City of Westminster, California

2011-2013 Adopted Budget

City of Westminster Elected Officials

Margie L. Rice
Mayor

Tyler Diep
Mayor Pro Tem

Frank G. Fry
Council Member

Andy Quach
Council Member

Tri Ta
Council Member

J. Mitchell Waller City Manager

Assistant City Manager	Eddie Manfro
City Attorney	Richard D. Jones
City Clerk/City Treasurer	Robin Roberts
Community Development Director	Doug McIsaac
Community Services Director	Diana Dobbert
Police Chief	Ron Coopman
Public Works Director/City Engineer	Marwan Youssef

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TRANSMITTAL

City of Westminster

MEMORANDUM

J. MITCHELL WALLER
CITY MANAGER

Date: June 8, 2011

To: Honorable Mayor and Members of the City Council

From: J. Mitchell Waller
City Manager

Subject: Annual Budget: Fiscal Year 2011-13

The development of this financial plan has been difficult and required departments to make tough decisions. The General Fund continues to rely heavily on reserves accumulated during previous years, as the means to continue City services at a responsible level. Absent a more robust economic recovery, this financial plan will need to be revisited in the coming months to ensure the City remains fiscally sound in the years ahead.

This two-year budget was prepared without the benefit of knowing what methods the state will implement to balance its sizable budget deficit. If history is an indicator, it is likely the state will legislate some type of fiscal reduction that will adversely impact Orange County and the City of Westminster. To this end, the Governor is currently pursuing the elimination of redevelopment agencies and raiding any related fund balances. Such action taken by the state will have significant impact on this and future budgets.

Consequently, the trend to reduce dependence on redevelopment dollars for funding interdepartmental charges and certain salaries has been recommended by consultants. As clearer direction and legislation by the state and/or rulings from the courts become known this budget will need to be revisited and potentially revised.

The City's fiscal year 2011-12 budget includes the following:

Total Revenues for all funds	$132,178,412
General Fund Revenues	$41,507,717
Operating budget for all funds	$129,879,542
General Fund operating budget	$43,246,286

As stated, the General Fund operating revenues are expected to total $41,507,717 and operating expenditures are expected to total $43,246,286 for fiscal year 2011-12. The fiscal year budget 2011-12 will result in a reduction in the General Fund Balance in the amount of $1,738,569. The fiscal year 2012-13 projected budget will result in a reduction of the General Fund Balance in the amount of $3,811,657.

Compared to the fiscal year 2010-11 revised revenue estimates, the fiscal year 2011-12 General Fund Revenues (excluding transfers in and overhead charges) are projected to show a modest increase of $763,282 (or 2.1%). Several factors have contributed to this increase. Sales tax is projected to reflect a slight increase from the prior revised budget in the amount of $413,326 (or 3.19%). This increase is based on estimates prepared by the City's sales tax consultant, HdL Coren & Cone and is mostly a result of increased sales from fuel and service stations expected with the increases in fuel costs. In addition to this, sales tax increases are anticipated due to the new auto sales from the City's new Infiniti car dealer. Property tax is estimated to increase over the prior year revised budget by $177,427 (or 2%). This

increase is based on estimates received from the Orange County Auditor/Controller's Office and the City's property tax consultant, HdL Coren & Cone.

Other General Fund Revenue fluctuations from the prior fiscal year include an increase in Utilities Users Tax in the amount of $213,000 (or 4.18%) and an increase in Use of Property and Money in the amount of $461,440 or (27.74%), the increase in this category is due to the Agency's recent acquisition of the Infiniti Auto Dealership site and subsequent property lease to Infiniti Intl. Declines from prior year revenues include a reduction in Fines, Forfeits and Penalties in the amount of $290,000 (or 23.9%) and a declines in Charges for Services in the amount of $318,780 (or 12.3%).

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:

1. Sales tax revenues will total approximately $13.4 million. This projection is based upon retail sales increasing slightly from the prior fiscal year. The budgeted increase of $413,326 has taken into consideration both the increases in fuel sales taxes generated from rising fuel costs and new auto sales from the City's new Infiniti auto dealership.

2. Total Property tax revenues are expected to total $9.9 million.

3. Utility Users tax revenues is anticipated to total $5.3 million

Public Safety

The General Fund operating budget for the fiscal year 2011-12 has increased by $510,023 or 1.2%. The Public Safety costs continue to represent the largest portion of the General Fund budget at 83%. The Police and Fire budgets have increased by $603,180, 2.4%, and $242,217, 2.5%, respectively. This increase is due to the increase in PERS contributions, reduction of police salaries charged to public projects and an increase in the facilities maintenances charge for the new police facility. The Orange County Fire Authority (OCFA) contract cost has increased from a 4.5% threshold to a 6.02%, as this is a catch up year outlined in the contractual 10 year leveling plan.

Police Department

Accomplishments

- The successful reorganization of the police department organizational structure to become more fiscally sound, enhance community policing and redirect resources to critical areas of need.
- The implementation of a new policing methodology utilizing geographic and intelligence-led policing to address emerging crime issues, create partnerships with the community and improve the quality of life in Westminster.
- The successful move and transition to a state of the art police facility that will enhance our ability to deliver world class police service.
-

Challenges

- Adjusting service levels to reflect current staffing limitations.
- 2011 Supreme Court decision ordering the State of California to reduce the State prison inmate population by 44,000 inmates within 2 years.
- Potential State of California raids on criminal justice funding to include:
    1. State Supplemental Law Enforcement Services Fund (SLESF) allocations
    2. Jail Booking Fee reimbursements
    3. State Peace Officer Standards and Training (POST) reimbursements
    4. Local Law Enforcement Block Grant (LLEBG) allocations

Information Services

Accomplishments

- Completed City-wide audit of Information Technology (IT) including: personnel, processes and infrastructure.
- Implemented IT infrastructure replacement for new police facility and City campus.
- Centralized IT personnel and systems into the new police facility.

Challenges

- Reduction of IT personnel due to early retirement.
- IT audit discovered the following issues:
    1. Role clarification of position and current personnel.
    2. IT protocol documentation needed City-wide.
    3. Enhanced security measures recommended.
    4. Software system centralization using Geographic Information Systems (GIS).

General Government

The General Government (which includes City Manager's Office, City Clerk, Finance and Human Resources) budget shows a decrease of $308,332 (or 16%) when compared to the prior year revised budget. This decrease is due to vacancies existing in the General Government Departments and a reduction in operations and maintenance costs.

City Manager's Office/Community Development Department

Accomplishments

- Attracted new high profile businesses, such as Infinity, as well as retained existing high quality companies through various economic development efforts.
- Secure current Redevelopment funds through innovative 3rd party contract services funding Capital Improvement Projects, Construction/Renovation of Corporate Yard Facility and revitalization of City parks.
- Identify and acquire real property assets for the Redevelopment Agency and the City.

Challenges

- Rising costs of employing sufficient staff to deliver city services.
- Reallocating job functions among reduced staff.
- Reduce General Fund dependency on Redevelopment, Special Project and grant overhead charges by $3.8 M.

City Clerk's Office

Accomplishments

- Administered the 2010 Municipal Election which included a ballot measure and 10 candidates
- Maintained a high level of customer service while experiencing a 33% reduction in staffing levels
- Completed the scanning, quality control check, and indexing of over 20,000 documents with over 75,000 pages the Laserfiche Electronic Document Management System.

Challenges

- Increasing the use of available technology to create efficiency and reduce the use of paper, such as automated agenda management.
- Provide measures to maintain and safeguard City records (onsite and offsite).
- To provide service to the public, City Council, and staff in a professional and efficient manner while experienced staffing reductions.

Human Resources Department

Accomplishments

- Implemented incentive programs to facilitate the early retirement of 18 full-time City employees.
- Successfully negotiated new Memoranda of Understanding (MOUs) with the Westminster Police Officers Association and the Westminster Municipal Employees Association. New MOUs included several cost-saving measures and did not generate increased costs.
- Coordinated the provision of Harassment Prevention Training to all full-time City employees.

Challenges

- Continuing negotiations with the City's labor groups given fiscal constraints
- Ongoing employment litigation

Finance Department

Accomplishments

- Successfully issued the 2011 Westminster Redevelopment Agency Series 2011 Tax Allocation Bonds in the amount of $35.5 million for the construction of various City/Agency Public Projects
- Awarded the Government Finance Officers Association Distinguished Budget Presentation Award for the fiscal year ended June 30, 2011
- Awarded the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officer Association for the fiscal year ended June 30, 2010

Challenges

- Reduction of the City's Unfunded OPEB Liability (Other Post Employment Benefits)
- The Governor's proposed elimination of the State's Redevelopment Agencies
- The State of California's unconstitutional raids on Agency Funds
- Reducing the City's reliance on tax increment for general fund services

Community Services

The Community Services budget shows a decrease from the prior Council approved budget in the amount of $228,099 (or 11.4%). This decrease is largely due to a staff vacancy from the Golden Handshake program offered last year. The fiscal year 2011-12 budget also includes: the TET Parade, the Founder's Day Parade and Founder's Day Festival. As with last years, these events will be funded from the Community Promotions Fund.

Accomplishments

- Successfully application of grant funding to sustain operation of the Westminster Family Resource Center for three years.
- Provided swim lessons to 2,101 registered participants in the Aquatics program, resulting in over 1,225 hours of instruction taught by certified Water Safety Instructors/Lifeguards.
- Implemented the Youth Sports Program in which over 700 youths took advantage of our low cost athletic activities held in local parks.

Challenges

- Maintaining the level of services and programs with staffing levels reduced by 20%.
- Upgrading and maintaining technology for the City Council Chambers to better serve our residents.

Identifying and securing Public, Education, and Government (PEG) Support Funds from the Public Cable Television Authority Board (PCTA).

Public Works

The Public Works Department reflects an increase of $201,057 (or 5.5%) in their budget when compared to prior year budget. This increase is due to maintenance contract costs, increased utility costs and increased staffing levels associated with the new police facility and the new Chamber of Commerce buildings.

Accomplishments

Capital Improvement Projects

Outside competitive grants were obtained as follows:

▪ County Proposition 1B (Edwards street Improvement):	$250,000
▪ County Proposition 42:	$217,120
▪ EPA fund for storm water improvement:	$848,000
	TOTAL = $1,315,120

- Completed the street improvements for 152 residential streets.

Traffic

- Completed the Westminster Intelligent Transportation Systems (ITS) Phase 2 Project.
- Obtained $850,000 in competitive funds from OCTA to design and construct the Westminster Intelligent Transportation Systems (ITS) Phases 3 - 5 Project.
- Obtained $594,000 in competitive funds from the State of California's Safe Route to School Program in 2009.

Parks

- Winner of 2010 All American Rose Selection
- Tree City USA for the 9th year
- 177 Trees planted
- 3,231 trees trimmed

Fleet

- Generated over $73,000 in income from Abrazar
- Obtained over $6000 from OCFA for maintaining their vehicles
- Responded to 22 Hazmat calls in addition to alleys

Building Maintenance Division

- City Hall. Up-graded two roof top central A/C Units.
- Completed the installation of the E-Mon D-Mon electric split at the Rose Center. Have 9 new meters allowing more efficient electrical use management

Water

- Received a rebate check from Southern California Edison for installing energy efficient devices.
- Developed a Conservation Garden to show residents ways to save water and still have an attractive landscape.
- New disinfection units installed at OC-35, Well R2 and Well 4, replacing older units, improving reliability and lowering cost.

Challenges

- Lack of manpower to respond to all calls received from residents and other departments
- Lack of in-house technician to respond to the everyday needs of City buildings related to HVAC and other technical matters
- With only eight full-time field personnel, it will be a challenge to respond to all needs in Streets and Parks Divisions related to potholes and other repairs
- Insufficient staff to properly coordinate/set-up City events, meetings and functions
- Keeping up with all NPDES requirements and their associated cost
- Maintain our traffic system with well maintained, timed, and coordinated signals.

CITY REORGANIZATION PLAN

Since the budget study session held on May 16, 2011, I am recommending a reorganization plan for the City Manager's Office, Finance Department and the Economic Development Division. To provide a better description of the position changes in the budget and in an effort to streamline City operations and achieve salary savings, the following changes to the City's organizational structure are outlined as follows:

- Elimination of the Finance Director/City Treasurer in the Finance Department and appoint the City Clerk as the City Treasurer

- Re-establish the Assistant City Manager position

  The Assistant City Manager will provide executive-level assistance to the City Manager in the overall management of City operations. The Assistant City Manager will assume overall management responsibility for the functions of the Finance Department. As proposed, the Assistant City Manager will have the collateral assignment of carrying out the duties of identified department head(s) as needed.

- Reclassification of the Economic Development Specialist to Assistant to the City Manager

  The Assistant to the City Manager will provide professional staff support to the City Manager's Office and will represent the City Manager's Office in a variety of projects and City operations. Consolidation of Redevelopment Agency duties will be moved the Community Development Department.

- Transfer of the Management Analyst in the City Manager's Office to the Housing Division of the Community Development Department.

  Increased levels of activity in the City's Housing Division necessitate the realignment of this Management Analyst position.

- Reclassification of a Building Maintenance/Repair Worker in the Public Works Department to Senior Building Maintenance/Repair Worker

  Completion of the new Police Facility necessitates supervisorial oversight of janitorial and maintenance service agreements required for the new state-of-the-art public safety facility.

Lastly, I want to acknowledge the tremendous amount of work by all City staff and especially the Finance Department to complete this budget. Staff was asked to work outside their comfort zone and identify significant budget reductions, recognize reorganization opportunities and realign tasks and functions. Working with substantially less staff, essential services are being maintained at a responsible level. As the Mayor and City Council you can be proud of your City team and their efforts to meet the high standards that you have set.

The City of Westminster is experiencing another difficult year of budgetary impacts as a result of the current economic climate. While National and State government revenues are beginning a slow but shaky recovery, our local sales and property tax revenue are continuing to track below the State and County benchmarks. This decline in our major revenues sources coupled with a continued increase in expenses has led to a projected recurring General Fund deficit. As such, the budget includes a use of General Fund reserves of $1.7 million for fiscal year (FY) 2011-12 and a $3.8 million for FY 2012-2013 in order to bring the budget into balance. 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 FY 2011-12 are projected to increase 2.5% over the prior year. The increase in property tax revenue is a result of the stabilization of the local housing market which started in the first half of 2010 due to a federal home buyer's tax credit and relatively low number of foreclosures within the City. Subsequently, the Westminster Redevelopment Agency will also be receiving its eleventh 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. Prior year Redevelopment property tax revenues were offset by the $12.1 million Supplemental Educational Revenue Augmentation Fund (SERAF) payment to the State of California in FY 2009-10 and an additional $2.5 million in FY 2010-11.

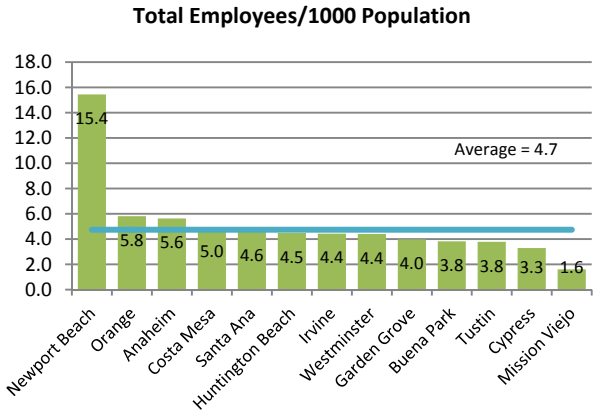
Sales tax revenue continues to experience low to moderate economic growth in most areas. FY 2011-12 sales tax revenues are projected to increase slightly, by $413,326 (or 3.19%), when compared to the FY 2010-11 revised budget. This projection was based on expected economic trends and reflects projected increases in the cost of fuel and increased auto sales as a result of the City's new auto dealer. Following discussions with the City's sales tax auditor, Hinderliter, deLlamas and Associates, the expectation is that sales tax receipts will increase slightly in FY 2011-1211 and will continue in FY 2012-13. The City will receive the results of the fourth quarter sales tax in mid March 2012.

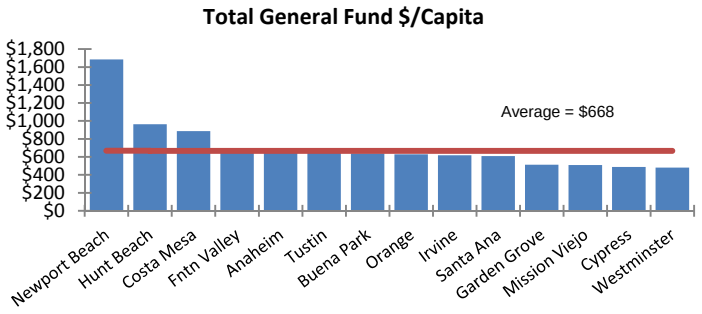
	2010-11	2011-12	% Change	2012-13	% Change
Property Tax	$46,564,849	$47,560,076	2.14%	$48,303,121	1.56%
Sales Tax	12,945,000	13,358,326	3.19%	13,628,239	2.02%
Other Taxes	8,124,000	8,388,000	3.25%	8,441,000	0.63%
Total Taxes	$67,633,849	$69,306,402	2.47%	$70,372,360	1.54%

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

City Positions

On a benchmark basis, Westminster's FY 2011-12 ratio of 4.4 employees per thousand population ranks below the County average of 4.7 per thousand population.





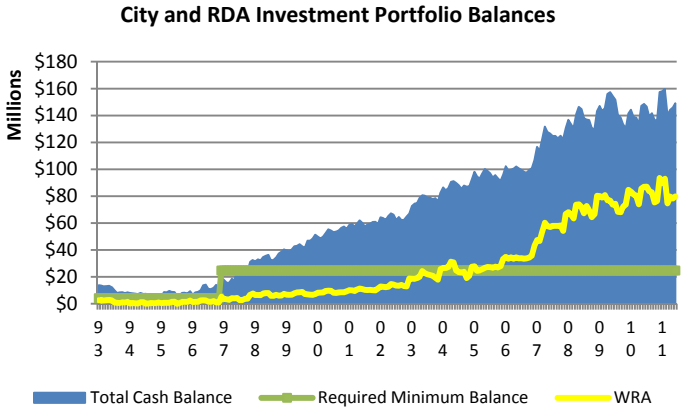
City Costs

Westminster ranks among the lowest in general fund costs per capita. The FY 2011-12 Budget equates to a per capita cost of $480.

Westminster's per capita cost of $480 is 28% below the $668 average of the fourteen Orange County cities surveyed. In fact, all of the cities surveyed have per capita costs in excess of Westminster; yet, the City provides full operating and safety services at service levels very comparable to the rest of the County.

Liquidity Levels

The City/Agency's ending portfolio balance decreased for the first time in fifteen years (first decrease since 1993/94) in FY 2009-10 however FY 2010-11 ended with a slight increase. The City's June 30, 2011, portfolio increased 0.4% from the June 30, 2010, ending balance, from $148.5 million to $149.0 million, respectively. The value of the portfolio increase is a combination of bond proceeds reimbursements from the construction of the City's new Police Headquarters and a reduction in City operating expenses.



The General Fund operating reserve is projected to decrease from $26.0 million to $24.3 million for FY 2011-12 and $20.5 million for FY 2012-13. This decline is due the use of General Fund Reserves to help offset the budget deficit for FY 2011-13.

2011-13 Budget Overview

Although the overall City budget is down $103,218,860 or 44.7% in FY 2011-12 and $1,879,978 or 1.47% in FY 2012-13, the budget continues to maintain existing service levels. The dramatic decrease in expenditure levels in FY 2011-12 is due in large part to the significant drop in Redevelopment. In FY 2008-09 construction began on the City's new police facility. In FY 2009-10 and 2010-11 the majority of the project was undertaken and as such, the City's Redevelopment Capital Improvement Budget was increased dramatically for this. If you exclude this and the timing of the capital improvements projects budget, the budget is down $1,324,039. Redevelopment projects from Amendment 5 – Infrastructure Revitalization Plan (IRP) are allocated at Mid-year.

	2010-11*	2011-12*	% Change	2012-13*	% Change
General Funds	$46,293,362	$46,549,413	0.55%	$47,958,049	3.03%
Redevelopment	124,137,996	35,119,287	-71.71%	34,646,985	-1.34%
Special Revenue	9,522,809	7,492,500	-21.32%	6,571,135	-12.30%
Water Utility	13,384,353	12,137,661	-9.31%	12,330,137	1.59%
Agency	37,565	40,228	7.09%	37,743	-6.18%
Internal Service	20,933,240	22,627,488	8.09%	23,202,050	2.54%
Capital Projects	16,621,612	3,745,500	-77.47%	1,086,000	-71.01%
Total	$230,930,937	$127,712,077	-44.70%	$125,832,099	-1.47%

* Capital projects include both City projects. Redevelopment projects are included in "Redevelopment". The actual City FY 2010-11 CIP budget was $16,621,612 which included prior year budgets. $3,745,500 is the FY 2011-12 amount allocated projects as part of the adopted budget. The Redevelopment CIP budget for 2010-11 is $80,666,013 and new projects for 2011-12 total $4,100,000.

Overall salary and benefit budgets have increased by approximately 1.6% in FY 2011-12 in all funds due mostly to 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 2011 the City/Agency was required to pay $2.5 million to the State of California as part of its SERAF take. The City paid $12.1 million in FY 2009-10. 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 2010-11. The 8.1% increase in internal services funds is due to new positions and increased retirement and medical costs. In early FY 2009-10 and again in December 2010, the City offered golden handshakes to its senior employees. Most of these positions have remained vacant to help with the City's budget woes.

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 2011-13 Budget does not include cost of living increases for employees. In addition, the golden handshake offered to employees in FY 2009-10 and FY 2010-11, highlights the need for staffing flexibility in order to address future service needs. As such, there are 19 vacant positions funded in the current budget to allow for the City to address staffing and service needs.

- Labor Negotiations
  Following the adoption of the FY 11-12 and FY 12-13 budget, the City concluded labor negotiations with the Westminster Police Officers' Association (WPOA) and the Westminster Municipal Employees' Association (WMEA). These negotiations addressed the serious economic challenges facing the City and resulted in new labor contracts that reflect a responsible approach to dealing with the City's ongoing labor costs. Key provisions of the new labor contracts include the following:

  - Multi-Year packages extending through June 30, 2014
  - 2nd Tier retirement package for new hires.

- 2% @ 50 formula for Safety employees.
- 2% @ 60 formula for Miscellaneous (Non-Safety) employees.
- Final compensation based on average compensation for the last consecutive 36 months of employment.
- New employees pay the full member contribution

- Current employees pay 5% toward the retirement member contribution. Sworn employees will contribute 6% by the third year of the agreement.

- One-time stipend (off salary schedule) of 3% provided to full-time employees in July 2011.

- Additional stipends and/or salary increases are contingent upon the City having a structurally balanced budget and also meeting certain economic targets in future budget years (revenues to exceed expenditures).

- Other Post-Employment Benefits (OPEB)
  An updated actuarial valuation is expected to be completed for the City's Other Post Employment Benefits in October, 2011. The City is currently funding its OPEB obligation on a pay-as-you –go basis. For the year ended June 30, 2009, the City paid $1,946,000 in health care costs for its retirees and their covered dependents. The plan does not require employee contributions.

  The following table shows the components of the City's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the City's net OPEB obligation to the Retiree Health Plan and the Percentage of OPEB Cost Contributed:

Annual required contribution	$4,951,000
Actual contributions made	(1,946,000)
Increase in net OPEB Obligation	$3,005,000
Percentage of Annual OPEB Cost Contributed	39.3%

- 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. 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 enabled 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.

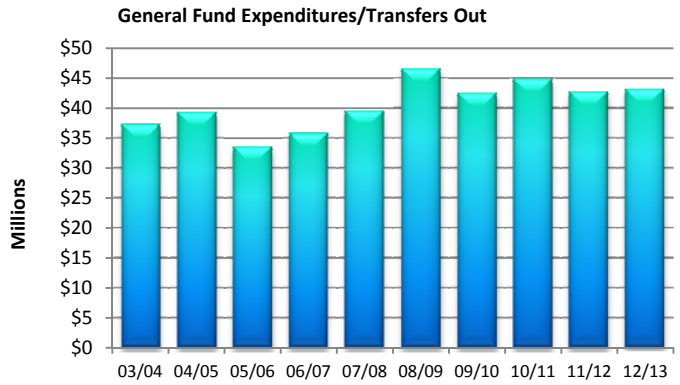
  3. Change in the City's computer replacement policy from a periodic replacement schedule to replacing computers when they either fail or the cost of maintaining the systems becomes too costly. It is estimated that on an annual basis the savings from this would amount to $65,000.

  4. 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

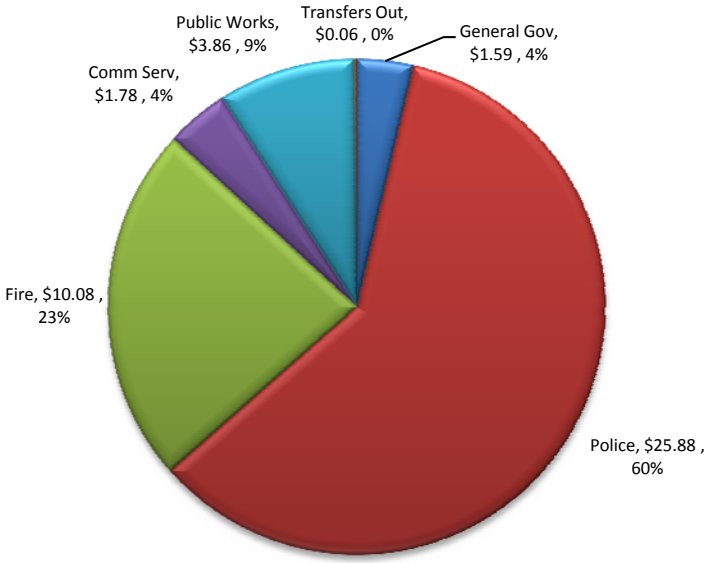
Everything not specifically covered by a dedicated fee or restricted revenue source is funded through the General Fund. The FY 2011-13 Budget does not maintain a balanced revenue and expense picture and is expecting a decline of its General Fund Balance. This reduction is the result of general revenue declines. Because of these declining revenues, the General Fund Balance will show a reduction in the amount of $1.7 million in FY 2011-12 and a decline of $3.8 in FY 2012-13.

	2010-11	2011-12	% Change	2012-13	% Change
Revenue/Transfers In	$41,506,589	$41,507,718	0.00%	$40,884,048	-1.50%
Expenses/Transfers Out	43,089,943	43,246,288	0.36%	44,695,704	3.35%
Ending Fund Balance/(Deficit)	($1,583,354)	($1,738,570)		($3,811,656)	



The FY 2011-12 Budget includes all existing programs, all services and staffing levels included in the prior fiscal year, however the FY 2011-13 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 2011-13 Budget.

As in the past, the largest component of the General Fund is Public Safety. Public Safety costs comprise 83% of all General Fund expenditures. After Public Works at 9%, the remaining 8% 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 increased 0.36% from the FY 2010-11 revised budget. The FY 2012-13 Adopted Budget includes a General Fund increase of 3.35%. The overall budget decreased 4.7% in FY 2011-12 and 1.47% in FY 2012-13. The General Government category budget it down 16.3% for FY 2011-12 due mostly to the reorganization of the City Manager's office. The police budget increased 2.4% for FY 2011-12 which is mostly due to increased retirement costs. The City's budget for Fire is up 2.5% which includes the contracted OCFA increase of 4.5%. Unfunded positions in the budget for Community Services account for most of the 11.4% decrease in FY 2011-12

General Fund revenue is budgeted to remain constant with the FY 2010-11 revised budget for both FY 2011-12 and FY 2012-13. Highlights include:

- A 27% increase in use of property and money income due to an increase in rental income from City owned properties plus the addition of revenues for the City's bus stop shelter advertising rentals.

- A slight increase in sales tax revenue from the FY 2010-11 revised budgeted amount is expected. This projection reflects an increase in auto sales, fuel and services stations, restaurants 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 33% of total General Fund revenues.

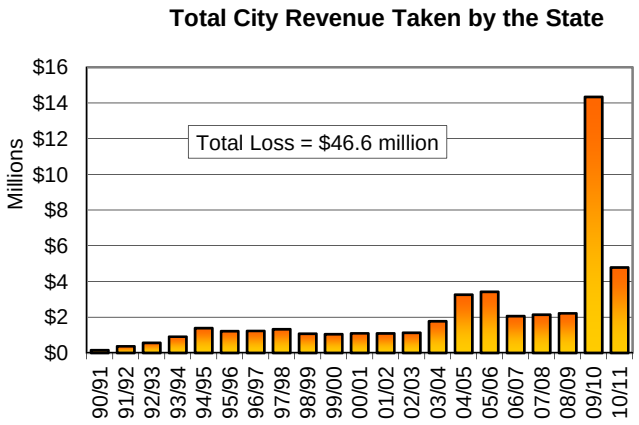
- Utility Users Tax revenues accounts for 13% of total General Fund revenues and are projected at $5.3 million, based upon the existing 4% rate and current fiscal year revenues. The Utility Users Tax is showing an increase from the prior year revised budget as 'bundling' continues to decrease costs of cell phones, internet cable and satellite communication services for both residential and business users.

- General Fund property tax revenues will total about $9.9 million which accounts for 25% of total General Fund Revenues and reflects a modest 1.8% increase from the FY 2010-11 revised budget.

There are some general concerns that, while they may not impact the FY 2011-13 Budget certainly may create funding issues as the City looks to the future. These issues include:

- <u>State Revenue Shifts</u>

  The 2011-13 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 in FY 2009-10 and an additional $2.5 million in FY 2010-11. 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.



- <u>Sales Tax Revenue</u>

  With approximately $13.3 million budgeted for FY 2011-11 and $13.6 million for FY 2012-13, sales tax revenue will be over 33% of the entire general fund revenue base. Continued future economic downturn could significantly reduce sales tax revenue.

- <u>Proposition 218</u>

  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	$5.31 million
Transient Occupancy Tax	0.49 million
Business License Tax	1.20 million
	$7.00 million

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

Special Revenue Funds

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

Gas Tax Fund 210

Gas Tax revenue is projected to decline in the fiscal years 2011-13 budget when compared to prior year revised budget. The decline is based on an outstanding project matching reimbursement budgeted in FY 2010-11 from the completion of prior years projects and as such, has inflated the FY 2009-10 and FY 2010-11 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 2011-13 revenues are fairly consistent.

Measure M Fund 211

Measure M revenues for FY 2011-12 and FY 2012-13 are trending up from the FY 2010-11 budget. Measure M revenue is derived from the half-cent sales tax. This is consistent with the slight increase in General Fund sales tax revenue,

Street Improvements Grant Fund 214

The FY 2011-12 Street Improvements Fund budget also reflects an increase in revenue when compared to the FY 2010-11 revised budget. This increase is based on additional project grant funding budgeted in FY 2011-12. FY 2012-13 revenues and projects will be budgeted when the FY 2012-13 budget is reviewed in early 2012. . 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

The Traffic Impact Fee Fund revenues are projected to show declines when compared to the FY 2010-11 estimates. These declines are based on receiving outstanding project matching reimbursements from prior years and as such, have inflated the FY 2010-11 budgeted intergovernmental revenues. Based on the FY 2010-11 revised budget the FY 2011-13 revenues are fairly consistent.

Community Promotion Fund 230

The revenue received from the Public Cable Television Authority (PCTA) Franchise is projected to remain consistent with the prior year budget due to the allocation of 1% PEG Access Fees to cover cost of equipment replacement and production. This fund shows an increase which is a result of budgeting receipts for the TET parade.

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 are fairly consistent when compared with prior year's revised budget estimates. While water rates were increased in July 2010 as approved by the City Council in September of 2009 and directly relate to the increased costs of purchased water from both the Metropolitan Water District and the Orange County Water District, water use is down resulting in a flat revenue picture in the water fund.

Remaining special revenue programs do not vary significantly from FY 2010-11.

Capital Improvements

The City will dedicate over $7 million to capital improvements for FY 2011-12 and $4.6 million for FY 2012-13.

	2011-12	2012-13
Streets*		
Traffic Impact	$20,000	$0
Street Grants	1,214,100	0
Street Total	$1,234,100	$0
Water System	583,000	763,000
Low/Moderate Income Housing	4,100,000	3,500,000
Building Maintenance	33,700	25,000
Park Projects	214,500	121,000
CDBG	599,200	0
Information Technology	477,000	177,000
Equipment Replacement	604,000	0
Total	$7,845,500	$4,586,000

* 2011-12 IRP funds will be taken to the City Council at the FY 2011-12 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 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.

		2010-11	2011-12	% Change	2012-13	% Change
Revenue		$ 15,475,075	$ 14,417,200	-6.8%	$ 14,417,200	0.0%
Transfers		65,000	40,000	-38.5%	40,000	0.0%
	Total	$ 15,540,075	$ 14,457,200	-7.0%	$14,457,200	0.0%
Expense						
Operating		$ 13,384,353	$ 12,137,661	-9.3%	$12,330,137	1.6%
Transfers		60,000	60,000	0.0%	60,000	0.0%
Capital Projects		903,000	583,000	-35.4%	763,000	30.9%
	Total	$ 14,347,353	$ 12,780,661	-10.9%	$13,153,137	2.9%

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 increased the replenishment assessment to $260/acre foot of water pumped for FY 2011-12 and $273/acre foot for FY 2012-13. Additionally, the Municipal Water District of Orange County increased purchased water to $751/acre foot for FY 2011-12 and $794/per acre foot for FY 2012-13. 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 decrease in the water system revenues is based on a decrease in demand by users.

Redevelopment Agency Funds 500, 510

In January 2011, the Governor announced his intent to eliminate redevelopment agenices as a way to help balance the State budget. The Legislature later enacted, and the Governor signed, AB 1x26 and AB 1x27. These bills took effect on June 29, 2011. AB 1x26 dissolves redevelopment agencies; however, AB 1x27 provides an alternative to dissolution by allowing redevelopment agenices to participate in a "Alternative Voluntary Redevelopment Program" and continue operations in exchange for an annual Community Remittance payment.

On July 27, 2011, the Mayor and City Council adopted Ordinance No. 2480 agreeing to comply wth the Alternative Voluntary Redevelopment Program and remit the annual Community Remittance payments. Both Assembly Bills are the subject of current litigation at the California Supreme Court level, which has placed a "stay" on almost all redevelopment operations, other than the basic operating needs of the Agency, until the case is resolved, which is expected in January 2012.

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.

- On June 9, 2011 the Agency issued the Westminster Commercial Redevelopment Project No. 1 2011 Tax Allocation Bonds
    - Series A in the amount of $24,305,000 to fund a portion of the costs of a Civic Center parking facility and an evidence storage facility for the City of Westminster police department.
    - Series B in the amount of $10,400,000 for improvements to the City’s administrative center and to certain City parks and to provide for certain economic development grants,

- Series B-T in the amount of $5,560,000 to acquire property for economic development purposes within the Project Area,

- 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 borrow $2.5 million from the Low and Moderate Income Housing Fund to make its 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 2011-13 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.

GENERAL INFORMATION

City of Westminster's Mission Statement

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

Westminster's Statement of Values

●Customer Service●
Emphasizing service with a human touch

●Innovative Partnerships●
Establishing cooperative and efficient enterprises

●Pride●
Dedicated to being the best

●Participation●
Encouraging citizen, business and employee interaction

●Responsibility●
Delivering efficient and effective service

●Innovation●
Looking to the present and future

●Loyalty●
Dedicating ourselves to the community and the organization

●Integrity●
Being honest and sincere in everything we do

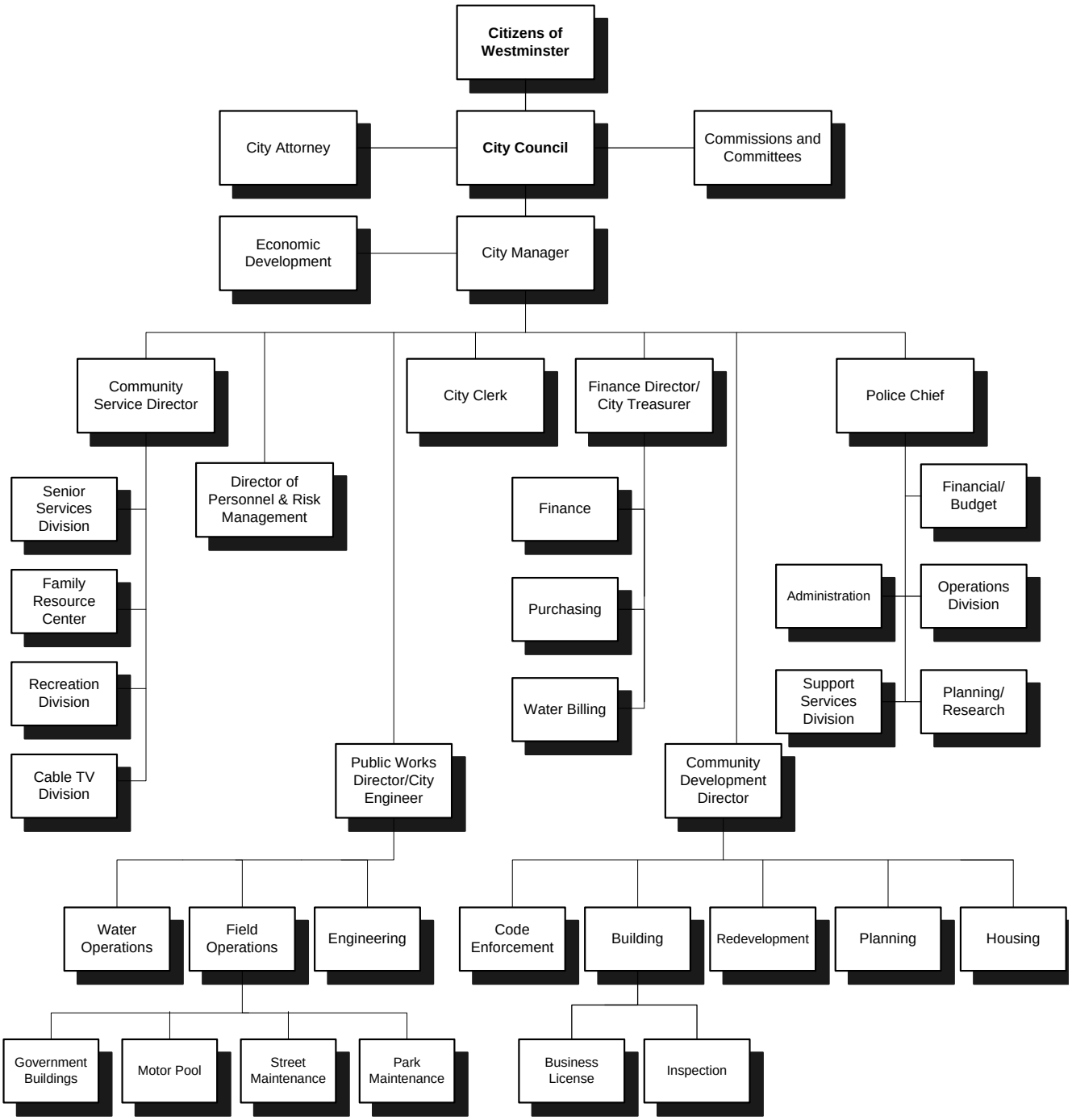
●Environment●
Maintaining a safe and healthy community

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

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

"City of Progress Built on Pride"

La Habra
Brea
Yorba Linda
Riverside County
Fullerton
Placentia
Buena Park
Anaheim Hills
L. A. County
Villa Park
La Palma
Anaheim
Orange
Silverado Canyon
Cypress
Stanton
Trabuco Canyon
Garden Grove
Los Alamitos
Westminster
Tustin
Foothill Ranch
Santa Ana
Portola Hills
Rancho Santa Margarita
Seal Beach
Fountain Valley
Irvine
Coto de Caza
Dove Canyon
Costa Mesa
Lake Forest
Huntington Beach
Laguna Hills
Laguna Woods
Newport Beach
Mission Viejo
Balboa
Corona del Mar
Aliso Viejo
Newport Coast
Ladera Ranch
Catalina Island
Laguna Beach
Laguna Niguel
Monarch Beach
San Juan Capistrano
County of Orange
Dana Point
Talega
San Clemente


Citizens of Westminster
City Attorney
City Council
Commissions and Committees
Economic Development
City Manager
Community Service Director
City Clerk
Finance Director/ City Treasurer
Police Chief
Senior Services Division
Director of Personnel & Risk Management
Finance
Financial/ Budget
Family Resource Center
Purchasing
Administration
Operations Division
Recreation Division
Water Billing
Support Services Division
Planning/ Research
Cable TV Division
Public Works Director/City Engineer
Community Development Director
Water Operations
Field Operations
Engineering
Code Enforcement
Building
Redevelopment
Planning
Housing
Government Buildings
Motor Pool
Street Maintenance
Park Maintenance
Business License
Inspection

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 (11/2010)	Registered voters	47,494
	Votes cast last city election	24,326
	% Voting last city election	51.22%

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	2011	89,937
	2010	94,294
	2009	93,172
	2008	93,027
	2007	92,870
Median Age	2010	38.7
	2000	34.1
	1990	30.2
2010 Racial Composition of City	White	32.9%
	Asian, Pacific Islander	43.7%
	Hispanic	21.7%
	Black	0.9%
	Other	0.8%

Number of Housing Units	2010	27,687
	2009	27,444
	2008	27,414
	2007	27,419
	2006	27,388
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	2011	10,000
	2010	10,000
	2007	10,000
	2003	10,000
	2002	10,179
New Construction		
Commercial	2011	367 permits
	2010	360 permits
	2009	342 permits
	2008	401 permits
	2007	472 permits
Residential	2011	982 permits
	2010	872 permits
	2009	1,201 permits
	2008	1,073 permits
	2007	1,074 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	Station	1
	Substations	2
	Police Personnel	133 full-time/31 part-time
	Patrol Units	24
Law Violations:	Physical Arrests	2,547
	Traffic Violations	8,850
	Parking Violations	16,322
	Total Incidents	27,719
Fire	Stations	3
	Fire personnel (OCFA)	51

	Medic/Engines	3
	Trucks	1
	Transportation Ambulances	2
	Incidents	5,882
	Inspections conducted	965
Public Works	Streets	186.6 miles
	Street Lights (total)	4,858
	Traffic Signals	68
Redevelopment Agency	Created	September 28, 1982
Water	Production Wells	10
	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
	Child Development	1
	Certificated positions	555
	Classified positions	555
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	$6,554,685,155
	Personal	$223,902,825
	Value Building Permits	$30,546,968
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*	2011	9.9%
	2010	10.6%
	2009	10.0%
	2008	7.3%
	2007	3.9%
Bond Ratings	2011 RDA Tax Allocation Bonds	A
	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.

Climate	Average Temperature	68 degrees
	Average Rainfall	13.84 inches
Contact the City	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 16, 2011	Budget Packets available on shared drive (expenditure, revenue)
February 17, 2011	Calendar and guidelines to Departments
March 3, 2011	Due - CIP list of new and closed projects
March 3, 2011	Due - Internal service charges
March 11, 2011	Due - Revenue and expenditure estimates
March 17, 2011	Due - Program descriptions, supplemental requests
March 25, 2011	Operating Budget back to Finance/Departments for review
March 28 – April 1, 2011	Finance/Departments Review Budget
April 4 – April 8, 2011	City Manager/Department Head meetings
April 14, 2011	City Manager changes due
May 7, 2011	City Manager Recommended Budget to City Council and Departments
May 9 – May 13, 2011	City Council/City Manger/Finance Director review
May 6, 2011	Study Session Staff Report to City Clerk's Office
May 16, 2011	City Council Budget Presentation/Study Session City Council, City Manager City Attorney, City Clerk Personnel, Finance Police/Information Systems, Fire/Ambulance Community Services, Community Development Public Works, Capital Projects Supplementals
May 26, 2011	Notice Public Hearing
May 27, 2011	Titles and Recommendations due to City Clerk's Office
May 31, 2011	Staff Report to City Clerk's Office
June 8, 2011	Adopt the budget for the 2011-2013 fiscal years and appropriate 2011-2012 only
January 2012	2011-13 Midyear Review
April/May 2012	Review the 2012-2013 Adopted Budget
June 2012	Adopt revisions to the 2012-2013 Adopted Budget and appropriate funds for fiscal year 2012-2013

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 2011-2013 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 2011-2013 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.

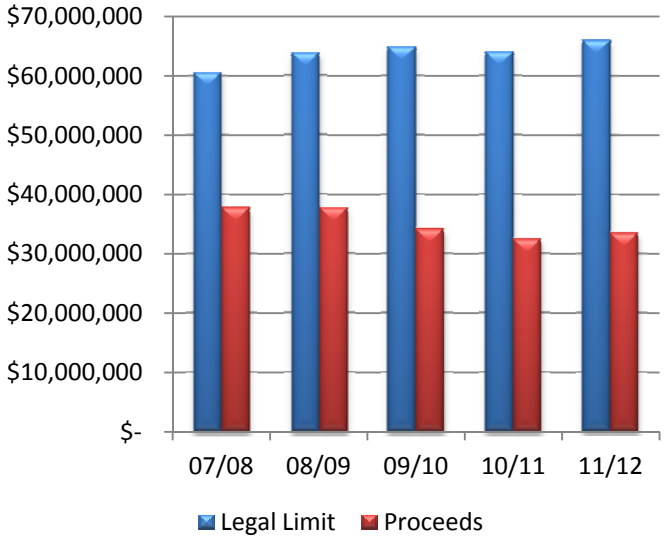
A 92-1 ASSESSMENT DISTRICT FUND - 920 FY 2011 - 2013

		B	C	D	E	E
		2009/10 ACTUAL	2010-11 REVISED BUDGET	2010-11 ESTIMATED	2011-12 BUDGET	2012-13 BUDGET
	REVENUE					
	Use of Money & Property	2,788	1,900	1,772	431	-
F	Charges for Services	39,857	39,850	-	12,000	-
	TOTAL REVENUE	42,645	41,750	1,772	12,431	-
	EXPENDITURES					
	Community Development	1,500	1,530	1,500	1,500	1,500
	Debt Service:					
G	Principal Retirement	30,000	30,000	30,000	35,000	35,000
	Interest and Fiscal Charges	8,165	6,035	6,035	3,728	1,243
	TOTAL OPERATING EXPENDITURE	39,665	37,565	37,535	40,228	37,743
	OTHER FINANCING SOURCES/(USES)					
	Operating Transfers In:					
	General Fund	-	-	-	-	-
	Operating Transfers Out:					
H	General Fund	-	-	-	-	-
	TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-
I	**NET CHANGE IN FUND BALANCE**	2,980	4,185	(35,764)	(27,797)	(37,743)
J	**BEGINNING DUE TO BONDHOLDERS**	98,324	101,304	101,304	65,540	37,743
K	**ENDING DUE TO BONDHOLDERS**	101,304	105,489	65,540	37,743	-
	FUND BALANCE					
	Restricted:					
	Advances to Other Funds	-	-	-	-	-
	Prepaid Charges	-	-	-	-	-
	Subtotal Restricted	-	-	-	-	-
	Unrestricted:					
L	Designated:					
	General Contingencies	-	-	-	-	-
	Undesignated					-
	Due to Bondholders	101,304	105,489	65,540	37,743	
	Subtotal Unrestricted	101,304	105,489	65,540	37,743	-
	TOTAL FUND BALANCE	101,304	105,489	65,540	37,743	-

A Fund name and number
B Historical revenue and expenditure information
C 2010/11 (prior year) revised budget
D 2010/11 (prior year) estimated revenue and expenditures
E 2011/12 2012/13 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 XIIIB.

The limit changes annually and is different for every city. Each year's limit is based on the amount of tax proceeds that were authorized to be spent in FY 1978-79 in each city, and modified for changes in inflation and population in each subsequent year. By law, inflationary adjustments are based on the California Department of Finance's official report on changes in the state's per capita income or in non-residential assessed valuation due to new construction. Population adjustments are based on the changes in city or county 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 date provided by the State Department of Finance, the City's Appropriation Limit for 2011-2012 has been computed to be $65,962,634. Appropriations subject to the limitation in the 2011-2012 budget total $33,389,411, which is $32,573,223, 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 $32,573,223, variance indicated. Further, any overall actual receipts from tax sources greater than $32,573,223, from budget estimates will result in proceeds from taxes in excess of the City's Appropriations Limits, requiring refunds of the excess within the next two fiscal years or voter approval of an increase in the City's Appropriations Limit.

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Westminster

California

For the Fiscal Year Beginning

July 1, 2010

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Westminster, California for its annual budget for the fiscal year beginning July 1, 2010. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device.

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

SUMMARIES

TOTAL SOURCES & USES | FY 2011 – 2012

FUND #	FUND	BEGINNING BALANCE	REVENUE	TRANSFERS IN	TOTAL SOURCES	OPERATING EXPENDITURE	TRANSFERS OUT	TOTAL USES	ENDING BALANCE
	GENERAL FUND								
100	General Fund	26,047,242	40,467,717	1,040,000	67,554,959	43,185,624	60,662	43,246,286	24,308,673
265	Community Services-Special Programs	386,759	290,805	-	677,564	247,067	-	247,067	430,497
285	Community Development	503,878	1,272,050	1,693,099	3,469,027	3,116,722	-	3,116,722	352,305
	Total General Funds	26,937,879	42,030,572	2,733,099	71,701,550	46,549,413	60,662	46,610,075	25,091,475
	SPECIAL REVENUE FUNDS								
200	Park Dedication	723,443	91,508	-	814,951	4,575	214,500	219,075	595,876
210	Gas Tax	(3,830,070)	1,518,134	-	(2,311,936)	2,068,255	-	2,068,255	(4,380,191)
211	Measure M	(1,598,101)	1,133,562	-	(464,539)	377,750	-	377,750	(842,289)
214	Street Improvements Grant Fund	(1,260,399)	1,619,375	-	358,976	-	1,214,100	1,214,100	(855,124)
216	Traffic Impact Fee	82,311	15,000	-	97,311	16,597	20,000	36,597	60,714
220	Municipal Lighting District	1,494,709	885,500	-	2,380,209	835,643	-	835,643	1,544,566
230	Community Promotion	1,615,794	665,650	-	2,281,444	532,567	-	532,567	1,748,877
240	Housing/Community Development	(167,355)	1,721,330	-	1,553,975	705,519	629,200	1,334,719	219,256
242	HCD Home Housing	(341,444)	1,082,121	-	740,677	1,082,121	-	1,082,121	(341,444)
250	Police Seizure	157,483	71,600	-	229,083	3,580	-	3,580	225,503
251	Special Police Services	-	-	-	-	-	-	-	-
252	Orange County Human Trafficking	-	18,027	-	18,027	18,027	-	18,027	-
253	Special Police Services	-	398,754	-	398,754	398,754	-	398,754	-
254	Special Police Services	-	138,877	-	138,877	138,877	-	138,877	-
255	Special Police Services	2,940	53,000	-	55,940	-	-	-	55,940
256	Special Police Services	-	109,358	-	109,358	109,358	-	109,358	-
257	Special Police Services	-	-	-	-	-	-	-	-
258	Special Police Services	191,628	173,700	276,439	641,767	459,182	-	459,182	182,585
260	Local Narcotics Seized Property	78,829	17,500	-	96,329	1,375	-	1,375	94,954
261	Supplemental Law Enforcement Services	78,443	102,600	-	181,043	180,984	-	180,984	59
270	Drainage District	119,492	4,000	-	123,492	200	-	200	123,292
275	Community Services Grant	50,680	246,584	-	297,264	246,282	-	246,282	50,982
280	AQMD	348,362	118,900	-	467,262	76,305	28,000	104,305	362,957
290	Senior Transportation	83,541	172,596	28,000	284,137	194,570	-	194,570	89,567
295	Project SHUE	75,806	43,000	-	118,806	41,999	-	41,999	76,807
	Total Special Revenue Funds	(2,093,908)	10,400,676	304,439	8,611,207	7,492,520	2,105,800	9,598,320	(987,113)
	CAPITAL PROJECTS FUNDS								
400	Capital Projects	18	-	3,745,500	3,745,518	3,745,500	-	3,745,500	18
800	Reserve	10,098,116	115,000	-	10,213,116	-	-	-	10,213,116
	Total Capital Projects Funds	10,098,134	115,000	3,745,500	13,958,634	3,745,500	-	3,745,500	10,213,134
	REDEVELOPMENT FUNDS								
500	WRA Operating Fund Administration	26,404,575	1,075,000	8,235,592	35,715,167	4,529,266	2,279,299	6,808,565	28,906,602
510	WRA Debt Service	8,273,335	29,582,320	468,836	38,324,491	24,415,399	8,000,000	32,415,399	5,909,092
520	WRA Capital Projects	(20,721,723)	-	4,100,000	(16,621,723)	4,100,000	-	4,100,000	(20,721,723)
530	Low/Moderate Income Housing	34,130,188	7,360,580	-	41,490,768	-	7,360,580	7,360,580	34,130,188
540	WRA Reserve Fund	5,116,007	75,000	390,423	5,581,430	-	-	-	5,581,430
550	Housing Authority	-	200,000	6,891,744	7,091,744	2,074,622	4,345,592	6,420,214	671,530
	Total Redevelopment Funds	53,202,382	38,292,900	20,086,595	111,581,877	35,119,287	21,985,471	57,104,758	54,477,119
	ENTERPRISE FUNDS								
600	Water Utility	2,163,050	14,417,200	40,000	16,620,250	12,137,661	643,000	12,780,661	3,839,589
	AGENCY FUNDS								
920	92-1 Assessment District	65,540	12,431	-	77,971	40,228	-	40,228	37,743
	TOTAL	90,373,077	105,268,779	26,909,633	222,551,489	105,084,609	24,794,933	129,879,542	92,671,947
	INTERNAL SERVICE FUNDS								
700	Equipment Replacement	2,039,948	2,101,976	-	4,141,924	1,647,060	1,604,000	3,251,060	890,864
740	General Benefits	6,523,544	13,683,277	-	20,206,821	14,735,087	-	14,735,087	5,471,734
750	Liability Administration	4,718,786	1,703,309	-	6,422,095	2,540,231	-	2,540,231	3,881,864
760	Information Systems and Equipment	2,170,508	962,143	-	3,132,651	1,533,023	477,000	2,010,023	1,122,628
770	Government Buildings	486,008	2,081,710	-	2,567,718	2,172,087	33,700	2,205,787	361,931
	Total Internal Service Funds	15,938,794	20,532,415	-	36,471,209	22,627,488	2,114,700	24,742,188	11,729,021
	Total All Funds	106,311,871	125,801,194	26,909,633	152,710,827	127,712,097	26,909,633	154,621,730	104,400,968

TOTAL SOURCES & USES | FY 2012 – 2013

FUND #	FUND	BEGINNING BALANCE	REVENUE	TRANSFERS IN	TOTAL SOURCES	OPERATING EXPENDITURE	TRANSFERS OUT	TOTAL USES	ENDING BALANCE
	GENERAL FUND								
100	General Fund	24,308,673	40,844,047	40,000	65,192,720	44,546,191	149,513	44,695,704	20,497,016
265	Community Services-Special Programs	430,497	290,805	-	721,302	247,067	-	247,067	474,235
285	Community Development	352,305	1,324,050	1,688,735	3,365,090	3,164,791	-	3,164,791	200,299
	Total General Funds	25,091,475	42,458,902	1,728,735	69,279,112	47,958,049	149,513	48,107,562	21,171,550
	SPECIAL REVENUE FUNDS								
200	Park Dedication	595,876	91,508	-	687,384	4,575	121,000	125,575	561,809
210	Gas Tax	(4,380,191)	1,518,134	-	(2,862,057)	2,097,616	-	2,097,616	(4,959,673)
211	Measure M	(842,289)	1,205,257	-	362,968	381,254	-	381,254	(18,286)
214	Street Improvements Grant Fund	(855,124)	1,000	-	(854,124)	-	-	-	(854,124)
216	Traffic Impact Fee	60,714	15,000	-	75,714	17,025	-	17,025	58,689
220	Municipal Lighting District	1,544,566	886,000	-	2,430,566	836,126	-	836,126	1,594,440
230	Community Promotion	1,748,877	665,650	-	2,414,527	596,987	-	596,987	1,817,540
240	Housing/Community Development	219,256	1,089,361	-	1,308,617	695,975	30,000	725,975	582,642
242	HCD Home Housing	(341,444)	475,401	-	133,957	475,401	-	475,401	(341,444)
250	Police Seizure	225,503	71,600	-	297,103	3,580	-	3,580	293,523
251	Special Police Services	-	-	-	-	-	-	-	-
252	Orange County Human Trafficking	-	-	-	-	-	-	-	-
253	Special Police Services	-	200,575	-	200,575	200,575	-	200,575	-
254	Special Police Services	-	27,813	-	27,813	27,813	-	27,813	-
255	Special Police Services	55,940	3,000	-	58,940	-	-	-	58,940
256	Special Police Services	-	21,117	-	21,117	21,117	-	21,117	-
257	Special Police Services	-	30,000	-	30,000	35,700	-	35,700	(5,700)
258	Special Police Services	182,585	143,700	278,959	605,244	423,859	-	423,859	181,385
260	Local Narcotics Seized Property	94,954	17,500	-	112,454	1,375	-	1,375	111,079
261	Supplemental Law Enforcement Services	59	102,000	88,736	190,795	190,795	-	190,795	-
270	Drainage District	123,292	4,000	-	127,292	200	-	200	127,092
275	Community Services Grant	50,982	248,288	-	299,270	248,288	-	248,288	50,982
280	AQMD	362,957	118,900	-	481,857	76,305	28,000	104,305	377,552
290	Senior Transportation	89,567	172,596	28,000	290,163	194,570	-	194,570	95,593
295	Project SHUE	76,807	43,000	-	119,807	41,999	-	41,999	77,808
	Total Special Revenue Funds	(987,113)	7,151,400	395,695	6,559,982	6,571,135	179,000	6,750,135	(190,153)
	CAPITAL PROJECTS FUNDS								
400	Capital Projects	18	-	1,086,000	1,086,018	1,086,000	-	1,086,000	18
800	Reserve	10,213,116	115,000	-	10,328,116	-	-	-	10,328,116
	Total Capital Projects Funds	10,213,134	115,000	1,086,000	11,414,134	1,086,000	-	1,086,000	10,328,134
	REDEVELOPMENT FUNDS								
500	WRA Operating Fund Administration	28,906,602	1,075,000	7,246,184	37,227,786	4,617,757	2,277,340	6,895,097	30,332,689
510	WRA Debt Service	5,909,092	30,170,720	468,561	36,548,373	24,443,806	7,000,000	31,443,806	5,104,567
520	WRA Capital Projects	(20,721,723)	-	3,500,000	(17,221,723)	3,500,000	-	3,500,000	(20,721,723)
530	Low/Moderate Income Housing	34,130,188	7,507,680	-	41,637,868	-	7,507,680	7,507,680	34,130,188
540	WRA Reserve Fund	5,581,430	75,000	390,423	6,046,853	-	-	-	6,046,853
550	Housing Authority	671,530	200,000	7,039,119	7,910,649	2,085,422	3,756,184	5,841,606	2,069,043
	Total Redevelopment Funds	54,477,119	39,028,400	18,644,287	112,149,806	34,646,985	20,541,204	55,188,189	56,961,617
	ENTERPRISE FUNDS								
600	Water Utility	3,839,589	14,417,200	40,000	18,296,789	12,330,137	823,000	13,153,137	5,143,652
	AGENCY FUNDS								
920	92-1 Assessment District	37,743	-	-	37,743	37,743	-	37,743	-
	TOTAL	92,671,947	103,170,902	21,894,717	217,737,566	102,630,049	21,692,717	124,322,766	93,414,800
	INTERNAL SERVICE FUNDS								
700	Equipment Replacement	890,864	2,101,976	-	2,992,840	1,658,675	-	1,658,675	1,334,165
740	General Benefits	5,471,734	14,067,008	-	19,538,742	15,124,310	-	15,124,310	4,414,432
750	Liability Administration	3,881,864	1,703,308	-	5,585,172	2,554,846	-	2,554,846	3,030,326
760	Information Systems and Equipment	1,122,628	1,380,704	-	2,503,332	1,663,679	177,000	1,840,679	662,653
770	Government Buildings	361,931	2,097,592	-	2,459,523	2,200,540	25,000	2,225,540	233,983
	Total Internal Service Funds	11,729,021	21,350,588	-	33,079,609	23,202,050	202,000	23,404,050	9,675,559
	Total All Funds	104,400,968	124,521,490	21,894,717	146,416,207	125,832,099	21,894,717	147,726,816	103,090,359

OVERALL FINANCIAL SUMMARY | FY 2011 – 2012

	General Funds	Special Revenue Funds	Capital Projects Funds	Redevelopment Funds	Enterprise Funds	Agency Funds	Internal Service Funds	Budged 2011-12	Budgeted 2010-11	Actual 2009-10
Revenues										
Property Taxes	9,926,676	830,500	-	36,802,900	-	-	-	47,560,076	46,564,849	47,073,145
Other Taxes	21,226,326	520,000	-	-	-	-	-	21,746,326	21,069,000	20,009,240
Licenses and Permits	566,160	1,650	-	-	-	-	-	567,810	515,850	620,955
Fines, Forfeits and Penalties	952,000	2,000	-	-	-	-	-	954,000	1,227,000	933,524
Use of Money and Property	2,180,000	183,200	115,000	1,490,000	30,000	431	205,000	4,203,631	3,943,260	4,749,670
Intergovernmental	309,640	8,075,118	-	-	-	-	-	8,384,758	9,813,365	8,538,672
Charges for Services	3,369,272	194,508	-	-	14,347,200	12,000	19,892,415	37,815,395	38,211,807	37,732,674
Other Revenue	161,246	593,700	-	-	40,000	-	435,000	1,229,946	2,936,223	1,385,093
Total Revenues	38,691,320	10,400,676	115,000	38,292,900	14,417,200	12,431	20,532,415	122,461,942	124,281,354	121,042,973
Expenditures										
General Government	1,585,453	293,674	-	11,363,558	721,395	-	18,501,393	32,465,473	35,333,625	42,211,207
Police	25,877,864	1,205,775	-	-	-	-	-	27,083,639	27,655,827	26,646,684
Fire	10,083,844	-	-	-	-	-	-	10,083,844	9,841,627	9,356,289
Community Services	2,022,446	646,081	-	-	-	-	-	2,668,527	2,864,280	2,646,340
Community Development	3,116,722	1,787,640	-	2,689,827	-	1,500	-	7,595,689	8,081,016	4,635,359
Public Works	3,863,084	3,025,313	-	-	10,615,069	-	3,384,001	20,887,467	20,609,472	20,030,326
Capital Outlay	-	-	3,745,500	4,100,000	3,000	-	225,000	8,073,500	115,577,130	36,081,256
Debt Service	-	480,907	-	15,126,463	798,197	38,728	208,344	16,652,639	8,841,356	10,405,314
Budget Contingency	-	53,130	-	1,839,439	-	-	308,750	2,201,319	2,126,604	-
Total Expenditures	46,549,413	7,492,520	3,745,500	35,119,287	12,137,661	40,228	22,627,488	127,712,097	230,930,937	152,012,775
Excess (deficiency) of revenues over (under) expenditures	(7,858,093)	2,908,156	(3,630,500)	3,173,613	2,279,539	(27,797)	(2,095,073)	(5,250,155)	(106,649,583)	(30,969,802)
Other financing sources (uses)										
Overhead Charges	3,339,252	-	-	-	-	-	-	3,339,252	3,971,491	4,039,497
Operating transfers in	2,733,099	304,439	3,745,500	20,086,595	40,000	-	-	26,909,633	63,742,642	66,465,094
Operating transfers out	(60,662)	(2,105,800)	-	(21,985,471)	(643,000)	-	(2,114,700)	(26,909,633)	(63,707,642)	(66,465,094)
Bond proceeds	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	6,011,689	(1,801,361)	3,745,500	(1,898,876)	(603,000)	-	(2,114,700)	3,339,252	4,006,491	4,039,497
Beginning Fund Balance July 1	26,937,879	(2,093,908)	10,098,134	53,202,382	2,163,050	65,540	15,938,794	106,311,871	202,180,045	229,110,349
Increases (decreases) in reserve	(1,846,404)	1,106,795	115,000	1,274,737	1,676,539	(27,797)	(4,209,773)	(1,910,903)	(102,643,092)	(26,930,304)
Ending Fund Balance June 30	25,091,475	(987,113)	10,213,134	54,477,119	3,839,589	37,743	11,729,021	104,400,968	99,536,953	202,180,045

OVERALL FINANCIAL SUMMARY | FY 2012 – 2013

	General Funds	Revenue Funds	Projects Funds	Redevelopment Funds	Enterprise Funds	Agency Funds	Service Funds	Budged 2012-13	Budged 2011-12	Budgeted 2010-11
Revenues										
Property Taxes	9,934,221	830,500	-	37,538,400	-	-	-	48,303,121	47,560,076	46,564,849
Other Taxes	21,549,239	520,000	-	-	-	-	-	22,069,239	21,746,326	21,069,000
Licenses and Permits	586,160	1,650	-	-	-	-	-	587,810	567,810	515,850
Fines, Forfeits and Penalties	972,000	2,000	-	-	-	-	-	974,000	954,000	1,227,000
Use of Money and Property	2,180,000	183,100	115,000	1,490,000	30,000	-	180,000	4,178,100	4,203,631	3,943,260
Intergovernmental	311,640	5,226,454	-	-	-	-	-	5,538,094	8,384,758	9,813,365
Charges for Services	3,346,291	194,508	-	-	14,347,200	-	20,735,588	38,623,587	37,815,395	38,211,807
Other Revenue	169,746	193,188	-	-	40,000	-	435,000	837,934	1,229,946	2,936,223
Total Revenues	39,049,297	7,151,400	115,000	39,028,400	14,417,200	-	21,350,588	121,111,885	122,461,942	124,281,354
Expenditures										
General Government	1,744,195	357,922	-	11,403,778	747,903	-	19,010,748	33,264,546	32,465,473	35,333,625
Police	26,368,887	800,337	-	-	-	-	-	27,169,224	27,083,639	27,655,827
Fire	10,642,224	-	-	-	-	-	-	10,642,224	10,083,844	9,841,627
Community Services	2,102,038	648,087	-	-	-	-	-	2,750,125	2,668,527	2,864,280
Community Development	3,164,791	1,171,376	-	2,743,014	-	1,500	-	7,080,681	7,595,689	8,081,016
Public Works	3,935,914	3,058,817	-	-	11,040,020	-	3,422,920	21,457,671	20,887,467	20,609,472
Capital Outlay	-	-	1,086,000	3,500,000	3,000	-	225,000	4,814,000	8,073,500	115,577,130
Debt Service	-	481,436	-	15,125,450	539,214	36,243	208,565	16,390,908	16,652,639	8,841,356
Budget Contingency	-	53,160	-	1,874,743	-	-	334,817	2,262,720	2,201,319	2,126,604
Total Expenditures	47,958,049	6,571,135	1,086,000	34,646,985	12,330,137	37,743	23,202,050	125,832,099	127,712,097	230,930,937
Excess (deficiency) of revenues over (under) expenditures	(8,908,752)	580,265	(971,000)	4,381,415	2,087,063	(37,743)	(1,851,462)	(4,720,214)	(5,250,155)	(106,649,583)
Other financing sources (uses)										
Overhead Charges	3,409,605	-	-	-	-	-	-	3,409,605	3,339,252	3,971,491
Operating transfers in	1,728,735	395,695	1,086,000	18,644,287	40,000	-	-	21,894,717	26,909,633	63,742,642
Operating transfers out	(149,513)	(179,000)	-	(20,541,204)	(823,000)	-	(202,000)	(21,894,717)	(26,909,633)	(63,707,642)
Bond proceeds	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	4,988,827	216,695	1,086,000	(1,896,917)	(783,000)	-	(202,000)	3,409,605	3,339,252	4,006,491
Beginning Fund Balance July 1	25,091,475	(987,113)	10,213,134	54,477,119	3,839,589	37,743	11,729,021	104,400,968	106,311,871	202,180,045
Increases (decreases) in reserve	(3,919,925)	796,960	115,000	2,484,498	1,304,063	(37,743)	(2,053,462)	(1,310,609)	(1,910,903)	(102,643,092)
Ending Fund Balance June 30	21,171,550	(190,153)	10,328,134	56,961,617	5,143,652	-	9,675,559	103,090,359	104,400,968	99,536,953

