

# Huntington Beach Community Profile

## *Lifestyle*

Huntington Beach is a beautiful community with ideal weather, a diversified economy teeming with good jobs, a wide variety of housing, excellent educational system, boat marinas, numerous parks, all in a friendly place where people can make things happen.

Residents and visitors of this scenic City treasure its 8.5 miles of wide, sandy beaches. Huntington Beach is the ideal Orange County destination to live, work, and play.

Huntington Beach has a reputation for being “number one” as noted in the numerous recognitions received:

- The “Best City to Live in Orange County” according to the Orange County Register Consumer’s Choice Survey
- The number one place to raise children in Southern California
- The sixth best city in the nation for women, according to a Ladies Home Journal Readers Survey

The City has a world-class Library in the 356-acre Central Park and four branch Libraries. The Central Library & Cultural Center hosts the largest Children’s Library in the state and a delightful community theater group.

The Huntington Beach Art Center, five recreation centers (including a senior citizens center), the International Surfing Museum, Pier Plaza, and a Sports Complex are popular places for cultural and sports events. The major religious affiliations are represented in Huntington Beach in over 50 houses of worship.

Fine to casual dining is available at hundreds of restaurants throughout the City.

## *Location*

Huntington Beach is located on the shore of the Pacific Ocean in northwestern Orange County. Huntington Beach is bordered by Westminster to the northwest, Fountain Valley to the northeast, Costa Mesa to the east, Newport Beach to the southeast, and Seal Beach to the west. The city is positioned for the global market at 18 miles southeast of the Port of Long Beach and Los Angeles Harbor, 35 miles southeast of Los Angeles, and 95 miles northwest of San Diego.

## *Land Use*

The City has a mix of land uses serving residents, regional populations, and recreational visitors. How a city balances its land uses assists in the local economy by allowing for enough space for industry and other businesses to provide products and jobs. One of the primary goals of the City land use policy is to “Achieve development that maintains or improves the City’s fiscal viability and reflects economic demands while maintaining and improving the quality of life for the current and future residents of Huntington Beach.” The land use designations are: 65% residential, 8% commercial, 9% industrial, 1% mixed use, 10% open space, and 7% other.



## Commercial

Huntington Beach contains approximately 1,300 acres zoned for commercial use. The major concentrations of commercial uses in Huntington Beach are located along Beach Boulevard, Brookhurst Street, Edinger and Warner Avenues, and at many major intersections.

## Industrial

With a strong commitment to industrial activities, the City has 1,762 acres of land zoned for industrial use. There are three general industrial areas: the Northwest Industrial Area, the Gothard Industrial Corridor, and the Southeast Industrial Area. Major industrial development continues in the Northwest Area of 28 acres of McDonnell Center Business Park Phase II. The Gothard Industrial Corridor represents unique opportunities for "incubator" industries (first generation businesses).

## Business & Economy

Huntington Beach is the third largest city in Orange County and the 19th largest city in California. The City of Huntington Beach is a leading commercial, industrial, and recreational center of Orange County, with a diverse economic base and educated workforce.

Major types of business include tourism, space systems, automobile sales, home remodeling and goods, public utilities, petroleum, data and computer research, precision instruments, and various types of manufacturing. With a diversified employment base and a highly educated work force, Huntington Beach has a healthy local economy. Annual taxable sales of about \$2.6 billion place Huntington Beach as one of the top retail sales communities in the County.

Huntington Beach is home to 650 industrial businesses, including Boeing, Quiksilver corporate headquarters, Dynamic Cooking Systems, Cleveland Golf corporate headquarters, and C & D Aerospace. Boeing is not only the largest employer in the Huntington Beach; it is the largest employer in the state.

There are many unique shopping opportunities in Huntington Beach. The city has more than 30 neighborhood and regional shopping centers, with nearly 8 million square feet of retail shopping space to satisfy everyone's dining and shopping needs. The "Shop, Play & Stay in Huntington Beach" campaign is a partnership of the Chamber of Commerce, the Conference and Visitors Bureau, the City, and the community to encourage residents to shop in town to support the local economy. Huntington Beach demographics bring impressive buying power to a wide variety of retail and service businesses.

## Beach Boulevard of Cars

The Beach Boulevard of Cars has 12 new-car dealerships and serves a regional market from its central Beach Boulevard location. The Beach Boulevard of Cars was voted "Best Auto Boulevard" five years in a row in the Best of Orange County Register's Consumer Choice Survey. Auto sales are the city's largest retail category contributing to the sales tax base each year.

## Facts and Figures

Population	202,250 (2007 Estimate)
Average Family Household Income	\$113,325 (2007 Estimate)
Median Family Household Income	\$91,281 (2007 Estimate)
28 square miles	Third largest city in Orange County 19th Largest in California





## City of Huntington Beach Budget Process and Calendar FY 2008/09



<b>Date</b>	<b>Budget Procedure</b>	<b>Action By</b>
03/03/08	The Budget Manual for FY 2008/09 is distributed and a kickoff meeting is held to review the directive for preparation of the FY 2008/09 budget.	Director of Finance
03/10/08 Through 05/02/08	Departments begin preparing their respective budgets including entering proposed budgets into the accounting system.	Departments
04/17/08	Individual Capital Improvement Project (CIP) requests are completed and submitted to the Public Works Department.	Departments
05/02/08	Budgets are to be submitted to Budget & Research.	Departments
05/16/08	Revenue projections are completed and submitted to the City Administrator.	Director of Finance Budget & Research
05/21/08 Through 06/12/08	Administration will conduct meetings with all departments to review budget requests.	City Administrator Departments Director of Finance Budget & Research
06/18/08	Capital Improvement Program is submitted to Planning and Public Works Commissions.	Public Works
07/11/08	Departments and Budget & Research are advised regarding final budget adjustments prior to preparation of the Proposed FY 2008/09 Budget Document. Budget & Research prepares the document for submission to the City Council.	City Administrator
08/01/08	The Proposed Budget for FY 2008/09 is submitted to the City Council per the City Charter.	City Administrator
08/10/08	Accounting and Purchasing staff begin working with departments regarding encumbrance carry-overs and the pending closure of "Open Purchase Orders" prior to the new fiscal year.	Accounting Staff Purchasing Staff Departments
08/04/08	The City Administrator conducts a budget study session and presentation of the Proposed FY 2008/09 Budget/CIP for the public and City Council at their regular meeting. Direction is requested from the City Council regarding preparation of the Budget/CIP Resolution.	City Administrator City Council



## City of Huntington Beach Budget Process and Calendar FY 2008/09



<b>Date</b>	<b>Budget Procedure</b>	<b>Action By</b>
09/02/08	A public hearing is conducted by the City Council of the City Administrator's Proposed Budget/CIP for FY 2008/09. Following completion of the public hearing, the City Council may adopt the budget by resolution, or shall either close, or continue the hearing to a future date for budget adoption.	City Council City Administrator Departments
09/02/08	The Proposed Budget/CIP for FY 2008/09 is adopted by resolution of the City Council.	City Council
09/10/08	Presentation of the Adopted Budget for FY 2008/09 to the Finance Board.	Director of Finance
10/01/08	Fiscal Year 2008/09 is activated and departments begin operating within the new budget.	Accounting Staff Departments
12/01/08	The completed Adopted Budget document is submitted to the Government Finance Officers Association (GFOA) for participation in the Budget Awards Program.	Budget & Research

RESOLUTION NO. 2008-54

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF  
HUNTINGTON BEACH ADOPTING A BUDGET FOR THE CITY  
FOR FISCAL YEAR 2008/09

WHEREAS, Article VI of the Huntington Beach City Charter requires the City Administrator to present and the City Council to adopt an annual City Budget; and

The City Council has received and considered the Proposed Budget 2008/09, staff reports, and public testimony and information received in a noticed public hearing on the City budget,

NOW, THEREFORE, the City Council of the City of Huntington Beach does resolve as follows:

SECTION 1: That the budget for the City of Huntington Beach for Fiscal Year 2008/09, as set forth in Exhibit A, attached hereto and incorporated herein by this reference, is hereby adopted.

SECTION 2: That the estimated revenue and transfers for Fiscal Year 2008/09, when combined with reserves, are sufficient to fund the appropriations and are as set forth in Exhibits A and A-1, which are attached hereto and incorporated herein by this reference.

SECTION 3: That the Proposed Budget for Fiscal Year 2008/09, Exhibit B, providing appropriations summaries of details currently contained in the City's accounting system, and detail of estimated revenue, is hereby approved.

SECTION 4: That the City Administrator may transfer funds from one expenditure type to another within the same fund provided there is no increase in approved total appropriations contained in the budget.

SECTION 5: That the Tables of Organization, attached hereto as Exhibit C and incorporated herein by this reference are hereby adopted. The City Administrator, subject to compliance with the City Charter Section 403, may revise the Tables of Organization as long as the authorized number of personnel within the same department, office or agency are not exceeded.

SECTION 6: Acquisition of new capital items shall be limited to the specific items included in the approved budget. Acquisition of capital items to replace existing capital equipment shall not exceed the total appropriation for the funding source. The City Administrator may authorize changes to the procurement of specific items as long as the total appropriation for any department, fund or agency is not exceeded. However the City Administrator must obtain City Council approval for items that exceed \$500,000.

SECTION 7. That the Capital Improvement Program contained in the Proposed Budget for FY 2008/09, Exhibit B, are approved in concept, and in accordance with Section 503 and Section 614 of the City Charter. The Director of Public Works is authorized to publicly advertise for bids on these projects.

SECTION 8. That construction of capital improvement projects requires the use of professional services such as geo-technical, water testing, engineering oversight, project management, design, survey, and other required studies. Funding for these professional services is included within each Capital Improvement Project's budget as set forth in the Proposed Budget for FY 2008/09, Exhibit B. Consistent with the City Council's policy regarding professional service agreements, the City Council hereby authorizes the City Administrator, or designee, to enter into any necessary professional services agreements to facilitate the completion of an approved Capital Improvement Project.

PASSED AND ADOPTED by the City Council of the City of Huntington Beach at a regular meeting thereof held on the 2nd day of September, 2008.

Debbie Cook  
Mayor

REVIEWED AND APPROVED:

[Signature]  
City Administrator

INITIATED AND APPROVED:

[Signature]  
Finance Director

APPROVED AS TO FORM:

[Signature] 6/15/08  
City Attorney

Exhibits

- A. 2008/09 Fiscal Year Budget
- A-1 Estimated Revenue and Transfers
- B. Proposed Budget for Fiscal Year 2008/09
- C. Tables of Organization



CITY OF HUNTINGTON BEACH  
AB1234 DISCLOSURE  
REIMBURSEMENT EXPENSES  
FOR THE CITY COUNCIL



The following are activities on which it is anticipated that the Mayor and City Council Members could expend city funds:

- League of California Cities, Orange County Division monthly general membership meetings
- Quarterly League of California Cities Policy Committee meetings
- League of California Cities, Orange County Division Board of Directors or Executive Committee meetings
- League of California Cities Annual Conference
- Various League of California Cities training workshops and/or subcommittee meetings
- Meetings of the Orange County City Selection Committee
- Meetings of the Orange County Mayors' Round Table
- Orange County Council of Governments Board meetings and General Assembly
- Southern California Association of Governments meetings and General Assembly
- Various Huntington Beach Chamber of Commerce functions
- Various community organizations' events and fundraising activities
- Various state organizations' events and fundraising activities
- Various national organizations' (such as the National League of Cities, the United States Conference of Mayors, and others) events and workshops
- Various educational workshops put on by the above organizations and others
- Possible trip to one of our two sister cities, Anjo, Japan and Waitekere, New Zealand
- Trips to Washington, D. C. to meet with federal legislators or federal agencies on issues of interest to the City
- Trips to Sacramento, California to meet with state legislators and/or state agencies on issues of interest to the City
- Hosted meetings with representatives from other governmental agencies such as our state or federal legislators, agency representatives, or City Council Members from other cities



CITY OF HUNTINGTON BEACH  
AB1234 DISCLOSURE  
REIMBURSEMENT EXPENSES  
FOR THE CITY ATTORNEY



The following are activities on which it is anticipated that the City Attorney could expend city funds:

- Various business meetings/events with business leaders, owners, consultants, or vendors
- Community meetings or events on general or city-specific issues
- Attendance at annual professional conferences, board meetings, and other meetings such as the League of California Cities, including specialized conferences for work-specific topics; reimbursement may include parking, transit, airfare, mileage, hotel, meals, and other incidental expenses
- Books, training, certifications, and publications relevant to the work environment
- City events and city-supported functions such as 4<sup>th</sup> of July, Association of Volleyball Professionals (AVP), art center features, activities, and expenses related to the events



CITY OF HUNTINGTON BEACH  
AB1234 DISCLOSURE  
REIMBURSEMENT EXPENSES  
FOR THE CITY CLERK



The following are activities on which it is anticipated that the City Clerk could expend city funds:

- Various business meetings/events with business leaders, consultants, vendors, and media
- Community meetings or events on general, city, and/or department-specific issues
- Attendance at professional conferences, board meetings and other meetings and events such as the Southern California City Clerks Association, the Orange County Clerks Association, the Beach Cities Clerks Association, the California City Clerks Association, the International Institute of Municipal Clerks, the League of California Cities, the California Association of Clerks and Election Officials, the Orange County Association of Records Managers and Administrators (ARMA), the Huntington Beach Chamber of Commerce membership meetings, the Huntington Beach Chamber of Commerce Planning Conference, the Huntington Beach Chamber of Commerce Economic Conference, the City's Centennial Committees (public/staff), California City Clerks Association New Law and Election Seminar, SIRE Conference, SIRE Roundtable meetings, the Granicus Annual Conference, Nuts & Bolts for Clerks, Senior Saturday, Surf City Nights, Technical Track for Clerks (TTC), Orange County Registrar of Voters, National Notary Association (NNA), Easter Hunt, ICMA Conference Call Meetings, Women Leading Government, Leadership Committee, Youth in Government Day, Fair Political Practices Commission Seminars, sponsor of Sister City Anjo guest, including specialized conferences for work-specific topics and economic conferences; reimbursement may include parking, transit, airfare, mileage, hotel, meals, and other incidental expenses
- City Clerk related books, training, certifications, and publications relevant to the work environment
- City events and city-supported functions such as 4<sup>th</sup> of July, Association of Volleyball Professionals (AVP), art center features, public safety awards, and activities and expenses related to public outreach events



CITY OF HUNTINGTON BEACH  
AB1234 DISCLOSURE  
REIMBURSEMENT EXPENSES  
FOR THE CITY TREASURER



The following are activities on which it is anticipated that the City Treasurer could expend city funds:

- Various business meetings/events with business leaders, owners, consultants, or vendors
- Community meetings or events on general or city-specific issues
- Attendance at annual professional conferences, board meetings, and other meetings such as the California Municipal Treasurers Association, the Association of Public Treasurers of the United States and Canada, the League of California Cities, the Government Finance Officers Association, the California Society of Municipal Finance Officers, including specialized conferences for work-specific topics; reimbursement may include parking, transit, airfare, mileage, hotel, meals, and other incidental expenses
- Occasional trips to testify/lobby on specific city issues to Sacramento, California or to Board of Equalization meetings
- Books, training, certifications, and publications relevant to the work environment
- City events and city-supported functions such as 4<sup>th</sup> of July, Association of Volleyball Professionals (AVP), art center features, activities, and expenses related to the events



CITY OF HUNTINGTON BEACH  
AB1234 DISCLOSURE  
REIMBURSEMENT EXPENSES  
FOR THE CITY ADMINISTRATOR



The following are activities on which it is anticipated that the City Administrator could expend city funds:

- Various business meetings with Chamber President and Board Members
- Various business meetings with Conference and Visitors Bureau President and Board Members
- Various business meetings with business leaders and owners
- Occasional meetings with developers regarding project issues or status
- Community meetings on general or city-specific issues
- Consultant meetings on specific city projects
- Attendance at annual professional conferences and meetings such as International City Management Association, American Society of Public Administrators, League of California Cities, Municipal Management Assistants of Southern California, Alliance for Innovation, Women Leading Government, including specialized conferences for work-specific topics; reimbursement may include parking, transit, airfare, mileage, and other incidental expenses
- Occasional trips for lobbying on specific city issues to Sacramento, California or Washington, D.C.
- Books and publications relevant to the work environment
- City events and city-supported functions such as 4<sup>th</sup> of July, Association of Volleyball Professionals (AVP), art center features, activities, and expenses related to the events



## City of Huntington Beach Revenue Descriptions and Assumptions



### GENERAL FUND REVENUE

**Property Tax: \$67,140,000** – This category represents Surf City's largest revenue source, accounting for 34.5 percent of total budgeted General Fund revenue for FY 2008/09. The slow-down in the real estate market has led to more conservative projections in property tax growth. The double-digit growth in assessed value seen in prior years has given way to more modest estimates of low single-digit increases in assessed value.

It is anticipated that secured property tax, the largest single source of General Fund property tax revenue, will only grow by 3.2 percent based on County of Orange Assessor's Office data. In addition, supplemental property tax revenue will taper off as fewer residential properties are sold and reassessed. The modest growth in assessed values also affects the In-Lieu of Motor Vehicle License Fee (VLF) revenue. With the change in State law regarding the Motor Vehicle License Fee, the In-Lieu of VLF revenue grows by the same amount as a city's assessed value. There will also be no significant new residential developments adding to the property tax base in FY 2008/09. While the Brightwater residential development is still under construction, the original completion date of 2009 has been pushed back, delaying the addition of new properties to the tax roll. Ultimately, this development will add 359 new homes to Huntington Beach. However, with the slowing real estate market, the full benefit of these new properties will not be realized until FY 2009/10 and later.

In addition to the moderating effect the cooling real estate market has had on secured property values, there is the complicating effect which the State of California "triple-flip" legislation has had on this revenue category in recent years. This legislation requires 0.25 percent of the 1.0 percent local agency share of the Bradley-Burns Sales and Use Tax be used to back economic recovery bonds. Each year the State estimates the 0.25 percent backfill amount to reimburse local agencies. For FY 2008/09, because the State over-estimated this amount for FY 2007/08, the actual apportionment will be less (by approximately \$700,000). This pattern of missed estimates and subsequent true-ups by the State leads to wild fluctuations in revenue projections year-over-year. With the State's problems balancing their budget, the in-lieu of sales tax reimbursement will remain in effect until FY 2012/13, complicating revenue projections for several more years.

**Other Local Taxes: \$63,865,000** – This revenue category represents the second largest source of General Fund revenue. The four major types of taxes in this category comprise 32.8 percent of General Fund revenue budgeted for FY 2008/09:

**Sales Tax: \$25,300,000** – Huntington Beach's retail base allows the city to weather economic downturns better than other localities whose sales tax base might not be as diverse. Also, the city does not rely heavily on sales tax to provide General Fund revenue. This revenue source accounts for 13.0 percent of General Fund revenue. Nonetheless, the recent slow-down in the economy has affected the city, leading to a modest projection of 2.5 percent growth in sales tax receipts in FY 2008/09. With all retail segments across the economic spectrum experiencing pullbacks, Surf City will feel these effects as sectors such as auto dealers, general consumer goods, and building and construction realize lower year-over-year sales. The sales tax category will continue to be monitored closely as economic conditions continue to change.

**Utility Users Tax: \$23,165,000** – The city charges a 5.0 percent utility tax on water, telephone, gas, electricity, and cable usage. Based on recent trends, this category will experience little growth from FY 2007/08 to FY 2008/09. This source of income accounts for 11.9 percent of General Fund revenue.

**Franchises: \$7,900,000** – The city has several franchise agreements providing 4.1 percent of the revenue to the General Fund. The largest sources of franchise revenue are from the Southern California Gas Company and Southern California Edison (SCE). Together, these companies are projected to supply \$3,625,000 in franchise revenue for FY 2008/09. Of note is the end of the ten-year franchise agreement with Coca-Cola; this agreement had been providing \$300,000 annually. The last payment was received during the 2007/08 fiscal year. The city also receives franchise payments from Rainbow Disposal as part of their refuse and recycling contract. Huntington Beach also has an agreement with Clear Channel Communications whereby the city receives franchise revenue for allowing advertising on bus benches and shelters throughout Surf City.



## City of Huntington Beach Revenue Descriptions and Assumptions



**Transient Occupancy Tax (TOT): \$7,500,000** – More generally referred to as the “hotel tax,” this revenue source is projected to increase in FY 2008/09 and in subsequent years due to the opening of additional lodging facilities. A new hotel in downtown Huntington Beach – the Shorebreak Hotel – is slated to open in early 2009 as part of The Strand development. This new hotel will add additional rooms generating transient occupancy tax beginning midway through the 2008/09 fiscal year. In addition, the Huntington Beach Conference and Visitor’s Bureau will continue their marketing efforts – directly funded by a ten percent share of the city’s TOT revenue – to sell Surf City as a destination city. Additional developments being planned throughout Surf City will add further to the number of hotel rooms contributing TOT revenue to the General Fund in the near future.

**Licenses and Permits: \$7,530,900** – The retreat in the residential, commercial, and industrial construction sectors has directly affected license and permit revenue for FY 2008/09. Most significantly, building, electrical, and mechanical permit revenue is projected to be lower when compared to FY 2007/08. In addition, revenue from Planning permits is also expected to be lower than in prior years. The largest change in projected Planning revenue is from the 359-home Brightwater development. The developer of Brightwater – Hearthside Homes – has slowed down construction of the residential units, delaying the ultimate build-out of the community. Under a development agreement with Hearthside Homes, Huntington Beach receives a per-lot development fee for each residential unit completed. It was anticipated that the final units would be completed in calendar year 2009, ultimately supplying approximately \$6.0 million in development fees to the General Fund. Therefore, revenue from the development agreement permits will be much less in FY 2008/09 as the completion date is extended beyond this fiscal year.

**Fines, Forfeitures, and Penalties: \$4,687,700** – This category – representing 2.4 percent of General Fund income – records revenue from traffic and parking tickets as well as fines levied on delinquent library materials. Also of significance is the revenue from fines for false alarm responses. Per the city’s municipal code, fines are charged for Police response to false alarms depending on the number and frequency. Overall, fines and forfeitures will decrease slightly based on updated projections from the Police Department related to parking fine revenue.

**Use of Money and Property: \$16,625,500** – This category will see several changes in FY 2008/09, with projected revenue increasing 18.0 percent from the FY 2007/08 adopted budget. With the folding of the Library Service and Ocean View Estates Funds, there will be new sources of revenue in the General Fund. It is anticipated that rental revenue from Central Library facilities will provide approximately \$240,000 in additional General Fund revenue. Also, Ocean View Estates – a city-owned mobile home park – should provide \$360,000 in revenue that had previously been deposited to a special revenue fund. A new agreement with Hollister, which increases the number of web-cams transmitting images to Hollister’s stores nationwide, will provide additional revenue in FY 2008/09. Overall, this category records revenue from the various concession agreements the city has with Ruby’s, Dukes, Meadowlark Golf Club, National Equestrian Centers, and other retail establishments on city-owned property. In addition, parking revenue from the Pier Plaza parking lot, downtown-parking structure, Sunset Vista RV camping, and meters throughout the city is expected to provide over nine million dollars.

**Revenue from Other Agencies: \$4,950,500** – A major source of revenue in this category is the Motor Vehicle License Fee (VLF), which will provide an estimated \$1,125,000 in FY 2008/09. It should be noted that this source of revenue was reduced significantly by the 2004 State Budget Act; permanently reducing the VLF from two percent to two-thirds of a percent. This source of revenue continues to decline as the State takes a larger share of the pre-apportioned amount to fund various State functions and agencies. Also in this revenue category is the real property transfer tax, which is split 50-50 between the County of Orange and the City of Huntington Beach. This is another category of revenue affected by the slow down in the real estate market as fewer residential housing transactions occur. Surf City also receives revenue from the State Office of Emergency Services, reimbursing the Fire Department when the strike team is deployed to wild-land fires across the state. The city also is reimbursed by the Police Officer Standards and Training (POST) office for sending our Police Officers to various training opportunities.

