

City of Westminster Elected Officials



Margie L. Rice
Mayor



Frank G. Fry
Mayor Pro Tem



Tyler Diep
Council Member



Andy Quach
Council Member



Tri Ta
Council Member

Donald D. Lamm City Manager

Community Development Director.....	Doug McIsaac
City Clerk.....	Robin Roberts
Finance Director/City Treasurer.....	Paul Espinoza
Police Chief.....	Mitch Waller
Community Services Director.....	Greg Johnson
City Attorney.....	Richard D. Jones
Director of Personnel & Risk Management.....	Eddie Manfro
Public Works Director/City Engineer.....	Marwan Youssef



TABLE OF CONTENTS	i
TRANSMITTAL	
City Manager's Message	1
Executive Summary	6
GENERAL INFORMATION	
Mission Statement	15
Regional Location Map	16
City Organizational Chart	17
City Information/Statistics	18
Budget Calendar	23
Understanding the Budget	24
Gann Appropriations Limit	26
Distinguished Budget Presentation Award	27
SUMMARIES	
Total Sources & Uses 2010-2011	29
Overall Financial Summary 2010-2011	30
Operating Transfers 2010-2011	31
FUND SCHEDULES	
Fund Structure	33
General Fund - Fund Descriptions	34
General Fund – 100	35
Community Services Special Programs Fund – 265	36
Community Development Fund – 285	37
Special Revenue Funds - Fund Description	38
Park Dedication Fund – 200	41
Gas Tax Fund – 210	42
Measure M Fund – 211	43
Street Improvements Grant Fund – 214	44
Traffic Impact Fee Fund – 216	45
Municipal Lighting District Fund – 220	46
Community Promotion Fund – 230	47
Housing/Community Development (CDBG) Fund – 240	48
HCD HOME Housing Fund – 242	49
Police Seizure Fund – 250	50
Special Police Services Fund – 251	51
Orange County Human Trafficking Fund – 252	52
Special Police Services Fund – 253	53
Special Police Services Fund – 254	54
Special Police Services Fund – 258	55
Local Narcotics Seized Property Fund – 260	56
Supplemental Law Enforcement Service Fund – 261	57
Drainage District Fund – 270	58
Community Services Grant Fund – 275	59
AQMD Fund – 280	60
Senior Transportation Fund – 290	61
Project SHUE Fund - 295	62
Capital Projects Funds - Fund Description	63
Capital Projects Fund – 400	64
Reserve Fund - 800	65
Redevelopment Funds - Fund Description	66
WRA Operating Fund Administration – 500	67
WRA Debt Service Fund – 510	68
WRA Capital Projects Fund – 520	69
Low/Moderate Income Housing Fund – 530	70

WRA Reserve Fund – 540 71
 Enterprise Funds - Fund Description 72
 Water Utility Fund – 600 73
 Agency Funds - Fund Description 74
 92-1 Assessment District Fund – 920 75
 Internal Service Funds - Fund Description 76
 Equipment Replacement Fund – 700 77
 General Benefits Fund – 740 78
 Liability Administration Fund – 750 79
 Information Systems & Equipment Fund – 760 80
 Government Buildings Fund - 770 81

REVENUES

Major Revenue Sources 83
 Revenue Summary by Fund Type Chart 88
 Revenue Summary by Fund 89
 Revenue Summary by Type 91
 General Funds Revenue Summary Chart 94
 General Funds Revenue Summary by Type 95
 General Funds Revenue Summary by Program 98
 Special Revenue Funds Revenue Summary Chart 104
 Special Revenue Funds Revenue Summary 105
 Capital Projects Fund Revenue Summary 111
 Redevelopment Funds Revenue Summary Chart 112
 Redevelopment Funds Revenue Summary 113
 Enterprise Funds Revenue Summary Chart 115
 Enterprise Funds Revenue Summary 116
 Agency Funds Revenue Summary 117
 Internal Service Fund Revenue Summary Chart 118
 Internal Service Fund Revenue Summary 119

EXPENDITURES

Expenditure Summary by Fund Type Chart 121
 Expenditure Summary by Fund 122
 Expenditure Summary by Department 124
 Expenditure Summary by Type 127
 General Funds Expenditures Summary Chart 128
 General Funds Expenditures Summary 129
 Special Revenue Funds Expense Summary Chart 131
 Special Revenue Funds Expense Summary 132
 Capital Projects Fund Expense Summary 135
 Redevelopment Funds Expense Summary Chart 136
 Redevelopment Funds Revenue Summary 137
 Enterprise Funds Expense Summary 138
 Agency Fund Expense Summary 139
 Internal Service Funds Expense Summary Chart 140
 Internal Service Fund Expense Summary 141

CITY COUNCIL

City Council Department Summary 143

CITY MANAGER

City Manager Department Summary 147

CITY CLERK

City Clerk Department Summary 151

	CITY ATTORNEY	
City Attorney Department Summary.....		155
	HUMAN RESOURCES AND RISK MANAGEMENT	
Human Resources and Risk Management Department Summary.....		159
	FINANCE DEPARTMENT	
Finance Department Summary.....		165
	POLICE DEPARTMENT	
Police Department Summary.....		169
	FIRE DEPARTMENT	
Fire Department Summary.....		175
	COMMUNITY SERVICES	
Community Services Department Summary.....		179
	PUBLIC WORKS	
Public Works Department Summary.....		185
	COMMUNITY DEVELOPMENT	
Community Development Department Summary.....		191
	CAPITAL IMPROVEMENTS	
Capital Improvement Projects.....		197
Capital Improvement Projects 2010-2011.....		198
Capital Improvement Projects & Multi-year Programs by Project Category.....		199
Capital Improvement Projects & Multi-year Programs by Key Funding Source.....		206
Capital Improvement Project Information Sheet.....		214
	SUPPLEMENTAL INFORMATION	
Supplemental Requests 2010-2011.....		233
Overhead Charge Calculation 2010-2011.....		235
Interfund Charge Calculation 2010-2011.....		236
Position Summary.....		239
Position Detail.....		240
Debt Summary.....		245
Debt Schedule.....		247
Policies and Procedures.....		249
Resolution No. 4308 - 2010-2011 Budget.....		255
Resolution No. 4309 - Appropriations Limit.....		258
Resolution No. 37 - Financing Authority 2010-2011 Budget.....		260
Resolution No. 210 - RDA 2010-2011 Budget.....		262
Glossary.....		265
Index.....		271





City of Westminster

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

MARGIE L. RICE
MAYOR

FRANK G. FRY
MAYOR PRO TEM

TYLER DIEP
COUNCIL MEMBER

ANDY QUACH
COUNCIL MEMBER

TRI TA
COUNCIL MEMBER

DONALD D. LAMM
CITY MANAGER

June 9, 2010

TO: Honorable Mayor and Members of the City Council
SUBJECT: Annual Budget – Fiscal Year 2010–2011

I am pleased to present our 2010–2011 Annual Budget to the Mayor and City Council.

This 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 Legislature is expected to continue to consider local government revenue cuts as the State Budget is debated for the fiscal year 2010-11. We cannot predict what cuts, if any, will be adopted by the State. As such, there may be a need to revisit this budget after the State budget is adopted.

The City’s overall anticipated revenues (including operating transfers in) for all funds for the fiscal year 2010-11 amounts to \$148,214,651. Of this amount, anticipated General Fund Revenues (including overhead charges and transfers in) amounts to \$41,275,409 and comprise 28% 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 \$138,712,964. The General Fund operating budget (including total transfers out) amounts to \$42,702,668 and resulting in a budget deficit of \$1,427,259. The General Fund operating budget makes up 31% of the City’s overall operating budget for the fiscal year 2010-11.

As stated, the General Fund operating revenues are expected to total \$41,275,409 and operating expenditures are expected to total \$42,702,668 resulting in a structural deficit of \$1,427,259 for fiscal year 2010-11 and will result in a reduction in the General Fund Balance in the amount of \$1,427,259. The City’s General Fund Budget is unbalanced as submitted without the raising taxes, cutting programs or personnel.

The City’s General Fund revenue estimates compared to the fiscal year 2009-10 revised revenue estimates, the fiscal year 2010-11 General Fund Revenues (including overhead charges) are projected to show a decline of \$1,273,994 (or 3.07%). Several factors have contributed to this decline. Sales taxes are projected to reflect a decrease from the prior

revised budget in the amount of \$91,930 (or 0.71%). This slight decrease is based on estimates prepared by the City's sales tax consultant, HdL Coren & Cone. Property tax revenues are also trending down when compared to fiscal years 2009-10 revised budget estimates. Property tax revenues are reflecting a decrease from the prior year revised budget by \$380,846 (or 3.76%). This decline 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 Utility User's Taxes of \$550,000 (or 9.73%). This is based on the decline of utility usage such as water, gas, electricity and communications services. Charges for services are expected to increase from fiscal year 2009-10 in the amount of \$502,297 (or 24.13%) based on a direct allocation of staffing charges to projects. Another area of decline in General Fund Revenues is in the category of Use of Property and Money. This decline amounts to \$589,000 when compared to the prior year's revised budget (or 26.97%) The decline in this General Fund Revenue category is directly related to interest and rental income. Interest earnings are trending down due to continued declines in the City's investment returns in LAIF (Local Area Investment Funds) and are also based on reduced principal funds levels.

The General Fund operating budget for the fiscal year 2010-11 has decreased by \$1,943,509 (or 4%). A number of factors have contributed to this decrease. The most significant decrease to the General Fund's operating costs is in the area of Public Safety. As with the 2009-10 budget, the Public Safety costs continue to represent the largest portion of the General Fund budget (82%). The Police budget has decreased from the prior year revised budget by \$1,691,115 (or 6%). The lion's share of this decrease is based on a departmental reorganization and includes reductions in overtime and existing vacant positions. As with last year, the Orange County Fire Authority (OCFA) contract cost increase is again within the 4.5% threshold.

The General Government budget has also shown a decrease of \$172,863 (or 8%) when compared to the prior year revised budget. This decrease is due to budget cuts made by the City Manager's Department, Finance Department and Human Resources in the areas of operations and maintenance and staff positions vacated by the Golden Handshake program instituted at the end of the prior fiscal year.

The Community Services and Public Works budgets are also reflecting expenditure decreases from the prior Council approved budget. Overall, the Community Services budget decreased by \$102,590 (or 5%) and the Public Works Budget has decreased by \$377,881 (or 9%). These declines reflect reductions in operations and maintenance and salary savings from existing vacant positions

The fiscal year 2010-11 the budget does not include the use 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 \$12.9 million. This projection is based upon retail sales decreasing slightly from the prior fiscal year. The budgeted decrease of \$91,930 has taken into consideration the decline in sales taxes due to the declines in autos and transportations (closure of Sunset Ford on April 30, 2010) and marginal sales tax declines in general consumer goods.
- Total Property tax revenues are expected to total \$9.7 million, this projection is based upon declines in property values from the prior fiscal year. The budgeted decrease in property tax values amount to \$380,846 from the prior fiscal year.
- Fiscal year 2010-11 Infrastructure Revitalization Project revenues will be budgeted as part of the mid-year budget review in early 2011, as has been the practice as in past years.
- The Capital Improvements Program will be funded in 2010-11 as follows:

Park Dedication Fund		85,000
Street Projects:		
Gas Tax Fund	2,492,355	
Street Improvements Grants	250,000	
Redevelopment (IRP)*	<u>4,032,939</u>	
Total		6,775,294
Municipal Lighting Fund		140,000
CDBG Fund		438,745
Water Utility Fund		828,000
Equipment Replacement Fund		25,000
Redevelopment Projects (IRP-Non Street)*		1,631,507
Low Moderate Housing		1,000,000

*Approved by the City Council at Mid-year budget review 2009-10.

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 \$4.03 million for residential street and right-of-way repairs, \$700,000 for water system improvements, \$627,007 for park improvements, \$84,000 for city building improvements and \$220,500 for drainage improvements.

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.

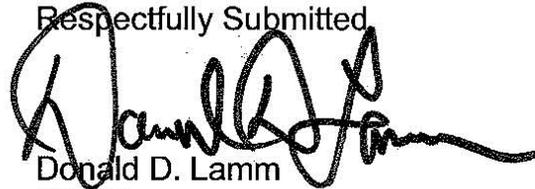
On February 24, 2007 the Mayor and City Council developed a list of Priority Goals for the City. These goals provide the direction and priorities for staff to follow. These Priority Goals are as follows:

- 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. 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,

A handwritten signature in black ink, appearing to read "Donald D. Lamm". The signature is fluid and cursive, with a long horizontal stroke at the end.

Donald D. Lamm
City Manager

After several years of stable financial growth and prosperity, the City of Westminster is experiencing a third consecutive year of impacts from the economic recession. Although Westminster has fared the recession relatively well in comparison to our neighboring cities and the Orange County region, by no means have we been immune from this economic crisis. A decline in our major revenues sources coupled with a continued increase in expenses has led to a projected recurring General Fund deficit of \$6.5 million for FY 2010-11. To help mitigate this staff has endeavored to reduce the General Fund deficit. Through staff’s continued efforts and creative budgeting, the City’s General Fund’s deficit was reduced from \$6.5 million to \$1.4 million. Furthermore, staff established parameters for the FY 2010-11 Budget which would address this deficit and facilitate the development of a balanced budget for the upcoming year. During the last several months, staff has worked diligently to produce a budget which reduces the budget gap while creating as minimal an impact as possible to save City services and reserves.

Taxes are the largest revenue source in the City. As indicated in the table below, total taxes, including the Redevelopment Agency, for Fiscal Year (FY) 2010-11 are projected up 20.05% over last year. While this large increase may seem to indicate that tax revenues for the City overall are rebounding, in truth tax revenues are actually trending down. The large spike in tax revenues comes from the Agency’s drastic increase in property tax increment (increased from prior year by 35%). This large increase is due to the \$12.1 million Supplemental Educational Revenue Augmentation Fund (SERAF) payment to the State of California in FY 2009-10. The payment to the State is categorized as a revenue offset, and as such, resulted in a lower reported property tax revenue for the FY 2009-10. To drive this point home, when the SERAF payment taken out of the comparison, overall tax revenues for the City shows a decline of 1.24% from FY 2009-10,

The Westminster Redevelopment Agency is receiving its tenth year of tax increment revenue from the Infrastructure Revitalization Plan (IRP). Based on estimates provided by the County of Orange Auditor Controller and the City’s property tax consultant, HdL Coren & Cone, it is anticipated that the City’s/Agency’s overall property tax revenue will increase slightly from the prior year revised budget.

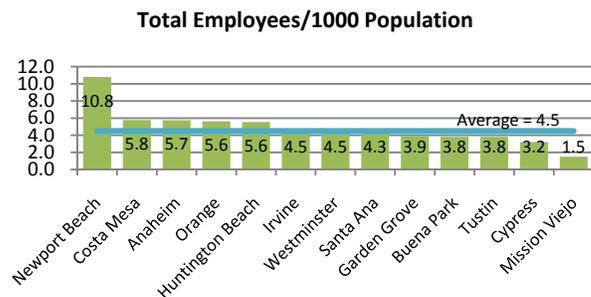
Sales taxes continues to experience low to moderate economic growth in most areas. FY 2010-11 sales tax revenues are projected to decrease slightly, by \$131,930 (or -1.02%), when compared to the FY 2009-10 revised budget. This projection was based on expected economic trends and declines in both general 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 FY 2010-11 but start to recover in the second half of 2010 and into early 2011. The City will receive the results of the fourth quarter sales tax in mid March 2011.

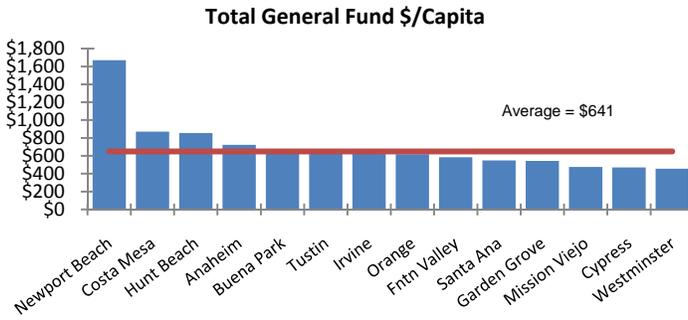
	<u>2009-10</u>	<u>2010-11</u>	<u>% Change</u>
Property Tax	\$34,448,896	\$46,564,849	35.17%
Sales Tax	12,966,930	12,835,000	-1.02%
Other Taxes	<u>8,921,000</u>	<u>8,234,000</u>	-7.70%
Total Taxes	<u>\$56,336,826</u>	<u>\$67,633,849</u>	<u>20.05%</u>

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

City Positions

On a benchmark basis, Westminster’s FY 2010-11 ratio of 4.5 employees per thousand population ranks the same as the County average of 4.5 per thousand population.





City Costs

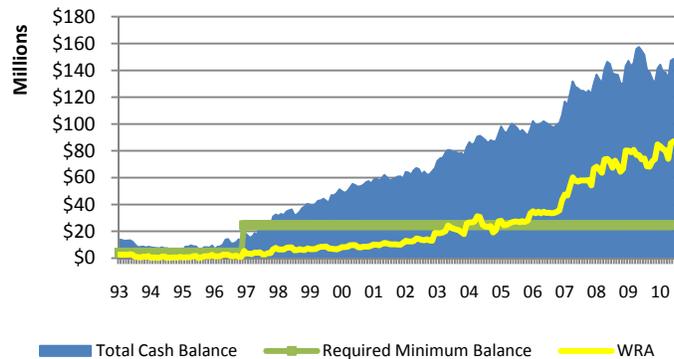
Westminister ranks among the lowest in general fund costs per capita. The FY 2010-11 Budget equates to a per capita cost of \$456.

Westminister's per capita cost of \$456 is 29.8% below the \$650 average of the fourteen Orange County cities surveyed. In fact, all of the cities surveyed have per capita costs in excess of Westminister; yet, the City provides full operating and safety services at service levels very comparable to the rest of the County.

Liquidity Levels

The City/Agency's ending portfolio balance decreased for the first time in fifteen years (first decrease since 1993/94). The City's June 30, 2010, portfolio decreased 3.9% from the June 30, 2009, ending balance, from \$154.5 million to \$148.5 million, respectively. The value of the portfolio decrease is a combination of cash outflows due to the construction of the City's new Police Headquarters, payment of \$12.1 million dollars in the Agency's SERAF payment in May of 2010 and a reduction in City revenues.

City and RDA Investment Portfolio Balances



The General Fund operating reserve is projected to decrease from \$23.4 million to \$20.2 million for FY 2010-11. This decline is due the elimination of the 5% Emergency Reserve and the use of General Fund Reserves to help offset the budget deficit for FY 2010-11.

2010-11 Budget Overview

Although the overall City budget is down \$107,628,862 or 48.3% in FY 2010-11, the budget continues to maintain existing service levels. The dramatic decrease in expenditure levels in FY 2010-11 is due in large part to the significant drop in Capital Improvement Projects (CIP). In FY 2008-09 construction began on the City's new police facility. In FY 2009-10 the majority of the project was undertaken and as such, the City's Capital Improvement Budget was increased dramatically for this. If you exclude this and the timing of the capital improvements projects budget, the budget is up \$1,705,862. Redevelopment projects from Amendment 5 – Infrastructure Revitalization Plan (IRP) are allocated at Mid-year.

	<u>2009-10*</u>	<u>2010-11*</u>	<u>% Change</u>
General Funds	\$48,401,299	\$46,005,257	-5.0%
Redevelopment	22,218,091	21,871,371	-1.6%
Special Revenue	8,485,325	7,902,891	-6.9%
Water Utility	12,988,556	13,459,353	3.6%
Agency	40,195	37,565	-6.5%
Internal Service	22,460,358	20,893,734	-7.0%
Capital Projects	<u>108,464,309</u>	<u>5,259,100</u>	<u>-80.1%</u>
Total	<u>\$223,058,133</u>	<u>\$115,429,271</u>	<u>-48.3%</u>

* Capital projects include both City and Redevelopment projects. The actual FY 2009-10 CIP budget was \$108,464,309 which included prior year budgets. \$4,259,100 is the FY 2010-11 amount allocated projects as part of the adopted budget.

Overall salary and benefit budgets have decreased by approximately 6.7% in FY 2010-11 in all funds due mostly to golden handshakes that were offered in early FY 2009-10. The budget also includes increased costs for employee contracts and increased PERS retirement costs. Additionally, revenue projections have been adjusted to reflect a decrease in interest earnings. The majority of idle cash for the City of Westminster is invested in the Local Agency Investment Fund (LAIF). As noted earlier, in May 2010 the City/Agency was required to pay \$12.1 million to the State of California as part of its SERAF take. Because of this payment both the City's and Agency's investment portfolio has been significantly reduced. Over the next fiscal year, it is expected that overall interest earnings from these reduced principal balances is expected to decrease. The 80% decrease in capital projects is a result of one-time appropriations for capital projects such as the Police Facility, Construction of the City/Chamber of Commerce Building, property acquisition, housing assistance, Bolsa Chica medians, and Goldenwest Street improvements in FY 2009-10. The 7.0% decline in internal services funds is due to reduced levels in the City labor force. In early FY 2009-10 the City offered golden handshakes to its senior employees. Most of these positions have remained vacant to help with the City's budget woes. As most of these employees are funded through various departments, the internal services charges have likewise been reduced.

Major Issues

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

- **Staffing Changes**
To help mitigate the General Fund deficit, the FY 2010-11 Budget does not include cost of living increases for employees and does not include funding for vacant positions with the exception of two Maintenance Worker II positions in the Water Fund 600. As a result of the golden handshake offered to employees, positions vacated in early FY 2009-10 and future vacated positions in FY 2010-11 through another golden handshake, the City will be challenged with providing existing services with fewer and fewer employees.
- **GASB 45 Unfunded OPEB Liability**
As of June 30, 2008, the most recent actuarial valuation date, the City's Other Post Employment Benefits (OPEB) was zero percent funded and the actuarial accrued liability for benefits amounted to \$65.7 million. The City is currently funding this liability on a pay-as-you basis. If unchecked, the City's unfunded OPEB will continue to grow to the point where significant operating budget reductions will need to be made to continue to fund on a pay-as-you-go basis.
- **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 continuance of the 1% budget contingency in the following funds:
 - a. Municipal Lighting Fund
 - b. Redevelopment Fund
 - c. Motor Pool/Equipment Replacement Fund
 - d. Information Systems Fund
 - e. Building Maintenance Fund
 2. A continuance of the 1% budget contingency in the following funds:
 - a. Municipal Lighting Fund
 - b. Redevelopment Fund
 - c. Motor Pool/Equipment Replacement Fund
 - d. Information Systems Fund
 - e. Building Maintenance Fund
 3. Reorganization of the Police Department from a traditional preventive patrol methodology to a geographic area command methodology. To comply with the City Manager's policy to not fill existing

vacant positions, this geographic area command will enable the Police Department to continue to provide improved patrol with existing staffing levels. It is anticipated that this new methodology will save the City roughly \$1.06 million annually by keeping existing vacancies vacant.

4. Change in the City's computer replacement policy from a periodic replacement schedule to replacing computers when they either fail or the cost of maintaining the systems becomes too costly. It is estimated that on an annual basis the savings from this would amount to \$65,000.
5. Change in the City's vehicle and equipment policy from a periodic replacement schedule to replacing the equipment or vehicle when the asset fails or becomes too costly to maintain. The only exception to this policy change is in safety vehicle which will continue to be replaced periodically. The estimated cost savings would amount to approximately \$302,000 annually.

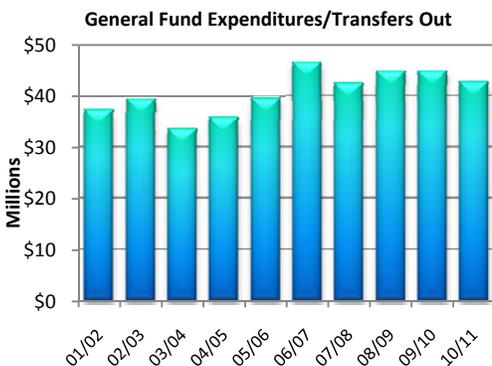
General Fund

Everything not specifically covered by a dedicated fee or restricted revenue source is funded through the General Fund. The FY 2010-11 Budget does not maintain a balanced revenue and expense picture and is expecting a decline of its General Fund Balance. This reduction is the result of general revenue declines. Because of these declining revenues, the General Fund Balance will show a reduction in the amount of \$1.4 million in FY 2010-11.

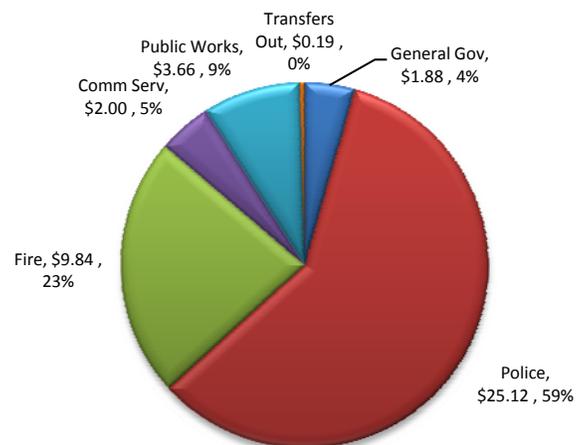
The FY 2010-11 Budget includes all existing programs, all services and staffing levels included in the prior fiscal year, however the FY 2010-11 Budget does not include continuation of the 1% operating budget contingency or the 5% emergency contingency protection. These contingencies were first excluded in FY 2009-10 and continue to be excluded in the FY 2010-11 Budget.

	<u>2009-10</u>	<u>2010-11</u>	<u>% Change</u>
Revenue/Transfers In	\$45,244,620	\$41,275,409	-8.8%
Expenses/Transfers Out	<u>44,743,828</u>	<u>42,702,668</u>	-4.6%
Ending Fund Balance/(Deficit)	<u>\$500,792</u>	<u>-\$1,427,259</u>	

As in the past, the largest component of the General Fund is Public Safety. Public Safety costs comprise 82% of all General Fund expenditures. After Public Works at 9%, the remaining 9% is made up of Community Services, Finance, and City Administration. In fact, only 4% of the General Fund budget goes toward funding general administration of the City.



The adopted General Fund expense budget decreased 4.6% from the FY 2009-10 revised budget. The overall budget decreased 48.3% in FY 2010-11. The police budget is down 6.3% for FY 2010-11. This decline is due in large part to the City's commitment to keep vacant positions unfunded and the retirement of police employees through the golden handshake administered early in FY 2009-10.



General Fund revenue is budgeted at a decrease of 8.8% from the FY 2009-10 revised budget. Highlights include:

- A 27% decline in use of property and money income due to a decline in investment returns from the City's

portfolio, declines in rental revenues for the City’s bus stop shelter advertising rentals and lease income from the Rose Center Theatre.

- A slight decrease in sales tax revenue from the FY 2009-10 revised budgeted amount is expected. This projection reflects a decline in auto sales, declines in building/construction materials and general consumer goods. As with prior years, 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 34% of total General Fund revenues.
- Utility Users Tax revenues accounts for 13% of total General Fund revenues and are projected at \$5.1 million, based upon the existing 4% rate and current fiscal year revenues. The Utility Users Tax is showing a decline from the prior year revised budget as ‘bundling’ continues to decrease costs of cell phones, internet cable and satellite communication services for both residential and business users.
- General Fund property tax revenues will total about \$9.7 million which accounts for 24% of total General Fund Revenues and reflects a modest decline from the FY 2009-10 revised budget. This increase is due to the continued declines in property values in the City.

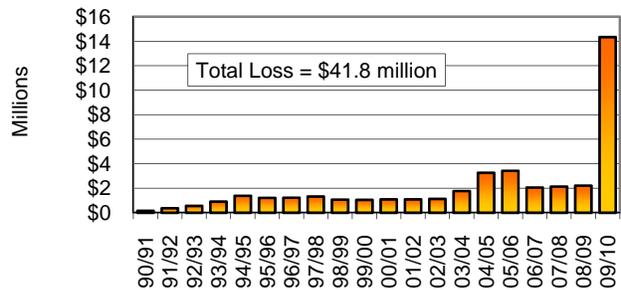
There are some general concerns that, while they may not impact the FY 2010-11 Budget certainly may create funding issues as the City looks to the future. These issues include:

- State Revenue Shifts

The 2010-11 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 in spite of the passage of Proposition 1A, the City/Agency paid \$12.1 million for the Supplemental Education Revenue Augmentation Fund shift. Additionally, the Legislature is expected to continue considering local government revenue cuts as the State Budget is debated for FY 2010-11.

As of August 2010 the State has yet to adopt a balanced budget and is faced with a \$19 billion deficit. Given the State’s budget uncertainty we cannot predict what cuts, if any, will be adopted at the State level and the impacts of such cuts on the City of Westminster. As such, there may be a need to revisit this budget after the State budget is adopted in the fall.

Total City Revenue Taken by the State



- Sales Tax Revenue

With approximately \$12.9 million budgeted for FY 2010-11, sales tax revenue will be over 34% of the entire general fund revenue base. Continued 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	\$5.10 million
Transient Occupancy Tax	0.44 million
Business License Tax	<u>1.20 million</u>
	<u>\$6.79 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 FY 2010-11 budget when compared to prior year revised budget. The decline is based on an outstanding project matching reimbursement budgeted in FY 2009-10 from the completion of prior years projects and as such, has inflated the FY 2009-10 budgeted intergovernmental revenues. Matching revenues are budgeted when the corresponding capital projects are budgeted but are received upon completion of the project. Based on prior years, however the FY 2010-11 revenues are fairly consistent.

Measure M Fund 211

Measure M revenues for FY 2010-11 are trending down from the FY 2009-10 budget. Measure M revenue is derived from the half-cent sales tax. In FY 2009-10 the City experienced a significant drop in sales tax revenues and as such, Measure M funds declined.

Street Improvements Grant Fund 214

The FY 2010-11 Street Improvements Fund budget also reflects a decline in revenue when compared to the FY 2009-10 revised budget. This decline is based on receiving outstanding project matching reimbursements in FY 2009-10 and receiving additional grant funding. Matching revenues are budgeted when the corresponding capital projects are budgeted but are received upon completion of the project. This fund is used to account for matching revenues and does not have a consistent revenue source so revenues will always fluctuate.

Traffic Impact Fee Fund 216

As with the City's other street grants, the Traffic Impact Fee Fund revenues are projected to show declines when compared to the FY 2009-10 revised budget. These declines are based on receiving outstanding project matching reimbursements from prior years and as such, have inflated the FY 2009-10 budgeted intergovernmental revenues. Based on the FY 2009-10 estimated actual, however the FY 2010-11 revenues are fairly consistent.

Community Promotion Fund 230

The revenue received from the Public Cable Television Authority (PCTA) Franchise is projected to increase from the prior year budget due to the allocation of 1% PEG Access Fees to cover cost of equipment replacement and production.

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.

Water Utility Fund 600

The Water Utility Fund revenues reflect an increase when compared with prior year's revised budget estimates. This increase is directly related to the increased water rates as the City is faced with increased costs of purchased water from both the Metropolitan Water District and the Orange County Water District.

Remaining special revenue programs do not vary significantly from FY 2009-10.

Capital Improvements

The City will dedicate over \$5 million to capital improvements for FY 2010-11.

	<u>2010-11</u>
Streets	
Gas Tax	\$2,492,355
Street Grants	250,000
Redevelopment*	0
CDBG	<u>373,054</u>
Street Total	\$3,115,409
Water System	828,000
Low/Moderate Income Housing	1,000,000
Municipal Lighting projects	140,000
Park Projects	85,000
CDBG	65,691
Equipment Replacement	<u>25,000</u>
Total	<u>\$5,259,100</u>

* 2010-11 IRP funds approved by the City Council at the FY 2010-11 Mid-year Budget Review

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. In March 2010 the City Council approved the allocation of the 2010-11 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 FY 2009-10 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>2009-10*</u>	<u>2010-11*</u>	<u>% Change</u>
Revenue	11,647,980	15,475,075	32.9%
Transfers	<u>65,000</u>	<u>65,000</u>	0.0%
Total	<u>11,712,980</u>	<u>15,540,075</u>	32.7%
Expense			
Operating	12,988,556	13,459,353	3.6%
Transfers	60,000	60,000	0.0%
Capital Projects	<u>613,102</u>	<u>828,000</u>	35.1%
Total	<u>13,661,658</u>	<u>14,347,353</u>	5.0%

In September 2009 the City Council approved a two year 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 water rate increases went into effect on September 17, 2009 and July 1, 2010 respectively.

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:

- On March 12, 2009 the Agency issued the Westminster Commercial Redevelopment Project No. 1 2009 Subordinate Tax Allocations Bonds for the construction of the new headquarters for the Westminster Police Department. The bonds were issued in the amount of \$73,055,000.
- Allocation of the receipts from the Infrastructure Revitalization Redevelopment Plan.
- A fully funded debt service contingency.

As part of the States FY 2009-10 budget legislators and the Governor approved budget trailer bill AB 26 4X which among other things, authorized a raid of \$1.7 billion for FY 2009-10 and another \$350 million take of redevelopment funds in fiscal year 2010-11. As a result of the approval of this trailer bill, the Westminster Redevelopment Agency issued payment to the County of Orange Auditor Controller’s Department in the amount of \$12.1 million on May 10, 2010 for the Agency’s share of the Supplemental Education Revenue Augmentation Fund payment (SERAF). Also signed into law was follow up trailer bill SB68 and AB26 which allows agencies with existing balances of Low-and-Moderate Income Housing Funds to “suspend” it’s required 20% allocation to its Low-and-Moderate-Income Housing Fund and loan funds to the Agency for the payment of the SERAF. AB 26 contains a provision that requires loans made from the Low-and-Moderate Income Housing Funds to be repaid by June 2015.

In FY 2010-11 the Agency will again borrow \$2.5 million from the Low and Moderate Income Housing Fund to make its estimated contributions for its SERAF obligation.

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's FY 2010-11 budget is balanced as submitted and relies on one-time cuts and a slight dip in reserves. Modest service level decreases as well as slight decline in capital spending have been implemented while continuing to meet the community needs. As with the prior year budget the City's General Fund Emergency Contingency has been eliminated from the budget.

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 FY 2010-11 budget the legislature and the Governor have yet to bridge the State's \$19 billion deficit. As with prior years, the State is proposing a permanent take of redevelopment funds as part of a package proposal to the Legislature to break the current budget woes. 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 annual takes away from cities/agencies by the state could go on indefinitely.

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.

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

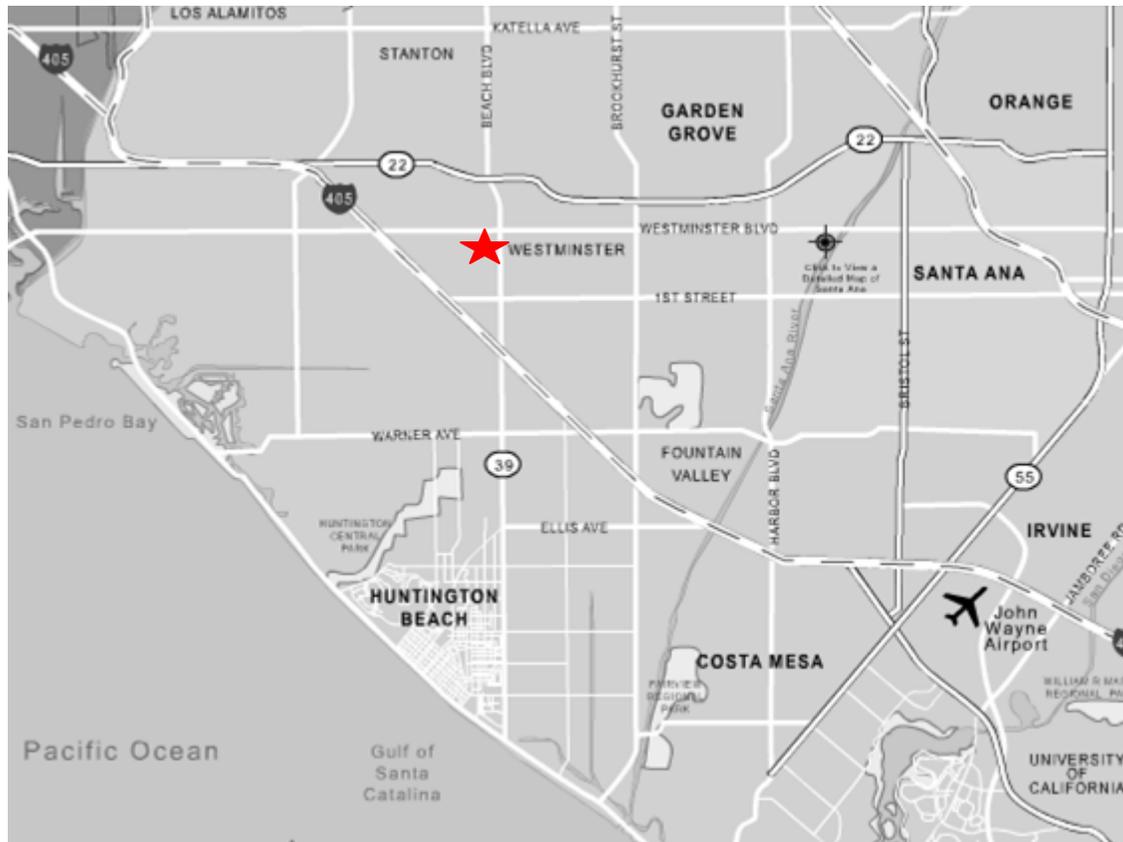
●**Employees**●

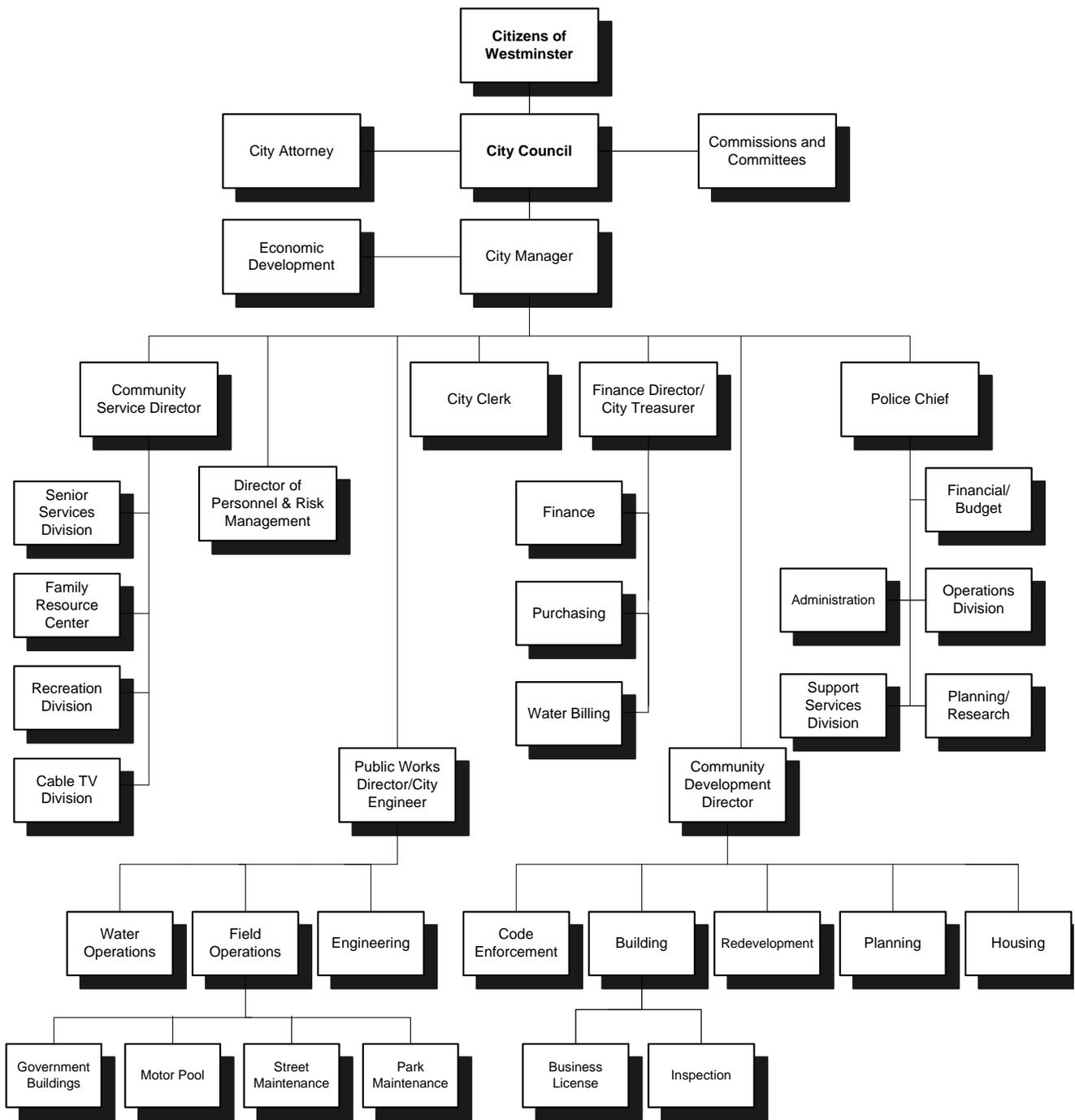
Shall be provided a positive work environment that encourages development and advancement

●**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 (11/2008)	Registered voters	47,697
	Votes cast last city election	31,596
	% Voting last city election	66.24%

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	2010	94,294
	2009	93,172
	2008	93,027
	2007	92,870
	2006	92,408
Median Age	2000	34.1
	1990	30.2
	1980	29.3
2000 Racial Composition of City	White	36.20%
	Asian, Pacific Islander	38.40%
	Hispanic	21.70%
	Black	.90%
	Other	2.80%

Number of Housing Units	2009	27,444	
	2008	27,414	
	2007	27,419	
	2006	27,388	
	2005	27,219	
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	2010	10,000	
	2007	10,000	
	2003	10,000	
	2002	10,179	
	2001	10,000	
New Construction	Commercial	2010	360 permits
		2009	342 permits
		2008	401 permits
		2007	472 permits
		2006	415 permits
	Residential	2010	872 permits
		2009	1,201 permits
		2008	1,073 permits
		2007	1,074 permits
		2006	1,113 permits
<u>City Services</u>			
Community Services	Senior Centers	1	
	Recreation Centers	2	
	Parks	23	
	Park Acreage	80.75	
	Tennis Courts	11	
	Skate Park	1	
Police	Stations	1	
	Substations	2	
	Police Personnel	154	
	Patrol Units	24	
	Law Violations:	Physical Arrests	2,315
		Traffic Violations	8,731
		Parking Violations	17,032
		Total Incidents	28,078
Fire	Stations	3	
	Fire personnel (OCFA)	60	
	Medic/Engines	3	
	Trucks	1	

	Transportation Ambulances	2
	Reserve Truck	1
	Reserve Emergency Transport	1
	Incidents	5,724
	Inspections conducted	1,928
Public Works	Streets	177.9 miles
	Street Lights (total)	4,858
	Traffic Signals	66
Redevelopment Agency	Created	September 28, 1982
Water	Production Wells	11
	Well Capacity	86.8 acre feet/day
	Miles of water mains	240
	Number of service connections	20,193
	Number of fire hydrants	2,633
	Average daily consumption	33.85 acre feet/day
	Maximum daily capacity produced by the City in acre feet per day	48.63 acre feet/day

Services Provided by Other Governmental Units

Education	Westminster School District	
	Elementary schools	13
	Middle schools	3
	Chile Development	1
	Certificated positions	575
	Classified positions	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	\$6,475,013,363
	Personal	\$221,921,335
	Value Building Permits	\$30,022,246
Major Employers	Westminster School District	
	Southern California Edison – Sempra Energy (electric)	
	B&E Farms/Ito Farms	

Kindred Healthcare, Inc. (acute care)
 City of Westminster (government)
 BE Aerospace Manufacturing
 Wal-Mart (retail)
 Sears/mall/etc. (retail)

Unemployment Rate for the Area*	2010	10.6%
	2009	10.0%
	2008	7.3%
	2007	3.9%
	2006	4.7%

Bond Ratings	2009 RDA Subordinate Tax Allocation Bonds	AAA/Aa2
	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.

<u>Climate</u>	Average Temperature	68 degrees
	Average Rainfall	13.84 inches

<u>Contact the City</u>	Building & Inspection	(714) 859-2898
	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
	Senior Center	(714) 895-2878
	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 25, 2010	Budget Packets available on shared drive (expenditure, revenue)														
February 26, 2010	Calendar and guidelines to Departments														
March 8, 2010	Due - CIP list of new and closed projects														
March 12, 2010	Due - Internal service charges														
March 12, 2010	Due - Revenue and expenditure estimates														
March 18, 2010	Due - Program descriptions, supplemental requests														
March 26, 2010	Operating Budget back to Finance/Departments for review														
March 26 – April 1, 2010	Finance/Departments Review Budget														
April 5 - April 9, 2010	City Manager/Department Head meetings														
April 15, 2010	City Manager changes due														
May 7, 2010	City Manager Recommended Budget to City Council and Departments														
May 10 – May 14, 2010	Paul meets with City Council one on one														
May 10, 2010	Study Session Staff Report to City Clerk’s Office														
May 17, 2010	City Council Budget Presentation/Study Session														
	<table border="0"> <tr> <td>City Council</td> <td>City Manager</td> </tr> <tr> <td>City Attorney</td> <td>City Clerk</td> </tr> <tr> <td>Personnel</td> <td>Finance</td> </tr> <tr> <td>Police/Information Systems</td> <td>Fire/Ambulance</td> </tr> <tr> <td>Community Services</td> <td>Community Development</td> </tr> <tr> <td>Public Works</td> <td>Capital Projects</td> </tr> <tr> <td>Supplementals</td> <td></td> </tr> </table>	City Council	City Manager	City Attorney	City Clerk	Personnel	Finance	Police/Information Systems	Fire/Ambulance	Community Services	Community Development	Public Works	Capital Projects	Supplementals	
City Council	City Manager														
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Police/Information Systems	Fire/Ambulance														
Community Services	Community Development														
Public Works	Capital Projects														
Supplementals															
May 26, 2010	Notice Public Hearing														
May 27, 2010	Titles and Recommendations due to City Clerk’s Office														
June 1, 2010	Staff Report to City Clerk’s Office														
June 9, 2010	Adopt the budget for the 2010-2011 fiscal year														
February 2011	2010-11 Midyear Review														

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 2010-2011 operating and capital improvement 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 2010-2011 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 2010 - 2011			
		B	C	D	E
		↓	↓	↓	↓
		2008/09 ACTUAL	2009/10 REVISED BUDGET	2009/10 ESTIMATED	2010-11 BUDGET
REVENUE					
F	Use of Money & Property	3,127	2,000	1,959	1,900
	Charges for Services	39,880	38,500	39,857	39,850
	TOTAL REVENUE	43,007	40,500	41,816	41,750
EXPENDITURES					
	Community Development	1,500	2,030	1,500	1,530
G	Debt Service:				
	Principal Retirement	25,000	30,000	30,000	30,000
	Interest and Fiscal Charges	10,111	8,165	8,165	6,035
	TOTAL OPERATING EXPENDITURE	36,611	40,195	39,665	37,565
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	6,396	305	2,151	4,185
J	BEGINNING DUE TO BONDHOLDERS	91,927	98,323	98,323	100,474
K	ENDING DUE TO BONDHOLDERS	98,323	98,628	100,474	104,659

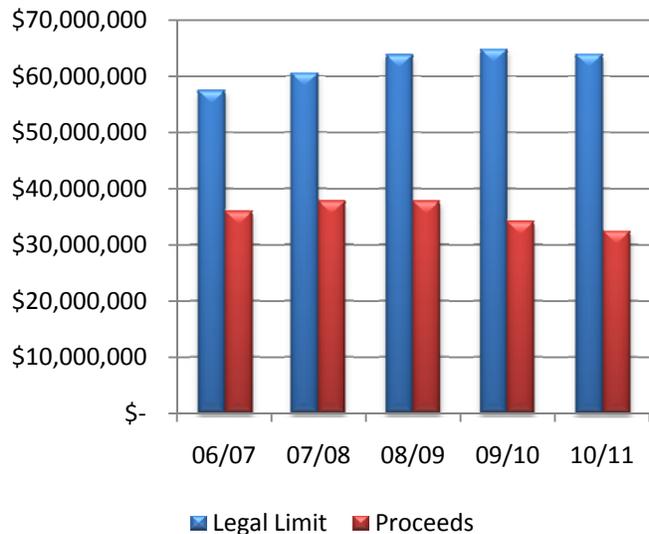
FUND BALANCE					
Restricted:					
	Advances to Other Funds	-	-	-	-
	Prepaid Charges	-	-	-	-
	Subtotal Restricted	-	-	-	-
Unrestricted:					
L	Designated:				
	General Contingencies	-	-	-	-
	Undesignated				
	Due to Bondholders	98,323	98,628	100,474	104,659
	Subtotal Unrestricted	98,323	98,628	100,474	104,659
	TOTAL FUND BALANCE	98,323	98,628	100,474	104,659

- A Fund name and number
- B Historical revenue and expenditure information
- C 2009/10 (prior year) revised budget
- D 2009/10 (prior year) estimated revenue and expenditures
- E 2010/11 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 2010-2011 has been computed to be \$63,900,347. Appropriations subject to the limitation in the 2010-2011 budget total \$32,353,338, which is \$31,547,009, 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 \$31,547,009, variance indicated. Further, any overall actual receipts from tax sources greater than \$31,547,009, 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, 2008. 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 2010 – 2011

FUND #	FUND	BEGINNING BALANCE	REVENUE	TRANSFERS IN	TOTAL SOURCES	OPERATING EXPENDITURE	TRANSFERS OUT	TOTAL USES	ENDING BALANCE
GENERAL FUND									
100	General Fund	21,666,374	40,249,980	1,025,429	62,941,783	42,512,983	189,685	42,702,668	20,239,115
265	Community Services-Special Programs	373,178	260,775	-	633,953	226,947	114,380	341,327	292,626
285	Community Development	531,202	1,230,620	1,921,708	3,683,530	3,265,327	-	3,265,327	418,203
SPECIAL REVENUE FUNDS									
200	Park Dedication	323,383	78,750	-	402,133	3,938	85,000	88,938	313,195
210	Gas Tax	(2,235,946)	3,774,855	-	1,538,909	2,218,108	2,492,355	4,710,463	(3,171,554)
211	Measure M	(3,538,843)	926,608	-	(2,612,235)	551,952	-	551,952	(3,164,187)
214	Street Improvements Grant Fund	(2,382,548)	941,396	-	(1,441,152)	47,070	250,000	297,070	(1,738,222)
216	Traffic Impact Fee	(751,056)	18,000	-	(733,056)	16,807	-	16,807	(749,863)
220	Municipal Lighting District	1,806,568	917,000	-	2,723,568	848,823	140,000	988,823	1,734,745
230	Community Promotion	1,620,135	605,150	-	2,225,285	552,402	-	552,402	1,672,883
240	Housing/Community Development	1,077,707	1,370,600	-	2,448,307	919,855	448,745	1,368,600	1,079,707
242	HCD Home Housing	136,157	-	-	136,157	596,938	-	596,938	(460,781)
250	Police Seizure	207,603	55,500	-	263,103	32,775	-	32,775	230,328
251	Special Police Services	(1)	312,000	-	311,999	312,000	-	312,000	(1)
252	Orange County Human Trafficking	-	227,416	-	227,416	227,416	-	227,416	-
253	Special Police Services	-	193,471	-	193,471	193,471	-	193,471	-
254	Special Police Services	53,582	125,000	-	178,582	136,891	-	136,891	41,691
258	Special Police Services	98,959	173,900	320,836	593,695	508,742	-	508,742	84,953
260	Local Narcotics Seized Property	69,882	22,000	-	91,882	1,600	-	1,600	90,282
261	Supplemental Law Enforcement Services	3,802	115,521	66,079	185,402	181,600	-	181,600	3,802
270	Drainage District	113,554	2,500	-	116,054	125	-	125	115,929
275	Community Services Grant	31,432	252,635	-	284,067	248,317	-	248,317	35,750
280	AQMD	332,994	111,500	-	444,494	77,616	28,000	105,616	338,878
290	Senior Transportation	57,949	158,446	28,000	244,395	184,446	-	184,446	59,949
295	Project SHUE	59,493	42,900	-	102,393	41,999	-	41,999	60,394
CAPITAL PROJECTS FUNDS									
400	Capital Projects	911,065	-	4,259,100	5,170,165	4,259,100	911,049	5,170,149	16
800	Reserve	9,955,864	82,500	-	10,038,364	-	-	-	10,038,364
REDEVELOPMENT FUNDS									
500	WRA Operating Fund Administration	87,105,274	1,020,000	13,738,217	101,863,491	4,244,035	2,494,361	6,738,396	95,125,095
510	WRA Debt Service	20,997,239	28,942,880	468,901	50,409,020	15,681,524	13,500,000	29,181,524	21,227,496
520	WRA Capital Projects	(32,277,060)	-	1,000,000	(31,277,060)	1,000,000	-	1,000,000	(32,277,060)
530	Low/Moderate Income Housing	19,703,113	7,660,720	-	27,363,833	1,945,812	1,717,118	3,662,930	23,700,903
540	WRA Reserve Fund	4,639,927	85,000	390,423	5,115,350	-	-	-	5,115,350
ENTERPRISE FUNDS									
600	Water Utility	1,470,789	15,475,075	65,000	17,010,864	13,459,353	888,000	14,347,353	2,663,511
AGENCY FUNDS									
920	92-1 Assessment District	100,474	41,750	-	142,224	37,565	-	37,565	104,659
TOTAL		132,262,245	105,474,448	23,283,693	261,020,386	94,535,537	23,258,693	117,794,230	143,226,156
INTERNAL SERVICE FUNDS									
700	Equipment Replacement	1,326,081	1,708,518	-	3,034,599	1,629,141	25,000	1,654,141	1,380,458
740	General Benefits	4,840,801	12,311,198	-	17,151,999	13,311,703	-	13,311,703	3,840,296
750	Liability Administration	4,552,126	2,048,474	-	6,600,600	2,585,073	-	2,585,073	4,015,527
760	Information Systems and Equipment	1,359,963	1,667,273	-	3,027,236	1,571,958	-	1,571,958	1,455,278
770	Government Buildings	389,851	1,721,047	-	2,110,898	1,795,859	-	1,795,859	315,039
Total Internal Service Funds		12,468,822	19,456,510	-	31,925,332	20,893,734	25,000	20,918,734	11,006,598

OVERALL FINANCIAL SUMMARY

FY 2010 – 2011

	General Funds	Special Revenue Funds	Capital Projects Funds	Redevelopment Funds	Enterprise Funds	Agency Funds	Internal Service Funds	Budgeted 2010-11	Revised Budgeted 2009-10	Actual 2008-09
Revenues										
Property Taxes	2,924,500	862,000	-	35,953,600	-	-	-	39,740,100	34,448,896	47,920,723
Other Taxes	27,373,749	520,000	-	-	-	-	-	27,893,749	21,887,930	22,318,775
Licenses and Permits	504,200	1,650	-	-	-	-	-	505,850	603,800	543,095
Fines, Forfeits and Penalties	1,225,000	2,000	-	-	-	-	-	1,227,000	1,130,140	1,204,324
Use of Money and Property	1,642,500	210,800	82,500	1,735,000	17,000	1,900	185,000	3,874,700	5,098,180	6,927,521
Intergovernmental	299,120	8,460,648	-	-	-	-	-	8,759,768	11,689,014	9,493,358
Charges for Services	3,641,392	181,250	-	-	15,448,075	39,850	18,686,510	37,997,077	35,438,446	34,763,408
Other Revenue	159,423	186,800	-	20,000	10,000	-	585,000	961,223	1,834,113	1,641,012
Total Revenues	37,769,884	10,425,148	82,500	37,708,600	15,475,075	41,750	19,456,510	120,959,467	112,130,519	124,812,215
Expenditures										
General Government	1,882,061	296,552	-	10,925,686	2,137,092	-	17,169,280	32,410,671	35,308,038	23,008,054
Police	25,112,989	1,420,589	-	-	-	-	-	26,533,578	28,475,586	26,880,668
Fire	9,841,627	-	-	-	-	-	-	9,841,627	9,440,687	9,011,077
Community Services	2,230,425	561,355	-	-	-	-	-	2,791,780	2,892,541	2,616,713
Community Development	3,265,327	1,516,793	-	2,446,262	-	1,530	-	7,229,912	5,214,013	6,569,673
Public Works	3,654,028	3,275,382	-	-	10,341,211	-	2,900,522	20,171,143	21,632,330	20,460,411
Capital Outlay	18,800	6,700	4,259,100	1,000,000	3,000	-	160,000	5,447,600	108,683,539	19,237,736
Debt Service	-	770,500	-	6,701,650	978,050	36,035	355,121	8,841,356	9,450,168	15,136,059
Budget Contingency	-	55,020	-	1,797,773	-	-	308,811	2,161,604	1,961,231	-
Total Expenditures	46,005,257	7,902,891	4,259,100	22,871,371	13,459,353	37,565	20,893,734	115,429,271	223,058,133	122,920,390
Excess (deficiency) of revenues over (under) expenditures	(8,235,373)	2,522,257	(4,176,600)	14,837,229	2,015,722	4,185	(1,437,224)	5,530,196	(110,927,614)	1,891,826
Other financing sources (uses)										
Overhead Charges	3,971,491	-	-	-	-	-	-	3,971,491	3,957,014	4,025,381
Operating transfers in	2,947,137	414,915	4,259,100	15,597,541	65,000	-	-	23,283,693	44,904,274	66,293,071
Operating transfers out	(304,065)	(3,444,100)	(911,049)	(17,711,479)	(888,000)	-	(25,000)	(23,283,693)	(50,592,980)	(66,293,071)
Bond proceeds	-	-	-	-	-	-	-	-	-	73,055,000
Total other financing sources (uses)	6,614,563	(3,029,185)	3,348,051	(2,113,938)	(823,000)	-	(25,000)	3,971,491	(1,731,692)	77,080,381
Beginning Fund Balance July 1	22,570,754	(2,915,194)	10,866,929	100,168,493	1,470,789	100,474	12,468,822	144,731,067	229,110,349	150,138,142
Increases (decreases) in reserve	(1,620,810)	(506,928)	(828,549)	12,723,291	1,192,722	4,185	(1,462,224)	9,501,687	(112,659,306)	78,972,206
Ending Fund Balance June 30	20,949,944	(3,422,122)	10,038,380	112,891,784	2,663,511	104,659	11,006,598	154,232,754	116,451,043	229,110,349