FUND	PROGRAM	OBJECT	FUND NAME	TRANSFER IN	TRANSFER OUT	PURPOSE
100	20000	81000	General Fund	1,000,000		Equipment Replacement Fund
100	20000	91000	General Fund		25,000	Lifeline program
100	31000	81000	General Fund	30,000		CDBG - Police Building Space
100	31000	81002	General Fund	10,000		Low/Mod - Police Building Space
100	31000	91000	General Fund		35,662	Debt Service
				1,040,000	60,662	
200	76500	91050	Park Dedication Fund		214,500	Capital Projects
214	55035	91050	Street Improvement Grant Fund		1,214,100	Capital Projects
216	55030	91050	Traffic Impact Fee Fund		20,000	Capital Projects
240	16010	91000	CDBG Fund		30,000	CDBG - Police Building Space
240	16010	91050	CDBG Fund		599,200	Capital Projects
					629,200	
258	39000	81002	Special Police Grant Services Fund	180,777		Police Officer Salaries
258	39800	81000	Special Police Grant Services Fund	35,662		Debt Service
258	39800	81000	Special Police Grant Services Fund	60,000		800 MHz Debt Service Payment
				276,439		
280	14800	91000	AQMD Fund		28,000	Senior Transportation Program
285	60050	81002	Community Development	280,584		Salary/Com Dev Administration
285	61050	81002	Community Development	955,893		Salary/Planning
285	63050	81002	Community Development	456,622		Salary/Code Enforcement
				1,693,099		
290	70501	81000	Senior Transportation Fund	28,000		Senior Transportation Program
400	14502	81050	Capital Improvement Projects Fund	477,000		Capital Projects
400	16510	81050	Capital Improvement Projects Fund	599,200		Capital Projects
400	55031	81050	Capital Improvement Projects Fund	20,000		Capital Projects
400	55037	81050	Capital Improvement Projects Fund	1,214,100		Capital Projects
400	55502	81050	Capital Improvement Projects Fund	583,000		Capital Projects
400	58002	81050	Capital Improvement Projects Fund	604,000		Capital Projects
400	76502	81050	Capital Improvement Projects Fund	214,500		Capital Projects
400	75502	81050	Capital Improvement Projects Fund	33,700		Capital Projects
				3,745,500		
500	18000	81002	Redevelopment Admin Fund	235,592		20% of Expenses
500	18000	91000	Redevelopment Admin Fund		356,622	Salary/Code Enforcement
500	18000	91000	Redevelopment Admin Fund		100,000	Salary/Code Enforcement (IRP)
500	18000	91000	Redevelopment Admin Fund		280,584	Salary/Com Development Admin
500	18000	91000	Redevelopment Admin Fund		955,893	Salary/Planning
500	18000	91000	Redevelopment Admin Fund		180,777	Mall salaries - Police
500	18000	91000	Redevelopment Admin Fund		15,000	Mall Lease
500	18000	91002	Redevelopment Admin Fund		390,423	Rose Center Capital Reserve
500	18000	91001	Redevelopment Admin Fund	8,000,000		Cover Deficit Cash Balance
				8,235,592	2,279,299	
510	18400	81002	Redevelopment Debt Service Fund	468,836		20% Debt Service Offset
510	18400	91001	Redevelopment Debt Service Fund		8,000,000	Cover Deficit Cash Balance
				468,836	8,000,000	
520	18602	81052	RDA CIP Fund	4,100,000		Capital Projects
530	18600	91002	RDA Low/Moderate Income Housing		6,891,744	to Housing Authority
530	18600	91002	RDA Low/Moderate Income Housing		468,836	20% Debt Service Offset
					7,360,580	
540	18900	81002	WRA Reserve Fund	390,423		Rose Center Capital Reserve
550	18500	91002	Housing Authority	6,891,744		From Low/Mod
550	18500	91002	Housing Authority		235,592	20% of Expenses
550	18500	91000	Housing Authority		10,000	Police Building Space
550	18500	91052	Housing Authority		4,100,000	Capital Projects
				6,891,744	4,345,592	

FUND	PROGRAM	OBJECT	FUND NAME	TRANSFER IN	TRANSFER OUT	PURPOSE
600	23000	81000	Water Utility Fund	25,000		Lifeline
600	23000	91000	Water Utility Fund		60,000	800 MHz Debt Service Payment
600	23700	81002	Water Utility Fund	15,000		Mall Lease
600	55500	91050	Water Utility Fund		583,000	Capital Projects
				40,000	643,000	
700	58000	91000	Equipment Replacement Fund		1,000,000	To General Fund
700	58000	91050	Equipment Replacement Fund		604,000	Capital Projects
					1,604,000	
760	14450	91050	Information Systems Fund		477,000	Capital Projects
770	75500	91050	Government Buildings Fund		33,700	Capital Projects
				26,909,633	26,909,633	

FUND	PROGRAM	OBJECT	FUND NAME	TRANSFER IN	TRANSFER OUT	PURPOSE
100	20000	91000	General Fund		25,000	Lifeline program
100	31000	81000	General Fund	30,000		CDBG - Police Building Space
100	31000	81002	General Fund	10,000		Low/Mod - Police Building Space
100	31000	91000	General Fund		35,777	Debt Service
100	31000	91000	General Fund		88,736	Police Officer Salaries
				40,000	149,513	
200	76500	91050	Park Dedication Fund		121,000	Capital Projects
240	16010	91000	CDBG Fund		30,000	CDBG - Police Building Space
258	39000	81002	Special Police Grant Services Fund	183,182		Police Officer Salaries
258	39800	81000	Special Police Grant Services Fund	35,777		Debt Service
258	39800	81000	Special Police Grant Services Fund	60,000		800 MHz Debt Service Payment
				278,959		
261	38500	81000	SLESF Fund	88,736		Police Officer Salaries
280	14800	91000	AQMD Fund		28,000	Senior Transportation Program
285	60050	81002	Community Development	288,442		Salary/Com Dev Administration
285	61050	81002	Community Development	928,761		Salary/Planning
285	63050	81002	Community Development	471,532		Salary/Code Enforcement
				1,688,735		
290	70501	81000	Senior Transportation Fund	28,000		Senior Transportation Program
400	14502	81050	Capital Improvement Projects Fund	177,000		Capital Projects
400	55502	81050	Capital Improvement Projects Fund	763,000		Capital Projects
400	76502	81050	Capital Improvement Projects Fund	121,000		Capital Projects
400	75502	81050	Capital Improvement Projects Fund	25,000		Capital Projects
				1,086,000		
500	18000	81002	Redevelopment Admin Fund	246,184		20% of Expenses
500	18000	91000	Redevelopment Admin Fund		371,532	Salary/Code Enforcement
500	18000	91000	Redevelopment Admin Fund		100,000	Salary/Code Enforcement (IRP)
500	18000	91000	Redevelopment Admin Fund		288,442	Salary/Com Development Admin
500	18000	91000	Redevelopment Admin Fund		928,761	Salary/Planning
500	18000	91000	Redevelopment Admin Fund		183,182	Mall salaries - Police
500	18000	91000	Redevelopment Admin Fund		15,000	Mall Lease
500	18000	91002	Redevelopment Admin Fund		390,423	Rose Center Capital Reserve
500	18000	91001	Redevelopment Admin Fund	7,000,000		Cover Deficit Cash Balance
				7,246,184	2,277,340	
510	18400	81002	Redevelopment Debt Service Fund	468,561		20% Debt Service Offset
510	18400	91001	Redevelopment Debt Service Fund		7,000,000	Cover Deficit Cash Balance
				468,561	7,000,000	
520	18602	81052	RDA CIP Fund	3,500,000		Capital Projects
530	18600	91002	RDA Low/Moderate Income Housing		7,039,119	to Housing Authority
530	18600	91002	RDA Low/Moderate Income Housing		468,561	20% Debt Service Offset
					7,507,680	
540	18900	81002	WRA Reserve Fund	390,423		Rose Center Capital Reserve
550	18500	91002	Housing Authority	7,039,119		from Low/Mod
550	18500	91002	Housing Authority		246,184	20% of Expenses
550	18500	91000	Housing Authority		10,000	Low/Mod - Police Building Space
550	18500	91052	Housing Authority		3,500,000	Capital Projects
				7,039,119	3,756,184	
600	23000	81000	Water Utility Fund	25,000		Lifeline
600	23000	91000	Water Utility Fund		60,000	800 MHz Debt Service Payment
600	23700	81002	Water Utility Fund	15,000		Mall Lease
600	55500	91050	Water Utility Fund		763,000	Capital Projects
				40,000	823,000	
760	14450	91050	Information Systems Fund		177,000	Capital Projects
770	75500	91050	Government Buildings Fund		25,000	Capital Projects
				21,894,717	21,894,717	

FUND STATEMENTS

Fund Structure

- **Governmental Funds**
  - General Funds
    - FUND 100: General Fund
      - PROGRAM 10000: City Council
      - PROGRAM 10200: Traffic Commission
      - PROGRAM 10300: Community Services & Recreation Commission
      - PROGRAM 10400: Commission on Aging
      - PROGRAM 10600: Mobile Home Commission
      - PROGRAM 10700: Youth Committee
      - PROGRAM 11500: City Manager
      - PROGRAM 12000: City Clerk
      - PROGRAM 12500: Elections
      - PROGRAM 13000: City Attorney
      - PROGRAM 14200: Human Resources and Risk Management
      - PROGRAM 20000: General City
      - PROGRAM 21000: Finance Administration
      - PROGRAM 31000: General Police Services
      - PROGRAM 32000: Animal Control
      - PROGRAM 41000: General Fire Services
      - PROGRAM 44000: Ambulance Transport Services
      - PROGRAM 70000: Community Services Administration
      - PROGRAM 70500: Senior Center
      - PROGRAM 71000: Parks & Playgrounds
      - PROGRAM 72000: Jr High Enhancement
      - PROGRAM 50000: Public Works Administration
      - PROGRAM 50500: Engineering Services
      - PROGRAM 51500: Street Maintenance
      - PROGRAM 52500: Concrete Repair
      - PROGRAM 53000: Park Maintenance
      - PROGRAM 53500: Street Tree Maintenance
    - FUND 265: Community Services Special Programs Fund
      - PROGRAM 72550: Adult Sports
      - PROGRAM 73050: Aquatics
      - PROGRAM 73550: Special Classes
      - PROGRAM 74150: Trips and Tours
      - PROGRAM 74250: Youth Sports
      - PROGRAM 74350: Special Events
      - PROGRAM 78200: Contributions - Parks/Trees
    - FUND 285: Community Development Fund
      - PROGRAM 10100: Planning Commission
      - PROGRAM 60050: Community Development Administration
      - PROGRAM 61050: Planning
      - PROGRAM 62050: Building
      - PROGRAM 63050: Code Enforcement

- Special Revenue Funds
  - FUND 200: Park Dedication Fund
    - PROGRAM 76500: Park Dedication
  - FUND 210: Gas Tax Fund
    - PROGRAM 55005: Gas Tax
  - FUND 211: Measure M Fund
    - PROGRAM 55027: Measure M Administration
  - FUND 214: Street Improvements Grant Fund
    - PROGRAM 55035: Street Improvements Grant
  - FUND 216: Traffic Impact Fee Fund
    - PROGRAM 55030: Traffic Impact Fee Administration
  - FUND 220: Municipal Lighting District Fund
    - PROGRAM 59500: Municipal Lighting
  - FUND 230: Community Promotion Fund
    - PROGRAM 10800: Cultural Arts Commission
    - PROGRAM 11200: Cable TV - Reserve Administration
    - PROGRAM 75000: Cable TV - Community Promotion
    - PROGRAM 75100: Fourth of July
  - FUND 240: Housing/Community Development (CDBG) Fund
    - PROGRAM 16010: CDBG
  - FUND 242: HCD Home Housing Fund
    - PROGRAM 17403: HOME Housing
  - FUND 250: Police Seizure Fund
    - PROGRAM 34100: DOJ Seizures - Criminal
  - FUND 251: Special Police Services Fund
    - PROGRAM 39400: Asian Criminal Enterprise Initiative Grant
  - FUND 252: Special Police Services Fund
    - PROGRAM 39100: Orange County Human Trafficking Task Force
  - FUND 253: Special Police Services Fund
    - PROGRAM 39700: Law Enforcement Child Trafficking Training
  - FUND 254: Special Police Services Fund
    - PROGRAM 39900: CalEMA Human Trafficking
  - FUND 255: Special Police Services Fund
    - PROGRAM 39500: SAAV
  - FUND 256: Special Police Services Fund
    - PROGRAM 39150: OCHTTF
  - FUND 257: Special Police Services Fund
    - PROGRAM 39250: JAG
  - FUND 258: Special Police Services Fund
    - PROGRAM 39000: Police Mall Operation
    - PROGRAM 39200: Animal Control - Humane Programs
    - PROGRAM 39800: Special Police Services Fund Debt Service
    - PROGRAM 39910: Justice Assistance Grant (JAG)
  - FUND 260: Local Seized Property Fund
    - PROGRAM 35000: Local Narcotic Seizure
  - FUND 261: Supplemental Law Enforcement Fund
    - PROGRAM 38500: Citizens Options for Public Safety
  - FUND 270: Drainage District Fund
    - PROGRAM 59000: Drainage District

- FUND 275: Community Services Grant Fund
  - PROGRAM 71800: Family Resource Center
  - PROGRAM 71801: Family Resource Center
- FUND 280: AQMD Fund
  - PROGRAM 14800: Air Quality Management Program
- FUND 290: Senior Transportation Fund
  - PROGRAM 70501: Senior Transportation
- FUND 295: Project SHUE Fund
  - PROGRAM 76000: Project SHUE
- FUND 530: Low/Moderate Income Housing Fund
  - PROGRAM 18600: Low/Moderate Income Housing
  - PROGRAM 18700: First Time Homebuyers
- FUND 550: Housing Authority Fund
  - PROGRAM 18500: Housing Authority

Debt Service Funds
- FUND 510: WRA Debt Service Fund
  - PROGRAM 18400: Redevelopment Debt Service

Capital Project Funds
- FUND 400: Capital Projects Fund
  - PROGRAM 11202: Cable TV Capital Projects
  - PROGRAM 16510: CDBG Capital Projects
  - PROGRAM 14502: Information Systems Capital Projects
  - PROGRAM 31002: Police Department Capital Projects
  - PROGRAM 55026: Measure M Capital Projects
  - PROGRAM 55031: Traffic Impact Capital Projects
  - PROGRAM 55036: Gas Tax Capital Projects
  - PROGRAM 55037: Street Improvements Capital Projects
  - PROGRAM 55502: Utility Capital Projects
  - PROGRAM 58002: Motor Pool Capital Projects
  - PROGRAM 59502: Municipal Lighting Capital Projects
  - PROGRAM 60002: Community Development Capital Projects
  - PROGRAM 75502: Government Buildings Capital Projects
  - PROGRAM 76502: Park Dedication Capital Projects
- FUND 500: WRA Operating Fund Administration
  - PROGRAM 18000: Redevelopment Administration
  - PROGRAM 18005: Redevelopment Legislative
  - PROGRAM 18008: Economic Development
- FUND 520: WRA Capital Projects Fund
  - PROGRAM 18002: Redevelopment - Capital Projects
  - PROGRAM 18602: Low/Mod Housing CIP
- FUND 540: WRA Reserve Fund
  - PROGRAM 18900: RDA - Restricted/Contingency
- FUND 800: Reserve Fund

Agency Funds
- FUND 920: 92-1 Assessment District Fund
  - PROGRAM 54010: 92-1 Assessment District

- **Proprietary Funds**
  - Enterprise Funds
    - FUND 600: Water Utility Fund
      - PROGRAM 23000: Water Billing and Collection
      - PROGRAM 23700: Utility Mall Operation
      - PROGRAM 55500: Water Utility - Administration
      - PROGRAM 56500: Utility Production and Supply
      - PROGRAM 57000: System Maintenance
  - Internal Service Funds
    - FUND 700: Equipment Replacement Fund
      - PROGRAM 58000: Motor Pool
    - FUND 740: General Benefits Fund
      - PROGRAM 14306: Medical Benefits
      - PROGRAM 14326: Worker's Compensation Benefits
      - PROGRAM 14336: Personnel Board
      - PROGRAM 14350: Retirement Benefits
      - PROGRAM 14355: Compensated Absences
    - FUND 750: Liability Administration Fund
      - PROGRAM 14335: Public Liability Administration
    - FUND 760: Information Systems and Equipment Fund
      - PROGRAM 14450: Information Systems
    - FUND 770: Government Buildings Fund
      - PROGRAM 75500: Government Buildings

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.

	2009-10 ACTUAL	2010-11 REVISED BUDGET	2010-11 ESTIMATED	2011-12 BUDGET	2012-13 BUDGET
REVENUE					
Property Taxes	2,806,681	2,924,500	2,812,164	2,843,129	2,850,221
Property Taxes - In Lieu of VLF	7,140,591	6,824,749	7,232,445	7,083,547	7,084,000
Sales Taxes	9,522,091	9,736,250	9,601,313	10,111,549	10,256,884
Sales Taxes - In Lieu	2,459,330	3,208,750	3,370,643	3,246,777	3,371,355
Property Transfer	191,694	160,000	159,049	160,000	160,000
Franchise	689,567	704,000	689,567	705,000	705,000
Business License	1,167,267	1,200,000	1,212,425	1,200,000	1,200,000
Transient Occupancy	451,640	440,000	490,463	490,000	490,000
Utility Users Taxes	5,010,797	5,100,000	5,260,686	5,313,000	5,366,000
License & Permits	226,738	140,800	194,710	193,560	193,560
Fines, Forfeits and Penalties	924,630	1,215,000	920,041	925,000	935,000
Use of Money & Property	2,059,860	1,663,560	1,635,981	2,125,000	2,125,000
Intergovernmental	525,286	307,254	295,310	309,640	311,640
Charges for Services	2,524,165	2,583,997	2,435,949	2,265,217	2,220,236
Other Revenue	209,799	156,323	162,577	157,046	165,546
subtotal	35,910,137	36,365,183	36,473,323	37,128,465	37,434,442
Overhead Charges	4,039,497	3,971,491	4,028,309	3,339,252	3,409,605
TOTAL REVENUE	39,949,634	40,336,674	40,501,632	40,467,717	40,844,047
EXPENDITURES					
General Government	1,931,077	1,893,786	1,803,499	1,585,453	1,744,195
Police	25,589,099	25,274,684	24,474,947	25,877,864	26,368,887
Fire	9,356,289	9,841,627	9,777,567	10,083,844	10,642,224
Community Services	1,953,370	2,003,478	1,905,739	1,775,379	1,854,971
Public Works	3,526,715	3,662,028	3,650,459	3,863,084	3,935,914
TOTAL OPERATING EXPENDITURE	42,356,549	42,675,603	41,612,211	43,185,624	44,546,191
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
CDBG Fund	-	-	-	30,000	30,000
Water Enterprise Fund (loan repayment)	956,146	-	-	-	-
Liability Administration Fund	100,000	-	-	-	-
Redevelopment Fund	-	-	-	10,000	10,000
Equipment Replacement Fund	125,028		-	1,000,000	-
Capital Projects Fund	335,163	981,049	981,049	-	-
Redevelopment Capital Projects	2,500,000	-	-	-	-
Community Development Fund	70,000	-	-	-	-
Community Services Special Prog Fund	-	114,380	114,380	-	-
Information Systems Fund	-	74,486	74,486	-	-
Government Buildings Fund	75,000	-	-	-	-
Operating Transfers Out:					
Water Enterprise Fund	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
Special Police Grant Services Fund	(95,214)	(323,261)	(323,261)	(35,662)	(35,777)
Supp Law Enforcement Svcs Fund	(162,122)	(66,079)	(66,079)	-	(88,736)
Government Buildings Fund	(5,000)	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	3,874,001	755,575	755,575	979,338	(109,513)
NET CHANGE IN FUND BALANCE	1,467,086	(1,583,354)	(355,004)	(1,738,569)	(3,811,657)
BEGINNING FUND BALANCE	24,935,160	26,402,246	26,402,246	26,047,242	24,308,673
ENDING FUND BALANCE	26,402,246	24,818,892	26,047,242	24,308,673	20,497,016
FUND BALANCE					
Unrestricted:					
Designated:					
General Contingencies	1,935,325	1,935,325	1,935,325	1,935,325	1,935,325
Undesignated:	24,466,921	22,883,567	24,111,917	22,373,348	18,561,691
Subtotal Unrestricted	26,402,246	24,818,892	26,047,242	24,308,673	20,497,016
TOTAL FUND BALANCE	26,402,246	24,818,892	26,047,242	24,308,673	20,497,016

	2009-10 ACTUAL	2010-11 REVISED BUDGET	2010-11 ESTIMATED	2011-12 BUDGET	2012-13 BUDGET
REVENUE					
Use of Money & Property	12,926	9,500	11,724	10,000	10,000
Charges for Services	244,595	248,175	265,339	278,105	278,105
Other Revenue	3,370	3,100	2,100	2,700	2,700
TOTAL REVENUE	260,891	260,775	279,163	290,805	290,805
EXPENDITURES					
Community Services	164,791	226,947	193,183	247,067	247,067
Capital Outlay	-	-	-	-	-
TOTAL OPERATING EXPENDITURE	164,791	226,947	193,183	247,067	247,067
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
Community Service Grant Fund	-	-	-	-	-
Operating Transfers Out:					
General Fund	-	(114,380)	(114,380)	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	(114,380)	(114,380)	-	-
NET CHANGE IN FUND BALANCE	96,100	(80,552)	(28,400)	43,738	43,738
BEGINNING FUND BALANCE	319,059	415,159	415,159	386,759	430,497
ENDING FUND BALANCE	415,159	334,607	386,759	430,497	474,235

FUND BALANCE					
Restricted:					
Advances to Other Funds	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-
Unrestricted:					
Designated:					
General Contingencies	-	-	-	-	-
Undesignated	415,159	334,607	386,759	430,497	474,235
Subtotal Unrestricted	415,159	334,607	386,759	430,497	474,235
TOTAL FUND BALANCE	415,159	334,607	386,759	430,497	474,235

	2009-10 ACTUAL	2010-11 REVISED BUDGET	2010-11 ESTIMATED	2011-12 BUDGET	2012-13 BUDGET
REVENUE					
License & Permits	393,497	373,400	317,130	372,600	392,600
Fines	7,704	10,000	21,925	27,000	37,000
Use of Money & Property	47,372	38,000	43,983	45,000	45,000
Charges for Services	808,719	809,220	740,534	825,950	847,950
Other Revenue	1,757	-	3,869	1,500	1,500
TOTAL REVENUE	1,259,050	1,230,620	1,127,441	1,272,050	1,324,050
EXPENDITURES					
Community Development	3,396,151	3,390,812	3,280,429	3,116,722	3,164,791
Capital Outlay	-	-	-	-	-
TOTAL OPERATING EXPENDITURE	3,396,151	3,390,812	3,280,429	3,116,722	3,164,791
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
Redevelopment	2,161,261	2,047,193	2,047,193	1,693,099	1,688,735
Operating Transfers Out:					
General Fund	(70,000)	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	2,091,261	2,047,193	2,047,193	1,693,099	1,688,735
NET CHANGE IN FUND BALANCE	(45,840)	(112,999)	(105,795)	(151,573)	(152,006)
BEGINNING FUND BALANCE	655,513	609,673	609,673	503,878	352,305
ENDING FUND BALANCE	609,673	496,674	503,878	352,305	200,299

FUND BALANCE					
Restricted:					
Advances to Other Funds	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-
Unrestricted:					
Designated:					
Community Development					
Undesignated	609,673	496,674	503,878	352,305	200,299
Subtotal Unrestricted	609,673	496,674	503,878	352,305	200,299
TOTAL FUND BALANCE	609,673	496,674	503,878	352,305	200,299

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 255: Special Police Services Fund

This Special Police Services Fund accounts for the Orange County Service Authority for Abandoned Vehicles (SAAV) funds.

FUND 256: Special Police Services Fund

This Special Police Services Fund accounts for the Orange County Human Trafficking Task Forces (OCHTTF) grant funds.

FUND 257: Special Police Services Fund

This Special Police Services Fund accounts for the Edward Byrne Memorial Justice Assistance Grant Program (JAG) funds to prevent and control crime and to improve criminal justice systems.

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.

	2009-10 ACTUAL	2010-11 REVISED BUDGET	2010-11 ESTIMATED	2011-12 BUDGET	2012-13 BUDGET
REVENUE					
Use of Money & Property	51,297	40,000	42,800	40,000	40,000
Intergovernmental	44,793	-	223,063	-	-
Charges for Services	390,369	38,750	51,508	51,508	51,508
TOTAL REVENUE	486,459	78,750	317,371	91,508	91,508
EXPENDITURES					
Community Services	24,332	3,938	4,715	4,575	4,575
TOTAL OPERATING EXPENDITURE	24,332	3,938	4,715	4,575	4,575
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
Capital Improvement Projects Fund	36,841	-		-	-
Operating Transfers Out:					
Capital Improvement Projects Fund	(27,920)	(179,606)	(179,606)	(214,500)	(121,000)
TOTAL OTHER FINANCING SOURCES/(USES)	8,921	(179,606)	(179,606)	(214,500)	(121,000)
NET CHANGE IN FUND BALANCE	471,048	(104,794)	133,050	(127,567)	(34,067)
BEGINNING FUND BALANCE	119,345	590,393	590,393	723,443	595,876
ENDING FUND BALANCE	590,393	485,599	723,443	595,876	561,809
		Outstanding project matching reimbursements		*278,298*	
		Possible available balance		*874,174*	

FUND BALANCE					
Restricted:					
Advances to Other Funds	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-
Unrestricted:					
Designated:					
Due to CIP Fund	-	-	-	-	-
Undesignated	590,393	485,599	723,443	595,876	561,809
Subtotal Unrestricted	590,393	485,599	723,443	595,876	561,809
TOTAL FUND BALANCE	590,393	485,599	723,443	595,876	561,809

Projected ending fund balances are based on an outstanding Proposition 40 Per Capita Grant and a Roberti Z'Berg Grants ($278,298). Grant funding is not received until the project is complete, therefore resulting in a reduced fund balance.

	2009-10 ACTUAL	2010-11 REVISED BUDGET	2010-11 ESTIMATED	2011-12 BUDGET	2012-13 BUDGET
REVENUE					
Use of Money & Property	35,556	25,000	2,994	5,000	5,000
Intergovernmental	3,567,401	3,729,855	1,960,839	1,513,134	1,513,134
Other Revenue	18,347	20,000	-	-	-
TOTAL REVENUE	3,621,305	3,774,855	1,963,833	1,518,134	1,518,134
EXPENDITURES					
Public Works	2,211,482	2,218,108	1,998,581	2,068,255	2,097,616
TOTAL OPERATING EXPENDITURE	2,211,482	2,218,108	1,998,581	2,068,255	2,097,616
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
Capital Improvement Projects Fund	250,000	-	-	-	-
Operating Transfers Out:					
Capital Improvement Projects Fund	(4,200,000)	(2,492,355)	(2,492,355)	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	(3,950,000)	(2,492,355)	(2,492,355)	-	-
NET CHANGE IN FUND BALANCE	(2,540,177)	(935,608)	(2,527,103)	(550,121)	(579,482)
BEGINNING FUND BALANCE	1,237,211	(1,302,967)	(1,302,967)	(3,830,070)	(4,380,191)
ENDING FUND BALANCE	(1,302,967)	(2,238,575)	(3,830,070)	(4,380,191)	(4,959,673)
			Outstanding project matching reimbursements	*3,870,071*	
			Possible available balance	*(510,120)*	

FUND BALANCE					
Restricted:					
Advances to Other Funds	-	-	-	-	-
Bond Debt Covenants	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-
Unrestricted:					
Designated:					
General Contingencies	-	-	-	-	-
Undesignated	(1,302,967)	(2,238,575)	(3,830,070)	(4,380,191)	(4,959,673)
Subtotal Unrestricted	(1,302,967)	(2,238,575)	(3,830,070)	(4,380,191)	(4,959,673)
TOTAL FUND BALANCE	(1,302,967)	(2,238,575)	(3,830,070)	(4,380,191)	(4,959,673)

The projected 2011-12 ending fund balance deficit is a result of project matching expenditures of approximately $3,870,000. The City will be reimbursed upon completion of the projects. The Gas Tax Fund 210 deficit fund balance is offset by the estimated 2010-11 ending balance of $2,918,478 in the Gas Tax Capital Projects program in the Capital Projects Fund 400.

	2009-10 ACTUAL	2010-11 REVISED BUDGET	2010-11 ESTIMATED	2011-12 BUDGET	2012-13 BUDGET
REVENUE					
Use of Money & Property	(23,859)	-	185	-	-
Intergovernmental	922,966	926,608	2,470,772	1,133,562	1,205,257
TOTAL REVENUE	899,106	926,608	2,470,957	1,133,562	1,205,257
EXPENDITURES					
Public Works	205,068	199,469	269,818	157,748	161,010
Debt Service:					
Principal Retirement	269,285	277,347	277,347	153,186	158,024
Interest and Fiscal Charges	83,214	75,136	75,136	66,816	62,220
TOTAL OPERATING EXPENDITURE	557,567	551,952	622,301	377,750	381,254
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
Capital Improvement Projects Fund	432,289	-		-	-
Operating Transfers Out:					
Capital Improvement Projects Fund	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	432,289	-	-	-	-
NET CHANGE IN FUND BALANCE	773,828	374,656	1,848,656	755,812	824,003
BEGINNING FUND BALANCE	(4,220,585)	(3,446,757)	(3,446,757)	(1,598,101)	(842,289)
ENDING FUND BALANCE	(3,446,757)	(3,072,101)	(1,598,101)	(842,289)	(18,286)
			Outstanding project matching reimbursements	*2,050,000*	
			Possible available balance	*451,899*	
FUND BALANCE					
Restricted:					
Advances to Other Funds	-	-	-	-	-
Debt Service Covenants	352,499	352,499	352,499	352,499	352,499
Subtotal Restricted	352,499	352,499	352,499	352,499	352,499
Unrestricted:					
Designated:					
General Contingencies	-	-	-	-	-
Undesignated	(3,799,256)	(3,424,600)	(1,950,600)	(1,194,788)	(370,785)
Subtotal Unrestricted	(3,799,256)	(3,424,600)	(1,950,600)	(1,194,788)	(370,785)
TOTAL FUND BALANCE	(3,446,757)	(3,072,101)	(1,598,101)	(842,289)	(18,286)

The projected 2011-12 ending fund balance deficit is a result of project matching expenditures of approximately $2,050,000. The City will be reimbursed upon completion of the projects. The Measure M Fund 211 deficit fund balance is offset by the estimated 2010-11 ending balance of $1,136,066 in the Measure M Capital Projects program in the Capital Projects Fund 400.

	2009-10 ACTUAL	2010-11 REVISED BUDGET	2010-11 ESTIMATED	2011-12 BUDGET	2012-13 BUDGET
REVENUE					
Use of Money & Property	1,598	15,000	183	1,000	1,000
Intergovernmental	1,095,161	926,396	1,334,035	1,218,375	-
Other Revenue	-	-	-	400,000	-
TOTAL REVENUE	1,096,759	941,396	1,334,218	1,619,375	1,000
EXPENDITURES					
Public Works	54,838	47,070	66,711	-	-
TOTAL OPERATING EXPENDITURE	54,838	47,070	66,711	-	-
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
Capital Improvement Projects Fund	236,083	-	-	-	-
Operating Transfers Out:					
Capital Improvement Projects Fund	(217,120)	(250,000)	(250,000)	(1,214,100)	-
TOTAL OTHER FINANCING SOURCES/(USES)	18,963	(250,000)	(250,000)	(1,214,100)	-
NET CHANGE IN FUND BALANCE	1,060,884	644,326	1,017,507	405,275	1,000
BEGINNING FUND BALANCE	(3,338,790)	(2,277,906)	(2,277,906)	(1,260,399)	(855,124)
ENDING FUND BALANCE	(2,277,906)	(1,633,580)	(1,260,399)	(855,124)	(854,124)
			Outstanding project matching reimbursements	*1,434,814*	
			Possible available balance	*579,690*	
FUND BALANCE					
Restricted:					
Advances to Other Funds	-	-	-	-	-
Prepaid Charges	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-
Unrestricted:					
Designated:					
General Contingencies	-	-	-	-	-
Undesignated	(2,277,906)	(1,633,580)	(1,260,399)	(855,124)	(854,124)
Subtotal Unrestricted	(2,277,906)	(1,633,580)	(1,260,399)	(855,124)	(854,124)
TOTAL FUND BALANCE	(2,277,906)	(1,633,580)	(1,260,399)	(855,124)	(854,124)

The projected 2011-12 ending fund balance deficit is a result of project matching expenditures of approximately $1,434,814. The City will be reimbursed upon completion of the projects. The Street Improvements Grant Fund 214 deficit fund balance is offset by the estimated 2010-11 ending balance of $833,419 in the Street Improvements Grant Capital Projects program in the Capital Projects Fund 400.

	2009-10 ACTUAL	2010-11 REVISED BUDGET	2010-11 ESTIMATED	2011-12 BUDGET	2012-13 BUDGET
REVENUE					
Use of Money & Property	7,358	8,000	3,513	5,000	5,000
Intergovernmental	-	-	868,569	-	-
Charges for Services	17,904	10,000	16,513	10,000	10,000
TOTAL REVENUE	25,262	18,000	888,595	15,000	15,000
EXPENDITURES					
Public Works	16,664	16,807	59,774	16,597	17,025
TOTAL OPERATING EXPENDITURE	16,664	16,807	59,774	16,597	17,025
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
Capital Improvement Projects Fund	144,211	-	-	-	-
Operating Transfers Out:					
Capital Improvement Projects Fund	(90,000)	-	-	(20,000)	-
TOTAL OTHER FINANCING SOURCES/(USES)	54,211	-	-	(20,000)	-
NET CHANGE IN FUND BALANCE	62,809	1,193	828,821	(21,597)	(2,025)
BEGINNING FUND BALANCE	(809,320)	(746,510)	(746,510)	82,311	60,714
ENDING FUND BALANCE	(746,510)	(745,317)	82,311	60,714	58,689

FUND BALANCE					
Restricted:					
Advances to Other Funds	-	-	-	-	-
Prepaid Charges	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-
Unrestricted:					
Designated:					
General Contingencies	-	-	-	-	-
Undesignated	(746,510)	(745,317)	82,311	60,714	58,689
Subtotal Unrestricted	(746,510)	(745,317)	82,311	60,714	58,689
TOTAL FUND BALANCE	(746,510)	(745,317)	82,311	60,714	58,689

	2009-10 ACTUAL	2010-11 REVISED BUDGET	2010-11 ESTIMATED	2011-12 BUDGET	2012-13 BUDGET
REVENUE					
Property Taxes	843,879	862,000	823,586	830,500	830,500
Use of Money & Property	65,127	55,000	52,607	55,000	55,500
TOTAL REVENUE	909,006	917,000	876,193	885,500	886,000
EXPENDITURES					
Public Works	765,162	793,803	1,037,734	782,513	782,966
Capital Outlay	-	-		-	-
Budget Contingency 1.00%	-	9,170	9,170	8,855	8,860
Emergency Reserve 5.00%	-	45,850	45,850	44,275	44,300
TOTAL OPERATING EXPENDITURE	765,162	848,823	1,092,754	835,643	836,126
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
Capital Improvement Projects Fund	-	-	-	-	-
Operating Transfers Out:					
Capital Improvement Projects Fund	-	(180,000)	(180,000)	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	(180,000)	(180,000)	-	-
NET CHANGE IN FUND BALANCE	143,844	(111,823)	(396,561)	49,857	49,874
BEGINNING FUND BALANCE	1,747,426	1,891,270	1,891,270	1,494,709	1,544,566
ENDING FUND BALANCE	1,891,270	1,779,447	1,494,709	1,544,566	1,594,440

FUND BALANCE					
Restricted:					
Advances to Other Funds	-	-	-	-	-
Prepaid Charges	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-
Unrestricted:					
Designated:					
General Contingencies	-	-	-	-	-
Undesignated	1,891,270	1,779,447	1,494,709	1,544,566	1,594,440
Subtotal Unrestricted	1,891,270	1,779,447	1,494,709	1,544,566	1,594,440
TOTAL FUND BALANCE	1,891,270	1,779,447	1,494,709	1,544,566	1,594,440

	2009-10 ACTUAL	2010-11 REVISED BUDGET	2010-11 ESTIMATED	2011-12 BUDGET	2012-13 BUDGET
REVENUE					
Taxes (PCTA Franchise)	516,854	520,000	522,176	520,000	520,000
License & Permits	720	1,650	2,355	1,650	1,650
Use of Money & Property	47,089	35,000	38,745	35,100	35,100
Charges for Services	2	-	311	-	-
Other Revenue	36,215	48,500	30,847	108,900	108,900
TOTAL REVENUE	600,880	605,150	594,434	665,650	665,650
EXPENDITURES					
General Government	195,480	228,936	223,911	217,369	281,617
Community Services	76,621	155,155	147,005	158,655	158,655
Debt Service					
Principal Retirement	191,611	197,348	197,348	109,000	112,442
Interest and Fiscal Charges	59,211	53,463	53,463	47,543	44,273
Capital Outlay	-	-	-	-	-
TOTAL OPERATING EXPENDITURE	522,923	634,902	621,727	532,567	596,987
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
General Fund	-	-	-	-	-
Operating Transfers Out:					
Capital Projects	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	77,957	(29,752)	(27,293)	133,083	68,663
BEGINNING FUND BALANCE	1,565,131	1,643,087	1,643,087	1,615,794	1,748,877
ENDING FUND BALANCE	1,643,087	1,613,335	1,615,794	1,748,877	1,817,540

FUND BALANCE					
Restricted:					
Community Promotion	-	-	-	-	-
Bond Debt Covenants	250,822	250,822	250,822	250,822	250,822
Subtotal Restricted	250,822	250,822	250,822	250,822	250,822
Unrestricted:					
Designated:					
General Contingencies	-	-	-	-	-
Undesignated	1,392,265	1,362,513	1,364,972	1,498,055	1,566,718
Subtotal Unrestricted	1,392,265	1,362,513	1,364,972	1,498,055	1,566,718
TOTAL FUND BALANCE	1,643,087	1,613,335	1,615,794	1,748,877	1,817,540

	2009-10 ACTUAL	2010-11 REVISED BUDGET	2010-11 ESTIMATED	2011-12 BUDGET	2012-13 BUDGET
REVENUE					
Intergovernmental	1,101,213	1,343,600	1,360,927	1,719,330	1,087,361
Fines, Forfeits and Penalties	1,190	2,000	2,760	2,000	2,000
Other Revenue	3,901	25,000	2,628	-	-
TOTAL REVENUE	1,106,303	1,370,600	1,366,315	1,721,330	1,089,361
EXPENDITURES					
Community Development	753,061	771,169	900,178	705,519	695,975
Capital Outlay	-	-	-	-	-
TOTAL OPERATING EXPENDITURE	753,061	771,169	900,178	705,519	695,975
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
Liability Fund	67,171	-	-	-	-
Capital Improvement Projects Fund	6,789	11,823	-	-	-
Operating Transfers Out:					
General Fund	-	-	-	(30,000)	(30,000)
Water Enterprise Fund	(10,000)	(10,000)	(10,000)	-	-
Capital Improvement Projects Fund	(1,571,975)	(438,745)	(438,745)	(599,200)	-
TOTAL OTHER FINANCING SOURCES/(USES)	(1,508,015)	(436,922)	(448,745)	(629,200)	(30,000)
NET CHANGE IN FUND BALANCE	(1,154,772)	162,509	17,392	386,611	363,386
BEGINNING FUND BALANCE	970,026	(184,747)	(184,747)	(167,355)	219,256
ENDING FUND BALANCE	(184,747)	(22,238)	(167,355)	219,256	582,642

FUND BALANCE					
Restricted:					
Advances to Other Funds	-	-	-	-	-
Notes Receivable	850,000	850,000	850,000	850,000	850,000
Subtotal Restricted	850,000	850,000	850,000	850,000	850,000
Unrestricted:					
Designated:					
General Contingencies	-	-	-	-	-
Undesignated	(1,034,747)	(872,238)	(1,017,355)	(630,744)	(267,358)
Subtotal Unrestricted	(1,034,747)	(872,238)	(1,017,355)	(630,744)	(267,358)
TOTAL FUND BALANCE	(184,747)	(22,238)	(167,355)	219,256	582,642

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 2010-11 ending balance of $496,525 in the CDBG Capital Projects program in the Capital Projects Fund 400.

	2009-10 ACTUAL	2010-11 REVISED BUDGET	2010-11 ESTIMATED	2011-12 BUDGET	2012-13 BUDGET
REVENUE					
Use of Money & Property	59	-	-	-	-
Intergovernmental	-	-	544,952	1,082,121	475,401
Other Revenue	51,282	-	4,370	-	-
TOTAL REVENUE	51,340	-	549,322	1,082,121	475,401
EXPENDITURES					
Community Development	484,646	1,102,683	544,952	1,082,121	475,401
Capital Outlay	-	-	-	-	-
TOTAL OPERATING EXPENDITURE	484,646	1,102,683	544,952	1,082,121	475,401
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	(433,306)	(1,102,683)	4,370	-	-
BEGINNING FUND BALANCE	87,492	(345,814)	(345,814)	(341,444)	(341,444)
ENDING FUND BALANCE	(345,814)	(1,448,497)	(341,444)	(341,444)	(341,444)

FUND BALANCE					
Restricted:					
Advances to Other Funds	-	-	-	-	-
Prepaid Charges	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-
Unrestricted:					
Designated:					
General Contingencies	-	-	-	-	-
Undesignated	(345,814)	(1,448,497)	(341,444)	(341,444)	(341,444)
Subtotal Unrestricted	(345,814)	(1,448,497)	(341,444)	(341,444)	(341,444)
TOTAL FUND BALANCE	(345,814)	(1,448,497)	(341,444)	(341,444)	(341,444)

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.

	2009-10 ACTUAL	2010-11 REVISED BUDGET	2010-11 ESTIMATED	2011-12 BUDGET	2012-13 BUDGET
REVENUE					
Use of Money & Property	7,675	5,500	6,662	6,600	6,600
Other Revenue	99,373	50,000	67,846	65,000	65,000
TOTAL REVENUE	107,048	55,500	74,508	71,600	71,600
EXPENDITURES					
Police	28,791	134,075	148,861	3,580	3,580
Capital Outlay	-	42,000	23,228	-	-
TOTAL OPERATING EXPENDITURE	28,791	176,075	172,089	3,580	3,580
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
General Fund	-	-	-	-	-
Operating Transfers Out:					
Capital Improvement Projects Fund	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	78,257	(120,575)	(97,581)	68,020	68,020
BEGINNING FUND BALANCE	176,807	255,064	255,064	157,483	225,503
ENDING FUND BALANCE	255,064	134,489	157,483	225,503	293,523

FUND BALANCE					
Restricted:					
Advances to Other Funds	-	-	-	-	-
Prepaid Charges	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-
Unrestricted:					
Designated:					
General Contingencies	-	-	-	-	-
Undesignated	255,064	134,489	157,483	225,503	293,523
Subtotal Unrestricted	255,064	134,489	157,483	225,503	293,523
TOTAL FUND BALANCE	255,064	134,489	157,483	225,503	293,523

	2009-10 ACTUAL	2010-11 REVISED BUDGET	2010-11 ESTIMATED	2011-12 BUDGET	2012-13 BUDGET
REVENUE					
Intergovernmental	125,035	557,903	557,903	-	-
TOTAL REVENUE	125,035	557,903	557,903	-	-
EXPENDITURES					
Police	124,266	518,104	518,104	-	-
Capital Outlay	-	39,799	39,799	-	-
TOTAL OPERATING EXPENDITURE	124,266	557,903	557,903	-	-
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
General Fund	-	-	-	-	-
Operating Transfers Out:					
General Fund	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	769	-	-	-	-
BEGINNING FUND BALANCE	(769)	0	0	0	0
ENDING FUND BALANCE	0	0	0	0	0

FUND BALANCE					
Restricted:					
Advances to Other Funds	-	-	-	-	-
Prepaid Charges	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-
Unrestricted:					
Designated:					
General Contingencies	-	-	-	-	-
Undesignated	0	0	0	0	0
Subtotal Unrestricted	0	0	0	0	0
TOTAL FUND BALANCE	0	0	0	0	0

	2009-10 ACTUAL	2010-11 REVISED BUDGET	2010-11 ESTIMATED	2011-12 BUDGET	2012-13 BUDGET
REVENUE					
Intergovernmental	214,676	299,398	299,398	18,027	-
TOTAL REVENUE	214,676	299,398	299,398	18,027	-
EXPENDITURES					
Police	211,443	287,271	287,272	18,027	-
Capital Outlay	-	6,369	6,369	-	-
TOTAL OPERATING EXPENDITURE	211,443	293,640	293,641	18,027	-
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
General Fund	-	-	-	-	-
Operating Transfers Out:					
General Fund	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	3,234	5,758	5,757	-	-
BEGINNING FUND BALANCE	(8,991)	(5,757)	(5,757)	(0)	(0)
ENDING FUND BALANCE	(5,757)	1	(0)	(0)	(0)
FUND BALANCE					
Restricted:					
Advances to Other Funds	-	-	-	-	-
Prepaid Charges	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-
Unrestricted:					
Designated:					
General Contingencies	-	-	-	-	-
Undesignated	(5,757)	1	(0)	(0)	(0)
Subtotal Unrestricted	(5,757)	1	(0)	(0)	(0)
TOTAL FUND BALANCE	(5,757)	1	(0)	(0)	(0)

	2009-10 ACTUAL	2010-11 REVISED BUDGET	2010-11 ESTIMATED	2011-12 BUDGET	2012-13 BUDGET
REVENUE					
Intergovernmental	121,499	293,501	278,501	398,754	200,575
TOTAL REVENUE	121,499	293,501	278,501	398,754	200,575
EXPENDITURES					
Police	121,499	293,501	278,501	398,754	200,575
Capital Outlay	-	-	-	-	-
TOTAL OPERATING EXPENDITURE	121,499	293,501	278,501	398,754	200,575
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
General Fund	-	-	-	-	-
Operating Transfers Out:					
General Fund	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	-	-	-
BEGINNING FUND BALANCE	-	-	-	-	-
ENDING FUND BALANCE	-	-	-	-	-
FUND BALANCE					
Restricted:					
Advances to Other Funds	-	-	-	-	-
Prepaid Charges	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-
Unrestricted:					
Designated:					
General Contingencies	-	-	-	-	-
Undesignated	-	-	-	-	-
Subtotal Unrestricted	-	-	-	-	-
TOTAL FUND BALANCE	-	-	-	-	-

	2009-10 ACTUAL	2010-11 REVISED BUDGET	2010-11 ESTIMATED	2011-12 BUDGET	2012-13 BUDGET
REVENUE					
Intergovernmental	36,597	213,403	171,711	138,877	27,813
TOTAL REVENUE	36,597	213,403	171,711	138,877	27,813
EXPENDITURES					
Police	36,597	171,711	171,711	138,877	27,813
Capital Outlay	-	-	-	-	-
TOTAL OPERATING EXPENDITURE	36,597	171,711	171,711	138,877	27,813
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
General Fund	-	-	-	-	-
Operating Transfers Out:					
General Fund	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	-	41,692	-	-	-
BEGINNING FUND BALANCE	-	-	-	-	-
ENDING FUND BALANCE	-	41,692	-	-	-
FUND BALANCE					
Restricted:					
Advances to Other Funds	-	-	-	-	-
Prepaid Charges	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-
Unrestricted:					
Designated:					
General Contingencies	-	-	-	-	-
Undesignated	-	41,692	-	-	-
Subtotal Unrestricted	-	41,692	-	-	-
TOTAL FUND BALANCE	-	41,692	-	-	-

	2009-10 ACTUAL	2010-11 REVISED BUDGET	2010-11 ESTIMATED	2011-12 BUDGET	2012-13 BUDGET
REVENUE					
Use of Money & Property	-	-	2,940	3,000	3,000
Intergovernmental	-	-	-	50,000	-
TOTAL REVENUE	-	-	2,940	53,000	3,000
EXPENDITURES					
Police	-	147,655	147,655	-	-
Capital Outlay	-	77,000	77,000	-	-
TOTAL OPERATING EXPENDITURE	-	224,655	224,655	-	-
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
General Fund	-	224,655	224,655	-	-
Operating Transfers Out:					
General Fund	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	224,655	224,655	-	-
NET CHANGE IN FUND BALANCE	-	-	2,940	53,000	3,000
BEGINNING FUND BALANCE	-	-	-	2,940	55,940
ENDING FUND BALANCE	-	-	2,940	55,940	58,940

FUND BALANCE					
Restricted:					
Advances to Other Funds	-	-	-	-	-
Prepaid Charges	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-
Unrestricted:					
Designated:					
General Contingencies	-	-	-	-	-
Undesignated	-	-	2,940	55,940	58,940
Subtotal Unrestricted	-	-	2,940	55,940	58,940
TOTAL FUND BALANCE	-	-	2,940	55,940	58,940

	2009-10 ACTUAL	2010-11 REVISED BUDGET	2010-11 ESTIMATED	2011-12 BUDGET	2012-13 BUDGET
REVENUE					
Use of Money & Property	-	-	-	-	-
Intergovernmental	-	220,000	89,525	109,358	21,117
TOTAL REVENUE	-	220,000	89,525	109,358	21,117
EXPENDITURES					
Police	-	89,525	89,525	109,358	21,117
Capital Outlay	-	-	-	-	-
TOTAL OPERATING EXPENDITURE	-	89,525	89,525	109,358	21,117
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
General Fund	-	-	-	-	-
Operating Transfers Out:					
General Fund	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	-	130,475	-	-	-
BEGINNING FUND BALANCE	-	-	-	-	-
ENDING FUND BALANCE	-	130,475	-	-	-
FUND BALANCE					
Restricted:					
Advances to Other Funds	-	-	-	-	-
Prepaid Charges	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-
Unrestricted:					
Designated:					
General Contingencies	-	-	-	-	-
Undesignated	-	130,475	-	-	-
Subtotal Unrestricted	-	130,475	-	-	-
TOTAL FUND BALANCE	-	130,475	-	-	-

	2009-10 ACTUAL	2010-11 REVISED BUDGET	2010-11 ESTIMATED	2011-12 BUDGET	2012-13 BUDGET
REVENUE					
Use of Money & Property	-	-	-	-	-
Intergovernmental	-	29,968	29,968	-	30,000
TOTAL REVENUE	-	29,968	29,968	-	30,000
EXPENDITURES					
Police	-	29,968	29,968	-	35,700
Capital Outlay	-	-	-	-	-
TOTAL OPERATING EXPENDITURE	-	29,968	29,968	-	35,700
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
General Fund	-	-	-	-	-
Operating Transfers Out:					
General Fund	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	-	-	(5,700)
BEGINNING FUND BALANCE	-	-	-	-	-
ENDING FUND BALANCE	-	-	-	-	(5,700)
FUND BALANCE					
Restricted:					
Advances to Other Funds	-	-	-	-	-
Prepaid Charges	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-
Unrestricted:					
Designated:					
General Contingencies	-	-	-	-	-
Undesignated	-	-	-	-	(5,700)
Subtotal Unrestricted	-	-	-	-	(5,700)
TOTAL FUND BALANCE	-	-	-	-	(5,700)

	2009-10 ACTUAL	2010-11 REVISED BUDGET	2010-11 ESTIMATED	2011-12 BUDGET	2012-13 BUDGET
REVENUE					
Use of Money & Property	14,327	11,400	11,966	11,700	11,700
Intergovernmental	56,617	294,177	294,177	30,000	-
Charges for Services	132,435	132,500	131,627	132,000	132,000
TOTAL REVENUE	203,379	438,077	437,770	173,700	143,700
EXPENDITURES					
Police	360,237	526,133	521,007	354,820	319,382
Debt Service:					
Principal Retirement	127,740	131,564	131,564	72,667	74,962
Interest and Fiscal Charges	39,474	35,642	35,642	31,695	29,515
Capital Outlay	-	61,337	61,337	-	-
TOTAL OPERATING EXPENDITURE	527,451	754,676	749,550	459,182	423,859
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
General Fund	95,214	98,606	98,606	35,662	35,777
Water Utility Fund	60,000	60,000	60,000	60,000	60,000
Redevelopment Operating Fund	135,444	162,230	162,230	180,777	183,182
Operating Transfers Out:					
General Fund	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	290,658	320,836	320,836	276,439	278,959
NET CHANGE IN FUND BALANCE	(33,415)	4,237	9,056	(9,043)	(1,200)
BEGINNING FUND BALANCE	215,987	182,572	182,572	191,628	182,585
ENDING FUND BALANCE	182,572	186,809	191,628	182,585	181,385

FUND BALANCE					
Restricted:					
Bond Debt Covenants	167,215	167,215	167,215	167,215	167,215
Subtotal Restricted	167,215	167,215	167,215	167,215	167,215
Unrestricted:					
Designated:					
General Contingencies	-	-	-	-	-
Undesignated	15,357	19,594	24,413	15,370	14,170
Subtotal Unrestricted	15,357	19,594	24,413	15,370	14,170
TOTAL FUND BALANCE	182,572	186,809	191,628	182,585	181,385

	2009-10 ACTUAL	2010-11 REVISED BUDGET	2010-11 ESTIMATED	2011-12 BUDGET	2012-13 BUDGET
REVENUE					
Use of Money & Property	2,875	2,000	2,468	2,500	2,500
Intergovernmental	1,103	20,000	14,597	15,000	15,000
TOTAL REVENUE	3,978	22,000	17,065	17,500	17,500
EXPENDITURES					
Police	302	1,600	868	1,375	1,375
Capital Outlay	-	-	-	-	-
TOTAL OPERATING EXPENDITURE	302	1,600	868	1,375	1,375
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
General Fund	-	-	-	-	-
Operating Transfers Out:					
General Fund	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	3,675	20,400	16,197	16,125	16,125
BEGINNING FUND BALANCE	58,956	62,632	62,632	78,829	94,954
ENDING FUND BALANCE	62,632	83,032	78,829	94,954	111,079

FUND BALANCE					
Restricted:					
Advances to Other Funds	-	-	-	-	-
Prepaid Charges	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-
Unrestricted:					
Designated:					
General Contingencies	-	-	-	-	-
Undesignated	62,632	83,032	78,829	94,954	111,079
Subtotal Unrestricted	62,632	83,032	78,829	94,954	111,079
TOTAL FUND BALANCE	62,632	83,032	78,829	94,954	111,079

	2009-10 ACTUAL	2010-11 REVISED BUDGET	2010-11 ESTIMATED	2011-12 BUDGET	2012-13 BUDGET
REVENUE					
Use of Money & Property	3,173	2,000	2,544	2,600	2,000
Intergovernmental	100,076	113,521	94,075	100,000	100,000
TOTAL REVENUE	103,250	115,521	96,619	102,600	102,000
EXPENDITURES					
Police	174,450	181,600	178,978	180,984	190,795
Capital Outlay	-	-	-	-	-
TOTAL OPERATING EXPENDITURE	174,450	181,600	178,978	180,984	190,795
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
General Fund	162,122	66,079	66,079	-	88,736
Operating Transfers Out:					
Special Police Services Fund	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	162,122	66,079	66,079	-	88,736
NET CHANGE IN FUND BALANCE	90,921	-	(16,280)	(78,384)	(59)
BEGINNING FUND BALANCE	3,802	94,723	94,723	78,443	59
ENDING FUND BALANCE	94,723	94,723	78,443	59	0

FUND BALANCE					
Restricted:					
Advances to Other Funds	-	-	-	-	-
Prepaid Charges	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-
Unrestricted:					
Designated:					
General Contingencies	-	-	-	-	-
Undesignated	94,723	94,723	78,443	59	0
Subtotal Unrestricted	94,723	94,723	78,443	59	0
TOTAL FUND BALANCE	94,723	94,723	78,443	59	0

	2009-10 ACTUAL	2010-11 REVISED BUDGET	2010-11 ESTIMATED	2011-12 BUDGET	2012-13 BUDGET
REVENUE					
Use of Money & Property	3,670	2,500	3,893	3,000	3,000
Charges for Services	1,227	-	375	1,000	1,000
TOTAL REVENUE	4,897	2,500	4,268	4,000	4,000
EXPENDITURES					
Public Works	245	125	213	200	200
TOTAL OPERATING EXPENDITURE	245	125	213	200	200
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
Capital Improvement Projects Fund	-	-	-	-	-
Operating Transfers Out:					
Capital Improvement Projects Fund	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	4,652	2,375	4,055	3,800	3,800
BEGINNING FUND BALANCE	110,785	115,437	115,437	119,492	123,292
ENDING FUND BALANCE	115,437	117,812	119,492	123,292	127,092

FUND BALANCE					
Restricted:					
Prepaid Charges	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-
Unrestricted:					
Designated:					
General Contingencies	-	-	-	-	-
Undesignated	115,437	117,812	119,492	123,292	127,092
Subtotal Unrestricted	115,437	117,812	119,492	123,292	127,092
TOTAL FUND BALANCE	115,437	117,812	119,492	123,292	127,092

	2009-10 ACTUAL	2010-11 REVISED BUDGET	2010-11 ESTIMATED	2011-12 BUDGET	2012-13 BUDGET
REVENUE					
Intergovernmental	256,941	251,335	251,335	243,784	246,000
Other Revenue	200	1,300	1,078	2,800	2,288
TOTAL REVENUE	257,141	252,635	252,413	246,584	248,288
EXPENDITURES					
Community Services	252,562	248,317	238,244	246,282	248,288
Capital Outlay	-	-	-	-	-
TOTAL OPERATING EXPENDITURE	252,562	248,317	238,244	246,282	248,288
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
General Fund	-	-	-	-	-
Operating Transfers Out:					
Project SHUE Fund	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	4,579	4,318	14,169	302	-
BEGINNING FUND BALANCE	31,932	36,511	36,511	50,680	50,982
ENDING FUND BALANCE	36,511	40,829	50,680	50,982	50,982

FUND BALANCE					
Restricted:					
Advances to Other Funds	-	-	-	-	-
Prepaid Charges	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-
Unrestricted:					
Designated:					
General Contingencies	-	-	-	-	-
Undesignated	36,511	40,829	50,680	50,982	50,982
Subtotal Unrestricted	36,511	40,829	50,680	50,982	50,982
TOTAL FUND BALANCE	36,511	40,829	50,680	50,982	50,982

	2009-10 ACTUAL	2010-11 REVISED BUDGET	2010-11 ESTIMATED	2011-12 BUDGET	2012-13 BUDGET
REVENUE					
Use of Money & Property	8,908	6,500	8,937	8,900	8,900
Intergovernmental	105,623	105,000	110,296	110,000	110,000
TOTAL REVENUE	114,531	111,500	119,233	118,900	118,900
EXPENDITURES					
General Government	77,878	77,616	77,447	76,305	76,305
TOTAL OPERATING EXPENDITURE	77,878	77,616	77,447	76,305	76,305
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
Capital Improvement Projects Fund	-	-	-	-	-
Operating Transfers Out:					
Senior Transportation Fund	(28,000)	(28,000)	(28,000)	(28,000)	(28,000)
TOTAL OTHER FINANCING SOURCES/(USES)	(28,000)	(28,000)	(28,000)	(28,000)	(28,000)
NET CHANGE IN FUND BALANCE	8,653	5,884	13,786	14,595	14,595
BEGINNING FUND BALANCE	325,923	334,576	334,576	348,362	362,957
ENDING FUND BALANCE	334,576	340,460	348,362	362,957	377,552

FUND BALANCE					
Restricted:					
Advances to Other Funds	-	-	-	-	-
Prepaid Charges	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-
Unrestricted:					
Designated:					
General Contingencies	-	-	-	-	-
Undesignated	334,576	340,460	348,362	362,957	377,552
Subtotal Unrestricted	334,576	340,460	348,362	362,957	377,552
TOTAL FUND BALANCE	334,576	340,460	348,362	362,957	377,552

	2009-10 ACTUAL	2010-11 REVISED BUDGET	2010-11 ESTIMATED	2011-12 BUDGET	2012-13 BUDGET
REVENUE					
Use of Money & Property	2,874	2,000	2,881	2,800	2,800
Intergovernmental	140,166	156,446	150,446	169,796	169,796
TOTAL REVENUE	143,040	158,446	153,327	172,596	172,596
EXPENDITURES					
Community Services	151,546	184,446	156,192	194,570	194,570
Capital Outlay	-	-	-	-	-
TOTAL OPERATING EXPENDITURE	151,546	184,446	156,192	194,570	194,570
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
AQMD Fund	28,000	28,000	28,000	28,000	28,000
Operating Transfers Out:					
Equipment Replacement Fund	(13,647)	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	14,353	28,000	28,000	28,000	28,000
NET CHANGE IN FUND BALANCE	5,847	2,000	25,135	6,026	6,026
BEGINNING FUND BALANCE	52,560	58,406	58,406	83,541	89,567
ENDING FUND BALANCE	58,406	60,406	83,541	89,567	95,593

FUND BALANCE					
Restricted:					
Advances to Other Funds	-	-	-	-	-
Prepaid Charges	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-
Unrestricted:					
Designated:					
General Contingencies	-	-	-	-	-
Undesignated	58,406	60,406	83,541	89,567	95,593
Subtotal Unrestricted	58,406	60,406	83,541	89,567	95,593
TOTAL FUND BALANCE	58,406	60,406	83,541	89,567	95,593

	2009-10 ACTUAL	2010-11 REVISED BUDGET	2010-11 ESTIMATED	2011-12 BUDGET	2011-12 BUDGET
REVENUE					
Use of Money & Property	1,671	900	1,169	1,000	1,000
Intergovernmental	17,881	25,000	25,000	25,000	25,000
Other Revenue	16,947	17,000	18,420	17,000	17,000
TOTAL REVENUE	36,499	42,900	44,589	43,000	43,000
EXPENDITURES					
Community Services	23,118	41,999	26,317	41,999	41,999
Capital Outlay	-	-	-	-	-
TOTAL OPERATING EXPENDITURE	23,118	41,999	26,317	41,999	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	13,381	901	18,272	1,001	1,001
BEGINNING FUND BALANCE	44,153	57,534	57,534	75,806	76,807
ENDING FUND BALANCE	57,534	58,435	75,806	76,807	77,808

FUND BALANCE					
Restricted:					
Advances to Other Funds	-	-	-	-	-
Prepaid Charges	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-
Unrestricted:					
Designated:					
General Contingencies	-	-	-	-	-
Undesignated	57,534	58,435	75,806	76,807	77,808
Subtotal Unrestricted	57,534	58,435	75,806	76,807	77,808
TOTAL FUND BALANCE	57,534	58,435	75,806	76,807	77,808

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.

	2009-10 ACTUAL	2010-11 REVISED BUDGET	2010-11 ESTIMATED	2011-12 BUDGET	2012-13 BUDGET
REVENUE					
Other Revenue	-	-	-	-	-
TOTAL REVENUE	-	-	-	-	-
EXPENDITURES					
Capital Outlay	7,363,258	16,621,612	16,621,612	3,745,500	1,086,000
TOTAL OPERATING EXPENDITURE	7,363,258	16,621,612	16,621,612	3,745,500	1,086,000
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
CDBG Fund	1,571,975	438,745	438,745	599,200	-
Gas Tax Fund	4,200,000	2,492,355	2,492,355	-	-
Municipal Lighting Fund	-	180,000	180,000	-	-
Street Improvements Grant Fund	217,120	250,000	250,000	1,214,100	-
Traffic Impact Fee Fund	90,000	-	-	20,000	-
Park Dedication Fund	27,920	179,606	179,606	214,500	121,000
Water Utility Fund	613,102	903,000	903,000	583,000	763,000
Information Systems Fund	177,000	-	-	477,000	177,000
Equipment Replacement Fund	348,647	25,000	25,000	604,000	-
Building Maintenance Fund	-	-	-	33,700	25,000
Redevelopment Fund	21,300	-	-	-	-
Operating Transfers Out:					
General Fund	(114,099)	(198,957)	(198,957)	-	-
CDBG Fund	(6,789)	(11,823)	(11,823)	-	-
Special Police Services Fund	-	(97,078)	(97,078)		
Gas Tax Fund	(250,000)	-	-	-	-
Traffic Impact Fee Fund	(144,211)	-	-	-	-
Measure M Fund	(432,289)	-	-	-	-
Street Improvements Grant Fund	(236,083)	-	-	-	-
Park Dedication Fund	(36,841)	-	-	-	-
Information Systems Fund	(300,330)	(232,000)	(232,000)	-	-
Building Maintenance Fund	(221,064)	(253,014)	(253,014)	-	-
Equipment Replacement Fund	(545,540)	(200,000)	(200,000)	-	-
Water Utility Fund	(39,187)	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	4,940,632	3,475,834	3,475,834	3,745,500	1,086,000
NET CHANGE IN FUND BALANCE	(2,422,626)	(13,145,778)	(13,145,778)	-	-
BEGINNING FUND BALANCE	15,568,421	13,145,796	13,145,796	18	18
ENDING FUND BALANCE	13,145,796	18	18	18	18

FUND BALANCE					
Restricted:					
Advances to Other Funds	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-
Unrestricted:					
Designated:					
CIP Items	13,145,796	18	18	18	18
Subtotal Unrestricted	13,145,796	18	18	18	18
TOTAL FUND BALANCE	13,145,796	18	18	18	18

	2009-10 ACTUAL	2010-11 REVISED BUDGET	2010-11 ESTIMATED	2011-12 BUDGET	2012-13 BUDGET
REVENUE					
Use of Money and Property	111,072	82,500	116,546	115,000	115,000
TOTAL REVENUE	111,072	82,500	116,546	115,000	115,000
EXPENDITURES					
General Government	-	-	-	-	-
TOTAL OPERATING EXPENDITURE	-	-	-	-	-
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
Information Systems Fund	-	-	-	-	-
Operating Transfers Out:					
General Fund	(956,146)	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	(956,146)	-	-	-	-
NET CHANGE IN FUND BALANCE	(845,074)	82,500	116,546	115,000	115,000
BEGINNING FUND BALANCE	10,826,644	9,981,570	9,981,570	10,098,116	10,213,116
ENDING FUND BALANCE	9,981,570	10,064,070	10,098,116	10,213,116	10,328,116

FUND BALANCE					
Restricted:					
Non-current Advances	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-
Unrestricted:					
Designated:					
CIP Items					
General	6,500,004	6,500,004	6,500,004	6,500,004	6,500,004
Muni-Lighting	1,943,244	1,988,244	2,008,295	2,073,295	2,138,295
Equipment Replacement	604,693	619,693	624,935	644,935	664,935
Building Maintenance	310,534	318,034	320,929	330,929	340,929
Information Systems	623,095	638,095	643,953	663,953	683,953
Undesignated	-	-	-	-	-
Subtotal Unrestricted	9,981,570	10,064,070	10,098,116	10,213,116	10,328,116
TOTAL FUND BALANCE	9,981,570	10,064,070	10,098,116	10,213,116	10,328,116

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.

