 for each qualifying child through the Economic Stimulus Act of 2008. \$12.4 billion is expected to flow to California though various surveys indicated that much of the rebates will go to pay off debt or increase savings. Most analysts see the package as inducing a minor but only temporary spike in third quarter sales tax receipts.

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 show a slight decrease in fiscal years 2008-09.

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.

Business License (millions)



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 is projected to remain fairly constant with 2007-08 estimated levels.

Franchise Tax (thousands)



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.

Transient Occupancy (thousands)



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 slightly increase in fiscal years 2008-09.

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 marginal decrease in fiscal year 2008-09.

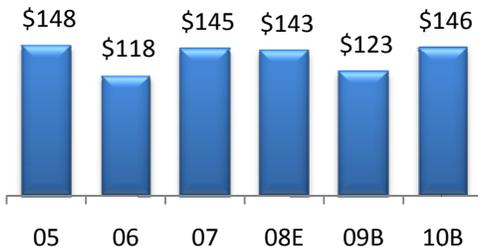
UTILITY USERS TAX: Utility Users Tax revenue is approximately 14% of total General Fund revenue. The Utility User Tax, adopted by the Council in 1986, is derived from "municipal affairs" authority of charter cities and Section 37100.5 of the Government Code for general law cities. The tax is collected by the utility as part of its regular billing procedure and remitted to the City. The tax is imposed on residential and commercial consumers of any combination of electric, gas, cable television, water, and telephone system services. In 1999-00 the City Council lowered the rate from 5% to 4%.

Utility Users (millions)



Utility Users tax revenue is projected to remain flat in 2008-09.

License & Permits (thousands)



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 14.2% from 2007-08. This decline is based on the drop in both new business license applications and renewals.

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.

Fines (millions)



USE OF MONEY AND PROPERTY: Categories in this group consists of interest income from the investment of city money (\$1.4 million). Rental of city facilities (\$120,000) and the bus shelter rental agreement revenue (\$364,080).

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 \$126 million at the end of fiscal year 06--07 to \$145 million at the end of 2007--08. Interest earnings are projected using an interest rate of 4%. The projected increase is due to the increase in interest income and increases in bus shelter revenues. The City of Westminster invests 49% of its idle cash in the Local Agency Investment Fund (LAIF). Over the past three years the investment return in LAIF has decreased from 5.23% to 3.11%. 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 2008-09 and 2009-10.

Use of Money (millions)



Intergovernmental (millions)



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

The drop in the 2008-09 estimates for intergovernmental revenue was due to the State proposal to eliminate estimated mandate claims to local governments and the States proposal to shift California City's Proposition 172 funding to counties to fund the realignment of parole programs. The intergovernmental revenue category will continue to be below prior year levels due these shifts and take-aways.

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.

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 sources 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 increase by 4% in fiscal years 2008-09. This increase is due to the increase in demand for these programs.

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.

Charges for Service (millions)



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

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 23% for fiscal years 2008-09. 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 lower than 2007-08 estimates.

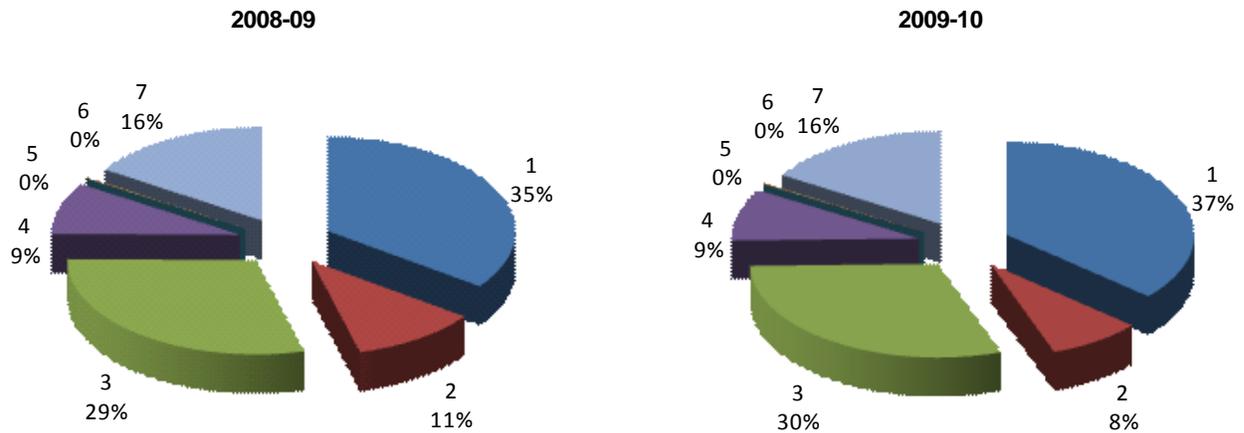
NON-GENERAL FUND REVENUES:

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 modified in December 2007 due to increased Replenishment Assessment charges by the Orange County Water District and rate increases for water purchase the Municipal Water District of Orange County. 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 show a marginal decrease of 3% for fiscal years 2008-09. This slight decrease is primarily due to a projected Tax Increment decline. This projection was provided by the Rosenow Spevacek Group through their Fiscal Consultants Report. When the City Council-Agency Board 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 2008-09 include City-wide street and road improvement projects, bus pad projects and City-wide Graffiti cleaning projects.



	ACTUAL 2006-07	BUDGET 2007-08	ESTIMATED 2007-08	BUDGET 2008-09	BUDGET 2009-10
1 General Funds	46,781,180	45,606,521	45,966,965	46,027,114	47,255,705
2 Special Revenue Funds	11,808,259	11,228,273	10,278,402	14,283,088	10,512,684
3 Redevelopment Funds	37,415,068	36,748,497	38,851,699	38,475,655	39,136,423
4 Enterprise Funds	10,817,529	10,547,299	10,922,166	11,670,980	11,670,980
5 Agency Funds	42,616	42,550	40,806	40,500	40,500
6 Capital Project Funds	160,629	150,000	172,778	164,000	164,000
7 Internal Service Funds	20,679,619	19,688,410	21,870,325	20,780,805	21,010,235
Total Revenue	127,704,900	124,011,550	128,103,141	131,442,142	129,790,527

REVENUE SUMMARY BY FUND

FY 2008 – 2010

FUND #	FUND	ACTUAL	REVISED BUDGET	ESTIMATED	BUDGET	BUDGET
		2006-07	2007-08	2007-08	2008-09	2009-10
GENERAL FUND						
100	General Fund	44,906,464	43,834,896	44,109,227	44,385,639	45,599,230
265	Community Services-Special Programs	177,944	206,325	178,810	220,375	220,375
285	Community Development	1,696,772	1,565,300	1,678,928	1,421,100	1,436,100
TOTAL GENERAL FUNDS		46,781,180	45,606,521	45,966,965	46,027,114	47,255,705
SPECIAL REVENUE FUNDS						
200	Park Dedication	319,688	128,750	143,418	72,920	72,920
210	Gas Tax	2,189,598	1,717,500	3,725,962	1,703,500	1,703,500
211	Measure M	2,112,047	1,210,000	1,220,245	3,627,900	2,215,900
214	Street Repair (State AB 2928)	865,485	3,570,773	272,796	4,442,118	2,375,321
216	Traffic Impact Fee	194,267	130,000	222,025	120,000	135,000
220	Municipal Lighting District	888,712	905,385	908,415	921,500	923,500
230	Community Promotion	1,712,484	440,000	817,138	529,100	529,100
240	Housing/Community Development	1,303,817	1,354,389	1,257,345	1,519,682	1,214,118
242	HCD Home Housing	903,706	601,601	532,739	541,936	525,539
250	Police Seizure	28,801	8,550	29,380	8,410	8,410
252	Orange County Human Trafficking	83,272	114,166	108,346	-	-
258	Special Police Services	388,674	283,043	285,712	176,810	176,810
260	Local Narcotics Seized Property	74,776	25,400	18,237	25,400	25,400
261	Supplemental Law Enforcement Services	184,177	119,000	180,429	-	-
270	Drainage District	5,267	3,300	9,330	3,500	3,500
275	Community Services Grant	271,252	290,075	266,284	294,000	299,000
280	AQMD	120,687	116,200	120,885	120,500	120,500
290	Senior Transportation	124,759	132,041	130,402	140,812	149,166
295	Project S.H.U.E.	36,790	78,100	29,314	35,000	35,000
TOTAL SPECIAL REVENUE FUNDS		11,808,259	11,228,273	10,278,402	14,283,088	10,512,684
CAPITAL PROJECTS FUNDS						
400	Capital Improvement Projects	-	-	-	-	-
800	Reserve	160,629	150,000	172,778	164,000	164,000
TOTAL CAPITAL PROJECTS FUNDS		160,629	150,000	172,778	164,000	164,000
REDEVELOPMENT FUNDS						
500	WRA Operating Fund Administration	2,749,730	898,000	1,315,506	1,871,300	1,245,000
510	WRA Debt Service	27,120,500	28,373,397	29,384,472	28,786,464	29,813,537
520	WRA Capital Projects	-	-	-	-	-
530	Low/Moderate Income Housing	7,395,024	7,377,100	8,015,405	7,687,891	7,947,886
540	WRA Reserve	149,814	100,000	136,316	130,000	130,000
TOTAL REDEVELOPMENT FUNDS		37,415,068	36,748,497	38,851,699	38,475,655	39,136,423

REVENUE SUMMARY BY FUND

FY 2008 – 2010

FUND #	FUND	ACTUAL	REVISED BUDGET	ESTIMATED	BUDGET	BUDGET
		2006-07	2007-08	2007-08	2008-09	2009-10
ENTERPRISE FUNDS						
600	Water Utility	10,817,529	10,547,299	10,922,166	11,670,980	11,670,980
TOTAL ENTERPRISE FUNDS		10,817,529	10,547,299	10,922,166	11,670,980	11,670,980
AGENCY FUNDS						
920	92-1 Assessment District	42,616	42,550	40,806	40,500	40,500
TOTAL AGENCY FUNDS		42,616	42,550	40,806	40,500	40,500
INTERNAL SERVICE FUNDS						
700	Equipment Replacement	2,037,298	1,909,504	1,916,545	2,083,794	2,083,794
740	General Benefits	13,845,039	12,772,240	14,761,420	13,023,454	13,205,904
750	Liability Administration	1,976,305	1,921,536	1,965,466	2,123,345	2,123,345
760	Information Systems and Equipment	1,288,343	1,499,857	1,510,052	1,736,954	1,770,620
770	Government Buildings	1,532,634	1,585,273	1,716,842	1,813,258	1,826,572
TOTAL INTERNAL SERVICE FUNDS		20,679,619	19,688,410	21,870,325	20,780,805	21,010,235
GRAND TOTAL ALL FUNDS		127,704,900	124,011,550	128,103,141	131,442,142	129,790,527

REVENUE SUMMARY BY TYPE

FY 2008 – 2010

<i>Fund #</i>		ACTUAL 2006-07	REVISED BUDGET 2007-08	ESTIMATED 2007-08	BUDGET 2008-09	BUDGET 2009-10
30xxx	Property Taxes (ad valorem)					
100	General Fund	9,691,360	9,796,095	10,221,523	10,186,007	10,393,150
220	Municipal Lighting District Fund	841,527	875,385	857,885	871,500	873,500
510	WRA Debt Service Fund	26,658,374	27,723,397	29,287,963	28,686,464	29,713,537
530	Low/Mod Income Housing Fund	6,710,263	6,977,100	7,321,990	7,225,891	7,485,886
	Total Property Taxes	43,901,524	45,371,977	47,689,361	46,969,862	48,466,073
30xxx	Other Taxes					
100	General Fund	24,766,864	25,199,000	24,620,712	24,641,000	25,436,130
230	Community Promotion Fund	477,793	350,000	477,793	475,000	475,000
	Total Other Taxes	25,244,657	25,549,000	25,098,505	25,116,000	25,911,130
31xxx	Licenses and Permits					
100	General Fund	144,976	119,000	142,929	122,600	146,000
285	Community Development Fund	528,498	535,900	635,746	460,900	470,900
230	Community Promotion Fund	-	-	1,020	-	-
	Total Licenses and Permits	673,474	654,900	779,695	583,500	616,900
32xxx	Fines, Forfeits and Penalties					
100	General Fund	1,113,340	1,050,000	1,217,071	1,225,000	1,250,000
285	Community Development Fund	8,540	5,000	21,206	4,000	4,000
240	Housing/Comm Devlpmt Fund	700	-	2,800	2,000	2,000
	Total Fines, Forfeits and Penalties	1,122,580	1,055,000	1,241,077	1,231,000	1,256,000
33xxx	Use of Money and Property					
100	General Fund	3,083,529	1,425,000	1,818,301	1,889,080	2,143,600
265	Comm. Svc. - Special Pgrms	6,355	3,200	7,783	7,000	7,000
285	Community Development Fund	65,548	75,000	72,009	70,000	70,000
200	Park Dedication Fund	36,699	45,000	45,297	45,000	45,000
210	Gas Tax Fund	70,533	60,000	27,815	54,000	54,000
211	Measure M Administration	244	10,000	3,177	900	900
214	Street Improvements Grant Fund	36,677	15,000	32,796	30,000	30,000
216	Traffic Impact Fee Fund	57,257	65,000	59,221	60,000	60,000
220	Municipal Lighting District Fund	47,185	30,000	50,530	50,000	50,000
230	Community Promotion Fund	93,501	70,000	51,710	37,100	37,100
240	Housing/Comm Devlpmt Fund	5,760	500	1,261	1,200	1,200
242	HCD Home Housing Fund	9,600	4,320	10,458	1,000	1,000
250	Police Seizure Fund	8,241	8,550	6,198	8,410	8,410
258	Special Police Services Fund	15,733	14,450	16,089	14,310	14,310
260	Local Narcotics Seized Prop. Fund	5,907	5,400	6,056	5,400	5,400
261	Supplemental Law Enf. Srvs. Fund	4,039	4,000	1,846	-	-
270	Drainage District Fund	3,405	3,300	3,902	3,500	3,500

REVENUE SUMMARY BY TYPE

FY 2008 – 2010

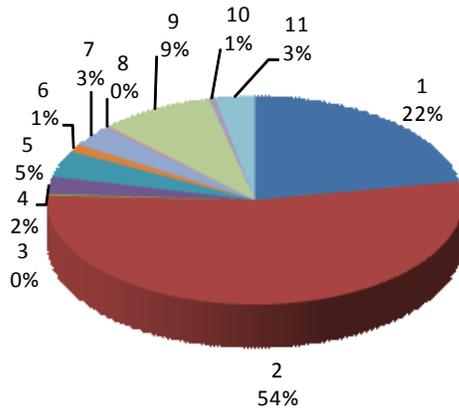
<i>Fund #</i>		ACTUAL 2006-07	REVISED BUDGET 2007-08	ESTIMATED 2007-08	BUDGET 2008-09	BUDGET 2009-10
280	AQMD Fund	9,345	6,200	9,457	9,000	9,000
290	Senior Transportation Fund	2,524	2,200	3,561	3,000	3,000
295	Project SHUE Fund	(733)	-	(686)	-	-
500	WRA Operating Fund Administration	1,319,080	898,000	1,305,606	1,240,000	1,240,000
510	WRA Debt Service Fund	462,127	650,000	96,509	100,000	100,000
530	Low/Mod Income Housing Fund	680,702	400,000	687,381	460,000	460,000
540	WRA Reserve Fund	149,814	100,000	136,316	130,000	130,000
600	Water Utility Fund	147,053	55,000	103,330	78,000	78,000
700	Equipment Replacement Fund	114,569	108,000	117,815	110,000	110,000
740	General Benefits Fund	(206)	-	(157)	-	-
760	Info. Systems and Equipment Fund	73,982	75,000	89,159	75,000	75,000
770	Government Buildings Fund	48,139	45,000	63,025	50,000	50,000
800	Reserve Fund	160,629	150,000	172,778	164,000	164,000
920	Assessment District Fund	2,736	2,550	2,238	2,000	2,000
	Total Use of Money and Property	6,719,974	4,330,670	5,000,781	4,697,900	4,952,420
34xxx	Intergovernmental					
100	General Fund	763,905	741,100	611,081	557,600	571,000
200	Park Dedication Fund	135,534	-	-	-	-
210	Gas Tax Fund	1,668,294	1,657,500	3,658,378	1,649,500	1,649,500
211	Measure M Administration	2,111,803	1,200,000	1,217,068	3,627,000	2,215,000
214	Street Improvements Grant Fund	828,808	3,555,773	240,000	4,412,118	2,345,321
216	Traffic Impact Fee Fund	115,560	-	-	-	-
230	Community Promotion Fund	1,000,000	-	273,378	-	-
240	Housing/Comm Devlpmt Fund	1,290,611	1,278,889	1,251,726	1,491,482	1,185,918
242	HCD Home Housing Fund	662,447	522,281	522,281	505,936	489,539
252	Orange County Human Trafficking	83,272	114,166	108,346	-	-
258	Special Police Services Fund	236,721	136,093	136,093	30,000	30,000
260	Local Narcotics Seized Prop. Fund	68,868	20,000	12,181	20,000	20,000
261	Supplemental Law Enf. Srvs. Fund	180,138	115,000	178,583	-	-
275	Community Services Grant Fund	270,252	290,075	265,934	293,500	298,500
280	AQMD Fund	111,342	110,000	111,428	111,500	111,500
290	Senior Transportation Fund	122,235	129,841	126,841	137,812	146,166
500	WRA Operating Fund Administration	1,417,971	-	-	626,300	-
700	Equipment Replacement Fund	39,308	-	-	-	-
	Total Intergovernmental	11,107,069	9,870,718	8,713,318	13,462,748	9,062,444
36020	Program Income					
240	Housing/Comm Devlpmt Fund	6,746	75,000	1,558	25,000	25,000
242	HCD Home Housing Fund	231,659	75,000	-	35,000	35,000
	Total Program Income	238,405	150,000	1,558	60,000	60,000

REVENUE SUMMARY BY TYPE

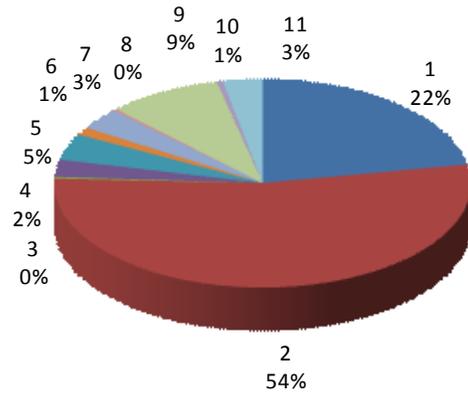
FY 2008 – 2010

<i>Fund #</i>		ACTUAL 2006-07	REVISED BUDGET 2007-08	ESTIMATED 2007-08	BUDGET 2008-09	BUDGET 2009-10
35xxx	Charges for Services					
100	General Fund	1,582,769	1,686,850	1,476,935	1,534,800	1,555,000
265	Comm. Svc. - Special Pgrms	168,408	200,375	168,934	211,625	211,625
285	Community Development Fund	1,093,736	949,400	949,967	886,200	891,200
200	Park Dedication Fund	147,454	83,750	98,121	27,920	27,920
216	Traffic Impact Fee Fund	21,450	65,000	162,804	60,000	75,000
230	Community Promotion Fund	1,029	-	152	-	-
258	Special Police Services Fund	132,720	132,500	133,530	132,500	132,500
270	Drainage District Fund	1,862	-	5,428	-	-
600	Water Utility Fund	10,612,060	10,492,299	10,794,456	11,592,980	11,592,980
700	Equipment Replacement Fund	1,560,432	1,636,504	1,630,838	1,758,794	1,758,794
740	General Benefits Fund	13,594,564	12,632,240	14,603,677	12,973,454	13,155,904
750	Liability Administration Fund	1,591,536	1,591,536	1,591,536	1,793,345	1,793,345
760	Info. Systems and Equipment Fund	1,214,361	1,424,857	1,424,861	1,661,954	1,695,620
770	Government Buildings Fund	1,484,390	1,540,273	1,540,273	1,648,258	1,661,572
920	Assessment District Fund	39,880	40,000	38,568	38,500	38,500
	Total Charges for Services	33,246,652	32,475,584	34,620,080	34,320,330	34,589,960
39/84xxx	Other Revenue					
100	General Fund	177,620	84,621	92,550	138,621	142,000
265	Comm. Svc. - Special Pgrms	3,180	2,750	2,093	1,750	1,750
285	Community Development Fund	450	-	-	-	-
210	Gas Tax Fund	450,772	-	39,769	-	-
230	Community Promotion Fund	140,161	20,000	13,085	17,000	17,000
250	Police Seizure Fund	20,560	-	23,182	-	-
258	Special Police Services Fund	3,500	-	-	-	-
275	Community Services Grant Fund	1,000	-	350	500	500
295	Project SHUE Fund	37,523	78,100	30,000	35,000	35,000
500	WRA Operating Fund Administration	12,679	-	9,900	5,000	5,000
530	Low/Mod Income Housing Fund	4,059	-	6,034	2,000	2,000
600	Water Utility Fund	58,416	-	24,380	-	-
700	Equipment Replacement Fund	322,990	165,000	167,892	215,000	215,000
740	General Benefits Fund	250,681	140,000	157,900	50,000	50,000
750	Liability Administration Fund	384,769	330,000	373,930	330,000	330,000
760	Info. Systems and Equipment Fund	-	-	(3,968)	-	-
770	Government Buildings Fund	105	-	113,544	115,000	115,000
	Total Other Revenue	1,868,465	820,471	1,050,641	909,871	913,250
60400	Overhead Charges					
100	General Fund	3,582,101	3,733,230	3,908,125	4,090,931	3,962,350
	Total Overhead Charges	3,582,101	3,733,230	3,908,125	4,090,931	3,962,350
	Total Revenue	127,704,900	124,011,550	128,103,141	131,442,142	129,790,527

2008-09



2009-10



	ACTUAL 2006-07	REVISED BUDGET 2007-08	ESTIMATED 2007-08	BUDGET 2008-09	BUDGET 2009-10
1 Property Taxes	9,691,360	9,796,095	10,221,523	10,186,007	10,393,150
2 Other Taxes	24,766,864	25,199,000	24,620,712	24,641,000	25,436,130
3 Licenses and Permits	144,976	119,000	142,929	122,600	146,000
4 Fines, Forfeits and Penalties	1,113,340	1,050,000	1,217,071	1,225,000	1,250,000
5 Use of Money and Property	3,083,529	1,425,000	1,818,301	1,889,080	2,143,600
6 Intergovernmental	763,905	741,100	611,081	557,600	571,000
7 Charges for Services	1,582,769	1,686,850	1,476,935	1,534,800	1,555,000
8 Other Revenue	177,620	84,621	92,550	138,621	142,000
9 Overhead Charges	3,582,101	3,733,230	3,908,125	4,090,931	3,962,350
<i>Total Fund 100</i>	<i>44,906,464</i>	<i>43,834,896</i>	<i>44,109,227</i>	<i>44,385,639</i>	<i>45,599,230</i>
10 CS - Special Programs - 265	177,944	206,325	178,810	220,375	220,375
11 Community Development - 285	1,696,772	1,565,300	1,678,928	1,421,100	1,436,100
Total General Funds	46,781,180	45,606,521	45,966,965	46,027,114	47,255,705

GENERAL FUNDS REVENUE SUMMARY

FY 2008 – 2010

Object #		REVISED				
		ACTUAL 2006-07	BUDGET 2007-08	ESTIMATED 2007-08	BUDGET 2008-09	BUDGET 2009-10
GENERAL FUND (100)						
Property Taxes (ad valorem)						
30000	Current Year – Secured	2,179,130	2,245,966	2,287,592	2,300,000	2,310,000
30002	Current Year - Unsecured	103,797	110,000	94,778	100,000	100,000
30020	Current Year - Supplemental Roll	118,743	120,000	98,232	100,000	100,000
30040	Property Tax - other	21,629	-	-	-	-
30042	Public Utility Roll	70,735	70,000	73,138	70,000	70,000
30043	Homeowners Exemption	23,523	26,000	21,443	21,000	21,000
30045	In Lieu of VLF	6,864,266	6,847,697	7,271,630	7,203,518	7,385,000
30049	Pass-Through Agreements	309,537	376,432	374,710	391,489	407,150
Total Property Taxes		9,691,360	9,796,095	10,221,523	10,186,007	10,393,150
Other Taxes						
30060	Utility Users Tax	5,398,058	5,465,000	5,483,165	5,500,000	5,560,000
30500	Sales and Use Taxes	12,219,395	12,518,500	12,135,970	12,360,750	12,828,470
30501	Sales Tax In Lieu (triple flip)	4,182,929	4,202,500	4,205,030	4,120,250	4,276,160
30505	Sales Tax - Public Safety	152,586	140,000	109,905	-	-
30520	Franchise Tax - Public Utility	798,844	845,000	798,844	800,000	824,000
30080	Business License Tax	1,186,437	1,218,000	1,239,895	1,220,000	1,281,000
30540	Transient Occupancy Tax	571,686	525,000	550,699	550,000	572,000
30580	Property Transfer Tax	256,929	285,000	97,204	90,000	94,500
Total Other Taxes		24,766,864	25,199,000	24,620,712	24,641,000	25,436,130
Licenses and Permits						
31000	Animal Licenses	101,159	100,000	102,486	102,000	106,000
31020	Bicycle Licenses	30	-	20	-	-
31590	Permits - Street & Curb	31,560	7,000	25,761	8,000	23,000
31598	Permits - Police	12,227	12,000	14,662	12,600	17,000
Total Licenses and Permits		144,976	119,000	142,929	122,600	146,000
Fines, Forfeits and Penalties						
32500	Vehicle Code Fines	437,108	400,000	559,641	565,000	575,000
32520	Ordinance Violation Fines	676,233	650,000	657,430	660,000	675,000
Total Fines, Forfeits & Penalties		1,113,340	1,050,000	1,217,071	1,225,000	1,250,000
Use of Money and Property						
33000	Interest Income - Pooled	1,638,909	1,243,480	1,606,864	1,405,000	1,641,760
33020	Interest Income - Other	968,582	(300,000)	(300,000)	-	-
33500	Rental Inc – Community Services	28,368	30,000	34,617	30,000	30,000
33560	Rental Income - Facilities	75,650	90,000	90,000	90,000	90,000

GENERAL FUNDS REVENUE SUMMARY

FY 2008 – 2010

Object #		REVISED				
		ACTUAL 2006-07	BUDGET 2007-08	ESTIMATED 2007-08	BUDGET 2008-09	BUDGET 2009-10
33568	Rental Income - Bus Shelters	372,020	361,520	386,820	364,080	381,840
	Total Use of Money & Property	3,083,529	1,425,000	1,818,301	1,889,080	2,143,600
	Intergovernmental					
34000	CDBG - Program Grants	37,953	42,600	42,600	42,600	42,600
34020	Disaster Planning/FEMA	6,778	-	-	-	-
34098	Federal - Other	6,590	-	-	-	-
34200	State Motor Vehicle in Lieu Tax	535,896	624,000	483,051	480,000	492,400
34202	State Off Hwy Motor Vehicle Fees	-	1,500	-	-	-
34220	POST Reimbursement	35,841	31,000	48,763	35,000	36,000
34222	St Mandated Cost Reimbursement	118,041	30,000	33,970	-	-
34294	State - Other	16,766	12,000	-	-	-
34490	County - Other	6,040	-	2,697	-	-
	Total Intergovernmental	763,905	741,100	611,081	557,600	571,000
	Charges for Services					
35004	Sale of Maps and Publications	4,443	4,300	9,139	4,600	4,600
35007	SAAV Reimbursements	-	-	18,581	-	-
35010	Engineering Fees – Subdivision	15,961	15,000	20,797	13,000	15,000
35011	Engineering Fees - Inspections	133,933	50,000	93,633	60,000	65,200
35012	Plan Checking/Inspection Fees	50,839	60,000	80,669	50,000	60,000
35017	Engineering - Wide LD Prnt	6,296	5,000	5,513	6,000	6,000
35020	Staff Service Fee	2,767	20,050	2,020	16,200	16,200
35021	NPDES Cost Recovery	230	-	-	-	-
35032	Fire - Paramedic Services	20,803	40,000	11,324	15,000	15,000
35034	Fire - Paramedic Subscriptions	230,288	235,000	233,828	235,000	235,000
35038	Fire - Ambulance Transport	850,398	990,000	737,106	850,000	850,000
35040	Police - Special Services	150,644	150,000	129,932	150,000	150,000
35041	Police - False Alarms	23,000	35,000	26,122	35,000	35,000
35044	Police - Animal Shelter Fees	7,850	8,500	9,070	8,500	8,500
35052	Recreation Facilities	-	2,000	-	2,000	2,000
35053	Chrgs - Parking Meter	62,737	60,000	71,669	72,000	75,000
35095	Weed Abatement	19,728	10,000	16,273	15,000	15,000
35099	Other – Miscellaneous	2,852	2,000	11,259	2,500	2,500
	Total Charges for Services	1,582,769	1,686,850	1,476,935	1,534,800	1,555,000
	Other Revenue					
39042	Wstrmr Sch Dstr Grn	30,000	30,000	30,000	30,000	30,000
39049	Donations-Misc	28,506	1,000	5,487	54,000	54,000
39060	Reimbursed Damages, Misc	312	-	-	-	-
39069	Reimbursements – Other	105,797	47,121	47,222	47,121	48,839

GENERAL FUNDS REVENUE SUMMARY

FY 2008 – 2010

Object #		REVISED				
		ACTUAL 2006-07	BUDGET 2007-08	ESTIMATED 2007-08	BUDGET 2008-09	BUDGET 2009-10
39090	Miscellaneous receipts	11,590	3,000	6,022	4,000	5,661
39092	Cash Over/Short	(264)	-	131	-	-
84000	Sale of Real or Personal Property	1,679	3,500	3,688	3,500	3,500
	Total Other Revenue	177,620	84,621	92,550	138,621	142,000
60400	Overhead Charges					
200	Park Dedication	15,984	6,438	7,171	3,646	3,646
210	Gas Tax	101,760	85,875	186,298	85,175	85,175
211	Measure M	95,109	60,500	61,012	181,395	110,795
214	Street Improvements Grant	-	178,539	13,640	222,106	118,766
216	Traffic Impact	9,713	6,500	11,101	6,000	6,750
220	Municipal Lighting	42,874	45,269	45,421	46,075	46,175
250	Police Seizure	1,440	428	1,469	421	421
260	Local Narcotic Seized Prop	3,739	1,270	912	1,270	1,270
270	Drainage District	263	165	467	175	175
280	AQMD	5,567	5,030	5,239	4,795	4,795
500	Redevelopment Admin	137,487	44,900	65,775	93,565	62,250
510	RDA Debt Service	1,298,506	1,418,670	1,469,224	1,439,323	1,490,677
530	Low/Moderate Housing	355,156	368,855	400,770	384,395	397,394
600	Water Utility	484,344	527,365	546,108	583,549	583,549
700	Motor Pool	98,042	95,475	95,827	104,190	104,190
740	General Benefits	692,252	637,617	738,071	651,173	660,295
750	Liability Administration	98,815	96,077	98,273	106,167	106,167
760	Information Systems	64,417	74,993	75,503	86,848	88,531
770	Government Buildings	76,632	79,264	85,842	90,663	91,329
	Total Overhead Charges	3,582,101	3,733,230	3,908,125	4,090,931	3,962,350
	TOTAL GENERAL FUND REVENUE	44,906,464	43,834,896	44,109,227	44,385,639	45,599,230

GENERAL FUNDS REVENUE SUMMARY

FY 2008 – 2010

Object #		REVISED				
		ACTUAL 2006-07	BUDGET 2007-08	ESTIMATED 2007-08	BUDGET 2008-09	BUDGET 2009-10
GENERAL FUND (100)						
10300	Commission - Community Services					
39090	Other - Miscellaneous Receipts	46	-	-	-	-
	Total	46	-	-	-	-
10700	Youth Committee					
39049	Donations-Misc	-	-	-	1,000	1,000
	Total	-	-	-	1,000	1,000
12000	City Clerk					
35004	Charges - Maps and Publications	592	1,000	984	600	600
35020	Charges - Staff Service	108	50	-	-	-
39069	Reimbursements - Other	517	-	651	600	600
	Total	1,217	1,050	1,635	1,200	1,200
12500	Elections					
39069	Reimbs – Other	11,794	-	-	-	-
	Total	11,794	-	-	-	-
20000	General City Revenues/Expenses					
30000	Prop Tax - CY - Secured	2,179,130	2,245,966	2,287,592	2,300,000	2,310,000
30002	Prop Tax - CY - Unsecured	103,797	110,000	94,778	100,000	100,000
30020	Prop Tax - CY - Supplemental	118,743	120,000	98,232	100,000	100,000
30040	Prop Tax - Other - Misc	21,629	-	-	-	-
30042	Prop Tax - Public Utility Roll	70,735	70,000	73,138	70,000	70,000
30043	Prop Tax - Homeowners	23,523	26,000	21,443	21,000	21,000
30045	Prop Tax - In Lieu of VLF	6,864,266	6,847,697	7,271,630	7,203,518	7,385,000
30049	Pass-Through Agreements	309,537	376,432	374,710	391,489	407,150
30060	Utility Users Tax	5,398,058	5,465,000	5,483,165	5,500,000	5,560,000
30080	Business License Tax	1,186,437	1,218,000	1,239,895	1,220,000	1,281,000
30500	Sales and Use Taxes	12,219,395	12,518,500	12,135,970	12,360,750	12,828,470
30501	Sales Tax In Lieu (triple flip)	4,182,929	4,202,500	4,205,030	4,120,250	4,276,160
30520	Franchise Tax - Public Utility	798,844	845,000	798,844	800,000	824,000
30540	Transient Occupancy Tax	571,686	525,000	550,699	550,000	572,000
30580	Property Transfer Tax	256,929	285,000	97,204	90,000	94,500
33000	Interest Income - Pooled	1,638,909	1,243,480	1,606,864	1,405,000	1,641,760
33020	Interest Income - Other	968,582	(300,000)	(300,000)	-	-
33560	Rent Income - Facilities	75,650	90,000	90,000	90,000	90,000
34200	State Motor Vehicle in Lieu Tax	535,896	624,000	483,051	480,000	492,400
34202	State Off Hwy Motor Vehicle Fees	-	1,500	-	-	-
35053	Charges - Parking Meter	62,737	60,000	71,669	72,000	75,000

GENERAL FUNDS REVENUE SUMMARY

FY 2008 – 2010

Object #		REVISED				
		ACTUAL 2006-07	BUDGET 2007-08	ESTIMATED 2007-08	BUDGET 2008-09	BUDGET 2009-10
35092	Charges - Other - Departments	3,582,101	3,733,230	3,908,125	4,090,931	3,962,350
39090	Other - Miscellaneous Receipts	6,871	-	2,806	-	1,000
39092	Other - Cash Over/Short	(132)	-	121	-	-
	Total	41,176,252	40,307,305	40,594,966	40,964,938	42,091,790
21000	Finance Administration					
34222	Reimburse - Mandated Costs	118,041	30,000	33,970	-	-
35004	Charges - Maps and Publications	10	100	8	-	-
35099	Charges - Other - Misc	2,852	2,000	11,259	2,500	2,500
39090	Other - Misc - Receipts	4,672	3,000	3,216	4,000	4,661
	Total	125,575	35,100	48,453	6,500	7,161
31000	General Police Services					
30505	Sales Tax - Public Safety	152,586	140,000	109,905	-	-
31020	Bicycle Licenses	30	-	20	-	-
31598	Permits - Police	11,827	12,000	14,067	12,000	16,400
32500	Fines - Vehicle - Code	437,108	400,000	559,641	565,000	575,000
32520	Fines - Ordinance - Violation	676,233	650,000	657,430	660,000	675,000
34020	I/GVT - FEMA	6,778	-	-	-	-
34098	I/GVT - Fed - Other	6,590	-	-	-	-
34220	I/GVT - POST Reimbursement	35,841	31,000	48,763	35,000	36,000
34294	I/GVT - State - Other	11,623	12,000	-	-	-
34490	I/GVT - County - Other	6,040	-	2,697	-	-
35004	Charges - Maps and Publications	140	200	-	-	-
35007	SAAV Reimbursement	-	-	18,581	-	-
35040	Charges - Police Special	150,644	150,000	129,932	150,000	150,000
35041	Charges - False Alarm	23,000	35,000	26,122	35,000	35,000
39049	Misc Donations	10,000	1,000	-	-	-
39069	Reimbursements - Other	33,604	600	-	-	-
39092	Other - Cash Over/Short	(132)	-	10	-	-
84000	Property Sales	1,679	3,500	3,688	3,500	3,500
	Total	1,563,821	1,435,300	1,570,856	1,460,500	1,490,900
32000	Animal Control					
31000	Licenses - Animal	101,159	100,000	102,486	102,000	106,000
31598	Permits - Police	400	-	595	600	600
35044	Charges - Animal Shelter	7,850	8,500	9,070	8,500	8,500
	Total	109,409	108,500	112,151	111,100	115,100

GENERAL FUNDS REVENUE SUMMARY

FY 2008 – 2010

Object #		REVISED				
		ACTUAL 2006-07	BUDGET 2007-08	ESTIMATED 2007-08	BUDGET 2008-09	BUDGET 2009-10
41000	General Fire Services					
35032	Charges - Paramedic Service	20,803	40,000	11,324	15,000	15,000
35034	Charges - Paramedic Subscription	230,288	235,000	233,828	235,000	235,000
39069	Reimbursements - Other	2,101	-	-	-	-
	Total	253,192	275,000	245,152	250,000	250,000
44000	Ambulance Transport Services					
35038	Charges - Ambulance Services	850,398	990,000	737,106	850,000	850,000
	Total	850,398	990,000	737,106	850,000	850,000
50000	Public Works Administration					
33568	Rental Income - Bus Shelters	372,020	361,520	386,820	364,080	381,840
39069	Reimbursements - Other	5,280	-	-	-	-
	Total	377,300	361,520	386,820	364,080	381,840
50500	Engineering Services					
31590	Permits - Street & Curb	31,560	7,000	25,761	8,000	23,000
35004	Charges - Maps and Publications	3,701	3,000	8,147	4,000	4,000
35010	Charges - Eng – Subdivision	15,961	15,000	20,797	13,000	15,000
35011	Charges - Eng – Inspection	133,933	50,000	93,633	60,000	65,200
35012	Charges - Plan Check/Inspection	50,839	60,000	80,669	50,000	60,000
35017	Charges - Wide Load Permit	6,296	5,000	5,513	6,000	6,000
35020	Charges - Staff Service	-	20,000	-	15,000	15,000
	Total	242,290	160,000	234,520	156,000	188,200
51500	Street Maintenance					
35020	Charges - Staff Service	-	-	1,220	-	-
39069	Reimbursements - Other	4,038	-	2,019	-	-
	Total	4,038	-	3,239	-	-
52500	Concrete Repair					
35095	Charges - Weed Abatement	19,728	10,000	16,273	15,000	15,000
39069	Reimburse - Other	336	-	-	-	-
	Total	20,064	10,000	16,273	15,000	15,000
53000	Park Maintenance					
35020	Charges - Staff Service	59	-	-	-	-
39060	Reimburse - Damaged Property	312	-	-	-	-
39069	Reimbursements - Other	17,307	-	851	-	-
	Total	17,678	-	851	-	-