OPERATING TRANSFERS

FY 2010 – 2011

FUND	PROGRAM	OBJECT	FUND NAME	TRANSFER IN	TRANSFER OUT	PURPOSE
100	20000	81000	General Fund	114,380		CSR Special Prog/recreation salaries
100	20000	81050	General Fund	393,306		Closed CIP
100	50000	81050	General Fund	517,743		Closed CIP
100	20000	91000	General Fund		25,000	Lifeline program
100	31000	91000	General Fund		98,606	Police Officer Salaries/Debt Service
100	31000	91000	General Fund		66,079	Police Officer Salaries
				<u>1,025,429</u>	<u>189,685</u>	
200	76500	91050	Park Dedication Fund		85,000	Capital Projects
210	55005	91050	Gas Tax Fund		2,492,355	Capital Projects
214	55035	91050	Street Improvement Grant Fund		250,000	Capital Projects
220	59500	91050	Municipal Lighting Fund		140,000	Capital Projects
240	16010	91000	CDBG Fund		10,000	Mall Lease
240	16010	91050	CDBG Fund		438,745	Capital Projects
					<u>448,745</u>	
258	39000	81002	Special Police Grant Services Fund	162,230		Police Officer Salaries
258	39800	81000	Special Police Grant Services Fund	98,606		Debt Service
258	39800	81000	Special Police Grant Services Fund	60,000		800 MHz Debt Service Payment
				<u>320,836</u>		
261	38500	81000	SLESF Fund	66,079		Police Officer Salaries
265	73550	91000	CSR Special Programs Fund		114,380	CSR Special Prog/recreation salaries
280	14800	91000	AQMD Fund		28,000	Senior Transportation Program
285	60050	81002	Community Development	289,635		Salary/Com Dev Administration
285	61050	81002	Community Development	1,167,161		Salary/Planning
285	63050	81002	Community Development	464,912		Salary/Code Enforcement
				<u>1,921,708</u>		
290	70501	81000	Senior Transportation Fund	28,000		Senior Transportation Program
400	16510	81050	Capital Improvement Projects Fund	438,745		Capital Projects
400	59502	81050	Capital Improvement Projects Fund	140,000		Capital Projects
400	55037	81050	Capital Improvement Projects Fund	250,000		Capital Projects
400	55036	81050	Capital Improvement Projects Fund	2,492,355		Capital Projects
400	55502	81050	Capital Improvement Projects Fund	828,000		Capital Projects
400	58002	81050	Capital Improvement Projects Fund	25,000		Capital Projects
400	76502	81050	Capital Improvement Projects Fund	85,000		Capital Projects
400	14502	91050	Capital Improvement Projects Fund		232,000	Closed Capital Projects
400	31002	91050	Capital Improvement Projects Fund		64,228	Closed Capital Projects
400	39802	91050	Capital Improvement Projects Fund		97,078	Closed Capital Projects
400	50002	91050	Capital Improvement Projects Fund		25,772	Closed Capital Projects
400	51502	91050	Capital Improvement Projects Fund		38,957	Closed Capital Projects
400	58002	91050	Capital Improvement Projects Fund		200,000	Closed Capital Projects
400	75502	91050	Capital Improvement Projects Fund		253,014	Closed Capital Projects
				<u>4,259,100</u>	<u>911,049</u>	

OPERATING TRANSFERS

FY 2010 – 2011

<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	81002	Redevelopment Admin Fund	238,217		20% of Expenses
500	18000	91000	Redevelopment Admin Fund		364,912	Salary/Code Enforcement
500	18000	91000	Redevelopment Admin Fund		100,000	Salary/Code Enforcement (IRP)
500	18000	91000	Redevelopment Admin Fund		289,635	Salary/Com Development Admin
500	18000	91000	Redevelopment Admin Fund		1,167,161	Salary/Planning
500	18000	91000	Redevelopment Admin Fund		162,230	Mall salaries - Police
500	18000	91000	Redevelopment Admin Fund		20,000	Mall Lease
500	18000	91002	Redevelopment Admin Fund		390,423	Rose Center Capital Reserve
500	18000	91001	Redevelopment Admin Fund	13,500,000		Cover Deficit Cash Balance
500	18000	91052	Redevelopment Admin Fund			Capital Projects
				<u>13,738,217</u>	<u>2,494,361</u>	
510	18400	81002	Redevelopment Debt Service Fund	468,901		20% Debt Service Offset
510	18400	91001	Redevelopment Debt Service Fund		13,500,000	Cover Deficit Cash Balance
				<u>468,901</u>	<u>13,500,000</u>	
520	18602	81052	RDA CIP Fund	1,000,000		Capital Projects
530	18600	91002	RDA Low/Moderate Income Housing		238,217	20% of Expenses
530	18600	91002	RDA Low/Moderate Income Housing		468,901	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>1,717,118</u>	
540	18900	81002	WRA Reserve Fund	390,423		Rose Center Capital Reserve
600	23000	81000	Water Utility Fund	25,000		Lifeline
600	23000	91000	Water Utility Fund		60,000	800 MHz Debt Service Payment
600	23700	81000	Water Utility Fund	10,000		Mall Lease
600	23700	81000	Water Utility Fund	20,000		Mall Lease
600	23700	81002	Water Utility Fund	10,000		Mall Lease
600	55500	91050	Water Utility Fund		828,000	Capital Projects
				<u>65,000</u>	<u>888,000</u>	
700	58000	91050	Equipment Replacement Fund		25,000	Capital Projects
				<u>23,283,693</u>	<u>23,283,693</u>	

Fund Structure

Governmental Funds

General Funds

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

Special Revenue Funds

- FUND 200: Park Dedication Fund
- FUND 210: Gas Tax Fund
- FUND 211: Measure M Fund
- FUND 214: Street Improvements Grant Fund
- FUND 216: Traffic Impact Fee Fund
- FUND 220: Municipal Lighting District Fund
- FUND 230: Community Promotion Fund
- FUND 240: Housing/Community Development (CDBG) Fund
- FUND 242: HCD Home Housing Fund
- FUND 250: Police Seizure Fund
- FUND 251: Special Police Services Fund
- FUND 252: OC Human Trafficking Grant Fund
- FUND 253: Special Police Services Fund
- FUND 254: Special Police Services Fund
- FUND 258: Special Police Services Fund
- FUND 260: Local Seized Property Fund
- FUND 261: Supplemental Law Enforcement Fund
- FUND 270: Drainage District Fund
- FUND 275: Community Services Grant Fund
- FUND 280: AQMD Fund
- FUND 290: Senior Transportation Fund
- FUND 295: Project SHUE Fund
- FUND 530: Low/Moderate Income Housing Fund

Debt Service Funds

- FUND 510: WRA Debt Service Fund

Capital Project Funds

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

Agency Funds

- FUND 920: 92-1 Assessment District Fund

Proprietary Funds

Enterprise Funds

- FUND 600: Water Utility Fund

Internal Service Funds

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

GENERAL FUNDS**FUND 100: General Fund**

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

FUND 265: Community Services Special Programs Fund

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

FUND 285: Community Development Fund

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

	2008-09 ACTUAL	2009-10 REVISED BUDGET	2009-10 ESTIMATED	2010-11 BUDGET
REVENUE				
Property Taxes	2,904,818	3,144,648	2,914,308	2,924,500
Property Taxes - In Lieu of VLF	7,231,708	6,985,447	7,046,687	6,824,749
Sales Taxes	9,794,390	9,795,197	9,371,863	9,736,250
Sales Taxes - In Lieu	3,771,882	3,241,733	2,459,330	3,208,750
Property Transfer	176,227	160,000	161,588	160,000
Franchise	811,291	785,000	819,404	704,000
Business License	1,237,147	1,230,000	1,182,512	1,200,000
Transient Occupancy	523,063	551,000	437,334	440,000
Utility Users Taxes	5,478,092	5,650,000	5,083,410	5,100,000
License & Permits	131,409	132,600	185,050	130,800
Fines, Forfeits and Penalties	1,201,214	1,125,000	1,215,642	1,215,000
Use of Money & Property	3,133,461	2,184,000	1,674,902	1,595,000
Intergovernmental	678,967	409,236	356,270	299,120
Charges for Services	1,639,466	2,081,700	1,952,750	2,583,997
Other Revenue	190,876	91,399	135,540	156,323
subtotal	38,904,012	37,566,960	34,996,590	36,278,489
Overhead Charges	4,025,381	3,957,014	3,864,968	3,971,491
TOTAL REVENUE	42,929,393	41,523,974	38,861,558	40,249,980
EXPENDITURES				
General Government	1,167,751	2,054,924	1,973,290	1,882,061
Police	26,047,099	26,814,904	26,473,125	25,123,789
Fire	9,011,077	9,440,687	9,390,275	9,841,627
Community Services	1,981,448	2,106,068	2,015,385	2,003,478
Public Works	3,897,764	4,039,909	3,842,882	3,662,028
TOTAL OPERATING EXPENDITURE	42,105,139	44,456,492	43,694,957	42,512,983
OTHER FINANCING SOURCES/(USES)				
Operating Transfers In:				
Water Enterprise Fund (loan repayment)	332,404	956,146	956,146	-
Liability Administration Fund	75,000	100,000	100,000	-
Equipment Replacement Fund	-	125,028	125,028	-
Capital Projects Fund	336,798	335,163	335,163	911,049
Community Development Fund	-	70,000	70,000	-
Community Services Special Prog Fund	-	-	-	114,380
Government Buildings Fund	-	75,000	75,000	-
Use of 5% Emergency Reserve	-	2,059,309	2,059,309	-
Operating Transfers Out:				
Cable Television Fund	(43,000)	-	-	-
Water Enterprise Fund	(140,000)	(25,000)	(25,000)	(25,000)
Special Police Grant Services Fund	(237,211)	(95,214)	-	(98,606)
Supp Law Enforcement Svcs Fund	(69,420)	(162,122)	(66,724)	(66,079)
Community Service Grant Fund	(3,000)	-	-	-
Equipment Replacement Fund	(11,978)	-	-	-
Government Buildings Fund	-	(5,000)	(5,000)	-
Employee Benefits Fund	(2,155,654)	-	-	-
Capital Projects Fund	(60,000)	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	(1,976,062)	3,433,310	3,623,922	835,744
NET CHANGE IN FUND BALANCE	(1,151,807)	500,792	(1,209,477)	(1,427,259)
BEGINNING FUND BALANCE	26,086,967	24,935,160	24,935,160	21,666,374
Use of 5% Emergency Reserve	-	(2,059,309)	(2,059,309)	-
ENDING FUND BALANCE	24,935,160	23,376,643	21,666,374	20,239,115
FUND BALANCE				
Restricted:				
Advances to Other Funds	49,166	49,166	49,166	49,166
Subtotal Restricted	49,166	49,166	49,166	49,166
Unrestricted:				
Designated:				
General Contingencies	1,935,325	1,935,325	1,935,325	1,935,325
Emergency Reserve 5%	1,746,433	-	-	-
Undesignated:	21,204,236	21,392,152	19,681,883	18,254,624
Subtotal Unrestricted	24,885,994	23,327,477	21,617,208	20,189,949
TOTAL FUND BALANCE	24,935,160	23,376,643	21,666,374	20,239,115

	2008-09 ACTUAL	2009-10 REVISED BUDGET	2009-10 ESTIMATED	2010-11 BUDGET
REVENUE				
Use of Money & Property	9,789	7,000	9,789	9,500
Charges for Services	213,539	219,175	215,098	248,175
Other Revenue	2,990	1,750	3,017	3,100
TOTAL REVENUE	226,319	227,925	227,904	260,775
EXPENDITURES				
Community Services	164,694	202,152	173,785	226,947
Capital Outlay	-	-	-	-
TOTAL OPERATING EXPENDITURE	164,694	202,152	173,785	226,947
OTHER FINANCING SOURCES/(USES)				
Operating Transfers In:				
Community Service Grant Fund	-	-	-	-
Operating Transfers Out:				
General Fund	-	-	-	(114,380)
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	(114,380)
NET CHANGE IN FUND BALANCE	61,626	25,773	54,119	(80,552)
BEGINNING FUND BALANCE	257,433	319,059	319,059	373,178
ENDING FUND BALANCE	319,059	344,832	373,178	292,626
FUND BALANCE				
Restricted:				
Advances to Other Funds	-	-	-	-
Subtotal Restricted	-	-	-	-
Unrestricted:				
Designated:				
General Contingencies	-	-	-	-
Undesignated	319,059	344,832	373,178	292,626
Subtotal Unrestricted	319,059	344,832	373,178	292,626
TOTAL FUND BALANCE	319,059	344,832	373,178	292,626

	2008-09 ACTUAL	2009-10 REVISED BUDGET	2009-10 ESTIMATED	2010-11 BUDGET
REVENUE				
License & Permits	410,156	471,200	354,586	373,400
Fines	2,340	3,140	9,928	10,000
Use of Money & Property	55,589	60,000	38,303	38,000
Charges for Services	839,290	902,200	843,623	809,220
Other Revenue	-	-	1,757	-
TOTAL REVENUE	1,307,375	1,436,540	1,248,197	1,230,620
EXPENDITURES				
Community Development	3,383,522	3,742,655	3,416,769	3,265,327
Capital Outlay	-	-	-	-
TOTAL OPERATING EXPENDITURE	3,383,522	3,742,655	3,416,769	3,265,327
OTHER FINANCING SOURCES/(USES)				
Operating Transfers In: Redevelopment	2,127,638	2,114,261	2,114,261	1,921,708
Operating Transfers Out: General Fund	-	(70,000)	(70,000)	-
TOTAL OTHER FINANCING SOURCES/(USES)	2,127,638	2,044,261	2,044,261	1,921,708
NET CHANGE IN FUND BALANCE	51,491	(261,854)	(124,311)	(112,999)
BEGINNING FUND BALANCE	604,022	655,513	655,513	531,202
ENDING FUND BALANCE	655,513	393,659	531,202	418,203

FUND BALANCE

Restricted:

Advances to Other Funds
Subtotal Restricted

-	-	-	-
-	-	-	-

Unrestricted:

Designated:
Community Development
Undesignated
Subtotal Unrestricted

655,513	393,659	531,202	418,203
655,513	393,659	531,202	418,203

TOTAL FUND BALANCE

655,513	393,659	531,202	418,203
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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 251: Special Police Services Fund

This Special Police Services Fund accounts for the federal grant for Asian Criminal Enterprise Initiative. The central purpose of the initiative is to reduce the incidence of crime that stem from Asian Criminal Enterprises.

FUND 252: Orange County Human Trafficking Fund

The Orange County Human Trafficking Fund accounts for a competitive Bureau of Justice Assistance Anti-Human Trafficking Task Force Grant. This grant award made the Orange County Human Trafficking Task Force one of 42 funded anti-human trafficking task forces nationwide.

FUND 253: Special Police Services Fund

This Special Police Services Fund accounts for the California Emergency Management Agency (CalEMA) Grant for statewide training in child trafficking. The purpose of this grant is to train law enforcement agencies on child trafficking.

FUND 254: Special Police Services Fund

This Special Police Services Fund accounts for the California Emergency Management Agency (CalEMA) Grant for statewide supplemental funding for California human trafficking task forces.

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.

	2008-09 ACTUAL	2009-10 REVISED BUDGET	2009-10 ESTIMATED	2010-11 BUDGET
REVENUE				
Use of Money & Property	46,205	45,000	37,281	40,000
Intergovernmental	11,654	-	-	-
Charges for Services	267,702	27,920	168,105	38,750
TOTAL REVENUE	325,560	72,920	205,386	78,750
EXPENDITURES				
Community Services	16,278	13,646	10,269	3,938
TOTAL OPERATING EXPENDITURE	16,278	13,646	10,269	3,938
OTHER FINANCING SOURCES/(USES)				
Operating Transfers In:				
Capital Improvement Projects Fund	10	36,841	36,841	-
Operating Transfers Out:				
Capital Improvement Projects Fund	(80,394)	(27,920)	(27,920)	(85,000)
TOTAL OTHER FINANCING SOURCES/(USES)	(80,384)	8,921	8,921	(85,000)
NET CHANGE IN FUND BALANCE	228,898	68,195	204,038	(10,188)
BEGINNING FUND BALANCE	(109,553)	119,345	119,345	323,383
ENDING FUND BALANCE	119,345	187,540	323,383	313,195
			<i>Outstanding project matching reimbursements</i>	<i>501,361</i>
			<i>Possible available balance</i>	<i>814,556</i>
FUND BALANCE				
Restricted:				
Advances to Other Funds	-	-	-	-
Subtotal Restricted	-	-	-	-
Unrestricted:				
Designated:				
Due to CIP Fund	-	-	-	-
Undesignated	119,345	187,540	323,383	313,195
Subtotal Unrestricted	119,345	187,540	323,383	313,195
TOTAL FUND BALANCE	119,345	187,540	323,383	313,195

Projected ending fund balances are based on an outstanding Proposition 40 Per Capita Grant (\$258,466) and a Roberti Z'Berg Grant (\$242,895). Grant funding is not received until the project is complete, therefore resulting in a reduced fund balance.

	2008-09 ACTUAL	2009-10 REVISED BUDGET	2009-10 ESTIMATED	2010-11 BUDGET
REVENUE				
Use of Money & Property	53,710	50,000	25,724	25,000
Intergovernmental	1,365,056	3,992,500	2,693,348	3,729,855
Other Revenue	161,012	813,214	18,347	20,000
TOTAL REVENUE	1,579,779	4,855,714	2,737,419	3,774,855
EXPENDITURES				
Public Works	1,572,004	2,496,030	2,260,576	2,218,108
TOTAL OPERATING EXPENDITURE	1,572,004	2,496,030	2,260,576	2,218,108
OTHER FINANCING SOURCES/(USES)				
Operating Transfers In:				
Capital Improvement Projects Fund	-	250,000	250,000	-
Operating Transfers Out:				
Capital Improvement Projects Fund	(200,000)	(4,200,000)	(4,200,000)	(2,492,355)
TOTAL OTHER FINANCING SOURCES/(USES)	(200,000)	(3,950,000)	(3,950,000)	(2,492,355)
NET CHANGE IN FUND BALANCE	(192,225)	(1,590,316)	(3,473,157)	(935,608)
BEGINNING FUND BALANCE	1,429,436	1,237,211	1,237,211	(2,235,946)
ENDING FUND BALANCE	1,237,211	(353,105)	(2,235,946)	(3,171,554)
			<i>Outstanding project matching reimbursements</i>	<i>2,500,000</i>
			<i>Possible available balance</i>	<i>(671,554)</i>
FUND BALANCE				
Restricted:				
Advances to Other Funds	-	-	-	-
Bond Debt Covenants	-	-	-	-
Subtotal Restricted	-	-	-	-
Unrestricted:				
Designated:				
General Contingencies	-	-	-	-
Undesignated	1,237,211	(353,105)	(2,235,946)	(3,171,554)
Subtotal Unrestricted	1,237,211	(353,105)	(2,235,946)	(3,171,554)
TOTAL FUND BALANCE	1,237,211	(353,105)	(2,235,946)	(3,171,554)

The projected 2010-11 ending fund balance deficit is a result of project matching expenditures of approximately \$2,500,000. The City will be reimbursed upon completion of the projects. The Gas Tax Fund 210 deficit fund balance is offset by the estimated 2009-10 ending balance of \$2,468,800 in the Gas Tax Capital Projects program in the Capital Projects Fund 400.

	2008-09 ACTUAL	2009-10 REVISED BUDGET	2009-10 ESTIMATED	2010-11 BUDGET
REVENUE				
Use of Money & Property	(14,021)	-	(15,829)	-
Intergovernmental	1,413,352	1,100,000	845,548	926,608
TOTAL REVENUE	1,399,331	1,100,000	829,719	926,608
EXPENDITURES				
Public Works	773,192	237,804	227,767	199,469
Debt Service:				
Principal Retirement	259,610	269,285	269,285	277,347
Interest and Fiscal Charges	81,742	83,214	83,214	75,136
TOTAL OPERATING EXPENDITURE	1,114,545	590,303	580,266	551,952
OTHER FINANCING SOURCES/(USES)				
Operating Transfers In:				
Capital Improvement Projects Fund	189,150	432,289	432,289	-
Operating Transfers Out:				
Capital Improvement Projects Fund	(2,730,000)	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	(2,540,850)	432,289	432,289	-
NET CHANGE IN FUND BALANCE	(2,256,064)	941,986	681,742	374,656
BEGINNING FUND BALANCE	(1,964,521)	(4,220,585)	(4,220,585)	(3,538,843)
ENDING FUND BALANCE	(4,220,585)	(3,278,599)	(3,538,843)	(3,164,187)
			<i>Outstanding project matching reimbursements to be received in 10/11</i>	3,625,596
			<i>Possible available balance</i>	461,409
FUND BALANCE				
Restricted:				
Advances to Other Funds	-	-	-	-
Debt Service Covenants	353,393	353,393	353,393	353,393
Subtotal Restricted	353,393	353,393	353,393	353,393
Unrestricted:				
Designated:				
General Contingencies	-	-	-	-
Undesignated	(4,573,978)	(3,631,992)	(3,892,236)	(3,517,580)
Subtotal Unrestricted	(4,573,978)	(3,631,992)	(3,892,236)	(3,517,580)
TOTAL FUND BALANCE	(4,220,585)	(3,278,599)	(3,538,843)	(3,164,187)

The projected 2010-11 ending fund balance deficit is a result of project matching expenditures of approximately \$3,625,596. The City will be reimbursed upon completion of the projects. The Measure M Fund 211 deficit fund balance is offset by the estimated 2009-10 ending balance of \$2,694,351 in the Measure M Capital Projects program in the Capital Projects Fund 400.

	2008-09 ACTUAL	2009-10 REVISED BUDGET	2009-10 ESTIMATED	2010-11 BUDGET
REVENUE				
Use of Money & Property	64,333	30,000	18,992	15,000
Intergovernmental	2,512,537	1,283,628	967,617	926,396
TOTAL REVENUE	2,576,870	1,313,628	986,609	941,396
EXPENDITURES				
Public Works	128,844	65,681	49,330	47,070
TOTAL OPERATING EXPENDITURE	128,844	65,681	49,330	47,070
OTHER FINANCING SOURCES/(USES)				
Operating Transfers In:				
Capital Improvement Projects Fund	640,000	236,083	236,083	-
Operating Transfers Out:				
Capital Improvement Projects Fund	(6,390,955)	(217,120)	(217,120)	(250,000)
TOTAL OTHER FINANCING SOURCES/(USES)	(5,750,955)	18,963	18,963	(250,000)
NET CHANGE IN FUND BALANCE	(3,302,929)	1,266,910	956,242	644,326
BEGINNING FUND BALANCE	(35,861)	(3,338,790)	(3,338,790)	(2,382,548)
ENDING FUND BALANCE	(3,338,790)	(2,071,880)	(2,382,548)	(1,738,222)
			<i>Outstanding project matching reimbursements</i>	<i>1,929,820</i>
			<i>Possible available balance</i>	<i>191,598</i>
FUND BALANCE				
Restricted:				
Advances to Other Funds	-	-	-	-
Prepaid Charges	-	-	-	-
Subtotal Restricted	-	-	-	-
Unrestricted:				
Designated:				
General Contingencies	-	-	-	-
Undesignated	(3,338,790)	(2,071,880)	(2,382,548)	(1,738,222)
Subtotal Unrestricted	(3,338,790)	(2,071,880)	(2,382,548)	(1,738,222)
TOTAL FUND BALANCE	(3,338,790)	(2,071,880)	(2,382,548)	(1,738,222)

The projected 2010-11 ending fund balance deficit is a result of project matching expenditures of approximately \$1,929,820. The City will be reimbursed upon completion of the projects. The Street Improvements Grant Fund 214 deficit fund balance is offset by the estimated 2009-10 ending balance of \$2,525,794 in the Street Improvements Grant Capital Projects program in the Capital Projects Fund 400.

	2008-09 ACTUAL	2009-10 REVISED BUDGET	2009-10 ESTIMATED	2010-11 BUDGET
REVENUE				
Use of Money & Property	22,958	25,000	8,608	8,000
Charges for Services	25,125	100,000	13,377	10,000
Other Revenue	856	-	-	-
TOTAL REVENUE	48,939	125,000	21,985	18,000
EXPENDITURES				
Public Works	17,091	21,891	17,932	16,807
TOTAL OPERATING EXPENDITURE	17,091	21,891	17,932	16,807
OTHER FINANCING SOURCES/(USES)				
Operating Transfers In:				
Capital Improvement Projects Fund	-	144,211	144,211	-
Operating Transfers Out:				
Capital Improvement Projects Fund	(90,000)	(90,000)	(90,000)	-
TOTAL OTHER FINANCING SOURCES/(USES)	(90,000)	54,211	54,211	-
NET CHANGE IN FUND BALANCE	(58,152)	157,320	58,264	1,193
BEGINNING FUND BALANCE	(751,167)	(809,320)	(809,320)	(751,056)
ENDING FUND BALANCE	(809,320)	(652,000)	(751,056)	(749,863)
			<i>Outstanding project matching reimbursements</i>	868,569
			<i>Possible available balance</i>	118,706
FUND BALANCE				
Restricted:				
Advances to Other Funds	-	-	-	-
Prepaid Charges	-	-	-	-
Subtotal Restricted	-	-	-	-
Unrestricted:				
Designated:				
General Contingencies	-	-	-	-
Undesignated	(809,320)	(652,000)	(751,056)	(749,863)
Subtotal Unrestricted	(809,320)	(652,000)	(751,056)	(749,863)
TOTAL FUND BALANCE	(809,320)	(652,000)	(751,056)	(749,863)

The projected 2010-11 ending fund balance deficit is a result of project matching expenditures of approximately \$868,569. The City will be reimbursed upon completion of the projects. The Traffic Impact Fee Fund 216 deficit fund balance is offset by the estimated 2009-10 ending balance of \$814,967 in the Traffic Impact Fee Capital Projects program in the Capital Projects Fund 400.

	2008-09 ACTUAL	2009-10 REVISED BUDGET	2009-10 ESTIMATED	2010-11 BUDGET
REVENUE				
Property Taxes	859,568	873,500	853,050	862,000
Use of Money & Property	74,281	50,000	53,360	55,000
TOTAL REVENUE	933,848	923,500	906,410	917,000
EXPENDITURES				
Public Works	889,003	772,947	791,858	793,803
Capital Outlay	-	-	-	-
Budget Contingency 1.00%	-	9,235	9,235	9,170
Emergency Reserve 5.00%	-	46,175	46,175	45,850
TOTAL OPERATING EXPENDITURE	889,003	828,357	847,268	848,823
OTHER FINANCING SOURCES/(USES)				
Operating Transfers In:				
Capital Improvement Projects Fund	-	-	-	-
Operating Transfers Out:				
Capital Improvement Projects Fund	-	-	-	(140,000)
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	(140,000)
NET CHANGE IN FUND BALANCE	44,846	95,143	59,142	(71,823)
BEGINNING FUND BALANCE	1,702,580	1,747,426	1,747,426	1,806,568
ENDING FUND BALANCE	1,747,426	1,842,569	1,806,568	1,734,745

FUND BALANCE

Restricted:

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

Unrestricted:

Designated:				
General Contingencies	-	-	-	-
Undesignated	1,747,426	1,842,569	1,806,568	1,734,745
Subtotal Unrestricted	1,747,426	1,842,569	1,806,568	1,734,745

TOTAL FUND BALANCE

1,747,426	1,842,569	1,806,568	1,734,745
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	2008-09 ACTUAL	2009-10 REVISED BUDGET	2009-10 ESTIMATED	2010-11 BUDGET
REVENUE				
Taxes (PCTA Franchise)	526,683	475,000	533,140	520,000
License & Permits	1,530	-	310	1,650
Use of Money & Property	53,582	37,000	36,752	35,000
Charges for Services	90	-	4	-
Other Revenue	3,013	12,000	18,670	48,500
TOTAL REVENUE	584,898	524,000	588,876	605,150
EXPENDITURES				
General Government	216,233	214,190	200,537	218,936
Community Services	83,297	85,155	82,513	82,655
Debt Service				
Principal Retirement	184,726	191,611	191,611	197,348
Interest and Fiscal Charges	58,164	59,211	59,211	53,463
Capital Outlay	-	-	-	-
TOTAL OPERATING EXPENDITURE	542,420	550,167	533,872	552,402
OTHER FINANCING SOURCES/(USES)				
Operating Transfers In:				
General Fund	43,000	-	-	-
Operating Transfers Out:				
Capital Projects	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	43,000	-	-	-
NET CHANGE IN FUND BALANCE	85,479	(26,167)	55,004	52,748
BEGINNING FUND BALANCE	1,479,652	1,565,131	1,565,131	1,620,135
ENDING FUND BALANCE	1,565,131	1,538,964	1,620,135	1,672,883
FUND BALANCE				
Restricted:				
Community Promotion	-	-	-	-
Bond Debt Covenants	251,458	251,458	251,458	251,458
Subtotal Restricted	251,458	251,458	251,458	251,458
Unrestricted:				
Designated:				
General Contingencies	-	-	-	-
Undesignated	1,313,673	1,287,506	1,368,677	1,421,425
Subtotal Unrestricted	1,313,673	1,287,506	1,368,677	1,421,425
TOTAL FUND BALANCE	1,565,131	1,538,964	1,620,135	1,672,883

	2008-09 ACTUAL	2009-10 REVISED BUDGET	2009-10 ESTIMATED	2010-11 BUDGET
REVENUE				
Use of Money & Property	184	600	-	-
Intergovernmental	2,180,500	2,429,365	2,429,365	1,343,600
Fines, Forfeits and Penalties	770	2,000	1,960	2,000
Other Revenue	4,694	25,000	5,238	25,000
TOTAL REVENUE	2,186,147	2,456,965	2,436,563	1,370,600
EXPENDITURES				
Community Development	717,701	872,390	753,696	919,855
Capital Outlay	32,315	-	-	-
TOTAL OPERATING EXPENDITURE	750,017	872,390	753,696	919,855
OTHER FINANCING SOURCES/(USES)				
Operating Transfers In:				
Capital Improvement Projects Fund	126,937	6,789	6,789	-
Operating Transfers Out:				
Water Enterprise Fund	(10,000)	(10,000)	(10,000)	(10,000)
Capital Improvement Projects Fund	(465,000)	(1,571,975)	(1,571,975)	(438,745)
TOTAL OTHER FINANCING SOURCES/(USES)	(348,063)	(1,575,186)	(1,575,186)	(448,745)
NET CHANGE IN FUND BALANCE	1,088,068	9,389	107,681	2,000
BEGINNING FUND BALANCE	(118,042)	970,026	970,026	1,077,707
ENDING FUND BALANCE	970,026	979,415	1,077,707	1,079,707
FUND BALANCE				
Restricted:				
Advances to Other Funds	-	-	-	-
Notes Receivable	850,000	850,000	850,000	850,000
Subtotal Restricted	850,000	850,000	850,000	850,000
Unrestricted:				
Designated:				
General Contingencies	-	-	-	-
Undesignated	120,026	129,415	227,707	229,707
Subtotal Unrestricted	120,026	129,415	227,707	229,707
TOTAL FUND BALANCE	970,026	979,415	1,077,707	1,079,707

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 2009-10 ending balance of \$935,910 in the CDBG Capital Projects program in the Capital Projects Fund 400.

	2008-09 ACTUAL	2009-10 REVISED BUDGET	2009-10 ESTIMATED	2010-11 BUDGET
REVENUE				
Use of Money & Property	2,128	1,000	118	-
Intergovernmental	269,691	561,938	561,938	-
Other Revenue	46,805	35,000	42,197	-
TOTAL REVENUE	318,623	597,938	604,253	-
EXPENDITURES				
Community Development	208,429	596,938	555,588	596,938
Capital Outlay	-	-	-	-
TOTAL OPERATING EXPENDITURE	208,429	596,938	555,588	596,938
OTHER FINANCING SOURCES/(USES)				
Operating Transfers In:				
Housing/Community Development (CDBG)	-	-	-	-
Operating Transfers Out:				
Community Development	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-
NET CHANGE IN FUND BALANCE	110,194	1,000	48,665	(596,938)
BEGINNING FUND BALANCE	(22,702)	87,492	87,492	136,157
ENDING FUND BALANCE	87,492	88,492	136,157	(460,781)

FUND BALANCE				
Restricted:				
Advances to Other Funds	-	-	-	-
Prepaid Charges	-	-	-	-
Subtotal Restricted	-	-	-	-
Unrestricted:				
Designated:				
General Contingencies	-	-	-	-
Undesignated	87,492	88,492	136,157	(460,781)
Subtotal Unrestricted	87,492	88,492	136,157	(460,781)
TOTAL FUND BALANCE	87,492	88,492	136,157	(460,781)

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.

	2008-09 ACTUAL	2009-10 REVISED BUDGET	2009-10 ESTIMATED	2010-11 BUDGET
REVENUE				
Use of Money & Property	6,305	7,000	5,327	5,500
Other Revenue	65,767	-	54,458	50,000
TOTAL REVENUE	72,073	7,000	59,785	55,500
EXPENDITURES				
Police	28,155	27,350	28,989	32,775
Capital Outlay	-	-	-	-
TOTAL OPERATING EXPENDITURE	28,155	27,350	28,989	32,775
OTHER FINANCING SOURCES/(USES)				
Operating Transfers In:				
General Fund	-	-	-	-
Operating Transfers Out:				
Capital Improvement Projects Fund	(24,688)	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	(24,688)	-	-	-
NET CHANGE IN FUND BALANCE	19,229	(20,350)	30,796	22,725
BEGINNING FUND BALANCE	157,578	176,807	176,807	207,603
ENDING FUND BALANCE	176,807	156,457	207,603	230,328
<hr/>				
FUND BALANCE				
Restricted:				
Advances to Other Funds	-	-	-	-
Prepaid Charges	-	-	-	-
Subtotal Restricted	-	-	-	-
Unrestricted:				
Designated:				
General Contingencies	-	-	-	-
Undesignated	176,807	156,457	207,603	230,328
Subtotal Unrestricted	176,807	156,457	207,603	230,328
TOTAL FUND BALANCE	176,807	156,457	207,603	230,328

	2008-09 ACTUAL	2009-10 REVISED BUDGET	2009-10 ESTIMATED	2010-11 BUDGET
REVENUE				
Intergovernmental	254,442	392,938	392,938	312,000
TOTAL REVENUE	<u>254,442</u>	<u>392,938</u>	<u>392,938</u>	<u>312,000</u>
EXPENDITURES				
Police	182,174	335,940	335,940	305,300
Capital Outlay	73,037	56,230	56,230	6,700
TOTAL OPERATING EXPENDITURE	<u>255,211</u>	<u>392,170</u>	<u>392,170</u>	<u>312,000</u>
OTHER FINANCING SOURCES/(USES)				
Operating Transfers In:				
General Fund	-	-	-	-
Operating Transfers Out:				
General Fund	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(769)	768	768	-
BEGINNING FUND BALANCE	-	(769)	(769)	(1)
ENDING FUND BALANCE	<u>(769)</u>	<u>(1)</u>	<u>(1)</u>	<u>(1)</u>
<hr/> <hr/>				
FUND BALANCE				
Restricted:				
Advances to Other Funds	-	-	-	-
Prepaid Charges	-	-	-	-
Subtotal Restricted	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unrestricted:				
Designated:				
General Contingencies	-	-	-	-
Undesignated	(769)	(1)	(1)	(1)
Subtotal Unrestricted	<u>(769)</u>	<u>(1)</u>	<u>(1)</u>	<u>(1)</u>
TOTAL FUND BALANCE	<u>(769)</u>	<u>(1)</u>	<u>(1)</u>	<u>(1)</u>

	2008-09 ACTUAL	2009-10 REVISED BUDGET	2009-10 ESTIMATED	2010-11 BUDGET
REVENUE				
Intergovernmental	117,899	286,658	286,658	227,416
TOTAL REVENUE	<u>117,899</u>	<u>286,658</u>	<u>286,658</u>	<u>227,416</u>
EXPENDITURES				
Police	118,260	277,667	277,667	227,416
Capital Outlay	8,630	-	-	-
TOTAL OPERATING EXPENDITURE	<u>126,890</u>	<u>277,667</u>	<u>277,667</u>	<u>227,416</u>
OTHER FINANCING SOURCES/(USES)				
Operating Transfers In:				
General Fund	-	-	-	-
Operating Transfers Out:				
General Fund	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(8,991)	8,991	8,991	-
BEGINNING FUND BALANCE	-	(8,991)	(8,991)	0
ENDING FUND BALANCE	<u>(8,991)</u>	<u>0</u>	<u>0</u>	<u>0</u>
<hr/> <hr/>				
FUND BALANCE				
Restricted:				
Advances to Other Funds	-	-	-	-
Prepaid Charges	-	-	-	-
Subtotal Restricted	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unrestricted:				
Designated:				
General Contingencies	-	-	-	-
Undesignated	(8,991)	0	0	0
Subtotal Unrestricted	<u>(8,991)</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL FUND BALANCE	<u>(8,991)</u>	<u>0</u>	<u>0</u>	<u>0</u>

	2008-09 ACTUAL	2009-10 REVISED BUDGET	2009-10 ESTIMATED	2010-11 BUDGET
REVENUE				
Intergovernmental	-	206,529	206,529	193,471
TOTAL REVENUE	-	206,529	206,529	193,471
EXPENDITURES				
Police	-	206,529	206,529	193,471
Capital Outlay	-	-	-	-
TOTAL OPERATING EXPENDITURE	-	206,529	206,529	193,471
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	-	-	-	-
<hr/> <hr/>				
FUND BALANCE				
Restricted:				
Advances to Other Funds	-	-	-	-
Prepaid Charges	-	-	-	-
Subtotal Restricted	-	-	-	-
Unrestricted:				
Designated:				
General Contingencies	-	-	-	-
Undesignated	-	-	-	-
Subtotal Unrestricted	-	-	-	-
TOTAL FUND BALANCE	-	-	-	-

	2008-09 ACTUAL	2009-10 REVISED BUDGET	2009-10 ESTIMATED	2010-11 BUDGET
REVENUE				
Intergovernmental	-	125,000	125,000	125,000
TOTAL REVENUE	-	125,000	125,000	125,000
EXPENDITURES				
Police	-	71,418	71,418	136,891
Capital Outlay	-	-	-	-
TOTAL OPERATING EXPENDITURE	-	71,418	71,418	136,891
OTHER FINANCING SOURCES/(USES)				
Operating Transfers In:				
General Fund	-	-	-	-
Operating Transfers Out:				
General Fund	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-
NET CHANGE IN FUND BALANCE	-	53,582	53,582	(11,891)
BEGINNING FUND BALANCE	-	-	-	53,582
ENDING FUND BALANCE	-	53,582	53,582	41,691
FUND BALANCE				
Restricted:				
Advances to Other Funds	-	-	-	-
Prepaid Charges	-	-	-	-
Subtotal Restricted	-	-	-	-
Unrestricted:				
Designated:				
General Contingencies	-	-	-	-
Undesignated	-	53,582	53,582	41,691
Subtotal Unrestricted	-	53,582	53,582	41,691
TOTAL FUND BALANCE	-	53,582	53,582	41,691

	2008-09 ACTUAL	2009-10 REVISED BUDGET	2009-10 ESTIMATED	2010-11 BUDGET
REVENUE				
Use of Money & Property	17,560	17,080	11,653	11,400
Intergovernmental	21,900	248,161	248,161	30,000
Charges for Services	132,365	132,500	132,290	132,500
TOTAL REVENUE	171,825	397,741	392,104	173,900
EXPENDITURES				
Police	275,151	525,956	537,362	341,536
Debt Service:				
Principal Retirement	123,151	127,740	127,740	131,564
Interest and Fiscal Charges	38,776	39,474	39,474	35,642
Capital Outlay	-	-	-	-
TOTAL OPERATING EXPENDITURE	437,078	693,170	704,576	508,742
OTHER FINANCING SOURCES/(USES)				
Operating Transfers In:				
General Fund	237,211	95,214	-	98,606
Water Utility Fund	60,000	60,000	60,000	60,000
Redevelopment Operating Fund	-	135,444	135,444	162,230
Operating Transfers Out:				
General Fund	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	297,211	290,658	195,444	320,836
NET CHANGE IN FUND BALANCE	31,958	(4,771)	(117,028)	(14,006)
BEGINNING FUND BALANCE	184,029	215,987	215,987	98,959
ENDING FUND BALANCE	215,987	211,216	98,959	84,953
FUND BALANCE				
Restricted:				
Bond Debt Covenants	167,639	167,639	167,639	167,639
Subtotal Restricted	167,639	167,639	167,639	167,639
Unrestricted:				
Designated:				
General Contingencies	-	-	-	-
Undesignated	48,348	43,577	(68,680)	(82,686)
Subtotal Unrestricted	48,348	43,577	(68,680)	(82,686)
TOTAL FUND BALANCE	215,987	211,216	98,959	84,953

	2008-09 ACTUAL	2009-10 REVISED BUDGET	2009-10 ESTIMATED	2010-11 BUDGET
REVENUE				
Use of Money & Property	3,824	4,000	1,719	2,000
Intergovernmental	9,375	20,000	10,000	20,000
TOTAL REVENUE	13,199	24,000	11,719	22,000
EXPENDITURES				
Police	18,179	1,700	793	1,600
Capital Outlay	52,541	-	-	-
TOTAL OPERATING EXPENDITURE	70,720	1,700	793	1,600
OTHER FINANCING SOURCES/(USES)				
Operating Transfers In:				
General Fund	-	-	-	-
Operating Transfers Out:				
General Fund	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-
NET CHANGE IN FUND BALANCE	(57,521)	22,300	10,926	20,400
BEGINNING FUND BALANCE	116,478	58,956	58,956	69,882
ENDING FUND BALANCE	58,956	81,256	69,882	90,282
FUND BALANCE				
Restricted:				
Advances to Other Funds	-	-	-	-
Prepaid Charges	-	-	-	-
Subtotal Restricted	-	-	-	-
Unrestricted:				
Designated:				
General Contingencies	-	-	-	-
Undesignated	58,956	81,256	69,882	90,282
Subtotal Unrestricted	58,956	81,256	69,882	90,282
TOTAL FUND BALANCE	58,956	81,256	69,882	90,282

	2008-09 ACTUAL	2009-10 REVISED BUDGET	2009-10 ESTIMATED	2010-11 BUDGET
REVENUE				
Use of Money & Property	1,799	2,000	2,264	2,000
Intergovernmental	100,000	50,000	109,651	113,521
TOTAL REVENUE	101,799	52,000	111,915	115,521
EXPENDITURES				
Police	211,650	214,122	178,639	181,600
Capital Outlay	-	-	-	-
TOTAL OPERATING EXPENDITURE	211,650	214,122	178,639	181,600
OTHER FINANCING SOURCES/(USES)				
Operating Transfers In:				
General Fund	69,420	162,122	66,724	66,079
Operating Transfers Out:				
Special Police Services Fund	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	69,420	162,122	66,724	66,079
NET CHANGE IN FUND BALANCE	(40,430)	-	-	-
BEGINNING FUND BALANCE	44,232	3,802	3,802	3,802
ENDING FUND BALANCE	3,802	3,802	3,802	3,802
FUND BALANCE				
Restricted:				
Advances to Other Funds	-	-	-	-
Prepaid Charges	-	-	-	-
Subtotal Restricted	-	-	-	-
Unrestricted:				
Designated:				
General Contingencies	-	-	-	-
Undesignated	3,802	3,802	3,802	3,802
Subtotal Unrestricted	3,802	3,802	3,802	3,802
TOTAL FUND BALANCE	3,802	3,802	3,802	3,802

	2008-09 ACTUAL	2009-10 REVISED BUDGET	2009-10 ESTIMATED	2010-11 BUDGET
REVENUE				
Use of Money & Property	4,105	3,500	2,822	2,500
Charges for Services	3,372	-	93	-
TOTAL REVENUE	<u>7,477</u>	<u>3,500</u>	<u>2,915</u>	<u>2,500</u>
EXPENDITURES				
Public Works	374	175	146	125
TOTAL OPERATING EXPENDITURE	<u>374</u>	<u>175</u>	<u>146</u>	<u>125</u>
OTHER FINANCING SOURCES/(USES)				
Operating Transfers In:				
Capital Improvement Projects Fund	-	-	-	-
Operating Transfers Out:				
Capital Improvement Projects Fund	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	7,103	3,325	2,769	2,375
BEGINNING FUND BALANCE	103,682	110,785	110,785	113,554
ENDING FUND BALANCE	<u>110,785</u>	<u>114,110</u>	<u>113,554</u>	<u>115,929</u>

FUND BALANCE				
Restricted:				
Prepaid Charges	-	-	-	-
Subtotal Restricted	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unrestricted:				
Designated:				
General Contingencies	-	-	-	-
Undesignated	110,785	114,110	113,554	115,929
Subtotal Unrestricted	<u>110,785</u>	<u>114,110</u>	<u>113,554</u>	<u>115,929</u>
TOTAL FUND BALANCE	<u>110,785</u>	<u>114,110</u>	<u>113,554</u>	<u>115,929</u>

	2008-09 ACTUAL	2009-10 REVISED BUDGET	2009-10 ESTIMATED	2010-11 BUDGET
REVENUE				
Intergovernmental	175,851	266,335	266,335	251,335
Other Revenue	290	500	-	1,300
TOTAL REVENUE	<u>176,141</u>	<u>266,835</u>	<u>266,335</u>	<u>252,635</u>
EXPENDITURES				
Community Services	165,598	266,835	266,835	248,317
Capital Outlay	2,900	-	-	-
TOTAL OPERATING EXPENDITURE	<u>168,498</u>	<u>266,835</u>	<u>266,835</u>	<u>248,317</u>
OTHER FINANCING SOURCES/(USES)				
Operating Transfers In:				
General Fund	3,000	-	-	-
Operating Transfers Out:				
Project SHUE Fund	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	<u>3,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	10,643	-	(500)	4,318
BEGINNING FUND BALANCE	<u>21,290</u>	<u>31,932</u>	<u>31,932</u>	<u>31,432</u>
ENDING FUND BALANCE	<u>31,932</u>	<u>31,932</u>	<u>31,432</u>	<u>35,750</u>
<hr/> <hr/>				
FUND BALANCE				
Restricted:				
Advances to Other Funds	-	-	-	-
Prepaid Charges	-	-	-	-
Subtotal Restricted	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unrestricted:				
Designated:				
General Contingencies	-	-	-	-
Undesignated	31,932	31,932	31,432	35,750
Subtotal Unrestricted	<u>31,932</u>	<u>31,932</u>	<u>31,432</u>	<u>35,750</u>
TOTAL FUND BALANCE	<u>31,932</u>	<u>31,932</u>	<u>31,432</u>	<u>35,750</u>

	2008-09 ACTUAL	2009-10 REVISED BUDGET	2009-10 ESTIMATED	2010-11 BUDGET
REVENUE				
Use of Money & Property	9,932	10,000	6,604	6,500
Intergovernmental	108,795	100,000	106,288	105,000
TOTAL REVENUE	118,727	110,000	112,892	111,500
EXPENDITURES				
General Government	76,663	80,101	77,821	77,616
TOTAL OPERATING EXPENDITURE	76,663	80,101	77,821	77,616
OTHER FINANCING SOURCES/(USES)				
Operating Transfers In:				
Capital Improvement Projects Fund	-	-	-	-
Operating Transfers Out:				
Senior Transportation Fund	(40,500)	(28,000)	(28,000)	(28,000)
TOTAL OTHER FINANCING SOURCES/(USES)	(40,500)	(28,000)	(28,000)	(28,000)
NET CHANGE IN FUND BALANCE	1,564	1,899	7,071	5,884
BEGINNING FUND BALANCE	324,359	325,923	325,923	332,994
ENDING FUND BALANCE	325,923	327,822	332,994	338,878
<hr/> <hr/>				
FUND BALANCE				
Restricted:				
Advances to Other Funds	-	-	-	-
Prepaid Charges	-	-	-	-
Subtotal Restricted	-	-	-	-
Unrestricted:				
Designated:				
General Contingencies	-	-	-	-
Undesignated	325,923	327,822	332,994	338,878
Subtotal Unrestricted	325,923	327,822	332,994	338,878
TOTAL FUND BALANCE	325,923	327,822	332,994	338,878

	2008-09 ACTUAL	2009-10 REVISED BUDGET	2009-10 ESTIMATED	2010-11 BUDGET
REVENUE				
Use of Money & Property	3,418	3,000	1,934	2,000
Intergovernmental	134,534	146,166	140,166	156,446
Other Revenue	6,278	-	-	-
TOTAL REVENUE	144,230	149,166	142,100	158,446
EXPENDITURES				
Community Services	178,805	174,166	164,711	184,446
Capital Outlay	-	-	-	-
TOTAL OPERATING EXPENDITURE	178,805	174,166	164,711	184,446
OTHER FINANCING SOURCES/(USES)				
Operating Transfers In:				
AQMD Fund	40,500	28,000	28,000	28,000
Operating Transfers Out:				
Capital Improvement Projects Fund	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	40,500	28,000	28,000	28,000
NET CHANGE IN FUND BALANCE	5,925	3,000	5,389	2,000
BEGINNING FUND BALANCE	46,635	52,560	52,560	57,949
ENDING FUND BALANCE	52,560	55,560	57,949	59,949

FUND BALANCE

Restricted:

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

Unrestricted:

Designated:				
General Contingencies	-	-	-	-
Undesignated	52,560	55,560	57,949	59,949
Subtotal Unrestricted	52,560	55,560	57,949	59,949

TOTAL FUND BALANCE	52,560	55,560	57,949	59,949
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	2008-09 ACTUAL	2009-10 REVISED BUDGET	2009-10 ESTIMATED	2010-11 BUDGET
REVENUE				
Use of Money & Property	1,346	1,000	911	900
Intergovernmental	25,000	-	-	-
Other Revenue	19,988	45,250	45,250	42,000
TOTAL REVENUE	46,334	46,250	46,161	42,900
EXPENDITURES				
Community Services	26,592	44,519	30,821	41,999
Capital Outlay	-	-	-	-
TOTAL OPERATING EXPENDITURE	26,592	44,519	30,821	41,999
OTHER FINANCING SOURCES/(USES)				
Operating Transfers In:				
General Fund	-	-	-	-
Operating Transfers Out:				
Internal Service (fixed assets)	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-
NET CHANGE IN FUND BALANCE	19,742	1,731	15,340	901
BEGINNING FUND BALANCE	24,412	44,153	44,153	59,493
ENDING FUND BALANCE	44,153	45,884	59,493	60,394

FUND BALANCE

Restricted:

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

Unrestricted:

Designated:				
General Contingencies	-	-	-	-
Undesignated	44,153	45,884	59,493	60,394
Subtotal Unrestricted	44,153	45,884	59,493	60,394

TOTAL FUND BALANCE

	44,153	45,884	59,493	60,394
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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.

	2008-09 ACTUAL	2009-10 REVISED BUDGET	2009-10 ESTIMATED	2010-11 BUDGET
REVENUE				
Other Revenue	-	-	-	-
TOTAL REVENUE	-	-	-	-
EXPENDITURES				
Capital Outlay	6,547,727	21,380,446	20,469,397	4,259,100
TOTAL OPERATING EXPENDITURE	6,547,727	21,380,446	20,469,397	4,259,100
OTHER FINANCING SOURCES/(USES)				
Operating Transfers In:				
General Fund	60,000	-	-	-
CDBG Fund	465,000	1,571,975	1,571,975	438,745
Gas Tax Fund	200,000	4,200,000	4,200,000	2,492,355
Municipal Lighting Fund	-	-	-	140,000
Measure M Fund	2,730,000	-	-	-
Street Improvements Grant Fund	6,390,955	238,420	238,420	250,000
Traffic Impact Fee Fund	90,000	90,000	90,000	-
Park Dedication Fund	80,394	27,920	27,920	85,000
Water Utility Fund	638,230	613,102	613,102	828,000
Information Systems Fund	177,000	177,000	177,000	-
Equipment Replacement Fund	1,076,088	335,000	335,000	25,000
Building Maintenance Fund	40,000	-	-	-
Operating Transfers Out:				
General Fund	(106,798)	(114,099)	(114,099)	(911,049)
CDBG Fund	(126,937)	(6,789)	(6,789)	-
Gas Tax Fund	-	(250,000)	(250,000)	-
Traffic Impact Fee Fund	-	(144,211)	(144,211)	-
Measure M Fund	(189,150)	(432,289)	(432,289)	-
Street Improvements Grant Fund	(640,000)	(236,083)	(236,083)	-
Park Dedication Fund	(10)	(36,841)	(36,841)	-
Information Systems Fund	(702,827)	-	-	-
Building Maintenance Fund	(77,131)	(221,064)	(221,064)	-
Equipment Replacement Fund	(794,412)	-	-	-
Redevelopment Fund	(3,841,309)	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	5,469,093	5,812,041	5,812,041	3,348,051
NET CHANGE IN FUND BALANCE	(1,078,634)	(15,568,405)	(14,657,356)	(911,049)
BEGINNING FUND BALANCE	16,647,056	15,568,421	15,568,421	911,065
ENDING FUND BALANCE	15,568,421	16	911,065	16
FUND BALANCE				
Restricted:				
Advances to Other Funds	-	-	-	-
Subtotal Restricted	-	-	-	-
Unrestricted:				
Designated:				
CIP Items	15,568,421	16	911,065	16
Subtotal Unrestricted	15,568,421	16	911,065	16
TOTAL FUND BALANCE	15,568,421	16	911,065	16

	2008-09 ACTUAL	2009-10 REVISED BUDGET	2009-10 ESTIMATED	2010-11 BUDGET
REVENUE				
Use of Money and Property	150,547	119,000	85,366	82,500
TOTAL REVENUE	150,547	119,000	85,366	82,500
EXPENDITURES				
General Government	-	-	-	-
TOTAL OPERATING EXPENDITURE	-	-	-	-
OTHER FINANCING SOURCES/(USES)				
Operating Transfers In:				
Information Systems Fund	-	-	-	-
Operating Transfers Out:				
General Fund	(332,404)	(956,146)	(956,146)	-
Utility Fund	(1,279,962)	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	(1,612,366)	(956,146)	(956,146)	-
NET CHANGE IN FUND BALANCE	(1,461,820)	(837,146)	(870,780)	82,500
BEGINNING FUND BALANCE	12,288,464	10,826,644	10,826,644	9,955,864
ENDING FUND BALANCE	10,826,644	9,989,498	9,955,864	10,038,364

FUND BALANCE**Restricted:**

Debt Service	-	-	-	-
Non-current Advances	956,146	-	-	-
Subtotal Restricted	956,146	-	-	-

Unrestricted:

Designated:

CIP Items

General	6,500,004	6,500,004	6,500,004	6,500,004
Muni-Lighting	1,881,249	1,946,249	1,928,896	1,973,896
Equipment Replacement	585,402	605,402	600,229	615,229
Building Maintenance	300,627	314,627	308,241	315,741
Information Systems	603,216	623,216	618,494	633,494
Undesignated	(0)	(0)	-	-
Subtotal Unrestricted	9,870,498	9,989,498	9,955,864	10,038,364

TOTAL FUND BALANCE

10,826,644	9,989,498	9,955,864	10,038,364
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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.