**Charges for Current Services: \$22,568,172** – Huntington Beach receives revenue from various “fee for service” activities representing 11.6 percent of General Fund revenue: plan check reviews by Public Works and Building and Safety, fees for recreational classes and programs, FireMed membership and billing service reimbursement, and other activities. The largest change to this General Fund revenue category is the inclusion of FireMed program revenues in FY



## City of Huntington Beach Revenue Descriptions and Assumptions

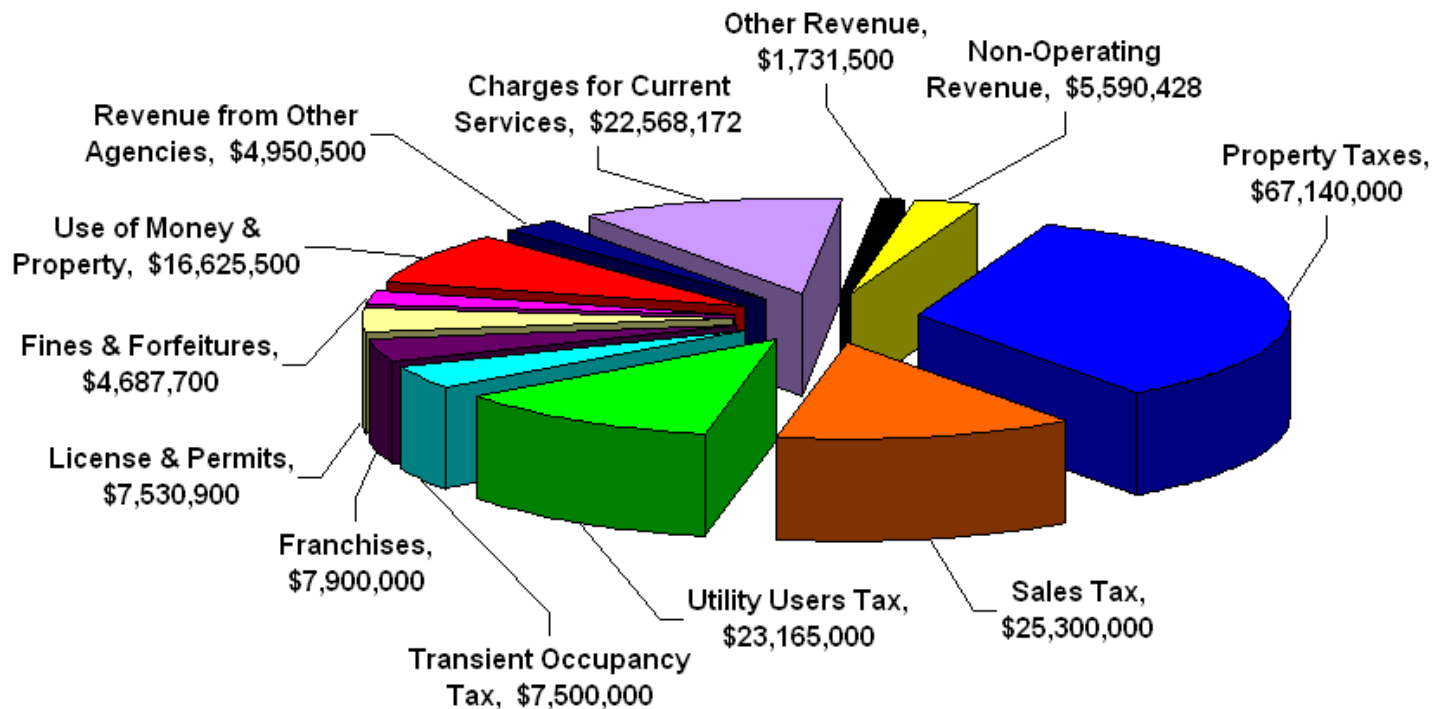


2008/09. With the folding of the FireMed Special Revenue Fund as part of the FY 2008/09 budget process, approximately \$6.4 million in related revenue will now be deposited to the General Fund. Also, there will be additional revenue of approximately \$125,000 from Art Center classes now that the Cultural Affairs Fund has been closed. Prior to FY 2008/09, the existence of the Library Service Fund meant that revenue from media rentals and the community enrichment library fee (CELF) was recorded outside of the General Fund. Since that fund no longer exists, there is projected to be an additional \$370,000 in revenue from those sources added to the General Fund.

**Other Revenue: \$1,731,500** – This category of revenue records fees from the City Clerk’s passport processing facility, sales of surplus city equipment, restitution, and settlement payments from various court decisions decided in the city’s favor, and other miscellaneous revenue. Fiscal year 2008/09 will see the third payment from Rainbow Disposal for water quality improvement efforts. The \$150,000 amount – adjusted annual by the change in the Consumer Price Index (CPI) – is part of the franchise agreement approved in FY 2006/07.

**Non-Operating Revenue: \$5,590,428** – Non-Operating revenue includes repayment of debt from the Redevelopment Agency to the General Fund. This debt repayment is \$4,335,000 for FY 2008/09. There is also the repayment of a General Fund loan to the Park Acquisition and Development (PA&D) Fund of \$294,000 annually. Miscellaneous other transfers will occur throughout the year as well, adding to this source of General Fund revenue.

### GENERAL FUND REVENUE GRAPH





## City of Huntington Beach Revenue Descriptions and Assumptions



### NON-GENERAL FUND REVENUE

**Enterprise Funds: \$59,925,700** – The city has several enterprise funds: Refuse, Sewer, Water, Water Master Plan, and Emerald Cove senior apartments.

Projected to bring in \$34,948,000, the Water Fund is the largest source of enterprise revenue to the city. Water utility operations are funded by charges to municipal users (residential and commercial) of city water. Rates are adjusted periodically according to State law to ensure the fiscal integrity of the Water Fund. The Refuse Fund (\$10,775,500) is also a large source of enterprise revenue. The City has a contract with Rainbow Disposal. Monthly refuse charges are deposited to and in turn, the cost of refuse services is paid out of, the Refuse Fund. In addition, revenue is received from the city's senior housing development (Emerald Cove).

Two funds previously accounted for in this category – FireMed and Ocean View Estates – were folded beginning FY 2008/09. The revenue received in these funds will now be recorded in the General Fund in the appropriate object codes (see Charges for Current Services and Use of Money and Property descriptions under the General Fund revenue section for additional explanation).

**Special Revenue Funds: \$16,909,500** – This category includes a large and varied portion of non-General Fund revenue sources. Due to the categorization of funds in the City's accounting system, this category includes Special Revenue Funds such as the Measure M, Air Quality, and Fourth of July Parade funds; Capital Project Funds such as the Library Development and In-Lieu Parking Downtown funds; and Other Funds like the Special Events and Property and Evidence funds.

The largest sources of revenue in the Special Revenue funds category are: Measure M (\$2,550,000), the half-cent County of Orange sales tax earmarked for transportation programs; Traffic Impact (\$875,000), a development-related fee fund earmarked for various street projects; Gas Tax (\$3,662,000), a separate fund for recording the state sales tax on fuel sales; and the new Traffic Congestion Relief fund (\$2,765,000) for recording Proposition 42 funds designated for various transportation projects.

The remainder of this category receives revenue from myriad sources: the Special Events Fund (\$198,000) records reimbursement, sponsorship and permit revenue from the various events held throughout the city such as the U.S. Open of Surfing, Surf City Marathon and related events; the Fourth of July Fund (\$403,000) which receives donation and reimbursement revenue related to the city's annual Fourth of July celebration; and the Library Development Fund (\$182,000) which records development related revenue used to support Library Services operations.

The Cultural Affairs Fund – in prior years categorized under Special Revenue Funds – was closed out in FY 2008/09 and revenue will be deposited in the General Fund. The Cultural Affairs Fund received revenue from art center classes, room rentals, and related sources.

**Redevelopment Agency: \$22,742,700** – This category is comprised of Redevelopment Agency (RDA) project area and tax increment (i.e., debt service) funds. The largest source of revenue in this category is tax increment, deposited to the Merged Project Area Debt Service Fund (\$17,060,000). Also, there is the Merged Project Area Fund (\$1,500,000) that is used to record rental income as well as revenue from Owner Participation Agreements (OPAs) and Disposition and Development Agreements (DDAs).

The city also administers the legally required Low-Income Housing (Housing Set-Aside) Fund that receives twenty percent of the tax increment revenue from the redevelopment areas within Huntington Beach. For FY 2008/09, it is estimated that this fund will receive approximately \$3,914,700 in revenue from pooled cash interest and the transfer in of the twenty percent share of tax increment.



## City of Huntington Beach Revenue Descriptions and Assumptions



**Public Financing Authority and Debt Service: \$11,929,000** – Huntington Beach has a Public Finance Authority (PFA), which, was created in 1988, to issue debt for the financing of public improvements and other capital purchases. For FY 2008/09, the PFA will realize about \$6,254,000 in non-operating revenue. This revenue is from the repayment of debt by the General Fund, Redevelopment Agency Merged Project Area, and other funds for various improvement projects over the years. Therefore, the revenue is recorded as a transfer, or “non-operating revenue,” from various sources into this fund.

**Trust and Agency Funds: \$8,054,155** – The two largest sources of revenue in this category are the Retirement Supplement and Retiree Insurance (Medical) Funds. Huntington Beach has a supplemental retirement and an Other Post Employment Benefits (OPEB) program. These two funds receive revenue from bi-weekly payroll charges. The percentage of payroll (e.g., permanent salaries) transferred to these funds is currently set at 7.50 percent for FY 2008/09. This amount is determined by an annual actuarial report, which determines the Annual Required Contribution (ARC) based on various assumptions.

**Separate Legal Governing Board: \$1,373,620** – The city has three Business Improvement Districts (BIDs): Downtown Merchants, Hotel-Motel, and Auto Dealers. Under California law, these BIDs are allowed to collect assessments from their members for the use of various improvements. The city acts as an intermediary for the BIDs and records these assessments in three distinct funds. The BIDs then submit annual operating budgets, which are reviewed and approved by City Council.

The largest BID in terms of assessment revenue is the Hotel-Motel, which records approximately ten percent of the city's annual transient occupancy tax (TOT) revenue. For FY 2008/09, the Hotel-Motel BID is expected to record \$752,000 in revenue. The Auto Dealers BID projects \$193,120 in assessment and loan repayment revenue and the Downtown Merchants BID is projecting \$97,000 in assessment revenue.

Huntington Beach has a Joint Powers Agreement (JPA) with local Fire Departments to use the City's training facility on Gothard Street. Through reimbursement agreements with the various Fire Departments, this JPA is expected to record \$322,000 in FY 2008/09.

**Grants: \$2,198,497** – The single largest source of grant revenue for Huntington Beach is the Community Development Block Grant (CDBG) program administered by the Federal Department of Housing and Urban Development (HUD). The city's allocation for FY 2008/09 is \$1,364,291. Each year, after receiving notice of the CDBG amount, the Economic Development Department works closely with local non-profit agencies to establish programs funded by CDBG grant monies. These sub-grantees have their program of service reviewed and ultimately approved by the City Council.

There are also myriad other grants received by Police, Fire, Public Works, Library, and Community Services which are recorded in this revenue category. The city's financial policies dictate that grant revenue is budgeted at the time of City Council approval of the grant award. Therefore, the adopted budget for FY 2008/09 for all grants does not reflect the full complement of grants awarded throughout the fiscal year.



## City of Huntington Beach Expenditure Descriptions and Assumptions



### GENERAL FUND

**Personal Services – Total Appropriations of \$139.3 million:** For FY 2008/09, there are no new positions being added to the Table of Organization. In preparing and balancing the budget, the City analyzed historical attrition rates on a department-by-department basis. Attrition is the rate at which employees terminate employment with the City regardless of the reason. Analyzing attrition rates allows the City to reduce a department's personal services budget due to anticipated salary savings, while still allowing the department to operate within their budget.

**Operating Expenses – Total Appropriations of \$46.0 million:** Department operating expenses are heavily scrutinized during the development of the annual budgets. At budget review time, year to date expenditures are analyzed and adjustments are made to all department's preliminary budget request to better align appropriations with actual needs. Included in the operating category are all general operating expenses as well as professional and contract services. Also included are citywide leases of \$173,000 for computer and reprographic equipment. Finally, approximately \$80,000 of operating expenses related to the Capital Improvement Reserve program (CIR) are found in operating expenses.

**Capital Expenditures – Total Appropriations of \$10.5 million:** There are several major categories of expense within this grouping. Capital Improvements related to the Capital Improvement Reserve (CIR), equipment and vehicle replacement for all departments, and capital purchases within each department fall under this category. While some of the money is budgeted in the departments, this category is mainly budgeted within Non-Departmental.

1. **Capital Improvement Reserve;** \$1,704,000 of improvements related to the CIR component.
2. **Equipment and vehicle replacement;** \$8.3 million related to departments for vehicles and equipment, which includes \$2.5 million in reserve funding for future equipment purchases.

**Non-Operating Expenditures – Total (net) Appropriations of \$3.3 million:** This category contains transfers to other funds related to debt service, and minor transfers to other funds for operating purposes. In addition, a "payroll offset" is budgeted as a credit to account for workers' compensation program expenses which are budgeted both in personal services for the revenue portion, and the Safety Program in the Human Resources Department where the actual expenses are paid. The payroll offset account removes the "double counting" of the workers' compensation expenses at the General Fund summary level. This account is adjusted after each payroll to approximate the year to date expenses in the Workers' Compensation Program.

1. **Payroll Offset Account:** \$4.2 million, which is the budgeted cost of the workers' compensation program. This is a negative appropriation, which offsets the revenue portion in personal services against the duplication of the program cost within the same fund.
2. **Transfers for Debt Service:** \$5.4 million is transferred to the Debt Service HBpfa Fund (401) to cover a variety of previously issued funding measures for city projects and facilities. \$1.1 million is transferred to the Employees Rate Contingency fund to cover the City's judgment obligation bond.



## City of Huntington Beach Expenditure Descriptions and Assumptions



### OTHER FUND MAJOR EXPENDITURE GROUPINGS

**Water Enterprise: \$44,912,674** – Water user rates fund the Water Fund operations and major portion of the water capital improvement program. In addition to operations and maintenance, capital project funds are used for major maintenance and rehabilitation of water facilities such as wells, reservoirs, and water distribution lines.

**Transportation/Street Projects: \$18,440,321** – Including Federal and State grants, the revenues for these funds are projected to be stable for the next few years. In addition to grants, Gas Tax, Measure M, Air Quality, and Traffic Impact funds are included here.

**Redevelopment and Housing Fund: \$24,829,421** – All Redevelopment and Housing costs are budgeted in this group with the exceptions of Community Development Block Grant (CDBG) and HOME programs, which are included under Grants. Revenue is received primarily from the incremental increased property tax revenue compared to the date the project areas were established. Twenty percent of the tax increment is set aside for local housing needs.

**Other Grants and Funds: \$4,423,367** – Wide year-to-year fluctuations are due to unpredictable Federal and State grants. Also within this grouping are several, minor funds related to city activities, special projects, and fiduciary and trust funds.

**Other Enterprise Funds: \$1,734,678** – This group includes Emerald Cove Housing, which provides seniors' housing opportunities, and Certified Unified Program Agency (CUPA), which supports hazardous waste inspections.

**Debt Service: \$11,182,928** – General Fund revenues are the main source for interfund transfers to pay the City's annual debt service cost. Community Facilities Districts (CFD), and the Redevelopment Agency are also sources of funding for these expenses.

**Refuse Fund: \$10,787,051** – Funding is provided for citywide residential curbside and commercial refuse collection and disposal. The City contracts with a local service provider.

**Sewer Service Fund: \$9,133,992** – The Sewer Service Fund was established for the maintenance, rehabilitation, and replacement of sewer facilities. Revenue is derived from direct charges to residents and businesses with connections to the City's sewer lines. Capital projects include rebuilding of sewer lift stations and lining or replacement of sewer lines, as designated in the 2003 Sewer Master Plan. Facilities are evaluated regularly to determine priorities to repair or replace sewer lines and lift stations. The capital project program includes design, engineering, and all aspects of construction management.

**Internal Service Funds: \$3,192,500** – These funds are utilized to account for retirement medical and supplemental retirement costs which are provided directly by the City.

**Capital Projects: \$6,441,806** – Included in this category are one-time revenues from developers to fund capital projects. Also included are development-related impact fees for sewer, drainage, and park purposes. These revenues will be relatively constant for the next few years before declining as development slows. New funding of approximately \$1,000,000 is included in the Infrastructure Fund for 2008/09. This is provided by the General Fund according to the city's fund balance usage policy. Refer to the "Financial Policies Section" for a detailed description of how the available funds are provided to the Capital Improvement Reserve (CIR) and Infrastructure Fund.

**Water Master Plan: \$2,559,638** – The Water Master Plan (WMP), adopted in 1990 and updated in 2000 and 2005, recommends new facilities that provide the City with adequate water production and storage capabilities. Several projects included in the 2000 WMP are complete, including three storage reservoirs, three new water wells, and various pipeline improvements. Over the next five years, the WMP will focus on the completion of the Southeast Reservoir, corrosion control, security improvements, and transmission main improvements.



## City of Huntington Beach Expenditure Descriptions and Assumptions



### OTHER FUND MAJOR EXPENDITURE GROUPINGS - Continued

**Operating Costs associated with Capital Improvements** – While other departments will do so from time to time, the Public Works Department is mainly responsible for budgeting new operational and maintenance costs when capital improvements are completed. Public Works prepares a ***“Maintenance Impact Statement”*** which accompanies all construction contract awards presented to the City Council for approval. This is prepared for all new and expanded city facilities. When allowable, other funds will pay for the maintenance. For example, the Water Utility will pay for system improvements and expansions and also budget for the new or increased maintenance. In other cases, some of the various street related funds will cover additional maintenance.

The establishment of the Sewer Service Fund in recent years has allowed the City to replace much of the old downtown sewer system, and begin work on additional areas. Sewer maintenance is also provided by this fund.



## City of Huntington Beach Glossary of Terms



**Accounting Method** – The City of Huntington Beach accounts for its financial position and operations according to generally accepted accounting principles (GAAP) for governmental units prescribed by the Government Accounting Standards Board (GASB). A fund or account group is an accounting entity with a self-balancing set of accounts recording the financial position and results of operations of a specific governmental activity. The City prepares financial statements on the modified accrual basis for all governmental fund types except for the financial statements of the proprietary fund types, which are prepared on the accrual basis.

**Accrual Basis** – The basis of accounting under which transactions are recognized when they occur regardless of the timing of related cash flows.

**ADA** – (see Americans with Disabilities Act).

**Adopted Budget** – The City Council approved annual budget establishing the legal authority for the expenditure of funds set forth in the adopting City Council budget resolution.

**Americans with Disabilities Act (ADA)** – This Federal law requires that public facilities be accessible to individual with physical limitations.

**Appropriation** – A legal authorization granted by a legislative body to make expenditures and to incur obligation for specific purposes.

**Appropriation Account** – A budgetary account set up to record specific authorizations to spend. The account is credited with original and any supplemental appropriations and is charged with expenditures and encumbrances.

**Appropriation Limit** – As a governmental entity in the State of California, the City is subject to the Gann Spending Limit Initiative, which limits the amount of annual appropriations of tax proceeds.

**Assessed Valuation** – A dollar value placed on real estate or other property by the County of Orange as a basis for levying property taxes.

**Audit** – Prepared by an independent certified public accountant (CPA) to form an opinion regarding the legitimacy of transactions and internal controls. An audit is an examination and evaluation of the City's records and procedures to ensure compliance with specified rules, regulations, and best practices.

**BID** – (see Business Improvement District).

**Bond** – A written promise issued by the City to pay a specific sum of principal amount, at a specified date(s) in the future, together with periodic interest at a special rate to raise capital, usually to pay for the construction of long-term infrastructure projects. Two major types of bonds include General Obligation Bonds and Revenue Bonds.



## City of Huntington Beach Glossary of Terms



**Bond Proceeds** – Funds received from the sale or issuance of bonds.

**Budget** – A Plan of financial operation embodying a summary and detail of authorized expenditures for a given period and the proposed means of financing them.

**Business Improvement District (BID)** – Is a financing mechanism that is used to provide revenue for a variety of local improvements and services that enhance, not replace, existing municipal services. In California, there are several types of BIDs, including property based, business based, and tourism based.

**Business Unit** – An eight digit accounting reference comprised of the fund, department, and program. Expenditures and revenues are budgeted within business units.

**CAFR** – (see Comprehensive Annual Financial Report).

**California Public Employees' Retirement System (CalPERS)** – Statewide retirement system that covers most City of Huntington Beach employees.

**CalPERS** – (see California Public Employees' Retirement System).

**Capital Assets** – Assets of long-term character that are intended to continue to be held or used for a period of more than one year, such as land, buildings, machinery, furniture, and other equipment.

**Capital Improvement Program (CIP)** – A long-range plan for the development and replacement of long-term assets such as streets, buildings, water and sewer systems.

**Capital Outlay** – Expenditures which result in the acquisition of assets with an initial cost of at least \$10,000 and an expected life of at least two years.

**Capital Project Funds** – Used to account for financial resources used for the acquisition or construction of major capital facilities (other than those financed by proprietary fund types).

**CDGB** – (see Community Development Block Grant).

**CFD** – (see Community Facilities District).

**Charges for Services** – Reimbursement for services rendered to the public or to some other program/fund in the City.

**CIP** – (see Capital Improvement Program).

**City Charter** – The legal authority granted by the State of California establishing the entity known as the City of Huntington Beach and giving it the ability to provide services and collect revenue to support those services.



## City of Huntington Beach Glossary of Terms



**Community Development Block Grant (CDBG)** – The Housing and Community Development Act of 1974 provides funds to cities and counties to develop urban communities, decent housing, a suitable living environments, and expanded economic opportunities principally for low and moderate-income persons. This federal program gives priority to activities, which benefit low and moderate-income individuals.

**Community Facilities District (CFD)** – A special district that can issue tax-exempt bonds as a mechanism by which public entities finance construction and/or acquisition of facilities and provide public services to the district.

**Comprehensive Annual Financial Report (CAFR)** – The official annual report of the City's financial condition, which encompasses all funds, at the conclusion of the fiscal year.

**Consumer Price Index (CPI)** – A statistical description of price levels provided by the United States Department of Labor. The change in this index from year to year is used to measure the cost of living and economic inflation.

**Cost Allocation** – A method used to charge General Fund overhead costs to other funds.

**CPI** – (see Consumer Price Index).

**Debt Service** – The repayment of principal and/or interest on borrowed funds.

**Debt Service Funds** – Governmental fund type used to account for the accumulation of resources for, and the payment of general long-term debt principal and interest.

**Debt Service Requirement** – The amount required to pay interest on outstanding debt, serial maturities of principal for serial bonds, and required contributions to accumulate monies for future retirement of term bonds.

**Deficit** – The excess of liabilities of a fund over its assets.

**Department** – The basic organizational entity of government that is functionally unique in its delivery of services.

**Depreciation** – Expiration the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy, or obsolescence.

**Developer Fees** – Adopted fees requiring new development or redevelopment to pay its proportional share of the costs associated with providing the necessary public infrastructure.

**Encumbrances** – Commitments related to unperformed contracts for goods and services.



## City of Huntington Beach Glossary of Terms



**Enterprise Funds** – A fund established to account for operations that are financed and operated in a manner similar to private enterprise. Examples of enterprise funds are water and sewer services.

**Equipment Replacement** – Appropriations budgeted for the purchase of rolling stock and movable assets.

**Expenditure** – The actual spending of funds set aside by appropriation for identified goods and services.

**Expense** – The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service, or settling a loss.

**Fee** – A general term used for any charge levied by government for providing a service or permitting an activity.

**Fiscal Year (FY)** – The twelve-month period to which the annual operating budget applies and at the end of which a government determines its financial position. The City of Huntington Beach fiscal year is October 1 to September 30.

**Fixed Assets** – Purchases of physical inventory items that are intended to be held or used for long term, such as equipment or infrastructure.

**FTE** – (see Full-time Equivalent Position).

**Full-time Equivalent Position (FTE)** – Staffing collectively based on a 2,080-hour year.

**Fund** – A fiscal and accounting entity with a self-balancing set of accounts, recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein which are segregated for the purpose of carrying on specific activities of government functions.

**Fund Balance** – The excess of the assets of a fund over its liabilities, reserves, and carryovers.

**FY** – (see Fiscal Year).

**GAAP** – (see Generally Accepted Accounting Principles).

**GASB** – (see Governmental Accounting Standards Board).

**General Fund** – The fund used to account for all financial resources except those identified for special purposes. The operating fund of the City that receives unrestricted revenue such as property and sales taxes. The fund used to provide a wide range of public services.



## City of Huntington Beach Glossary of Terms



**Generally Accepted Accounting Principles (GAAP)** – Uniform minimum standards for financial accounting and recording.

**Governmental Accounting Standards Board (GASB)** – Develops standardized reporting for government entities.

**Grants** – Contributions, gifts, or assets from another government entity to be used or expended for a specified purpose, activity, or facility.

**HUD** – U. S. Department of Housing and Urban Development.

**Indirect Costs** – A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

**Infrastructure** – Facilities that support the daily life and growth of the City, for example roads, water lines, sewers, public buildings, and parks.

**Interfund Transfers** – Monies transferred from one fund to another. Such money is transferred to finance the operations of another fund or to reimburse the fund for certain expenditures/expenses.

**Internal Service Fund** – A fund used for the financing of goods or services provided by one department or agency to other departments or agencies on a cost-reimbursement basis.