GENERAL FUNDS REVENUE SUMMARY

FY 2008 – 2010

Object #		ACTUAL	REVISED	ESTIMATED	BUDGET	BUDGET
		2006-07	BUDGET 2007-08	2007-08	2008-09	2009-10
53500	Street Tree Maintenance					
34294	I/GVT - State - Other	5,143	-	-	-	-
	Total	5,143	-	-	-	-
70000	Community Services Administration					
33500	Rent Income – Community Service	28,368	30,000	34,617	30,000	30,000
35020	Charges - Staff Service	2,600	-	800	1,200	1,200
39049	Misc Donations	18,506	-	5,487	53,000	53,000
39069	Reimbursements - Other	30,820	46,521	43,701	46,521	48,239
	Total	80,294	76,521	84,605	130,721	132,439
70500	Senior Center					
34000	CDBG - Program Grants	22,953	27,600	27,600	27,600	27,600
	Total	22,953	27,600	27,600	27,600	27,600
71000	Parks and Playgrounds					
35052	Charges - Recreation Facilities	-	2,000	-	2,000	2,000
	Total	-	2,000	-	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	44,906,464	43,834,896	44,109,227	44,385,639	45,599,230

GENERAL FUNDS REVENUE SUMMARY

FY 2008 – 2010

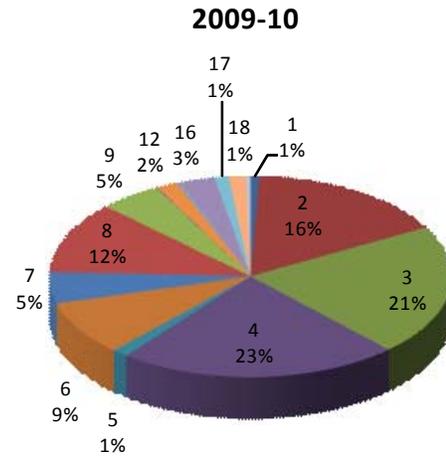
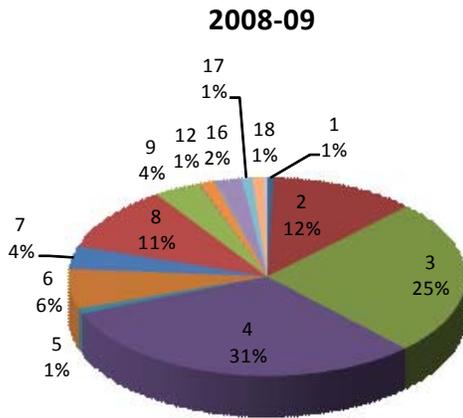
Object #		REVISED				
		ACTUAL 2006-07	BUDGET 2007-08	ESTIMATED 2007-08	BUDGET 2008-09	BUDGET 2009-10
COMMUNITY SERVICES - SPECIAL PROGRAMS FUND (265)						
72550	Adult Sports					
33000	Interest Income - Pooled	6,355	3,200	7,783	7,000	7,000
35050	Charges - Recreation Programs	9,078	34,000	5,478	34,000	34,000
35052	Charges - Recreation Facilities	7,779	3,000	4,935	3,000	3,000
	Total	23,212	40,200	18,196	44,000	44,000
73050	Aquatics					
35050	Charges - Recreation Programs	67,815	74,250	88,525	80,000	80,000
	Total	67,815	74,250	88,525	80,000	80,000
73550	Special Classes					
35050	Charges - Recreation Programs	68,412	65,500	55,383	70,000	70,000
	Total	68,412	65,500	55,383	70,000	70,000
74150	Trips and Tours					
35050	Charges - Recreation Programs	4,319	8,175	4,370	8,175	8,175
	Total	4,319	8,175	4,370	8,175	8,175
74250	Youth Sports					
35050	Charges - Recreation Programs	9,161	9,840	8,835	9,840	9,840
	Total	9,161	9,840	8,835	9,840	9,840
74350	Special Events					
35050	Charges - Recreation Programs	1,844	5,610	1,408	5,610	5,610
39049	Donations-Misc	2,400	1,100	998	1,100	1,100
39090	Other - Misc Receipts	680	1,000	1,045	1,000	1,000
	Total	4,925	7,710	3,451	7,710	7,710
78200	Contributions - Parks/Trees					
39049	Donations-Misc	100	650	50	650	650
	Total	100	650	50	650	650
	FUND TOTAL	177,944	206,325	178,810	220,375	220,375

GENERAL FUNDS REVENUE SUMMARY

FY 2008 – 2010

Object #		REVISED				
		ACTUAL 2006-07	BUDGET 2007-08	ESTIMATED 2007-08	BUDGET 2008-09	BUDGET 2009-10
COMMUNITY DEVELOPMENT FUND (285)						
60050	Community Development Administration					
33000	Interest Income - Pooled	65,548	75,000	72,009	70,000	70,000
	Total	65,548	75,000	72,009	70,000	70,000
61050	Planning					
35000	Charges - Zoning Fee	284,073	240,000	166,970	175,000	175,000
35002	Charges - Subdivision Fee	13,068	9,600	14,630	9,000	9,000
35003	Charges - Development Fee	21,285	25,000	1,400	10,000	10,000
35004	Charges - Maps and Publications	502	500	365	400	400
35008	General Plan Assessment	19,990	19,400	34,615	19,000	19,000
35012	Charges - Plan Check Fees	25,059	25,000	18,830	18,500	18,500
	Total	363,979	319,500	236,810	231,900	231,900
62050	Building					
31040	Licenses - Special Inspectors	700	900	3,580	900	900
31500	Permits - Construction - Building	361,488	400,000	444,725	360,000	370,000
31501	Permits - Construction - Plumbing	32,194	40,000	60,653	30,000	30,000
31502	Permits - Construction - Electrical	103,500	70,000	93,273	50,000	50,000
31504	Permits - Construction - Mech	19,489	25,000	33,445	20,000	20,000
31509	Permits - Construction - Other	11,127	-	70	-	-
35004	Charges - Maps and Publications	60	900	268	300	300
35020	Charges - Staff Service	10,806	15,000	18,459	11,000	11,000
35022	Business License Processing	118,657	120,000	126,753	120,000	120,000
35023	Business License Renewals	184,629	150,000	173,571	180,000	180,000
35036	Charges - Fire - Plan Check	14,956	14,000	15,268	12,000	12,000
35102	Inspections - Plan Check	349,839	330,000	377,338	330,000	335,000
	Total	1,207,446	1,165,800	1,347,403	1,114,200	1,129,200
63050	Code Enforcement					
32520	Fines - Ordinance - Violation	7,140	3,000	19,806	3,000	3,000
32521	Fines - Violations - Reins	1,400	2,000	1,400	1,000	1,000
35004	Charges - Maps and Publications	63	-	-	-	-
35007	SAAV Reimbursement	48,646	-	-	1,000	1,000
35013	Charges - Shopping Carts	2,100	-	1,500	-	-
39090	Other - Misc - Receipts	450	-	-	-	-
	Total	59,798	5,000	22,706	5,000	5,000
	FUND TOTAL	1,696,772	1,565,300	1,678,928	1,421,100	1,436,100

SPECIAL REVENUE FUNDS REVENUE SUMMARY | FY 2008 – 2010



	ACTUAL 2006-07	REVISED BUDGET 2007-08	ESTIMATED 2007-08	BUDGET 2008-09	BUDGET 2009-10
1	319,688	128,750	143,418	72,920	72,920
2	2,189,598	1,717,500	3,725,962	1,703,500	1,703,500
3	2,112,047	1,210,000	1,220,245	3,627,900	2,215,900
4	865,485	3,570,773	272,796	4,442,118	2,375,321
5	194,267	130,000	222,025	120,000	135,000
6	888,712	905,385	908,415	921,500	923,500
7	1,712,484	440,000	817,138	529,100	529,100
8	1,303,817	1,354,389	1,257,345	1,519,682	1,214,118
9	903,706	601,601	532,739	541,936	525,539
10	28,801	8,550	29,380	8,410	8,410
11	83,272	114,166	108,346	-	-
12	388,674	283,043	285,712	176,810	176,810
13	74,776	25,400	18,237	25,400	25,400
14	184,177	119,000	180,429	-	-
15	5,267	3,300	9,330	3,500	3,500
16	271,252	290,075	266,284	294,000	299,000
17	120,687	116,200	120,885	120,500	120,500
18	124,759	132,041	130,402	140,812	149,166
19	36,790	78,100	29,314	35,000	35,000
Total Special Revenue Funds	11,808,259	11,228,273	10,278,402	14,283,088	10,512,684

SPECIAL REVENUE FUNDS REVENUE SUMMARY | FY 2008 – 2010

Object #	ACTUAL 2006-07	REVISED BUDGET 2007-08	ESTIMATED 2007-08	BUDGET 2008-09	BUDGET 2009-10
PARK DEDICATION FUND (200)					
76500	Park Dedication				
33000	36,699	45,000	45,297	45,000	45,000
34294	135,534	-	-	-	-
35070	147,454	83,750	98,121	27,920	27,920
Total	319,688	128,750	143,418	72,920	72,920
GAS TAX FUND (210)					
55005	Gas Tax				
33000	70,533	60,000	27,815	54,000	54,000
34240	749,591	740,000	745,108	745,000	745,000
34244	350,445	350,000	341,783	342,000	342,000
34246	560,758	560,000	555,805	555,000	555,000
34248	7,500	7,500	7,500	7,500	7,500
34294	450,772	-	-	-	-
34490	-	-	2,008,182	-	-
39069	-	-	39,769	-	-
Total	2,189,598	1,717,500	3,725,962	1,703,500	1,703,500
MEASURE M FUND (211)					
55027	Measure M Administration				
33000	244	10,000	3,177	900	900
34294	-	-	-	1,000,000	1,000,000
34420	1,172,560	1,200,000	1,217,068	1,215,000	1,215,000
34424	175,109	-	-	350,000	-
34426	764,135	-	-	750,000	-
34490	-	-	-	312,000	-
Total	2,112,047	1,210,000	1,220,245	3,627,900	2,215,900
STREET IMPROVEMENTS GRANT FUND (214)					
55035	Street Improvements Grant				
33000	36,677	15,000	32,796	30,000	30,000
34261	-	-	-	894,021	936,508
34262	-	-	-	311,646	-
34263	-	-	-	1,493,751	1,408,813
34294	828,808	3,555,773	240,000	1,712,700	-
Total	865,485	3,570,773	272,796	4,442,118	2,375,321

SPECIAL REVENUE FUNDS REVENUE SUMMARY | FY 2008 – 2010

Object #	ACTUAL 2006-07	REVISED BUDGET 2007-08	ESTIMATED 2007-08	BUDGET 2008-09	BUDGET 2009-10
TRAFFIC IMPACT FEE FUND (216)					
55030	Traffic Impact Fee Administration				
34424	21,545	-	-	-	-
34426	94,015	-	-	-	-
33000	57,257	65,000	59,221	60,000	60,000
35019	21,450	65,000	162,804	60,000	75,000
Total	194,267	130,000	222,025	120,000	135,000
MUNICIPAL LIGHTING DISTRICT FUND (220)					
59500	Municipal Lighting				
30000	659,663	674,350	671,813	675,000	675,000
30002	30,447	31,000	27,803	28,000	28,000
30020	34,918	34,000	28,889	30,000	30,000
30042	18,279	18,000	18,957	19,000	19,000
30043	6,917	7,000	76	7,000	7,000
30049	91,303	111,035	110,346	112,500	114,500
33000	47,185	30,000	50,530	50,000	50,000
Total	888,712	905,385	908,415	921,500	923,500
COMMUNITY PROMOTION FUND (230)					
11200	Cable TV Reserve Admin				
30522	477,793	350,000	477,793	475,000	475,000
31599	-	-	1,020	-	-
33000	(6,962)	60,000	48,826	35,000	35,000
33020	100,375	10,000	2,730	2,000	2,000
34098	-	-	273,378	-	-
34490	1,000,000	-	-	-	-
35004	1,029	-	152	-	-
39049	20,000	-	-	-	-
39069	109,074	-	-	-	-
Total	1,701,309	420,000	803,899	512,000	512,000
75000	Community Promotion				
39049	9,628	15,000	12,156	12,000	12,000
Total	9,628	15,000	12,156	12,000	12,000
75100	Fourth of July				
33000	88	-	154	100	100
39049	1,459	5,000	929	5,000	5,000
Total	1,547	5,000	1,083	5,100	5,100
FUND TOTAL	1,712,484	440,000	817,138	529,100	529,100

SPECIAL REVENUE FUNDS REVENUE SUMMARY | FY 2008 – 2010

Object #	ACTUAL 2006-07	REVISED BUDGET 2007-08	ESTIMATED 2007-08	BUDGET 2008-09	BUDGET 2009-10
HOUSING/COMMUNITY DEVELOPMENT FUND (240)					
16010 CDBG					
32523 Fines - Ord - Violation	700	-	2,800	2,000	2,000
33020 Interest Income - Other	5,760	500	1,261	1,200	1,200
34000 CDBG - Current Year	1,290,611	1,278,889	1,251,726	1,491,482	1,185,918
36020 Program Income	6,746	75,000	1,558	25,000	25,000
Total	1,303,817	1,354,389	1,257,345	1,519,682	1,214,118
HCD HOME HOUSING FUND (242)					
17403 HOME Housing					
33020 Interest Income - Other	9,600	4,320	10,458	1,000	1,000
34004 I/GVT - Fed - HOME	662,447	522,281	522,281	505,936	489,539
36020 Program Income	231,659	75,000	-	35,000	35,000
Total	903,706	601,601	532,739	541,936	525,539
POLICE SEIZURE FUND (250)					
34100 DOJ Seizures - Criminal					
33000 Interest Income - Pooled	8,173	8,480	6,197	8,400	8,400
39090 Other - Misc - Receipts	20,560	-	23,182	-	-
Total	28,733	8,480	29,379	8,400	8,400
34200 DOT Seizures - Criminal					
33000 Interest Income - Pooled	46	-	-	-	-
Total	46	-	-	-	-
34300 DEA Task Force					
33000 Interest Income - Pooled	22	70	1	10	10
Total	22	70	1	10	10
Fund Total	28,801	8,550	29,380	8,410	8,410
HUMAN TRAFFICKING FUND (252)					
39100 Orange County Human Trafficking Task Force					
34098 Federal - Other	83,272	114,166	108,346	-	-
Total	83,272	114,166	108,346	-	-
SPECIAL POLICE SERVICES FUND (258)					
39000 Police Mall Operation					
33000 Interest Income - Pooled	1,528	1,700	1,999	1,500	1,500
35020 Staff Service Fee	130,000	130,000	130,000	130,000	130,000
Total	131,528	131,700	131,999	131,500	131,500

SPECIAL REVENUE FUNDS REVENUE SUMMARY | FY 2008 – 2010

Object #	ACTUAL 2006-07	REVISED BUDGET 2007-08	ESTIMATED 2007-08	BUDGET 2008-09	BUDGET 2009-10
39200 Animal Control - Humane Program					
33000 Interest Income - Pooled	676	650	798	650	650
35044 Charges - Animal Shelter	2,720	2,500	3,530	2,500	2,500
Total	3,396	3,150	4,328	3,150	3,150
39300 Forensic Science Imp Grant					
34098 Federal - Other	60,115	16,019	16,019	-	-
Total	60,115	16,019	16,019	-	-
39500 County Task Force Operation					
33000 Interest Income - Pooled	208	-	-	-	-
34490 I/GVT - County - Other	15,214	-	-	-	-
Total	15,422	-	-	-	-
39600 SHEILD					
33000 Interest Income - Pooled	162	100	186	160	160
39049 Donations-Misc	3,500	-	-	-	-
Total	3,662	100	186	160	160
39800 Special Police Debt Service					
33000 Interest Income - Pooled	13,159	12,000	13,106	12,000	12,000
Total	13,159	12,000	13,106	12,000	12,000
39910 Local Law Enforcement Block Grant					
34098 Federal - Other	49,178	37,608	37,608	30,000	30,000
Total	49,178	37,608	37,608	30,000	30,000
39990 Off of Traf Safety - Grants					
34296 I/GVT - State - Other - OTS	112,213	82,466	82,466	-	-
Total	112,213	82,466	82,466	-	-
FUND TOTAL	388,674	283,043	285,712	176,810	176,810
LOCAL NARCOTICS SEIZED PROPERTY FUND (260)					
35000 LNSP					
33000 Interest Income - Pooled	5,492	5,400	6,056	5,400	5,400
34802 I/GVT - Other - LNSP	68,868	20,000	12,181	20,000	20,000
Total	74,361	25,400	18,237	25,400	25,400

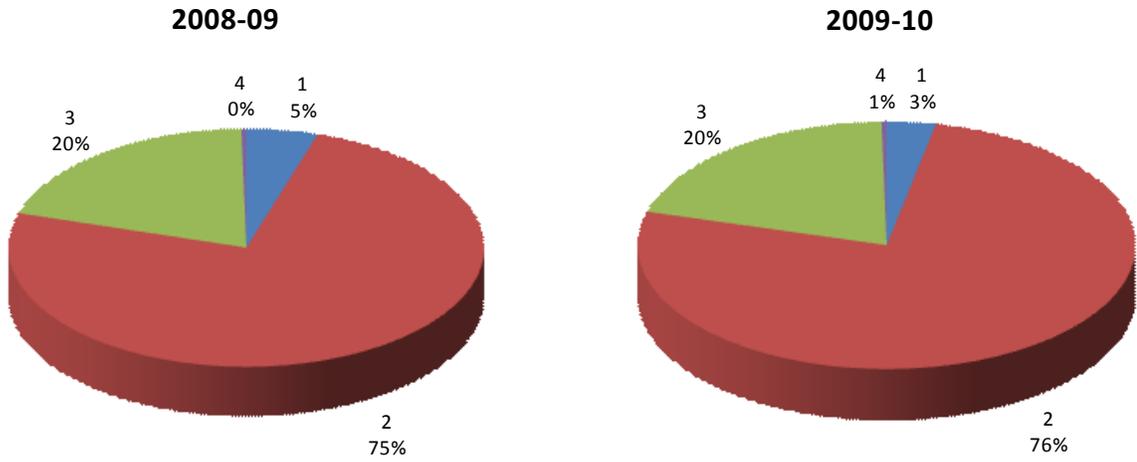
SPECIAL REVENUE FUNDS REVENUE SUMMARY | FY 2008 – 2010

<i>Object #</i>	ACTUAL 2006-07	REVISED BUDGET 2007-08	ESTIMATED 2007-08	BUDGET 2008-09	BUDGET 2009-10
35100 Local Criminal					
33000 Interest Income - Pooled	415	-	-	-	-
Total	415	-	-	-	-
FUND TOTAL	74,776	25,400	18,237	25,400	25,400
SUPPLEMENTAL LAW ENFORCEMENT SERVICES FUND (261)					
38500 Citizens Option for Public Safety					
33020 Interest Income - Other	4,039	4,000	1,846	-	-
34500 I/GVT - County - COPS	180,138	115,000	178,583	-	-
Total	184,177	119,000	180,429	-	-
DRAINAGE DISTRICT FUND (270)					
59000 Drainage District					
33000 Interest Income - Pooled	3,405	3,300	3,902	3,500	3,500
35083 Charges - Drainage Fee Dist 2	132	-	-	-	-
35084 Charges - Drainage Fee Dist 4	679	-	3,921	-	-
35087 Charges - Drainage Fee Dist 7	906	-	1,383	-	-
35089 Charges - Drainage Fee Dist 9	146	-	124	-	-
Total	5,267	3,300	9,330	3,500	3,500
COMMUNITY SERVICES GRANT FUND (275)					
71800 Family Resource Center					
34000 I/GVT - CDBG - Current	25,000	-	-	35,000	-
34490 I/GVT - County - Other	245,252	-	-	258,500	-
39049 Donations-Misc	1,000	-	-	500	-
Total	271,252	-	-	294,000	-
71801 Family Resource Center					
34000 I/GVT - CDBG - Current	-	31,575	31,575	-	40,000
34490 I/GVT - County - Other	-	258,500	234,359	-	258,500
39049 Donations-Misc	-	-	350	-	500
Total	-	290,075	266,284	-	299,000
FUND TOTAL	271,252	290,075	266,284	294,000	299,000
AQMD FUND (280)					
14800 Air Quality Management Program					
33000 Interest Income - Pooled	9,345	6,200	9,457	9,000	9,000
34280 State - AQMD	111,342	110,000	111,428	111,500	111,500
Total	120,687	116,200	120,885	120,500	120,500

SPECIAL REVENUE FUNDS REVENUE SUMMARY | FY 2008 – 2010

<i>Object #</i>	ACTUAL 2006-07	REVISED BUDGET 2007-08	ESTIMATED 2007-08	BUDGET 2008-09	BUDGET 2009-10
SENIOR TRANSPORTATION FUND (290)					
70501 Senior Transportation					
33000 Interest Income - Pooled	2,524	2,200	3,561	3,000	3,000
34490 I/GVT - County - Other	122,235	129,841	126,841	137,812	146,166
Total	124,759	132,041	130,402	140,812	149,166
PROJECT SHUE FUND (295)					
76000 Project SHUE					
33000 Interest Income - Pooled	(733)	-	(686)	-	-
39049 Donations-Misc	22,402	63,100	15,000	10,000	10,000
39069 Reimbursements - Other	15,000	15,000	15,000	25,000	25,000
39090 Other - Misc - Receipts	121	-	-	-	-
Total	36,790	78,100	29,314	35,000	35,000

<i>Object #</i>		ACTUAL 2006-07	REVISED BUDGET 2007-08	ESTIMATED 2007-08	BUDGET 2008-09	BUDGET 2009-10
RESERVE FUND (800)						
80001	General Fund Restricted/Contingency					
33000	Interest Income - Pooled	-	-	-	-	-
	Total	-	-	-	-	-
80021	S/R - Muni Lighting Restricted/Contingency					
33000	Interest Income - Pooled	63,196	60,000	68,755	65,000	65,000
	Total	63,196	60,000	68,755	65,000	65,000
80060	Utility Restricted/Contingency					
33000	Interest Income - Pooled	43,777	45,000	47,627	45,000	45,000
	Total	43,777	45,000	47,627	45,000	45,000
80070	I/S - Equipment Replacement Restricted/Contingency					
33000	Interest Income - Pooled	19,665	19,000	21,395	20,000	20,000
	Total	19,665	19,000	21,395	20,000	20,000
80071	I/S - Building Maintenance Restricted/Contingency					
33000	Interest Income - Pooled	13,934	14,000	13,444	14,000	14,000
	Total	13,934	14,000	13,444	14,000	14,000
80072	I/S - Information Systems Restricted/Contingency					
33000	Interest Income - Pooled	20,057	12,000	21,557	20,000	20,000
	Total	20,057	12,000	21,557	20,000	20,000
	FUND TOTAL	160,629	150,000	172,778	164,000	164,000



	ACTUAL 2006-07	REVISED BUDGET 2007-08	ESTIMATED 2007-08	BUDGET 2008-09	BUDGET 2009-10
1 WRA Operating Fund Administration (500)	2,749,730	898,000	1,315,506	1,871,300	1,245,000
2 WRA Debt Service Fund (510)	27,120,500	28,373,397	29,384,472	28,786,464	29,813,537
3 Low/Moderate Income Housing Fund (530)	7,395,024	7,377,100	8,015,405	7,687,891	7,947,886
4 WRA Reserve Fund (540)	149,814	100,000	136,316	130,000	130,000
Total Redevelopment Funds	37,415,068	36,748,497	38,851,699	38,475,655	39,136,423

REDEVELOPMENT FUNDS REVENUE SUMMARY

FY 2008 – 2010

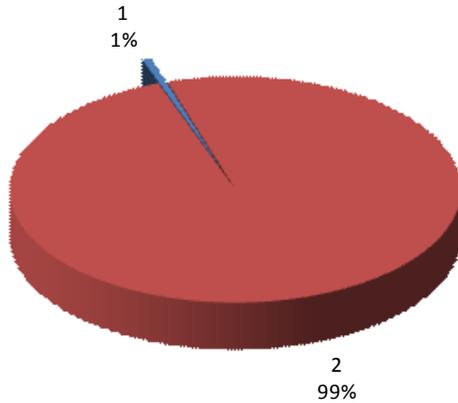
Object #		REVISED				
		ACTUAL 2006-07	BUDGET 2007-08	ESTIMATED 2007-08	BUDGET 2008-09	BUDGET 2009-10
WRA OPERATING FUND ADMINISTRATION (500)						
18000	Redevelopment Administration					
33000	Interest Income - Pooled	1,286,218	800,000	1,263,117	1,200,000	1,200,000
33020	Interest Income - Other	12,649	80,000	20,475	20,000	20,000
33560	Rental Income - Facilities	20,214	18,000	22,014	20,000	20,000
34294	I/GVT - State - Other	1,417,971	-	-	626,300	-
39069	Reimbursements - Other	12,679	-	9,900	5,000	5,000
	Total	2,749,730	898,000	1,315,506	1,871,300	1,245,000
WRA DEBT SERVICE FUND (510)						
18400	Redevelopment Debt Service					
30000	Prop Tax - CY - Secured	8,000,292	8,236,119	9,210,387	9,178,131	9,416,064
30001	Prop Tax - Revitalization Area	16,634,137	17,488,880	18,921,913	18,330,089	19,100,664
30002	Prop Tax - CY - Unsecured	983,052	1,049,474	722,325	736,772	751,507
30020	Prop Tax - CY - Supplemental Roll	706,619	766,455	245,621	250,000	250,000
30040	Prop Tax - Other	158,343	-	-	-	-
30042	Prop Tax - Public Utility Roll	156,335	159,081	163,459	166,728	170,063
30043	Prop Tax - Homeowners Exemption	19,596	23,388	24,259	24,744	25,239
33020	Interest Income - Other	462,127	650,000	96,509	100,000	100,000
	Total	27,120,500	28,373,397	29,384,472	28,786,464	29,813,537
LOW/MODERATE INCOME HOUSING FUND (530)						
18600	Low/Moderate Income Housing					
30000	Prop Tax - CY - Secured	2,018,080	2,076,142	2,302,597	2,314,500	2,374,521
30001	Prop Tax - Revitalization Area	4,186,196	4,401,358	4,730,478	4,616,697	4,810,777
30002	Prop Tax - CY - Unsecured	245,763	262,369	180,581	184,193	187,876
30020	Prop Tax - CY - Supplemental Roll	176,655	191,614	61,405	62,633	63,886
30040	Prop Tax - Other	39,586	-	-	-	-
30042	Prop Tax - Public Utility Roll	39,084	39,770	40,865	41,682	42,516
30043	Prop Tax - Homeowners Exemption	4,899	5,847	6,065	6,186	6,310
33000	Interest Income - Pooled	654,550	400,000	687,381	460,000	460,000
33020	Interest Income - Other	26,152	-	1,644	-	-
39069	Reimbursements - Other	2,309	-	1,317	-	-
	Total	7,393,274	7,377,100	8,012,332	7,685,891	7,945,886
18700	First Time Homebuyers					
39069	Reimbursements - Other	1,750	-	3,073	2,000	2,000
	Total	1,750	-	3,073	2,000	2,000
	FUND TOTAL	7,395,024	7,377,100	8,015,405	7,687,891	7,947,886

REDEVELOPMENT FUNDS REVENUE SUMMARY

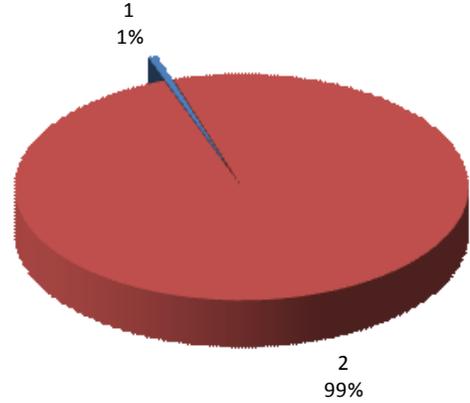
FY 2008 – 2010

<i>Object</i> #		ACTUAL	REVISED	ESTIMATED	BUDGET	BUDGET
		2006-07	BUDGET 2007-08	2007-08	2008-09	2009-10
WRA RESERVE FUND (540)						
18900	RDA CONTINGENCY					
33000	Interest Income - Pooled	149,814	100,000	136,316	130,000	130,000
	Total	149,814	100,000	136,316	130,000	130,000

2008-09



2009-10



	ACTUAL 2006-07	REVISED BUDGET 2007-08	ESTIMATED 2007-08	BUDGET 2008-09	BUDGET 2009-10
1 ■ Use of Money & Property	147,053	55,000	86,940	78,000	78,000
2 ■ Charges for Services	10,612,060	10,492,299	10,794,456	11,592,980	11,592,980
3 ■ Other Revenue	58,416	-	40,770	-	-
Total Enterprise Fund	10,817,529	10,547,299	10,922,166	11,670,980	11,670,980

ENTERPRISE FUND REVENUE SUMMARY

FY 2008 – 2010

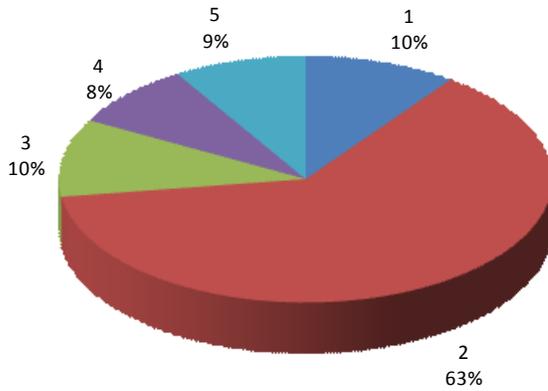
Object #		REVISED				
		ACTUAL 2006-07	BUDGET 2007-08	ESTIMATED 2007-08	BUDGET 2008-09	BUDGET 2009-10
WATER UTILITY FUND (600)						
23000	Water Billing and Collection					
33020	Interest Income - Other	18,640	15,000	15,814	15,000	15,000
35060	Metered Water Sales	10,197,835	10,126,099	10,368,315	11,197,780	11,197,780
35061	Water Surcharge	50,829	50,000	56,258	50,000	50,000
35062	Establishment Charges	47,844	60,000	43,269	40,000	40,000
35066	Delinquent Charges	176,859	110,000	186,093	180,000	180,000
35067	Delinquent Water	(8,399)	-	(21,836)	-	-
35068	Shutoff Charges	28,654	30,000	27,402	25,000	25,000
35069	Standby Service Charges	326	200	53	200	200
39092	Cash Over/Short	(84)	-	(139)	-	-
	Total	10,512,505	10,391,299	10,675,229	11,507,980	11,507,980
55500	Water Utility - Administration					
33000	Interest Income - Pooled	125,390	40,000	67,836	60,000	60,000
39069	Reimbursements - Other	-	-	16,390	-	-
	Total	125,390	40,000	84,226	60,000	60,000
56500	Utility Production & Supply					
33560	Rental Income - Facilities	3,023	-	3,290	3,000	3,000
	Total	3,023	-	3,290	3,000	3,000
57000	System Maintenance					
35020	Charges - Staff Service	21,110	20,000	13,496	20,000	20,000
35064	Meter/Service Installation	92,476	86,000	67,406	70,000	70,000
35065	Water Frontage Fee	4,525	10,000	54,000	10,000	10,000
39060	Reimbursements-Damaged Property	1,187	-	-	-	-
39069	Reimbursements - Other	-	-	24,519	-	-
39090	Miscellaneous Receipts	57,314	-	-	-	-
	Total	176,612	116,000	159,421	100,000	100,000
	FUND TOTAL	10,817,529	10,547,299	10,922,166	11,670,980	11,670,980

AGENCY FUND REVENUE SUMMARY

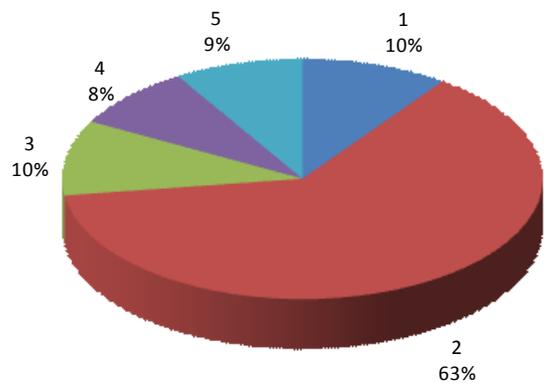
FY 2008 – 2010

<i>Object #</i>	ACTUAL 2006-07	REVISED BUDGET 2007-08	ESTIMATED 2007-08	BUDGET 2008-09	BUDGET 2009-10
AGENCY FUND (920)					
54010	91-1 Assessment District				
33000	2,736	2,550	2,238	2,000	2,000
35082	39,880	40,000	38,568	38,500	38,500
Total	42,616	42,550	40,806	40,500	40,500
FUND TOTAL	42,616	42,550	40,806	40,500	40,500

2008-09



2009-10

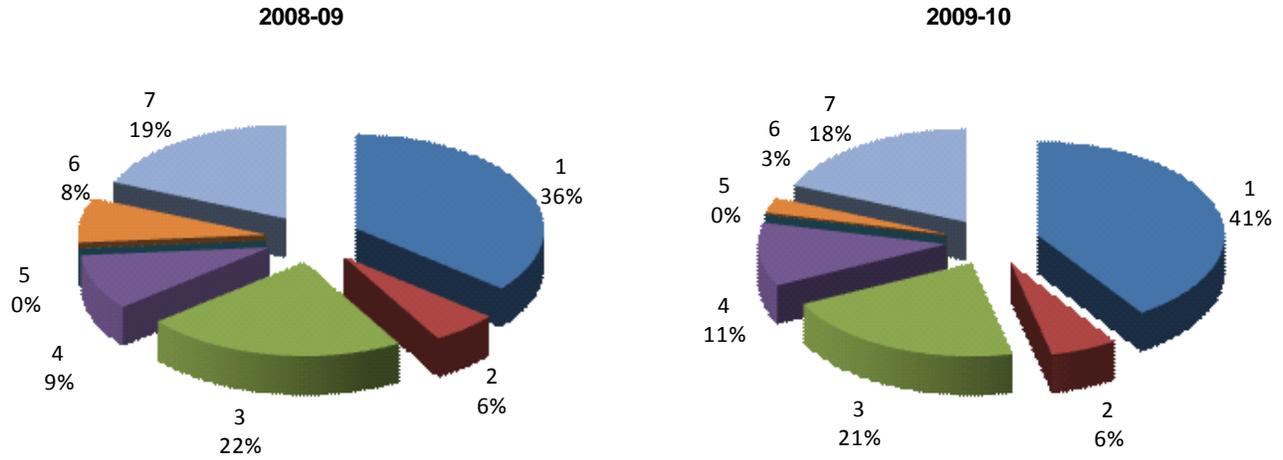


	ACTUAL 2006-07	REVISED BUDGET 2007-08	ESTIMATED 2007-08	BUDGET 2008-09	BUDGET 2009-10
1 Equipment Replacement Fund (700)	2,037,298	1,909,504	1,916,545	2,083,794	2,083,794
2 General Benefits Fund (740)	13,845,039	12,772,240	14,761,420	13,023,454	13,205,904
3 Liability Administration Fund (750)	1,976,305	1,921,536	1,965,466	2,123,345	2,123,345
4 Information Systems & Equip. Fund (760)	1,288,343	1,499,857	1,510,052	1,736,954	1,770,620
5 Government Buildings Fund (770)	1,532,634	1,585,273	1,716,842	1,813,258	1,826,572
Total Internal Service Funds	20,679,619	19,688,410	21,870,325	20,780,805	21,010,235

Object #		REVISED				
		ACTUAL 2006-07	BUDGET 2007-08	ESTIMATED 2007-08	BUDGET 2008-09	BUDGET 2009-10
EQUIPMENT REPLACEMENT FUND (700)						
58000	Motor Pool					
33000	Interest Income - Pooled	114,569	108,000	117,815	110,000	110,000
34294	I/GVT - State - Other	160,860	-	-	-	-
35020	Charges - Staff Service	20,907	15,000	-	45,000	45,000
35093	Department Use Charges	903,742	940,496	940,495	1,012,424	1,012,424
35094	Department Replacement Charges	619,035	681,008	681,007	701,370	701,370
35099	Charges - Other - Misc	16,748	-	9,336	-	-
39069	Reimbursements - Other	175,363	150,000	169,533	190,000	190,000
84000	Property Sales	26,075	15,000	(1,641)	25,000	25,000
	Total	2,037,298	1,909,504	1,916,545	2,083,794	2,083,794
GENERAL BENEFITS FUND (740)						
14306	Medical Benefits					
35092	Charges - Other Departments	5,676,982	5,783,926	6,036,632	5,805,408	5,811,122
35099	Charges - Other Miscellaneous	178,918	120,000	272,834	120,000	120,000
	Total	5,855,901	5,903,926	6,309,466	5,925,408	5,931,122
14312	Dental Benefits - Self Funded					
35092	Charges - Other Departments	112,152	115,000	97,410	-	-
39069	Reimbursements - Other	94,716	90,000	99,236	-	-
	Total	206,868	205,000	196,646	-	-
14326	Worker's Compensation Benefits					
33020	Interest Income - Other	(206)	-	(157)	-	-
35092	Charges - Other Departments	1,650,286	1,698,811	1,814,286	1,792,244	1,861,830
39069	Reimbursements - Other	155,965	50,000	58,664	50,000	50,000
	Total	1,806,044	1,748,811	1,872,793	1,842,244	1,911,830
14350	Retirement Benefits					
35092	Charges - Other Departments	5,476,569	4,448,542	5,852,513	4,981,112	5,076,689
35099	Charges - Other Miscellaneous	98,124	51,327	115,369	50,000	50,000
	Total	5,574,693	4,499,869	5,967,882	5,031,112	5,126,689
14351	Police SIP Retirement Benefits					
35092	Charges - Other Departments	200,000	200,000	200,000	-	-
	Total	200,000	200,000	200,000	-	-