	2008-09 ACTUAL	2009-10 REVISED BUDGET	2009-10 ESTIMATE	2010-11 BUDGET
REVENUE				
Use of Money & Property	1,696,960	1,420,000	939,155	1,000,000
Intergovernmental	-	70,560	105,638	-
Property Sales	(156,336)	-	-	-
Other Revenue	102,361	20,000	19,200	20,000
TOTAL REVENUE	1,642,985	1,510,560	1,063,993	1,020,000
EXPENDITURES				
Community Development	2,258,521	2,377,660	2,270,689	2,446,262
Capital Outlay	-	-	-	-
Budget Contingency 1.00%	-	299,931	299,931	299,629
Emergency Reserve 5.00%	-	1,499,653	1,499,653	1,498,144
TOTAL OPERATING EXPENDITURE	2,258,521	4,177,244	4,070,273	4,244,035
OTHER FINANCING SOURCES/(USES)				
Bond Proceeds	61,473,000	-	-	-
Operating Transfers In:				
Capital Improvement Projects Fund	3	-	-	-
WRA Debt Service Fund	18,000,000	18,000,000	18,000,000	13,500,000
WRA Low/Moderate Income Housing Fund	241,385	247,318	233,800	238,217
Operating Transfers Out:				
Community Development Fund	(2,127,638)	(2,089,261)	(2,089,261)	(1,921,708)
Water Utility Fund	-	(20,000)	(20,000)	(20,000)
Reserve Fund	(390,423)	(390,423)	(390,423)	(390,423)
Special Police Services Fund	-	(135,444)	(135,444)	(162,230)
Capital Improvement Projects Fund	(16,262,347)	(5,735,006)	(5,735,006)	-
TOTAL OTHER FINANCING SOURCES/(USES)	60,933,980	9,877,184	9,863,666	11,243,856
NET CHANGE IN FUND BALANCE	60,318,445	7,210,500	6,857,386	8,019,821
BEGINNING FUND BALANCE	19,929,443	80,247,888	80,247,888	87,105,274
ENDING FUND BALANCE	80,247,888	87,458,388	87,105,274	95,125,095
FUND BALANCE				
Restricted:				
Dfiscal Agent Cash	64,809,953	64,809,953	64,809,953	64,809,953
Land Held for Resale	567,200	567,200	567,200	567,200
Subtotal Restricted	65,377,153	65,377,153	65,377,153	65,377,153
Unrestricted:				
Designated:				
Infrastructure Revitalization Program	10,173,116	17,177,961	12,803,508	20,370,295
Undesignated	4,697,620	4,903,275	8,924,614	9,377,648
Subtotal Unrestricted	14,870,736	22,081,236	21,728,122	29,747,943
TOTAL FUND BALANCE	80,247,888	87,458,388	87,105,274	95,125,095

	2008-09 ACTUAL	2009-10 REVISED BUDGET	2009-10 ESTIMATE	2010-11 BUDGET
REVENUE				
Taxes	29,539,704	16,327,788	16,617,110	28,762,880
Use of Money & Property	248,637	80,000	176,564	180,000
TOTAL REVENUE	29,788,340	16,407,788	16,793,674	28,942,880
EXPENDITURES				
General Government	1,913,994	9,042,374	8,713,102	8,979,874
Debt Service:				
Bond Issuance Costs	4,696,013	-	-	-
Principal Retirement	7,066,793	960,000	960,000	1,160,000
Interest and Fiscal Charges	789,703	6,166,506	6,166,506	5,541,650
TOTAL OPERATING EXPENDITURE	14,466,503	16,168,880	15,839,608	15,681,524
OTHER FINANCING SOURCES/(USES)				
Proceeds from Issuance of Bonds	11,582,000	-	-	-
Operating Transfers In:				
WRA Low/Moderate Income Housing	154,143	12,580,525	12,580,525	468,901
Operating Transfers Out:				
WRA Operating Fund	(18,000,000)	(18,000,000)	(18,000,000)	(13,500,000)
TOTAL OTHER FINANCING SOURCES/(USES)	(6,263,857)	(5,419,475)	(5,419,475)	(13,031,099)
NET CHANGE IN FUND BALANCE	9,057,980	(5,180,567)	(4,465,409)	230,257
BEGINNING FUND BALANCE	16,404,668	25,462,648	25,462,648	20,997,239
ENDING FUND BALANCE	25,462,648	20,282,081	20,997,239	21,227,496

FUND BALANCE**Restricted:**

Advances to Other Funds	516,096	516,096	516,096	516,096
Fiscal Agent Cash	3,309,109	3,309,109	3,309,109	3,309,109
Debt Service Covenants	2,480,000	2,480,000	2,480,000	2,480,000
Subtotal Restricted	6,305,206	6,305,206	6,305,206	6,305,206

Unrestricted:

Designated:				
General Contingencies	500,000	500,000	500,000	500,000
Debt Service	18,657,442	13,476,875	14,192,033	14,422,290
Undesignated	-	-	-	-
Subtotal Unrestricted	19,157,442	13,976,875	14,692,033	14,922,290

TOTAL FUND BALANCE	25,462,648	20,282,081	20,997,239	21,227,496
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	2008-09 ACTUAL	2009-10 REVISED BUDGET	2009-10 ESTIMATED	2010-11 BUDGET
REVENUE				
Other Revenue	-	-	-	-
TOTAL REVENUE	-	-	-	-
EXPENDITURES				
Capital Outlay	11,117,920	87,083,863	58,677,395	1,000,000
TOTAL OPERATING EXPENDITURE	11,117,920	87,083,863	58,677,395	1,000,000
OTHER FINANCING SOURCES/(USES)				
WRA Operating Fund	20,103,656	-	-	-
Low/Moderate Housing Fund	6,000,000	1,000,000	1,000,000	1,000,000
Operating Transfers Out:				
WRA Operating Fund	(3)	-	-	-
Low/Moderate Housing Fund	(222,760)	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	25,880,892	1,000,000	1,000,000	1,000,000
NET CHANGE IN FUND BALANCE	14,762,972	(86,083,863)	(57,677,395)	-
BEGINNING FUND BALANCE	10,637,363	25,400,335	25,400,335	(32,277,060)
ENDING FUND BALANCE	25,400,335	(60,683,528)	(32,277,060)	(32,277,060)
FUND BALANCE				
Restricted:				
Advances to Other Funds	-	-	-	-
Prepaid Charges	-	-	-	-
Subtotal Restricted	-	-	-	-
Unrestricted:				
Designated:				
CIP Items	25,400,335	(60,683,528)	(32,277,060)	(32,277,060)
Undesignated	-	-	-	-
Subtotal Unrestricted	25,400,335	(60,683,528)	(32,277,060)	(32,277,060)
TOTAL FUND BALANCE	25,400,335	(60,683,528)	(32,277,060)	(32,277,060)

Deficit fund position is due to bond proceeds for the construction of the Police Facility. Cash is transferred from the WRA Debt Service Fund 510 as funds are drawn from the trustee.

	2008-09 ACTUAL	2009-10 REVISED BUDGET	2009-10 ESTIMATED	2010-11 BUDGET
REVENUE				
Taxes	7,384,926	7,117,513	7,190,594	7,190,720
Use of Money & Property	804,463	520,000	473,312	470,000
Other Revenue	1,540	-	-	-
TOTAL REVENUE	8,190,928	7,637,513	7,663,906	7,660,720
EXPENDITURES				
General Government	950,765	1,871,967	1,661,143	1,945,812
Capital Outlay	-	-	-	-
TOTAL OPERATING EXPENDITURE	950,765	1,871,967	1,661,143	1,945,812
OTHER FINANCING SOURCES/(USES)				
Operating Transfers In:				
Capital Improvement Projects Fund	222,760	-	-	-
Operating Transfers Out:				
WRA Operating Fund	(241,385)	(247,318)	(233,800)	(238,217)
Capital Improvement Projects Fund	(6,000,000)	(1,000,000)	(1,000,000)	(1,000,000)
Water Enterprise Fund	(10,000)	(10,000)	(10,000)	(10,000)
WRA Debt Service Fund	(154,143)	(12,580,525)	(12,580,525)	(468,901)
TOTAL OTHER FINANCING SOURCES/(USES)	(6,182,768)	(13,837,843)	(13,824,325)	(1,717,118)
NET CHANGE IN FUND BALANCE	1,057,396	(8,072,297)	(7,821,562)	3,997,790
BEGINNING FUND BALANCE	26,467,280	27,524,675	27,524,675	19,703,113
ENDING FUND BALANCE	27,524,675	19,452,378	19,703,113	23,700,903

FUND BALANCE

Restricted:

Debt Service Covenants	1,420,000	1,420,000	1,420,000	1,420,000
Land held for Resale	4,298,867	4,298,867	4,298,867	4,298,867
Notes Receivable	6,198,491	6,198,491	6,198,491	6,198,491
Low and Moderate Income Housing	15,607,317	7,535,020	7,785,755	11,783,545
Subtotal Restricted	27,524,675	19,452,378	19,703,113	23,700,903

Unrestricted:

Designated:				
General Contingencies	-	-	-	-
Undesignated	-	-	-	-
Subtotal Unrestricted	-	-	-	-

TOTAL FUND BALANCE	27,524,675	19,452,378	19,703,113	23,700,903
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	2008-09 ACTUAL	2009-10 REVISED BUDGET	2009-10 ESTIMATED	2010-11 BUDGET
REVENUE				
Use of Money and Property	125,501	130,000	80,015	85,000
TOTAL REVENUE	<u>125,501</u>	<u>130,000</u>	<u>80,015</u>	<u>85,000</u>
EXPENDITURES				
General Government	-	-	-	-
TOTAL OPERATING EXPENDITURE	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES/(USES)				
Operating Transfers In:				
Redevelopment Operating Fund	390,423	390,423	390,423	390,423
Operating Transfers Out:				
Capital Improvements Fund	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	<u>390,423</u>	<u>390,423</u>	<u>390,423</u>	<u>390,423</u>
NET CHANGE IN FUND BALANCE	515,924	520,423	470,438	475,423
BEGINNING FUND BALANCE	3,653,566	4,169,489	4,169,489	4,639,927
ENDING FUND BALANCE	<u>4,169,489</u>	<u>4,689,912</u>	<u>4,639,927</u>	<u>5,115,350</u>
<hr/> <hr/>				
FUND BALANCE				
Restricted:				
Debt Service	2,998,220	3,128,220	3,078,235	3,163,235
Rose Center Capital Replacement	1,171,269	1,561,692	1,561,692	1,952,115
Police Facility	-	-	-	-
Subtotal Restricted	<u>4,169,489</u>	<u>4,689,912</u>	<u>4,639,927</u>	<u>5,115,350</u>
Unrestricted:				
Designated:				
CIP Items	-	-	-	-
Undesignated	-	-	-	-
Subtotal Unrestricted	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUND BALANCE	<u>4,169,489</u>	<u>4,689,912</u>	<u>4,639,927</u>	<u>5,115,350</u>

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.

	2008-09 ACTUAL	2009-10 REVISED BUDGET	2009-10 ESTIMATED	2010-11 BUDGET
OPERATING REVENUE				
Use of Money & Property	47,566	55,000	14,936	17,000
Charges for Services	11,154,302	11,592,980	12,893,603	15,448,075
Other Revenue	82,588	-	(19,677)	10,000
Gain (loss) on sale of equipment	119,898	-	-	-
TOTAL REVENUE	11,404,354	11,647,980	12,888,862	15,475,075
OPERATING EXPENSES				
Salaries & Benefits	2,533,928	2,683,674	2,563,315	2,468,292
Maintenance and operations	3,422,910	2,898,998	2,884,584	3,038,303
Purchased water	2,190,228	4,030,289	4,030,289	4,757,030
Pump and basin assessment	2,257,382	2,184,448	2,184,448	2,214,678
Capital Outlay	-	3,000	3,000	3,000
Debt Service:				
Principal Payments	871,663	533,026	533,026	544,280
Payment on Advance	332,404	374,453	374,453	148,655
Interest Payments	276,001	280,668	292,632	285,115
TOTAL OPERATING EXPENSES	11,884,516	12,988,556	12,865,747	13,459,353
OPERATING INCOME (LOSS)	(480,162)	(1,340,576)	23,115	2,015,722
Operating Transfers In:				
General Fund (Life Line)	100,000	25,000	25,000	25,000
General Fund (Mall Lease)	40,000	-	-	-
Housing/Community Development Fund (fixed :	10,000	10,000	10,000	10,000
Redevelopment Agency Fund	10,000	20,000	20,000	20,000
Low/Mod Housing Fund	-	10,000	10,000	10,000
Reserve Fund	1,279,962	-	-	-
Operating Transfers Out:				
Special Police Services Fund (800 MHz)	(60,000)	(60,000)	(60,000)	(60,000)
Capital Projects Fund	(638,230)	(613,102)	(613,102)	(828,000)
TOTAL OTHER FINANCING SOURCES/(USES)	741,732	(608,102)	(608,102)	(823,000)
NET CHANGE IN WORKING CAPITAL	261,571	(1,948,678)	(584,987)	1,192,722
BEGINNING WORKING CAPITAL	1,794,205	2,055,776	2,055,776	1,470,789
ENDING WORKING CAPITAL	2,055,776	107,098	1,470,789	2,663,511

AGENCY FUNDS

Agency funds are used to account for assets held by the City as an agent for individuals, principle organizations, other governments and/or 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.

	2008-09 ACTUAL	2009-10 REVISED BUDGET	2009-10 ESTIMATED	2010-11 BUDGET
REVENUE				
Use of Money & Property	3,127	2,000	1,959	1,900
Charges for Services	39,880	38,500	39,857	39,850
TOTAL REVENUE	43,007	40,500	41,816	41,750
EXPENDITURES				
Community Development	1,500	2,030	1,500	1,530
Debt Service:				
Principal Retirement	25,000	30,000	30,000	30,000
Interest and Fiscal Charges	10,111	8,165	8,165	6,035
TOTAL OPERATING EXPENDITURE	36,611	40,195	39,665	37,565
OTHER FINANCING SOURCES/(USES)				
Operating Transfers In:				
General Fund	-	-	-	-
Operating Transfers Out:				
General Fund	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-
NET CHANGE IN FUND BALANCE	6,396	305	2,151	4,185
BEGINNING DUE TO BONDHOLDERS	91,927	98,323	98,323	100,474
ENDING DUE TO BONDHOLDERS	98,323	98,628	100,474	104,659

FUND BALANCE				
Restricted:				
Advances to Other Funds	-	-	-	-
Prepaid Charges	-	-	-	-
Subtotal Restricted	-	-	-	-
Unrestricted:				
Designated:				
General Contingencies	-	-	-	-
Undesignated				
Due to Bondholders	98,323	98,628	100,474	104,659
Subtotal Unrestricted	98,323	98,628	100,474	104,659
TOTAL FUND BALANCE	98,323	98,628	100,474	104,659

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.

	2008-09 ACTUAL	2009-10 REVISED BUDGET	2009-10 ESTIMATED	2010-11 BUDGET
REVENUE				
Use of Money & Property	115,198	110,000	65,825	65,000
Intergovernmental	73,806	-	-	-
Charges for Services	1,607,079	1,774,514	1,746,255	1,508,518
Other Revenue	178,960	190,000	89,539	120,000
Gain on sale of equipment	37,558	25,000	14,931	15,000
TOTAL REVENUE	2,012,601	2,099,514	1,916,550	1,708,518
EXPENDITURES				
Salaries and Benefits	465,259	470,480	467,107	455,445
Maintenance and Operations	971,352	1,071,638	1,064,862	1,071,185
Capital Outlay	819,310	-	-	-
Budget Contingency 1.00%	-	-	-	17,085
Emergency Reserve 5.00%	-	-	-	85,426
TOTAL OPERATING EXPENDITURE	2,255,921	1,542,118	1,531,969	1,629,141
OTHER FINANCING SOURCES/(USES)				
Operating Transfers In:				
General Fund	11,978	-	-	-
Capital Improvement Projects Fund	794,412	-	-	-
Operating Transfers Out:				
General Fund	-	(125,028)	(125,028)	-
Capital Improvement Projects Fund	(1,051,400)	(335,000)	(335,000)	(25,000)
TOTAL OTHER FINANCING SOURCES/(USES)	(245,009)	(460,028)	(460,028)	(25,000)
NET CHANGE IN WORKING CAPITAL	(488,330)	97,368	(75,447)	54,377
BEGINNING WORKING CAPITAL	1,889,858	1,401,528	1,401,528	1,326,081
ENDING WORKING CAPITAL	1,401,528	1,498,896	1,326,081	1,380,458

	2008-09 ACTUAL	2009-10 REVISED BUDGET	2009-10 ESTIMATED	2010-11 BUDGET
REVENUE				
Charges for Services	13,672,061	13,411,328	13,262,515	12,111,198
Other Revenue	299,712	130,000	266,656	200,000
TOTAL REVENUE	13,971,774	13,541,328	13,529,171	12,311,198
EXPENDITURES				
Salaries and Benefits	1,545	5,595	1,545	5,595
Maintenance and Operations	5,375,477	6,093,863	5,688,628	5,655,238
Insurance Premiums and Legal Fees	2,499,112	2,755,597	2,544,528	2,152,030
Claims and Benefits	7,667,155	5,987,435	5,836,395	5,498,840
TOTAL OPERATING EXPENDITURE	15,543,290	14,842,490	14,071,096	13,311,703
OTHER FINANCING SOURCES/(USES)				
Operating Transfers In:				
General Fund	2,155,654	-	-	-
Operating Transfers Out:				
General Fund	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	2,155,654	-	-	-
NET CHANGE IN WORKING CAPITAL	584,138	(1,301,162)	(541,925)	(1,000,505)
BEGINNING WORKING CAPITAL	4,798,588	5,382,726	5,382,726	4,840,801
ENDING WORKING CAPITAL	5,382,726	4,081,564	4,840,801	3,840,296

	2008-09 ACTUAL	2009-10 REVISED BUDGET	2009-10 ESTIMATED	2010-11 BUDGET
REVENUE				
Charges for Services	1,793,945	1,792,745	1,792,745	1,898,474
Other Revenue	554,638	330,000	157,512	150,000
TOTAL REVENUE	2,348,583	2,122,745	1,950,257	2,048,474
EXPENDITURES				
Maintenance and Operations	531,448	572,784	493,058	551,573
Insurance Premiums and Legal Fees	718,789	1,283,500	941,892	1,283,500
Claims and Benefits	775,277	750,000	723,021	750,000
TOTAL OPERATING EXPENDITURE	2,025,514	2,606,284	2,157,971	2,585,073
OTHER FINANCING SOURCES/(USES)				
Operating Transfers In:				
General Fund	-	-	-	-
Operating Transfers Out:				
General Fund	(75,000)	(100,000)	(100,000)	-
TOTAL OTHER FINANCING SOURCES/(USES)	(75,000)	(100,000)	(100,000)	-
NET CHANGE IN WORKING CAPITAL	248,069	(583,539)	(307,714)	(536,599)
BEGINNING WORKING CAPITAL	4,611,770	4,859,840	4,859,840	4,552,126
ENDING WORKING CAPITAL	4,859,840	4,276,301	4,552,126	4,015,527

INFORMATION SYSTEMS & EQUIPMENT - 760 | **FY 2010 – 2011**

	2008-09 ACTUAL	2009-10 REVISED BUDGET	2009-10 ESTIMATED	2010-11 BUDGET
REVENUE				
Use of Money & Property	116,827	75,000	72,381	70,000
Charges for Services	1,666,560	1,704,910	1,704,910	1,597,273
Gain on sale of equipment	(40,723)	-	3,750	-
TOTAL REVENUE	1,742,664	1,779,910	1,781,041	1,667,273
EXPENDITURES				
Salaries and Benefits	566,538	578,432	587,692	577,920
Maintenance and Operations	547,306	814,552	733,600	694,584
Capital Outlay	513,952	160,000	154,311	160,000
Debt Service:				
Principal Retirement	27,617	28,646	28,646	29,504
Interest and Fiscal Charges	11,770	9,344	9,668	9,913
Budget Contingency 1.00%	-	17,706	17,706	16,673
Emergency Reserve 5.00%	-	88,531	88,531	83,364
TOTAL OPERATING EXPENDITURE	1,667,184	1,697,211	1,620,154	1,571,958
OTHER FINANCING SOURCES/(USES)				
Operating Transfers In:				
Capital Improvement Projects Fund	472,827	-	-	-
Operating Transfers Out:				
Capital Improvement Projects Fund	(177,000)	(177,000)	(177,000)	-
TOTAL OTHER FINANCING SOURCES/(USES)	295,827	(177,000)	(177,000)	-
NET CHANGE IN WORKING CAPITAL	371,308	(94,301)	(16,113)	95,315
BEGINNING WORKING CAPITAL	1,004,768	1,376,076	1,376,076	1,359,963
ENDING WORKING CAPITAL	1,376,076	1,281,775	1,359,963	1,455,278

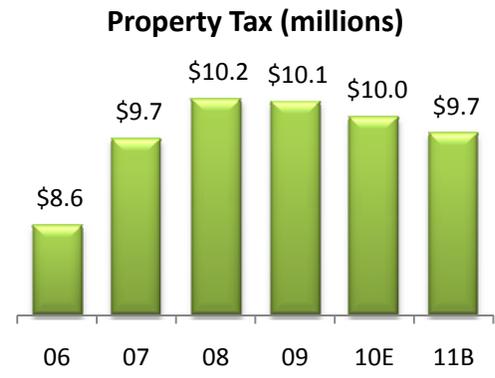
	2008-09 ACTUAL	2009-10 REVISED BUDGET	2009-10 ESTIMATED	2010-11 BUDGET
REVENUE				
Use of Money & Property	68,208	50,000	46,286	50,000
Intergovernmental	40,000	-	-	-
Charges for Services	1,642,865	1,659,974	1,659,974	1,671,047
Other Revenue	24,013	115,000	95,023	-
TOTAL REVENUE	1,775,085	1,824,974	1,801,283	1,721,047
EXPENDITURES				
Salaries	565,610	603,386	536,795	491,653
Maintenance and Operations	775,471	880,044	952,602	882,239
Capital outlay	69,402	-	7,654	-
Debt Service:				
Principal Retirement	209,896	217,718	217,718	224,236
Interest and Fiscal Charges	72,919	71,107	73,531	91,468
Budget Contingency 1.00%	-	-	-	17,711
Emergency Reserve 5.00%	-	-	10,299	88,552
TOTAL OPERATING EXPENDITURE	1,693,297	1,772,255	1,798,599	1,795,859
OTHER FINANCING SOURCES/(USES)				
Operating Transfers In:				
General Fund	-	5,000	5,000	-
Capital Improvement Projects Fund	77,131	-	-	-
Operating Transfers Out:				
General Fund	-	(75,000)	(75,000)	-
Capital Improvement Projects Fund	(40,000)	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	37,131	(70,000)	(70,000)	-
NET CHANGE IN WORKING CAPITAL	118,919	(17,281)	(67,316)	(74,812)
BEGINNING WORKING CAPITAL	338,248	457,167	457,167	389,851
ENDING WORKING CAPITAL	457,167	439,886	389,851	315,039



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.

General Fund Property Tax revenue is projected to decline slightly in fiscal year 2010-11. This decline is due to a drop in property values 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.

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.

Sales Tax (millions)



All taxable retail sales within the City are charged an 8.75% tax. Starting April 1, 2009 and ending June 30, 2011, unless an extension is passed, the state sales and use tax increased by 1% as a result of the 2008-2009 California budget crisis. The minimum sales tax statewide is 8.25%. 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 .5%, the State receives 6.25%, and the County receives .5% for health and welfare programs and .5% for public safety Proposition 172.

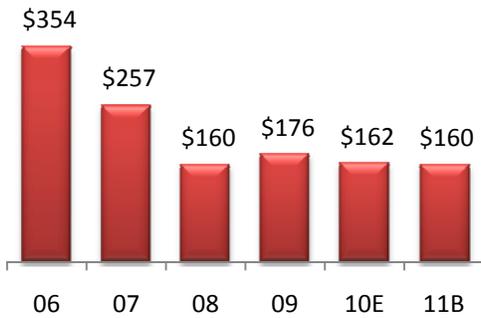
In 2003 and 2004 legislation was passed that created the "triple flip" which shifts ¼ ¢ of local sales and use taxes to the State to repay bonds approved by the passage of Proposition 57. In its place, the City will receive an amount equal to the ¼ ¢ shift in the form of property tax paid from the County 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 34% of total General Fund revenue. Sales tax revenue is projected at \$12.9 million for fiscal years 2010-11, which is trending above the fiscal year 2009-10 estimate of \$11.8 million. Sales tax increases are anticipated in auto sales, general consumer goods and fuel and service stations. Fleet replacements and generous manufacturer

incentives have provided a boost in auto sales however analysts are unsure if or how strong the rally in new car sales will sustain itself after incentives end in late spring/early summer. Furthermore the instability of world crude oil prices, the oil spill in the Gulf of Mexico, 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.

In late May of 2009, 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 was expected to flow to California although various surveys seemed to indicate that much of the rebates were used 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 (thousands)



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

The City expects property transfer tax revenue to remain fairly constant in fiscal

Business License (millions)



year 2010-11.

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

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

Business license tax revenue is projected to remain fairly constant with 2010-11 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.

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 decrease in fiscal year 2010-11.

**Transient Occupancy
(thousands)**



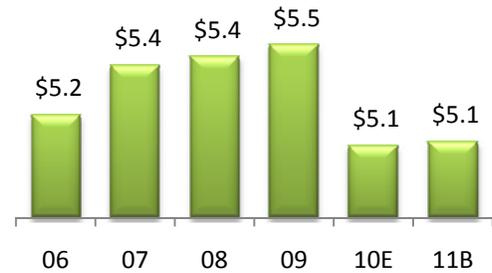
TRANSIENT OCCUPANCY TAX: Transient Occupancy also known as the “hotel tax” is a tax imposed for the privilege of occupying a room(s) in a hotel, inn, motel, tourist homes, or other lodging facility, unless such occupancy is for a period of 30 days or more. Rates are set at local discretion and range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

The transient occupancy tax revenue was projected level fiscal year 2010-11.

UTILITY USERS

TAX: Utility Users Tax revenue is approximately 14% of total General

**Utility Users
(millions)**



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 tax revenue is projected to remain flat in 2010-11.

**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 29.3% from the fiscal year 2009-

10 estimate. This decline is based on permit fees received in 2009-10 on larger construction projects being completed in fiscal year 2010-11.

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)



Fine, forfeiture and penalty revenue is project to remain level in fiscal year 2010-11.

USE OF MONEY AND PROPERTY: Categories in this group consists of interest income from the investment of city money (\$1.2 million). Rental of city facilities (\$95,000) and the bus shelter rental agreement revenue (\$300,000).

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 including cash from the Westminster Redevelopment Agency have decreased from \$155 million at the end of fiscal year 2009-10 to \$146 million at the end of 2010-11. Interest earnings are projected using an interest rate of 1.5%. The City of Westminster invests 32% of its idle cash in the Local Agency Investment Fund (LAIF). Over the past four years the investment return in LAIF has decreased from 5.23% to 0.56%.

Use of Money (millions)



Intergovernmental (thousands)



INTERGOVERNMENTAL REVENUE: Intergovernmental Revenue is money distributed by other government agencies. The principal intergovernmental revenue source is motor vehicle fees of \$200 thousand 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 2010-11 estimates for intergovernmental revenue was due to a County Police grant received in 2009-10. Additionally the State again has eliminated 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 to

continued 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.

Charges for Service (millions)



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 24.13% in fiscal years 2010-11. This increase is due to increased staff time allocated to capital projects.

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

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

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 14% for fiscal year 2010-11. 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 year 2010-11 is conservatively projected slightly lower than 2009-10 estimates.

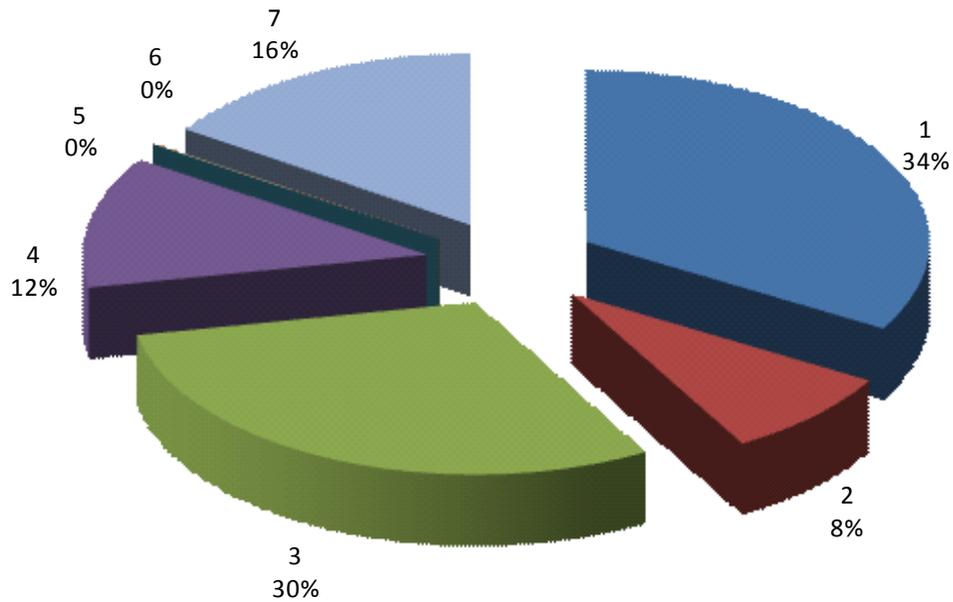
NON-GENERAL FUND REVENUES:

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/stimulus funding received in the prior year.

Water Enterprise: Water utility operations are funded through customer charges. The City's water rate structure was modified in September 2009 following an extensive water rate study. Increased Replenishment Assessment charges by the Orange County Water District and rate increases for water purchase the Municipal Water District of Orange County continue to be driving factors behind the water rate increase. 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 remain level in fiscal year 2010-11. The large decrease in 2009-10 is due to a \$12 million ERAF payment to the State in May 2010. This projection was provided by the City's property tax consultant. 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 2010-11 include City-wide street and road improvement projects, bus pad projects and City-wide Graffiti cleaning projects.



	ACTUAL 2008-09	REVISED BUDGET 2009-10	ESTIMATED 2009-10	BUDGET 2010-11
1 General Funds	44,463,087	43,188,439	40,337,659	41,741,375
2 Special Revenue Funds	11,178,141	14,037,282	11,474,271	10,425,148
3 Redevelopment Funds	39,747,754	25,685,861	25,601,588	37,708,600
4 Enterprise Funds	11,404,354	11,647,980	12,888,862	15,475,075
5 Agency Funds	43,007	40,500	41,816	41,750
6 Capital Project Funds	150,547	119,000	85,366	82,500
7 Internal Service Funds	21,850,707	21,368,471	20,978,302	19,456,510
Total Revenue	128,837,597	116,087,533	111,407,864	124,930,958

REVENUE SUMMARY BY FUND

FY 2010 – 2011

FUND #	FUND	ACTUAL 2008-09	REVISED BUDGET 2009-10	ESTIMATED 2009-10	BUDGET 2010-11
GENERAL FUND					
100	General Fund	42,929,393	41,523,974	38,861,558	40,249,980
265	Community Services-Special Programs	226,319	227,925	227,904	260,775
285	Community Development	1,307,375	1,436,540	1,248,197	1,230,620
TOTAL GENERAL FUNDS		44,463,087	43,188,439	40,337,659	41,741,375
SPECIAL REVENUE FUNDS					
200	Park Dedication	325,560	72,920	205,386	78,750
210	Gas Tax	1,579,779	4,855,714	2,737,419	3,774,855
211	Measure M	1,399,331	1,100,000	829,719	926,608
214	Street Improvements Grant	2,576,870	1,313,628	986,609	941,396
216	Traffic Impact Fee	48,939	125,000	21,985	18,000
220	Municipal Lighting District	933,848	923,500	906,410	917,000
230	Community Promotion	584,898	524,000	588,876	605,150
240	Housing/Community Development	2,186,147	2,456,965	2,436,563	1,370,600
242	HCD Home Housing	318,623	597,938	604,253	-
250	Police Seizure	72,073	7,000	59,785	55,500
251	Special Police Services	254,442	392,938	392,938	312,000
252	Orange County Human Trafficking	117,899	286,658	286,658	227,416
253	Special Police Services	-	206,529	206,529	193,471
254	Special Police Services	-	125,000	125,000	125,000
258	Special Police Services	171,825	397,741	392,104	173,900
260	Local Narcotics Seized Property	13,199	24,000	11,719	22,000
261	Supplemental Law Enforcement Services	101,799	52,000	111,915	115,521
270	Drainage District	7,477	3,500	2,915	2,500
275	Community Services Grant	176,141	266,835	266,335	252,635
280	AQMD	118,727	110,000	112,892	111,500
290	Senior Transportation	144,230	149,166	142,100	158,446
295	Project S.H.U.E.	46,334	46,250	46,161	42,900
TOTAL SPECIAL REVENUE FUNDS		11,178,141	14,037,282	11,474,271	10,425,148
CAPITAL PROJECTS FUNDS					
400	Capital Improvement Projects	-	-	-	-
800	Reserve	150,547	119,000	85,366	82,500
TOTAL CAPITAL PROJECTS FUNDS		150,547	119,000	85,366	82,500
REDEVELOPMENT FUNDS					
500	WRA Operating Fund Administration	1,642,985	1,510,560	1,063,993	1,020,000
510	WRA Debt Service	29,788,340	16,407,788	16,793,674	28,942,880
520	WRA Capital Projects	-	-	-	-
530	Low/Moderate Income Housing	8,190,928	7,637,513	7,663,906	7,660,720
540	WRA Reserve	125,501	130,000	80,015	85,000
TOTAL REDEVELOPMENT FUNDS		39,747,754	25,685,861	25,601,588	37,708,600

REVENUE SUMMARY BY FUND

FY 2010 – 2011

FUND #	FUND	ACTUAL 2008-09	REVISED BUDGET 2009-10	ESTIMATED 2009-10	BUDGET 2010-11
ENTERPRISE FUNDS					
600	Water Utility	11,404,354	11,647,980	12,888,862	15,475,075
TOTAL ENTERPRISE FUNDS		11,404,354	11,647,980	12,888,862	15,475,075
AGENCY FUNDS					
920	92-1 Assessment District	43,007	40,500	41,816	41,750
TOTAL AGENCY FUNDS		43,007	40,500	41,816	41,750
INTERNAL SERVICE FUNDS					
700	Equipment Replacement	2,012,601	2,099,514	1,916,550	1,708,518
740	General Benefits	13,971,774	13,541,328	13,529,171	12,311,198
750	Liability Administration	2,348,583	2,122,745	1,950,257	2,048,474
760	Information Systems and Equipment	1,742,664	1,779,910	1,781,041	1,667,273
770	Government Buildings	1,775,085	1,824,974	1,801,283	1,721,047
TOTAL INTERNAL SERVICE FUNDS		21,850,707	21,368,471	20,978,302	19,456,510
GRAND TOTAL ALL FUNDS		128,837,597	116,087,533	111,407,864	124,930,958

REVENUE SUMMARY BY TYPE

FY 2010 – 2011

<i>Fund</i> #		ACTUAL 2008-09	REVISED BUDGET 2009-10	ESTIMATED 2009-10	BUDGET 2010-11
30xxx	Property Taxes (ad valorem)				
100	General Fund	10,136,526	10,130,095	9,960,995	9,749,249
220	Municipal Lighting District Fund	859,568	873,500	853,050	862,000
510	WRA Debt Service Fund	29,539,704	16,327,788	16,617,110	28,762,880
530	Low/Mod Income Housing Fund	7,384,926	7,117,513	7,190,594	7,190,720
	Total Property Taxes	47,920,723	34,448,896	34,621,749	46,564,849
30xxx	Other Taxes				
100	General Fund	21,792,092	21,412,930	19,515,441	20,549,000
230	Community Promotion Fund	526,683	475,000	533,140	520,000
	Total Other Taxes	22,318,775	21,887,930	20,048,581	21,069,000
31xxx	Licenses and Permits				
100	General Fund	131,409	132,600	185,050	130,800
285	Community Development Fund	410,156	471,200	354,586	373,400
230	Community Promotion Fund	1,530	-	310	1,650
	Total Licenses and Permits	543,095	603,800	539,946	505,850
32xxx	Fines, Forfeits and Penalties				
100	General Fund	1,201,214	1,125,000	1,215,642	1,215,000
285	Community Development Fund	2,340	3,140	9,928	10,000
240	Housing/Comm Devlpmt Fund	770	2,000	1,960	2,000
	Total Fines, Forfeits and Penalties	1,204,324	1,130,140	1,227,530	1,227,000
33xxx	Use of Money and Property				
100	General Fund	3,133,461	2,184,000	1,674,902	1,595,000
265	Comm. Srvs. - Special Pgrms	9,789	7,000	9,789	9,500
285	Community Development Fund	55,589	60,000	38,303	38,000
200	Park Dedication Fund	46,205	45,000	37,281	40,000
210	Gas Tax Fund	53,710	50,000	25,724	25,000
211	Measure M Administration	(14,021)	-	(15,829)	-
214	Street Improvements Grant Fund	64,333	30,000	18,992	15,000
216	Traffic Impact Fee Fund	22,958	25,000	8,608	8,000
220	Municipal Lighting District Fund	74,281	50,000	53,360	55,000
230	Community Promotion Fund	53,582	37,000	36,752	35,000
240	Housing/Comm Devlpmt Fund	184	600	-	-
242	HCD Home Housing Fund	2,128	1,000	118	-
250	Police Seizure Fund	6,305	7,000	5,327	5,500
258	Special Police Services Fund	17,560	17,080	11,653	11,400
260	Local Narcotics Seized Prop. Fund	3,824	4,000	1,719	2,000
261	Supplemental Law Enf. Srvs. Fund	1,799	2,000	2,264	2,000
270	Drainage District Fund	4,105	3,500	2,822	2,500
280	AQMD Fund	9,932	10,000	6,604	6,500

REVENUE SUMMARY BY TYPE

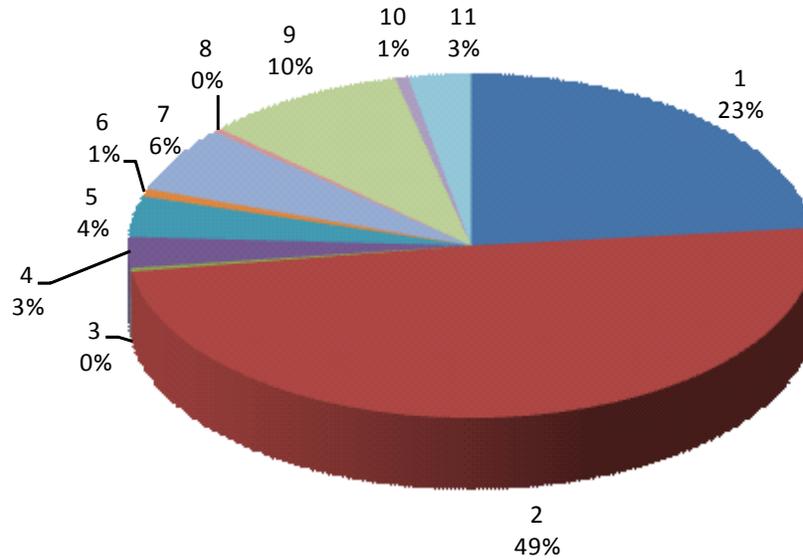
FY 2010 – 2011

<i>Fund</i> #		ACTUAL 2008-09	REVISED BUDGET 2009-10	ESTIMATED 2009-10	BUDGET 2010-11
290	Senior Transportation Fund	3,418	3,000	1,934	2,000
295	Project SHUE Fund	1,346	1,000	911	900
500	WRA Operating Fund Administration	1,696,960	1,420,000	939,155	1,000,000
510	WRA Debt Service Fund	248,637	80,000	176,564	180,000
530	Low/Mod Income Housing Fund	804,463	520,000	473,312	470,000
540	WRA Reserve Fund	125,501	130,000	80,015	85,000
600	Water Utility Fund	47,566	55,000	14,936	17,000
700	Equipment Replacement Fund	115,198	110,000	65,825	65,000
760	Info. Systems and Equipment Fund	116,827	75,000	72,381	70,000
770	Government Buildings Fund	68,208	50,000	46,286	50,000
800	Reserve Fund	150,547	119,000	85,366	82,500
920	Assessment District Fund	3,127	2,000	1,959	1,900
	Total Use of Money and Property	6,927,521	5,098,180	3,877,033	3,874,700
34xxx	Intergovernmental				
100	General Fund	678,967	409,236	356,270	299,120
200	Park Dedication Fund	11,654	-	-	-
210	Gas Tax Fund	1,365,056	3,992,500	2,693,348	3,729,855
211	Measure M Administration	1,413,352	1,100,000	845,548	926,608
214	Street Improvements Grant Fund	2,512,537	1,283,628	967,617	926,396
240	Housing/Comm Devlpmt Fund	2,180,500	2,429,365	2,429,365	1,343,600
242	HCD Home Housing Fund	269,691	561,938	561,938	-
251	Special Police Services Fund	254,442	392,938	392,938	312,000
252	Orange County Human Trafficking	117,899	286,658	286,658	227,416
253	Special Police Services Fund	-	206,529	206,529	193,471
254	Special Police Services Fund	-	125,000	125,000	125,000
258	Special Police Services Fund	21,900	248,161	248,161	30,000
260	Local Narcotics Seized Prop. Fund	9,375	20,000	10,000	20,000
261	Supplemental Law Enf. Srvs. Fund	100,000	50,000	109,651	113,521
275	Community Services Grant Fund	175,851	266,335	266,335	251,335
280	AQMD Fund	108,795	100,000	106,288	105,000
290	Senior Transportation Fund	134,534	146,166	140,166	156,446
295	Project SHUE Fund	25,000	-	-	-
500	WRA Operating Fund Administration	-	70,560	105,638	-
700	Equipment Replacement Fund	73,806	-	-	-
770	Government Buildings Fund	40,000	-	-	-
	Total Intergovernmental	9,493,358	11,689,014	9,851,450	8,759,768
36020	Program Income				
240	Housing/Comm Devlpmt Fund	4,694	25,000	5,238	25,000
242	HCD Home Housing Fund	46,805	35,000	42,197	-
	Total Program Income	51,499	60,000	47,435	25,000

REVENUE SUMMARY BY TYPE

FY 2010 – 2011

<i>Fund</i> #		ACTUAL 2008-09	REVISED BUDGET 2009-10	ESTIMATED 2009-10	BUDGET 2010-11
35xxx	Charges for Services				
100	General Fund	1,639,466	2,081,700	1,952,750	2,583,997
265	Comm. Svc. - Special Pgrms	213,539	219,175	215,098	248,175
285	Community Development Fund	839,290	902,200	843,623	809,220
200	Park Dedication Fund	267,702	27,920	168,105	38,750
216	Traffic Impact Fee Fund	25,125	100,000	13,377	10,000
230	Community Promotion Fund	90	-	4	-
258	Special Police Services Fund	132,365	132,500	132,290	132,500
270	Drainage District Fund	3,372	-	93	-
600	Water Utility Fund	11,154,302	11,592,980	12,893,603	15,448,075
700	Equipment Replacement Fund	1,607,079	1,774,514	1,746,255	1,508,518
740	General Benefits Fund	13,672,061	13,411,328	13,262,515	12,111,198
750	Liability Administration Fund	1,793,945	1,792,745	1,792,745	1,898,474
760	Info. Systems and Equipment Fund	1,666,560	1,704,910	1,704,910	1,597,273
770	Government Buildings Fund	1,642,865	1,659,974	1,659,974	1,671,047
920	Assessment District Fund	39,880	38,500	39,857	39,850
	Total Charges for Services	34,697,641	35,438,446	36,425,199	38,097,077
39/84xxx	Other Revenue				
100	General Fund	190,876	91,399	135,540	156,323
265	Comm. Svc. - Special Pgrms	2,990	1,750	3,017	3,100
285	Community Development Fund	-	-	1,757	-
210	Gas Tax Fund	161,012	813,214	18,347	20,000
216	Traffic Impact Fee Fund	856	-	-	-
230	Community Promotion Fund	3,013	12,000	18,670	48,500
250	Police Seizure Fund	65,767	-	54,458	50,000
275	Community Services Grant Fund	290	500	-	1,300
290	Senior Transportation Fund	6,278	-	-	-
295	Project SHUE Fund	19,988	45,250	45,250	42,000
500	WRA Operating Fund Administration	(53,975)	20,000	19,200	20,000
530	Low/Mod Income Housing Fund	1,540	-	-	-
600	Water Utility Fund	202,486	-	(19,677)	10,000
700	Equipment Replacement Fund	216,518	215,000	104,470	135,000
740	General Benefits Fund	299,712	130,000	266,656	200,000
750	Liability Administration Fund	554,638	330,000	157,512	150,000
760	Info. Systems and Equipment Fund	(40,723)	-	3,750	-
770	Government Buildings Fund	24,013	115,000	95,023	-
	Total Other Revenue	1,655,280	1,774,113	903,973	836,223
60400	Overhead Charges				
100	General Fund	4,025,381	3,957,014	3,864,968	3,971,491
	Total Overhead Charges	4,025,381	3,957,014	3,864,968	3,971,491
	Total Revenue	128,837,597	116,087,533	111,407,864	124,930,958



	ACTUAL 2008-09	REVISED BUDGET 2009-10	ESTIMATED 2009-10	BUDGET 2010-11
1 Property Taxes	10,136,526	10,130,095	9,960,995	9,749,249
2 Other Taxes	21,792,093	21,412,930	19,515,441	20,549,000
3 Licenses and Permits	131,409	132,600	185,050	130,800
4 Fines, Forfeits and Penalties	1,201,214	1,125,000	1,215,642	1,215,000
5 Use of Money and Property	3,133,461	2,184,000	1,674,902	1,595,000
6 Intergovernmental	678,967	409,236	356,270	299,120
7 Charges for Services	1,639,466	2,081,700	1,952,750	2,583,997
8 Other Revenue	190,876	91,399	135,540	156,323
9 Overhead Charges	4,025,381	3,957,014	3,864,968	3,971,491
<i>Total Fund 100</i>	<i>42,929,393</i>	<i>41,523,974</i>	<i>38,861,558</i>	<i>40,249,980</i>
10 CS - Special Programs - 265	226,319	227,925	227,904	260,775
11 Community Development - 285	1,307,375	1,436,540	1,248,197	1,230,620
Total General Funds	44,463,087	43,188,439	40,337,659	41,741,375

GENERAL FUNDS REVENUE SUMMARY

FY 2010 – 2011

<i>Object #</i>	ACTUAL 2008-09	REVISED BUDGET 2009-10	ESTIMATED ACTUAL 2009-10	BUDGET 2010-11	
GENERAL FUND (100)					
Property Taxes (ad valorem)					
30000	Current Year - Secured	2,224,343	2,310,000	2,274,510	2,275,000
30002	Current Year - Unsecured	97,556	100,000	90,854	91,000
30020	Current Year - Supplemental Roll	51,650	100,000	27,636	28,000
30040	Property Tax - other	5,505	-	3,083	10,000
30042	Public Utility Roll	76,784	70,000	73,066	75,000
30043	Homeowners Exemption	20,408	21,000	20,554	20,500
30045	In Lieu of VLF	7,231,708	6,985,447	7,046,687	6,824,749
30049	Pass-Through Agreements	428,572	543,648	424,605	425,000
Total Property Taxes		10,136,526	10,130,095	9,960,995	9,749,249
Other Taxes					
30060	Utility Users Tax	5,478,092	5,650,000	5,083,410	5,100,000
30500	Sales and Use Taxes	9,660,895	9,725,197	9,263,094	9,626,250
30501	Sales Tax In Lieu (triple flip)	3,771,882	3,241,733	2,459,330	3,208,750
30505	Sales Tax - Public Safety	133,496	70,000	108,769	110,000
30520	Franchise Tax - Public Utility	811,291	785,000	819,404	704,000
30080	Business License Tax	1,237,147	1,230,000	1,182,512	1,200,000
30540	Transient Occupancy Tax	523,063	551,000	437,334	440,000
30580	Property Transfer Tax	176,227	160,000	161,588	160,000
Total Other Taxes		21,792,093	21,412,930	19,515,441	20,549,000
Licenses and Permits					
31000	Animal Licenses	107,600	106,000	108,457	106,000
31590	Permits - Street & Curb	7,215	9,000	64,029	9,000
31598	Permits - Police	16,594	17,600	12,564	15,800
Total Licenses and Permits		131,409	132,600	185,050	130,800
Fines, Forfeits and Penalties					
32500	Vehicle Code Fines	597,301	450,000	598,231	600,000
32520	Ordinance Violation Fines	603,914	675,000	617,411	615,000
Total Fines, Forfeits and Penalties		1,201,214	1,125,000	1,215,642	1,215,000
Use of Money and Property					
33000	Interest Income - Pooled	1,752,914	1,650,000	1,155,643	1,200,000
33020	Interest Income - Other	849,855	-	-	-
33500	Rental Income - Community Services	33,152	44,000	46,519	45,000
33560	Rental Income - Facilities	90,000	95,000	50,400	50,000
33568	Rental Income - Bus Shelters	407,540	395,000	422,340	300,000
Total Use of Money and Property		3,133,461	2,184,000	1,674,902	1,595,000

GENERAL FUNDS REVENUE SUMMARY

FY 2010 – 2011

<i>Object #</i>	ACTUAL 2008-09	REVISED BUDGET 2009-10	ESTIMATED ACTUAL 2009-10	BUDGET 2010-11
Intergovernmental				
34000	42,151	36,600	36,600	42,600
34098		14,035	31,617	-
34200	319,341	235,000	170,639	200,000
34220	50,035	36,000	29,016	30,000
34222	19,565	-	20,654	20,000
34294	149,665	6,520	6,520	6,520
34490	98,209	61,224	61,224	-
34801	-	19,857	-	-
Total Intergovernmental	678,967	409,236	356,270	299,120
Charges for Services				
35004	5,651	6,500	8,401	6,600
35007	13,570	-	9,127	100,000
35010	11,928	13,000	17,485	13,000
35011	98,507	120,000	45,472	50,000
35012	15,256	20,000	35,451	20,000
35017	4,610	6,000	5,296	6,000
35020	54,398	501,200	503,360	1,063,197
35032	3,973	10,000	2,194	2,200
35034	223,723	235,000	205,614	205,000
35038	936,276	850,000	859,291	850,000
35040	169,560	150,000	147,987	150,000
35041	13,200	35,000	21,400	60,000
35042	-	35,000	35,000	-
35044	8,270	8,500	9,713	8,500
35052	3,528	2,000	2,264	2,000
35053	59,212	72,000	25,899	30,000
35095	16,602	15,000	13,879	15,000
35099	1,204	2,500	4,917	2,500
Total Charges for Services	1,639,466	2,081,700	1,952,750	2,583,997
Other Revenue				
39042	30,000	30,000	30,000	30,000
39049	15,708	1,000	4,247	1,000
39060	2,617	-	1,878	1,000
39069	131,965	51,239	89,085	114,823
39090	4,787	5,660	6,196	6,000
39092	(236)	-	2	-
84000	6,034	3,500	4,132	3,500
Total Other Revenue	190,876	91,399	135,540	156,323

GENERAL FUNDS REVENUE SUMMARY

FY 2010 – 2011

<i>Object #</i>		ACTUAL 2008-09	REVISED BUDGET 2009-10	ESTIMATED ACTUAL 2009-10	BUDGET 2010-11
60400	Overhead Charges				
200	Park Dedication	16,278	3,646	10,269	3,938
210	Gas Tax	117,138	242,786	136,871	188,743
211	Measure M	69,967	55,000	41,486	46,330
214	Street Improvements Grant	128,844	65,681	49,330	47,070
216	Traffic Impact	2,447	6,250	1,099	900
220	Municipal Lighting	46,692	46,175	45,321	45,850
250	Police Seizure	3,604	350	2,989	2,775
260	Local Narcotic Seized Prop	660	1,200	586	1,100
270	Drainage District	374	175	146	125
280	AQMD	4,610	4,650	4,484	4,400
500	Redevelopment Admin	93,833	72,000	49,672	51,000
510	RDA Debt Service	1,492,997	1,427,653	1,446,947	1,447,144
530	Low/Moderate Housing	409,546	381,876	383,195	383,036
600	Water Utility	547,175	582,399	644,443	773,754
700	Motor Pool	98,752	104,190	95,042	85,426
740	General Benefits	698,589	677,066	676,459	615,560
750	Liability Administration	115,953	106,137	97,513	102,424
760	Information Systems	89,169	88,531	89,052	83,364
770	Government Buildings	88,754	91,249	90,064	88,552
	Total Overhead Charges	4,025,381	3,957,014	3,864,968	3,971,491
	TOTAL GENERAL FUND REVENUE	42,929,393	41,523,974	38,861,558	40,249,980

GENERAL FUNDS REVENUE SUMMARY

FY 2010 – 2011

<i>Object #</i>		ACTUAL 2008-09	REVISED BUDGET 2009-10	ESTIMATED ACTUAL 2009-10	BUDGET 2010-11
GENERAL FUND (100)					
10400	Commission - Aging				
39092	Other - Cash Over/Short	37	-	-	-
	Total	37	-	-	-
10700	Youth Committee				
39049	Donations-Misc	150	1,000	775	1,000
	Total	150	1,000	775	1,000
12000	City Clerk				
35004	Charges - Maps and Publications	320	500	1,028	600
39069	Reimbursements - Other	943	3,000	563	600
	Total	1,263	3,500	1,591	1,200
12500	Elections				
39069	Reimbs - Other	4,661	-	-	5,000
	Total	4,661	-	-	5,000
14200	Human Resources & Risk Management				
39090	Other - Misc Receipts	185	-	111	-
	Total	185	-	111	-
20000	General City Revenues/Expenses				
30000	Prop Tax - CY - Secured	2,224,343	2,310,000	2,274,510	2,275,000
30002	Prop Tax - CY - Unsecured	97,556	100,000	90,854	91,000
30020	Prop Tax - CY - Supplemental Roll	51,650	100,000	27,636	28,000
30040	Prop Tax - Other - Misc	5,505	-	3,083	10,000
30042	Prop Tax - Public Utility Roll	76,784	70,000	73,066	75,000
30043	Prop Tax - Homeowners	20,408	21,000	20,554	20,500
30045	Prop Tax - In Lieu of VLF	7,231,708	6,985,447	7,046,687	6,824,749
30049	Pass-Through Agreements	428,572	543,648	424,605	425,000
30060	Utility Users Tax	5,478,092	5,650,000	5,083,410	5,100,000
30080	Business License Tax	1,237,147	1,230,000	1,182,512	1,200,000
30500	Sales and Use Taxes	9,660,895	9,725,197	9,263,094	9,626,250
30501	Sales Tax In Lieu (triple flip)	3,771,882	3,241,733	2,459,330	3,208,750
30520	Franchise Tax - Public Utility	811,291	785,000	819,404	704,000
30540	Transient Occupancy Tax	523,063	551,000	437,334	440,000
30580	Property Transfer Tax	176,227	160,000	161,588	160,000
33000	Interest Income - Pooled	1,752,914	1,650,000	1,155,643	1,200,000
33020	Interest Income - Other	849,855	-	-	-

GENERAL FUNDS REVENUE SUMMARY

FY 2010 – 2011

<i>Object #</i>		ACTUAL 2008-09	REVISED BUDGET 2009-10	ESTIMATED ACTUAL 2009-10	BUDGET 2010-11
33560	Rent Income - Facilities	90,000	95,000	50,400	50,000
34200	State Motor Vehicle in Lieu Tax	319,341	235,000	170,639	200,000
34294	I/GVT-St-Other	123,683	-	-	-
34490	I/GVT - County - Other	970	-	-	-
35053	Charges - Parking Meter	59,212	72,000	25,899	30,000
35092	Charges - Other - Departments	4,025,381	3,957,014	3,864,968	3,971,491
39090	Other - Miscellaneous Receipts	22	1,000	1,000	1,000
39092	Other - Cash Over/Short	(292)	-	298	-
Total		39,016,210	37,483,039	34,636,514	35,640,740
21000	Finance Administration				
34222	Reimburse - Mandated Costs	19,565	-	20,654	20,000
35004	Charges - Maps and Publications	-	-	1	-
35099	Charges - Other - Misc	1,204	2,500	4,917	2,500
39090	Other - Misc - Receipts	4,580	4,660	5,085	5,000
Total		25,349	7,160	30,657	27,500
31000	General Police Services				
30505	Sales Tax - Public Safety	133,496	70,000	108,769	110,000
31598	Permits - Police	15,849	17,000	12,090	15,000
32500	Fines - Vehicle - Code	597,301	450,000	598,231	600,000
32520	Fines - Ordinance - Violation	603,914	675,000	617,411	615,000
34098	I/GVT - Fed - Other	-	14,035	31,617	-
34220	I/GVT - POST Reimbursement	50,035	36,000	29,016	30,000
34294	I/GVT - State - Other	25,982	6,520	6,520	6,520
34490	I/GVT - County - Other	97,239	61,224	61,224	-
34801	I/GVT - Disaster Preparedness	-	19,857	-	-
35004	Charges - Maps and Publications	86	-	6	-
35007	SAAV Reimbursement	13,570	-	9,127	100,000
35020	Charges - Staff Service	-	-	-	311,197
35040	Charges - Police Special	169,560	150,000	147,987	150,000
35041	Charges - False Alarm	13,200	35,000	21,400	60,000
35042	Charges - Booking Fees	-	35,000	35,000	-
39049	Misc Donations	1,515	-	15	-
39069	Reimbursements - Other	272	-	870	-
39092	Other - Cash Over/Short	22	-	(296)	-
84000	Property Sales	6,034	3,500	4,132	3,500
Total		1,728,074	1,573,136	1,683,119	2,001,217