**Joint Powers Authority (JPA)** – A JPA is formed when it is to the advantage of two or more public entities with common powers to consolidate their forces to acquire or construct a joint-use facility.

**JPA** – (see Joint Powers Authority).

**Long-Term Debt** – Debt with a maturity of more than one year after the date of issue.

**Long Term Financial Plan** – A combination of financial forecasting and strategizing to identify future challenges and opportunities, causes of fiscal imbalances and strategies to secure financial sustainability.

**Mandate** – Legislation passed by the state or federal government requiring action or provision of services or programs.

**Measure M** – An initiative passed by Orange County voters to fund transportation improvements using revenue generated by a countywide sales tax.

**Memoranda of Understanding (MOU)** – As used in this budget document refers to agreements, for a specified period of time, between the City and various employee associations, outlining wage increases, provision of and contribution levels for benefits, and employment-related matters.



## City of Huntington Beach Glossary of Terms



**MOU** – (see Memoranda of Understanding).

**Municipal Bond** – A bond issued by a state or local government.

**Municipal Code** – A compilation of enforceable ordinances adopted by the City Council.

**National Pollution Discharge Elimination System (NPDES)** – This Federal regulation sets standards for the quality of storm water discharged into rivers, lakes, and oceans.

**Non-Departmental** – Program costs that do not relate to any one particular department, but represent costs that are general and citywide in nature.

**NPDES** – (see National Pollution Discharge Elimination System).

**Object Code** – A five digit accounting reference to a specific revenue or expense item. Combines with the business unit to create a revenue or expenditure account number.

**Operating Budget** – Plan of current non-capital expenditures and the proposed means of financing them.

**Operating Expenses** – The cost for materials and equipment required for a department to perform its functions.

**Operating Revenue** – Funds received as income to pay for ongoing operations.

**Operating Transfers** – Legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended, such as transfers from the General Fund to a Special Revenue or Capital Projects Fund.

**Ordinance** – A formal legislative enactment by the City Council. If it is not in conflict with any higher form of law, such as state statute or constitutional provision, it has the full force and effect of the law within the boundaries of the City.

**Organization Chart** – A pictorial representation of the administrative and functional structure of a City unit.

**Other Funds** – Within this budget document, those funds that are not included as part of the General Fund.

**Pension Tax Rate** – City Charter amendment allowing the City Council to set a tax rate and levy an override tax on the assessed value of property up to a maximum amount as determined by an annual actuarial study to recover a portion of the City's costs related to a supplemental retirement program.



## City of Huntington Beach Glossary of Terms



**Performance Measures** – A set of measurable objectives, linked to the City's various strategic plan goals, which are determined by a department and used to gauge a program, business unit, or division's effectiveness and efficiency. Used as a management tool during the budget development process to set priorities and shift resources as necessary.

**Personal Services** – Expenditures for salaries and benefits for employees of the City.

**Program Budget** – A budget wherein expenditures are based primarily on program of work and the performance of certain functions.

**RDA** – (see Redevelopment Agency).

**Redevelopment Agency (RDA)** - An Entity formed to renovate older areas of the City to increase economic vitality.

**Reserve** – The City uses and designates reserves according to adopted financial policies. In addition to the required seven percent reserve, there is the: Equipment Reserve, used to replace obsolete vehicles and equipment while setting aside funds for future equipment and vehicle needs; Capital Improvement Reserve (CIR), a designated reserve for various capital projects; and the General Liability Reserve which is designated for workers compensation and liability claims.

**Resolution** – A special order of the City Council, which has a lower legal standing than an ordinance.

**Revenue** – Sources of income financing the operation of government.

**Special Revenue Funds** – Funds that are separately administered because the City Council, the State of California, or the Federal government has placed restrictions on how revenues may be spent.

**Strategic Plan** – The process of defining a strategy, or direction, and making decisions on allocating resources to pursue this strategy, including capital and employees. The City adopted its strategic plan in August 2006, setting five broad goal areas, each with its own set of related projects: Financial, Infrastructure, Land use and Economic Development, Engaging the Community, and City Services.

**TAB** – (see Tax Allocation Bond).

**Tax Allocation Bond (TAB)** – Bonds issued in conjunction with a redevelopment project. The taxes pledged to their repayment come from the increase of assessed value over and above a pre-established base. The redevelopment creates this added value, known as the tax increment.

**Tax Increment** – Property tax that is collected as a result of increased valuation within the RDA.



## City of Huntington Beach Glossary of Terms



**Tax Rate** – The amount of assessment stated in terms of a unit of the tax base.

**Taxes** – Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments.

**TOT** – (see Transient Occupancy Tax).

**Transfers** – Amounts moved from one fund to another to assist in financing the services for the recipient fund.

**Transient Occupancy Tax (TOT)** – A tax imposed on individuals with hotel/ motel stays less than thirty days. The rate in the City of Huntington Beach is ten percent.

**Unencumbered Balance** – The portion of an appropriation that is neither expended nor encumbered. The amount of budget still available for future purposes.

**Unfunded Liabilities** – The unfunded liability, the present value of the expected future benefits vested to date, is the amount by which the plan's liabilities exceed the assets on a given date.

**U. S. Department of Housing and Urban Development** – (see HUD).

**User Fees and Charges** – A cost paid for a public service or the use of a public facility by the entity benefiting from the service.

**Utility Users Tax (UUT)** – A tax imposed on users for various utilities in the City including water, telephone, gas, electric, and cable TV services.

**UUT** – (see Utility Users Tax).

**Vehicle License Fee (VLF)** – Is a tax on the ownership of a registered vehicle in place of taxing vehicles as personal property, also called the motor vehicle in-lieu tax. The VLF is paid annually upon vehicle registration in addition to other fees, such as the vehicle registration fee, air quality fees, and commercial vehicle weight fees all of which fund specific state programs. The VLF funds city and county services.

**VLF** – (see Vehicle License Fee).



# City of Huntington Beach Financial Policies



## **FINANCIAL REPORTING AND ACCOUNTING STANDARDS**

- ❑ The City's accounting system will be maintained in accordance with generally accepted accounting practices and the standards of the Government Accounting Standards Board and the Government Finance Officers Association.
- ❑ The annual financial report will be prepared within six months of the close of the previous fiscal year. The City will use generally accepted accounting principles in preparing the annual financial statements and will attempt to qualify for the Government Finance Officers Association's Excellence in Financial Reporting Program.
- ❑ The City will strive for an unqualified audit opinion. An unqualified opinion is rendered without reservation by the independent auditor that financial statements are fairly presented.
- ❑ The City will contract for an annual audit by a qualified independent certified public accounting firm. The independent audit firm will be selected through a competitive process at least once every five years. The contract period will be for an initial period of three years, with two one-year options.

## **BUDGETING**

- ❑ The budget will be prepared consistent with the standards developed by the Government Finance Officers Association and California Society of Municipal Finance Officers. In addition, a summary version will be provided to the public in a user-friendly format.
- ❑ The City will maintain a balanced operating budget for all funds with estimated revenues being equal to, or greater than, estimated expenditures, and with periodic City Council reviews and necessary adjustments to maintain balance.
- ❑ On-going revenues will support on-going expenditures. Revenues from one-time or limited duration sources will not be used to balance the annual operating budget.
- ❑ Support function appropriations will be placed in the department in which they are managed.

## **GENERAL FUND BALANCE**

- ❑ The General Fund reserve (designation) will be a minimum of seven percent of the General Fund budget. In addition, a second tier reserve will consist of the net accumulation of amounts that were in excess of the seven percent reserve (designation) and remained in the General Fund after application of the financial policy that immediately follows. This second tier reserve will be used to balance budget fluctuations.
- ❑ Allocation of the audited General Fund balance in excess of the above reserves (designations) may be as follows:
  - 25 percent for capital projects (transferred to the Capital Improvement Reserve)
  - 25 percent for Infrastructure (transferred to the Infrastructure Fund)
  - 50 percent to increase the 2<sup>nd</sup> tier reserve
- ❑ All supplemental appropriations from the General Fund minimum reserve that cannot otherwise be funded during the current fiscal year operating budget must meet one of the three following criteria:
  - It is an unanticipated emergency.
  - It is required to implement a Memoranda of Understanding (MOU) or a mandate.
  - It is a new expense that is offset by related revenues.



# City of Huntington Beach Financial Policies



- ❑ Any unanticipated and unrestricted revenues received during the fiscal year will be added to the General Fund fund balance.

## **APPROPRIATION AUTHORITY**

- ❑ The City Council is the appropriation authority for the City Budget. As required by state law, appropriations expire at the end of each fiscal year.

## **NON-DEPARTMENTAL BUDGET**

- ❑ The City shall maintain a non-departmental budget that is used for expenditures that do not apply to a specific department, are Citywide in nature, or shared by several departments. The Director of Finance and City Administrator shall be responsible for administration of this budget.

## **OPERATION OF THE CAPITAL IMPROVEMENT RESERVE (CIR)**

- ❑ The Capital Improvement Reserve will only be used to budget for, and construct, capital improvement projects identified in the City's five year Capital Improvement Plan.
- ❑ Savings from completed capital improvement projects will be retained for use on other infrastructure projects.
- ❑ Interest earned on idle funds in the Capital Improvement Reserve will be retained for use on other infrastructure projects.

## **ENTERPRISE FUNDS**

- ❑ An Enterprise Fund is a type of proprietary fund used to report an activity for which a fee is charged to external users for goods or services. The City will set users fees for each enterprise fund at a rate that fully recovers the direct and indirect costs of providing service.
- ❑ The City will adjust user fees as necessary to ensure that enterprise funds do not collect revenues at a rate in excess of the fund's operating, capital, and reserve requirements.
- ❑ Enterprise funds will be supported by their own rates and not subsidized by the General Fund.
- ❑ Enterprise funds will pay their share of overhead services provided by the General Fund.

## **SPECIAL REVENUE FUNDS**

- ❑ A Special Revenue Fund is used to account for the proceeds of specific revenue sources that are restricted to expenditure for specified purposes.
- ❑ The City Council will establish which revenues require placement into a special revenue fund.
- ❑ The City Council will establish which expenditures will be expensed to each special revenue fund.

## **DEBT ISSUANCE & MANAGEMENT**

- ❑ The City will not use long-term debt to pay for current operations.
- ❑ The City will strive to construct capital and infrastructure improvements without incurring debt. Debt financing will be considered for capital and infrastructure improvements when one or more of the following circumstances exist.



# City of Huntington Beach Financial Policies



- When the term of the debt does not extend beyond the useful life of the improvements;
- When project revenues or specific resources will be sufficient to service the long-term debt; and,
- When the cost of debt is less than the impact of the cost caused by delaying the project.

## **CHARGES & USER FEES**

- “User Fees” are fees for services that are exclusively provided by the City and cannot legally exceed the cost of the service provided nor the statutory limit (if lower). User Fees will be reviewed and/or revised periodically by the City Council. User Fees that do not recover all direct and indirect costs of service will be clearly identified and must be approved by the City Council.
- “Charges” are fees that have no statutory limit and typically are set at “market rates” since the public can choose to obtain these services from other sources. Charges will be reviewed and/or revised periodically by the City Council. Charges that do not recover all direct and indirect costs of service will be clearly identified and must be approved by the City Council.
- The City Council will be presented annually with a list of all User Fees and Charges indicating when they were last changed.
- Fees for infrastructure improvements required by new development will be reviewed annually to ensure that the fees recover development related expenditures.

## **CAPITAL MANAGEMENT**

- The City will prepare a five-year Capital Improvement Plan. The plan will be developed biannually and updated annually. The Capital Improvement Plan will include current operating maintenance expenditures, funding to support repair and rehabilitation of deteriorating infrastructure, and the construction of new infrastructure projects.
- Prior to planning the construction of new infrastructure, the improvement’s future operating, maintenance, and replacement costs will be forecast and matched to available revenue sources in the operating budget.

## **BASIS OF BUDGETING**

- Governmental, agency and expendable trust fund types and pension trust funds use a modified accrual basis of accounting. These funds recognize revenue when it is susceptible to accrual. It must be measurable and available to finance current period expenditures. Examples include property taxes, sales tax, governmental grants and subventions, interest and charges for current service. Revenues not susceptible to accrual include certain licenses, permits, fines and forfeitures and miscellaneous revenue. The City of Huntington Beach recognizes expenditures when it incurs a measurable liability, with the exception of interest on long-term debt, which is recognized when it is due.
- The city accounts for proprietary fund types and pension trust funds on the accrual basis, similar to private businesses, recognizing revenue when earned, regardless of the date of receipt, and recognizing expenses when they are incurred. The city selected under GASB Statement 20, to apply all GASB pronouncements as well as an official statement of opinions of the Financial Accounting Board.



# City of Huntington Beach Financial Policies



- The budget includes estimates for revenue that, along with the appropriations, comprise the budgetary fund balance. The appropriated budget covers substantially all fund type expenditures. The City Council adopts governmental fund budgets consistent with generally accepted accounting principles as legally required. There are no significant unbudgeted financial activities. Revenues for special revenue funds are budgeted by entitlements, grants and estimates of future development and growth. Expenditures and transfers are budgeted based upon available financial resources. The city uses an encumbrance system as an aid in controlling expenditures. When the city issues a purchase order for goods or services, it records an encumbrance until the vendor delivers the goods or performs the service. At year-end, the city reports all outstanding encumbrances as reservations of fund balance in governmental fund types. The city then re-appropriates these encumbrances into the new fiscal year.

## **FUND BALANCE DEFINITIONS AND PROJECTIONS**

- The City is reporting estimated changes in fund balances for all funds with adopted budgets for the year 2008/09. The City has chosen to report certain major funds individually and the others combined within the annual audit. Major funds used in the City's Comprehensive Annual Financial Report (CAFR), plus selected other funds are described. Within the budget document, all funds operated by the city are individually presented.
- For governmental funds, the fund balances represent the estimated effect of the adopted budget on the unreserved, undesignated fund balance that will be reported in the 2007-2008 CAFR. This amount represents the amount available for appropriation by the City Council.
- For fiduciary and enterprise funds, the fund balances reported represents the net working capital (current assets minus current liabilities) shown in these funds. This amount closely parallels the unrestricted net assets shown on the CAFR.
- The estimated capitalized proprietary fund expenditures represent the estimated amount of expenditures that will be used for fixed assets. In enterprise funds, fixed assets are not recorded as expenditure in the year incurred, but are depreciated over their useful lives.



**City of Huntington Beach  
Authorized Full-Time Equivalent Personnel**



<b>Department</b>	<b>FY 2006/07 Actual</b>	<b>FY 2007/08 Revised</b>	<b>FY 2008/09 Adopted</b>	<b>Change from Prior Year</b>
City Council	1.00	1.00	1.00	0.00
City Attorney	18.00	18.00	18.00	0.00
City Clerk	8.00	9.00	9.00	0.00
City Treasurer	10.00	10.00	10.00	0.00
City Administrator	8.00	9.00	9.00	0.00
Building & Safety	31.50	30.50	30.50	0.00
Community Services	69.75	69.75	69.75	0.00
Economic Development	13.00	14.00	14.00	0.00
Finance	33.00	33.00	33.00	0.00
Fire	184.00	185.00	185.00	0.00
Human Resources	20.00	20.50	20.50	0.00
Information Services	38.00	40.00	40.00	0.00
Library Services	37.25	37.25	37.25	0.00
Planning	28.00	28.00	28.00	0.00
Police	376.00	381.00	381.00	0.00
Public Works	255.00	258.00	258.00	0.00
<b>Totals</b>	<b>1130.50</b>	<b>1144.00</b>	<b>1144.00</b>	<b>0.00</b>

**Position Changes in 2008/09 From Prior Year Revised**

<b>Department</b>	<b>Position</b>	<b>Increase</b>	<b>Decrease</b>
<i>No Changes</i>			

**Net Increase / (Decrease)**



## City of Huntington Beach Budget Summary and History All Funds Combined



Revenue Category	FY 2004/05	FY 2005/06	FY 2006/07	FY 2007/08	FY 2007/08	FY 2008/09
	Actual	Actual	Actual	Adopted	Revised	Adopted
Property Taxes	62,458,278	73,920,278	80,552,381	86,242,400	86,296,930	89,525,400
Other Local Taxes	62,459,638	60,844,883	61,525,932	66,165,000	66,231,120	66,265,000
Licenses and Permits	7,497,275	7,430,775	10,130,606	9,105,200	9,856,813	7,580,900
Fines and Forfeitures	4,364,523	4,287,723	4,165,071	4,968,800	4,968,800	4,687,700
Use of Money and Property	16,310,206	22,717,164	28,405,523	23,992,300	23,992,354	25,619,220
Revenue From Other Agencies	21,753,287	17,703,554	19,535,395	18,912,919	21,909,445	13,968,197
Charges for Current Services	76,639,800	82,029,265	87,830,850	83,292,176	83,292,176	90,578,172
Other Revenue	18,430,188	13,438,393	6,980,064	3,563,500	3,773,187	2,414,500
Non Operating Revenue	34,625,421	44,686,150	16,957,748	19,393,243	22,057,204	17,183,783
<b>Grand Total(s)</b>	<b>304,538,616</b>	<b>327,058,185</b>	<b>316,083,570</b>	<b>315,635,538</b>	<b>314,831,655</b>	<b>317,822,872</b>

Department Expenditure	FY 2004/05	FY 2005/06	FY 2006/07	FY 2007/08	FY 2007/08	FY 2008/09
	Actual	Actual	Actual	Adopted	Revised	Adopted
City Council	253,934	270,698	289,580	305,140	305,163	316,828
City Attorney	2,403,762	2,313,210	2,526,013	2,950,536	2,964,836	2,972,760
City Clerk	678,663	828,013	906,565	995,352	1,067,161	1,169,818
City Treasurer	1,198,247	1,446,400	1,056,385	1,328,926	1,354,704	1,508,860
City Administrator	1,606,824	1,489,121	1,515,699	1,969,657	2,060,732	1,733,830
Building & Safety	3,291,580	3,709,507	4,366,899	4,248,640	12,438,034	3,980,357
Community Services	12,506,973	18,096,727	15,046,781	16,492,462	19,460,913	20,580,180
Economic Development	17,918,489	11,146,630	22,473,315	22,976,728	44,456,403	28,449,930
Finance	4,707,098	6,024,310	13,974,932	14,670,244	15,736,900	14,612,673
Fire	29,712,290	29,869,325	33,016,233	35,142,757	37,048,250	32,719,678
Human Resources	6,046,923	4,078,202	4,202,590	5,778,178	5,621,849	5,521,105
Information Services	5,448,556	6,206,729	6,427,455	6,818,468	7,124,869	7,229,214
Library Services	5,089,048	5,040,644	5,610,284	5,722,246	6,450,474	4,765,046
Planning	2,242,785	2,659,889	3,093,166	3,093,400	4,792,168	3,266,091
Police	46,821,564	50,864,268	56,538,644	61,563,984	62,294,107	63,058,710
Public Works	76,870,031	97,009,334	90,599,958	103,578,590	151,355,383	109,950,903
Non-Departmental	58,237,366	76,366,322	43,754,132	42,636,890	47,212,466	34,954,077
<b>Grand Total(s)</b>	<b>275,034,133</b>	<b>317,419,329</b>	<b>305,398,631</b>	<b>330,272,198</b>	<b>421,744,412</b>	<b>336,790,060</b>

Expenditures can exceed revenues in a given year for several reasons. These include the use of accumulated fund balance for planned capital improvements, which are not completed in the previous year and re-budgeted in the new year, and bonded debt also, used for major capital projects. This has been the case in recent years and, while new bonded debt is not included in FY 2008/09, fund balances will be used to complete projects currently underway, and new projects budgeted in FY 2008/09.



# City of Huntington Beach

## Estimated Changes to Major Fund Balances



### Explanation of fluctuations greater than 10% negative of beginning fund balance in Major Funds:

**Air Quality, Traffic Impact, Gas Tax, Measure M, Highway Safety and Traffic Reduction, Merged Capital Projects, In Lieu Parking Downtown and Infrastructure:** These include capital project funds which are utilizing accumulated fund balance for projects in the five Year Capital Improvement Program (CIP). **CUPA and Water:** These are operating funds which are either enterprise or restricted revenue and are utilizing accumulated fund balance for related improvements and/or equipment purchases.

Fund Title	Estimated Fund Balance 9/30/08	FY 2008/09 Adopted Expenditure Budget	FY 2008/09 Adopted Revenue	Estimated Fund Balance 9/30/09	\$ Change to Fund Balance	% Change to Fund Balance
00100 General Fund	46,974	199,152	194,690	42,512	(4,462)	-9.5%
00201 Air Quality Fund	1,105	1,094	270	281	(824)	-74.6%
00204 Fourth of July Parade	127	400	403	130	3	2.4%
00206 Traffic Impact (1)	2,199	3,370	875	(296)	(2,495)	-113.5%
00207 Gas Tax Fund	3,438	5,184	3,662	1,916	(1,522)	-44.3%
00209 Park Acquisition and Development	6,783	4,153	5,334	7,964	1,181	17.4%
00210 Sewer	977		177	1,154	177	18.1%
00211 Drainage (2)	(668)		30	(638)	30	-4.5%
00213 Measure M Fund	3,346	3,729	2,550	2,167	(1,179)	-35.2%
00218 Hwy Safety and Traffic Reduction	3,255	3,250		5	(3,250)	-99.8%
00302 Library Development (3)	(82)	198	182	(98)	(16)	19.5%
00305 Merged Capital Projects	15,642	4,572	1,500	12,570	(3,072)	-19.6%
00306 Low Income Housing	7,828	3,193	3,915	8,550	722	9.2%
00308 In Lieu Parking Downtown	1,141	625	100	616	(525)	-46.0%
00314 Infrastructure	3,053	1,030		2,023	(1,030)	-33.7%
00315 SE Coastal Capital Projects (4)	(339)	6		(345)	(6)	1.8%
00407 Merged Debt Service	1,718	16,365	17,060	2,413	695	40.5%
00409 SE Coastal Debt Service	976	112	268	1,132	156	16.0%
00501 CUPA	222	365	221	78	(144)	-64.9%
00503 Emerald Cove	2,811	1,370	1,290	2,731	(80)	-2.8%
00504 Refuse Collection Service	529	10,734	10,776	571	42	7.9%
00506 Water	41,755	44,913	34,948	31,790	(9,965)	-23.9%
00507 Water Master Plan	31,931	2,560	1,360	30,731	(1,200)	-3.8%
00509 Refuse Education	151	53	56	154	3	2.0%
00511 Sewer Service Fund	10,754	9,134	11,275	12,895	2,141	19.9%
00702 Retiree Ins Fund	8,845	892	2,675	10,628	1,783	20.2%
00703 Retirement Supplement	18,495	2,301	4,850	21,044	2,549	13.8%
00707 Judgment Obligation Bonds	4,237	1,140	1,190	4,287	50	1.2%
<b>Grand Total(s)</b>	<b>217,203</b>	<b>319,895</b>	<b>299,657</b>	<b>196,965</b>	<b>(20,238)</b>	<b>-9.3%</b>

(1) In October of 2008, Council directed that the Traffic Impact Fund deficit will be eliminated through reduced spending of appropriations due to projects that are not expected to start in FY 2008/09.

(2) Negative fund balance in the Drainage Fund (Fund 211) is recognized in previous audits and will be corrected over time.

(3) The projected negative fund balance in the Library Development (Fund 302) will be monitored in FY 2008/09. Options that will be considered during the year to deal with the projected negative fund balance include shifting expenditures to the General Fund, reducing expenditures, and closing the Library Development Fund.

(4) In October of 2008, Council approved a transfer of \$350,000 from the Southeast Coastal Debt Service Fund to the Southeast Coastal Capital Projects Fund in order to eliminate the negative fund balance.