Fund 550: Housing Authority

The Housing Authority Fund accounts for the revenues and the associated expenditures to be used for increasing or improving low and moderate income housing, as required by section 34200 of the Health and Safety Code.

	2009-10 ACTUAL	2010-11 REVISED BUDGET	2010-11 ESTIMATE	2011-12 BUDGET	2012-13 BUDGET
REVENUE					
Use of Money & Property	1,202,266	1,000,000	1,114,636	1,075,000	1,075,000
Intergovernmental	105,638	-	229,921	-	-
Property Sales	-	2,100,000	2,100,000	-	-
Other Revenue	9,600	20,000	-	-	-
TOTAL REVENUE	1,317,504	3,120,000	3,444,557	1,075,000	1,075,000
EXPENDITURES					
Community Development	2,360,826	2,814,822	2,532,305	2,689,827	2,743,014
Capital Outlay	-	18,000,000	18,000,000	-	-
Budget Contingency 1.00%	-	299,629	299,629	306,573	312,457
Emergency Reserve 5.00%	-	1,498,144	1,498,144	1,532,866	1,562,286
TOTAL OPERATING EXPENDITURE	2,360,826	22,612,595	22,330,078	4,529,266	4,617,757
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
Capital Improvement Projects Fund	1,866,363	1,519,275	1,519,275	-	-
WRA Debt Service Fund	18,000,000	13,500,000	13,500,000	8,000,000	7,000,000
WRA Low/Moderate Income Housing Fund	223,182	238,217	226,855	235,592	246,184
Operating Transfers Out:					
Community Development Fund	(2,161,261)	(2,047,193)	(2,047,193)	(1,693,099)	(1,688,735)
Water Utility Fund	(20,000)	(20,000)	(20,000)	(15,000)	(15,000)
Reserve Fund	(390,423)	(390,423)	(390,423)	(390,423)	(390,423)
Special Police Services Fund	(135,444)	(162,230)	(162,230)	(180,777)	(183,182)
Capital Improvement Projects Fund	(28,234,552)	(35,688,619)	(35,688,619)	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	(10,852,135)	(23,050,973)	(23,062,335)	5,956,293	4,968,844
NET CHANGE IN FUND BALANCE	(11,895,457)	(42,543,568)	(41,947,856)	2,502,027	1,426,087
BEGINNING FUND BALANCE	80,247,888	68,352,431	68,352,431	26,404,575	28,906,602
ENDING FUND BALANCE	68,352,431	25,808,863	26,404,575	28,906,602	30,332,689

FUND BALANCE					
Restricted:					
Fiscal Agent Cash	46,975,566	46,975,566	46,975,566	27,937,079	27,937,079
Land Held for Resale	567,200	567,200	567,200	567,200	567,200
Subtotal Restricted	47,542,765	47,542,765	47,542,765	28,504,279	28,504,279
Unrestricted:					
Designated:					
Infrastructure Revitalization Program	12,803,508	20,370,295	12,803,508	-	-
Undesignated	8,006,157	(42,104,198)	(33,941,699)	402,323	1,828,410
Subtotal Unrestricted	20,809,665	(21,733,903)	(21,138,191)	402,323	1,828,410
TOTAL FUND BALANCE	68,352,431	25,808,863	26,404,575	28,906,602	30,332,689

	2009-10 ACTUAL	2010-11 REVISED BUDGET	2010-11 ESTIMATE	2011-12 BUDGET	2012-13 BUDGET
REVENUE					
Taxes	29,025,595	28,762,880	29,222,551	29,442,320	30,030,720
Use of Money & Property	251,769	180,000	133,261	140,000	140,000
TOTAL REVENUE	29,277,364	28,942,880	29,355,812	29,582,320	30,170,720
EXPENDITURES					
General Government	20,565,452	11,477,969	10,822,411	9,288,936	9,318,356
Debt Service:					
Principal Retirement	960,000	1,160,000	1,160,000	1,195,000	1,230,000
Interest and Fiscal Charges	6,177,138	5,541,650	5,541,650	13,931,463	13,895,450
TOTAL OPERATING EXPENDITURE	27,702,590	18,179,619	17,524,061	24,415,399	24,443,806
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
WRA Low/Moderate Income Housing	435,261	468,901	468,901	468,836	468,561
Operating Transfers Out:					
WRA Operating Fund	(18,000,000)	(13,500,000)	(13,500,000)	(8,000,000)	(7,000,000)
TOTAL OTHER FINANCING SOURCES/(USES)	(17,564,739)	(13,031,099)	(13,031,099)	(7,531,164)	(6,531,439)
NET CHANGE IN FUND BALANCE	(15,989,964)	(2,267,838)	(1,199,348)	(2,364,243)	(804,525)
BEGINNING FUND BALANCE	25,462,648	9,472,683	9,472,683	8,273,335	5,909,092
ENDING FUND BALANCE	9,472,683	7,204,845	8,273,335	5,909,092	5,104,567

FUND BALANCE					
Restricted:					
Fiscal Agent Cash	3,480,978	3,480,978	3,480,978	3,480,978	3,480,978
Debt Service Covenants	-	-	-	-	-
Subtotal Restricted	3,480,978	3,480,978	3,480,978	3,480,978	3,480,978
Unrestricted:					
Designated:					
General Contingencies	-	500,000	500,000	500,000	500,000
Debt Service	5,991,705	3,223,867	4,292,357	1,928,114	1,123,589
Undesignated	-	-	-	-	-
Subtotal Unrestricted	5,991,705	3,723,867	4,792,357	2,428,114	1,623,589
TOTAL FUND BALANCE	9,472,683	7,204,845	8,273,335	5,909,092	5,104,567

	2009-10 ACTUAL	2010-11 REVISED BUDGET	2010-11 ESTIMATED	2011-12 BUDGET	2012-13 BUDGET
REVENUE					
Other Revenue	-	-	-	-	-
TOTAL REVENUE	-	-	-	-	-
EXPENDITURES					
Capital Outlay	27,869,495	80,666,013	80,666,013	4,100,000	3,500,000
TOTAL OPERATING EXPENDITURE	27,869,495	80,666,013	80,666,013	4,100,000	3,500,000
OTHER FINANCING SOURCES/(USES)					
WRA Operating Fund	28,234,552	35,688,619	35,688,619	-	-
Low/Moderate Housing Fund	1,000,000	3,500,000	3,500,000	4,100,000	3,500,000
Operating Transfers Out:					
General Fund	(2,500,000)	-	-	-	-
Capital Projects Fund	(21,300)	-	-	-	-
WRA Operating Fund	(1,866,363)	(1,519,275)	(1,519,275)	-	-
Low/Moderate Housing Fund	(102,783)	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	24,744,106	37,669,344	37,669,344	4,100,000	3,500,000
NET CHANGE IN FUND BALANCE	(3,125,389)	(42,996,669)	(42,996,669)	-	-
BEGINNING FUND BALANCE	25,400,335	22,274,946	22,274,946	(20,721,723)	(20,721,723)
ENDING FUND BALANCE	22,274,946	(20,721,723)	(20,721,723)	(20,721,723)	(20,721,723)

FUND BALANCE					
Restricted:					
Advances to Other Funds	-	-	-	-	-
Prepaid Charges	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-
Unrestricted:					
Designated:					
CIP Items	22,274,946	(20,721,723)	(20,721,723)	(20,721,723)	(20,721,723)
Undesignated	-	-	-	-	-
Subtotal Unrestricted	22,274,946	(20,721,723)	(20,721,723)	(20,721,723)	(20,721,723)
TOTAL FUND BALANCE	22,274,946	(20,721,723)	(20,721,723)	(20,721,723)	(20,721,723)

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.

	2009-10 ACTUAL	2010-11 REVISED BUDGET	2010-11 ESTIMATED	2011-12 BUDGET	2012-13 BUDGET
REVENUE					
Taxes	7,256,399	7,190,720	7,305,638	7,360,580	7,507,680
Use of Money & Property	474,721	470,000	196,034	-	-
Other Revenue	385	-	-	-	-
TOTAL REVENUE	7,731,505	7,660,720	7,501,672	7,360,580	7,507,680
EXPENDITURES					
General Government	960,015	2,619,769	1,896,233	-	-
Capital Outlay	-	60,000	-	-	-
TOTAL OPERATING EXPENDITURE	960,015	2,679,769	1,896,233	-	-
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
Capital Improvement Projects Fund	102,783	-	-	-	-
Operating Transfers Out:					
WRA Operating Fund	(223,182)	(238,217)	(226,855)	-	-
Housing Authority	-	-	-	(6,891,744)	(7,039,119)
Capital Improvement Projects Fund	(1,000,000)	(3,500,000)	(3,500,000)	-	-
Water Enterprise Fund	(10,000)	(10,000)	(10,000)	-	-
WRA Debt Service Fund	(435,261)	(468,901)	(468,901)	(468,836)	(468,561)
TOTAL OTHER FINANCING SOURCES/(USES)	(1,565,660)	(4,217,118)	(4,205,756)	(7,360,580)	(7,507,680)
NET CHANGE IN FUND BALANCE	5,205,829	763,833	1,399,683	-	-
BEGINNING FUND BALANCE	27,524,675	32,730,505	32,730,505	34,130,188	34,130,188
ENDING FUND BALANCE	32,730,505	33,494,338	34,130,188	34,130,188	34,130,188

FUND BALANCE					
Restricted:					
Debt Service Covenants	440,000	440,000	440,000	440,000	440,000
Land held for Resale	-	-	-	-	-
Notes Receivable	11,130,058	11,130,058	11,130,058	11,130,058	11,130,058
Non-Current Advances	12,145,264	12,145,264	12,145,264	12,145,264	12,145,264
Low and Moderate Income Housing	9,015,182	9,779,015	10,414,865	22,560,129	22,560,129
Subtotal Restricted	32,730,505	33,494,338	34,130,188	46,275,452	46,275,452
Unrestricted:					
Designated:					
General Contingencies	-	-	-	-	-
Undesignated	-	-	-	-	-
Subtotal Unrestricted	-	-	-	-	-
TOTAL FUND BALANCE	32,730,505	33,494,338	34,130,188	46,275,452	46,275,452

	2009-10 ACTUAL	2010-11 REVISED BUDGET	2010-11 ESTIMATED	2011-12 BUDGET	2012-13 BUDGET
REVENUE					
Use of Money and Property	94,749	85,000	70,923	75,000	75,000
TOTAL REVENUE	94,749	85,000	70,923	75,000	75,000
EXPENDITURES					
General Government	-	-	-	-	-
TOTAL OPERATING EXPENDITURE	-	-	-	-	-
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
Redevelopment Operating Fund	390,423	390,423	390,423	390,423	390,423
Operating Transfers Out:					
Capital Improvements Fund	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	390,423	390,423	390,423	390,423	390,423
NET CHANGE IN FUND BALANCE	485,172	475,423	461,346	465,423	465,423
BEGINNING FUND BALANCE	4,169,489	4,654,661	4,654,661	5,116,007	5,581,430
ENDING FUND BALANCE	4,654,661	5,130,084	5,116,007	5,581,430	6,046,853

FUND BALANCE					
Restricted:					
Debt Service	3,092,969	3,177,969	3,163,892	3,238,892	3,313,892
Rose Center Capital Replacement	1,561,692	1,952,115	1,952,115	2,342,538	2,732,961
Police Facility	-	-	-	-	-
Subtotal Restricted	4,654,661	5,130,084	5,116,007	5,581,430	6,046,853
Unrestricted:					
Designated:					
CIP Items	-	-	-	-	-
Undesignated	-	-	-	-	-
Subtotal Unrestricted	-	-	-	-	-
TOTAL FUND BALANCE	4,654,661	5,130,084	5,116,007	5,581,430	6,046,853

	2009-10 ACTUAL	2010-11 REVISED BUDGET	2010-11 ESTIMATED	2011-12 BUDGET	2012-13 BUDGET
REVENUE					
Use of Money & Property	-	-	-	200,000	200,000
Other Revenue	-	-	-	-	-
TOTAL REVENUE	-	-	-	200,000	200,000
EXPENDITURES					
General Government	-	-	-	2,074,622	2,085,422
Capital Outlay	-	-	-	-	-
TOTAL OPERATING EXPENDITURE	-	-	-	2,074,622	2,085,422
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
Low/Mod Housing Fund	-	-	-	6,891,744	7,039,119
Operating Transfers Out:					
General Fund	-	-	-	(10,000)	(10,000)
WRA Operating Fund	-	-	-	(235,592)	(246,184)
Capital Improvement Projects Fund	-	-	-	(4,100,000)	(3,500,000)
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	2,546,152	3,282,935
NET CHANGE IN FUND BALANCE	-	-	-	671,530	1,397,513
BEGINNING FUND BALANCE	-	-	-	-	671,530
ENDING FUND BALANCE	-	-	-	671,530	2,069,043

FUND BALANCE					
Restricted:					
Notes Receivable	-	-	-	-	-
Low and Moderate Income Housing	-	-	-	671,530	2,069,043
Subtotal Restricted	-	-	-	671,530	2,069,043
Unrestricted:					
Designated:					
General Contingencies	-	-	-	-	-
Undesignated	-	-	-	-	-
Subtotal Unrestricted	-	-	-	-	-
TOTAL FUND BALANCE	-	-	-	671,530	2,069,043

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.

	2009-10 ACTUAL	2010-11 REVISED BUDGET	2010-11 ESTIMATED	2011-12 BUDGET	2012-13 BUDGET
OPERATING REVENUE					
Use of Money & Property	26,318	17,000	31,990	30,000	30,000
Charges for Services	12,653,405	15,448,075	14,245,417	14,347,200	14,347,200
Other Revenue	50,619	10,000	37,981	40,000	40,000
Gain (loss) on sale of equipment	128,489	-	-	-	-
TOTAL REVENUE	12,858,831	15,475,075	14,315,388	14,417,200	14,417,200
OPERATING EXPENSES					
Salaries & Benefits	2,524,438	2,468,292	2,330,030	2,614,085	2,664,620
Maintenance and operations	2,694,120	2,963,303	2,863,526	2,826,921	2,895,212
Purchased water	3,312,323	4,757,030	4,620,059	3,793,240	4,137,067
Pump and basin assessment	1,923,123	2,214,678	2,214,678	2,102,218	2,091,024
Capital Outlay	-	3,000	3,000	3,000	3,000
Debt Service:					
Principal Payments	1,489,172	544,280	544,280	564,672	323,172
Payment on Advance	374,453	148,655	148,655	-	-
Interest Payments	273,059	285,115	285,115	233,525	216,042
TOTAL OPERATING EXPENSES	12,590,687	13,384,353	13,009,343	12,137,661	12,330,137
OPERATING INCOME (LOSS)	268,145	2,090,722	1,306,045	2,279,539	2,087,063
Operating Transfers In:					
General Fund (Life Line)	25,000	25,000	25,000	25,000	25,000
Housing/Community Development Fund (fixed a	10,000	10,000	10,000	-	-
Redevelopment Agency Fund	20,000	20,000	20,000	15,000	15,000
Capital Projects Fund	39,187	-	-	-	-
Low/Mod Housing Fund	10,000	10,000	10,000	-	-
Operating Transfers Out:					
Special Police Services Fund (800 MHz)	(60,000)	(60,000)	(60,000)	(60,000)	(60,000)
Capital Projects Fund	(613,102)	(903,000)	(903,000)	(583,000)	(763,000)
TOTAL OTHER FINANCING SOURCES/(USES)	(568,916)	(898,000)	(898,000)	(603,000)	(783,000)
NET CHANGE IN WORKING CAPITAL	(300,771)	1,192,722	408,045	1,676,539	1,304,063
BEGINNING WORKING CAPITAL	2,055,776	1,755,005	1,755,005	2,163,050	3,839,589
ENDING WORKING CAPITAL	1,755,005	2,947,727	2,163,050	3,839,589	5,143,652

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.

	2009-10 ACTUAL	2010-11 REVISED BUDGET	2010-11 ESTIMATED	2011-12 BUDGET	2012-13 BUDGET
REVENUE					
Use of Money & Property	2,788	1,900	1,772	431	-
Charges for Services	39,857	39,850	-	12,000	-
TOTAL REVENUE	42,645	41,750	1,772	12,431	-
EXPENDITURES					
Community Development	1,500	1,530	1,500	1,500	1,500
Debt Service:					
Principal Retirement	30,000	30,000	30,000	35,000	35,000
Interest and Fiscal Charges	8,165	6,035	6,035	3,728	1,243
TOTAL OPERATING EXPENDITURE	39,665	37,565	37,535	40,228	37,743
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
General Fund	-	-	-	-	-
Operating Transfers Out:					
General Fund	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	2,980	4,185	(35,763)	(27,797)	(37,743)
BEGINNING DUE TO BONDHOLDERS	98,323	101,303	101,303	65,540	37,743
ENDING DUE TO BONDHOLDERS	101,303	105,488	65,540	37,743	0

FUND BALANCE					
Restricted:					
Advances to Other Funds	-	-	-	-	-
Prepaid Charges	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-
Unrestricted:					
Designated:					
General Contingencies	-	-	-	-	-
Undesignated					
Due to Bondholders	101,303	105,488	65,540	37,743	0
Subtotal Unrestricted	101,303	105,488	65,540	37,743	0
TOTAL FUND BALANCE	101,303	105,488	65,540	37,743	0

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.

	2009-10 ACTUAL	2010-11 REVISED BUDGET	2010-11 ESTIMATED	2011-12 BUDGET	2012-13 BUDGET
REVENUE					
Use of Money & Property	84,721	65,000	81,922	80,000	80,000
Charges for Services	1,800,367	1,536,631	1,529,116	1,886,976	1,886,976
Other Revenue	127,730	120,000	110,559	120,000	120,000
Gain on sale of equipment	68,335	15,000	(329)	15,000	15,000
TOTAL REVENUE	2,081,152	1,736,631	1,721,268	2,101,976	2,101,976
EXPENDITURES					
Salaries and Benefits	472,756	455,445	407,021	383,711	389,036
Maintenance and Operations	980,105	1,071,185	1,063,430	1,137,230	1,143,520
Capital Outlay	547,013	-	-	-	-
Budget Contingency 1.00%	-	17,085	-	21,020	21,020
Emergency Reserve 5.00%	-	85,426	-	105,099	105,099
TOTAL OPERATING EXPENDITURE	1,999,874	1,629,141	1,470,451	1,647,060	1,658,675
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
Other Funds	13,647	-	-	-	-
Capital Improvement Projects Fund	545,540	-	245,813	-	-
Operating Transfers Out:					
General Fund	(125,028)	-	-	(1,000,000)	-
Capital Improvement Projects Fund	(348,647)	(25,000)	(25,000)	(604,000)	-
TOTAL OTHER FINANCING SOURCES/(USES)	85,512	(25,000)	220,813	(1,604,000)	-
NET CHANGE IN WORKING CAPITAL	166,790	82,490	471,630	(1,149,084)	443,301
BEGINNING WORKING CAPITAL	1,401,528	1,568,318	1,568,318	2,039,948	890,864
ENDING WORKING CAPITAL	1,568,318	1,650,808	2,039,948	890,864	1,334,165

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	2009-10 ACTUAL	2010-11 REVISED BUDGET	2010-11 ESTIMATED	2011-12 BUDGET	2012-13 BUDGET
REVENUE					
Charges for Services	13,962,000	12,111,198	12,759,394	13,383,277	13,767,008
Other Revenue	317,154	200,000	309,377	300,000	300,000
TOTAL REVENUE	14,279,153	12,311,198	13,068,771	13,683,277	14,067,008
EXPENDITURES					
Salaries and Benefits	870	5,595	1,195	5,595	5,595
Maintenance and Operations	5,372,792	5,655,238	5,266,031	6,032,142	6,065,944
Insurance Premiums and Legal Fees	2,357,909	2,152,030	2,088,449	2,359,000	2,359,000
Claims and Benefits	5,497,263	5,498,840	5,622,598	6,338,350	6,693,771
TOTAL OPERATING EXPENDITURE	13,228,834	13,311,703	12,978,273	14,735,087	15,124,310
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
General Fund	-	-	-	-	-
Operating Transfers Out:					
General Fund	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-
NET CHANGE IN WORKING CAPITAL	1,050,320	(1,000,505)	90,498	(1,051,810)	(1,057,302)
BEGINNING WORKING CAPITAL	5,382,726	6,433,046	6,433,046	6,523,544	5,471,734
ENDING WORKING CAPITAL	6,433,046	5,432,541	6,523,544	5,471,734	4,414,432

	2009-10 ACTUAL	2010-11 REVISED BUDGET	2010-11 ESTIMATED	2011-12 BUDGET	2012-13 BUDGET
REVENUE					
Charges for Services	1,792,745	1,894,964	1,894,964	1,703,309 *	1,703,308 *
Other Revenue	157,512	150,000	4,385	-	-
TOTAL REVENUE	1,950,257	2,044,964	1,899,349	1,703,309	1,703,308
EXPENDITURES					
Maintenance and Operations	481,492	581,573	521,422	506,731	521,346
Insurance Premiums and Legal Fees	914,091	1,253,500	789,555	1,283,500	1,283,500
Claims and Benefits	424,903	750,000	692,025	750,000	750,000
TOTAL OPERATING EXPENDITURE	1,820,487	2,585,073	2,003,002	2,540,231	2,554,846
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
General Fund	-	-	-	-	-
Operating Transfers Out:					
General Fund	(100,000)	-	-	-	-
CDBG Fund	(67,171)				
TOTAL OTHER FINANCING SOURCES/(USES)	(167,171)	-	-	-	-
NET CHANGE IN WORKING CAPITAL	(37,401)	(540,109)	(103,653)	(836,922)	(851,538)
BEGINNING WORKING CAPITAL	4,859,840	4,822,439	4,822,439	4,718,786	3,881,864
ENDING WORKING CAPITAL	4,822,439	4,282,330	4,718,786	3,881,864	3,030,326

* 10% reduction in department charges for 11/12 and 12/13

	2009-10 ACTUAL	2010-11 REVISED BUDGET	2010-11 ESTIMATED	2011-12 BUDGET	2012-13 BUDGET
REVENUE					
Use of Money & Property	97,431	70,000	83,691	75,000	50,000
Charges for Services	1,704,910	1,597,273	1,597,272	887,143 *	1,330,704
Other Revenue	-	-	50,121	-	-
Gain on sale of equipment	3,750	-	-	-	-
TOTAL REVENUE	1,806,091	1,667,273	1,731,084	962,143	1,380,704
EXPENDITURES					
Salaries and Benefits	588,819	577,920	452,311	522,672	606,287
Maintenance and Operations	482,339	694,584	630,235	703,403	725,305
Capital Outlay	301,490	160,000	158,600	225,000	225,000
Debt Service:					
Principal Retirement	28,646	29,504	29,504	16,296	16,810
Interest and Fiscal Charges	9,693	9,913	9,913	7,924	7,435
Budget Contingency 1.00%	-	16,673	16,673	9,621	13,807
Emergency Reserve 5.00%	-	83,364	83,364	48,107	69,035
TOTAL OPERATING EXPENDITURE	1,410,987	1,571,958	1,380,600	1,533,023	1,663,679
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
Capital Improvement Projects Fund	300,330	-	-	-	-
Operating Transfers Out:					
Capital Improvement Projects Fund	(177,000)	(74,486)	(74,486)	(477,000)	(177,000)
TOTAL OTHER FINANCING SOURCES/(USES)	123,330	(74,486)	(74,486)	(477,000)	(177,000)
NET CHANGE IN WORKING CAPITAL	518,434	20,829	275,998	(1,047,880)	(459,975)
BEGINNING WORKING CAPITAL	1,376,076	1,894,510	1,894,510	2,170,508	1,122,628
ENDING WORKING CAPITAL	1,894,510	1,915,339	2,170,508	1,122,628	662,653

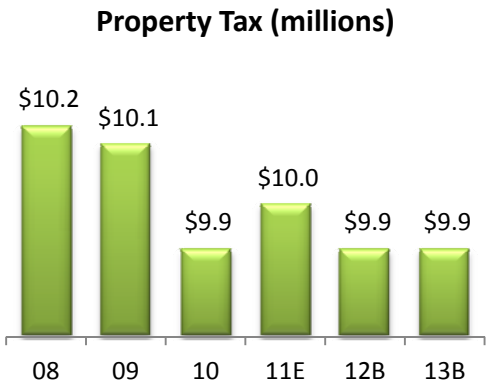
***** Charges reduced 50% in 11/12 and 25% in 12/13

	2009-10 ACTUAL	2010-11 REVISED BUDGET	2010-11 ESTIMATED	2011-12 BUDGET	2012-13 BUDGET
REVENUE					
Use of Money & Property	54,279	50,000	48,651	50,000	50,000
Charges for Services	1,659,974	1,761,174	1,761,174	2,031,710	2,047,592
Other Revenue	80,328	-	1,195	-	-
TOTAL REVENUE	1,794,582	1,811,174	1,811,020	2,081,710	2,097,592
EXPENDITURES					
Salaries	544,188	509,653	520,201	652,855	663,614
Maintenance and Operations	799,100	938,745	971,851	1,210,205	1,226,750
Capital outlay	0	-	-	-	-
Debt Service:					
Principal Retirement	217,718	224,236	224,236	123,852	127,763
Interest and Fiscal Charges	66,735	91,468	91,468	60,272	56,557
Budget Contingency 1.00%	-	-	-	20,817	20,976
Emergency Reserve 5.00%	-	71,263	71,263	104,086	104,880
TOTAL OPERATING EXPENDITURE	1,627,741	1,835,365	1,879,019	2,172,087	2,200,540
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
General Fund	5,000	35,000	-	-	-
Operating Transfers Out:					
General Fund	(75,000)	-	-	(33,700)	(25,000)
TOTAL OTHER FINANCING SOURCES/(USES)	(70,000)	35,000	-	(33,700)	(25,000)
NET CHANGE IN WORKING CAPITAL	96,841	10,809	(67,999)	(124,077)	(127,948)
BEGINNING WORKING CAPITAL	457,167	554,007	554,007	486,008	361,931
ENDING WORKING CAPITAL	554,007	564,816	486,008	361,931	233,983

REVENUES

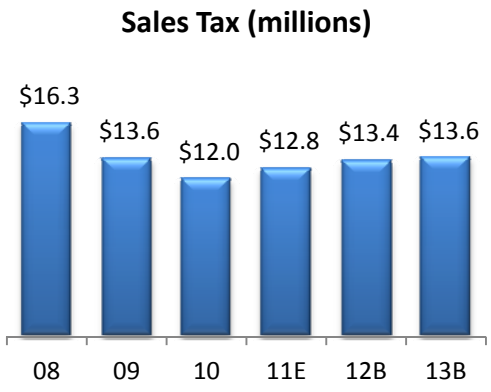
GENERAL FUND REVENUES:

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. 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 2011-12. 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 s 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.

All taxable retail sales within the City are charged an 8.75% tax. Starting April 1, 2009 and ending June 30, 2011, 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%. Effective July 1, 2011, the sales tax rate for the City of Westminster is 7.75%. 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 $13.4 million for fiscal year 2011-12 and $13.6 for fiscal year 12-13, which is trending above the fiscal year 2010-11 estimate of $12.8 million. Sales tax increases are anticipated in auto sales, general consumer goods and fuel and service stations. 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.

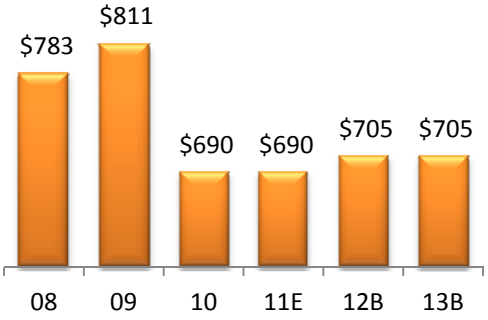
PROPERTY TRANSFER: The Transfer Tax is imposed on the transfer of real property. The County is authorized to levy the tax at a rate of $.55 per $500 of the sale value, exclusive of any lien or encumbrance remaining at the time of sale. The City receives $0.275 per $500 value, exclusive of any lien or remaining encumbrance.
The City expects property transfer tax revenue to remain fairly constant in fiscal years 2011-13.

Business License (millions)

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

Business license tax revenue is projected to remain fairly constant in fiscal years 2011-13.

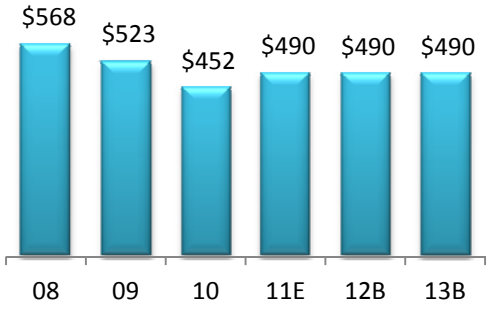
Franchise Tax (thousands)



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 increase in fiscal years 2011-13.

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%.

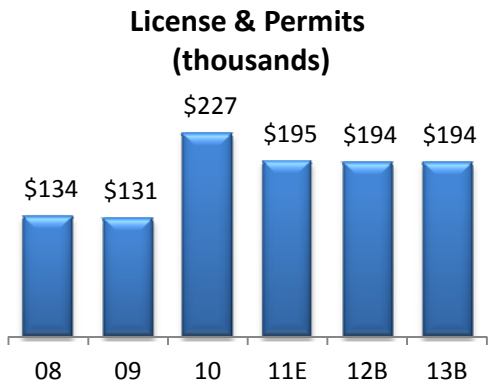
The transient occupancy tax revenue was projected level for fiscal years 2011-13.

Utility Users (millions)

UTILITY USERS TAX: Utility Users Tax revenue is approximately 14% of total General Fund revenue. The Utility User Tax, adopted by the Council in 1986, is derived from "municipal affairs" authority of charter cities and Section 37100.5 of the Government Code for general law cities. The tax is collected by the utility as part of its

regular billing procedure and remitted to the City. The tax is imposed on residential and commercial consumers of any combination of electric, gas, cable television, water, and telephone system services. In 1999-00 the City Council lowered the rate from 5% to 4%.

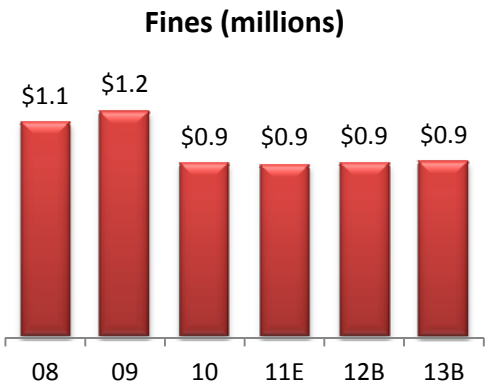
Utility Users tax revenue is projected to remain flat in 2011-13.



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.

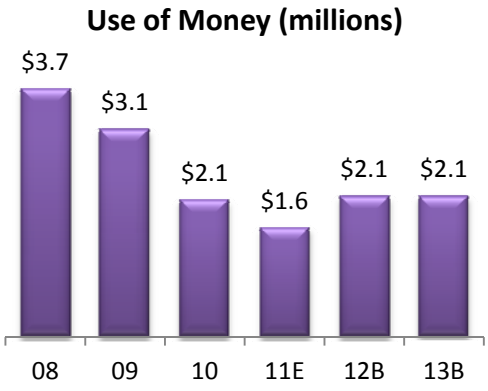


FINES, FORFEITS & PENALTIES: Cities share with the County all fines collected upon conviction of a misdemeanor, or an infraction in any municipal or justice court, and bail moneys forfeited from such action. Distribution depends upon what violation, fines, or forfeiture are derived, and the employing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

Fine, forfeiture and penalty revenue is project to remain level in fiscal years 2011-13.

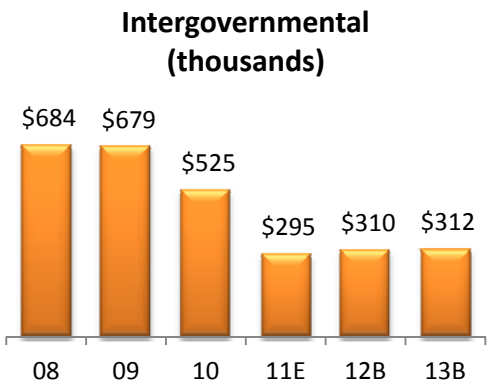
USE OF MONEY AND PROPERTY: Categories in this group consists of interest income from the investment of city money ($1.2 million). Rental of city facilities ($95,000) and the bus shelter rental agreement revenue ($300,000).

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 increased from $148 million at the end of fiscal year 2009-10 to $149 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 five years the investment return in LAIF has decreased from 5.23% to 0.48%.

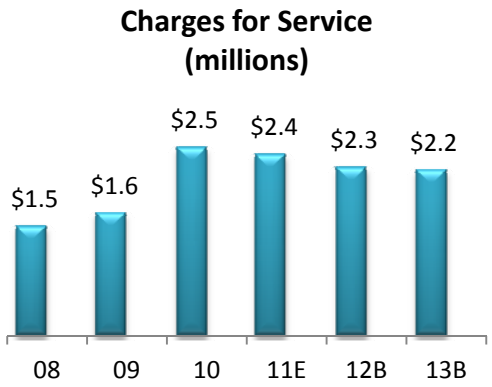
INTERGOVERNMENTAL REVENUE: Intergovernmental Revenue is money distributed by other government agencies. The principal intergovernmental revenue source is motor vehicle fees of $200 thousand based on the



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. In 2010, the City contracted for a comprehensive fee study which has been completed.

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 it 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 4% for fiscal years 2011-13. This 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 it 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 and fiscal years 2011-13 are projected to increase by 12.8%.

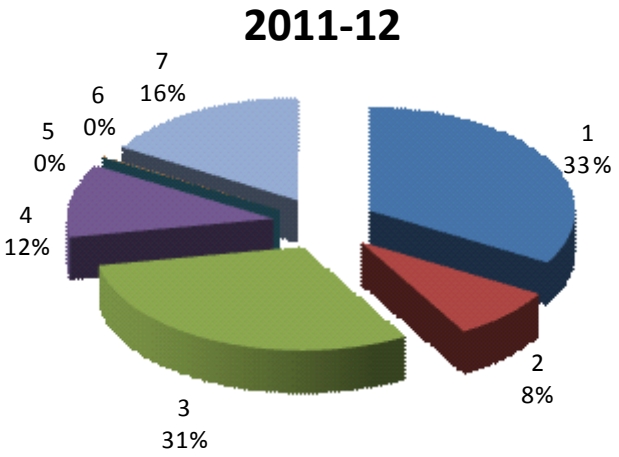
NON-GENERAL FUND REVENUES:

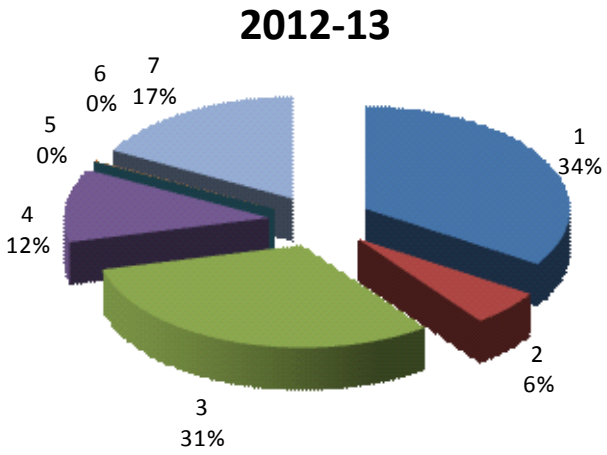
Special Revenue Funds: The biggest revenue sources in the special revenue funds category is related to streets. The city receives gas tax funds, Measure M funds, property tax related to the City's Municipal Lighting district, revenue from traffic impact fees, park dedication revenue, CDBG and HOME funds, 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 eater 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 2011-13. 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 included City-wide street and road improvement projects, bus pad projects and City-wide Graffiti cleaning projects.





		ACTUAL 2009-10	REVISED BUDGET 2010-11	ESTIMATED 2010-11	BUDGET 2011-12	BUDGET 2012-13
1	General Funds	41,469,575	41,828,069	41,908,236	42,030,572	42,458,902
2	Special Revenue Funds	10,267,990	11,445,611	12,990,976	10,400,676	7,151,400
3	Redevelopment Funds	38,421,122	39,808,600	40,372,964	38,292,900	39,028,400
4	Enterprise Funds	12,858,831	15,475,075	14,315,388	14,417,200	14,417,200
5	Agency Funds	42,645	41,750	1,772	12,431	-
6	Capital Project Funds	111,072	82,500	116,546	115,000	115,000
7	Internal Service Funds	21,911,235	19,571,240	20,231,492	20,532,415	21,350,588
	Total Revenue	125,082,470	128,252,845	129,937,374	125,801,194	124,521,490

FUND #	FUND	ACTUAL 2009-10	REVISED BUDGET 2010-11	ESTIMATED 2010-11	BUDGET 2011-12	BUDGET 2012-13
	GENERAL FUND					
100	General Fund	39,949,634	40,336,674	40,501,632	40,467,717	40,844,047
265	Community Services-Special Programs	260,891	260,775	279,163	290,805	290,805
285	Community Development	1,259,050	1,230,620	1,127,441	1,272,050	1,324,050
	TOTAL GENERAL FUNDS	**41,469,575**	**41,828,069**	**41,908,236**	**42,030,572**	**42,458,902**
	SPECIAL REVENUE FUNDS					
200	Park Dedication	486,459	78,750	317,371	91,508	91,508
210	Gas Tax	3,621,305	3,774,855	1,963,833	1,518,134	1,518,134
211	Measure M	899,106	926,608	2,470,957	1,133,562	1,205,257
214	Street Improvements Grant	1,096,759	941,396	1,334,218	1,619,375	1,000
216	Traffic Impact Fee	25,262	18,000	888,595	15,000	15,000
220	Municipal Lighting District	909,006	917,000	876,193	885,500	886,000
230	Community Promotion	600,880	605,150	594,434	665,650	665,650
240	Housing/Community Development	1,106,303	1,370,600	1,366,315	1,721,330	1,089,361
242	HCD Home Housing	51,340	-	549,322	1,082,121	475,401
250	Police Seizure	107,048	55,500	74,508	71,600	71,600
251	Special Police Services	125,035	557,903	557,903	-	-
252	Orange County Human Trafficking	214,676	299,398	299,398	18,027	-
253	Special Police Services	121,499	293,501	278,501	398,754	200,575
254	Special Police Services	36,597	213,403	171,711	138,877	27,813
255	Special Police Services	-	-	2,940	53,000	3,000
256	Special Police Services	-	220,000	89,525	109,358	21,117
257	Special Police Services	-	29,968	29,968	-	30,000
258	Special Police Services	203,379	438,077	437,770	173,700	143,700
260	Local Narcotics Seized Property	3,978	22,000	17,065	17,500	17,500
261	Supplemental Law Enforcement Services	103,250	115,521	96,619	102,600	102,000
270	Drainage District	4,897	2,500	4,268	4,000	4,000
275	Community Services Grant	257,141	252,635	252,413	246,584	248,288
280	AQMD	114,531	111,500	119,233	118,900	118,900
290	Senior Transportation	143,040	158,446	153,327	172,596	172,596
295	Project S.H.U.E.	36,499	42,900	44,589	43,000	43,000
	TOTAL SPECIAL REVENUE FUNDS	**10,267,990**	**11,445,611**	**12,990,976**	**10,400,676**	**7,151,400**
	CAPITAL PROJECTS FUNDS					
400	Capital Improvement Projects	-	-	-	-	-
800	Reserve	111,072	82,500	116,546	115,000	115,000
	TOTAL CAPITAL PROJECTS FUNDS	**111,072**	**82,500**	**116,546**	**115,000**	**115,000**
	REDEVELOPMENT FUNDS					
500	WRA Operating Fund Administration	1,317,504	3,120,000	3,444,557	1,075,000	1,075,000
510	WRA Debt Service	29,277,364	28,942,880	29,355,812	29,582,320	30,170,720
520	WRA Capital Projects	-	-	-	-	-
530	Low/Moderate Income Housing	7,731,505	7,660,720	7,501,672	7,560,580	7,707,680
540	WRA Reserve	94,749	85,000	70,923	75,000	75,000
	TOTAL REDEVELOPMENT FUNDS	**38,421,122**	**39,808,600**	**40,372,964**	**38,292,900**	**39,028,400**
	ENTERPRISE FUNDS					
600	Water Utility	12,858,831	15,475,075	14,315,388	14,417,200	14,417,200
	TOTAL ENTERPRISE FUNDS	**12,858,831**	**15,475,075**	**14,315,388**	**14,417,200**	**14,417,200**

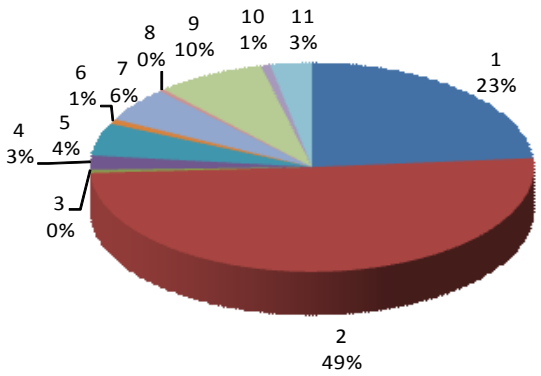
FUND #	FUND	ACTUAL 2009-10	REVISED BUDGET 2010-11	ESTIMATED 2010-11	BUDGET 2011-12	BUDGET 2012-13
	AGENCY FUNDS					
920	92-1 Assessment District	42,645	41,750	1,772	12,431	-
	TOTAL AGENCY FUNDS	**42,645**	**41,750**	**1,772**	**12,431**	**-**
	INTERNAL SERVICE FUNDS					
700	Equipment Replacement	2,081,152	1,736,631	1,721,268	2,101,976	2,101,976
740	General Benefits	14,279,153	12,311,198	13,068,771	13,683,277	14,067,008
750	Liability Administration	1,950,257	2,044,964	1,899,349	1,703,309	1,703,308
760	Information Systems and Equipment	1,806,091	1,667,273	1,731,084	962,143	1,380,704
770	Government Buildings	1,794,582	1,811,174	1,811,020	2,081,710	2,097,592
	TOTAL INTERNAL SERVICE FUNDS	**21,911,235**	**19,571,240**	**20,231,492**	**20,532,415**	**21,350,588**
	GRAND TOTAL ALL FUNDS	**125,082,470**	**128,252,845**	**129,937,374**	**125,801,194**	**124,521,490**

Fund #		ACTUAL 2009-10	REVISED BUDGET 2010-11	ESTIMATED 2010-11	BUDGET 2011-12	BUDGET 2012-13
30xxx	**Property Taxes (ad valorem)**					
100	General Fund	9,947,272	9,749,249	10,044,609	9,926,676	9,934,221
220	Municipal Lighting District Fund	843,879	862,000	823,586	830,500	830,500
510	WRA Debt Service Fund	29,025,595	28,762,880	29,222,551	29,442,320	30,030,720
530	Low/Mod Income Housing Fund	7,256,399	7,190,720	7,305,638	7,360,580	7,507,680
	Total Property Taxes	47,073,145	46,564,849	47,396,384	47,560,076	48,303,121
30xxx	**Other Taxes**					
100	General Fund	19,492,386	20,549,000	20,784,146	21,226,326	21,549,239
230	Community Promotion Fund	516,854	520,000	522,176	520,000	520,000
	Total Other Taxes	20,009,240	21,069,000	21,306,322	21,746,326	22,069,239
31xxx	**Licenses and Permits**					
100	General Fund	226,738	140,800	194,710	193,560	193,560
285	Community Development Fund	393,497	373,400	317,130	372,600	392,600
230	Community Promotion Fund	720	1,650	2,355	1,650	1,650
	Total Licenses and Permits	620,955	515,850	514,195	567,810	587,810
32xxx	**Fines, Forfeits and Penalties**					
100	General Fund	924,630	1,215,000	920,041	925,000	935,000
285	Community Development Fund	7,704	10,000	21,925	27,000	37,000
240	Housing/Comm Devlpmt Fund	1,190	2,000	2,760	2,000	2,000
	Total Fines, Forfeits and Penalties	933,524	1,227,000	944,726	954,000	974,000
33xxx	**Use of Money and Property**					
100	General Fund	2,059,860	1,663,560	1,635,981	2,125,000	2,125,000
265	Comm. Srvc. - Special Pgrms	12,926	9,500	11,724	10,000	10,000
285	Community Development Fund	47,372	38,000	43,983	45,000	45,000
200	Park Dedication Fund	51,297	40,000	42,800	40,000	40,000
210	Gas Tax Fund	35,556	25,000	2,994	5,000	5,000
211	Measure M Administration	(23,859)	-	185	-	-
214	Street Improvements Grant Fund	1,598	15,000	183	1,000	1,000
216	Traffic Impact Fee Fund	7,358	8,000	3,513	5,000	5,000
220	Municipal Lighting District Fund	65,127	55,000	52,607	55,000	55,500
230	Community Promotion Fund	47,089	35,000	38,745	35,100	35,100
242	HCD Home Housing Fund	59	-	-	-	-
250	Police Seizure Fund	7,675	5,500	6,662	6,600	6,600
255	Special Police Services Fund	-	-	2,940	3,000	3,000
258	Special Police Services Fund	14,327	11,400	11,966	11,700	11,700
260	Local Narcotics Seized Prop. Fund	2,875	2,000	2,468	2,500	2,500
261	Supplemental Law Enf. Srvs. Fund	3,173	2,000	2,544	2,600	2,000
270	Drainage District Fund	3,670	2,500	3,893	3,000	3,000
280	AQMD Fund	8,908	6,500	8,937	8,900	8,900
290	Senior Transportation Fund	2,874	2,000	2,881	2,800	2,800
295	Project SHUE Fund	1,671	900	1,169	1,000	1,000
500	WRA Operating Fund Administration	1,202,266	1,000,000	1,114,636	1,075,000	1,075,000
510	WRA Debt Service Fund	251,769	180,000	133,261	140,000	140,000
530	Low/Mod Income Housing Fund	474,721	470,000	196,034	-	-
540	WRA Reserve Fund	94,749	85,000	70,923	75,000	75,000
550	Housing Authority	-	-	-	200,000	200,000
600	Water Utility Fund	26,318	17,000	31,990	30,000	30,000
700	Equipment Replacement Fund	84,721	65,000	81,922	80,000	80,000
760	Info. Systems and Equipment Fund	97,431	70,000	83,691	75,000	50,000

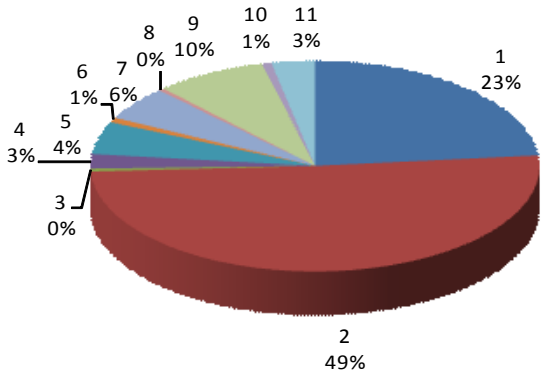
Fund #		ACTUAL 2009-10	REVISED BUDGET 2010-11	ESTIMATED 2010-11	BUDGET 2011-12	BUDGET 2012-13
770	Government Buildings Fund	54,279	50,000	48,651	50,000	50,000
800	Reserve Fund	111,072	82,500	116,546	115,000	115,000
920	Assessment District Fund	2,788	1,900	1,772	431	-
	Total Use of Money and Property	4,749,670	3,943,260	3,755,601	4,203,631	4,178,100
34xxx	**Intergovernmental**					
100	General Fund	525,286	307,254	295,310	309,640	311,640
200	Park Dedication Fund	44,793	-	223,063	-	-
210	Gas Tax Fund	3,567,401	3,729,855	1,960,839	1,513,134	1,513,134
211	Measure M Administration	922,966	926,608	2,470,772	1,133,562	1,205,257
214	Street Improvements Grant Fund	1,095,161	926,396	1,334,035	1,218,375	-
216	Traffic Impact Fee Fund	-	-	868,569	-	-
240	Housing/Comm Devlpmt Fund	1,101,213	1,343,600	1,360,927	1,719,330	1,087,361
242	HCD Home Housing Fund	-	-	544,952	1,082,121	475,401
251	Special Police Services Fund	125,035	557,903	557,903	-	-
252	Orange County Human Trafficking	214,676	299,398	299,398	18,027	-
253	Special Police Services Fund	121,499	293,501	278,501	398,754	200,575
254	Special Police Services Fund	36,597	213,403	171,711	138,877	27,813
255	Special Police Services Fund	-	-	-	50,000	-
256	Special Police Services Fund	-	220,000	89,525	109,358	21,117
257	Special Police Services Fund	-	29,968	29,968	-	30,000
258	Special Police Services Fund	56,617	294,177	294,177	30,000	-
260	Local Narcotics Seized Prop. Fund	1,103	20,000	14,597	15,000	15,000
261	Supplemental Law Enf. Srvs. Fund	100,076	113,521	94,075	100,000	100,000
275	Community Services Grant Fund	256,941	251,335	251,335	243,784	246,000
280	AQMD Fund	105,623	105,000	110,296	110,000	110,000
290	Senior Transportation Fund	140,166	156,446	150,446	169,796	169,796
295	Project SHUE Fund	17,881	25,000	25,000	25,000	25,000
500	WRA Operating Fund Administration	105,638	-	229,921	-	-
	Total Intergovernmental	8,538,672	9,813,365	11,655,320	8,384,758	5,538,094
36020	**Program Income**					
240	Housing/Comm Devlpmt Fund	3,901	25,000	2,628	-	-
242	HCD Home Housing Fund	51,282	-	4,370	-	-
	Total Program Income	55,183	25,000	6,998	-	-
35xxx	**Charges for Services**					
100	General Fund	2,524,165	2,583,997	2,435,949	2,265,217	2,220,236
265	Comm. Srvc. - Special Pgrms	244,595	248,175	265,339	278,105	278,105
285	Community Development Fund	808,719	809,220	740,534	825,950	847,950
200	Park Dedication Fund	390,369	38,750	51,508	51,508	51,508
216	Traffic Impact Fee Fund	17,904	10,000	16,513	10,000	10,000
230	Community Promotion Fund	2	-	311	-	-
258	Special Police Services Fund	132,435	132,500	131,627	132,000	132,000
270	Drainage District Fund	1,227	-	375	1,000	1,000
600	Water Utility Fund	12,653,405	15,448,075	14,245,417	14,347,200	14,347,200
700	Equipment Replacement Fund	1,800,367	1,536,631	1,529,116	1,886,976	1,886,976
740	General Benefits Fund	13,962,000	12,111,198	12,759,394	13,383,277	13,767,008
750	Liability Administration Fund	1,792,745	1,894,964	1,894,964	1,703,309	1,703,308
760	Info. Systems and Equipment Fund	1,704,910	1,597,273	1,597,272	887,143	1,330,704
770	Government Buildings Fund	1,659,974	1,761,174	1,761,174	2,031,710	2,047,592
920	Assessment District Fund	39,857	39,850	-	12,000	-
	Total Charges for Services	37,732,674	38,211,807	37,429,493	37,815,395	38,623,587

Fund #		ACTUAL 2009-10	REVISED BUDGET 2010-11	ESTIMATED 2010-11	BUDGET 2011-12	BUDGET 2012-13
84xxx						
39xxx	**Other Revenue**					
100	General Fund	209,799	156,323	162,577	157,046	165,546
265	Comm. Srvc. - Special Pgrms	3,370	3,100	2,100	2,700	2,700
285	Community Development Fund	1,757	-	3,869	1,500	1,500
210	Gas Tax Fund	18,347	20,000	-	-	-
214	Street Improvements Grant Fund	-	-	-	400,000	-
230	Community Promotion Fund	36,215	48,500	30,847	108,900	108,900
250	Police Seizure Fund	99,373	50,000	67,846	65,000	65,000
275	Community Services Grant Fund	200	1,300	1,078	2,800	2,288
295	Project SHUE Fund	16,947	17,000	18,420	17,000	17,000
500	WRA Operating Fund Administration	9,600	2,120,000	2,100,000	-	-
530	Low/Mod Income Housing Fund	385	-	-	-	-
600	Water Utility Fund	179,108	10,000	37,981	40,000	40,000
700	Equipment Replacement Fund	196,065	135,000	110,230	135,000	135,000
740	General Benefits Fund	317,154	200,000	309,377	300,000	300,000
750	Liability Administration Fund	157,512	150,000	4,385	-	-
760	Info. Systems and Equipment Fund	3,750	-	50,121	-	-
770	Government Buildings Fund	80,328	-	1,195	-	-
	Total Other Revenue	1,329,910	2,911,223	2,900,026	1,229,946	837,934
60400	**Overhead Charges**					
100	General Fund	4,039,497	3,971,491	4,028,309	3,339,252	3,409,605
	Total Overhead Charges	4,039,497	3,971,491	4,028,309	3,339,252	3,409,605
	Total Revenue	125,082,470	128,252,845	129,937,374	125,801,194	124,521,490

2011-12



2012-13



		ACTUAL 2009-10	REVISED BUDGET 2010-11	ESTIMATED 2010-11	BUDGET 2011-12	BUDGET 2012-13
1	Property Taxes	9,947,272	9,749,249	10,044,609	9,926,676	9,934,221
2	Other Taxes	19,492,386	20,549,000	20,784,146	21,226,326	21,549,239
3	Licenses and Permits	226,738	140,800	194,710	193,560	193,560
4	Fines, Forfeits and Penalties	924,630	1,215,000	920,041	925,000	935,000
5	Use of Money and Property	2,059,860	1,663,560	1,635,981	2,125,000	2,125,000
6	Intergovernmental	525,286	307,254	295,310	309,640	311,640
7	Charges for Services	2,524,165	2,583,997	2,435,949	2,265,217	2,220,236
8	Other Revenue	209,799	156,323	162,577	157,046	165,546
9	Overhead Charges	4,039,497	3,971,491	4,028,309	3,339,252	3,409,605
	Total Fund 100	*39,949,634*	*40,336,674*	*40,501,632*	*40,467,717*	*40,844,047*
10	CS - Special Programs - 265	260,891	260,775	279,163	290,805	290,805
11	Community Development - 285	1,259,050	1,230,620	1,127,441	1,272,050	1,324,050
	Total General Funds	41,469,575	41,828,069	41,908,236	42,030,572	42,458,902

Object #		ACTUAL 2009-10	REVISED BUDGET 2010-11	ESTIMATED ACTUAL 2010-11	BUDGET 2011-12	BUDGET 2012-13
	GENERAL FUND (100)					
	Property Taxes (ad valorem)					
30000	Current Year - Secured	2,160,080	2,275,000	2,267,517	2,270,000	2,270,000
30002	Current Year - Unsecured	97,602	91,000	92,584	93,000	93,000
30020	Current Year - Supplemental Roll	28,082	28,000	28,971	28,000	28,000
30040	Property Tax - other	2,375	10,000	703	4,000	4,000
30042	Public Utility Roll	73,383	75,000	72,217	73,000	73,000
30043	Homeowners Exemption	20,554	20,500	20,377	20,500	20,500
30045	In Lieu of VLF	7,140,591	6,824,749	7,232,445	7,083,547	7,084,000
30049	Pass-Through Agreements	424,605	425,000	329,795	354,629	361,721
	Total Property Taxes	9,947,272	9,749,249	10,044,609	9,926,676	9,934,221
	Other Taxes					
30060	Utility Users Tax	5,010,797	5,100,000	5,260,686	5,313,000	5,366,000
30500	Sales and Use Taxes	9,398,372	9,626,250	9,473,084	9,974,223	10,114,065
30501	Sales Tax In Lieu (triple flip)	2,459,330	3,208,750	3,370,643	3,246,777	3,371,355
30505	Sales Tax - Public Safety	123,718	110,000	128,229	137,326	142,819
30520	Franchise Tax - Public Utility	689,567	704,000	689,567	705,000	705,000
30080	Business License Tax	1,167,267	1,200,000	1,212,425	1,200,000	1,200,000
30540	Transient Occupancy Tax	451,640	440,000	490,463	490,000	490,000
30580	Property Transfer Tax	191,694	160,000	159,049	160,000	160,000
	Total Other Taxes	19,492,386	20,549,000	20,784,146	21,226,326	21,549,239
	Licenses and Permits					
31000	Animal Licenses	112,508	106,000	120,384	120,000	120,000
31590	Permits - Street & Curb	64,029	9,000	16,282	15,000	15,000
31598	Permits - Police	50,202	25,800	58,044	58,560	58,560
	Total Licenses and Permits	226,738	140,800	194,710	193,560	193,560
	Fines, Forfeits and Penalties					
32500	Vehicle Code Fines	351,877	600,000	323,487	325,000	330,000
32520	Ordinance Violation Fines	572,753	615,000	596,554	600,000	605,000
	Total Fines, Forfeits and Penalties	924,630	1,215,000	920,041	925,000	935,000
	Use of Money and Property					
33000	Interest Income - Pooled	1,289,425	1,200,000	1,217,313	1,200,000	1,200,000
33020	Interest Income - Other	250,792	-	-	-	-
33500	Rental Income - Community Services	41,193	45,000	37,792	45,000	45,000
33560	Rental Income - Facilities	76,500	118,560	80,876	580,000	580,000
33568	Rental Income - Bus Shelters	401,950	300,000	300,000	300,000	300,000
	Total Use of Money and Property	2,059,860	1,663,560	1,635,981	2,125,000	2,125,000

Object #		ACTUAL 2009-10	REVISED BUDGET 2010-11	ESTIMATED ACTUAL 2010-11	BUDGET 2011-12	BUDGET 2012-13
	Intergovernmental					
34000	CDBG - Program Grants	39,290	42,600	42,600	42,600	42,600
34098	Federal - Other	52,842	-	-	-	-
34200	State Motor Vehicle in Lieu Tax	274,349	200,000	207,615	210,000	210,000
34220	POST Reimbursement	22,907	30,000	28,121	28,000	30,000
34222	St Mandated Cost Reimbursement	20,654	20,000	2,320	-	-
34294	State - Other	43,214	14,654	14,654	15,000	15,000
34490	County - Other	70,390	-	-	14,040	14,040
34801	Disaster Preparedness	1,640	-	-	-	-
	Total Intergovernmental	525,286	307,254	295,310	309,640	311,640
	Charges for Services					
35004	Sale of Maps and Publications	6,761	6,600	11,309	10,300	10,300
35007	SAAV Reimbursements	324,655	100,000	78,319	50,000	-
35010	Engineering Fees - Subdivision Fees	11,995	13,000	7,530	8,000	8,000
35011	Engineering Fees - Inspections	68,726	50,000	60,168	60,000	60,000
35012	Plan Checking/Inspection Fees	19,309	20,000	14,400	15,000	15,000
35017	Engineering - Wide LD Prnt	4,800	6,000	4,463	5,000	5,000
35020	Staff Service Fee	505,100	1,063,197	1,064,378	897,738	901,457
35032	Fire - Paramedic Services	3,724	2,200	2,696	3,000	3,000
35034	Fire - Paramedic Subscriptions	217,013	205,000	217,873	215,000	215,000
35038	Fire - Ambulance Transport	840,879	850,000	803,556	805,000	805,000
35040	Police - Special Services	447,187	150,000	128,370	130,000	131,300
35041	Police - False Alarms	13,400	60,000	13,400	13,400	13,400
35042	Booking Fees	-	-	113	-	-
35044	Police - Animal Shelter Fees	7,400	8,500	4,878	4,900	4,900
35052	Recreation Facilities	3,608	2,000	3,902	2,000	2,000
35053	Chrgs - Parking Meter	29,306	30,000	18,647	30,000	30,000
35095	Weed Abatement	13,879	15,000	-	13,879	13,879
35099	Other - Miscellaneous	6,423	2,500	1,947	2,000	2,000
	Total Charges for Services	2,524,165	2,583,997	2,435,949	2,265,217	2,220,236
	Other Revenue					
39042	Wstmr Sch Dstr Grn	30,000	30,000	30,000	30,000	30,000
39049	Donations-Misc	23,503	1,000	8,958	1,000	1,000
39060	Reimbursed Damages, Misc	10,089	1,000	158	1,000	1,000
39069	Reimbursements - Other	130,296	114,823	116,219	117,046	125,046
39090	Miscellaneous receipts	10,294	6,000	4,516	5,000	5,000
39092	Cash Over/Short	16	-	200	-	-
84000	Sale of Real or Personal Property	5,602	3,500	2,526	3,000	3,500
	Total Other Revenue	209,799	156,323	162,577	157,046	165,546

Object #		ACTUAL 2009-10	REVISED BUDGET 2010-11	ESTIMATED ACTUAL 2010-11	BUDGET 2011-12	BUDGET 2012-13
60400	**Overhead Charges**					
200	Park Dedication	24,332	3,938	4,715	4,575	4,575
210	Gas Tax	209,624	188,743	98,192	-	-
211	Measure M	44,955	46,330	123,548	-	-
214	Street Improvements Grant	54,838	47,070	66,711	-	-
216	Traffic Impact	1,263	900	44,430	750	750
220	Municipal Lighting	45,450	45,850	43,810	44,275	44,300
250	Police Seizure	5,352	2,775	3,725	3,580	3,580
260	Local Narcotic Seized Prop	199	1,100	853	875	875
270	Drainage District	245	125	213	200	200
280	AQMD	4,431	4,400	4,665	4,650	4,650
500	Redevelopment Admin	65,875	51,000	67,228	53,750	53,750
510	RDA Debt Service	1,463,868	1,447,144	1,467,791	1,479,116	1,508,536
530	Low/Moderate Housing	386,575	383,036	375,084	-	-
600	Water Utility	636,517	773,754	715,769	720,860	720,860
700	Motor Pool	100,641	85,426	86,063	105,099	105,099
740	General Benefits	713,958	615,560	653,439	684,164	703,350
750	Liability Administration	97,513	102,424	94,967	85,165	85,165
760	Information Systems	90,117	83,364	86,554	48,107	69,035
770	Government Buildings	93,742	88,552	90,551	104,086	104,880
	Total Overhead Charges	4,039,497	3,971,491	4,028,309	3,339,252	3,409,605
	TOTAL GENERAL FUND REVENUE	39,949,634	40,336,674	40,501,632	40,467,717	40,844,047

Object #		ACTUAL 2009-10	REVISED BUDGET 2010-11	ESTIMATED ACTUAL 2010-11	BUDGET 2011-12	BUDGET 2012-13
	GENERAL FUND (100)					
10200	**Commission - Traffic**					
39049	Donations-Misc	46	-	-	-	-
	Total	**46**	**-**	**-**	**-**	**-**
10700	**Youth Committee**					
39049	Donations-Misc	388	1,000	-	1,000	1,000
	Total	**388**	**1,000**	**-**	**1,000**	**1,000**
12000	**City Clerk**					
35004	Charges - Maps and Publications	516	600	588	300	300
35020	Charges - Staff Service	-	-	61	50	50
39069	Reimbursements - Other	745	600	145	150	150
	Total	**1,261**	**1,200**	**794**	**500**	**500**
12500	**Elections**					
39069	Reimbs - Other	-	5,000	7,310	-	8,000
	Total	**-**	**5,000**	**7,310**	**-**	**8,000**
14200	**Human Resources & Risk Management**					
39090	Other - Misc Receipts	407	-	74	-	-
	Total	**407**	**-**	**74**	**-**	**-**
20000	**General City Revenues/Expenses**					
30000	Prop Tax - CY - Secured	2,160,080	2,275,000	2,267,517	2,270,000	2,270,000
30002	Prop Tax - CY - Unsecured	97,602	91,000	92,584	93,000	93,000
30020	Prop Tax - CY - Supplemental Roll	28,082	28,000	28,971	28,000	28,000
30040	Prop Tax - Other - Misc	2,375	10,000	703	4,000	4,000
30042	Prop Tax - Public Utility Roll	73,383	75,000	72,217	73,000	73,000
30043	Prop Tax - Homeowners	20,554	20,500	20,377	20,500	20,500
30045	Prop Tax - In Lieu of VLF	7,140,591	6,824,749	7,232,445	7,083,547	7,084,000
30049	Pass-Through Agreements	424,605	425,000	329,795	354,629	361,721
30060	Utility Users Tax	5,010,797	5,100,000	5,260,686	5,313,000	5,366,000
30080	Business License Tax	1,167,267	1,200,000	1,212,425	1,200,000	1,200,000
30500	Sales and Use Taxes	9,398,372	9,626,250	9,473,084	9,974,223	10,114,065
30501	Sales Tax In Lieu (triple flip)	2,459,330	3,208,750	3,370,643	3,246,777	3,371,355
30520	Franchise Tax - Public Utility	689,567	704,000	689,567	705,000	705,000
30540	Transient Occupancy Tax	451,640	440,000	490,463	490,000	490,000
30580	Property Transfer Tax	191,694	160,000	159,049	160,000	160,000
33000	Interest Income - Pooled	1,289,425	1,200,000	1,217,313	1,200,000	1,200,000
33020	Interest Income - Other	250,792	-	-	-	-