GENERAL FUNDS REVENUE SUMMARY

FY 2010 – 2011

<i>Object #</i>		ACTUAL 2008-09	REVISED BUDGET 2009-10	ESTIMATED ACTUAL 2009-10	BUDGET 2010-11
32000	Animal Control				
31000	Licenses - Animal	107,600	106,000	108,457	106,000
31598	Permits - Police	745	600	474	800
35044	Charges - Animal Shelter	8,270	8,500	9,713	8,500
	Total	116,615	115,100	118,644	115,300
41000	General Fire Services				
35032	Charges - Paramedic Service	3,973	10,000	2,194	2,200
35034	Charges - Paramedic Subscription	223,723	235,000	205,614	205,000
	Total	227,696	245,000	207,808	207,200
44000	Ambulance Transport Services				
35038	Charges - Ambulance Srv	936,276	850,000	859,291	850,000
	Total	936,276	850,000	859,291	850,000
50000	Public Works Administration				
33568	Rental Income - Bus Shelters	407,540	395,000	422,340	300,000
39069	Reimbursements - Other	5,280	-	-	-
	Total	412,820	395,000	422,340	300,000
50500	Engineering Services				
31590	Permits - Street & Curb	7,215	9,000	64,029	9,000
35004	Charges - Maps and Publications	5,245	6,000	7,366	6,000
35010	Charges - Eng - Subdivision	11,928	13,000	17,485	13,000
35011	Charges - Eng - Inspection	98,507	120,000	45,472	50,000
35012	Charges - Plan Check/Inspection	15,256	20,000	35,451	20,000
35017	Charges - Wide Load Permit	4,610	6,000	5,296	6,000
35020	Charges - Staff Service	50,000	500,000	500,000	750,000
39060	Reimburse - Damaged Property	1,474	-	935	-
	Total	194,235	674,000	676,034	854,000
51500	Street Maintenance				
39069	Reimbursements - Other	3,293	-	5,327	5,236
	Total	3,293	-	5,327	5,236
52500	Concrete Repair				
35095	Charges - Weed Abatement	16,602	15,000	13,879	15,000
39069	Reimburse - Other	14,624	-	8,248	15,248
	Total	31,226	15,000	22,127	30,248

GENERAL FUNDS REVENUE SUMMARY

FY 2010 – 2011

<i>Object #</i>		ACTUAL 2008-09	REVISED BUDGET 2009-10	ESTIMATED ACTUAL 2009-10	BUDGET 2010-11
53000	Park Maintenance				
39060	Reimburse - Damaged Property	1,143	-	943	1,000
39069	Reimbursements - Other	49,084	-	20,223	40,500
	Total	50,227	-	21,166	41,500
70000	Community Services Administration				
33500	Rent Income - Community Service	33,152	44,000	46,519	45,000
35020	Charges - Staff Service	4,398	1,200	3,360	2,000
39049	Misc Donations	14,043	-	3,457	-
39069	Reimbursements - Other	53,808	48,239	53,854	48,239
39092	Other - Cash Over/Short	(2)	-	-	-
	Total	105,399	93,439	107,190	95,239
70500	Senior Center				
34000	CDBG - Program Grants	27,151	21,600	21,600	27,600
	Total	27,151	21,600	21,600	27,600
71000	Parks and Playgrounds				
35052	Charges - Recreation Facilities	3,528	2,000	2,264	2,000
	Total	3,528	2,000	2,264	2,000
72000	Jr High Enhancement				
34000	CDBG - Program Grants	15,000	15,000	15,000	15,000
39042	Westminster School District Grnt	30,000	30,000	30,000	30,000
	Total	45,000	45,000	45,000	45,000
	FUND TOTAL	42,929,393	41,523,974	38,861,558	40,249,980

GENERAL FUNDS REVENUE SUMMARY

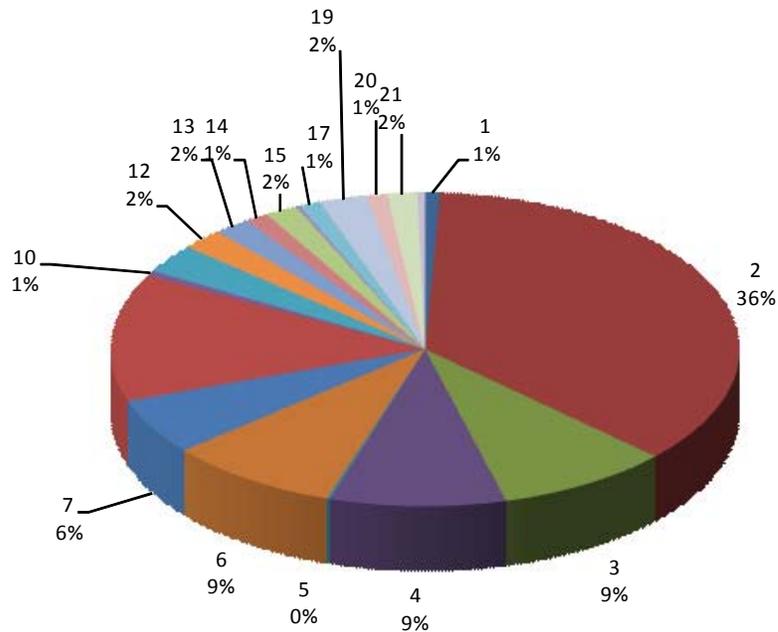
FY 2010 – 2011

<i>Object</i> #		ACTUAL 2008-09	REVISED BUDGET 2009-10	ESTIMATED 2009-10	BUDGET 2010-11
COMMUNITY SERVICES - SPECIAL PROGRAMS FUND (265)					
72550	Adult Sports				
33000	Interest Income - Pooled	9,789	7,000	9,789	9,500
35050	Charges - Recreation Programs	4,285	16,320	7,554	16,320
35052	Charges - Recreation Facilities	6,434	7,000	5,460	7,000
	Total	20,508	30,320	22,803	32,820
73050	Aquatics				
35050	Charges - Recreation Programs	87,709	101,250	100,630	101,250
	Total	87,709	101,250	100,630	101,250
73550	Special Classes				
35050	Charges - Recreation Programs	97,830	70,000	81,558	100,000
	Total	97,830	70,000	81,558	100,000
74150	Trips and Tours				
35050	Charges - Recreation Programs	3,680	8,175	7,440	8,175
	Total	3,680	8,175	7,440	8,175
74250	Youth Sports				
35050	Charges - Recreation Programs	9,163	9,820	8,627	9,820
	Total	9,163	9,820	8,627	9,820
74350	Special Events				
35050	Charges - Recreation Programs	4,439	5,610	3,829	5,610
39049	Donations-Misc	2,350	1,100	1,000	1,100
39090	Other - Misc Receipts	440	1,000	717	1,000
	Total	7,229	7,710	5,546	7,710
78200	Contributions - Parks/Trees				
39049	Donations-Misc	200	650	1,300	1,000
	Total	200	650	1,300	1,000
	FUND TOTAL	226,319	227,925	227,904	260,775

GENERAL FUNDS REVENUE SUMMARY

FY 2010 – 2011

<i>Object #</i>	ACTUAL 2008-09	REVISED BUDGET 2009-10	ESTIMATED 2009-10	BUDGET 2010-11	
COMMUNITY DEVELOPMENT FUND (285)					
60050	Community Development Administration				
33000	Interest Income - Pooled	55,589	60,000	38,303	38,000
	Total	55,589	60,000	38,303	38,000
61050	Planning				
35000	Charges - Zoning Fee	137,981	175,000	132,229	110,000
35002	Charges - Subdivision Fee	7,090	12,000	4,670	4,000
35003	Charges - Development Fee	11,139	6,000	12,662	12,000
35004	Charges - Maps and Publications	307	400	164	120
35008	General Plan Assessment	17,927	19,000	15,535	15,000
35012	Charges - Plan Check Fees	15,949	18,500	16,332	16,000
	Total	190,393	230,900	181,592	157,120
62050	Building				
31040	Licenses - Special Inspectors	1,760	1,200	2,807	1,200
31500	Permits - Construction - Building	316,219	370,000	280,532	300,000
31501	Permits - Construction - Plumbing	34,497	30,000	24,362	25,000
31502	Permits - Construction - Electrical	40,170	50,000	34,258	35,000
31503	Permits - Construction - Grn Bldg	53		225	200
31504	Permits - Construction - Mech	17,232	20,000	12,402	12,000
31509	Permits - Construction - Other	225	-	-	-
35004	Charges - Maps and Publications	16	300	13	100
35020	Charges - Staff Service	9,646	11,000	8,146	10,000
35022	Business License Processing	112,702	120,000	121,976	120,000
35023	Business License Renewals	191,294	180,000	183,940	180,000
35036	Charges - Fire - Plan Check	19,850	15,000	10,627	12,000
35102	Inspections - Plan Check	301,369	335,000	327,797	320,000
39069	Reimbursements - Other	-	-	1,757	-
	Total	1,045,032	1,132,500	1,008,842	1,015,500
63050	Code Enforcement				
32520	Fines - Ordinance - Violation	2,200	3,000	896	1,000
32521	Fines - Violations - Reins	140	140	9,032	9,000
35007	SAAV Reimbursement	13,570	10,000	9,532	10,000
35013	Charges - Shopping Carts	450	-	-	-
	Total	16,360	13,140	19,460	20,000
	FUND TOTAL	1,307,375	1,436,540	1,248,197	1,230,620



	ACTUAL 2008-09	REVISED BUDGET 2009-10	ESTIMATED 2009-10	BUDGET 2010-11
1 Park Dedication Fund (200)	325,560	72,920	205,386	78,750
2 Gas Tax Fund (210)	1,579,779	4,855,714	2,737,419	3,774,855
3 Measure M Fund (211)	1,399,331	1,100,000	829,719	926,608
4 Street Improvement Grant Fund (214)	2,576,870	1,313,628	986,609	941,396
5 Traffic Impact Fee Fund (216)	48,939	125,000	21,985	18,000
6 Municipal Lighting District Fund (220)	933,848	923,500	906,410	917,000
7 Community Promotion Fund (230)	584,898	524,000	588,876	605,150
8 Housing/Community Develop. Fund (240)	2,186,147	2,456,965	2,436,563	1,370,600
9 HCD HOME Housing Fund (242)	318,623	597,938	604,253	-
10 Police Seizure Fund (250)	72,073	7,000	59,786	55,500
11 Special Police Services Fund (251)	254,442	392,938	392,938	312,000
12 Orange County Human Trafficking (252)	117,899	286,658	286,658	227,416
13 Special Police Services Fund (253)	-	206,529	206,529	193,471
14 Special Police Services Fund (254)	-	125,000	125,000	125,000
15 Special Police Services Fund (258)	171,825	397,741	392,104	173,900
16 Local Narcotic Seized Prop Fund (260)	13,199	24,000	11,719	22,000
17 Supp Law Enforce Service Fund (261)	101,799	52,000	111,915	115,521
18 Drainage District Fund (270)	7,477	3,500	2,915	2,500
19 Community Services Grant Fund (275)	176,141	266,835	266,335	252,635
20 AQMD Fund (280)	118,727	110,000	112,892	111,500
21 Senior Transportation (290)	144,230	149,166	142,100	158,446
22 Project SHUE Fund (295)	46,334	46,250	46,161	42,900
Total Special Revenue Funds	11,178,140	14,037,282	11,474,272	10,425,148

SPECIAL REVENUE FUNDS REVENUE SUMMARY | FY 2010 – 2011

Object #		ACTUAL 2008-09	REVISED BUDGET 2009-10	ESTIMATED 2009-10	BUDGET 2010-11
PARK DEDICATION FUND (200)					
76500	Park Dedication				
33000	Interest Income - Pooled	46,205	45,000	37,281	40,000
34294	I/GVT - State Other	4,180	-	-	-
34490	I/GVT - County Other	7,474	-	-	-
35070	Charges - Park Dedication Fee	267,702	27,920	168,105	38,750
Total		325,560	72,920	205,386	78,750
GAS TAX FUND (210)					
55005	Gas Tax				
33000	Interest Income - Pooled	53,710	50,000	25,724	25,000
34098	I/GVT - Federal - Other	-	-	1,456,764	2,243,300
34240	Gas Tax - 2107	614,297	670,000	554,282	550,000
34244	Gas Tax - 2106	289,400	315,000	263,002	265,000
34246	Gas Tax - 2105	461,359	500,000	411,800	415,000
34248	Gas Tax - 2107.5	-	7,500	7,500	7,500
34294	I/GVT - State - Other	-	1,000,000	-	-
34490	I/GVT - County - Other	-	1,500,000	-	249,055
39069	Reimbursements - Other	161,012	813,214	18,347	20,000
Total		1,579,779	4,855,714	2,737,419	3,774,855
MEASURE M FUND (211)					
55027	Measure M Administration				
33000	Interest Income - Pooled	(14,021)	-	(15,829)	-
34420	I/GVT - Measure M	1,013,352	1,100,000	794,372	926,608
34424	I/GVT - Measure M - GMA6	-	-	51,176	-
34490	I/GVT - County - Other	400,000	-	-	-
Total		1,399,331	1,100,000	829,719	926,608
STREET IMPROVEMENTS GRANT FUND (214)					
55035	Street Improvements Grant				
33000	Interest Income - Pooled	64,333	30,000	18,992	15,000
34261	I/GVT - Proposition 42	-	936,508	837,617	926,396
34262	I/GVT - Proposition 42/County	311,646	217,120	-	-
34263	I/GVT - Proposition 1B	1,380,637	130,000	130,000	-
34294	I/GVT - State - Other	820,254	-	-	-
Total		2,576,870	1,313,628	986,609	941,396

SPECIAL REVENUE FUNDS REVENUE SUMMARY | FY 2010 – 2011

Object #	ACTUAL 2008-09	REVISED BUDGET 2009-10	ESTIMATED 2009-10	BUDGET 2010-11
TRAFFIC IMPACT FEE FUND (216)				
55030	Traffic Impact Fee Administration			
33000	22,958	25,000	8,608	8,000
35019	25,125	100,000	13,377	10,000
39069	856	-	-	-
Total	48,939	125,000	21,985	18,000
MUNICIPAL LIGHTING DISTRICT FUND (220)				
59500	Municipal Lighting			
30000	663,546	675,000	668,009	675,000
30002	28,615	28,000	26,652	27,000
30020	15,188	30,000	8,127	10,000
30040	83	-	94	-
30042	19,964	19,000	19,017	19,000
30043	6,001	7,000	6,044	6,000
30049	126,171	114,500	125,108	125,000
33000	74,281	50,000	53,360	55,000
Total	933,848	923,500	906,410	917,000
COMMUNITY PROMOTION FUND (230)				
11200	Cable TV Reserve Admin			
30522	526,683	475,000	533,140	520,000
31599	1,530	-	310	1,650
33000	52,985	35,000	36,511	35,000
33020	249	2,000	6	-
35004	90	-	4	-
39049	3,191	-	-	40,000
39069	(990)	-	10,170	-
Total	583,738	512,000	580,141	596,650
75000	Community Promotion			
39049	534	12,000	8,500	8,500
Total	534	12,000	8,500	8,500
75100	Fourth of July			
33000	349	-	235	-
39049	278	-	-	-
Total	626	-	235	-
FUND TOTAL	584,898	524,000	588,876	605,150

SPECIAL REVENUE FUNDS REVENUE SUMMARY | FY 2010 – 2011

Object #		ACTUAL 2008-09	REVISED BUDGET 2009-10	ESTIMATED 2009-10	BUDGET 2010-11
HOUSING/COMMUNITY DEVELOPMENT FUND (240)					
16010	CDBG				
32521	Fines - Ord - Violation	770	2,000	1,960	2,000
33020	Interest Income - Other	184	600	-	-
34000	CDBG - Current Year	2,180,500	1,242,761	1,242,761	1,343,600
36020	Program Income	4,694	25,000	5,238	25,000
36023	Neighborhood Stabilization Prog	-	340,641	340,641	-
36024	Homeless Prevention Grant	-	511,454	511,454	-
36025	CDBG - Recovery	-	334,509	334,509	-
Total		2,186,147	2,456,965	2,436,563	1,370,600
HCD HOME HOUSING FUND (242)					
17403	HOME Housing				
33020	Interest Income - Other	2,128	1,000	118	-
34004	I/GVT - Fed - HOME	269,690	561,938	561,938	-
36020	Program Income	44,958	35,000	42,197	-
39069	Reimbursements - Other	1,847	-	-	-
Total		318,623	597,938	604,253	-
POLICE SEIZURE FUND (250)					
34100	DOJ Seizures - Criminal				
33000	Interest Income - Pooled	6,305	7,000	5,327	5,500
39090	Other - Misc - Receipts	65,767	-	54,458	50,000
Total		72,072	7,000	59,785	55,500
34300	DEA Task Force				
33000	Interest Income - Pooled	1	-	1	-
Total		1	-	1	-
Fund Total		72,073	7,000	59,786	55,500
SPECIAL POLICE SERVICES FUND (251)					
39400	Asian Criminal Enterprise Initiative				
34098	Federal - Other	254,442	392,938	392,938	312,000
Total		254,442	392,938	392,938	312,000

SPECIAL REVENUE FUNDS REVENUE SUMMARY FY 2010 – 2011

Object #		ACTUAL 2008-09	REVISED BUDGET 2009-10	ESTIMATED 2009-10	BUDGET 2010-11
HUMAN TRAFFICKING FUND (252)					
39100	Orange County Human Trafficking Task Force				
33000	Interest Income - Pooled				
34098	Federal - Other	117,899	286,658	286,658	227,416
	Total	117,899	286,658	286,658	227,416
SPECIAL POLICE SERVICES FUND (253)					
39700	Law Enforcement Child Trafficking				
34098	Federal - Other	-	206,529	206,529	193,471
	Total	-	206,529	206,529	193,471
SPECIAL POLICE SERVICES FUND (254)					
39900	CalEMA Human Trafficking				
34098	Federal - Other	-	125,000	125,000	125,000
	Total	-	125,000	125,000	125,000
SPECIAL POLICE SERVICES FUND (258)					
39000	Police Mall Operation				
33000	Interest Income - Pooled	1,961	2,000	1,211	1,200
35020	Staff Service Fee	130,000	130,000	130,000	130,000
	Total	131,961	132,000	131,211	131,200
39200	Animal Control - Humane Program				
33000	Interest Income - Pooled	896	900	627	600
35044	Charges - Animal Shelter	2,365	2,500	2,290	2,500
	Total	3,261	3,400	2,917	3,100
39600	SHEILD				
33000	Interest Income - Pooled	193	180	132	-
	Total	193	180	132	-
39800	Special Police Debt Service				
33000	Interest Income - Pooled	14,510	14,000	9,683	9,600
	Total	14,510	14,000	9,683	9,600
39910	Justice Assistance Grant				
34098	Federal - Other	21,900	193,804	193,804	30,000
	Total	21,900	193,804	193,804	30,000

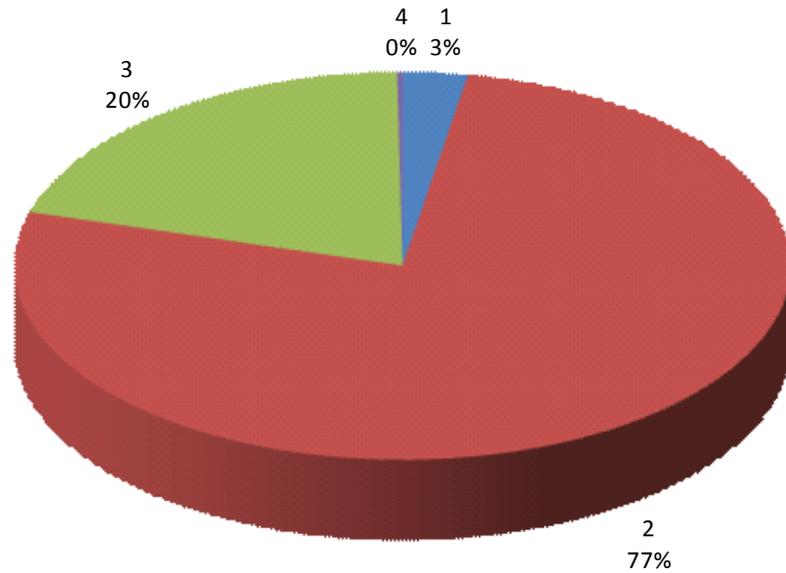
SPECIAL REVENUE FUNDS REVENUE SUMMARY | FY 2010 – 2011

<i>Object #</i>		ACTUAL 2008-09	REVISED BUDGET 2009-10	ESTIMATED 2009-10	BUDGET 2010-11
39990	Off of Traf Safety - Grants				
34296	I/GVT - State - Other - OTS	-	54,357	54,357	-
	Total	-	54,357	54,357	-
	FUND TOTAL	171,825	397,741	392,104	173,900
LOCAL NARCOTICS SEIZED PROPERTY FUND (260)					
35000	LNSP				
33000	Interest Income - Pooled	3,824	4,000	1,719	2,000
34802	I/GVT - Other - LNSP	9,375	20,000	10,000	20,000
	Total	13,199	24,000	11,719	22,000
SUPPLEMENTAL LAW ENFORCEMENT SERVICES FUND (261)					
38500	Citizens Option for Public Safety				
33020	Interest Income - Other	1,799	2,000	2,264	2,000
34500	I/GVT - County - COPS	100,000	50,000	109,651	113,521
	Total	101,799	52,000	111,915	115,521
DRAINAGE DISTRICT FUND (270)					
59000	Drainage District				
33000	Interest Income - Pooled	4,105	3,500	2,822	2,500
35083	Charges - Drainage Fee Dist 2	295	-	-	-
35084	Charges - Drainage Fee Dist 4	1,219	-	-	-
35087	Charges - Drainage Fee Dist 7	1,859	-	93	-
	Total	7,477	3,500	2,915	2,500
COMMUNITY SERVICES GRANT FUND (275)					
71800	Family Resource Center				
34000	I/GVT - CDBG - Current	33,000	-	-	20,000
34490	I/GVT - County - Other	142,851	-	-	231,335
39049	Donations-Misc	290	-	-	1,300
	Total	176,141	-	-	252,635

SPECIAL REVENUE FUNDS REVENUE SUMMARY | FY 2010 – 2011

<i>Object #</i>		ACTUAL 2008-09	REVISED BUDGET 2009-10	ESTIMATED 2009-10	BUDGET 2010-11
71801	Family Resource Center				
34000	I/GVT - CDBG - Current	-	35,000	35,000	-
34490	I/GVT - County - Other	-	231,335	231,335	-
39049	Donations-Misc	-	500	-	-
	Total	-	266,835	266,335	-
	FUND TOTAL	176,141	266,835	266,335	252,635
	AQMD FUND (280)				
14800	Air Quality Management Program				
33000	Interest Income - Pooled	9,932	10,000	6,604	6,500
34280	State - AQMD	108,795	100,000	106,288	105,000
	Total	118,727	110,000	112,892	111,500
	SENIOR TRANSPORTATION FUND (290)				
70501	Senior Transportation				
33000	Interest Income - Pooled	3,418	3,000	1,934	2,000
34490	I/GVT - County - Other	134,534	146,166	140,166	156,446
39069	Reimbursements - Other	6,278	-	-	-
	Total	144,230	149,166	142,100	158,446
	PROJECT SHUE FUND (295)				
76000	Project SHUE				
33000	Interest Income - Pooled	1,346	1,000	911	900
39049	Donations-Misc	25,000	20,250	20,250	17,000
39069	Reimbursements - Other	20,108	25,000	25,000	25,000
39090	Other - Misc - Receipts	(121)	-	-	-
	Total	46,334	46,250	46,161	42,900

<i>Object #</i>		ACTUAL 2008-09	REVISED BUDGET 2009-10	ESTIMATED 2009-10	BUDGET 2010-11
RESERVE FUND (800)					
80021	S/R - Muni Lighting Restricted/Contingency				
33000	Interest Income - Pooled	69,941	65,000	47,647	45,000
	Total	69,941	65,000	47,647	45,000
80060	Utility Restricted/Contingency				
33000	Interest Income - Pooled	25,239	-	-	-
	Total	25,239	-	-	-
80070	I/S - Equipment Replacement Restricted/Contingency				
33000	Interest Income - Pooled	21,764	20,000	14,827	15,000
	Total	21,764	20,000	14,827	15,000
80071	I/S - Building Maintenance Restricted/Contingency				
33000	Interest Income - Pooled	11,177	14,000	7,614	7,500
	Total	11,177	14,000	7,614	7,500
80072	I/S - Information Systems Restricted/Contingency				
33000	Interest Income - Pooled	22,426	20,000	15,278	15,000
	Total	22,426	20,000	15,278	15,000
	FUND TOTAL	150,547	119,000	85,366	82,500



	ACTUAL 2008-09	REVISED BUDGET 2009-10	ESTIMATED 2009-10	BUDGET 2010-11
1 WRA Operating Fund Administration (500)	1,642,985	1,510,560	1,063,993	1,020,000
2 WRA Debt Service Fund (510)	29,788,340	16,407,788	16,793,674	28,942,880
3 Low/Moderate Income Housing Fund (530)	8,190,928	7,637,513	7,663,906	7,660,720
4 WRA Reserve Fund (540)	125,501	130,000	80,015	85,000
Total Redevelopment Funds	39,747,755	25,685,861	25,601,588	37,708,600

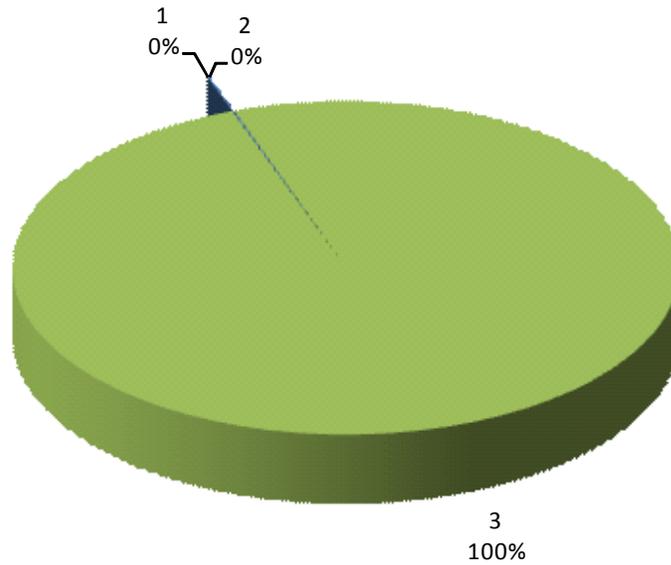
REDEVELOPMENT FUNDS REVENUE SUMMARY

FY 2010 – 2011

<i>Object #</i>	ACTUAL 2008-09	REVISED BUDGET 2009-10	ESTIMATED 2009-10	BUDGET 2010-11
WRA OPERATING FUND ADMINISTRATION (500)				
18000	Redevelopment Administration			
33000	1,539,550	1,400,000	791,410	800,000
33020	133,526	-	50,853	100,000
33560	23,884	20,000	96,892	100,000
34294	-	-	35,078	-
34490	-	70,560	70,560	-
39069	102,361	20,000	19,200	20,000
84000	(156,336)	-	-	-
Total	1,642,985	1,510,560	1,063,993	1,020,000
WRA DEBT SERVICE FUND (510)				
18400	Redevelopment Debt Service			
30000	9,123,023	8,772,235	9,625,152	9,625,600
30001	18,976,122	18,302,817	18,001,129	18,001,600
30002	938,744	985,000	832,356	832,000
30020	260,338	195,000	103,784	104,000
30040	39,787	18,000	6,471	6,480
30042	177,849	175,000	169,059	168,800
30043	23,841	25,000	24,423	24,400
30048	248,637	(12,145,264)	(12,145,264)	-
33020	-	80,000	176,564	180,000
Total	29,788,340	16,407,788	16,793,674	28,942,880
LOW/MODERATE INCOME HOUSING FUND (530)				
18600	Low/Moderate Income Housing			
30000	2,280,756	2,194,309	2,406,288	2,406,400
30001	4,744,031	4,575,704	4,500,282	4,500,400
30002	234,686	245,000	208,089	208,000
30020	65,084	50,000	25,946	26,000
30040	9,947	4,500	1,618	1,620
30042	44,462	42,000	42,265	42,200
30043	5,960	6,000	6,106	6,100
33000	625,412	450,000	471,768	470,000
33020	87,051	-	1,544	-
33560	92,000	70,000	-	-
39069	1,540	-	-	-
FUND TOTAL	8,190,928	7,637,513	7,663,906	7,660,720

REDEVELOPMENT FUNDS REVENUE SUMMARY FY 2010 – 2011

<i>Object #</i>		ACTUAL 2008-09	REVISED BUDGET 2009-10	ESTIMATED 2009-10	BUDGET 2010-11
WRA RESERVE FUND (540)					
18900	RDA CONTINGENCY				
33000	Interest Income - Pooled	125,501	130,000	80,015	85,000
	Total	125,501	130,000	80,015	85,000



	ACTUAL 2008-09	REVISED BUDGET 2009-10	ESTIMATED 2009-10	BUDGET 2010-11
1 ■ Use of Money & Property	47,566	55,000	14,936	17,000
2 ■ Charges for Services	11,154,304	11,592,980	12,888,204	15,448,075
3 ■ Other Revenue	36,279	-	18,047	10,000
Total Enterprise Fund	11,404,354	11,647,980	12,888,862	15,475,075

ENTERPRISE FUND REVENUE SUMMARY

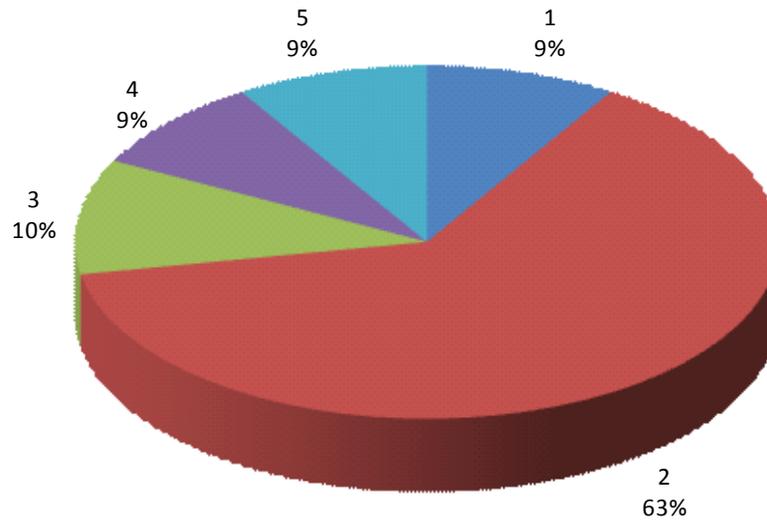
FY 2010 – 2011

<i>Object #</i>		ACTUAL 2008-09	REVISED BUDGET 2009-10	ESTIMATED 2009-10	BUDGET 2010-11
WATER UTILITY FUND (600)					
23000	Water Billing and Collection				
33020	Interest Income - Other	2,006	15,000	33	2,000
35060	Metered Water Sales	10,854,797	11,197,780	12,518,176	15,110,875
35061	Water Surcharge	54,504	50,000	69,893	60,000
35062	Establishment Charges	59,920	40,000	59,004	55,000
35066	Delinquent Charges	188,052	180,000	202,895	190,000
35067	Delinquent Water	(65,648)	-	-	-
35068	Shutoff Charges	24,523	25,000	24,864	20,000
35069	Standby Service Charges	(179)	200	131	200
39092	Cash Over/Short	(124)	-	(12)	-
	Total	11,117,850	11,507,980	12,874,985	15,438,075
55500	Water Utility - Administration				
33000	Interest Income - Pooled	45,560	40,000	14,903	15,000
84000	Property Sales	46,308	-	(32,325)	-
	Total	91,868	40,000	(17,422)	15,000
56500	Utility Production & Supply				
39069	Reimbs - Other	7,552	-	12,648	5,000
	Total	7,552	-	12,648	5,000
57000	System Maintenance				
35020	Charges - Staff Service	20,374	20,000	1,510	2,000
35064	Meter/Service Installation	10,915	70,000	6,730	10,000
35065	Water Frontage Fee	7,046	10,000	5,000	-
39069	Reimbursements - Other	28,367	-	5,411	5,000
39090	Miscellaneous Receipts	485	-	-	-
84000	Property Sales	119,898	-	-	-
	Total	187,084	100,000	18,651	17,000
	FUND TOTAL	11,404,354	11,647,980	12,888,862	15,475,075

AGENCY FUND REVENUE SUMMARY

FY 2010 – 2011

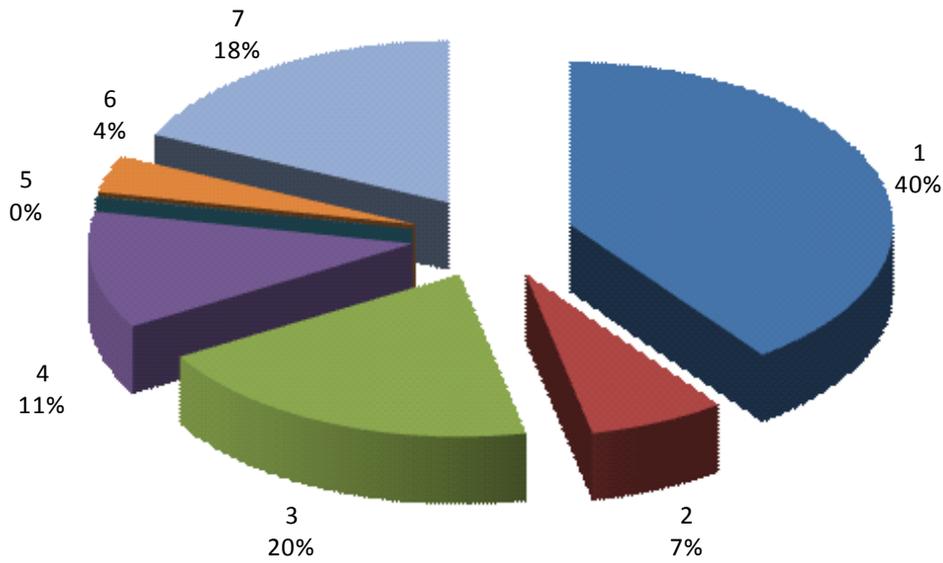
<i>Object #</i>		ACTUAL 2008-09	REVISED BUDGET 2009-10	REVISED BUDGET 2009-10	BUDGET 2010-11
AGENCY FUND (920)					
54010	91-1 Assessment District				
33000	Interest Income - Pooled	3,127	2,000	1,959	1,900
35082	Charges - Assmnt District	39,880	38,500	39,857	39,850
	Total	43,007	40,500	41,816	41,750
	FUND TOTAL	43,007	40,500	41,816	41,750



	ACTUAL 2008-09	REVISED BUDGET 2009-10	ESTIMATED 2009-10	BUDGET 2010-11
1 Equipment Replacement Fund (700)	2,012,601	2,099,514	1,916,550	1,708,518
2 General Benefits Fund (740)	13,971,774	13,541,328	13,529,171	12,311,198
3 Liability Administration Fund (750)	2,348,583	2,122,745	1,950,257	2,048,474
4 Information Systems & Equip. Fund (760)	1,742,664	1,779,910	1,781,041	1,667,273
5 Government Buildings Fund (770)	1,775,085	1,824,974	1,801,283	1,721,047
Total Internal Service Funds	21,850,707	21,368,471	20,978,302	19,456,510

<i>Object #</i>	ACTUAL 2008-09	REVISED BUDGET 2009-10	ESTIMATED 2009-10	BUDGET 2010-11
EQUIPMENT REPLACEMENT FUND (700)				
58000	Motor Pool			
33000	115,198	110,000	65,825	65,000
34294	73,806	-	-	-
35020	42,291	45,000	16,742	45,000
35093	1,042,044	1,028,144	1,028,144	894,511
35094	506,281	701,370	701,369	562,407
35099	16,462	-	6,574	6,600
39069	178,960	190,000	82,965	120,000
84000	37,558	25,000	14,931	15,000
Total	2,012,601	2,099,514	1,916,550	1,708,518
GENERAL BENEFITS FUND (740)				
14306	Medical Benefits			
35092	5,767,634	5,830,143	5,389,419	5,252,725
35099	328,571	250,000	320,947	300,000
39069	90,798	30,000	68,113	50,000
Total	6,187,003	6,110,143	5,778,479	5,602,725
14326	Worker's Compensation Benefits			
35092	1,801,416	1,819,103	1,790,547	1,576,001
39069	208,914	100,000	198,543	150,000
Total	2,010,331	1,919,103	1,989,090	1,726,001
14350	Retirement Benefits			
35092	5,386,581	5,182,346	5,385,663	4,668,440
35099	164,892	100,000	146,203	100,000
Total	5,551,473	5,282,346	5,531,866	4,768,440
14355	Compensated Absences			
35092	222,967	229,736	229,736	214,032
Total	222,967	229,736	229,736	214,032
FUND TOTAL	13,971,774	13,541,328	13,529,171	12,311,198

<i>Object #</i>	ACTUAL 2008-09	REVISED BUDGET 2009-10	ESTIMATED 2009-10	BUDGET 2010-11	
LIABILITY ADMINISTRATION FUND (750)					
14335	Public Liability Administration				
35092	Charges - Other Departments	1,793,945	1,792,745	1,792,745	1,898,474
39060	Reimbursements - Damaged Property	(20,677)	-	3,139	-
39069	Reimbursements - Other	575,315	330,000	154,373	150,000
	Total	2,348,583	2,122,745	1,950,257	2,048,474
INFORMATION SYSTEMS AND EQUIPMENT FUND (760)					
14450	Information Systems				
33000	Interest Income - Pooled	116,827	75,000	72,381	70,000
35092	Charges - Other Departments	1,666,560	1,704,910	1,704,910	1,597,273
84000	Property Sales	(40,723)	-	3,750	-
	Total	1,742,664	1,779,910	1,781,041	1,667,273
GOVERNMENT BUILDINGS FUND (770)					
75500	Government Building				
33000	Interest Income - Pooled	68,208	50,000	46,286	50,000
34490	I/GVT - County - Other	40,000	-	-	-
35092	Charges - Other Departments	1,642,865	1,659,974	1,659,974	1,671,047
39069	Reimbursements - Other	24,013	115,000	95,023	-
	Total	1,775,085	1,824,974	1,801,283	1,721,047



	ACTUAL 2008-09	ACTUAL 2009-10	ESTIMATED 2009-10	BUDGET 2010-11
1 General Funds	45,653,355	48,401,299	47,285,511	46,005,257
2 Special Revenue Funds	6,819,267	8,485,325	8,009,912	7,902,891
3 Redevelopment Funds	28,793,709	109,301,954	80,248,419	22,871,371
4 Enterprise Funds	11,884,516	12,988,556	12,865,747	13,459,353
5 Agency Funds	36,611	40,195	39,665	37,565
6 Capital Project Funds	6,547,727	21,380,446	20,469,397	4,259,100
<i>subtotal</i>	<u>99,735,185</u>	<u>200,597,775</u>	<u>168,918,651</u>	<u>94,535,537</u>
7 Internal Service Funds	23,185,206	22,460,358	21,179,789	20,893,734
Total Expenditures	<u><u>122,920,391</u></u>	<u><u>223,058,133</u></u>	<u><u>190,098,440</u></u>	<u><u>115,429,271</u></u>

EXPENDITURE SUMMARY BY FUND

FY 2010 – 2011

FUND #	FUND	ACTUAL 2008-09	REVISED BUDGET 2009-10	ESTIMATED 2009-10	BUDGET 2010-11
GENERAL FUND					
100	General Fund	42,105,139	44,456,492	43,694,957	42,512,983
265	Community Services-Special Programs	164,694	202,152	173,785	226,947
285	Community Development	3,383,522	3,742,655	3,416,769	3,265,327
TOTAL GENERAL FUNDS		45,653,355	48,401,299	47,285,511	46,005,257
SPECIAL REVENUE FUNDS					
200	Park Dedication	16,278	13,646	10,269	3,938
210	Gas Tax	1,572,004	2,496,030	2,260,576	2,218,108
211	Measure M	1,114,545	590,303	580,266	551,952
214	Street Improvements Grant	128,844	65,681	49,330	47,070
216	Traffic Impact Fee	17,091	21,891	17,932	16,807
220	Municipal Lighting District	889,003	828,357	847,268	848,823
230	Community Promotion	542,420	550,167	533,872	552,402
240	Housing/Community Development (CDBG)	750,017	872,390	753,696	919,855
242	HCD Home Housing	208,429	596,938	555,588	596,938
250	Police Seizure	28,155	27,350	28,989	32,775
251	Special Police Services	255,211	392,170	392,170	312,000
252	Orange County Human Trafficking	126,890	277,667	277,667	227,416
253	Special Police Services	-	206,529	206,529	193,471
254	Special Police Services	-	71,418	71,418	136,891
258	Special Police Services	437,078	693,170	704,576	508,742
260	Local Narcotics Seized Property	70,720	1,700	793	1,600
261	Supplemental Law Enforcement Services	211,650	214,122	178,639	181,600
270	Drainage District	374	175	146	125
275	Community Services Grant	168,498	266,835	266,835	248,317
280	AQMD	76,663	80,101	77,821	77,616
290	Senior Transportation	178,805	174,166	164,711	184,446
295	Project SHUE	26,592	44,519	30,821	41,999
TOTAL SPECIAL REVENUE FUNDS		6,819,267	8,485,325	8,009,912	7,902,891
CAPITAL PROJECTS FUNDS					
400	Capital Improvement Projects	6,547,727	21,380,446	20,469,397	4,259,100
800	Reserve	-	-	-	-
TOTAL CAPITAL PROJECTS FUNDS		6,547,727	21,380,446	20,469,397	4,259,100
REDEVELOPMENT FUNDS					
500	WRA Operating Fund Administration	2,258,521	4,177,244	4,070,273	4,244,035
510	WRA Debt Service	14,466,503	16,168,880	15,839,608	15,681,524
520	WRA Capital Projects	11,117,920	87,083,863	58,677,395	1,000,000
530	Low/Moderate Income Housing	950,765	1,871,967	1,661,143	1,945,812
540	WRA Reserve	-	-	-	-
TOTAL REDEVELOPMENT FUNDS		28,793,709	109,301,954	80,248,419	22,871,371

EXPENDITURE SUMMARY BY FUND

FY 2010 – 2011

FUND #	FUND	ACTUAL 2008-09	REVISED BUDGET 2009-10	ESTIMATED 2009-10	BUDGET 2010-11
ENTERPRISE FUNDS					
600	Water Utility	11,884,516	12,988,556	12,865,747	13,459,353
TOTAL ENTERPRISE FUNDS		11,884,516	12,988,556	12,865,747	13,459,353
AGENCY FUNDS					
920	92-1 Assessment District	36,611	40,195	39,665	37,565
TOTAL AGENCY FUNDS		36,611	40,195	39,665	37,565
INTERNAL SERVICE FUNDS					
700	Equipment Replacement	2,255,921	1,542,118	1,531,969	1,629,141
740	General Benefits	15,543,290	14,842,490	14,071,096	13,311,703
750	Liability Administration	2,025,514	2,606,284	2,157,971	2,585,073
760	Information Systems and Equipment	1,667,184	1,697,211	1,620,154	1,571,958
770	Government Buildings	1,693,297	1,772,255	1,798,599	1,795,859
TOTAL INTERNAL SERVICE FUNDS		23,185,206	22,460,358	21,179,789	20,893,734
GRAND TOTAL ALL FUNDS		122,920,391	223,058,133	190,098,440	115,429,271

EXPENDITURE SUMMARY BY DEPARTMENT | FY 2010 – 2011

FUND #	FUND	ACTUAL 2008-09	REVISED BUDGET 2009-10	ESTIMATED 2009-10	BUDGET 2010-11	
City Council/Commissions						
100	10000	City Council	147,634	379,074	373,135	179,009
100	10200	Traffic Commission	2,362	5,459	2,989	5,459
100	10300	Community Services & Recreation Comm.	4,164	4,605	4,333	4,605
100	10400	Commission on Aging	2,020	3,090	3,010	3,090
100	10600	Mobile Home Commission	909	1,812	1,312	1,562
100	10700	Youth Committee	1,012	2,500	2,455	2,500
100	10900	Financial Review Committee	1,063	-	-	-
230	10800	Cultural Arts Commission	2,529	2,645	2,595	2,905
285	10100	Planning Commission	13,373	22,895	11,316	18,720
500	18005	Redevelopment Legislative	265,666	93,800	80,279	282,962
740	14336	Personnel Board	14,560	46,595	20,132	54,831
Total City Council/Commissions			455,292	562,475	501,556	555,643
City Manager						
100	11500	City Manager	203,153	300,844	293,047	301,115
500	18008	Economic Development	350,589	554,772	455,310	562,397
Total City Manager			553,742	855,616	748,357	863,512
City Clerk						
100	12000	City Clerk	183,250	359,306	351,399	345,128
100	12500	Elections	15,023	2,220	1,783	74,960
Total City Clerk			198,273	361,526	353,182	420,088
City Attorney						
100	13000	City Attorney	-	33,086	22,143	24,114
Total City Attorney			-	33,086	22,143	24,114
Human Resources and Risk Management						
100	14200	Human Resources and Risk Management	2,970	146,827	133,634	148,210
280	14800	Air Quality Management Program	76,663	80,101	77,821	77,616
740	14306	Medical Benefits	6,157,789	6,771,078	6,455,562	5,770,535
740	14326	Worker's Compensation Benefits	1,050,905	1,802,778	1,410,622	1,764,373
740	14350	Retirement Benefits	5,353,269	5,450,552	5,413,292	4,936,262
740	14351	Police SIP Retirement Benefits	2,195,654	-	-	-
740	14355	Compensated Absences	771,113	771,487	771,487	785,702
750	14335	Public Liability Administration	2,025,514	2,606,284	2,157,971	2,585,073
Total Personnel			17,633,877	17,629,107	16,420,390	16,067,771
Finance						
100	20000	General City	73,765	70,000	97,898	80,000
100	21000	Finance Administration	530,426	746,101	686,152	712,309
600	23000	Water Billing and Collection	1,951,209	1,704,027	1,694,665	1,399,288
600	23700	Utility Mall Operation	279,827	309,184	308,218	306,981
Total Finance			2,835,227	2,829,312	2,786,933	2,498,578

EXPENDITURE SUMMARY BY DEPARTMENT | FY 2010 – 2011

FUND #	FUND	ACTUAL 2008-09	REVISED BUDGET 2009-10	ESTIMATED 2009-10	BUDGET 2010-11
Police					
100	31000	25,738,728	26,468,528	26,140,264	24,779,676
100	32000	308,371	346,376	332,861	344,113
250	34100	28,155	27,350	28,989	32,775
251	39400	255,211	392,170	392,170	312,000
252	39100	126,890	277,667	277,667	227,416
253	39700	-	206,529	206,529	193,471
254	39900	-	71,418	71,418	136,891
258	39000	264,116	267,444	282,160	293,430
258	39200	1,608	4,000	2,000	4,000
258	39600	-	-	-	5,263
258	39800	162,304	169,214	167,904	168,206
258	39910	9,050	198,155	198,155	37,843
258	39990	-	54,357	54,357	-
260	35000	70,720	1,700	793	1,600
261	38500	211,650	214,122	178,639	181,600
400	14502	17,253	1,021,331	789,331	-
400	31002	29,440	788,450	724,222	-
400	39802	-	97,078	-	-
760	14500	1,667,184	1,697,211	1,620,154	1,571,958
Total Police		28,890,679	32,303,100	31,467,613	28,290,242
Fire					
100	41000	8,315,571	8,660,950	8,659,992	9,045,349
100	44000	695,506	779,737	730,283	796,278
Total Fire		9,011,077	9,440,687	9,390,275	9,841,627
Community Services					
100	70000	1,410,091	1,502,936	1,494,539	1,482,739
100	70500	285,531	309,228	230,621	229,026
100	71000	228,821	234,704	231,463	232,513
100	72000	57,005	59,200	58,762	59,200
200	76500	16,278	13,646	10,269	3,938
230	11200	422,961	462,367	448,764	466,842
230	75000	83,297	85,155	82,513	82,655
230	75100	33,632	-	-	-
265	72550	5,521	15,940	10,194	15,940
265	73050	81,230	82,052	79,995	82,052
265	73550	60,130	75,805	61,986	100,600
265	74150	3,836	8,175	7,640	8,175
265	74250	8,127	9,820	8,627	9,820
265	74350	5,850	9,710	4,693	9,710
265	78200	-	650	650	650
275	71800	168,498	-	-	248,317
275	71801	-	266,835	266,835	-
290	70501	178,805	174,166	164,711	184,446
295	70500	26,592	44,519	30,821	41,999
400	11202	41,674	9,610	9,610	-
400	76502	222,003	1,210,050	1,210,050	85,000
Total Community Services		3,339,882	4,574,568	4,412,743	3,343,622

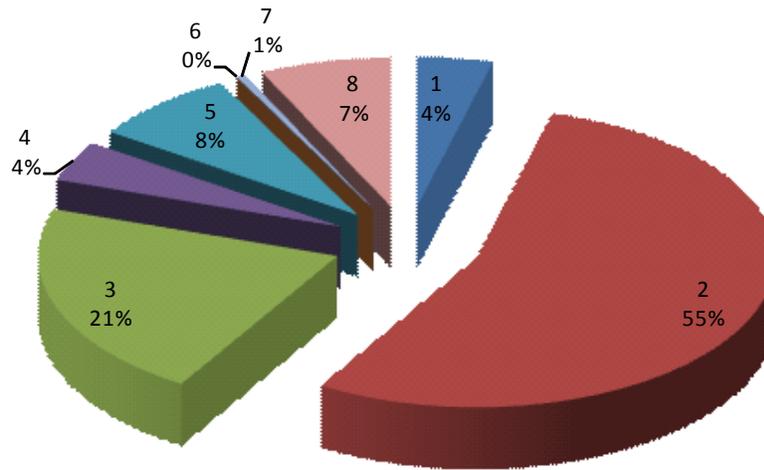
EXPENDITURE SUMMARY BY DEPARTMENT | FY 2010 – 2011

FUND #	FUND	ACTUAL 2008-09	REVISED BUDGET 2009-10	ESTIMATED 2009-10	BUDGET 2010-11
Public Works					
100	50000	261,061	273,222	228,178	271,082
100	50500	853,381	992,268	925,817	874,868
100	51500	-	-	-	-
100	52500	776,951	702,449	733,990	580,164
100	53000	1,398,710	1,529,964	1,412,036	1,405,462
100	53500	607,661	542,006	542,861	530,452
210	55005	1,572,004	2,496,030	2,260,576	2,218,108
211	55027	1,114,545	590,303	580,266	551,952
214	55035	128,844	65,681	49,330	47,070
216	55030	17,091	21,891	17,932	16,807
220	59500	889,003	828,357	847,268	848,823
270	59000	374	175	146	125
400	50002	-	25,772	-	-
400	51502	-	38,957	-	-
400	55026	936,519	2,918,096	2,918,096	-
400	55031	337,574	1,212,663	1,212,663	-
400	55036	2,066,073	4,174,774	4,174,774	2,492,355
400	55037	1,351,089	5,576,043	5,576,043	250,000
400	55502	610,560	973,191	973,191	828,000
400	58002	-	1,200,353	1,000,353	25,000
400	59502	-	165,000	165,000	140,000
400	75502	82,210	348,791	95,777	-
600	55500	622,693	660,619	655,685	583,446
600	56500	7,322,079	8,508,111	8,463,972	9,497,562
600	57000	1,708,708	1,806,615	1,743,206	1,672,076
700	58000	2,255,921	1,542,118	1,531,969	1,629,141
770	75500	1,693,297	1,772,255	1,798,599	1,795,859
920	54010	36,611	40,195	39,665	37,565
Total Public Works		26,642,959	39,005,899	37,947,394	26,295,917
Community Development					
240	16010	750,017	872,390	753,696	919,855
242	17403	208,429	596,938	555,588	596,938
285	60050	338,537	327,135	339,662	327,635
285	61050	1,277,733	1,484,066	1,318,633	1,324,281
285	62050	1,093,823	1,156,959	1,144,976	1,109,779
285	63050	660,056	751,600	602,182	484,912
400	16510	853,334	1,613,798	1,613,798	438,745
400	60002	-	6,489	6,489	-
500	18000	1,642,266	3,528,672	3,534,684	3,398,676
510	18400	14,466,503	16,168,880	15,839,608	15,681,524
520	18002	10,817,887	79,315,428	50,908,960	-
520	18602	300,033	7,768,435	7,768,435	1,000,000
530	18600	950,765	1,871,967	1,661,143	1,945,812
Total Community Development		33,359,383	115,462,757	86,047,854	27,228,157
		122,920,390	223,058,133	190,098,440	115,429,271

EXPENDITURE SUMMARY BY TYPE

FY 2010 – 2011

<i>FUND NUMBER</i>		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
100	General Fund	28,646,925	18,012,965	18,800	46,678,690	(4,165,707)	42,512,983
265	CS Special Program Fund	89,152	137,795	-	226,947	-	226,947
285	Community Development Fund	2,325,943	939,384	-	3,265,327	-	3,265,327
200	Park Dedication Fund	-	3,938	-	3,938	-	3,938
210	Gas Tax Fund	-	857,854	-	857,854	1,360,254	2,218,108
211	Measure M Fund	-	400,813	-	400,813	151,139	551,952
214	Street Improvement Grant Fund	-	47,070	-	47,070	-	47,070
216	Traffic Impact Fee Fund	-	900	-	900	15,907	16,807
220	Municipal Lighting District Fund	-	832,916	-	832,916	15,907	848,823
230	Community Promotion Fund	142,161	410,241	-	552,402	-	552,402
240	Housing/Community Devlpmt Fund	243,819	676,036	-	919,855	-	919,855
242	HCD Home Housing Fund	-	596,938	-	596,938	-	596,938
250	Police Seizure Fund	-	32,775	-	32,775	-	32,775
251	Special Police Services Fund	111,208	194,092	6,700	312,000	-	312,000
252	Special Police Services Fund	120,240	107,176	-	227,416	-	227,416
253	Special Police Services Fund	37,500	155,971	-	193,471	-	193,471
254	Special Police Services Fund	75,362	61,529	-	136,891	-	136,891
258	Special Police Services Fund	283,031	225,711	-	508,742	-	508,742
260	Local Narcotics Seized Property Fund	-	1,600	-	1,600	-	1,600
261	Supp. Law Enfrcrmnt Services Fund	181,000	600	-	181,600	-	181,600
270	Drainage District Fund	-	125	-	125	-	125
275	Community Services Grant Fund	142,625	105,692	-	248,317	-	248,317
280	AQMD Fund	-	77,616	-	77,616	-	77,616
290	Senior Transportation Fund	92,450	91,996	-	184,446	-	184,446
295	Project SHUE Fund	38,332	3,667	-	41,999	-	41,999
400	Capital Projects Fund*	-	-	4,259,100	4,259,100	-	4,259,100
500	WRA Operating Fund Administration	193,817	2,859,133	-	3,052,950	1,191,085	4,244,035
510	WRA Debt Service Fund	-	15,681,524	-	15,681,524	-	15,681,524
520	WRA Capital Projects Fund	-	-	1,000,000	1,000,000	-	1,000,000
530	Redevelopment Low/Mod Housing Fund	338,909	1,606,903	-	1,945,812	-	1,945,812
600	Water Utility	2,468,292	10,352,942	3,000	12,824,234	635,119	13,459,353
700	Equipment Replacement	455,445	1,173,696	-	1,629,141	-	1,629,141
740	General Benefits	5,595	12,907,961	-	12,913,556	398,147	13,311,703
750	Liability Administration	-	2,186,924	-	2,186,924	398,149	2,585,073
760	Information Systems	577,920	834,038	160,000	1,571,958	-	1,571,958
770	Government Buildings	491,653	1,304,206	-	1,795,859	-	1,795,859
920	92-1 Assessment District	-	37,565	-	37,565	-	37,565
Total Expenditure		37,061,379	72,920,292	5,447,600	115,429,271	-	115,429,271