Object #		ACTUAL	REVISED	ESTIMATED	BUDGET	BUDGET
		2006-07	BUDGET 2007-08	2007-08	2008-09	2009-10
14355	Compensated Absences					
35092	Charges - Other Departments	201,532	214,634	214,634	224,690	236,263
	Total	201,532	214,634	214,634	224,690	236,263
	FUND TOTAL	13,845,039	12,772,240	14,761,420	13,023,454	13,205,904
	LIABILITY ADMINISTRATION FUND (750)					
14335	Public Liability Administration					
35092	Charges - Other Departments	1,591,536	1,591,536	1,591,536	1,793,345	1,793,345
39060	Reimbursements - Damaged Prop	2,000	-	51,115	-	-
39069	Reimbursements - Other	382,769	330,000	322,815	330,000	330,000
	Total	1,976,305	1,921,536	1,965,466	2,123,345	2,123,345
	INFORMATION SYSTEMS AND EQUIPMENT FUND (760)					
14450	Information Systems					
33000	Interest Income - Pooled	73,982	75,000	89,159	75,000	75,000
35092	Charges - Other Departments	1,214,361	1,424,857	1,424,861	1,661,954	1,695,620
84000	Property Sales	-	-	(3,968)	-	-
	Total	1,288,343	1,499,857	1,510,052	1,736,954	1,770,620
	GOVERNMENT BUILDINGS FUND (770)					
75500	Government Building					
33000	Interest Income - Pooled	48,139	45,000	63,025	50,000	50,000
35092	Charges - Other Departments	1,484,390	1,540,273	1,540,273	1,648,258	1,661,572
39069	Reimbursements - Other	105	-	113,544	115,000	115,000
	Total	1,532,634	1,585,273	1,716,842	1,813,258	1,826,572





	ACTUAL 2005-06	ACTUAL 2006-07	ESTIMATED 2007-08	BUDGET 2008-09	BUDGET 2009-10
1 General Funds	39,012,967	42,372,395	45,042,219	47,483,429	48,939,618
2 Special Revenue Funds	6,120,062	7,055,511	7,018,921	7,520,715	7,066,705
3 Redevelopment Funds	22,254,280	17,810,437	34,004,995	29,605,558	25,616,300
4 Enterprise Funds	11,689,713	11,429,958	11,956,041	12,606,551	13,223,665
5 Agency Funds	36,705	40,150	38,374	37,141	40,195
6 Capital Project Funds	11,662,377	6,446,687	23,751,611	10,171,638	3,237,920
<i>subtotal</i>	90,776,104	85,155,138	121,812,161	107,425,032	98,124,403
7 Internal Service Funds	17,257,313	25,135,706	22,170,829	24,553,368	22,372,530
Total Expenditures	108,033,417	110,290,844	143,982,990	131,978,400	120,496,933

EXPENDITURE SUMMARY BY FUND

FY 2008 – 2010

FUND #	FUND	ACTUAL 2005-06	ACTUAL 2006-07	ESTIMATED 2007-08	BUDGET 2008-09	BUDGET 2009-10
GENERAL FUND						
100	General Fund	36,390,733	39,644,298	41,691,722	43,712,202	45,067,326
265	Community Services-Special Programs	122,955	155,506	167,932	211,724	211,724
285	Community Development	2,499,279	2,572,591	3,182,565	3,559,503	3,660,568
TOTAL GENERAL FUNDS		39,012,967	42,372,395	45,042,219	47,483,429	48,939,618
SPECIAL REVENUE FUNDS						
200	Park Dedication	3,112	15,984	7,171	3,646	3,646
210	Gas Tax	1,138,296	1,157,567	1,543,680	1,679,481	1,709,034
211	Measure M	990,280	1,183,669	1,121,206	1,292,275	1,242,568
214	Street Improvements Grant	-	-	13,640	222,106	118,766
216	Traffic Impact Fee	22,065	22,367	25,509	21,144	22,544
220	Municipal Lighting District	646,886	697,221	817,939	827,640	828,510
230	Community Promotion	438,083	598,569	569,906	590,787	597,443
240	Housing/Community Development	395,475	962,342	684,511	1,041,482	699,462
242	HCD Home Housing	1,203,516	888,448	597,281	540,936	524,953
250	Police Seizure	336	53,600	122,475	421	421
252	Orange County Human Trafficking	-	83,272	108,346	-	-
258	Special Police Services	605,587	619,901	602,406	486,384	495,062
260	Local Narcotics Seized Property	2,665	12,205	1,412	1,770	1,770
261	Supplemental Law Enforcement Services	199,081	217,376	242,574	208,198	213,174
270	Drainage District	364	263	466	175	175
275	Community Services Grant	227,834	275,421	265,935	310,229	319,282
280	AQMD	61,838	76,487	75,992	80,176	80,176
290	Senior Transportation	132,682	145,913	158,670	178,312	174,166
295	Project SHUE	51,962	44,906	59,802	35,553	35,553
TOTAL SPECIAL REVENUE FUNDS		6,120,062	7,055,511	7,018,921	7,520,715	7,066,705
CAPITAL PROJECTS FUNDS						
400	Capital Improvement Projects	11,662,377	6,446,687	3,751,611	10,171,638	3,237,920
800	Reserve	-	-	-	-	-
TOTAL CAPITAL PROJECTS FUNDS		11,662,377	6,446,687	23,751,611	10,171,638	3,237,920
REDEVELOPMENT FUNDS						
500	WRA Operating Fund Administration	1,609,210	2,129,320	3,049,292	4,372,014	4,422,498
510	WRA Debt Service	11,906,282	13,335,645	10,539,282	9,385,819	19,186,739
520	WRA Capital Projects	8,381,542	1,910,651	19,596,782	14,870,000	1,000,000
530	Low/Moderate Income Housing	357,246	434,821	819,639	977,725	1,007,063
540	WRA Reserve	-	-	-	-	-
TOTAL REDEVELOPMENT FUNDS		22,254,280	17,810,437	34,004,995	29,605,558	25,616,300

EXPENDITURE SUMMARY BY FUND

FY 2008 – 2010

FUND #	FUND	ACTUAL 2005-06	ACTUAL 2006-07	ESTIMATED 2007-08	BUDGET 2008-09	BUDGET 2009-10
ENTERPRISE FUNDS						
600	Water Utility	11,689,713	11,429,958	11,956,041	12,606,551	13,223,665
TOTAL ENTERPRISE FUNDS		11,689,713	11,429,958	11,956,041	12,606,551	13,223,665
AGENCY FUNDS						
920	92-1 Assessment District	36,705	40,150	38,374	37,141	40,195
TOTAL AGENCY FUNDS		36,705	40,150	38,374	37,141	40,195
INTERNAL SERVICE FUNDS						
700	Equipment Replacement	1,738,256	2,039,081	1,627,762	1,667,268	1,681,990
740	General Benefits	11,381,022	18,971,569	13,948,519	16,766,883	14,509,916
750	Liability Administration	1,888,425	1,606,832	3,346,221	2,628,937	2,638,517
760	Information Systems and Equipment	983,258	1,060,111	1,531,573	1,673,124	1,710,015
770	Government Buildings	1,266,352	1,458,113	1,716,754	1,817,156	1,832,092
TOTAL INTERNAL SERVICE FUNDS		17,257,313	25,135,706	22,170,829	24,553,368	22,372,530
GRAND TOTAL ALL FUNDS		108,033,417	110,290,844	143,982,990	131,978,400	120,496,933

EXPENDITURE SUMMARY BY DEPARTMENT | FY 2008 – 2010

FUND #	FUND	ACTUAL 2005-06	ACTUAL 2006-07	ESTIMATED 2007-08	BUDGET 2008-09	BUDGET 2009-10	
City Council/Commissions							
100	10000	City Council	121,376	135,559	147,798	152,833	152,644
100	10200	Traffic Commission	2,023	2,417	3,412	4,094	4,094
100	10300	Community Services & Recreation Comm.	2,844	3,970	3,530	4,231	4,231
100	10400	Commission on Aging	2,090	2,015	2,146	3,623	3,623
100	10600	Mobile Home Commission	459	953	1,059	1,359	1,359
100	10700	Youth Committee	-	768	1,475	2,500	2,500
100	10900	Financial Review Committee	613	1,063	2,675	5,788	5,788
230	10800	Cultural Arts Commission	1,527	2,487	2,666	4,459	4,459
285	10100	Planning Commission	14,921	13,995	14,720	22,895	22,895
500	18005	Redevelopment Legislative	247,726	255,473	275,543	291,494	294,575
740	14336	Personnel Board	11,211	11,956	18,195	46,595	46,595
Total City Council/Commissions			404,790	430,656	473,219	539,871	542,763
City Manager							
100	11500	City Manager	190,157	245,020	227,676	254,294	263,013
500	18000	Redevelopment Administration	1,204,962	1,591,850	2,290,289	3,529,856	3,570,663
500	18008	Economic Development	156,522	281,997	483,460	550,664	557,260
510	18400	Redevelopment Debt Service	11,906,282	13,335,645	10,539,282	9,385,819	19,186,739
520	18002	Redevelopment - Capital Projects	6,152,828	1,620,650	12,684,872	8,870,000	-
Total City Manager			19,610,751	17,075,162	26,225,579	22,590,633	23,577,675
City Clerk							
100	12000	City Clerk	126,127	138,723	163,290	193,794	200,134
100	12500	Elections	581	12,019	426	15,550	555
Total City Clerk			126,708	150,742	163,716	209,344	200,689
City Attorney							
100	13000	City Attorney	-	-	-	-	-
Total City Attorney			-	-	-	-	-
Personnel							
100	14200	Personnel	21,221	2,504	-	-	-
280	14800	Air Quality Management Program	61,838	76,487	75,992	80,176	80,176
740	14306	Medical Benefits	4,833,351	5,419,374	6,415,831	6,370,912	6,502,327
740	14312	Dental Benefits - Self Funded	153,632	180,177	196,722	-	-
740	14326	Worker's Compensation Benefits	626,360	1,452,864	1,674,834	1,805,246	1,818,516
740	14350	Retirement Benefits	4,775,117	11,113,865	4,622,205	5,269,895	5,370,665
740	14351	Police SIP Retirement Benefits	250,000	250,000	250,000	2,503,000	-
740	14355	Compensated Absences	731,351	543,333	770,732	771,235	771,813
750	14335	Public Liability Administration	1,888,425	1,606,832	3,346,221	2,628,937	2,638,517
Total Personnel			13,341,295	20,645,436	17,352,537	19,429,401	17,182,014

EXPENDITURE SUMMARY BY DEPARTMENT | FY 2008 – 2010

FUND #	FUND	ACTUAL 2005-06	ACTUAL 2006-07	ESTIMATED 2007-08	BUDGET 2008-09	BUDGET 2009-10
Finance						
100	20000	62,853	86,781	468,299	472,947	486,369
100	21000	466,105	485,414	533,575	545,117	560,650
600	23000	1,670,466	1,708,307	1,751,773	1,688,195	1,698,796
600	23700	249,733	253,420	273,802	298,780	310,221
Total Finance		2,449,157	2,533,922	3,027,449	3,005,039	3,056,036
Police						
100	31000	22,152,309	24,282,921	24,794,310	26,151,307	26,993,438
100	32000	252,226	292,199	313,817	331,876	347,835
250	34100	330	49,616	122,474	420	420
250	34200	3	2,147	-	-	-
250	34300	3	1,837	1	1	1
252	39100	-	83,272	108,346	-	-
258	39000	279,503	270,892	290,312	282,745	291,848
258	39200	673	281	2,000	4,000	4,000
258	39300	51,598	8,518	16,017	-	-
258	39500	19,525	16,311	-	-	-
258	39800	163,113	162,508	162,840	169,639	169,214
258	39910	10,678	49,178	48,771	30,000	30,000
258	39990	80,497	112,213	82,466	-	-
260	35000	2,647	9,072	1,412	1,770	1,770
260	35100	18	3,133	-	-	-
261	38500	199,081	217,376	242,574	208,198	213,174
400	14502	101,967	8,712	1,661,459	177,000	177,000
400	31002	-	-	5,487,268	-	-
400	39802	-	-	97,078	-	-
760	14500	983,258	1,060,111	1,531,573	1,673,124	1,710,015
Total Police		24,297,429	26,630,297	34,962,718	29,030,080	29,938,715
Fire						
100	41000	7,682,306	7,927,875	8,226,988	8,345,653	8,665,290
100	44000	529,687	580,401	757,961	769,125	785,200
Total Fire		8,211,993	8,508,276	8,984,949	9,114,778	9,450,490
Community Services						
100	70000	1,054,437	1,140,489	1,253,046	1,497,598	1,535,842
100	70500	213,999	233,243	265,296	291,962	296,644
100	71000	188,262	213,646	222,725	245,178	251,104
100	72000	53,077	54,421	56,342	59,200	59,200
100	74000	79,734	86,453	77,518	-	-
200	76500	3,112	15,984	7,171	3,646	3,646
230	11200	333,621	485,219	450,934	458,673	465,329

EXPENDITURE SUMMARY BY DEPARTMENT | FY 2008 – 2010

FUND #	FUND	ACTUAL 2005-06	ACTUAL 2006-07	ESTIMATED 2007-08	BUDGET 2008-09	BUDGET 2009-10	
230	75000	Cable TV - Community Promotion	70,691	78,571	80,219	90,655	90,655
230	75100	Fourth of July	32,244	32,293	36,087	37,000	37,000
265	72550	Adult Sports	13,600	8,246	16,144	37,637	37,637
265	73050	Aquatics	47,676	66,105	68,887	69,927	69,927
265	73550	Special Classes	46,444	64,986	61,076	75,805	75,805
265	74150	Trips and Tours	4,559	3,200	6,388	8,175	8,175
265	74250	Youth Sports	6,121	8,510	8,832	9,820	9,820
265	74350	Special Events	4,556	4,459	6,605	9,710	9,710
265	78200	Contributions - Parks/Trees	-	-	-	650	650
275	71800	Family Resources Center	(1,815)	275,546	-	310,229	-
275	71801	Family Resources Center	229,648	(124)	265,935	-	319,282
290	70501	Senior Transportation	132,682	145,913	158,670	178,312	174,166
295	70500	Project SHUE	51,962	44,906	59,802	35,553	35,553
400	11202	Cable TV Capital Projects	8,079,388	29,059	45,644	-	-
400	76502	Park Dedication Capital Projects	343,693	111,484	2,471,839	27,920	27,920
Total Community Services		10,987,692	3,102,607	5,619,160	3,447,650	3,508,065	
Public Works							
100	50000	Public Works Administration	182,502	238,223	251,588	276,896	284,139
100	50500	Engineering Services	652,519	743,196	835,679	878,376	916,067
100	51500	Street Maintenance	3,320	100	-	-	-
100	52500	Concrete Repair	592,621	726,162	847,420	932,077	943,949
100	53000	Park Maintenance	1,208,317	1,372,972	1,568,420	1,626,532	1,638,924
100	53500	Street Tree Maintenance	548,968	634,791	665,251	650,292	664,734
210	55005	Gas Tax	1,138,296	1,157,567	1,543,680	1,679,481	1,709,034
211	55027	Measure M Administration	990,280	1,183,669	1,121,206	1,292,275	1,242,568
214	55035	Street Improvements Grant	-	-	13,640	222,106	118,766
216	55030	Traffic Impact Fee Administration	22,065	22,367	25,509	21,144	22,544
220	59500	Municipal Lighting	646,886	697,221	817,939	827,640	828,510
270	59000	Drainage District	364	263	466	175	175
400	50002	Public Works Capital Projects	153,837	33,027	25,772	-	-
400	51502	Street Maintenance Capital Projects	2,000	442	43,211	-	-
400	55026	Measure M Capital Projects	642,044	577,840	2,296,621	2,730,000	1,000,000
400	55031	Traffic Impact Capital Projects	402,460	898,230	2,258,672	90,000	-
400	55036	Gas Tax Capital Projects	164,282	3,744,122	2,684,143	200,000	500,000
400	55037	State AB 2928 Capital Projects	-	-	1,175,640	5,010,318	150,000
400	55502	Utility Capital Projects	706,599	465,101	1,327,762	620,000	600,000
400	58002	Motor Pool Capital Projects	20,400	5,634	1,447,329	851,400	783,000
400	59502	Municipal Lighting Capital Projects	-	-	165,000	-	-
400	75502	Government Buildings CIP	313	101,249	743,959	-	-
600	55500	Water Utility - Administration	519,249	533,816	592,655	638,629	658,631
600	56500	Utility Production/Supply	7,904,602	7,475,950	7,666,762	8,274,547	8,811,205

EXPENDITURE SUMMARY BY DEPARTMENT | FY 2008 – 2010

FUND #	FUND	ACTUAL 2005-06	ACTUAL 2006-07	ESTIMATED 2007-08	BUDGET 2008-09	BUDGET 2009-10
600	57000	1,345,662	1,458,465	1,671,049	1,706,400	1,744,812
700	58000	1,738,256	2,039,081	1,627,762	1,667,268	1,681,990
770	75500	1,266,352	1,458,113	1,716,754	1,817,156	1,832,092
920	54010	36,705	40,150	38,374	37,141	40,195
Total Public Works		20,888,899	25,607,751	33,172,263	32,049,853	26,171,335
Community Development						
240	16010	395,475	962,342	684,511	1,041,482	699,462
242	17403	1,203,516	888,448	597,281	540,936	524,953
285	60050	479,441	286,046	301,229	332,810	342,427
285	61050	555,666	800,289	1,154,526	1,328,047	1,368,907
285	62050	893,953	952,415	1,045,861	1,124,306	1,158,782
285	63050	555,298	519,846	666,229	751,445	767,557
400	16510	1,045,394	438,211	1,770,235	465,000	-
400	60002	-	33,576	49,979	-	-
520	18602	2,228,714	290,001	6,911,910	6,000,000	1,000,000
530	18600	357,246	434,821	819,639	977,725	1,007,063
Total Community Development		7,714,703	5,605,995	14,001,400	12,561,751	6,869,151
		108,033,417	110,290,844	143,982,990	131,978,400	120,496,933

EXPENDITURE SUMMARY BY TYPE

FY 2008 – 2009

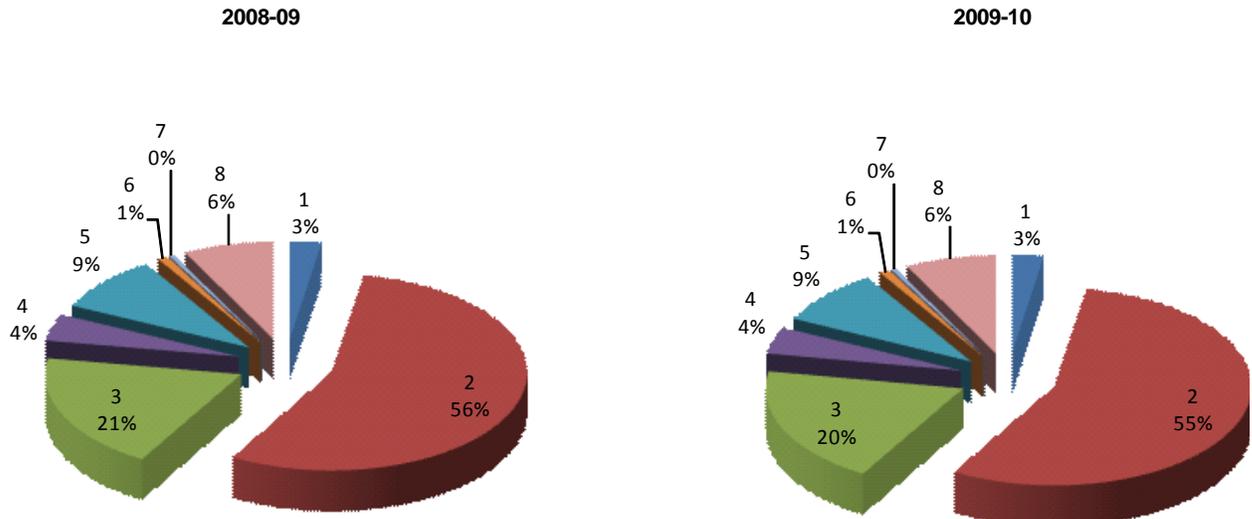
	<i>FUND NUMBER</i>	SALARIES/ BENEFITS	OPERATIONS/ MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
100	General Fund	30,943,521	18,164,571	72,336	49,180,428	(5,468,226)	43,712,202
265	Comm Services Special Programs	81,854	129,870	-	211,724	-	211,724
285	Community Development	2,582,951	976,552	-	3,559,503	-	3,559,503
200	Park Dedication	-	3,646	-	3,646	-	3,646
210	Gas Tax	-	684,187	-	684,187	995,294	1,679,481
211	Measure M Fund	-	538,788	-	538,788	753,487	1,292,275
214	Street Improvement Grant	-	222,106	-	222,106	-	222,106
216	Traffic Impact Fee	-	6,000	-	6,000	15,144	21,144
220	Municipal Lighting District	-	812,496	-	812,496	15,144	827,640
230	Community Promotion	138,911	451,876	-	590,787	-	590,787
240	Housing/Community Development	230,316	811,166	-	1,041,482	-	1,041,482
242	HCD Home Housing	-	540,936	-	540,936	-	540,936
250	Police Seizure	-	421	-	421	-	421
258	Special Police Services	271,947	214,437	-	486,384	-	486,384
260	Local Narcotics Seized Property	-	1,770	-	1,770	-	1,770
261	Supp. Law Enforcement Services	207,598	600	-	208,198	-	208,198
270	Drainage District	-	175	-	175	-	175
275	Community Services Grant	179,391	127,838	3,000	310,229	-	310,229
280	AQMD	-	80,176	-	80,176	-	80,176
290	Senior Transportation	73,961	104,351	-	178,312	-	178,312
295	Project SHUE	32,353	3,200	-	35,553	-	35,553
400	Capital Projects Fund*	-	-	10,171,638	10,171,638	-	10,171,638
500	WRA Operating Fund Admin	112,078	2,871,322	-	2,983,400	1,388,614	4,372,014
510	WRA Debt Service	-	9,385,819	-	9,385,819	-	9,385,819
520	WRA Capital Projects	-	-	14,870,000	14,870,000	-	14,870,000
530	Redevelopment Low/Mod Housing	303,603	674,122	-	977,725	-	977,725
600	Water Utility	2,621,856	8,557,691	3,000	11,182,547	1,424,004	12,606,551
700	Equipment Replacement	466,823	1,200,445	-	1,667,268	-	1,667,268
740	General Benefits	5,595	16,323,019	-	16,328,614	438,269	16,766,883
750	Liability Administration	-	2,190,667	-	2,190,667	438,270	2,628,937
760	Information Systems	570,080	943,044	160,000	1,673,124	-	1,673,124
770	Government Buildings	583,332	1,233,824	-	1,817,156	-	1,817,156
920	92-1 Assessment District	-	37,141	-	37,141	-	37,141
Total Expenditure		39,406,170	67,292,256	25,279,974	131,978,400	-	131,978,400

EXPENDITURE SUMMARY BY TYPE

FY 2009 – 2010

	<i>FUND NUMBER</i>	SALARIES/ BENEFITS	OPERATIONS/ MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
100	General Fund	32,064,189	18,522,285	54,055	50,640,529	(5,573,203)	45,067,326
265	CS Special Program	81,854	129,870	-	211,724	-	211,724
285	Community Development	2,679,303	981,265	-	3,660,568	-	3,660,568
200	Park Dedication	-	3,646	-	3,646	-	3,646
210	Gas Tax	-	684,187	-	684,187	1,024,847	1,709,034
211	Measure M	-	467,294	-	467,294	775,274	1,242,568
214	State AB 2928 St. Repair	-	118,766	-	118,766	-	118,766
216	Traffic Impact Fee	-	6,750	-	6,750	15,794	22,544
220	Municipal Lighting District	-	812,716	-	812,716	15,794	828,510
230	Community Promotion	146,041	451,402	-	597,443	-	597,443
240	Housing/Community Development	236,929	462,533	-	699,462	-	699,462
242	HCD Home Housing	-	524,953	-	524,953	-	524,953
250	Police Seizure	-	421	-	421	-	421
258	Special Police Services	280,749	214,313	-	495,062	-	495,062
260	Local Narcotics Seized Property	-	1,770	-	1,770	-	1,770
261	Supp. Law Enforcement Services	212,574	600	-	213,174	-	213,174
270	Drainage District	-	175	-	175	-	175
275	Community Services Grant	191,476	127,806	-	319,282	-	319,282
280	AQMD	-	80,176	-	80,176	-	80,176
290	Senior Transportation	73,961	86,558	13,647	174,166	-	174,166
295	Project SHUE	32,353	3,200	-	35,553	-	35,553
400	Capital Projects Fund*	-	-	3,237,920	3,237,920	-	3,237,920
500	WRA Operating Fund Administration	118,692	2,904,449	-	3,023,141	1,399,357	4,422,498
510	WRA Debt Service	-	19,186,739	-	19,186,739	-	19,186,739
520	WRA Capital Projects	-	-	1,000,000	1,000,000	-	1,000,000
530	Redevelopment Low/Mod Housing	319,942	687,121	-	1,007,063	-	1,007,063
600	Water Utility	2,700,052	9,074,175	3,000	11,777,227	1,446,438	13,223,665
700	Equipment Replacement	478,923	1,203,067	-	1,681,990	-	1,681,990
740	General Benefits	5,595	14,056,472	-	14,062,067	447,849	14,509,916
750	Liability Administration	-	2,190,667	-	2,190,667	447,850	2,638,517
760	Information Systems	591,236	958,779	160,000	1,710,015	-	1,710,015
770	Government Buildings	597,047	1,235,045	-	1,832,092	-	1,832,092
920	92-1 Assessment District	-	40,195	-	40,195	-	40,195
Total Expenditure		40,810,916	75,217,395	4,468,622	120,496,933	-	120,496,933

GENERAL FUND EXPENDITURE SUMMARY | FY 2008 – 2010



	ACTUAL 2005-06	ACTUAL 2006-07	ESTIMATED 2007-08	BUDGET 2008-09	BUDGET 2009-10
1 General Government	996,450	1,117,207	1,156,744	1,253,183	1,268,591
2 Police	22,404,535	24,575,119	25,108,127	26,483,183	27,341,273
3 Fire	8,211,992	8,508,276	8,984,949	9,114,778	9,450,490
4 Community Services	1,589,509	1,728,251	1,874,927	2,093,938	2,142,790
5 Public Works	3,188,247	3,715,444	4,168,358	4,364,173	4,447,813
6 Contingency	-	-	398,617	402,947	416,369
<i>Total Fund 100</i>	<i>36,390,733</i>	<i>39,644,298</i>	<i>41,691,722</i>	<i>43,712,202</i>	<i>45,067,326</i>
7 CS Special Programs - 265	122,955	155,506	167,932	211,724	211,724
8 Community Development - 285	2,499,279	2,572,591	3,182,565	3,559,503	3,660,568
Total General Funds	39,012,967	42,372,395	45,042,219	47,483,429	48,939,618

GENERAL FUND EXPENDITURE SUMMARY | FY 2008 – 2009

PROGRAM NUMBER		SALARIES/ BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
100	GENERAL FUND						
	CITY COUNCIL						
10000	City Council	156,205	47,572	-	203,777	(50,944)	152,833
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	-	2,500	-	2,500	-	2,500
10900	Financial Review Committee	6,217	1,500	-	7,717	(1,929)	5,788
	Subtotal	171,965	59,772	-	231,737	(57,309)	174,428
	CITY MANAGER						
11500	City Manager	823,816	193,362	-	1,017,178	(762,884)	254,294
	Subtotal	823,816	193,362	-	1,017,178	(762,884)	254,294
	CITY CLERK						
12000	City Clerk	608,104	167,075	-	775,179	(581,385)	193,794
12500	Elections	-	62,200	-	62,200	(46,650)	15,550
	Subtotal	608,104	229,275	-	837,379	(628,035)	209,344
	CITY ATTORNEY						
13000	City Attorney	200,000	82,800	-	282,800	(282,800)	-
	Subtotal	200,000	82,800	-	282,800	(282,800)	-
	HUMAN RESOURCES & RISK MANAGEMENT						
14200	Human Resources	454,426	262,027	-	716,453	(716,453)	-
	Subtotal	454,426	262,027	-	716,453	(716,453)	-
	FINANCE						
21000	Finance Administration	1,063,784	493,695	-	1,557,479	(1,012,362)	545,117
	Subtotal	1,063,784	493,695	-	1,557,479	(1,012,362)	545,117
	GENERAL CITY						
20000	General City	-	70,000	-	70,000	-	70,000
	Subtotal	-	70,000	-	70,000	-	70,000
	GENERAL GOVERNMENT	3,322,095	1,390,931	-	4,713,026	(3,459,843)	1,253,183
31000	General Police	22,106,016	3,986,455	58,836	26,151,307	-	26,151,307
32000	Animal Control	240,426	91,450	-	331,876	-	331,876
	POLICE	22,346,442	4,077,905	58,836	26,483,183	-	26,483,183

GENERAL FUND EXPENDITURE SUMMARY | FY 2008 – 2009

PROGRAM NUMBER		SALARIES/ BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
41000	General Fire Services	210,267	8,135,386	-	8,345,653	-	8,345,653
44000	Ambulance Services	10,361	758,764	-	769,125	-	769,125
	FIRE	220,628	8,894,150	-	9,114,778	-	9,114,778
70000	Administration	756,232	741,366	-	1,497,598	-	1,497,598
70500	Senior Center	249,708	36,754	5,500	291,962	-	291,962
71000	Parks/Playgrounds Jr. High Enhancement Program	212,057	33,121	-	245,178	-	245,178
72000		-	59,200	-	59,200	-	59,200
	COMMUNITY SERVICES	1,217,997	870,441	5,500	2,093,938	-	2,093,938
50000	Administration	408,797	76,984	-	485,781	(208,885)	276,896
50500	Engineering	1,196,241	310,200	8,000	1,514,441	(636,065)	878,376
51500	Street Maintenance	756,501	353,625	-	1,110,126	(1,110,126)	-
52500	Concrete Repair	400,986	531,091	-	932,077	-	932,077
53000	Park Maintenance	674,541	985,186	-	1,659,727	(33,195)	1,626,532
53500	Street Tree Maintenance	399,293	271,111	-	670,404	(20,112)	650,292
	PUBLIC WORKS	3,836,359	2,528,197	8,000	6,372,556	(2,008,383)	4,364,173
20000	General City	-	402,947	-	402,947	-	402,947
	BUDGET CONTINGENCY	-	402,947	-	402,947	-	402,947
	TOTAL GENERAL FUND	30,943,521	18,164,571	72,336	49,180,428	(5,468,226)	43,712,202
265	COMMUNITY SERVICES - SPECIAL PROGRAM FUND						
72550	Adult Sports	7,717	29,920	-	37,637	-	37,637
73050	Aquatics	55,052	14,875	-	69,927	-	69,927
73550	Special Classes	19,085	56,720	-	75,805	-	75,805
74150	Trips and Tours	-	8,175	-	8,175	-	8,175
74250	Youth Sports	-	9,820	-	9,820	-	9,820
74350	Special Event	-	9,710	-	9,710	-	9,710
78200	Contributions - Parks/Trees	-	650	-	650	-	650
	TOTAL	81,854	129,870	-	211,724	-	211,724
285	COMMUNITY DEVELOPMENT FUND						
10100	Planning Commission	14,920	7,975	-	22,895	-	22,895
60050	Community Dev. Admin.	291,186	41,624	-	332,810	-	332,810
61050	Planning	882,745	445,302	-	1,328,047	-	1,328,047
62050	Building	891,529	232,777	-	1,124,306	-	1,124,306
63050	Code Enforcement	502,571	248,874	-	751,445	-	751,445
	TOTAL	2,582,951	976,552	-	3,559,503	-	3,559,503

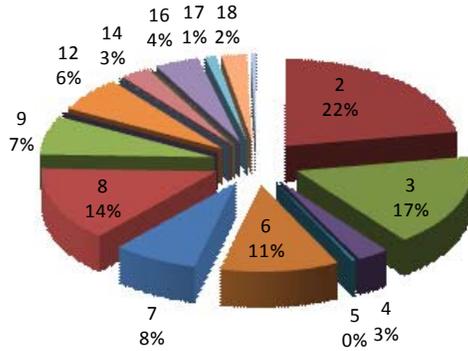
GENERAL FUND EXPENDITURE SUMMARY | FY 2009 – 2010

PROGRAM NUMBER		SALARIES/ BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
100	GENERAL FUND						
	CITY COUNCIL						
10000	City Council	155,759	47,767	-	203,526	(50,882)	152,644
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	-	2,500	-	2,500	-	2,500
10900	Financial Review Committee	6,217	1,500	-	7,717	(1,929)	5,788
	Subtotal	171,519	59,967	-	231,486	(57,247)	174,239
	CITY MANAGER						
11500	City Manager	857,538	194,513	-	1,052,051	(789,038)	263,013
	Subtotal	857,538	194,513	-	1,052,051	(789,038)	263,013
	CITY CLERK						
12000	City Clerk	631,592	168,944	-	800,536	(600,402)	200,134
12500	Elections	-	2,220	-	2,220	(1,665)	555
	Subtotal	631,592	171,164	-	802,756	(602,067)	200,689
	CITY ATTORNEY						
13000	City Attorney	200,000	82,800	-	282,800	(282,800)	-
	Subtotal	200,000	82,800	-	282,800	(282,800)	-
	PERSONNEL						
14200	Personnel	481,058	253,258	-	734,316	(734,316)	-
	Subtotal	481,058	253,258	-	734,316	(734,316)	-
	FINANCE						
21000	Finance Administration	1,103,120	498,736	-	1,601,856	(1,041,206)	560,650
	Subtotal	1,103,120	498,736	-	1,601,856	(1,041,206)	560,650
	GENERAL CITY						
20000	General City	-	70,000	-	70,000	-	70,000
	Subtotal	-	70,000	-	70,000	-	70,000
	GENERAL GOVERNMENT	3,444,827	1,330,438	-	4,775,265	(3,506,674)	1,268,591
31000	General Police	22,907,351	4,040,032	46,055	26,993,438	-	26,993,438
32000	Animal Control	253,835	94,000	-	347,835	-	347,835
	POLICE	23,161,186	4,134,032	46,055	27,341,273	-	27,341,273

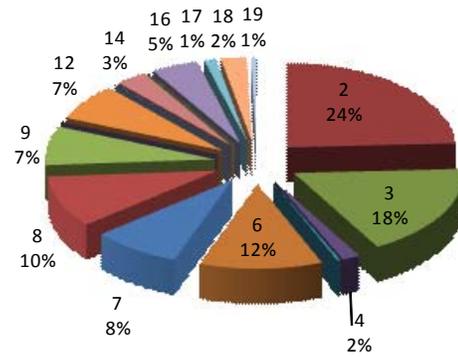
GENERAL FUND EXPENDITURE SUMMARY | FY 2009 – 2010

PROGRAM NUMBER		SALARIES/ BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
41000	General Fire Services	210,267	8,455,023	-	8,665,290	-	8,665,290
44000	Ambulance Services	10,361	774,839	-	785,200	-	785,200
	FIRE	220,628	9,229,862	-	9,450,490	-	9,450,490
70000	Administration	798,914	736,928	-	1,535,842	-	1,535,842
70500	Senior Center	259,683	36,961	-	296,644	-	296,644
71000	Parks/Playgrounds	217,671	33,433	-	251,104	-	251,104
72000	Jr. High Enhancement Prog	-	59,200	-	59,200	-	59,200
	COMMUNITY SERVICES	1,276,268	866,522	-	2,142,790	-	2,142,790
50000	Administration	420,951	77,538	-	498,489	(214,350)	284,139
50500	Engineering	1,259,760	311,667	8,000	1,579,427	(663,360)	916,067
51500	Street Maintenance	768,573	366,240	-	1,134,813	(1,134,813)	-
52500	Concrete Repair	412,508	531,441	-	943,949	-	943,949
53000	Park Maintenance	685,306	987,065	-	1,672,371	(33,447)	1,638,924
53500	Street Tree Maintenance	414,182	271,111	-	685,293	(20,559)	664,734
	PUBLIC WORKS	3,961,280	2,545,062	8,000	6,514,342	(2,066,529)	4,447,813
20000	General City	-	416,369	-	416,369	-	416,369
	BUDGET CONTINGENCY	-	416,369	-	416,369	-	416,369
	TOTAL GENERAL FUND	32,064,189	18,522,285	54,055	50,640,529	(5,573,203)	45,067,326
265	COMMUNITY SERVICES - SPECIAL PROGRAM FUND						
72550	Adult Sports	7,717	29,920	-	37,637	-	37,637
73050	Aquatics	55,052	14,875	-	69,927	-	69,927
73550	Special Classes	19,085	56,720	-	75,805	-	75,805
74150	Trips and Tours	-	8,175	-	8,175	-	8,175
74250	Youth Sports	-	9,820	-	9,820	-	9,820
74350	Special Event	-	9,710	-	9,710	-	9,710
78200	Contributions - Parks/Trees	-	650	-	650	-	650
	TOTAL	81,854	129,870	-	211,724	-	211,724
285	COMMUNITY DEVELOPMENT FUND						
10100	Planning Commission	14,920	7,975	-	22,895	-	22,895
60050	Community Dev. Admin.	300,441	41,986	-	342,427	-	342,427
61050	Planning	921,883	447,024	-	1,368,907	-	1,368,907
62050	Building	924,496	234,286	-	1,158,782	-	1,158,782
63050	Code Enforcement	517,563	249,994	-	767,557	-	767,557
	TOTAL	2,679,303	981,265	-	3,660,568	-	3,660,568