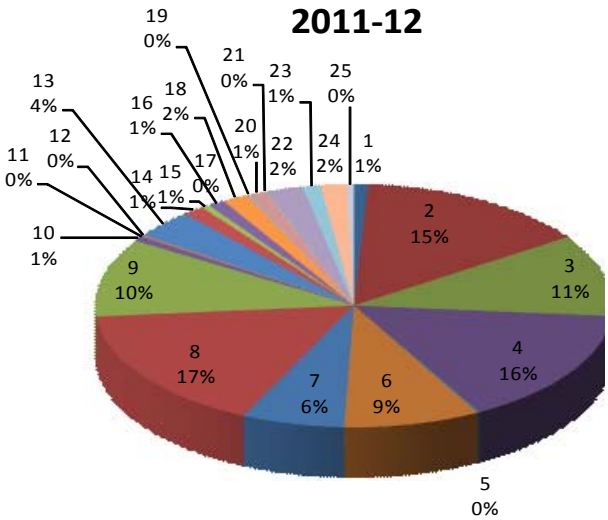
Object #		ACTUAL 2009-10	REVISED BUDGET 2010-11	ESTIMATED ACTUAL 2010-11	BUDGET 2011-12	BUDGET 2012-13
33560	Rent Income - Facilities	76,500	118,560	80,876	580,000	580,000
34200	State Motor Vehicle in Lieu Tax	274,349	200,000	207,615	210,000	210,000
34294	I/GVT-St-Other	26,662	-	-	-	-
35053	Charges - Parking Meter	29,306	30,000	18,647	30,000	30,000
35092	Charges - Other - Departments	4,039,497	3,971,491	4,028,309	3,339,252	3,409,605
39090	Other - Miscellaneous Receipts	4,367	1,000	-	-	-
39092	Other - Cash Over/Short	306	-	378	-	-
	Total	**35,307,144**	**35,709,300**	**36,253,664**	**36,374,928**	**36,770,246**
21000	**Finance Administration**					
34222	Reimburse - Mandated Costs	20,654	20,000	2,320	-	-
35004	Charges - Maps and Publications	2	-	1	-	-
35099	Charges - Other - Misc	6,423	2,500	1,947	2,000	2,000
39090	Other - Misc - Receipts	5,520	5,000	4,442	5,000	5,000
	Total	**32,599**	**27,500**	**8,710**	**7,000**	**7,000**
31000	**General Police Services**					
30505	Sales Tax - Public Safety	123,718	110,000	128,229	137,326	142,819
31598	Permits - Police	49,604	25,000	57,482	58,000	58,000
32500	Fines - Vehicle - Code	351,877	600,000	323,487	325,000	330,000
32520	Fines - Ordinance - Violation	572,753	615,000	596,554	600,000	605,000
34098	I/GVT - Fed - Other	52,842	-	-	-	-
34220	I/GVT - POST Reimbursement	22,907	30,000	28,121	28,000	30,000
34294	I/GVT - State - Other	16,551	14,654	14,654	15,000	15,000
34490	I/GVT - County - Other	70,390	-	-	-	-
34801	I/GVT - Disaster Preparedness	1,640	-	-	-	-
35004	Charges - Maps and Publications	51	-	-	-	-
35007	SAAV Reimbursement	324,655	100,000	78,319	50,000	-
35020	Charges - Staff Service	-	311,197	311,197	145,688	149,407
35040	Charges - Police Special	447,187	150,000	128,370	130,000	131,300
35041	Charges - False Alarm	13,400	60,000	13,400	13,400	13,400
35042	Charges - Booking Fees	-	-	113	-	-
39049	Misc Donations	335	-	-	-	-
39069	Reimbursements - Other	15,777	-	185	-	-
39092	Other - Cash Over/Short	(290)	-	(178)	-	-
84000	Property Sales	5,602	3,500	2,526	3,000	3,500
	Total	**2,069,001**	**2,019,351**	**1,682,459**	**1,505,414**	**1,478,426**
32000	**Animal Control**					
31000	Licenses - Animal	112,508	106,000	120,384	120,000	120,000
31598	Permits - Police	598	800	562	560	560
35044	Charges - Animal Shelter	7,400	8,500	4,878	4,900	4,900
	Total	**120,506**	**115,300**	**125,824**	**125,460**	**125,460**

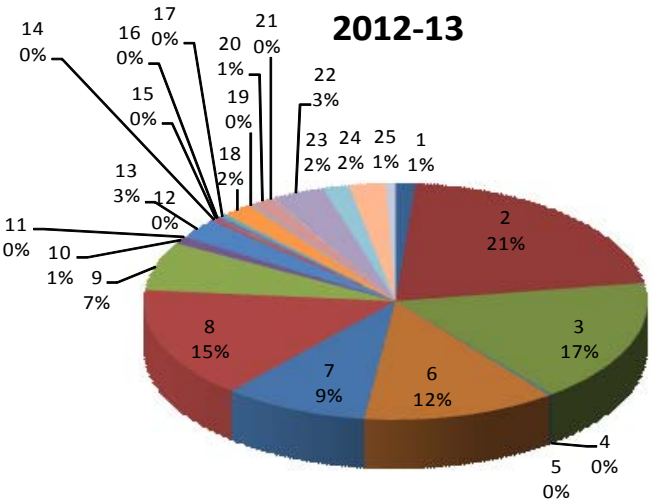
Object #		ACTUAL 2009-10	REVISED BUDGET 2010-11	ESTIMATED ACTUAL 2010-11	BUDGET 2011-12	BUDGET 2012-13
41000	**General Fire Services**					
35032	Charges - Paramedic Service	3,724	2,200	2,696	3,000	3,000
35034	Charges - Paramedic Subscription	217,013	205,000	217,873	215,000	215,000
	Total	**220,736**	**207,200**	**220,569**	**218,000**	**218,000**
44000	**Ambulance Transport Services**					
35038	Charges - Ambulance Srv	840,879	850,000	803,556	805,000	805,000
	Total	**840,879**	**850,000**	**803,556**	**805,000**	**805,000**
50000	**Public Works Administration**					
33568	Rental Income - Bus Shelters	401,950	300,000	300,000	300,000	300,000
39069	Reimbursements - Other	5,280	-	-	-	-
	Total	**407,230**	**300,000**	**300,000**	**300,000**	**300,000**
50500	**Engineering Services**					
31590	Permits - Street & Curb	64,029	9,000	16,282	15,000	15,000
35004	Charges - Maps and Publications	6,193	6,000	10,720	10,000	10,000
35010	Charges - Eng - Subdivision	11,995	13,000	7,530	8,000	8,000
35011	Charges - Eng - Inspection	68,726	50,000	60,168	60,000	60,000
35012	Charges - Plan Check/Inspection	19,309	20,000	14,400	15,000	15,000
35017	Charges - Wide Load Permit	4,800	6,000	4,463	5,000	5,000
35020	Charges - Staff Service	500,000	750,000	750,000	750,000	750,000
39060	Reimburse - Damaged Property	7,536	-	158	-	-
	Total	**682,587**	**854,000**	**863,721**	**863,000**	**863,000**
51500	**Street Maintenance**					
39069	Reimbursements - Other	5,692	5,236	9,494	9,494	9,494
	Total	**5,692**	**5,236**	**9,494**	**9,494**	**9,494**
52500	**Concrete Repair**					
35095	Charges - Weed Abatement	13,879	15,000	-	13,879	13,879
39069	Reimburse - Other	15,248	15,248	15,248	15,248	15,248
	Total	**29,127**	**30,248**	**15,248**	**29,127**	**29,127**
53000	**Park Maintenance**					
34490	I/GVT - County - Other	-	-	-	14,040	14,040
39060	Reimburse - Damaged Property	2,553	1,000	-	1,000	1,000
39069	Reimbursements - Other	41,034	40,500	43,915	43,915	43,915
	Total	**43,587**	**41,500**	**43,915**	**58,955**	**58,955**

Object #		ACTUAL 2009-10	REVISED BUDGET 2010-11	ESTIMATED ACTUAL 2010-11	BUDGET 2011-12	BUDGET 2012-13
70000	**Community Services Administration**					
33500	Rent Income - Community Service	41,193	45,000	37,792	45,000	45,000
35020	Charges - Staff Service	5,100	2,000	3,120	2,000	2,000
39049	Misc Donations	22,733	-	1,503	-	-
39069	Reimbursements - Other	46,521	48,239	47,377	48,239	48,239
	Total	**115,548**	**95,239**	**89,792**	**95,239**	**95,239**
70500	**Senior Center**					
34000	CDBG - Program Grants	25,726	27,600	27,600	27,600	27,600
	Total	**25,726**	**27,600**	**27,600**	**27,600**	**27,600**
71000	**Parks and Playgrounds**					
35052	Charges - Recreation Facilities	3,608	2,000	3,902	2,000	2,000
	Total	**3,608**	**2,000**	**3,902**	**2,000**	**2,000**
72000	**Jr High Enhancement**					
34000	CDBG - Program Grants	13,564	15,000	15,000	15,000	15,000
39042	Westminster School District Grnt	30,000	30,000	30,000	30,000	30,000
	Total	**43,564**	**45,000**	**45,000**	**45,000**	**45,000**
	FUND TOTAL	**39,949,634**	**40,336,674**	**40,501,632**	**40,467,717**	**40,844,047**

Object #		ACTUAL 2009-10	REVISED BUDGET 2010-11	ESTIMATED 2010-11	BUDGET 2011-12	BUDGET 2012-13
	COMMUNITY SERVICES - SPECIAL PROGRAMS FUND (265)					
72550	**Adult Sports**					
33000	Interest Income - Pooled	12,926	9,500	11,724	10,000	10,000
35050	Charges - Recreation Programs	4,850	16,320	4,850	16,320	16,320
35052	Charges - Recreation Facilities	4,830	7,000	3,040	7,000	7,000
	Total	**22,606**	**32,820**	**19,614**	**33,320**	**33,320**
73050	**Aquatics**					
35050	Charges - Recreation Programs	92,317	101,250	90,429	101,250	101,250
	Total	**92,317**	**101,250**	**90,429**	**101,250**	**101,250**
73550	**Special Classes**					
35050	Charges - Recreation Programs	122,292	100,000	149,294	130,000	130,000
	Total	**122,292**	**100,000**	**149,294**	**130,000**	**130,000**
74150	**Trips and Tours**					
35050	Charges - Recreation Programs	4,178	8,175	3,551	8,175	8,175
	Total	**4,178**	**8,175**	**3,551**	**8,175**	**8,175**
74250	**Youth Sports**					
35050	Charges - Recreation Programs	11,706	9,820	7,908	9,820	9,820
	Total	**11,706**	**9,820**	**7,908**	**9,820**	**9,820**
74350	**Special Events**					
35050	Charges - Recreation Programs	4,422	5,610	6,267	5,540	5,540
39049	Donations-Misc	1,000	1,100	1,000	1,100	1,100
39090	Other - Misc Receipts	470	1,000	500	1,000	1,000
	Total	**5,892**	**7,710**	**7,767**	**7,640**	**7,640**
78200	**Contributions - Parks/Trees**					
39049	Donations-Misc	1,900	1,000	600	600	600
	Total	**1,900**	**1,000**	**600**	**600**	**600**
	FUND TOTAL	**260,891**	**260,775**	**279,163**	**290,805**	**290,805**

Object #		ACTUAL 2009-10	REVISED BUDGET 2010-11	ESTIMATED 2010-11	BUDGET 2011-12	BUDGET 2012-13
	COMMUNITY DEVELOPMENT FUND (285)					
60050	**Community Development Administration**					
33000	Interest Income - Pooled	47,372	38,000	43,983	45,000	45,000
	Total	**47,372**	**38,000**	**43,983**	**45,000**	**45,000**
61050	**Planning**					
35000	Charges - Zoning Fee	150,006	110,000	130,789	131,000	131,000
35002	Charges - Subdivision Fee	4,035	4,000	3,651	3,650	3,650
35003	Charges - Development Fee	11,400	12,000	10,803	10,800	10,800
35004	Charges - Maps and Publications	141	120	213	200	200
35008	General Plan Assessment	16,657	15,000	13,249	13,200	13,200
35012	Charges - Plan Check Fees	15,946	16,000	26,254	26,000	26,000
	Total	**198,184**	**157,120**	**184,959**	**184,850**	**184,850**
62050	**Building**					
31040	Licenses - Special Inspectors	2,565	1,200	1,041	1,200	1,200
31500	Permits - Construction - Building	293,500	300,000	230,664	270,000	290,000
31501	Permits - Construction - Plumbing	39,731	25,000	40,729	35,000	35,000
31502	Permits - Construction - Electrical	38,740	35,000	27,969	35,000	35,000
31503	Permits - Construction - Grn Bldg	457	200	230	400	400
31504	Permits - Construction - Mech	15,193	12,000	16,497	15,000	15,000
31509	Permits - Construction - Other	3,311	-	-	1,000	1,000
35004	Charges - Maps and Publications	27	100	74	100	100
35020	Charges - Staff Service	9,400	10,000	7,218	8,000	10,000
35022	Business License Processing	129,853	120,000	125,291	125,000	125,000
35023	Business License Renewals	189,207	180,000	193,083	190,000	190,000
35036	Charges - Fire - Plan Check	11,900	12,000	6,353	10,000	10,000
35102	Inspections - Plan Check	253,111	320,000	201,119	270,000	290,000
36026	Energy Partnership	-	-	1,190	1,500	1,500
39069	Reimbursements - Other	1,757	-	2,679	-	-
	Total	**988,753**	**1,015,500**	**854,137**	**962,200**	**1,004,200**
63050	**Code Enforcement**					
31505	Permits - Firework Stands	-	-	-	15,000	15,000
32520	Fines - Ordinance - Violation	448	1,000	-	2,000	2,000
32521	Fines - Admin Citations	7,256	9,000	21,925	25,000	35,000
35007	SAAV Reimbursement	13,376	10,000	17,817	30,000	30,000
35013	Charges - Over the Top Program	3,660	-	4,620	8,000	8,000
	Total	**24,740**	**20,000**	**44,362**	**80,000**	**90,000**
	FUND TOTAL	**1,259,050**	**1,230,620**	**1,127,441**	**1,272,050**	**1,324,050**





		ACTUAL 2009-10	REVISED BUDGET 2010-11	ESTIMATED 2010-11	BUDGET 2011-12	BUDGET 2012-13
1	Park Dedication Fund (200)	486,459	78,750	317,371	91,508	91,508
2	Gas Tax Fund (210)	3,621,305	3,774,855	1,963,833	1,518,134	1,518,134
3	Measure M Fund (211)	899,106	926,608	2,470,957	1,133,562	1,205,257
4	Street Improvement Grant Fund (214)	1,096,759	941,396	1,334,218	1,619,375	1,000
5	Traffic Impact Fee Fund (216)	25,262	18,000	888,595	15,000	15,000
6	Municipal Lighting District Fund (220)	909,006	917,000	876,193	885,500	886,000
7	Community Promotion Fund (230)	600,880	605,150	594,434	665,650	665,650
8	Housing/Community Develop. Fund (240)	1,106,303	1,370,600	1,366,315	1,721,330	1,089,361
9	HCD HOME Housing Fund (242)	51,340	-	549,322	1,082,121	475,401
10	Police Seizure Fund (250)	107,048	55,500	74,508	71,600	71,600
11	Special Police Services Fund (251)	125,035	557,903	557,903	-	-
12	Orange County Human Trafficking (252)	214,676	299,398	299,398	18,027	-
13	Special Police Services Fund (253)	121,499	293,501	278,501	398,754	200,575
14	Special Police Services Fund (254)	36,597	213,403	171,711	138,877	27,813
15	Special Police Services Fund (255)	-	-	2,940	53,000	3,000
16	Special Police Services Fund (256)	-	220,000	89,525	109,358	21,117
17	Special Police Services Fund (257)	-	29,968	29,968	-	30,000
18	Special Police Services Fund (258)	203,379	438,077	437,770	173,700	143,700
19	Local Narcotic Seized Prop Fund (260)	3,978	22,000	17,065	17,500	17,500
20	Supp Law Enforce Service Fund (261)	103,250	115,521	96,619	102,600	102,000
21	Drainage District Fund (270)	4,897	2,500	4,268	4,000	4,000
22	Community Services Grant Fund (275)	257,141	252,635	252,413	246,584	248,288
23	AQMD Fund (280)	114,531	111,500	119,233	118,900	118,900
24	Senior Transportation (290)	143,040	158,446	153,327	172,596	172,596
25	Project SHUE Fund (295)	36,499	42,900	44,589	43,000	43,000
	Total Special Revenue Funds	10,267,989	11,445,611	12,990,976	10,400,676	7,151,400

Object #		ACTUAL 2009-10	REVISED BUDGET 2010-11	ESTIMATED 2010-11	BUDGET 2011-12	BUDGET 2012-13
	PARK DEDICATION FUND (200)					
76500	**Park Dedication**					
33000	Interest Income - Pooled	51,297	40,000	42,800	40,000	40,000
34490	I/GVT - County Other	44,793	-	223,063	-	-
35070	Charges - Park Dedication Fee	390,369	38,750	51,508	51,508	51,508
	Total	**486,459**	**78,750**	**317,371**	**91,508**	**91,508**
	GAS TAX FUND (210)					
55005	**Gas Tax**					
33000	Interest Income - Pooled	35,556	25,000	2,994	5,000	5,000
34098	I/GVT - Federal - Other	885,580	2,243,300	571,184	-	-
34240	Gas Tax - 2107	697,760	550,000	627,020	675,044	675,044
34244	Gas Tax - 2106	331,860	265,000	289,840	323,339	323,339
34246	Gas Tax - 2105	524,038	415,000	460,041	507,251	507,251
34248	Gas Tax - 2107.5	11,133	7,500	7,500	7,500	7,500
34490	I/GVT - County - Other	1,117,030	249,055	5,254	-	-
39069	Reimbursements - Other	18,347	20,000	-	-	-
	Total	**3,621,305**	**3,774,855**	**1,963,833**	**1,518,134**	**1,518,134**
	MEASURE M FUND (211)					
55027	**Measure M Administration**					
33000	Interest Income - Pooled	(23,859)	-	185	-	-
34420	I/GVT - Measure M	871,790	926,608	895,176	1,133,562	1,205,257
34424	I/GVT - Measure M - GMA6	51,176	-	410,000	-	-
34426	I/GVT - Measure M - SIP	-	-	1,165,597	-	-
	Total	**899,106**	**926,608**	**2,470,957**	**1,133,562**	**1,205,257**
	STREET IMPROVEMENTS GRANT FUND (214)					
55035	**Street Improvements Grant**					
33000	Interest Income - Pooled	1,598	15,000	183	1,000	1,000
34261	I/GVT - Proposition 42	846,106	926,396	926,396	943,735	-
34263	I/GVT - Proposition 1B	249,055	-	141,439	-	-
34294	I/GVT - State - Other	-	-	266,200	174,640	-
34490	I/GVT - County - Other	-	-	-	100,000	
39069	Reimbursements - Other	-	-	-	400,000	-
	Total	**1,096,759**	**941,396**	**1,334,218**	**1,619,375**	**1,000**
	TRAFFIC IMPACT FEE FUND (216)					
55030	**Traffic Impact Fee Administration**					
34424	I/GVT - Measure M - GMA6	-	-	150,000	-	-
34426	I/GVT - Measure M - SIP	-	-	718,569	-	-
33000	Interest Income - Pooled	7,358	8,000	3,513	5,000	5,000
35019	Traffic Mitigation Fee	17,904	10,000	16,513	10,000	10,000
	Total	**25,262**	**18,000**	**888,595**	**15,000**	**15,000**

Object #		ACTUAL 2009-10	REVISED BUDGET 2010-11	ESTIMATED 2010-11	BUDGET 2011-12	BUDGET 2012-13
	MUNICIPAL LIGHTING DISTRICT FUND (220)					
59500	**Municipal Lighting**					
30000	Current Year - Secured	656,668	675,000	665,926	672,000	672,000
30002	Current Year - Unsecured	28,675	27,000	27,164	27,000	27,000
30020	Current Year - Supplemental Roll	8,258	10,000	8,520	8,500	8,500
30040	Property Tax - Other	47	-	-	-	-
30042	Public Utility Roll	19,080	19,000	18,796	19,000	19,000
30043	Homeowners Exemption	6,044	6,000	5,992	6,000	6,000
30049	Pass-Through Agreements	125,108	125,000	97,188	98,000	98,000
33000	Interest Income - Pooled	65,127	55,000	52,607	55,000	55,500
	Total	**909,006**	**917,000**	**876,193**	**885,500**	**886,000**
	COMMUNITY PROMOTION FUND (230)					
11200	**Cable TV Reserve Admin**					
30522	Franchise Tax - PCTA	516,854	520,000	522,176	520,000	520,000
31599	Film Permits	720	1,650	2,355	1,650	1,650
33000	Interest Income - Pooled	46,790	35,000	38,666	35,000	35,000
33020	Interest Income - Other	8	-	2	-	-
35004	Charges - Maps and Publications	2	-	311	-	-
39049	Donations-Misc	9,045	40,000	17,979	40,000	40,000
39069	Reimbursements - Other	10,170	-	10,912	10,900	10,900
	Total	**583,589**	**596,650**	**592,401**	**607,550**	**607,550**
75000	**Community Promotion**					
39049	Donations-Misc	17,000	8,500	900	58,000	58,000
	Total	**17,000**	**8,500**	**900**	**58,000**	**58,000**
75100	**Fourth of July**					
33000	Interest Income - Pooled	291	-	77	100	100
39049	Donations-Misc	-	-	1,056	-	-
	Total	**291**	**-**	**1,133**	**100**	**100**
	FUND TOTAL	**600,880**	**605,150**	**594,434**	**665,650**	**665,650**
	HOUSING/COMMUNITY DEVELOPMENT FUND (240)					
16010	**CDBG**					
32521	Fines - Ord - Violation	1,190	2,000	2,760	2,000	2,000
34000	CDBG - Current Year	847,707	1,343,600	1,343,600	1,719,330	1,087,361
36020	Program Income	3,901	25,000	2,628	-	-
36024	Homeless Prevention Grant	20,828	-	17,327	-	-
36025	CDBG - Recovery	232,678	-	-	-	-
	Total	**1,106,303**	**1,370,600**	**1,366,315**	**1,721,330**	**1,089,361**

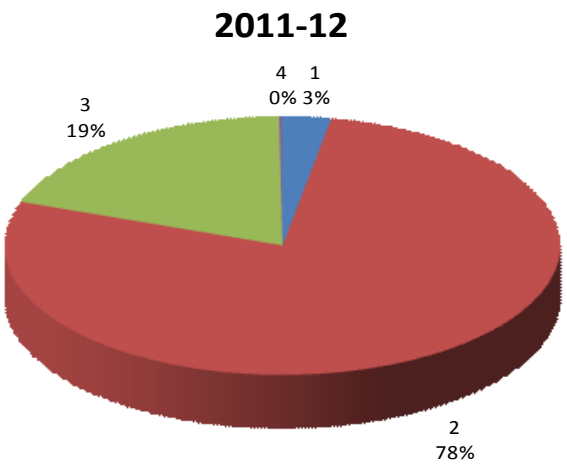
Object #		ACTUAL 2009-10	REVISED BUDGET 2010-11	ESTIMATED 2010-11	BUDGET 2011-12	BUDGET 2012-13
	HCD HOME HOUSING FUND (242)					
17403	**HOME Housing**					
33020	Interest Income - Other	59	-		-	-
34004	I/GVT - Fed - HOME	-	-	544,952	1,082,121	475,401
36020	Program Income	51,282	-	4,370	-	-
	Total	**51,340**	**-**	**549,322**	**1,082,121**	**475,401**
	POLICE SEIZURE FUND (250)					
34100	**DOJ Seizures - Criminal**					
33000	Interest Income - Pooled	7,674	5,500	6,662	6,600	6,600
39090	Other - Misc - Receipts	99,373	50,000	67,846	65,000	65,000
	Total	**107,047**	**55,500**	**74,508**	**71,600**	**71,600**
	SPECIAL POLICE SERVICES FUND (251)					
39400	**Asian Criminal Enterprise Initiative**					
34098	Federal - Other	125,035	557,903	557,903	-	-
	Total	**125,035**	**557,903**	**557,903**	**-**	**-**
	HUMAN TRAFFICKING FUND (252)					
39100	**Orange County Human Trafficking Task Force**					
33000	Interest Income - Pooled					
34098	Federal - Other	214,676	299,398	299,398	18,027	-
	Total	**214,676**	**299,398**	**299,398**	**18,027**	**-**
	SPECIAL POLICE SERVICES FUND (253)					
39700	**Law Enforcement Child Trafficking**					
34294	State - Other	121,499	293,501	278,501	398,754	200,575
	Total	**121,499**	**293,501**	**278,501**	**398,754**	**200,575**
	SPECIAL POLICE SERVICES FUND (254)					
39900	**CalEMA Human Trafficking**					
34294	State - Other	36,597	213,403	171,711	138,877	27,813
	Total	**36,597**	**213,403**	**171,711**	**138,877**	**27,813**
	SPECIAL POLICE SERVICES FUND (255)					
39500	**SAAV**					
33000	Interest Income - Pooled	-	-	2,940	3,000	3,000
34294	State - Other	-	-	-	50,000	-
	Total	**-**	**-**	**2,940**	**53,000**	**3,000**

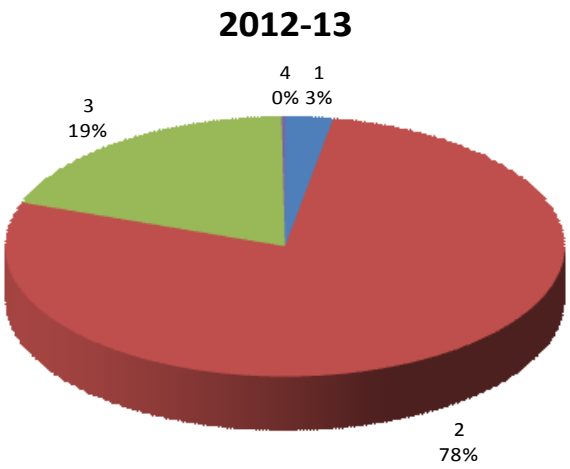
Object #		ACTUAL 2009-10	REVISED BUDGET 2010-11	ESTIMATED 2010-11	BUDGET 2011-12	BUDGET 2012-13
	SPECIAL POLICE SERVICES FUND (256)					
39150	**OCHTTF**					
34098	Federal - Other	-	220,000	89,525	109,358	21,117
	Total	**-**	**220,000**	**89,525**	**109,358**	**21,117**
	SPECIAL POLICE SERVICES FUND (257)					
39250	**JAG**					
34098	Federal - Other	-	29,968	29,968	-	30,000
	Total	**-**	**29,968**	**29,968**	**-**	**30,000**
	SPECIAL POLICE SERVICES FUND (258)					
39000	**Police Mall Operation**					
33000	Interest Income - Pooled	1,009	1,200	1,254	1,200	1,200
35020	Staff Service Fee	130,000	130,000	130,000	130,000	130,000
	Total	**131,009**	**131,200**	**131,254**	**131,200**	**131,200**
39200	**Animal Control - Humane Program**					
33000	Interest Income - Pooled	801	600	832	800	800
35044	Charges - Animal Shelter	2,435	2,500	1,627	2,000	2,000
	Total	**3,236**	**3,100**	**2,459**	**2,800**	**2,800**
39600	**SHEILD**					
33000	Interest Income - Pooled	171	-	180	-	-
	Total	**171**	**-**	**180**	**-**	**-**
39800	**Special Police Debt Service**					
33000	Interest Income - Pooled	12,346	9,600	9,700	9,700	9,700
	Total	**12,346**	**9,600**	**9,700**	**9,700**	**9,700**
39910	**Justice Assistance Grant**					
34098	Federal - Other	31,924	161,881	161,881	30,000	-
	Total	**31,924**	**161,881**	**161,881**	**30,000**	**-**
39990	**Off of Traf Safety - Grants**					
34296	I/GVT - State - Other - OTS	24,693	132,296	132,296	-	-
	Total	**24,693**	**132,296**	**132,296**	**-**	**-**
	FUND TOTAL	**203,379**	**438,077**	**437,770**	**173,700**	**143,700**

Object #		ACTUAL 2009-10	REVISED BUDGET 2010-11	ESTIMATED 2010-11	BUDGET 2011-12	BUDGET 2012-13
	LOCAL NARCOTICS SEIZED PROPERTY FUND (260)					
35000	**LNSP**					
33000	Interest Income - Pooled	2,875	2,000	2,468	2,500	2,500
34802	I/GVT - Other - LNSP	1,103	20,000	14,597	15,000	15,000
	Total	**3,978**	**22,000**	**17,065**	**17,500**	**17,500**
	SUPPLEMENTAL LAW ENFORCEMENT SERVICES FUND (261)					
38500	**Citizens Option for Public Safety**					
33020	Interest Income - Other	3,173	2,000	2,544	2,600	2,000
34500	I/GVT - County - COPS	100,076	113,521	94,075	100,000	100,000
	Total	**103,250**	**115,521**	**96,619**	**102,600**	**102,000**
	DRAINAGE DISTRICT FUND (270)					
59000	**Drainage District**					
33000	Interest Income - Pooled	3,670	2,500	3,893	3,000	3,000
35084	Charges - Drainage Fee Dist 4	128	-	-	-	-
35087	Charges - Drainage Fee Dist 7	1,100	-	375	1,000	1,000
	Total	**4,897**	**2,500**	**4,268**	**4,000**	**4,000**
	COMMUNITY SERVICES GRANT FUND (275)					
71800	**Family Resource Center**					
34000	I/GVT - CDBG - Current	-	20,000	20,000	23,784	26,000
34490	I/GVT - County - Other	-	231,335	231,335	220,000	220,000
39049	Donations-Misc	-	1,300	1,078	2,800	2,288
	Total	**-**	**252,635**	**252,413**	**246,584**	**248,288**
71801	**Family Resource Center**					
34000	I/GVT - CDBG - Current	33,000	-	-	-	-
34490	I/GVT - County - Other	223,941	-	-	-	-
39049	Donations-Misc	200	-	-	-	-
	Total	**257,141**	**-**	**-**	**-**	**-**
	FUND TOTAL	**257,141**	**252,635**	**252,413**	**246,584**	**248,288**
	AQMD FUND (280)					
14800	**Air Quality Management Program**					
33000	Interest Income - Pooled	8,908	6,500	8,937	8,900	8,900
34280	State - AQMD	105,623	105,000	110,296	110,000	110,000
	Total	**114,531**	**111,500**	**119,233**	**118,900**	**118,900**

Object #		ACTUAL 2009-10	REVISED BUDGET 2010-11	ESTIMATED 2010-11	BUDGET 2011-12	BUDGET 2012-13
	SENIOR TRANSPORTATION FUND (290)					
70501	**Senior Transportation**					
33000	Interest Income - Pooled	2,874	2,000	2,881	2,800	2,800
34490	I/GVT - County - Other	140,166	156,446	150,446	169,796	169,796
	Total	**143,040**	**158,446**	**153,327**	**172,596**	**172,596**
	PROJECT SHUE FUND (295)					
76000	**Project SHUE**					
33000	Interest Income - Pooled	1,671	900	1,169	1,000	1,000
34490	I/GVT - County - Other	17,881	-	-	-	-
39049	Donations-Misc	16,947	17,000	18,420	17,000	17,000
39069	Reimbursements - Other	-	25,000	25,000	25,000	25,000
	Total	**36,499**	**42,900**	**44,589**	**43,000**	**43,000**

Object #		ACTUAL 2009-10	REVISED BUDGET 2010-11	ESTIMATED 2010-11	BUDGET 2011-12	BUDGET 2012-13
	RESERVE FUND (800)					
80021	**S/R - Muni Lighting Restricted/Contingency**					
33000	Interest Income - Pooled	61,995	45,000	65,051	65,000	65,000
	Total	**61,995**	**45,000**	**65,051**	**65,000**	**65,000**
80070	**I/S - Equipment Replacement Restricted/Contingency**					
33000	Interest Income - Pooled	19,292	15,000	20,242	20,000	20,000
	Total	**19,292**	**15,000**	**20,242**	**20,000**	**20,000**
80071	**I/S - Building Maintenance Restricted/Contingency**					
33000	Interest Income - Pooled	9,907	7,500	10,395	10,000	10,000
	Total	**9,907**	**7,500**	**10,395**	**10,000**	**10,000**
80072	**I/S - Information Systems Restricted/Contingency**					
33000	Interest Income - Pooled	19,879	15,000	20,858	20,000	20,000
	Total	**19,879**	**15,000**	**20,858**	**20,000**	**20,000**
	FUND TOTAL	**111,072**	**82,500**	**116,546**	**115,000**	**115,000**



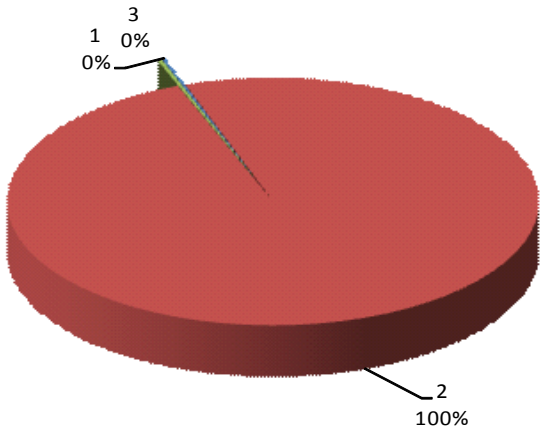


		ACTUAL 2009-10	REVISED BUDGET 2010-11	ESTIMATED 2010-11	BUDGET 2011-12	BUDGET 2012-13
1	WRA Operating Fund Administration (500)	1,317,504	3,120,000	3,444,557	1,075,000	1,075,000
2	WRA Debt Service Fund (510)	29,277,364	28,942,880	29,355,812	29,582,320	30,170,720
3	Low/Moderate Income Housing Fund (530)	7,731,505	7,660,720	7,501,672	7,360,580	7,507,680
4	WRA Reserve Fund (540)	94,749	85,000	70,923	75,000	75,000
	Total Redevelopment Funds	38,421,122	39,808,600	40,372,964	38,092,900	38,828,400

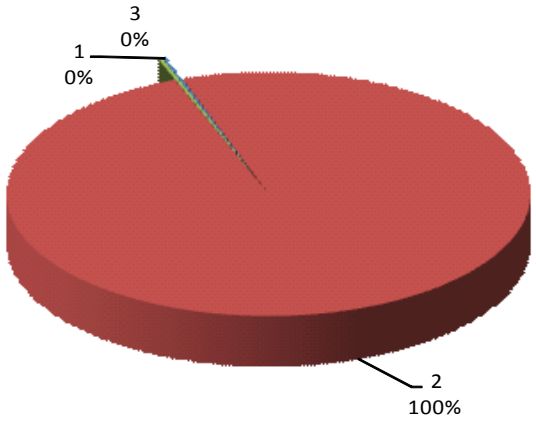
Object #		ACTUAL 2009-10	REVISED BUDGET 2010-11	ESTIMATED 2010-11	BUDGET 2011-12	BUDGET 2012-13
	WRA OPERATING FUND ADMINISTRATION (500)					
18000	**Redevelopment Administration**					
33000	Interest Income - Pooled	1,137,023	800,000	1,041,491	1,000,000	1,000,000
33020	Interest Income - Other	(9,969)	100,000	-	-	-
33560	Rental Income - Facilities	75,212	100,000	73,145	75,000	75,000
34294	I/GVT - State - Other	35,078	-	229,921	-	-
34490	I/GVT - County - Other	70,560	-	-	-	-
39069	Reimbursements - Other	9,600	20,000	-	-	-
84000	Property Sales	-	2,100,000	2,100,000	-	-
	Total	**1,317,504**	**3,120,000**	**3,444,557**	**1,075,000**	**1,075,000**
	WRA DEBT SERVICE FUND (510)					
18400	**Redevelopment Debt Service**					
30000	Prop Tax - CY - Secured	9,610,956	9,625,600	9,584,189	9,656,000	9,848,800
30001	Prop Tax - Revitalization Area	18,028,854	18,001,600	18,509,818	18,649,600	19,022,400
30002	Prop Tax - CY - Unsecured	989,696	832,000	830,978	837,200	853,600
30020	Prop Tax - CY - Supplemental Roll	184,006	104,000	102,357	103,200	105,600
30040	Prop Tax - Other	17,869	6,480	2,746	2,720	2,720
30042	Prop Tax - Public Utility Roll	169,791	168,800	167,870	168,800	172,000
30043	Prop Tax - Homeowners Exemption	24,423	24,400	24,593	24,800	25,600
33020	Interest Income - Other	251,769	180,000	133,261	140,000	140,000
	Total	**29,277,364**	**28,942,880**	**29,355,812**	**29,582,320**	**30,170,720**
	LOW/MODERATE INCOME HOUSING FUND (530)					
18600	**Low/Moderate Income Housing**					
30000	Prop Tax - CY - Secured	2,402,739	2,406,400	2,396,047	2,414,000	2,462,200
30001	Prop Tax - Revitalization Area	4,507,214	4,500,400	4,627,455	4,662,400	4,755,600
30002	Prop Tax - CY - Unsecured	247,424	208,000	207,744	209,300	213,400
30020	Prop Tax - CY - Supplemental Roll	46,001	26,000	25,589	25,800	26,400
30040	Prop Tax - Other	4,467	1,620	687	680	680
30042	Prop Tax - Public Utility Roll	42,448	42,200	41,967	42,200	43,000
30043	Prop Tax - Homeowners Exemption	6,106	6,100	6,148	6,200	6,400
33000	Interest Income - Pooled	407,441	470,000	193,960	-	-
33020	Interest Income - Other	67,280	-	2,074	-	-
39069	Reimbursements - Other	385	-	-	-	-
	FUND TOTAL	**7,731,505**	**7,660,720**	**7,501,672**	**7,360,580**	**7,507,680**
	WRA RESERVE FUND (540)					
18900	**RDA CONTINGENCY**					
33000	Interest Income - Pooled	94,749	85,000	70,923	75,000	75,000
	Total	**94,749**	**85,000**	**70,923**	**75,000**	**75,000**

Object #		ACTUAL 2009-10	REVISED BUDGET 2010-11	ESTIMATED 2010-11	BUDGET 2011-12	BUDGET 2012-13
	HOUSING AUTHORITY FUND (550)					
18500	**Housing Authority**					
33000	Interest Income - Pooled	-	-	-	200,000	200,000
	Total	**-**	**-**	**-**	**200,000**	**200,000**

2011-12



2012-13

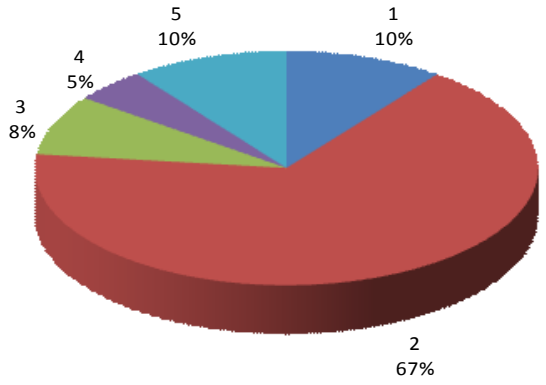


		ACTUAL 2009-10	REVISED BUDGET 2010-11	ESTIMATED 2010-11	BUDGET 2011-12	BUDGET 2012-13
1	Use of Money & Property	26,318	17,000	31,990	30,000	30,000
2	Charges for Services	12,653,468	15,448,075	14,245,417	14,347,200	14,347,200
3	Other Revenue	50,557	10,000	37,981	40,000	40,000
	Total Enterprise Fund	12,858,832	15,475,075	14,315,388	14,417,200	14,417,200

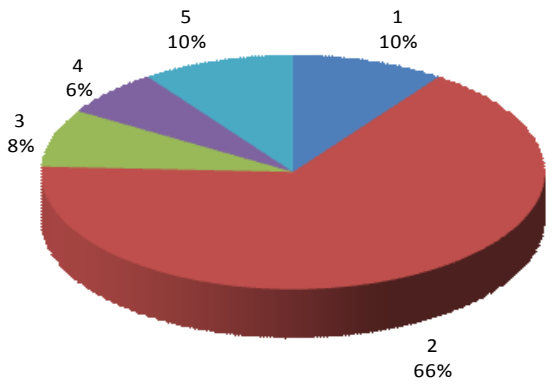
Object #		ACTUAL 2009-10	REVISED BUDGET 2010-11	ESTIMATED 2010-11	BUDGET 2011-12	BUDGET 2012-13
	WATER UTILITY FUND (600)					
23000	**Water Billing and Collection**					
33020	Interest Income - Other	49	2,000	3	-	-
35060	Metered Water Sales	12,286,382	15,110,875	13,906,004	14,000,000	14,000,000
35061	Water Surcharge	61,489	60,000	63,166	60,000	60,000
35062	Establishment Charges	60,824	55,000	54,215	55,000	55,000
35066	Delinquent Charges	195,413	190,000	195,408	195,000	195,000
35067	Delinquent Water		-	(7,909)	-	-
35068	Shutoff Charges	22,708	20,000	19,475	20,000	20,000
35069	Standby Service Charges	226	200	238	200	200
39092	Cash Over/Short	(63)	-	-	-	-
	Total	**12,627,029**	**15,438,075**	**14,230,600**	**14,330,200**	**14,330,200**
55500	**Water Utility - Administration**					
33000	Interest Income - Pooled	26,269	15,000	31,987	30,000	30,000
84000	Property Sales	128,489	-	-	-	-
	Total	**154,758**	**15,000**	**31,987**	**30,000**	**30,000**
56500	**Utility Production & Supply**					
39069	Reimbs - Other	26,669	5,000	17,472	20,000	20,000
	Total	**26,669**	**5,000**	**17,472**	**20,000**	**20,000**
57000	**System Maintenance**					
35020	Charges - Staff Service	1,405	2,000	-	2,000	2,000
35064	Meter/Service Installation	25,020	10,000	14,820	15,000	15,000
39069	Reimbursements - Other	23,950	5,000	20,509	20,000	20,000
	Total	**50,375**	**17,000**	**35,329**	**37,000**	**37,000**
	FUND TOTAL	**12,858,832**	**15,475,075**	**14,315,388**	**14,417,200**	**14,417,200**

Object #		ACTUAL 2009-10	REVISED BUDGET 2010-11	ESTIMATED 2010-11	BUDGET 2011-12	BUDGET 2012-13
	AGENCY FUND (920)					
54010	**91-1 Assessment District**					
33000	Interest Income - Pooled	2,788	1,900	1,772	431	-
35082	Charges - Assmnt District	39,857	39,850	-	12,000	-
	Total	**42,645**	**41,750**	**1,772**	**12,431**	**-**
	FUND TOTAL	**42,645**	**41,750**	**1,772**	**12,431**	**-**

2011-12



2012-13

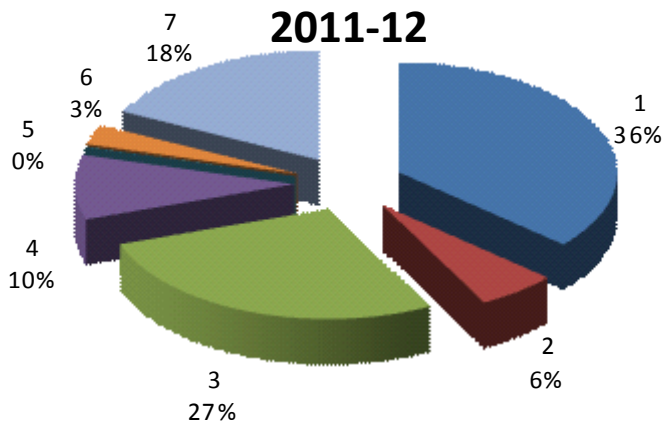


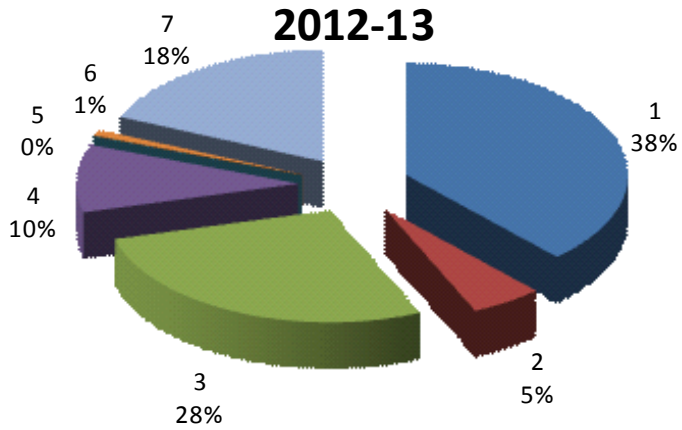
		ACTUAL 2009-10	REVISED BUDGET 2010-11	ESTIMATED 2010-11	BUDGET 2011-12	BUDGET 2012-13
1	Equipment Replacement Fund (700)	2,081,152	1,736,631	1,721,268	2,101,976	2,101,976
2	General Benefits Fund (740)	14,279,153	12,311,198	13,068,771	13,683,277	14,067,008
3	Liability Administration Fund (750)	1,950,257	2,044,964	1,899,349	1,703,309	1,703,308
4	Information Systems & Equip. Fund (760)	1,806,091	1,667,273	1,731,084	962,136	1,380,704
5	Government Buildings Fund (770)	1,794,582	1,811,174	1,811,020	2,081,710	2,097,592
	Total Internal Service Funds	21,911,235	19,571,240	20,231,492	20,532,408	21,350,588

Object #		ACTUAL 2009-10	REVISED BUDGET 2010-11	ESTIMATED 2010-11	BUDGET 2011-12	BUDGET 2012-13
	EQUIPMENT REPLACEMENT FUND (700)					
58000	**Motor Pool**					
33000	Interest Income - Pooled	84,721	65,000	81,922	80,000	80,000
35020	Charges - Staff Service	58,269	45,000	37,264	60,000	60,000
35093	Department Use Charges	1,028,144	922,917	922,917	971,523	971,523
35094	Department Replacement Charges	701,369	562,114	562,114	848,453	848,453
35099	Charges - Other - Misc	12,584	6,600	6,821	7,000	7,000
39069	Reimbursements - Other	127,730	120,000	110,559	120,000	120,000
84000	Property Sales	68,335	15,000	(329)	15,000	15,000
	Total	**2,081,152**	**1,736,631**	**1,721,268**	**2,101,976**	**2,101,976**
	GENERAL BENEFITS FUND (740)					
14306	**Medical Benefits**					
35092	Charges - Other Departments	5,797,761	5,252,725	5,254,565	5,423,255	5,430,735
35099	Charges - Other Miscellaneous	346,057	300,000	385,305	480,000	480,000
39069	Reimbursements - Other	111,661	50,000	103,923	100,000	100,000
	Total	**6,255,478**	**5,602,725**	**5,743,793**	**6,003,255**	**6,010,735**
14326	**Worker's Compensation Benefits**					
35092	Charges - Other Departments	1,845,087	1,576,001	1,736,346	1,592,267	1,609,519
39069	Reimbursements - Other	205,493	150,000	205,454	200,000	200,000
	Total	**2,050,580**	**1,726,001**	**1,941,800**	**1,792,267**	**1,809,519**
14350	**Retirement Benefits**					
35092	Charges - Other Departments	5,599,086	4,668,440	5,021,882	5,528,150	5,883,571
35099	Charges - Other Miscellaneous	144,273	100,000	147,264	150,000	150,000
	Total	**5,743,358**	**4,768,440**	**5,169,146**	**5,678,150**	**6,033,571**
14355	**Compensated Absences**					
35092	Charges - Other Departments	229,737	214,032	214,032	209,605	213,183
	Total	**229,737**	**214,032**	**214,032**	**209,605**	**213,183**
	FUND TOTAL	**14,279,153**	**12,311,198**	**13,068,771**	**13,683,277**	**14,067,008**
	LIABILITY ADMINISTRATION FUND (750)					
14335	**Public Liability Administration**					
35092	Charges - Other Departments	1,792,745	1,894,964	1,894,964	1,703,309	1,703,308
39060	Reimbursements - Damaged Prope	3,139	-	(1,050)	-	-
39069	Reimbursements - Other	154,373	150,000	5,435	-	-
	Total	**1,950,257**	**2,044,964**	**1,899,349**	**1,703,309**	**1,703,308**

Object #		ACTUAL 2009-10	REVISED BUDGET 2010-11	ESTIMATED 2010-11	BUDGET 2011-12	BUDGET 2012-13
	INFORMATION SYSTEMS AND EQUIPMENT FUND (760)					
14450	**Information Systems**					
33000	Interest Income - Pooled	97,431	70,000	83,691	75,000	50,000
35092	Charges - Other Departments	1,704,910	1,597,273	1,597,272	887,136	1,330,704
39069	Reimbursements - Other	-	-	50,121	-	-
84000	Property Sales	3,750	-	-	-	-
	Total	**1,806,091**	**1,667,273**	**1,731,084**	**962,136**	**1,380,704**
	GOVERNMENT BUILDINGS FUND (770)					
75500	**Government Building**					
33000	Interest Income - Pooled	54,279	50,000	48,651	50,000	50,000
35092	Charges - Other Departments	1,659,974	1,761,174	1,761,174	2,031,710	2,047,592
39069	Reimbursements - Other	80,328	-	1,195	-	-
	Total	**1,794,582**	**1,811,174**	**1,811,020**	**2,081,710**	**2,097,592**

EXPENDITURES





		ACTUAL 2009-10	REVISED BUDGET 2010-11	ESTIMATED 2010-11	BUDGET 2011-12	BUDGET 2012-13
1	General Funds	45,917,491	46,293,362	45,085,823	46,549,413	47,958,049
2	Special Revenue Funds	7,120,825	9,522,809	9,157,495	7,492,520	6,571,135
3	Redevelopment Funds	58,892,927	124,137,996	122,416,385	35,119,287	34,646,985
4	Enterprise Funds	12,590,687	13,384,353	13,009,343	12,137,661	12,330,137
5	Agency Funds	39,665	37,565	37,535	40,228	37,743
6	Capital Project Funds	7,363,258	16,621,612	16,621,612	3,745,500	1,086,000
	subtotal	131,924,853	209,997,697	206,328,193	105,084,609	102,630,049
7	Internal Service Funds	20,087,922	20,933,240	19,711,345	22,627,488	23,202,050
	Total Expenditures	152,012,775	230,930,937	226,039,538	127,712,097	125,832,099

FUND #	FUND	ACTUAL 2009-10	REVISED BUDGET 2010-11	ESTIMATED 2010-11	BUDGET 2011-12	BUDGET 2012-13
	GENERAL FUND					
100	General Fund	42,356,549	42,675,603	41,612,211	43,185,624	44,546,191
265	Community Services-Special Programs	164,791	226,947	193,183	247,067	247,067
285	Community Development	3,396,151	3,390,812	3,280,429	3,116,722	3,164,791
	TOTAL GENERAL FUNDS	**45,917,491**	**46,293,362**	**45,085,823**	**46,549,413**	**47,958,049**
	SPECIAL REVENUE FUNDS					
200	Park Dedication	24,332	3,938	4,715	4,575	4,575
210	Gas Tax	2,211,482	2,218,108	1,998,581	2,068,255	2,097,616
211	Measure M	557,567	551,952	622,301	377,750	381,254
214	Street Improvements Grant	54,838	47,070	66,711	-	-
216	Traffic Impact Fee	16,664	16,807	59,774	16,597	17,025
220	Municipal Lighting District	765,162	848,823	1,092,754	835,643	836,126
230	Community Promotion	522,923	634,902	621,727	532,567	596,987
240	Housing/Community Development (CDBG)	753,061	771,169	900,178	705,519	695,975
242	HCD Home Housing	484,646	1,102,683	544,952	1,082,121	475,401
250	Police Seizure	28,791	176,075	172,089	3,580	3,580
251	Special Police Services	124,266	557,903	557,903	-	-
252	Orange County Human Trafficking	211,443	293,640	293,641	18,027	-
253	Special Police Services	121,499	293,501	278,501	398,754	200,575
254	Special Police Services	36,597	171,711	171,711	138,877	27,813
255	Special Police Services	-	224,655	224,655	-	-
256	Special Police Services	-	89,525	89,525	109,358	21,117
257	Special Police Services	-	29,968	29,968	-	35,700
258	Special Police Services	527,451	754,676	749,550	459,182	423,859
260	Local Narcotics Seized Property	302	1,600	868	1,375	1,375
261	Supplemental Law Enforcement Services	174,450	181,600	178,978	180,984	190,795
270	Drainage District	245	125	213	200	200
275	Community Services Grant	252,562	248,317	238,244	246,282	248,288
280	AQMD	77,878	77,616	77,447	76,305	76,305
290	Senior Transportation	151,546	184,446	156,192	194,570	194,570
295	Project SHUE	23,118	41,999	26,317	41,999	41,999
	TOTAL SPECIAL REVENUE FUNDS	**7,120,825**	**9,522,809**	**9,157,495**	**7,492,520**	**6,571,135**
	CAPITAL PROJECTS FUNDS					
400	Capital Improvement Projects	7,363,258	16,621,612	16,621,612	3,745,500	1,086,000
800	Reserve	-	-	-	-	-
	TOTAL CAPITAL PROJECTS FUNDS	**7,363,258**	**16,621,612**	**16,621,612**	**3,745,500**	**1,086,000**
	REDEVELOPMENT FUNDS					
500	WRA Operating Fund Administration	2,360,826	22,612,595	22,330,078	4,529,266	4,617,757
510	WRA Debt Service	27,702,590	18,179,619	17,524,061	24,415,399	24,443,806
520	WRA Capital Projects	27,869,495	80,666,013	80,666,013	4,100,000	3,500,000
530	Low/Moderate Income Housing	960,015	2,679,769	1,896,233	-	-
540	WRA Reserve	-	-	-	-	-
550	Housing Authority	-	-	-	2,074,622	2,085,422
	TOTAL REDEVELOPMENT FUNDS	**58,892,927**	**124,137,996**	**122,416,385**	**35,119,287**	**34,646,985**

FUND #	FUND	ACTUAL 2009-10	REVISED BUDGET 2010-11	ESTIMATED 2010-11	BUDGET 2011-12	BUDGET 2012-13
	ENTERPRISE FUNDS					
600	Water Utility	12,590,687	13,384,353	13,009,343	12,137,661	12,330,137
	TOTAL ENTERPRISE FUNDS	**12,590,687**	**13,384,353**	**13,009,343**	**12,137,661**	**12,330,137**
	AGENCY FUNDS					
920	92-1 Assessment District	39,665	37,565	37,535	40,228	37,743
	TOTAL AGENCY FUNDS	**39,665**	**37,565**	**37,535**	**40,228**	**37,743**
	INTERNAL SERVICE FUNDS					
700	Equipment Replacement	1,999,874	1,629,141	1,470,451	1,647,060	1,658,675
740	General Benefits	13,228,834	13,311,703	12,978,273	14,735,087	15,124,310
750	Liability Administration	1,820,487	2,585,073	2,003,002	2,540,231	2,554,846
760	Information Systems and Equipment	1,410,987	1,571,958	1,380,600	1,533,023	1,663,679
770	Government Buildings	1,627,741	1,835,365	1,879,019	2,172,087	2,200,540
	TOTAL INTERNAL SERVICE FUNDS	**20,087,922**	**20,933,240**	**19,711,345**	**22,627,488**	**23,202,050**
	GRAND TOTAL ALL FUNDS	**152,012,775**	**230,930,937**	**226,039,538**	**127,712,097**	**125,832,099**

FUND #		FUND	ACTUAL 2009-10	REVISED BUDGET 2010-11	ESTIMATED 2010-11	BUDGET 2011-12	BUDGET 2012-13
		City Council/Commissions					
100	*10000*	City Council	353,168	179,009	159,925	172,899	177,903
100	*10200*	Traffic Commission	2,642	5,459	3,229	5,339	5,339
100	*10300*	Community Services & Recreation Comm.	3,204	4,605	4,480	4,485	6,335
100	*10400*	Commission on Aging	2,820	3,090	2,508	2,970	2,970
100	*10600*	Mobile Home Commission	1,212	1,562	1,312	-	-
100	*10700*	Youth Committee	1,715	2,500	2,123	2,500	2,500
230	*10800*	Cultural Arts Commission	2,195	2,905	2,215	-	-
285	*10100*	Planning Commission	6,807	18,720	8,760	18,250	18,250
500	*18005*	Redevelopment Legislative	46,015	282,962	240,319	263,352	265,081
740	*14336*	Personnel Board	20,578	54,831	31,931	53,007	53,007
		Total City Council/Commissions	440,355	555,643	456,802	522,802	531,385
		City Manager					
100	*11500*	City Manager	271,334	312,840	278,518	363,417	376,887
500	*18008*	Economic Development	375,382	562,397	468,028	468,614	464,350
		Total City Manager	646,717	875,237	746,546	832,031	841,237
		City Clerk					
100	*12000*	City Clerk	339,940	346,628	318,850	307,132	321,773
100	*12500*	Elections	1,897	73,460	74,569	2,620	79,620
		Total City Clerk	341,837	420,088	393,419	309,752	401,393
		City Attorney					
100	*13000*	City Attorney	22,436	24,114	27,143	22,964	22,964
		Total City Attorney	22,436	24,114	27,143	22,964	22,964
		Human Resources and Risk Management					
100	*14200*	Human Resources and Risk Management	128,714	148,210	132,299	147,435	152,656
280	*14800*	Air Quality Management Program	77,878	77,616	77,447	76,305	76,305
740	*14306*	Medical Benefits	5,991,270	5,770,535	5,654,932	6,228,446	6,236,128
740	*14326*	Worker's Compensation Benefits	954,234	1,764,373	1,492,995	1,753,896	1,762,066
740	*14350*	Retirement Benefits	5,380,369	4,936,262	5,012,713	5,819,258	6,192,450
740	*14355*	Compensated Absences	882,382	785,702	785,702	880,480	880,659
750	*14335*	Public Liability Administration	1,820,487	2,585,073	2,003,002	2,540,231	2,554,846
		Total Personnel	15,235,334	16,067,771	15,159,090	17,446,051	17,855,110
		Finance					
100	*20000*	General City	137,189	80,000	94,705	-	-
100	*21000*	Finance Administration	664,805	712,309	703,838	553,692	595,248
600	*23000*	Water Billing and Collection	2,602,512	1,399,288	1,394,635	1,187,840	949,731
600	*23700*	Utility Mall Operation	298,612	306,981	297,635	331,752	337,386
		Total Finance	3,703,119	2,498,578	2,490,813	2,073,284	1,882,365

FUND #		FUND	ACTUAL 2009-10	REVISED BUDGET 2010-11	ESTIMATED 2010-11	BUDGET 2011-12	BUDGET 2012-13
		Police					
100	*31000*	General Police Services	25,270,405	24,930,571	24,199,513	25,499,627	25,983,332
100	*32000*	Animal Control	318,694	344,113	275,434	378,237	385,555
250	*34100*	DOJ Seizures - Criminal	28,791	176,075	172,089	3,580	3,580
251	*39400*	Asian Criminal Enterprise Initiative Grant	124,266	557,903	557,903	-	-
252	*39100*	OC Human Trafficking Task Force	211,443	293,640	293,641	18,027	-
253	*39700*	Law Enforcment Child Tafficking	121,499	293,501	278,501	398,754	200,575
254	*39900*	CalEMA Human Trafficking	36,597	171,711	171,711	138,877	27,813
255	*39500*	SAAV	-	224,655	224,655	-	-
256	*39150*	OCHTTF	-	89,525	89,525	109,358	21,117
257	*39250*	JAG	-	29,968	29,968	-	35,700
258	*39000*	Police Mall Operation	290,721	293,430	289,970	311,977	314,382
258	*39200*	Animal Humane Program	2,498	4,000	2,644	4,000	4,000
258	*39600*	SHEILD/CSI Explorers	-	5,263	5,263	-	-
258	*39800*	Special Police Service Fund Debt Service	167,550	168,206	167,896	105,362	105,477
258	*39910*	Justice Assistance Grant	36,274	151,481	151,481	37,843	-
258	*39990*	Office of Traffic Safety Grant	30,409	132,296	132,296	-	-
260	*35000*	Local Narcotic Seizure	302	1,600	868	1,375	1,375
261	*38500*	Citizens Option for Public Safety	174,450	181,600	178,978	180,984	190,795
400	*14502*	Information Services Equipment CIP	19,491	469,509	469,509	477,000	177,000
400	*31002*	Police Department Capital Projects	62,657	591,565	591,565	-	-
760	*14500*	Information Systems	1,410,987	1,571,958	1,380,600	1,533,023	1,663,679
		Total Police	28,307,034	30,682,570	29,664,010	29,198,024	29,114,380
		Fire					
100	*41000*	General Fire Services	8,639,628	9,045,349	9,049,392	9,341,966	9,900,346
100	*44000*	Ambulance Transport Services	716,661	796,278	728,175	741,878	741,878
		Total Fire	9,356,289	9,841,627	9,777,567	10,083,844	10,642,224
		Community Services					
100	*70000*	Community Services Administration	1,463,331	1,482,739	1,419,814	1,260,801	1,323,879
100	*70500*	Senior Center	222,464	229,026	221,868	220,182	232,842
100	*71000*	Parks & Playgrounds	207,225	232,513	207,254	235,196	239,050
100	*72000*	Jr. High Enhancement	60,349	59,200	56,803	59,200	59,200
200	*76500*	Park Dedication	24,332	3,938	4,715	4,575	4,575
230	*11200*	Cable TV Reserve Administration	443,963	466,842	464,859	373,912	438,332
230	*75000*	Cable TV - Community Promotion	76,621	155,155	147,005	158,655	158,655
230	*75100*	Fourth of July	144	10,000	7,648	-	-
265	*72550*	Adult Sports	4,853	15,940	5,554	15,820	15,820
265	*73050*	Aquatics	60,952	82,052	65,981	81,932	81,932
265	*73550*	Special Classes	85,021	100,600	104,895	121,420	121,420
265	*74150*	Trips and Tours	4,472	8,175	3,751	7,755	7,755
265	*74250*	Youth Sports	7,484	9,820	7,908	9,800	9,800
265	*74350*	Special Events	2,009	9,710	5,094	9,690	9,690
265	*78200*	Contributions - Parks/Trees	-	650	-	650	650
275	*71800*	Family Resources Center	-	248,317	238,244	246,282	248,288
275	*71801*	Family Resources Center	252,562	-	-	-	-
290	*70501*	Senior Transportation	151,546	184,446	156,192	194,570	194,570
295	*70500*	Project SHUE	23,118	41,999	26,317	41,999	41,999
400	*11202*	Cable TV Capital Projects	576	9,034	9,034	-	-
400	*76502*	Park Dedication Capital Projects	52,187	1,337,469	1,337,469	214,500	121,000
		Total Community Services	3,143,210	4,687,625	4,490,405	3,256,939	3,309,457

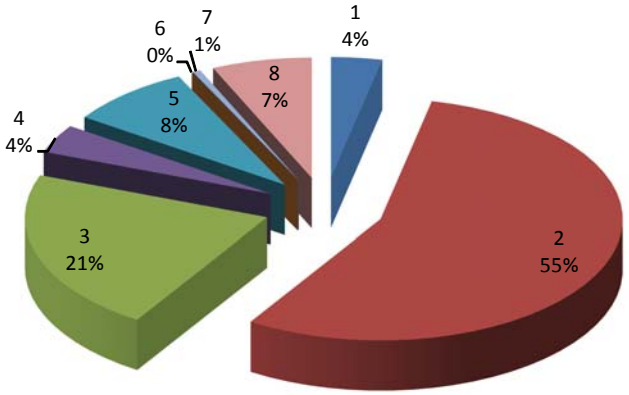
FUND #		FUND	ACTUAL 2009-10	REVISED BUDGET 2010-11	ESTIMATED 2010-11	BUDGET 2011-12	BUDGET 2012-13
		Public Works					
100	*50000*	Public Works Administration	235,991	271,082	245,193	261,419	274,370
100	*50500*	Engineering Services	847,044	874,868	843,923	871,612	895,145
100	*51500*	Street Maintenance	-	-	-	-	-
100	*52500*	Concrete Repair	576,881	580,164	544,872	603,703	612,873
100	*53000*	Park Maintenance	1,363,391	1,405,462	1,478,064	1,564,066	1,581,121
100	*53500*	Street Tree Maintenance	503,408	530,452	538,407	562,284	572,405
210	*55005*	Gas Tax	2,211,482	2,218,108	1,998,581	2,068,255	2,097,616
211	*55027*	Measure M Administration	557,567	551,952	622,301	377,750	381,254
214	*55035*	Street Improvements Grant	54,838	47,070	66,711	-	-
216	*55030*	Traffic Impact Fee Administration	16,664	16,807	59,774	16,597	17,025
220	*59500*	Municipal Lighting	765,162	848,823	1,092,754	835,643	836,126
270	*59000*	Drainage District	245	125	213	200	200
400	*55026*	Measure M Capital Projects	330,491	2,587,606	2,587,606	-	
400	*55031*	Traffic Impact Capital Projects	397,696	814,968	814,968	20,000	-
400	*55036*	Gas Tax Capital Projects	2,202,788	4,464,341	4,464,341	-	-
400	*55037*	Street Improvements Grants	3,162,891	2,663,151	2,663,151	1,214,100	-
400	*55502*	Utility Capital Projects	483,503	1,353,503	1,353,503	583,000	763,000
400	*58002*	Motor Pool Capital Projects	8,931	484,530	484,530	604,000	-
400	*59502*	Municipal Lighting Capital Projects	-	345,000	345,000	-	-
400	*75502*	Government Buildings CIP	1,397	94,380	94,380	33,700	25,000
600	*55500*	Water Utility - Administration	628,775	612,746	583,602	673,256	677,476
600	*56500*	Utility Production/Supply	7,358,084	9,422,562	9,152,388	8,251,954	8,619,412
600	*57000*	System Maintenance	1,702,704	1,642,776	1,581,083	1,692,859	1,746,132
700	*58000*	Motor Pool	1,999,874	1,629,141	1,470,451	1,647,060	1,658,675
770	*75500*	Government Building	1,627,741	1,835,365	1,879,019	2,172,087	2,200,540
920	*54010*	92-1 Assessment District	39,665	37,565	37,535	40,228	37,743
		Total Public Works	27,077,212	35,332,547	35,002,350	24,093,773	22,996,113
		Community Development					
240	*16010*	CDBG	753,061	771,169	900,178	705,519	695,975
242	*17403*	HOME Housing	484,646	1,102,683	544,952	1,082,121	475,401
285	*60050*	Community Development Administration	330,252	327,635	322,806	325,584	333,442
285	*61050*	Planning	1,208,993	1,324,281	1,209,154	1,140,743	1,113,611
285	*62050*	Building	1,117,629	1,109,779	1,115,536	1,095,523	1,137,956
285	*63050*	Code Enforcement	732,470	610,397	624,173	536,622	561,532
400	*16510*	CDBG CIP	640,651	1,400,067	1,400,067	599,200	-
400	*60002*	Community Development Capital Projects	-	6,489	6,489	-	-
500	*18000*	Redevelopment Administration	1,939,429	21,767,236	21,621,731	3,797,300	3,888,326
510	*18400*	Redevelopment Debt Service	27,702,590	18,179,619	17,524,061	24,415,399	24,443,806
520	*18002*	Redevelopment - Capital Projects	27,847,013	68,494,264	68,494,264	-	-
520	*18602*	Low/Mod Housing CIP	22,483	12,171,749	12,171,749	4,100,000	3,500,000
530	*18600*	Low/Moderate Income Housing	960,015	2,679,769	1,896,233	-	-
550	*18500*	Housing Authority	-	-	-	2,074,622	2,085,422
		Total Community Development	63,739,231	129,945,137	127,831,393	39,872,633	38,235,471
			152,012,775	230,930,937	226,039,538	127,712,097	125,832,099