**City of Huntington Beach  
Debt Service & Interfund Interest Expenditures  
Major Fund**



Business Unit	Object Account & Description	FY 2004/05 Actual	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Adopted Budget	FY 2006/08 Revised Budget	FY 2007/08 Actual	FY 2008/09 Adopted Budget
<b>General Fund Non-Departmental</b>								
10040101	88030 - Principal	203,473	118,061					300,000
10040101	88070 - Interest	95,053	3,682					
		<b>298,526</b>	<b>121,743</b>					<b>300,000</b>
<b>General Fund City Wide Leases</b>								
10040102	88030 - Principal	1,589,413	1,097,939	664,852				
10040102	88070 - Interest	98,711	141,054	124,642				
		<b>1,688,124</b>	<b>1,238,993</b>	<b>789,494</b>				
<b>General Fund Police, Aeronautics</b>								
10070208	88030 - Principal							140,000
								<b>140,000</b>
<b>Park Acquisition &amp; Development</b>								
20945101	88090 - Interfund Interest General Fund			150,571	81,000	81,000	66,096	
				<b>150,571</b>	<b>81,000</b>	<b>81,000</b>	<b>66,096</b>	
<b>Rehab Loans</b>								
21580301	88070 - Interest		44,343	68,704		92,131	92,131	
			<b>44,343</b>	<b>68,704</b>		<b>92,131</b>	<b>92,131</b>	
<b>Capital Improvement Reserve</b>								
30140101	88010 - Debt Service Expenses							
30140101	88030 - Principal	238,670						
		<b>238,670</b>						
<b>HBPFA 1997 -- Pier Plaza and 800 MhZ System Bonds</b>								
40140101	88030 - Principal	610,000	640,000	664,808	80,000	80,000	80,000	85,000
40140101	88070 - Interest	245,423	214,173	181,548	163,000	163,000	162,883	159,000
		<b>855,423</b>	<b>854,173</b>	<b>846,355</b>	<b>243,000</b>	<b>243,000</b>	<b>242,883</b>	<b>244,000</b>
<b>HBPFA 200A -- Capital Improvement and Emerald Cove Certificates of Participation</b>								
40140102	88030 - Principal	615,000	640,000	670,000	700,000	700,000	700,000	730,000
40140102	88070 - Interest	826,966	800,829	773,309	744,000	744,000	743,996	714,000
		<b>1,441,966</b>	<b>1,440,829</b>	<b>1,443,309</b>	<b>1,444,000</b>	<b>1,444,000</b>	<b>1,443,996</b>	<b>1,444,000</b>
<b>HBPFA 2001A -- Sports Complex and South Beach Phase II Bonds</b>								
40140103	88030 - Principal	605,000	630,000	650,000	675,000	675,000	675,000	700,000
40140103	88070 - Interest	1,377,794	1,353,594	1,333,906	1,312,000	1,312,000	1,311,969	1,287,500
		<b>1,982,794</b>	<b>1,983,594</b>	<b>1,983,906</b>	<b>1,987,000</b>	<b>1,987,000</b>	<b>1,986,969</b>	<b>1,987,500</b>
<b>HBPFA 2001B -- Civic Improvement Corporation Certificates Defeasance Bonds</b>								
40140104	88030 - Principal	1,595,000	1,640,000	1,690,000	2,183,000	1,745,000	1,745,000	1,800,000
40140104	88070 - Interest	1,022,568	974,718	925,518	438,000	876,000	874,818	820,000
		<b>2,617,568</b>	<b>2,614,718</b>	<b>2,615,518</b>	<b>2,621,000</b>	<b>2,621,000</b>	<b>2,619,818</b>	<b>2,620,000</b>
<b>Grand Coast CFD 2000-1</b>								
40540101	88030 - Principal	255,000	265,000	280,000	295,000	295,000	295,000	305,000
40540101	88070 - Interest	979,266	968,588	961,315	943,000	943,000	943,223	928,000
		<b>1,234,266</b>	<b>1,233,588</b>	<b>1,241,315</b>	<b>1,238,000</b>	<b>1,238,000</b>	<b>1,238,223</b>	<b>1,233,000</b>
<b>Mello Roos Developer Paid Debt Service</b>								
40640101	88030 - Principal	85,000	85,000	90,000	90,000	95,000	95,000	100,000
40640101	88070 - Interest	96,195	91,576	84,213	88,000	88,000	87,419	80,000
		<b>181,195</b>	<b>176,576</b>	<b>174,213</b>	<b>178,000</b>	<b>183,000</b>	<b>182,419</b>	<b>180,000</b>
<b>RDA Debt Service - Non-Departmental</b>								
40740101	88030 - Principal	2,612,363	3,825,045	4,034,423	8,424,250	8,424,250	2,354,329	
40740101	88050 - Interfund Principal General Fund	4,590,942						
40740101	88070 - Interest	1,640,325	2,172,963	362,621	1,882,100	1,882,100	345,654	
		<b>8,843,631</b>	<b>5,998,009</b>	<b>4,397,044</b>	<b>10,306,350</b>	<b>10,306,350</b>	<b>2,699,983</b>	



## City of Huntington Beach Debt Service & Interfund Interest Expenditures Major Fund



Business Unit	Object Account & Description	FY 2004/05 Actual	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Adopted Budget	FY 2006/08 Revised Budget	FY 2007/08 Actual	FY 2008/09 Adopted Budget
<b>RDA Debt Service - Economic Development</b>								
40780101	88010 - Debt Service Expenses							700,000
40780101	88030 - Principal							2,770,000
40780101	88070 - Interest							330,000
<b>3,800,000</b>								
<b>RDA 1999 Tax Allocation Bond</b>								
40780201	88030 - Principal			365,000	380,000	380,000	380,000	390,000
40780201	88070 - Interest			379,589	365,000	365,000	364,989	350,000
<b>744,589    745,000    745,000    744,989    740,000</b>								
<b>RDA 2002 Tax Allocation Bond</b>								
40780202	88030 - Principal			815,000	815,000	845,000	845,000	870,000
40780202	88070 - Interest			798,230	798,230	768,230	771,743	743,000
<b>1,613,230    1,613,230    1,613,230    1,616,743    1,613,000</b>								
<b>McDonell CFD 2002-1</b>								
40840101	88030 - Principal	5,000	10,000	15,000	25,000	25,000	25,000	30,000
40840101	88070 - Interest	298,772	298,590	298,165	298,000	298,000	297,490	296,000
<b>303,772    308,590    313,165    323,000    323,000    322,490    326,000</b>								
<b>Bella Terra Debt Service</b>								
41040101	88030 - Principal		440,000	450,000	465,000	465,000	465,000	485,000
41040101	88070 - Interest	1,365,605	1,365,468	1,353,945	1,340,000	1,340,000	1,339,995	1,323,000
<b>1,365,605    1,805,468    1,803,945    1,805,000    1,805,000    1,804,995    1,808,000</b>								
<b>BID - Auto Dealers</b>								
70180101	88010 - Debt Service Expenses				92,400	92,400		92,400
70180101	88070 - Interest		56,456	13,998			9,736	
<b>56,456    13,998    92,400    92,400    9,736    92,400</b>								
<b>Judgment Obligation Bonds, 2004</b>								
70740101	88030 - Principal	255,000	720,000	730,000	745,000	745,000	745,000	765,000
70740101	88070 - Interest	368,496	419,986	405,486	380,000	380,000	389,339	369,000
<b>623,496    1,139,986    1,135,486    1,125,000    1,125,000    1,134,339    1,134,000</b>								
<b>CDBG Funded Debt Service -- City Gym and Pool Renovation</b>								
85781502	88030 - Principal			105,000				
85781502	88070 - Interest			155,283				
<b>260,283</b>								
<b>City Gym and Pool Renovation (Section 108)</b>								
85881502	88030 - Principal					110,000	110,000	
85881502	88070 - Interest					147,702	147,702	
<b>257,702    257,702</b>								
<b>City Gym and Pool Renovation 2004/05</b>								
86787026	88030 - Principal	90,000						
86787026	88070 - Interest	168,482						
<b>258,482</b>								
<b>City Gym and Pool Renovation 2005/06</b>								
86887026	88030 - Principal		95,000					
86887026	88070 - Interest		162,056					
<b>257,056</b>								
<b>Grand Total(s)</b>		<b>21,933,516</b>	<b>19,274,120</b>	<b>19,595,125</b>	<b>23,801,980</b>	<b>24,156,813</b>	<b>16,463,511</b>	<b>17,661,900</b>



## City of Huntington Beach Ratios of Outstanding Debt by Type (In Thousands)



Long-Term Indebtedness	Fiscal Year Ending September 30				
	2004	2005	2006	2007	2008
<b>Governmental Activities:</b>					
Judgment Obligation Bonds	12,500	12,245	11,525	10,795	10,050
Public Financing Authority	76,980	73,555	70,005	66,330	63,130
Redevelopment Agency	46,885	44,838	56,497	53,736	51,532
Other Long-Term Obligations	38,705	34,807	23,109	22,796	24,742
<b>Total Governmental Activities:</b>	<b>175,070</b>	<b>165,445</b>	<b>161,136</b>	<b>153,657</b>	<b>149,454</b>
<b>Business Activities:</b>					
Compensated Absences	710	786	868	1,059	1,078
Capital Leases	183	112	40	12	9
<b>Total Business Activities:</b>	<b>893</b>	<b>898</b>	<b>908</b>	<b>1,071</b>	<b>1,087</b>
<b>Total Long-Term Indebtedness:</b>	<b>175,963</b>	<b>166,343</b>	<b>162,044</b>	<b>154,728</b>	<b>150,541</b>

	2004	2005	2006	2007	2008
Population	199,025	200,763	201,000	202,250	201,993
Debt Per-Capita	859	828	732	692	745
Total Personal Income (In Thousands)	7,247,893	7,311,186	7,436,799	7,626,443	8,000,943
Per - Capita Personal Income	36,417	36,417	36,999	37,708	39,610
Unemployment Rate	2.80%	2.80%	2.40%	3.40%	4.70%
Total Employment	116,200	118,700	118,800	121,100	119,300



## City of Huntington Beach Statement of Direct and Overlapping Bonded Debt



**2007-08 Assessed Valuation:** \$25,623,506,085 (after deducting \$1,616,381,648 of incremental redevelopment valuation)

**2007-08 Legal Debt Margin:** \$3,075,180,730 (12% of Assessed Valuation)

### Debt Repaid with Property Taxes (Tax and Assessment Debt):

	<b>Percent Applicable</b>	<b>Debt Applicable to City</b>
<b>Tax Debt:</b>		
Orange County Teeter Plan Obligations	6.9680%	8,621,158
Metropolitan Water District	1.4480%	4,738,073
Coast Community College District	30.4190%	103,932,253
Huntington Beach Union High School District	77.6340%	179,928,439
Huntington Beach City School District	97.3350%	27,773,532
Los Alamitos Unified School District Community Facilities District 1990-1	1.3030%	113,947
City of Huntington Beach Community Facilities Districts (1990-1, 2000-1, 2002-1, 2003-1)	100.0000%	44,805,000
<b>Tax and Assessment Debt</b>		<b>369,912,402</b>
 <b>Other Debt</b>		
<b>Other Entities:</b>		
Orange County General Fund Obligations		33,764,559
Orange County Pension Obligations		4,857,602
Orange County Board of Education Certificates of Participation		1,365,031
MWDOC Facilities Corporation		1,462,019
North Orange County Regional Occupation Program Certificates of Participation		13,549
Huntington Beach Union High School District Certificates of Participation		40,386,053
Los Alamitos Unified School District Certificates of Participation		264,778
Fountain Valley School Districts Certificates of Participation		4,067,177
Huntington Beach City School District Certificates of Participation		9,957,371
Ocean View School District Certificates of Participation		7,841,188
Westminster School District Certificates of Participation		7,051,067
City of Huntington Beach Judgment Obligation Bonds		63,130,000
City of Huntington Beach General Fund Obligations:		10,050,000
<b>Total Gross and Overlapping Bonded Debt Not Repaid by Property Taxes</b>		<b>184,210,394</b>
Less Self Supporting Debt of MWDOC		(1,462,019)
<b>Total Net Direct and Overlapping General Fund Obligation Debt</b>		<b>182,748,375</b>
<b>Gross Combined Total Debt</b>		<b>552,660,777</b>

### Ratios to 2007-08 Assessed Valuation

Total Overlapping Debt and Assessment Debt 1.36%

### Ratios to Adjusted Assessed Valuations

Combined Direct Debt (\$73,180,000) 0.29%

Gross Combined Total Debt 2.16%

Net Combined Total Debt 2.16%

Source: California Municipal Statistics and City of Huntington Beach Finance Department



## City of Huntington Beach

### Revenue Summary

### ALL FUNDS

### Summary by Fund



Expenditure Object Account	FY 2004/05 Actual	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Adopted	FY 2007/08 Revised	FY 2008/09 Adopted	Percent Change From Prior Year
00100 General Fund	157,795,347	167,090,252	176,229,139	185,046,804	185,864,537	194,689,700	5.21%
00101 Special Events	243,196	280,409	230,276	185,000	185,000	198,000	7.03%
00103 Donation Fund	298,127	573,964	379,715		398,404		
00105 Private Project Self Suff	17						
00106 Interest Allocation	-78	-70,530	319,874				
00107 Evidence Seizure	-586	295	576				
00108 Underground Utilities	171,006	81,519	15,539	12,000	12,000		-100.00%
00110 Donations Rec & Human Services	254		25				
00111 Donations Nature Center	6		280				
00112 Donations Senior Center	2						
00113 Donations Oakview Center	3						
00114 Donations Clubhouses	6						
00116 Donations Arts & Cultural	5,454						
00117 Donations Beach Maintenance	126						
00120 Donations Oakview	24,956						
00121 Donations Literacy Program	21,646						
00122 Donations Jail	4,516	4,636	3,275	4,000	4,000	3,000	-25.00%
00123 Donations Best Program	25,190						
00124 Donations Human Task Force	9,992						
00125 Donations Veterans Memorial	1						
00201 Air Quality Fund	253,098	272,364	298,461	273,000	273,000	270,000	-1.10%
00202 Pier Plaza Fund	55	23,750					
00203 Community Relations	-515						
00204 Fourth of July Parade	357,590	319,420	381,396	404,000	404,000	403,000	-0.25%
00205 Library Service	918,491	830,221	697,850	1,069,200	1,069,254		-100.00%
00206 Traffic Impact	1,918,564	1,314,874	882,049	6,103,000	6,103,000	875,000	-85.66%
00207 Gas Tax Fund	4,145,454	5,966,316	6,108,833	7,238,000	7,238,000	3,662,000	-49.41%
00209 Park Acquisition and Developme	2,316,586	2,574,183	2,286,918	753,000	753,000	5,334,000	608.37%
00210 Sewer	672,729	321,572	265,627	188,000	188,000	177,000	-5.85%
00211 Drainage	33,221	93,111	43,202	77,000	77,000	30,000	-61.04%
00212 Narcotics Forfeiture Fed	235,823	682	786				
00213 Measure M Fund	3,032,320	2,679,506	2,797,215	2,524,000	2,524,000	2,550,000	1.03%
00214 Narcotic Forfeiture/State	43,348	39,171	62,637	65,000	65,000	61,000	-6.15%
00215 Rehab Loans	493,360	416,752	339,217	423,500	423,500	260,000	-38.61%
00216 Property and Evidence	85	1,954	86,730	8,700	8,700	39,500	354.02%
00219 Traffic Congestion Relief						2,765,000	
00301 Capital Improvement Fund	8,078,588	3,956					
00302 Library Development	255,082	318,513	276,743	457,000	457,000	182,000	-60.18%
00304 Pier Rebuilding Fund	8,667						
00305 Rda Cap Project Area	13,480,409	22,794,157	3,390,133	1,721,000	1,737,100	1,500,000	-12.84%
00306 Low Income Housing-Inc	2,496,911	3,167,294	3,702,709	4,418,000	4,418,000	3,914,700	-11.39%
00307 Holly Seacliffe Fund	14,456	7,953	6,771	1,000	1,000		-100.00%
00308 In Lieu Parking Downtown	46,263	515,464	94,344	83,000	99,884	100,000	20.48%
00309 PFA Capital Project		-53,007	53,007				
00310 Jail Program	179,380	230,373	294,820	244,000	244,000		-100.00%
00311 American Trader Oil Spill Fund	-423						
00314 Infrastructure Fund	64,512	1,004,803	973,770	43,000	1,113,500		-100.00%
00315 Southeast Coastal Project	261,049	-7,084	-8,971	3,500	3,500		-100.00%
00316 Bella Terra	209,339	142,856	51,668	50,000	89,509		-100.00%
00401 Debt Svc Hbpfa	6,632,444	6,926,852	6,817,652	6,320,000	6,320,000	6,254,000	-1.04%
00402 Debt Svc Res Hill	2,143	53					
00403 Debt Svc 1993-B Cic Cops	17						
00404 Debt Svc 1993-A Cic Cops	356						
00405 Dbt Svc Grand Coast CFD 2000-1	1,559,001	1,268,818	1,048,779	1,383,000	1,383,000	1,290,000	-6.72%



## City of Huntington Beach

### Revenue Summary

### ALL FUNDS

### Summary by Fund



Expenditure Object Account	FY 2004/05 Actual	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Adopted	FY 2007/08 Revised	FY 2008/09 Adopted	Percent Change From Prior Year
00406 Debt Svc Mello Roos	214,131	257,206	227,812	256,000	256,000	254,000	-0.78%
00407 Rda Hb Debt Svc Project Area	13,576,601	18,648,203	15,203,343	15,915,000	15,915,000	17,060,000	7.19%
00408 Debt Svc McDonnell CFD 2002-1	286,463	244,588	381,125	334,000	334,000	351,000	5.09%
00409 Debt Svc Southeast Coastal	181,364	189,573	337,538	318,000	318,000	268,000	-15.72%
00410 Debt Svc Bella Terra	75,094	2,465,356	2,413,913	2,505,000	2,505,000	2,590,000	3.39%
00500 Cultural Affairs Fund	360,659	339,597	332,854	376,300	376,300		-100.00%
00501 CUPA	117,346	195,431	230,592	218,000	218,000	221,000	1.38%
00502 FireMed Program	6,227,443	6,212,965	6,168,679	6,210,000	6,210,000		-100.00%
00503 Emerald Cove	915,278	1,081,402	1,202,493	1,144,000	1,144,000	1,290,000	12.76%
00504 Refuse Collection Service	10,070,559	10,379,020	10,550,398	10,451,500	10,451,500	10,775,500	3.10%
00505 Systems Fund	5,178	10,780	14,855				
00506 Water	35,486,876	32,015,413	33,096,402	35,292,000	35,292,000	34,948,000	-0.97%
00507 Water Master Plan	7,616,197	8,691,627	8,919,208	4,965,000	4,965,000	1,360,000	-72.61%
00508 Wocwb	255,790	66,207	81,658	295,000	295,000	9,500	-96.78%
00509 Refuse Education	56,724	58,345	59,809	59,019	59,019	56,200	-4.78%
00510 Ocean View Estates MHP	300,637	335,062	419,802	390,000	390,000		-100.00%
00511 Sewer Service Fund	8,748,027	8,436,578	7,840,118	7,506,000	7,506,000	11,275,000	50.21%
00512 Retiree/Cobra Insurees	-1,151						
00550 Self Insurance Medical	11,921		-1,443				
00552 Self Insurance Liability		-515					
00701 BID - Auto	228,102	261,080	183,990	210,200	238,280	193,120	-8.13%
00702 Retiree Ins Fund	1,074,651	1,234,990	2,960,892	2,525,000	2,525,000	2,675,000	5.94%
00703 Retirement Supplement	4,677,699	5,681,415	7,243,014	4,473,000	4,473,000	4,850,000	8.43%
00704 Fire Jpa Fund	418,319	430,072	836,766	438,315	438,315	322,000	-26.54%
00705 Deferred Compensation	301	401					
00707 Debt Svc-Judgmt Oblig Bonds	679,333	1,247,808	1,197,484	1,315,000	1,315,000	1,190,000	-9.51%
00708 Affordable Housing Reimb	1,521	3,161	4,295	3,000	3,000	2,000	-33.33%
00709 BID - Hotel/Motel	685,084	594,851	656,834	653,000	653,000	752,000	15.16%
00710 BID - Downtown		132,425	64,631	63,000	89,450	97,000	53.97%
00711 Parking Structure-Bella Terra		504,079	448,531	525,000	525,000	529,155	0.79%
00750 B.J.A. 02/03	1,620						
00752 State Literacy Grant 04/05	56,955		107				
00753 Children's Bureau of CA 03/04	4,974		4,732				
00754 Children's Bureau of CA 04/05	21,275	2,083					
00755 WMD 02/03	1,847		-37				
00756 Traffic Safety Grant 03/04	359						
00757 Domestic Violence 03/04	46,083						
00758 Supp Law Enf Svcs 03/04	4,010	3,393	-1,138				
00759 Traffic Safety - Drunk Driving	13,262						
00760 Homeland Security 03/04	92,106	44,031	-112,275				
00761 B.J.A. 03/04	1,540	-61	1,668				
00762 Magnolia Oil Incident	20		-7,596				
00763 Citizen Corp Go Serve 02/03	9,947		24,737				
00764 FEMA/EOC	44,675		14,726				
00765 Sr. Mobility Prog 7/04-6/05	1,420		-1,336				
00767 Homeland Security 04/05	107,880		-157				
00768 LSTA Global Language 04/05	22,500		2,491				
00769 Suppl Law Enforce Svc 04/05	295,181	7,077	6,112				
00770 Traffic Safety 04/05	110,667	224,461	34,597				
00771 Board of Corrections 04/05	33,004						
00772 B.J.A. 04/05	33,063	879	-1,315				
00773 Domestic Violence 04/05	67,947	-10,858					
00774 Calif St Library Grant 04/05	7,500						
00775 Homeland Sec-UASI 04/05	481,431	35,952	7,215				



**City of Huntington Beach**  
**Revenue Summary**  
**ALL FUNDS**  
**Summary by Fund**



Expenditure Object Account	FY 2004/05	FY 2005/06	FY 2006/07	FY 2007/08	FY 2007/08	FY 2008/09	Percent Change From Prior Year
	Actual	Actual	Actual	Adopted	Revised	Adopted	
00776 Used Oil 10th Cycle 04/05	47,201	213	244				
00777 Sr. Mobility Prog 7/05-6/06	129,646	2,827	-4,158				
00778 Hazard Mitigation 04/05	100,450	801	705				
00779 State Literacy Grant 05/06	30,000	23,494	306				
00780 Children's Bureau of CA 05/06	1,805	25,035	3,176				
00781 Suppl Law Enforce Svc 05/06		297,634	10,628				
00782 Chempacks 05/06			11,466				
00783 Domestic Violence 05/06		85,209	20,502				
00784 WMD - MMRS 05/06			215,885				
00785 Homeland Sec-UASI 05/06			316,313				
00786 State Literacy Grant 06/07		30,000	24,752				
00787 Sr. Mobility Prog 7/06-6/07		135,497	1,487				
00788 Justice Assistance Grant 05/06			23,345				
00789 AmeriCorps Grant 05/06		32,843	26,612				
00790 Firefighters Grant 05/06		94,165					
00791 Gates Grant 06/07		25,500	1,020				
00792 Traffic Safety 06/07			266,413		317,272		
00793 Suppl Law Enforce Svc 06/07			400,587				
00794 WMD - MMRS 06/07			139,007		225,360		
00808 Rapid Response Grant	1,552	3,154	3,215				
00809 AQMD/AES Grant	1,038	2,641	2,695				
00810 Blufftop Park	-957	224,136					
00812 Growth Management Grant #6	2,546	-68,043					
00814 Hes Grant	403	8,666	63,961				
00816 Fema Grant	37,790	4,199,689	388,363		1,268,274		
00820 WMD - OES	-149						
00821 F.E.T.S.I.M. Grant	1,264	1,529	1,958				
00822 WMD - DOJ	3,627	-5,763					
00824 C.L.E.E.P. 1999/00	725	-2,273					
00829 Used Oil 5/6th Cycle	2						
00835 State Family Literacy 02/03	1,008		-1				
00836 State Lit Matching 02/03	348						
00838 Jail Training Grant	-2,039		10,140				
00839 Fhwa Grant 1999/2000	11,424	59,918					
00841 Used Oil 8th Cycle 02/03	2,387						
00843 Home Program 95			289,200				
00847 Home Program 07/08	-12				772,388		
00848 Home Program 08/09			12,697			747,206	
00849 Home Program 2001	-194						
00850 Home Program 2002	9,278	-10,583	294,390				
00851 Home Program 2003	16,071	490	781,552				
00852 Home Program 2004	34,982	24,287	221,805		428,755		
00853 Home Program 2005		67,681	37,198		4,286		
00854 Home Program 2006			342,652		99,795		
00855 RLF to CDBG					267,000		
00857 HCD 2006/2007			624,902				
00859 HCD 96/97						1,364,291	
00861 HCD 98/99			2,954				
00862 HCD 2000/2001	6,066	715,097	20,669				
00864 HCD 2001/2002	1,390		2,043				
00865 HCD 2002/2003	6,598	1,344	-38,320				
00866 HCD 2003/2004	336,802	181,296	17,598				
00867 HCD 2004/2005	1,215,537	363,373	432,448				
00868 HCD 2005/2006		761,108	397,339				