2008-09



2009-10



	ACTUAL 2005-06	ACTUAL 2006-07	ESTIMATED 2007-08	BUDGET 2008-09	BUDGET 2009-10
1	3,112	15,984	7,171	3,646	3,646
2	1,138,296	1,157,567	1,543,680	1,679,481	1,709,034
3	990,280	1,183,669	1,121,206	1,292,275	1,242,568
4	-	-	13,640	222,106	118,766
5	22,065	22,367	25,509	21,144	22,544
6	646,886	697,221	817,939	827,640	828,510
7	438,083	598,569	569,906	590,787	597,443
8	395,475	962,342	684,511	1,041,482	699,462
9	1,203,516	888,448	597,281	540,936	524,953
10	336	53,600	122,475	421	421
11	-	83,272	108,346	-	-
12	605,587	619,901	602,406	486,384	495,062
13	2,665	12,205	1,412	1,770	1,770
14	199,081	217,376	242,574	208,198	213,174
15	364	263	466	175	175
16	227,834	275,421	265,935	310,229	319,282
17	61,838	76,487	75,992	80,176	80,176
18	132,682	145,913	158,670	178,312	174,166
19	51,962	44,906	59,802	35,553	35,553
Total Special Revenue Funds	6,120,062	7,055,511	7,018,921	7,520,715	7,066,705

SPECIAL REVENUE FUNDS EXPENDITURE SUMMARY

FY 2008 – 2009

PROGRAM NUMBER		SALARIES/ BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
200	PARK DEDICATION FUND						
76500	Park Dedication	-	3,646	-	3,646	-	3,646
	TOTAL	-	3,646	-	3,646	-	3,646
210	GAS TAX FUND						
55005	Gas Tax	-	684,187	-	684,187	995,294	1,679,481
	TOTAL	-	684,187	-	684,187	995,294	1,679,481
211	MEASURE M FUND						
55027	Measure M Administration	-	538,788	-	538,788	753,487	1,292,275
	TOTAL	-	538,788	-	538,788	753,487	1,292,275
214	STREET IMPROVEMENTS GRANT FUND						
55035	Street Improvements Grant	-	222,106	-	222,106	-	222,106
	TOTAL	-	222,106	-	222,106	-	222,106
216	TRAFFIC IMPACT FEE FUND						
55030	Traffic Impact Fee Admin.	-	6,000	-	6,000	15,144	21,144
	TOTAL	-	6,000	-	6,000	15,144	21,144
220	MUNICIPAL LIGHTING DISTRICT FUND						
59500	Municipal Lighting	-	812,496	-	812,496	15,144	827,640
	TOTAL	-	812,496	-	812,496	15,144	827,640
230	COMMUNITY PROMOTION FUND						
10800	Cultural Arts Comm.	3,109	1,350	-	4,459	-	4,459
11200	Cable TV Reserve Admin	135,802	322,871	-	458,673	-	458,673
75000	Community Promotion	-	90,655	-	90,655	-	90,655
75100	Fourth of July	-	37,000	-	37,000	-	37,000
	TOTAL	138,911	451,876	-	590,787	-	590,787
240	HOUSING/COMMUNITY DEVELOPMENT FUND						
16010	CDBG	230,316	811,166	-	1,041,482	-	1,041,482
	TOTAL	230,316	811,166	-	1,041,482	-	1,041,482
242	HCD HOME HOUSING FUND						
17403	HOME Housing	-	540,936	-	540,936	-	540,936
	TOTAL	-	540,936	-	540,936	-	540,936

SPECIAL REVENUE FUNDS EXPENDITURE SUMMARY

FY 2008 – 2009

PROGRAM NUMBER		SALARIES/ BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
250	POLICE SEIZURE FUND						
34100	DOJ Seizures - Criminal	-	420	-	420	-	420
34300	DAE Task Force	-	1	-	1	-	1
	TOTAL	-	421	-	421	-	421
258	SPECIAL POLICE SERVICES FUND						
39000	Police Mall Operation	271,947	10,798	-	282,745	-	282,745
39200	Animal Control - Humane Prgm	-	4,000	-	4,000	-	4,000
39800	Special Police Svc Fd Debt Svc	-	169,639	-	169,639	-	169,639
39910	Justice Assistance Grant	-	30,000	-	30,000	-	30,000
	TOTAL	271,947	214,437	-	486,384	-	486,384
260	LOCAL NARCOTICS SEIZED PROPERTY FUND						
35000	Local Narcotics Seizure	-	1,770	-	1,770	-	1,770
	TOTAL	-	1,770	-	1,770	-	1,770
261	SUPP. LAW ENFCRMNT SERVICES FUND						
38500	Citizens Option for Public Sfty	207,598	600	-	208,198	-	208,198
	TOTAL	207,598	600	-	208,198	-	208,198
270	DRAINAGE DISTRICT FUND						
59000	Drainage District	-	175	-	175	-	175
	TOTAL	-	175	-	175	-	175
275	COMMUNITY SERVICES GRANT FUND						
71800	Family Resources Center	179,391	127,838	3,000	310,229	-	310,229
	TOTAL	179,391	127,838	3,000	310,229	-	310,229
280	AQMD FUND						
14800	Air Quality Management Prog.	-	80,176	-	80,176	-	80,176
	TOTAL	-	80,176	-	80,176	-	80,176
290	SENIOR TRANSPORTATION FUND						
70501	Senior Transportation	73,961	104,351	-	178,312	-	178,312
	TOTAL	73,961	104,351	-	178,312	-	178,312
295	PROJECT SHUE FUND						
70500	Project SHUE	32,353	3,200	-	35,553	-	35,553
	TOTAL	32,353	3,200	-	35,553	-	35,553

SPECIAL REVENUE FUND EXPENDITURE SUMMARY | FY 2009 – 2010

PROGRAM NUMBER		SALARIES/ BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
200	PARK DEDICATION FUND						
76500	Park Dedication	-	3,646	-	3,646	-	3,646
	TOTAL	-	3,646	-	3,646	-	3,646
210	GAS TAX FUND						
55005	Gas Tax	-	684,187	-	684,187	1,024,847	1,709,034
	TOTAL	-	684,187	-	684,187	1,024,847	1,709,034
211	MEASURE M FUND						
55027	Measure M Administration	-	467,294	-	467,294	775,274	1,242,568
	TOTAL	-	467,294	-	467,294	775,274	1,242,568
214	STREET IMPROVEMENTS GRANT FUND						
55035	Street Improvements Grant	-	118,766	-	118,766	-	118,766
	TOTAL	-	118,766	-	118,766	-	118,766
216	TRAFFIC IMPACT FEE FUND						
55030	Traffic Impact Fee Admin.	-	6,750	-	6,750	15,794	22,544
	TOTAL	-	6,750	-	6,750	15,794	22,544
220	MUNICIPAL LIGHTING DISTRICT FUND						
59500	Municipal Lighting	-	812,716	-	812,716	15,794	828,510
	TOTAL	-	812,716	-	812,716	15,794	828,510
230	COMMUNITY PROMOTION FUND						
10800	Cultural Arts Comm.	3,109	1,350	-	4,459	-	4,459
11200	Cable TV Reserve Admin	142,932	322,397	-	465,329	-	465,329
75000	Community Promotion	-	90,655	-	90,655	-	90,655
75100	Fourth of July	-	37,000	-	37,000	-	37,000
	TOTAL	146,041	451,402	-	597,443	-	597,443
240	HOUSING/COMMUNITY DEVELOPMENT FUND						
16010	CDBG	236,929	462,533	-	699,462	-	699,462
	TOTAL	236,929	462,533	-	699,462	-	699,462
242	HCD HOME HOUSING FUND						
17403	HOME Housing	-	524,953	-	524,953	-	524,953
	TOTAL	-	524,953	-	524,953	-	524,953

SPECIAL REVENUE FUND EXPENDITURE SUMMARY | FY 2009 – 2010

PROGRAM NUMBER		SALARIES/ BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
250	POLICE SEIZURE FUND						
34100	DOJ Seizures - Criminal	-	420	-	420	-	420
34300	DEA Task Force	-	1	-	1	-	1
	TOTAL	-	421	-	421	-	421
258	SPECIAL POLICE SERVICES FUND						
39000	Police Mall Operation	280,749	11,099	-	291,848	-	291,848
39200	Animal Control - Humane Prgm	-	4,000	-	4,000	-	4,000
39800	Special Police Svc Fd Debt Svc	-	169,214	-	169,214	-	169,214
39910	Justice Assistance Grant	-	30,000	-	30,000	-	30,000
	TOTAL	280,749	214,313	-	495,062	-	495,062
260	LOCAL NARCOTICS SEIZED PROPERTY FUND						
35000	Local Narcotic Seizures	-	1,770	-	1,770	-	1,770
	TOTAL	-	1,770	-	1,770	-	1,770
261	SUPP. LAW ENFCRMNT SERVICES FUND						
38500	Citizens Option for Public Sfty	212,574	600	-	213,174	-	213,174
	TOTAL	212,574	600	-	213,174	-	213,174
270	DRAINAGE DISTRICT FUND						
59000	Drainage District	-	175	-	175	-	175
	TOTAL	-	175	-	175	-	175
275	COMMUNITY SERVICES GRANT FUND						
71801	Family Resources Center	191,476	127,806	-	319,282	-	319,282
	TOTAL	191,476	127,806	-	319,282	-	319,282
280	AQMD FUND						
14800	Air Quality Mgmt. Program	-	80,176	-	80,176	-	80,176
	TOTAL	-	80,176	-	80,176	-	80,176
290	SENIOR TRANSPORTATION FUND						
70501	Senior Transportation	73,961	86,558	13,647	174,166	-	174,166
	TOTAL	73,961	86,558	13,647	174,166	-	174,166
295	PROJECT SHUE FUND						
70500	Project SHUE	32,353	3,200	-	35,553	-	35,553
	TOTAL	32,353	3,200	-	35,553	-	35,553

CAPITAL PROJECTS FUNDS EXPENDITURE SUMMARY

FY 2008 – 2009

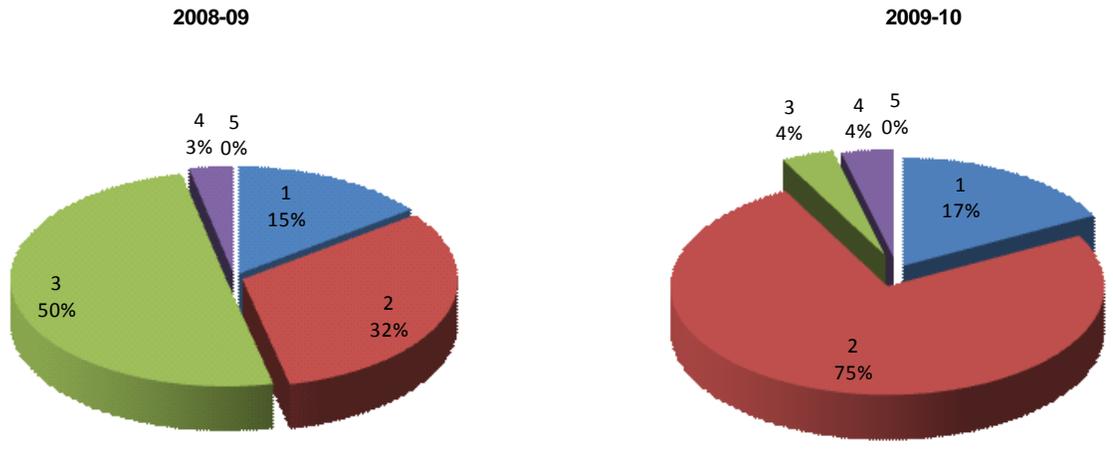
<i>PROGRAM NUMBER</i>		SALARIES/ BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
400	CAPITAL PROJECTS FUND						
14502	Info Services Equip Cap Proj	-	-	177,000	177,000	-	177,000
16510	CDBG CIP	-	-	465,000	465,000	-	465,000
55031	Traffic Impact Capital Projects	-	-	90,000	90,000	-	90,000
55026	Measure M Capital Projects	-	-	2,730,000	2,730,000	-	2,730,000
55036	Gas Tax Capital Projects	-	-	200,000	200,000	-	200,000
55037	St Improvement Capital Proj.	-	-	5,010,318	5,010,318	-	5,010,318
55502	Utility Capital Projects	-	-	620,000	620,000	-	620,000
58002	Motor Pool Capital Projects	-	-	851,400	851,400	-	851,400
76502	Park Dedication Capital Proj.	-	-	27,920	27,920	-	27,920
	TOTAL	-	-	10,171,638	10,171,638	-	10,171,638

CAPITAL PROJECTS FUNDS EXPENDITURE SUMMARY

FY 2009 – 2010

<i>PROGRAM NUMBER</i>		SALARIES/ BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
400	CAPITAL PROJECTS FUND						
14502	Info Services Equip Cap Proj	-	-	177,000	177,000	-	177,000
55026	Measure M Capital Projects	-	-	1,000,000	1,000,000	-	1,000,000
55036	Gas Tax Capital Projects	-	-	500,000	500,000	-	500,000
55037	Street Improvement Grant CIP	-	-	150,000	150,000	-	150,000
55502	Utility Capital Projects	-	-	600,000	600,000	-	600,000
58002	Motor Pool Capital Projects	-	-	783,000	783,000	-	783,000
76502	Park Dedication Capital Proj.	-	-	27,920	27,920	-	27,920
	TOTAL	-	-	3,237,920	3,237,920	-	3,237,920

REDEVELOPMENT FUNDS EXPENDITURE SUMMARY | FY 2008 – 2010



		ACTUAL 2005-06	ACTUAL 2006-07	ESTIMATED 2007-08	BUDGET 2008-09	BUDGET 2009-10
1	WRA Operating Fund Admin. (500)	1,609,210	2,129,320	3,049,292	4,372,014	4,422,498
2	WRA Debt Service Fund (510)	11,906,282	13,335,645	10,539,282	9,385,819	19,186,739
3	WRA Capital Projects Fund (520)	8,381,542	1,910,651	19,596,782	14,870,000	1,000,000
4	Low/Mod Income Housing Fund (530)	357,246	434,821	819,639	977,725	1,007,063
5	WRA Reserve Fund (540)	-	-	-	-	-
Total Redevelopment Funds		22,254,280	17,810,437	34,004,995	29,605,558	25,616,300

REDEVELOPMENT FUNDS EXPENDITURE SUMMARY

FY 2008 – 2009

<i>PROGRAM NUMBER</i>		SALARIES/ BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
500	WRA OPERATING FUND ADMINISTRATION						
18000	Redevelopment Administration	-	2,141,242	-	2,141,242	1,388,614	3,529,856
18005	Redevelopment Legislative	12,000	279,494	-	291,494	-	291,494
18008	Economic Development	100,078	450,586	-	550,664	-	550,664
	TOTAL	112,078	2,871,322	-	2,983,400	1,388,614	4,372,014
510	WRA DEBT SERVICE FUND						
18400	Redevelopment Debt Service	-	9,385,819	-	9,385,819	-	9,385,819
	TOTAL	-	9,385,819	-	9,385,819	-	9,385,819
520	WRA CAPITAL PROJECTS FUND						
18002	Redevelopment - Capital Proj.	-	-	8,870,000	8,870,000	-	8,870,000
18602	Low/Mod Income Housing CIP	-	-	6,000,000	6,000,000	-	6,000,000
	TOTAL	-	-	14,870,000	14,870,000	-	14,870,000
530	REDEVELOPMENT LOW/MODERATE HOUSING FUND						
18600	Low/Moderate Income Housing	227,771	749,954	-	977,725	-	977,725
	TOTAL	227,771	749,954	-	977,725	-	977,725

REDEVELOPMENT FUNDS EXPENDITURE SUMMARY

FY 2009 – 2010

<i>PROGRAM NUMBER</i>		SALARIES/ BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
500	WRA OPERATING FUND ADMINISTRATION						
18000	Redevelopment Administration	-	2,171,306	-	2,171,306	1,399,357	3,570,663
18005	Redevelopment Legislative	12,000	282,575	-	294,575	-	294,575
18008	Economic Development	106,692	450,568	-	557,260	-	557,260
	TOTAL	118,692	2,904,449	-	3,023,141	1,399,357	4,422,498
510	WRA DEBT SERVICE FUND						
18400	Redevelopment Debt Service	-	19,186,739	-	19,186,739	-	19,186,739
	TOTAL	-	19,186,739	-	19,186,739	-	19,186,739
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	319,942	687,121	-	1,007,063	-	1,007,063
	TOTAL	319,942	687,121	-	1,007,063	-	1,007,063

ENTERPRISE FUND EXPENDITURE SUMMARY

FY 2008 – 2009

<i>PROGRAM NUMBER</i>		SALARIES/ BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
600	WATER UTILITY						
23000	Water Billing and Collection	278,119	1,410,076	-	1,688,195	-	1,688,195
23700	Utility Mall Operation	207,220	91,560	-	298,780	-	298,780
55500	Water Utility-Administration	550,079	85,550	3,000	638,629	-	638,629
56500	Water Production & Supply	356,104	6,494,439	-	6,850,543	1,424,004	8,274,547
57000	System Maintenance	1,230,334	476,066	-	1,706,400	-	1,706,400
	TOTAL	2,621,856	8,557,691	3,000	11,182,547	1,424,004	12,606,551

ENTERPRISE FUND EXPENDITURE SUMMARY

FY 2009 – 2010

<i>PROGRAM NUMBER</i>		SALARIES/ BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
600	WATER UTILITY						
23000	Water Billing and Collection	284,289	1,414,507	-	1,698,796	-	1,698,796
23700	Utility Mall Operation	218,058	92,163	-	310,221	-	310,221
55500	Water Utility-Administration	568,081	87,550	3,000	658,631	-	658,631
56500	Water Production & Supply	364,028	7,000,739	-	7,364,767	1,446,438	8,811,205
57000	System Maintenance	1,265,596	479,216	-	1,744,812	-	1,744,812
	TOTAL	2,700,052	9,074,175	3,000	11,777,227	1,446,438	13,223,665

AGENCY FUND EXPENDITURE SUMMARY

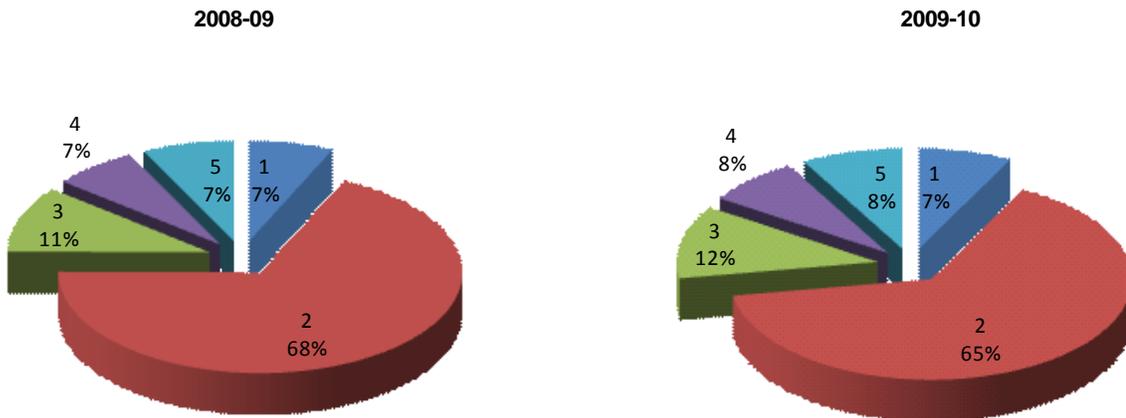
FY 2008 – 2009

<u>PROGRAM</u> <u>NUMBER</u>		SALARIES/ BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
920	92-1 Assessment District						
54010	92-1 Assessment District	-	37,141	-	37,141	-	37,141
	TOTAL	-	37,141	-	37,141	-	37,141

AGENCY FUND EXPENDITURE SUMMARY

FY 2009 – 2010

<u>PROGRAM</u> <u>NUMBER</u>		SALARIES/ BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
920	92-1 Assessment District						
54010	92-1 Assessment District	-	40,195	-	40,195	-	40,195
	TOTAL	-	40,195	-	40,195	-	40,195



		ACTUAL 2005-06	ACTUAL 2006-07	ESTIMATED 2007-08	BUDGET 2008-09	BUDGET 2009-10
1	Equipment Replacement Fund (700)	1,738,256	2,039,081	1,627,762	1,667,268	1,681,990
2	General Benefits Fund (740)	11,381,022	18,971,569	13,948,519	16,766,883	14,509,916
3	Liability Administration Fund (750)	1,888,425	1,606,832	3,346,221	2,628,937	2,638,517
4	Information Systems Fund (760)	983,258	1,060,111	1,531,573	1,673,124	1,710,015
5	Government Buildings Fund (770)	1,266,352	1,458,113	1,716,754	1,817,156	1,832,092
Total Internal Service Funds		17,257,313	25,135,706	22,170,829	24,553,368	22,372,530

INTERNAL SERVICE FUNDS EXPENDITURE SUMMARY

FY 2008 – 2009

<i>PROGRAM NUMBER</i>		SALARIES/ BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
700	EQUIPMENT REPLACEMENT						
58000	Motor Pool	466,823	1,200,445	-	1,667,268	-	1,667,268
	TOTAL	466,823	1,200,445	-	1,667,268	-	1,667,268
740	GENERAL BENEFITS						
14306	Employee Benefits	-	6,151,777	-	6,151,777	219,135	6,370,912
14326	Worker's Compensation	-	1,586,112	-	1,586,112	219,134	1,805,246
14336	Personnel Board	5,595	41,000	-	46,595	-	46,595
14350	Retirement Benefits	-	5,269,895	-	5,269,895	-	5,269,895
14351	Police SIP Retirement Benefits	-	2,503,000	-	2,503,000	-	2,503,000
14355	Compensated Absences	-	771,235	-	771,235	-	771,235
	TOTAL	5,595	16,323,019	-	16,328,614	438,269	16,766,883
750	PUBLIC LIABILITY						
14335	Public Liability Admin	-	2,190,667	-	2,190,667	438,270	2,628,937
	TOTAL	-	2,190,667	-	2,190,667	438,270	2,628,937
760	INFORMATION SYSTEMS						
14450	Information Systems	570,080	943,044	160,000	1,673,124	-	1,673,124
	TOTAL	570,080	943,044	160,000	1,673,124	-	1,673,124
770	GOVERNMENT BUILDINGS						
75500	Government Building	583,332	1,233,824	-	1,817,156	-	1,817,156
	TOTAL	583,332	1,233,824	-	1,817,156	-	1,817,156

<i>PROGRAM NUMBER</i>		SALARIES/ BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
700	EQUIPMENT REPLACEMENT						
58000	Motor Pool	478,923	1,203,067	-	1,681,990	-	1,681,990
	TOTAL	478,923	1,203,067	-	1,681,990	-	1,681,990
740	GENERAL BENEFITS						
14306	Employee Benefits	-	6,278,402	-	6,278,402	223,925	6,502,327
14326	Worker's Compensation	-	1,594,592	-	1,594,592	223,924	1,818,516
14336	Personnel Board	5,595	41,000	-	46,595	-	46,595
14350	Retirement Benefits	-	5,370,665	-	5,370,665	-	5,370,665
14355	Compensated Absences	-	771,813	-	771,813	-	771,813
	TOTAL	5,595	14,056,472	-	14,062,067	447,849	14,509,916
750	PUBLIC LIABILITY						
14335	Public Liability Admin	-	2,190,667	-	2,190,667	447,850	2,638,517
	TOTAL	-	2,190,667	-	2,190,667	447,850	2,638,517
760	INFORMATION SYSTEMS						
14450	Information Systems	591,236	958,779	160,000	1,710,015	-	1,710,015
	TOTAL	591,236	958,779	160,000	1,710,015	-	1,710,015
770	GOVERNMENT BUILDINGS						
75500	Government Building	597,047	1,235,045	-	1,832,092	-	1,832,092
	TOTAL	597,047	1,235,045	-	1,832,092	-	1,832,092





CITY COUNCIL



Description of the Service

The Mayor and City Council provide policy direction for the City of Westminster and enact 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.
- Redevelopment Legislative: Pursuit of projects to enhance existing revenue sources and improve the infrastructure and appearance of the City.

Department Challenges

- Establish policies governing the operation of the City government.
- Evaluate the needs of business and property owners and implement programs to insure their success and meet their needs as they relate to Agency's goals.
- Respond to concerns, complaints and suggestions from residents and business owners.

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.

2008/09 & 2009/10 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. (Traffic Commission)
- Hear and act upon community concerns and issues as they relate to leisure activities and quality of life concerns of residents. (CS & R Commission)
- Work within the larger community when appropriate, serving as models of successful aging and leadership. (Commission on Aging)
- Keep well informed on aging services by reporting each month on pertinent categories of concerns/topics. (Commission on Aging)
- Hear and evaluate all disputes and issues in an objective and fair manner.
- Bring the City's zoning into conformance with the General Plan. (Planning Commission)
- Update Land Use Ordinance. (Planning Commission)
- 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; 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 improve existing housing for low and moderate income individuals and families.

INTERNAL SERVICE FUNDS

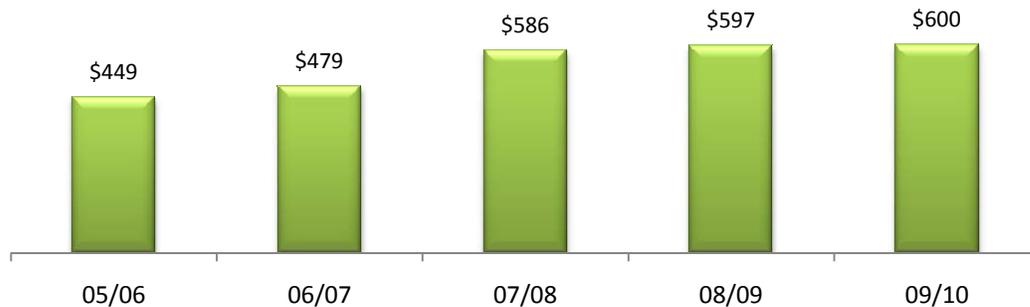
General Benefits Fund - 740

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

Department Summary

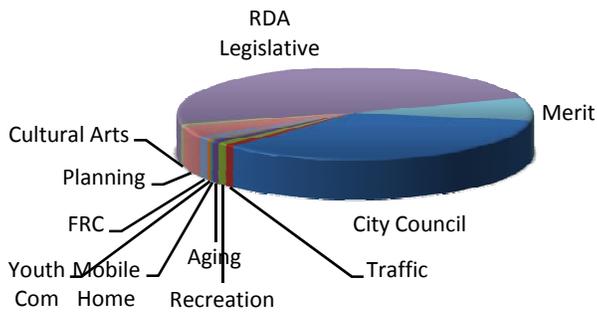
Budget Summary	Actual 2006/07	Revised Budget 2007/08	Proposed Budget 2008/09	Proposed Budget 2009/10
Salaries & Benefits	159,047	203,223	207,589	207,143
Operations & Maintenance	320,267	382,583	389,591	392,867
Capital Outlay	-	-	-	-
Total Budget (gross)	479,314	585,806	597,180	600,010
Interfund Charges	(48,660)	(56,094)	(57,309)	(57,247)
Total Budget (net)	430,654	529,712	539,871	542,763

Historical Budget Expenditures

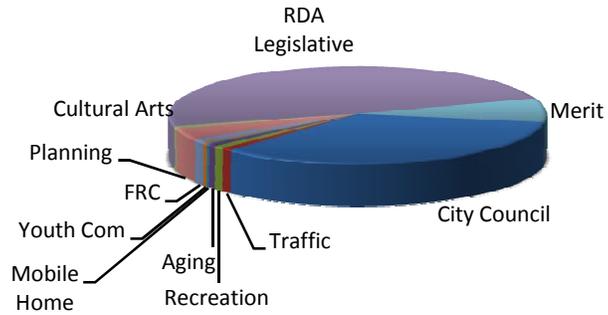


Expenditure Summary (gross)	Actual 2006/07	Revised Budget 2007/08	Proposed Budget 2008/09	Proposed Budget 2009/10
City Council	180,745	198,917	203,777	203,526
Traffic Commission	3,222	5,459	5,459	5,459
Community Services/Recreation Comm.	5,294	5,641	5,641	5,641
Commission on Aging	2,686	4,831	4,831	4,831
Mobile Home Commission	1,271	1,812	1,812	1,812
Youth Committee	768	1,500	2,500	2,500
Financial Review Committee	1,417	7,717	7,717	7,717
Planning Commission	13,995	21,745	22,895	22,895
Cultural Arts Commission	2,487	4,459	4,459	4,459
Redevelopment Legislative	255,473	287,130	291,494	294,575
Personnel Board	11,956	46,595	46,595	46,595
Expenditure Total	479,314	585,806	597,180	600,010

08/09 Spending Distribution

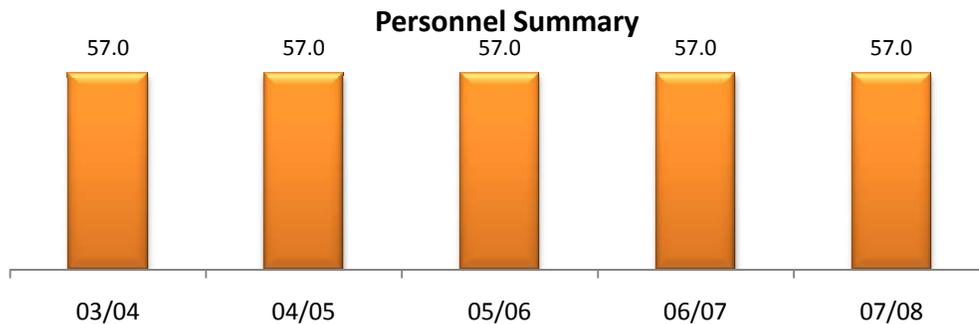


09/10 Spending Distribution



Fund Summary	Actual 2006/07	Revised Budget 2007/08	Proposed Budget 2008/09	Proposed Budget 2009/10
General Fund (100)	146,743	169,783	174,428	174,239
Community Development Fund (285)	13,995	21,745	22,895	22,895
Community Promotion Fund (230)	2,487	4,459	4,459	4,459
Water Utility Fund (600)	48,660	56,094	57,309	57,247
WRA Operating Fund Administration (500)	255,473	287,130	291,494	294,575
General Benefits Fund (740)	11,956	46,595	46,595	46,595

Personnel Summary	Actual 2006/07	Revised Budget 2007/08	Proposed Budget 2008/09	Proposed Budget 2009/10
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



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.

The City Manager also serves as Executive Director of the Redevelopment Agency. Accordingly, administration of the Redevelopment Agency has moved to the Executive Director's Office.

Department Highlights

- Conduct various high profile City events including State of the City, the International Conference of Shopping Centers, and interaction with federal legislators as part of the federal appropriations
- Attract new businesses and retain existing high quality companies through various economic development efforts.

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 the Redevelopment 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.
- Expand amount of captured sales tax.
- Evaluate Civic Center parking demand/needs.

Mission Statement

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

2008/09 & 2009/10 Priorities

- Continue to implement the Mayors and City Council's and Redevelopment Agency Board's goals and objectives.
- Promote continues economic growth and development, as well as redevelopment.
- Continue to promote private sector parcel consolidation.
- Expand amount of captured sales tax through business education expansion.
- Approval of the components of the Economic Development Strategy.
- Maximize leads/contacts at the International Conference of Shopping Centers.
- Provision of municipal sector services, as requested by the County, to Midway City.

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.

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; administration of the RDA project areas, including the Infrastructure Revitalization Program; monitor legislation that impacts the RDA and implement accordingly; and development of affordable housing.

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

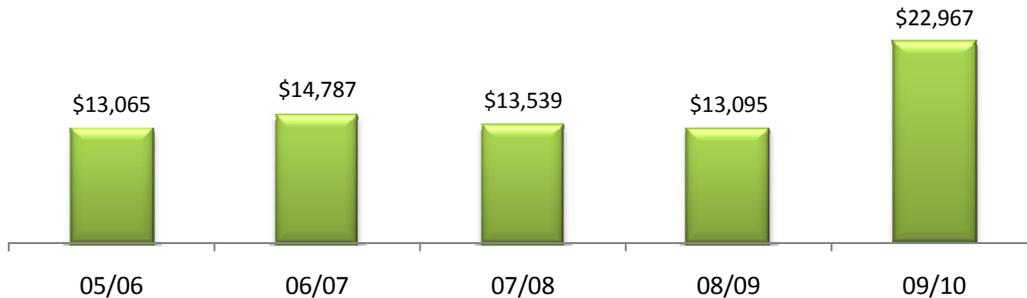
WRA Debt Service Fund - 510

Redevelopment Debt Service: To manage the Redevelopment Agency's debt service obligations.

Department Summary

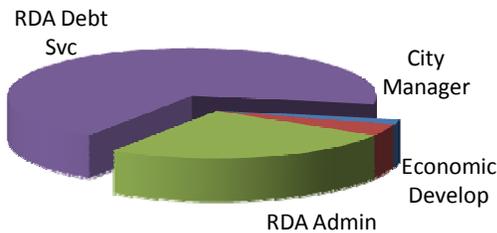
Budget Summary	Actual 2006/07	Revised Budget 2007/08	Proposed Budget 2008/09	Proposed Budget 2009/10
Salaries & Benefits	687,731	856,726	923,894	964,230
Operations & Maintenance	14,098,787	12,682,625	12,171,009	22,003,126
Capital Outlay	-	-	-	-
Total Budget (gross)	14,786,518	13,539,351	13,094,903	22,967,356
Interfund Charges	619,845	558,724	625,730	610,319
Total Budget (net)	15,406,363	14,098,075	13,720,633	23,577,675

Historical Budget Expenditures (thousands)

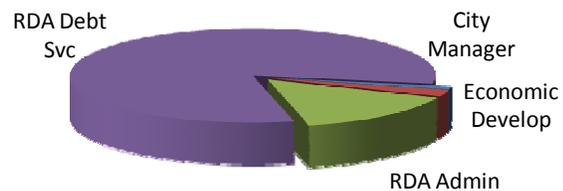


Expenditure Summary (gross)	Actual 2006/07	Revised Budget 2007/08	Proposed Budget 2008/09	Proposed Budget 2009/10
City Manager	787,482	914,971	1,017,178	1,052,051
Redevelopment Administration	381,394	1,029,164	2,141,242	2,171,306
Economic Development	281,997	539,035	550,664	557,260
Redevelopment Debt Service	13,335,645	11,056,181	9,385,819	19,186,739
Expenditure Total	14,786,518	13,539,351	13,094,903	22,967,356

08/09 Spending Distribution

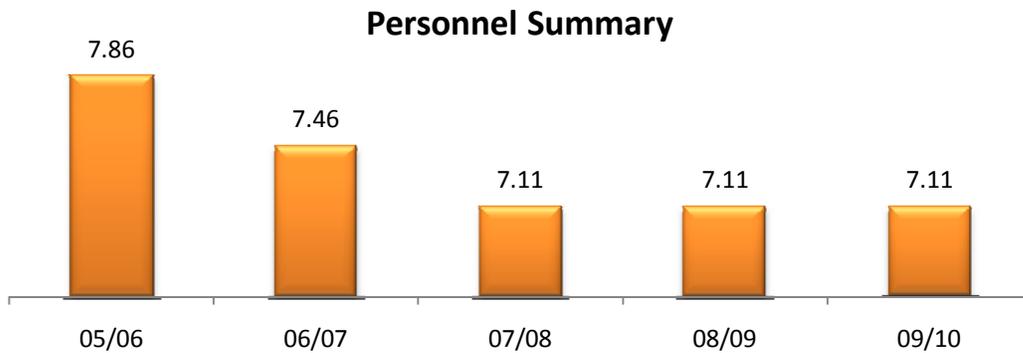


09/10 Spending Distribution

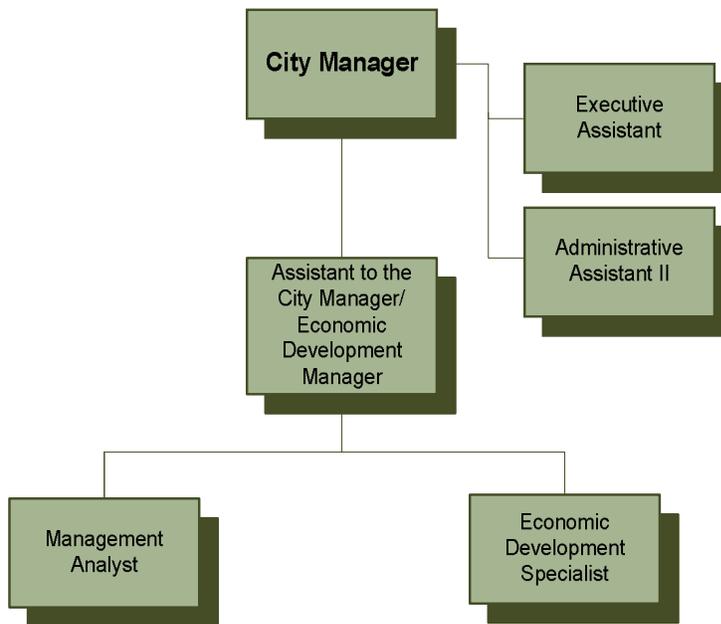


Fund Summary	Actual 2006/07	Revised Budget 2007/08	Proposed Budget 2008/09	Proposed Budget 2009/10
General Fund (100)	196,871	228,743	254,294	263,013
WRA Operating Fund Admin (500)	1,096,506	2,071,433	3,251,354	3,307,194
WRA Debt Service Fund (510)	13,335,645	11,056,181	9,385,819	19,186,739
Water Utility Fund (600)	157,496	182,994	203,436	210,410

Personnel Summary	Actual 2006/07	Revised Budget 2007/08	Proposed Budget 2008/09	Proposed Budget 2009/10
Full Time Personnel	5.00	6.00	6.00	6.00
Part Time Personnel (FTE)	2.46	1.11	1.11	1.11



Organizational Chart







Description of the Service

The City Clerk's department prepares agendas and attends all meetings of the City Council/Redevelopment Agency/Public Financing Authority; takes minutes, and prepares 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

- Archive of Council/Agency Minutes & Agendas with links to Staff Reports on City's Web Site.
- Completion of RFP process for City-Wide Electronic Document Management System
- In compliance with the City's Records Management Policy & Retention Schedule, held "Free the Files" Day at City Hall and Off-Site Storage Facility

Department Challenges

- Administer provisions of the Political Reform Act, Maddy Act & ensure compliance with state and federal laws
- Coordinate training & track certificates for State mandated ethics training (AB1234)
- Implement and Administer a City-wide Electronic Document Management System to improve efficiency of City/Agency records retrieval and storage
- Prepare for the November 4, 2008 General Municipal Election.
- Coordinate Commission & Committee Appointment Process & Orientation Meeting

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.