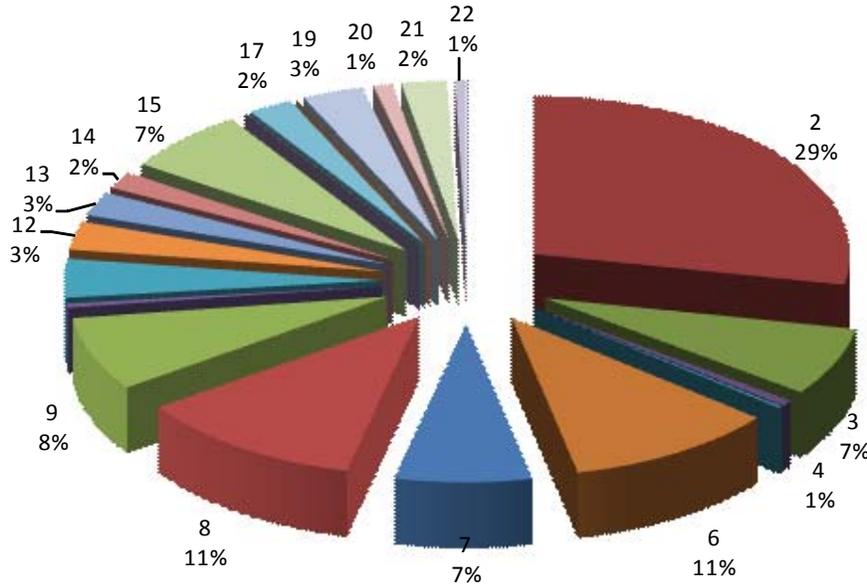
	ACTUAL 2007-08	ACTUAL 2008-09	BUDGET 2009-10	BUDGET 2010-11
1 General Government	1,114,638	1,167,751	2,054,924	1,882,061
2 Police	25,287,815	26,047,099	26,814,904	25,123,789
3 Fire	8,876,578	9,011,077	9,440,687	9,841,627
4 Community Services	1,863,982	1,981,448	2,106,068	2,003,478
5 Public Works	3,975,992	3,897,764	4,039,909	3,662,028
6 Contingency	-	-	-	-
<i>Total Fund 100</i>	<i>41,119,005</i>	<i>42,105,139</i>	<i>44,456,492</i>	<i>42,512,983</i>
7 CS Special Programs - 265	163,958	164,694	202,152	226,947
8 Community Development - 285	3,159,977	3,383,522	3,742,655	3,265,327
Total General Funds	44,442,940	45,653,355	48,401,299	46,005,257

GENERAL FUND EXPENDITURE SUMMARY | FY 2010 – 2011

PROGRAM NUMBER	SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
100	GENERAL FUND					
CITY COUNCIL						
10000	135,299	50,588	-	185,887	(6,878)	179,009
10200	3,109	2,350	-	5,459	-	5,459
10300	1,555	3,050	-	4,605	-	4,605
10400	1,740	1,350	-	3,090	-	3,090
10600	362	1,200	-	1,562	-	1,562
10700	-	2,500	-	2,500	-	2,500
	142,065	61,038	-	203,103	(6,878)	196,225
CITY MANAGER						
11500	641,214	192,900	-	834,114	(532,999)	301,115
	641,214	192,900	-	834,114	(532,999)	301,115
CITY CLERK						
12000	600,620	144,796	-	745,416	(400,288)	345,128
12500	-	74,960	-	74,960	-	74,960
	600,620	219,756	-	820,376	(400,288)	420,088
CITY ATTORNEY						
13000	10,000	203,400	-	213,400	(189,286)	24,114
	10,000	203,400	-	213,400	(189,286)	24,114
HUMAN RESOURCES & RISK MANAGEMENT						
14200	454,245	225,617	-	679,862	(531,652)	148,210
	454,245	225,617	-	679,862	(531,652)	148,210
FINANCE						
21000	954,411	470,208	-	1,424,619	(712,310)	712,309
	954,411	470,208	-	1,424,619	(712,310)	712,309
GENERAL CITY						
20000	-	80,000	-	80,000	-	80,000
	-	80,000	-	80,000	-	80,000
GENERAL GOVERNMENT						
	2,802,555	1,452,919	-	4,255,474	(2,373,413)	1,882,061
31000	21,357,607	3,411,269	10,800	24,779,676	-	24,779,676
32000	248,710	95,403	-	344,113	-	344,113
	21,606,317	3,506,672	10,800	25,123,789	-	25,123,789
POLICE						
41000	172,048	8,873,301	-	9,045,349	-	9,045,349
44000	7,148	789,130	-	796,278	-	796,278
	179,196	9,662,431	-	9,841,627	-	9,841,627
FIRE						

GENERAL FUND EXPENDITURE SUMMARY | FY 2010 – 2011

<i>PROGRAM NUMBER</i>		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
7000	Administration	773,943	708,796	-	1,482,739	-	1,482,739
7050	Senior Center	180,948	48,078	-	229,026	-	229,026
7100	Parks/Playgrounds	202,611	29,902	-	232,513	-	232,513
7200	Jr. High Enhancement Prg	-	59,200	-	59,200	-	59,200
COMMUNITY SERVICES		1,157,502	845,976	-	2,003,478	-	2,003,478
5000	Administration	399,199	76,384	-	475,583	(204,501)	271,082
5050	Engineering	1,094,984	487,685	8,000	1,590,669	(715,801)	874,868
5150	Street Maintenance	438,130	388,773	-	826,903	(826,903)	-
5250	Concrete Repair	207,689	372,475	-	580,164	-	580,164
5300	Park Maintenance	444,284	989,861	-	1,434,145	(28,683)	1,405,462
5350	Street Tree Maintenance	317,069	229,789	-	546,858	(16,406)	530,452
PUBLIC WORKS		2,901,355	2,544,967	8,000	5,454,322	(1,792,294)	3,662,028
TOTAL GENERAL FUND		28,646,925	18,012,965	18,800	46,678,690	(4,165,707)	42,512,983
265 COMMUNITY SERVICES - SPECIAL PROGRAM FUND							
7250	Adult Sports	4,240	11,700	-	15,940	-	15,940
7300	Aquatics	65,827	16,225	-	82,052	-	82,052
7350	Special Classes	19,085	81,515	-	100,600	-	100,600
7410	Trips and Tours	-	8,175	-	8,175	-	8,175
7420	Youth Sports	-	9,820	-	9,820	-	9,820
7430	Special Event	-	9,710	-	9,710	-	9,710
7820	Contributions - Parks/Trees	-	650	-	650	-	650
TOTAL		89,152	137,795	-	226,947	-	226,947
285 COMMUNITY DEVELOPMENT FUND							
1010	Planning Commission	14,920	3,800	-	18,720	-	18,720
6005	Community Dev. Admin.	283,130	44,505	-	327,635	-	327,635
6105	Planning	887,487	436,794	-	1,324,281	-	1,324,281
6205	Building	886,653	223,126	-	1,109,779	-	1,109,779
6305	Code Enforcement	253,753	231,159	-	484,912	-	484,912
TOTAL		2,325,943	939,384	-	3,265,327	-	3,265,327



		ACTUAL 2007-08	ACTUAL 2008-09	BUDGET 2009-10	BUDGET 2010-11
1	Park Dedication Fund (200)	45,245	16,278	13,646	3,938
2	Gas Tax Fund (210)	1,406,235	1,572,004	2,496,030	2,218,108
3	Measure M Fund (211)	1,108,094	1,114,545	590,303	551,952
4	Street Improvement Grant Fund (214)	98,117	128,844	65,681	47,070
5	Traffic Impact Fee Fund (216)	24,834	17,091	21,891	16,807
6	Municipal Lighting District Fund (220)	755,628	889,003	828,357	848,823
7	Community Promotion Fund (230)	570,504	542,420	550,167	552,402
8	Housing/Community Dev Fund (240)	757,376	750,017	872,390	919,855
9	HCD HOME Housing Fund (242)	965,826	208,429	596,938	596,938
10	Police Seizure Fund (250)	103,292	28,155	27,350	32,775
11	Special Police Services Fund (251)	-	255,211	392,170	312,000
12	Orange County Human Trafficking(252)	92,921	126,890	277,667	227,416
13	Special Police Services Fund (253)	-	-	206,529	193,471
14	Special Police Services Fund (254)	-	-	71,418	136,891
15	Special Police Services Fund (258)	534,741	437,078	693,170	508,742
16	Local Narcotic Seized Prop Fund (261)	70,736	70,720	1,700	1,600
17	Supp Law Enforcement Svc Fund (262)	221,488	211,650	214,122	181,600
18	Drainage District Fund (270)	525	374	175	125
19	Community Services Grant Fund (275)	263,548	168,498	266,835	248,317
20	AQMD Fund (280)	78,375	76,663	80,101	77,616
21	Senior Transportation Fund (290)	161,730	178,805	174,166	184,446
22	Project SHUE Fund (295)	41,249	26,592	44,519	41,999
Total Special Revenue Funds		7,300,464	6,819,267	8,485,325	7,902,891

SPECIAL REVENUE FUND EXPENDITURE SUMMARY | FY 2010 – 2011

PROGRAM NUMBER		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
200	PARK DEDICATION FUND						
76500	Park Dedication	-	3,938	-	3,938	-	3,938
	TOTAL	-	3,938	-	3,938	-	3,938
210	GAS TAX FUND						
55005	Gas Tax	-	857,854	-	857,854	1,360,254	2,218,108
	TOTAL	-	857,854	-	857,854	1,360,254	2,218,108
211	MEASURE M FUND						
55027	Measure M Administration	-	400,813	-	400,813	151,139	551,952
	TOTAL	-	400,813	-	400,813	151,139	551,952
214	STREET IMPROVEMENTS GRANT FUND						
55035	Street Improvements Grant	-	47,070	-	47,070	-	47,070
	TOTAL	-	47,070	-	47,070	-	47,070
216	TRAFFIC IMPACT FEE FUND						
55030	Traffic Impact Fee Admin.	-	900	-	900	15,907	16,807
	TOTAL	-	900	-	900	15,907	16,807
220	MUNICIPAL LIGHTING DISTRICT FUND						
59500	Municipal Lighting	-	832,916	-	832,916	15,907	848,823
	TOTAL	-	832,916	-	832,916	15,907	848,823
230	COMMUNITY PROMOTION FUND						
10800	Cultural Arts Comm.	1,555	1,350	-	2,905	-	2,905
11200	Cable TV Reserve Admin	140,606	326,236	-	466,842	-	466,842
75000	Community Promotion	-	82,655	-	82,655	-	82,655
75100	Fourth of July	-	-	-	-	-	-
	TOTAL	142,161	410,241	-	552,402	-	552,402

SPECIAL REVENUE FUND EXPENDITURE SUMMARY | FY 2010 – 2011

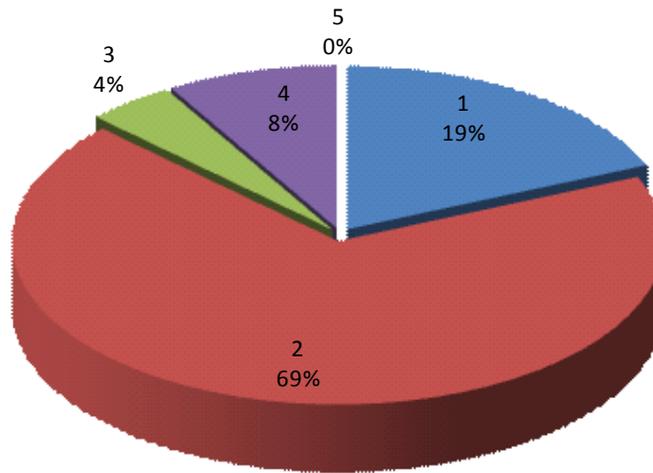
PROGRAM NUMBER		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
240	HOUSING/COMMUNITY DEVELOPMENT FUND						
16010	CDBG	243,819	676,036	-	919,855	-	919,855
	TOTAL	243,819	676,036	-	919,855	-	919,855
242	HCD HOME HOUSING FUND						
17403	HOME Housing	-	596,938	-	596,938	-	596,938
	TOTAL	-	596,938	-	596,938	-	596,938
250	POLICE SEIZURE FUND						
34100	DOJ Seizures - Criminal	-	32,775	-	32,775	-	32,775
	TOTAL	-	32,775	-	32,775	-	32,775
251	SPECIAL POLICE SERVICES FUND						
39400	Asian Criminal Enterprise	111,208	194,092	6,700	312,000	-	312,000
	TOTAL	111,208	194,092	6,700	312,000	-	312,000
252	SPECIAL POLICE SERVICES FUND						
39100	OC Human Trafficking	120,240	107,176	-	227,416	-	227,416
	TOTAL	120,240	107,176	-	227,416	-	227,416
253	SPECIAL POLICE SERVICES FUND						
39700	Child Trafficking Training	37,500	155,971	-	193,471	-	193,471
	TOTAL	37,500	155,971	-	193,471	-	193,471
254	SPECIAL POLICE SERVICES FUND						
39900	CalEMA Human Trafficking	75,362	61,529	-	136,891	-	136,891
	TOTAL	75,362	61,529	-	136,891	-	136,891

SPECIAL REVENUE FUND EXPENDITURE SUMMARY | FY 2010 – 2011

PROGRAM NUMBER		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
258	SPECIAL POLICE SERVICES FUND						
39000	Police Mall Operation	283,031	10,399	-	293,430	-	293,430
39200	Animal Control - Humane Prgrn	-	4,000	-	4,000	-	4,000
39600	Shield/CSI Explorers	-	5,263	-	5,263	-	5,263
39800	Special Police Svc Fd Debt Sv	-	168,206	-	168,206	-	168,206
39910	Justice Assistance Grant	-	37,843	-	37,843	-	37,843
	TOTAL	283,031	225,711	-	508,742	-	508,742
260	LOCAL NARCOTICS SEIZED PROPERTY FUND						
35000	Local Narcotics Seizure	-	1,600	-	1,600	-	1,600
	TOTAL	-	1,600	-	1,600	-	1,600
261	SUPP. LAW ENFCRMNT SERVICES FUND						
38500	Citizens Option for Public Sfty	181,000	600	-	181,600	-	181,600
	TOTAL	181,000	600	-	181,600	-	181,600
270	DRAINAGE DISTRICT FUND						
59000	Drainage District	-	125	-	125	-	125
	TOTAL	-	125	-	125	-	125
275	COMMUNITY SERVICES GRANT FUND						
71800	Family Resources Center	142,625	105,692	-	248,317	-	248,317
	TOTAL	142,625	105,692	-	248,317	-	248,317
280	AQMD FUND						
14800	Air Quality Mgmnt. Program	-	77,616	-	77,616	-	77,616
	TOTAL	-	77,616	-	77,616	-	77,616
290	SENIOR TRANSPORTATION FUND						
70501	Senior Transportation	92,450	91,996	-	184,446	-	184,446
	TOTAL	92,450	91,996	-	184,446	-	184,446
295	PROJECT SHUE FUND						
70500	Project SHUE	38,332	3,667	-	41,999	-	41,999
	TOTAL	38,332	3,667	-	41,999	-	41,999

<i>PROGRAM NUMBER</i>		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
400	CAPITAL PROJECTS FUND						
16510	CDBG CIP	-	-	438,745	438,745	-	438,745
55036	Gas Tax Capital Projects	-	-	2,492,355	2,492,355	-	2,492,355
55037	Street Improve Capital Project:	-	-	250,000	250,000	-	250,000
55502	Utility Capital Projects	-	-	828,000	828,000	-	828,000
58002	Motor Pool Capital Projects	-	-	25,000	25,000	-	25,000
59502	Municipal Lighting Cap Project:	-	-	140,000	140,000	-	140,000
76502	Park Dedication Capital Projec	-	-	85,000	85,000	-	85,000
	TOTAL	-	-	4,259,100	4,259,100	-	4,259,100

REDEVELOPMENT FUNDS EXPENDITURE SUMMARY | **FY 2010 – 2011**



		ACTUAL 2007-08	ACTUAL 2008-09	BUDGET 2009-10	BUDGET 2010-11
1	WRA Operating Fund Admin. (500)	2,279,346	2,258,521	4,177,244	4,244,035
2	WRA Debt Service Fund (510)	14,074,007	14,466,503	16,168,880	15,681,524
3	WRA Capital Projects Fund (520)	3,371,975	11,117,920	87,083,863	1,000,000
4	Low/Mod Income Housing Fund (530)	808,011	950,765	1,871,967	1,945,812
5	WRA Reserve Fund (540)	-	-	-	-
Total Redevelopment Funds		20,533,339	28,793,709	109,301,954	22,871,371

<i>PROGRAM NUMBER</i>		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
500	WRA OPERATING FUND ADMINISTRATION						
18000	Redevelopment Administrator	91,357	2,116,234	-	2,207,591	1,191,085	3,398,676
18005	Redevelopment Legislative	12,000	270,962	-	282,962	-	282,962
18008	Economic Development	90,460	471,937	-	562,397	-	562,397
	TOTAL	193,817	2,859,133	-	3,052,950	1,191,085	4,244,035
510	WRA DEBT SERVICE FUND						
18400	Redevelopment Debt Service	-	15,681,524	-	15,681,524	-	15,681,524
	TOTAL	-	15,681,524	-	15,681,524	-	15,681,524
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	338,909	1,606,903	-	1,945,812	-	1,945,812
	TOTAL	338,909	1,606,903	-	1,945,812	-	1,945,812

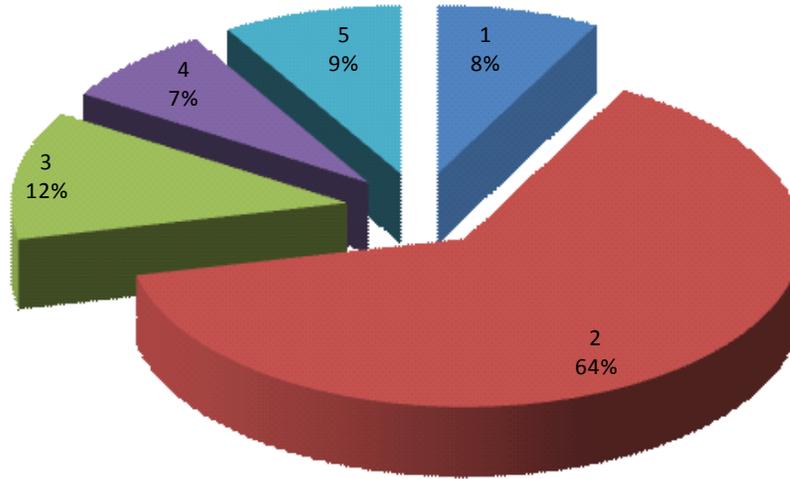
ENTERPRISE FUND EXPENDITURE SUMMARY

FY 2010 – 2011

<i>PROGRAM NUMBER</i>		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
600	WATER UTILITY						
23000	Water Billing and Collection	194,190	1,205,098	-	1,399,288	-	1,399,288
23700	Utility Mall Operation	215,910	91,071	-	306,981	-	306,981
55500	Water Utility-Administration	505,404	75,042	3,000	583,446	-	583,446
56500	Water Production & Supply	297,691	8,564,752	-	8,862,443	635,119	9,497,562
57000	System Maintenance	1,255,097	416,979	-	1,672,076	-	1,672,076
	TOTAL	2,468,292	10,352,942	3,000	12,824,234	635,119	13,459,353

AGENCY FUND EXPENDITURE SUMMARY | FY 2010 – 2011

<u>PROGRAM</u>		SALARIES	OPERATIONS &	CAPITAL		INTERFUND	
<u>NUMBER</u>		& BENEFITS	MAINTENANCE	OUTLAY	SUBTOTAL	CHARGES	TOTAL
920	92-1 Assessment District						
54010	92-1 Assessment District	-	37,565	-	37,565	-	37,565
	TOTAL	-	37,565	-	37,565	-	37,565



	ACTUAL 2007-08	ACTUAL 2008-09	BUDGET 2009-10	BUDGET 2010-11
1  Equipment Replacement Fund (700)	2,674,864	2,255,921	1,542,118	1,629,141
2  General Benefits Fund (740)	13,875,398	15,543,290	14,842,490	13,311,703
3  Liability Administration Fund (750)	3,225,673	2,025,514	2,606,284	2,585,073
4  Information Systems Fund (760)	1,540,874	1,667,184	1,697,211	1,571,958
5  Government Buildings Fund (770)	1,585,182	1,693,297	1,772,255	1,795,859
Total Internal Service Funds	22,901,991	23,185,206	22,460,358	20,893,734

INTERNAL SERVICE FUNDS EXPENDITURE SUMMARY

FY 2010 – 2011

<i>PROGRAM NUMBER</i>		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
700	EQUIPMENT REPLACEMENT						
58000	Motor Pool	455,445	1,173,696	-	1,629,141	-	1,629,141
	TOTAL	455,445	1,173,696	-	1,629,141	-	1,629,141
740	GENERAL BENEFITS						
14306	Employee Benefits	-	5,571,461	-	5,571,461	199,074	5,770,535
14326	Worker's Compensation	-	1,565,300	-	1,565,300	199,073	1,764,373
14336	Personnel Board	5,595	49,236	-	54,831	-	54,831
14350	Retirement Benefits	-	4,936,262	-	4,936,262	-	4,936,262
14355	Compensated Absences	-	785,702	-	785,702	-	785,702
	TOTAL	5,595	12,907,961	-	12,913,556	398,147	13,311,703
750	PUBLIC LIABILITY						
14335	Public Liability Admin	-	2,186,924	-	2,186,924	398,149	2,585,073
	TOTAL	-	2,186,924	-	2,186,924	398,149	2,585,073
760	INFORMATION SYSTEMS						
14450	Information Systems	577,920	834,038	160,000	1,571,958	-	1,571,958
	TOTAL	577,920	834,038	160,000	1,571,958	-	1,571,958
770	GOVERNMENT BUILDINGS						
75500	Government Building	491,653	1,304,206	-	1,795,859	-	1,795,859
	TOTAL	491,653	1,304,206	-	1,795,859	-	1,795,859



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.

2010/11 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 they 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.

Community Development Fund – 285

Planning Commission: To hold public meetings and hearings and acts upon discretionary land use planning matters. To advise 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.

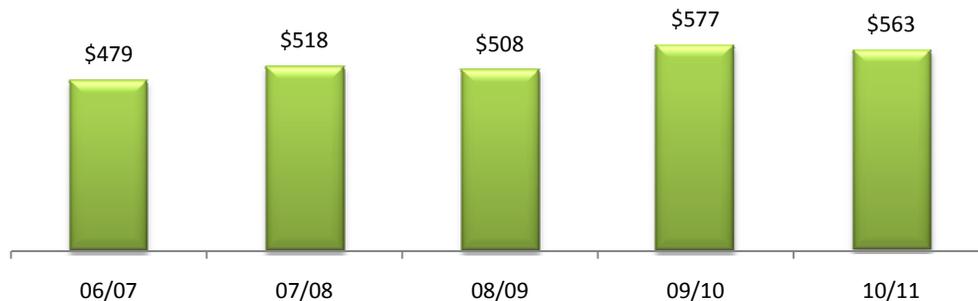
INTERNAL SERVICE FUNDS**General Benefits Fund - 740**

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

Department Summary

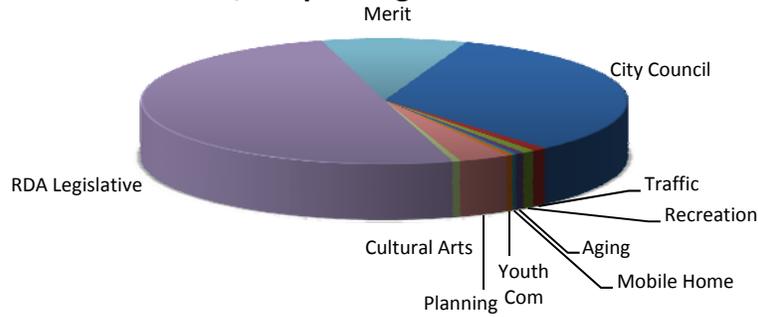
	Actual 2007/08	Actual 2008/09	Revised Budget 2009/10	Proposed Budget 2010/11
Budget Summary				
Salaries & Benefits	170,934	176,306	185,673	176,135
Operations & Maintenance	347,222	331,703	391,367	386,386
Capital Outlay	-	-	-	-
Total Budget (gross)	518,156	508,008	577,040	562,521
Interfund Charges	(53,322)	(52,716)	(14,565)	(6,878)
Total Budget (net)	464,834	455,292	562,475	555,643

Historical Budget Expenditures (thousands)



	Actual 2007/08	Actual 2008/09	Revised Budget 2009/10	Proposed Budget 2010/11
Expenditure Summary (gross)				
City Council	200,567	196,845	393,639	185,887
Traffic Commission	3,166	3,149	5,459	5,459
Community Services/Recreation Comm.	4,169	5,552	4,605	4,605
Commission on Aging	2,761	2,693	3,090	3,090
Mobile Home Commission	1,212	1,212	1,812	1,562
Youth Committee	1,512	1,012	2,500	2,500
Financial Review Committee	1,417	1,417	-	-
Planning Commission	8,355	13,373	22,895	18,720
Cultural Arts Commission	2,709	2,529	2,645	2,905
Redevelopment Legislative	282,093	265,666	93,800	282,962
Personnel Board	10,195	14,560	46,595	54,831
Expenditure Total	518,156	508,008	577,040	562,521

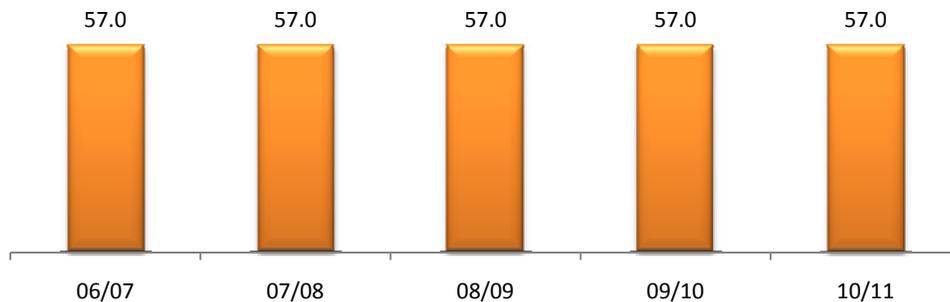
10/11 Spending Distribution



Fund Summary	Actual 2007/08	Actual 2008/09	Revised Budget 2009/10	Proposed Budget 2009/10
General Fund (100)	161,482	159,164	396,540	196,225
Community Development Fund (285)	8,355	13,373	22,895	18,720
Community Promotion Fund (230)	2,709	2,529	2,645	2,905
Water Utility Fund (600)	53,322	52,716	14,565	6,878
WRA Operating Fund Administration (500)	282,093	265,666	93,800	282,962
General Benefits Fund (740)	10,195	14,560	46,595	54,831

Personnel Summary	Actual 2007/08	Actual 2008/09	Revised Budget 2009/10	Proposed Budget 2010/11
Full Time Personnel	5.00	5.00	5.00	5.00
Part Time Personnel (FTE)	52.00	52.00	52.00	52.00

Personnel Summary



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 process.
- 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.

2010/11 Priorities

- Continue to implement the Mayor, City Council 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.

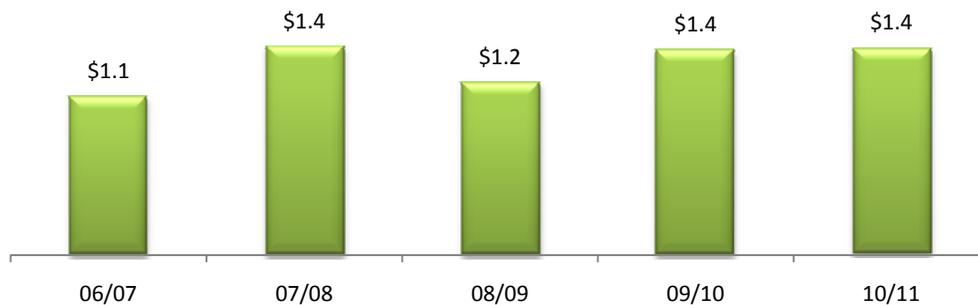
REDEVELOPMENT FUNDS**WRA Operating Fund Administration – 500**

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.

Department Summary

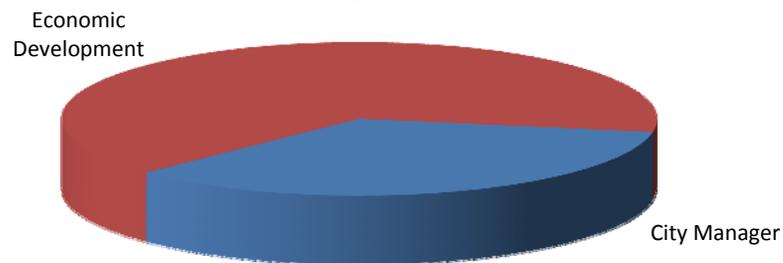
	Actual 2007/08	Actual 2008/09	Revised Budget 2009/10	Proposed Budget 2010/11
Budget Summary				
Salaries & Benefits	832,056	796,429	752,554	731,674
Operations & Maintenance	573,777	366,772	635,581	664,837
Capital Outlay	870	-	-	-
Total Budget (gross)	1,406,703	1,163,201	1,388,135	1,396,511
Interfund Charges	(676,003)	(609,459)	(532,519)	(532,999)
Total Budget (net)	730,700	553,742	855,616	863,512

Historical Budget Expenditures (millions)



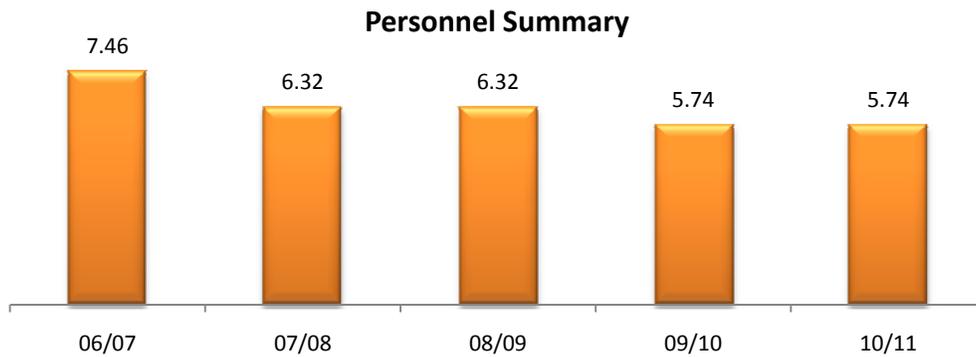
	Actual 2007/08	Actual 2008/09	Revised Budget 2009/10	Proposed Budget 2010/11
Expenditure Summary (gross)				
City Manager	901,330	812,612	833,363	834,114
Economic Development	505,373	350,589	554,772	562,397
Expenditure Total	1,406,703	1,163,201	1,388,135	1,396,511

10/11 Spending Distribution

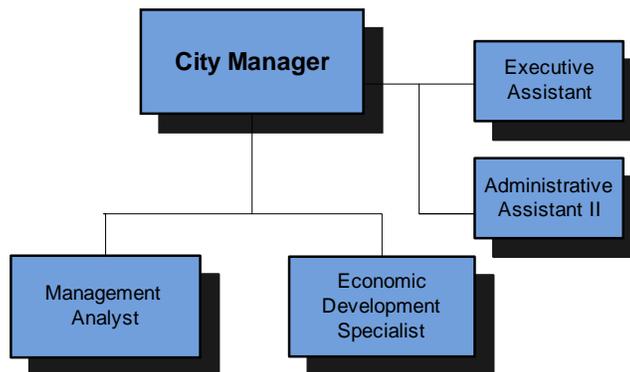


Fund Summary	Actual 2007/08	Actual 2008/09	Revised Budget 2009/10	Proposed Budget 2009/10
General Fund (100)	225,327	203,153	300,844	301,115
WRA Operating Fund Administration (500)	1,001,108	797,526	1,013,122	1,021,160
Water Utility Fund (600)	180,267	162,522	74,169	74,236

Personnel Summary	Actual 2007/08	Actual 2008/09	Revised Budget 2009/10	Proposed Budget 2010/11
Full Time Personnel	6.00	6.00	5.00	5.00
Part Time Personnel (FTE)	0.32	0.32	0.74	0.74



Organizational Chart



CITY CLERK

Description of the Service

The City Clerk's department prepares agendas and attends all meetings of the City Council/Redevelopment Agency/Public Financing Authority; 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 documents including historical records.
- Implementation of the City-Wide Electronic Document Management System.
- Implemented a back scanning process to assist other departments to populate Electronic Document Management System.

Department Challenges

- Administer provisions of the Political Reform Act, Maddy Act & ensure compliance with state and federal laws.
- Provide Voter and Candidate outreach in association with the November 2, 2010 General Municipal Election.
- Administer a City-wide Electronic Document Management System to improve efficiency of City/Agency records retrieval and storage.
- Prepare, consolidate, and conduct the November 2, 2010 General Municipal Election.
- Coordinate Commission & Committee Appointment Process & Orientation Meeting.

Mission Statement

It is our mission to provide courteous and professional services in a fiscally responsible manner. We are dedicated to accurately recording and archiving the actions of the City Council, Westminster Redevelopment Agency, and Westminster Public Financing Authority.

2010/11 Priorities

- Use of internet or other electronic media to disseminate information to public and staff.
- City-wide document imaging implementation & utilization.
- To provide service to the public, City Council, and staff in a professional and efficient 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**

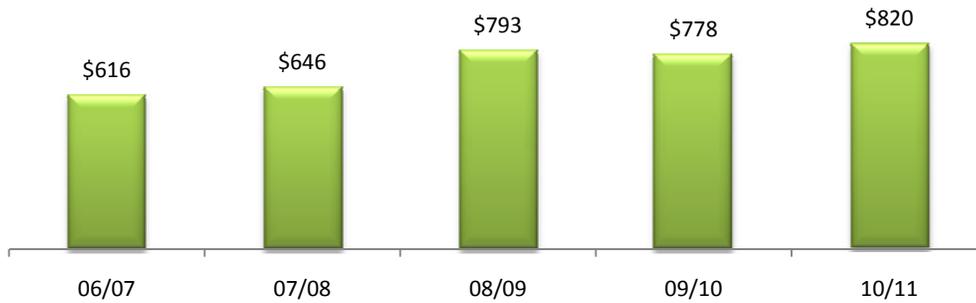
City Clerk: To maintain Municipal Code Book; monitor and maintain filings required by the Political Reform Act; prepare and post City Council/Redevelopment Agency meeting agendas, minutes and required notices; process City/Agency agreements, resolutions, ordinances and follow up documentation from Council/Agency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

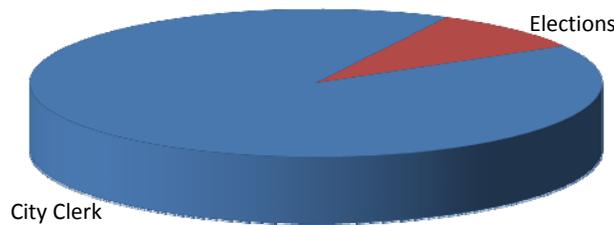
	Actual 2007/08	Actual 2008/09	Revised Budget 2009/10	Proposed Budget 2010/11
Budget Summary				
Salaries & Benefits	517,425	595,805	625,694	600,620
Operations & Maintenance	128,604	193,602	152,564	219,756
Capital Outlay	-	3,685	-	-
Total Budget (gross)	646,029	793,092	778,258	820,376
Interfund Charges	(484,522)	(594,819)	(416,732)	(400,288)
Total Budget (net)	161,508	198,273	361,526	420,088

Historical Budget Expenditures (thousands)



	Actual 2007/08	Actual 2008/09	Revised Budget 2009/10	Proposed Budget 2010/11
Expenditure Summary (gross)				
City Clerk	643,604	733,000	776,038	745,416
Elections	2,425	60,092	2,220	74,960
Expenditure Total	646,029	793,092	778,258	820,376

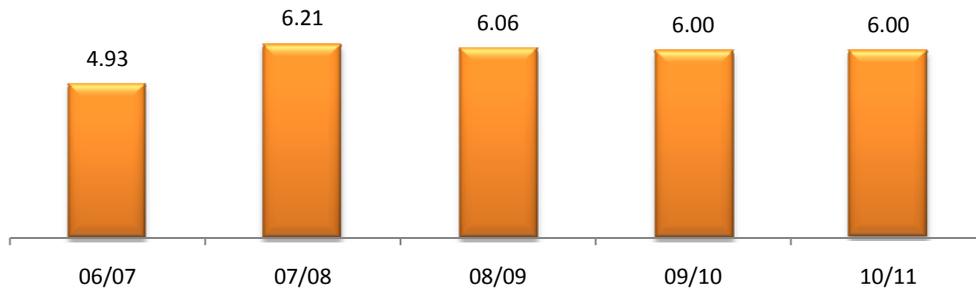
10/11 Spending Distribution



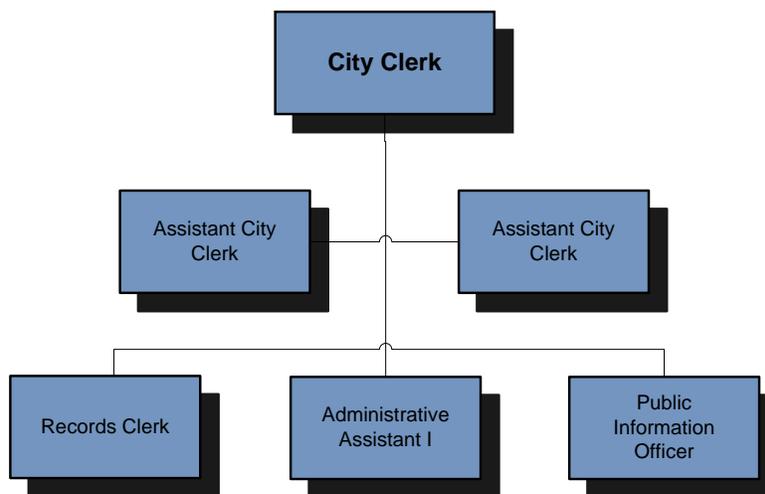
Fund Summary	Actual 2007/08	Actual 2008/09	Revised Budget 2009/10	Proposed Budget 2010/11
General Fund (100)	161,508	198,273	361,526	420,088
WRA Operating Fund Administration (500)	323,015	396,546	388,019	372,708
Water Utility Fund (600)	161,507	198,273	28,713	27,580

Personnel Summary	Actual 2007/08	Actual 2008/09	Revised Budget 2009/10	Proposed Budget 2010/11
Full Time Personnel	6.00	6.00	6.00	6.00
Part Time Personnel (FTE)	0.21	0.06	0.00	0.00

Personnel Summary



Organizational Chart



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 of Westminster in litigation.

2010/11 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

	Actual 2007/08	Actual 2008/09	Revised Budget 2009/10	Proposed Budget 2010/11
Budget Summary				
Salaries & Benefits	185,254	17,698	210,000	10,000
Operations & Maintenance	(10,362)	203,836	82,800	203,400
Capital Outlay	-	-	-	-
Total Budget (gross)	174,892	221,534	292,800	213,400
Interfund Charges	(174,892)	(221,534)	(259,714)	(189,286)
Total Budget (net)	-	-	33,086	24,114

Historical Budget Expenditures (thousands)



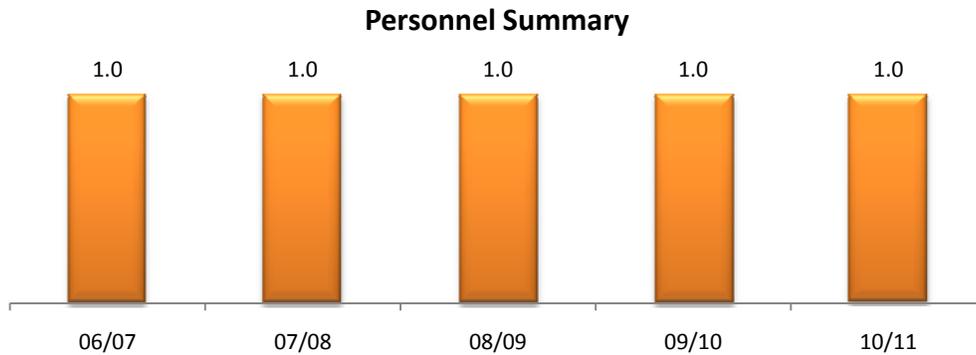
	Actual 2007/08	Actual 2008/09	Revised Budget 2009/10	Proposed Budget 2010/11
Expenditure Summary (gross)				
City Attorney	174,892	221,534	292,800	213,400
Expenditure Total	174,892	221,534	292,800	213,400

10/11 Spending Distribution



Fund Summary	Actual 2007/08	Actual 2008/09	Revised Budget 2009/10	Proposed Budget 2009/10
General Fund (100)	-	-	33,086	24,114
WRA Operating Fund Administration (500)	61,212	77,537	102,480	74,690
Water Utility Fund (600)	26,234	33,230	10,834	7,896
General Benefits Fund (740)	43,723	55,384	73,200	53,350
Liability Administration Fund (750)	43,723	55,384	73,200	53,350

Personnel Summary	Actual 2007/08	Actual 2008/09	Revised Budget 2009/10	Proposed Budget 2010/11
Full Time Personnel	1.00	1.00	1.00	1.00
Part Time Personnel (FTE)	-	-	-	-





HUMAN RESOURCES & RISK MANAGEMENT

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 260 full-time and 187 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.
- Successfully implemented early retirement incentives for 21 full-time employees in FY 2009-10.

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.
- Continue to work with employee associations to achieve successor labor agreements.
- Implement additional early retirement incentives for FY 2010-11.

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.

2010/11 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 2010-11.

Programs and Program Goals**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.

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

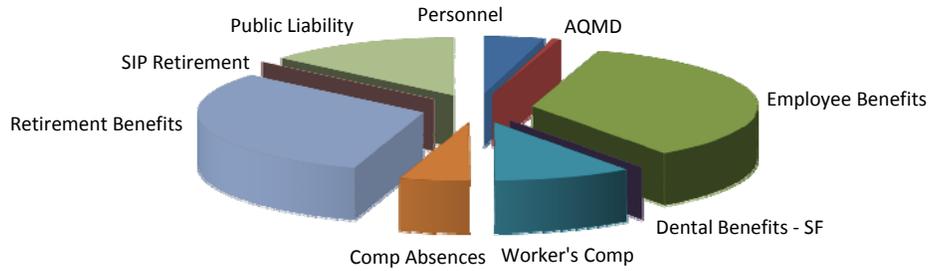
Budget Summary	Actual 2007/08	Actual 2008/09	Revised Budget 2009/10	Proposed Budget 2010/11
Salaries & Benefits	937,308	1,194,805	1,215,261	3,726,540
Operations & Maintenance	15,742,756	16,312,279	16,109,245	12,076,587
Capital Outlay	-	-	-	-
Total Budget (gross)	16,680,064	17,507,084	17,324,506	15,803,127
Interfund Charges	122,683	126,793	304,601	264,644
Total Budget (net)	16,802,747	17,633,877	17,629,107	16,067,771

Historical Budget Expenditures (millions)



Expenditure Summary (gross)	Actual 2007/08	Actual 2008/09	Revised Budget 2009/10	Proposed Budget 2010/11
Personnel	598,284	664,313	673,519	679,862
Air Quality Management Program	78,375	76,663	80,101	77,616
Employee Benefits	6,299,779	5,960,755	6,563,255	5,571,461
Worker's Compensation	1,391,980	853,871	1,594,955	1,565,300
Compensated Absences	615,590	771,113	771,487	785,702
Retirement Benefits	4,830,867	5,353,269	5,450,552	4,936,262
Police SIP Retirement Program	-	2,195,654	-	-
Public Liability Administration	2,865,189	1,631,446	2,190,637	2,186,924
Expenditure Total	16,680,064	17,507,084	17,324,506	15,803,127

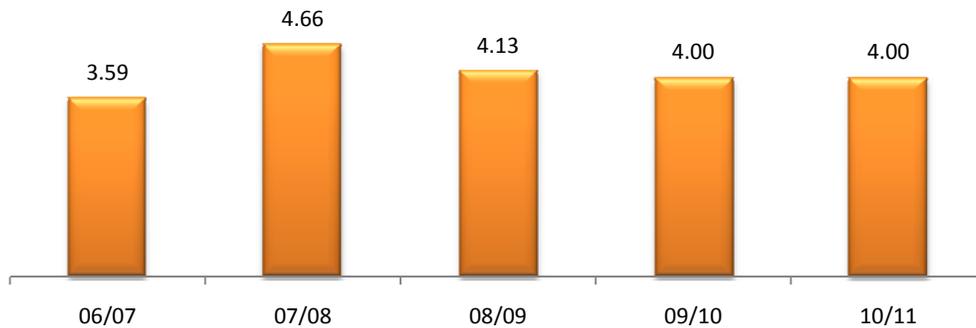
10/11 Spending Distribution



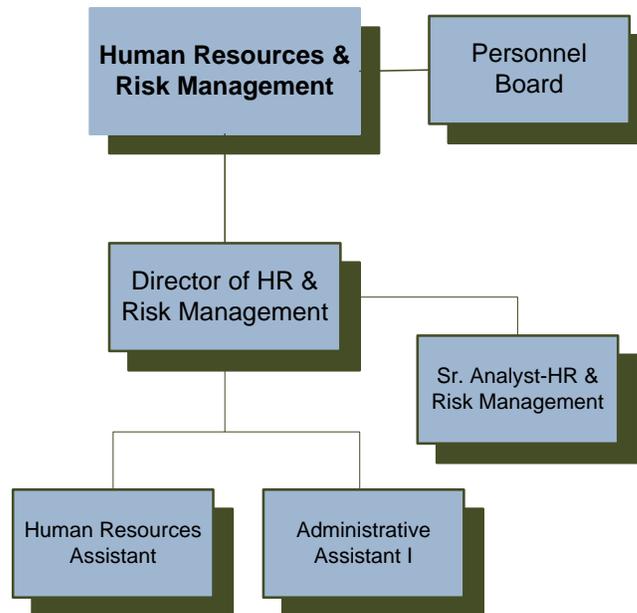
Fund Summary	Actual 2007/08	Actual 2008/09	Revised Budget 2009/10	Proposed Budget 2009/10
General Fund (100)	-	2,970	146,827	148,210
AQMD Fund (280)	78,375	76,663	80,101	77,616
Water Utility Fund (600)	179,485	198,403	55,229	55,749
General Benefits Fund (740)	13,347,615	15,366,132	14,615,981	13,096,677
Public Liability Fund (750)	3,074,588	1,862,916	2,426,369	2,424,876

Personnel Summary	Actual 2007/08	Actual 2008/09	Revised Budget 2009/10	Proposed Budget 2010/11
Full Time Personnel	4.00	4.00	4.00	4.00
Part Time Personnel (FTE)	0.66	0.13	-	-

Personnel Summary



Organizational Chart





FINANCE

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 refinanced the 1998 Series A Civic Center and Water System Variable Rate Demand Certificate of Participations to lower fixed rate COPS.
- Successfully refinanced the 1997 Series A Redevelopment Agency Variable Rate Tax Allocation Bonds to a lower fixed rate COPS.
- Implemented three (3) Transient Occupancy Tax audits resulting in additional revenue.
- Working in partnership with the Police Department, successfully coordinated the RFP process and contract award of the City's EMS Emergency Transportation Services Contract.
- Implemented timely treasury reports including new reporting requirements and monitoring of the new investment consultant.
- Continued to prepare a budget for the City and Redevelopment Agency.

Department Challenges

- Attraction and retention of significant businesses in the City.
- Managing declining general fund revenues and increasing general fund costs.
- State of California's continued taking and shifting of City revenues.

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.

2010/11 Priorities

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

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 employee training and enhanced system capabilities as well as to provide final reports and information within four months of year-end.

ENTERPRISE FUNDS**Water Utility Fund – 600**

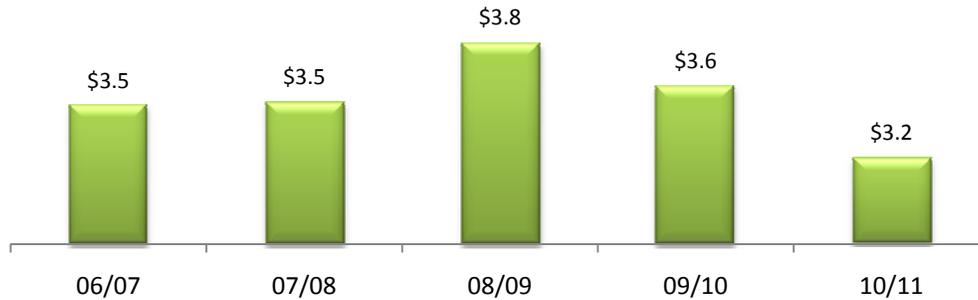
Water Billing and Collection: Continue to provide Westminster utility customers with quality customer service and accurate utility bills.

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

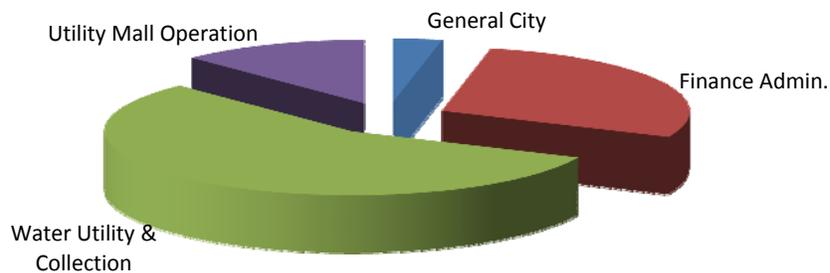
Budget Summary	Actual 2007/08	Actual 2008/09	Revised Budget 2009/10	Proposed Budget 2010/11
Salaries & Benefits	1,403,631	1,486,956	1,517,659	1,364,511
Operations & Maintenance	2,077,091	2,277,466	2,039,756	1,846,377
Capital Outlay	-	-	-	-
Total Budget (gross)	3,480,722	3,764,422	3,557,415	3,210,888
Interfund Charges	(930,461)	(929,195)	(728,103)	(712,310)
Total Budget (net)	2,550,261	2,835,227	2,829,312	2,498,578

Historical Budget Expenditures (millions)



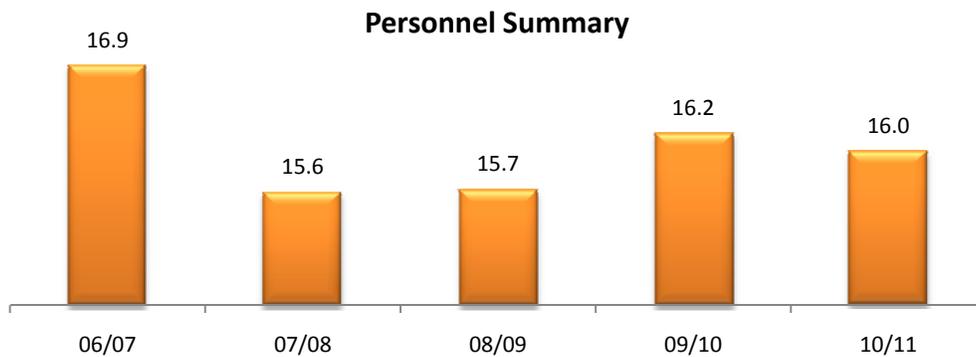
Expenditure Summary (gross)	Actual 2007/08	Actual 2008/09	Revised Budget 2009/10	Proposed Budget 2010/11
General City	65,299	73,765	70,000	80,000
Finance Administration	1,431,478	1,459,621	1,474,204	1,424,619
Water Billing and Collection	1,720,681	1,951,209	1,704,027	1,399,288
Utility Mall Operation	263,264	279,827	309,184	306,981
Expenditure Total	3,480,722	3,764,422	3,557,415	3,210,888

10/11 Spending Distribution

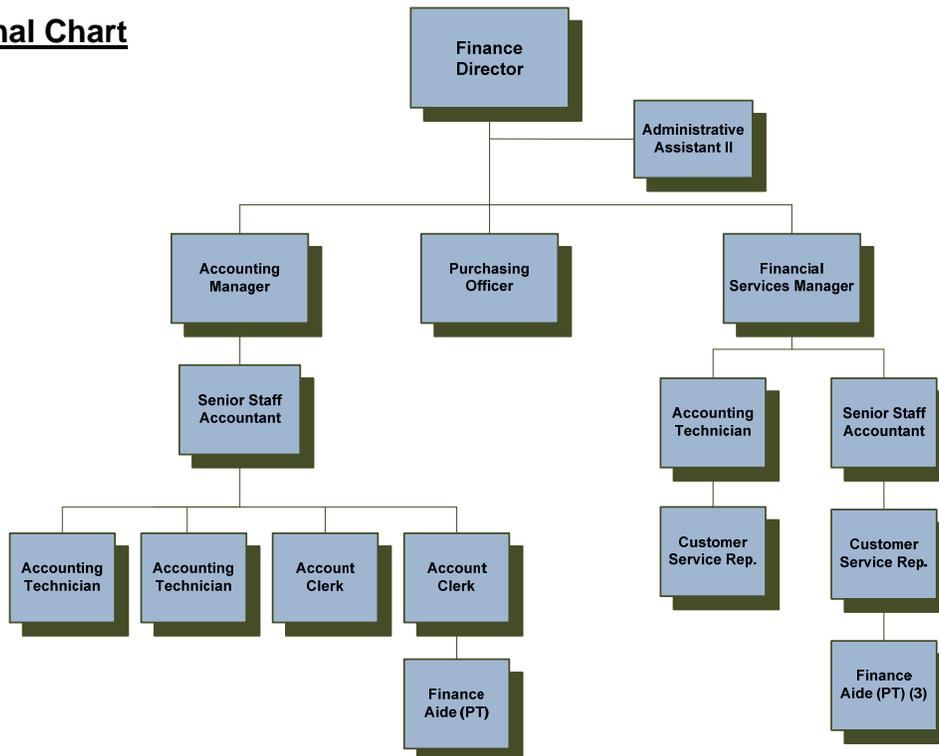


Fund Summary	Actual 2007/08	Actual 2008/09	Revised Budget 2009/10	Proposed Budget 2009/10
General Fund (100)	566,316	604,191	816,101	792,309
WRA Operating Fund Admin. (500)	286,296	285,906	291,241	284,924
Water Utility Fund (600)	2,413,388	2,659,895	2,231,642	1,919,962
General Benefits Fund (740)	107,361	107,215	109,216	106,847
Liability Administration Fund (750)	107,361	107,215	109,216	106,847

Personnel Summary	Actual 2007/08	Actual 2008/09	Revised Budget 2009/10	Proposed Budget 2010/11
Full Time Personnel	14.00	14.00	14.00	14.00
Part Time Personnel (FTE)	1.63	1.66	2.22	2.04



Organizational Chart



POLICE DEPARTMENT

Description of the Service

The Police Department is responsible for the enforcement of local, state and federal laws, while managers and supervisors diligently continue to increase the Department's performance and remain within budget. Quality public safety services are a significant part of this City's budget and the men and women of the Department conscientiously work to ensure the public receives a solid return on their investment.

Department Highlights

- The Department is in the final stages of constructing 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.
- 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

- 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.

2010/11 Priorities

- Improve Priority 1 and 2 response times.
- Enhance case tracking and victim follow-up.
- Complete new police building maintain target completion date of May 2011.
- Seek 3rd 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 SERVICES FUND – 251

Asian Criminal Enterprise Initiative Grant: To reduce the incidence of crime that stem from Asian Criminal Enterprises.

ORANGE COUNTY HUMAN TRAFFICKING FUND – 252

Orange County Human Trafficking Task Force: To work together to protect victims, prosecute offenders, and prevent further perpetration of this crime in Orange County, CA.

SPECIAL POLICE SERVICES FUND – 253

Law Enforcement Child Trafficking Training: To train law enforcement agencies on child trafficking.

Special Police Services Fund -254

CalEMA Human Trafficking: To provide supplementary funding for six human trafficking task forces across California.

SPECIAL POLICE PROGRAMS FUND – 258

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.

SHIELD/CSI Explorers: To prevent youth violence.

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.

Justice Assistance Grant: The Edward Byrne Memorial JAG Program supports all components of the criminal justice system.

Office of Traffic and Safety Grants: To administer the Click-it or Ticket Grant, STEP grant and DUI mini grant.

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.

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); identify and prioritize information needs, and eliminate redundancy of stored data; and promote understanding and communications between all hardware and software applications in the City.