**City of Huntington Beach**  
**Revenue Summary**  
**ALL FUNDS**  
**Summary by Fund**



Expenditure Object Account	FY 2004/05	FY 2005/06	FY 2006/07	FY 2007/08	FY 2007/08	FY 2008/09	Percent Change From Prior Year
	Actual	Actual	Actual	Adopted	Revised	Adopted	
00870 Supplemental Law Enfrc 02/03	3,853	13,566	189				
00871 Children's Bureau of So Calif	-19						
00872 Sr. Mobility Prog 7/02-6/04	423		1,746				
00873 Octa/Cip Grant	218,436	340,654	237,534				
00874 Domestic Violence 98/99	-297						
00875 Saav	170,851	86,954	130,605	88,500	88,500	80,000	-9.60%
00878 Caltrans Grants	249,322						
00880 Library equipment	292,668	11,150	11,963	9,000	9,000	5,000	-44.44%
00883 OCSD Grant	1,744	-89,577					
00886 DNA Consortium Grant 00/01	590						
00890 T.E.A. Grant		1,540	568,194				
00891 Used Oil 7th Cycle 01/02			104				
00892 Storm Water Quality	885,527	236,131	266,281				
00893 WMD - DHS 04/05	399,091	909	-32,090				
00894 WMD - DHHS	282,427	16,528	50,331				
00898 B.J.A. 01/02	413						
00899 Family Resource Center		-132					
00901 Domestic Violence 06/07			94,912				
00902 Used Oil 10th Cycle 06/07					51,748		
00903 Homeland Sec-UASI 06/07			34,511		73,989		
00904 Sr. Mobility Prog 7/07-6/08			144,150				
00905 Fireman's Fund 06/07			16,360				
00906 State Literacy Grant 07/08					56,259		
00907 Domestic Violence 07/08			11,864		35,592		
00908 Fireman's Fund 07/08					12,000		
00910 Suppl Law Enforce Svc 07/08					388,914		
00911 American Justice Grant 07/08					23,023		
00912 Homeland Sec-UASI 07/08					83,844		
00913 WMD-MMRS 07/08					242,888		
00914 Domestic Violence 08/09					100,813		
00915 Sr. Mobility Prog 07/08-06/09					156,552		
00916 State Literacy Grant 08/09					50,633		
<b>Grand Total(s)</b>	<b>304,538,615</b>	<b>327,058,187</b>	<b>316,083,571</b>	<b>315,635,538</b>	<b>322,708,637</b>	<b>317,822,872</b>	<b>0.69%</b>



**City of Huntington Beach**  
**Revenue Summary**  
**ALL FUNDS**  
**Combined Revenue Detail**  
**by Object Account**



Expenditure Object Account	FY 2004/05 Actual	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Adopted	FY 2007/08 Revised	FY 2008/09 Adopted	Percent Change From Prior Year
<b>Color Legend</b>							
<b>Major Grouping and Major Total</b>							
<b>Minor Grouping and Minor Total</b>							
<b>40010 PROPERTY TAXES</b>							
<b>40060 Basic Levy</b>							
40070 Sec Basic Levy	28,633,025	31,441,026	32,578,761	35,750,000	35,750,000	36,900,000	3.22%
40080 Unsec Basic Levy	1,387,463	1,373,301	1,533,245	1,550,000	1,550,000	1,580,000	1.94%
<b>40060 Basic Levy</b>	<b>30,020,488</b>	<b>32,814,327</b>	<b>34,112,006</b>	<b>37,300,000</b>	<b>37,300,000</b>	<b>38,480,000</b>	<b>3.16%</b>
<b>40160 Prior Year Prop. Taxes</b>							
40170 Sec Prior Year Prop. Taxes	372,143	458,641	643,467	490,000	490,000	630,000	28.57%
40180 Unsec Prior Year Prop. Taxes	37,735	22,162	36,787	21,000	21,000	25,000	19.05%
<b>40160 Prior Year Prop. Taxes</b>	<b>409,879</b>	<b>480,803</b>	<b>680,254</b>	<b>511,000</b>	<b>511,000</b>	<b>655,000</b>	<b>28.18%</b>
<b>40200 Debt Svc Prop. Taxes</b>							
40210 Sec Debt Svc	530						
<b>40200 Debt Svc Prop. Taxes</b>	<b>530</b>						
<b>40305 Supp Roll Prop. Taxes</b>							
40310 Sec Supp Roll	2,128,801	2,108,349	1,964,540	2,125,000	2,125,000	1,715,000	-19.29%
<b>40305 Supp Roll Prop. Taxes</b>	<b>2,128,801</b>	<b>2,108,349</b>	<b>1,964,540</b>	<b>2,125,000</b>	<b>2,125,000</b>	<b>1,715,000</b>	<b>-19.29%</b>
<b>40350 Other Prop. Taxes</b>							
40360 Interest Prop. Taxes	53,529	122,351	178,808	80,000	80,000	125,000	56.25%
40370 Misc Prop. Taxes	166,338	198,560	-193,354				
40380 Aircraft Taxes	38,448	379					
40400 Homeowner Exemption	390,391	367,821	355,838	330,000	330,000	325,000	-1.52%
40410 Utility Unitary Tax	510,764	508,226	531,271	550,000	550,000	590,000	7.27%
40420 Triple Flip Reimbursemnt	5,305,884	5,977,287	6,959,284	7,300,000	7,300,000	7,225,000	-1.03%
40430 In-Lieu of VLF	7,848,429	11,106,473	14,077,556	14,750,000	14,750,000	15,500,000	5.08%
40440 Nuisance Abatement	29,977	25,253	21,070	30,000	30,000	25,000	-16.67%
40450 Emplpyee Rtirmnt Override	1,216,008	1,456,622	1,919,804	2,025,000	2,025,000	2,500,000	23.46%
<b>40350 Other Prop. Taxes</b>	<b>15,559,769</b>	<b>19,762,970</b>	<b>23,850,276</b>	<b>25,065,000</b>	<b>25,065,000</b>	<b>26,290,000</b>	<b>4.89%</b>
<b>40500 Assessments</b>	<b>2,833,773</b>	<b>4,943,965</b>	<b>4,651,939</b>	<b>5,156,400</b>	<b>5,210,930</b>	<b>5,186,400</b>	<b>0.58%</b>
<b>40600 Tax Increment</b>							
40610 Main/Pier Tax Increment	7,930,585	9,501,910	9,033,526	15,800,000	15,800,000	16,960,000	7.34%
40660 Talbert/Beach Tax Inc	580,834	585,891	633,687				
40720 Oakview Tax Inc	691,700	1,078,937	994,970				
40800 Huntington Center Tax Inc	1,634,039	2,004,762	3,833,989				
40900 Yorktown/Lake Tax Inc	522,948	522,295	511,914				
40950 SE Coastal Tax Increment	144,933	116,071	285,279	285,000	285,000	239,000	-16.14%
<b>40600 Tax Increment</b>	<b>11,505,039</b>	<b>13,809,865</b>	<b>15,293,365</b>	<b>16,085,000</b>	<b>16,085,000</b>	<b>17,199,000</b>	<b>6.93%</b>
<b>40010 PROPERTY TAXES</b>	<b>62,458,278</b>	<b>73,920,278</b>	<b>80,552,381</b>	<b>86,242,400</b>	<b>86,296,930</b>	<b>89,525,400</b>	<b>3.81%</b>
<b>41000 OTHER LOCAL TAXES</b>							
<b>41100 Sales Tax</b>							
41110 1% Allocation Sales Tax	20,177,298	21,961,157	21,667,030	23,800,000	23,800,000	23,150,000	-2.73%
41120 Public Safety Sales Tax	1,950,606	2,041,735	2,060,280	2,260,000	2,260,000	2,150,000	-4.87%
41130 Measure M Sales Tax	2,218,372	2,446,242	2,543,911	2,400,000	2,400,000	2,400,000	0.00%
<b>41100 Sales Tax</b>	<b>24,346,276</b>	<b>26,449,134</b>	<b>26,271,220</b>	<b>28,460,000</b>	<b>28,460,000</b>	<b>27,700,000</b>	<b>-2.67%</b>



**City of Huntington Beach**  
**Revenue Summary**  
**ALL FUNDS**  
**Combined Revenue Detail**  
**by Object Account**



Expenditure Object Account	FY 2004/05 Actual	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Adopted	FY 2007/08 Revised	FY 2008/09 Adopted	Percent Change From Prior Year
<b>41200 Franchises</b>							
41210 Utility Franchises	3,876,456	3,450,947	3,082,931	3,725,000	3,725,000	3,625,000	-2.68%
41220 Transfer Station Franchises	265,305	287,936	374,764	435,000	435,000	420,000	-3.45%
41230 Pipeline Franchises	89,911	59,453	67,839	100,000	100,000	100,000	0.00%
41240 Refuse Franchises	693,149	719,094	675,513	740,000	740,000	825,000	11.49%
41250 Cable TV Franchises	2,093,256	2,204,916	2,421,857	2,500,000	2,566,120	2,650,000	6.00%
41260 Coca Cola Franchise	300,000	300,000	300,000	300,000	300,000		-100.00%
41270 Bus Bench Franchise	285,353	255,000	279,551	280,000	280,000	280,000	0.00%
<b>41200 Franchises</b>	<b>7,603,428</b>	<b>7,277,346</b>	<b>7,202,455</b>	<b>8,080,000</b>	<b>8,146,120</b>	<b>7,900,000</b>	<b>-2.23%</b>
<b>41300 In-Lieu Tax</b>							
41310 Water In-Lieu	4,040,461						
41320 Water Master Plan In-Lieu	999,445						
<b>41300 In-Lieu Tax</b>	<b>5,039,907</b>						
<b>41400 Transient Occupancy Tax</b>	<b>5,465,626</b>	<b>5,948,888</b>	<b>6,573,559</b>	<b>6,500,000</b>	<b>6,500,000</b>	<b>7,500,000</b>	<b>15.38%</b>
<b>41500 Utility Users Tax</b>							
41510 Water Utility Tax	1,657,995	1,488,389	1,751,959	1,900,000	1,900,000	2,015,000	6.05%
41520 Gas Utility Tax	2,233,786	2,454,034	2,209,884	2,350,000	2,350,000	2,425,000	3.19%
41530 Telephone utility Tax	7,250,146	6,918,040	7,253,045	7,775,000	7,775,000	7,725,000	-0.64%
41540 Electric Utility Tax	6,941,701	7,992,349	8,057,345	8,600,000	8,600,000	8,500,000	-1.16%
41550 Cable Utility Tax	1,920,773	2,316,702	2,206,466	2,500,000	2,500,000	2,500,000	0.00%
<b>41500 Utility Users Tax</b>	<b>20,004,400</b>	<b>21,169,513</b>	<b>21,478,698</b>	<b>23,125,000</b>	<b>23,125,000</b>	<b>23,165,000</b>	<b>0.17%</b>
<b>41000 OTHER LOCAL TAXES</b>	<b>62,459,638</b>	<b>60,844,881</b>	<b>61,525,932</b>	<b>66,165,000</b>	<b>66,231,120</b>	<b>66,265,000</b>	<b>0.15%</b>
<b>42000 LICENSE AND PERMITS</b>							
<b>42100 Lic General</b>							
42103 Fire Prevention Inspection	139,304	222,021	311,803	225,000	225,000	250,000	11.11%
42105 Oil Well Taxes Lic	541,141	500,017	494,081	470,000	470,000	490,000	4.26%
42110 Business Lic	1,884,299	2,024,483	2,216,975	2,400,000	2,400,000	2,500,000	4.17%
42115 Bicycle Lic	8,909	5,329	7,858	10,000	10,000	5,000	-50.00%
42120 Oil & Methane Inspection	59,919	41,043	24,466	35,000	35,000	35,000	0.00%
42125 Miscellaneous Lic	26,596	29,603	38,657	50,000	50,000	42,000	-16.00%
<b>42100 Lic General</b>	<b>2,660,168</b>	<b>2,822,496</b>	<b>3,093,840</b>	<b>3,190,000</b>	<b>3,190,000</b>	<b>3,322,000</b>	<b>4.14%</b>
<b>42150 Lic and Permits Public Works</b>							
42152 Street and Curb	3,797						
42155 Encroachment Permit	836,286	622,064	330,989	402,000	402,000	350,000	-12.94%
42160 Erosion Control		250					
42165 Grading Permit	216,465	192,758	100,109	200,000	200,000	200,000	0.00%
42170 Harbor & Dock Const	7,294	10,773	6,161	10,000	10,000	8,000	-20.00%
42180 Obstruction Permit	31,200	17,652	22,145	35,000	35,000	30,000	-14.29%
42185 Parking Permit	21,484	15,514	17,326	10,000	-10,000	16,000	60.00%
42190 Stock Piling		2,711					
42195 Wide/Overweight/Loading	12,756	14,965	-19,505	20,000	20,000	21,000	5.00%
<b>42150 Lic and Permits Public Works</b>	<b>1,129,281</b>	<b>876,687</b>	<b>496,235</b>	<b>677,000</b>	<b>677,000</b>	<b>625,000</b>	<b>-7.68%</b>
<b>42300 Lic and Permits Bldgs</b>							
42305 Alarm Permits	338,674	414,293	232,981	400,000	400,000	250,000	-37.50%
42310 Building Permits	1,282,094	1,364,374	1,166,650	1,525,000	1,525,000	1,120,000	-26.56%
42315 Plumbing Permits	256,941	196,498	215,421	220,000	220,000	135,000	-38.64%
42320 Electrical Permits	264,139	262,142	282,234	300,000	300,000	180,000	-40.00%
42325 Mechanical Permits	220,256	135,397	108,721	150,000	150,000	105,000	-30.00%
42335 Swim Pool Permits	88,535	108,724	124,424	120,000	120,000	87,000	-27.50%
42355 Certificate of Occupancy	114,862	133,792	124,253	150,000	150,000	120,000	-20.00%
<b>42300 Lic and Permits Bldgs</b>	<b>2,565,501</b>	<b>2,615,219</b>	<b>2,254,684</b>	<b>2,865,000</b>	<b>2,865,000</b>	<b>1,997,000</b>	<b>-30.30%</b>



**City of Huntington Beach**  
**Revenue Summary**  
**ALL FUNDS**  
**Combined Revenue Detail**  
**by Object Account**



Expenditure Object Account	FY 2004/05 Actual	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Adopted	FY 2007/08 Revised	FY 2008/09 Adopted	Percent Change From Prior Year
<b>42400 Lic and Permits Planning</b>							
42410 Planning Commission	168,012	162,411	3,186,707	1,510,000	1,510,000	694,000	-54.04%
42600 Zoning Administrator	217,990	216,940	186,367	269,100	269,100	248,100	-7.80%
42700 Environ Processing	424,326	346,430	700,948	375,000	1,126,613	410,000	9.33%
42750 Staff Review	293,086	178,784	171,496	179,100	179,100	234,800	31.10%
42850 Library	181	282					
42860 Parking In-Lieu	38,729	211,525	40,329	40,000	40,000	50,000	
<b>42400 Lic and Permits Planning</b>	<b>1,142,324</b>	<b>1,116,372</b>	<b>4,285,847</b>	<b>2,373,200</b>	<b>3,124,813</b>	<b>1,636,900</b>	-31.03%
<b>42000 LICENSE AND PERMITS</b>	<b>7,497,275</b>	<b>7,430,775</b>	<b>10,130,606</b>	<b>9,105,200</b>	<b>9,856,813</b>	<b>7,580,900</b>	-16.74%
<b>42900 FINES AND FORFEITURES</b>							
<b>42905 Court/Traffic Fines</b>	<b>774,075</b>	<b>695,251</b>	<b>749,271</b>	<b>800,000</b>	<b>800,000</b>	<b>800,000</b>	0.00%
<b>42910 Library Fines</b>							
42915 Main Street Lib Fines	1,199	817	984	3,000	3,000	2,000	-33.33%
42920 Center Lib Fines	98,847	109,955	109,940	118,000	118,000	112,000	-5.08%
42925 Banning Lib fines	2,845	3,020	2,743	3,100	3,100	3,100	0.00%
42930 Oakview Lib Fines	2,184	2,462	2,411	2,600	2,600	3,500	34.62%
42935 Murphy Lib Fines			2,200	2,100	2,100	2,100	0.00%
<b>42910 Library Fines</b>	<b>105,075</b>	<b>116,253</b>	<b>118,278</b>	<b>128,800</b>	<b>128,800</b>	<b>122,700</b>	-4.74%
<b>42940 Parking Fines</b>	<b>3,187,633</b>	<b>3,263,086</b>	<b>3,062,101</b>	<b>3,800,000</b>	<b>3,800,000</b>	<b>3,500,000</b>	-7.89%
<b>42945 Parking Fines Delinquent</b>	<b>3,187,633</b>	<b>3,263,086</b>	<b>3,062,101</b>	<b>3,800,000</b>	<b>3,800,000</b>	<b>3,500,000</b>	-7.89%
<b>42950 Alarm Fines</b>	<b>297,739</b>	<b>213,132</b>	<b>235,422</b>	<b>240,000</b>	<b>240,000</b>	<b>265,000</b>	10.42%
<b>42900 FINES AND FORFEITURES</b>	<b>4,364,523</b>	<b>4,287,723</b>	<b>4,165,071</b>	<b>4,968,800</b>	<b>4,968,800</b>	<b>4,687,700</b>	-5.66%
<b>42955 USE OF MONEY AND PROP.</b>							
<b>42960 Interest Income</b>							
42965 Pooled Cash Interest	4,818,908	7,670,605	10,636,127	7,881,300	7,881,300	7,718,000	-2.07%
42966 Market Adjustments	407,927	504,554	1,457,533				
42970 Restricted Cash Interest	935,543	856,320	1,132,163	308,000	308,000	455,000	47.73%
42975 Late Charges	62,087	292,244	885,282	800,000	800,000	1,075,000	34.38%
42977 Interfund Loans Interest	127,431	195,315	256,969	181,800	181,800	171,720	-5.54%
<b>42960 Interest Income</b>	<b>4,536,042</b>	<b>9,519,037</b>	<b>14,368,073</b>	<b>9,171,100</b>	<b>9,171,100</b>	<b>9,419,720</b>	2.71%
<b>42980 Loan Payments</b>							
42985 Interest Payments	129,396	161,269	91,153	374,000	374,000	135,000	-63.90%
42990 Principal Payments	454,873	330,009	247,589	328,000	328,000	200,000	-39.02%
<b>42980 Loan Payments</b>	<b>584,270</b>	<b>491,278</b>	<b>338,742</b>	<b>702,000</b>	<b>702,000</b>	<b>335,000</b>	-52.28%
<b>43005 Deferred Comp</b>							
43010 Def Comp c-84-A			25				
<b>43005 Deferred Comp</b>			<b>25</b>				
<b>43055 Lease and Concession Income</b>							
43065 Waterfront Project	381,633	473,179	549,166	570,000	570,000	600,000	5.26%
43075 Land Lease Income	744,958	930,175	873,371	925,000	925,000	880,000	-4.86%
43085 Bldgs Lease Income	888,791	983,306	1,036,782	1,000,000	1,000,000	1,200,000	20.00%
43095 Beach Concessions	1,000,732	1,103,592	1,198,051	1,225,000	1,225,000	1,275,000	4.08%
43105 Prop./Equip. Lease-Beach			199,301	68,000	68,000	71,000	4.41%
43115 Rooms Rentals	593,266	638,806	555,542	669,000	669,054	620,500	-7.25%
43145 Central Park Concessions	139,558	149,541	160,567	165,000	165,000	187,000	13.33%
43150 Sport Complex Concessions	3,411	69,016	71,650	77,000	77,000	75,000	-2.60%
43155 Vending machines	30,314	33,432	32,540	35,000	35,000	14,000	-60.00%
43165 Rentals	469,294	529,896	548,081	563,000	563,000	242,000	-57.02%
43166 Ocean View Estates Rents						360,000	
<b>43055 Lease and Concession Income</b>	<b>4,251,956</b>	<b>4,910,943</b>	<b>5,225,052</b>	<b>5,297,000</b>	<b>5,297,054</b>	<b>5,524,500</b>	4.29%



**City of Huntington Beach**  
**Revenue Summary**  
**ALL FUNDS**  
**Combined Revenue Detail**  
**by Object Account**



Expenditure Object Account	FY 2004/05 Actual	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Adopted	FY 2007/08 Revised	FY 2008/09 Adopted	Percent Change From Prior Year
<b>43900 Royalties</b>							
43910 City Oil Wells	274,144	305,451	345,536	335,000	335,000	800,000	138.81%
43920 Other Royalties	81,141	99,689	98,167	100,000	100,000	170,000	70.00%
<b>43900 Royalties</b>	<b>355,285</b>	<b>405,140</b>	<b>443,704</b>	<b>435,000</b>	<b>435,000</b>	<b>970,000</b>	122.99%
<b>44000 Parking Revenue</b>							
44010 Parking Lots	2,323,049	2,609,882	2,962,079	3,025,000	3,025,000	3,450,000	14.05%
44020 Resident Parking Permit	25		460				
44030 Sunset Vista	137,223	296,761	355,354	360,000	360,000	400,000	11.11%
44040 Parking Structures	1,120,382	1,178,350	1,237,589	1,350,000	1,350,000	1,400,000	3.70%
44050 Meters - Business	403,781	434,314	422,378	470,000	470,000	440,000	-6.38%
44060 Meters - Residential	482,121	510,524	532,733	551,200	551,200	575,000	4.32%
44070 Meters - Recreational	821,554	901,411	971,972	975,000	975,000	1,200,000	23.08%
44080 Pier Plaza	960,601	1,126,788	1,167,087	1,250,000	1,250,000	1,400,000	12.00%
44090 Meters Beach Blvd.	15,723	24,214	24,424	36,000	36,000	30,000	-16.67%
44100 Sport Complex	61,918	92,074	109,412	120,000	120,000	125,000	4.17%
<b>44000 Parking Revenue</b>	<b>6,326,375</b>	<b>7,174,319</b>	<b>7,783,488</b>	<b>8,137,200</b>	<b>8,137,200</b>	<b>9,020,000</b>	10.85%
<b>45000 Contract Jail Bookings</b>							
45010 City of FV Jail Bookings	2,386						
45030 Other Municipalities	4,139						
45100 Other Govt Jail Bookings		9,881	7,875	10,000	10,000	10,000	0.00%
<b>45000 Contract Jail Bookings</b>	<b>6,525</b>	<b>9,881</b>	<b>7,875</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	0.00%
<b>45110 PCS Wireless</b>	<b>158,447</b>	<b>173,691</b>	<b>186,689</b>	<b>190,000</b>	<b>190,000</b>	<b>290,000</b>	52.63%
<b>45120 Admin Cost- Bonds</b>	<b>91,306</b>	<b>32,875</b>	<b>51,875</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	0.00%
<b>42955 USE OF MONEY AND PROP.</b>	<b>16,310,206</b>	<b>22,717,164</b>	<b>28,405,523</b>	<b>23,992,300</b>	<b>23,992,354</b>	<b>25,619,220</b>	6.78%
<b>46000 REVENUE FROM OTHER AGENCIES</b>							
<b>46100 State of California Agencies</b>							
46110 Tidelands Revenue	210,973	243,241	225,892	200,000	200,000	225,000	12.50%
46120 State Set-Aside 15%	3,963	2,343	1,814	7,500	7,500		-100.00%
46130 Real Prop. Transfer	1,846,241	1,070,341	1,122,458	1,350,000	1,350,000	1,100,000	-18.52%
46140 State Mandated Cost Reimb	81,732	173,721	341,427	75,000	75,000	75,000	0.00%
46150 State Public Lib Funds	79,896	78,840	116,038	124,000	124,000	75,000	-39.52%
46160 From State of Cal	2,214,504	3,912,097	667,084	892,500	1,440,054	2,218,200	148.54%
46170 Vehicle License Fee	4,319,023	1,318,074	1,034,593	1,575,000	1,575,000	1,125,000	-28.57%
46180 POST Reimbursement	49,706	50,965	49,195	60,000	60,000	70,000	16.67%
46190 Direct Library Loans	561	95		500	500	500	0.00%
<b>46100 State of California Agencies</b>	<b>8,806,599</b>	<b>-6,849,717</b>	<b>3,558,501</b>	<b>4,284,500</b>	<b>4,832,054</b>	<b>4,888,700</b>	14.10%
<b>46300 Federal Agencies</b>							
46320 CDBG Allocations	1,626,007	641,875	251,053		1,305,223	1,364,291	
46330 Other Federal	2,592,673	2,399,154	8,439,175	2,900,000	3,977,578	847,206	-70.79%
<b>46300 Federal Agencies</b>	<b>4,218,680</b>	<b>3,041,030</b>	<b>8,690,228</b>	<b>2,900,000</b>	<b>5,282,801</b>	<b>2,211,497</b>	-23.74%
<b>46400 County Agencies</b>							
46410 County Payments	2,939,284	2,272,724	2,425,400	2,000,000	2,156,552	2,100,000	5.00%
46420 Abandoned Vehicles	163,116	68,841	121,797	80,000	80,000	80,000	0.00%
46430 OCTA	210,494	880,654	237,534	5,350,000	5,350,000	700,000	-86.92%
46470 Orange County Sanitation Dist	303,420	545,919					
46490 Other Governmental Agencies	482,682	12,489	12,310				
<b>46400 County Agencies</b>	<b>4,098,996</b>	<b>3,780,627</b>	<b>2,797,041</b>	<b>7,430,000</b>	<b>7,586,552</b>	<b>2,880,000</b>	-61.24%
<b>46500 Gas Tax Revenues</b>							
46510 Gas Tax 2107	1,514,751	1,625,359	1,631,234	3,600,000	3,600,000	3,600,000	0.00%
46520 Gas Tax 2107.5	10,000	10,000	10,000				
46530 Gas Tax 2106	698,815	744,761	752,402				
46540 Gas Tax 2105	1,143,961	1,221,090	1,219,218				
<b>46500 Gas Tax Revenues</b>	<b>3,367,527</b>	<b>3,601,210</b>	<b>3,612,854</b>	<b>3,600,000</b>	<b>3,600,000</b>	<b>3,600,000</b>	0.00%