2008/09 & 2009/10 Priorities

- Utilize the internet to disseminate information to public and staff.
- City-wide document imaging implementation & utilization.
- To provide service to the public, City Council, and staff in an efficient and effective manner.
- Assist candidates and office holders and staff 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

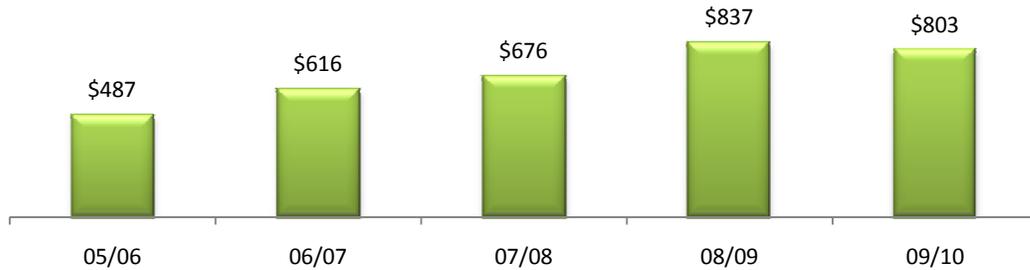
City Clerk: To maintain Municipal Code Book; monitor and maintain filings required by the Political Reform Act; prepare and post City Council/Redevelopment Agency meeting agendas, minutes and required notices; process City/Agency agreements, resolutions, ordinances and follow up documentation from Council/Agency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

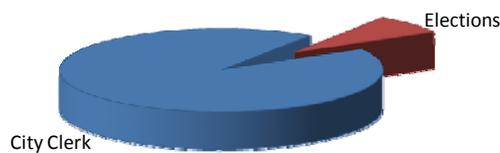
Budget Summary	Actual 2006/07	Revised Budget 2007/08	Proposed Budget 2008/09	Proposed Budget 2009/10
Salaries & Benefits	453,637	529,239	608,104	631,592
Operations & Maintenance	160,312	146,640	229,275	171,164
Capital Outlay	2,478	-	-	-
Total Budget (gross)	616,427	675,879	837,379	802,756
Interfund Charges	(462,321)	(506,910)	(628,035)	(602,067)
Total Budget (net)	154,106	168,969	209,344	200,689

Historical Budget Expenditures

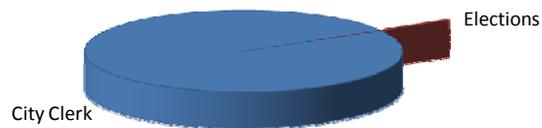


Expenditure Summary (gross)	Actual 2006/07	Revised Budget 2007/08	Proposed Budget 2008/09	Proposed Budget 2009/10
City Clerk	554,892	673,729	775,179	800,536
Elections	61,535	2,150	62,200	2,220
Expenditure Total	616,427	675,879	837,379	802,756

08/09 Spending Distribution

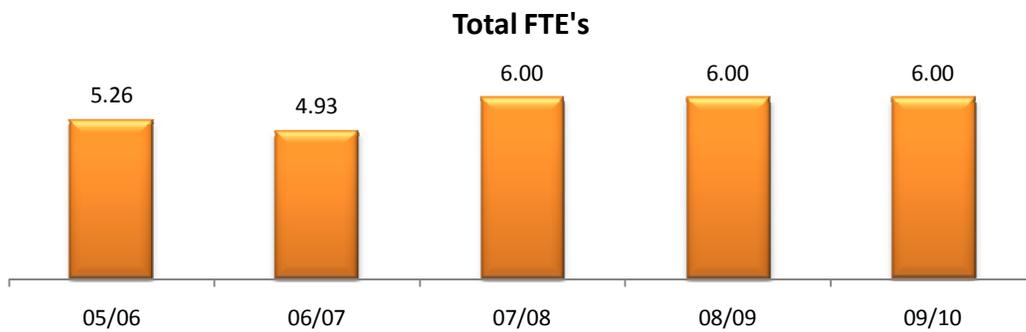


09/10 Spending Distribution

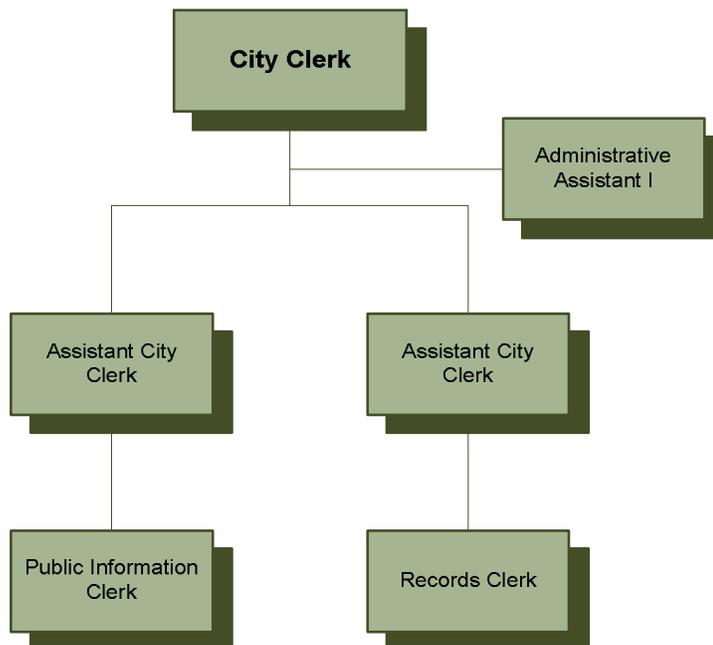


Fund Summary	Actual 2006/07	Revised Budget 2007/08	Proposed Budget 2008/09	Proposed Budget 2009/10
General Fund (100)	154,106	168,969	209,344	200,689
WRA Operating Fund Administration (500)	308,214	337,940	418,690	401,378
Water Utility Fund (600)	154,107	168,970	209,345	200,689

Personnel Summary	Actual 2006/07	Revised Budget 2007/08	Proposed Budget 2008/09	Proposed Budget 2009/10
Full Time Personnel	4.00	6.00	6.00	6.00
Part Time Personnel (FTE)	0.93	0.00	0.00	0.00



Organizational Chart





CITY ATTORNEY

CITY ATTORNEY



Description of the Service

The City Attorney provides legal advice and services to the Mayor and 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.

2008/09 & 2009/10 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

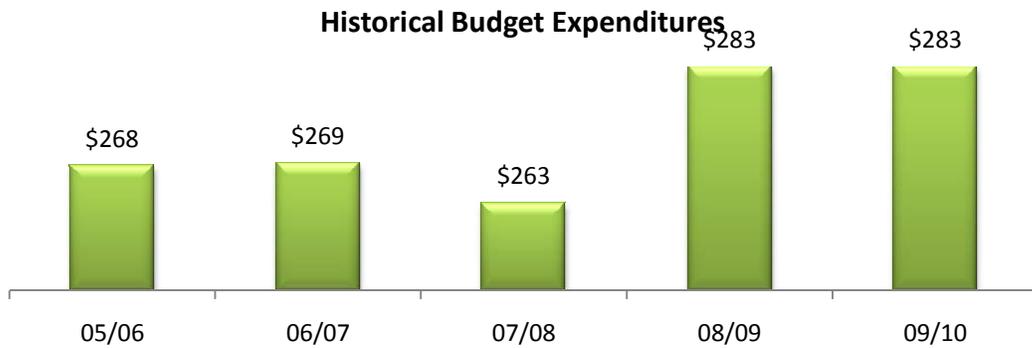
GENERAL FUNDS

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 2006/07	Revised Budget 2007/08	Proposed Budget 2008/09	Proposed Budget 2009/10
Salaries & Benefits	181,820	190,000	200,000	200,000
Operations & Maintenance	86,870	72,800	82,800	82,800
Capital Outlay	-	-	-	-
Total Budget (gross)	268,690	262,800	282,800	282,800
Interfund Charges	(268,690)	(262,800)	(282,800)	(282,800)
Total Budget (net)	0	-	-	-



Expenditure Summary (gross)	Actual 2006/07	Revised Budget 2007/08	Proposed Budget 2008/09	Proposed Budget 2009/10
City Attorney	268,690	262,800	282,800	282,800
Expenditure Total	268,690	262,800	282,800	282,800

08/09 Spending Distribution

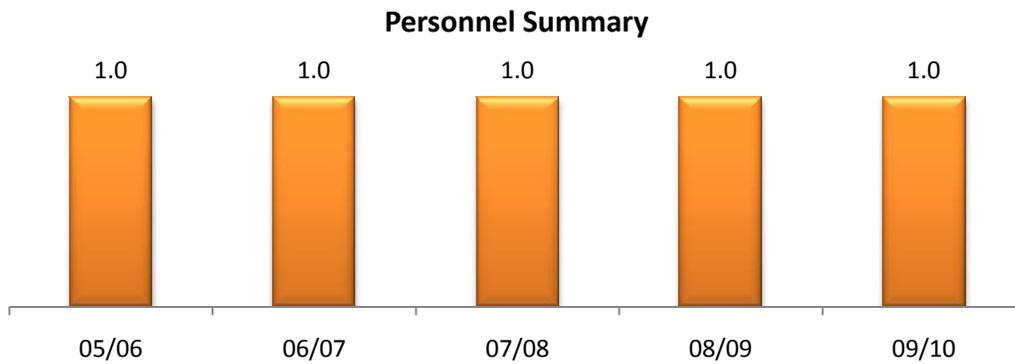


09/10 Spending Distribution



Fund Summary	Actual 2006/07	Revised Budget 2007/08	Proposed Budget 2008/09	Proposed Budget 2009/10
General Fund (100)	0	-	-	-
WRA Operating Fund Administration (500)	94,041	91,980	98,980	98,980
Water Utility Fund (600)	40,304	39,420	42,420	42,420
General Benefits Fund (740)	67,173	65,700	70,700	70,700
Liability Administration Fund (750)	67,173	65,700	70,700	70,700

Personnel Summary	Actual 2006/07	Revised Budget 2007/08	Proposed Budget 2008/09	Proposed Budget 2009/10
Full Time Personnel	1.00	1.00	1.00	1.00
Part Time Personnel (FTE)	-	-	-	-









Description of the Service

The Human Resources & Risk Management Department is responsible for recruiting qualified City employees; maintaining the City's classification and compensation plans; administering the City's comprehensive benefits and retirement programs; evaluating and coordinating staff training and development; and providing comprehensive labor relations support. The Department manages the City's self-insured Workers' Compensation and Liability claims programs; oversees the procurement of excess and supplemental lines of coverage to safeguard the City; and works with operating departments to ensure a safe working environment.

Department Highlights

- Conduct recruitments to fill vacancies in all City departments.
- Process payroll data entry for approximately 275 full-time and 200 part-time employees.
- Conduct annual benefits open enrollment for full-time employees and approximately 225 retirees.
- Administer labor contracts and inform employees of City-wide policies and procedures.
- Administer the City's cafeteria benefits program and retirement program.

Department Challenges

- Provide a high level of customer service to all City employees and retirees.
- Hire highly-qualified individuals to fill City positions.
- Coordinate the investigation and resolution of claims against the City.
- Actively manage Workers' Compensation claims to provide appropriate medical care and facilitate return to work.
- Identify and facilitate employee training opportunities.

Mission Statement

To recruit and develop highly-qualified employees; to provide quality customer service to all City departments and employees; and to safeguard the City's resources through responsible risk management.

2008/09 & 2009/10 Priorities

- Maximize the capabilities of online application/recruitment technologies.
- Review and update the City's Personnel Rules and related policies.
- Review and update all Department communications.
- Automate and streamline benefits transactions and open enrollment.
- Assist departments in the review of vendor/contractor insurance requirements.
- Conduct labor negotiations with WMEA and WPOA during FY 2009-2010.

GENERAL FUNDS

GENERAL FUND - 100

Human Resources: To provide complete services to Department and City employees.

SPECIAL REVENUE FUNDS

AQMD FUND - 280

Air Quality Management Program: To encourage employee trip reduction through the promotion of ride sharing and alternative forms of transportation; and to provide daily group pick-up transportation to older adults who do not have ways to do their shopping, banking and other errands.

INTERNAL SERVICE FUNDS

EMPLOYEE BENEFITS FUND - 740

Employee Benefits: To manage the City's group health insurance and benefits program in an efficient and cost effective manner.

Worker's Compensation Benefits: To manage the City's Worker's Compensation claims, reduce the number and severity of claims, and to assist employees obtain treatment and return to work.

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.

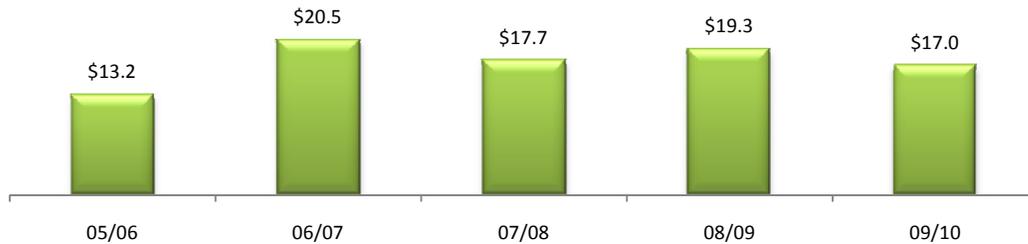
PUBLIC LIABILITY FUND - 750

Public Liability Administration: To provide the City with comprehensive, cost-effective liability insurance.

Department Summary

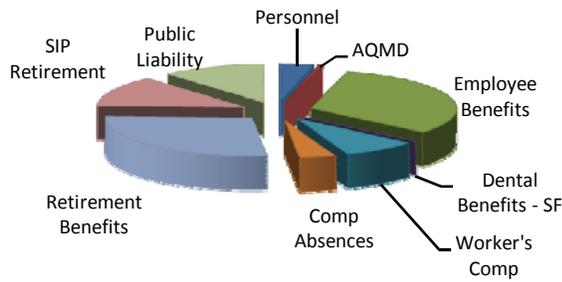
Budget Summary	Actual 2006/07	Revised Budget 2007/08	Proposed Budget 2008/09	Proposed Budget 2009/10
Salaries & Benefits	3,784,162	4,982,931	454,426	481,058
Operations & Maintenance	16,693,272	12,736,160	18,814,889	16,539,573
Capital Outlay	-	-	-	-
Total Budget (gross)	20,477,435	17,719,091	19,269,315	17,020,631
Interfund Charges	168,001	151,056	160,086	161,383
Total Budget (net)	20,645,436	17,870,147	19,429,401	17,182,014

Historical Budget Expenditures

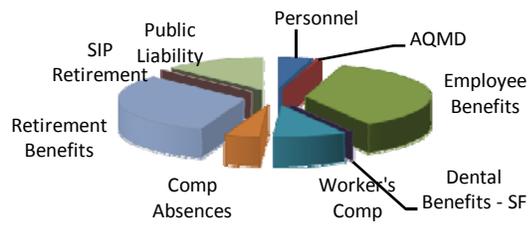


Expenditure Summary (gross)	Actual 2006/07	Revised Budget 2007/08	Proposed Budget 2008/09	Proposed Budget 2009/10
Personnel	580,034	715,584	716,453	734,316
Air Quality Management Program	76,487	76,713	80,176	80,176
Employee Benefits	5,232,991	6,404,572	6,151,777	6,278,402
Dental Benefits - Self Funded	180,177	167,473	-	-
Worker's Compensation	1,266,481	1,576,201	1,586,112	1,594,592
Compensated Absences	543,333	770,685	771,235	771,813
Retirement Benefits	11,113,865	4,687,286	5,269,895	5,370,665
Police SIP Retirement Program	250,000	250,000	2,503,000	-
Public Liability Administration	1,234,067	3,070,577	2,190,667	2,190,667
Expenditure Total	20,477,435	17,719,091	19,269,315	17,020,631

08/09 Spending Distribution



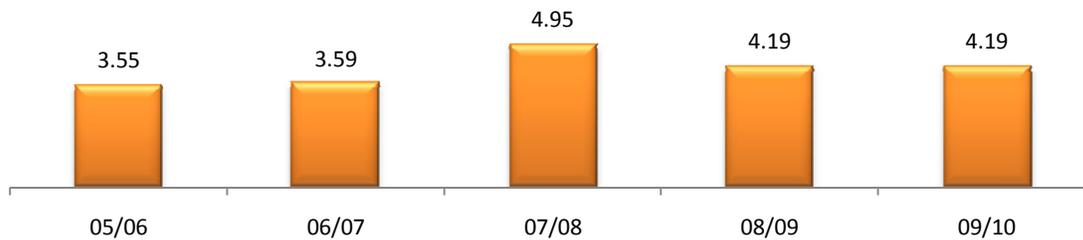
09/10 Spending Distribution



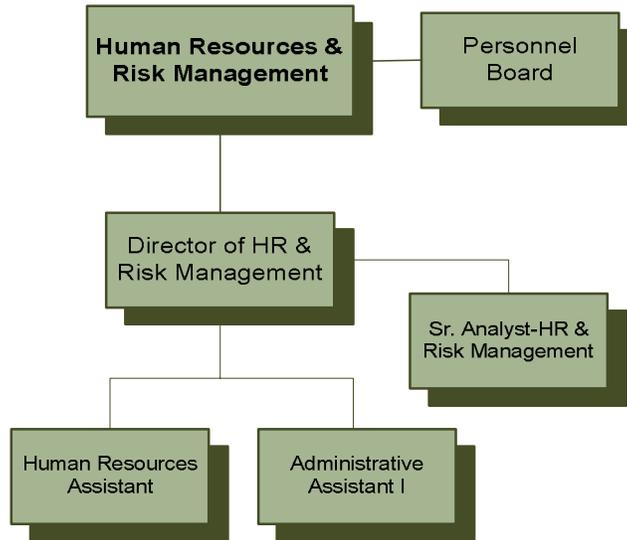
Fund Summary	Actual 2006/07	Revised Budget 2007/08	Proposed Budget 2008/09	Proposed Budget 2009/10
General Fund (100)	2,504	4,969	-	-
AQMD Fund (280)	76,487	76,713	80,176	80,176
Water Utility Fund (600)	173,259	213,184	214,936	220,295
General Benefits Fund (740)	18,788,982	14,104,933	16,532,777	14,272,482
Public Liability Fund (750)	1,436,203	3,319,293	2,441,426	2,447,678

Personnel Summary	Actual 2006/07	Revised Budget 2007/08	Proposed Budget 2008/09	Proposed Budget 2009/10
Full Time Personnel	3.00	4.00	4.00	4.00
Part Time Personnel (FTE)	0.59	0.95	0.19	0.19

Personnel Summary



Department Summary







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

- Successfully Refianced the 1998 Series A Civic Center and Water System Variable Rate Demand Certificate of Participations to lower fixed rate COPS.
- Successfully Refianced the 1997 Series A Redevelopment Agency Variable Rate Tax Allocation Bonds to a lower fixed rate COPS.
- Implemented three (3) Transient Occpancy Tax audits resulting in over \$20,000 in additional revenues.
- Working in partnership with the Police Department, successfully coordinated the RFP process and contract award of the City's EMS Emergency Transportation Services Contract.
- 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

- Implementation of GASB 45 Other Post Employment Benefits (OPEB) for increasing PERS,
- State budget actions.
- Funding plan for the proposed new police facility
- Consideration of a water rate study

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.

2008/09 & 2009/10 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

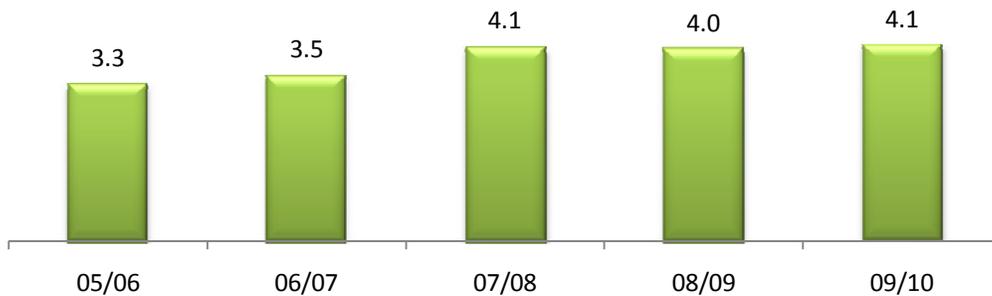
Water Billing and Collection: Continue to provide Westminster utility customers with quality customer service and accurate utility bills.

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.

Department Summary

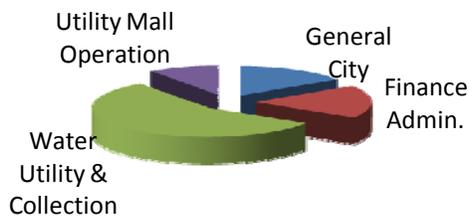
Budget Summary	Actual 2006/07	Revised Budget 2007/08	Proposed Budget 2008/09	Proposed Budget 2009/10
Salaries & Benefits	1,327,620	1,436,901	1,549,123	1,605,467
Operations & Maintenance	2,136,434	2,626,638	2,468,278	2,491,775
Capital Outlay	-	-	-	-
Total Budget (gross)	3,464,054	4,063,539	4,017,401	4,097,242
Interfund Charges	(896,628)	(1,008,969)	(1,012,362)	(1,041,206)
Total Budget (net)	2,567,426	3,054,570	3,005,039	3,056,036

Historical Budget Expenditures

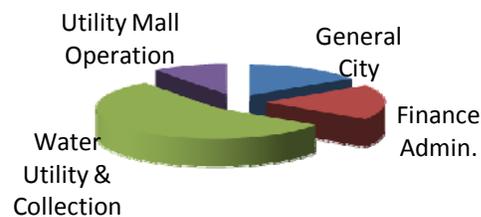


Expenditure Summary (gross)	Actual 2006/07	Revised Budget 2007/08	Proposed Budget 2008/09	Proposed Budget 2009/10
General City	86,781	428,617	472,947	486,369
Finance Administration	1,382,042	1,588,259	1,557,479	1,601,856
Water Billing and Collection	1,741,811	1,761,785	1,688,195	1,698,796
Utility Mall Operation	253,420	284,878	298,780	310,221
Expenditure Total	3,464,054	4,063,539	4,017,401	4,097,242

08/09 Spending Distribution

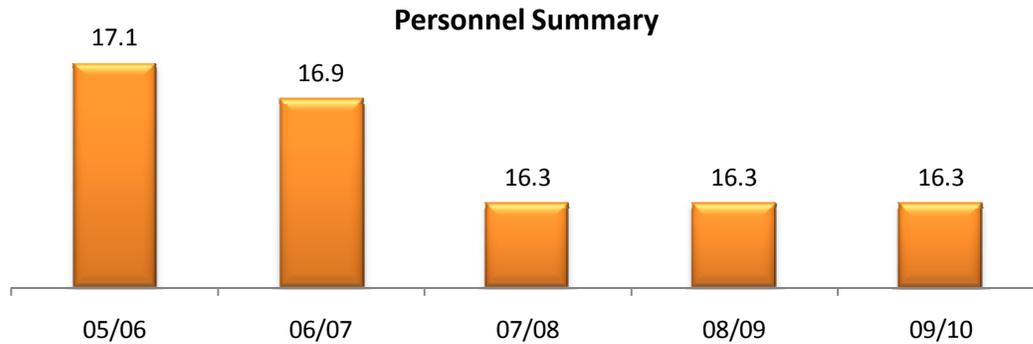


09/10 Spending Distribution

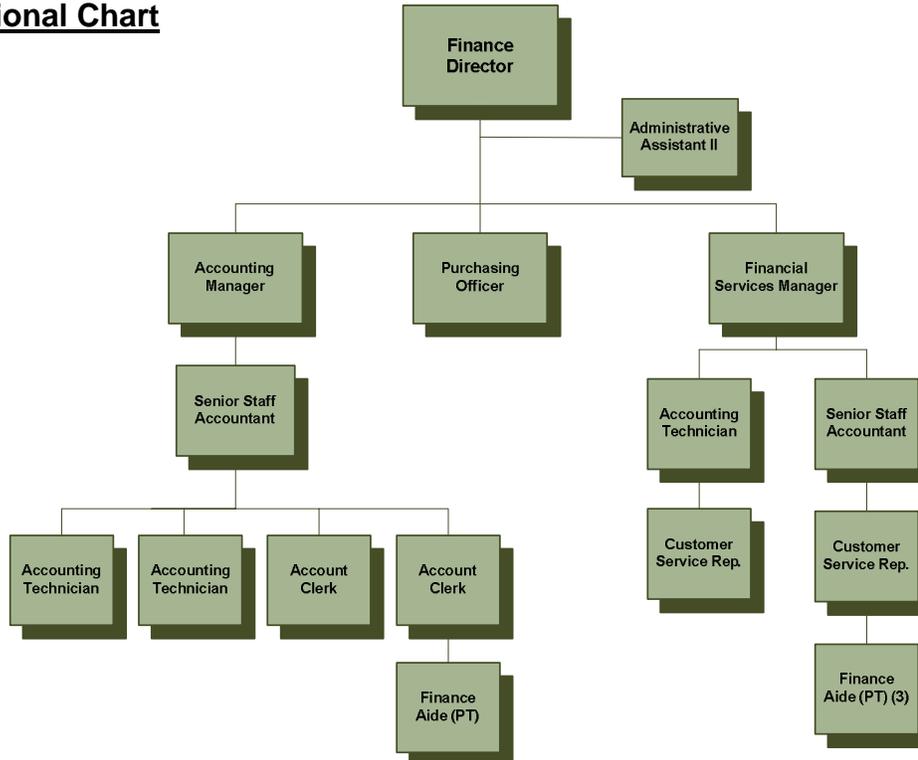


Fund Summary	Actual 2006/07	Revised Budget 2007/08	Proposed Budget 2008/09	Proposed Budget 2009/10
General Fund (100)	572,195	1,007,907	1,018,064	1,047,019
WRA Operating Fund Admin. (500)	275,885	310,451	311,496	320,371
Water Utility Fund (600)	2,409,059	2,512,341	2,454,219	2,489,574
General Benefits Fund (740)	103,457	116,420	116,811	120,139
Liability Administration Fund (750)	103,457	116,420	116,811	120,139

Personnel Summary	Actual 2006/07	Revised Budget 2007/08	Proposed Budget 2008/09	Proposed Budget 2009/10
Full Time Personnel	15.00	14.00	14.00	14.00
Part Time Personnel (FTE)	1.90	2.29	2.29	2.29



Organizational Chart





POLICE



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 investment.

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, traffic enforcement and human trafficking.
- 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.
- Reassigned one detective to the Drug Enforcement and Administration Task Force.
- Secured federal funding for the Little Saigon Asian Criminal Enterprise Initiative and reassigned three officers to a special investigative team responsible for investigation criminal enterprises.

Department Challenges

- Secure funding for new police building project.
- 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.

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.

2008/09 & 2009/10 Priorities

- Improve Priority 1 & 2 response times.
- Enhance case tracking and victim follow-up.
- Complete new police building design and maintain target groundbreaking date of June 2009.
- Seek 2nd year federal funding for Little Saigon Asian Criminal Enterprise Initiative.

Programs and Program Goals

GENERAL FUNDS

GENERAL FUND - 100

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

Animal Control: Fill current part-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.

DEA Task Force: 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

Local Narcotic Seizure: 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.

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);

Department Summary

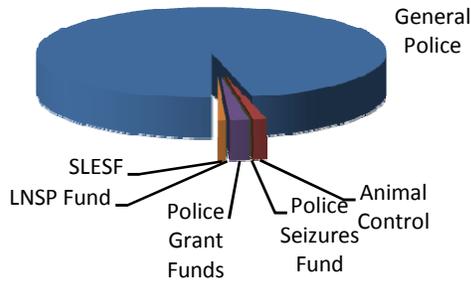
Budget Summary	Actual 2006/07	Revised Budget 2007/08	Proposed Budget 2008/09	Proposed Budget 2009/10
Salaries & Benefits	22,420,798	22,886,754	23,396,067	24,245,745
Operations & Maintenance	3,897,445	4,847,451	5,208,177	5,279,915
Capital Outlay	355,601	308,225	248,836	236,055
Total Budget (gross)	26,673,844	28,042,430	28,853,080	29,761,715
Interfund Charges	-	-	-	-
Total Budget (net)	26,673,844	28,042,430	28,853,080	29,761,715

Historical Budget Expenditures

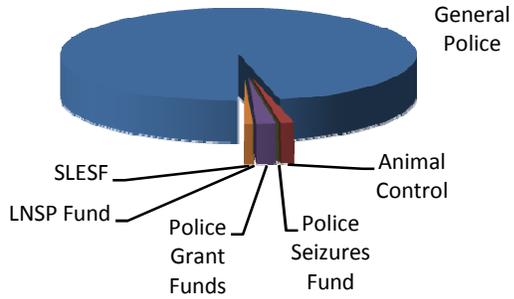


Expenditure Summary (gross)	Actual 2006/07	Revised Budget 2007/08	Proposed Budget 2008/09	Proposed Budget 2009/10
General Police Services	24,282,921	25,044,659	26,151,307	26,993,438
Animal Control	292,199	333,595	331,876	347,835
DOJ Seizures - Criminal	49,616	122,570	420	420
DOT Seizures - Criminal	2,147	-	-	-
DEA Task Force	1,837	4	1	1
OC Human Trafficking Task Force	83,273	114,166	-	291,848
Police Mall Operations	270,892	292,565	282,745	-
Animal Humane Program	281	2,000	4,000	4,000
County Task Force Operations	16,311	-	-	-
Forensic Science Improvements Grant	8,518	16,018	-	-
Special Police Service Fund Debt Service	162,508	163,284	169,639	169,214
Justice Assitance Grant	49,178	52,714	30,000	30,000
Office of Traffic Safety Grants	112,214	82,466	-	-
Local Narcotic Seizure	9,072	1,770	1,770	1,770
Local Criminal	3,133	-	-	-
Citizens Option for Public Safety (SLESF)	217,376	218,141	208,198	213,174
Information Systems	1,112,368	1,598,478	1,673,124	1,710,015
Expenditure Total	26,673,844	28,042,430	28,853,080	29,761,715

08/09 Spending Distribution

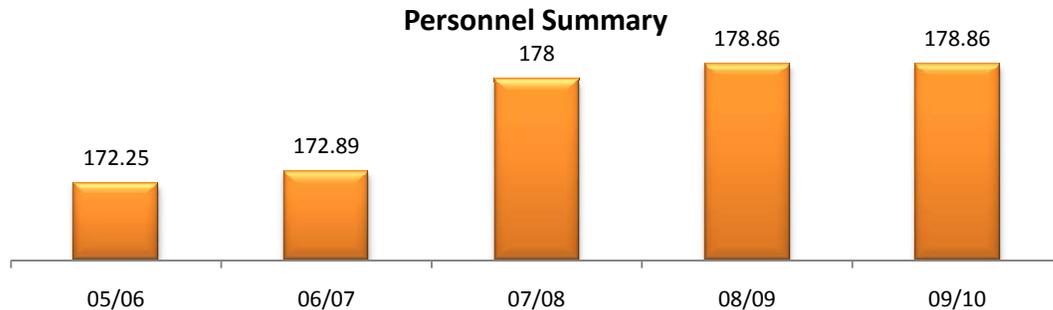


09/10 Spending Distribution

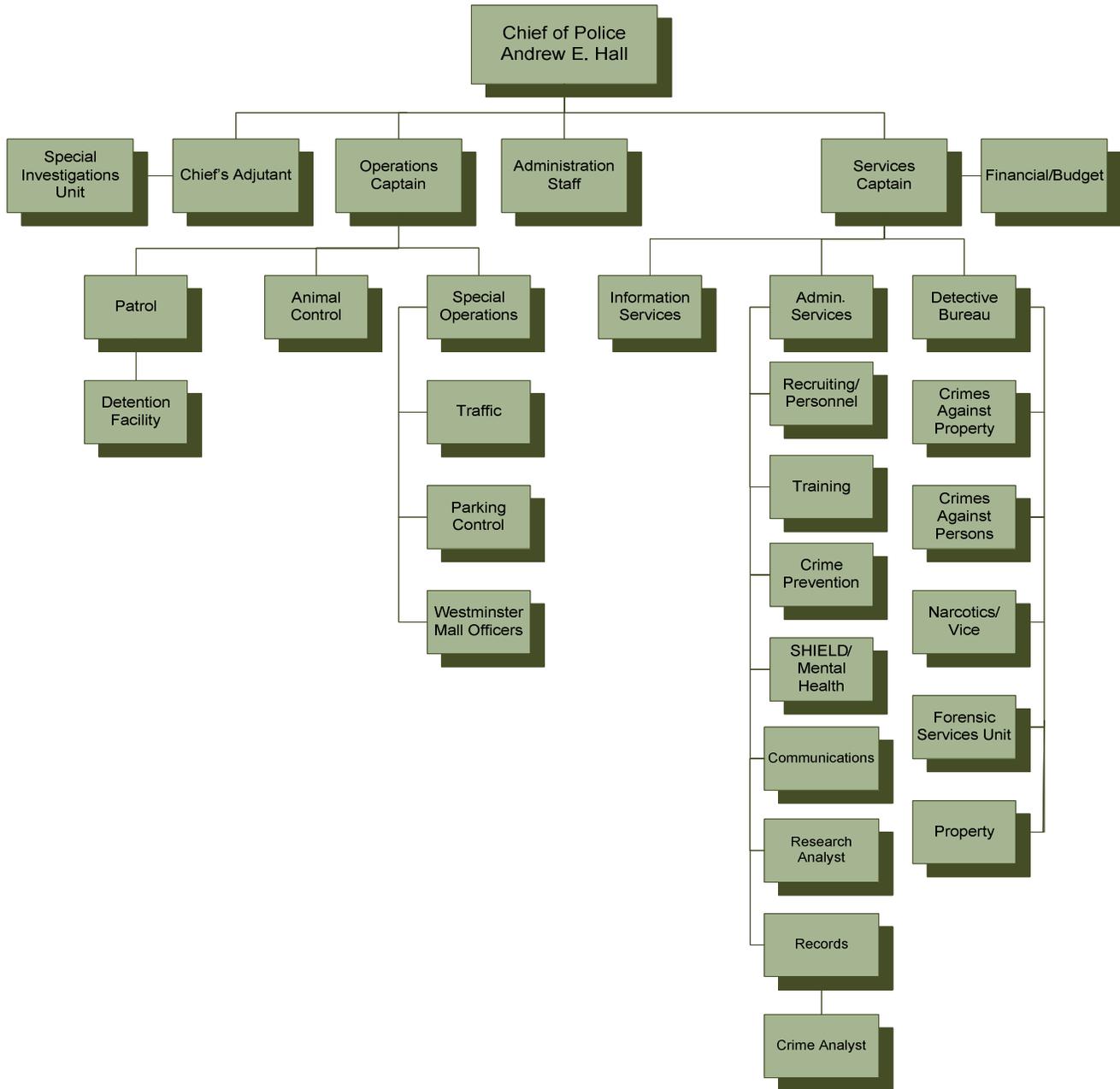


Fund Summary	Actual 2006/07	Revised Budget 2007/08	Proposed Budget 2008/09	Proposed Budget 2009/10
General Fund (100)	24,575,120	25,378,254	26,483,183	27,341,273
Police Seizure Fund (250)	53,600	122,574	421	421
Special Police Services Fund (252)	83,273	114,166	-	-
Special Police Programs Fund (258)	619,902	609,047	486,384	495,062
Local Narcotics Seized Property (260)	12,205	1,770	1,770	1,770
Sup Law Enforcement Services (261)	217,376	218,141	208,198	213,174
Information Systems Fund (760)	1,112,368	1,598,478	1,673,124	1,710,015

Personnel Summary	Actual 2006/07	Revised Budget 2007/08	Proposed Budget 2008/09	Proposed Budget 2009/10
Full Time Personnel	153.00	154.00	154.00	154.00
Part Time Personnel (FTE)	19.89	24.00	24.86	24.86



Organizational Chart





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

- 2008/09 will be the ninth 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.

2008/09 & 2009/10 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

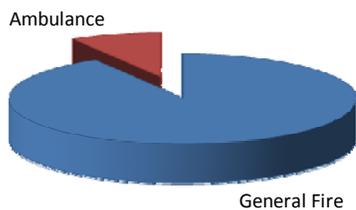
Budget Summary	Actual 2006/07	Revised Budget 2007/08	Proposed Budget 2008/09	Proposed Budget 2009/10
Salaries & Benefits	423,102	420,153	220,628	220,628
Operations & Maintenance	8,085,174	8,729,740	8,894,150	9,229,862
Capital Outlay	-	-	-	-
Total Budget (gross)	8,508,276	9,149,893	9,114,778	9,450,490
Interfund Charges	-	-	-	-
Total Budget (net)	8,508,276	9,149,893	9,114,778	9,450,490

Historical Budget Expenditures

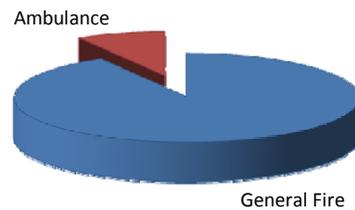


Expenditure Summary	Actual 2006/07	Revised Budget 2007/08	Proposed Budget 2008/09	Proposed Budget 2009/10
General Fire Services	7,927,875	8,222,801	8,345,653	8,665,290
Ambulance Transport Services	580,401	927,092	769,125	785,200
Expenditure Total	8,508,276	9,149,893	9,114,778	9,450,490

08/09 Spending Distribution

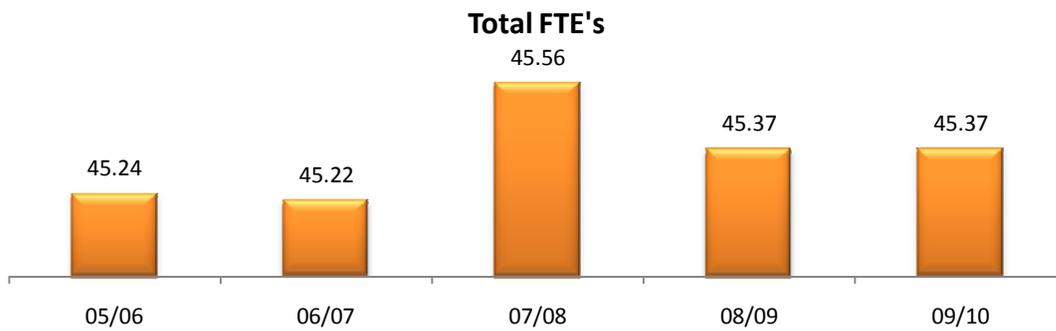


09/10 Spending Distribution



Fund Summary	Actual 2006/07	Revised Budget 2007/08	Proposed Budget 2008/09	Proposed Budget 2009/10
General Fund (100)	8,508,276	9,149,893	9,114,778	9,450,490

Personnel Summary	Actual 2006/07	Revised Budget 2007/08	Proposed Budget 2008/09	Proposed Budget 2009/10
Full Time Personnel (Fire contract FTE's)	45.00	45.00	45.00	45.00
Part Time Personnel (FTE)	0.22	0.56	0.37	0.37





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

- Implement an on-line registration program for department classes to better serve the community.
- 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.
- Provide a safe, entertaining 4th of July Program to City residents.
- Provide a Founder's Day Festival and parade at the Civic Center in October.
- Provide cable television broadcasts of City Council meetings and other community oriented events.