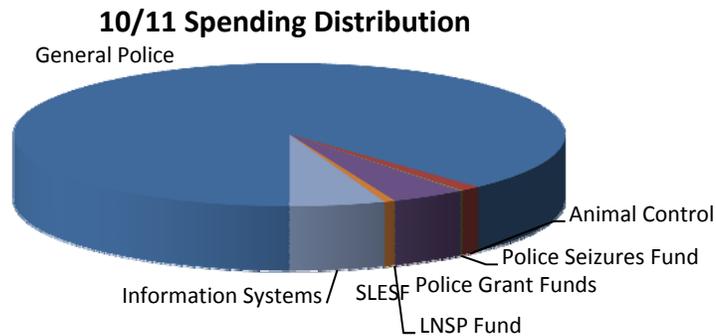
Department Summary

Budget Summary	Actual 2007/08	Actual 2008/09	Revised Budget 2009/10	Proposed Budget 2010/11
Salaries & Benefits	22,881,834	23,183,009	24,204,139	23,030,421
Operations & Maintenance	5,576,688	4,774,775	5,924,978	5,082,321
Capital Outlay	590,436	886,203	267,124	177,500
Total Budget (gross)	29,048,958	28,843,986	30,396,241	28,290,242
Interfund Charges	-	-	-	-
Total Budget (net)	29,048,958	28,843,986	30,396,241	28,290,242

Historical Budget Expenditures (millions)

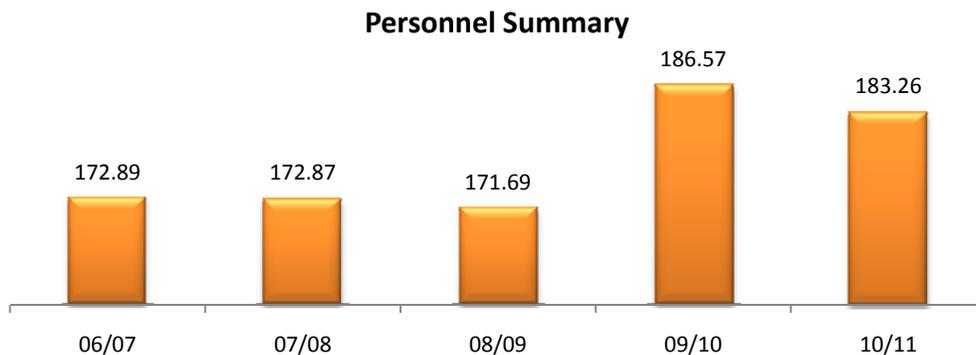


Expenditure Summary (gross)	Actual 2007/08	Actual 2008/09	Revised Budget 2009/10	Proposed Budget 2010/11
General Police Services	24,971,061	25,738,728	26,468,528	24,779,676
Animal Control	316,755	308,371	346,376	344,113
DOJ Seizures - Criminal	103,292	28,155	27,350	32,775
Asian Criminal Enterprise Initiative	-	255,211	392,170	312,000
OC Human Trafficking Task Force	92,921	126,890	277,667	227,416
Law Enforce Child Trafficking Training	-	206,529	-	193,471
CalEMA Human Trafficking	-	-	-	136,891
Police Mall Operations	298,258	264,116	267,444	293,430
Animal Humane Program	813	1,608	4,000	4,000
SHIELD/CSI Explorers	-	-	-	5,263
Forensic Science Improvements Grant	2,981	-	-	-
Special Police Service Fund Debt Service	1,364,917	162,304	169,214	168,206
Justice Assistance Grant	22,197	9,050	198,155	37,843
Office of Traffic Safety Grants	42,663	-	54,357	-
Local Narcotic Seizure	70,736	70,720	1,700	1,600
Citizens Option for Public Safety (SLESF)	221,488	211,650	214,122	181,600
Information Systems	1,540,875	1,667,184	1,697,211	1,571,958
Expenditure Total	29,048,958	29,050,515	30,118,294	28,290,242

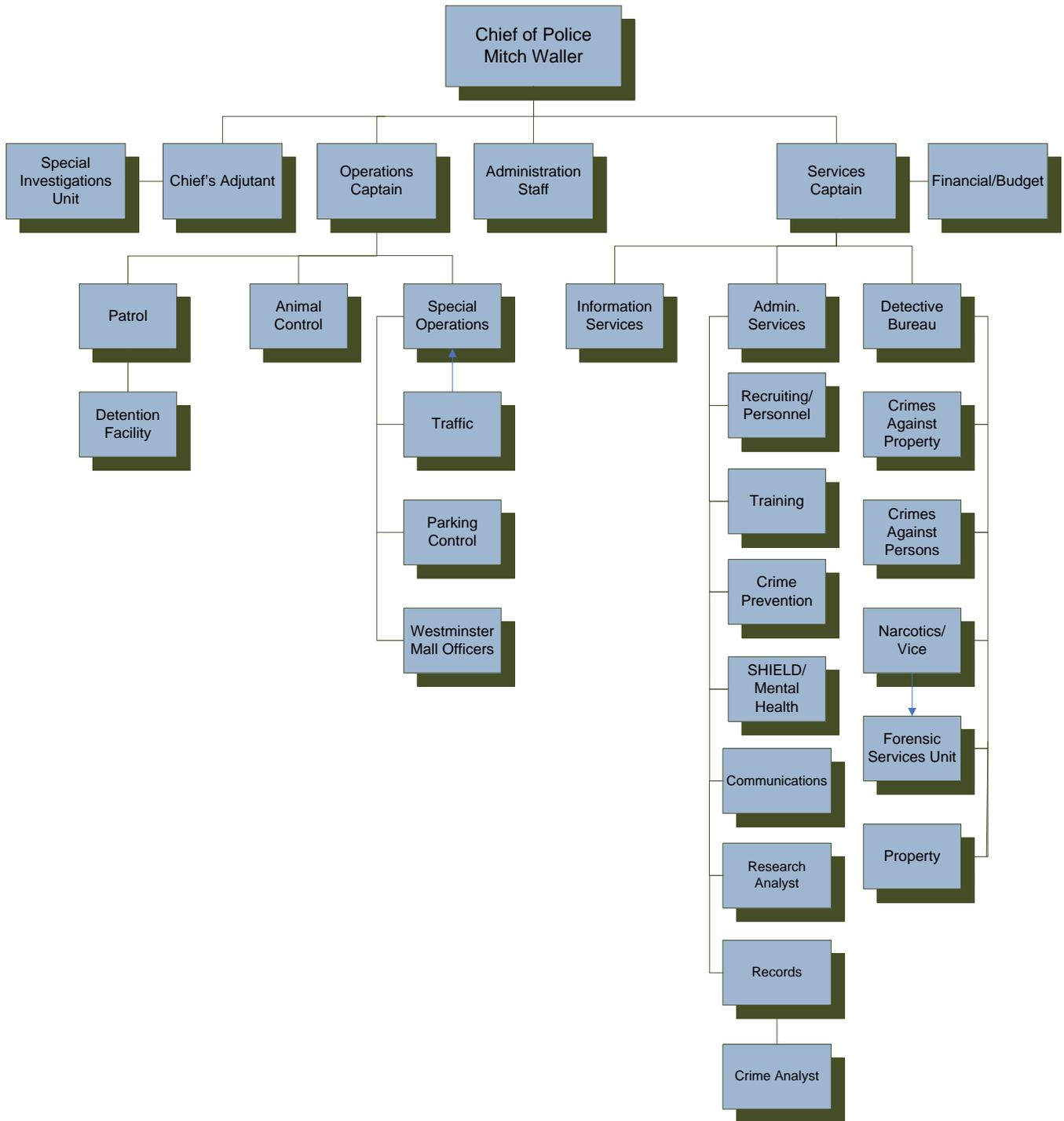


Fund Summary	Actual 2007/08	Actual 2008/09	Revised Budget 2009/10	Proposed Budget 2009/10
General Fund (100)	25,287,816	26,047,099	26,814,904	25,123,789
Police Seizure Fund (250)	103,293	28,155	27,350	32,775
Special Police Services Fund (251)	-	255,211	392,170	312,000
Special Police Services Fund (252)	92,921	126,890	277,667	227,416
Special Police Services Fund (253)	-	206,529	206,529	193,471
Special Police Services Fund (254)	-	-	-	136,891
Special Police Programs Fund (258)	1,731,829	437,078	693,170	508,742
Local Narcotics Seized Property (260)	70,736	70,720	1,700	1,600
Sup Law Enforcement Services (261)	221,488	211,650	214,122	181,600
Information Systems Fund (760)	1,540,875	1,667,184	1,697,211	1,571,958

Personnel Summary	Actual 2007/08	Actual 2008/09	Revised Budget 2009/10	Proposed Budget 2010/11
Full Time Personnel	154.00	154.00	154.00	154.00
Part Time Personnel (FTE)	18.87	17.69	32.57	29.26



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

- 2010/11 will be the sixteenth year that the City of Westminster has contracted with the Orange County Fire Authority to provide fire services to Westminster.
- The budget includes a 4.5% increase in the OCFA charge.
- The ambulance program, started in 1993, continues in its current form under the Orange County Fire Authority management.
- The ambulance transportation program rates were restructured in 2003.
- Westminster will continue to receive all revenues generated from the ambulance program.
- The ambulance operators are trained in basic life support functions and in addition to transportation, relieve the amount of calls other fire personnel respond to, such as helping an invalid back into bed.

Department Challenges

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

Mission Statement

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

2010/11 Priorities

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

Programs and Program Goals**GENERAL FUNDS****GENERAL FUND – 100**

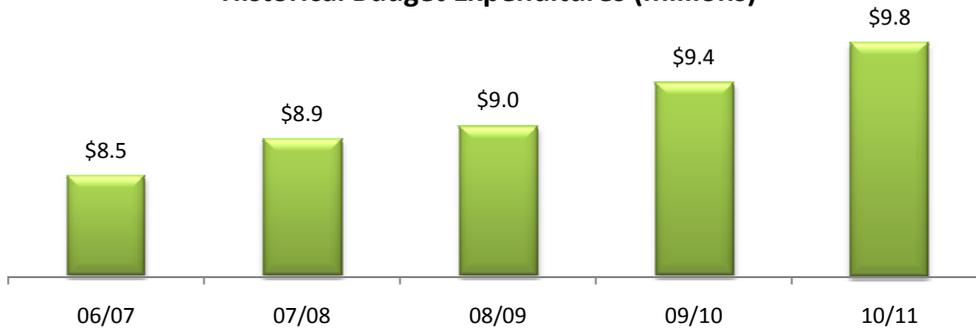
General Fire Services: To provide a cost effective service to the community from the 3 fire stations within the City boundaries & by establishing the standard of response times of 5 minutes or less, 80% of the time for an Engine Company and a response time of 10 minutes or less, 80% of the time for a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

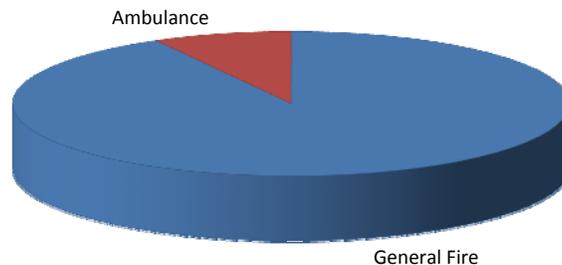
Budget Summary	Actual 2007/08	Actual 2008/09	Revised Budget 2009/10	Proposed Budget 2010/11
Salaries & Benefits	410,706	216,412	211,575	179,196
Operations & Maintenance	8,465,872	8,794,665	9,229,112	9,662,431
Capital Outlay	-	-	-	-
Total Budget (gross)	8,876,578	9,011,077	9,440,687	9,841,627
Interfund Charges	-	-	-	-
Total Budget (net)	8,876,578	9,011,077	9,440,687	9,841,627

Historical Budget Expenditures (millions)



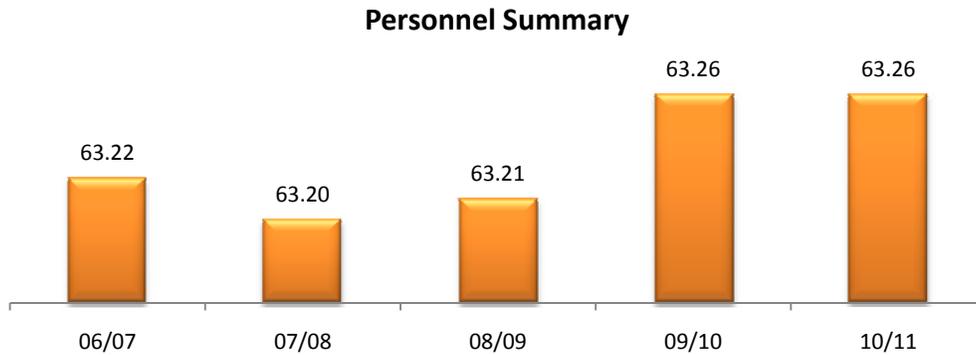
Expenditure Summary (gross)	Actual 2007/08	Actual 2008/09	Revised Budget 2009/10	Proposed Budget 2010/11
General Fire Services	8,204,417	8,315,571	8,660,950	9,045,349
Ambulance Transport Services	672,161	695,506	779,737	796,278
Expenditure Total	8,876,578	9,011,077	9,440,687	9,841,627

10/11 Spending Distribution



Fund Summary	Actual 2007/08	Actual 2008/09	Revised Budget 2009/10	Proposed Budget 2009/10
General Fund (100)	8,876,578	9,011,077	9,440,687	9,841,627

Personnel Summary	Actual 2007/08	Actual 2008/09	Revised Budget 2009/10	Proposed Budget 2010/11
Full Time Personnel	63.00	63.00	63.00	63.00
Part Time Personnel (FTE)	0.20	0.21	0.26	0.26



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.
- Middle School 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 in October and TET parade.
- 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 and to fund the summer concert series.
- Identify enforcement and support services for possible regionalization with allied agencies.
- Identify needed volunteer staff positions and recruit staff.

Mission Statement

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

2010/11 Priorities

- Provide city-wide crossing guard program and staff training.
- Provide up to 25 at risk, minority children a safe after school environment at the Project SHUE sites.
- Teach 2,000 students swim lessons and provide recreational swim for 2,500 youth and adults.
- Host 40 students at Youth in Government Day and 4,000 residents at the Summer Concert series.
- Coordinate a Founder's Day festival and parade to acknowledge the efforts of the early Westminster settlers.

Programs and Program Goals**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 – 275

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

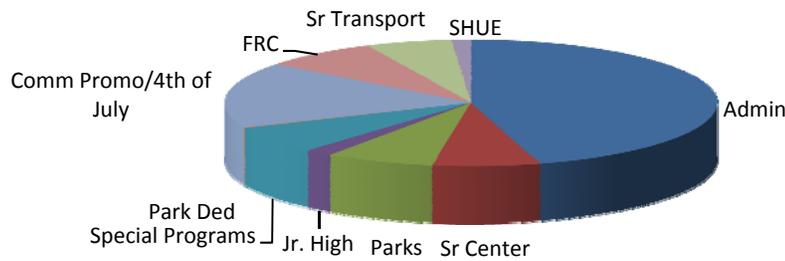
Budget Summary	Actual 2007/08	Actual 2008/09	Revised Budget 2009/10	Proposed Budget 2010/11
Salaries & Benefits	1,509,687	1,625,088	1,744,385	1,660,667
Operations & Maintenance	3,277,863	1,448,217	1,589,876	1,597,955
Capital Outlay	40,044	2,900	20,647	-
Total Budget (gross)	4,827,594	3,076,205	3,354,908	3,258,622
Interfund Charges	-	-	-	-
Total Budget (net)	4,827,594	3,076,205	3,354,908	3,258,622

Historical Budget Expenditures (millions)



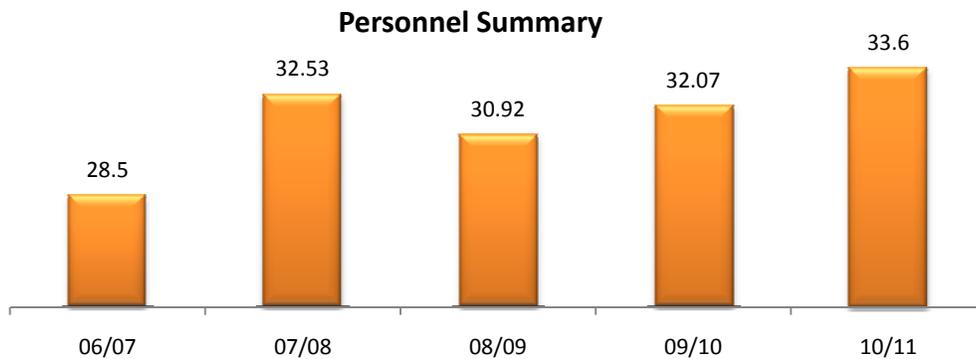
Expenditure Summary (gross)	Actual 2007/08	Actual 2008/09	Revised Budget 2009/10	Proposed Budget 2010/11
Community Services Administration	1,248,313	1,410,091	1,502,936	1,482,739
Senior Center	263,164	285,531	309,228	229,026
Parks & Playgrounds	222,383	228,821	234,704	232,513
Jr. High Enhancement	54,579	57,005	59,200	59,200
Adult Sports	6,670	5,521	15,940	15,940
Aquatics	76,098	81,230	82,052	82,052
Special Classes	64,881	60,130	75,805	100,600
Trips and Tours	5,735	3,836	8,175	8,175
Youth Sports	7,215	8,127	9,820	9,820
Special Events	3,359	5,850	9,710	9,710
Contributions - Parks/Trees	-	-	650	650
Park Dedication	45,245	16,278	13,646	3,938
Cable TV	2,243,982	422,961	462,367	466,842
Community Promotion	82,794	83,297	85,155	82,655
Fourth of July	36,650	33,632	-	-
Family Resource Center	263,547	168,498	266,835	248,317
Senior Transportation	161,730	178,805	174,166	184,446
Project SHUE	41,249	26,592	44,519	41,999
Expenditure Total	4,827,594	3,076,205	3,354,908	3,258,622

10/11 Spending Distribution

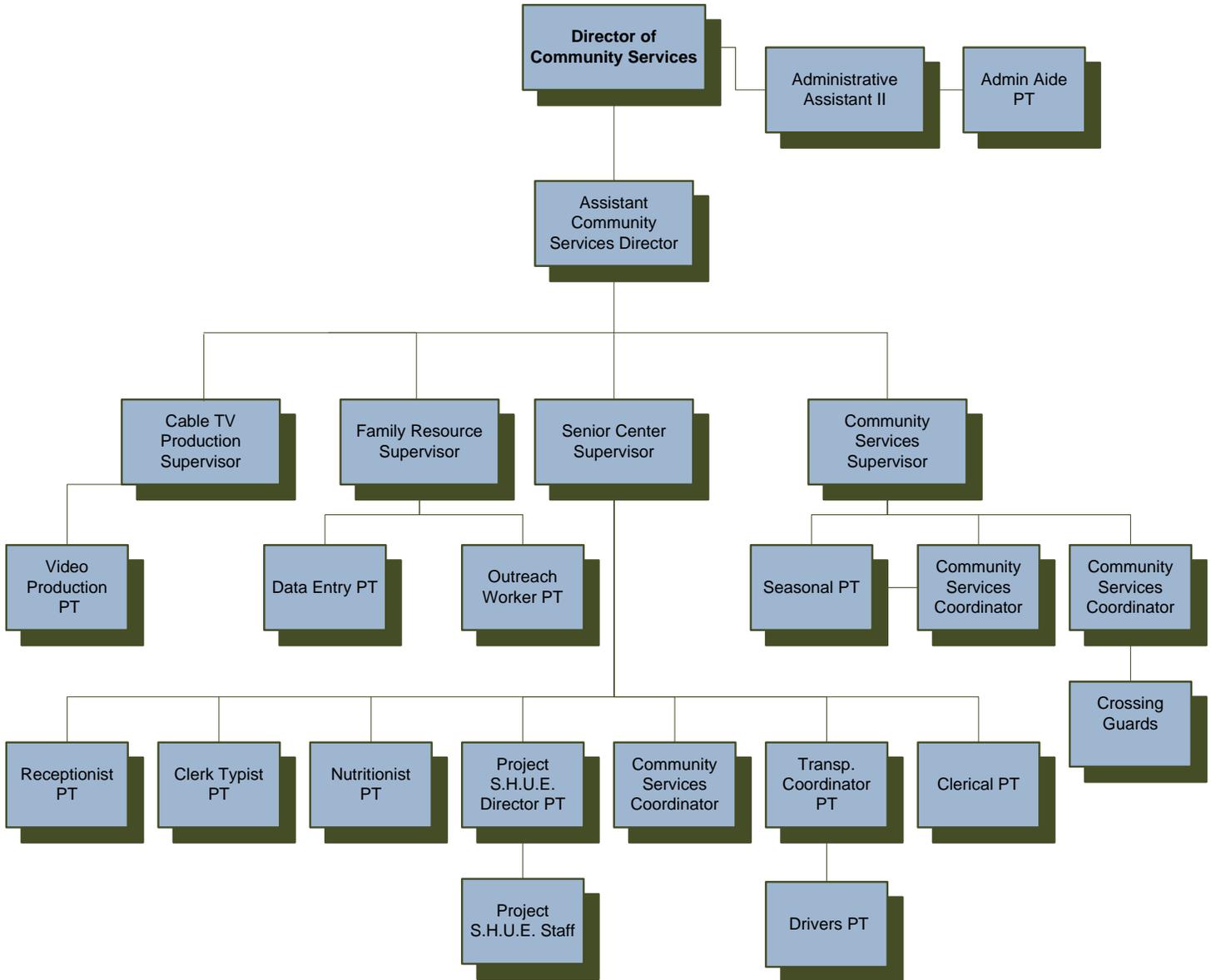


Fund Summary	Actual 2007/08	Actual 2008/09	Revised Budget 2009/10	Proposed Budget 2009/10
General Fund (100)	1,788,439	1,981,448	2,106,068	2,003,478
CS Special Programs Fund (265)	163,958	164,694	202,152	226,947
Park Dedication Fund (200)	45,245	16,278	13,646	3,938
Community Promotion Fund (230)	2,363,426	539,890	547,522	549,497
Community Services Grant Fund (275)	263,547	168,498	266,835	248,317
Senior Transportation Fund (290)	161,730	178,805	174,166	184,446
Project SHUE Fund (295)	41,249	26,592	44,519	41,999

Personnel Summary	Actual 2007/08	Actual 2008/09	Revised Budget 2009/10	Proposed Budget 2010/11
Full Time Personnel	11.00	11.00	11.00	11.00
Part Time Personnel (FTE)	21.53	19.92	21.07	22.60



Organizational Chart



PUBLIC WORKS

Description of the Service

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

2010/11 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.

Programs and Program Goals**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: Provides 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.

STREET IMPROVEMENTS GRANT FUND - 214

Street improvement Grants: 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.

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 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**

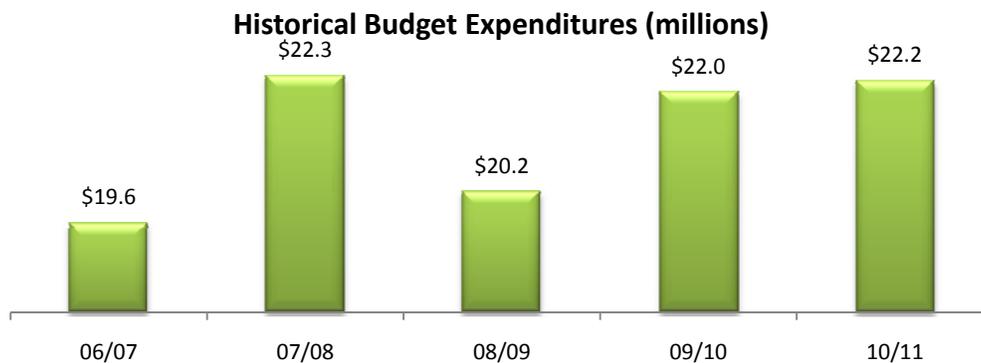
Motor Pool: To provide City staff with dependable, safe, and efficient vehicles and equipment as cost effectively as possible.

GOVERNMENT BUILDINGS FUND – 770

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

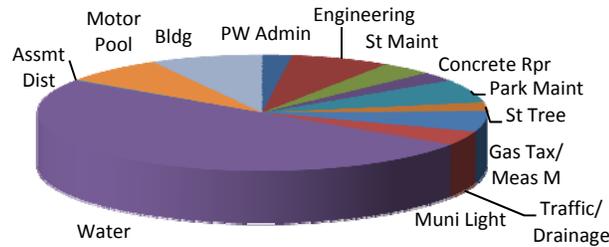
Department Summary

Budget Summary	Actual 2007/08	Actual 2008/09	Revised Budget 2009/10	Proposed Budget 2010/11
Salaries & Benefits	6,507,921	6,798,162	6,869,364	5,906,645
Operations & Maintenance	15,741,458	12,495,054	15,090,325	16,256,885
Capital Outlay	17,865	891,713	11,000	11,000
Total Budget (gross)	22,267,244	20,184,929	21,970,689	22,174,530
Interfund Charges	1,030,260	1,074,005	401,570	386,032
Total Budget (net)	23,297,504	21,258,934	22,372,259	22,560,562



Expenditure Summary (gross)	Actual 2007/08	Actual 2008/09	Revised Budget 2009/10	Proposed Budget 2010/11
Public Works Administration	424,379	458,001	479,337	475,583
Engineering Services	1,354,189	1,468,445	1,696,123	1,590,669
Street Maintenance	1,045,047	1,013,574	1,134,044	826,903
Concrete Repair	789,543	776,951	702,449	580,164
Park Maintenance	1,579,784	1,427,252	1,561,188	1,434,145
Street Tree Maintenance	629,830	626,455	558,769	546,858
Gas Tax	490,453	642,504	886,798	857,854
Measure M Admin	2,937,859	412,114	411,499	400,813
Traffic Impact Fee Administration	11,292	2,447	6,250	900
Street Repair	98,117	128,844	65,681	47,070
Municipal Lighting	742,086	874,358	812,716	832,916
Drainage District	525	374	175	125
Water Utility Administration	574,864	622,693	660,619	583,446
Utility Production & Supply	5,824,227	6,036,380	7,833,858	8,862,443
System Maintenance	1,766,627	1,708,708	1,806,615	1,672,076
92-1 Assessment District	38,374	36,611	40,195	37,565
Motor Pool	2,374,865	2,255,921	1,542,118	1,629,141
Building Maintenance	1,585,183	1,693,297	1,772,255	1,795,859
Expenditure Total	22,267,244	20,184,929	21,970,689	22,174,530

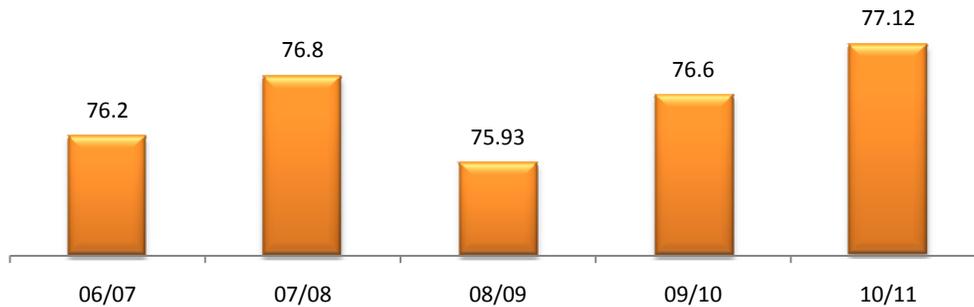
10/11 Spending Distribution



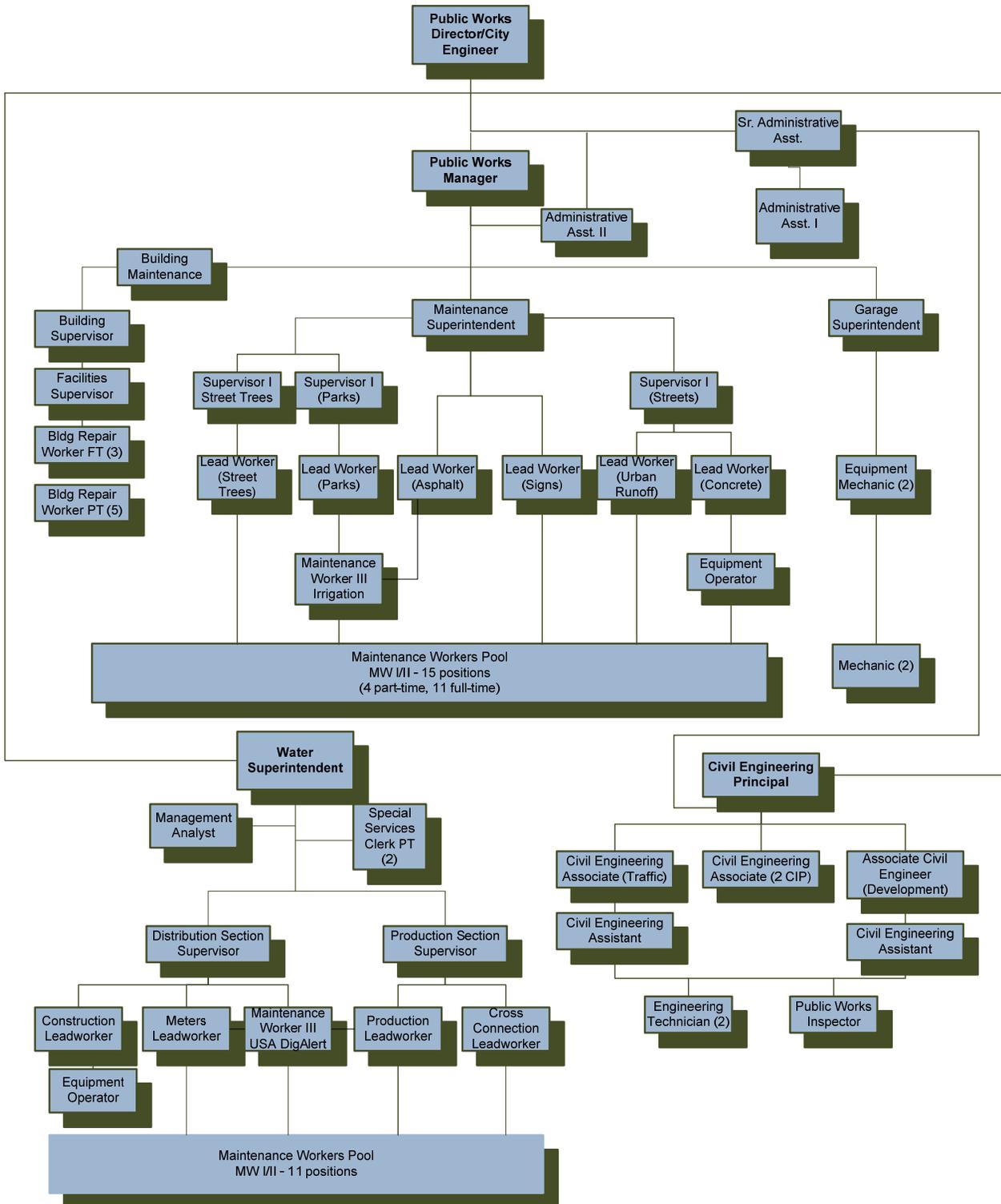
Fund Summary	Actual 2007/08	Actual 2008/09	Revised Budget 2009/10	Proposed Budget 2009/10
General Fund (100)	3,975,991	3,897,764	4,039,909	3,662,028
Gas Tax Fund (210)	1,406,235	1,572,004	2,496,030	2,218,108
Measure M Fund (211)	3,631,633	1,114,545	590,303	551,952
Street Repair Fund (214)	98,117	128,844	65,681	47,070
Traffic Impact Fund (216)	24,834	17,091	21,891	16,807
Municipal Lighting Fund (220)	755,628	889,003	828,357	848,823
Drainage District Fund (270)	525	374	175	125
Water Utility Fund (600)	8,375,859	8,579,476	10,573,775	11,367,723
1915 Act Bonds Fund (920)	38,374	36,611	40,195	37,565
Motor Pool Fund (700)	2,374,865	2,255,921	1,542,118	1,629,141
Government Buildings Fund (770)	1,585,183	1,693,297	1,772,255	1,795,859

Personnel Summary	Actual 2007/08	Actual 2008/09	Revised Budget 2009/10	Proposed Budget 2010/11
Full Time Personnel	70.00	70.00	70.00	70.00
Part Time Personnel (FTE)	6.80	5.93	6.60	7.12

Personnel Summary



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

- Continue assisting with design and development of the City Community Building and Police Building.
- Complete new Zoning Code and Design Manual.
- Complete adoption and implementation of new comprehensive waste management ordinance and “Over-the-Top” refuse management program.
- Complete adoption and implementation of new Administrative Citation Ordinance.
- Begin construction of 36-unit RDA-assisted workforce family apartment complex.
- Adopt five-year CDBG/HOME Consolidated Plan.
- Implement First-Time Homebuyer Program.
- Entered into energy partnership with SC Edison and Gas Company.
- Taken successful enforcement on medical marijuana dispensaries.

Department Challenges

- Reevaluate programs and delivery of services within Grants & Housing Division to better meet resident and community needs.
- Continue to educate residents and business owners regarding the City’s Municipal Code and National Pollution Discharge Elimination System requirements.
- Continue to update Zoning Code to address emerging land use issues.

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.

2010/11 Priorities

- 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.
- Amend Zoning Map to delete and replace obsolete zoning designations.
- Complete and adopt Moran Street Specific Plan.
- Continue to enhance customer service through website access and information.
- Develop and implement broad-based program to enhance neighborhoods and improve condition of housing stock through use of Low- and Moderate-Income Housing Funds.
- Coordinate holding of “Green Expo” event.
- Early adoption of California Green Building Standards Code.
- Adoption of California 2010 Building Standards Code.
- Amend Municipal Code to recognize new State provisions related to massage establishments.

- Continue effective enforcement regarding medical marijuana dispensaries.
- Update handheld Municipal Code Book.

Programs and Program Goals

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

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.

WRA DEBT SERVICE FUND – 510

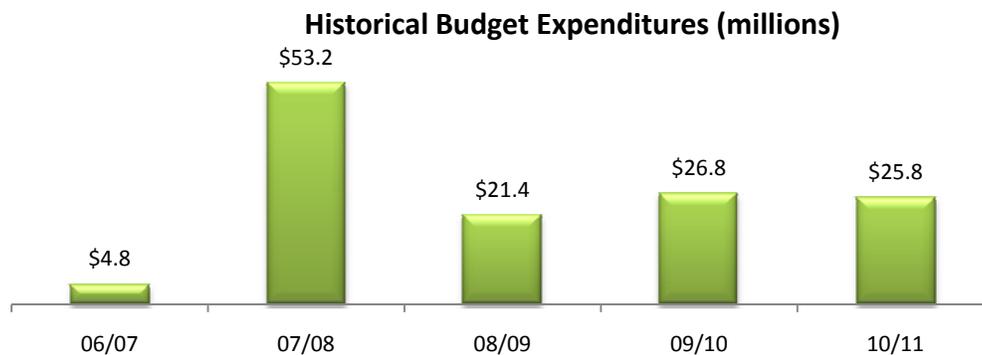
Redevelopment Debt Service: To manage the Redevelopment Agency's debt service obligations.

LOW/MODERATE HOUSING FUND – 530

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

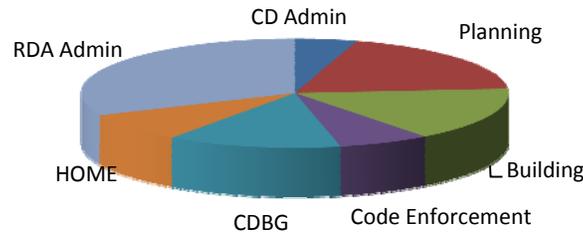
Department Summary

Budget Summary	Actual 2007/08	Actual 2008/09	Revised Budget 2009/10	Proposed Budget 2010/11
Salaries & Benefits	2,698,884	2,917,170	3,193,887	2,985,108
Operations & Maintenance	49,271,811	17,231,718	22,328,131	21,613,219
Capital Outlay	16,769	32,315	-	-
Total Budget (gross)	51,987,464	20,181,204	25,522,018	24,598,327
Interfund Charges	1,166,257	1,206,925	1,236,589	1,191,085
Total Budget (net)	53,153,721	21,388,129	26,758,607	25,789,412



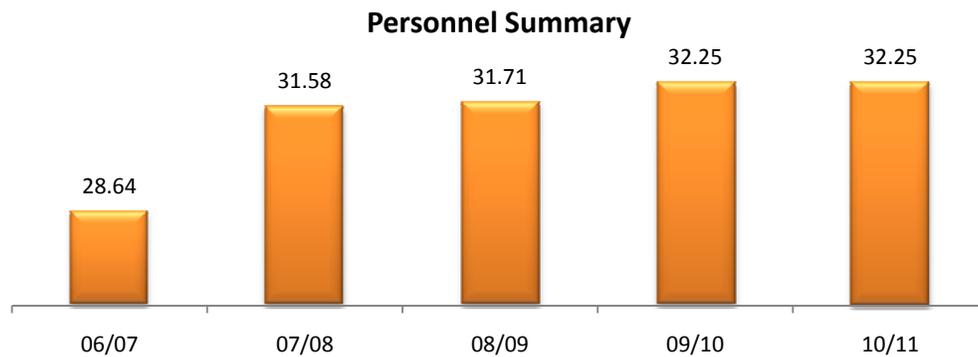
Expenditure Summary (gross)	Actual 2007/08	Actual 2008/09	Revised Budget 2009/10	Proposed Budget 2010/11
Community Development Administration	302,785	338,537	327,135	327,635
Planning	1,118,848	1,277,733	1,484,066	1,324,281
Building	1,077,436	1,093,823	1,156,959	1,109,779
Code Enforcement	652,552	660,056	751,600	484,912
CDBG	757,376	750,017	872,390	919,855
HOME Housing	965,826	208,429	596,938	596,938
Redevelopment Administration	325,623	435,341	2,292,083	2,207,591
Redevelopment Debt Service	45,979,007	14,466,503	16,168,880	15,681,524
Low/Moderate Income Housing	808,011	950,765	1,871,967	1,945,812
Expenditure Total	51,987,464	20,181,204	25,522,018	24,598,327

10/11 Spending Distribution

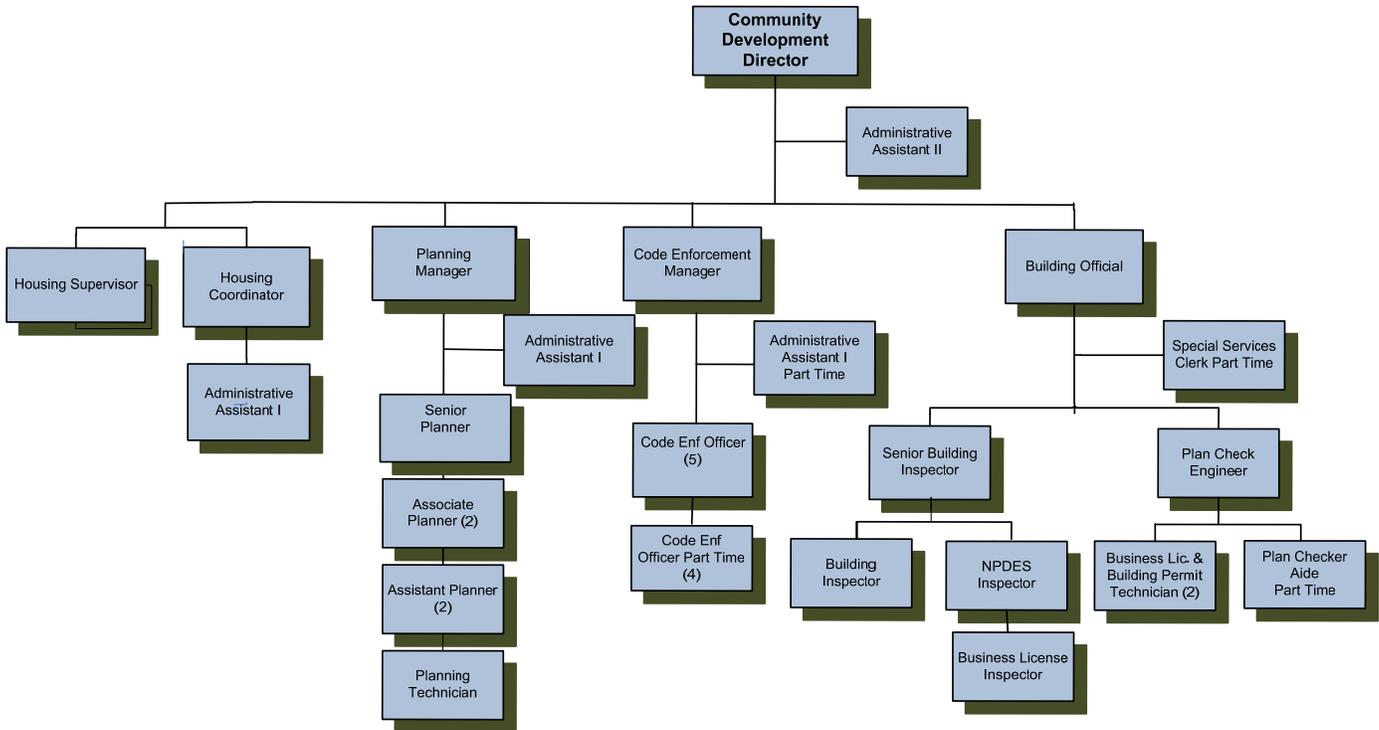


Fund Summary	Actual 2007/08	Actual 2008/09	Revised Budget 2009/10	Proposed Budget 2009/10
Community Development Fund (285)	3,151,621	3,370,149	3,719,760	3,246,607
Housing/Community Development (240)	757,376	750,017	872,390	919,855
HCD HOME Housing Fund (242)	965,826	208,429	596,938	596,938
RDA Operating Fund (500)	325,623	435,341	2,292,083	2,207,591
RDA Debt Service Fund (520)	45,979,007	14,466,503	16,168,880	15,681,524
Low/Moderate Housing Fund (530)	808,011	950,765	1,871,967	1,945,812

Personnel Summary	Actual 2007/08	Actual 2008/09	Revised Budget 2009/10	Proposed Budget 2010/11
Full Time Personnel	28.00	28.00	28.00	28.00
Part Time Personnel (FTE)	3.58	3.71	4.25	4.25



Organizational Chart





INTRODUCTION:

The Capital Improvement Projects (CIP) Budget is an important part of the City's budget and was adopted by the City Council on June 9, 2010 as part of the Fiscal Year 2010-11 budget process. The CIP Budget presents a total 204 ongoing capital improvement projects with existing capital appropriations totaling over \$83 million including 25 new capital improvement projects totaling \$5.2 million in funding for fiscal year 2010-11. These projects provide 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.

The CIP budget document is developed in conjunction with the City's operating budget. This year the CIP budget will provide more detailed information for each of the 204 capital projects taking place within the City of Westminster. The CIP budget is a cooperative effort between Finance staff and other City staff responsible for their respective projects. Major capital improvements can often be complex projects requiring several years of strategic planning, design, funding, and ultimately, construction. The CIP budget can be viewed as a five year program designed to tie the planning of capital improvements to realistic, reliable funding sources to ensure that both planning and implementation of such projects are responsive to available resources. This document includes general Capital Improvement Program information and overview; summaries of projects by category, and summaries of projects by funding source. In addition, the CIP budget will provide an information sheet for each capital project listed within each program category that is expected to be completed and/or funded beyond the fiscal year 2010-11.

The CIP is a financial plan of proposed capital improvement projects for single and multi year capital expenditures. The CIP plan for the 25 new projects is broken down for five years and will be updated annually. Funding for major capital improvements commonly entails multiple-year financing. Projects that received funding in prior fiscal years but have remaining fund balances (i.e. unspent appropriations, or portions thereof) have been carried over. All governmental funds are accounted for on a modified accrual basis (i.e. revenues are recognized when they become measurable and available). Expenditures are recorded when the liability is incurred, except for compensated absences not payable within one year and principal and interest for long-term debt which is recorded when due.

CIP DEVELOPMENT:

Though coordinated by the Finance Department, the development of the Capital Improvement Program is a cooperative effort between the various departments involved in the planning and implementation of the respective projects. Departments submitting the proposed capital improvement projects initially prioritized them according to the need and identify work program goals and availability of funding. Projects with specific, identified funding sources (i.e. grants, redevelopment funds, etc) usually receive high priority; conversely, those projects without specific, identified funding sources must compete for the limited amount of General Fund dollars available.

DOCUMENT ORGANIZATION:

The CIP document is designed to give an easy to read, and readily understandable overview of the multi-year projects to which the City Council has made a long-term commitment. Due to multiple funding sources in many instances, capital improvement projects approved for the fiscal year 2010-11 are presented in the following categories: Park Dedication Projects, Gas Tax Projects, Street Improvement Projects, Municipal Lighting Projects, CDBG Projects, Water Utility Projects, Equipment Replacement and Redevelopment Projects. Outlined in this year's adopted budget are two new schedules, the CIP Funding by Project Category and the CIP Appropriations by Funding Source. Additionally, included in the total 204 current CIP projects are 18 projects that

are to be funded beyond the fiscal year 2010-11. These projects are detailed in the Project Information sheets included in the CIP budget following the funding sources section of the City fiscal year 2010-11 adopted budget.

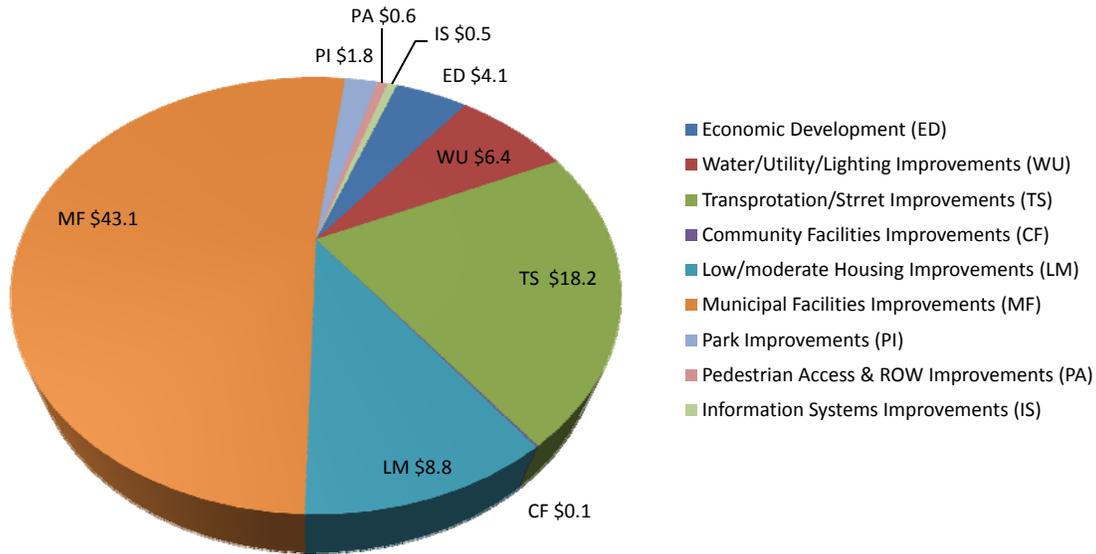
INFRASTRUCTURE REVITALIZATION PLAN (IRP)

The Infrastructure Revitalization Plan (IRP) was adopted as the Fifth Amendment to the Westminster's Redevelopment Agency in 2000. This plan amendment was developed to allocate increased tax increment revenues towards the City's infrastructure. As in the past, the portion of the City's projects that are fund by the IRP tax increment will be appropriated during the Midyear Review process that takes place in early February of each year. In March 2010 the IRP allocation for the fiscal year 2009-10 was approved and included the following CIP projects:

<u>CIP Project No.</u>			
Water System Improvements			
18002-101802	Water System Improvements	\$200,000	
18002-101803	Water Meter Exchange	<u>500,000</u>	
Total Water System Improvements			\$700,000
Park and Civic Center Improvements			
18002-101804	Replace Concrete at Civic Center	\$71,662	
18002-101805	City Marquis sign	300,000	
18002-101806	War Memorial Repair	150,000	
18002-101807	ADA Restrooms at Parks	<u>105,345</u>	
Total Park and Civic Center Improvements			\$627,007
Maintenance and Repairs			
18002-101808	City-wide striping	\$55,125	
18002-101809	City-wide bus pad	55,125	
18002-101810	City-wide concrete repair	441,000	
18002-101811	City-wide graffiti cleaning	55,125	
18002-101812	City-wide traffic Improvements	<u>100,000</u>	
Total Maintenance and Repairs			\$706,375
Street Improvements			
18002-101813	City-wide Cape	\$1,935,938	
18002-101814	City-wide Slurry	869,141	
18002-101815	City-wide CTB (Reconstruction)	<u>521,485</u>	
Total Street Improvements			\$3,326,564
Drainage Improvements and Repairs			
18002-101816	City Wide Storm Drain Maint. & Improvements		\$220,500
Building Improvements and Repairs			
18002-101817	Other City Building Equipment Replace.		\$84,000
Total IRP Recommended Mid-Year Budget Adjustments			<u>\$5,664,446</u>

The 2010-2011 capital projects are funded as follows:

City of Westminster
Capital Improvement Program
FY 2010-11
By Project Categories



Municipal Facilities Improvement Projects \$43,143,380

This project category includes the construction of the City’s new police facility and headquarters and the West-Comm dispatch consolidation project. Projects also include the Rose Theater Sub-Metering project, and the city-wide vehicle and equipment replacement programs.

Transportation and Street Improvement Projects \$18,219,470

Administered by the Public Works Department, these projects encompass a variety of new and ongoing projects. This includes various intersection improvements and reconfigurations, street realignments, bikeway improvements, construction of median improvements, bus pad improvements, residential street and right of way repairs and improvements and City-wide cape and slurry programs.

Low/Mod Housing Projects and Programs \$8,804,976

Administered by the Redevelopment Agency, these projects and programs focus on construction affordable housing units and revitalizing the City’s at risk neighborhoods. Appropriations this year will allow the Redevelopment Agency to continue assisting the Neighborhood Stabilization Program and the Homeless Prevention Program.

Water/Utility/Lighting Improvement Projects \$6,370,765

Administered by the Public Works Department these projects are related to system(s) maintenance, upgrades, and expansions. In addition, these utility projects include the replacement of damaged or inefficient over head

CAPITAL IMPROVEMENT PROJECTS

FY 2010 – 2011

street lighting poles, implementation of distribution management system facilities, the replacement and maintenance of water distribution lines, water meter replacement and the maintenance and upgrade of storm drains.

Economic Development Projects **\$4,089,814**

Projects administered by the Westminster Redevelopment Agency encompassing specific plans and programs designed at improving commerce in the City of Westminster by maintaining the City's existing business while attracting new development and business to the area.

Parks Improvements Projects **\$1,840,921**

Projects focus on the improvement and development of City parks facilities. Included in this project category is the Hoover Park extension development, ADA Park Restroom study, replacement lighting plan at various City parks and the Liberty Park Restroom plan.