**City of Huntington Beach**  
**Revenue Summary**  
**ALL FUNDS**  
**Combined Revenue Detail**  
**by Object Account**



Expenditure Object Account	FY 2004/05 Actual	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Adopted	FY 2007/08 Revised	FY 2008/09 Adopted	Percent Change From Prior Year
<b>46600 WOCWB Revenue</b>							
46610 M & O Huntington Beach	181,794	46,451	46,307	242,419	242,419	55,000	-77.31%
46620 M & O Garden Grove	10,115		974	12,000	12,000		-100.00%
46630 M & O Seal Beach	34,438		3,317	40,000	40,000		-100.00%
46640 M & O Westmnstr	61,169		5,891	72,000	72,000		-100.00%
<b>46600 WOCWB Revenue</b>	<b>287,516</b>	<b>46,451</b>	<b>56,489</b>	<b>366,419</b>	<b>366,419</b>	<b>55,000</b>	<b>-84.99%</b>
<b>46700 Other Agencies</b>							
46710 AQMD	241,784	238,811	242,615	240,000	240,000	240,000	0.00%
46740 JPA'S	640,612	27,990	5,506	15,000	15,000	15,000	0.00%
46790 Other Agencies	91,573	117,718	572,161	77,000	89,000	78,000	1.30%
<b>46700 Other Agencies</b>	<b>973,969</b>	<b>384,520</b>	<b>820,282</b>	<b>332,000</b>	<b>344,000</b>	<b>333,000</b>	<b>0.30%</b>
<b>46000 REVENUE FROM OTHER AGENCIES</b>	<b>21,753,287</b>	<b>17,703,554</b>	<b>19,535,395</b>	<b>18,912,919</b>	<b>22,011,826</b>	<b>13,968,197</b>	<b>-26.14%</b>
<b>47000 CHARGES FOR CURRENT SVC</b>							
<b>47100 Public Works</b>							
47110 Residential Tree Replacement	9,120	18,639	4,028	3,000	3,000	10,000	233.33%
47115 Developer Fee	1,024,792	1,290,361	1,944,651	865,000	865,000	5,088,000	488.21%
47120 Engineering and Insp Fee							
47125 GIS Survey Fee	227,277	128,853	488,343	650,000	650,000	440,000	-32.31%
47130 Grading Plan Check	14,223	12,855	38,860	50,000	50,000	20,000	-60.00%
47135 Landscape Inspection Fee	207,995	102,221	255,269	300,000	300,000	250,000	-16.67%
47140 Landscape Plan Check	625	39,924	20,506	25,000	25,000	26,000	4.00%
47145 O.C. Sanitation Collection Fe	36,360	46,953	72,343	50,000	50,000	60,000	20.00%
47160 Public Impr Plan Check	37,457	161,214	100,371	81,000	81,000	115,000	41.98%
47165 Recordation Fee	252,834	263,903	301,104	312,000	312,000	290,000	-7.05%
47170 Reinspection Fee	22,237	21,536	20,900	30,000	30,000	25,000	-16.67%
47175 Tract Map Review		2,088					
47180 Traffic Impact Fee	1,705,442	426,964	317,849	500,000	500,000	750,000	50.00%
47185 Traffic Plan Check Fees		25,571	1,879	5,000	5,000	10,000	100.00%
47190 Water Quality Inspections	12,992	22,083	58,745	100,000	100,000	10,000	-90.00%
<b>47100 Public Works</b>	<b>3,546,103</b>	<b>2,563,165</b>	<b>3,624,849</b>	<b>2,971,000</b>	<b>2,971,000</b>	<b>7,094,000</b>	<b>138.77%</b>
<b>47200 Building</b>							
47205 Permit Issuance	317,772	322,242	265,184	310,000	310,000	230,000	-25.81%
47210 Plan Review	1,922,045	1,611,451	2,105,726	1,642,000	1,642,000	1,491,000	-9.20%
47250 Permit Extension	81	800					
47255 Microfilming	64,221	61,603	55,133	50,000	50,000	50,000	0.00%
47260 SMIP	13,216	-13,035	-216				
47265 Automation Fee	103,544	186,700	228,613	166,000	166,000	220,000	32.53%
47270 Unit Lot Fee	-2,603						
47275 Administrative Citation	132,187	190,363	321,241	335,000	335,000	450,000	34.33%
47280 Park Sq Ft Fee	700,264	592,035	442,001	400,000	400,000	374,000	-6.50%
<b>47200 Building</b>	<b>3,250,727</b>	<b>2,952,159</b>	<b>3,417,682</b>	<b>2,903,000</b>	<b>2,903,000</b>	<b>2,815,000</b>	<b>-3.03%</b>
<b>47300 Library</b>							
47305 Non-Res Library Card Fee	44,742	38,459	37,133	40,000	40,000	40,000	0.00%
47310 Media Library	222,181	219,091	222,378	224,000	224,000	225,000	0.45%
47315 Library Reserve	1,930	-2,601	3,186	2,700	2,700	2,700	0.00%
47320 Community Enrichment Fee	184,643	145,848	85,360	278,000	278,000	145,000	-47.84%
<b>47300 Library</b>	<b>453,495</b>	<b>405,998</b>	<b>348,057</b>	<b>544,700</b>	<b>544,700</b>	<b>412,700</b>	<b>-24.23%</b>



**City of Huntington Beach**  
**Revenue Summary**  
**ALL FUNDS**  
**Combined Revenue Detail**  
**by Object Account**



Expenditure Object Account	FY 2004/05 Actual	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Adopted	FY 2007/08 Revised	FY 2008/09 Adopted	Percent Change From Prior Year
<b>47400 Special City Svcs</b>							
47410 Video Productions	36,470	21,222	27,903	20,000	20,000	22,000	10.00%
47415 Weed Abatement	29,098	13,971	12,604	20,000	20,000	20,000	0.00%
47420 Sewer Svcs	36,166	72,520	71,280	80,000	80,000	80,000	0.00%
47430 Radio Maintenance	4,896	13,274	2,122	10,000	10,000	10,000	0.00%
47435 Jail Charges	6,797						
47440 Impounded Veh. Rel. Fee	317,870	439,150	401,440	320,000	320,000	390,000	21.88%
47445 Research Requests	96,329	89,777	95,749	100,000	100,000	125,000	25.00%
47450 Performance Bond Reduction		416	208				
47455 Maps & Publications	688	635	549	1,500	1,500	1,500	0.00%
47460 Pay to Stay/Work Furlough	146,745	198,628	228,375	200,000	200,000	200,000	0.00%
47465 DOJ/Blood	1,740						
47480 Banners and Pennants		1,175	2,610	2,000	2,000	2,000	0.00%
<b>47400 Special City Svcs</b>	<b>676,798</b>	<b>850,767</b>	<b>842,840</b>	<b>753,500</b>	<b>753,500</b>	<b>850,500</b>	12.87%
<b>47500 Recreational Classes</b>							
47501 Recreational Fees	2,741,562	2,969,880	3,100,862	3,112,000	3,112,000	3,380,000	8.61%
47502 Art Center Classes						125,000	
47510 Junior Lifeguard	526,906	488,486	527,968	508,000	508,000	535,000	5.31%
<b>47500 Recreational Classes</b>	<b>3,268,468</b>	<b>3,458,366</b>	<b>3,628,830</b>	<b>3,620,000</b>	<b>3,620,000</b>	<b>4,040,000</b>	11.60%
<b>47600 Special Events</b>	<b>366,355</b>	<b>396,824</b>	<b>407,623</b>	<b>302,300</b>	<b>302,300</b>	<b>316,000</b>	4.53%
<b>47700 Utility Charges</b>							
47705 Refuse Charges	9,941,036	10,247,325	10,496,468	10,380,000	10,380,000	10,650,000	2.60%
47710 Water Sales	40,901,559	43,168,570	44,769,396	41,729,000	41,729,000	44,029,000	5.51%
<b>47700 Utility Charges</b>	<b>50,842,595</b>	<b>53,415,895</b>	<b>55,265,864</b>	<b>52,109,000</b>	<b>52,109,000</b>	<b>54,679,000</b>	4.93%
<b>47800 Firemed</b>							
47810 Fees Billing Svc	4,282,586	4,708,952	4,432,579	4,710,000	4,710,000	5,000,000	6.16%
47811 FireMed Memberships						1,400,000	
47815 Membership	1,438,300	1,437,461	1,386,489	1,440,000	1,440,000	26,000	-98.19%
<b>47800 Firemed</b>	<b>5,720,886</b>	<b>6,146,413</b>	<b>5,819,067</b>	<b>6,150,000</b>	<b>6,150,000</b>	<b>6,426,000</b>	4.49%
<b>47850 Ambulance Charges</b>	<b>248</b>		<b>27</b>				
<b>47860 Emergency Response</b>							
47865 Police Emerg Resp	36,032	10,598	29,554	25,000	25,000	40,000	60.00%
47870 Fire Emerg Resp	9,155	13,365	4,734	10,000	10,000	10,000	0.00%
47875 Public Works Emerg Resp		3,394	2,601				
<b>47860 Emergency Response</b>	<b>45,187</b>	<b>27,357</b>	<b>36,890</b>	<b>35,000</b>	<b>35,000</b>	<b>50,000</b>	42.86%
<b>47900 Hazmat Fees</b>							
47905 Fire Hazmat Response	111,169	188,092	200,570	216,000	216,000	218,000	0.93%
47910 Public Works	38,059	30,894	15,584	15,000	15,000	15,000	0.00%
<b>47900 Hazmat Fees</b>	<b>149,228</b>	<b>218,985</b>	<b>216,154</b>	<b>231,000</b>	<b>231,000</b>	<b>233,000</b>	0.87%
<b>47925 Fire</b>							
47930 Fire Clearance Inspection	358	8,234	4,257	5,000	5,000	6,000	20.00%
47935 Fire Company Inspection	283,673	258,758	257,426	245,000	245,000	265,000	8.16%
47940 Fire Protection Fees			214,260	260,000	260,000	195,000	-25.00%
<b>47925 Fire</b>	<b>284,031</b>	<b>266,992</b>	<b>475,943</b>	<b>510,000</b>	<b>510,000</b>	<b>466,000</b>	-8.63%
<b>47950 Miscellaneous</b>							
47955 Postage	3,374	1,946	753	2,500	2,500	2,500	0.00%
47965 Photocopying	3,794	4,872	1,617	8,000	8,000	8,000	0.00%
47970 Abandoned Oil Wells	16,382	3,751	8,098	5,000	5,000	5,000	0.00%
47975 Insurance Subrogation	4,292						
47985 Payroll Charges	4,671,063	4,953,765	7,075,533	6,273,000	6,273,000	6,650,000	6.01%
<b>47950 Miscellaneous</b>	<b>4,698,904</b>	<b>4,964,333</b>	<b>7,086,001</b>	<b>6,288,500</b>	<b>6,288,500</b>	<b>6,665,500</b>	6.00%



**City of Huntington Beach**  
**Revenue Summary**  
**ALL FUNDS**  
**Combined Revenue Detail**  
**by Object Account**



Expenditure Object Account	FY 2004/05 Actual	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Adopted	FY 2007/08 Revised	FY 2008/09 Adopted	Percent Change From Prior Year
<b>48050 Proprietary Fund Charges</b>	<b>3,336,774</b>	<b>-350,000</b>	<b>366,450</b>	<b>378,176</b>	<b>378,176</b>	<b>392,925</b>	3.90%
48051 Prop Fund Chrg - FireMed		533,144	558,202	576,064	576,064		-100.00%
48052 Prop Fund Chrg - Emerald Cove		11,708	12,258	12,650	12,650	13,143	3.90%
48053 Prop Fund Chrg - Water		3,909,351	4,093,090	4,224,069	4,224,069	4,388,808	3.90%
48054 Prop Fund Chrg - WMP		238,259	249,457	257,440	257,440	267,480	3.90%
48055 Prop Fund Chrg - Refuse		481,067	503,677	519,795	519,795	540,067	3.90%
48056 Prop Fund Chrg - OVE		11,817	12,372	12,768	12,768		-100.00%
48057 Prop Fund Chrg - Sewer		826,664	865,517	893,214	893,214	928,049	3.90%
<b>47000 CHARGES FOR CURRENT SVC</b>	<b>76,639,800</b>	<b>82,029,265</b>	<b>87,830,850</b>	<b>83,292,176</b>	<b>83,292,176</b>	<b>90,578,172</b>	8.75%
<b>48100 OTHER REVENUE</b>							
<b>48110 Sales</b>							
48120 Admissions	14,666	5,640	4,510				
48130 Property	65,360	223,781	415,755	200,000	200,000	100,000	-50.00%
<b>48110 Sales</b>	<b>80,026</b>	<b>229,421</b>	<b>420,265</b>	<b>200,000</b>	<b>200,000</b>	<b>100,000</b>	-50.00%
<b>48200 General Sales</b>							
48210 Coin Telephones	4,843	4,636	3,275	4,000	4,000	3,000	-25.00%
48220 Employee Phone Reimb	15,099	3,905	5,016	5,000	5,000	5,000	0.00%
48230 Souvineer Sales	64,997	51,249	32,342			500	
48240 Library Sales	9,735	9,551	10,098	10,000	10,000	10,000	0.00%
48260 Bus Bench Ads	45,000	50,356	68,218	55,000	55,000	55,000	0.00%
48270 Plans and Specs	23,879	15,466	25,567	6,000	6,000	5,000	-16.67%
48280 Video Sales	1,520						
<b>48200 General Sales</b>	<b>165,073</b>	<b>135,163</b>	<b>144,515</b>	<b>80,000</b>	<b>80,000</b>	<b>78,500</b>	-1.88%
<b>48300 Donations</b>	<b>18,047</b>	<b>275</b>	<b>40,617</b>			<b>2,000</b>	
48300.30 Donations - Administration	35,748						
48300.45 Donations - Comm. Services	146,993						
48300.50 Donations - Library	53,001						
48300.70 Donations - Police	25,060						
48300 Donations	446,921	94,208	137,724	632,000	632,000	402,000	-36.39%
48301 Donations - Comm. Services		160,110	203,738		267,597		
48302 Donations - Library		310,214	174,922		130,807		
48303 Donations - Police		13,231	1,055				
48304 Donations - Administration	10,869	81,961					
48305 Donations - Fire	10,000	4,000					
<b>48300 Donations</b>	<b>467,790</b>	<b>663,724</b>	<b>517,439</b>	<b>632,000</b>	<b>1,030,404</b>	<b>402,000</b>	-36.39%
<b>48350 Sponsorships</b>	<b>68,421</b>	<b>64,581</b>	<b>136,894</b>	<b>60,000</b>	<b>60,000</b>	<b>76,000</b>	
<b>48370 Reimbursables</b>							
48380 Blood Alcohol Reimburse	390						
48385 Prop. Damage Reimb	46,669	99,508	146,468	50,000	50,000	135,000	170.00%
48400 Restitution	61,351	355	10,190	10,000	10,000	50,000	400.00%
48410 Other Reimbursement	2,800,450	2,740,735	814,410	1,804,000	1,804,000	635,000	-64.80%
<b>48370 Reimbursables</b>	<b>2,908,860</b>	<b>2,840,598</b>	<b>971,069</b>	<b>1,864,000</b>	<b>1,864,000</b>	<b>820,000</b>	-56.01%
<b>48500 Settlements</b>	<b>709,622</b>	<b>138,776</b>	<b>161,072</b>	<b>15,000</b>	<b>15,000</b>	<b>75,000</b>	400.00%
48505 Gun Range Settlement	75,300	368,928	162,247	12,000	12,000		-100.00%
<b>48500 Settlements</b>	<b>784,922</b>	<b>507,704</b>	<b>323,319</b>	<b>27,000</b>	<b>27,000</b>	<b>75,000</b>	177.78%



**City of Huntington Beach**  
**Revenue Summary**  
**ALL FUNDS**  
**Combined Revenue Detail**  
**by Object Account**



Expenditure Object Account	FY 2004/05 Actual	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Adopted	FY 2007/08 Revised	FY 2008/09 Adopted	Percent Change From Prior Year
<b>48510 Other</b>							
48515 Passport fee	110,862	95,246	210,466	195,000	195,000	235,000	20.51%
48530 Newsrack Impounds	12						
48540 DDAs and OPAs		45,000					
48550 Miscellaneous	1,147,165	2,635,706	2,691,973	505,500	505,500	628,000	24.23%
48560 Participation Pymts	12,697,057	6,221,250	1,564,124				
<b>48510 Other</b>	<b>13,955,096</b>	<b>8,997,202</b>	<b>4,466,563</b>	<b>700,500</b>	<b>700,500</b>	<b>863,000</b>	23.20%
<b>48100 OTHER REVENUE</b>	<b>18,430,188</b>	<b>13,438,393</b>	<b>6,980,064</b>	<b>3,563,500</b>	<b>3,961,904</b>	<b>2,414,500</b>	-32.24%
<b>49000 NON-OPERATING REVENUE</b>							
<b>49100 Operating Transfers In</b>							
49101 General	5,578,656	6,453,620	20,000	294,000			-100.00%
49101.205 From Library Services			158,239	200,000	200,000		-100.00%
49101.501 From CUPA			13,000	13,000	13,000	13,000	0.00%
49101.502 From FireMed			181,000	181,000	181,000		-100.00%
49101.407 From RDA			3,360,000	4,000,000	4,000,000	4,335,000	8.38%
49101.207 From Gas Tax			900,000	900,000	900,000	900,000	0.00%
49101.406 From Mello Roos`			48,428	48,428	48,428	48,428	0.00%
49101.209 From Park Acquisition & D					294,000	294,000	
49101 General	110,936			185,000	185,000		-100.00%
49101 General	580,290						
49101 General	901,231						
49101 General	7,669,008	2,779,989			16,100		
49101.407 From RDA			3,002,726	3,891,000	3,891,000	3,392,000	-12.82%
49101.409 From RDA - SE Coastal Pro			58,489	57,000	57,000	47,700	-16.32%
49101 General	65,175	991,750			16,884		
49101.100 From General Fund			893,000		1,070,500		
49101 General	270,000				39,509		
49101 General	6,191,112	6,567,908					
49101.100 From General Fund			5,827,052	5,675,000	5,675,000	5,849,000	3.07%
49101.205 From Library Services			166,095	177,000	177,000		-100.00%
49101.503 From Emerald Cove			356,935	383,000	383,000	405,000	5.74%
49101.407 From RDA			79,023	85,000	85,000		-100.00%
49101 General	105,000	4,583,500					
49101.205 From Library Services			82,000	88,000	88,000		-100.00%
49101 General	632,114	143,000					
49101.100 From General Fund			60,000	50,500	50,500	50,500	0.00%
49101 General				1,200,000	1,200,000		-100.00%
49101.507 From Water Master Plan							
49101 General	598,418	1,065,296					
49101.100 From General Fund			1,025,033	1,140,000	1,140,000	1,140,000	0.00%
49101 General	92,664	4,581,063	450,202	525,000	1,793,274	529,155	0.79%
49101.215 From Revolving Loan Fund					267,000		
49101 General	190,722	449,000					
49101.100 From General Fund			155,000				
49101 General			35,592		25,203		
49104 Gas Tax Fund	900,000	900,000					
<b>49100 Operating Transfers In</b>	<b>23,885,325</b>	<b>28,515,127</b>	<b>16,871,813</b>	<b>19,092,928</b>	<b>21,796,398</b>	<b>17,003,783</b>	-10.94%
<b>49300 Proceeds of Long Term Debt</b>	<b>1,102,781</b>	<b>15,579,487</b>					
<b>49350 Prior Period Adjustment</b>	<b>1,473,074</b>						
<b>49400 Joint Venture Income</b>	<b>567,610</b>	<b>591,536</b>	<b>85,935</b>	<b>300,315</b>	<b>300,315</b>	<b>180,000</b>	-40.06%
<b>49450 Contributions Received</b>	<b>7,596,632</b>						
<b>49450 Contributions Received</b>	<b>7,596,632</b>						
<b>49000 NON-OPERATING REVENUE</b>	<b>34,625,422</b>	<b>44,686,150</b>	<b>16,957,748</b>	<b>19,393,243</b>	<b>22,096,713</b>	<b>17,183,783</b>	-11.39%
<b>Grand Total(s)</b>	<b>304,538,615</b>	<b>327,058,187</b>	<b>316,083,571</b>	<b>315,635,538</b>	<b>322,708,637</b>	<b>317,822,872</b>	0.69%



## City of Huntington Beach

### Expenditure Summary

### ALL FUNDS

#### Summary by Fund



Expenditure Object Account	FY 2004/05 Actual	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Adopted	FY 2007/08 Revised	FY 2008/09 Adopted	Percent Change From Prior Year
00100 - General Fund	149,766,552	164,562,720	173,419,685	188,130,488	197,174,172	199,151,684	5.86%
00101 - Special Events	210,927	164,736	203,739	185,000	188,193	195,500	5.68%
00103 - Donation Fund	341,106	407,615	527,272		1,020,179		
00105 - Private Project Self Suff	6,755						
00111 - Donations Nature Center	2,467						
00112 - Donations Senior Center	593						
00113 - Donations Oakview Center	1,355						
00114 - Donations Clubhouses	2,317						
00117 - Donations Beach Maintenance	48,851						
00122 - Donations Jail	601	2,325	1,257	9,500	9,500	7,000	-26.32%
00125 - Donations Veterans Memorial	250						
00201 - Air Quality Fund	45,311	69,698	229,529	441,500	648,892	1,094,100	147.81%
00202 - Pier Plaza Fund	8,078						
00204 - Fourth of July Parade	375,779	336,344	360,736	399,640	408,482	399,640	0.00%
00205 - Library Service	1,141,986	1,190,499	928,512	1,078,067	1,078,067		-100.00%
00206 - Traffic Impact	545,285	2,820,009	1,644,497	5,773,128	13,980,341	3,370,076	-41.62%
00207 - Gas Tax Fund	2,724,708	4,831,543	9,976,478	5,011,532	11,981,949	5,183,962	3.44%
00209 - Park Acquisition and Development	393,731	4,543,064	756,893	2,667,254	5,296,909	4,153,152	55.71%
00210 - Sewer	200,016	43,758	117,011	360,000	414,864		-100.00%
00212 - Narcotics Forfeiture Fed	11,008						
00213 - Measure M Fund	3,174,552	4,535,052	2,440,351	4,207,235	4,360,768	3,729,463	-11.36%
00214 - Narcotic Forfeiture/State	253,905	84,210	175,670	400,000	446,767	180,000	-55.00%
00215 - Rehab Loans	394,978	80,700	277,094	673,000	952,006	700,000	4.01%
00216 - Property and Evidence				39,000	39,000		-100.00%
00218 - Highway Safty & Traff Reduction						3,250,000	
00219 - Traffic Congestion Relief						1,600,000	
00301 - Capital Improvement Fund	4,611,487	56,678	16,750				
00302 - Library Development	440,835	387,456	455,635	457,720	470,653	197,720	-56.80%
00305 - Rda Cap Project Area	1,076,264	24,370,669	1,886,001	1,781,314	16,559,079	4,571,866	156.66%
00306 - Low Income Housing-Inc	535,706	872,219	1,539,083	2,494,753	11,299,951	3,192,630	27.97%
00307 - Holly Seacliffe Fund	513,138		184,311		10,312		
00308 - In Lieu Parking Downtown				60,000	60,000	625,000	941.67%
00310 - Jail Program		5,965	27,012	400,000	406,890		-100.00%
00314 - Infrastructure Fund				896,200	1,952,200	1,030,000	14.93%
00315 - Southeast Coastal Project	322,812	41,151	794	5,500	565,500	5,500	0.00%
00316 - Bella Terra	10,402,581	2,578,219	1,745,430		258,190		
00319 - Sr Center Development						99,000	
00401 - Debt Svc Hbpfa	6,983,291	6,911,616	6,904,849	6,340,000	6,352,450	6,319,500	-0.32%
00402 - Debt Svc Res Hill	67,175						
00405 - Dbt Svc Grand Coast CFD 2000-1	1,243,841	1,242,988	1,247,841	1,246,775	1,246,775	1,237,100	-0.78%
00406 - Debt Svc Mello Roos	229,645	235,166	232,349	226,428	245,500	232,928	2.87%
00407 - Rda Hb Debt Svc Project Area	12,906,090	16,556,280	15,271,659	23,828,756	23,828,756	16,364,925	-31.32%
00408 - Debt Svc McDonnell CFD 2002-1	313,569	316,625	320,397	330,000	332,200	330,100	0.03%
00409 - Debt Svc Southeast Coastal	69,872	64,139	115,741	114,000	114,000	111,700	-2.02%
00410 - Debt Svc Bella Terra	1,376,868	2,318,215	2,254,204	1,813,650	2,378,159	1,811,600	-0.11%
00500 - Cultural Affairs Fund	371,016	297,317	340,009	392,149	392,836		-100.00%
00501 - CUPA	154,103	175,890	205,922	277,563	303,558	364,789	31.43%
00502 - FireMed Program	5,675,896	5,817,857	5,529,440	7,812,613	7,948,404		-100.00%
00503 - Emerald Cove	682,447	907,818	1,291,286	1,359,150	1,727,892	1,369,889	0.79%
00504 - Refuse Collection Service	9,755,229	10,236,224	10,488,559	10,610,778	10,630,910	10,733,851	1.16%
00505 - Systems Fund		861	5,909		85,000		
00506 - Water	22,933,771	17,498,157	26,469,142	35,913,629	38,617,675	44,912,674	25.06%
00507 - Water Master Plan	5,805,642	10,453,985	6,137,620	4,226,185	11,010,461	2,559,638	-39.43%
00508 - Wocwb	175,980	234,119	87,949	252,600	402,600	110,600	-56.22%
00509 - Refuse Education	70,509	53,029	54,189	54,000	54,000	53,200	-1.48%