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.
- 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.

2008/09 & 2009/10 Priorities

- Provide city-wide crossing guard program and staff training.
- Provide up to 40 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.
- Coordinate a Founder's Day festival and parade to acknowledge the efforts of the early Westminster settlers.

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.

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

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

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.

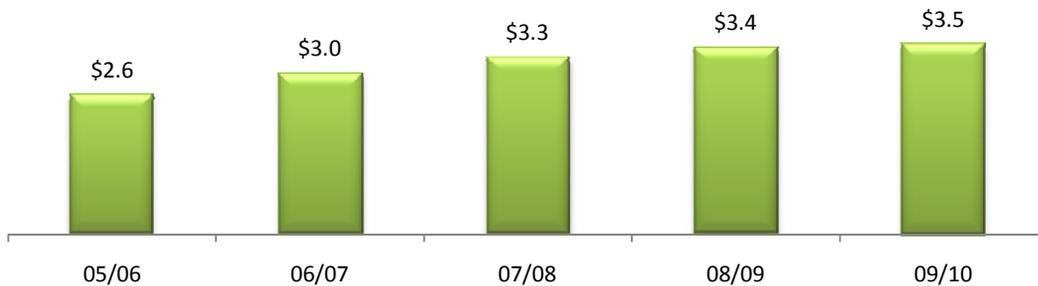
Project SHUE Fund - 295

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

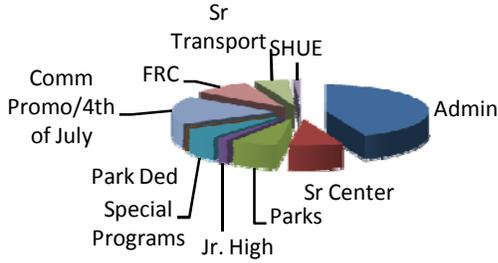
Budget Summary	Actual 2006/07	Revised Budget 2007/08	Proposed Budget 2008/09	Proposed Budget 2009/10
Salaries & Benefits	1,475,313	1,681,947	1,721,358	1,798,844
Operations & Maintenance	1,368,451	1,543,944	1,689,872	1,667,654
Capital Outlay	118,301	28,125	8,500	13,647
Total Budget (gross)	2,962,066	3,254,016	3,419,730	3,480,145
Interfund Charges	-	-	-	-
Total Budget (net)	2,962,066	3,254,016	3,419,730	3,480,145

Historical Budget Expenditures

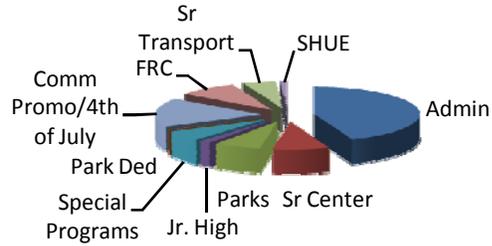


Expenditure Summary	Actual 2006/07	Revised Budget 2007/08	Proposed Budget 2008/09	Proposed Budget 2009/10
Community Services Administration	1,140,489	1,317,487	1,497,598	1,535,842
Senior Center	233,243	283,699	291,962	296,644
Parks & Playgrounds	213,646	238,705	245,178	251,104
Jr. High Enhancement	54,421	59,200	59,200	59,200
Gang Prevention	86,453	46,995	-	-
Adult Sports	8,246	31,277	37,637	37,637
Aquatics	66,105	69,577	69,927	69,927
Special Classes	64,986	65,369	75,805	75,805
Trips and Tours	3,200	8,175	8,175	8,175
Youth Sports	8,510	9,820	9,820	9,820
Special Events	4,459	7,710	9,710	9,710
Contributions - Parks/Trees	-	650	650	650
Park Dedication	15,984	6,438	3,646	3,646
Cable TV	485,219	457,259	458,673	465,329
Community Promotion	78,571	83,155	90,655	90,655
Fourth of July	32,293	37,000	37,000	37,000
Family Resource Center	275,422	295,560	310,229	319,282
Senior Transportation	145,913	157,840	178,312	174,166
Project SHUE	44,906	78,100	35,553	35,553
Expenditure Total	2,962,066	3,254,016	3,419,730	3,480,145

08/09 Spending Distribution



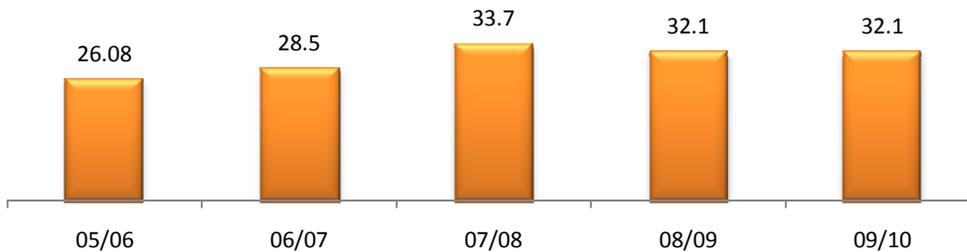
09/010 Spending Distribution



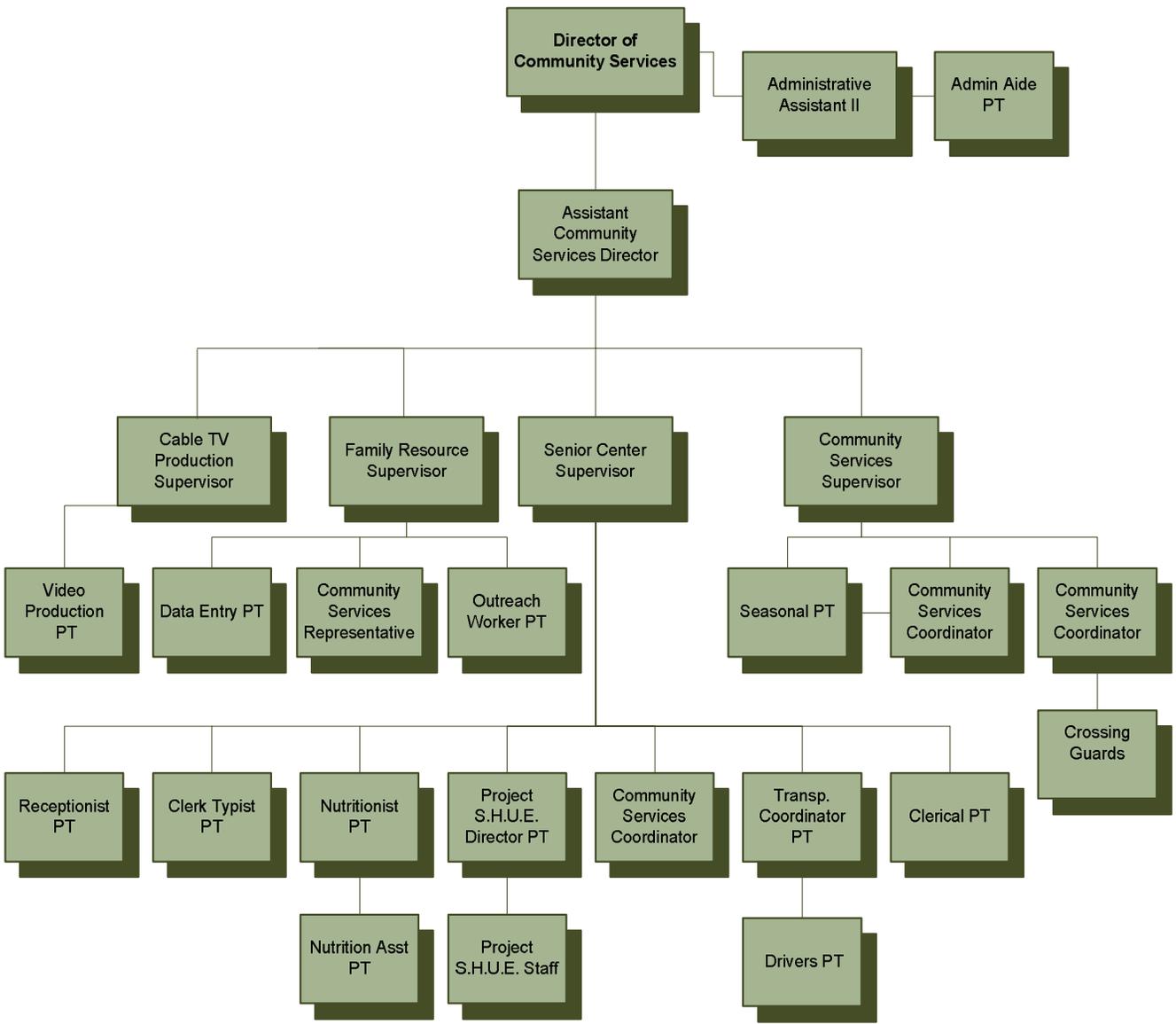
Fund Summary	Actual 2006/07	Revised Budget 2007/08	Proposed Budget 2008/09	Proposed Budget 2009/10
General Fund (100)	1,728,252	1,946,086	2,093,938	2,142,790
CS Special Programs Fund (265)	155,506	192,578	211,724	211,724
Park Dedication Fund (200)	15,984	6,438	3,646	3,646
Community Promotion Fund (230)	596,083	577,414	586,328	592,984
Community Services Grant Fund (275)	275,422	295,560	310,229	319,282
Senior Transportation Fund (290)	145,913	157,840	178,312	174,166
Project SHUE Fund (295)	44,906	78,100	35,553	35,553

Personnel Summary	Actual 2006/07	Revised Budget 2007/08	Proposed Budget 2008/09	Proposed Budget 2009/10
Full Time Personnel	10.00	11.00	11.00	11.00
Part Time Personnel (FTE)	18.50	22.70	21.10	21.10

Personnel Summary



Organizational Chart







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 nine funds.

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.

2008/09 & 2009/10 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

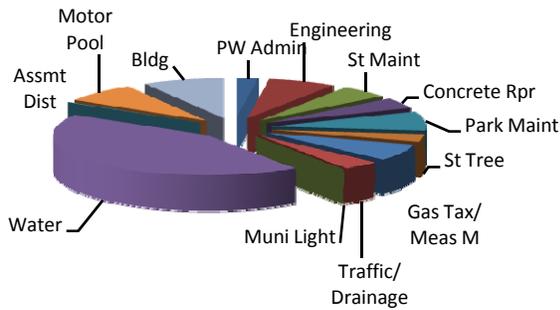
Budget Summary	Actual 2006/07	Revised Budget 2007/08	Proposed Budget 2008/09	Proposed Budget 2009/10
Salaries & Benefits	6,114,764	6,754,341	7,023,031	7,234,955
Operations & Maintenance	12,991,657	13,356,904	14,319,414	14,680,762
Capital Outlay	514,597	123,426	11,000	11,000
Total Budget (gross)	19,621,018	20,234,671	21,353,445	21,926,717
Interfund Charges	1,022,806	1,127,013	1,194,690	1,211,618
Total Budget (net)	20,643,824	21,361,684	22,548,135	23,138,335

Historical Budget Expenditures

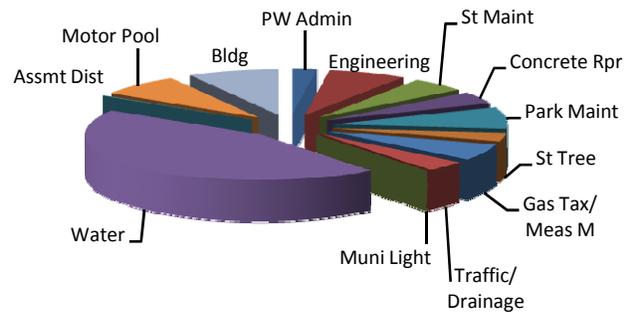


Expenditure Summary (gross)	Actual 2006/07	Revised Budget 2007/08	Proposed Budget 2008/09	Proposed Budget 2009/10
Public Works Administration	417,845	446,445	485,781	498,489
Engineering Services	1,274,639	1,435,591	1,514,441	1,579,427
Street Maintenance	990,940	1,059,587	1,110,126	1,134,813
Concrete Repair	726,163	909,103	932,077	943,949
Park Maintenance	1,400,308	1,593,722	1,659,727	1,672,371
Street Tree Maintenance	654,007	685,520	670,404	685,293
Gas Tax	380,860	610,047	684,187	684,187
Measure M Admin	436,924	405,498	538,788	467,294
Traffic Impact Fee Administration	9,713	11,500	6,000	6,750
Street Repair	-	178,539	222,106	118,766
Municipal Lighting	684,567	803,569	812,496	812,716
Drainage District	263	565	175	175
Water Utility Administration	533,816	610,220	638,629	658,631
Utility Production & Supply	7,399,196	6,431,980	6,850,543	7,364,767
System Maintenance	1,458,464	1,653,493	1,706,400	1,744,812
92-1 Assessment District	40,150	39,904	37,141	40,195
Motor Pool	1,784,909	1,624,552	1,667,268	1,681,990
Building Maintenance	1,428,254	1,734,836	1,817,156	1,832,092
Expenditure Total	19,621,018	20,234,671	21,353,445	21,926,717

08/09 Spending Distribution

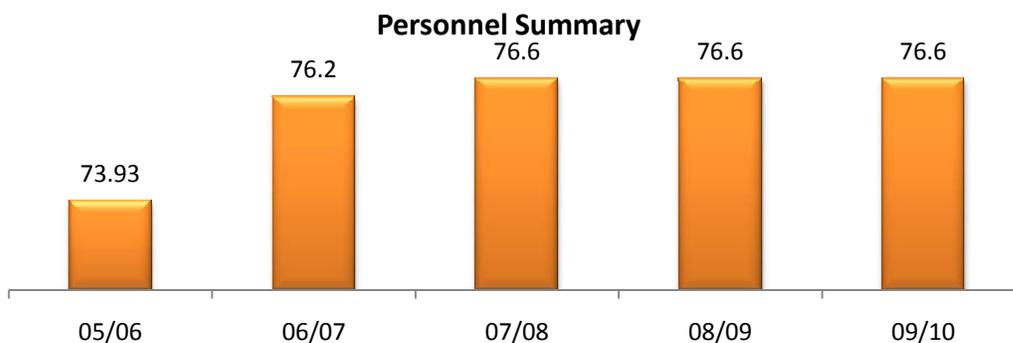


09/10 Spending Distribution

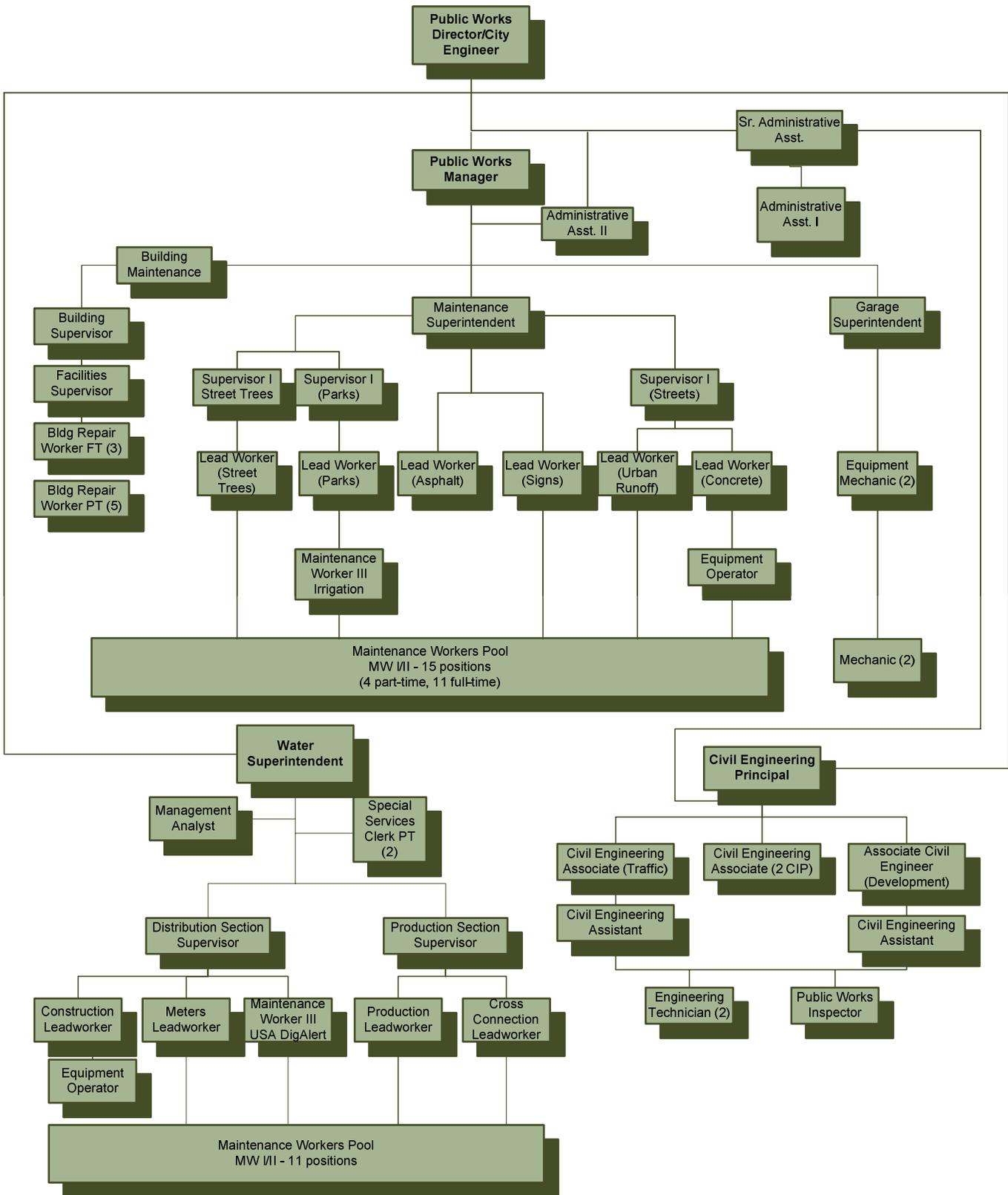


Fund Summary	Actual 2006/07	Revised Budget 2007/08	Proposed Budget 2008/09	Proposed Budget 2009/10
General Fund (100)	3,715,443	4,243,406	4,364,173	4,447,813
Gas Tax Fund (210)	1,157,567	1,544,286	1,679,481	1,709,034
Measure M Fund (211)	1,183,669	1,113,375	1,292,275	1,242,568
Street Repair Fund (214)	-	178,539	222,106	118,766
Traffic Impact Fund (216)	22,366	25,386	21,144	22,544
Municipal Lighting Fund (220)	697,220	817,455	827,640	828,510
Drainage District Fund (270)	263	565	175	175
Water Utility Fund (600)	9,591,177	8,912,369	9,424,886	10,003,030
1915 Act Bonds Fund (920)	40,150	39,904	37,141	40,195
Motor Pool Fund (700)	1,784,909	1,624,552	1,667,268	1,681,990
Government Buildings Fund (770)	1,428,254	1,734,836	1,817,156	1,832,092

Personnel Summary	Actual 2006/07	Revised Budget 2007/08	Proposed Budget 2008/09	Proposed Budget 2009/10
Full Time Personnel	70.00	70.00	70.00	70.00
Part Time Personnel (FTE)	6.20	6.60	6.60	6.60



Organizational Chart





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, and low/moderate income housing.

Department Highlights

- Assist with design and development of the City-Chamber Building and Police Building.
- Complete implementation of new computerized permitting and licensing system.
- Completion and adoption of a Housing Strategy.
- Continue to assist in marketing the City at the annual ICSC convention.

Department Challenges

- Update Zoning Code, Sign Code, Design Standards
- Continue to educate residents and business owners about the City's Municipal Code and National Pollution Discharge Elimination System requirements.

Mission Statement

To continue providing 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.

2008/09 & 2009/10 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

GENERAL FUNDS

Community Development Fund - 285

Community Development Administration: To administer Building, Code Enforcement, Housing, and Planning 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

Low/Moderate Housing Fund - 530

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

Department Summary

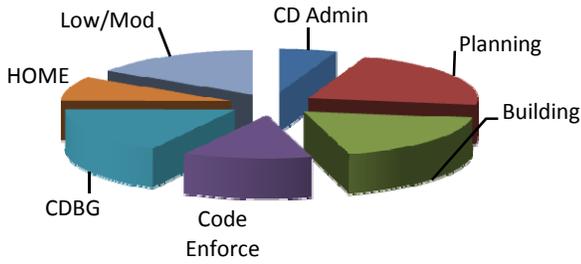
	Actual 2006/07	Revised Budget 2007/08	Proposed Budget 2008/09	Proposed Budget 2009/10
Budget Summary				
Salaries & Benefits	2,398,763	2,872,100	3,026,118	3,139,928
Operations & Maintenance	2,432,525	2,684,660	3,070,633	2,729,223
Capital Outlay	12,919	21,530	0	0
Total Budget (gross)	4,844,207	5,578,290	6,096,751	5,869,151
Interfund Charges	0	0	0	0
Total Budget (net)	4,844,207	5,578,290	6,096,751	5,869,151

Historical Budget Expenditures

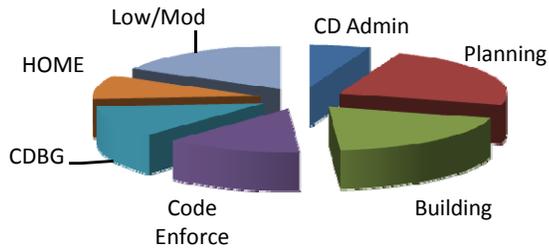


	Actual 2006/07	Revised Budget 2007/08	Proposed Budget 2008/09	Proposed Budget 2009/10
Expenditure Summary				
Community Development Administration	286,046	301,815	332,810	342,427
Planning	800,289	1,206,355	1,328,047	1,368,907
Building	952,416	1,094,783	1,124,306	1,158,782
Code Enforcement	519,846	665,952	751,445	767,557
CDBG	962,342	767,099	1,041,482	699,462
HOME Housing	888,448	597,281	540,936	524,953
Low/Moderate Income Housing	434,820	945,005	977,725	1,007,063
Expenditure Total	4,844,207	5,578,290	6,096,751	5,869,151

08/09 Spending Distribution



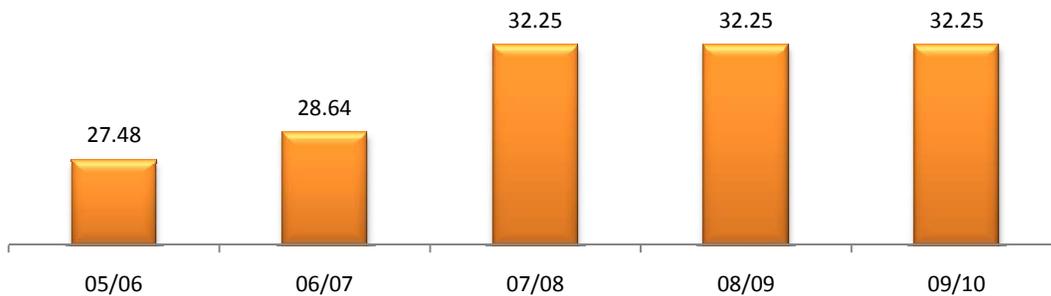
09/10 Spending Distribution



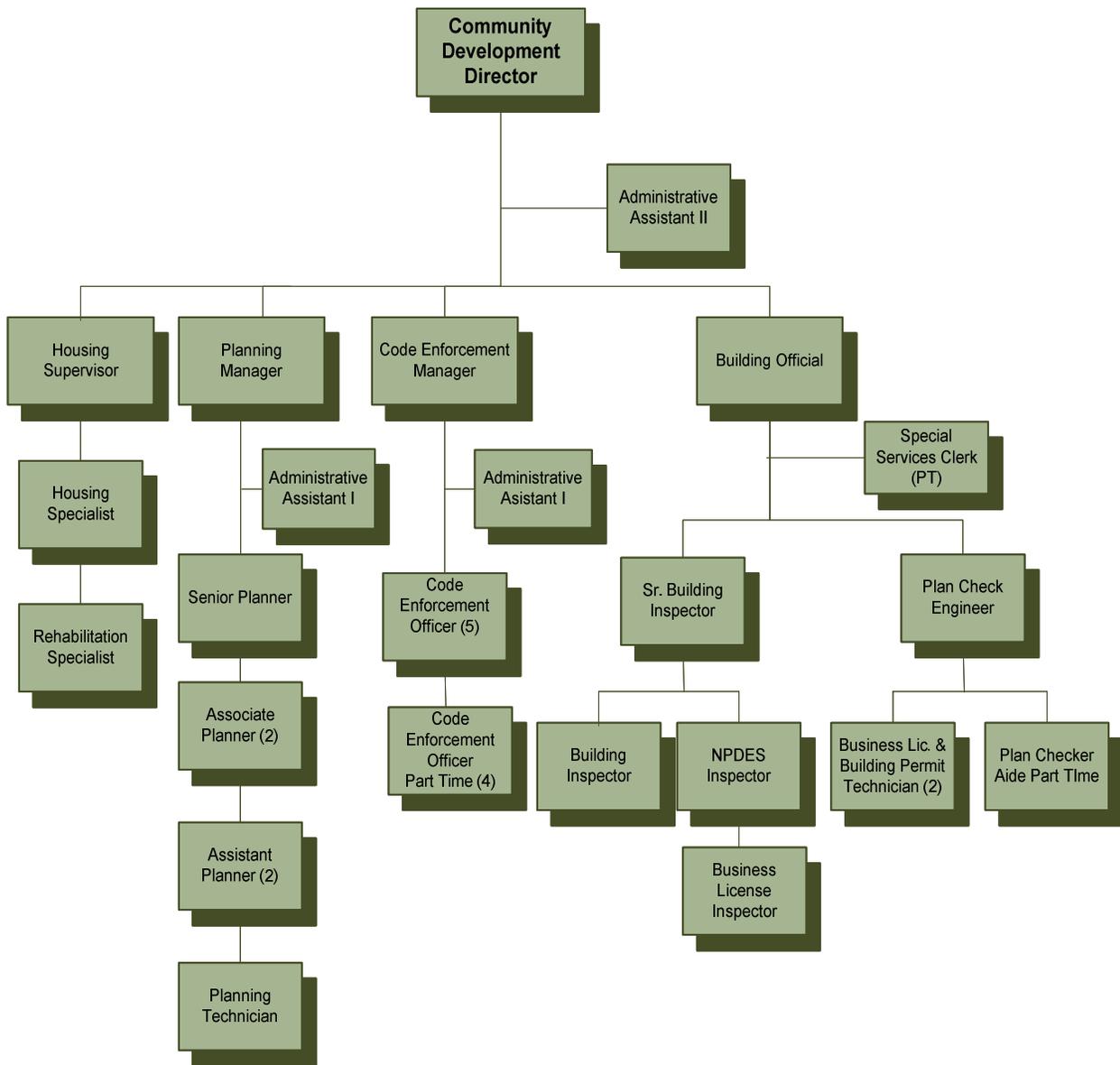
Fund Summary	Actual 2006/07	Revised Budget 2007/08	Proposed Budget 2008/09	Proposed Budget 2009/10
Community Development Fund (285)	2,558,597	3,268,905	3,536,608	3,637,673
Housing/Community Development (240)	962,342	767,099	1,041,482	699,462
HCD HOME Housing Fund (242)	888,448	597,281	540,936	524,953
Low/Moderate Housing Fund (530)	434,820	945,005	977,725	1,007,063

Personnel Summary	Actual 2006/07	Revised Budget 2007/08	Proposed Budget 2008/09	Proposed Budget 2009/10
Full Time Personnel	25.00	28.00	28.00	28.00
Part Time Personnel (FTE)	3.64	4.25	4.25	4.25

Personnel Summary



Organizational Chart







The Capital Improvement Projects (CIP) Budget is an important part of the City’s budget. The CIP Budget provides funding for needed repairs, replacements, and improvements to streets, parks, public buildings, vehicles and equipment. The majority of routine and ongoing facility and landscape maintenance and repairs are funding in the City’s Operating Budget.

Revenues for the CIP Budgets are received from a variety of sources including Federal, State, regional and local funds. As in the past, the portion of the City’s projects that are fund by the Westminster Redevelopment Agency Amendment 5 (IRP) tax increment will be budgeted during the Midyear Review process that takes place in early February of each year. In 2007/08 the IRP allocation included \$2.9 million for residential street and right-of-way repairs, \$700,000 for water system improvements, \$133,000 for park improvements and \$550,000 for non-residential street and right-of-way repairs.

The 2008-2010 projects are funded as follows:

<u>Funding Source</u>	<u>2008-09</u>	<u>2009-10</u>
Park Dedication Fund	\$ 27,920	\$ 27,920
Gas Tax Fund	200,000	500,000
Measure M Fund	2,730,000	1,000,000
Street Improvements Grants	5,010,318	150,000
Traffic Impact Fees	90,000	-
CDBG Fund	465,000	-
Water Utility Fund	620,000	600,000
Equipment Replacement Fund	851,400	783,000
Information Systems	177,000	177,000
Redevelopment Agency	8,870,000	-
Low/Moderate Housing Fund	6,000,000	1,000,000
	<u>\$ 25,041,638</u>	<u>\$ 4,237,920</u>

2008 - 2009 New Project Requests

		<u>Amount</u>
Park Dedication Fund Projects (Fund 200)		
76502-097600	Automate ball diamond lights at Sigler & Park West Park	\$27,920
Total requests		\$27,920
Gas Tax Projects (Fund 210)		
55036-093600	Westminster median project - Springdale - Bolsa Chica (design only)	\$100,000
55036-093601	City entry signs - 2 signs	\$100,000
Total requests		\$200,000
Measure M Projects (Fund 211)		
55026-092600	Bolsa median improvements - Magnolia to Beach	\$1,600,000
55026-092601	ITS Projects Phase 3, 4 & 5 (SIP, GMA &TIF)	\$970,000
55026-092602	ITS Projects Phase 2 shortfall (GMA)	\$160,000
Total requests		\$2,730,000
Street Improvement Projects (Fund 214)		
55037-093700	Bolsa Chica median (Old Bolsa Chica to Ranch Rd.) - HSIP	\$1,903,000
55037-093701	Goldenwest street improvements, Hazard to Trask (Prop 1B)	\$1,907,318
55037-093702	Street Improvement Project (County Prop 42)	\$560,000
55037-093703	AHRP FY 08/09 Matching Fund - 3 arterial segments (Prop 42/M)	\$640,000
Total requests		\$5,010,318
Traffic Impact Fee Projects (Fund 216)		
55031-093100	Battery back-up system for traffic signal 08/09 (TIF/M)	\$90,000
Total requests		\$90,000
CDBG Projects (Fund 240)		
16510-091600	Coronet St. improvements - Oakcliff to Poinsettia	\$155,000
16510-091601	Bevan St. improvements - E/O Poinsettia to W/O Poinsettia	\$100,000
16510-091602	Calendula Avenue improvements	\$55,000
16510-091603	Oakcliff St. improvements - McFadden to Coronet	\$95,000
16510-091604	10th Street additional funds	\$60,000
Total requests		\$465,000
Water Utility (Fund 600)		
55502-095500	Goldenwest Channel Improvements (Shotcrete - water CIP)	\$30,000
55502-095501	08/09 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.	\$390,000
55502-095502	Phase III water meter exchange program	\$200,000
Total requests		\$620,000

Equipment Replacement (Fund 700) - Annual equipment replacement project

58002-095800	6 black & white patrol cars @\$32,000 each (price includes equipment)	\$192,000
	2 black & white patrol Sergeant SUVs @ \$45,000 (price includes equipment)	\$90,000
	9 Ford ranger pick-ups @ \$18,000 each	\$162,000
	Ford Surveillance van	\$110,000
	JD diamond dragger	\$11,000
	Olympian 85k gen	\$35,000
	Solar arrow brd	\$9,400
	2 sedans @ \$18,000 each	\$36,000
	Ford 15 passenger van	\$25,000
	2 Ford pick-up trucks at \$25,000 each	\$50,000
	Ford F250 service body truck	\$35,000
	Ford F350 paint truck	\$96,000
	Total requests	\$851,400

Information Systems (Fund 760)

14502-034204	Police Department Technology Replacement	\$177,000
	Total requests	\$177,000

Subtotal Fund 400 **\$10,171,638**

Redevelopment (Fund 500)

18002-091800	Construction of City/Chamber of Commerce Building - at north west corner of Beach Blvd & Hazard Avenue. Building will be 5,000 sq ft in size and consist of a City meeting room for use by the community and office space for the Chamber of Commerce.	\$5,000,000
18002-091801	General Plan Update	\$870,000
18002-091802	Property acquisition and improvements	\$3,000,000
	Total requests	\$8,870,000

Low/Moderate Housing (Fund 530)

18602-034011	Housing Assistance	\$5,000,000
18602-044004	Funding for housing rehabilitation loans	\$1,000,000
	Total requests	\$6,000,000

Subtotal Fund 520 **\$14,870,000**

Grand Total CIP Requests **\$25,041,638**

2009 - 2010 New Project Requests

		<u>Amount</u>
Park Dedication Fund Projects (Fund 200)		
76502-107600	Irrigation system at various parks	\$27,920
Total requests		\$27,920
Gas Tax Projects (Fund 210)		
55036-103600	City-wide street improvements	\$500,000
Total requests		\$500,000
Measure M Projects (Fund 211)		
55026-102600	Westminster median - Springdale to Bolsa Chica	\$1,000,000
Total requests		\$1,000,000
Street Improvement Projects (Fund 214)		
55037-103700	Street improvement project - area bound by Westminster, Beach, 23rd & Pacific (design only)	\$150,000
Total requests		\$150,000
Water Utility (Fund 600)		
55502-105500	09/10 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.	\$390,000
55502-105501	Phase IV water meter exchange program	\$210,000
Total requests		\$600,000
Equipment Replacement (Fund 700) - Annual equipment replacement project		
58002-105800	8 black & white patrol cars @\$32,000 each (price includes equipment)	\$256,000
	4 Ford ranger pick-ups @ \$18,000 each	\$72,000
	Mobile Command Post	\$160,000
	Essick Roller	\$22,000
	FMC spray rig	\$16,000
	1 Haulette trailer (2 will be replaced with 1)	\$4,000
	Ford Explorer	\$25,000
	2 IR air compressors (3 will be replaced with 2) @ \$19,000 each	\$38,000
	Ford Windstar	\$25,000
	3 Ford pick-up trucks at \$25,000 each	\$75,000
	5 sedans @ \$18,000	\$90,000
Total requests		\$783,000
Information Systems (Fund 760)		
14502-034204	Police Department Technology Replacement	\$177,000
Total requests		\$177,000
Subtotal Fund 400		\$3,237,920
Low/Moderate Housing (Fund 530)		
18602-044004	Funding for housing rehabilitation loans	\$1,000,000
Total requests		\$1,000,000
Subtotal Fund 520		\$1,000,000
Grand Total CIP Requests		\$4,237,920