EXPENDITURE SUMMARY BY TYPE | FY 2011 – 2012

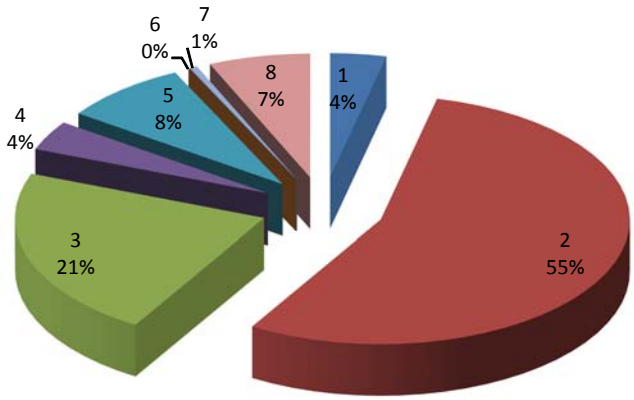
FUND NUMBER		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
100	General Fund	28,986,425	18,303,933	18,800	47,309,158	(4,123,534)	43,185,624
265	CS Special Program Fund	89,152	157,915	-	247,067	-	247,067
285	Community Development Fund	2,509,850	606,872	-	3,116,722	-	3,116,722
200	Park Dedication Fund	-	4,575	-	4,575	-	4,575
210	Gas Tax Fund	-	657,525	-	657,525	1,410,730	2,068,255
211	Measure M Fund	-	221,002	-	221,002	156,748	377,750
214	Street Improvement Grant Fund	-	-	-	-	-	-
216	Traffic Impact Fee Fund	-	750	-	750	15,847	16,597
220	Municipal Lighting District Fund	-	819,796	-	819,796	15,847	835,643
230	Community Promotion Fund	147,829	384,738	-	532,567	-	532,567
240	Housing/Community Devlpmt Fund	323,180	382,339	-	705,519	-	705,519
242	HCD Home Housing Fund	-	1,082,121	-	1,082,121	-	1,082,121
250	Police Seizure Fund	-	3,580	-	3,580	-	3,580
251	Special Police Services Fund	-	-	-	-	-	-
252	Special Police Services Fund	-	18,027	-	18,027	-	18,027
253	Special Police Services Fund	13,500	385,254	-	398,754	-	398,754
254	Special Police Services Fund	75,362	63,515	-	138,877		138,877
255	Special Police Services Fund	-	-	-	-	-	-
256	Special Police Services Fund	-	109,358	-	109,358	-	109,358
257	Special Police Services Fund	-	-	-	-	-	-
258	Special Police Services Fund	338,836	120,346	-	459,182	-	459,182
260	Local Narcotics Seized Property Fund	-	1,375	-	1,375	-	1,375
261	Supp. Law Enfrcrmnt Services Fund	180,444	540	-	180,984	-	180,984
270	Drainage District Fund	-	200	-	200	-	200
275	Community Services Grant Fund	139,140	107,142		246,282	-	246,282
280	AQMD Fund	-	76,305	-	76,305	-	76,305
290	Senior Transportation Fund	99,589	94,981	-	194,570	-	194,570
295	Project SHUE Fund	38,332	3,667	-	41,999	-	41,999
400	Capital Projects Fund*	-	-	3,745,500	3,745,500	-	3,745,500
500	WRA Operating Fund Administration	121,133	3,230,170	-	3,351,303	1,177,963	4,529,266
510	WRA Debt Service Fund	-	24,415,399	-	24,415,399	-	24,415,399
520	WRA Capital Projects Fund	-	-	4,100,000	4,100,000	-	4,100,000
530	Redevelopment Low/Mod Housing Fund	-	-	-	-	-	-
550	Housing Authority	416,415	1,658,207	-	2,074,622	-	2,074,622
600	Water Utility	2,614,085	8,915,309	3,000	11,532,394	605,267	12,137,661
700	Equipment Replacement	383,711	1,263,349	-	1,647,060	-	1,647,060
740	General Benefits	5,595	14,358,926	-	14,364,521	370,566	14,735,087
750	Liability Administration	-	2,169,665	-	2,169,665	370,566	2,540,231
760	Information Systems	522,672	785,351	225,000	1,533,023	-	1,533,023
770	Government Buildings	652,855	1,519,232	-	2,172,087	-	2,172,087
920	92-1 Assessment District	-	40,228	-	40,228	-	40,228
	Total Expenditure	37,658,105	81,961,692	8,092,300	127,712,097	-	127,712,097

FUND NUMBER		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
100	General Fund	29,519,246	19,273,172	18,800	48,811,218	(4,265,027)	44,546,191
265	CS Special Program Fund	89,152	157,915	-	247,067	-	247,067
285	Community Development Fund	2,548,710	616,081	-	3,164,791	-	3,164,791
200	Park Dedication Fund	-	4,575	-	4,575	-	4,575
210	Gas Tax Fund	-	657,525	-	657,525	1,440,091	2,097,616
211	Measure M Fund	-	221,244	-	221,244	160,010	381,254
214	Street Improvement Grant Fund	-	-	-	-	-	-
216	Traffic Impact Fee Fund	-	750	-	750	16,275	17,025
220	Municipal Lighting District Fund	-	819,851	-	819,851	16,275	836,126
230	Community Promotion Fund	148,851	448,136	-	596,987	-	596,987
240	Housing/Community Devlpmt Fund	320,674	375,301	-	695,975	-	695,975
242	HCD Home Housing Fund	-	475,401	-	475,401	-	475,401
250	Police Seizure Fund	-	3,580	-	3,580	-	3,580
251	Special Police Services Fund	-	-	-	-	-	-
252	Special Police Services Fund	-	-	-	-	-	-
253	Special Police Services Fund	6,750	193,825	-	200,575	-	200,575
254	Special Police Services Fund	18,841	8,972	-	27,813	-	27,813
255	Special Police Services Fund	-	-	-	-	-	-
256	Special Police Services Fund	-	21,117	-	21,117	-	21,117
257	Special Police Services Fund	35,700	-	-	35,700	-	35,700
258	Special Police Services Fund	303,247	120,612	-	423,859	-	423,859
260	Local Narcotics Seized Property Fund	-	1,375	-	1,375	-	1,375
261	Supp. Law Enfrcrmnt Services Fund	190,255	540	-	190,795	-	190,795
270	Drainage District Fund	-	200	-	200	-	200
275	Community Services Grant Fund	144,244	104,044		248,288	-	248,288
280	AQMD Fund	-	76,305	-	76,305	-	76,305
290	Senior Transportation Fund	99,589	94,981	-	194,570	-	194,570
295	Project SHUE Fund	38,332	3,667	-	41,999	-	41,999
400	Capital Projects Fund*	-	-	1,086,000	1,086,000	-	1,086,000
500	WRA Operating Fund Administration	122,508	3,264,331	-	3,386,839	1,230,918	4,617,757
510	WRA Debt Service Fund	-	24,443,806	-	24,443,806	-	24,443,806
520	WRA Capital Projects Fund	-	-	3,500,000	3,500,000	-	3,500,000
530	Redevelopment Low/Mod Housing Fund	-	-	-	-	-	-
550	Housing Authority	424,711	1,660,711	-	2,085,422	-	2,085,422
600	Water Utility	2,664,620	9,031,420	3,000	11,699,040	631,097	12,330,137
700	Equipment Replacement	389,036	1,269,639	-	1,658,675	-	1,658,675
740	General Benefits	5,595	14,733,534	-	14,739,129	385,181	15,124,310
750	Liability Administration	-	2,169,665	-	2,169,665	385,181	2,554,846
760	Information Systems	606,287	832,392	225,000	1,663,679	-	1,663,679
770	Government Buildings	663,614	1,536,926	-	2,200,540	-	2,200,540
920	92-1 Assessment District	-	37,743	-	37,743	-	37,743
	Total Expenditure	38,339,962	82,659,336	4,832,800	125,832,098	1	125,832,099

2011-12



2012-13



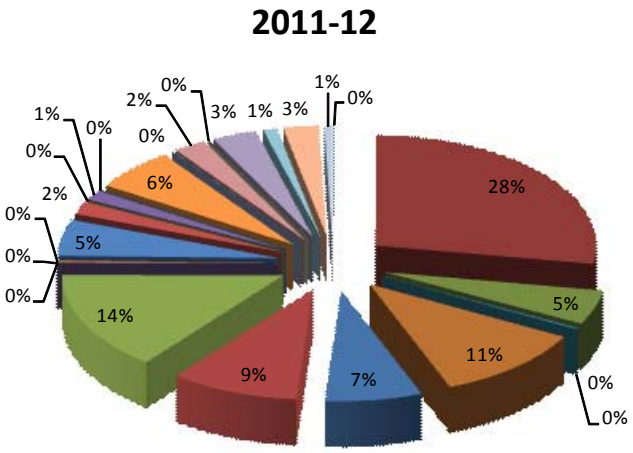
		ACTUAL 2008-09	ACTUAL 2009-10	REVISED BUDGET 2010-11	BUDGET 2011-12	BUDGET 2012-13
1	General Government	1,167,751	1,931,077	1,893,786	1,585,453	1,744,195
2	Police	26,047,099	25,589,099	25,274,684	25,877,864	26,368,887
3	Fire	9,011,077	9,356,289	9,841,627	10,083,844	10,642,224
4	Community Services	1,981,448	1,953,370	2,003,478	1,775,379	1,854,971
5	Public Works	3,897,764	3,526,715	3,662,028	3,863,084	3,935,914
6	Contingency	-	-	-	-	-
	Total Fund 100	*42,105,139*	*42,356,549*	*42,675,603*	*43,185,624*	*44,546,191*
7	CS Special Programs - 265	164,694	164,791	226,947	247,067	247,067
8	Community Development - 285	3,383,522	3,396,151	3,390,812	3,116,722	3,164,791
	Total General Funds	45,653,355	45,917,491	46,293,362	46,549,413	47,958,049

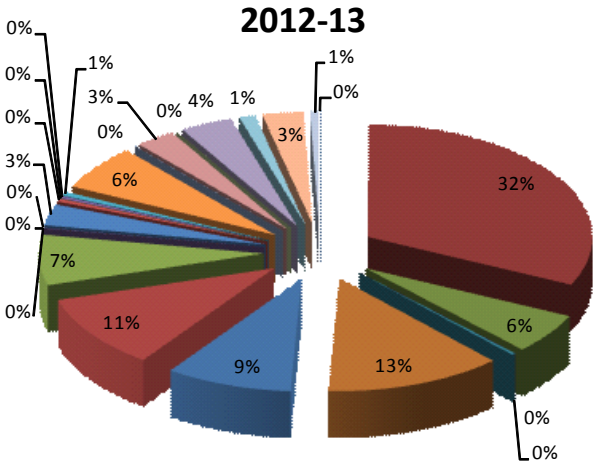
PROGRAM NUMBER		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
100	**GENERAL FUND**						
	CITY COUNCIL						
10000	City Council	138,265	41,277	-	179,542	(6,643)	172,899
10200	Traffic Commission	3,109	2,230	-	5,339	-	5,339
10300	Community Svr & Rec Comm	1,555	2,930	-	4,485	-	4,485
10400	Commission on Aging	1,740	1,230	-	2,970	-	2,970
10700	Youth Committee	-	2,500	-	2,500	-	2,500
	Subtotal	**144,669**	**50,167**	**-**	**194,836**	**(6,643)**	**188,193**
	CITY MANAGER						
11500	City Manager	898,644	108,051	-	1,006,695	(643,278)	363,417
	Subtotal	**898,644**	**108,051**	**-**	**1,006,695**	**(643,278)**	**363,417**
	CITY CLERK						
12000	City Clerk	557,347	106,006	-	663,353	(356,221)	307,132
12500	Elections	-	2,620	-	2,620	-	2,620
	Subtotal	**557,347**	**108,626**	**-**	**665,973**	**(356,221)**	**309,752**
	CITY ATTORNEY						
13000	City Attorney	-	203,220	-	203,220	(180,256)	22,964
	Subtotal	**-**	**203,220**	**-**	**203,220**	**(180,256)**	**22,964**
	HUMAN RESOURCES & RISK MANAGEMENT						
14200	Human Resources	475,064	201,242	-	676,306	(528,871)	147,435
	Subtotal	**475,064**	**201,242**	**-**	**676,306**	**(528,871)**	**147,435**
	FINANCE						
21000	Finance Administration	782,852	324,533	-	1,107,385	(553,693)	553,692
	Subtotal	**782,852**	**324,533**	**-**	**1,107,385**	**(553,693)**	**553,692**
	GENERAL GOVERNMENT	**2,858,576**	**995,839**	**-**	**3,854,415**	**(2,268,962)**	**1,585,453**
31000	General Police	21,570,025	3,918,802	10,800	25,499,627	-	25,499,627
32000	Animal Control	275,916	102,321	-	378,237	-	378,237
	POLICE	**21,845,941**	**4,021,123**	**10,800**	**25,877,864**	**-**	**25,877,864**
41000	General Fire Services	174,345	9,167,621	-	9,341,966	-	9,341,966
44000	Ambulance Services	7,148	734,730	-	741,878	-	741,878
	FIRE	**181,493**	**9,902,351**	**-**	**10,083,844**	**-**	**10,083,844**

PROGRAM NUMBER		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
70000	Administration	638,323	622,478	-	1,260,801	-	1,260,801
70500	Senior Center	188,389	31,793		220,182	-	220,182
71000	Parks/Playgrounds	208,732	26,464	-	235,196	-	235,196
72000	Jr. High Enhancement Prg	-	59,200	-	59,200	-	59,200
	COMMUNITY SERVICES	**1,035,444**	**739,935**	**-**	**1,775,379**	**-**	**1,775,379**
50000	Administration	399,356	59,274	-	458,630	(197,211)	261,419
50500	Engineering	1,142,847	433,903	8,000	1,584,750	(713,138)	871,612
51500	Street Maintenance	514,290	380,623	-	894,913	(894,913)	-
52500	Concrete Repair	217,369	386,334	-	603,703	-	603,703
53000	Park Maintenance	461,098	1,134,888	-	1,595,986	(31,920)	1,564,066
53500	Street Tree Maintenance	330,011	249,663	-	579,674	(17,390)	562,284
	PUBLIC WORKS	**3,064,971**	**2,644,685**	**8,000**	**5,717,656**	**(1,854,572)**	**3,863,084**
	TOTAL GENERAL FUND	**28,986,425**	**18,303,933**	**18,800**	**47,309,158**	**(4,123,534)**	**43,185,624**
265	**COMMUNITY SERVICES - SPECIAL PROGRAM FUND**						
72550	Adult Sports	4,240	11,580	-	15,820	-	15,820
73050	Aquatics	65,827	16,105	-	81,932	-	81,932
73550	Special Classes	19,085	102,335	-	121,420	-	121,420
74150	Trips and Tours	-	7,755	-	7,755	-	7,755
74250	Youth Sports	-	9,800	-	9,800	-	9,800
74350	Special Event	-	9,690	-	9,690	-	9,690
78200	Contributions - Parks/Trees	-	650	-	650	-	650
	TOTAL	**89,152**	**157,915**	**-**	**247,067**	**-**	**247,067**
285	**COMMUNITY DEVELOPMENT FUND**						
10100	Planning Commission	14,920	3,330	-	18,250	-	18,250
60050	Community Dev. Admin.	292,195	33,389	-	325,584	-	325,584
61050	Planning	930,630	210,113	-	1,140,743	-	1,140,743
62050	Building	927,920	167,603	-	1,095,523	-	1,095,523
63050	Code Enforcement	344,185	192,437	-	536,622	-	536,622
	TOTAL	**2,509,850**	**606,872**	**-**	**3,116,722**	**-**	**3,116,722**

PROGRAM NUMBER		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
100	**GENERAL FUND**						
	CITY COUNCIL						
10000	City Council	138,896	45,842	-	184,738	(6,835)	177,903
10200	Traffic Commission	3,109	2,230	-	5,339	-	5,339
10300	Community Svr & Rec Comm	1,555	4,780	-	6,335	-	6,335
10400	Commission on Aging	1,740	1,230	-	2,970	-	2,970
10700	Youth Committee	-	2,500	-	2,500	-	2,500
	Subtotal	**145,300**	**56,582**	**-**	**201,882**	**(6,835)**	**195,047**
	CITY MANAGER						
11500	City Manager	922,977	121,031	-	1,044,008	(667,121)	376,887
	Subtotal	**922,977**	**121,031**	**-**	**1,044,008**	**(667,121)**	**376,887**
	CITY CLERK						
12000	City Clerk	568,560	126,415	-	694,975	(373,202)	321,773
12500	Elections	-	79,620	-	79,620	-	79,620
	Subtotal	**568,560**	**206,035**	**-**	**774,595**	**(373,202)**	**401,393**
	CITY ATTORNEY						
13000	City Attorney	-	203,220	-	203,220	(180,256)	22,964
	Subtotal	**-**	**203,220**	**-**	**203,220**	**(180,256)**	**22,964**
	HUMAN RESOURCES & RISK MANAGEMENT						
14200	Human Resources	487,226	213,029	-	700,255	(547,599)	152,656
	Subtotal	**487,226**	**213,029**	**-**	**700,255**	**(547,599)**	**152,656**
	FINANCE						
21000	Finance Administration	793,681	396,814	-	1,190,495	(595,247)	595,248
	Subtotal	**793,681**	**396,814**	**-**	**1,190,495**	**(595,247)**	**595,248**
	GENERAL GOVERNMENT	**2,917,744**	**1,196,711**	**-**	**4,114,455**	**(2,370,260)**	**1,744,195**
31000	General Police	21,954,323	4,018,209	10,800	25,983,332	-	25,983,332
32000	Animal Control	281,417	104,138	-	385,555	-	385,555
	POLICE	**22,235,740**	**4,122,347**	**10,800**	**26,368,887**	**-**	**26,368,887**
41000	General Fire Services	174,345	9,726,001	-	9,900,346	-	9,900,346
44000	Ambulance Services	7,148	734,730	-	741,878	-	741,878
	FIRE	**181,493**	**10,460,731**	**-**	**10,642,224**	**-**	**10,642,224**

PROGRAM NUMBER		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
70000	Administration	655,007	668,872	-	1,323,879	-	1,323,879
70500	Senior Center	193,027	39,815		232,842	-	232,842
71000	Parks/Playgrounds	210,391	28,659	-	239,050	-	239,050
72000	Jr. High Enhancement Prg	-	59,200	-	59,200	-	59,200
	COMMUNITY SERVICES	**1,058,425**	**796,546**	**-**	**1,854,971**	**-**	**1,854,971**
50000	Administration	413,535	67,815	-	481,350	(206,980)	274,370
50500	Engineering	1,157,294	462,242	8,000	1,627,536	(732,391)	895,145
51500	Street Maintenance	520,197	385,228	-	905,425	(905,425)	-
52500	Concrete Repair	223,374	389,499	-	612,873	-	612,873
53000	Park Maintenance	470,999	1,142,390	-	1,613,389	(32,268)	1,581,121
53500	Street Tree Maintenance	340,445	249,663	-	590,108	(17,703)	572,405
	PUBLIC WORKS	**3,125,844**	**2,696,837**	**8,000**	**5,830,681**	**(1,894,767)**	**3,935,914**
	TOTAL GENERAL FUND	**29,519,246**	**19,273,172**	**18,800**	**48,811,218**	**(4,265,027)**	**44,546,191**
265	**COMMUNITY SERVICES - SPECIAL PROGRAM FUND**						
72550	Adult Sports	4,240	11,580	-	15,820	-	15,820
73050	Aquatics	65,827	16,105	-	81,932	-	81,932
73550	Special Classes	19,085	102,335	-	121,420	-	121,420
74150	Trips and Tours	-	7,755	-	7,755	-	7,755
74250	Youth Sports	-	9,800	-	9,800	-	9,800
74350	Special Event	-	9,690	-	9,690	-	9,690
78200	Contributions - Parks/Trees	-	650	-	650	-	650
	TOTAL	**89,152**	**157,915**	**-**	**247,067**	**-**	**247,067**
285	**COMMUNITY DEVELOPMENT FUND**						
10100	Planning Commission	14,920	3,330	-	18,250	-	18,250
60050	Community Dev. Admin.	294,724	38,718	-	333,442	-	333,442
61050	Planning	940,668	172,943	-	1,113,611	-	1,113,611
62050	Building	943,042	194,914	-	1,137,956	-	1,137,956
63050	Code Enforcement	355,356	206,176	-	561,532	-	561,532
	TOTAL	**2,548,710**	**616,081**	**-**	**3,164,791**	**-**	**3,164,791**





			ACTUAL 2008-09	ACTUAL 2009-10	REVISED BUDGET 2010-11	BUDGET 2011-12	BUDGET 2012-13
1		Park Dedication Fund (200)	16,278	24,332	3,938	4,575	4,575
2		Gas Tax Fund (210)	1,572,004	2,211,482	2,218,108	2,068,255	2,097,616
3		Measure M Fund (211)	1,114,545	557,567	551,952	377,750	381,254
4		Street Improvement Grant Fund (214)	128,844	54,838	47,070	-	-
5		Traffic Impact Fee Fund (216)	17,091	16,664	16,807	16,597	17,025
6		Municipal Lighting District Fund (220)	889,003	765,162	848,823	835,643	836,126
7		Community Promotion Fund (230)	542,420	522,923	634,902	532,567	596,987
8		Housing/Community Dev Fund (240)	750,017	753,061	771,169	705,519	695,975
9		HCD HOME Housing Fund (242)	208,429	484,646	1,102,683	1,082,121	475,401
10		Police Seizure Fund (250)	28,155	28,791	176,075	3,580	3,580
11		Special Police Services Fund (251)	255,211	124,266	557,903	-	-
12		Orange County Human Trafficking(25	126,890	211,443	293,640	18,027	-
13		Special Police Services Fund (253)	-	121,499	293,501	398,754	200,575
14		Special Police Services Fund (254)	-	36,597	171,711	138,877	27,813
15		Special Police Services Fund (255)	-	-	224,655	-	-
16		Special Police Services Fund (256)	-	-	89,525	109,358	21,117
17		Special Police Services Fund (257)	-	-	29,968	-	35,700
18		Special Police Services Fund (258)	437,078	527,451	754,676	459,182	423,859
19		Local Narcotic Seized Prop Fund (26	70,720	302	1,600	1,375	1,375
20		Supp Law Enforcement Svc Fund (26	211,650	174,450	181,600	180,984	190,795
21		Drainage District Fund (270)	374	245	125	200	200
22		Community Services Grant Fund (275	168,498	252,562	248,317	246,282	248,288
23		AQMD Fund (280)	76,663	77,878	77,616	76,305	76,305
24		Senior Transportation Fund (290)	178,805	151,546	184,446	194,570	194,570
25		Project SHUE Fund (295)	26,592	23,118	41,999	41,999	41,999
		Total Special Revenue Funds	6,819,267	7,120,825	9,522,809	7,492,520	6,571,135

PROGRAM NUMBER		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
200	**PARK DEDICATION FUND**						
76500	Park Dedication	-	4,575	-	4,575	-	4,575
	TOTAL	**-**	**4,575**	**-**	**4,575**	**-**	**4,575**
210	**GAS TAX FUND**						
55005	Gas Tax	-	657,525	-	657,525	1,410,730	2,068,255
	TOTAL	**-**	**657,525**	**-**	**657,525**	**1,410,730**	**2,068,255**
211	**MEASURE M FUND**						
55027	Measure M Administration	-	221,002	-	221,002	156,748	377,750
	TOTAL	**-**	**221,002**	**-**	**221,002**	**156,748**	**377,750**
214	**STREET IMPROVEMENTS GRANT FUND**						
55035	Street Improvements Grant	-	-	-	-	-	-
	TOTAL	**-**	**-**	**-**	**-**	**-**	**-**
216	**TRAFFIC IMPACT FEE FUND**						
55030	Traffic Impact Fee Admin.	-	750	-	750	15,847	16,597
	TOTAL	**-**	**750**	**-**	**750**	**15,847**	**16,597**
220	**MUNICIPAL LIGHTING DISTRICT FUND**						
59500	Municipal Lighting	-	819,796	-	819,796	15,847	835,643
	TOTAL	**-**	**819,796**	**-**	**819,796**	**15,847**	**835,643**
230	**COMMUNITY PROMOTION FUND**						
11200	Cable TV Reserve Admin	147,829	226,083	-	373,912	-	373,912
75000	Community Promotion	-	158,655	-	158,655	-	158,655
75100	Fourth of July	-	-	-	-	-	-
	TOTAL	**147,829**	**384,738**	**-**	**532,567**	**-**	**532,567**
240	**HOUSING/COMMUNITY DEVELOPMENT FUND**						
16010	CDBG	323,180	382,339	-	705,519	-	705,519
	TOTAL	**323,180**	**382,339**	**-**	**705,519**	**-**	**705,519**

PROGRAM NUMBER		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
242	**HCD HOME HOUSING FUND**						
17403	HOME Housing	-	1,082,121	-	1,082,121	-	1,082,121
	TOTAL	**-**	**1,082,121**	**-**	**1,082,121**	**-**	**1,082,121**
250	**POLICE SEIZURE FUND**						
34100	DOJ Seizures - Criminal	-	3,580	-	3,580	-	3,580
	TOTAL	**-**	**3,580**	**-**	**3,580**	**-**	**3,580**
251	**SPECIAL POLICE SERVICES FUND**						
39400	Asian Criminal Enterprise	-	-	-	-	-	-
	TOTAL	**-**	**-**	**-**	**-**	**-**	**-**
252	**SPECIAL POLICE SERVICES FUND**						
39100	OC Human Trafficking	-	18,027	-	18,027	-	18,027
	TOTAL	**-**	**18,027**	**-**	**18,027**	**-**	**18,027**
253	**SPECIAL POLICE SERVICES FUND**						
39700	Child Trafficking Training	13,500	385,254	-	398,754	-	398,754
	TOTAL	**13,500**	**385,254**	**-**	**398,754**	**-**	**398,754**
254	**SPECIAL POLICE SERVICES FUND**						
39900	CalEMA Human Trafficking	75,362	63,515	-	138,877	-	138,877
	TOTAL	**75,362**	**63,515**	**-**	**138,877**	**-**	**138,877**
255	**SPECIAL POLICE SERVICES FUND**						
39500	SAAV	-	-	-	-	-	-
	TOTAL	**-**	**-**	**-**	**-**	**-**	**-**
256	**SPECIAL POLICE SERVICES FUND**						
39150	OCHTTF	-	109,358	-	109,358	-	109,358
	TOTAL	**-**	**109,358**	**-**	**109,358**	**-**	**109,358**

PROGRAM NUMBER		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
257	**SPECIAL POLICE SERVICES FUND**						
39250	JAG	-	-	-	-	-	-
	TOTAL	**-**	**-**	**-**	**-**	**-**	**-**
258	**SPECIAL POLICE SERVICES FUND**						
39000	Police Mall Operation	300,993	10,984	-	311,977	-	311,977
39200	Animal Control - Humane Prgn	-	4,000	-	4,000	-	4,000
39800	Special Police Svc Fd Debt Sv	-	105,362	-	105,362	-	105,362
39910	Justice Assistance Grant	37,843	-	-	37,843	-	37,843
	TOTAL	**338,836**	**120,346**	**-**	**459,182**	**-**	**459,182**
260	**LOCAL NARCOTICS SEIZED PROPERTY FUND**						
35000	Local Narcotics Seizure	-	1,375	-	1,375	-	1,375
	TOTAL	**-**	**1,375**	**-**	**1,375**	**-**	**1,375**
261	**SUPP. LAW ENFCRMNT SERVICES FUND**						
38500	Citizens Option for Public Sfty	180,444	540	-	180,984	-	180,984
	TOTAL	**180,444**	**540**	**-**	**180,984**	**-**	**180,984**
270	**DRAINAGE DISTRICT FUND**						
59000	Drainage District	-	200	-	200	-	200
	TOTAL	**-**	**200**	**-**	**200**	**-**	**200**
275	**COMMUNITY SERVICES GRANT FUND**						
71800	Family Resources Center	139,140	107,142	-	246,282	-	246,282
	TOTAL	**139,140**	**107,142**	**-**	**246,282**	**-**	**246,282**
280	**AQMD FUND**						
14800	Air Quality Mgmnt. Program	-	76,305	-	76,305	-	76,305
	TOTAL	**-**	**76,305**	**-**	**76,305**	**-**	**76,305**
290	**SENIOR TRANSPORTATION FUND**						
70501	Senior Transportation	99,589	94,981	-	194,570	-	194,570
	TOTAL	**99,589**	**94,981**	**-**	**194,570**	**-**	**194,570**
295	**PROJECT SHUE FUND**						
70500	Project SHUE	38,332	3,667	-	41,999	-	41,999
	TOTAL	**38,332**	**3,667**	**-**	**41,999**	**-**	**41,999**

PROGRAM NUMBER		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
200	**PARK DEDICATION FUND**						
76500	Park Dedication	-	4,575	-	4,575	-	4,575
	TOTAL	**-**	**4,575**	**-**	**4,575**	**-**	**4,575**
210	**GAS TAX FUND**						
55005	Gas Tax	-	657,525	-	657,525	1,440,091	2,097,616
	TOTAL	**-**	**657,525**	**-**	**657,525**	**1,440,091**	**2,097,616**
211	**MEASURE M FUND**						
55027	Measure M Administration	-	221,244	-	221,244	160,010	381,254
	TOTAL	**-**	**221,244**	**-**	**221,244**	**160,010**	**381,254**
214	**STREET IMPROVEMENTS GRANT FUND**						
55035	Street Improvements Grant	-	-	-	-	-	-
	TOTAL	**-**	**-**	**-**	**-**	**-**	**-**
216	**TRAFFIC IMPACT FEE FUND**						
55030	Traffic Impact Fee Admin.	-	750	-	750	16,275	17,025
	TOTAL	**-**	**750**	**-**	**750**	**16,275**	**17,025**
220	**MUNICIPAL LIGHTING DISTRICT FUND**						
59500	Municipal Lighting	-	819,851	-	819,851	16,275	836,126
	TOTAL	**-**	**819,851**	**-**	**819,851**	**16,275**	**836,126**
230	**COMMUNITY PROMOTION FUND**						
11200	Cable TV Reserve Admin	148,851	289,481	-	438,332	-	438,332
75000	Community Promotion	-	158,655	-	158,655	-	158,655
	TOTAL	**148,851**	**448,136**	**-**	**596,987**	**-**	**596,987**
240	**HOUSING/COMMUNITY DEVELOPMENT FUND**						
16010	CDBG	320,674	375,301	-	695,975	-	695,975
	TOTAL	**320,674**	**375,301**	**-**	**695,975**	**-**	**695,975**
242	**HCD HOME HOUSING FUND**						
17403	HOME Housing	-	475,401	-	475,401	-	475,401
	TOTAL	**-**	**475,401**	**-**	**475,401**	**-**	**475,401**

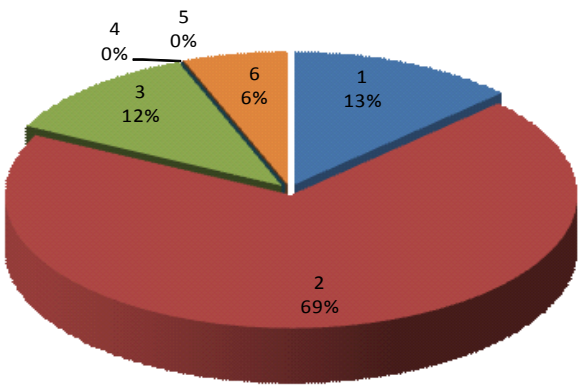
PROGRAM NUMBER		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
250	**POLICE SEIZURE FUND**						
34100	DOJ Seizures - Criminal	-	3,580	-	3,580	-	3,580
	TOTAL	**-**	**3,580**	**-**	**3,580**	**-**	**3,580**
251	**SPECIAL POLICE SERVICES FUND**						
39400	Asian Criminal Enterprise	-	-	-	-	-	-
	TOTAL	**-**	**-**	**-**	**-**	**-**	**-**
252	**SPECIAL POLICE SERVICES FUND**						
39100	OC Human Trafficking	-	-	-	-	-	-
	TOTAL	**-**	**-**	**-**	**-**	**-**	**-**
253	**SPECIAL POLICE SERVICES FUND**						
39700	Child Trafficking Training	6,750	193,825	-	200,575	-	200,575
	TOTAL	**6,750**	**193,825**	**-**	**200,575**	**-**	**200,575**
254	**SPECIAL POLICE SERVICES FUND**						
39900	CalEMA Human Trafficking	18,841	8,972	-	27,813	-	27,813
	TOTAL	**18,841**	**8,972**	**-**	**27,813**	**-**	**27,813**
255	**SPECIAL POLICE SERVICES FUND**						
39500	SAAV	-	-	-	-	-	-
	TOTAL	**-**	**-**	**-**	**-**	**-**	**-**
256	**SPECIAL POLICE SERVICES FUND**						
39150	OCHTTF	-	21,117	-	21,117	-	21,117
	TOTAL	**-**	**21,117**	**-**	**21,117**	**-**	**21,117**
257	**SPECIAL POLICE SERVICES FUND**						
39250	JAG	35,700	-	-	35,700	-	35,700
	TOTAL	**35,700**	**-**	**-**	**35,700**	**-**	**35,700**

PROGRAM NUMBER		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
258	**SPECIAL POLICE SERVICES FUND**						
39000	Police Mall Operation	303,247	11,135	-	314,382	-	314,382
39200	Animal Control - Humane Prgm	-	4,000	-	4,000	-	4,000
39800	Special Police Svc Fd Debt Sv	-	105,477	-	105,477	-	105,477
	TOTAL	**303,247**	**120,612**	**-**	**423,859**	**-**	**423,859**
260	**LOCAL NARCOTICS SEIZED PROPERTY FUND**						
35000	Local Narcotics Seizure	-	1,375	-	1,375	-	1,375
	TOTAL	**-**	**1,375**	**-**	**1,375**	**-**	**1,375**
261	**SUPP. LAW ENFCRMNT SERVICES FUND**						
38500	Citizens Option for Public Sfty	190,255	540	-	190,795	-	190,795
	TOTAL	**190,255**	**540**	**-**	**190,795**	**-**	**190,795**
270	**DRAINAGE DISTRICT FUND**						
59000	Drainage District	-	200	-	200	-	200
	TOTAL	**-**	**200**	**-**	**200**	**-**	**200**
275	**COMMUNITY SERVICES GRANT FUND**						
71800	Family Resources Center	144,244	104,044	-	248,288	-	248,288
	TOTAL	**144,244**	**104,044**	**-**	**248,288**	**-**	**248,288**
280	**AQMD FUND**						
14800	Air Quality Mgmnt. Program	-	76,305	-	76,305	-	76,305
	TOTAL	**-**	**76,305**	**-**	**76,305**	**-**	**76,305**
290	**SENIOR TRANSPORTATION FUND**						
70501	Senior Transportation	99,589	94,981	-	194,570	-	194,570
	TOTAL	**99,589**	**94,981**	**-**	**194,570**	**-**	**194,570**
295	**PROJECT SHUE FUND**						
70500	Project SHUE	38,332	3,667	-	41,999	-	41,999
	TOTAL	**38,332**	**3,667**	**-**	**41,999**	**-**	**41,999**

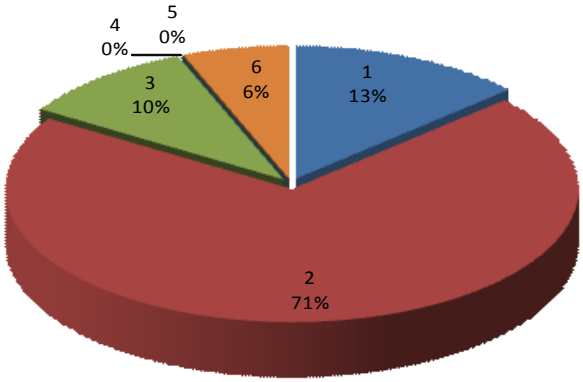
PROGRAM NUMBER		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
400	**CAPITAL PROJECTS FUND**						
14502	Info Services Equip Cap Proj	-	-	477,000	477,000	-	477,000
16510	CDBG CIP	-	-	599,200	599,200	-	599,200
55031	Traffic Impact Capital Projects	-	-	20,000	20,000	-	20,000
55037	Street Improve Capital Projects	-	-	1,214,100	1,214,100	-	1,214,100
55502	Utility Capital Projects	-	-	583,000	583,000	-	583,000
58002	Motor Pool Capital Projects	-	-	604,000	604,000	-	604,000
75502	Government Buildings CIP	-	-	33,700	33,700	-	33,700
76502	Park Dedication Capital Projec	-	-	214,500	214,500	-	214,500
	TOTAL	**-**	**-**	**3,745,500**	**3,745,500**	**-**	**3,745,500**

PROGRAM NUMBER		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
400	**CAPITAL PROJECTS FUND**						
14502	Info Services Equip Cap Proj	-	-	177,000	177,000	-	177,000
55502	Utility Capital Projects	-	-	763,000	763,000	-	763,000
75502	Government Buildings CIP	-	-	25,000	25,000	-	25,000
76502	Park Dedication Capital Projec	-	-	121,000	121,000	-	121,000
	TOTAL	**-**	**-**	**1,086,000**	**1,086,000**	**-**	**1,086,000**

2011-12



2012-13



		ACTUAL 2008-09	ACTUAL 2009-10	REVISED BUDGET 2010-11	BUDGET 2011-12	BUDGET 2012-13
1	WRA Operating Fund Admin. (500)	2,258,521	2,360,826	22,612,595	4,529,266	4,617,757
2	WRA Debt Service Fund (510)	14,466,503	27,702,590	18,179,619	24,415,399	24,443,806
3	WRA Capital Projects Fund (520)	11,117,920	27,869,495	80,666,013	4,100,000	3,500,000
4	Low/Mod Income Housing Fund (530)	950,765	960,015	2,679,769	-	-
5	WRA Reserve Fund (540)	-	-	-	-	-
6	Housing Authority (550)	-	-	-	2,074,622	2,085,422
	Total Redevelopment Funds	28,793,709	58,892,927	124,137,996	35,119,287	34,646,985

PROGRAM NUMBER		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
500	**WRA OPERATING FUND ADMINISTRATION**						
18000	Redevelopment Administratior	95,961	2,523,376	-	2,619,337	1,177,963	3,797,300
18005	Redevelopment Legislative	12,000	251,352	-	263,352	-	263,352
18008	Economic Development	13,172	455,442	-	468,614	-	468,614
	TOTAL	**121,133**	**3,230,170**	**-**	**3,351,303**	**1,177,963**	**4,529,266**
510	**WRA DEBT SERVICE FUND**						
18400	Redevelopment Debt Service	-	24,415,399	-	24,415,399	-	24,415,399
	TOTAL	**-**	**24,415,399**	**-**	**24,415,399**	**-**	**24,415,399**
520	**WRA CAPITAL PROJECTS FUND**						
18002	Redevelopment - Capital Proj.	-	-	-	-	-	-
18602	Low/Mod Income Housing CIP	-	-	4,100,000	4,100,000	-	4,100,000
	TOTAL	**-**	**-**	**4,100,000**	**4,100,000**	**-**	**4,100,000**
530	**REDEVELOPMENT LOW/MODERATE HOUSING FUND**						
18600	Low/Moderate Income Housin	-	-	-	-	-	-
	TOTAL	**-**	**-**	**-**	**-**	**-**	**-**
550	**HOUSING AUTHORITY**						
18500	Housing Authority	416,415	1,658,207	-	2,074,622	-	2,074,622
	TOTAL	**416,415**	**1,658,207**	**-**	**2,074,622**	**-**	**2,074,622**

PROGRAM NUMBER		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
500	**WRA OPERATING FUND ADMINISTRATION**						
18000	Redevelopment Administration	97,336	2,560,072	-	2,657,408	1,230,918	3,888,326
18005	Redevelopment Legislative	12,000	253,081	-	265,081	-	265,081
18008	Economic Development	13,172	451,178	-	464,350	-	464,350
	TOTAL	**122,508**	**3,264,331**	**-**	**3,386,839**	**1,230,918**	**4,617,757**
510	**WRA DEBT SERVICE FUND**						
18400	Redevelopment Debt Service	-	24,443,806	-	24,443,806	-	24,443,806
	TOTAL	**-**	**24,443,806**	**-**	**24,443,806**	**-**	**24,443,806**
520	**WRA CAPITAL PROJECTS FUND**						
18002	Redevelopment - Capital Proj.	-	-	-	-	-	-
18602	Low/Mod Income Housing CIP	-	-	3,500,000	3,500,000	-	3,500,000
	TOTAL	**-**	**-**	**3,500,000**	**3,500,000**	**-**	**3,500,000**
530	**REDEVELOPMENT LOW/MODERATE HOUSING FUND**						
18600	Low/Moderate Income Housing	-	-	-	-	-	-
	TOTAL	**-**	**-**	**-**	**-**	**-**	**-**
550	**HOUSING AUTHORITY**						
18500	HOUSING AUTHORITY	424,711	1,660,711	-	2,085,422	-	2,085,422
	TOTAL	**424,711**	**1,660,711**	**-**	**2,085,422**	**-**	**2,085,422**

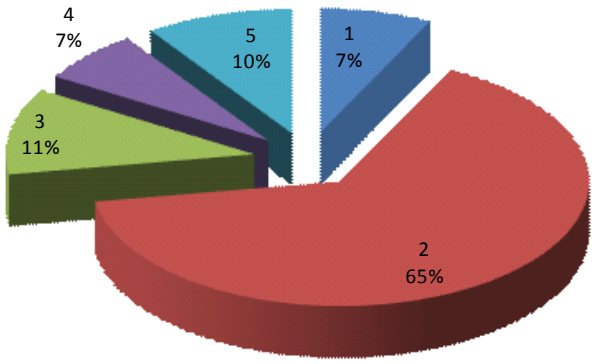
PROGRAM NUMBER		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
600	**WATER UTILITY**						
23000	Water Billing and Collection	202,415	985,425	-	1,187,840	-	1,187,840
23700	Utility Mall Operation	230,166	101,586	-	331,752	-	331,752
55500	Water Utility-Administration	580,902	89,354	3,000	673,256	-	673,256
56500	Water Production & Supply	291,651	7,355,036	-	7,646,687	605,267	8,251,954
57000	System Maintenance	1,308,951	383,908	-	1,692,859	-	1,692,859
	TOTAL	**2,614,085**	**8,915,309**	**3,000**	**11,532,394**	**605,267**	**12,137,661**

PROGRAM NUMBER		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
600	**WATER UTILITY**						
23000	Water Billing and Collection	203,793	745,938	-	949,731	-	949,731
23700	Utility Mall Operation	235,346	102,040	-	337,386	-	337,386
55500	Water Utility-Administration	584,872	89,604	3,000	677,476	-	677,476
56500	Water Production & Supply	296,466	7,691,849	-	7,988,315	631,097	8,619,412
57000	System Maintenance	1,344,143	401,989	-	1,746,132	-	1,746,132
	TOTAL	**2,664,620**	**9,031,420**	**3,000**	**11,699,040**	**631,097**	**12,330,137**

PROGRAM NUMBER		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
920	**92-1 Assessment District**						
54010	92-1 Assessment District	-	40,228	-	40,228	-	40,228
	TOTAL	**-**	**40,228**	**-**	**40,228**	**-**	**40,228**

PROGRAM NUMBER		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
920	**92-1 Assessment District**						
54010	92-1 Assessment District	-	37,743	-	37,743	-	37,743
	TOTAL	**-**	**37,743**	**-**	**37,743**	**-**	**37,743**

2011-12



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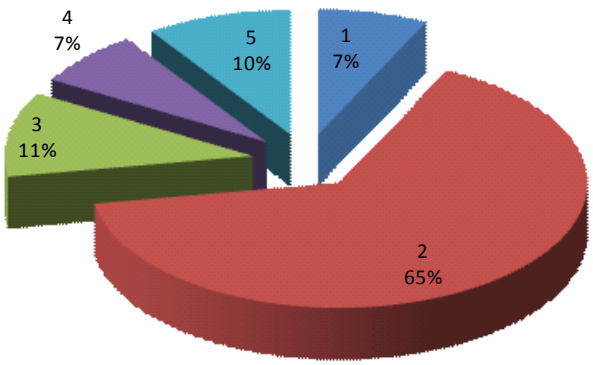


		ACTUAL 2008-09	ACTUAL 2009-10	REVISED BUDGET 2010-11	BUDGET 2011-12	BUDGET 2012-13
1	Equipment Replacement Fund (700)	2,255,921	1,999,874	1,629,141	1,647,060	1,658,675
2	General Benefits Fund (740)	15,543,290	13,228,834	13,311,703	14,735,087	15,124,310
3	Liability Administration Fund (750)	2,025,514	1,820,487	2,585,073	2,540,231	2,554,846
4	Information Systems Fund (760)	1,667,184	1,410,987	1,571,958	1,533,023	1,663,679
5	Government Buildings Fund (770)	1,693,297	1,627,741	1,835,365	2,172,087	2,200,540
	Total Internal Service Funds	23,185,206	20,087,922	20,933,240	22,627,488	23,202,050

PROGRAM NUMBER		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
700	**EQUIPMENT REPLACEMENT**						
58000	Motor Pool	383,711	1,263,349	-	1,647,060	-	1,647,060
	TOTAL	**383,711**	**1,263,349**	**-**	**1,647,060**	**-**	**1,647,060**
740	**GENERAL BENEFITS**						
14306	Employee Benefits	-	6,043,163	-	6,043,163	185,283	6,228,446
14326	Worker's Compensation	-	1,568,613	-	1,568,613	185,283	1,753,896
14336	Personnel Board	5,595	47,412	-	53,007	-	53,007
14350	Retirement Benefits	-	5,819,258	-	5,819,258	-	5,819,258
14355	Compensated Absences	-	880,480	-	880,480	-	880,480
	TOTAL	**5,595**	**14,358,926**	**-**	**14,364,521**	**370,566**	**14,735,087**
750	**PUBLIC LIABILITY**						
14335	Public Liability Admin	-	2,169,665	-	2,169,665	370,566	2,540,231
	TOTAL	**-**	**2,169,665**	**-**	**2,169,665**	**370,566**	**2,540,231**
760	**INFORMATION SYSTEMS**						
14450	Information Systems	522,672	785,351	225,000	1,533,023	-	1,533,023
	TOTAL	**522,672**	**785,351**	**225,000**	**1,533,023**	**-**	**1,533,023**
770	**GOVERNMENT BUILDINGS**						
75500	Government Building	652,855	1,519,232	-	2,172,087	-	2,172,087
	TOTAL	**652,855**	**1,519,232**	**-**	**2,172,087**	**-**	**2,172,087**

PROGRAM NUMBER		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
700	**EQUIPMENT REPLACEMENT**						
58000	Motor Pool	389,036	1,269,639	-	1,658,675	-	1,658,675
	TOTAL	**389,036**	**1,269,639**	**-**	**1,658,675**	**-**	**1,658,675**
740	**GENERAL BENEFITS**						
14306	Employee Benefits	-	6,043,537	-	6,043,537	192,591	6,236,128
14326	Worker's Compensation	-	1,569,476	-	1,569,476	192,590	1,762,066
14336	Personnel Board	5,595	47,412	-	53,007	-	53,007
14350	Retirement Benefits	-	6,192,450	-	6,192,450	-	6,192,450
14355	Compensated Absences	-	880,659	-	880,659	-	880,659
	TOTAL	**5,595**	**14,733,534**	**-**	**14,739,129**	**385,181**	**15,124,310**
750	**PUBLIC LIABILITY**						
14335	Public Liability Admin	-	2,169,665	-	2,169,665	385,181	2,554,846
	TOTAL	**-**	**2,169,665**	**-**	**2,169,665**	**385,181**	**2,554,846**
760	**INFORMATION SYSTEMS**						
14450	Information Systems	606,287	832,392	225,000	1,663,679	-	1,663,679
	TOTAL	**606,287**	**832,392**	**225,000**	**1,663,679**	**-**	**1,663,679**
770	**GOVERNMENT BUILDINGS**						
75500	Government Building	663,614	1,536,926	-	2,200,540	-	2,200,540
	TOTAL	**663,614**	**1,536,926**	**-**	**2,200,540**	**-**	**2,200,540**

CITY COUNCIL

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.
- 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.

2011-2013 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.

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.

REDEVELOPMENT FUNDS

WRA Operating Fund Administration – 500

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

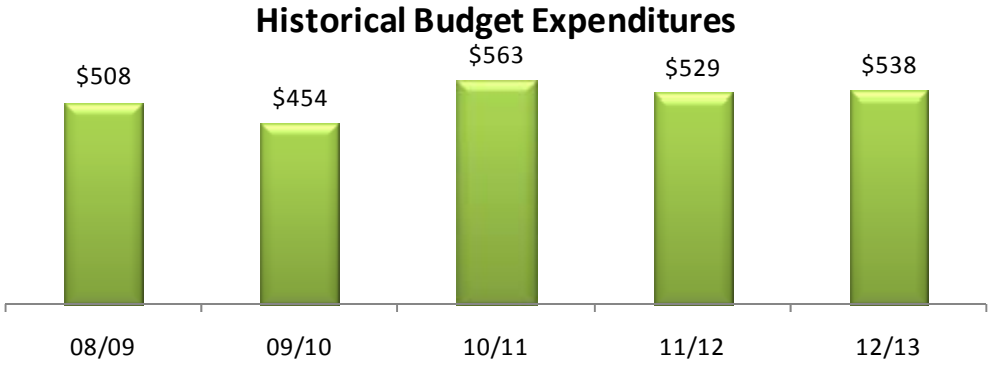
INTERNAL SERVICE FUNDS

General Benefits Fund - 740

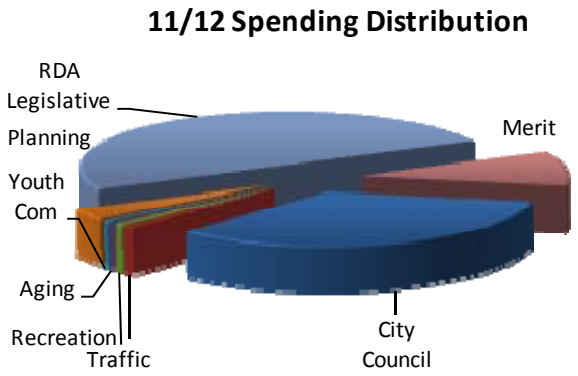
Personnel Board: Provide advisory recommendations to the City Council on personnel hearings.

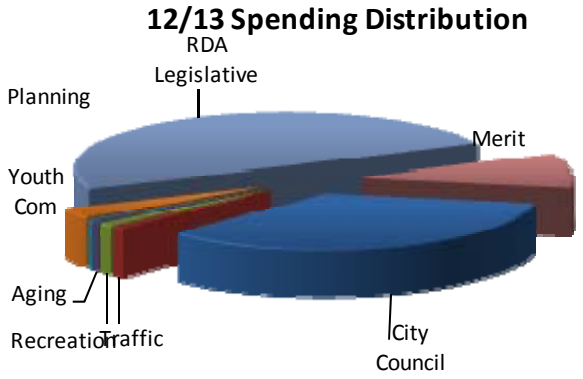
Department Summary

Budget Summary	Actual 2009/10	Revised Budget 2010/11	Adopted Budget 2011/12	Adopted Budget 2012/13
Salaries & Benefits	162,158	176,135	177,184	177,815
Operations & Maintenance	291,767	386,386	352,261	360,405
Capital Outlay	-	-	-	-
Total Budget (gross)	453,925	562,521	529,445	538,220
Interfund Charges	(13,569)	(6,878)	(6,643)	(6,835)
Total Budget (net)	440,356	555,643	522,802	531,385



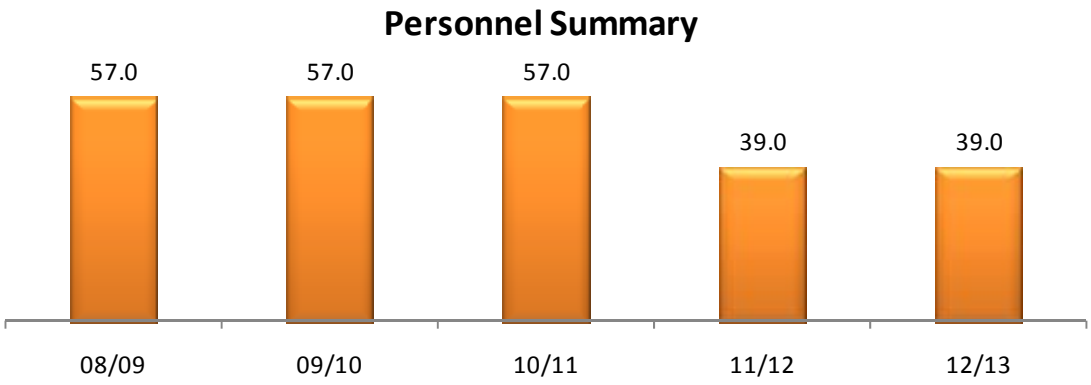
Expenditure Summary (gross)	Actual 2009/10	Revised Budget 2010/11	Adopted Budget 2011/12	Adopted Budget 2012/13
City Council	366,738	185,887	179,542	184,738
Traffic Commission	2,642	5,459	5,339	5,339
Community Services/Recreation Comm.	3,204	4,605	4,485	6,335
Commission on Aging	2,820	3,090	2,970	2,970
Mobile Home Commission	1,212	1,562	-	-
Youth Committee	1,715	2,500	2,500	2,500
Planning Commission	6,807	18,720	18,250	18,250
Cultural Arts Commission	2,195	2,905	-	-
Redevelopment Legislative	46,015	282,962	263,352	265,081
Personnel Board	20,578	54,831	53,007	53,007
Expenditure Total	453,925	562,521	529,445	538,220





Fund Summary	Actual 2009/10	Revised Budget 2010/11	Adopted Budget 2011/12	Adopted Budget 2012/13
General Fund (100)	364,761	196,225	188,193	195,047
Community Development Fund (285)	6,807	18,720	18,250	18,250
Community Promotion Fund (230)	2,195	2,905	-	-
Water Utility Fund (600)	13,569	6,878	6,643	6,835
WRA Operating Fund Administration (50	46,015	282,962	263,352	265,081
General Benefits Fund (740)	20,578	54,831	53,007	53,007

Personnel Summary	Actual 2009/10	Revised Budget 2010/11	Adopted Budget 2011/12	Adopted Budget 2012/13
Full Time Personnel	5.00	5.00	5.00	5.00
Part Time Personnel (FTE)	52.00	52.00	34.00	34.00



CITY MANAGER

CITY MANAGER

Description of the Service

The City Manager serves as the Council-appointed executive manager of the City. The City Manager is responsible for the administration and implementation of policies and programs adopted by the 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.

2011-2013 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.

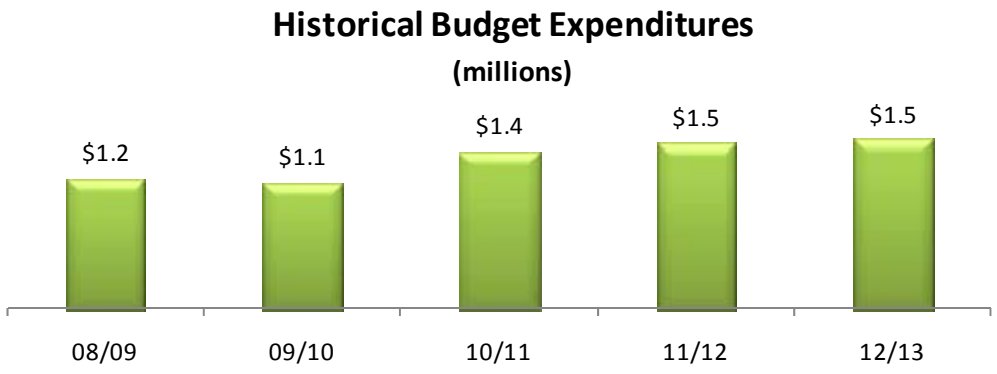
REDEVELOPMENT FUNDS

WRA Operating Fund Administration – 500

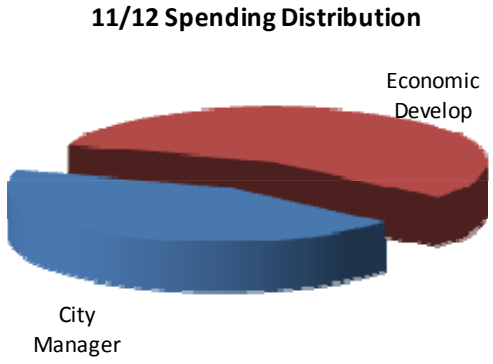
Economic Development: To attract, retain and expand businesses in the City of Westminster; assist owners of property developed with deteriorating commercial or low/moderate income housing to improve or redevelop their site; and promote general economic development.

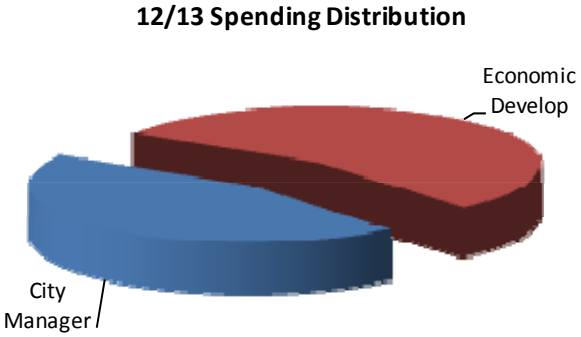
Department Summary

Budget Summary	Actual 2009/10	Revised Budget 2010/11	Adopted Budget 2011/12	Adopted Budget 2012/13
Salaries & Benefits	744,867	743,399	911,816	936,149
Operations & Maintenance	382,134	664,837	563,493	572,209
Capital Outlay	-	-	-	-
Total Budget (gross)	1,127,001	1,408,236	1,475,309	1,508,358
Interfund Charges	(480,284)	(532,999)	(643,278)	(667,121)
Total Budget (net)	646,717	875,237	832,031	841,237



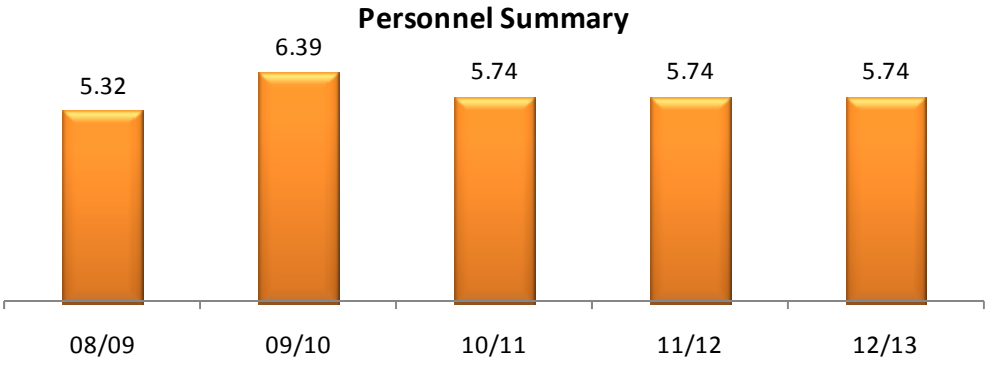
Expenditure Summary (gross)	Actual 2009/10	Revised Budget 2010/11	Proposed Budget 2011/12	Proposed Budget 2012/13
City Manager	751,619	845,839	1,006,695	1,044,008
Economic Development	375,382	562,397	468,614	464,350
Expenditure Total	1,127,001	1,408,236	1,475,309	1,508,358



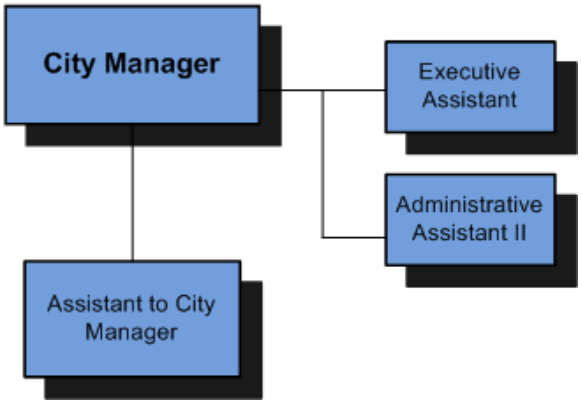


Fund Summary	Actual 2009/10	Revised Budget 2010/11	Proposed Budget 2011/12	Proposed Budget 2012/13
General Fund (100)	271,334	312,840	363,417	376,887
WRA Operating Fund Admin (500)	788,773	1,021,160	1,022,296	1,038,554
Water Utility Fund (600)	66,894	74,236	89,596	92,917

Personnel Summary	Actual 2009/10	Revised Budget 2010/11	Proposed Budget 2011/12	Proposed Budget 2012/13
Full Time Personnel	5.00	5.00	5.00	5.00
Part Time Personnel (FTE)	1.39	0.74	0.74	0.74



Organizational Chart



CITY CLERK

CITY CLERK

Description of the Service

The Office of the City Clerk provides government transparency, records and information management, contract administration and customer service. The City Clerk's office maintains the legislative record of all proceedings; accepts and processes liability claims; publishes required legal notices; attends bid openings; processes all minutes, ordinances, resolutions, and contracts; codifies 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 in consolidation with the Orange County Registrar of Voters.

Department Highlights

- Administered the 2010 Municipal Election which included a ballot measure and 10 candidates.
- Maintained a high level of customer service while experiencing a 33% reduction in staffing levels.
- Completed the scanning, quality control check, and indexing of over 20,000 documents with over 75,000 pages the Laserfiche Electronic Document Management System.
- Updating the City's Records Retention Schedule in compliance with various federal and state laws.

Department Challenges

- Restructuring the departments Task Allocation Plan after the Assistant City Clerk position and Public Information Clerk position became vacant.

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.

2011-2013 Priorities

- Create and implement an Electronic Agenda Management System.
- Increasing the use of available technology to create efficiency and reduce the use of paper.
- Provide measures to safeguard City records stored offsite.
- 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

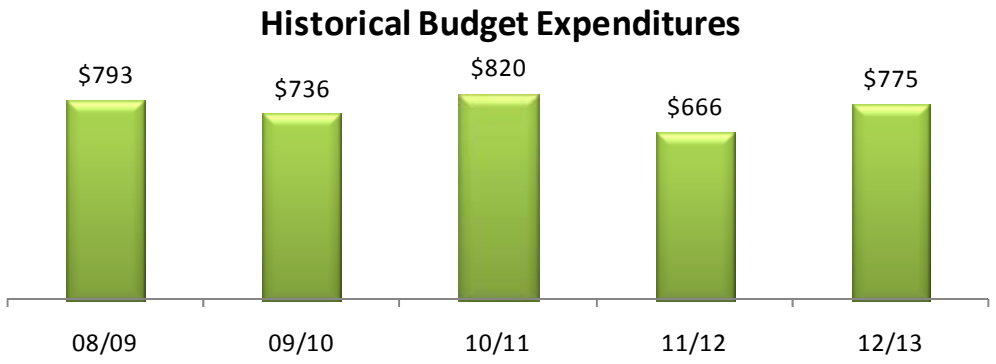
General Fund – 100

City Clerk: Provided government transparency; codify the Wesminster Municipal Code; monitor and maintain filings required by the Political Reform Act; prepare and post City Council, Redevelopment Agency, Housing Authority, and Public Financing Authority meeting agendas, minutes and required notices; process agreements, resolutions, ordinances and follow up documentation from all entity meetings; fulfill California Public Record Act requests; and provide research and information services to the public and staff.

Elections: Conduct General Municipal elections in accordance with State and local laws; encourage maximum voter participation in the most cost effective manner; provide government transparency.

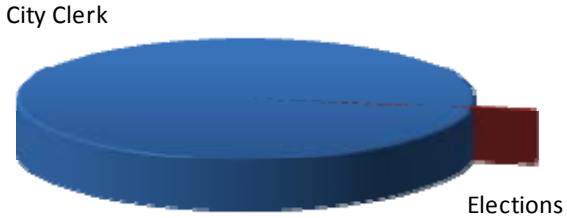
Department Summary

Budget Summary	Actual 2009/10	Revised Budget 2010/11	Proposed Budget 2011/12	Proposed Budget 2012/13
Salaries & Benefits	612,834	600,620	557,347	568,560
Operations & Maintenance	123,274	219,756	108,626	206,035
Capital Outlay	-	-	-	-
Total Budget (gross)	736,108	820,376	665,973	774,595
Interfund Charges	(394,272)	(400,288)	(356,221)	(373,202)
Total Budget (net)	341,837	420,088	309,752	401,393

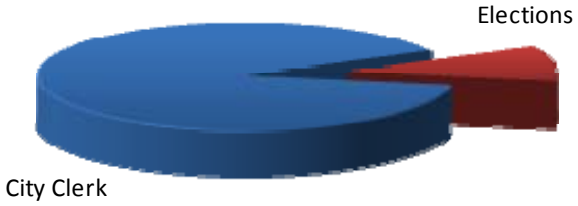


Expenditure Summary (gross)	Actual 2009/10	Revised Budget 2010/11	Proposed Budget 2011/12	Proposed Budget 2012/13
City Clerk	734,211	745,416	663,353	694,975
Elections	1,897	74,960	2,620	79,620
Expenditure Total	736,108	820,376	665,973	774,595

11/12 Spending Distribution

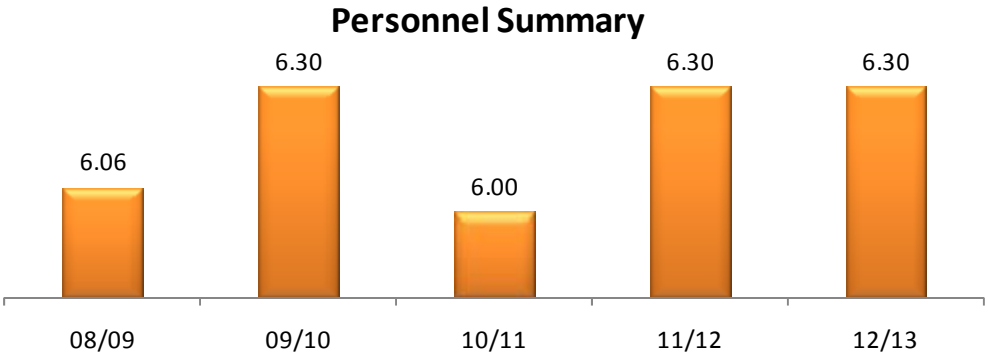


12/13 Spending Distribution

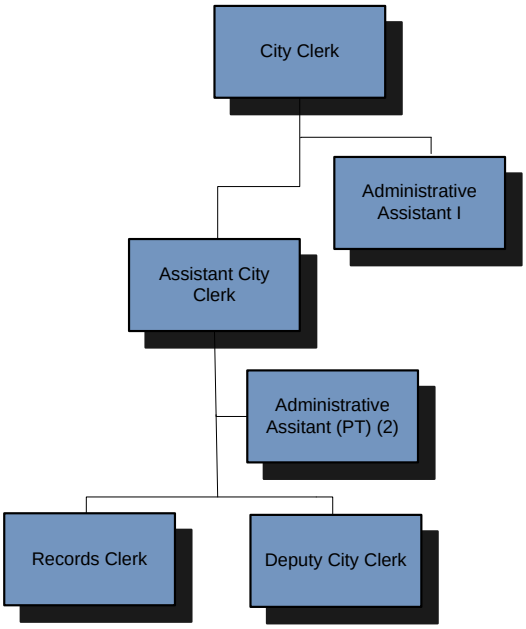


Fund Summary	Actual 2009/10	Revised Budget 2010/11	Proposed Budget 2011/12	Proposed Budget 2012/13
General Fund (100)	341,837	420,088	309,752	401,393
WRA Operating Fund Administration (50	367,106	372,708	331,677	347,488
Water Utility Fund (600)	27,166	27,580	24,544	25,714

Personnel Summary	Actual 2009/10	Revised Budget 2010/11	Proposed Budget 2011/12	Proposed Budget 2012/13
Full Time Personnel	6.00	6.00	5.00	5.00
Part Time Personnel (FTE)	0.30	0.00	1.30	1.30



Organizational Chart



CITY ATTORNEY

CITY ATTORNEY

Description of the Service

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

Department Highlights

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

Department Challenges

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

Mission Statement

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

2011 - 2013 Priorities

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

Programs and Program Goals

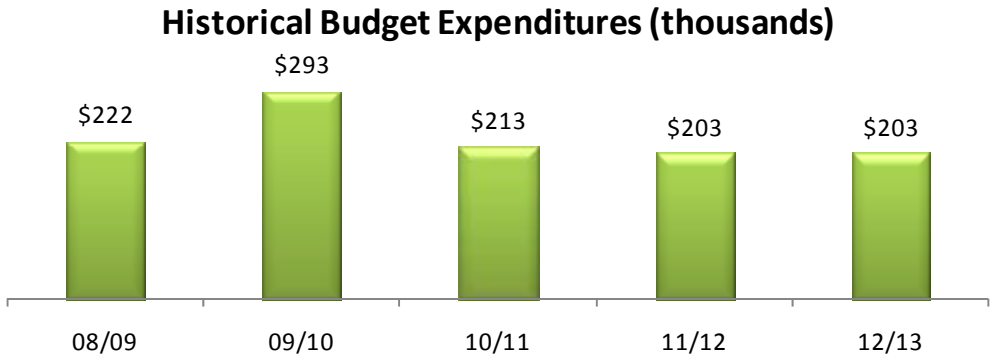
GENERAL FUNDS

General Fund – 100

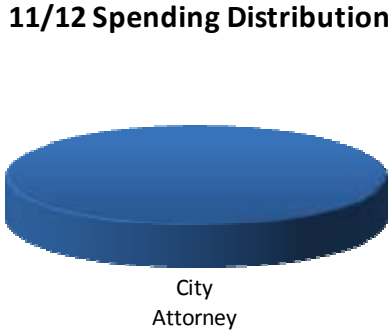
City Attorney: To reduce the number of lawsuits filed against the City, the dollar amount of judgments against the City and the number of verdicts against the City.