EXPENSES THROUGH: **6/30/2010**
 FUNDS: **400/520**
 DATE: **9/23/2010**

Project Number	Project Description	2009-10 Expenses	Life to Date Expenses	Project Balance	Existing Approp.	2010-11 Budget	Total Budget
FUNDED PROJECTS							
Community Facilities Improvements (CF)							
11202-964001	Community Theater	576	14,012,702	9,034	14,021,736	-	14,021,736
16510-111605	Boys and Girls Club - facility improvements	-	-	25,476	-	25,476	25,476
18002-071803	War Memorial Improvements 06/07 IRP	491	491	19,184	19,675	-	19,675
18002-091817	War Memorial granite repair 08/09 IRP	47,415	47,415	32,585	80,000	-	80,000
	subtotal	48,482	14,060,608	86,279	14,121,411	25,476	14,146,887
Economic Development (ED)							
18002-091801	General Plan Update	-	-	870,000	870,000	-	870,000
18002-091802	Property Acquisition and Improvements	4,527	2,004,527	995,473	3,000,000	-	3,000,000
18002-101818	Business and job retention program	250,000	250,000	1,350,000	1,600,000	-	1,600,000
60002-026000	Code Enforcement Grant Funds	-	8,388	6,489	14,877	-	14,877
16510-101601	Neighborhood Stabilization	-	-	340,641	340,641	-	340,641
16510-101602	Homeless Prevention Grant	38,155	38,155	473,299	511,454	-	511,454
16510-101603	CDBG - Recovery	325,597	325,597	8,912	334,509	-	334,509
16510-111600	Abrazar, Inc. plans & expansion	-	-	30,000	-	30,000	30,000
18002-959802	Amendments 3 & 4 Evaluation	-	30,383	15,000	45,383	-	45,383
	subtotal	618,279	2,657,050	4,089,814	6,716,864	30,000	6,746,864
Information Systems Improvements (IS)							
14502-004200	Information System Repairs	-	125,931	34,069	160,000	-	160,000
14502-024200	New financial system	19,491	1,604,865	78,135	1,683,000	-	1,683,000
14502-024201	Network infrastructure upgrade	-	49,746	563	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	246,513	342,425	57,575	400,000	-	400,000
14502-034201	Replace mail processing machine	-	17,980	7,020	25,000	-	25,000
14502-034202	Network infrastructure upgrade	15,387	15,387	34,613	50,000	-	50,000
14502-034204	PD IT Replacement	22,082	651,367	159,301	810,668	-	810,668
14502-084200	City wide document management system	(5,503)	175,057	62,943	470,000	(232,000)	238,000

CAPITAL IMPROVEMENT PROJECTS

FY 2010 – 2011

Project Number	Project Description	2009-10 Expenses	Life to Date Expenses	Project Balance	Existing Approp.	2010-11 Budget	Total Budget
18002-101800	Pavement Management Sys Upgrade (09/10)	-	-	50,000	50,000	-	50,000
	subtotal	297,970	3,002,925	541,361	3,776,286	(232,000)	3,544,286
Low/moderate Housing Improvements (LM)							
18002-009800	Community Infrastructure Funding	-	427,785	92,215	520,000	-	520,000
18002-034009	Housing assistance IRP	-	-	31,000	31,000	-	31,000
18002-971009	Property Improvements	5,460	133,248	38,592	171,840	-	171,840
18602-034011	Housing assistance	15,622	2,730,387	4,846,845	7,577,232	-	7,577,232
18602-044004	Funding for housing rehabilitation loans	102,783	3,528,062	3,592,925	6,120,987	1,000,000	7,120,987
18602-044005	Mobile home rehabilitation grants	6,861	48,601	203,399	252,000	-	252,000
	subtotal	130,726	6,868,083	8,804,976	14,673,059	1,000,000	15,673,059
Municipal Facilities Improvements (MF)							
18002-073000	Police Facility construction	22,540,728	28,426,363	37,872,800	66,299,163	-	66,299,163
18002-081801	Design of new Chamber of Commerce bldg	57,761	250,673	10,217	260,890	-	260,890
18002-081814	Other City Building Equip Replace 07/08 IRP	21,179	24,522	59,478	84,000	-	84,000
18002-091800	Construction of City/Chamber of Commerce Building/NW corner Beach Blvd & Hazard Ave.	1,895,600	1,964,740	3,035,260	5,000,000	-	5,000,000
18002-091803	Community Services parking lot improvements	-	325,738	767	326,505	-	326,505
18002-091814	Other City Building Equip Replace (08/09 IRP)	23,103	23,103	60,897	84,000	-	84,000
18002-101801	Parking Structure	-	-	270,000	270,000	-	270,000
18002-101805	City marquis sign (09/10 IRP)	-	-	281,483	281,483	-	281,483
18002-101806	War Memorial Repair (09/10 IRP)	-	-	50,000	50,000	-	50,000
31002-012800	PD Ergo Furn, Dual Mon, CAD, RMS	-	408,272	0	472,500	(64,228)	408,272
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
31002-073001	State of California CPE 9-1-1 Funds	62,657	115,312	654,688	770,000	-	770,000
39802-964201	800 MHz County Communication System	-	2,100,177	-	2,197,255	(97,078)	2,100,177
55036-113602	Replace Lighting Fixtures, Sensors, Controls and Occupancy Controllers for City Buildings	-	-	70,766	-	70,766	70,766
55036-113603	Replace & recommission HVAC Units at Rose Center & Community Services Building	-	-	95,973	-	95,973	95,973
58002-085800	07/08 Equipment Replacement	55,353	657,724	23,516	681,240	-	681,240
58002-085801	Fuel Dispenser	-	-	125,000	125,000	-	125,000
58002-095800	08/09 Equipment Replacement	132,878	580,495	70,905	851,400	(200,000)	651,400
58002-105800	09/10 Equipment Replacement	317,948	317,948	30,699	348,647	-	348,647
58002-115800	10/11 Equipment Replacement	-	-	25,000	-	25,000	25,000
58002-934401	Remediation Project	3,023	794,403	209,410	1,003,813	-	1,003,813
75502-014006	Replace HVAC & reroof Senior Center	-	245,398	0	309,450	(64,052)	245,398
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	-	5,313	0	44,275	(38,962)	5,313
75502-067500	FOB Security Access Project	1,397	78,523	552	79,075	-	79,075
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 - Senior Center Annex	-	7,053	12,947	20,000	-	20,000
75502-077505	Replace HVAC - City Hall	-	43,670	38,821	82,491	-	82,491
75502-077506	Paint metal roof trusses - Yard	-	-	-	150,000	(150,000)	-
75502-087500	Roof - City Hall, Sr Cntr Annex, Clock Tower	-	-	6,000	6,000	-	6,000
76502-097602	Senior outdoor exercise equipment	36,210	36,210	11,263	47,473	-	47,473

CAPITAL IMPROVEMENT PROJECTS

FY 2010 – 2011

Project Number	Project Description	2009-10 Expenses	Life to Date Expenses	Project Balance	Existing Approp.	2010-11 Budget	Total Budget
18002-101817	Other City Building Equip Replace 09/10 IRP	-	-	84,000	84,000	-	84,000
	subtotal	25,147,837	36,482,789	43,143,380	80,048,750	(422,581)	79,626,169
Pedestrian Access & ROW Improvements (PA)							
55036-113600	Safe Routes to School (10/11)	-	-	594,000	-	594,000	594,000
	subtotal	-	-	594,000	-	594,000	594,000
Park Improvements (PI)							
16510-111601	Westminster Little League - Finley batting cage improvement	-	-	10,215	-	10,215	10,215
18002-071801	ADA Park Restrooms Review and design	-	-	120,000	120,000	-	120,000
18002-081805	Light Fixtures Tennis Courts Park West & Bolsa Chica Parks 07/08 IRP	-	-	65,000	65,000	-	65,000
18002-091805	Light Fixtures Tennis Courts Park West and Bolsa Chica Parks 08/09 IRP	-	-	65,000	65,000	-	65,000
18002-091818	ADA Restrooms Gillespie Park 08/09 IRP	-	-	131,200	131,200	-	131,200
18002-101807	ADA Restrooms at parks 09/10 IRP	-	-	105,345	105,345	-	105,345
55036-113601	Replace Tennis Court Lighting Fixtures at Park West Park & Bolsa Chica Park	-	-	112,561	-	112,561	112,561
76502-013200	Liberty Park-New restroom	2,381	134,784	90,216	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 for irrigation @ Palos Verdes, Park West & Westminster Park (10% of \$300,000)	-	-	30,000	30,000	-	30,000
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	-	1,092,988	6,012	1,099,000	-	1,099,000
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
76502-057603	Court resurfacing	-	38,402	14,398	52,800	-	52,800
76502-067600	Ball field infield rehab: Park West, Gillespie, Westminster & Sigler	-	21,780	2,220	24,000	-	24,000
76502-067602	Development of Hoover Park extension	13,596	37,640	439,721	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
76502-087600	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	-	-	11,611	11,611	-	11,611
76502-107600	Irrigation systems at various parks	-	-	27,920	27,920	-	27,920
76502-117600	Replace roof at Buckingham Park	-	-	15,000	-	15,000	15,000
76502-117601	Replace 2 gazebos & 2 shade shelters Liberty Park	-	-	70,000	-	70,000	70,000
76502-973203	Community Cultural Arts Facility - Park	-	390,760	9,240	400,000	-	400,000
	subtotal	15,977	2,550,565	1,840,921	4,183,710	207,776	4,391,486
Transportation/Street Improvements (TS)							
16510-061602	Pavement Rehab.: Westminster, Beach, Hazard & Cedarwood	-	219,972	41,823	261,795	-	261,795
16510-101600	Street improvements - 23rd Street #1	51,875	51,875	10,225	62,100	-	62,100
16510-101605	Street improvements - Oso Way #2	11,988	11,988	1,332	13,320	-	13,320
16510-101606	Street improvements - Pal Way #3	20,493	20,493	2,277	22,770	-	22,770
16510-101607	Street improvements - Sahov Place #4	38,919	38,919	10,991	49,910	-	49,910

CAPITAL IMPROVEMENT PROJECTS

FY 2010 – 2011

Project Number	Project Description	2009-10 Expenses	Life to Date Expenses	Project Balance	Existing Approp.	2010-11 Budget	Total Budget
16510-101608	Street improvements - Arvilla Circle #5	12,203	12,203	10,222	22,425	-	22,425
16510-101609	Street improvements - Emerado Circle #6	12,203	12,203	10,222	22,425	-	22,425
16510-101610	Street improvements - Amidon Circle #7	12,203	12,203	10,222	22,425	-	22,425
16510-101611	Street improvements - Jefferson Street #8	50,876	50,876	25,024	75,900	-	75,900
16510-101612	Street improvements - Medora Place #9	28,970	28,970	27,955	56,925	-	56,925
16510-111602	Street Improvements - Humbolt Avenue - Goldenwest St. to Edwards	-	-	172,721	-	172,721	172,721
16510-111603	Street Improvements - Denise Drive, Wee Way, Dumont Lane	-	-	74,697	-	74,697	74,697
16510-111604	Street Improvements - Roxanne Drive, Ginger Lane and Paul Drive	-	-	125,636	-	125,636	125,636
18002-034015	Newland St Pvmt Edinger - Heil IRP	-	-	67,569	67,569	-	67,569
18002-034019	St & R/W IMP Asphalt IRP	3,546	2,086,776	355	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	-	1,591,539	48,461	1,640,000	-	1,640,000
18002-044008	Police building & parking study	-	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	2,182	1,724,782	218	1,725,000	-	1,725,000
18002-051804	Street & ROW IMP 04/05 IRP	109,891	1,813,882	136,118	1,950,000	-	1,950,000
18002-061800	City-wide Striping 05/06 IRP	2,686	44,000	6,000	50,000	-	50,000
18002-061804	Residential St & ROW Repairs 05/06 IRP	-	1,772,153	67,847	1,840,000	-	1,840,000
18002-061805	Yard Concrete Repair 05/06 IRP	2,007	35,526	14,474	50,000	-	50,000
18002-061806	City-wide Graffiti Cleaning 05/06 IRP	4,218	149,821	179	150,000	-	150,000
18002-061807	All American Way Street Improvements	-	68,060	11,940	80,000	-	80,000
18002-071804	City-wide Striping 06/07 IRP	17,962	17,962	32,038	50,000	-	50,000
18002-071806	Yard Concrete Repair 06/07 IRP	1,595	48,351	1,649	50,000	-	50,000
18002-071807	City-wide Graffiti Cleaning 06/07 IRP	710	30,031	44,969	75,000	-	75,000
18002-071808	Residential St & ROW Repairs 06/07 IRP	50,055	745,271	1,079,729	1,825,000	-	1,825,000
18002-081806	City-wide Striping 07/08 IRP	9,169	24,693	25,307	50,000	-	50,000
18002-081809	City-wide Graffiti Cleaning 07/08 IRP	-	274	49,726	50,000	-	50,000
18002-081810	City-wide Cape & Slurry 07/08 IRP	34,360	34,360	555,640	590,000	-	590,000
18002-081811	City-wide CTB Reconstruction 07/08 IRP	39,743	39,743	1,195,257	1,235,000	-	1,235,000
18002-091806	City-wide Striping 08/09 IRP	7,500	7,500	42,500	50,000	-	50,000
18002-091807	City-wide Bus Pad 08/09 IRP	36,500	50,000	-	50,000	-	50,000
18002-091808	City-wide Concrete 08/09 IRP	443,575	496,193	50,322	546,515	-	546,515
18002-091809	City-wide traffic improvements (08/09 IRP)	15,000	15,000	85,000	100,000	-	100,000
18002-091810	City-wide Cape & Slurry 08/09 IRP	1,239,750	1,239,750	902,610	2,142,360	-	2,142,360
18002-091811	City-wide CTB Reconstruction 08/09 IRP	39,000	39,000	556,000	595,000	-	595,000
18002-101804	Replace concrete Civic Center 09/10 IRP	-	-	71,662	71,662	-	71,662
18002-101808	City-wide striping 09/10 IRP	-	-	55,125	55,125	-	55,125
18002-101809	City-wide bus pads 09/10 IRP	-	-	55,125	55,125	-	55,125
18002-101810	City-wide concrete repair 09/10 IRP	149,821	149,821	291,179	441,000	-	441,000
18002-101811	City-wide Graffiti Cleaning 09/10 IRP	-	-	55,125	55,125	-	55,125
18002-101812	City-wide traffic improvements 09/10 IRP	-	-	200,000	200,000	-	200,000
18002-101813	City-wide Cape 09/10 IRP	-	-	1,935,938	1,935,938	-	1,935,938
18002-101814	City-wide Cape 09/10 IRP	-	-	869,141	869,141	-	869,141
18002-101815	City-wide CTB Reconstruction 09/10 IRP	-	-	521,485	521,485	-	521,485
50002-011006	Street and Right of Way Repairs	-	1,338,805	(0)	1,364,577	(25,772)	1,338,805

CAPITAL IMPROVEMENT PROJECTS

FY 2010 – 2011

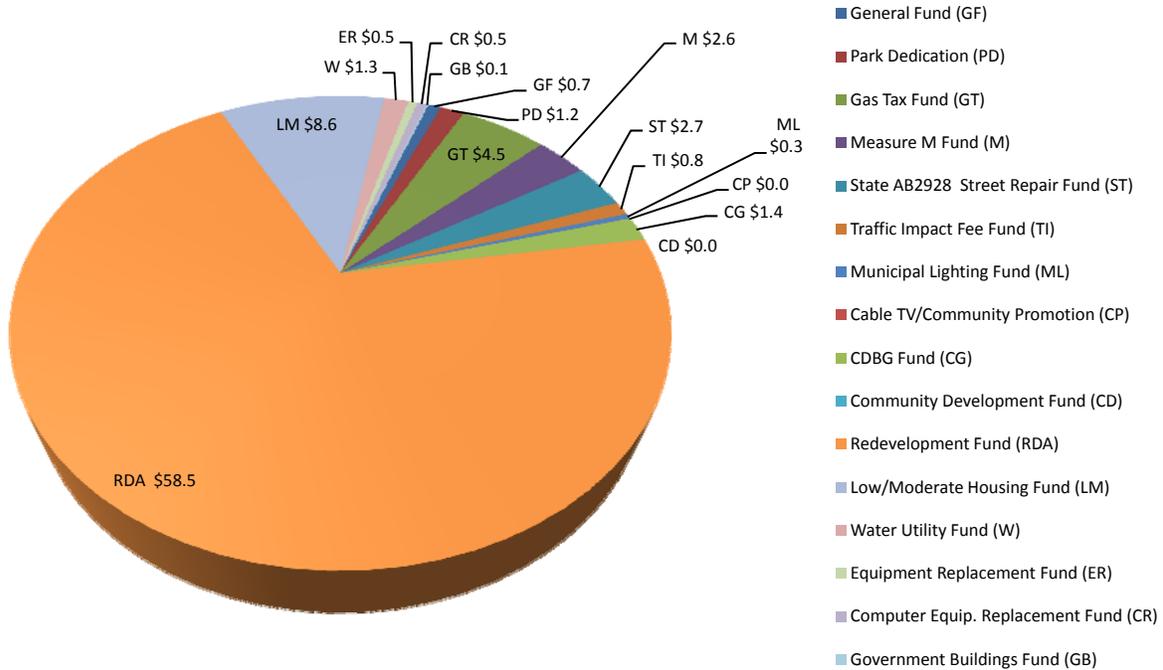
Project Number	Project Description	2009-10 Expenses	Life to Date Expenses	Project Balance	Existing Approp.	2010-11 Budget	Total Budget
55026-072601	CCTV - Brookhurst/McFadden, Bolsa/Asian Gardens & Bolsa/Bushard (GMA & SIP)	77,575	218,610	63,459	282,069	-	282,069
55026-082603	Go Local Program	-	385,000	15,000	400,000	-	400,000
55026-092600	Bolsa median improves - Magnolia to Beach	-	-	1,600,000	1,600,000	-	1,600,000
55026-092601	ITS Projects Phase 3, 4 & 5 (SIP, GMA & TIF)	106,438	106,438	863,562	970,000	-	970,000
55026-092602	ITS Projects Phase 2 shortfall (GMAP)	114,415	114,415	45,585	160,000	-	160,000
55031-063100	CCTV Wstmn Blvd Phase 1 (SIP & GMA)	47,604	48,839	219,730	268,569	-	268,569
55031-063101	Traffic Sig Imp Phase 1 & 2 (SIP & GMA)	350,091	585,381	82,619	668,000	-	668,000
55031-073100	Traffic signal installation-Hoover & 21st St (TIF)	-	7,381	192,619	200,000	-	200,000
55031-073101	Battery backup system for Traffic Signal (TIF)	-	-	60,000	60,000	-	60,000
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
55031-103100	Battery backup for Traffic Signal (TIF/M) 09/10	-	-	90,000	90,000	-	90,000
55036-019400	Street Improvement Project contingency	-	-	8,572	8,572	-	8,572
55036-083600	Bolsa median improvements - Magnolia to Beach (design only)	5,504	89,302	10,698	100,000	-	100,000
55036-093600	Westminster median - Springdale to Bolsa Chica (design only)	87,751	87,751	12,249	100,000	-	100,000
55036-103600	Westminster median project - Springdale to Bolsa Chica (TEA & Gas Tax)	889	889	1,599,111	1,600,000	-	1,600,000
55036-103602	Brookhurst Street improvements - Hazard to Bolsa ARRA from OCTA - Stimulus)	893,111	893,111	56,889	950,000	-	950,000
55036-113604	Replace LED Yellow Signal Indicators and Street Name Retrofit Kits	-	-	522,000	-	522,000	522,000
55036-113607	Citywide Residential Overlay (Prop. 1B-County)	-	-	249,055	-	249,055	249,055
55037-021019	ST & ROW repairs (Congestion Mgmt.)	-	709,023	5,640	714,663	-	714,663
55037-093700	Bolsa Chica median (Old Bolsa Chica to Ranch Rd.) - HSIP	15,762	120,120	1,782,880	1,903,000	-	1,903,000
55037-093701	Goldenwest st imp, Hazard - Trask (Prop 1B)	3,034,488	3,037,302	271,953	3,309,255	-	3,309,255
55037-103700	City-wide residential street improvements (County Prop 42)	-	-	217,120	217,120	-	217,120
55037-113700	Engineering Design Services for Street Improvements in 3 Areas	-	-	250,000	-	250,000	250,000
	subtotal	7,182,628	21,334,498	18,219,470	38,185,631	1,368,337	39,553,968
Water/Utility/Lighting Improvements (WU)							
18002-051800	Drainage Repair - Barney Street	-	30,208	26,792	57,000	-	57,000
18002-071802	Phase 2 Meter Exchange 06/07 IRP	9,050	452,479	47,521	500,000	-	500,000
18002-071809	Brooklawn storm drain 06/07 IRP	2,200	2,200	197,800	200,000	-	200,000
18002-071810	EPA (water quality/SD improve) 06/07 IRP	6,126	221,167	164,953	386,120	-	386,120
18002-081800	Water System Improvements 06/07 IRP	42,801	192,279	7,721	200,000	-	200,000
18002-081802	Water System Improvements 07/08 IRP	219	98,763	101,237	200,000	-	200,000
18002-081803	Water Meter Exchange 07/08 IRP	-	497,831	2,169	500,000	-	500,000
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	9,000	9,000	191,000	200,000	-	200,000
18002-091812	Relining Meinhardt Flood Channel 08/09 IRP	-	-	500,000	500,000	-	500,000
18002-091813	City-wide Storm Drain Maint & Imp 08/09 IRP	31,144	31,144	168,856	200,000	-	200,000
18002-091815	New storm drain install 08/09 IRP	-	-	300,000	300,000	-	300,000

CAPITAL IMPROVEMENT PROJECTS

FY 2010 – 2011

Project Number	Project Description	2009-10 Expenses	Life to Date Expenses	Project Balance	Existing Approp.	2010-11 Budget	Total Budget
18002-091819	Water System Improvements 08/09 IRP	138,948	138,948	61,052	200,000	-	200,000
18002-091820	Water Meter Exchange 08/09 IRP	470,170	470,170	29,830	500,000	-	500,000
18002-101802	Water System Improvements 09/10 IRP	193	193	199,807	200,000	-	200,000
18002-101803	Water Meter Exchange 09/10 IRP	-	-	500,000	500,000	-	500,000
18002-101816	City-wide Storm Drain Maint & Imp 09/10 IRP	-	-	220,500	220,500	-	220,500
51502-021003	Flood control master plan	-	111,043	(0)	150,000	(38,957)	111,043
55036-103601	Utility relocation Hazard Ave-Beach to Hoover	1,215,533	1,215,533	284,467	1,500,000	-	1,500,000
55036-113605	Storm Drain Improvements on Hazard Ave	-	-	300,000	-	300,000	300,000
55036-113606	Shortcrete Meinhardt Flood Channel	-	-	548,000	-	548,000	548,000
55037-083700	10th St. storm drain improves (EPA grant)	112,642	114,442	135,558	250,000	-	250,000
55502-004400	Tank and Well Replacement	-	14,284,724	481	14,285,205	-	14,285,205
55502-095500	Goldenwest Channel Improvements	-	10,416	19,584	30,000	-	30,000
55502-095501	08/09 periodic repair/replace	111,277	478,321	199,360	677,681	-	677,681
55502-095502	Phase III meter exchange program 3 of 5	4,385	196,207	3,793	200,000	-	200,000
55502-105500	09/10 periodic repair/replace	192,064	192,064	197,936	390,000	-	390,000
55502-105501	Phase IV meter exchange program 4 of 5	195,765	195,765	14,235	210,000	-	210,000
55502-105502	Water Conservation/improvements	16,219	16,219	15,113	31,332	-	31,332
55502-115500	10/11 Periodic Repair/Replacement	-	-	400,000	-	400,000	400,000
55502-115501	Phase V meter exchange 5 of 5	-	-	200,000	-	200,000	200,000
55502-115502	Well site security	-	-	8,000	-	8,000	8,000
55502-115503	Disinfection unit replacement at well sites	-	-	160,000	-	160,000	160,000
55502-115504	Water master plan update	-	-	60,000	-	60,000	60,000
59502-115900	Decorative streetlight for Bolsa Undergrounding project from Magnolia to Brookhurst	-	-	140,000	-	140,000	140,000
59502-951401	Westminster - lighting upgrades	-	-	165,000	165,000	-	165,000
	subtotal	2,557,736	18,959,116	6,370,765	23,552,838	1,777,043	25,329,881
	Total funded projects	35,999,635	105,915,635	83,690,965	185,258,549	4,348,051	189,606,600
Distribution by Funds:							
ED	Economic Development (ED)	618,279	2,657,050	4,089,814	6,716,864	30,000	6,746,864
WU	Water/Utility/Lighting Improvements (WU)	2,557,736	18,959,116	6,370,765	23,552,838	1,777,043	25,329,881
TS	Transportation/Street Improvements (TS)	7,182,628	21,334,498	18,219,470	38,185,631	1,368,337	39,553,968
CF	Community Facilities Improvements (CF)	48,482	14,060,608	86,279	14,121,411	25,476	14,146,887
LM	Low/moderate Housing Improvements (LM)	130,726	6,868,083	8,804,976	14,673,059	1,000,000	15,673,059
MF	Municipal Facilities Improvements (MF)	25,147,837	36,482,789	43,143,380	80,048,750	(422,581)	79,626,169
PI	Park Improvements (PI)	15,977	2,550,565	1,840,921	4,183,710	207,776	4,391,486
PA	Pedestrian Access & ROW Improvements (PA)	-	-	594,000	-	594,000	594,000
IS	Information Systems Improvements (IS)	297,970	3,002,925	541,361	3,776,286	(232,000)	3,544,286
	Total funded projects	35,999,635	105,915,635	83,690,965	185,258,549	4,348,051	189,606,600

City of Westminster
Capital Improvement Program
FY 2010-11
Key Funding Sources



Redevelopment Fund **\$58,532,116**

Revenues received through incremental property taxes arising from new development used for specific purposes or project areas.

Low and Moderate Housing Fund **\$8,643,169**

The Westminster Redevelopment Agency is required by the state law to set aside 20% of revenues generated by property tax increment for low-and moderate-income housing needs.

Gas Tax Fund **\$4,464,341**

The City is allocated a share of revenues derived from the State Highway Users Tax Account Sections 2105, 2106, 2107 and 2107.5. Gasoline Taxes must be used for maintenance and improvement of City streets, which serve as State and County thoroughfares.

State AB2928 Street Repairs Fund **\$32,663,151**

Street Funds derived from the highway Users Tax Account in the transportation tax fund to cities and counties for construction, maintenance and operation of local streets and roads.

Measure M Fund **\$2,587,606**

Measure M revenues are derived from a 20-year program for transportation improvement funded by a half-cent sales tax. These revenues allocate all sales tax revenues to specific Orange County transportation improvement projects in three major areas, freeways, streets, roads and transit.

CAPITAL IMPROVEMENT PROJECTS

FY 2010 – 2011

CDBG Funds

\$1,411,890

These Federal and State monies, administered by the Planning and Building Departments are received to fund eligible senior activities such as in-home care, art classes, counseling, home delivered meals, building inspection and code enforcement.

Water Utility Fund

\$1,278,502

The City, through agreements with the Metropolitan Water District (MDOC) and the Orange County Water District (OCWD) distributes water to all business and residents in the City. Water rates are based on the purchase price from MDOW and OCWD, operating costs and system improvements. Fees are also collected for meter installation, fire hydrant repairs, water meter inspections, late payments and other related services.

Park Dedication Fund

\$1,242,863

These revenues are derived from grants and development fees and allocated to provide assistance to developing and improving the City's parks.

Traffic Impact Fees

\$814,968

These fees are imposed on new developments within the City to help mitigate the impacts to the street and roadways systems by paying traffic impact fees. The fees collected through this program in addition to other funding sources, make it possible for the County to construct roads and other transportation facilities improvements needed to accommodate new development.

EXPENSES THROUGH: **6/30/2010**
 FUNDS: **400/520**
 DATE: **9/23/2010**

Project Number	Project Description	2009-10 Expenses	Life to Date Expenses	Project Balance	Existing Approp.	2010-11 Budget	Total Budget
FUNDED PROJECTS							
Cable Television projects:							
11202-964001	Community Theater	576	14,012,702	9,034	14,021,736	-	14,021,736
	subtotal	576	14,012,702	9,034	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	19,491	1,604,865	78,135	1,683,000	-	1,683,000
14502-024201	Network infrastructure upgrade	-	49,746	563	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 & voice mail system	246,513	342,425	57,575	400,000	-	400,000
14502-034201	Replace mail processing machine	-	17,980	7,020	25,000	-	25,000
14502-034202	Network infrastructure upgrade	15,387	15,387	34,613	50,000	-	50,000
14502-034204	PD IT Replacement	22,082	651,367	159,301	810,668	-	810,668
14502-084200	City wide document management system	(5,503)	175,057	62,943	470,000	(232,000)	238,000
	subtotal	297,970	3,002,925	491,361	3,726,286	(232,000)	3,494,286
CDBG projects:							
16510-061602	Pavement Rehab.: Westminster, Beach, Hazard & Cedarwood	-	219,972	41,823	261,795	-	261,795
16510-101600	Street improvements - 23rd Street #1	51,875	51,875	10,225	62,100	-	62,100
16510-101601	Neighborhood Stabilization	-	-	340,641	340,641	-	340,641
16510-101602	Homeless Prevention Grant	38,155	38,155	473,299	511,454	-	511,454

CAPITAL IMPROVEMENT PROJECTS

FY 2010 – 2011

Project Number	Project Description	2009-10 Expenses	Life to Date Expenses	Project Balance	Existing Approp.	2010-11 Budget	Total Budget
16510-101603	CDBG - Recovery	325,597	325,597	8,912	334,509	-	334,509
16510-101605	Street improvements - Oso Way #2	11,988	11,988	1,332	13,320	-	13,320
16510-101606	Street improvements - Pal Way #3	20,493	20,493	2,277	22,770	-	22,770
16510-101607	Street improvements - Sahov Place #4	38,919	38,919	10,991	49,910	-	49,910
16510-101608	Street improvements - Arvilla Circle #5	12,203	12,203	10,222	22,425	-	22,425
16510-101609	Street improvements - Emerado Circle #6	12,203	12,203	10,222	22,425	-	22,425
16510-101610	Street improvements - Amidon Circle #7	12,203	12,203	10,222	22,425	-	22,425
16510-101611	Street improvements - Jefferson Street #8	50,876	50,876	25,024	75,900	-	75,900
16510-101612	Street improvements - Medora Place #9	28,970	28,970	27,955	56,925	-	56,925
16510-111600	Abrazar, Inc. - plans and expansion	-	-	30,000	-	30,000	30,000
16510-111601	Westminster Little League - Finley batting cage improvement	-	-	10,215	-	10,215	10,215
16510-111602	Street Improvements - Humbolt Avenue - Goldenwest St. to Edwards	-	-	172,721	-	172,721	172,721
16510-111603	Street Improvements - Denise Drive, Wee Way, Dumont Lane	-	-	74,697	-	74,697	74,697
16510-111604	Street Improvements - Roxanne Drive, Ginger Lane and Paul Drive	-	-	125,636	-	125,636	125,636
16510-111605	Boys and Girls Club - facility improvements	-	-	25,476	-	25,476	25,476
	subtotal	603,482	823,454	1,411,890	1,796,599	438,745	2,235,344
Redevelopment Agency projects:							
18002-959802	Amendments 3 & 4 Evaluation	-	30,383	15,000	45,383	-	45,383
18002-971009	Property Improvements	5,460	133,248	38,592	171,840	-	171,840
18002-009800	Community Infrastructure Funding	-	427,785	92,215	520,000	-	520,000
18002-034009	Housing assistance 02/03 IRP	-	-	31,000	31,000	-	31,000
18002-034015	Newland St Pvmt Edinger - Heil IRP	-	-	67,569	67,569	-	67,569
18002-034019	St & R/W IMP Asphalt IRP	3,546	2,086,776	355	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	-	1,591,539	48,461	1,640,000	-	1,640,000
18002-044008	Police building & parking study	-	102,180	1,100	103,280	-	103,280
18002-044010	IRP Contingency	-	-	149,300	149,300	-	149,300
18002-044011	St & ROW-Asphalt 03/04 IRP	2,182	1,724,782	218	1,725,000	-	1,725,000
18002-051800	Drainage Repair - Barney Street	-	30,208	26,792	57,000	-	57,000
18002-051804	Street & ROW IMP 04/05 IRP	109,891	1,813,882	136,118	1,950,000	-	1,950,000
18002-061800	City-wide Striping 05/06 IRP	2,686	44,000	6,000	50,000	-	50,000
18002-061804	Residential St & ROW Repairs 05/06 IRP	-	1,772,153	67,847	1,840,000	-	1,840,000
18002-061805	Yard Concrete Repair 05/06 IRP	2,007	35,526	14,474	50,000	-	50,000
18002-061806	City-wide Graffiti Cleaning 05/06 IRP	4,218	149,821	179	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	9,050	452,479	47,521	500,000	-	500,000
18002-071803	War Memorial Improvements 06/07 IRP	491	491	19,184	19,675	-	19,675
18002-071804	City-wide Striping 06/07 IRP	17,962	17,962	32,038	50,000	-	50,000
18002-071806	Yard Concrete Repair 06/07 IRP	1,595	48,351	1,649	50,000	-	50,000
18002-071807	City-wide Graffiti Cleaning 06/07 IRP	710	30,031	44,969	75,000	-	75,000
18002-071808	Residential St & ROW Repairs 06/07 IRP	50,055	745,271	1,079,729	1,825,000	-	1,825,000
18002-071809	Brooklawn storm drain 06/07 IRP	2,200	2,200	197,800	200,000	-	200,000
18002-071810	EPA (water quality/SD improve) 06/07 IRP	6,126	221,167	164,953	386,120	-	386,120
18002-073000	Police Facility construction	22,540,728	28,426,363	37,872,800	66,299,163	-	66,299,163
18002-081800	Water System Improvements 06/07 IRP	42,801	192,279	7,721	200,000	-	200,000

CAPITAL IMPROVEMENT PROJECTS

FY 2010 – 2011

Project Number	Project Description	2009-10 Expenses	Life to Date Expenses	Project Balance	Existing Approp.	2010-11 Budget	Total Budget
18002-081801	Design of new Chamber of Commerce bldg	57,761	250,673	10,217	260,890	-	260,890
18002-081802	Water System Improvements 07/08 IRP	219	98,763	101,237	200,000	-	200,000
18002-081803	Water Meter Exchange 07/08 IRP	-	497,831	2,169	500,000	-	500,000
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	9,169	24,693	25,307	50,000	-	50,000
18002-081809	City-wide Graffiti Cleaning 07/08 IRP	-	274	49,726	50,000	-	50,000
18002-081810	City-wide Cape & Slurry 07/08 IRP	34,360	34,360	555,640	590,000	-	590,000
18002-081811	City-wide CTB Reconstruction 07/08 IRP	39,743	39,743	1,195,257	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	9,000	9,000	191,000	200,000	-	200,000
18002-081814	Other City Building Equip Replace 07/08 IRP	21,179	24,522	59,478	84,000	-	84,000
18002-091800	Construction of City/Chamber of Commerce Building/NW corner Beach Blvd & Hazard Ave.	1,895,600	1,964,740	3,035,260	5,000,000	-	5,000,000
18002-091801	General Plan Update	-	-	870,000	870,000	-	870,000
18002-091802	Property Acquisition and Improvements	4,527	2,004,527	995,473	3,000,000	-	3,000,000
18002-091803	Community Services parking lot improvements	-	325,738	767	326,505	-	326,505
18002-091805	Light Fixtures Tennis Courts Park West & Bolsa Chica Parks 08/09 IRP	-	-	65,000	65,000	-	65,000
18002-091806	City-wide Striping 08/09 IRP	7,500	7,500	42,500	50,000	-	50,000
18002-091807	City-wide Bus Pad 08/09 IRP	36,500	50,000	-	50,000	-	50,000
18002-091808	City-wide Concrete 08/09 IRP	443,575	496,193	50,322	546,515	-	546,515
18002-091809	City-wide traffic improvements 08/09 IRP	15,000	15,000	85,000	100,000	-	100,000
18002-091810	City-wide Cape & Slurry 08/09 IRP	1,239,750	1,239,750	902,610	2,142,360	-	2,142,360
18002-091811	City-wide CTB Reconstruction 08/09 IRP	39,000	39,000	556,000	595,000	-	595,000
18002-091812	Relining Meinhardt Flood Channel 08/09 IRP	-	-	500,000	500,000	-	500,000
18002-091813	City-wide Storm Drain Maint & Imp 08/09 IRP	31,144	31,144	168,856	200,000	-	200,000
18002-091814	Other City Building Equip Replace 08/09 IRP	23,103	23,103	60,897	84,000	-	84,000
18002-091815	New storm drain installation 08/09 IRP	-	-	300,000	300,000	-	300,000
18002-091817	War Memorial granite repair 08/09 IRP	47,415	47,415	32,585	80,000	-	80,000
18002-091818	ADA Restrooms Gillespie Park 08/09 IRP	-	-	131,200	131,200	-	131,200
18002-091819	Water System Improvements 08/09 IRP	138,948	138,948	61,052	200,000	-	200,000
18002-091820	Water Meter Exchange 08/09 IRP	470,170	470,170	29,830	500,000	-	500,000
18002-101800	Pavement Management Sys Upgrade 09/10	-	-	50,000	50,000	-	50,000
18002-101801	Parking Structure	-	-	270,000	270,000	-	270,000
18002-101802	Water System Improvements 09/10 IRP	193	193	199,807	200,000	-	200,000
18002-101803	Water Meter Exchange 09/10 IRP	-	-	500,000	500,000	-	500,000
18002-101804	Replace concrete Civic Center 09/10 IRP	-	-	71,662	71,662	-	71,662
18002-101805	City marquis sign 09/10 IRP	-	-	281,483	281,483	-	281,483
18002-101806	War Memorial Repair 09/10 IRP	-	-	50,000	50,000	-	50,000
18002-101807	ADA Restrooms at parks 09/10 IRP	-	-	105,345	105,345	-	105,345
18002-101808	City-wide striping 09/10 IRP	-	-	55,125	55,125	-	55,125
18002-101809	City-wide bus pads 09/10 IRP	-	-	55,125	55,125	-	55,125
18002-101810	City-wide concrete repair 09/10 IRP	149,821	149,821	291,179	441,000	-	441,000
18002-101811	City-wide Graffiti Cleaning 09/10 IRP	-	-	55,125	55,125	-	55,125

CAPITAL IMPROVEMENT PROJECTS

FY 2010 – 2011

Project Number	Project Description	2009-10 Expenses	Life to Date Expenses	Project Balance	Existing Approp.	2010-11 Budget	Total Budget
18002-101812	City-wide traffic improvements 09/10 IRP	-	-	200,000	200,000	-	200,000
18002-101813	City-wide Cape 09/10 IRP	-	-	1,935,938	1,935,938	-	1,935,938
18002-101814	City-wide Cape 09/10 IRP	-	-	869,141	869,141	-	869,141
18002-101815	City-wide CTB Reconstruction 09/10 IRP	-	-	521,485	521,485	-	521,485
18002-101816	City-wide Storm Drain Maint & Imp 09/10 IRP	-	-	220,500	220,500	-	220,500
18002-101817	Other City Building Equip Replace 09/10 IRP	-	-	84,000	84,000	-	84,000
18002-101818	Business and job retention program	250,000	250,000	1,350,000	1,600,000	-	1,600,000
	subtotal	27,765,385	49,185,799	58,532,116	107,717,915	-	107,717,915
Low/Moderate Housing projects:							
18602-034011	Housing assistance	15,622	2,730,387	4,846,845	7,577,232	-	7,577,232
18602-044004	Funding for housing rehabilitation loans	102,783	3,528,062	3,592,925	6,120,987	1,000,000	7,120,987
18602-044005	Mobile home rehabilitation grants	6,861	48,601	203,399	252,000	-	252,000
	subtotal	125,266	6,307,050	8,643,169	13,950,219	1,000,000	14,950,219
Police projects:							
31002-012800	PD Ergo Furn, Dual Mon, CAD, RMS	-	408,272	0	472,500	(64,228)	408,272
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
31002-073001	State of California CPE 9-1-1 Funds	62,657	115,312	654,688	770,000	-	770,000
39802-964201	800 MHz County Communication System	-	2,100,177	-	2,197,255	(97,078)	2,100,177
	subtotal	62,657	2,699,384	661,565	3,522,255	(161,306)	3,360,949
Street projects - Bus Shelters Franchise:							
50002-011006	Street and Right of Way Repairs	-	1,338,805	(0)	1,364,577	(25,772)	1,338,805
	subtotal	-	1,338,805	(0)	1,364,577	(25,772)	1,338,805
General Fund Capital Reserve projects:							
51502-021003	Flood control master plan	-	111,043	(0)	150,000	(38,957)	111,043
	subtotal	-	111,043	(0)	150,000	(38,957)	111,043
Street projects - Measure M :							
55026-072601	CCTV - Brookhurst/McFadden, Bolsa/Asian Gardens & Bolsa/Bushard (GMA & SIP)	77,575	218,610	63,459	282,069	-	282,069
55026-082603	Go Local Program	-	385,000	15,000	400,000	-	400,000
55026-092600	Bolsa median improves - Magnolia to Beach	-	-	1,600,000	1,600,000	-	1,600,000
55026-092601	ITS Projects Phase 3, 4 & 5 (SIP, GMA & TIF)	106,438	106,438	863,562	970,000	-	970,000
55026-092602	ITS Projects Phase 2 shortfall (GMAP)	114,415	114,415	45,585	160,000	-	160,000
	subtotal	298,428	824,463	2,587,606	3,412,069	-	3,412,069
Traffic Impact projects:							
55031-063100	CCTV Wstmn Blvd Phase 1 (SIP & GMA)	47,604	48,839	219,730	268,569	-	268,569
55031-063101	Traffic Sig Imp Phase 1 & 2 (SIP & GMA)	350,091	585,381	82,619	668,000	-	668,000
55031-073100	Traffic signal installation-Hoover & 21st St (TIF)	-	7,381	192,619	200,000	-	200,000
55031-073101	Battery backup system for Traffic Signal (TIF)	-	-	60,000	60,000	-	60,000
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
55031-103100	Battery backup for Traffic Signal (TIF/M) 09/10	-	-	90,000	90,000	-	90,000
	subtotal	397,695	641,601	814,968	1,456,569	-	1,456,569

CAPITAL IMPROVEMENT PROJECTS

FY 2010 – 2011

Project Number	Project Description	2009-10 Expenses	Life to Date Expenses	Project Balance	Existing Approp.	2010-11 Budget	Total Budget
Gas Tax projects:							
55036-019400	Street Improvement Project contingency	-	-	8,572	8,572	-	8,572
55036-083600	Bolsa median improvements - Magnolia to Beach (design only)	5,504	89,302	10,698	100,000	-	100,000
55036-093600	Westminster median project - Springdale to Bolsa Chica (design only)	87,751	87,751	12,249	100,000	-	100,000
55036-103600	Westminster median project - Springdale to Bolsa Chica (TEA & Gas Tax)	889	889	1,599,111	1,600,000	-	1,600,000
55036-103601	Utility relocation Hazard Ave-Beach to Hoover	1,215,533	1,215,533	284,467	1,500,000	-	1,500,000
55036-103602	Brookhurst Street improvements - Hazard to Bolsa ARRA from OCTA - Stimulus)	893,111	893,111	56,889	950,000	-	950,000
55036-113600	Safe Routes to School (10/11)	-	-	594,000	-	594,000	594,000
55036-113601	Replace Tennis Court Lighting Fixtures at Park West Park & Bolsa Chica Park	-	-	112,561	-	112,561	112,561
55036-113602	Replace Lighting Fixtures, Sensors, Controls and Occupancy Controllers for City Buildings	-	-	70,766	-	70,766	70,766
55036-113603	Replace & recommission HVAC Units at Rose Center & Community Services Building	-	-	95,973	-	95,973	95,973
55036-113604	Replace LED Yellow Signal Indicators and Street Name Retrofit Kits	-	-	522,000	-	522,000	522,000
55036-113605	Storm Drain Improvements on Hazard Ave	-	-	300,000	-	300,000	300,000
55036-113606	Shortcrete Meinhardt Flood Channel	-	-	548,000	-	548,000	548,000
55036-113607	Citywide Residential Overlay (Prop. 1B-County)	-	-	249,055	-	249,055	249,055
	subtotal	2,202,788	2,286,586	4,464,341	4,258,572	2,492,355	6,750,927
Street Improvement projects:							
55037-021019	ST & ROW repairs (Congestion Mgmt.)	-	709,023	5,640	714,663	-	714,663
55037-083700	10th St. storm drain improves (EPA grant)	112,642	114,442	135,558	250,000	-	250,000
55037-093700	Bolsa Chica median (Old Bolsa Chica to Ranch Rd.) - HSIP	15,762	120,120	1,782,880	1,903,000	-	1,903,000
55037-093701	Goldenwest st imp, Hazard - Trask (Prop 1B)	3,034,488	3,037,302	271,953	3,309,255	-	3,309,255
55037-103700	City-wide residential street improvements (County Prop 42)	-	-	217,120	217,120	-	217,120
55037-113700	Engineering Design Services for Street Improvements in 3 Areas	-	-	250,000	-	250,000	250,000
	subtotal	3,162,892	3,980,887	2,663,151	6,394,038	250,000	6,644,038
Water utility projects:							
55502-004400	Tank and Well Replacement	-	14,284,724	481	14,285,205	-	14,285,205
55502-095500	Goldenwest Channel Improvements	-	10,416	19,584	30,000	-	30,000
55502-095501	08/09 periodic repair/replace	111,277	478,321	199,360	677,681	-	677,681
55502-095502	Phase III meter exchange program 3 of 5	4,385	196,207	3,793	200,000	-	200,000
55502-105500	09/10 periodic repair/replace	192,064	192,064	197,936	390,000	-	390,000
55502-105501	Phase IV meter exchange program 4 of 5	195,765	195,765	14,235	210,000	-	210,000
55502-105502	Water Conservation/improvements	16,219	16,219	15,113	31,332	-	31,332
55502-115500	10/11 Periodic Repair/Replacement	-	-	400,000	-	400,000	400,000
55502-115501	Phase V meter exchange 5 of 5	-	-	200,000	-	200,000	200,000
55502-115502	Well site security	-	-	8,000	-	8,000	8,000
55502-115503	Disinfection unit replacement at well sites	-	-	160,000	-	160,000	160,000
55502-115504	Water master plan update	-	-	60,000	-	60,000	60,000
	subtotal	519,710	15,373,716	1,278,502	15,824,218	828,000	16,652,218

CAPITAL IMPROVEMENT PROJECTS

FY 2010 – 2011

Project Number	Project Description	2009-10 Expenses	Life to Date Expenses	Project Balance	Existing Approp.	2010-11 Budget	Total Budget
Motor Pool projects:							
58002-934401	Remediation Project	3,023	794,403	209,410	1,003,813	-	1,003,813
58002-085800	07/08 Equipment Replacement	55,353	657,724	23,516	681,240	-	681,240
58002-085801	Fuel Dispenser	-	-	125,000	125,000	-	125,000
58002-095800	08/09 Equipment Replacement	132,878	580,495	70,905	851,400	(200,000)	651,400
58002-105800	09/10 Equipment Replacement	317,948	317,948	30,699	348,647	-	348,647
58002-115800	10/11 Equipment Replacement	-	-	25,000	-	25,000	25,000
	subtotal	509,202	2,350,570	484,530	3,010,100	(175,000)	2,835,100
Street & safety lighting projects:							
59502-951401	Westminster - lighting upgrades	-	-	165,000	165,000	-	165,000
59502-115900	Decorative streetlight for Bolsa Undergrounding project from Magnolia to Brookhurst	-	-	140,000	-	140,000	140,000
	subtotal	-	-	305,000	165,000	140,000	305,000
Community Development projects:							
60002-026000	Code Enforcement Grant Funds	-	8,388	6,489	14,877	-	14,877
	subtotal	-	8,388	6,489	14,877	-	14,877
Building Maintenance projects:							
75502-014006	Replace HVAC & reroof Senior Center	-	245,398	0	309,450	(64,052)	245,398
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)	-	5,313	0	44,275	(38,962)	5,313
75502-067500	FOB Security Access Project	1,397	78,523	552	79,075	-	79,075
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 - Senior Center Annex	-	7,053	12,947	20,000	-	20,000
75502-077505	Replace HVAC - City Hall	-	43,670	38,821	82,491	-	82,491
75502-077506	Paint metal roof trusses - Yard	-	-	-	150,000	(150,000)	-
75502-087500	Roof - City Hall, Sr Cntr Annex, Clock Tower	-	-	6,000	6,000	-	6,000
	subtotal	1,397	381,486	94,381	728,881	(253,014)	475,867
Park Dedication projects:							
76502-973203	Cultural Arts Facility - Park	-	390,760	9,240	400,000	-	400,000
76502-013200	Liberty Park-New restroom	2,381	134,784	90,216	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 for irrigation @ Palos Verdes, Park West & Westminster Park (10% of \$300,000)	-	-	30,000	30,000	-	30,000
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	-	1,092,988	6,012	1,099,000	-	1,099,000
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
76502-057603	Court resurfacing	-	38,402	14,398	52,800	-	52,800
76502-067600	Ball field infield rehab: Park West, Gillespie, Westminster & Sigler	-	21,780	2,220	24,000	-	24,000
76502-067602	Development of Hoover Park extension	13,596	37,640	439,721	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

Project Number	Project Description	2009-10 Expenses	Life to Date Expenses	Project Balance	Existing Approp.	2010-11 Budget	Total Budget
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	-	-	11,611	11,611	-	11,611
76502-097602	Senior outdoor exercise equipment	36,210	36,210	11,263	47,473	-	47,473
76502-107600	Irrigation systems at various parks	-	-	27,920	27,920	-	27,920
76502-117600	Replace roof at Buckingham Park	-	-	15,000	-	15,000	15,000
76502-117601	Replace 2 gazebos & 2 shade shelters Liberty Park	-	-	70,000	-	70,000	70,000
	subtotal	52,187	2,586,775	1,242,863	3,744,638	85,000	3,829,638
	Total funded projects	35,999,635	105,915,635	83,690,965	185,258,549	4,348,051	189,606,600
Distribution by Funds:							
	General Fund (100)	62,657	2,049,055	661,565	2,839,577	(128,957)	2,710,620
	Park Dedication (200)	52,187	2,586,775	1,242,863	3,744,638	85,000	3,829,638
	Gas Tax Fund (210)	2,202,788	2,286,586	4,464,341	4,258,572	2,492,355	6,750,927
	Measure M Fund (211)	298,428	824,463	2,587,606	3,412,069	-	3,412,069
	State AB2928 Street Repair Fund (214)	3,162,892	3,980,887	2,663,151	6,394,038	250,000	6,644,038
	Traffic Impact Fee Fund (216)	397,695	641,601	814,968	1,456,569	-	1,456,569
	Municipal Lighting Fund (220)	-	-	305,000	165,000	140,000	305,000
	Cable TV/Community Promotion (230)	576	14,012,702	9,034	14,021,736	-	14,021,736
	CDBG Fund (240)	603,482	823,454	1,411,890	1,796,599	438,745	2,235,344
	Special Police Services Fund (258)	-	2,100,177	-	2,197,255	(97,078)	2,100,177
	Community Development Fund (285)	-	8,388	6,489	14,877	-	14,877
	Redevelopment Fund (500)	27,765,385	49,185,799	58,532,116	107,717,915	-	107,717,915
	Low/Moderate Housing Fund (530)	125,266	6,307,050	8,643,169	13,950,219	1,000,000	14,950,219
	Water Utility Fund (600)	519,710	15,373,716	1,278,502	15,824,218	828,000	16,652,218
	Equipment Replacement Fund (700)	509,202	2,350,570	484,530	3,010,100	(175,000)	2,835,100
	Computer Equip. Replacement Fund (760)	297,970	3,002,925	491,361	3,726,286	(232,000)	3,494,286
	Government Buildings Fund (770)	1,397	381,486	94,381	728,881	(253,014)	475,867
	Total funded projects	35,999,635	105,915,635	83,690,965	185,258,549	4,348,051	189,606,600

In staff's continuing efforts to improve the City's budget process and CIP document, included in the CIP document this year are project information sheets for all CIP projects that are expected to be completed beyond the fiscal year 2010-11. This level of detail is provided to help the reader better understand the City's description and justification for CIP projects as well as providing an insight to the project financing for projects expected to be completed and/or financed beyond the fiscal year 2010-11.

**City of Westminster
Project Information Sheet
Fiscal Year 2010-11
City-Wide CTB Reconstruction**

Project Name	City Wide CTB Reconstruction	FY 10-11 Appropriation	\$ -
Department	Public Works Department	Work Performed by	Contract
Account Number	18002-081811	Project Status	Ongoing
	18002-091811		
	18002-101815		

DESCRIPTION	JUSTIFICATION
Resurface and reconstruct the City's cement treated base streets and roads and concrete (sidewalk, driveway apron, curb, gutter and pedestrian ramps) citywide.	Ongoing maintenance and reconstruction to the City's deteriorated streets, alleys and sidewalks will reduce on-going maintenance, improve ride quality and reduce the City's liability exposure.

On-going Operating & Maintenance Impact: Project is expected to reduce annual maintenance to City streets, alleys, and sidewalks

PROJECT FINANCING								
Funding Sources	Prior Years	2010-11	2011-12	2012-13	2013-14	2014-15	Future Years	TOTALS
RDA - Infrastructure 07/08	1,235,000							1,235,000
RDA - Infrastructure 08/09	595,000							
RDA - Infrastructure 09/10	521,485							
Totals	\$2,351,485							\$2,351,485
Expenditures								
Design and Construction	78,743	700,000	977,485	595,257				2,351,485
Totals	\$78,743	\$700,000	\$977,485	\$595,257				\$2,351,485

Project Manager: Marwan Youseff, Public Works Director/City Engineer

**City of Westminster
Project Information Sheet
Fiscal Year 2010-11
Residential Street & Right of Way Repairs**

Project Name	Residential Street and Right of Way Repairs IRP	FY 10-11 Appropriation	\$ -
Department	Public Works Department	Work Performed by	Contract
Account Number	18002-051804, 18002-061804 18002-0718008	Project Status	Ongoing

DESCRIPTION

Resurface and reconstruct deteriorated streets, alleys and concrete (sidewalk, driveway apron, curb, gutter and pedestrian ramps) citywide. Sidewalk improvements include new pedestrian ramps for improved disabled access.

JUSTIFICATION

Resurfacing/reconstructin deteriorated streets, alleys and sidewalks will reduce on-going maintenance, improve ride quality and reduce the City's liability exposure.

On-going Operating & Maintenance Impact: Project is expected to reduce annual maintenance to City residential streets and right of ways.

PROJECT FINANCING

Funding Sources

	Prior Years	2010-11	2011-12	2012-13	2013-14	2014-15	Future Years	TOTALS
RDA - Infrastructure IRP 03/04	1,725,000							1,725,000
RDA - Infrastructure IRP 04/05	1,950,000							1,950,000
RDA - Infrastructure IRP 06/07	1,840,000							1,840,000
Totals	\$5,515,000							\$5,515,000

Expenditures

Construction and Re-Construction CTB	5,310,817	204,183			-			5,515,000
Totals	\$5,310,817	\$204,183						\$5,515,000

Project Manager: Marwan Youseff, Public Works Director/City Engineer

**City of Westminster
Project Information Sheet
Fiscal Year 2010-11
City-Wide Cape & Slurry**

Project Name City-Wide Cape and Slurry
Department Public Works Department
Account Number 18002-091810, 18002-091813
 18002-081810

FY 10-11 Appropriation \$ -
Work Performed by Contract
Project Status Ongoing

DESCRIPTION

JUSTIFICATION

Includes Cape and Slurry seal for City's streets, roads and alleys citywide.

Cape and Slurry seal projects help to improve and repair the City's deteriorated streets, roads and alleys. Projects will help to ensure City's roads and streets are safe for travel, improve ride quality and reduce the City's liability exposure.

On-going Operating & Maintenance Impact: Estimated at \$535,000 to \$1,700,000 annually for maintenance and repairs Citywide

PROJECT FINANCING

Funding Sources

	Prior Years	2010-11	2011-12	2012-13	2013-14	2014-15	Future Years	TOTALS
RDA - Infrastructure 07/08 IRP	590,000							590,000
RDA - Infrastructure 08/09 IRP	2,142,360							2,142,360
RDA - Infrastructure 09/10 IRP	1,935,938							1,935,938
Totals	\$4,668,298							\$4,668,298

Expenditures

	Prior Years	2010-11	2011-12	2012-13	2013-14	2014-15	Future Years	TOTALS
Construction and Re-Construction CTB	1,274,110	1,755,640	1,102,610	535,938				4,668,298
Totals	\$1,274,110	\$1,755,640	\$1,102,610	\$535,938				\$4,668,298

Project Manager: Marwan Youseff, Public Works Director/City Engineer

**City of Westminster
Project Information Sheet
Fiscal Year 2010-11
Bolsa Median Improvements - Magnolia to Beach Blvd**

Project Name	Bolsa Median Improvements - Magnolia to Beach Blvd	FY 10-11 Appropriation	\$ -
Department	Public Works Department	Work Performed by	Contract
Account Number	55026-092600	Project Status	Ongoing

DESCRIPTION	JUSTIFICATION
This project will reconfigure and improve the median on Bolsa Chica Avenue from Magnolia to Beach Blvd.	The Bolsa Chica Median improvement will provide an aesthetically pleasing median while ensuring a safe thoroughfare for west and east bound travelers reduce the City's liability exposure.

On-going Operating & Maintenance Impact: No significant maintenance as a result of this project

PROJECT FINANCING								
Funding Sources	Prior Years	2010-11	2011-12	2012-13	2013-14	2014-15	Future Years	TOTALS
Street Projects Measure - M	1,600,000							1,600,000
Totals	\$1,600,000							\$1,600,000
Expenditures								
Const. and Re-Construction Median		1,400,000	200,000					1,600,000
Totals		\$1,400,000	\$200,000					\$1,600,000

Project Manager: Marwan Youseff, Public Works Director/City Engineer

**City of Westminster
Project Information Sheet
Fiscal Year 2010-11
ITS Projects Phase 3 - 4 -5**

Project Name	ITS Projects Phases 3-4-5	FY 10-11 Appropriation	\$ -
Department	Public Works Department	Work Performed by	Contract
Account Number	55026-092602	Project Status	Ongoing

DESCRIPTION

JUSTIFICATION

This project will install and integrate additional CCTV traffic surveillance equipment at various locations through out the City.

This integration will ensure and improvement traffic safety, monitoring while improving ridership through out the City and reduce the City's liability exposure for traffic risk.

On-going Operating & Maintenance Impact: Only minimal ongoing maintenance will be required as a result of this project

PROJECT FINANCING

Funding Sources	Prior Years	2010-11	2011-12	2012-13	2013-14	2014-15	Future Years	TOTALS
Street Projects - Measure M	970,000							970,000
Totals	\$970,000							\$970,000
Expenditures								
Installaton & integration of monitoring	390,880	450,000	129,120					970,000
Totals	\$390,880	\$450,000	\$129,120					\$970,000

Project Manager: Marwan Youseff, Public Works Director/City Engineer

**City of Westminster
Project Information Sheet
Fiscal Year 2010-11
Westminster Median Improvements - Springdale to Bolsa Chica**

Project Name	Westminster Median Imprvmts - Springdale to Bolsa Chica	FY 10-11 Appropriation	\$ -
Department	Public Works Department	Work Performed by	Contract
Account Number	55036-103600	Project Status	Ongoing

DESCRIPTION	JUSTIFICATION
This project will reconfigure and improve the median on Westminster Blvd from Springdale to Bolsa Chica Avenue.	The Westminster Blvd. improvement will provide an aesthetically pleasing median while ensuring a safe thoroughfare for north and south bound travelers reduce the City's liability exposure.

On-going Operating & Maintenance Impact: No significant maintenance as a result of this project

PROJECT FINANCING								
Funding Sources	Prior Years	2010-11	2011-12	2012-13	2013-14	2014-15	Future Years	TOTALS
GAS Tax Fund	1,600,000							1,600,000
Totals	\$1,600,000							\$1,600,000
Expenditures	Prior Years	2010-11	2011-12	2012-13	2013-14	2014-15	Future Years	TOTALS
Const. and Re-Construction Median	1,006,000	300,000	294,000					1,600,000
Totals	\$1,006,000	\$300,000	\$294,000					\$1,600,000

Project Manager: Marwan Youseff, Public Works Director/City Engineer

**City of Westminster
Project Information Sheet
Fiscal Year 2010-11
Engineering Design for Street Improvements in 3 Areas**

Project Name	Engineering Design for Street Improvements in 3 Areas	FY 10-11 Appropriation	\$250,000
Department	Public Works Department	Work Performed by	Contract
Account Number	55037-113700	Project Status	Ongoing

DESCRIPTION

JUSTIFICATION

This project is used for engineering services to provide plans, specifications and estimates for the street and storm improvements in 3 areas of the city.

These designs plans, specifications, and estimates will help to prevent flooding in these 3 areas.

On-going Operating & Maintenance Impact: No significant maintenance

PROJECT FINANCING

Funding Sources	Prior Years	2010-11	2011-12	2012-13	2013-14	2014-15	Future Years	TOTALS
Prop 42		250,000						250,000
Totals		\$250,000						\$250,000
Expenditures								
		250,000						250,000
Totals		\$250,000						\$250,000

Project Manager: Marwan Youseff, Public Works Director/City Engineer

**City of Westminster
Project Information Sheet
Fiscal Year 2010-11
Bolsa Chica Median - Old Bolsa Chica to Ranch Rd**

Project Name	Bolsa Chica Median - Old Bolsa Chica to Ranch Rd.	FY 10-11 Appropriation	\$ -
Department	Public Works Department	Work Performed by	Contract
Account Number	55037-093700	Project Status	Ongoing

DESCRIPTION	JUSTIFICATION
This project will reconfigure and improve the median on Bolsa Chica from Old Bolsa Chica to Ranch Rd.	The Westminster Blvd. improvement will provide an aesthetically pleasing median while ensuring a safe thoroughfare for east and west bound travelers reduce the City's liability exposure.

On-going Operating & Maintenance Impact: No significant maintenance

PROJECT FINANCING								
Funding Sources	Prior Years	2010-11	2011-12	2012-13	2013-14	2014-15	Future Years	TOTALS
Highway and Safety Grant and Street Improvement Grant Funds	1,903,000							1,903,000
Totals	\$1,903,000							\$1,903,000
Expenditures	Prior Years	2010-11	2011-12	2012-13	2013-14	2014-15	Future Years	TOTALS
Const. and Re-Construction Median	120,120	1,782,880	-					1,903,000
Totals	\$120,120	\$1,782,880						\$1,903,000

Project Manager: Marwan Youseff, Public Works Director/City Engineer

**City of Westminster
Project Information Sheet
Fiscal Year 2010-11
Development of Hoover Park Extension**

Project Name	Development of Hoover Park Extension	FY 10-11 Appropriation	\$ -
Department	Public Works	Work Performed by	Contract
Account Number	76502-067602	Project Status	Continued

DESCRIPTION

JUSTIFICATION

Improvements and extension to the Hoover Park.

This project will provide improvements to recreational and athletic opportunities to the community year-round. The existing park will be expanded and will include a wall separation between residence and the park.

On-going Operating & Maintenance Impact: Associated ongoing cost will be covered by the City's Park Maintenance Fund.

PROJECT FINANCING

Funding Sources

	Prior Years	2010-11	2011-12	2012-13	2013-14	2014-15	Future Years	TOTALS
Park Dedication Funds	477,361							477,361
								-
								-
Totals	\$477,361							\$477,361

Expenditures

Park Improvements and wall construction	37,640	439,721						477,361
Totals	\$37,640	\$439,721						\$477,361

Project Manager: Marwan Youseff, Public Works Director/City Engineer

**City of Westminster
Project Information Sheet
Fiscal Year 2010-11
Safe School Routes**

Project Name	Safe Routes - School	FY 10-11 Appropriation	\$594,000
Department	Public Works Department	Work Performed by	Contract
Account Number	55036-113600	Project Status	Ongoing

DESCRIPTION

JUSTIFICATION

Project entails preparing and improve routes to schools through out the City.

Project will improve and create safe school routes to and from schools in the City. Reimbursement for this project through the Safe Routes to School Grant program administered through Caltrans.

On-going Operating & Maintenance Impact: No significant maintenance

PROJECT FINANCING

Funding Sources	Prior Years	2010-11	2011-12	2012-13	2013-14	2014-15	Future Years	TOTALS
Gas Tax Funds thru Caltrans		594,000						594,000
Totals		\$594,000						\$594,000
Expenditures								
Design and Constr	-	594,000	-					594,000
Totals		\$594,000						\$594,000

Project Manager: Marwan Youseff, Public Works Director/City Engineer

**City of Westminster
Project Information Sheet
Fiscal Year 2010-11
Replace LED Yellow Signal Indicators and Street Name Retrofit**

Project Name	Replace LED Yellow Signal Indicators & Street Name Retrof	FY 10-11 Appropriation	\$522,000
Department	Public Works Department	Work Performed by	Staff/Contract
Account Number	55036-113604	Project Status	Ongoing

DESCRIPTION	JUSTIFICATION
Replacement of LED Lamps in traffics signals throughout the City	New LED signal indicators installed have an average life of seven years. To maintain Illumination levels prescribed by the industry standards, lamps must be changed out every seven years.