EXPENSES THROUGH: 3/31/2008
 FUNDS: 400/520
 DATE: 7/29/2008

Project Number	Project Description	2007-2008 Expenses	Encumbrance	Life to Date Expenses	Project Balance	Existing Approp.	2008-09 Budget	Total Budget
FUNDED PROJECTS								
Cable Television projects:								
11202-964001	Community Theater	(6,232)	23,736	13,993,596	28,140	14,021,736	-	14,021,736
	subtotal	(6,232)	23,736	13,993,596	28,140	14,021,736	-	14,021,736
Information Systems projects:								
14502-004200	Information System Repairs	-	-	125,931	34,069	160,000	-	160,000
14502-024200	New financial system	11,680	-	1,584,900	98,100	1,683,000	-	1,683,000
14502-024201	Network infrastructure upgrade	4,832	-	46,597	3,712	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	PD IT Replacement	-	-	236,764	384,456	444,220	177,000	621,220
14502-084200	City wide document management system	-	-	-	700,000	700,000	-	700,000
	subtotal	16,512	-	2,032,339	1,734,499	3,589,838	177,000	3,766,838
CDBG projects:								
16510-061602	Pvt Rhb: Westminster, Beach, Hazard & Cedarwood	2,350	-	4,700	257,095	261,795	-	261,795
16510-071605	Pavement rehab are bound by Westminster/Hazard, Beach & Cedarwood	6,874	-	6,874	34,852	41,726	-	41,726
16510-071606	15th Street Alley	27,923	80,968	108,891	31,109	140,000	-	140,000
16510-071607	Madison, Yermo & Washington	77,257	-	77,257	40,743	118,000	-	118,000
16510-071608	11th Street additional funds	96,038	3,962	100,000	-	100,000	-	100,000
16510-081600	Alcester St. Reconstruction - Sinclair Ave. to Greenville Ave.	151,303	2,697	154,000	96,000	250,000	-	250,000
16510-081601	Givens Place reconstruction - Sinclair Ave. to Washington Ave.	100,651	2,349	103,000	57,000	160,000	-	160,000
16510-081602	Butte St. & Sabre Lane reconstruction - Sabre to Sinclair & Butte to end	50,651	2,349	53,000	37,000	90,000	-	90,000
16510-091600	Coronet St. improvements - Oakcliff to Poinsettia	-	-	-	155,000	-	155,000	155,000
16510-091601	Bevan St. imps - E/O Poinsettia to W/O Poinsettia	-	-	-	100,000	-	100,000	100,000
16510-091602	Calendula St. Improvements	-	-	-	55,000	-	55,000	55,000
16510-091603	Oakcliff St. improvements - McFadden to Coronet	-	-	-	95,000	-	95,000	95,000
16510-091604	10th Street additional funds	-	-	-	60,000	-	60,000	60,000
	subtotal	513,047	92,325	607,722	963,799	1,161,521	465,000	1,626,521
Redevelopment Agency projects:								
18002-959802	Amendments 3 & 4 Evaluation	-	-	30,383	15,000	45,383	-	45,383
18002-971009	Property Improvements	3,050	225	117,604	54,236	171,840	-	171,840
18002-009800	Community Infrastructure Funding	-	-	427,785	92,215	520,000	-	520,000
18002-034009	Housing assistance (IRP)	-	-	-	31,000	31,000	-	31,000
18002-034015	Newland St Pavement Edinger - Heil (IRP)	-	-	-	88,869	88,869	-	88,869
18002-034016	City Wide Striping (IRP)	31,290	8,710	40,000	-	40,000	-	40,000
18002-034019	St & R/W IMP Asphalt IRP	4,916	-	2,082,095	5,036	2,087,131	-	2,087,131
18002-044002	Bolsa Corridor Median Phase 2	-	-	805,760	128,295	934,055	-	934,055
18002-044003	Westminster Blvd Median Phase 2	-	-	1,590,559	49,441	1,640,000	-	1,640,000
18002-044008	Police building & parking study	-	3,500	102,180	1,100	103,280	-	103,280
18002-044010	IRP Contingency	-	-	-	149,300	149,300	-	149,300
18002-044011	St & ROW-Asphalt IRP 03/04	10,419	75,773	1,528,087	196,913	1,725,000	-	1,725,000
18002-044014	City -wide street & ROW Conc 03/04 IRP	-	88,026	300,000	-	300,000	-	300,000
18002-051800	Drainage Repair - Barney Street	-	-	30,208	26,792	57,000	-	57,000
18002-051802	City-wide Bus Pad 04/05 IRP	-	3,087	50,000	-	50,000	-	50,000
18002-051803	City-wide Concrete 04/05 IRP	-	5,785	300,000	-	300,000	-	300,000
18002-051804	Street & ROW IMP 04/05 IRP	426,713	701,009	1,762,669	237,331	2,000,000	-	2,000,000
18002-061800	City-wide Striping 05/06 IRP	-	-	20,672	29,328	50,000	-	50,000
18002-061802	City-wide Bus Pad 05/06 IRP	-	50,000	50,000	-	50,000	-	50,000
18002-061803	City-wide Concrete 05/06 IRP	28,337	321,663	350,000	-	350,000	-	350,000
18002-061804	Residential St & ROW Repairs 05/06 IRP	293,000	655,000	948,000	892,000	1,840,000	-	1,840,000
18002-061805	Yard Concrete Repair 05/06 IRP	2,384	12,616	36,527	13,473	50,000	-	50,000

EXPENSES THROUGH: 3/31/2008
 FUNDS: 400/520
 DATE: 7/29/2008

Project Number	Project Description	2007-2008 Expenses	Encumbrance	Life to Date Expenses	Project Balance	Existing Approp.	2008-09 Budget	Total Budget
18002-061806	City-wide Graffiti Cleaning 05/06 IRP	14,292	19,424	148,687	1,313	150,000	-	150,000
18002-061807	All American Way Street Improvements	-	-	68,060	11,940	80,000	-	80,000
18002-071801	ADA Park Restrooms Review and design	-	-	-	120,000	120,000	-	120,000
18002-071802	Phase 2 Meter Exchange 06/07 IRP	374,658	125,342	500,000	-	500,000	-	500,000
18002-071803	War Memorial Improvements 06/07 IRP	-	-	-	19,675	19,675	-	19,675
18002-071804	City-wide Striping 06/07 IRP	-	-	-	50,000	50,000	-	50,000
18002-071805	City-wide Bus Pad 06/07 IRP	-	50,000	50,000	-	50,000	-	50,000
18002-071806	Yard Concrete Repair 06/07 IRP	7,454	7,546	15,000	35,000	50,000	-	50,000
18002-071807	City-wide Graffiti Cleaning 06/07 IRP	-	-	-	75,000	75,000	-	75,000
18002-071808	Residential St & ROW Repairs 06/07 IRP	-	-	-	1,825,000	1,825,000	-	1,825,000
18002-071809	Brooklawn storm drain 06/07 IRP	-	-	-	200,000	200,000	-	200,000
18002-071810	EPA (water quality/SD improve) 06/07 IRP	-	-	-	245,000	245,000	-	245,000
18002-081800	Water System Improvements 06/07 IRP	13,911	186,089	200,000	-	200,000	-	200,000
18002-081801	Design of new Chamber of Commerce bldg	15,131	245,828	260,959	(69)	260,890	-	260,890
18002-081802	Water System Improvements 07/08 IRP	-	-	-	200,000	200,000	-	200,000
18002-081803	Water Meter Exchange (07/08 IRP)	-	-	-	500,000	500,000	-	500,000
18002-081804	Replace Concrete Civic Center (07/08 IRP)	-	-	-	68,000	68,000	-	68,000
18002-081805	Light Fixtures Tennis Courts Park West and Bolsa Chica Parks (07/08 IRP)	-	-	-	65,000	65,000	-	65,000
18002-081806	City-wide Striping 07/08 IRP	-	-	-	50,000	50,000	-	50,000
18002-081807	City-wide Bus Pad 07/08 IRP	-	-	-	50,000	50,000	-	50,000
18002-081808	City-wide Concrete 07/08 IRP	-	190,000	190,000	210,000	400,000	-	400,000
18002-081809	City-wide Graffiti Cleaning 07/08 IRP	-	-	-	50,000	50,000	-	50,000
18002-081810	City-wide Cape & Slurry 07/08 IRP	-	-	-	590,000	590,000	-	590,000
18002-081811	City-wide CTB Reconstruction 07/08 IRP	-	-	-	1,235,000	1,235,000	-	1,235,000
18002-081812	10 St Storm Drain Improvements (07/08 IRP)	-	-	-	800,000	800,000	-	800,000
18002-081813	City-wide Storm Drain Maint & Imp 07/08 IRP	-	-	-	200,000	200,000	-	200,000
18002-081814	Other City Building Equip Replace 07/08 IRP	-	-	-	84,000	84,000	-	84,000
18002-091800	Construction of City/Chamber of Commerce Building - at north west corner of Beach Blvd & Hazard Avenue.	-	-	-	5,000,000	-	5,000,000	5,000,000
18002-091801	General Plan Update	-	-	-	870,000	-	870,000	870,000
18002-091801	Property Acquisition and Improvements	-	-	-	3,000,000	-	3,000,000	3,000,000
	subtotal	1,225,555	2,749,623	12,005,236	17,565,187	20,700,423	8,870,000	29,570,423
Low/Moderate Housing projects:								
18602-034011	Housing assistance	-	-	1,169,281	5,506,588	1,675,869	5,000,000	6,675,869
18602-044004	Funding for housing rehabilitation loans	2,111,465	-	3,132,259	2,781,455	4,913,714	1,000,000	5,913,714
18602-044005	Mobile home rehabilitation grants	-	-	-	252,000	252,000	-	252,000
	subtotal	2,111,465		4,301,540	8,540,043	6,841,583	6,000,000	12,841,583
Police projects:								
31002-012800	PD Ergo Furniture 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
31002-073000	Police Facility construction	340,414	3,603,214	3,943,628	762,535	4,706,163	-	4,706,163
31002-073001	State of California CPE 9-1-1 Funds	14,902	116,680	131,582	638,418	770,000	-	770,000
39802-964201	800 MHz County Communication System	-	-	2,100,177	97,078	2,197,255	-	2,197,255
	subtotal	355,316	3,719,894	6,659,282	1,509,136	8,168,418		8,168,418
Street projects - Bus Shelters Franchise:								
50002-011006	Street and Right of Way Repairs	-	-	1,338,805	2,294	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	-	-	25,027	1,023	26,050	-	26,050
50002-031000	Pavement Rehab: Trask, Beach to I405	-	-	59,202	-	166,000	(106,798)	59,202
50002-039400	St Improvements Contingency 02/03	-	-	-	113,399	113,399	-	113,399
	subtotal			1,493,700	139,170	1,739,668	(106,798)	1,632,870
General Fund Capital Reserve projects:								
51502-021003	Flood control master plan	-	-	111,042	38,958	150,000	-	150,000
51502-021004	GASB 34 inventory	-	-	25,587	121	25,708	-	25,708

EXPENSES THROUGH: 3/31/2008
 FUNDS: 400/520
 DATE: 7/29/2008

Project Number	Project Description	2007-2008 Expenses	Encumbrance	Life to Date Expenses	Project Balance	Existing Approp.	2008-09 Budget	Total Budget
51502-041000	City wide paint striping arterial streets & crosswalks	3,554	380	39,801	199	40,000	-	40,000
	subtotal	3,554	380	176,430	39,278	215,708	-	215,708
Street projects - Measure M :								
55026-021014	Bolsa/Goldenwest/Wstmn - Caltrans Cameras	-	-	361,602	1,398	363,000	-	363,000
55026-031010	Bridge widening study - Bolsa Chica over I-405 (GMA-6)	-	90	63,652	26,348	90,000	-	90,000
55026-031011	Bridge widening study - Goldenwest over I-405 (GMA-6)	-	8,088	84,072	5,928	90,000	-	90,000
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
55026-072600	CCTV Wstrm Bl. Phs.2-Westmr @ Monroe, Edwards, Rancho Rd. & Bolsa @ Victoria (GMA & SIP)	-	137,601	137,601	137,601	275,202	-	275,202
55026-072601	CCTV - Brookhurst/McFadden, Bolsa/Asian Gardens & Bolsa/Bushard (GMA & SIP)	-	141,035	141,035	141,034	282,069	-	282,069
55026-072602	Westminster Traffic Signal Improvements Phase 3 (GMA & SIP)	70,875	-	167,530	166,470	334,000	-	334,000
55026-072603	Westminster Traffic Signal Improvements Phase 4 (GMA & SIP)	167,000	-	167,000	167,000	334,000	-	334,000
55026-072604	Westminster Traffic Signal Improvements Phase 5 (GMA & SIP)	70,611	79,389	150,000	150,000	300,000	-	300,000
55026-082600	City entry signs (Brookhurst, Westminster & Beach-5 signs)	-	-	-	250,000	250,000	-	250,000
55026-082601	City marquis sign	-	-	-	150,000	150,000	-	150,000
55026-082602	Ranch Road improvements	244,671	4,528	249,199	20,801	270,000	-	270,000
55026-092600	Bolsa median improvements - Magnolia to Beach	-	-	-	1,600,000	-	1,600,000	1,600,000
55026-092601	ITS Projects Phase 3, 4 & 5 (SIP, GMA & TIF)	-	-	-	970,000	-	970,000	970,000
55026-092602	ITS Projects Phase 2 shortfall (GMAP)	-	-	-	160,000	-	160,000	160,000
	subtotal	553,157	370,731	1,522,269	4,109,002	2,901,271	2,730,000	5,631,271
Traffic Impact projects:								
55031-041201	Goldenwest/Hazard signal upgrade	58,375	8,989	68,342	7,755	76,097	-	76,097
55031-041202	Video Detection & monitoring II (Bolsa/Brookhurst & Edinger/Magnolia)	-	-	36,719	61,281	98,000	-	98,000
55031-053101	Newland/Hazard signal upgrade (50% county)	-	-	-	80,000	80,000	-	80,000
55031-053102	Goldenwest/Trask signal upgrade	4,546	121,964	126,510	7,877	134,387	-	134,387
55031-053103	Westminster/Monroe signal upgrade	-	97,270	104,651	8,640	113,291	-	113,291
55031-063100	CCTV Wstrm Blvd Phase 1 (SIP & GMA)	-	160,552	160,552	108,017	268,569	-	268,569
55031-063101	Traffic Sig Imp Phase 1 & 2 (SIP & GMA)	-	334,000	334,000	334,000	668,000	-	668,000
55031-063102	New traffic sig install Edwards & Trask	167,721	571	175,673	6,521	182,194	-	182,194
55031-073100	New traffic signal installation Hoover/21st Street (TIF)	3,564	-	7,381	192,619	200,000	-	200,000
55031-073101	Battery backup system for Traffic Signal (TIF)	-	-	-	60,000	60,000	-	60,000
55031-083100	New traffic signal installation Newland & Oasis (TIF)	249,995	5	250,000	-	250,000	-	250,000
55031-083101	Battery backup system for Traffic Signal (TIF)	-	-	-	80,000	80,000	-	80,000
55031-093100	Battery backup for Traffic Signal (TIF/M) 08/09	-	-	-	90,000	-	90,000	90,000
	subtotal	484,201	723,351	1,263,828	1,036,710	2,210,538	90,000	2,300,538
Gas Tax projects:								
55036-019400	Street Improvement Project contingency	-	-	-	91,040	91,040	-	91,040
55036-073600	Magnolia St. imprvs - Edinger to I-405 (AHRP)	450	584,336	591,086	8,914	600,000	-	600,000
55036-073601	Goldenwest St improvements - Bolsa to Hazard(AHRP)	-	314,200	320,000	-	320,000	-	320,000
55036-073602	Trask Ave Imprvs - Beach to Newland (AHRP)	703	294,200	300,703	(703)	300,000	-	300,000
55036-083600	Bolsa median improvements - Magnolia to Beach (design only)	30,566	57,989	88,555	11,445	100,000	-	100,000
55036-083601	Goldenwest & Magnolia AHRP (shortfall)	-	400,000	400,000	-	400,000	-	400,000
55036-083602	Future AHRP matching funds	-	500,000	500,000	-	500,000	-	500,000
55036-093600	Westminster median project - Springdale to Bolsa Chica (design only)	-	-	-	100,000	-	100,000	100,000
55036-093601	City entry signs - 2 signs	-	-	-	100,000	-	100,000	100,000
	subtotal	31,719	2,150,725	2,200,344	310,696	2,311,040	200,000	2,511,040
Street Improvement projects:								
55037-021019	ST & ROW repairs (Congestion Mgmt.)	-	-	709,023	5,640	714,663	-	714,663
55037-083700	10th St. storm drain improvements (EPA grant)	1,800	-	1,800	248,200	250,000	-	250,000
55037-083701	City-wide CAP project	-	-	-	720,000	720,000	-	720,000
55037-083702	Trask AHRP (Garden Grove portion)	-	200,000	200,000	-	200,000	-	200,000

EXPENSES THROUGH: 3/31/2008
 FUNDS: 400/520
 DATE: 7/29/2008

Project Number	Project Description	2007-2008 Expenses	Encumbrance	Life to Date Expenses	Project Balance	Existing Approp.	2008-09 Budget	Total Budget
55037-093700	Bolsa Chica median (Old Bolsa Chica to Rancho Road) - HSIP	-	-	-	1,903,000	-	1,903,000	1,903,000
55037-093701	Goldenwest st imp, Hazard - Trask (Prop 1B)	-	-	-	1,907,318	-	1,907,318	1,907,318
55037-093702	Street Improvement Project (County Prop 42)	-	-	-	560,000	-	560,000	560,000
55037-093703	AHRP FY 08/09 Matching Fund - 3 arterial segments (Prop 42/M)	-	-	-	640,000	-	640,000	640,000
	subtotal	1,800	200,000	910,823	5,984,158	1,884,663	5,010,318	6,894,981
Water utility projects:								
55502-004400	Tank and Well Replacement	2,168	2,383	14,284,809	396	14,285,205	-	14,285,205
55502-065500	05/06 Periodic Repair/Replacement	12,712	15,600	398,735	1,401	400,136	-	400,136
55502-075500	06/07 periodic repair/replace	4,521	7,240	350,000	-	350,000	-	350,000
55502-075501	Phase 1 meter exchange program 1 of 5	637,329	6,700	700,000	-	700,000	-	700,000
55502-085501	Phase 1 meter exchange program 2 of 5	344,417	92,896	437,313	-	437,313	-	437,313
55502-085500	07/08 periodic repair/replace	55,957	135,597	191,554	8,446	200,000	-	200,000
55502-095500	Goldenwest Channel Improvements	-	-	-	30,000	-	30,000	30,000
55502-095501	08/09 periodic repair/replace	-	-	-	390,000	-	390,000	390,000
55502-095502	Phase 3 meter exchange program	-	-	-	200,000	-	200,000	200,000
	subtotal	1,057,104	260,416	16,362,411	630,243	16,372,654	620,000	16,992,654
Public works projects:								
58002-934401	Remediation Project	74,550	36,275	767,784	36,029	803,813	-	803,813
58002-075800	06/07 Equipment Replacement	280,553	40,224	371,854	196,146	568,000	-	568,000
58002-085800	07/08 Equipment Replacement	276,531	187,801	464,332	116,668	581,000	-	581,000
58002-085801	Fuel Dispenser	-	-	-	125,000	125,000	-	125,000
58002-095800	08/09 Equipment Replacement	-	-	-	851,400	-	851,400	851,400
	subtotal	631,634	264,300	1,603,970	1,325,243	2,077,813	851,400	2,929,213
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
60002-076000	Comprehensive Zoning Code Update	-	43,490	77,066	-	77,066	-	77,066
	subtotal	-	43,490	85,454	6,489	91,943	-	91,943
Building Maintenance projects:								
75502-014006	Replacement of HVAC & reroof of Senior Center	1,500	-	245,398	64,052	309,450	-	309,450
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)	-	2,565	7,878	36,397	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	-	-	20,930	6,395	27,325	-	27,325
75502-057500	Police cooling condenser replacement	-	-	54,378	622	55,000	-	55,000
75502-067500	FOB Security Access Project	-	-	14,072	65,003	79,075	-	79,075
75502-077500	Derate boilers (\$5,000 ea)	-	-	-	10,000	10,000	-	10,000
75502-077501	Replace vinyl floor & paint kitchen - CSB	-	625	625	19,375	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 11) Senior Center	-	-	-	25,000	25,000	-	25,000
75502-077504	Paint walls & replace 4 west doors - Sr Center Annex	4,848	2,450	7,298	12,702	20,000	-	20,000
75502-077505	Paint interior/exterior office and shop - Yard	10,034	17,771	27,805	22,195	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 expansion	-	-	-	50,000	50,000	-	50,000
75502-087500	Roof - City Hall, Sr Center Annex, Clock Tower	-	-	-	6,000	6,000	-	6,000
75502-087501	City Hall/Community Services carpet repair	3,040	-	3,040	1,960	5,000	-	5,000
75502-087502	City Hall breakroom wall coverings, counter, sick, cabinets, duct cleaning, air balance, energy audit	11,170	-	11,170	48,830	60,000	-	60,000
75502-087503	Remodel Women's restroom at City Hall	-	600	600	34,400	35,000	-	35,000
75502-087504	Senior Center restroom remodel	-	-	-	72,000	72,000	-	72,000
	subtotal	30,592	24,011	398,293	689,357	1,087,650	-	1,087,650
Park Dedication projects:								
76502-973203	Community Cultural Arts Facility - Park	(9,240)	-	390,760	9,240	400,000	-	400,000

EXPENSES THROUGH: 3/31/2008
 FUNDS: 400/520
 DATE: 7/29/2008

Project Number	Project Description	2007-2008 Expenses	Encumbrance	Life to Date Expenses	Project Balance	Existing Approp.	2008-09 Budget	Total Budget
76502-013200	Liberty Park-New restroom	2,399	178,397	188,079	36,921	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)	-	-	35,484	680	36,164	-	36,164
76502-033203	Cloverdale irrigation	-	-	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	253,942	717,363	1,046,643	52,357	1,099,000	-	1,099,000
76502-043201	John Land Park - replace shade shelter	-	-	13,409	4,416	17,825	-	17,825
76502-043203	Coronet Park - irrigation system	-	-	1,796	44,204	46,000	-	46,000
76502-043204	Cascade Park - irrigation system	-	-	2,062	43,938	46,000	-	46,000
76502-057600	Park West Park - irrigation system	-	-	3,642	75,558	79,200	-	79,200
76502-057601	Westminster Park - irrigation system	-	-	5,857	106,343	112,200	-	112,200
76502-057602	Park sign replacement	-	-	18,002	6,418	24,420	-	24,420
76502-057603	Court resurfacing	-	-	38,402	14,398	52,800	-	52,800
76502-057604	Gazebo & shade shelter replacements	-	-	32,599	1,901	34,500	-	34,500
76502-067600	Ball field infield rehab: Park West, Gillespie, Westminster & Sigler	-	-	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	50	33,700	33,750	443,611	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	-	-	-	9,054	9,054	-	9,054
76502-087600	Newcastle Park - irrigation system upgrade	-	-	-	30,000	30,000	-	30,000
76502-087601	Bowling Green Park - irrigation system upgrade	-	-	-	45,000	45,000	-	45,000
76502-087602	Park projects contingency	-	-	-	8,750	8,750	-	8,750
76502-087603	Westminster Park - light pole replacement	12,490	-	12,490	7,510	20,000	-	20,000
76502-097600	Automate ball diamond lights at Sigler & Park West	-	-	-	27,920	-	27,920	27,920
	subtotal	259,641	929,460	2,665,610	1,310,657	3,948,347	27,920	3,976,267
	Total funded projects	7,269,065	11,552,442	68,282,847	46,086,807	89,489,814	24,934,840	114,424,654
Distribution by Funds:								
	General Fund (100)	358,870	3,720,274	6,229,235	1,590,506	7,926,539	(106,798)	7,819,741
	Park Dedication (200)	259,641	929,460	2,665,610	1,310,657	3,948,347	27,920	3,976,267
	Gas Tax Fund (210)	31,719	2,150,725	2,200,344	310,696	2,311,040	200,000	2,511,040
	Measure M Fund (211)	553,157	370,731	1,522,269	4,109,002	2,901,271	2,730,000	5,631,271
	State AB2928 Street Repair Fund (214)	1,800	200,000	910,823	5,984,158	1,884,663	5,010,318	6,894,981
	Traffic Impact Fee Fund (216)	484,201	723,351	1,263,828	1,036,710	2,210,538	90,000	2,300,538
	Municipal Lighting Fund (220)	-	-	-	165,000	165,000	-	165,000
	Cable TV/Community Promotion (230)	(6,232)	23,736	13,993,596	28,140	14,021,736	-	14,021,736
	CDBG Fund (240)	513,047	92,325	607,722	963,799	1,161,521	465,000	1,626,521
	Special Police Services Fund (259)	-	-	2,100,177	97,078	2,197,255	-	2,197,255
	Community Development Fund (285)	-	43,490	85,454	6,489	91,943	-	91,943
	Redevelopment Fund (500)	1,225,555	2,749,623	12,005,236	17,565,187	20,700,423	8,870,000	29,570,423
	Low/Moderate Housing Fund (530)	2,111,465	-	4,301,540	8,540,043	6,841,583	6,000,000	12,841,583
	Water Utility Fund (600)	1,057,104	260,416	16,362,411	630,243	16,372,654	620,000	16,992,654
	Equipment Replacement Fund (700)	631,634	264,300	1,603,970	1,325,243	2,077,813	851,400	2,929,213
	Computer Equip. Replacement Fund (760)	16,512	-	2,032,339	1,734,499	3,589,838	177,000	3,766,838
	Government Buildings Fund (770)	30,592	24,011	398,293	689,357	1,087,650	-	1,087,650
	Total funded projects	7,269,065	11,552,442	68,282,847	46,086,807	89,489,814	24,934,840	114,424,654







SUPPLEMENTAL REQUESTS

	Department Request	City Manager Recommended	Council Action
<u>Public Works</u>			
General Fund			
<u>53000 Park Maintenance</u>			
43090 Contractual Splash pad maintenance	23,000	23,000	23,000
Total 53000 Requests	23,000	23,000	23,000
Total General Fund Requests	23,000	23,000	23,000
<u>Police</u>			
General Fund			
31000 General Police Services			
43000 Legal Fees Legal Fees - The Department has experienced a considerable increase in legal fees during the past fiscal year. These increases are attributed to the numerous vicious dog cases we have handled, as well as routine legal inquiries made of the City Attorney involving civil, criminal, and general liability issues.	71,000	71,000	71,000
43090 Contractual - Other Contractual - Other - COPLINK Solution Suite of software organizes and rapidly analyzes vast quantities of data from various allied law enforcement databases. Participation in the Orange County COPLINK Program is proving to enhance and streamline criminal tracking and investigation. The Department will be responsible for funding 50% of the yearly cost of an Orange County Probation Officer who will be directly assigned to the TARGET Gang Unit. The GPS system is an essential tool to track all of the Patrol units in the field and is also used by Patrol Officers to coordinate responses to calls for service. This monitoring service is a vital component to the success of this system.	86,388	86,388	86,388
47040 Machinery & Equipment Machinery/Equipment - The ballistic vests will be used in emergency situations and will also be used to supplement operations. Presently, some of the rifles used by SWAT Team members are outdated and not designed for entry or close quarters type missions. Newer weapons provide increased accuracy, require less maintenance, and are designed specifically for the mission of a SWAT operator. The rifles are also equipped with a lighting system. The Level IIIA Tactical Entry vests worn by SWAT Team members are rapidly reaching the manufacturer's suggested use date of five years and need to be replaced.	16,781	16,781	16,781
Total 31000 Requests	174,169	174,169	174,169
TOTAL REQUESTS	197,169	197,169	197,169
100 General Fund	197,169	197,169	197,169
Grand Total Supplemental Requests	197,169	197,169	197,169





OVERHEAD AND INTERFUND CHARGES

OVERHEAD CHARGE CALCULATION

FY 2008 – 2009

FUND	FUND #	REVENUE	RATE	OVERHEAD CHARGE
Park Dedication	200	72,920	5.00%	3,646
Gas Tax	210	1,703,500	5.00%	85,175
Measure "M"	211	3,627,900	5.00%	181,395
Street Improvements Grant	214	4,442,118	5.00%	222,106
Traffic Impact Fee	216	120,000	5.00%	6,000
Municipal Lighting	220	921,500	5.00%	46,075
Community Promotion/Cable TV	230	529,100	0.00%	-
CDBG	240	1,519,682	0.00%	-
HCD HOME	242	541,936	0.00%	-
Police Seizure	250	8,410	5.00%	421
OC Human Trafficking	252	-	0.00%	-
Special Police Services	258	176,810	0.00%	-
LNSP	260	25,400	5.00%	1,270
SLESF	261	-	0.00%	-
CS Special Programs	265	220,375	0.00%	-
Drainage District	270	3,500	5.00%	175
Community Services Grant	275	294,000	0.00%	-
AQMD	280	120,500	3.98%	4,795 *
Community Development	285	1,421,100	0.00%	-
Senior Transportation	290	140,812	0.00%	-
Project SHUE	295	35,000	0.00%	-
RDA Administration	500	1,871,300	5.00%	93,565
RDA Debt Service	510	28,786,464	5.00%	1,439,323
RDA Low/Moderate Housing	530	7,687,891	5.00%	384,395
WRA Reserve Fund	540	130,000	0.00%	-
Water Utility	600	11,670,980	5.00%	583,549
Equipment Replacement	700	2,083,794	5.00%	104,190
Employee Benefits	740	13,023,454	5.00%	651,173
Liability Administration	750	2,123,345	5.00%	106,167
Information Systems	760	1,736,954	5.00%	86,848
Building Maintenance	770	1,813,258	5.00%	90,663
Reserve Fund	800	164,000	0.00%	-
Assessment District	920	40,500	0.00%	-
Total Overhead Charge	100	87,056,503		4,090,931

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

OVERHEAD CHARGE CALCULATION

FY 2009 – 2010

FUND	FUND #	REVENUE	RATE	OVERHEAD CHARGE
Park Dedication	200	72,920	5.00%	3,646
Gas Tax	210	1,703,500	5.00%	85,175
Measure "M"	211	2,215,900	5.00%	110,795
Street Improvements Grant	214	2,375,321	5.00%	118,766
Traffic Impact Fee	216	135,000	5.00%	6,750
Municipal Lighting	220	923,500	5.00%	46,175
Community Promotion/Cable TV	230	529,100	0.00%	-
CDBG	240	1,214,118	0.00%	-
HCD HOME	242	525,539	0.00%	-
Police Seizure	250	8,410	5.00%	421
OC Human Trafficking	252	-	0.00%	-
Special Police Services	258	176,810	0.00%	-
LNSP	260	25,400	5.00%	1,270
SLESF	261	-	0.00%	-
CS Special Programs	265	220,375	0.00%	-
Drainage District	270	3,500	5.00%	175
Community Services Grant	275	299,000	0.00%	-
AQMD	280	120,500	3.98%	4,795 *
Community Development	285	1,436,100	0.00%	-
Senior Transportation	290	149,166	0.00%	-
Project SHUE	295	35,000	0.00%	-
RDA Administration	500	1,245,000	5.00%	62,250
RDA Debt Service	510	29,813,537	5.00%	1,490,677
RDA Low/Moderate Housing	530	7,947,886	5.00%	397,394
WRA Reserve Fund	540	130,000	0.00%	-
Water Utility	600	11,670,980	5.00%	583,549
Equipment Replacement	700	2,083,794	5.00%	104,190
Employee Benefits	740	13,205,904	5.00%	660,295
Liability Administration	750	2,123,345	5.00%	106,167
Information Systems	760	1,770,620	5.00%	88,531
Building Maintenance	770	1,826,572	5.00%	91,329
Reserve Fund	800	164,000	0.00%	-
Assessment District	920	40,500	0.00%	-
Total Overhead Charge	100	84,191,297		3,962,350

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

INTERFUND CHARGE CALCULATION

FY 2008 – 2009

29-Jul-08

PROGRAM	Positions	REDEVELOPMENT		WATER		OTHER		GENERAL FUND		TOTAL	
		%	\$\$	%	\$\$	%	\$\$	%	\$\$		
			18000		56500						
10000	City Council	5.0	0%	-	25%	50,944	0%	-	75%	152,833	203,777
10200	Traffic Commission	5.0	0%	-	25%	1,365	0%	-	75%	4,094	5,459
10300	Community Services Comm.	5.0	0%	-	25%	1,410	0%	-	75%	4,231	5,641
10400	Aging Commission	7.0	0%	-	25%	1,208	0%	-	75%	3,623	4,831
10600	Mobile Home Commission	7.0	0%	-	25%	453	0%	-	75%	1,359	1,812
10700	Youth Committee	0.0	0%	-	0%	-	0%	-	100%	2,500	2,500
10900	Financial Review Commission	10.0	0%	-	25%	1,929	0%	-	75%	5,788	7,717
11500	City Manager	4.0	55%	559,448	20%	203,436	0%	-	25%	254,294	1,017,178
12000	City Clerk	4.0	50%	387,590	25%	193,795	0%	-	25%	193,794	775,179
12500	Elections	0.0	50%	31,100	25%	15,550	0%	-	25%	15,550	62,200
13000	City Attorney	1.0	35%	98,980	15%	42,420	50%	141,400	0%	-	282,800
14200	Human Resources	3.0	0%	-	30%	214,936	70%	501,517	0%	-	716,453
20000	General City	0.0	0%	-	0%	-	0%	-	100%	70,000	70,000
21000	Finance	10.0	20%	311,496	30%	467,244	15%	233,622	35%	545,117	1,557,479
31000	Police	143.0	0%	-	0%	-	0%	-	100%	26,151,307	26,151,307
32000	Animal Control	2.0	0%	-	0%	-	0%	-	100%	331,876	331,876
41000	Fire	0.0	0%	-	0%	-	0%	-	100%	8,345,653	8,345,653
44000	Ambulance Transport	0.0	0%	-	0%	-	0%	-	100%	769,125	769,125
COMMUNITY SERVICES											
70000	Administration	4.0	0%	-	0%	-	0%	-	100%	1,497,598	1,497,598
70500	Senior Center	1.0	0%	-	0%	-	0%	-	100%	291,962	291,962
71000	Parks & Playgrounds	1.0	0%	-	0%	-	0%	-	100%	245,178	245,178
72000	JR High Enhancement	0.0	0%	-	0%	-	0%	-	100%	59,200	59,200
PUBLIC WORKS											
50000	Administration	3.0	0%	-	14%	68,009	29%	140,876	57%	276,896	485,781
50500	Engineering	10.0	0%	-	2%	30,289	40%	605,776	58%	878,376	1,514,441
51500	Street Maintenance	7.0	0%	-	7%	77,709	93%	1,032,417	0%	-	1,110,126
52500	Concrete Repair	6.0	0%	-	0%	-	0%	-	100%	932,077	932,077
53000	Park Maintenance	6.0	0%	-	2%	33,195	0%	-	98%	1,626,532	1,659,727
53500	Street Tree Maintenance	5.0	0%	-	3%	20,112	0%	-	97%	650,292	670,404
	Contingency		0%	-	0%	-	0%	-	100%	402,947	402,947
249		3%	1,388,614	3%	1,424,004	5%	2,655,608	89%	43,712,202	49,180,428	

INTERFUND CHARGE CALCULATION

FY 2008 – 2009

29-Jul-08

		TOTAL	GAS	MEASURE	TRAFFIC	MUNICIPAL	MEDICAL	WORKERS	GENERAL
DEPARTMENT		CHARGE	TAX	M	IMPACT	LIGHTING		COMP	LIABILITY
			55005	55027	55030	59500	14306	14326	14335
10000	City Council	-							
10200	Traffic Commission	-							
10300	Community Services Comm.	-							
10400	Aging Commission	-							
10600	Mobile Home Commission	-							
10700	Youth Committee	-							
10900	Financial Review Commission	-							
11500	City Manager	-							
12000	City Clerk	-							
12500	Elections	-							
13000	City Attorney	141,400					35,350	35,350	70,700
14200	Human Resources	501,517					125,379	125,379	250,759
20000	General City	-							
21000	Finance	233,622					58,406	58,405	116,811
31000	Police	-							
32000	Animal Control	-							
41000	Fire	-							
44000	Ambulance Transport	-							
COMMUNITY SERVICES									
70000	Administration	-							
70500	Senior Center	-							
71000	Parks & Playgrounds	-							
72000	JR High Enhancement	-							
PUBLIC WORKS									
50000	Administration	140,876	71,847	69,029					
50500	Engineering	605,776	345,293	230,195	15,144	15,144			
51500	Street Maintenance	1,032,417	578,154	454,263					
52500	Concrete Repair	-							
53000	Park Maintenance	-							
53500	Street Tree Maintenance	-							
	Contingency	-							
		<u>2,655,608</u>	<u>995,294</u>	<u>753,487</u>	<u>15,144</u>	<u>15,144</u>	<u>219,135</u>	<u>219,134</u>	<u>438,270</u>

INTERFUND CHARGE CALCULATION

FY 2009 – 2010

29-Jul-08

PROGRAM		POSITIONS	REDEVELOPMENT		WATER		OTHER		GENERAL FUND		TOTAL
			%	\$\$	%	\$\$	%	\$\$	%	\$\$	
			18000		56500						
10000	City Council	5.0	0%	-	25%	50,882	0%	-	75%	152,644	203,526
10200	Traffic Commission	5.0	0%	-	25%	1,365	0%	-	75%	4,094	5,459
10300	Community Services Comm.	5.0	0%	-	25%	1,410	0%	-	75%	4,231	5,641
10400	Aging Commission	7.0	0%	-	25%	1,208	0%	-	75%	3,623	4,831
10600	Mobile Home Commission	7.0	0%	-	25%	453	0%	-	75%	1,359	1,812
10700	Youth Committee	0.0	0%	-	0%	-	0%	-	100%	2,500	2,500
10900	Financial Review Commission	10.0	0%	-	25%	1,929	0%	-	75%	5,788	7,717
11500	City Manager	4.0	55%	578,628	20%	210,410	0%	-	25%	263,013	1,052,051
12000	City Clerk	4.0	50%	400,268	25%	200,134	0%	-	25%	200,134	800,536
12500	Elections	0.0	50%	1,110	25%	555	0%	-	25%	555	2,220
13000	City Attorney	1.0	35%	98,980	15%	42,420	50%	141,400	0%	-	282,800
14200	Human Resources	3.0	0%	-	30%	220,295	70%	514,021	0%	-	734,316
20000	General City	0.0	0%	-	0%	-	0%	-	100%	70,000	70,000
21000	Finance	10.0	20%	320,371	30%	480,557	15%	240,278	35%	560,650	1,601,856
31000	Police	143.0	0%	-	0%	-	0%	-	100%	26,993,438	26,993,438
32000	Animal Control	2.0	0%	-	0%	-	0%	-	100%	347,835	347,835
41000	Fire	0.0	0%	-	0%	-	0%	-	100%	8,665,290	8,665,290
44000	Ambulance Transport	0.0	0%	-	0%	-	0%	-	100%	785,200	785,200
COMMUNITY SERVICES											
70000	Administration	4.0	0%	-	0%	-	0%	-	100%	1,535,842	1,535,842
70500	Senior Center	1.0	0%	-	0%	-	0%	-	100%	296,644	296,644
71000	Parks & Playgrounds	1.0	0%	-	0%	-	0%	-	100%	251,104	251,104
72000	JR High Enhancement	0.0	0%	-	0%	-	0%	-	100%	59,200	59,200
PUBLIC WORKS											
50000	Administration	3.0	0%	-	14%	69,788	29%	144,562	57%	284,139	498,489
50500	Engineering	10.0	0%	-	2%	31,589	40%	631,771	58%	916,067	1,579,427
51500	Street Maintenance	7.0	0%	-	7%	79,437	93%	1,055,376	0%	-	1,134,813
52500	Concrete Repair	6.0	0%	-	0%	-	0%	-	100%	943,949	943,949
53000	Park Maintenance	6.0	0%	-	2%	33,447	0%	-	98%	1,638,924	1,672,371
53500	Street Tree Maintenance	5.0	0%	-	3%	20,559	0%	-	97%	664,734	685,293
	Contingency		0%	-	0%	-	0%	-	100%	416,369	416,369
		249	3%	1,399,357	3%	1,446,438	5%	2,727,408	89%	45,067,326	50,640,529