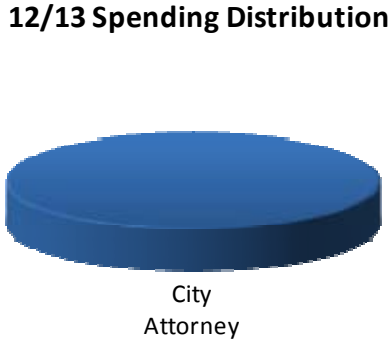
Department Summary

Budget Summary	Actual 2009/10	Revised Budget 2010/11	Adopted Budget 2011/12	Adopted Budget 2012/13
Salaries & Benefits	13,118	10,000	-	-
Operations & Maintenance	185,432	203,400	203,220	203,220
Capital Outlay	-	-	-	-
Total Budget (gross)	198,551	213,400	203,220	203,220
Interfund Charges	(176,114)	(189,286)	(180,256)	(180,256)
Total Budget (net)	22,436	24,114	22,964	22,964



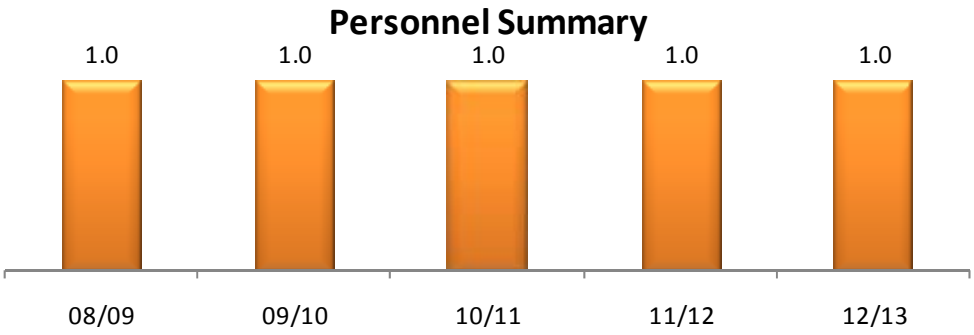
Expenditure Summary (gross)	Actual 2009/10	Revised Budget 2010/11	Adopted Budget 2011/12	Adopted Budget 2012/13
City Attorney	198,551	213,400	203,220	203,220
Expenditure Total	198,551	213,400	203,220	203,220





Fund Summary	Actual 2009/10	Revised Budget 2010/11	Adopted Budget 2011/12	Adopted Budget 2012/13
General Fund (100)	22,436	24,114	22,964	22,964
WRA Operating Fund Administration (50	69,493	74,690	71,127	71,127
Water Utility Fund (600)	7,346	7,896	7,519	7,519
General Benefits Fund (740)	49,638	53,350	101,610	101,610
Liability Administration Fund (750)	49,638	53,350	101,610	101,610

Personnel Summary	Actual 2009/10	Revised Budget 2010/11	Adopted Budget 2011/12	Adopted Budget 2012/13
Full Time Personnel	1.00	1.00	1.00	1.00
Part Time Personnel (FTE)	-	-	-	-



HUMAN RESOURCES & RISK MANAGEMENT

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 250 full-time and 150 part-time employees.
- Conduct annual benefits open enrollment for full-time employees and approximately 225 retirees.
- Administer labor contracts and inform employees of City-wide policies and procedures.
- Administer the City's cafeteria benefits program and retirement program.

Department Challenges

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

Mission Statement

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

2011/2013 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.

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.

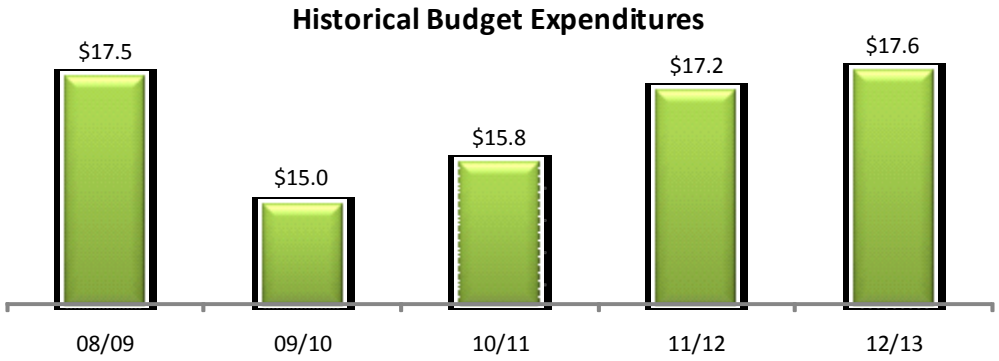
Compensated Absences: To set aside funds for anticipated payoffs of vacation hours in accordance with the Personnel Policy Manual and approved Memorandums of Understanding.

Public Liability Fund – 750

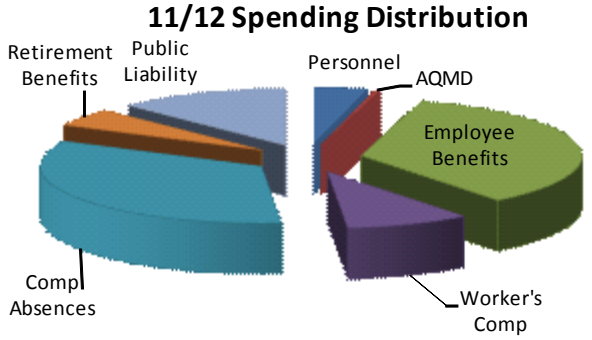
Public Liability Administration: To provide the City with comprehensive, cost-effective liability insurance.

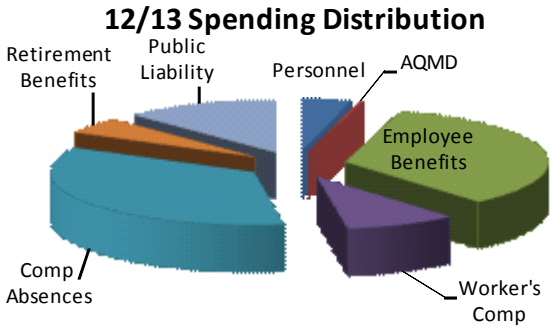
Department Summary

Budget Summary	Actual 2009/10	Revised Budget 2010/11	Proposed Budget 2011/12	Proposed Budget 2012/13
Salaries & Benefits	4,560,683	4,501,540	3,975,064	3,987,226
Operations & Maintenance	10,424,350	11,301,587	13,258,726	13,645,121
Capital Outlay	-	-	-	-
Total Budget (gross)	14,985,033	15,803,127	17,233,790	17,632,347
Interfund Charges	250,302	264,644	212,261	222,763
Total Budget (net)	15,235,334	16,067,771	17,446,051	17,855,110



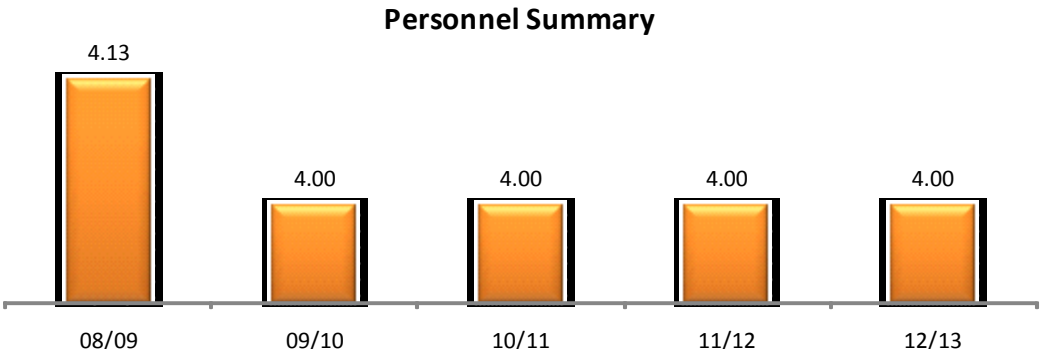
Expenditure Summary (gross)	Actual 2009/10	Revised Budget 2010/11	Proposed Budget 2011/12	Proposed Budget 2012/13
Personnel	590,431	679,862	676,306	700,255
Air Quality Management Program	77,878	77,616	76,305	76,305
Employee Benefits	5,813,265	5,571,461	6,043,163	6,043,537
Worker's Compensation	776,229	1,565,300	1,568,613	1,569,476
Compensated Absences	882,382	785,702	5,819,258	6,192,450
Retirement Benefits	5,380,369	4,936,262	880,480	880,659
Public Liability Administration	1,464,477	2,186,924	2,169,665	2,169,665
Expenditure Total	14,985,033	15,803,127	17,233,790	17,632,347



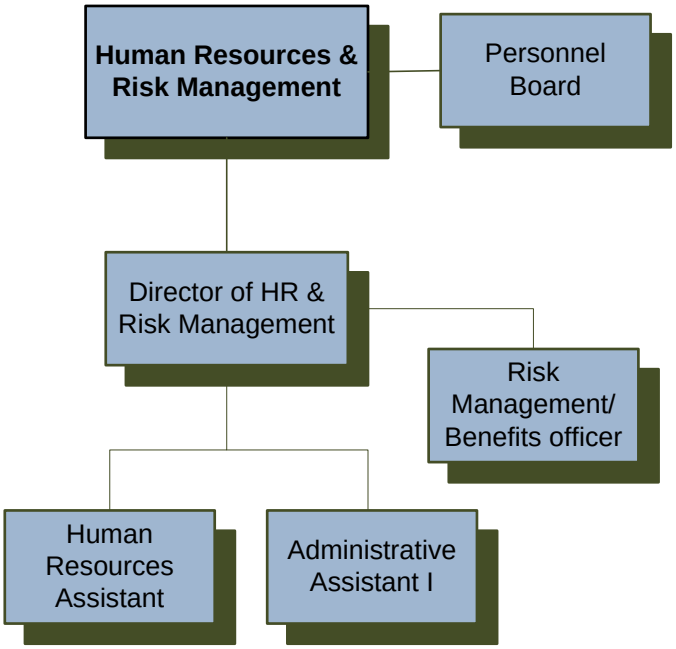


Fund Summary	Actual 2009/10	Revised Budget 2010/11	Proposed Budget 2011/12	Proposed Budget 2012/13
General Fund (100)	128,714	148,210	147,435	152,656
AQMD Fund (280)	77,878	77,616	76,305	76,305
Water Utility Fund (600)	48,415	55,749	55,457	57,421
General Benefits Fund (740)	13,058,897	13,096,677	14,548,221	14,931,211
Public Liability Fund (750)	1,671,128	2,424,876	2,406,372	2,414,754

Personnel Summary	Actual 2009/10	Revised Budget 2010/11	Proposed Budget 2011/12	Proposed Budget 2012/13
Full Time Personnel	4.00	4.00	4.00	4.00
Part Time Personnel (FTE)	-	-	-	-



Organizational Chart



FINANCE

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 issued the 2011 Westminster Redevelopment Agency Series 2011 Tax Allocation Bonds in the amount of $35.5 million for the construction of various City/Agency Public Projects.
- Awarded the Government Finance Officers Association Distinguished Budget Presentation Award for the fiscal year ended June 30, 2011.
- Awarded the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association for the fiscal year ended June 30, 2010.

Department Challenges

- Reducing the City's Unfunded OPEB Liability (Other Post Employment Benefits).
- The Governor's proposed elimination of the State's Redevelopment Agencies.
- Protecting the Redevelopment Agency Funds from the State of California's unconstitutional raids.
- Reducing the City's reliance on tax increment for general fund services.
- Addressing the General Fund structural deficit.

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.

2011/2013 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

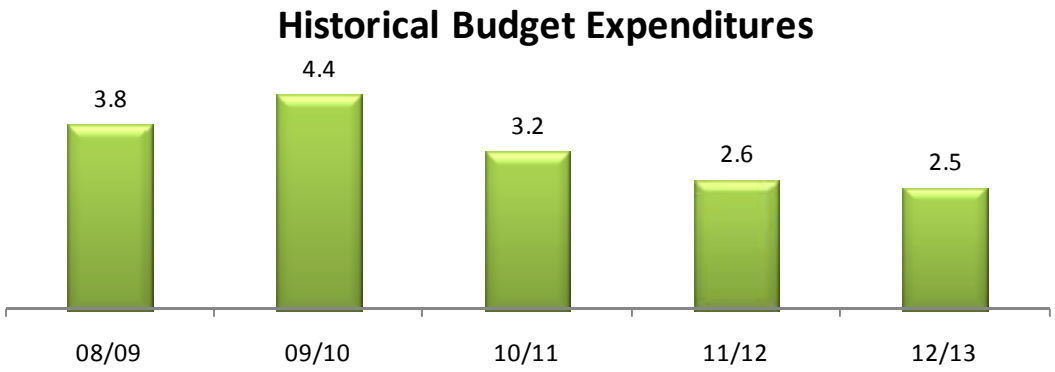
Water Utility Fund – 600

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.

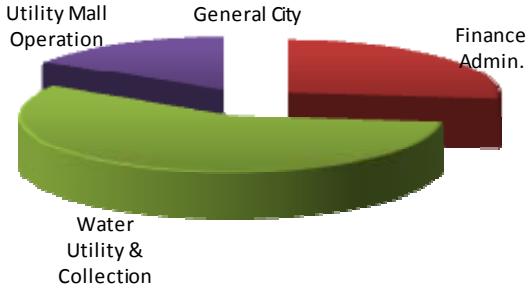
Department Summary

Budget Summary	Actual 2009/10	Revised Budget 2010/11	Proposed Budget 2011/12	Proposed Budget 2012/13
Salaries & Benefits	1,379,288	1,364,511	1,215,433	1,232,820
Operations & Maintenance	2,988,636	1,846,377	1,411,544	1,244,792
Capital Outlay	-	-	-	-
Total Budget (gross)	4,367,924	3,210,888	2,626,977	2,477,612
Interfund Charges	(664,805)	(712,310)	(553,693)	(595,247)
Total Budget (net)	3,703,119	2,498,578	2,073,284	1,882,365



Expenditure Summary (gross)	Actual 2009/10	Revised Budget 2010/11	Proposed Budget 2011/12	Proposed Budget 2012/13
General City	137,189	80,000	-	-
Finance Administration	1,329,610	1,424,619	1,107,385	1,190,495
Water Billing and Collection	2,602,513	1,399,288	1,187,840	949,731
Utility Mall Operation	298,612	306,981	331,752	337,386
Expenditure Total	4,367,924	3,210,888	2,626,977	2,477,612

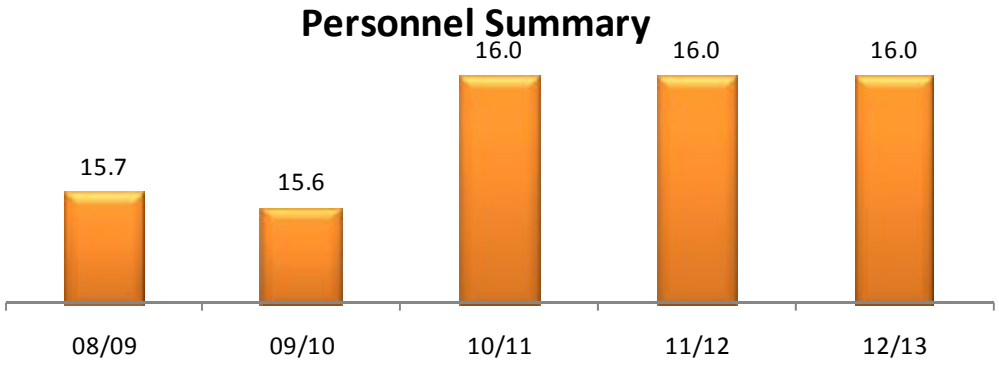
11/12 Spending Distribution



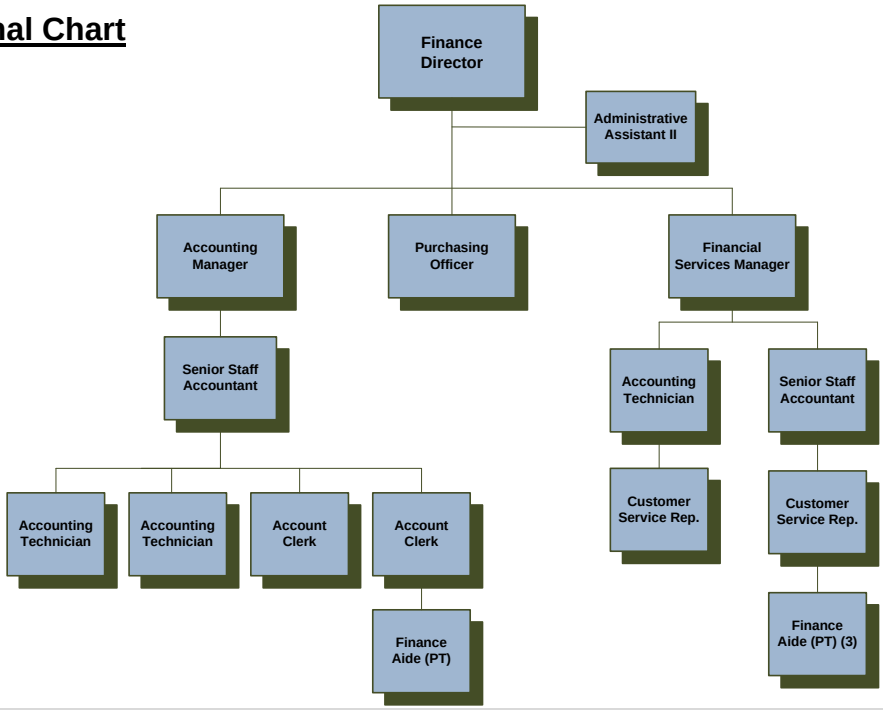
12/13 Spending Distribution

Fund Summary	Actual 2009/10	Revised Budget 2010/11	Proposed Budget 2011/12	Proposed Budget 2012/13
General Fund (100)	801,995	792,309	553,692	595,248
WRA Operating Fund Admin. (500)	265,922	284,924	221,477	238,099
Water Utility Fund (600)	3,100,566	1,919,962	1,685,700	1,465,691
General Benefits Fund (740)	99,721	106,847	83,054	89,287
Liability Administration Fund (750)	99,721	106,847	83,054	89,287

Personnel Summary	Actual 2009/10	Revised Budget 2010/11	Proposed Budget 2011/12	Proposed Budget 2012/13
Full Time Personnel	14.00	14.00	14.00	14.00
Part Time Personnel (FTE)	1.61	2.04	2.04	2.04



Organizational Chart



POLICE

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 successful reorganization of the police department organizational structure to become more fiscally sound, enhance community policing and redirect resources to critical areas of need.
- The implementation of a new policing methodology utilizing geographic and intelligence-led policing to address emerging crime issues, create partnerships the community and improve life in Westminster.
- The successful move and transition to a state of the art police facility that will enhance our ability to deliver world class police service.
- Provide department staff with the knowledge and training necessary to carry out the Department's mission, with a significant emphasis on Personnel.
- Information Systems
    - Completed City-wide audit of Information Technology (IT) including: personnel, processes and infrastructure.
    - Implemented IT Infrastructure replacement for new police facility and City campus.
    - Centralized IT personnel and systems into the new police facility.

Department Challenges

- Adjusting service levels to reflect current staffing limitations.
- 2011 Supreme Court decision ordering the State of California to reduce the State prison inmate population by 44,000 inmates within 2 years.
- Potential State of California raids on criminal justice funding to include:
    - State Supplemental Law Enforcement Services Fund (SLESF) allocations
    - Jail Booking Fee reimbursements
    - State Peace Officer Standards and Training (POST) reimbursements
    - Local Law Enforcement Block Grant (LLEBG) allocations
- Information Systems
    - Reduction of IT personnel due to early retirement.
    - IT audit discovered the following issues:
        - Role Classification of position and current personnel.
        - IT protocol documentation needed City-Wide.
        - Enhanced security measures recommended.
        - Software system centralization using Geographic Information Systems (GIS).

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.

2011/2013 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.

SPECIAL POLICE SERVICES 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: Supplemental funding for six human trafficking task forces across California.

SPECIAL POLICE SERVICES FUND – 255

SAAV: To account for the Orange County Service Authority for Abandoned Vehicles (SAAV) funds.

SPECIAL POLICE SERVICES FUND – 256

OCHTTF: To enhance human trafficking victim services and volunteer services in Orange County.

SPECIAL POLICE SERVICES FUND – 257

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

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: **F**ulfill 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: 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 reduce the number of persons killed and injured in traffic collisions; alcohol-related collisions; hit and runs, speeding, and intersections with red-light runners.

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.

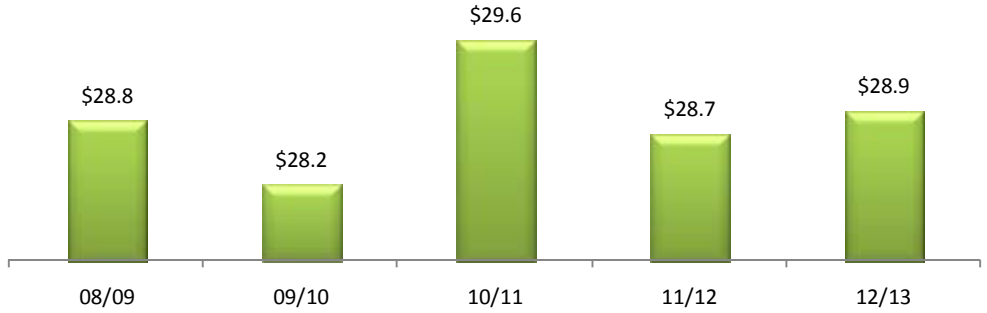
INTERNAL SERVICE FUNDS

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.

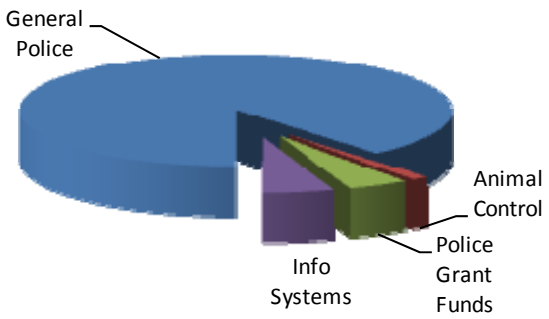
Budget Summary	Actual 2009/10	Revised Budget 2010/11	Proposed Budget 2011/12	Proposed Budget 2012/13
Salaries & Benefits	23,271,714	23,341,975	22,976,755	23,361,120
Operations & Maintenance	4,614,298	5,882,216	5,508,470	5,340,460
Capital Outlay	338,874	397,305	235,800	235,800
Total Budget (gross)	28,224,886	29,621,496	28,721,025	28,937,380
Interfund Charges	-	-	-	-
Total Budget (net)	28,224,886	29,621,496	28,721,025	28,937,380

Historical Budget Expenditures

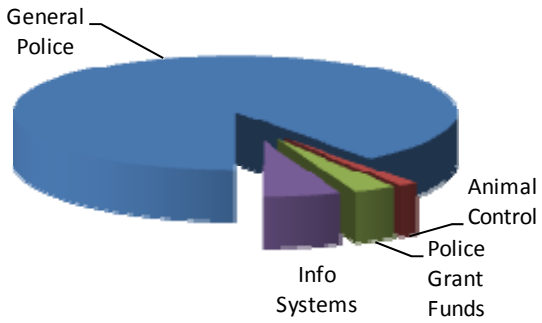


Expenditure Summary (gross)	Actual 2009/10	Revised Budget 2010/11	Proposed Budget 2011/12	Proposed Budget 2012/13
General Police Services	25,270,405	24,930,571	25,499,627	25,983,332
Animal Control	318,694	344,113	378,237	385,555
DOJ Seizures - Criminal	28,791	176,075	3,580	3,580
Asian Criminal Enterprise Iniative	124,266	557,903	-	-
OC Human Trafficking Task Force	211,443	293,640	18,027	-
Law Enforce Child Trafficking Training	121,499	293,501	398,754	200,575
CalEMA Human Trafficking	36,597	171,711	138,877	27,813
SAAV	-	224,655	-	-
OCHTTF	-	89,525	109,358	21,117
JAG	-	29,968	-	35,700
Police Mall Operations	290,721	293,430	311,977	314,382
Animal Humane Program	2,498	4,000	4,000	4,000
SHIELD	-	5,263	-	-
Special Police Service Fund Debt Servic	167,550	168,206	105,362	105,477
Justice Assitance Grant	36,274	151,481	37,843	-
Office of Traffic Safety Grants	30,409	132,296	-	-
Local Narcotic Seizure	302	1,600	1,375	1,375
Citizens Option for Public Safety (SLESF)	174,450	181,600	180,984	190,795
Information Systems	1,410,987	1,571,958	1,533,024	1,663,679
Expenditure Total	28,224,886	29,621,496	28,721,025	28,937,380

11/12 Spending Distribution

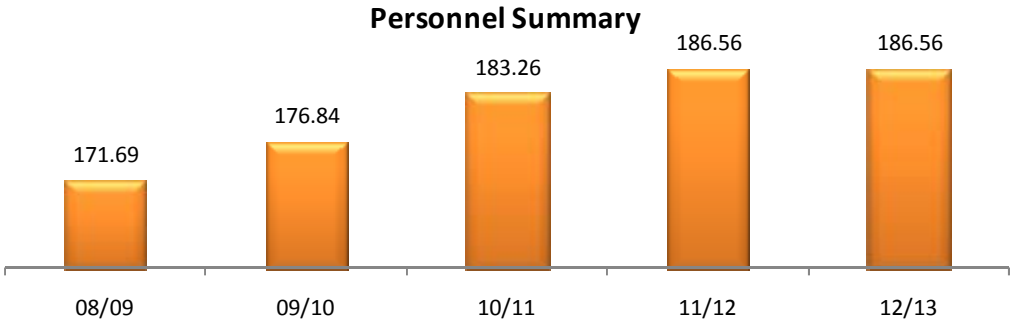


12/13 Spending Distribution

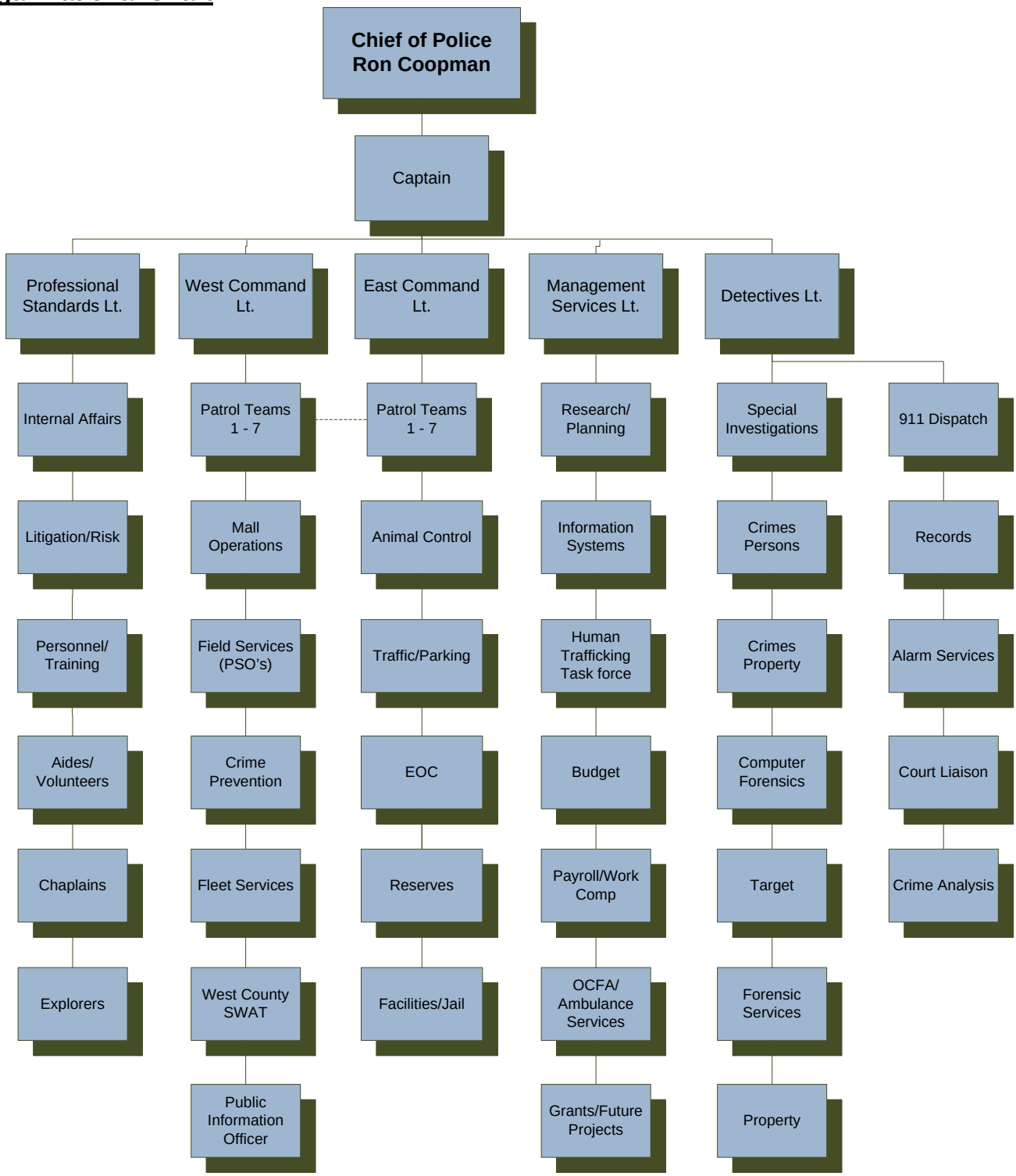


Fund Summary	Actual 2009/10	Revised Budget 2010/11	Proposed Budget 2011/12	Proposed Budget 2012/13
General Fund (100)	25,589,099	25,274,684	25,877,864	26,368,887
Police Seizure Fund (250)	28,791	176,075	3,580	3,580
Special Police Services Fund (251)	124,266	557,903	-	-
Special Police Services Fund (252)	211,443	293,640	18,027	-
Special Police Services Fund (253)	121,499	293,501	398,754	200,575
Special Police Services Fund (254)	36,597	171,711	138,877	27,813
Special Police Services Fund (255)	-	224,655	-	-
Special Police Services Fund (256)	-	89,525	109,358	21,117
Special Police Services Fund (257)	-	29,968	-	35,700
Special Police Programs Fund (258)	527,451	754,676	459,182	423,859
Local Narcotics Seized Property (260)	302	1,600	1,375	1,375
Sup Law Enforcement Services (261)	174,450	181,600	180,984	190,795
Information Systems Fund (760)	1,410,987	1,571,958	1,533,024	1,663,679

Personnel Summary	Actual 2009/10	Revised Budget 2010/11	Proposed Budget 2011/12	Proposed Budget 2012/13
Full Time Personnel	154.00	154.00	154.00	154.00
Part Time Personnel (FTE)	22.84	29.26	32.56	32.56



Organizational Chart



FIRE

FIRE DEPARTMENT

Description of the Service

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

Department Highlights

- 2011/12 will be the seventeenth 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.

2011/2013 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

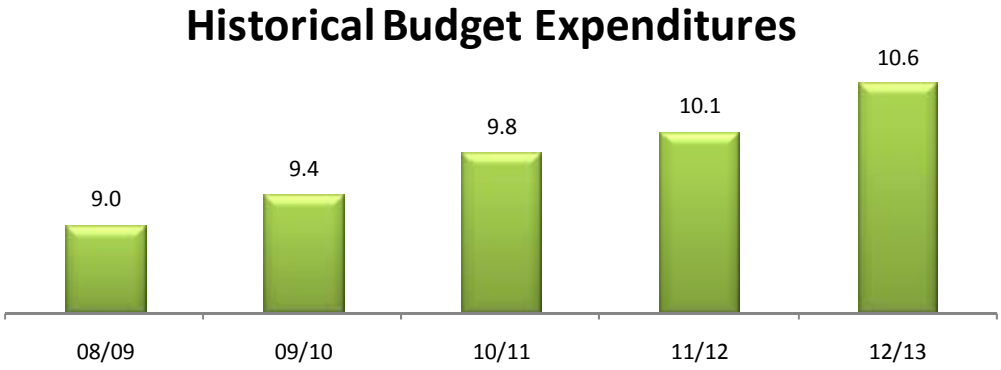
GENERAL FUND – 100

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.

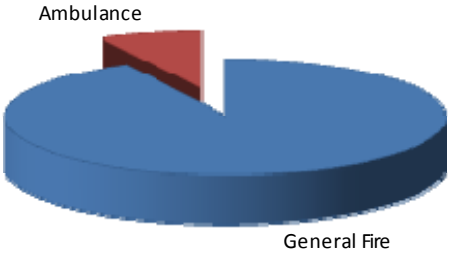
Department Summary

Budget Summary	Actual 2009/10	Revised Budget 2010/11	Proposed Budget 2011/12	Proposed Budget 2012/13
Salaries & Benefits	210,618	179,196	181,493	181,493
Operations & Maintenance	9,145,671	9,662,431	9,902,351	10,460,731
Capital Outlay	-	-	-	-
Total Budget (gross)	9,356,289	9,841,627	10,083,844	10,642,224
Interfund Charges	-	-	-	-
Total Budget (net)	9,356,289	9,841,627	10,083,844	10,642,224

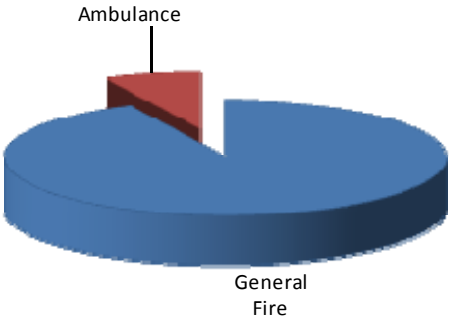


Expenditure Summary	Actual 2009/10	Revised Budget 2010/11	Proposed Budget 2011/12	Proposed Budget 2012/13
General Fire Services	8,639,628	9,045,349	9,341,966	9,900,346
Ambulance Transport Services	716,661	796,278	741,878	741,878
Expenditure Total	9,356,289	9,841,627	10,083,844	10,642,224

11/12 Spending Distribution



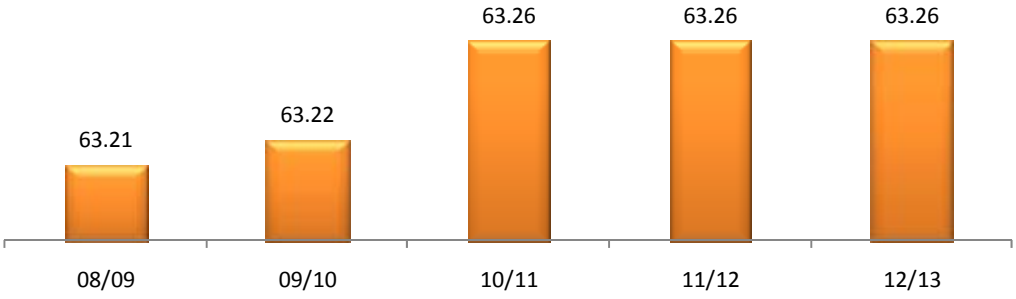
12/13 Spending Distribution



Fund Summary	Actual 2009/10	Revised Budget 2010/11	Proposed Budget 2011/12	Proposed Budget 2012/13
General Fund (100)	9,356,289	9,841,627	10,083,844	10,642,224

Personnel Summary	Actual 2009/10	Revised Budget 2010/11	Proposed Budget 2011/12	Proposed Budget 2012/13
Full Time Personnel (contract FTE's)	63.00	63.00	63.00	63.00
Part Time Personnel (FTE)	0.22	0.26	0.26	0.26

Personnel Summary



COMMUNITY SERVICES

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.

2011-2013 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

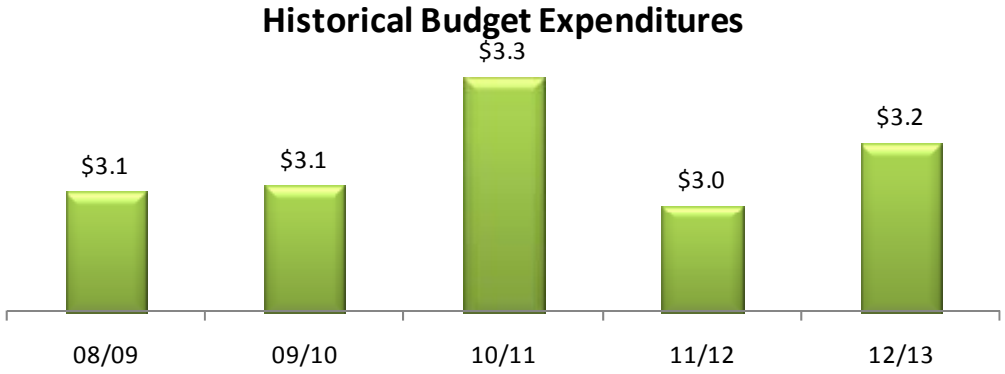
Senior Transportation: To provide safe and efficient transportation services to Westminster Seniors through the OCTA Senior Mobility Program.

PROJECT SHUE FUND - 295

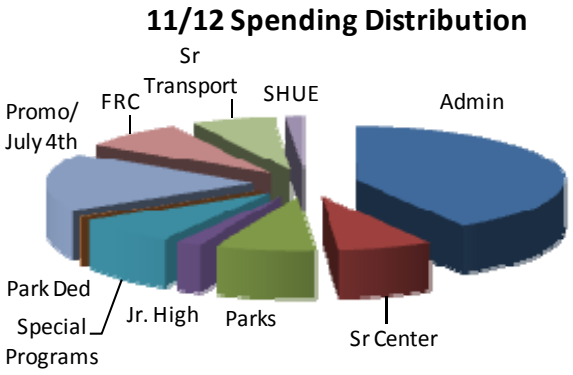
Project SHUE: To utilize the wisdom of our senior community by providing an after school intergenerational program assisting at-risk students achieve success in school, thus becoming productive members in our community.

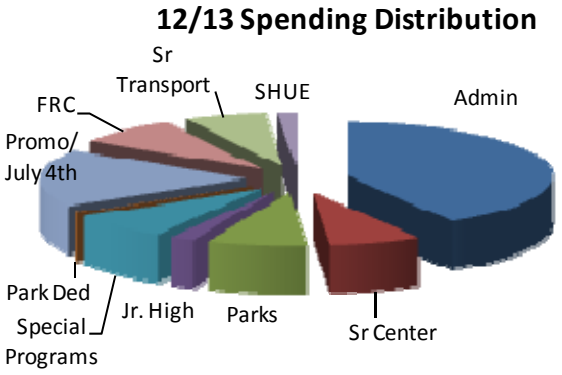
Department Summary

Budget Summary	Actual 2009/10	Revised Budget 2010/11	Proposed Budget 2011/12	Proposed Budget 2012/13
Salaries & Benefits	1,565,014	1,660,667	1,549,486	1,578,593
Operations & Maintenance	1,525,433	1,680,455	1,492,953	1,609,864
Capital Outlay	-	-	-	-
Total Budget (gross)	3,090,447	3,341,122	3,042,439	3,188,457
Interfund Charges	-	-	-	-
Total Budget (net)	3,090,447	3,341,122	3,042,439	3,188,457



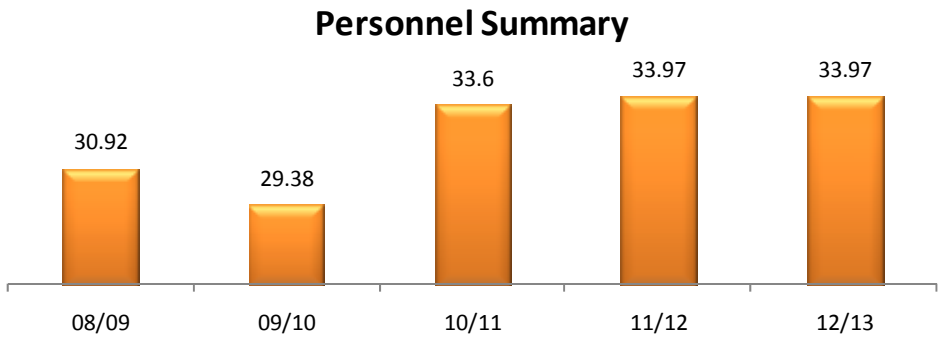
Expenditure Summary	Actual 2009/10	Revised Budget 2010/11	Proposed Budget 2011/12	Proposed Budget 2012/13
Community Services Administration	1,463,331	1,482,739	1,260,801	1,323,879
Senior Center	222,464	229,026	220,182	232,842
Parks & Playgrounds	207,225	232,513	235,196	239,050
Jr. High Enhancement	60,349	59,200	59,200	59,200
Adult Sports	4,853	15,940	15,820	15,820
Aquatics	60,952	82,052	81,932	81,932
Special Classes	85,021	100,600	121,420	121,420
Trips and Tours	4,472	8,175	7,755	7,755
Youth Sports	7,484	9,820	9,800	9,800
Special Events	2,009	9,710	9,690	9,690
Contributions - Parks/Trees	-	650	650	650
Park Dedication	24,332	3,938	4,575	4,575
Cable TV	443,963	466,842	373,912	438,332
Community Promotion	76,621	155,155	158,655	158,655
Fourth of July	144	10,000	-	-
Family Resource Center	252,562	248,317	246,282	248,288
Senior Transportation	151,546	184,446	194,570	194,570
Project SHUE	23,118	41,999	41,999	41,999
Expenditure Total	3,090,447	3,341,122	3,042,439	3,188,457



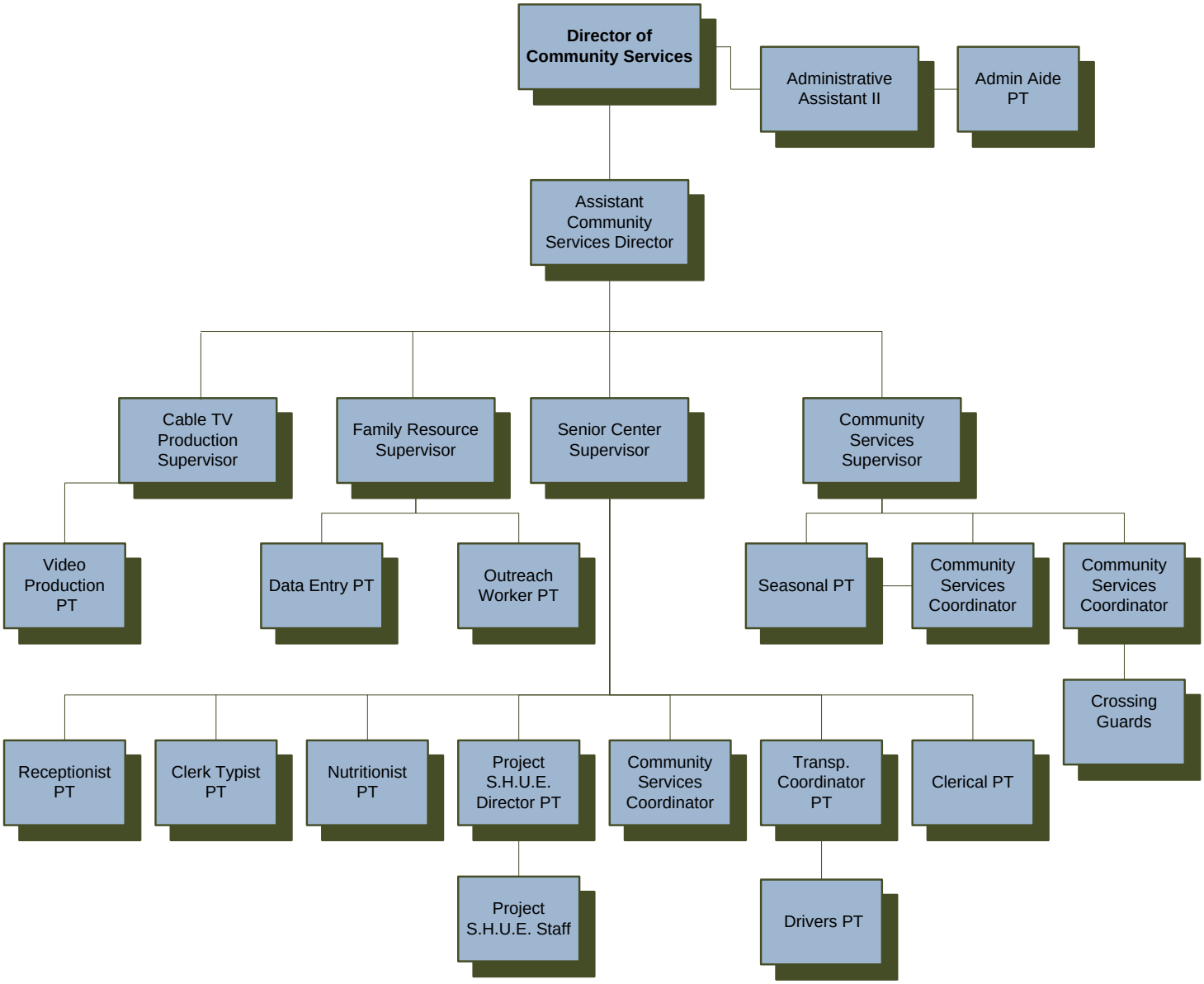


Fund Summary	Actual 2009/10	Revised Budget 2010/11	Proposed Budget 2011/12	Proposed Budget 2012/13
General Fund (100)	1,953,370	2,003,478	1,775,379	1,854,971
CS Special Programs Fund (265)	164,791	226,947	247,067	247,067
Park Dedication Fund (200)	24,332	3,938	4,575	4,575
Community Promotion Fund (230)	520,728	631,997	532,567	596,987
Community Services Grant Fund (275)	252,562	248,317	246,282	248,288
Senior Transportation Fund (290)	151,546	184,446	194,570	194,570
Project SHUE Fund (295)	23,118	41,999	41,999	41,999

Personnel Summary	Actual 2009/10	Revised Budget 2010/11	Proposed Budget 2011/12	Proposed Budget 2012/13
Full Time Personnel	11.00	11.00	11.00	11.00
Part Time Personnel (FTE)	18.38	22.60	22.97	22.97



Organizational Chart



PUBLIC WORKS

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

- Capital Improvement Projects
  - Outside competitive grants were obtained as follows:
    - County Proposition 1B (Edwards Street improvements) $250,000
    - County Proposition 42 $217,120
    - EPA fund for storm water improvement $848,000

      Total = $1,315,120
  - Completed the street improvements for 152 residential streets.
- Traffic
  - Completed the Westminster Intelligent Transportation Systems (ITS) Phase 2 Project.
  - Obtained $850,000 in competitive funds from OCTA to design and construct the Westminster Intelligent Transportation Systems (ITS) Phases 3 - 5 Project.
  - Obtained $594,000 in competitive funds from the State of California's Safe Route to School Program in 2009.
- Parks
  - Winner of 2010 All American Rose Selection
  - Tree City USA for the 9th year
  - 177 Trees planted
  - 3,231 trees trimmed
- Fleet
  - Generated over $73,000 in income from Abrazar
  - Obtained over $6000 from OCFA for maintaining their vehicles
  - Responded to 22 Hazmat calls in addition to alleys
- Building Maintenance Division
  - City Hall. Up-graded two roof top central A/C Units.
  - Completed the installation of the E-Mon D-Mon electric split at the Rose Center. Have 9 new electric meters allowing more efficient electrical use management
- Water
  - Received a rebate check from Southern California Edison for installing energy efficient devices.
  - Developed a Conservation Garden to show residents ways to save water and still have an attractive landscape.
  - New disinfection units installed at OC-35, Well R2 and Well 4, replacing older units, improving reliability and lowering cost.

Department Challenges

- Lack of manpower to respond to all calls received from residents and other departments
- Lack of in-house technician to respond to the everyday needs of City buildings related to HVAC and other technical matters
- With only eight full-time field personnel, it will be a challenge to respond to all needs in Streets and Parks Divisions related to potholes and other repairs

- Insufficient staff to properly coordinate/set-up City events, meetings and functions
- Keeping up with all NPDES requirements and their associated cost
- Maintain our traffic system with well maintained, timed, and coordinated signals.

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.

2011-2013 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

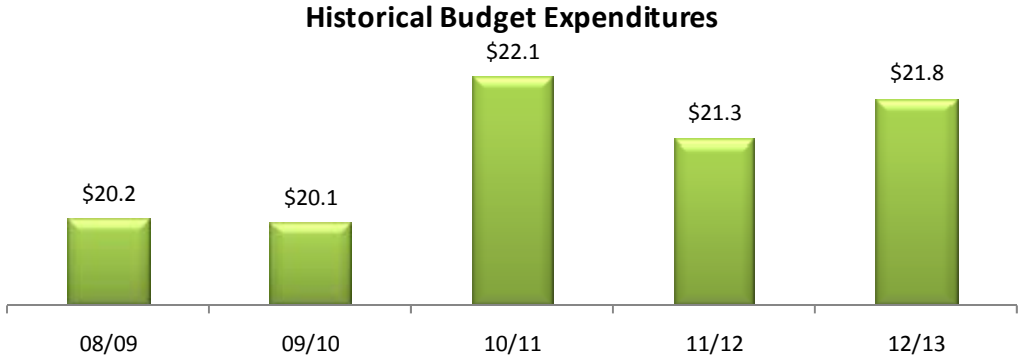
Motor Pool: To provide City staff with dependable, safe, and efficient vehicles and equipment as cost effectively as possible.

GOVERNMENT BUILDINGS FUND – 770

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

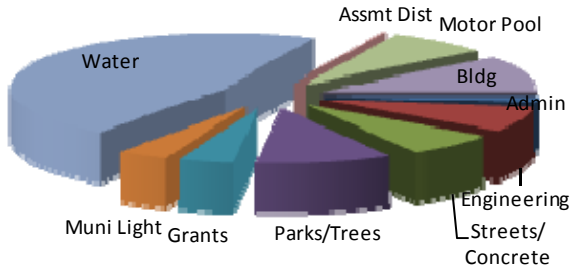
Department Summary

Budget Summary	Actual 2009/10	Revised Budget 2010/11	Proposed Budget 2011/12	Proposed Budget 2012/13
Salaries & Benefits	6,182,989	5,924,645	6,283,041	6,403,975
Operations & Maintenance	13,396,682	16,203,391	14,995,064	15,424,156
Capital Outlay	547,013	11,000	11,000	11,000
Total Budget (gross)	20,126,684	22,139,036	21,289,105	21,839,131
Interfund Charges	362,832	386,032	349,867	368,980
Total Budget (net)	20,489,516	22,525,068	21,638,972	22,208,111

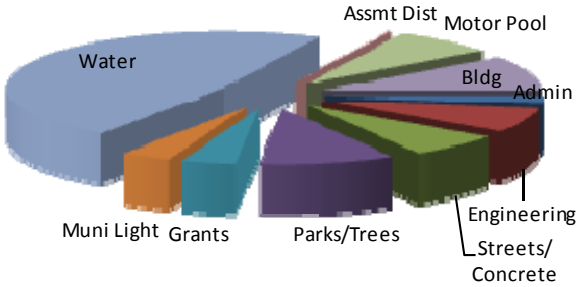


Expenditure Summary (gross)	Actual 2009/10	Revised Budget 2010/11	Proposed Budget 2011/12	Proposed Budget 2012/13
Public Works Administration	414,019	475,583	458,630	481,350
Engineering Services	1,540,080	1,590,669	1,584,750	1,627,536
Street Maintenance	955,664	826,903	894,913	905,425
Concrete Repair	576,881	580,164	603,703	612,873
Park Maintenance	1,391,215	1,434,145	1,595,986	1,613,389
Street Tree Maintenance	518,977	546,858	579,674	590,108
Gas Tax	776,825	857,854	657,525	657,525
Measure M Admin	398,161	400,813	221,002	221,244
Traffic Impact Fee Administration	1,263	900	750	750
Street Repair	54,838	47,070	-	-
Municipal Lighting	749,762	832,916	819,796	819,851
Drainage District	245	125	200	200
Water Utility Administration	628,775	612,746	673,256	677,476
Utility Production & Supply	6,749,995	8,787,443	7,646,687	7,988,315
System Maintenance	1,702,704	1,642,776	1,692,858	1,746,131
92-1 Assessment District	39,665	37,565	40,228	37,743
Motor Pool	1,999,874	1,629,141	1,647,060	1,658,675
Building Maintenance	1,627,741	1,835,365	2,172,087	2,200,540
Expenditure Total	20,126,684	22,139,036	21,289,105	21,839,131

11/12 Spending Distribution



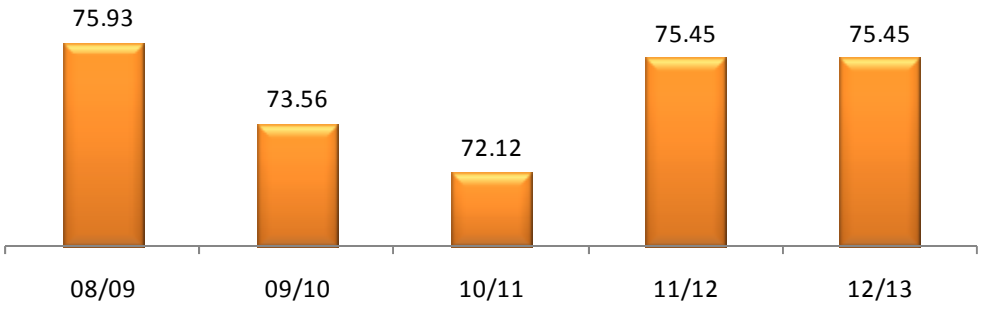
12/13 Spending Distribution



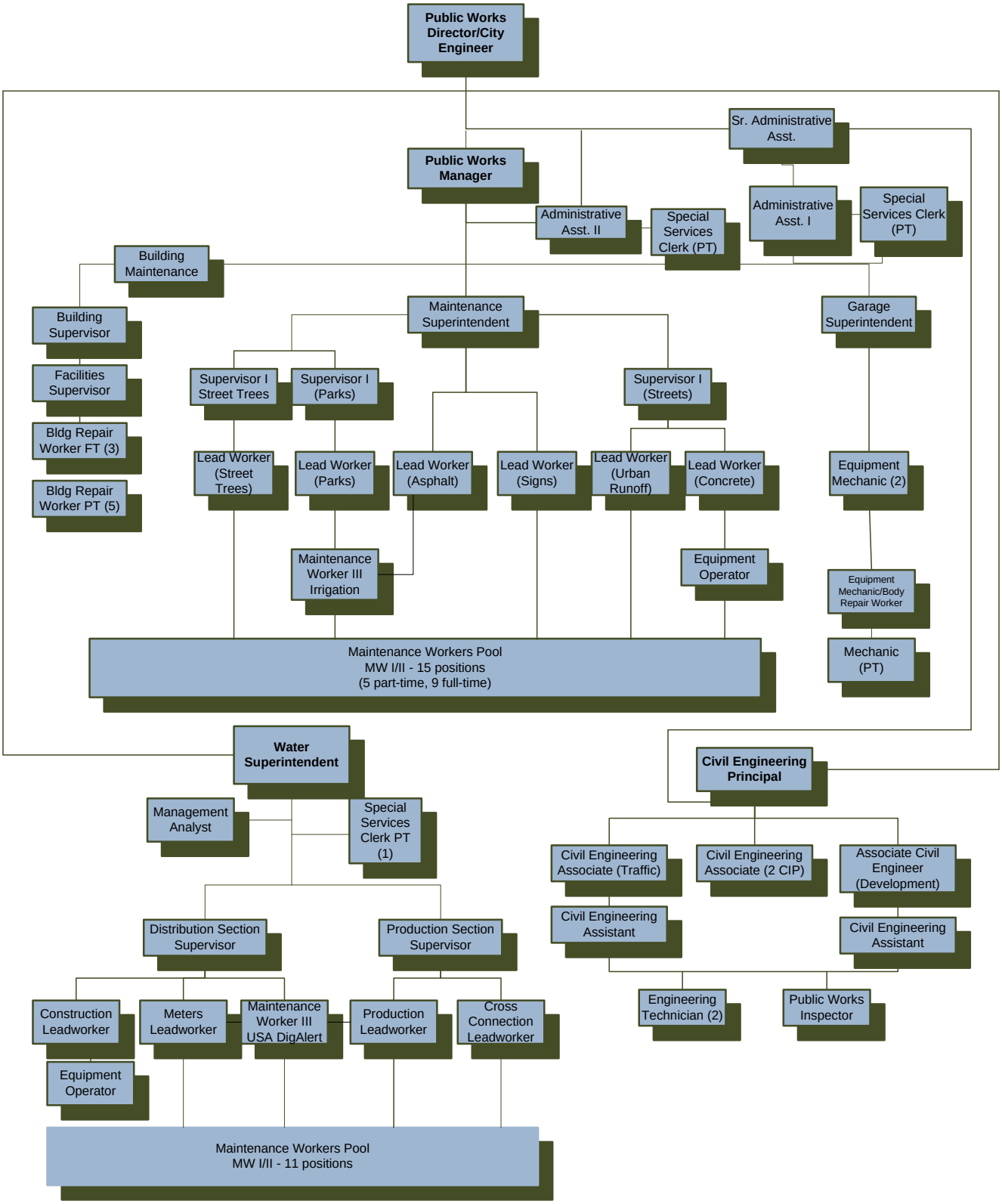
Fund Summary	Actual 2009/10	Revised Budget 2010/11	Proposed Budget 2011/12	Proposed Budget 2012/13
General Fund (100)	3,526,715	3,662,028	3,863,084	3,935,913
Gas Tax Fund (210)	2,211,482	2,218,108	2,068,255	2,097,616
Measure M Fund (211)	557,567	551,952	377,750	381,254
Street Repair Fund (214)	54,838	47,070	-	-
Traffic Impact Fund (216)	16,664	16,807	16,597	17,025
Municipal Lighting Fund (220)	765,162	848,823	835,643	836,126
Drainage District Fund (270)	245	125	200	200
Water Utility Fund (600)	9,326,730	11,292,052	10,618,068	11,043,019
1915 Act Bonds Fund (920)	39,665	37,565	40,228	37,743
Motor Pool Fund (700)	1,999,874	1,629,141	1,647,060	1,658,675
Government Buildings Fund (770)	1,627,741	1,835,365	2,172,087	2,200,540

Personnel Summary	Actual 2009/10	Revised Budget 2010/11	Proposed Budget 2011/12	Proposed Budget 2012/13
Full Time Personnel	65.00	65.00	65.00	65.00
Part Time Personnel (FTE)	8.56	7.12	10.45	10.45

Personnel Summary



Organizational Chart



COMMUNITY DEVELOPMENT

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.

2011-2013 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 though 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

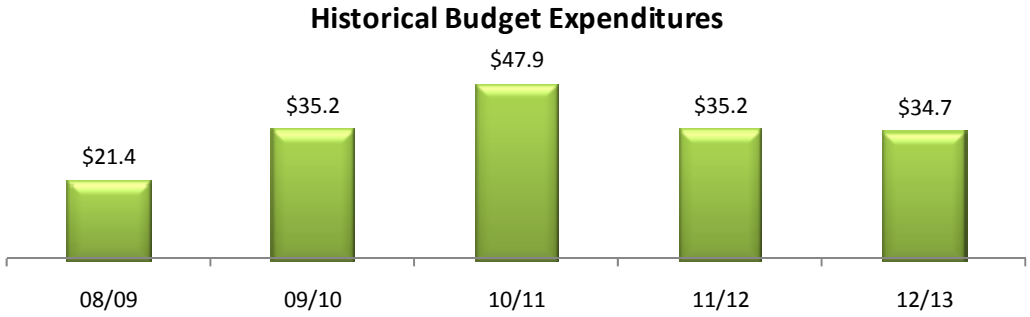
Redevelopment Debt Service: To manage the Redevelopment Agency's debt service obligations.

LOW/MODERATE HOUSING FUND – 530

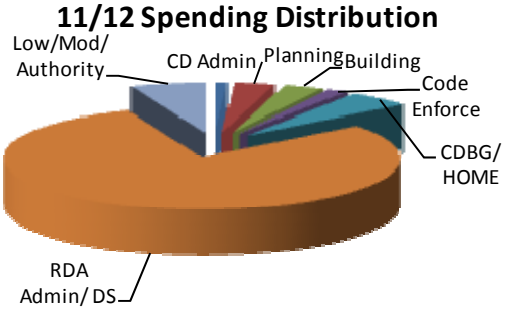
Low/Moderate Income Housing: To increase, improve, and preserve the supply of low and moderate income housing.

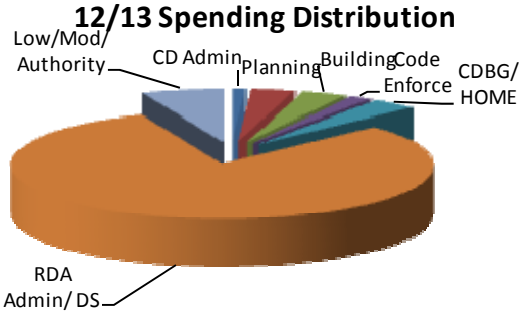
Department Summary

Budget Summary	Actual 2009/10	Revised Budget 2010/11	Proposed Budget 2011/12	Proposed Budget 2012/13
Salaries & Benefits	3,194,341	3,110,593	3,330,486	3,376,511
Operations & Maintenance	30,718,834	25,510,890	30,664,984	30,128,042
Capital Outlay	200,000	18,060,000	-	-
Total Budget (gross)	34,113,174	46,681,483	33,995,470	33,504,553
Interfund Charges	1,115,911	1,191,085	1,177,963	1,230,918
Total Budget (net)	35,229,085	47,872,568	35,173,433	34,735,471



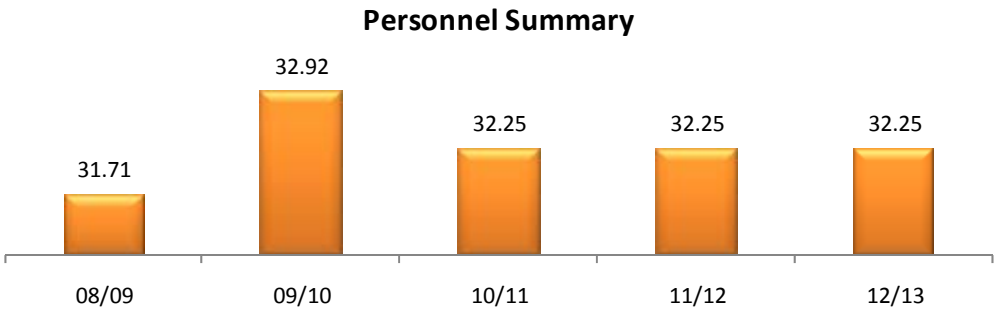
Expenditure Summary	Actual 2009/10	Revised Budget 2010/11	Proposed Budget 2011/12	Proposed Budget 2012/13
Community Development Administration	330,252	327,635	325,584	333,442
Planning	1,208,993	1,324,281	1,140,743	1,113,611
Building	1,117,629	1,109,779	1,095,523	1,137,956
Code Enforcement	732,470	610,397	536,622	561,532
CDBG	753,061	771,169	705,519	695,975
HOME Housing	484,646	1,102,683	1,082,121	475,401
Redevelopment Administration	823,519	20,576,151	2,619,337	2,657,408
Redevelopment Debt Service	27,702,590	18,179,619	24,415,399	24,443,806
Low/Moderate Income Housing	960,015	2,679,769	-	-
Housing Authority	-	-	2,074,622	2,085,422
Expenditure Total	34,113,174	46,681,483	33,995,470	33,504,553



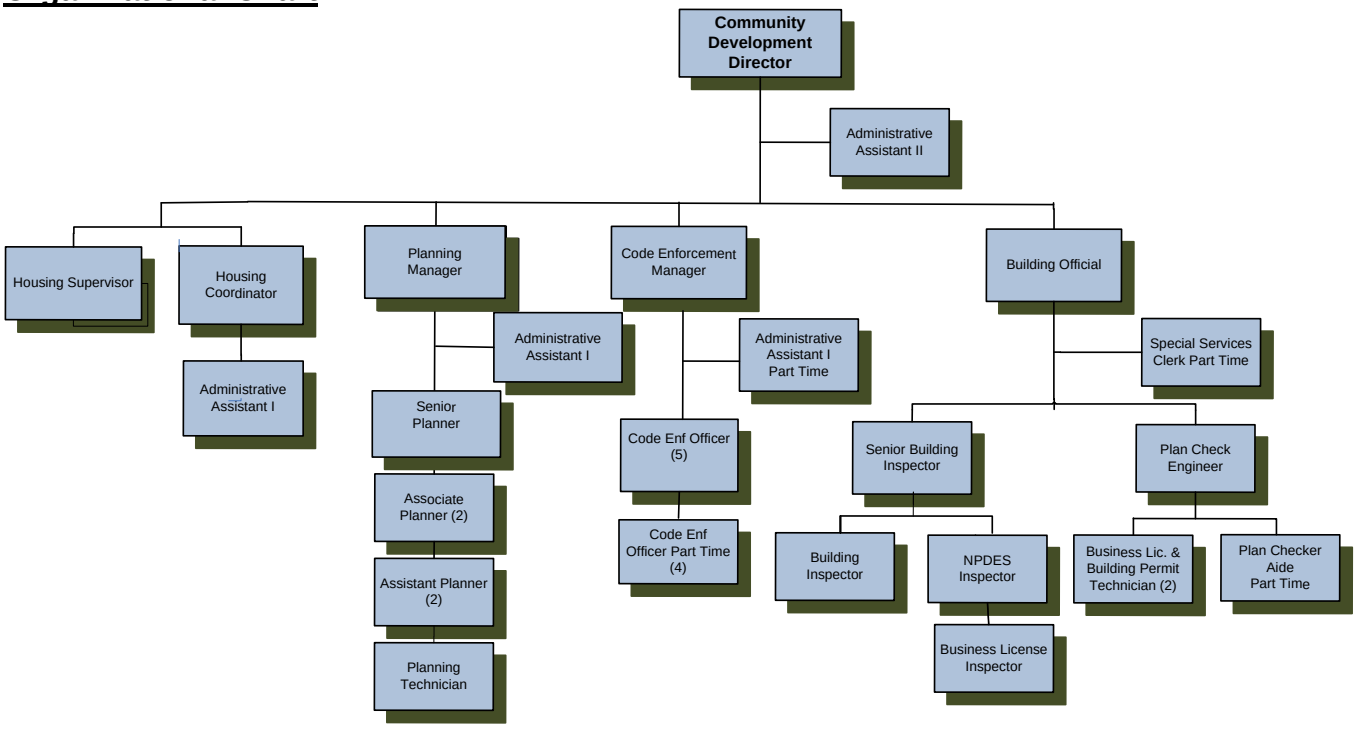


Fund Summary	Actual 2009/10	Revised Budget 2010/11	Proposed Budget 2011/12	Proposed Budget 2012/13
Community Development Fund (285)	3,389,344	3,372,092	3,098,472	3,146,541
Housing/Community Development (240)	753,061	771,169	705,519	695,975
HCD HOME Housing Fund (242)	484,646	1,102,683	1,082,121	475,401
RDA Operating Fund (500)	823,519	20,576,151	2,619,337	2,657,408
RDA Debt Service Fund (520)	27,702,590	18,179,619	24,415,399	24,443,806
Low/Moderate Housing Fund (530)	960,015	2,679,769	-	-
Housing Authority (550)	-	-	2,074,622	2,085,422

Personnel Summary	Actual 2009/10	Revised Budget 2010/11	Proposed Budget 2011/12	Proposed Budget 2012/13
Full Time Personnel	28.00	28.00	28.00	28.00
Part Time Personnel (FTE)	4.92	4.25	4.25	4.25



Organizational Chart



CAPITAL IMPROVEMENT PROJECTS

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 8, 2011 as part of the Fiscal Year 2011-13 budget process. The CIP Budget presents a total 183 ongoing capital improvement projects with existing capital appropriations totaling over $93 million including 18 new capital improvement projects totaling $7.8 million in funding for fiscal year 2011-12 and $4.6 million in 2012-13. 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. 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 2011-13.