## City of Huntington Beach

### Expenditure Summary

### ALL FUNDS

### Summary by Fund



Expenditure Object Account	FY 2004/05 Actual	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Adopted	FY 2007/08 Revised	FY 2008/09 Adopted	Percent Change From Prior Year
00510 - Ocean View Estates MHP	119,072	120,688	83,937	239,031	239,913		-100.00%
00511 - Sewer Service Fund	5,923,909	3,879,941	5,765,341	8,592,797	16,202,126	9,133,992	6.30%
00550 - Self Insurance Medical	-645						
00650 - Gen Fixed Assets Acct Grp	10,787,671	16,430,489	13,683,197				
00653 - Gfaag CNOA	37,798	33,323	38,751				
00701 - BID - Auto	135,063	111,327	98,967	192,400	220,480	192,400	0.00%
00702 - Retiree Ins Fund	876,502	905,736	717,484	983,122	986,562	891,500	-9.32%
00703 - Retirement Supplement	1,768,526	1,844,309	1,846,279	1,967,356	1,967,852	2,301,000	16.96%
00704 - Fire Jpa Fund	302,959	849,103	421,201	436,290	958,787	469,381	7.58%
00707 - Debt Svc-Judgmt Oblig Bonds	1,126,284	1,147,370	1,135,486	1,125,000	1,127,750	1,140,000	1.33%
00709 - BID - Hotel/Motel	620,651	655,892	577,807	650,000	672,193	750,000	15.38%
00710 - BID - Downtown	20,100	95,549	64,571	70,000	102,380	75,000	7.14%
00711 - Parking Structure-Bella Terra		496,940	446,917	525,000	525,000	529,155	0.79%
00750 - B.J.A. 02/03	76,730						
00752 - State Literacy Grant 04/05	55,231						
00753 - Children's Bureau of CA 03/04	1,973						
00754 - Children's Bureau of CA 04/05	23,358						
00756 - Traffic Safety Grant 03/04	359						
00757 - Domestic Violence 03/04	839						
00758 - Supp Law Enf Svcs 03/04	68,223	128,335	14,690				
00759 - Traffic Safety - Drunk Driving	32						
00760 - Homeland Security 03/04	70,200						
00761 - B.J.A. 03/04	12,353	75,962					
00763 - Citizen Corp Go Serve 02/03		17,615	1,545		24,737		
00764 - FEMA/EOC		39,765	17,035		19,784		
00765 - Sr. Mobility Prog 7/04-6/05	98,814						
00767 - Homeland Security 04/05	107,723						
00768 - LSTA Global Language 04/05	24,991						
00769 - Suppl Law Enforce Svc 04/05	42,887	85,434	143,503		30,800		
00770 - Traffic Safety 04/05	139,395	197,914	37,897				
00771 - Board of Corrections 04/05	33,004						
00772 - B.J.A. 04/05		11,195	21,432				
00773 - Domestic Violence 04/05	99,288						
00774 - Calif St Library Grant 04/05	7,500						
00775 - Homeland Sec-UASI 04/05	483,601	31,467	9,530				
00776 - Used Oil 10th Cycle 04/05	4,600	33,079	9,293		640		
00777 - Sr. Mobility Prog 7/05-6/06	27,502	97,280	3,500				
00778 - Hazard Mitigation 04/05	22,578	79,378					
00779 - State Literacy Grant 05/06	2,623	51,178					
00780 - Children's Bureau of CA 05/06	4,666	25,350					
00781 - Suppl Law Enforce Svc 05/06		56,310	145,116		127,257		
00782 - Chempacks 05/06		11,466					
00783 - Domestic Violence 05/06		76,617	29,094				
00784 - WMD - MMRS 05/06		147,771	68,114				
00785 - Homeland Sec-UASI 05/06		3,519	312,794				
00786 - State Literacy Grant 06/07		11,261	43,490				
00787 - Sr. Mobility Prog 7/06-6/07		30,977	106,007				
00788 - Justice Assistance Grant 05/06			23,345				
00789 - AmeriCorps Grant 05/06		684	34,427				
00790 - Firefighters Grant 05/06		5,364	78,925				
00791 - Gates Grant 06/07			6,711		20,288		
00792 - Traffic Safety 06/07			272,842	212,471	317,272		-100.00%
00793 - Suppl Law Enforce Svc 06/07			364,808	75,000	75,000		-100.00%
00794 - WMD - MMRS 06/07			159,316		89,240		
00808 - Rapid Response Grant	1,200						



## City of Huntington Beach

### Expenditure Summary

### ALL FUNDS

#### Summary by Fund



Expenditure Object Account	FY 2004/05 Actual	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Adopted	FY 2007/08 Revised	FY 2008/09 Adopted	Percent Change From Prior Year
00810 - Blufftop Park		348,737					
00814 - Hes Grant	165,018	19,693	79,539	500,000	801,491		-100.00%
00816 - Fema Grant		152,619	486,862		7,892,295		
00822 - WMD - DOJ	169,491						
00824 - C.L.E.E.P. 1999/00		22,863					
00829 - Used Oil 5/6th Cycle	838		18,392		32,225		
00835 - State Family Literacy 02/03	397						
00838 - Jail Training Grant			12,349	11,000	11,000		-100.00%
00839 - Fhwa Grant 1999/2000	22,891	4,585	3,354	992,000	992,000		-100.00%
00841 - Used Oil 8th Cycle 02/03	48,877		30,188				
00843 - Home Program 95			289,200				
00847 - Home Program 07/08					772,388		
00848 - Home Program 08/09			2,919			747,206	
00850 - Home Program 2002	-32		294,390				
00851 - Home Program 2003	16,561		781,552				
00852 - Home Program 2004	43,767	5,368	231,939		428,755		
00853 - Home Program 2005		74,999	26,013		4,286		
00854 - Home Program 2006		799	74,301		22,405		
00855 - RLF to CDBG					267,000		
00857 - HCD 2006/2007		2,598	921,777		1,529,697		
00858 - CDBG 07/08					1,423,184		
00862 - HCD 2000/2001	6,064	548,640	188,087		1,000		
00864 - HCD 2001/2002	1,341						
00865 - HCD 2002/2003	4	5,353					
00866 - HCD 2003/2004	378,597	64,303					
00867 - HCD 2004/2005	1,371,112	636,132	2,545		2,921		
00868 - HCD 2005/2006	1,572	956,528	200,369		140,949		
00870 - Supplemental Law Enfrc 02/03	112,818	35,090	13,444				
00872 - Sr. Mobility Prog 7/02-6/04	16,662						
00873 - Octa/Cip Grant	1,008,046	256,167	12,462		1,244,973	240,000	
00875 - Saav		350,000	198,535	180,000	180,000	220,000	22.22%
00878 - Caltrans Grants	40,078		21,378	906,950	1,366,396		-100.00%
00880 - Library equipment	384,349	87,862	2,776	180,000	180,000	32,000	-82.22%
00890 - T.E.A. Grant	3,376	455,708	222,850		559,965	400,000	
00891 - Used Oil 7th Cycle 01/02	52						
00892 - Storm Water Quality	715,211	171,811	449,292	2,078,584	3,213,439	250,000	-87.97%
00893 - WMD - DHS 04/05	310,837	49,871	7,202				
00894 - WMD - DHHS	90,653	76,098	6,088	86,091	332,001		-100.00%
00895 - 2000 State Park Bond	580,290						
00898 - B.J.A. 01/02	48,827						
00901 - Domestic Violence 06/07			92,158				
00902 - Used Oil 10th Cycle 06/07					51,748		
00903 - Homeland Sec-UASI 06/07			34,511		45,965		
00904 - Sr. Mobility Prog 7/07-6/08			35,965		111,542		
00905 - Fireman's Fund 06/07					16,345		
00906 - State Literacy Grant 07/08			4,037		52,222		
00907 - Domestic Violence 07/08					47,456		
00908 - Fireman's Fund 07/08					12,000		
00910 - Suppl Law Enforce Svc 07/08					388,914		
00911 - American Justice Grant 07/08					23,023	12,000	
00912 - Homeland Sec-UASI 07/08					83,844		
00913 - WMD-MMRS 07/08					242,888	157,640	
00914 - Domestic Violence 08/09					100,813		
00915 - Sr. Mobility Prog 07/08-06/09					156,552		
00916 - State Literacy Grant 08/09					50,633		
<b>Grand Total(s)</b>	<b>275,034,132</b>	<b>317,419,329</b>	<b>305,398,629</b>	<b>330,272,198</b>	<b>421,744,414</b>	<b>336,790,060</b>	<b>1.97%</b>



**City of Huntington Beach**  
**Expenditure Summary**  
**ALL FUNDS**  
**Combined Expenditure Detail**  
**by Object Account**



Expenditure Object Account	FY 2004/05 Actual	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Adopted	FY 2007/08 Revised	FY 2008/09 Adopted	Percent Change From Prior Year
<b>Color Legend</b>							
<b>Major Grouping and Major Total</b>							
<b>Minor Grouping and Minor Total</b>							
<b>51000 PERSONAL SERVICES</b>							
<b>51100 Salaries, Permanent</b>							
51100 Salaries, Permanent				952,001	557,584	739,124	-22.36%
51110 Base Salaries	64,556,719	68,550,211	73,655,391	80,473,616	80,105,131	82,245,638	2.20%
51115 Additional Pay	1,807,690	3,193,867	4,743,352	5,162,644	5,158,155	5,681,182	10.04%
<b>51100 Salaries, Permanent</b>	<b>66,364,409</b>	<b>71,744,078</b>	<b>78,398,742</b>	<b>86,588,261</b>	<b>85,820,870</b>	<b>88,665,944</b>	2.40%
<b>52000 Salaries, Temporary</b>							
<b>52000 Salaries, Temporary</b>	<b>4,087,116</b>	<b>4,445,681</b>	<b>4,626,007</b>	<b>5,540,575</b>	<b>5,570,767</b>	<b>5,390,849</b>	-2.70%
<b>53000 Salaries, Overtime</b>							
53020 Regular Overtime	6,348,478	6,107,656	6,724,833	1,178,258	761,371	4,506,579	282.48%
53030 Special Events Overtime		860		5,501,250	6,011,549	2,579,144	-53.12%
53040 Minimum Staffing Overtime	3,261,581	2,938,313	3,527,723	2,938,126	2,938,126	3,124,942	6.36%
53090 Other Overtime	14,417	24,750	25,470				
<b>53000 Salaries, Overtime</b>	<b>9,624,476</b>	<b>9,071,579</b>	<b>10,278,026</b>	<b>9,617,634</b>	<b>9,711,046</b>	<b>10,210,665</b>	6.17%
<b>54000 Termination Pay Outs</b>							
54110 Vacation/Leave Pay Out	1,701,388	2,097,326	2,258,245	1,800,000	1,800,000	2,500,000	38.89%
54120 Sick Leave Pay Out	136,103	175,191	114,240	300,000	300,000	125,000	-58.33%
<b>54000 Termination Pay Outs</b>	<b>1,837,491</b>	<b>2,272,517</b>	<b>2,372,485</b>	<b>2,100,000</b>	<b>2,100,000</b>	<b>2,625,000</b>	25.00%
<b>55000 Benefits</b>							
55100 CAL PERS	13,319,075	16,918,578	17,451,435	20,654,434	20,435,327	20,595,505	-0.29%
55140 PARS Employer Contribution			3,340				
55150 Retirement Supplement	3,555,042	4,025,166	4,449,527	4,846,538	4,824,983	3,897,505	-19.58%
55175 Workers Compensation	4,544,332	3,861,211	4,810,048	6,270,717	6,267,121	6,488,221	3.47%
55200 Health Insurance	8,073,849	8,745,171	9,915,655	11,068,567	11,001,609	10,465,233	-5.45%
55300 Other Insurances	2,817,955	2,947,650	4,901,352	3,534,794	3,529,285	4,594,225	29.97%
56010 Deferred Compensation	48,037	49,236	48,605	54,285	54,043	58,099	7.03%
56020 FICA Medicare	830,589	1,082,976	1,169,556	1,147,507	1,149,286	1,219,167	6.24%
56100 Other Benefits			626	4,077	3,978	2,598	
<b>55000 Benefits</b>	<b>33,188,879</b>	<b>37,629,987</b>	<b>42,750,143</b>	<b>48,123,341</b>	<b>47,754,748</b>	<b>47,849,174</b>	-0.57%
<b>51000 PERSONAL SERVICES</b>	<b>115,102,371</b>	<b>125,163,843</b>	<b>138,425,405</b>	<b>151,969,811</b>	<b>150,957,430</b>	<b>154,741,633</b>	1.82%
<b>60000 OPERATING EXPENSES</b>							
<b>61000 Utilities</b>							
61100 Cable TV		535	555	36,730	50,424	11,400	-68.96%
61200 Electricity	3,731,501	3,960,541	4,387,220	600	600	1,100	83.33%
61300 Natural Gas	851,555	1,120,731	986,311	4,316,200	4,536,887	4,670,600	8.21%
61450 Telephone/Communications	845,477	875,581	1,015,557	1,340,700	1,341,142	1,565,700	16.78%
61600 Water	1,415,502	904,844	1,244,569	1,096,640	1,104,826	1,072,800	-2.17%
<b>61000 Utilities</b>	<b>6,844,035</b>	<b>6,862,232</b>	<b>7,634,212</b>	<b>8,018,870</b>	<b>8,261,879</b>	<b>8,599,600</b>	7.24%
<b>62000 Purchased Water</b>							
62100 Purchased Water MWDOC	3,902,207	3,556,203	5,408,223	5,381,000	5,381,000	6,676,000	24.07%
62200 Purchased Water OCWD	4,803,152	6,068,890	4,915,108	6,190,000	6,190,000	5,644,000	-8.82%
<b>62000 Purchased Water</b>	<b>8,705,359</b>	<b>9,625,093</b>	<b>10,323,330</b>	<b>11,571,000</b>	<b>11,571,000</b>	<b>12,320,000</b>	6.47%



**City of Huntington Beach**  
**Expenditure Summary**  
**ALL FUNDS**  
**Combined Expenditure Detail**  
**by Object Account**



Expenditure Object Account	FY 2004/05 Actual	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Adopted	FY 2007/08 Revised	FY 2008/09 Adopted	Percent Change From Prior Year
<b>63000 Equipment and Supplies</b>				2,988,048	3,489,519	2,761,094	-7.60%
63025 Audiovisual Supplies	57,291	36,872	16,794	1,500	1,500	1,500	0.00%
63050 Communication Supplies	32,216	36,960	25,141	11,900	12,956	16,900	42.02%
63075 Furniture Non-Capital	119,001	222,236	255,844	90,648	209,883	58,583	-35.37%
63100 General Supplies	987,943	1,156,837	1,268,380	574,389	1,275,563	771,071	34.24%
63125 Office Supplies	659,434	686,347	632,974	290,438	390,713	201,484	-30.63%
63150 Radio Supplies	15,455	12,877	3,938	30,000	30,000	10,000	-66.67%
63225 Computer Supplies	349,819	1,150,849	508,882	392,718	762,026	384,420	-2.11%
63295 Postage Deliveries	426,610	533,059	525,948	276,750	277,852	17,650	-93.62%
63445 Fuel	1,117,196	1,794,176	1,823,586	2,009,006	2,009,006	3,095,600	54.09%
64000 Safety Supplies	495,034	643,762	511,006	592,005	604,412	478,505	-19.17%
64100 Film	34,052	16,613	33,622	16,850	26,850	10,700	-36.50%
64110 Agricultural	64,777	56,510	108,839	151,000	141,001	153,000	1.32%
64115 Microfilm/Doc Imaging		79	93,753	145,000	351,972	244,500	68.62%
64140 Food	110,406	117,285	123,743	38,516	40,854	33,695	-12.52%
64165 Clothing/Uniforms	463,198	620,030	600,256	288,784	312,855	271,265	-6.07%
64190 Vehicle Supplies	132,881	111,309	168,933	161,695	171,716	135,700	-16.08%
64230 Awards and Presentations	76,047	87,326	90,319	46,225	31,225	48,775	5.52%
64255 Shop Equipment Operating	70,709	94,369	124,438	117,550	119,815	133,750	13.78%
64280 Signs	106,676	129,203	152,610	40,800	42,839	40,800	0.00%
64305 Chemicals	55,445	73,330	109,866	111,000	111,000	103,000	-7.21%
64330 Fencing	7,000	1,338		2,500	2,500	2,500	0.00%
64355 Building Supplies	95,614	98,032	134,420	200,581	242,911	195,089	-2.74%
64380 Irrigation Supplies	61,074	51,556	63,642	81,000	71,000	80,000	-1.23%
64405 Books/ Subscriptions	678,387	825,462	971,208	544,795	848,050	529,164	-2.87%
64485 Dues and Memberships	175,731	188,675	197,108	183,610	183,610	184,650	0.57%
64500 Certification	27,354	48,754	49,560	59,170	59,170	38,560	-34.83%
<b>63000 Equipment and Supplies</b>	<b>6,419,350</b>	<b>8,793,844</b>	<b>8,594,810</b>	<b>9,446,478</b>	<b>11,820,801</b>	<b>10,001,955</b>	5.88%
<b>64520 Repairs and Maintenance</b>				3,284,397	3,401,613	4,566,925	39.05%
64570 Equipment Repairs, Maint	1,162,116	1,307,809	1,872,825	443,254	788,613	452,150	2.01%
64620 Contracts for Rep and Maint	4,212,012	5,088,816	4,249,164	3,439,680	4,929,754	4,088,400	18.86%
64670 Traffic Signals Maint	180,031	179,025	157,191	100,000	149,823	100,000	0.00%
64720 Vehicle Maintenance	709,349	711,508	612,971	421,165	426,409	420,200	-0.23%
64770 Motorcycle Maintenance	16,600	36,786	34,746				
64820 Boat Maintenance	31,058	23,247	39,257				
64870 Computer Maintenance	420,808	564,618	744,698	841,802	840,636	1,040,450	23.60%
64900 Repair and Demolition			30,675			5,900	
67400 Other Maintenance	677,808	774,737	1,080,377	667,350	761,480	371,300	-44.36%
67450 Bldg and Grounds Maint	1,097,987	1,827,882	1,991,770	1,683,402	1,992,668	1,786,656	6.13%
67500 Oil well Maintenance	70,109	38,007	109,630	92,000	148,000	92,000	0.00%
67550 Pest Control	21,477	28,650	10,433	7,000	7,000	13,500	92.86%
67600 Block Wall Maintenance	10,392	4,691	29,107	20,000	20,077	10,000	-50.00%
67650 Water Maintenance	648,258	759,983	915,819	988,021	1,050,952	1,500,050	51.82%
67735 Radio Maintenance	59,963	56,907	67,956	65,000	65,000	64,000	-1.54%
67740 800 MHZ Maintenance	224,183	230,870	230,535	238,100	238,100	233,383	-1.98%
<b>64520 Repairs and Maintenance</b>	<b>9,542,151</b>	<b>11,633,537</b>	<b>12,177,157</b>	<b>12,291,171</b>	<b>14,820,124</b>	<b>14,744,914</b>	19.96%
<b>68500 Conferences and Training</b>				527,268	618,250	532,361	0.97%
68550 Training	566,010	688,448	651,419	457,256	510,778	438,580	-4.08%
68610 Conferences	178,550	229,569	331,970	273,910	281,963	282,230	3.04%
68695 Hosted Meetings	25,146	26,047	42,052	20,250	23,750	22,250	9.88%
<b>68500 Conferences and Training</b>	<b>769,706</b>	<b>944,064</b>	<b>1,025,441</b>	<b>1,278,684</b>	<b>1,434,741</b>	<b>1,275,421</b>	-0.26%



**City of Huntington Beach**  
**Expenditure Summary**  
**ALL FUNDS**  
**Combined Expenditure Detail**  
**by Object Account**



Expenditure Object Account	FY 2004/05 Actual	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Adopted	FY 2007/08 Revised	FY 2008/09 Adopted	Percent Change From Prior Year
<b>69300 Professional Services</b>				1,680,300	1,808,862	3,389,052	101.69%
69305 Graphics Prof Svcs			8,282	5,000	7,096	5,000	0.00%
69310 Appraiser Prof Svcs	1,750	7,200	9,300	36,000	46,700	85,000	136.11%
69315 Info Sys Prof Svcs	365,669	413,981	40,957	47,500	53,000	62,500	31.58%
69320 E.I.R. Prof Svcs					516,745		
69325 Economic Analysis Prof Svcs	94,492	115,262	403,156	400,000	595,728	380,000	-5.00%
69330 Labor Negotiation Prof Svcs	121,455	145,086	120,109	100,000	12,741		-100.00%
69335 Architectural Services Prof Sv	13,144	20,959	2,533		2,236		
69340 Property Mgmt Prof Svcs	8,500			79,000	79,000	79,000	
69345 Auditing Prof Svcs	97,822	85,745	92,340	107,600	128,976	158,100	
69360 Medical Prof Svcs	2,052,363	1,588,027	1,877,463	1,687,250	2,198,667	126,250	
69365 Other Professional Services	4,415,078	4,970,410	4,979,168	4,374,967	9,708,708	4,174,216	-4.59%
69370 Legal Prof Svcs	359,816	136,207	223,383	333,500	333,279	328,000	-1.65%
69385 Commissions Prof Svcs	600	570	1,020			1,000	
69390 Personnel Hearings Prof Svcs						2,500	
69395 Recruitment Prof Svcs	46,048	11,292	36,027	60,000	63,279	5,000	-91.67%
<b>69300 Professional Services</b>	<b>7,576,736</b>	<b>7,494,739</b>	<b>7,793,739</b>	<b>8,911,117</b>	<b>15,555,017</b>	<b>8,795,618</b>	<b>-1.30%</b>
<b>69450 Other Contract Services</b>				3,415,666	3,795,296	2,487,212	-27.18%
69455 Printing Reproduction Cont Svc	336,405	369,750	357,343	334,288	366,965	224,388	-32.88%
69465 Ambulance Services Cont Svcs	1,143,089	1,021,283	470	500	500	2,000	300.00%
69470 Security Cont Svcs		2,044	10,086				
69475 Emp. Assistance Program Cont S			38,423	66,000	66,000	68,000	3.03%
69480 Audiovisual Cont Svcs	18,960		5,398		15,000	7,220	
69485 Microfilm/Doc Image Cont Svcs	33,052	18,841	32,106	10,000	10,000	18,000	80.00%
69490 Refuse Collection Cont Svcs	9,288,214	9,600,962	9,796,411	9,929,363	9,929,363	10,069,363	1.41%
69495 Emerald Cove, Salaries Cont Sv	63,449						
69500 Janitorial Cont Svc	68,380	72,215	80,567	88,000	89,801	77,000	-12.50%
69505 Other Cont Svcs	5,112,024	5,059,456	4,971,629	2,601,720	3,120,329	3,416,565	31.32%
69510 Animal Control Cont Svcs	437,899	29,750	5,250				
69515 Royalty Payments Cont Svcs	45,691	55,579	52,918	51,300	81,311	86,700	69.01%
69520 Advertising Cont Svcs	110,688	116,911	98,019	168,704	209,327	121,400	-28.04%
<b>69450 Other Contract Services</b>	<b>16,657,852</b>	<b>16,346,789</b>	<b>15,448,619</b>	<b>16,665,541</b>	<b>17,683,892</b>	<b>16,577,848</b>	<b>-0.53%</b>
<b>70000 Rental Expense</b>				897,070	892,670	729,300	-18.70%
70100 Building Rental		16,850	22,900				
70200 Equipment Rental	253,710	229,165	197,209	64,337	110,194	61,437	-4.51%
70300 Leases	117,575	398,106	77,886	585,775	612,827	238,842	-59.23%
<b>70000 Rental Expense</b>	<b>371,285</b>	<b>644,121</b>	<b>297,996</b>	<b>1,547,182</b>	<b>1,615,691</b>	<b>1,029,579</b>	<b>-33.45%</b>
<b>72000 Claims Expense</b>						1,599,750	
72075 Group Medical Claims	186,444	54,675					
72300 Temp Disab - Perm Employees	50,102	163,842	38,765	200,000	200,000		-100.00%
72450 Perm Disability Benefits	940,086	934,204	1,719,136	1,200,000	1,200,000		-100.00%
72525 Liability	2,604,812	354,219	53,130	725,000	670,000		-100.00%
<b>72000 Claims Expense</b>	<b>3,781,443</b>	<b>1,506,940</b>	<b>1,811,031</b>	<b>2,125,000</b>	<b>2,070,000</b>	<b>1,599,750</b>	<b>-24.72%</b>
<b>73000 Insurance</b>				25,000	-675,000	203,000	712.00%
73010 General/Liability Insurance	1,101,190	544,885	924,388	1,405,500	1,405,500	1,381,500	-1.71%
73020 Excess Workers Comp Ins.	199,308	316,044	268,463	300,000	300,000		-100.00%
73030 Aircraft/ Watercraft Insurance	197,047	177,882	142,218	295,000	295,000	86,000	-70.85%
73040 Property Insurance	406,288	981,807	940,747	1,200,000	1,200,000	1,315,000	9.58%
<b>73000 Insurance</b>	<b>1,903,834</b>	<b>2,020,618</b>	<b>2,275,817</b>	<b>3,225,500</b>	<b>2,525,500</b>	<b>2,985,500</b>	<b>-7.44%</b>
<b>74000 Pension Payments</b>	<b>1,759,326</b>	<b>1,810,309</b>	<b>1,845,381</b>	<b>1,967,356</b>	<b>1,967,852</b>	<b>2,296,000</b>	<b>16.70%</b>