INTERFUND CHARGE CALCULATION

FY 2009 – 2010

29-Jul-08

	TOTAL	GAS	MEASURE	TRAFFIC	MUNICIPAL	MEDICAL	WORKERS	GENERAL
DEPARTMENT	CHARGE	TAX	M	IMPACT	LIGHTING		COMP	LIABILITY
		55005	55027	55030	59500	14306	14326	14335
10000 City Council	-							
10200 Traffic Commission	-							
10300 Community Services Comm.	-							
10400 Aging Commission	-							
10600 Mobile Home Commission	-							
10700 Youth Committee	-							
10900 Financial Review Commission	-							
11500 City Manager	-							
12000 City Clerk	-							
12500 Elections	-							
13000 City Attorney	141,400					35,350	35,350	70,700
14200 Human Resources	514,021					128,505	128,505	257,011
20000 General City	-							
21000 Finance	240,278					60,070	60,069	120,139
31000 Police	-							
32000 Animal Control	-							
41000 Fire	-							
44000 Ambulance Transport	-							
COMMUNITY SERVICES								
70000 Administration	-							
70500 Senior Center	-							
71000 Parks & Playgrounds	-							
72000 JR High Enhancement	-							
PUBLIC WORKS								
50000 Administration	144,562	73,727	70,835					
50500 Engineering	631,771	360,109	240,074	15,794	15,794			
51500 Street Maintenance	1,055,376	591,011	464,365					
52500 Concrete Repair	-							
53000 Park Maintenance	-							
53500 Street Tree Maintenance	-							
Contingency	-							
	2,727,408	1,024,847	775,274	15,794	15,794	223,925	223,924	447,850



POSITION SUMMARIES

POSITION SUMMARY

FY 2008 – 2010

						Difference
	2005-06	2006-07	2007-08	2008-09	2009-10	09 - 08
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	5.00	5.00	6.00	6.00	6.00	-
Part-time FTE	2.86	2.46	1.11	1.11	1.11	-
CITY ATTORNEY						
Full-time	1.00	1.00	1.00	1.00	1.00	-
CITY CLERK						
Full-time	4.00	4.00	6.00	6.00	6.00	-
Part-time FTE	1.26	0.93	-	-	-	-
PERSONNEL						
Full-time	3.00	3.00	4.00	4.00	4.00	-
Part-time FTE	0.55	0.59	0.95	0.19	0.19	(0.77)
FINANCE						
Full-time	15.00	15.00	14.00	14.00	14.00	-
Part-time FTE	2.11	1.90	2.29	2.29	2.29	-
POLICE						
Full-time	152.00	153.00	154.00	154.00	154.00	-
Part-time FTE	20.25	19.89	24.00	24.86	24.86	0.86
FIRE						
Full-time (contract w/ OCFA)	45.00	45.00	45.00	45.00	45.00	-
Part-time FTE	0.24	0.22	0.56	0.37	0.37	(0.19)
COMMUNITY SERVICES						
Full-time	9.00	10.00	11.00	11.00	11.00	-
Part-time FTE	17.08	18.50	22.70	21.10	21.10	(1.60)
PUBLIC WORKS						
Full-time	69.00	70.00	70.00	70.00	70.00	-
Part-time FTE	4.93	6.20	6.60	6.60	6.60	-
COMMUNITY DEVELOPMENT						
Full-time	23.00	25.00	28.00	28.00	28.00	-
Part-time FTE	4.48	3.64	4.25	4.25	4.25	-
Total Full-Time Authorized	281.00	286.00	294.00	294.00	294.00	-
Total Part-Time FTE	98.77	99.33	107.46	105.77	105.77	(1.69)
Total Full-Time Equivalents	379.77	385.33	401.46	399.77	399.77	(1.69)

Full-time Authorized Position Changes:

Department		Increase
City Manager	Assistant to the City Manager	(1.00)
	Assistant to the City Manager/Economic Development Manager	1.00
Community Development	Rehabilitation Specialist (grants/housing)	(1.00)
	Administrative Assistant II (grants/housing)	1.00

POSITION DETAIL

FY 2008 – 2010

						Difference
	2005-06	2006-07	2007-08	2008-09	2009-10	09 - 08
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	-	-	(1.00)
Asst to the CM/Economic Development Mgr	-	-	-	1.00	1.00	1.00
Executive Coordinator	1.00	1.00	-	-	-	-
Executive Assistant - City Manager	-	-	1.00	1.00	1.00	-
Management Analyst	-	-	1.00	1.00	1.00	-
Administrative Aide	1.00	1.00	-	-	-	-
Administrative Assistant II - City Council	-	-	1.00	1.00	1.00	-
Economic Development Manager	1.00	1.00	-	-	-	-
Economic Development Specialist	-	-	1.00	1.00	1.00	-
Part-time FTE	2.86	2.46	1.11	1.11	1.11	-
Total City Manager	7.86	7.46	7.11	7.11	7.11	-
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	2.00	2.00	2.00	-
Deputy City Clerk	2.00	2.00	1.00	1.00	1.00	-
Records Clerk	-	-	1.00	1.00	1.00	-
Public Information Clerk	-	-	1.00	1.00	1.00	-
Part-time FTE	1.26	0.93	-	-	-	-
Total City Clerk	5.26	4.93	6.00	6.00	6.00	-
PERSONNEL						
Director of Human Resources & Risk Mgmt	1.00	1.00	1.00	1.00	1.00	-
Sr. Analyst Human Resources/Risk Mgmt	1.00	1.00	1.00	1.00	1.00	-
Human Resources Assistant	-	-	1.00	1.00	1.00	-
Personnel Assistant	1.00	1.00	-	-	-	-
Administrative Assistant I	-	-	1.00	1.00	1.00	-
Part-time FTE	0.55	0.59	0.95	0.19	0.19	(0.77)
Total Personnel	3.55	3.59	4.95	4.19	4.19	(0.77)
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	2.00	2.00	2.00	-
Staff Accountant (frozen)	1.00	1.00	-	-	-	-
Administrative Assistant II	-	-	1.00	1.00	1.00	-
Administrative Aide	1.00	1.00	-	-	-	-
Accounting Technician	4.00	4.00	3.00	3.00	3.00	-
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	-
Part-time FTE	2.11	1.90	2.29	2.29	2.29	-
Total Finance	17.11	16.90	16.29	16.29	16.29	-
Total Administration	34.78	33.88	35.35	34.58	34.58	(0.77)

						Difference
	2005-06	2006-07	2007-08	2008-09	2009-10	09 - 08
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>	-	-	-	-
Police Sergeant	16.00	16.00	16.00	16.00	16.00	-
Police Officer	76.00	76.00	77.00	77.00	77.00	-
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	-	-	-	-
Police Management Secretary	1.00	1.00	-	-	-	-
Administrative Assistant II - Police	-	-	2.00	2.00	2.00	-
Dispatch Clerk	11.00	11.00	12.00	12.00	12.00	-
Crime Analyst	1.00	1.00	1.00	1.00	1.00	-
Asst ID Tech/Property Clerk/Fiscal Spec	-	3.00	3.00	3.00	3.00	-
Fiscal Specialist	1.00	-	-	-	-	-
Special Services Clerk	3.00	3.00	-	-	-	-
Special Services Assistant	-	-	3.00	3.00	3.00	-
Police Service Officer	11.00	11.00	10.00	10.00	10.00	-
Police Records Specialist	5.00	5.00	6.00	6.00	6.00	-
Property Control Clerk	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	-
Information Systems Manager	1.00	1.00	1.00	1.00	1.00	-
Sr. Programmer Analyst	1.00	1.00	1.00	1.00	1.00	-
Systems Administrator	-	1.00	1.00	1.00	1.00	-
Information Systems 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	20.25	19.89	24.00	24.86	24.86	0.86
Total Police	172.25	172.89	178.00	178.86	178.86	0.86
FIRE						
OCFA Contract FTE	45.00	45.00	45.00	45.00	45.00	-
Part-time FTE (Ambulance Transport)	0.24	0.22	0.56	0.37	0.37	(0.19)
Total Fire	45.24	45.22	45.56	45.37	45.37	(0.19)
	217.49	218.11	223.56	224.23	224.23	0.68
COMMUNITY SERVICES						
Community Services Director	1.00	1.00	1.00	1.00	1.00	-
Assistant Community Services Director	1.00	1.00	1.00	1.00	1.00	-
Community Services Supervisor	1.00	1.00	1.00	1.00	1.00	-
Administrative Assistant II	-	-	1.00	1.00	1.00	-
Community Services Coordinator	-	-	2.00	2.00	2.00	-
Administrative Aide	2.00	2.00	-	-	-	-
Senior Center Manager	1.00	1.00	1.00	1.00	1.00	-
Senior Programs Coordinator	-	-	1.00	1.00	1.00	-
Gang Drug Prevention/Intervention Worker	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	-	-	-	-

						Difference
	2005-06	2006-07	2007-08	2008-09	2009-10	09 - 08
Community Services Representative	-	-	1.00	1.00	1.00	-
Cable TV Production Supervisor	-	1.00	1.00	1.00	1.00	-
Part-time FTE	17.08	18.50	22.70	21.10	21.10	(1.60)
Total Community Services	26.08	28.50	33.70	32.10	32.10	(1.60)
PUBLIC WORKS						
Public Works Director	1.00	1.00	1.00	1.00	1.00	-
Public Works Specialist	1.00	1.00	-	-	-	-
Senior Administrative Assistant	-	-	1.00	1.00	1.00	-
Administrative Assistant II	-	-	1.00	1.00	1.00	-
Administrative Aide/Public Works	1.00	1.00	-	-	-	-
Assistant City Engineer	1.00	1.00	-	-	-	-
Civil Engineering Principal	-	-	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	2.00	2.00	2.00	2.00	-
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	-
Administrative Assitant I	-	-	2.00	2.00	2.00	-
Special Service Clerk	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	6.00	6.00	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	15.00	15.00	15.00	15.00	15.00	-
<i>Maintenance Worker II (frozen)</i>	3.00	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	1.00	-
Equipment Operator	2.00	2.00	2.00	2.00	2.00	-
Public Works Manager/Maintenance Ops	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	-
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	4.93	6.20	6.60	6.60	6.60	-
Total Public Works	73.93	76.20	76.60	76.60	76.60	-
COMMUNITY DEVELOPMENT						
Community Development Director	1.00	1.00	1.00	1.00	1.00	-
Adminstrative Assistant II	-	-	1.00	1.00	1.00	-
Department Secretary	1.00	1.00	-	-	-	-
Planning Manager	1.00	1.00	1.00	1.00	1.00	-
Senior Planner	-	-	1.00	1.00	1.00	-
Associate Planner	2.00	2.00	2.00	2.00	2.00	-
Assistant Planner	1.00	1.00	2.00	2.00	2.00	-
Planning Technician	2.00	2.00	1.00	1.00	1.00	-
Code Enforcement Manager	1.00	1.00	1.00	1.00	1.00	-

						Difference
	2005-06	2006-07	2007-08	2008-09	2009-10	09 - 08
Code Enforcement Officer	3.00	4.00	5.00	5.00	5.00	-
Administrative Assistant I	-	-	2.00	2.00	2.00	-
Special Services Clerk	1.00	2.00	-	-	-	-
Building Official	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 Inspector	-	-	1.00	1.00	1.00	-
Business License & Building Permit Tech	2.00	2.00	2.00	2.00	2.00	-
City Housing Supervisor	-	-	1.00	1.00	1.00	-
Housing Specialist	-	-	1.00	1.00	1.00	-
Rehabilitation Specialist	1.00	1.00	1.00	-	-	(1.00)
Administrative Assistant II	-	-	-	1.00	1.00	1.00
Administrative Aide	2.00	2.00	-	-	-	-
Part-time FTE	4.48	3.64	4.25	4.25	4.25	-
Total Community Development	27.48	28.64	32.25	32.25	32.25	-
Total Full-Time Authorized	281.00	286.00	294.00	294.00	294.00	-
Total Part-Time FTE	98.77	99.33	107.46	105.77	105.77	(1.69)
Total Full-Time Equivalents	379.77	385.33	401.46	399.77	399.77	(1.69)

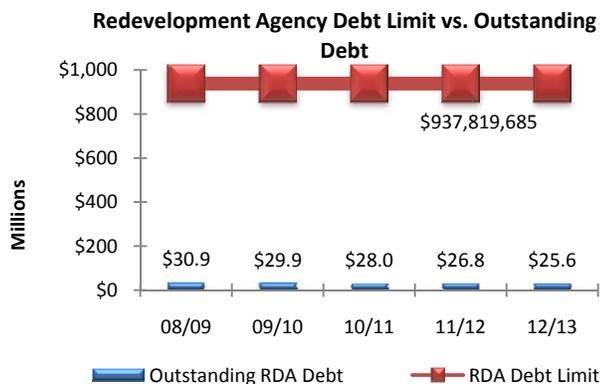
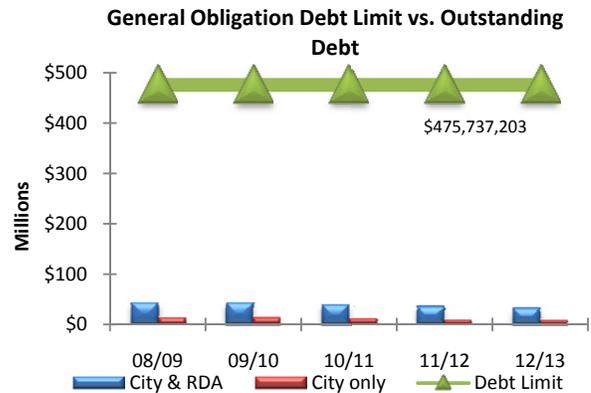




DEBT SCHEDULES

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 973% above total outstanding debt of \$44,330,152 and 3449% above the City debt excluding RDA. The Redevelopment Agency has a total debt limit of \$937,819,685, 2933% above the total outstanding Redevelopment Agency debt of \$30,925,000.

The City keeps an extremely low and manageable debt program. Debt levels are carefully planned to achieve project goals while maintaining appropriate operating balances. By comparison, the City has a debt limit of more than \$5,156 per capita, with actual debt levels of \$172 per capita when Redevelopment is excluded.



\$7,825,000 2008 Certificates of Participation (Civic Center Refunding)

The proceeds from the 2008 Certificates, together with other funds, will be used to (i) refund and defease the City of Westminster Variable Rate Demand Certificates of Participation, Series 1998A (1998 Civic Center Refunding Program) (ii) acquire a debt service reserve fund surety bond; and (iii) to pay certain costs

of issuing the Certificates, including a reimbursement to the City for amounts paid to terminate a swap agreement relating to the Prior Certificates.

\$5,035,000 Certificates of Participation, Series 2008 (Water System Refunding)

The proceeds from the 2008 Certificates will be used to (i) currently refund and defease the City's Variable Rate Demand Certificates of Participation, Series 1998B (1998 Water System Refunding program), (ii) currently refund and defease the City's obligations under the 2001 Installment Sale Agreement, (iii) acquire a debt service reserve fund surety bond; (iv) pay the costs of issuance relating to the execution and delivery of the Certificates, including a termination payment in connection with a swap relating to the 1998 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.

\$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

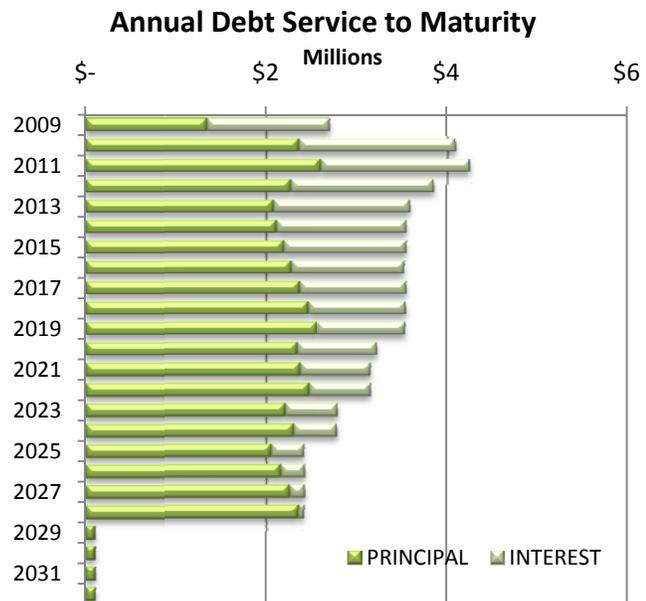
Proceeds of the Bonds, together with investment earnings thereon, and contributions from the Westminster Redevelopment Agency were used to finance the costs of the acquisition of streets, storm drains and traffic improvements.

\$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.

\$30,140,000 Westminster Redevelopment Agency Westminster Commercial Redevelopment Project No. 1 2008 Tax Allocation Refunding Bonds

The proceeds of the Bonds, along with funds on hand from the City, will be used to (i) currently refund the Agency's Westminster Commercial Redevelopment Project No. 1 1997 Tax Allocation Revenue Refunding Bonds (Variable Rate Demand), (ii) provide for a Reserve Fund Surety Bond, and (iii) pay the costs of issuing the Bonds, including an amount to reimburse the Agency for making a termination payment for a swap relating to the Prior Bonds.



DEBT SCHEDULE

FY 2008 – 2009

PROGRAM	ISSUE DATE	MATURITY DATE	PRINCIPAL ISSUED	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL	%	OUTSTANDING AT 6/30/09
2008/09 Debt Service								
2008 COP Civic Center Refunding*								
800MHz	06/01/08	06/01/22	\$1,197,087	\$123,151	\$44,488	\$167,639	6%	\$1,073,937
Civic Center Improvements	06/01/08	06/01/22	2,040,290	209,896	75,824	285,720	11%	1,830,394
Street Improvements	06/01/08	06/01/22	2,523,539	259,610	93,783	353,393	13%	2,263,929
Computer Upgrades	06/01/08	06/01/22	268,452	27,617	9,977	37,594	1%	240,835
Community Theater	06/01/08	06/01/22	1,795,632	184,726	66,732	251,458	9%	1,610,905
2008 COP Water System Refunding	06/01/08	06/01/24	5,035,000	425,000	181,878	606,878	22%	4,610,000
California Infrastructure and Economic Development Bank	01/28/02	08/01/33	2,000,000	48,459	61,850	110,309	4%	1,732,871
Orange County Water District Loan	08/01/00	02/01/20	889,355	41,412	21,164	62,576	2%	563,281
Assessment District	07/14/92	09/02/12	400,373	25,000	10,111	35,111	1%	130,000
Redevelopment Agency **								
2008 Tax Allocation Refunding	06/01/08	08/01/27	30,140,000	-	789,703	789,703	29%	30,140,000
Total Redevelopment Agency			30,140,000	-	789,703	789,703	29%	30,140,000
2008/09 Debt Service Total			\$46,289,728	\$1,344,871	\$1,355,510	\$2,700,380	100%	\$44,196,152
* Public Financing Authority								
2008/09 Debt Service Total			<u>\$12,860,000</u>	<u>\$1,230,000</u>	<u>\$472,681</u>	<u>\$1,702,681</u>		<u>\$11,630,000</u>
2009/10 Debt Service Total				\$2,358,026	\$1,732,475	\$4,090,501		\$41,838,127
2010/11 Debt Service Total				\$2,601,292	\$1,656,998	\$4,258,290		\$39,236,835
2011/12 Debt Service Total				\$2,269,672	\$1,576,503	\$3,846,175		\$36,967,163
2012/13 Debt Service Total				\$2,078,171	\$1,505,910	\$3,584,082		\$34,888,991
2013/14 Debt Service Total				\$2,111,794	\$1,435,861	\$3,547,655		\$32,777,198
Total Remaining				\$32,777,198	\$10,124,143	\$42,901,341		\$0

PROGRAM	REVENUE SOURCE	ESTIMATED REVENUE 2008/09	COVERAGE RATIO	COVERAGE REQUIREMENT	INTEREST RATE	MOODY'S/ S & P RATING
2008 COP Civic Center Refunding						3.00-4.48
800MHz	General Fund	\$209,548	1.25	1.25		AAA/AA-
Civic Center Improvements	Building Charges	\$394,446	1.38	1.25		AAA/AA-
Street Improvements	Measure M Turn Back	\$2,689,018	7.61	1.25		AAA/AA-
Computer Upgrades	Information Systems Charges	\$206,134	5.48	1.25		AAA/AA-
Community Theater	General Fund	\$314,323	1.25	1.25		AAA/AA-
2008 COP Water System Refunding	Net Operating Revenue	\$252,340	0.42	1.50	3.00-4.375	AAA/AA-
California Infrastructure & Economic Development Bank					3.26	
Orange County Water District Loan					3.50	
Assessment District	Total Assessments	\$40,500	1.15	1.00		Non-Rated
Redevelopment Agency						
2008 Tax Allocation Refunding Notes					3.00-5.00	Aaa/AAA
Total Redevelopment Agency	Tax Increment	\$15,392,884	19.49	1.25		

** 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.

DEBT SCHEDULE

FY 2009 – 2010

PROGRAM	ISSUE DATE	MATURITY DATE	PRINCIPAL ISSUED	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL	%	OUTSTANDING AT 6/30/10
2009/10 Debt Service								
2008 COP Civic Center Refunding*								
800MHz	06/01/08	06/01/22	\$1,197,087	\$127,740	\$39,474	\$167,215	4%	\$946,196
Civic Center Improvements	06/01/08	06/01/22	2,040,290	217,718	67,279	284,997	7%	1,612,676
Street Improvements	06/01/08	06/01/22	2,523,539	269,285	83,214	352,499	9%	1,994,644
Computer Upgrades	06/01/08	06/01/22	268,452	28,646	8,852	37,499	1%	212,188
Community Theater	06/01/08	06/01/22	1,795,632	191,611	59,211	250,822	6%	1,419,295
2008 COP Water System Refunding	06/01/08	06/01/24	5,035,000	440,000	170,144	610,144	15%	4,170,000
California Infrastructure and Economic Development Bank								
	01/28/02	08/01/33	2,000,000	50,165	60,114	110,279	3%	1,682,707
Orange County Water District Loan	08/01/00	02/01/20	889,355	42,861	19,715	62,576	2%	520,420
Assessment District	07/14/92	09/02/12	400,373	30,000	8,165	38,165	1%	100,000
Redevelopment Agency **								
2008 Tax Allocation Refunding	06/01/08	08/01/27	30,140,000	960,000	1,216,306	2,176,306	53%	29,180,000
Total Redevelopment Agency			30,140,000	960,000	1,216,306	2,176,306	53%	29,180,000
2009/10 Debt Service Total			\$46,289,728	\$2,358,026	\$1,732,475	\$4,090,501	100%	\$41,838,127
* Public Financing Authority								
2009/10 Debt Service Total			\$12,860,000	\$1,275,000	\$428,175	\$1,703,175		\$10,355,000
2010/11 Debt Service Total				\$2,601,292	\$1,656,998	\$4,258,290		\$39,236,835
2011/12 Debt Service Total				\$2,269,672	\$1,576,503	\$3,846,175		\$36,967,163
2012/13 Debt Service Total				\$2,078,171	\$1,505,910	\$3,584,082		\$34,888,991
2013/14 Debt Service Total				\$2,111,794	\$1,435,861	\$3,547,655		\$32,777,198
2014/15 Debt Service Total				\$2,190,543	\$1,357,308	\$3,547,850		\$30,586,655
Total Remaining				\$30,586,655	\$8,766,836	\$39,353,490		\$0

PROGRAM	REVENUE SOURCE	ESTIMATED REVENUE 2008/09	COVERAGE RATIO	COVERAGE REQUIREMENT	INTEREST RATE	MOODY'S/ S & P RATING
2008 COP Civic Center Refunding						
800MHz	General Fund	\$209,018	1.25	1.25	3.00-4.48	AAA/AA-
Civic Center Improvements	Building Charges	\$392,900	1.38	1.25		AAA/AA-
Street Improvements	Measure M Turn Back	\$1,324,931	3.76	1.25		AAA/AA-
Computer Upgrades	Information Systems Charges	\$204,832	5.46	1.25		AAA/AA-
Community Theater	General Fund	\$313,527	1.25	1.25		AAA/AA-
2008 COP Water System Refunding Net Operating Revenue						
		-\$361,538	-0.59	1.50	3.00-4.375	AAA/AA-
California Infrastructure & Economic Development Bank						
					3.26	
Orange County Water District Loan						
					3.50	
Assessment District	Total Assessments	\$40,500	1.06	1.00		Non-Rated
Redevelopment Agency						
2008 Tax Allocation Refunding Notes					3.00-5.00	Aaa/AAA
Total Redevelopment Agency	Tax Increment	\$15,950,191	7.33	1.25		

** 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 2008-09 and 2009-10:

- Any request over the prior year budget must be submitted as a supplemental request.
- All new personnel requests are supplemental.
- 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.

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.
- Procedures for delivery, receiving, and recording purchase items.
- Procedures for disposing of equipment.
- Procedures for amending purchasing rules.



RESOLUTIONS

RESOLUTION NO. 4157

A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF
THE CITY OF WESTMINSTER ADOPTING THE BUDGET
FOR THE 2008-10 FISCAL YEARS AND APPROPRIATING
FUNDS FOR FISCAL YEAR 2008-09 ONLY

WHEREAS, the City Manager has prepared and submitted to the Mayor and City Council a proposed budget for the 2008-10 fiscal years; and

WHEREAS, the Mayor and City Council has at public meetings reviewed and amended the budget as proposed for fiscal years 2008-10;

NOW, THEREFORE, BE IT RESOLVED, that the Mayor and City Council approves the 2008-10 fiscal years budget for the City of Westminster and appropriates funds for fiscal year 2008-09 only, as presented and amended at the City Council meeting of June 25, 2008;

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 2007-08 encumbrances, which require budget adjustments for the 2008-09 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 Mayor and 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 2007-08 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 \$957,338, 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 2008-09, unpaid amounts plus any new advances shall be accrued with interest charged at City's then current cost of funds, which shall initially be 4.18% for 2008-09.

2. 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, 2008 is \$872,888.

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

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

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

PASSED, APPROVED AND ADOPTED this 25th day of June, 2008, by the following vote:

AYES:	COUNCIL MEMBERS:	RICE, FRY, QUACH, MARSH, TA
NOES:	COUNCIL MEMBERS:	NONE
ABSENT:	COUNCIL MEMBERS:	NONE
ABSTAIN:	COUNCILMEMBERS:	NONE



MARGIE L. RICE, MAYOR

ATTEST:



MARIAN CONTRERAS, CITY CLERK

STATE OF CALIFORNIA)
COUNTY OF ORANGE) ss.
CITY OF WESTMINSTER)

I, MARIAN CONTRERAS, hereby certify that I am the duly appointed City Clerk of the City of Westminster, and that the foregoing resolution was duly adopted at a regular meeting of the City Council of the City of Westminster held on the 25th day of June, 2008.



Marian Contreras
City Clerk

RESOLUTION NO. 4156

A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF
THE CITY OF WESTMINSTER ESTABLISHING THE
ARTICLE XIII B APPROPRIATION LIMIT FOR THE 2008-09
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 2008-09 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 4.29 percent compared to an increase of 3.05 percent non-residential assessed valuation due to new construction within the city; and

WHEREAS, population within the city increased .63 percent compared to the population increase within the county of 1.02 percent;

NOW, THEREFORE, BE IT RESOLVED that the appropriation limit for fiscal year 2008-09 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 2007-08 Appropriation Limit	\$60,497,365
Fiscal Year 2008-09 Adjustment Factor	X 1.05353758
Fiscal Year 2008-09 Appropriation Limit	\$63,736,248
Proceeds of Taxes	\$37,677,656
Appropriation Limit in excess of Proceeds of Taxes	<u>\$26,058,591</u>

PASSED, APPROVED AND ADOPTED this 25th day of June, 2008 by the following vote:

AYES:	COUNCIL MEMBERS:	RICE, FRY, QUACH, MARSH, TA
NOES:	COUNCIL MEMBERS:	NONE
ABSENT:	COUNCIL MEMBERS:	NONE
ABSTAIN:	COUNCILMEMBERS:	NONE

Margie L. Rice
MARGIE L. RICE, MAYOR

ATTEST:

Marian Contreras
MARIAN CONTRERAS, CITY CLERK

STATE OF CALIFORNIA)
COUNTY OF ORANGE) ss.
CITY OF WESTMINSTER)

I, MARIAN CONTRERAS, do hereby certify that I am the duly appointed City Clerk of the City of Westminster, and that the foregoing resolution was duly adopted at a regular meeting of the City Council of the City of Westminster held on the 25th day of June, 2008.

Marian Contreras
Marian Contreras
City Clerk

RESOLUTION NO. 31

A RESOLUTION OF THE WESTMINSTER PUBLIC FINANCING AUTHORITY ADOPTING THE CITY OF WESTMINSTER BUDGET FOR THE 2008-10 FISCAL YEARS AND APPROPRIATING FUNDS FOR FISCAL YEAR 2008-09 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;

- \$7.825 million Series 2008 Certificates of Participation (Civic Center Refunding)
- \$5.035 million Series 2008 Certificates of Participation (Water System Refunding)

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 2008-10 proposed budget for the City of Westminster in the following amounts:

2008 Certificates of Participation (Civic Center Refunding)	\$1,095,804
2008 Certificates of Participation (Water System Refunding)	\$606,878

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 25th day of June, 2008, by the following vote:

AYES:	COUNCIL MEMBERS:	RICE, FRY, QUACH, MARSH, TA
NOES:	COUNCIL MEMBERS:	NONE
ABSENT:	COUNCIL MEMBERS:	NONE
ABSTAIN:	COUNCILMEMBERS:	NONE


MARGIE L. RICE, Chairman

ATTEST:


MARIAN CONTRERAS, SECRETARY

STATE OF CALIFORNIA)
COUNTY OF ORANGE) ss.
CITY OF WESTMINSTER)

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 25th day of June, 2008.


Marian Contreras, Secretary

RESOLUTION NO. 191

A RESOLUTION OF THE WESTMINSTER REDEVELOPMENT AGENCY ADOPTING THE BUDGET FOR THE 2008-10 FISCAL YEARS, AND APPROPRIATING FUNDS FOR FISCAL YEAR 2008-09 ONLY

WHEREAS, the Executive Director of the Westminster Redevelopment Agency has prepared and submitted to the Agency a proposed budget for the fiscal years 2008-10; and

HEREAS, the Agency Board has at public meetings reviewed and amended the proposed budget for the fiscal years 2008-10; 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 2008-10 budget, appropriates funds for fiscal year 2008-09 only and approves the capital improvement schedule for the Westminster Redevelopment Agency as presented and amended at the Agency meeting of June 25, 2008;

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;

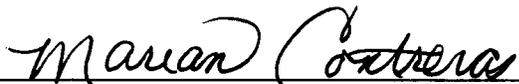
BE IT FURTHER RESOLVED, that the Agency has been the recipient of certain general fund project and administrative advances, which, including the accrued interest, totals approximately \$957,338 and is recorded as a debt of the Agency, and that the Agency expects to make the repayment of principal and interest on the accumulated advances to the extent funds are available after considering all contractually obligated debt service and pass through agreements, and that unpaid balances shall continue to accrue interest at the City's current cost of money.

PASSED, APPROVED AND ADOPTED this 25th day of June, 2008, by the following vote:

AYES:	COUNCIL MEMBERS:	RICE, FRY, QUACH, MARSH, TA
NOES:	COUNCIL MEMBERS:	NONE
ABSENT:	COUNCIL MEMBERS:	NONE
ABSTAIN:	COUNCILMEMBERS:	NONE

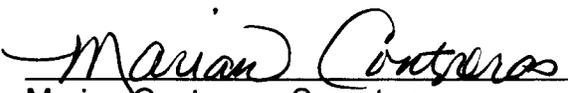

MARGIE L. RICE, CHAIRMAN

ATTEST:


MARIAN CONTRERAS, SECRETARY

STATE OF CALIFORNIA)
COUNTY OF ORANGE) ss.
CITY OF WESTMINSTER)

I, MARIAN CONTRERAS, hereby certify that I am the Secretary of the Westminster Redevelopment Agency and the foregoing resolution was duly adopted at a regular meeting thereof held on the 25th of June 2008.


Marian Contreras, Secretary





GLOSSARY

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

CD	Community Development - consisting of planning, zoning and inspection
CDBG	Community Development Block Grant - Federal housing and community development program.
Community Promotions Fund	Proceeds of the sale of the City's cable franchise are used to fund various cable television broadcast costs and community promotion activities.
Comprehensive Annual Financial Report (CAFR)	Financial report organized by fund, which provides a balance sheet that compares assets with liabilities and fund balance. The CAFR is also an operating statement that compares revenues with expenditures.
Contingency	An appropriation of funds to cover unforeseen events that occur during the fiscal year, such as federal mandates, shortfalls in revenue, and similar eventualities.
COP	Certificate of Participation
Council-Manager Form of Government	An organization structure in which the Mayor and the City Council appoint an independent city manager to be the Chief operating officer of a local government. In practice, a City Council sets policies and the city manager is responsible for implementing those policies effectively and efficiently.
CSMFO	California Society of Municipal Finance Officers
CTFP	Combined Transportation Financing Program
CY	Current fiscal year starting July 1 and ending June 30.
DARE	Drug Abuse Resistance Education Program - youth drug education program.
Debt Service	Represents debt principal payments, periodic interest payments and related service charges.
Department	A group of related activities aimed at accomplishing a major service or regulatory responsibility.
Depreciation	A reduction in the value of a fixed asset from wear and tear from use or disuse, obsolescence, accident or inadequacy.
Direct Cost	That portion of cost that is directly expended in providing a product or service.
EMT	Emergency Medical Technician
Encumbrance	Commitments related to unfilled contracts for purchase of goods and services.
Enterprise Fund	A fund type established to account for the total costs of selected governmental facilities and services that are operated similar to private enterprises.
ERAF	Educational Revenue Augmentation Fund - State created account shifting local property taxes to support State education.
ESL	English as a Second Language
Estimate	Represents the most recent estimate for current year revenue and expenditures. Estimates are based upon several months of actual expenditure and revenue history.
Expenditure	The actual spending of funds set aside by appropriation for identified goods and services.
FAU	Federal Aid Urban
Fee	A general term used for any charge levied by government for providing a service or performing an activity.
FEMA	Federal Emergency Management Agency (Disaster Planning) - Federal disaster planning and reimbursement agency.
Fiscal Year (FY)	The year beginning July 1 and ending June 30.

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

Interfund Transfer	A transfer of funds between departments/funds for specific purposes as approved by the appropriate authority.
Intergovernmental 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 future resources.
Municipal Lighting Fund	Property taxes collected by the County and paid to the City for the operating and maintaining of the city wide Municipal Lighting District.
NGV	Natural Gas Vehicle
OCFA	Orange County Fire Authority
Offsite Drainage District Fund	Revenue received from developers and expenditures to provide storm drain systems within each district.
Operating Expenditures	The amount used during a particular period directly in support of day-to-day operations such as wages, maintenance, office supplies, etc.

Ordinance	A formal legislative enactment by the governing board (City Council) of a municipality. If it is not in conflict with any higher form of law, an Ordinance has the full force and effect of law within the boundaries of the municipality to which it applies.
OSHA	Occupational Safety and Health Association
OTS	Office of Traffic Safety
Overhead	The costs associated with providing and maintaining a manufacturing or working environment. For example: renting the building, heating and lighting the work area, supervision costs and maintenance of the facilities. Includes indirect labor and indirect material.
Overhead Charge	A charge made to defray the direct and indirect overhead costs associated with an employee performing duties or providing services to the fund or account charged.
Park Dedication Fund	Acquisition and improvement of City parks.
PCTA	Public Cable Television Authority
PERS	Public Employees Retirement System
PIO	Public Information Officer
PO	Police Officer or purchase order
POST	Police Officers Standard Training
Project Contingency	Uncommitted portion of overall project budget reserved for unanticipated contingencies.
Projection	An approximation of future events. Usually a projection is made by extrapolating known information into the future period, considering events that could affect the outcome.
Program	An activity aimed at accomplishing a specific service within a department.
PSA	Public Service Announcements
PTA	Parent-Teacher Association
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 Tacti
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.
Worker's Compensation	Usually, a state or privately managed insurance fund in the United States that reimburses employees for injuries suffered on the job.
Working Capital	Working capital (also known as net working capital) represents the amount of day-by-day operating liquidity available to a business. Along with fixed assets such as plant and equipment, working capital is considered a part of operating capital. It is calculated as current assets minus current liabilities.
WRA	Westminster Redevelopment Agency
WSD	Westminster School DistrictVLFMotor Vehicle License Fee



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Special Revenue Funds	35,36,48,49,93-95,110-116,127,128,141-145

Street Improvements Grant	35,36,39,41,48,53,95,110,111,132,142,144
Statistics	24-28
Street Maintenance	106,132,202,204,205
Street Tree Maintenance	107,132,202,204,205
Supplemental Law Enforcement (SLESF)	35,36,39,41,49,63,95,110,115,131,134,135,141
Supplemental Requests	223
System Maintenance	122,133,203-205

T

Total Sources & Uses	35,36
Traffic Commission	130,160-162
Traffic Impact Fee	35,36,39,48,54,95,110,112,132,134,135,141,142,144,202,204-205
Transfers	39-42
Trips and Tours	108,132

U

Understanding the Budget	30,31
Utility Mall Operation	131,182,183
Utility Production and Supply	122,132,203-205

W

Waste Management	
Water Billing and Collection	122,131,182,183
Water Utility Enterprise	35,36,40,42,78,79,93,94,96,121,122,151,152
Water Production/Supply	122,132
Water Utility Administration	122,132,203-205
Worker's Compensation Benefits	125,130,176-178
WRA Capital Projects	35,36,40,41,72,75,95,130,134,135
WRA Debt Service	35,36,40,41,72,74,95,118,119,130,134,135,164-166
WRA Operating Fund Admin	35,36,39-41,72,73,95,118,119,130,134,135,164-166
WRA Reserve	35,36,40,42,72,77,95,118,120

Y

Youth Sports	108,132,196,198
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City of Progress Built on Pride