The CIP is a financial plan of proposed capital improvement projects for single and multi year capital expenditures. The CIP plan for the 18 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 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 years 2011-13 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. Additionally, included in the total 183 current CIP projects are several projects that are to be funded beyond the fiscal year 2011-12. These projects are detailed in the Project Information sheets included in the CIP budget following the funding sources section.

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 2011 the IRP allocation for the fiscal year 2010-11 was postponed due to the uncertainty of the Redevelopment funding due to the State of California's efforts to eliminate redevelopment agencies. On July 13, 2011 the City Council approved the following limited IRP funding allocation:

CIP Project No.			
	Water System Improvements		
18002-121802	Water System Improvements	$200,000	
	Maintenance and Repairs		
18002-101810	City-wide concrete repair	463,050	
Total IRP Approved Projects			$663,050

NEW CAPITAL PROJECT FUNDING 2011-12

		Amount
Park Dedication Fund Projects (Fund 200)		
76502-127600	**Liberty Park.** *New basketball poles and backboards; resurface basketball court; sandblast skateboard park; resurface handball court; new lights for basketball court; Calsense irrigation controller.*	$77,500
76502-127601	**Bowling Green Park.** *New shade shelter; new basketball poles and backboards; resurface basketball court; new security light fixtures and poles.*	$46,000
76502-127602	**Boos Park .** *New playground equipment; resurface basketball court; Calsense irrigation controller*	$55,000
76502-127603	**Oasis Park.** *New playground equipment; Calsense irrigation controller*	$36,000
	Total requests	**$214,500**
Street Improvement Projects (Fund 214)		
55037-123700	**Safe Routes to School (11/12).** *The amount requested is 90% reimbursed through the "Safe Route to School" grant. This project will install countdown pedestrian signal heads. City 10% matching fund sin the amount of $19,460 will come from Street Improvement Grant Fund.*	$194,100
55037-123701	**City-wide catch basin screen installation ($100,000 OCTA Measure M2 Env. Project & $20,000 match from Street Improvement Grant Fund).** *The amount requested is reimbursed.*	$120,000
55037-123702	**City-wide Street Improvement Project - Prop 42 FY 11/12**	$900,000
	Total requests	**$1,214,100**
Traffic Impact Projects (Fund 216)		
55031-123100	Goldenwest Traffic Signal Synchronization	$20,000
	Total requests	**$20,000**

		Amount
CDBG Projects (Fund 240)		
16510-121600	Sigler Park Improvements	$89,200
16510-121601	Community playhouse Bathroom Remodeling	$125,000
16510-121602	Westminster Little League Facility Improvement Project	$10,000
16510-121603	Senior Center Kitchen Renovation Project	$375,000
	Total requests	**$599,200**
Water Utility (Fund 600)		
55502-125500	**11/12 Periodic Repair/Replacement** - *Used for replacing parts & equipment needed to maintain the City's water system. Items most commonly replaced or repaired include fire hydrants, valves, main line breaks, & service line replacements.*	$400,000
55502-125501	Replace small disinfection units	$80,000
55502-125502	SCADA upgrades	$20,000
55502-115502	Well site security	$8,000
55502-105502	Water conservation	$75,000
	Total requests	**$583,000**
Equipment Replacement (Fund 700) - Annual equipment replacement project		
58002-125800	7 patrol cars $224,000, 1 crane truck $200,000 & 6 diesel particulate traps $180,000	$604,000
	Total requests	**$604,000**
Information Systems (Fund 760)		
14502-034204	**Police Department Technology Replacement**	$177,000
14502-084200	**City Wide Electronic Document Management System**	
	Currently, the City Clerk's office is preparing a Request for Proposal to complete the direction of Council/Agency action which occurred in 2007. After a professional assessment of the current status the City records, the Mayor and Council approved funding in the amount of $700,000 (20000-91050) in the City Clerk's budget for FY 2007-2008. This amount was estimated to provide for the acquisition and implementation of a City-Wide Electronic Document Management System (EDMS) to scan, archive and retrieve documents; and to outsource scanning and indexing services for City-Wide documents, prioritizing Building, Planning, and Public Works records. In FY 2007-2008 the Mid-Year budget included a supplement that transferred the funds from the City Clerk account to an Information System CIP Fund (14502-084200). In FY 2008-2009 Laserfiche, an EDMS, was installed and implemented at a cost of $141,000, and a mid-year supplement decreased this fund in an additional amount of $230,000 . In FY-2010-2011 the fund was further decreased by $232,000 due a budget deficit. This, along with the 33% decrease in City Clerk staffing levels has halted all but day forward scanning of City Clerk Office, and some Community Development and Public works records. Though often overlooked, Records and Information Management is vital part of every organization. Government entities have a responsibility to the public to comply with regulations related to the vital, active, permanent, and historical records. Further it is incumbent upon us to do so in a fiscally responsible manner. There should be no questions that full use of the existing EDMS would create significant efficiencies which attribute to cost savings when it comes to the administration, storage, retrieval and safekeeping of the City/Agencies information. This objective has been directed by the Council/Agency by its approval of the original City Wide Document Imaging project and Administrative Policy. This funding request is to complete the program initiated by Council/Agency, and include permanent and vital records currently stored at Hefley. During this project all departments (excluding Police unless otherwise directed) will be required to apply best practices and comply with retention requirements. As Records Manager for the City/Agency, the City Clerk's department will have make certain that at the completion of this project, day forward, subject documents and information will be systematically and safely stored electronically.	$300,000
	Total requests	**$477,000**
Building Maintenance (Fund 770)		
75502-127500	**Senior Center -** Replacement of the sound and audio system at the Senior Center	$33,700
	Total requests	**$33,700**
	Subtotal Fund 400	**$3,745,500**

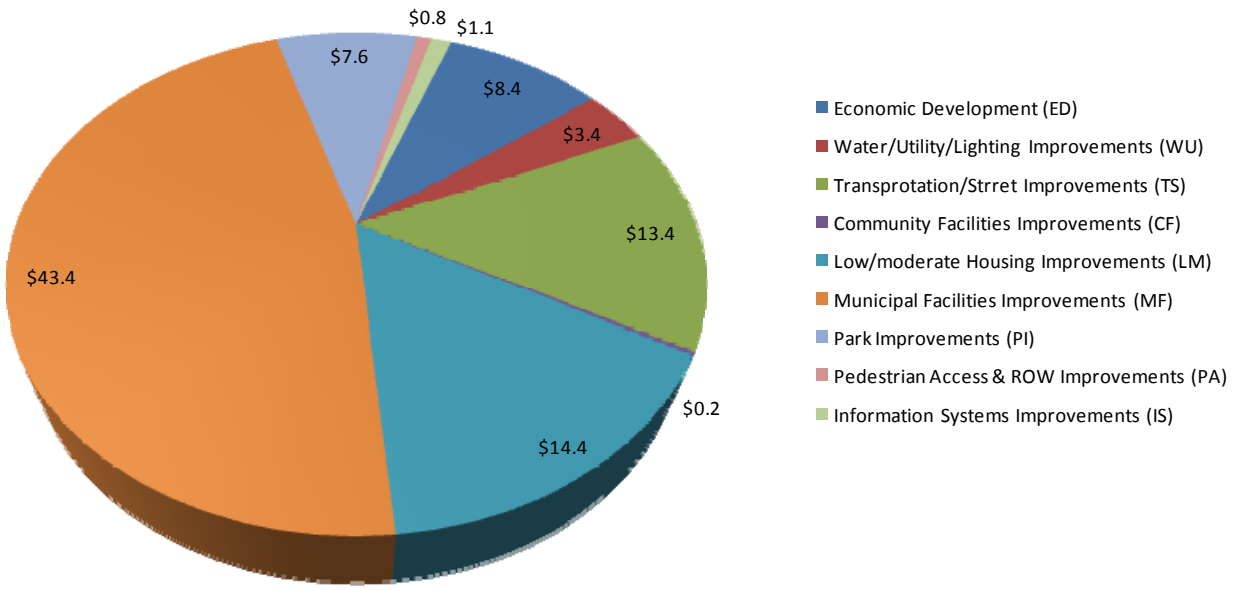
		Amount
Low/Moderate Housing (Fund 530)		
18602-124400	American Family Housing	$600,000
18602-114400	WIN Program	$2,500,000
18602-044005	Mobile Home Grants	$1,000,000
	Total requests	**$4,100,000**
	Subtotal Fund 520	**$4,100,000**
	Grand Total CIP Requests	**$7,845,500**

NEW CAPITAL PROJECT FUNDING 2012-13

		Amount
Park Dedication Fund Projects (Fund 200)		
76502-137600	**Westminster Park** *New basketball poles and backboards; resurface basketball and handball courts; new security lights*	$18,000
76502-137601	**Bolsa Chica Park** *Block wall on east side of park; new security light fixtures; Calsense irrigation controller*	$50,000
76502-137602	**Buckingham Park** *New dug out benches for ball field*	$13,000
76502-137603	**Westminster Village Park** *New concrete handball court with new surfacing; resurfacing of basketball court*	$31,000
76502-137604	**Coronet Park** New basketball poles and backboards; resurfacing of basketball court	$9,000
	Total requests	**$121,000**
Water Utility (Fund 600)		
55502-135500	**12/13 Periodic Repair/Replacement** - *Used for replacing parts & equipment needed to maintain the City's water system. Items most commonly replaced or repaired include fire hydrants, valves, main line breaks, & service line replacements.*	$400,000
55502-135501	Large onsite disinfection unit R-1	$200,000
55502-135502	Replacement of small disinfection units	$80,000
55502-135503	Well site security	$8,000
55502-135504	Water conservation	$75,000
	Total requests	**$763,000**
Information Systems (Fund 760)		
14502-034204	Police Department Technology Replacement	$177,000
	Total requests	**$177,000**
Building Maintenance (Fund 770)		
75502-137500	**Senior Center -** *Removal of sliding doors and installation of block wall storage area at Senior Center patio area (room 11)*	$25,000
	Total requests	**$25,000**
	Subtotal Fund 400	**$1,086,000**
Low/Moderate Housing (Fund 530)		
18602-114400	WIN Program	$2,500,000
18602-044005	Mobile Home Grants	$1,000,000
	Total requests	**$3,500,000**
	Subtotal Fund 520	**$3,500,000**
	Grand Total CIP Requests	**$4,586,000**

The 2011-2012 capital projects are funded as follows:

City of Westminster
Capital Improvement Program
FY 2011-12
By Project Categories



Municipal Facilities Improvement Projects $43,408,570

This project category includes the construction of the City's new police facility, corporation yard improvements and the Civic Center parking structure. Projects also include the firing range construction, evidence storage facility and the city-wide vehicle and equipment replacement programs.

Transportation and Street Improvement Projects $13,385,646

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 $14,440,078

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 Westminster Improving Neighborhoods (WIN) Program.

Water/Utility/Lighting Improvement Projects $3,443,994

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 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 $8,428,704

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 $7,584,781

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: **6/30/2011**
FUNDS: **400/520**
DATE: **10/4/2011**

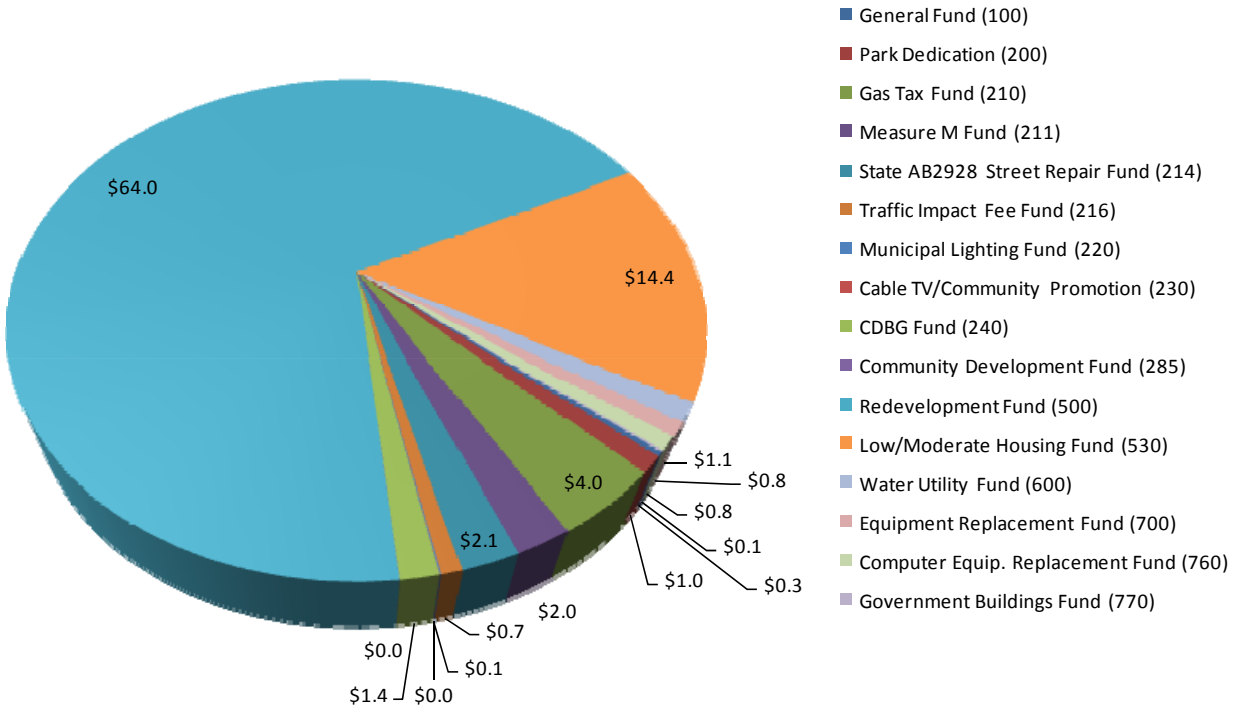
Project Number	Project Description	2010-11 Expenses	Life to Date Expenses	Project Balance	Existing Approp.	2011-12 Budget	Total Budget
	FUNDED PROJECTS						
Community Facilities Improvements (CF)							
11202-964001	Community Theater	432	14,013,134	8,602	14,021,736	-	14,021,736
16510-111605	Boys and Girls Club - facility improvements	11,498	11,498	8,502	20,000	-	20,000
16510-121601	Community playhouse Bathroom Remodeling	-	-	125,000	-	125,000	125,000
18002-071803	War Memorial Improvements 06/07 IRP	295	786	18,889	19,675	-	19,675
18002-101806	War Memorial Repair (09/10 IRP)	969	969	49,031	50,000	-	50,000
	subtotal	**13,194**	**14,026,387**	**210,024**	**14,111,411**	**125,000**	**14,236,411**
Economic Development (ED)							
16510-101601	Neighborhood Stabilization	-	-	340,641	340,641	-	340,641
16510-101602	Homeless Prevention Grant	200,230	238,385	273,069	511,454	-	511,454
16510-101603	CDBG - Recovery	-	325,597	8,912	334,509	-	334,509
16510-111600	Abrazar, Inc. - plans and expansion	-	-	30,000	30,000	-	30,000
18002-091801	General Plan Update	-	-	30,000	30,000	-	30,000
18002-111800	Auto Dealer Association Sign Program	224,558	224,558	449,204	673,762	-	673,762
18002-111805	Westminster Gateway Improvements	-	-	500,000	500,000	-	500,000
18002-111813	Land acqusition-economic dev (2011 BT TAB)	4,709,611	4,709,611	790,389	5,500,000	-	5,500,000
18002-111816	Economic development grants (2011 B TAB)	-	-	6,000,000	6,000,000	-	6,000,000
60002-026000	Code Enforcement Grant Funds	-	8,388	6,489	14,877	-	14,877
	subtotal	**5,134,399**	**5,506,539**	**8,428,704**	**13,935,243**	**-**	**13,935,243**
Information Systems Improvements (IS)							
14502-004200	Information System Repairs	-	125,931	34,069	160,000	-	160,000
14502-024200	New financial system	28,692	1,633,557	49,443	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	24,284	388,561	11,439	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	34,613	50,000	-	50,000
14502-034204	PD IT Replacement	54,805	706,172	281,496	810,668	177,000	987,668
14502-084200	City wide document management system	13,386	188,443	349,557	238,000	300,000	538,000
31002-053000	Target Donation - Police Technology	-	9,000	3,500	12,500	-	12,500
31002-073001	State of California CPE 9-1-1 Funds	334,142	449,454	250,546	700,000	-	700,000
	subtotal	**455,309**	**3,604,398**	**1,079,388**	**4,206,786**	**477,000**	**4,683,786**
Low/moderate Housing Improvements (LM)							
18602-034011	Housing assistance	-	2,730,387	4,846,845	7,577,232	-	7,577,232
18602-044004	Funding for housing rehabilitation loans	168,787	3,696,849	3,424,138	7,120,987	-	7,120,987
18602-044005	Mobile home rehabilitation grants	631,952	680,553	571,447	252,000	1,000,000	1,252,000
18602-114400	WIN Program Grants and Loans	2,352	2,352	4,997,648	2,500,000	2,500,000	5,000,000
18602-124400	American Family Housing	-	-	600,000	-	600,000	600,000
	subtotal	**803,091**	**7,110,141**	**14,440,078**	**17,450,219**	**4,100,000**	**21,550,219**

Project Number	Project Description	2010-11 Expenses	Life to Date Expenses	Project Balance	Existing Approp.	2011-12 Budget	Total Budget
Municipal Facilities Improvements (MF)							
16510-121603	Senior Center Kitchen Renovation Project	-	-	375,000	-	375,000	375,000
18002-044008	Police building & parking study	-	102,180	1,100	103,280	-	103,280
18002-073000	Police Facility construction	22,991,342	51,417,705	3,362,183	54,779,888	-	54,779,888
18002-081801	Design of new Chamber of Commerce bldg	1,859	252,532	3,025	255,557	-	255,557
18002-091800	Construction of City/Chamber of Commerce Building/NW corner Beach Blvd & Hazard Ave.	273,583	2,238,323	243,915	2,482,238	-	2,482,238
18002-091803	Community Services parking lot improvements	-	325,738	767	326,505	-	326,505
18002-101801	Parking Structure	1,913,832	1,913,832	21,046,168	22,960,000	-	22,960,000
18002-111808	City Corp Yard Improvements	142,007	142,007	9,857,993	10,000,000	-	10,000,000
18002-111810	City Building Equipment Replacement	42,765	42,765	629,270	672,035	-	672,035
18002-111811	Evidence Storage construction (09 & 11 TAB)	-	-	3,000,000	3,000,000	-	3,000,000
18002-111812	Firing Range construction (2009 TAB)		-	3,000,000	3,000,000	-	3,000,000
18002-111814	Land acqusition - Firing Range (2009 TAB)	4,709,611	4,709,611	790,389	5,500,000	-	5,500,000
31002-042801	West-Comm dispatch consolidation	-	66,623	3,377	70,000	-	70,000
55036-113602	Replace Lighting Fixtures, Sensors, Controls and Occupancy Controllers for City Buildings	4,032	4,032	66,734	70,766	-	70,766
55036-113603	Replace & recommission HVAC Units at Rose Center & Community Services Building	-	-	95,973	95,973	-	95,973
58002-105800	09/10 Equipment Replacement	4,307	322,255	26,392	348,647	-	348,647
58002-115800	10/11 Equipment Replacement	3,831	3,831	21,169	25,000	-	25,000
58002-125800	11/12 Equipment Replacement	-	-	604,000	-	604,000	604,000
58002-934401	Remediation Project	31,450	825,853	177,960	1,003,813	-	1,003,813
75502-024004	City Hall (1 set double doors, retrofit to automatic door)	-	1,530	6,060	7,590	-	7,590
75502-067500	FOB Security Access Project	125	78,648	427	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	24,800	24,800	200	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
75502-087500	Roof - City Hall, Sr Cntr Annex, Clock Tower	-	-	6,000	6,000	-	6,000
75502-127500	Senior Center - sound & audio system	-	-	33,700	-	33,700	33,700
	subtotal	**30,143,544**	**62,522,988**	**43,408,570**	**104,918,858**	**1,012,700**	**105,931,558**
Pedestrian Access & ROW Improvements (PA)							
55036-113600	Safe Routes to School (10/11)	249	249	593,751	594,000	-	594,000
55037-123700	Safe Routes to School (11/12)	-	-	194,100	-	194,100	194,100
	subtotal	**249**	**249**	**787,851**	**594,000**	**194,100**	**788,100**
Park Improvements (PI)							
16510-111606	Ralph Lane Pocket Park	34,624	34,624	852	35,476	-	35,476
16510-121600	Sigler Park Improvements	-	-	89,200	-	89,200	89,200
16510-121602	Westminster Little League Facility Improve	-	-	10,000	-	10,000	10,000
18002-081805	Light Fixtures Tennis Courts Park West and 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
18002-111806	City Wide Park Improvements	-	-	1,000,000	1,000,000	-	1,000,000
18002-111807	City Park Irrigation System Upgrade	184,538	184,538	433,490	618,028	-	618,028
18002-111809	ADA Improvement For Park Projects	-	-	356,545	356,545	-	356,545
18002-111815	Park improvements (2011 B TAB)	-	-	4,500,000	4,500,000	-	4,500,000
55036-113601	Replace Tennis Court Lighting Fixtures at Park West Park & Bolsa Chica Park	15,000	15,000	97,561	112,561	-	112,561
76502-013200	Liberty Park-New restroom	35,413	170,197	54,803	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	8,345	11,987	67,213	79,200	-	79,200
76502-057601	Westminster Park - irrigation system	14,284	20,141	92,059	112,200	-	112,200
76502-057603	Court resurfacing	-	38,402	14,398	52,800	-	52,800

Project Number	Project Description	2010-11 Expenses	Life to Date Expenses	Project Balance	Existing Approp.	2011-12 Budget	Total Budget
76502-067600	Ball field infield rehab: Park West, Gillespie, Westminster & Sigler	-	21,780	2,220	24,000	-	24,000
76502-067602	Development of Frank G Fry Park extension	508,160	545,800	26,167	571,967	-	571,967
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 upgrad	7,371	7,371	37,629	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	-	-	70,000	70,000	-	70,000
76502-127600	Liberty basketball court, skate park, handball	-	-	77,500	-	77,500	77,500
76502-127601	Bowling Green shade shelter, basketball court	-	-	46,000	-	46,000	46,000
76502-127602	Boos playground equipment basketball court	-	-	55,000	-	55,000	55,000
76502-127603	Oasis playground equipment basketball court	-	-	36,000	-	36,000	36,000
76502-973203	Community Cultural Arts Facility - Park	-	390,760	9,240	400,000	-	400,000
	subtotal	**807,735**	**3,358,300**	**7,584,781**	**10,629,381**	**313,700**	**10,943,081**
Transprotation/Strret Improvements (TS)							
16510-101600	Street improvements - 23rd Street #1	-	51,875	10,225	62,100	-	62,100
16510-101605	Street improvements - Oso Way #2	-	11,988	1,332	13,320	-	13,320
16510-101606	Street improvements - Pal Way #3	-	20,493	2,277	22,770	-	22,770
16510-101607	Street improvements - Sahov Place #4	-	38,919	10,991	49,910	-	49,910
16510-101608	Street improvements - Arvilla Circle #5	-	12,203	10,222	22,425	-	22,425
16510-101609	Street improvements - Emerado Circle #6	-	12,203	10,222	22,425	-	22,425
16510-101610	Street improvements - Amidon Circle #7	-	12,203	10,222	22,425	-	22,425
16510-101611	Street improvements - Jefferson Street #8	-	50,876	25,024	75,900	-	75,900
16510-101612	Street improvements - Medora Place #9	-	28,970	27,955	56,925	-	56,925
16510-111604	Street Improvements - Roxanne Drive, Ginger Lane and Paul Drive	124,774	124,774	862	125,636	-	125,636
18002-051804	Street & ROW IMP 04/05 IRP	96,445	1,910,327	5,015	1,915,342	-	1,915,342
18002-061804	Residential St & ROW Repairs 05/06 IRP	61,679	1,833,832	6,168	1,840,000	-	1,840,000
18002-061805	Yard Concrete Repair 05/06 IRP	13,097	48,623	1,377	50,000	-	50,000
18002-071804	City-wide Striping 06/07 IRP	1,531	19,493	30,507	50,000	-	50,000
18002-071807	City-wide Graffiti Cleaning 06/07 IRP	4,375	34,406	386	34,792	-	34,792
18002-071808	Residential St & ROW Repairs 06/07 IRP	556,792	1,302,063	95,756	1,397,819	-	1,397,819
18002-081806	City-wide Striping 07/08 IRP	933	25,626	24,374	50,000	-	50,000
18002-081811	City-wide CTB Reconstruction 07/08 IRP	500,508	540,251	34,127	574,378	-	574,378
18002-091806	City-wide Striping (08/09 IRP)	1,567	9,067	40,933	50,000	-	50,000
18002-091808	City-wide Concrete (08/09 IRP)	39,945	536,138	10,377	546,515	-	546,515
18002-091810	City-wide Cape & Slurry (08/09 IRP)	6,500	1,246,250	137,774	1,384,024	-	1,384,024
18002-101804	Replace concrete Civic Center (09/10 IRP)	7,166	7,166	64,496	71,662	-	71,662
18002-101808	City-wide striping (09/10 IRP)	6,019	6,019	49,106	55,125	-	55,125
18002-101809	City-wide bus pads (09/10 IRP)	37,467	37,467	17,658	55,125	-	55,125
18002-101811	City-wide Graffiti Cleaning (09/10 IRP)	559	559	14,500	15,059	-	15,059
18002-101812	City-wide traffic improvements (09/10 IRP)	121,124	121,124	22,343	143,467	-	143,467
18002-101813	City-wide Overlay (09/10 IRP)	193,594	193,594	1,934,288	2,127,882	-	2,127,882
18002-101814	City-wide Slurry (09/10 IRP)	86,914	86,914	398,304	485,218	-	485,218
18002-101815	City-wide CTB Reconstruction (09/10 IRP)	33,896	33,896	487,589	521,485	-	521,485
18002-111801	Edwards St. and Bolsa Project	21,858	21,858	936,700	958,558	-	958,558
18002-111802	Westminster and Magnolia Project	102,336	102,336	2,351,394	2,453,730	-	2,453,730
18002-111803	Traffic Signal Springdale and Meinhardt	93,607	93,607	136,015	229,622	-	229,622
55026-072601	CCTV - Brookhurst/McFadden, Bolsa/Asian Gardens & Bolsa/Bushard (GMA & SIP)	-	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	285,747	285,747	1,314,253	1,600,000	-	1,600,000
55026-092601	ITS Projects Phase 3, 4 & 5 (SIP, GMA &TIF)	293,021	399,459	570,541	970,000	-	970,000
55026-092602	ITS Projects Phase 2 shortfall (GMAP)	-	114,415	45,585	160,000	-	160,000
55031-063100	CCTV Wstmn Blvd Phase 1 (SIP & GMA)	76,028	124,867	143,702	268,569	-	268,569
55031-063101	Traffic Sig Imp Phase 1 & 2 (SIP & GMA)	45,097	630,478	37,522	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
55031-123100	Goldenwest Traffic Signal Synchronization	-	-	20,000	-	20,000	20,000
55036-019400	Street Improvement Project contingency	-	-	8,572	8,572	-	8,572

Project Number	Project Description	2010-11 Expenses	Life to Date Expenses	Project Balance	Existing Approp.	2011-12 Budget	Total Budget
55036-083600	Bolsa median improvements - Magnolia to Beach (design only)	-	89,302	10,698	100,000	-	100,000
55036-093600	Westminster median project - Springdale to Bolsa Chica (design only)	12,249	100,000	-	100,000	-	100,000
55036-103600	Westminster median project - Springdale to Bolsa Chica (TEA & Gas Tax)	197,285	198,174	1,401,826	1,600,000	-	1,600,000
55036-103602	Brookhurst Street improvements - Hazard to Bolsa ARRA from OCTA - Stimulus)	-	893,111	56,889	950,000	-	950,000
55036-113604	Replace LED Yellow Signal Indicators and Street Name Retrofit Kits	784	784	521,216	522,000	-	522,000
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	1,234,402	1,354,522	548,478	1,903,000	-	1,903,000
55037-093701	Goldenwest st imp, Hazard - Trask (Prop 1B)	-	3,037,302	271,953	3,309,255	-	3,309,255
55037-103700	City-wide residential street improvements (County Prop 42)	216,598	216,598	522	217,120	-	217,120
55037-113700	Engineering Design Services for Street Improvements in 3 Areas	221,348	221,348	28,652	250,000	-	250,000
55037-123702	City-wide Street Improvement Project - Prop 42 FY 11/12	-	-	900,000	-	900,000	900,000
	subtotal	**4,695,245**	**17,561,241**	**13,385,646**	**30,026,887**	**920,000**	**30,946,887**
Water/Utility/Lighting Improvements (WU)							
18002-071802	Phase 2 Meter Exchange 06/07 IRP	39,968	492,447	7,553	500,000	-	500,000
18002-071809	Brooklawn storm drain 06/07 IRP	132,195	134,395	225	134,620	-	134,620
18002-081803	Water Meter Exchange (07/08 IRP)	181	498,012	1,988	500,000	-	500,000
18002-091812	Relining Meinhardt Flood Channel (08/09 IRP)	182,314	182,314	108,792	291,106	-	291,106
18002-091815	New storm drain installation (08/09 IRP)	144,734	144,734	110,738	255,472	-	255,472
18002-091820	Water Meter Exchange (08/09 IRP)	29,391	499,561	439	500,000	-	500,000
18002-101802	Water System Improvements (09/10 IRP)	190,058	190,251	9,749	200,000	-	200,000
18002-101803	Water Meter Exchange (09/10 IRP)	441,606	441,606	58,394	500,000	-	500,000
18002-111804	Storm Drain For Area 1	-	-	709,847	709,847	-	709,847
55036-103601	Utility relocation Hazard Ave-Beach to Hoover	5,254	1,220,787	279,213	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
55037-123701	City-wide catch basin screen installation ($100,000 OCTA Measure M2 Env. Project & $20,000 match)	-	-	120,000	-	120,000	120,000
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
55502-095502	Phase III meter exchange program 3 of 5	-	196,207	3,793	200,000	-	200,000
55502-105501	Phase IV meter exchange program 4 of 5	6,428	202,193	7,807	210,000	-	210,000
55502-105502	Water Conservation/improvements	17,787	34,006	147,326	106,332	75,000	181,332
55502-115500	10/11 Periodic Repair/Replacement	75,593	75,593	324,407	400,000	-	400,000
55502-115501	Phase V meter exchange 5 of 5	164,150	164,150	35,850	200,000	-	200,000
55502-115502	Well site security	2,114	2,114	13,886	8,000	8,000	16,000
55502-115503	Disinfection unit replacement at well sites	135,502	135,502	24,498	160,000	-	160,000
55502-115504	Water master plan update	-	-	60,000	60,000	-	60,000
55502-125500	11/12 Periodic Repair/Replacement	-	-	400,000	-	400,000	400,000
55502-125501	Replace small disinfection units	-	-	80,000	-	80,000	80,000
55502-125502	SCADA upgrades	-	-	20,000	-	20,000	20,000
59502-115900	Decorative streetlight for Bolsa Undergrounding project from Magnolia to Brookhurst	128,576	128,576	51,424	180,000	-	180,000
	subtotal	**1,695,851**	**19,037,588**	**3,443,994**	**21,778,582**	**703,000**	**22,481,582**
	Total funded projects	**43,748,617**	**132,727,831**	**92,769,036**	**217,651,367**	**7,845,500**	**225,496,867**
Distribution by Category:							
Economic Development (ED)		5,134,399	5,506,539	8,428,704	13,935,243	-	13,935,243
Water/Utility/Lighting Improvements (WU)		1,695,851	19,037,588	3,443,994	21,778,582	703,000	22,481,582
Transprotation/Strret Improvements (TS)		4,695,245	17,561,241	13,385,646	30,026,887	920,000	30,946,887
Community Facilities Improvements (CF)		13,194	14,026,387	210,024	14,111,411	125,000	14,236,411
Low/moderate Housing Improvements (LM)		803,091	7,110,141	14,440,078	17,450,219	4,100,000	21,550,219
Municipal Facilities Improvements (MF)		30,143,544	62,522,988	43,408,570	104,918,858	1,012,700	105,931,558
Park Improvements (PI)		807,735	3,358,300	7,584,781	10,629,381	313,700	10,943,081
Pedestrian Access & ROW Improvements (PA)		249	249	787,851	594,000	194,100	788,100
Information Systems Improvements (IS)		455,309	3,604,398	1,079,388	4,206,786	477,000	4,683,786
	Total funded projects	**43,748,617**	**132,727,831**	**92,769,036**	**217,651,367**	**7,845,500**	**225,496,867**

City of Westminster
Capital Improvement Program
FY 2011-12
Key Funding Sources



Redevelopment Fund $63,999,270

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

Low and Moderate Housing Fund $14,440,078

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 $3,380,433

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.

Street Improvements Projects Fund $2,069,345

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 $2,008,838

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.

CDBG Funds $1,370,508

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 $1,137,632

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 $967,133

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 $713,843

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: **6/30/2011**
FUNDS: **400/520**
DATE: **10/4/2011**

Project Number	Project Description	2010-11 Expenses	Life to Date Expenses	Project Balance	Existing Approp.	2011-12 Budget	Total Budget
	FUNDED PROJECTS						
Cable Television projects:							
11202-964001	Community Theater	432	14,013,134	8,602	14,021,736	-	14,021,736
	subtotal	**432**	**14,013,134**	**8,602**	**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	28,692	1,633,557	49,443	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	24,284	388,561	11,439	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	34,613	50,000	-	50,000
14502-034204	PD IT Replacement	54,805	706,172	281,496	810,668	177,000	987,668
14502-084200	City wide document management system	13,386	188,443	349,557	238,000	300,000	538,000
	subtotal	**121,167**	**3,145,944**	**825,342**	**3,494,286**	**477,000**	**3,971,286**
CDBG projects:							
16510-101600	Street improvements - 23rd Street #1	-	51,875	10,225	62,100	-	62,100
16510-101601	Neighborhood Stabilization	-	-	340,641	340,641	-	340,641
16510-101602	Homeless Prevention Grant	200,230	238,385	273,069	511,454	-	511,454
16510-101603	CDBG - Recovery	-	325,597	8,912	334,509	-	334,509
16510-101605	Street improvements - Oso Way #2	-	11,988	1,332	13,320	-	13,320
16510-101606	Street improvements - Pal Way #3	-	20,493	2,277	22,770	-	22,770
16510-101607	Street improvements - Sahov Place #4	-	38,919	10,991	49,910	-	49,910
16510-101608	Street improvements - Arvilla Circle #5	-	12,203	10,222	22,425	-	22,425
16510-101609	Street improvements - Emerado Circle #6	-	12,203	10,222	22,425	-	22,425
16510-101610	Street improvements - Amidon Circle #7	-	12,203	10,222	22,425	-	22,425
16510-101611	Street improvements - Jefferson Street #8	-	50,876	25,024	75,900	-	75,900

Project Number	Project Description	2010-11 Expenses	Life to Date Expenses	Project Balance	Existing Approp.	2011-12 Budget	Total Budget
16510-101612	Street improvements - Medora Place #9	-	28,970	27,955	56,925	-	56,925
16510-111600	Abrazar, Inc. - plans and expansion	-	-	30,000	30,000	-	30,000
16510-111604	Street Improvements - Roxanne Drive, Ginger Lane and Paul Drive	124,774	124,774	862	125,636	-	125,636
16510-111605	Boys and Girls Club - facility improvements	11,498	11,498	8,502	20,000	-	20,000
16510-111606	Ralph Lane Pocket Park	34,624	34,624	852	35,476	-	35,476
16510-121600	Sigler Park Improvements	-	-	89,200	-	89,200	89,200
16510-121601	Community playhouse Bathroom Remodeling	-	-	125,000	-	125,000	125,000
16510-121602	Westminster Little League Facility Improve	-	-	10,000	-	10,000	10,000
16510-121603	Senior Center Kitchen Renovation Project	-	-	375,000	-	375,000	375,000
	subtotal	**371,126**	**974,608**	**1,370,508**	**1,745,916**	**599,200**	**2,345,116**
Redevelopment Agency projects:							
18002-044008	Police building & parking study	-	102,180	1,100	103,280	-	103,280
18002-051804	Street & ROW IMP 04/05 IRP	96,445	1,910,327	5,015	1,915,342	-	1,915,342
18002-061804	Residential St & ROW Repairs 05/06 IRP	61,679	1,833,832	6,168	1,840,000	-	1,840,000
18002-061805	Yard Concrete Repair 05/06 IRP	13,097	48,623	1,377	50,000	-	50,000
18002-071802	Phase 2 Meter Exchange 06/07 IRP	39,968	492,447	7,553	500,000	-	500,000
18002-071803	War Memorial Improvements 06/07 IRP	295	786	18,889	19,675	-	19,675
18002-071804	City-wide Striping 06/07 IRP	1,531	19,493	30,507	50,000	-	50,000
18002-071807	City-wide Graffiti Cleaning 06/07 IRP	4,375	34,406	386	34,792	-	34,792
18002-071808	Residential St & ROW Repairs 06/07 IRP	556,792	1,302,063	95,756	1,397,819	-	1,397,819
18002-071809	Brooklawn storm drain 06/07 IRP	132,195	134,395	225	134,620	-	134,620
18002-073000	Police Facility construction	22,991,342	51,417,705	3,362,183	54,779,888	-	54,779,888
18002-081801	Design of new Chamber of Commerce bldg	1,859	252,532	3,025	255,557	-	255,557
18002-081803	Water Meter Exchange (07/08 IRP)	181	498,012	1,988	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	933	25,626	24,374	50,000	-	50,000
18002-081811	City-wide CTB Reconstruction 07/08 IRP	500,508	540,251	34,127	574,378	-	574,378
18002-091800	Construction of City/Chamber of Commerce Building/NW corner Beach Blvd & Hazard Ave.	273,583	2,238,323	243,915	2,482,238	-	2,482,238
18002-091801	General Plan Update	-	-	30,000	30,000	-	30,000
18002-091803	Community Services parking lot improvements	-	325,738	767	326,505	-	326,505
18002-091805	Light Fixtures Tennis Courts Park West and Bolsa Chica Parks (08/09 IRP)	-	-	65,000	65,000	-	65,000
18002-091806	City-wide Striping (08/09 IRP)	1,567	9,067	40,933	50,000	-	50,000
18002-091808	City-wide Concrete (08/09 IRP)	39,945	536,138	10,377	546,515	-	546,515
18002-091810	City-wide Cape & Slurry (08/09 IRP)	6,500	1,246,250	137,774	1,384,024	-	1,384,024
18002-091812	Relining Meinhardt Flood Channel (08/09 IRP)	182,314	182,314	108,792	291,106	-	291,106
18002-091815	New storm drain installation (08/09 IRP)	144,734	144,734	110,738	255,472	-	255,472
18002-091820	Water Meter Exchange (08/09 IRP)	29,391	499,561	439	500,000	-	500,000
18002-101801	Parking Structure	1,913,832	1,913,832	21,046,168	22,960,000	-	22,960,000
18002-101802	Water System Improvements (09/10 IRP)	190,058	190,251	9,749	200,000	-	200,000
18002-101803	Water Meter Exchange (09/10 IRP)	441,606	441,606	58,394	500,000	-	500,000
18002-101804	Replace concrete Civic Center (09/10 IRP)	7,166	7,166	64,496	71,662	-	71,662
18002-101806	War Memorial Repair (09/10 IRP)	969	969	49,031	50,000	-	50,000
18002-101808	City-wide striping (09/10 IRP)	6,019	6,019	49,106	55,125	-	55,125
18002-101809	City-wide bus pads (09/10 IRP)	37,467	37,467	17,658	55,125	-	55,125
18002-101811	City-wide Graffiti Cleaning (09/10 IRP)	559	559	14,500	15,059	-	15,059
18002-101812	City-wide traffic improvements (09/10 IRP)	121,124	121,124	22,343	143,467	-	143,467
18002-101813	City-wide Overlay (09/10 IRP)	193,594	193,594	1,934,288	2,127,882	-	2,127,882
18002-101814	City-wide Slurry (09/10 IRP)	86,914	86,914	398,304	485,218	-	485,218
18002-101815	City-wide CTB Reconstruction (09/10 IRP)	33,896	33,896	487,589	521,485	-	521,485
18002-111800	Auto Dealer Association Sign Program	224,558	224,558	449,204	673,762	-	673,762
18002-111801	Edwards St. and Bolsa Project	21,858	21,858	936,700	958,558	-	958,558
18002-111802	Westminster and Magnolia Project	102,336	102,336	2,351,394	2,453,730	-	2,453,730
18002-111803	Traffic Signal Springdale and Meinhardt	93,607	93,607	136,015	229,622	-	229,622
18002-111804	Storm Drain For Area 1	-	-	709,847	709,847	-	709,847
18002-111805	Westminster Gateway Improvements	-	-	500,000	500,000	-	500,000
18002-111806	City Wide Park Improvements	-	-	1,000,000	1,000,000	-	1,000,000
18002-111807	City Park Irrigation System Upgrade	184,538	184,538	433,490	618,028	-	618,028
18002-111808	City Corp Yard Improvements	142,007	142,007	9,857,993	10,000,000	-	10,000,000
18002-111809	ADA Improvement For Park Projects	-	-	356,545	356,545	-	356,545
18002-111810	City Building Equipment Replacement	42,765	42,765	629,270	672,035	-	672,035
18002-111811	Evidence Storage construction (09 & 11 TAB)	-	-	3,000,000	3,000,000	-	3,000,000
18002-111812	Firing Range construction (2009 TAB)		-	3,000,000	3,000,000	-	3,000,000
18002-111813	Land acqusition-economic dev (2011 BT TAB)	4,709,611	4,709,611	790,389	5,500,000	-	5,500,000
18002-111814	Land acqusition - Firing Range (2009 TAB)	4,709,611	4,709,611	790,389	5,500,000	-	5,500,000
18002-111815	Park improvements (2011 B TAB)	-	-	4,500,000	4,500,000	-	4,500,000
18002-111816	Economic development grants (2011 B TAB)	-	-	6,000,000	6,000,000	-	6,000,000
	subtotal	**38,343,329**	**77,059,091**	**63,999,270**	**141,058,361**	**-**	**141,058,361**

Project Number	Project Description	2010-11 Expenses	Life to Date Expenses	Project Balance	Existing Approp.	2011-12 Budget	Total Budget
Low/Moderate Housing projects:							
18602-034011	Housing assistance	-	2,730,387	4,846,845	7,577,232	-	7,577,232
18602-044004	Funding for housing rehabilitation loans	168,787	3,696,849	3,424,138	7,120,987	-	7,120,987
18602-044005	Mobile home rehabilitation grants	631,952	680,553	571,447	252,000	1,000,000	1,252,000
18602-114400	WIN Program Grants and Loans	2,352	2,352	4,997,648	2,500,000	2,500,000	5,000,000
18602-124400	American Family Housing	-	-	600,000	-	600,000	600,000
	subtotal	**803,091**	**7,110,141**	**14,440,078**	**17,450,219**	**4,100,000**	**21,550,219**
Police projects:							
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	334,142	449,454	250,546	700,000	-	700,000
	subtotal	**334,142**	**525,077**	**257,423**	**782,500**	**-**	**782,500**
Street projects - Measure M :							
55026-072601	CCTV - Brookhurst/McFadden, Bolsa/Asian Gardens & Bolsa/Bushard (GMA & SIP)	-	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	285,747	285,747	1,314,253	1,600,000	-	1,600,000
55026-092601	ITS Projects Phase 3, 4 & 5 (SIP, GMA &TIF)	293,021	399,459	570,541	970,000	-	970,000
55026-092602	ITS Projects Phase 2 shortfall (GMAP)	-	114,415	45,585	160,000	-	160,000
	subtotal	**578,768**	**1,403,231**	**2,008,838**	**3,412,069**	**-**	**3,412,069**
Traffic Impact projects:							
55031-063100	CCTV Wstmn Blvd Phase 1 (SIP & GMA)	76,028	124,867	143,702	268,569	-	268,569
55031-063101	Traffic Sig Imp Phase 1 & 2 (SIP & GMA)	45,097	630,478	37,522	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
55031-123100	Goldenwest Traffic Signal Synchronization	-	-	20,000	-	20,000	20,000
	subtotal	**121,125**	**762,726**	**713,843**	**1,456,569**	**20,000**	**1,476,569**
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)	-	89,302	10,698	100,000	-	100,000
55036-093600	Westminster median project - Springdale to Bolsa Chica (design only)	12,249	100,000	-	100,000	-	100,000
55036-103600	Westminster median project - Springdale to Bolsa Chica (TEA & Gas Tax)	197,285	198,174	1,401,826	1,600,000	-	1,600,000
55036-103601	Utility relocation Hazard Ave-Beach to Hoover	5,254	1,220,787	279,213	1,500,000	-	1,500,000
55036-103602	Brookhurst Street improvements - Hazard to Bolsa ARRA from OCTA - Stimulus)	-	893,111	56,889	950,000	-	950,000
55036-113600	Safe Routes to School (10/11)	249	249	593,751	594,000	-	594,000
55036-113601	Replace Tennis Court Lighting Fixtures at Park West Park & Bolsa Chica Park	15,000	15,000	97,561	112,561	-	112,561
55036-113602	Replace Lighting Fixtures, Sensors, Controls and Occupancy Controllers for City Buildings	4,032	4,032	66,734	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	784	784	521,216	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
	subtotal	**234,853**	**2,521,439**	**3,980,433**	**6,501,872**	**-**	**6,501,872**
Street Improvement projects:							
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	1,234,402	1,354,522	548,478	1,903,000	-	1,903,000
55037-093701	Goldenwest st imp, Hazard - Trask (Prop 1B)	-	3,037,302	271,953	3,309,255	-	3,309,255
55037-103700	City-wide residential street improvements	216,598	216,598	522	217,120	-	217,120
55037-113700	Engineering Design Services for Street Improvements in 3 Areas	221,348	221,348	28,652	250,000	-	250,000
55037-123700	Safe Routes to School (11/12)	-	-	194,100	-	194,100	194,100
55037-123701	City-wide catch basin screen installation ($100,000 OCTA Measure M2 Env. Project & $20,000 match)	-	-	120,000	-	120,000	120,000
55037-123702	City-wide Street Improvement Project - Prop 42 FY 11/12	-	-	900,000	-	900,000	900,000
	subtotal	**1,672,348**	**5,538,793**	**2,069,345**	**6,394,038**	**1,214,100**	**7,608,138**

Project Number	Project Description	2010-11 Expenses	Life to Date Expenses	Project Balance	Existing Approp.	2011-12 Budget	Total Budget
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
55502-095502	Phase III meter exchange program 3 of 5	-	196,207	3,793	200,000	-	200,000
55502-105501	Phase IV meter exchange program 4 of 5	6,428	202,193	7,807	210,000	-	210,000
55502-105502	Water Conservation/improvements	17,787	34,006	147,326	106,332	75,000	181,332
55502-115500	10/11 Periodic Repair/Replacement	75,593	75,593	324,407	400,000	-	400,000
55502-115501	Phase V meter exchange 5 of 5	164,150	164,150	35,850	200,000	-	200,000
55502-115502	Well site security	2,114	2,114	13,886	8,000	8,000	16,000
55502-115503	Disinfection unit replacement at well sites	135,502	135,502	24,498	160,000	-	160,000
55502-115504	Water master plan update	-	-	60,000	60,000	-	60,000
55502-125500	11/12 Periodic Repair/Replacement	-	-	400,000	-	400,000	400,000
55502-125501	Replace small disinfection units	-	-	80,000	-	80,000	80,000
55502-125502	SCADA upgrades	-	-	20,000	-	20,000	20,000
	subtotal	**401,574**	**15,104,905**	**1,137,632**	**15,659,537**	**583,000**	**16,242,537**
Motor Pool projects:							
58002-934401	Remediation Project	31,450	825,853	177,960	1,003,813	-	1,003,813
58002-105800	09/10 Equipment Replacement	4,307	322,255	26,392	348,647	-	348,647
58002-115800	10/11 Equipment Replacement	3,831	3,831	21,169	25,000	-	25,000
58002-125800	11/12 Equipment Replacement	-	-	604,000	-	604,000	604,000
	subtotal	**39,588**	**1,151,939**	**829,521**	**1,377,460**	**604,000**	**1,981,460**
Street & safety lighting projects:							
59502-115900	Decorative streetlight for Bolsa Undergrounding project from Magnolia to	128,576	128,576	51,424	180,000	-	180,000
	subtotal	**128,576**	**128,576**	**51,424**	**180,000**	**-**	**180,000**
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:							
75502-024004	City Hall (1 set double doors, retrofit to automatic door)	-	1,530	6,060	7,590	-	7,590
75502-067500	FOB Security Access Project	125	78,648	427	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	24,800	24,800	200	25,000	-	25,000
75502-077504	Paint walls & replace 4 west doors - Senior	-	7,053	12,947	20,000	-	20,000
75502-077505	Replace HVAC - City Hall	-	43,670	38,821	82,491	-	82,491
75502-087500	Roof - City Hall, Sr Cntr Annex, Clock Tower	-	-	6,000	6,000	-	6,000
75502-127500	Senior Center - sound & audio system	-	-	33,700	-	33,700	33,700
	subtotal	**24,925**	**155,701**	**103,155**	**225,156**	**33,700**	**258,856**
Park Dedication projects:							
76502-973203	Community Cultural Arts Facility - Park	-	390,760	9,240	400,000	-	400,000
76502-013200	Liberty Park-New restroom	35,413	170,197	54,803	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	8,345	11,987	67,213	79,200	-	79,200
76502-057601	Westminster Park - irrigation system	14,284	20,141	92,059	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 Frank G Fry Park extension	508,160	545,800	26,167	571,967	-	571,967
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	7,371	7,371	37,629	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	-	-	70,000	70,000	-	70,000
76502-127600	Liberty basketball court, skate park, handball	-	-	77,500	-	77,500	77,500
76502-127601	Bowling Green shade shelter, basketball court	-	-	46,000	-	46,000	46,000
76502-127602	Boos playground equipment basketball court	-	-	55,000	-	55,000	55,000
76502-127603	Oasis playground equipment basketball court	-	-	36,000	-	36,000	36,000
	subtotal	**573,573**	**3,124,138**	**967,133**	**3,876,771**	**214,500**	**4,091,271**

Project Number	Project Description	2010-11 Expenses	Life to Date Expenses	Project Balance	Existing Approp.	2011-12 Budget	Total Budget
	Total funded projects	**43,748,617**	**132,727,831**	**92,769,036**	**217,651,367**	**7,845,500**	**225,496,867**
Distribution by Funds:							
General Fund (100)		334,142	525,077	257,423	782,500	-	782,500
Park Dedication (200)		573,573	3,124,138	967,133	3,876,771	214,500	4,091,271
Gas Tax Fund (210)		234,853	2,521,439	3,980,433	6,501,872	-	6,501,872
Measure M Fund (211)		578,768	1,403,231	2,008,838	3,412,069	-	3,412,069
State AB2928 Street Repair Fund (214)		1,672,348	5,538,793	2,069,345	6,394,038	1,214,100	7,608,138
Traffic Impact Fee Fund (216)		121,125	762,726	713,843	1,456,569	20,000	1,476,569
Municipal Lighting Fund (220)		128,576	128,576	51,424	180,000	-	180,000
Cable TV/Community Promotion (230)		432	14,013,134	8,602	14,021,736	-	14,021,736
CDBG Fund (240)		371,126	974,608	1,370,508	1,745,916	599,200	2,345,116
Community Development Fund (285)		-	8,388	6,489	14,877	-	14,877
Redevelopment Fund (500)		38,343,329	77,059,091	63,999,270	141,058,361	-	141,058,361
Low/Moderate Housing Fund (530)		803,091	7,110,141	14,440,078	17,450,219	4,100,000	21,550,219
Water Utility Fund (600)		401,574	15,104,905	1,137,632	15,659,537	583,000	16,242,537
Equipment Replacement Fund (700)		39,588	1,151,939	829,521	1,377,460	604,000	1,981,460
Computer Equip. Replacement Fund (760)		121,167	3,145,944	825,342	3,494,286	477,000	3,971,286
Government Buildings Fund (770)		24,925	155,701	103,155	225,156	33,700	258,856
	Total funded projects	**43,748,617**	**132,727,831**	**92,769,036**	**217,651,367**	**7,845,500**	**225,496,867**

The following project information sheets provide project information for all CIP projects that are expected to be completed beyond the fiscal year 2011-12. 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 2011-12.

City of Westminster
Project Information Sheet
Fiscal Year 2011-13
City-Wide CTB Reconstruction

Project Name City Wide CTB Reconstruction
Department Public Works Department
Account Number 18002-081811
18002-091811
18002-101815

FY 11-12 Appropriation $ -
Work Performed by Contract
Project Status Ongoing

DESCRIPTION

Resurface and reconstruct the City's cement treated base streets and roads and concrete (sidewalk, driveway apron, curb, gutter and pedestrian ramps) citywide.

JUSTIFICATION

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	574,378							574,378
RDA - Infrastructure 08/09	94,250							94,250
RDA - Infrastructure 09/10	521,485							521,485
Totals	**$ 1,190,113**							**$ 1,190,113**
Expenditures								
Design and Construction								
Totals	**$ 78,743**	**$ 589,654**	**$ 400,000**	**$ 121,716**				**$ 1,190,113**
Balance								**$ -**

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

City of Westminster
Project Information Sheet
Fiscal Year 2011-13
Bolsa Median Improvements - Magnolia to Beach Blvd

Project Name Bolsa Median Improvements - Magnolia to Beach Blvd
Department Public Works Department
Account Number 55026-092600, 55036-083600

FY 11-12 Appropriation $ -
Work Performed by Contract
Project Status Ongoing

DESCRIPTION

This project will reconfigure and improve the median on Bolsa Chica Avenue from Magnolia to Beach Blvd.

JUSTIFICATION

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

		Prior Years	2010-11	2011-12	2012-13	2013-14	2014-15	Future Years	TOTALS
Funding Sources									
Street Projects Measure - M		1,600,000							1,600,000
Street Projects Gas Tax		100,000							100,000
	Totals	**$ 1,700,000**							**$ 1,700,000**
Expenditures									
Const. and Re-Construction Median	**Totals**	**$ 89,302**	**$ 285,747**	**$ 700,000**	**$ 624,951**				**$ 1,700,000**
	Balance								**$ -**

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

City of Westminster
Project Information Sheet
Fiscal Year 2011-13
ITS Projects Phase 2-3-4-5

Project Name ITS Projects Phases 2-3-4-5
Department Public Works Department
Account Number 55026-092601, 55026-092602

FY 11-12 Appropriation $ -
Work Performed by Contract
Project Status Ongoing

DESCRIPTION

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

JUSTIFICATION

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

		Prior Years	2010-11	2011-12	2012-13	2013-14	2014-15	Future Years	TOTALS
Funding Sources									
Street Projects - Measure M, GMA , SIP & TIF		1,130,000							1,130,000
	Totals	**$ 1,130,000**							**$ 1,130,000**
Expenditures									
Installation & integration of monitoring	**Totals**	**$ 220,853**	**$ 293,021**	**$ 616,126**					**$ 1,130,000**
	Balance								**$ -**

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

City of Westminster
Project Information Sheet
Fiscal Year 2011-13
City-Wide Cape & Slurry

Project Name City-Wide Cape and Slurry
Department Public Works Department
Account Number 18002-081810, 18002-091810
18002-101813, 18002-101814

FY 11-12 Appropriation $ -
Work Performed by Contract
Project Status Ongoing

DESCRIPTION

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

JUSTIFICATION

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		208,960							208,960
RDA - Infrastructure 08/09 IRP		1,384,024							1,384,024
RDA - Infrastructure 09/10 IRP		$ 2,613,100							$ 2,613,100
	Totals	**$ 4,206,084**							**$ 4,206,084**
Expenditures									
Construction and Re-Construction	**Totals**	**$ 1,274,110**	**$ 461,608**	**$ 1,200,000**	**$ 1,000,000**	**$ 270,366**			**$ 4,206,084**
	Balance								**$ -**

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

City of Westminster
Project Information Sheet
Fiscal Year 2011-13
Engineering Design for Street Improvements in 3 Areas

Project Name Engineering Design for Street Improvements in 3 Areas
Department Public Works Department
Account Number 55037-113700

FY 11-12 Appropriation $ -
Work Performed by Contract
Project Status Ongoing

DESCRIPTION

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.

JUSTIFICATION

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								
Totals		**$ 221,348**	**$ 28,652**					**$ 250,000**
Balance								**$ -**

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

City of Westminster
Project Information Sheet
Fiscal Year 2011-13
Westminster Median Improvements - Springdale to Bolsa Chica

Project Name Westminster Median Imprvmts - Springdale to Bolsa Chica
Department Public Works Department
Account Number 55036-093600, 55036-103600

FY 11-12 Appropriation $ -
Work Performed by Contract
Project Status Ongoing

DESCRIPTION

This project will reconfigure and improve the median on Westminster Blvd from Springdale to Bolsa Chica Avenue.

JUSTIFICATION

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	700,000							700,000
TEA - RSTPL-5338(043)	1,000,000							1,000,000
Totals	**$ 1,700,000**							**$ 1,700,000**
Expenditures								
Const. and Re-Construction Median **Totals**	**$ 88,640**	**$ 209,534**	**$ 1,000,000**	**$ 401,826**				**$ 1,700,000**
Balance								**$ -**

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

City of Westminster
Project Information Sheet
Fiscal Year 2011-13
Residential Street & Right of Way Repairs

Project Name Residential Street and Right of Way Repairs IRP
Department Public Works Department
Account Number 18002-051804, 18002-061804
18002-071808

FY 11-12 Appropriation $ -
Work Performed by Contract
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/reconstruction 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 04/05		1,915,342							1,915,342
RDA - Infrastructure IRP 05/06		1,840,000							1,840,000
RDA - Infrastructure IRP 06/07		1,397,819							1,397,819
	Totals	**$ 5,153,161**							**$ 5,153,161**
Expenditures									
Construction and Re-Construction CTB	**Totals**	**$ 4,331,306**	**$ 714,916**	**$ 106,939**					**$ 5,153,161**
	Balance								**$ -**

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

City of Westminster
Project Information Sheet
Fiscal Year 2011-13
Bolsa Chica Median - Old Bolsa Chica to Ranch Rd

Project Name Bolsa Chica Median - Old Bolsa Chica to Ranch Rd.
Department Public Works Department
Account Number 55037-093700

FY 11-12 Appropriation $ -
Work Performed by Contract
Project Status Ongoing

DESCRIPTION

This project will reconfigure and improve the median on Bolsa Chica from Old Bolsa Chica to Ranch Rd.

JUSTIFICATION

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
Street Improvement Grant Funds		189,300							189,300
Highway and Safety Grant (HSIP)		1,710,700							1,710,700
	Totals	**$ 1,900,000**							**$ 1,900,000**
Expenditures									
Const. and Re-Construction Median	**Totals**	**$ 120,120**	**$1,234,402**	**$ 545,478**					**$ 1,900,000**
	Balance								**$ -**

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

City of Westminster
Project Information Sheet
Fiscal Year 2011-13
Development of Frank G. Fry Park Extension

Project Name Development of Frank G. Fry Park Extension
Department Public Works
Account Number 76502-067602

FY 11-12 Appropriation $ -
Work Performed by Contract
Project Status Continued

DESCRIPTION

Improvements and extension to the Frank G. Fry Park

JUSTIFICATION

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	571,967							571,967
								-
Totals	**$ 571,967**							**$ 571,967**
Expenditures								
Park Improvements and wall construction **Totals**	**$ 37,640**	**$ 508,160**	**$ 26,167**					**$ 571,967**
Balance								**$ -**

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

City of Westminster
Project Information Sheet
Fiscal Year 2011-13
Safe Routes to School

Project Name Safe Routes to School
Department Public Works Department
Account Number 55036-113600, 55037-123700

FY 11-12 Appropriation **$ 194,100**
Work Performed by Contract
Project Status Ongoing

DESCRIPTION

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

JUSTIFICATION

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
Safe Routes to School 10/11		594,000						594,000
Safe Routes to School 11/12			194,100					194,100
Totals		**$ 594,000**	**$ 194,100**					**$ 788,100**
Expenditures								
Design and Construction **Totals**		**$ 249**	**$ 400,000**	**$ 200,000**	**$ 187,851**			**$ 788,100**
Balance								**$ -**

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

City of Westminster
Project Information Sheet
Fiscal Year 2011-13
Replace LED Yellow Signal Indicators and Street Name Retrofit

Project Name Replace LED Yellow Signal Indicators & Street Name Retrof
Department Public Works Department
Account Number 55036-113604

FY 11-12 Appropriation $ -
Work Performed by Staff/Contract
Project Status Ongoing

DESCRIPTION

Replacement of LED Lamps in traffics signals throughout the City

JUSTIFICATION

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

	Prior Years	2010-11	2011-12	2012-13	2013-14	2014-15	Future Years	TOTALS
Funding Sources								
Gas Tax Funds		522,000						522,000
Totals		$ 522,000						$ 522,000
Expenditures								
Materials	**Totals**	$ 784	$ 300,000	$ 221,216				$ 522,000
	Balance	$ 784	$ 300,000	$ 221,216				$ -

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

City of Westminster
Project Information Sheet
Fiscal Year 2011-13
Meinhardt Flood Channel

Project Name Meinhardt Flood Channel
Department Public Works Department
Account Number 18002-091812, 55036-113606

FY 11-12 Appropriation $ -
Work Performed by Contract
Project Status Ongoing

DESCRIPTION

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

JUSTIFICATION

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

	Prior Years	2010-11	2011-12	2012-13	2013-14	2014-15	Future Years	TOTALS
Funding Sources								
Redevelopment Agency - Infrastructure	500,000	(208,894)						291,106
Gas Tax Funds		548,000						548,000
Totals	$ 500,000	$ 339,106						$ 839,106
Expenditures								
Flood Channel const./re-Construction	**Totals** $ -	$ 182,314	$ 400,000	$ 200,000	$ 56,792			$ 839,106
	Balance							$ -

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

City of Westminster
Project Information Sheet
Fiscal Year 2011-13
Storm Drain Improvements on Hazard Ave.

Project Name Storm Drain Improvements on Hazard Ave.
Department Public Works Department
Account Number 55036-113605

FY 11-12 Appropriation $ -
Work Performed by Contract
Project Status Ongoing

DESCRIPTION

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

JUSTIFICATION

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									
Flood drain const./re-Construction	**Totals**	-		**$ 200,000**	**$ 100,000**				**$ 300,000**
	Balance								**$ -**

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

City of Westminster
Project Information Sheet
Fiscal Year 2011-13
Police Facility Construction

Project Name Police Facility Construction
Department Redevelopment Agency
Account Number 18002-073000

FY 11-12 Appropriation (3,000,000)
Work Performed by Contract
Project Status Ongoing

DESCRIPTION

Construction of the City's new Police Facility.

JUSTIFICATION

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 requirements, the City has elected to build a new police facility.

On-going Operating & Maintenance Impact: Increase to ongoing maintenance: $800,000

PROJECT FINANCING

Funding Sources		Prior Years	2010-11	2011-12	2012-13	2013-14	2014-15	Future Years	TOTALS
Redevelopment Agency - 2009 TABS		64,779,888	(10,000,000)	(3,000,000)					51,779,888
	Totals	$ 64,779,888	$ (10,000,000)	$ (3,000,000)					$ 51,779,888
Expenditures									
Construction of Facility	**Totals**	$ 28,426,363	$ 22,991,342	$ 362,183					$ 51,779,888
	Balance								$ -

Project Manager: Police Chief Ron Coopman

City of Westminster
Project Information Sheet
Fiscal Year 2011-13
Firing Range & Evidence Storage

Project Name Firing Range & Evidence Storage
Department Redevelopment Agency
Account Number 18002-111811, 18002-111812 18002-111814

FY 11-12 Appropriation $ -
Work Performed by Contract
Project Status Ongoing

DESCRIPTION

Construction of the City's new firing range and evidence storage facility.

JUSTIFICATION

Acquire and construct a new offsite evidence storage facility and firing range. The storage facility will consist of approximately 25,000 square feet and will serve the long term evidence storage needs.

On-going Operating & Maintenance Impact: Increase to ongoing maintenance: $150,000

PROJECT FINANCING

Funding Sources	Prior Years	2010-11	2011-12	2012-13	2013-14	2014-15	Future Years	TOTALS
Redevelopment - 2009 TABs		10,000,000						10,000,000
Redevelopment - 2011 A Bonds		1,500,000						1,500,000
Totals		**$ 11,500,000**						**$ 11,500,000**
Expenditures								
Construction of Facility	**Totals**	**$ 4,709,611**	**$ 3,500,000**	**$ 3,000,000**	**$ 290,389**			**$ 11,500,000**
	Balance							**$ -**

Project Manager: Police Chief Ron Coopman

City of Westminster
Project Information Sheet
Fiscal Year 2011-13
Parking Structure

Project Name Parking Structure
Department Redevelopment Agency
Account Number 18002-101801

FY 11-12 Appropriation $3,000,000
Work Performed by Contract
Project Status Ongoing

DESCRIPTION

Construction of the City's new Civic Center Parking Structure.

JUSTIFICATION

Acquire and construct a new parking facility on a 1.4 acre site. The sparking structure will have 653 spaces and will provide parking to the various uses throughout the Civic Center including the police department, city hall, county courthouse and library, community college, and Rose Center.