On-going Operating & Maintenance Impact: Replacement of LED Yellow Lights is part of the City's ongoing seven year replacement plan.

PROJECT FINANCING								
Funding Sources	Prior Years	2010-11	2011-12	2012-13	2013-14	2014-15	Future Years	TOTALS
Gas Tax Funds		522,000						522,000
Totals		\$522,000						\$522,000
Expenditures	Prior Years	2010-11	2011-12	2012-13	2013-14	2014-15	Future Years	TOTALS
Materials	-	300,000	222,000					522,000
Totals		\$300,000	\$222,000					\$522,000

Project Manager: Marwan Youseff, Public Works Director/City Engineer

**City of Westminster
Project Information Sheet
Fiscal Year 2010-11
Relining Meinhardt Flood Channel**

Project Name	Relining Meinhardt Flood Channel	FY 10-11 Appropriation	\$548,000
Department	Public Works Department	Work Performed by	Contract
Account Number	18002-091812 55036-113606	Project Status	Ongoing

DESCRIPTION

JUSTIFICATION

This project proposes to line the Meinhardt Channel with concrete to prevent erosion and preserve the integrity of the channel.

The Channel relining will ensure structural integrity and improve the quality of the safety for the City and reduce the City's liability exposure.

On-going Operating & Maintenance Impact: No significant maintenance impact as a result of this project.

PROJECT FINANCING

Funding Sources	Prior Years	2010-11	2011-12	2012-13	2013-14	2014-15	Future Years	TOTALS
Redevelopment Agency - Infrastructure	500,000							500,000
Gas Tax Funds		548,000						548,000
Totals	\$500,000	\$548,000						\$1,048,000
Expenditures								
Flood Channel const./re-Construction	-	548,000	400,000	100,000				1,048,000
Totals		\$548,000	\$400,000	\$100,000				\$1,048,000

Project Manager: Marwan Youseff, Public Works Director/City Engineer

**City of Westminster
Project Information Sheet
Fiscal Year 2010-11
Storm Drain Improvements Hazard Ave.**

Project Name	Storm Drain Improvements on Hazard Ave.	FY 10-11 Appropriation	\$300,000
Department	Public Works Department	Work Performed by	Contract
Account Number	55036-113605	Project Status	Ongoing

DESCRIPTION

JUSTIFICATION

This project proposes to improve the existing storm drain on Hazard Ave. with concrete to prevent erosion and preserve the integrity of the drain.

Improving the storm drain at Hazard Ave will ensure structural integrity and improve the quality of the safety of the drain for the City and reduce the City's liability exposure to flooding and erosion.

On-going Operating & Maintenance Impact: No significant ongoing maintenance impact as a result of this project.

PROJECT FINANCING

Funding Sources	Prior Years	2010-11	2011-12	2012-13	2013-14	2014-15	Future Years	TOTALS
Gas Tax Funds		300,000						300,000
Totals		\$300,000						\$300,000
Expenditures	Prior Years	2010-11	2011-12	2012-13	2013-14	2014-15	Future Years	TOTALS
Flood drain const./re-Construction	-	200,000	100,000					300,000
Totals		\$200,000	\$100,000					\$300,000

Project Manager: Marwan Youseff, Public Works Director/City Engineer

**City of Westminster
Project Information Sheet
Fiscal Year 2010-11
Police Facility Construction**

Project Name	Police Facility Construction	FY 10-11 Appropriation	-
Department	Redevelopment Agency	Work Performed by	Contract
Account Number	18002-073000	Project Status	Ongoing

DESCRIPTION

JUSTIFICATION

Construction of the City's new Police Facility.

Existing Police Facility is over thirty years old and inadequate for the City's existing needs and are outdated with respect to existing seismic retrofit specs. Additionally the existing holding facility and jail are obsolete for a PD dept the size of the City's. To provide an adequate bldg that address the depts current size, future growth and jail holding

On-going Operating & Maintenance Impact: Increase to ongoing maintenance: \$500,000

PROJECT FINANCING

Funding Sources	Prior Years	2010-11	2011-12	2012-13	2013-14	2014-15	Future Years	TOTALS
Redevelopment Agency	66,299,163							66,299,163
Totals	\$66,299,163							\$66,299,163
Expenditures	Prior Years	2010-11	2011-12	2012-13	2013-14	2014-15	Future Years	TOTALS
Construction of Facility	28,426,363	37,872,800						66,299,163
Totals	\$28,426,363	\$37,872,800						\$66,299,163

Project Manager: Police Chief Mitch Waller

**City of Westminster
Project Information Sheet
Fiscal Year 2010-11
Neighborhood Stabilization Program**

Project Name	Neighborhood Stabilization Program	FY 10-11 Appropriation	\$ 340,641
Department	Community Development Block Grant	Work Performed by	Contract
Account Number	16510-101601	Project Status	Ongoing

DESCRIPTION

Provide financing for the purpose of acquiring and rehabilitating substandard units to be managed as affordable housing developments through out the City

JUSTIFICATION

Continue to acquire and improve residential properties in identified neighborhoods, increasing the City's inventory of affordable housing. The available funding from all appropriations will cover all costs related to the following activities: land acquisition, rehabilitation, any required relocation benefits and fees.

On-going Operating & Maintenance Impact: No significant ongoing maintenance

PROJECT FINANCING

Funding Sources	Prior Years	2010-11	2011-12	2012-13	2013-14	2014-15	Future Years	TOTALS
Community Development Block Grant		340,641						340,641
Totals		\$340,641						\$340,641
Expenditures								
Acquisition/Sitework		340,641						340,641
Totals		\$340,641						\$340,641

Project Manager: Doug McIsaac, Community Development Director

**City of Westminster
Project Information Sheet
Fiscal Year 2010-11
Homeless Prevention Grant**

Project Name	Homeless Prevention Grant	FY 10-11 Appropriation	\$ -
Department	Community Development Block Grant	Work Performed by	Contract
Account Number	16510-101602	Project Status	Ongoing

DESCRIPTION

Under the Homeless Prevention Grant applicants and low income renters at risk of being evicted may apply for five months of rental assistance to be paid specifically to the land lord.

JUSTIFICATION

The purpose of the Homeless Prevention Grant project is to provide assistance to at risk renters and low income tenants from being evicted.

On-going Operating & Maintenance Impact: No significant ongoing maintenance as a result of this project.

PROJECT FINANCING

Funding Sources	Prior Years	2010-11	2011-12	2012-13	2013-14	2014-15	Future Years	TOTALS
Community Development Block Grant	511,454							511,454
Totals	\$511,454							\$511,454
Expenditures	Prior Years	2010-11	2011-12	2012-13	2013-14	2014-15	Future Years	TOTALS
Tenant Assistance/Acquisition/Sitework	38,155	473,299						511,454
Totals	\$38,155	\$473,299						\$511,454

Project Manager: Doug McIsaac, Community Development Director

**City of Westminster
Project Information Sheet
Fiscal Year 2010-11
Periodic Repair and replacement**

Project Name Periodic Repair/Replacement	FY 10-11 Appropriation \$400,000
Department Water Department	Work Performed by Contract
Account Number 16510-101602	Project Status Ongoing

DESCRIPTION

This project is used for the replacement of parts and equipment needed to maintain the City's water system.

JUSTIFICATION

This project ensures the ability over the City's water system to supply water to fire hydrants, valves, main and service lines.

On-going Operating & Maintenance This project will reduce ongoing and annual maintenance.

PROJECT FINANCING

Funding Sources	Prior Years	2010-11	2011-12	2012-13	2013-14	2014-15	Future Years	TOTALS
Fund 600		400,000						400,000
Totals								\$400,000
Expenditures								
Repairs/Replacement		400,000						400,000
Totals		\$400,000						\$400,000

Project Manager: Marwan Youseff, Public Works Director/City Engineer

**City of Westminster
Project Information Sheet
Fiscal Year 2010-11
Housing Rehabilitation Loans**

Project Name Housing Rehabilitation Loans	FY 10-11 Appropriation	\$1,000,000
Department Community Development	Work Performed by	Contract
Account Number 18602-044004	Project Status	Ongoing

DESCRIPTION	JUSTIFICATION
Provide financing for the purpose of rehabilitating low/moderate housing units within the City	Continue to improve residential properties in identified neighborhoods, increasing the City's inventory of affordable housing. The available funding from all appropriations will cover all costs related to the following activities: outside rehabilitation and any required structural repairs.

On-going Operating & Maintenance No significant ongoing maintenance

Funding Sources	PROJECT FINANCING						TOTALS
	Prior Years	2010-11	2011-12	2012-13	2013-14	2014-15	
20% Redevelopment setaside	6,120,987	1,000,000					7,120,987
Totals	\$6,120,987	\$100,000					\$7,120,987
Expenditures							
Staff/Consulting	102,783	340,641	500,000	1,000,000			1,943,424
Totals	\$102,783	\$340,641	\$500,000	\$1,000,000			\$1,943,424

Project Manager: Doug McIsaac, Community Development Director



		<u>Department Request</u>	<u>City Manager Recommended</u>	<u>Council Action</u>
<u>Human Resources</u>				
General Fund				
<u>14200 Human Resources & Risk Management</u>				
44030 Training & Meeting				
	To provide State-mandated Sexual Harassment Training. This training is required for supervisors every other year per AB 1825. Amount requested will provide four 2-hour sessions. Price quoted by Liebert Cassidy Whitmore.	5,000	5,000	5,000
	To provide a supervisory workshop on public sector disciplinary procedures. This training was suggested by the City Manager. Amount requested will provide one 2-hour session. Price quoted by Liebert Cassidy Whitmore.	2,000	2,000	2,000
Total 14200 Requests		7,000	7,000	7,000
Total General Fund Requests		7,000	7,000	7,000
<u>Public Works</u>				
Government Buildings				
<u>75500 Government Buildings</u>				
44000 Supplies				
	Request is for additional building maintenance supplies for the new Chamber of Commerce building and the City-owned building on Chestnut Street. Supplies to include the following: paper towels, toilet tissue, various cleaning detergents, window cleaning solution, mops, mop heads, trash cans, hand soap, furniture wax, floor wax, vacuum cleaners.	10,000	10,000	10,000
Total 75500 Requests		10,000	10,000	10,000
Total Government Buildings Fund Requests		10,000	10,000	10,000
100	General Fund	7,000	7,000	7,000
770	Government Buildings Fund	10,000	10,000	10,000
Grand Total Supplemental Requests		17,000	17,000	17,000



OVERHEAD CHARGE CALCULATION

FY 2010 – 2011

FUND	FUND #	REVENUE	RATE	OVERHEAD CHARGE
Park Dedication	200	78,750	5.00%	3,938
Gas Tax	210	3,774,855	5.00%	188,743
Measure "M"	211	926,608	5.00%	46,330
Street Improvements Grant	214	941,396	5.00%	47,070
Traffic Impact Fee	216	18,000	5.00%	900
Municipal Lighting	220	917,000	5.00%	45,850
Community Promotion/Cable TV	230	610,150	0.00%	-
CDBG	240	13,700,600	0.00%	-
HCD HOME	242		0.00%	-
Police Seizure	250	55,500	5.00%	2,775
Special Police Services	251	-	0.00%	-
OC Human Trafficking	252	227,416	0.00%	-
Special Police Services	253	193,471	0.00%	-
Special Police Services	254	125,000	0.00%	-
Special Police Services	258	143,900	0.00%	-
LNSP	260	22,000	5.00%	1,100
SLESF	261	77,000	0.00%	-
CS Special Programs	265	260,775	0.00%	-
Drainage District	270	2,500	5.00%	125
Community Services Grant	275	252,635	0.00%	-
AQMD	280	111,500	3.95%	4,400
Community Development	285		0.00%	-
Senior Transportation	290	158,446	0.00%	-
Project SHUE	295	42,900	0.00%	-
RDA Administration	500	1,020,000	5.00%	51,000
RDA Debt Service	510	28,942,880	5.00%	1,447,144
RDA Low/Moderate Housing	530	7,660,720	5.00%	383,036
WRA Reserve Fund	540	85,000	0.00%	-
Water Utility	600	15,475,075	5.00%	773,754
Equipment Replacement	700	1,708,518	5.00%	85,426
Employee Benefits	740	12,311,198	5.00%	615,560
Liability Administration	750	2,048,474	5.00%	102,424
Information Systems	760	1,667,273	5.00%	83,364
Building Maintenance	770	1,771,047	5.00%	88,552
Reserve Fund	800	82,500	0.00%	-
Assessment District	920	41,750	0.00%	-
Total Overhead Charge	100	95,454,837		3,971,491

* Reduced by audit fee of \$850, program maximum of 5% for administrative expenses.

INTERFUND CHARGE CALCULATION

FY 2010 – 2011

		16-Jul-10		REDEVELOPMENT		WATER		OTHER		GENERAL FUND		TOTAL
DEPARTMENT	POSITIONS	%	\$\$	%	\$\$	%	\$\$	%	\$\$	%	\$\$	
			18000		56500							
10000	CITY COUNCIL	5.0	0.0%	-	3.7%	6,878	0.0%	-	96.3%	179,009	185,887	
10200	TRAFFIC COMMISSION	5.0	0.0%	-	0.0%	-	0.0%	-	100.0%	5,459	5,459	
10300	COMMUNITY SERVICE COMM	5.0	0.0%	-	0.0%	-	0.0%	-	100.0%	4,605	4,605	
10400	AGING COMMISSION	7.0	0.0%	-	0.0%	-	0.0%	-	100.0%	3,090	3,090	
10600	MOBILE HOME COMM	7.0	0.0%	-	0.0%	-	0.0%	-	100.0%	1,562	1,562	
10700	YOUTH COMMITTEE	0.0	0.0%	-	0.0%	-	0.0%	-	100.0%	2,500	2,500	
11500	CITY MANAGER	4.0	55.0%	458,763	8.9%	74,236	0.0%	-	36.1%	301,115	834,114	
12000	CITY CLERK	4.0	50.0%	372,708	3.7%	27,580	0.0%	-	46.3%	345,128	745,416	
12500	ELECTIONS	0.0	0.0%	-	0.0%	-	0.0%	-	100.0%	74,960	74,960	
13000	CITY ATTORNEY	1.0	35.0%	74,690	3.7%	7,896	50.0%	106,700	11.3%	24,114	213,400	
14200	HUMAN RESOURCES	3.0	0.0%	-	8.2%	55,749	70.0%	475,903	21.8%	148,210	679,862	
20000	GENERAL CITY	0.0	0.0%	-	0.0%	-	0.0%	-	100.0%	80,000	80,000	
21000	FINANCE	10.0	20.0%	284,924	15.0%	213,693	15.0%	213,693	50.0%	712,309	1,424,619	
31000	POLICE	143.0	0.0%	-	0.0%	-	0.0%	-	100.0%	24,779,676	24,779,676	
32000	ANIMAL CONTROL	2.0	0.0%	-	0.0%	-	0.0%	-	100.0%	344,113	344,113	
41000	FIRE	0.0	0.0%	-	0.0%	-	0.0%	-	100.0%	9,045,349	9,045,349	
44000	AMBULANCE TRANSPORT	0.0	0.0%	-	0.0%	-	0.0%	-	100.0%	796,278	796,278	
	COMMUNITY SERVICES											
70000	COMM SERVICES ADMIN	4.0	0.0%	-	0.0%	-	0.0%	-	100.0%	1,482,739	1,482,739	
70500	SR CENTER	1.0	0.0%	-	0.0%	-	0.0%	-	100.0%	229,026	229,026	
71000	PARKS & PLAYGROUNDS	1.0	0.0%	-	0.0%	-	0.0%	-	100.0%	232,513	232,513	
72000	JR HIGH ENHANCEMENT	0.0	0.0%	-	0.0%	-	0.0%	-	100.0%	59,200	59,200	
	PUBLIC WORKS											
50000	ADMINISTRATION	3.0	0.0%	-	14.0%	66,582	29.0%	137,919	57.0%	271,082	475,583	
50500	ENGINEERING	10.0	0.0%	-	5.0%	79,533	40.0%	636,268	55.0%	874,868	1,590,669	
51500	STREET MAINT	7.0	0.0%	-	7.0%	57,883	93.0%	769,020	0.0%	-	826,903	
52500	CONCRETE REPAIR	6.0	0.0%	-	0.0%	-	0.0%	-	100.0%	580,164	580,164	
53000	PARK MAINT	6.0	0.0%	-	2.0%	28,683	0.0%	-	98.0%	1,405,462	1,434,145	
53500	STREET TREE	5.0	0.0%	-	3.0%	16,406	0.0%	-	97.0%	530,452	546,858	
	CONTINGENCY		0.0%	-	0.0%	-	0.0%	-	-	-	-	
		249	2.6%	1,191,085	1.4%	635,119	5.0%	2,339,503	91.1%	42,512,983	46,678,690	

INTERFUND CHARGE CALCULATION

FY 2010 – 2011

16-Jul-10		TOTAL	GAS	MEASURE	TRAFFIC	MUNICIPAL	MEDICAL	WORKERS	GENERAL
DEPARTMENT	CHARGE	TAX	M	IMPACT	LIGHTING	14306	14326	LIABILITY	
		55005	55027	55030	59500			14335	
10000	CITY COUNCIL	-							
10200	TRAFFIC COMMISSION	-							
10300	COMMUNITY SERVICE COMM	-							
10400	AGING COMMISSION	-							
10600	MOBILE HOME COMM	-							
10700	YOUTH COMMITTEE	-							
11500	CITY MANAGER	-							
12000	CITY CLERK	-							
12500	ELECTIONS	-							
13000	CITY ATTORNEY	106,700					26,675	53,350	
14200	HUMAN RESOURCES	475,903					118,976	237,952	
20000	GENERAL CITY	-							
21000	FINANCE	213,692					53,423	106,846	
31000	POLICE	-							
32000	ANIMAL CONTROL	-							
41000	FIRE	-							
44000	AMBULANCE TRANSPORT	-							
	COMMUNITY SERVICES								
70000	COMM SERVICES ADMIN	-							
70500	SR CENTER	-							
71000	PARKS & PLAYGROUNDS	-							
72000	JR HIGH ENHANCEMENT	-							
	PUBLIC WORKS								
50000	ADMINISTRATION	137,919	124,127	13,792					
50500	ENGINEERING	636,268	544,009	60,445	15,907	15,907			
51500	STREET MAINT	769,020	692,118	76,902					
52500	CONCRETE REPAIR	-							
53000	PARK MAINT	-							
53500	STREET TREE	-							
	CONTINGENCY								
		<u>2,339,502</u>	<u>1,360,254</u>	<u>151,139</u>	<u>15,907</u>	<u>15,907</u>	<u>199,074</u>	<u>199,073</u>	<u>398,149</u>



POSITION SUMMARY

FY 2010 – 2011

	2006-07	2007-08	2008-09	2009-10	2010-11	Difference 11 - 10
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	6.00	6.00	5.00	5.00	-
Part-time FTE	2.46	0.32	0.32	0.74	0.74	-
CITY ATTORNEY						
Full-time	1.00	1.00	1.00	1.00	1.00	-
CITY CLERK						
Full-time	4.00	6.00	6.00	6.00	6.00	-
Part-time FTE	0.93	0.21	0.06	-	-	-
HUMNA RESOURCES						
Full-time	3.00	4.00	4.00	4.00	4.00	-
Part-time FTE	0.59	0.66	0.13	-	-	-
FINANCE						
Full-time	15.00	14.00	14.00	14.00	14.00	-
Part-time FTE	1.90	1.63	1.66	2.22	2.04	(0.19)
POLICE						
Full-time	153.00	154.00	154.00	154.00	154.00	-
Part-time FTE	19.89	18.87	17.69	32.57	29.26	(3.31)
FIRE						
Full-time (OCFA contract)	51.00	51.00	51.00	51.00	51.00	-
Full-time (ambulance contract)	12.00	12.00	12.00	12.00	12.00	-
Part-time FTE	0.22	0.20	0.21	0.26	0.26	-
COMMUNITY SERVICES						
Full-time	10.00	11.00	11.00	11.00	11.00	-
Part-time FTE	18.50	21.53	19.92	21.07	22.60	1.53
PUBLIC WORKS						
Full-time	70.00	70.00	70.00	65.00	65.00	-
Part-time FTE	6.20	6.80	5.93	6.60	7.12	0.52
COMMUNITY DEVELOPMENT						
Full-time	25.00	28.00	28.00	28.00	28.00	-
Part-time FTE	3.64	3.58	3.71	4.25	4.25	-
Total Full-Time Authorized	286.00	294.00	294.00	288.00	288.00	-
Total Part-Time FTE	117.33	116.79	112.63	130.71	129.27	(1.45)
Total Full-Time Equivalents	403.33	410.79	406.63	418.71	417.27	(1.45)

POSITION DETAIL

FY 2010 – 2011

	2006-07	2007-08	2008-09	2009-10	2010-11	Difference 11 - 10
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						
Administrative Aide	1.00	-	-	-	-	-
Administrative Assistant II - City Council	-	1.00	1.00	1.00	1.00	-
Assistant to the City Manager	1.00	1.00	-	-	-	-
<i>Asst to the CM/Economic Development</i>	-	-	1.00	-	-	-
City Manager	1.00	1.00	1.00	1.00	1.00	-
Economic Development Manager	1.00	-	-	-	-	-
Economic Development Specialist	-	1.00	1.00	1.00	1.00	-
Executive Assistant City Manager's Office	-	1.00	1.00	1.00	1.00	-
Executive Coordinator	1.00	-	-	-	-	-
Management Analyst	-	1.00	1.00	1.00	1.00	-
Part-time FTE	2.46	0.32	0.32	0.74	0.74	-
Total City Manager	7.46	6.32	6.32	5.74	5.74	-
CITY ATTORNEY	1.00	1.00	1.00	1.00	1.00	-
CITY CLERK						
Assistant City Clerk	1.00	2.00	2.00	2.00	2.00	-
City Clerk	1.00	1.00	1.00	1.00	1.00	-
Deputy City Clerk	2.00	1.00	1.00	1.00	1.00	-
Public Information Clerk	-	1.00	1.00	1.00	1.00	-
Records Clerk	-	1.00	1.00	1.00	1.00	-
Part-time FTE	0.93	0.21	0.06	-	-	-
Total City Clerk	4.93	6.21	6.06	6.00	6.00	-
HUMNA RESOURCES						
Administrative Assistant I	-	1.00	1.00	1.00	1.00	-
Director of Human Resources & Risk Mg	1.00	1.00	1.00	1.00	1.00	-
Human Resources Assistant	-	1.00	1.00	1.00	1.00	-
Personnel Assistant	1.00	-	-	-	-	-
Sr. Analyst Human Resources/Risk Mgm	1.00	1.00	1.00	1.00	1.00	-
Part-time FTE	0.59	0.66	0.13	-	-	-
Total Personnel	3.59	4.66	4.13	4.00	4.00	-
FINANCE						
Account Clerk	2.00	2.00	2.00	2.00	2.00	-
Accounting Manager	1.00	1.00	1.00	1.00	1.00	-
Accounting Technician	4.00	3.00	3.00	3.00	3.00	-
Administrative Aide	1.00	-	-	-	-	-
Administrative Assistant II	-	1.00	1.00	1.00	1.00	-
Customer Service Representative	2.00	2.00	2.00	2.00	2.00	-
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	-

POSITION DETAIL

FY 2010 – 2011

						Difference
	2006-07	2007-08	2008-09	2009-10	2010-11	11 - 10
Purchasing Officer	1.00	1.00	1.00	1.00	1.00	-
Senior Staff Accountant	1.00	2.00	2.00	2.00	2.00	-
Staff Accountant (frozen)	1.00	-	-	-	-	-
Part-time FTE	1.90	1.63	1.66	2.22	2.04	(0.19)
Total Finance	16.90	15.63	15.66	16.22	16.04	(0.19)
	33.88	33.81	33.17	32.96	32.78	(0.19)

POLICE

Administrative Assistant II - Police	-	2.00	2.00	2.00	2.00	-
Animal Control Officer	1.00	1.00	1.00	1.00	1.00	-
Police Fiscal Specialist	1.00	1.00	1.00	1.00	1.00	-
Communication Supervisor	1.00	1.00	1.00	1.00	1.00	-
Computer Technician	1.00	1.00	1.00	1.00	1.00	-
Crime Analyst	1.00	1.00	1.00	1.00	1.00	-
Forensic Services Technician	2.00	2.00	2.00	2.00	2.00	-
Information Systems Manager	1.00	1.00	1.00	1.00	1.00	-
Information Systems Specialist	1.00	1.00	1.00	1.00	1.00	-
Information Systems Technician	2.00	2.00	2.00	2.00	2.00	-
Parking Control Supervisor	1.00	1.00	1.00	1.00	1.00	-
Police Captain	2.00	2.00	2.00	2.00	2.00	-
Police Chief	1.00	1.00	1.00	1.00	1.00	-
Police Department Secretary	1.00	-	-	-	-	-
Police Dispatcher	11.00	12.00	12.00	12.00	12.00	-
Police Lieutenant	6.00	6.00	6.00	6.00	6.00	-
Police Lieutenant (frozen)	1.00	-	-	-	-	-
Police Management Secretary	1.00	-	-	-	-	-
Police Officer	76.00	77.00	77.00	77.00	77.00	-
Police Records Specialist	5.00	6.00	6.00	6.00	6.00	-
Police Sergeant	16.00	16.00	16.00	16.00	16.00	-
Police Service Officer	11.00	10.00	10.00	10.00	10.00	-
Property Control Clerk	2.00	2.00	2.00	2.00	2.00	-
Records Supervisor	1.00	1.00	1.00	1.00	1.00	-
Research Analyst	1.00	1.00	1.00	1.00	1.00	-
Senior Animal Control Officer	1.00	1.00	1.00	1.00	1.00	-
Special Services Assistant	-	3.00	3.00	3.00	3.00	-
Special Services Clerk	3.00	-	-	-	-	-
Sr. Programmer Analyst	1.00	1.00	1.00	1.00	1.00	-
Systems Administrator	1.00	1.00	1.00	1.00	1.00	-
Part-time FTE	19.89	18.87	17.69	32.57	29.26	(3.31)
Total Police	172.89	172.87	171.69	186.57	183.26	(3.31)

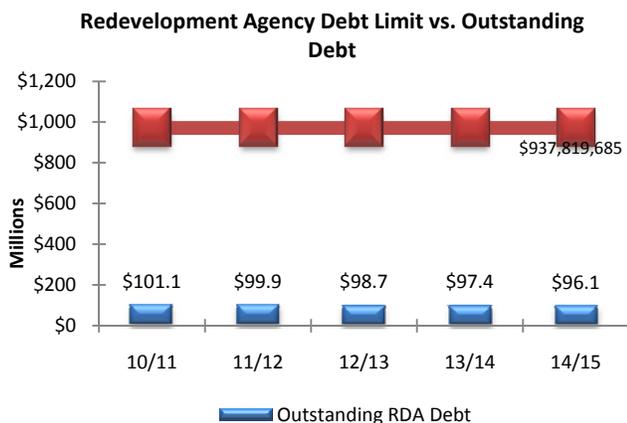
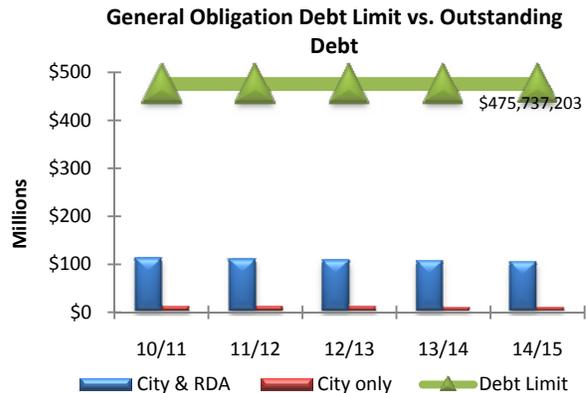
						Difference
	2006-07	2007-08	2008-09	2009-10	2010-11	11 - 10
FIRE						
OCFA Contract FTE	51.00	51.00	51.00	51.00	51.00	-
Ambulance Contract FTE	12.00	12.00	12.00	12.00	12.00	-
Part-time FTE (Ambulance Transport)	0.22	0.20	0.21	0.26	0.26	-
Total Fire	63.22	63.20	63.21	63.26	63.26	-
	236.11	236.07	234.90	249.83	246.52	(3.31)
COMMUNITY SERVICES						
Administrative Aide	2.00	-	-	-	-	-
Administrative Assistant II	-	1.00	1.00	1.00	1.00	-
Assistant Community Services Director	1.00	1.00	1.00	1.00	1.00	-
City Cable TV Production Supervisor	1.00	1.00	1.00	1.00	1.00	-
Community Services Coordinator	-	3.00	3.00	3.00	3.00	-
Community Services Director	1.00	1.00	1.00	1.00	1.00	-
Community Services Representative	-	1.00	1.00	1.00	1.00	-
Community Services Supervisor	1.00	1.00	1.00	1.00	1.00	-
Family Resource Center Supervisor	1.00	1.00	1.00	1.00	1.00	-
Gang Drug Prevention/Intervention Worker	1.00	-	-	-	-	-
Senior Center Manager	1.00	1.00	1.00	1.00	1.00	-
Special Services Clerk	1.00	-	-	-	-	-
Part-time FTE	18.50	21.53	19.92	21.07	22.60	1.53
Total Community Services	28.50	32.53	30.92	32.07	33.60	1.53
PUBLIC WORKS						
Administrative Aide/Public Works	1.00	-	-	-	-	-
Administrative Analyst	1.00	1.00	1.00	1.00	1.00	-
Administrative Assistant II	-	1.00	1.00	1.00	1.00	-
Administrative Assistant I	-	2.00	2.00	2.00	2.00	-
Assistant City Engineer	1.00	-	-	-	-	-
Building Maintenance/Repair Worker	3.00	3.00	3.00	3.00	3.00	-
Civil Engineering Assistant	2.00	2.00	2.00	2.00	2.00	-
Civil Engineering Associate	4.00	4.00	4.00	4.00	4.00	-
Civil Engineering Principal	-	1.00	1.00	1.00	1.00	-
Cross Connection Inspector/Leadworker	1.00	1.00	1.00	1.00	1.00	-
Engineering Technician	2.00	2.00	2.00	2.00	2.00	-
Equipment Mechanic	1.00	1.00	1.00	1.00	1.00	-
Equipment Operator	2.00	2.00	2.00	2.00	2.00	-
Facilities Supervisor	1.00	1.00	1.00	1.00	1.00	-
Garage Superintendent	1.00	1.00	1.00	1.00	1.00	-
Leadworker	9.00	9.00	9.00	9.00	9.00	-
Maintenance Superintendent	1.00	1.00	1.00	1.00	1.00	-
Maintenance Worker I	2.00	2.00	2.00	2.00	2.00	-
<i>Maintenance Worker I (frozen)</i>	<i>1.00</i>	<i>1.00</i>	<i>1.00</i>	-	-	-
Maintenance Worker II	15.00	15.00	15.00	15.00	15.00	-
<i>Maintenance Worker II (frozen)</i>	<i>3.00</i>	<i>3.00</i>	<i>3.00</i>	-	-	-
Maintenance Worker III	2.00	2.00	2.00	2.00	2.00	-
Mechanic	1.00	1.00	1.00	1.00	1.00	-

						Difference
	2006-07	2007-08	2008-09	2009-10	2010-11	11 - 10
Mecahnic/Body Repair Worker	1.00	1.00	1.00	1.00	1.00	-
<i>Mechanic (frozen)</i>	1.00	1.00	1.00	-	-	-
Public Works Director	1.00	1.00	1.00	1.00	1.00	-
Public Works Inspector	1.00	1.00	1.00	1.00	1.00	-
Public Works Mgr/Maintenance Ops	1.00	1.00	1.00	1.00	1.00	-
Public Works Mgr/Water Superintendent	1.00	1.00	1.00	1.00	1.00	-
Public Works Specialist	1.00	-	-	-	-	-
Public Works Supervisor	6.00	6.00	6.00	6.00	6.00	-
Safety Coordinator/Crew Leader	1.00	1.00	1.00	1.00	1.00	-
Senior Administrative Assistant		1.00	1.00	1.00	1.00	-
Special Service Clerk	2.00	-	-	-	-	-
Part-time FTE	6.20	6.80	5.93	6.60	7.12	0.52
Total Public Works	76.20	76.80	75.93	71.60	72.12	0.52
COMMUNITY DEVELOPMENT						
Administrative Aide	2.00	-	-	-	-	-
Adminstrative Assistant I	-	2.00	2.00	2.00	2.00	-
Adminstrative Assistant II	-	1.00	2.00	2.00	2.00	-
Assistant Planner	1.00	2.00	2.00	2.00	2.00	-
Associate Planner	2.00	2.00	2.00	2.00	2.00	-
Building Official	1.00	1.00	1.00	1.00	1.00	-
Business License & Building Permit Tech	2.00	2.00	2.00	2.00	2.00	-
Business License Inspector	-	1.00	1.00	1.00	1.00	-
City Housing Coordinator	-	-	1.00	1.00	1.00	-
City Housing Supervisor	-	1.00	1.00	1.00	1.00	-
Code Enforcement Manager	1.00	1.00	1.00	1.00	1.00	-
Code Enforcement Officer	4.00	5.00	5.00	5.00	5.00	-
Combination Building Inspector	1.00	1.00	1.00	1.00	1.00	-
Community Development Director	1.00	1.00	1.00	1.00	1.00	-
Department Secretary	1.00	-	-	-	-	-
Housing Specialist	-	1.00	-	-	-	-
NPDES Inspector	1.00	1.00	1.00	1.00	1.00	-
Plan Checker Engineer	1.00	1.00	1.00	1.00	1.00	-
Planning Manager	1.00	1.00	1.00	1.00	1.00	-
Planning Technician	2.00	1.00	1.00	1.00	1.00	-
Rehabilitation Specialist	1.00	1.00	-	-	-	-
Senior Planner	-	1.00	1.00	1.00	1.00	-
Special Services Clerk	2.00	-	-	-	-	-
Sr. Combination Building Inspector	1.00	1.00	1.00	1.00	1.00	-
Part-time FTE	3.64	3.58	3.71	4.25	4.25	-
Total Community Development	28.64	31.58	31.71	32.25	32.25	-
Total Full-Time Authorized	286.00	294.00	294.00	288.00	288.00	-
Total Part-Time FTE	117.33	116.79	112.63	130.71	129.27	(1.45)
Total Full-Time Equivalents	403.33	410.79	406.63	418.71	417.27	(1.45)



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 324% above total outstanding debt of \$112,291,835 and 4141% above the City debt excluding RDA. The Redevelopment Agency has a total debt limit of \$971,216,480, 861% above the total outstanding Redevelopment Agency debt of \$101,075,000.

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 \$5,168 per capita, with actual debt levels of \$1,220, only \$122 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 are approximately 84 on-site parking spaces.

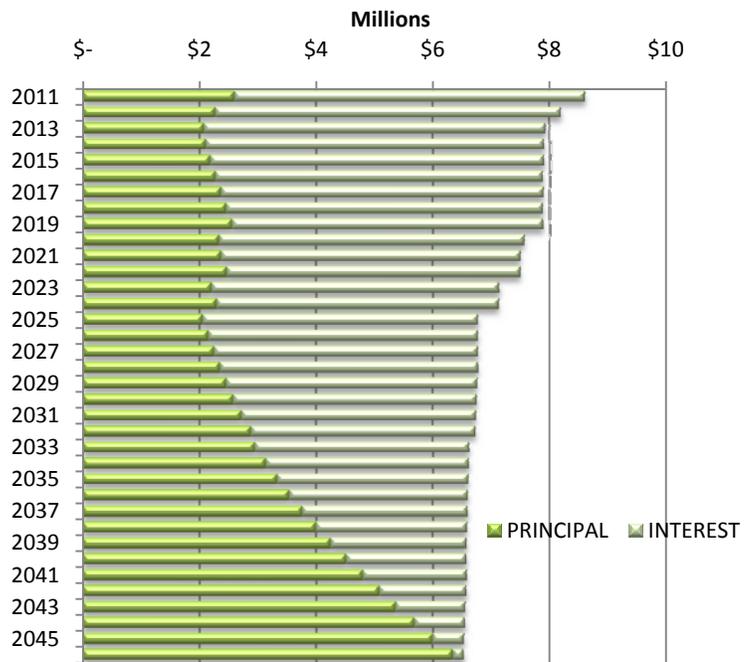
\$30,140,000 Westminster Redevelopment Agency Westminster Commercial Redevelopment Project No. 1 2008 Tax Allocation Refunding Bonds

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.

\$73,055,000 Westminster Redevelopment Agency Westminster Commercial Redevelopment Project No. 1 2009 Subordinate Tax Allocation Bonds

The proceeds of the Bonds will be used to (i) finance a portion of the costs of a police headquarters facility, (ii) to fund a reserve account, including the purchase of a Reserve Fund Insurance Policy to partially fund the Reserve Requirement, and (iii) to pay the costs of issuing the Bonds.

Annual Debt Service to Maturity



DEBT SCHEDULE

FY 2010 – 2011

PROGRAM	ISSUE DATE	MATURITY DATE	PRINCIPAL ISSUED	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL	%	OUTSTANDING AT 6/30/11
2010/11 Debt Service								
2008 COP Civic Center Refunding*								
800MHz	06/01/08	06/01/22	\$1,197,087	\$131,565	\$35,642	\$167,207	2%	\$814,631
Civic Center Improvements	06/01/08	06/01/22	2,040,290	224,236	60,748	284,984	3%	1,388,440
Street Improvements	06/01/08	06/01/22	2,523,539	277,347	75,136	352,483	4%	1,717,297
Computer Upgrades	06/01/08	06/01/22	268,452	29,504	7,993	37,497	0%	182,684
Community Theater	06/01/08	06/01/22	1,795,632	197,347	53,463	250,810	3%	1,221,947
2008 COP Water System Refunding	06/01/08	06/01/24	5,035,000	455,000	156,944	611,944	7%	3,715,000
California Infrastructure and Economic Development Bank								
	01/28/02	08/01/33	2,000,000	51,930	58,317	110,248	1%	1,630,776
Orange County Water District Loan	08/01/00	02/01/20	889,355	44,361	18,215	62,576	1%	476,059
Assessment District	07/14/92	09/02/12	400,373	30,000	6,035	36,035	0%	70,000
Redevelopment Agency **								
2008 Tax Allocation Refunding	06/01/08	08/01/27	30,140,000	1,160,000	1,184,506	2,344,506	27%	28,020,000
2009 Subordinate Tax Allocatio	03/04/10	11/01/45	73,055,000	0	4,357,144	4,357,144		73,055,000
Total Redevelopment Agency			103,195,000	1,160,000	5,541,650	6,701,650	78%	101,075,000
2009/10 Debt Service Total			\$119,344,728	\$2,601,292	\$6,014,142	\$8,615,434	100%	\$112,291,835
* Public Financing Authority 2009/10 Debt Service Total			\$12,860,000	\$1,315,000	\$389,925	\$1,704,925		\$9,040,000
2011/12 Debt Service Total				\$2,269,672	\$5,933,647	\$8,203,319		\$110,022,163
2012/13 Debt Service Total				\$2,078,171	\$5,863,054	\$7,941,226		\$107,943,991
2013/14 Debt Service Total				\$2,111,794	\$5,793,005	\$7,904,799		\$105,832,198
2014/15 Debt Service Total				\$2,190,543	\$5,714,451	\$7,904,994		\$103,641,655
2015/16 Debt Service Total				\$2,274,424	\$5,607,793	\$7,882,216		\$101,367,231
Total Remaining				\$101,367,231	\$105,447,353	\$206,814,584		\$0

PROGRAM	REVENUE SOURCE	ESTIMATED REVENUE 2010/11	COVERAGE RATIO	COVERAGE REQUIREMENT	INTEREST RATE	MOODY'S/ S & P RATING
2008 COP Civic Center Refunding						3.00-4.48
800MHz	General Fund	\$209,009	1.25	1.25		AAA/AA-
Civic Center Improvements	Building Charges	\$407,155	1.43	1.25		AAA/AA-
Street Improvements	Measure M Turn Back	\$727,139	2.06	1.25		AAA/AA-
Computer Upgrades	Information Systems Charges	\$234,769	6.26	1.25		AAA/AA-
Community Theater	General Fund	\$313,513	1.25	1.25		AAA/AA-
2008 COP Water System Refunding Net Operating Revenue						5.10
California Infrastructure & Economic Development Bank						3.26
Orange County Water District Loan						3.50
Assessment District	Total Assessments	\$41,750	1.16	1.00		Non-Rated
Redevelopment Agency						
2008 Tax Allocation Refunding Notes						3.00-5.00
2009 Subordinate Tax Allocation Bonds						5.375-6.25
Total Redevelopment Agency Tax Increment						2.59
						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.



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. Policymaking and legislative authority are vested in the City Council, which consists of the Mayor and four Council Members. The City Council is responsible, among other things, for passing ordinances, adopting the budget, appointing committees, hiring the City Manager and appointing the City Attorney. The City Manager is responsible for carrying out the policies and ordinances of the City Council, for overseeing the day-to-day operations of the government and for appointing the heads of the City departments. The City Council is elected, at large, on a non-partisan basis. The Mayor is elected, at large, to serve a two year term. Council Members serve four-year staggered terms, with two Council Members elected every two years.

The City of Westminster provides a full range of services, including, police, fire protection (as a contract member of the Orange County Fire Authority), street and infrastructure maintenance and construction, recreational and cultural services, planning and community development and general administration. The City of Westminster is also financially accountable for the legally separate Westminster Redevelopment Agency and the Westminster Public Financing Authority. The City has accounted for the Agency and Authority as “blended” component units and therefore they have been included as an integral part of the City of Westminster’s budget. The annual budget serves as the foundation for the City of Westminster’s financial planning and control.

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.

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 overall 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 year. The following guidelines were used when submitting the budget work papers for 2010-11:

- 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.
- All vacant positions will remain vacant.

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, the close of the City of Westminster's fiscal 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.

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 thirty 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.

RESOLUTION NO. 4308

A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF WESTMINSTER ADOPTING AND APPROPRIATING THE BUDGET FOR THE 2010-11 FISCAL YEAR

WHEREAS, the City Manager has prepared and submitted to the Mayor and City Council a proposed budget for the 2010-11 fiscal year; and

WHEREAS, the Mayor and City Council has at public meetings reviewed and amended the budget as proposed for fiscal year 2010-11;

NOW, THEREFORE, BE IT RESOLVED, that the Mayor and City Council approve and appropriate the 2010-11 fiscal year budget for the City of Westminster as presented and amended at the City Council meeting of June 9, 2010;

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 2009-10 encumbrances, which require budget adjustments for the 2010-11 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 2009-10 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 \$433,754 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 2009-10, unpaid amounts plus any new advances shall be accrued with interest charged at City's then current cost of funds, which shall initially be 0.60% for 2010-11.

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 \$141,643 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, 2010 is \$141,643.

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 9th day of June, 2010, by the following vote:

AYES: COUNCIL MEMBERS: RICE, FRY, QUACH, TA
NOES: COUNCIL MEMBERS: DIEP
ABSENT: COUNCIL MEMBERS: NONE

Margie L. Rice
MARGIE L. RICE, MAYOR

ATTEST:

Robin Roberts
ROBIN ROBERTS, MMC, CITY CLERK

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

I, ROBIN ROBERTS, 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 9th day of June, 2010.

Robin Roberts
Robin Roberts, MMC
City Clerk

RESOLUTION NO. 4309

A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF WESTMINSTER ESTABLISHING THE ARTICLE XIII B APPROPRIATION LIMIT FOR THE 2010-11 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 2010-11 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 decreased 2.54 percent compared to a decrease of 11.75 percent non-residential assessed valuation due to new construction within the city; and

WHEREAS, population within the city increased 1.20 percent compared to the population increase within the county of 1.01 percent;

NOW, THEREFORE, BE IT RESOLVED that the appropriation limit for fiscal year 2010-11 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:

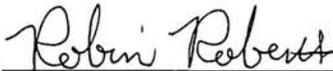
Prior Year 2009-10 Appropriation Limit	\$64,785,553
Fiscal Year 2010-11 Adjustment Factor	X 0.98633637
Fiscal Year 2010-11 Appropriation Limit	\$63,900,347
Proceeds of Taxes	\$32,353,338
Appropriation Limit in excess of Proceeds of Taxes	<u>\$31,547,009</u>

PASSED, APPROVED AND ADOPTED this 9th day of June, 2010 by the following vote:

AYES: COUNCIL MEMBERS: RICE, FRY, QUACH, TA
NOES: COUNCIL MEMBERS: DIEP
ABSENT: COUNCIL MEMBERS: NONE


MARGIE L. RICE, MAYOR

ATTEST:


ROBIN ROBERTS, MMC, CITY CLERK

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

I, ROBIN ROBERTS, 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 9th day of June, 2010.


Robin Roberts, MMC
City Clerk

RESOLUTION NO. 37

A RESOLUTION OF THE WESTMINSTER PUBLIC FINANCING AUTHORITY ADOPTING AND APPROPRIATING THE CITY OF WESTMINSTER BUDGET FOR THE 2010-11 FISCAL YEAR

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 2010-11 proposed budget for the City of Westminster in the following amounts:

2008 Certificates of Participation (Civic Center Refunding)	\$1,092,981
2008 Certificates of Participation (Water System Refunding)	\$611,944

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 9th day of June, 2010, by the following vote:

AYES: AUTHORITY MEMBERS: RICE, FRY, QUACH, TA
 NOES: AUTHORITY MEMBERS: DIEP
 ABSENT: AUTHORITY MEMBERS: NONE

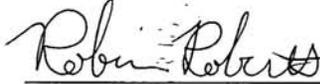
Margie L. Rice
 MARGIE L. RICE, Chairman

ATTEST:

Robin Roberts
 ROBIN ROBERTS, SECRETARY

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

I, ROBIN ROBERTS, 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 9th day of June, 2010.



Robin Roberts, Secretary

RESOLUTION NO. 210

A RESOLUTION OF THE WESTMINSTER REDEVELOPMENT AGENCY ADOPTING AND APPROPRIATING THE BUDGET FOR THE 2010-11 FISCAL YEAR

WHEREAS, the Executive Director of the Westminster Redevelopment Agency has prepared and submitted to the Agency a proposed budget for the fiscal year 2010-11; and

WHEREAS, the Agency Board has at public meetings reviewed and amended the proposed budget for the fiscal year 2010-11; 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 approve and appropriate the fiscal year 2010-11 budget and capital improvement schedule for the Westminster Redevelopment Agency as presented and amended at the Agency meeting of June 9, 2010;

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 \$433,765 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 9th day of June, 2010, by the following vote:

AYES: AGENCY MEMBERS: RICE, FRY, QUACH, TA
NOES: AGENCY MEMBERS: DIEP
ABSENT: AGENCY MEMBERS: NONE


MARGIE L. RICE, CHAIRMAN

ATTEST:


ROBIN ROBERTS, SECRETARY

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

I, ROBIN ROBERTS, 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 9th of June 2010.


Robin Roberts, Secretary



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
SERAF	Supplemental Educational Revenue Augmentation Fund - State created account shifting local property taxes to support State education.
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 District
VLF	Motor Vehicle License Fee

A

Accounting Practice	226
Adult Sports	102,125,130,180,182
Agency Funds	30,74,88,90,117,121,123,139
Ambulance Transport	100,125,129,176,177
Animal Control	100,125,129,170,172
Animal Humane Program	108,125,134,171,172
Air Quality Management District (AQMD)	29,31,40,60,89,104,110,124,127,131,134,160-162
Aquatics	102,125,130,180,182
Asian Criminal Initiative	29,39,51,104,107,133
Assessment District	29,74,75,90,117,126,127,139,187-189

B

Basis of Budgeting	249,250
Budget Calendar	23
Budget Guide	24, 25
Budget Policy	250
Budget Process	250,251
Building	103,126,130,192-194

C

Cable Television Reserve Admin	106,125,180,182
Calendar	23
CalEMA Human Trafficking	29,39,54,104,108,125,133,170,172
Capital Improvement Projects	29,30,31,63,64,66,88,89,111,121,122,135,197-231,253
Cash Management & Investment Policy	253
CDBG	29,31,38,48,89,104,107,122,126-127,131,133,192-194,207,208
Citizens Options for Public Safety	109,125,171,172
City Attorney	129,155-157
City Clerk	98,124,129,151-154
City Council	124,129,143-146
City Information/Statistics	18-22
City Manager	124,129,147-150
City Manager's Message	1-5
City Organization Chart	17
Code Enforcement	103,126,130,192-194
Combined Debt Service Schedule	247
Commission on Aging	126,129,144,145
Community Development	29,30,31,34,37,87,89,94,103,122,126-128,130,191-195
Community Development Administration	103,126,130,192-194
Community Promotion	29,31,38,47,89,104,106,125,127,131,132,180-183
Community Services	125,128,130,179-184
Community Services Administration	101,125,180-184
Community Services Commission	124,144,145
Community Services Grant Fund	29,40,59,89,104,109,127,131
Community Services - Special Programs	29,34,36,87,89,94,102,127,128,130
Compensated Absences	119,124,160,161
Concrete Repair	100,125,130,186,188,189
Contributions - Parks/Trees	102,125,130,180,182
County Task Force Operation	125
Cultural Arts Commission	124,129,144,145

D

DEA Task Force	107
Debt Service Schedule	247
Debt Summary	245,246
Debt Utilization & Management	254
Distinguished Budget Presentation	27

DOJ Seizures - Criminal	107,125,133,170,172
Drainage District	29,39,58,89,104,109,126,131,134,187-189

E

Economic Development	124,137,148,149
Elections	124,129,152,153
Engineering Services	100,126,130,186,188,189
Enterprise Funds	29,30,32,72,73,87,88,90,115,116,121,123,127,138
Equipment Replacement	29,32,76,77,118,119,123,126,140,141
Executive Summary	6-14
Expenditure Polices	252,253
Expenditure Summary by Department	124-126
Expenditure Summary by Fund	122,123
Expenditure Summary by Fund Type	121
Expenditure Summary by Type	127

F

Family Resource Center	109-110,125,134,181,182
Finance Administration	99,124,129,165-168
Financial Review Committee	124,129,144,145
Financial Summary	30
Fire	100,125,128,129,175-178
Fourth of July	106,126,181,182
Fund Descriptions	
General Funds	34
Special Revenue Funds	38-40
Capital Projects Funds	63
Redevelopment Funds	66
Enterprise Funds	72
Agency Fund	74
Internal Service Funds	76
Fund Statements	
AQMD	60
Assessment District	75
Capital Projects	64
Community Development	37
Community Promotion	47
Community Services Grant Fund	59
Community Services - Special Program	36
Drainage District	58
Equipment Replacement	77
Gas Tax	42
General Benefits	78
General Fund	35
Government Buildings	81
HCD Home Housing	49
Housing/Community Development (CDBG)	48
Information Systems & Equipment	80
Liability Administration	79
Local Narcotics Seized Prop	56
Low/Moderate Income Housing	70
Measure M	43
Municipal Lighting District	46
Orange County Human Trafficking	52
Park Dedication	41
Police Seizure	50
Project SHUE.	62
Reserve	65

Senior Transportation		61
Special Police Services		51,53,54,55
Street Improvements Grant		44
Supplemental Law Enforcement Service		57
Traffic Impact Fee		45
Water Utility		73
WRA Capital Projects		69
WRA Debt Service		68
WRA Operating Fund Administration		67
WRA Reserve		71
Fund Structure		33
G		
Gann Appropriations Limit		26,230,231
Gas Tax	29,31,38,42,89,104,105,126,127,131,132,186,188,189	
General Benefits	29,76,78,90,118-120,127,140,141,160-162	
General City	98-99,124,129,166,167	
General Fire Services	100,125,129,176-178	
General Funds	29,30,31,34,35,83-87,94-103,121,122,127-130	
General Government	128,129	
General Police	99,125	
GFOA Budget Award	27	
Glossary	265-270	
Government Buildings	29,76,81,118,120,126,127,140,141,187-189	
H		
HCD Home Housing	29,39,49,89,104,107,126,127,131,133,192-194	
Housing/Community Development	29,31,38,48,89,104,107,126,127,131,133,192-194	
Human Resources and Risk Management	98,124,129,159-163	
Human Trafficking Fund	29,39,52,108,125,127,133	
I		
Information Systems	29,76,80,90,118,120,125,127,140,141,171,172	
Interfund Charges	236,237	
Internal Service Funds	30,76,88,90,118-121,123,140,141	
J		
Jr. High Enhancement	101,125,130,180,182	
Justice Assistance Grant	108,125,171,172	
L		
Law Enforcement Child Trafficking	29,39,53,108,127,133	
Liability Administration	29,76,79,90,118,120,124,127,140,141,160-162	
Local Narcotic Seizure	29,39,56,89,104,109,125,127,131,134,171-173	
Low/Moderate Income Housing	29,32,66,70,89,112,113,126,127,136,137,192-194	
M		
Major Revenue Sources	83-87	
Map	16	
Measure "M"	29,38,43,89,104,105,126,127,131,132,186,188,189	
Medical Benefits	119,124,160,161	
Miscellaneous Information	18-22	
Mission Statement	15	
Mobile Home Commission	124,129,144,145	
Motor Pool	126,187-189	
Municipal Lighting	29,38,46,89,104,106,126,127,131,132,187-189	

O

Operating Transfers	31-32
Orange County Human Trafficking	29,39,52,104,108,125,126
Organization Charts	17,150,154,163,168,174,184,190,195
Overall Financial Summary	30
Overhead Charges	235

P

Park Dedication	29,31,38,41,89,104,105,125,127,131,132,180,182,183
Park Maintenance	101,126,130,186,188,189
Parks and Playgrounds	101,125,130,180,182,183
Personnel	98,124,129,159-163
Personnel Board	124,144,145
Personnel Schedules	239-243
Planning	103,126,130,192-194
Planning Commission	124,130,144,145
Police	99,125,128,129,169-174
Police Mall Operations	108,125,134,171,172
Police Seizure	29,39,50,89,104,107,125,127,131,133
Police SIP Retirement Benefits	124,161
Policies and Procedures	249-254
Position Summaries	239-243
Project SHUE	29,40,62,89,104,110,125,127,131,181-183
Public Liability Administration	120,123,125,126,160-162
Public Works	126,128,130,185-190
Public Works Administration	100,126,130,186,188,189
Purchasing Program	254

R

Redevelopment	26,29,30,66,87-89,112-114,121,122,136,137
Redevelopment Administration	136,137,192-194
Redevelopment Capital Projects (CIP)	136,137,208-210
Redevelopment Contingency	114
Redevelopment Debt Service	29,32,66,68,89,112,113,126,127,136,137,192-194
Redevelopment Legislative	124,137,144,145
Regional Location Map	16
Reserve Fund	29,63,65,89,111
Resolution No. 37 - Pub. Financing Auth.	260,261
Resolution No.210 - RDA Budget	262,263
Resolution No. 4308 - Adopt Budget	255-257
Resolution No. 4309 - Appropriations Limit	258,259
Retirement Benefits	119,124,160,161
Revenue Policies	251,252
Revenue Summary by Fund	89-90
Revenue Summary by Fund Type	88
Revenue Summary by Type	91-93
Revenue Sources	83-87

S

Senior Center	101,125,130,180,182,183
Senior Transportation	29,31,40,61,89,104,110,125,131,181-183
Sources and Uses	29
Special Classes	102,125,130,180,182,183
Special Events	102,125,130,180,182,183
Special Police Debt Service	108,125,171,172
Special Police Services	29,31,39,51,53,54,55,89,104,107-109,131
Special Revenue Funds	29,38-40,87-89,104-110,121,122,131-134
Street Improvements Grant	29,31,38,44,89,104,105,126,132

Statistics	18-22
Street Maintenance	100,126,130,186,188,189
Street Tree Maintenance	126,130,186,188,189
Supplemental Law Enforcement (SLESF)	29,31,39,57,89,104,109,125,127,131
Supplemental Requests	233
System Maintenance	116,126,138,187-189

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Total Sources & Uses	29
Traffic Commission	124,129,144,145
Traffic Impact Fee	29,38,45,89,104,106,126,127,131,132,187-189
Transfers	31-32
Trips and Tours	102,125

U

Understanding the Budget	24,25
Utility Mall Operation	124,138,166,167
Utility Production and Supply	116,126,138,187-189

W

Water Billing and Collection	116,124,138,166,167
Water Utility Enterprise	29,32,72,73,87,88,90,115,116,138,211
Water Production/Supply	116,126,138
Water Utility Administration	116,126,138,187-189
Worker's Compensation Benefits	119,124,160,161
WRA Capital Projects	29,32,66,69,89,124,127
WRA Debt Service	29,32,66,68,89,112,113,126,127,192-194
WRA Operating Fund Admin	29,32,66,67,89,112,113,126,127,192-194
WRA Reserve	29,32,66,71,89,112,114

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Youth Sports	102,125,130,180,182
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