On-going Operating & Maintenance Impact: Increase to ongoing maintenance: $50,000

PROJECT FINANCING

Funding Sources	Prior Years	2010-11	2011-12	2012-13	2013-14	2014-15	Future Years	TOTALS
Redevelopment Agency		5,690,000						5,690,000
2009 TABs	270,000		3,000,000					3,270,000
2011 A Bonds		17,000,000						17,000,000
Totals	$ 270,000	$ 22,690,000	$ 3,000,000					$ 25,960,000
Expenditures								
Construction of Facility **Totals**		$ 1,913,832	$ 20,000,000	$ 4,046,168				$ 25,960,000
Balance								$ -

Project Manager: Police Chief Ron Coopman

City of Westminster
Project Information Sheet
Fiscal Year 2011-13
City Corporation Yard Improvements

Project Name City Corporation Yard Improvements
Department Redevelopment Agency
Account Number 18002-111808

FY 11-12 Appropriation $ -
Work Performed by Contract
Project Status Ongoing

DESCRIPTION

Construction of a Corporation Yard Facility.

JUSTIFICATION

The current facility is outdated and inadequate for the City's existing needs.

On-going Operating & Maintenance Impact: Increase to ongoing maintenance: $200,000

PROJECT FINANCING

Funding Sources	Prior Years	2010-11	2011-12	2012-13	2013-14	2014-15	Future Years	TOTALS
Redevelopment		10,000,000						10,000,000
								-
	Totals	**$10,000,000**						**$ 10,000,000**
Expenditures								
Construction of Facility	**Totals**	**$ 142,007**	**$ 5,000,000**	**$3,000,000**	**$1,857,993**			**$ 10,000,000**
	Balance							**$ -**

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

City of Westminster
Project Information Sheet
Fiscal Year 2011-13
Neighborhood Stabilization Program

Project Name Neighborhood Stabilization Program
Department Community Development Block Grant
Account Number 16510-101601

FY 11-12 Appropriation $ -
Work Performed by Contract
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/Site work	**Totals**		$ 200,000	$ 140,641				$ 340,641
	Balance							**$ -**

Project Manager: Doug McIsaac, Community Development Director

City of Westminster
Project Information Sheet
Fiscal Year 2011-13
Periodic Repair and Replacement

Project Name Periodic Repair/Replacement
Department Water Department
Account Numbe 55502-105502, 55502-125500

FY 11-12 Appropriation $400,000
Work Performed by Contract
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 of 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

		Prior Years	2010-11	2011-12	2012-13	2013-14	2014-15	Future Years	TOTALS
Funding Sources									
Water Charges			400,000	400,000	400,000	400,000	400,000	400,000	2,400,000
	Totals		**$400,000**	**$400,000**	**$400,000**	**$400,000**	**$400,000**	**$ 400,000**	**$ 2,400,000**
Expenditures									
Repairs/Replacement	**Totals**		**$ 75,593**	**$500,000**	**$450,000**	**$450,000**	**$450,000**	**$ 450,000**	**$ 2,375,593**
	Balance								**$ 24,407**

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

City of Westminster
Project Information Sheet
Fiscal Year 2011-13
Equipment Replacement

Project Name Equipment Replacement
Department Public Works
Account Numbe 58002-105800, 58002-115800
58002-125800

FY 11-12 Appropriation $604,000
Work Performed by Staff
Project Status Ongoing

DESCRIPTION

This project is used for the replacement of vechicles and equipment needed to maintain the City's fleet.

JUSTIFICATION

This project ensures the ability to replace City equipment and vehicles in a timely manner.

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

PROJECT FINANCING

		Prior Years	2010-11	2011-12	2012-13	2013-14	2014-15	Future Years	TOTALS
Funding Sources									
Department Charges		348,647	25,000	604,000					977,647
	Totals	**$348,647**	**$ 25,000**	**$604,000**					**$977,647**
Expenditures									
Vehicle Replacement	**Totals**	**$ 317,948**	**$ 8,138**	**$500,000**	**$151,561**				**$ 977,647**
	Balance								**$ -**

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

City of Westminster
Project Information Sheet
Fiscal Year 2011-13
Housing Rehabilitation Loans

Project Name Housing Rehabilitation Loans
Department Community Development
Account Numbe 18602-044004

FY 11-12 Appropriation $ -
Work Performed by Contract
Project Status Ongoing

DESCRIPTION

Provide financing for the purpose of rehabilitating low/moderate housing units within the City

JUSTIFICATION

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

PROJECT FINANCING

Funding Sources		Prior Years	2010-11	2011-12	2012-13	2013-14	2014-15	Future Years	TOTALS
20% Redevelopment set-aside		6,120,987	1,000,000						7,120,987
	Totals	**$6,120,987**	**$1,000,000**						**$ 7,120,987**
Expenditures									
Staff/Consulting	**Totals**	**$ 102,783**	**$ 340,641**	**$1,500,000**	**$1,500,000**	**$1,500,000**	**$1,000,000**	**$ 1,000,000**	**$ 6,943,424**
	Balance	**$ 102,783**	**$ 340,641**	**$1,500,000**	**$1,000,000**	**$1,500,000**	**$1,000,000**	**$ 1,000,000**	**$ 177,563**

Project Manager: Doug McIsaac, Community Development Director

City of Westminster
Project Information Sheet
Fiscal Year 2011-13
WIN Program Grants and Loans

Project Name WIN Program Grants and Loans
Department Community Development
Account Numbe 18602-114400

FY 11-12 Appropriation $2,500,000
Work Performed by Contract
Project Status Ongoing

DESCRIPTION

Provide financing for the purpose of rehabilitating low/moderate housing units within the City

JUSTIFICATION

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

PROJECT FINANCING

Funding Sources		Prior Years	2010-11	2011-12	2012-13	2013-14	2014-15	Future Years	TOTALS
20% Redevelopment set-aside		-	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	15,000,000
	Totals	**$ -**	**$2,500,000**	**$2,500,000**	**$2,500,000**	**$2,500,000**	**$2,500,000**	**$ 2,500,000**	**$ 15,000,000**
Expenditures									
Staff/Consulting	**Totals**	**$ -**	**$ 2,352**	**$2,000,000**	**$2,500,000**	**$2,500,000**	**$2,500,000**	**$ 2,500,000**	**$ 12,002,352**
	Balance		**$ 2,352**	**$2,000,000**	**$1,000,000**	**$2,500,000**	**$2,500,000**	**$ 2,500,000**	**$ 2,997,648**

Project Manager: Doug McIsaac, Community Development Director

SUPPLEMENTAL INFORMATION

SUPPLEMENTAL REQUESTS

	Department Request	City Manager Recommended	Council Action
Community Services			
Community Services Fund			
73550 Special Classes			
35050 Charges - Recreation Programs	(30,000)	(30,000)	(30,000)
Revenue projections for this program are increased by $30,000 based on recent trends.			
43090 Contractual	21,000	21,000	21,000
Revenue projections for this program are increased by $30,000 based on recent trends. The $21,000 is requested in to cover the 70% of that revenue contract instructors are paid based on their contracts.			
Total 73550 Requests	(9,000)	(9,000)	(9,000)
Total Community Services Fund Requests	(9,000)	(9,000)	(9,000)
Community Promotion Fund			
75000 Community Promotions			
43090 Contractual	3,500	3,500	3,500
For annual Christmas tree lighting set up and break down.			
Total 73550 Requests	3,500	3,500	3,500
Total Community Promotions Fund Requests	3,500	3,500	3,500
Public Works			
General Fund			
53000 Park Maintenance			
43075 Utilities - Water	15,000	15,000	15,000
Increase in water cost for irrigating parks due to the water rate increase			
43090 Contractual	95,368	95,368	95,368
Additional funds for increase in landscape maintenance contract for Chamber of Commerce building; Medians on Bolsa, Bolsa Chica, Westminster Blvd; Frank Fry Park Extension; New PD building			
44000 Supplies	15,000	15,000	15,000
Increase in prices of irrigation system supplies, hand tools, electrical supplies, trash can liners, fertilizer, etc.			
Total 53000 Requests	125,368	125,368	125,368
Total General Fund Requests	125,368	125,368	125,368
Government Buildings			
75500 Government Buildings			
44000 Supplies	50,000	12,781	12,781
Janitorial supplies for new PD building			
43090 Contractual	135,000	135,000	135,000
Janitorial contract for new PD building			
43070 Utilities - Gas	18,500	18,500	18,500
Gas usage for new PD and Chamber of Commerce building			
43072 Utilities - Electricity	154,500	154,500	154,500
Electricity usage for new PD and Chamber of Commerce building			
43075 Utilities - Water	11,000	11,000	11,000
Water usage for new PD and Chamber of Commerce building			
Total 75500 Requests	369,000	331,781	331,781
Total Government Buildings Fund Requests	369,000	331,781	331,781
100 General Fund	125,368	125,368	125,368
265 Community Services Fund	(9,000)	(9,000)	(9,000)
230 Community Promotions Fund	3,500	3,500	3,500
770 Government Buildings Fund	369,000	331,781	331,781
Grand Total Supplemental Requests	**488,868**	**451,649**	**451,649**

	Department Request	City Manager Recommended	Council Action
City Clerk			
General Fund			
12500 Elections			
43000 Legal Fees	2,000	2,000	2,000
Requesting for the addition of a line item in the Election Program to for legal expenses incurred directly related to the election process.			
Total 12500 Requests	2,000	2,000	2,000
Total General Fund Requests	2,000	2,000	2,000
Public Works			
Government Buildings			
75500 Government Buildings			
43090 Contractual	130,621	130,621	130,621
Janitorial contract for new PD building			
Total 75500 Requests	130,621	130,621	130,621
Total Government Buildings Fund Requests	130,621	130,621	130,621
100 General Fund	2,000	2,000	2,000
770 Government Buildings Fund	130,621	130,621	130,621
Grand Total Supplemental Requests	**132,621**	**132,621**	**132,621**

OVERHEAD AND INTERFUND CHARGES

FUND	FUND #	REVENUE	RATE	OVERHEAD CHARGE	
Park Dedication	200	91,508	5.00%	4,575	
Gas Tax	210	1,518,134	0.00%	-	
Measure "M"	211	1,133,562	0.00%	-	
Street Improvements Grant	214	1,619,375	0.00%	-	
Traffic Impact Fee	216	15,000	5.00%	750	
Municipal Lighting	220	885,500	5.00%	44,275	
Community Promotion/Cable TV	230	665,650	0.00%	-	
CDBG	240	1,721,330	0.00%	-	
HCD HOME	242	1,082,121	0.00%	-	
Police Seizure	250	71,600	5.00%	3,580	
Special Police Services	251	-	0.00%	-	
OC Human Trafficking	252	18,027	0.00%	-	
Special Police Services	253	398,754	0.00%	-	
Special Police Services	254	138,877	0.00%	-	
Special Police Services	255	53,000	0.00%	-	
Special Police Services	256	109,358	0.00%	-	
Special Police Services	257	-	0.00%	-	
Special Police Services	258	173,700	0.00%	-	
LNSP	260	17,500	5.00%	875	
SLESF	261	102,600	0.00%	-	
CS Special Programs	265	290,805	0.00%	-	
Drainage District	270	4,000	5.00%	200	
Community Services Grant	275	246,584	0.00%	-	
AQMD	280	118,900	3.91%	4,650	*
Community Development	285	1,272,050	0.00%	-	
Senior Transportation	290	172,596	0.00%	-	
Project SHUE	295	43,000	0.00%	-	
RDA Administration	500	1,075,000	5.00%	53,750	
RDA Debt Service	510	29,582,320	5.00%	1,479,116	
RDA Low/Moderate Housing	530	7,560,580	0.00%	-	
WRA Reserve Fund	540	75,000	0.00%	-	
Water Utility	600	14,417,200	5.00%	720,860	
Equipment Replacement	700	2,101,974	5.00%	105,099	
Employee Benefits	740	13,740,076	5.00%	687,004	
Liability Administration	750	1,703,308	5.00%	85,165	
Information Systems	760	962,136	5.00%	48,107	
Building Maintenance	770	2,081,710	5.00%	104,086	
Reserve Fund	800	115,000	0.00%	-	
Assessment District	920	12,431	0.00%	-	
Total Overhead Charge	100	85,390,266		3,342,093	

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

FUND	FUND #	REVENUE	RATE	OVERHEAD CHARGE	
Park Dedication	200	91,508	5.00%	4,575	
Gas Tax	210	1,518,134	0.00%	-	
Measure "M"	211	1,205,257	0.00%	-	
Street Improvements Grant	214	1,000	0.00%	-	
Traffic Impact Fee	216	15,000	5.00%	750	
Municipal Lighting	220	886,000	5.00%	44,300	
Community Promotion/Cable TV	230	665,650	0.00%	-	
CDBG	240	1,089,361	0.00%	-	
HCD HOME	242	475,401	0.00%	-	
Police Seizure	250	71,600	5.00%	3,580	
Special Police Services	251	-	0.00%	-	
OC Human Trafficking	252	-	0.00%	-	
Special Police Services	253	200,575	0.00%	-	
Special Police Services	254	27,813	0.00%	-	
Special Police Services	255	3,000	0.00%	-	
Special Police Services	256	21,117	0.00%	-	
Special Police Services	257	30,000	0.00%	-	
Special Police Services	258	143,700	0.00%	-	
LNSP	260	17,500	5.00%	875	
SLESF	261	102,000	0.00%	-	
CS Special Programs	265	290,805	0.00%	-	
Drainage District	270	4,000	5.00%	200	
Community Services Grant	275	248,288	0.00%	-	
AQMD	280	118,900	3.91%	4,650	*
Community Development	285	1,324,050	0.00%	-	
Senior Transportation	290	172,596	0.00%	-	
Project SHUE	295	43,000	0.00%	-	
RDA Administration	500	1,075,000	5.00%	53,750	
RDA Debt Service	510	30,170,720	5.00%	1,508,536	
RDA Low/Moderate Housing	530	7,707,680	0.00%	-	
WRA Reserve Fund	540	75,000	0.00%	-	
Water Utility	600	14,417,200	5.00%	720,860	
Equipment Replacement	700	2,101,974	5.00%	105,099	
Employee Benefits	740	14,154,805	5.00%	707,740	
Liability Administration	750	1,703,308	5.00%	85,165	
Information Systems	760	1,380,704	5.00%	69,035	
Building Maintenance	770	2,097,592	5.00%	104,880	
Reserve Fund	800	115,000	0.00%	-	
Assessment District	920	-	0.00%	-	
Total Overhead Charge	100	83,765,238		3,413,996	

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

		REDEVELOPMENT		WATER		OTHER		GENERAL FUND		TOTAL
		%	$$	%	$$	%	$$	%	$$	
	DEPARTMENT	18000		56500						
10000	CITY COUNCIL	0.0%	-	3.7%	6,643	0.0%	-	96.3%	172,899	179,542
10200	TRAFFIC COMMISSION	0.0%	-	0.0%	-	0.0%	-	100.0%	5,339	5,339
10300	COMMUNITY SERVICE COMM	0.0%	-	0.0%	-	0.0%	-	100.0%	4,485	4,485
10400	AGING COMMISSION	0.0%	-	0.0%	-	0.0%	-	100.0%	2,970	2,970
10700	YOUTH COMMITTEE	0.0%	-	0.0%	-	0.0%	-	100.0%	2,500	2,500
11500	CITY MANAGER	55.0%	376,811	8.9%	60,975	0.0%	-	36.1%	247,325	685,111
12000	CITY CLERK	50.0%	331,677	3.7%	24,544	0.0%	-	46.3%	307,132	663,353
12500	ELECTIONS	0.0%	-	0.0%	-	0.0%	-	100.0%	2,620	2,620
13000	CITY ATTORNEY	35.0%	71,127	3.7%	7,519	50.0%	101,610	11.3%	22,964	203,220
14200	HUMAN RESOURCES	0.0%	-	8.2%	55,457	70.0%	473,414	21.8%	147,435	676,306
21000	FINANCE	20.0%	263,143	15.0%	197,358	15.0%	197,358	50.0%	657,859	1,315,718
31000	POLICE	0.0%	-	0.0%	-	0.0%	-	100.0%	25,620,508	25,620,508
32000	ANIMAL CONTROL	0.0%	-	0.0%	-	0.0%	-	100.0%	378,237	378,237
41000	FIRE	0.0%	-	0.0%	-	0.0%	-	100.0%	9,341,966	9,341,966
44000	AMBULANCE TRANSPORT	0.0%	-	0.0%	-	0.0%	-	100.0%	741,878	741,878
	COMMUNITY SERVICES									
70000	COMM SERVICES ADMIN	0.0%	-	0.0%	-	0.0%	-	100.0%	1,260,801	1,260,801
70500	SR CENTER	0.0%	-	0.0%	-	0.0%	-	100.0%	220,182	220,182
71000	PARKS & PLAYGROUNDS	0.0%	-	0.0%	-	0.0%	-	100.0%	235,196	235,196
72000	JR HIGH ENHANCEMENT	0.0%	-	0.0%	-	0.0%	-	100.0%	59,200	59,200
	PUBLIC WORKS									
50000	ADMINISTRATION	0.0%	-	14.0%	64,208	29.0%	133,003	57.0%	261,419	458,630
50500	ENGINEERING	0.0%	-	5.0%	79,238	40.0%	633,900	55.0%	871,613	1,584,751
51500	STREET MAINT	0.0%	-	7.0%	62,644	93.0%	832,269	0.0%	-	894,913
52500	CONCRETE REPAIR	0.0%	-	0.0%	-	0.0%	-	100.0%	603,703	603,703
53000	PARK MAINT	0.0%	-	2.0%	31,913	0.0%	-	98.0%	1,563,713	1,595,626
53500	STREET TREE	0.0%	-	3.0%	17,390	0.0%	-	97.0%	562,284	579,674
	CONTINGENCY	0.0%	-	0.0%	-	0.0%	-	-	-	-
		2.2%	1,042,758	1.3%	607,888	5.0%	2,371,554	91.5%	43,294,228	47,316,429

	DEPARTMENT	TOTAL CHARGE	GAS TAX 55005	MEASURE M 55027	TRAFFIC IMPACT 55030	MUNICIPAL LIGHTING 59500	MEDICAL 14306	WORKERS COMP 14326	GENERAL LIABILITY 14335
10000	CITY COUNCIL	-							
10200	TRAFFIC COMMISSION	-							
10300	COMMUNITY SERVICE COMM	-							
10400	AGING COMMISSION	-							
10700	YOUTH COMMITTEE								
11500	CITY MANAGER	-							
12000	CITY CLERK	-							
12500	ELECTIONS	-							
13000	CITY ATTORNEY	101,610					25,402	25,403	50,805
14200	HUMAN RESOURCES	473,414					118,354	118,353	236,707
21000	FINANCE	197,358					49,339	49,339	98,679
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	133,003	119,702	13,300					
50500	ENGINEERING	633,900	541,985	60,221	15,847	15,847			
51500	STREET MAINT	832,269	749,042	83,227					
52500	CONCRETE REPAIR	-							
53000	PARK MAINT	-							
53500	STREET TREE	-							
	CONTINGENCY								
		2,371,554	1,410,730	156,748	15,847	15,847	193,095	193,095	386,191

		REDEVELOPMENT		WATER		OTHER		GENERAL FUND		TOTAL
		%	$$	%	$$	%	$$	%	$$	
	DEPARTMENT	18000		56500						
10000	CITY COUNCIL	0.0%	-	3.7%	6,835	0.0%	-	96.3%	177,903	184,738
10200	TRAFFIC COMMISSION	0.0%	-	0.0%	-	0.0%	-	100.0%	5,339	5,339
10300	COMMUNITY SERVICE COMM	0.0%	-	0.0%	-	0.0%	-	100.0%	6,335	6,335
10400	AGING COMMISSION	0.0%	-	0.0%	-	0.0%	-	100.0%	2,970	2,970
10700	YOUTH COMMITTEE	0.0%	-	0.0%	-	0.0%	-	100.0%	2,500	2,500
11500	CITY MANAGER	55.0%	387,450	8.9%	62,696	0.0%	-	36.1%	254,308	704,455
12000	CITY CLERK	50.0%	347,488	3.7%	25,714	0.0%	-	46.3%	321,773	694,975
12500	ELECTIONS	0.0%	-	0.0%	-	0.0%	-	100.0%	79,620	79,620
13000	CITY ATTORNEY	35.0%	71,127	3.7%	7,519	50.0%	101,610	11.3%	22,964	203,220
14200	HUMAN RESOURCES	0.0%	-	8.2%	57,421	70.0%	490,178	21.8%	152,656	700,255
21000	FINANCE	20.0%	280,152	15.0%	210,114	15.0%	210,114	50.0%	700,380	1,400,760
31000	POLICE	0.0%	-	0.0%	-	0.0%	-	100.0%	26,250,713	26,250,713
32000	ANIMAL CONTROL	0.0%	-	0.0%	-	0.0%	-	100.0%	385,555	385,555
41000	FIRE	0.0%	-	0.0%	-	0.0%	-	100.0%	9,900,346	9,900,346
44000	AMBULANCE TRANSPORT	0.0%	-	0.0%	-	0.0%	-	100.0%	741,878	741,878
	COMMUNITY SERVICES									
70000	COMM SERVICES ADMIN	0.0%	-	0.0%	-	0.0%	-	100.0%	1,323,879	1,323,879
70500	SR CENTER	0.0%	-	0.0%	-	0.0%	-	100.0%	232,842	232,842
71000	PARKS & PLAYGROUNDS	0.0%	-	0.0%	-	0.0%	-	100.0%	239,050	239,050
72000	JR HIGH ENHANCEMENT	0.0%	-	0.0%	-	0.0%	-	100.0%	59,200	59,200
	PUBLIC WORKS									
50000	ADMINISTRATION	0.0%	-	14.0%	67,389	29.0%	139,592	57.0%	274,370	481,351
50500	ENGINEERING	0.0%	-	5.0%	81,377	40.0%	651,014	55.0%	895,145	1,627,536
51500	STREET MAINT	0.0%	-	7.0%	63,380	93.0%	842,045	0.0%	-	905,425
52500	CONCRETE REPAIR	0.0%	-	0.0%	-	0.0%	-	100.0%	612,873	612,873
53000	PARK MAINT	0.0%	-	2.0%	32,268	0.0%	-	98.0%	1,581,121	1,613,389
53500	STREET TREE	0.0%	-	3.0%	17,703	0.0%	-	97.0%	572,405	590,108
	CONTINGENCY	0.0%	-	0.0%	-	0.0%	-	-	-	-
		2.2%	1,086,217	1.3%	632,417	5.0%	2,434,553	91.5%	44,796,125	48,949,312

	DEPARTMENT	TOTAL CHARGE	GAS TAX 55005	MEASURE M 55027	TRAFFIC IMPACT 55030	MUNICIPAL LIGHTING 59500	MEDICAL 14,306	WORKERS COMP 14,326	GENERAL LIABILITY 14,335
10000	CITY COUNCIL	-							
10200	TRAFFIC COMMISSION	-							
10300	COMMUNITY SERVICE COMM	-							
10400	AGING COMMISSION	-							
10700	YOUTH COMMITTEE								
11500	CITY MANAGER	-							
12000	CITY CLERK	-							
12500	ELECTIONS	-							
13000	CITY ATTORNEY	101,611					25,402	25,403	50,806
14200	HUMAN RESOURCES	490,177					122,545	122,544	245,088
21000	FINANCE	210,114					52,529	52,528	105,057
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	139,592	125,633	13,959					
50500	ENGINEERING	651,014	556,617	61,847	16,275	16,275			
51500	STREET MAINT	842,045	757,841	84,204					
52500	CONCRETE REPAIR	-							
53000	PARK MAINT	-							
53500	STREET TREE	-							
	CONTINGENCY								
		2,434,553	1,440,091	160,010	16,275	16,275	200,476	200,475	400,951

POSITION SUMMARIES

	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	Difference 12 - 11
CITY COUNCIL							
Elected/Appointed	57.00	57.00	57.00	57.00	39.00	39.00	(18.00)
Total Elected/Appointed	**57.00**	**57.00**	**57.00**	**57.00**	**39.00**	**39.00**	**(18.00)**
CITY MANAGER							
Full-time	6.00	5.00	5.00	5.00	5.00	5.00	-
Part-time FTE	0.32	0.32	1.39	0.74	0.74	0.74	-
CITY ATTORNEY							
Full-time	1.00	1.00	1.00	1.00	1.00	1.00	-
CITY CLERK							
Full-time	6.00	6.00	6.00	6.00	5.00	5.00	(1.00)
Part-time FTE	0.21	0.06	0.30	-	1.30	1.30	1.30
HUMNA RESOURCES							
Full-time	4.00	4.00	4.00	4.00	4.00	4.00	-
Part-time FTE	0.66	0.13	-	-	-	-	-
FINANCE							
Full-time	14.00	14.00	14.00	13.00	11.00	11.00	(2.00)
Part-time FTE	1.63	1.66	1.61	2.04	2.04	2.04	-
POLICE							
Full-time	154.00	154.00	154.00	154.00	143.00	143.00	(11.00)
Part-time FTE	18.87	17.69	22.84	29.26	32.56	32.56	3.30
FIRE							
Full-time (OCFA contract)	51.00	51.00	51.00	51.00	51.00	51.00	-
Full-time (ambulance contract)	12.00	12.00	12.00	12.00	12.00	12.00	-
Part-time FTE	0.20	0.21	0.22	0.26	0.26	0.26	-
COMMUNITY SERVICES							
Full-time	11.00	11.00	11.00	11.00	8.00	8.00	(3.00)
Part-time FTE	21.53	19.92	18.38	22.60	22.97	22.97	0.37
PUBLIC WORKS							
Full-time	70.00	70.00	65.00	65.00	54.00	54.00	(11.00)
Part-time FTE	6.80	5.93	8.56	7.12	10.45	10.45	3.33
COMMUNITY DEVELOPMENT							
Full-time	28.00	28.00	28.00	28.00	28.00	28.00	-
Part-time FTE	3.58	3.71	4.92	4.25	4.25	4.25	-
Total Full-Time Authorized	**294.00**	**293.00**	**288.00**	**287.00**	**259.00**	**259.00**	**(28.00)**
Total Part-Time FTE	**116.79**	**112.63**	**121.23**	**129.27**	**137.57**	**137.57**	**8.30**
Total Full-Time Equivalents	**410.79**	**405.63**	**409.23**	**416.27**	**396.57**	**396.57**	**(19.70)**

Full-time Authorized Position Changes:

Decrease of 28 positions is due to removal of unfunded positions. 31 positions have been vacated/unfunded since first Golden Handshakes. The drop in elected/appointed positions is due to the reduction of commissions/committees.

	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	Difference 12 - 11
CITY COUNCIL - ELECTED/APPOINTED							
Council Members/Agency Board	5.00	5.00	5.00	5.00	5.00	5.00	-
Commissions	52.00	52.00	52.00	52.00	34.00	34.00	(18.00)
Total Elected/Appointed	**57.00**	**57.00**	**57.00**	**57.00**	**39.00**	**39.00**	**(18.00)**
CITY MANAGER							
Assistant City Manager	-	-	-	-	1.00	1.00	1.00
Administrative Assistant II - City Council	1.00	1.00	1.00	1.00	1.00	1.00	-
Assistant to the City Manager	1.00	-	-	-	1.00	1.00	1.00
City Manager	1.00	1.00	1.00	1.00	1.00	1.00	-
Economic Development Specialist	1.00	1.00	1.00	1.00	-	-	(1.00)
Executive Assistant City Manager's Office	1.00	1.00	1.00	1.00	1.00	1.00	-
Management Analyst	1.00	1.00	1.00	1.00	-	-	(1.00)
Part-time FTE	0.32	0.32	1.39	0.74	0.74	0.74	-
Total City Manager	**6.32**	**5.32**	**6.39**	**5.74**	**5.74**	**5.74**	**-**
CITY ATTORNEY	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	-
CITY CLERK							
Assistant City Clerk	2.00	2.00	2.00	2.00	1.00	1.00	(1.00)
City Clerk	1.00	1.00	1.00	1.00	1.00	1.00	-
Deputy City Clerk	1.00	1.00	1.00	1.00	1.00	1.00	-
Public Information Clerk	1.00	1.00	1.00	1.00	-	-	(1.00)
Administrative Assistant I	-	-	-	-	1.00	1.00	1.00
Records Clerk	1.00	1.00	1.00	1.00	1.00	1.00	-
Part-time FTE	0.21	0.06	0.30	-	1.30	1.30	1.30
Total City Clerk	**6.21**	**6.06**	**6.30**	**6.00**	**6.30**	**6.30**	**0.30**
HUMAN RESOURCES							
Administrative Assistant I	1.00	1.00	1.00	1.00	1.00	1.00	-
Director of Human Resources & Risk Mg	1.00	1.00	1.00	1.00	1.00	1.00	-
Human Resources Assistant	1.00	1.00	1.00	1.00	1.00	1.00	-
Risk Management/Benefits Officer	-	-	-	1.00	1.00	1.00	-
Sr. Analyst Human Resources/Risk Mgm	1.00	1.00	1.00	-	-	-	-
Part-time FTE	0.66	0.13	-	-	-	-	-
Total Personnel	**4.66**	**4.13**	**4.00**	**4.00**	**4.00**	**4.00**	**-**
FINANCE							
Account Clerk	2.00	2.00	2.00	1.00	1.00	1.00	-
Account Clerk (unfunded)	-	-	-	*1.00*	-	-	
Accounting Manager	1.00	1.00	1.00	1.00	1.00	1.00	-
Accounting Technician	3.00	3.00	3.00	3.00	3.00	3.00	-
Administrative Assistant II	1.00	1.00	1.00	-	-	-	-
Customer Service Representative	2.00	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	1.00	-
Purchasing Officer	1.00	1.00	1.00	1.00	-	-	(1.00)
Senior Staff Accountant	2.00	2.00	2.00	2.00	3.00	3.00	1.00
Part-time FTE	1.63	1.66	1.61	2.04	2.04	2.04	-
Total Finance	**15.63**	**15.66**	**15.61**	**15.04**	**13.04**	**13.04**	**(1.00)**
	33.81	**32.17**	**33.30**	**31.78**	**30.07**	**30.07**	**(0.70)**

	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	Difference 12 - 11
POLICE							
Administrative Assistant II - Police	2.00	2.00	2.00	2.00	2.00	2.00	-
Animal Control Officer	1.00	1.00	1.00	1.00	1.00	1.00	-
Police Fiscal Specialist	1.00	1.00	1.00	1.00	1.00	1.00	-
Communication Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	-
Computer Technician	1.00	1.00	1.00	1.00	1.00	1.00	-
Crime Analyst	1.00	1.00	1.00	1.00	1.00	1.00	-
Forensic Services Technician	2.00	2.00	2.00	1.00	1.00	1.00	-
Forensic Services Technician (unfunded)	-	-	-	*1.00*	-	-	*(1.00)*
Information Systems Manager	1.00	1.00	1.00	1.00	1.00	1.00	-
Information Systems Specialist	1.00	1.00	1.00	1.00	1.00	1.00	-
Information Systems Technician	2.00	2.00	2.00	2.00	2.00	2.00	-
Parking Control Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	-
Police Captain	2.00	2.00	2.00	2.00	2.00	2.00	-
Police Chief	1.00	1.00	1.00	1.00	1.00	1.00	-
Police Dispatcher	12.00	12.00	12.00	12.00	12.00	12.00	-
Police Lieutenant	6.00	6.00	6.00	5.00	5.00	5.00	-
Police Lieutenant (unfunded)	-	-	-	*1.00*	-	-	(1.00)
Police Officer	77.00	77.00	77.00	72.00	72.00	72.00	-
Police Officer (unfunded)	-	-	-	*5.00*	-	-	*(5.00)*
Police Records Specialist	6.00	6.00	6.00	6.00	6.00	6.00	-
Police Sergeant	16.00	16.00	16.00	15.00	14.00	14.00	(1.00)
Police Sergeant (unfunded)	-	-	-	1.00	-	-	(1.00)
Police Service Officer	10.00	10.00	10.00	10.00	9.00	9.00	(1.00)
Property Control Clerk	2.00	2.00	2.00	2.00	2.00	2.00	-
Records Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	-
Research Analyst	1.00	1.00	1.00	1.00	1.00	1.00	-
Senior Animal Control Officer	1.00	1.00	1.00	1.00	1.00	1.00	-
Special Services Assistant	3.00	3.00	3.00	2.00	2.00	2.00	-
Special Services Assistant (unfunded)	-	-	-	*1.00*	-	-	*(1.00)*
Sr. Programmer Analyst	1.00	1.00	1.00	1.00	1.00	1.00	-
Systems Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-
Part-time FTE	18.87	17.69	22.84	29.26	32.56	32.56	3.30
Total Police	**172.87**	**171.69**	**176.84**	**183.26**	**175.56**	**175.56**	**(7.70)**
FIRE							
OCFA Contract FTE	51.00	51.00	51.00	51.00	51.00	51.00	-
Ambulance Contract FTE	12.00	12.00	12.00	12.00	12.00	12.00	-
Part-time FTE (Ambulance Transport)	0.20	0.21	0.22	0.26	0.26	0.26	-
Total Fire	**63.20**	**63.21**	**63.22**	**63.26**	**63.26**	**63.26**	**-**
	236.07	**234.90**	**240.07**	**246.52**	**238.82**	**238.82**	**(7.70)**
COMMUNITY SERVICES							
Administrative Assistant II	1.00	1.00	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	1.00	-
Community Services Coordinator	3.00	3.00	3.00	2.00	2.00	2.00	-
Community Services Coordinator (unfun	-	-	-	*1.00*	-	-	*(1.00)*
Community Services Director	1.00	1.00	1.00	1.00	1.00	1.00	-
Community Services Representative	1.00	1.00	1.00	-	-	-	-
Community Services Rep (unfunded)	-	-	-	*1.00*	-	-	(1.00)

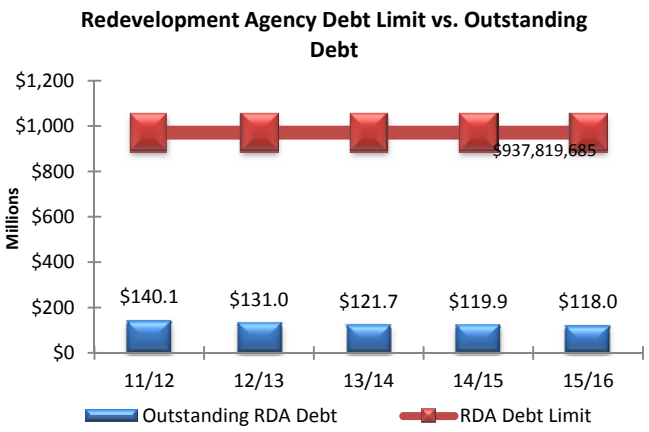
	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	Difference 12 - 11
Community Services Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	-
Family Resource Center Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	-
Senior Center Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	-
Part-time FTE	21.53	19.92	18.38	22.60	22.97	22.97	0.37
Total Community Services	**32.53**	**30.92**	**29.38**	**33.60**	**30.97**	**30.97**	**(2.63)**
PUBLIC WORKS							
Administrative Analyst	1.00	1.00	1.00	1.00	1.00	1.00	-
Administrative Assistant II	1.00	1.00	1.00	1.00	1.00	1.00	-
Administrative Assitant I	2.00	2.00	2.00	-	-	-	-
Administrative Assitant I (unfunded)	-	-	-	*2.00*	-	-	*(2.00)*
Building Maintenance/Repair Worker	3.00	3.00	3.00	3.00	2.00	2.00	(1.00)
Civil Engineering Assistant	2.00	2.00	2.00	2.00	2.00	2.00	-
Civil Engineering Associate	4.00	4.00	4.00	4.00	4.00	4.00	-
Civil Engineering Principal	1.00	1.00	1.00	1.00	1.00	1.00	-
Cross Connection Inspector/Leadworker	1.00	1.00	1.00	1.00	1.00	1.00	-
Engineering Technician	2.00	2.00	2.00	1.00	1.00	1.00	-
Engineering Technician (unfunded0	-	-	-	*1.00*	-	-	*(1.00)*
Equipment Mechanic	1.00	1.00	1.00	1.00	1.00	1.00	-
Equipment Operator	2.00	2.00	2.00	2.00	1.00	1.00	(1.00)
Facilities Supervisor	1.00	1.00	1.00	-	1.00	1.00	1.00
Facilities Supervisor (unfunded)	-	-	-	*1.00*	-	-	*(1.00)*
Garage Superintendent	1.00	1.00	1.00	1.00	1.00	1.00	-
Leadworker	9.00	9.00	9.00	6.00	5.00	5.00	(1.00)
Leadworker (unfunded)	-	-	-	*3.00*	-	-	(3.00)
Maintenance Superintendent	1.00	1.00	1.00	-	-	-	-
Maintenance Superintendent (unfunded)	-	-	-	*1.00*	-	-	*(1.00)*
Maintenance Worker I	2.00	2.00	2.00	1.00	8.00	8.00	7.00
Maintenance Worker I (unfunded)	*1.00*	*1.00*	-	*1.00*	-	-	(1.00)
Maintenance Worker II	15.00	15.00	15.00	14.00	11.00	11.00	(3.00)
Maintenance Worker II (unfunded)	*3.00*	*3.00*	-	*1.00*	-	-	(1.00)
Maintenance Worker III	2.00	2.00	2.00	1.00	1.00	1.00	-
Maintenance Worker III (unfunded)	-	-	-	*1.00*	-	-	*(1.00)*
Mecahnic/Body Repair Worker	1.00	1.00	1.00	1.00	-	-	(1.00)
Mechanic	1.00	1.00	1.00	1.00	1.00	1.00	-
Mechanic (frozen)	*1.00*	*1.00*	-	-	-	-	-
Public Works Director	1.00	1.00	1.00	1.00	1.00	1.00	-
Public Works Inspector	1.00	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	1.00	-
Public Works Mgr/Water Superintendent	1.00	1.00	1.00	1.00	1.00	1.00	-
Public Works Supervisor	6.00	6.00	6.00	5.00	5.00	5.00	-
Public Works Supervisor (unfunded)	-	-	-	*1.00*	-	-	*(1.00)*
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	1.00	1.00	-
Sr Building Maintenance/Repair Worker	-	-	-	-	1.00	1.00	1.00
Part-time FTE	6.80	5.93	8.56	7.12	10.45	10.45	3.33
Total Public Works	**76.80**	**75.93**	**73.56**	**72.12**	**64.45**	**64.45**	**(7.67)**
COMMUNITY DEVELOPMENT							
Adminstrative Assistant I	2.00	2.00	2.00	2.00	3.00	3.00	1.00
Adminstrative Assistant II	1.00	2.00	2.00	2.00	1.00	1.00	(1.00)
Assistant Planner	2.00	2.00	2.00	2.00	2.00	2.00	-

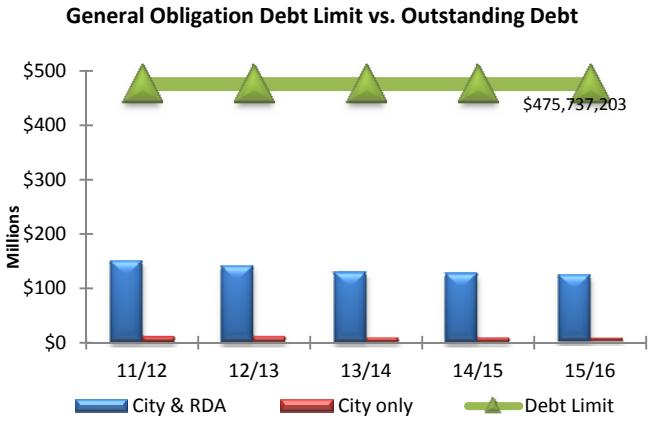
	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	Difference 12 - 11
Associate Planner	2.00	2.00	2.00	2.00	2.00	2.00	-
Building Official	1.00	1.00	1.00	1.00	1.00	1.00	-
Business License & Building Permit Tec	2.00	2.00	2.00	2.00	2.00	2.00	-
Business License Inspector	1.00	1.00	1.00	1.00	1.00	1.00	-
City Housing Coordinator	-	1.00	1.00	1.00	1.00	1.00	-
City Housing Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	-
Code Enforcement Manager	1.00	1.00	1.00	1.00	1.00	1.00	-
Code Enforcement Officer	5.00	5.00	5.00	5.00	4.00	4.00	(1.00)
Combination Building Inspector	1.00	1.00	1.00	1.00	1.00	1.00	-
Community Development Director	1.00	1.00	1.00	1.00	1.00	1.00	-
Housing Specialist	1.00	-	-	-	-	-	-
Management Analyst	-	-	-	-	1.00	1.00	1.00
NPDES Inspector	1.00	1.00	1.00	1.00	1.00	1.00	-
Plan Checker Engineer	1.00	1.00	1.00	1.00	1.00	1.00	-
Planning Manager	1.00	1.00	1.00	1.00	1.00	1.00	-
Planning Technician	1.00	1.00	1.00	1.00	1.00	1.00	-
Rehabilitation Specialist	1.00	-	-	-	-	-	-
Senior Planner	1.00	1.00	1.00	1.00	1.00	1.00	-
Sr. Combination Building Inspector	1.00	1.00	1.00	1.00	1.00	1.00	-
Part-time FTE	3.58	3.71	4.92	4.25	4.25	4.25	-
Total Community Development	**31.58**	**31.71**	**32.92**	**32.25**	**32.25**	**32.25**	**-**
Total Full-Time Authorized	**294.00**	**293.00**	**288.00**	**287.00**	**259.00**	**259.00**	**(27.00)**
Total Part-Time FTE	**116.79**	**112.63**	**121.23**	**129.27**	**137.57**	**137.57**	**8.30**
Total Full-Time Equivalents	**410.79**	**405.63**	**409.23**	**416.27**	**396.57**	**396.57**	**(18.70)**

DEBT SCHEDULES

The City has debt limitations on general obligations and Redevelopment. The general obligation debt limit is calculated as 15% of assessed value or $475,737,203, which is 317% above total outstanding debt of $150,287,163 and 4691% 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 $140,145,000.

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 $5,290 per capita, with actual debt levels of $1,671, only $113 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

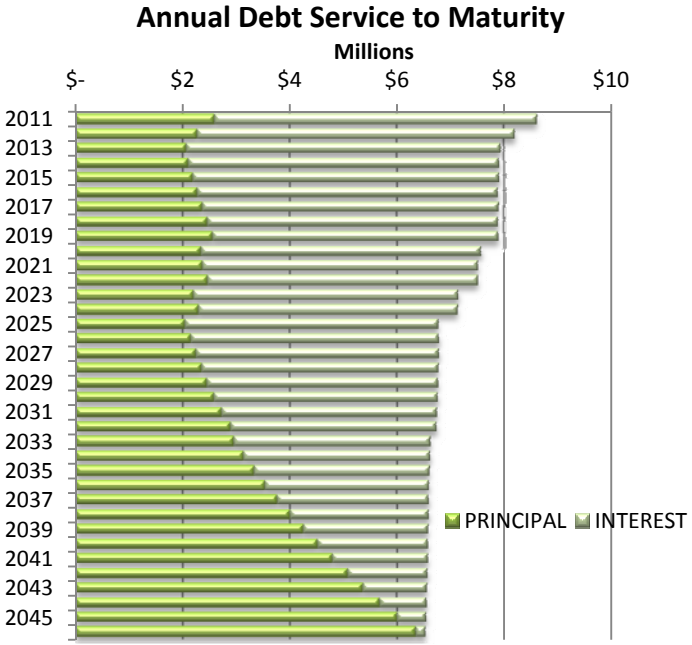
The proceeds from the California Infrastructure and Economic Development Bank will be used for capital improvements to the City's water storage facilities.

$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.

$24,305,000 Westminster Redevelopment Agency Westminster Commercial Redevelopment Project No. 1 2011 Tax Allocation Bonds – Series A

The proceeds of the Bonds will be used to (i) pay a portion of the costs of a Civic Center parking facility and an evidence storage facility for the City of Westminster police department; (ii) capitalize interest on the Series A Bonds through November 1, 2013; (iii) fund the reserve account; and (iv) pay the costs of issuing the Series A Bonds.

$10,400,000 Westminster Redevelopment Agency Westminster Commercial Redevelopment Project No. 1 2011 Tax Allocation Bonds – Series B

The Series B Bonds are being issued to (i) finance improvements to the City's administrative center and to certain City parks and to provide for certain economic development grants, and (ii) pay the costs of issuing the Series B Bonds.

$5,560,000 Westminster Redevelopment Agency Westminster Commercial Redevelopment Project No. 1 2011 Tax Allocation Bonds – Series B-T

The Series B-T Bonds are being issued to (i) acquire property for economic development purposes within the Project Area, and (ii) to pay the costs of issuing the Series B-T Bonds.

PROGRAM	ISSUE DATE	MATURITY DATE	PRINCIPAL ISSUED	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL	%	OUTSTANDING AT 6/30/12
2011/12 Debt Service								
2008 COP Civic Center Refunding*								
800MHz	06/01/08	06/01/22	$1,197,087	$72,667	$31,695	$104,362	1%	$741,965
Civic Center Improvements	06/01/08	06/01/22	2,040,290	123,851	54,020	177,872	2%	1,264,589
Street Improvements	06/01/08	06/01/22	2,523,539	153,186	66,815	220,001	2%	1,564,111
Computer Upgrades	06/01/08	06/01/22	268,452	16,296	7,108	23,404	0%	166,389
Community Theater	06/01/08	06/01/22	1,795,632	109,000	47,543	156,543	2%	1,112,947
2008 COP Water System Refunding	06/01/08	06/01/24	5,035,000	465,000	143,294	608,294	6%	3,250,000
California Infrastructure and Economic Development Bank	01/28/02	08/01/33	2,000,000	53,758	56,457	110,215	1%	1,577,018
Orange County Water District Loan	08/01/00	02/01/20	889,355	45,914	16,662	62,576	1%	430,145
Assessment District	07/14/92	09/02/12	400,373	35,000	3,728	38,728	0%	35,000
Redevelopment Agency **								
2008 Tax Allocation Refunding	06/01/08	08/01/27	30,140,000	1,195,000	1,149,181	2,344,181	24%	26,825,000
2009 Subordinate Tax Allocatio	03/04/10	11/01/45	73,055,000	0	4,357,144	4,357,144		73,055,000
2011 TABS - Series A	06/09/11	11/01/45	24,305,000	0	1,181,690	1,181,690		24,305,000
2011 TABS - Series B	06/09/11	11/01/13	10,400,000	0	258,181	258,181		10,400,000
2011 TABS - Series BT	06/09/11	11/01/12	5,560,000	0	111,895	111,895		5,560,000
Total Redevelopment Agency			143,460,000	1,195,000	7,058,091	8,253,091	85%	140,145,000
2011/12 Debt Service Total			$159,609,728	$2,269,672	$7,485,413	$9,755,085	100%	$150,287,163
* Public Financing Authority 2011/12 Debt Service Total			$12,860,000	$940,000	$350,475	$1,290,475		$8,100,000
2012/13 Debt Service Total				$9,973,171	$7,512,048	$17,485,220		$140,313,991
2013/14 Debt Service Total				$10,176,794	$7,235,124	$17,411,918		$130,137,198
2014/15 Debt Service Total				$2,695,543	$7,028,020	$9,723,563		$127,441,655
2015/16 Debt Service Total				$2,789,424	$6,903,487	$9,692,910		$124,652,231
2016/17 Debt Service Total				$2,903,441	$6,809,372	$9,712,813		$121,748,790
Total Remaining				$121,748,790	$120,348,362	$241,447,152		$0

PROGRAM	REVENUE SOURCE	ESTIMATED REVENUE 2011/12	COVERAGE RATIO	COVERAGE REQUIREMENT	INTEREST RATE	MOODY'S/ S & P RATING
2008 COP Civic Center Refunding					3.00-4.48	
800MHz	General Fund	$130,452	1.25	1.25		AAA/AA-
Civic Center Improvements	Building Charges	$237,509	1.34	1.25		AAA/AA-
Street Improvements	Measure M Turn Back	$975,814	4.44	1.25		AAA/AA-
Computer Upgrades	Information Systems Charges	$29,254	1.25	1.25		AAA/AA-
Community Theater	General Fund	$195,678	1.25	1.25		AAA/AA-
2008 COP Water System Refunding	Net Operating Revenue	$3,075,115	5.06	1.50	3.00-4.375	AAA/AA-
California Infrastructure & Economic Development Bank					3.26	
Orange County Water District Loan					3.50	
Assessment District	Total Assessments	$76,471	1.97	1.00		Non-Rated
Redevelopment Agency						
2008 Tax Allocation Refunding Notes					3.00-5.00	Aaa/AAA
2009 Subordinate Tax Allocation Bonds					5.375-6.25	Aa2/AAA
2011 Tax Allocatrion Bonds					2.00-5.625	A
Total Redevelopment Agency	Tax Increment	$17,612,823	2.13	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.*

PROGRAM	ISSUE DATE	MATURITY DATE	PRINCIPAL ISSUED	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL	%	OUTSTANDING AT 6/30/13
2011/12 Debt Service								
2008 COP Civic Center Refunding*								
800MHz	06/01/08	06/01/22	$1,197,087	$74,961	$29,515	$104,476	1%	$667,003
Civic Center Improvements	06/01/08	06/01/22	2,040,290	127,763	50,305	178,067	1%	1,136,826
Street Improvements	06/01/08	06/01/22	2,523,539	158,024	62,220	220,243	1%	1,406,087
Computer Upgrades	06/01/08	06/01/22	268,452	16,810	6,619	23,429	0%	149,578
Community Theater	06/01/08	06/01/22	1,795,632	112,442	44,273	156,715	1%	1,000,505
2008 COP Water System Refunding	06/01/08	06/01/24	5,035,000	220,000	129,344	349,344	2%	3,030,000
California Infrastructure and Economic Development Bank	01/28/02	08/01/33	2,000,000	55,651	54,532	110,182	1%	1,521,368
Orange County Water District Loan	08/01/00	02/01/20	889,355	47,521	15,055	62,576	0%	382,624
Assessment District	07/14/92	09/02/12	400,373	35,000	1,243	36,243	0%	0
Redevelopment Agency **								
2008 Tax Allocation Refunding	06/01/08	08/01/27	30,140,000	1,230,000	1,112,806	2,342,806	13%	25,595,000
2009 Subordinate Tax Allocatio	03/04/10	11/01/45	73,055,000	0	4,357,144	4,357,144		73,055,000
2011 TABS - Series A	06/09/11	11/01/45	24,305,000	0	1,321,144	1,321,144		24,305,000
2011 TABS - Series B	06/09/11	11/01/13	10,400,000	2,335,000	265,300	2,600,300		8,065,000
2011 TABS - Series BT	06/09/11	11/01/12	5,560,000	5,560,000	62,550	5,622,550		0
Total Redevelopment Agency			143,460,000	9,125,000	7,118,944	16,243,944	93%	131,020,000
2011/12 Debt Service Total			$159,609,728	$9,973,171	$7,512,048	$17,485,220	100%	$140,313,991
* Public Financing Authority 2011/12 Debt Service Total			$12,860,000	$710,000	$322,275	$1,032,275		$7,390,000
2013/14 Debt Service Total				$10,176,794	$7,235,124	$17,411,918		$130,137,198
2014/15 Debt Service Total				$2,695,543	$7,028,020	$9,723,563		$127,441,655
2015/16 Debt Service Total				$2,789,424	$6,903,487	$9,692,910		$124,652,231
2016/17 Debt Service Total				$2,903,441	$6,809,372	$9,712,813		$121,748,790
2017/18 Debt Service Total				3,027,599	6,685,668	9,713,267		118,721,191
Total Remaining				$118,721,191	$113,662,694	$231,733,885		$0

PROGRAM	REVENUE SOURCE	ESTIMATED REVENUE 2012/13	COVERAGE RATIO	COVERAGE REQUIREMENT	INTEREST RATE	MOODY'S/ S & P RATING
2008 COP Civic Center Refunding					3.00-4.48	
800MHz	General Fund	$130,596	1.25	1.25		AAA/AA-
Civic Center Improvements	Building Charges	$229,920	1.29	1.25		AAA/AA-
Street Improvements	Measure M Turn Back	$1,044,247	4.74	1.25		AAA/AA-
Computer Upgrades	Information Systems Charges	$29,287	1.25	1.25		AAA/AA-
Community Theater	General Fund	$195,893	1.25	1.25		AAA/AA-
2008 COP Water System Refunding	Net Operating Revenue	$2,624,957	7.51	1.50	3.00-4.375	AAA/AA-
California Infrastructure & Economic Development Bank					3.26	
Orange County Water District Loan					3.50	
Assessment District	Total Assessments	$37,743	1.04	1.00		Non-Rated
Redevelopment Agency						
2008 Tax Allocation Refunding Notes					3.00-5.00	Aaa/AAA
2009 Subordinate Tax Allocation Bonds					5.375-6.25	Aa2/AAA
2011 Tax Allocatrion Bonds					2.00-5.625	A
Total Redevelopment Agency	Tax Increment	$18,168,135	1.12	1.25		

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

POLICIES AND PROCEDURES

BASIS OF BUDGETING

The City of Westminster was incorporated in 1957 under the General Laws of the State of California. The City operates under a Council-Manager form of government. 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 2011-13:

- 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.

RESOLUTIONS

RESOLUTION NO. 4362

A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF WESTMINSTER ADOPTING THE BUDGET FOR THE 2011-13 FISCAL YEARS AND APPROPRIATING FUNDS FOR FISCAL YEAR 2011-12 ONLY

WHEREAS, the City Manager has prepared and submitted to the Mayor and City Council a proposed budget for the 2011-13 fiscal years; and

WHEREAS, the Mayor and City Council has at public meetings reviewed and amended the budget as proposed for fiscal years 2011-13;

NOW, THEREFORE, BE IT RESOLVED, that the Mayor and City Council approves the 2011-13 fiscal years budget for the City of Westminster and appropriates funds for fiscal year 2011-12 only, as presented and amended at the City Council meeting of June 8, 2011;

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 2010-11 encumbrances, which require budget adjustments for the 2011-12 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 2010-11 operating budgets as detailed in the budget memorandum.

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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 8th day of June, 2011, by the following vote:

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

MARGIE L. RICE, MAYOR

ATTEST:

ROBIN ROBERTS, MMC, CITY CLERK

APPROVED AS TO FORM:

RICHARD D. JONES, CITY ATTORNEY

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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 8th day of June, 2011.

Robin Roberts, MMC
City Clerk

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RESOLUTION NO. 4363

A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF WESTMINSTER ESTABLISHING THE ARTICLE XIII B APPROPRIATION LIMIT FOR THE 2011-12 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 2011-12 according to the formula in said Article, as amended; and

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

WHEREAS, the appropriation limit annual adjustment factor options include:

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

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

WHEREAS, the applicable factor for the California Per Capita Income increased 2.51 percent compared to an increase of 8.74 percent non-residential assessed valuation due to new construction within the city; and

WHEREAS, population within the city increased 0.29 percent compared to the population increase within the county of 0.70 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 2010-11 Appropriation Limit	$63,900,347
Fiscal Year 2011-12 Adjustment Factor	X 1.03227349
Fiscal Year 2010-11 Appropriation Limit	$65,962,634
Proceeds of Taxes	$33,389,411
Appropriation Limit in excess of Proceeds of Taxes	$32,573,223

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PASSED, APPROVED AND ADOPTED this 8th day of June, 2011 by the following vote:

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

MARGIE L. RICE, MAYOR

ATTEST:

ROBIN ROBERTS, MMC, CITY CLERK

APPROVED AS TO FORM:

RICHARD D. JONES, CITY ATTORNEY

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 8th day of June, 2011.

Robin Roberts, MMC
City Clerk

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RESOLUTION NO. 40

A RESOLUTION OF THE WESTMINSTER PUBLIC FINANCING AUTHORITY ADOPTING THE CITY OF WESTMINSTER BUDGET FOR THE 2011-13 FISCAL YEARS AND APPROPRIATING FUNDS FOR FISCAL YEAR 2011-12 ONLY

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

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

- $7.825 million Series 2008 Certificates of Participation (Civic Center Refunding)

- $5.035 million Series 2008 Certificates of Participation (Water System Refunding)

WHEREAS, the City of Westminster is responsible for paying funds to the Authority to make the financing payments and these funds have been included in the fiscal years 2011-13 proposed budget for the City of Westminster in the following amounts:

2008 Certificates of Participation (Civic Center Refunding)	$1,053,904
2008 Certificates of Participation (Water System Refunding)	$608,294

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 8th day of June, 2011, by the following vote:

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

MARGIE L. RICE, Chairman

ATTEST:

ROBIN ROBERTS, MMC, Authority Secretary

APPROVED AS TO FORM:

RICHARD D. JONES, CITY ATTORNEY

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 8th day of June, 2011.

Robin Roberts, MMC
Authority Secretary

40 - 2

RESOLUTION NO. 217

A RESOLUTION OF THE WESTMINSTER REDEVELOPMENT AGENCY ADOPTING THE BUDGET FOR THE 2011-13 FISCAL YEARS AND APPROPRIATING FUNDS FOR FISCAL YEAR 2011-12 ONLY

WHEREAS, the Executive Director of the Westminster Redevelopment Agency has prepared and submitted to the Agency a proposed budget for the fiscal years 2011-13; and

WHEREAS, the Agency Board has at public meetings reviewed and amended the proposed budget for the fiscal years 2011-13; and

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

NOW, THEREFORE, BE IT RESOLVED that the Agency approves the fiscal years 2011-13 budget, appropriates funds for fiscal year 2011-12 only and approves the capital improvement schedule for the Westminster Redevelopment Agency as presented and amended at the Agency meeting of June 8, 2011;

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 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;

PASSED, APPROVED AND ADOPTED this 8th day of June, 2011, by the following vote:

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

MARGIE L. RICE, CHAIRMAN

ATTEST:

ROBIN ROBERTS, MMC, AGENCY SECRETARY

APPROVED AS TO FORM:

RICHARD D. JONES, CITY ATTORNEY

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

I, ROBIN ROBERTS, hereby certify that I am the duly appointed Agency Secretary of the Westminster Redevelopment Agency and that the foregoing resolution was duly adopted at a regular meeting of the Mayor and City Council of the City of Westminster held on the 8th day of June, 2011.

Robin Roberts, MMC
Agency Secretary

217 - 2

RESOLUTION NO. 3

A RESOLUTION OF THE WESTMINSTER HOUSING AUTHORITY DETERMINING THAT THE PLANNING AND ADMINISTRATIVE COSTS TO BE FUNDED IN FISCAL YEAR 2011-2012 BY THE SET-ASIDE FUND ARE NECESSARY FOR THE PRODUCTION, IMPROVEMENT AND/OR PRESERVATION OF AFFORDABLE HOUSING FOR LOW AND MODERATE INCOME HOUSEHOLDS

Whereas, pursuant to Section 33334.2 of the California Health and Safety Code and California Health and Safety Code Section 33000 et seq.l (the "Community Redevelopment Law"), the Westminster Redevelopment Agency ("Agency") has set aside not less than twenty percent (20%) of the taxes allocated to the Agency ("Set-Aside Fund") for the purpose of increasing, improving, and preserving the supply of low- and moderate–income housing ("Affordable Housing Projects");

Whereas, the Westminster Housing Authority ("Authority") has agreed to act on behalf of the Agency in using the Set-Aside Fund for Affordable Housing Projects and accordingly has entered into a agreement with the Agency and the City of Westminster wherein the Agency and City agreed to make periodic advancement of funds to the Authority to finance the operations of the Housing Authority in the Affordable Housing Projects;

Whereas, pursuant to Section 33334.3(d) of the California Health and Safety Code the California State Legislature has expressed the intent that the amount spent out of the Set-Aside Fund on planning and general administrative activities not be disproportionate to the amount actually spent for the cost of production, improvement and/or the preservation of such housing;

Whereas, Section 33334.3(d) requires that the Agency determine annually that the planning and administrative expenses are necessary for the production, improvement and/or the preservation of low and moderate income housing;

Whereas, the Authority and Agency have determined that it is necessary to allocate one million, three hundred and twenty thousand, two hundred and fourteen dollars ($1,320,214) from the Set Aside Fund for planning and administrative expenses and such expenses are necessary for the production, improvement and/or preservation of low and moderate income housing during the 2011-12 fiscal year.

NOW, THEREFORE, the Westminster Housing Authority does hereby find, resolve and order as follows:

Section 1. It is necessary to allocate one million, three hundred and twenty thousand, two hundred and fourteen dollars ($1,320,214) from the Set Aside Fund for planning and administrative expenses and such expenses are necessary for the

production, improvement and/or preservation of low and moderate income housing during the 2011-12 fiscal year.

PASSED, APPROVED AND ADOPTED this 8th day of June, 2011 by the following vote:

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

MARGIE L. RICE, CHAIR

ATTEST:

ROBIN ROBERTS, MMC, AUTHORITY SECRETARY

APPROVED AS TO FORM:

RICHARD D. JONES, CITY ATTORNEY

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

I, ROBIN ROBERTS, hereby certify that I am the duly appointed Authority Secretary of the Westminster Housing Authority, and that the foregoing resolution was duly adopted at a regular meeting of the Westminster Housing Authority held on the 8th day of June, 2011.

Robin Roberts, MMC
Authority Secretary

3 - 2

RESOLUTION NO. 218

A RESOLUTION OF THE WESTMINSTER REDEVELOPMENT AGENCY DETERMINING THAT THE PLANNING AND ADMINISTRATIVE COSTS TO BE FUNDED IN FISCAL YEAR 2011-2012 BY THE SET-ASIDE FUND ARE NECESSARY FOR THE PRODUCTION, IMPROVEMENT AND/OR PRESERVATION OF AFFORDABLE HOUSING FOR LOW AND MODERATE INCOME HOUSEHOLDS

Whereas, pursuant to Section 33334.2 of the California Health and Safety Code and California Health and Safety Code Section 33000 *et seq.l* (the "Community Redevelopment Law"), the Westminster Redevelopment Agency ("Agency") has set aside not less than twenty percent (20%) of the taxes allocated to the Agency ("Set-Aside Fund") for the purpose of increasing, improving, and preserving the supply of low- and moderate–income housing ("Affordable Housing Projects");

Whereas, the Westminster Housing Authority ("Authority") has agreed to act on behalf of the Agency in using the Set-Aside Fund for Affordable Housing Projects and accordingly has entered into a agreement with the Agency and the City of Westminster wherein the Agency and City agreed to make periodic advancement of funds to the Authority to finance the operations of the Housing Authority in the Affordable Housing Projects;

Whereas, pursuant to Section 33334.3(d) of the California Health and Safety Code the California State Legislature has expressed the intent that the amount spent out of the Set-Aside Fund on planning and general administrative activities not be disproportionate to the amount actually spent for the cost of production, improvement and/or the preservation of such housing;

Whereas, Section 33334.3(d) requires that the Agency determine annually that the planning and administrative expenses are necessary for the production, improvement and/or the preservation of low and moderate income housing;

Whereas, the Authority and Agency have determined that it is necessary to allocate one million, three hundred and twenty thousand, two hundred and fourteen dollars ($1,320,214) from the Set Aside Fund for planning and administrative expenses and such expenses are necessary for the production, improvement and/or preservation of low and moderate income housing during the 2011-12 fiscal year.

NOW, THEREFORE, the Westminster Redevelopment Agency does hereby find, resolve and order as follows:

Section 1. The Westminster Redevelopment Agency finds, resolves, and orders that it is necessary to allocate one million, three hundred and twenty thousand, two hundred and fourteen dollars ($1,320,214) from the Set Aside Fund for planning and

administrative expenses and such expenses are necessary for the production, improvement and/or preservation of low and moderate income housing during the 2011-12 fiscal year.

Section 2. The Westminster Redevelopment Agency further finds, resolves and orders the transfer of one million, three hundred and twenty thousand, two hundred and fourteen dollars ($1,320,214) to the Westminster Housing Authority which is charged with administering, planning and implementing the Agency's Affordable Housing Projects pursuant to the Community Redevelopment Law.

PASSED, APPROVED AND ADOPTED this 8th day of June, 2011 by the following vote:

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

Margie L. Rice
MARGIE L. RICE, CHAIR

ATTEST:

Robin Roberts
ROBIN ROBERTS, MMC, AGENCY SECRETARY

APPROVED AS TO FORM:

Christian Bettlaum
RICHARD D. JONES, CITY ATTORNEY

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

I, ROBIN ROBERTS, hereby certify that I am the duly appointed Agency Secretary of the Westminster Redevelopment Agency, and that the foregoing resolution was duly adopted at a regular meeting of the Westminster Redevelopment Agency held on the 8th day of June, 2011.

Robin Roberts
Robin Roberts, MMC
Agency Secretary

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GLOSSARY

AARS	All American Rose Society
Accounting	Generally, the department, activity or individuals involved in the application of the accounting equation.
Accounting Period	The time period for which accounts are prepared, usually one year.
Accrual Basis of Accounting	The basis of accounting by which revenue and expenses are recorded in the period in which they are earned or incurred regardless of whether cash is received or disbursed in that period. This is the accounting basis that generally is required to be used in order to conform to generally accepted accounting principles (GAAP) in preparing financial statements for external users.
Accrued Assets	Assets from revenues earned but not yet received.
Accrued Expenses	Expenses incurred during an accounting period for which payment is postponed.
Accrued Liability	Liabilities which are incurred, but for which payment is not yet made, during a given accounting period.
Admin.	Administration
AHFP	Arterial Highway Financing Program
Appropriation	Authorization of a governmental unit to spend money within specified restrictions such as amount, time period, and objective. There must be prior approval for such expenditure.
AQMD	Air Quality Management District - regional air quality authority
Assessed Value	Value established by a government for real estate or other property as a basis for levying taxes.
Asset	Anything owned by an individual or a business, which has commercial or exchange value.
Balanced Budget	A budget in which planned expenditures do not exceed planned funds available.
Budget	The annual financial plan showing estimated revenues and estimated expenditures over a specified time period.
CAD/RMS	Computer Aided Dispatch/Record Management System
CalEMA	California Emergency Management Agency
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
JAG	Justice Assistance Grant
JPTA	Joint Powers Training Administration - Federal job training program.
KAB	Keep America Beautiful
Level of Service	A description of the services provided or activities performed, and the cost and personnel requirements.
Levy	To impose taxes, special assessments, or charges for the support of city activities.
Liability	In insurance, is a term used when analyzing insurance risks that describes possible areas of financial exposure / loss.
Liability	In accounting, is a loan, expense, or any other form of claim on the assets of an entity that must be paid or otherwise honored by that entity.
Liability Fund	The City's self fund insurance fund.
Line Item	The description of a object of expenditure e.g. salaries, contractual services, etc.
Line Item Budget	A budget initiated by government entities in which budgeted financial statement elements are grouped by administrative entities and object.
LNSP	Local Narcotics Suppression Program
Long term Debt	Financial Obligation with maturity of more than one year after the date of issuance.
Loss	In finance, is when expenses exceed sales or revenues.
Modified Accrual Basis of Accounting	A mixture of the cash and accrual basis. The modified accrual basis should be used for governmental funds. To be recognized as a revenue or expenditure, the actual receipt or disbursal of cash must occur soon enough after a transaction or event has occurred to have an impact on current spendable resources. In other words, revenues must be both measurable and available to pay for the current period's liabilities. Revenues are considered available when collectible either during the current period or after the end of the current period but in time to pay year-end liabilities. Expenditures are recognized when a transaction or event is expected to draw upon current spendable resources rather than future resources.
Municipal Lighting Fund	Property taxes collected by the County and paid to the City for the operating and maintaining of the city wide Municipal Lighting District.
NGV	Natural Gas Vehicle
OCFA	Orange County Fire Authority
OCHTTF	Orange County Human Trafficking Task Force
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
SAAV	Service Authority for Abandoned Vehicles
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.
WIN	Westminster Improving Neighborhoods Program
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

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