**City of Huntington Beach**  
**Expenditure Summary**  
**ALL FUNDS**  
**Combined Expenditure Detail**  
**by Object Account**



Expenditure Object Account	FY 2004/05 Actual	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Adopted	FY 2007/08 Revised	FY 2008/09 Adopted	Percent Change From Prior Year
<b>74010 Contribution to Private Agency</b>							
74020 HB Visitors Conv Bureau			658,001	650,000	668,063	750,000	15.38%
74040 CDBG Subgrantee #1			10,000		10,000		
74050 CDBG Subgrantee #2			22,905		30,095		
74060 CDBG Subgrantee #3			37,500		62,500		
74070 CDBG Subgrantee #4			3,750		6,250		
74080 CDBG Subgrantee #5			34,592		68,535		
<b>74010 Contribution to Private Agency</b>			<b>766,748</b>	<b>650,000</b>	<b>845,443</b>	<b>750,000</b>	15.38%
<b>75000 Payments to Other Governments</b>				970,062	970,062	1,136,523	17.16%
75100 Metro Cities JPA	832,298	691,906	1,096,035				
75200 County of Orange	2,777,816	2,686,172	2,414,614	1,836,000	1,836,000	1,951,000	6.26%
75250 Department of Justice	43,915	48,522	67,001				
75300 Grants	22,578	121,276	9,658				
75350 Taxes	725,851	739,901	113,570	93,000	93,000	111,200	19.57%
75400 WOCWB Expense	47,543	48,251	34,895	2,000	27,000	2,000	0.00%
<b>75000 Payments to Other Governments</b>	<b>4,450,000</b>	<b>4,336,027</b>	<b>3,735,772</b>	<b>2,901,062</b>	<b>2,926,062</b>	<b>3,200,723</b>	10.33%
<b>77000 Interdepartmental Charges</b>							
77100 Equipment Usage	218		399				
77200 Cost-Allocation charges	40,000						
77200 Cost-Allocation charges		350,000					
77200.100 To General Fund			366,450	378,176	378,176	392,925	
77200 Cost-Allocation charges	160,000	533,144					
77200.100 To General Fund			558,202	576,064	576,064		
77200 Cost-Allocation charges		11,708					
77200.100 To General Fund			12,258	12,650	12,650	13,144	
77200 Cost-Allocation charges	386,774	481,067					
77200.100 To General Fund			503,677	519,795	519,795	540,067	
77200 Cost-Allocation charges	2,750,000	3,909,351					
77200.100 To General Fund			4,093,090	4,224,069	4,224,069	4,388,808	
77200 Cost-Allocation charges		238,259					
77200.100 To General Fund			249,457	257,440	257,440	267,480	
77200 Cost-Allocation charges		11,817					
77200.100 To General Fund			12,372	12,768	12,768		
77200 Cost-Allocation charges		826,664					
77200.100 To General Fund			865,517	893,214	893,214	928,049	
77300 In-Lieu Tax	5,039,907						
<b>77000 Interdepartmental Charges</b>	<b>8,376,899</b>	<b>6,362,010</b>	<b>6,661,422</b>	<b>6,874,176</b>	<b>6,874,176</b>	<b>6,530,473</b>	-5.00%
<b>78000 Expense Allowances</b>				208,759	208,759	447,500	114.36%
78100 Expense Allowance	106,023	108,351	112,141	4,750	4,750	125,350	
78200 Auto Allowance	168,314	207,645	216,113	140,394	140,394	143,002	1.86%
78300 Tool Allowance	18,400	18,400	19,404	16,000	16,000	16,000	0.00%
78400 Uniform Allowances	323,550	328,900	343,750	23,000	28,900	21,500	-6.52%
78900 Non Salary Benefits						195	
<b>78000 Expense Allowances</b>	<b>616,287</b>	<b>663,296</b>	<b>691,407</b>	<b>392,903</b>	<b>398,803</b>	<b>753,547</b>	91.79%



**City of Huntington Beach**  
**Expenditure Summary**  
**ALL FUNDS**  
**Combined Expenditure Detail**  
**by Object Account**



Expenditure Object Account	FY 2004/05 Actual	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Adopted	FY 2007/08 Revised	FY 2008/09 Adopted	Percent Change From Prior Year
<b>79000 Other Expenses</b>				574,225	493,206	404,450	-29.57%
79025 Permit Expense	478,256	770,677	633,280	366,100	382,100	424,600	15.98%
79050 Cash Over and Short	2,778	-934	397				
79075 Bad Debt Expense	-124,013	568,637	250,284				
79100 Contingency	159,390	236,873	547,707	316,400	357,458	253,500	-19.88%
79125 Private Grants	126,720	139,350	126,004		67,725	150,000	
79150 Discounts Lost	-15,751	-2,525	-39,135				
79200 Extradition/Background	15,514	21,961	14,578	4,350	4,350	4,050	-6.90%
79350 Sales Tax Rebate			192,901	382,000	379,578	472,000	
79500 CAL-Card – Dispute Charge		-902	208				
79510 CAL-Card – Accidental Use			120				
<b>79000 Other Expenses</b>	<b>642,894</b>	<b>1,733,136</b>	<b>1,726,344</b>	<b>1,643,075</b>	<b>1,684,417</b>	<b>1,708,600</b>	3.99%
<b>60000 OPERATING EXPENSES</b>	<b>78,417,156</b>	<b>80,776,755</b>	<b>82,809,228</b>	<b>89,509,115</b>	<b>102,055,397</b>	<b>93,169,528</b>	4.09%
<b>80000 CAPITAL EXPENDITURES</b>							
<b>81000 Land Purchase</b>				1,050,000	4,907,405	100,000	
81100 Purchase Amount	132,040	6,095,661	691,561	2,094,100	5,576,540	1,000,000	
81200 Relocation Benefits Land Purch	4,340	66,527	8,828				
81300 Other Costs Land Purch	10,900		742,444		121,523		
<b>81000 Land Purchase</b>	<b>147,280</b>	<b>6,162,188</b>	<b>1,442,833</b>	<b>3,144,100</b>	<b>10,605,467</b>	<b>1,100,000</b>	
<b>82000 Improvements</b>				2,582,805	2,838,726	5,697,000	120.57%
82100 Water Improvements	5,872,957	10,213,852	7,956,518	4,640,000	13,270,873	3,690,000	-20.47%
82200 Buildings Improvement	12,435,948	3,466,766	3,540,010	4,250,000	15,149,219	9,180,000	116.00%
82300 Streets Improvement	4,092,767	9,531,603	10,982,231	8,398,925	26,956,339	13,328,575	58.69%
82500 Drainage Improvement	606,603	675,516	901,458	1,678,584	5,628,672	0	-100.00%
82600 Sewer Improvement	3,203,500	5,352,552	7,987,688	3,560,000	10,119,086	3,032,000	-14.83%
82700 Traffic Improvement	16,780	563,457	379,487	3,108,450	4,941,578	935,000	-69.92%
82800 Other Improvement	1,373,105	15,734,836	573,939	672,620	2,919,132	1,754,000	160.77%
82850 Street Lights Improvement	2,844	4,102	2,002		1,002,052		
<b>82000 Improvements</b>	<b>27,604,504</b>	<b>45,542,683</b>	<b>32,323,333</b>	<b>28,891,384</b>	<b>82,825,678</b>	<b>37,616,575</b>	30.20%
<b>83000 Equipment</b>				3,372,000	3,581,415	3,345,000	-0.80%
83100 Equip, Office	57,557	81,125	25,590	17,000	32,007		
83200 Equip, Furniture	23,741	46,236	59,144	81,000	353,829		-100.00%
83300 Equip, Medical	38,153	9,551	335,771	60,000	60,000	70,000	16.67%
83400 Equip, Radio	16,076	85,875	9,744				
83500 Equip, Shop	41,491	13,295					
83600 Equip, Safety	325,617	44,371	601,062		30,800		
83700 Equip, General	794,381	2,882,360	2,146,108	2,819,000	4,642,931	2,742,000	-2.73%
83800 Equip, Pumps	105,736	299,550	392,654	360,000	856,985	380,000	5.56%
83900 Equip, Communications'	52,465	38,263	297,932	157,000	157,000		-100.00%
84000 Equip, Info Sys	1,508,349	380,139	201,836	962,970	1,103,840	796,718	-17.26%
84100 Equip, Audiovisual	24,322	8,636		94,000	180,510		
84200 Equip, Parking Meters		82,364		205,000	330,000	522,000	
84300 Equip, Water Meters	11,130	211,451	273,913	360,000	373,886	100,000	-72.22%
84400 Equip, Traffic Signals	184,609	7,416	106,589	180,000	1,153,000	140,000	-22.22%
<b>83000 Equipment</b>	<b>3,183,625</b>	<b>4,190,635</b>	<b>4,450,341</b>	<b>8,667,970</b>	<b>12,856,202</b>	<b>8,095,718</b>	-6.60%



**City of Huntington Beach**  
**Expenditure Summary**  
**ALL FUNDS**  
**Combined Expenditure Detail**  
**by Object Account**



Expenditure Object Account	FY 2004/05 Actual	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Adopted	FY 2007/08 Revised	FY 2008/09 Adopted	Percent Change From Prior Year
<b>85000 Vehicles</b>						100,000	
85050 Automobile	719,509	661,151	1,109,344	797,400	824,710	834,200	4.61%
85100 Truck	1,451,281	834,713	1,626,315	1,758,650	2,277,077	1,571,000	-10.67%
85150 Motorcycle	99,721		28,815				
85200 Fire Engine		855,017	427,253	470,000	470,000	498,300	
85250 Aircraft		350,000	125,000				
85300 Boat			85,354		42,677		
85350 Other Vehicles	355,999	57,837	968,205	470,000	902,072	259,000	-44.89%
<b>85000 Vehicles</b>	<b>2,626,510</b>	<b>2,758,719</b>	<b>4,370,286</b>	<b>3,496,050</b>	<b>4,516,536</b>	<b>3,262,500</b>	<b>-6.68%</b>
<b>86000 Software - Capital</b>				215,000	275,000	129,000	-40.00%
86100 Purchase Software - Capital	423,180	505,823	506,707	377,041	478,263		-100.00%
86200 License Software - Capital	25,190						
<b>86000 Software - Capital</b>	<b>448,370</b>	<b>505,823</b>	<b>506,707</b>	<b>592,041</b>	<b>753,263</b>	<b>129,000</b>	<b>-78.21%</b>
<b>87000 Capitalized PP&amp;E Offset</b>	<b>-5,046,288</b>	<b>-13,692,772</b>	<b>-13,225,328</b>				
<b>80000 CAPITAL EXPENDITURES</b>	<b>28,964,002</b>	<b>45,467,276</b>	<b>29,868,172</b>	<b>44,791,545</b>	<b>111,557,146</b>	<b>50,203,793</b>	<b>12.08%</b>
<b>88000 NON-OPERATING EXPENSES</b>							
<b>88010 Debt Service Expenses</b>				92,400	92,400	792,400	757.58%
88030 Principal	8,798,415	10,206,045	11,224,082	14,877,250	14,584,250	9,470,000	-36.35%
88050 Interfund Principal General Fu	4,590,942						
88070 Interest	8,624,318	9,037,197	8,222,177	8,751,330	9,399,163	7,399,500	-15.45%
88090 Interfund Interest General Fun			150,571	81,000	81,000		
88110 Cost of Issuance	73,659	28,090	37			30,000	
88150 Arbitrage	81,418	202,150	6,250	3,000	7,250		-100.00%
88160 Payment to Fiscal Agent	3,450	7,235	22,353	13,425	27,325	10,000	
<b>88010 Debt Service Expenses</b>	<b>22,172,201</b>	<b>19,480,717</b>	<b>19,625,471</b>	<b>23,818,405</b>	<b>24,191,388</b>	<b>17,701,900</b>	<b>-25.68%</b>
<b>88185 Pass Through Payments</b>							
88190 RDA Pass Through	631,164	1,131,388	1,677,179	2,857,000	2,857,000	1,994,000	
<b>88185 Pass Through Payments</b>	<b>631,164</b>	<b>1,131,388</b>	<b>1,677,179</b>	<b>2,857,000</b>	<b>2,857,000</b>	<b>1,994,000</b>	<b>-30.21%</b>
<b>88200 Transfers to Other Funds</b>				974,600	680,600	81,000	-91.69%
88205 Operating Transfers Out	19,294,383	28,515,127	16,871,813	18,835,128	22,057,599	18,099,628	-3.90%
<b>88200 Transfers to Other Funds</b>	<b>19,294,383</b>	<b>28,515,127</b>	<b>16,871,813</b>	<b>19,809,728</b>	<b>22,738,199</b>	<b>18,180,628</b>	<b>-8.22%</b>
<b>88650 Payroll Charges</b>	<b>-3,883,239</b>	<b>-3,795,211</b>	<b>-4,931,220</b>	<b>-4,550,406</b>	<b>-4,550,406</b>	<b>-4,156,491</b>	<b>-8.66%</b>
<b>88700 Depreciation</b>				1,394,000	1,394,000		
88710 Normal Depreciation	5,252,703	9,407,900	18,519,925			2,082,045	
88730 Infrastructure Depr	7,266,800	7,694,982					
88750 Loss on Sale of Assets	1,321,613	3,540,195	248,655				
<b>88700 Depreciation</b>	<b>13,841,116</b>	<b>20,643,077</b>	<b>18,768,580</b>	<b>1,394,000</b>	<b>1,394,000</b>	<b>2,082,045</b>	<b>49.36%</b>
<b>89250 Loans Made</b>	394,978	36,357	2,284,002	673,000	10,544,258	2,873,024	326.90%
89260 Long Term Emplymnt Incentive	100,000						
<b>89250 Loans Made</b>	<b>494,978</b>	<b>36,357</b>	<b>2,284,002</b>	<b>673,000</b>	<b>10,544,258</b>	<b>2,873,024</b>	<b>326.90%</b>
<b>88000 NON-OPERATING EXPENSES</b>	<b>52,550,603</b>	<b>66,011,455</b>	<b>54,295,824</b>	<b>44,001,727</b>	<b>57,174,439</b>	<b>38,675,106</b>	<b>-12.11%</b>
<b>Grand Total(s)</b>	<b>275,034,132</b>	<b>317,419,329</b>	<b>305,398,629</b>	<b>330,272,198</b>	<b>421,744,414</b>	<b>336,790,060</b>	<b>1.97%</b>



**City of Huntington Beach**  
**Revenue Summary**  
**GENERAL FUND**  
**Combined Revenue Detail**  
**by Object Account**



Expenditure Object Account	FY 2004/05 Actual	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Adopted	FY 2007/08 Revised	FY 2008/09 Adopted	Percent Change From Prior Year
<b>Color Legend</b>							
<b>Major Grouping and Major Total</b>							
<b>Minor Grouping and Minor Total</b>							
<b>40010 PROPERTY TAXES</b>							
<b>40060 Basic Levy</b>							
40070 Sec Basic Levy	28,633,025	31,441,026	32,578,761	35,750,000	35,750,000	36,900,000	3.22%
40080 Unsec Basic Levy	1,387,463	1,373,301	1,533,245	1,550,000	1,550,000	1,580,000	1.94%
<b>40060 Basic Levy</b>	<b>30,020,488</b>	<b>32,814,327</b>	<b>34,112,006</b>	<b>37,300,000</b>	<b>37,300,000</b>	<b>38,480,000</b>	3.16%
<b>40160 Prior Year Prop. Taxes</b>							
40170 Sec Prior Year Prop. Taxes	372,143	458,641	643,467	490,000	490,000	630,000	28.57%
40180 Unsec Prior Year Prop. Taxes	37,735	22,162	36,787	21,000	21,000	25,000	19.05%
<b>40160 Prior Year Prop. Taxes</b>	<b>409,879</b>	<b>480,803</b>	<b>680,254</b>	<b>511,000</b>	<b>511,000</b>	<b>655,000</b>	28.18%
<b>40305 Supp Roll Prop. Taxes</b>							
40310 Sec Supp Roll	2,128,801	2,108,349	1,964,540	2,125,000	2,125,000	1,715,000	-19.29%
<b>40305 Supp Roll Prop. Taxes</b>	<b>2,128,801</b>	<b>2,108,349</b>	<b>1,964,540</b>	<b>2,125,000</b>	<b>2,125,000</b>	<b>1,715,000</b>	-19.29%
<b>40350 Other Prop. Taxes</b>							
40360 Interest Prop. Taxes	53,529	122,351	178,808	80,000	80,000	125,000	56.25%
40370 Misc Prop. Taxes	166,338	198,560	-193,354				
40380 Aircraft Taxes	38,448	379					
40400 Homeowner Exemption	390,391	367,821	355,838	330,000	330,000	325,000	-1.52%
40410 Utility Unitary Tax	510,764	508,226	531,271	550,000	550,000	590,000	7.27%
40420 Triple Flip Reimbursemt	5,305,884	5,977,287	6,959,284	7,300,000	7,300,000	7,225,000	-1.03%
40430 In-Lieu of VLF	7,848,429	11,106,473	14,077,556	14,750,000	14,750,000	15,500,000	5.08%
40440 Nuisance Abatement	29,977	25,253	21,070	30,000	30,000	25,000	-16.67%
40450 Employee Rtrmmt Override	1,216,008	1,456,622	1,919,804	2,025,000	2,025,000	2,500,000	23.46%
<b>40350 Other Prop. Taxes</b>	<b>15,559,769</b>	<b>19,762,970</b>	<b>23,850,276</b>	<b>25,065,000</b>	<b>25,065,000</b>	<b>26,290,000</b>	4.89%
40500 Assessments		1,183	1				
<b>40500 Assessments</b>		<b>1,183</b>	<b>1</b>				
<b>40010 PROPERTY TAXES</b>	<b>48,118,935</b>	<b>55,167,632</b>	<b>60,607,078</b>	<b>65,001,000</b>	<b>65,001,000</b>	<b>67,140,000</b>	3.29%
<b>41000 OTHER LOCAL TAXES</b>							
<b>41100 Sales Tax</b>							
41110 1% Allocation Sales Tax	20,176,893	21,961,157	21,667,030	23,800,000	23,800,000	23,150,000	-2.73%
41120 Public Safety Sales Tax	1,944,900	2,041,505	2,057,038	2,260,000	2,260,000	2,150,000	-4.87%
<b>41100 Sales Tax</b>	<b>22,121,793</b>	<b>24,002,662</b>	<b>23,724,067</b>	<b>26,060,000</b>	<b>26,060,000</b>	<b>25,300,000</b>	-2.92%
<b>41200 Franchises</b>							
41210 Utility Franchises	3,876,456	3,450,947	3,082,931	3,725,000	3,725,000	3,625,000	-2.68%
41220 Transfer Station Franchises	265,305	287,936	374,764	435,000	435,000	420,000	-3.45%
41230 Pipeline Franchises	89,911	59,453	67,839	100,000	100,000	100,000	0.00%
41240 Refuse Franchises	693,149	719,094	675,513	740,000	740,000	825,000	11.49%
41250 Cable TV Franchises	2,093,256	2,204,916	2,421,857	2,500,000	2,566,120	2,650,000	6.00%
41260 Coca Cola Franchise	300,000	300,000	300,000	300,000	300,000		-100.00%
41270 Bus Bench Franchise	285,353	255,000	279,551	280,000	280,000	280,000	0.00%
<b>41200 Franchises</b>	<b>7,603,428</b>	<b>7,277,346</b>	<b>7,202,455</b>	<b>8,080,000</b>	<b>8,146,120</b>	<b>7,900,000</b>	-2.23%
<b>41300 In-Lieu Tax</b>							
41310 Water In-Lieu	4,040,461						
41320 Water Master Plan In-Lieu	999,445						
<b>41300 In-Lieu Tax</b>	<b>5,039,907</b>						
<b>41400 Transient Occupancy Tax</b>	<b>5,464,077</b>	<b>5,948,888</b>	<b>6,573,507</b>	<b>6,500,000</b>	<b>6,500,000</b>	<b>7,500,000</b>	15.38%



**City of Huntington Beach**  
**Revenue Summary**  
**GENERAL FUND**  
**Combined Revenue Detail**  
**by Object Account**



Expenditure Object Account	FY 2004/05 Actual	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Adopted	FY 2007/08 Revised	FY 2008/09 Adopted	Percent Change From Prior Year
<b>41500 Utility Users Tax</b>							
41510 Water Utility Tax	1,657,995	1,488,389	1,751,959	1,900,000	1,900,000	2,015,000	6.05%
41520 Gas Utility Tax	2,233,786	2,454,034	2,209,884	2,350,000	2,350,000	2,425,000	3.19%
41530 Telephone utility Tax	7,250,146	6,918,040	7,253,045	7,775,000	7,775,000	7,725,000	-0.64%
41540 Electric Utility Tax	6,941,701	7,992,349	8,057,345	8,600,000	8,600,000	8,500,000	-1.16%
41550 Cable Utility Tax	1,920,773	2,316,702	2,206,466	2,500,000	2,500,000	2,500,000	0.00%
<b>41500 Utility Users Tax</b>	<b>20,004,400</b>	<b>21,169,513</b>	<b>21,478,698</b>	<b>23,125,000</b>	<b>23,125,000</b>	<b>23,165,000</b>	0.17%
<b>41000 OTHER LOCAL TAXES</b>	<b>60,233,606</b>	<b>58,398,410</b>	<b>58,978,727</b>	<b>63,765,000</b>	<b>63,831,120</b>	<b>63,865,000</b>	0.16%
<b>42000 LICENSE AND PERMITS</b>							
<b>42100 Lic General</b>							
42103 Fire Prevention Inspection	139,100	221,892	239,469	225,000	225,000	250,000	11.11%
42105 Oil Well Taxes Lic	541,141	500,017	494,081	470,000	470,000	490,000	4.26%
42110 Business Lic	1,884,299	2,024,483	2,216,975	2,400,000	2,400,000	2,500,000	4.17%
42115 Bicycle Lic	8,909	5,329	7,858	10,000	10,000	5,000	-50.00%
42120 Oil & Methane Inspection	59,919	41,043	24,466	35,000	35,000	35,000	0.00%
42125 Miscellaneous Lic	26,596	29,603	38,657	50,000	50,000	42,000	-16.00%
<b>42100 Lic General</b>	<b>2,659,964</b>	<b>2,822,367</b>	<b>3,021,506</b>	<b>3,190,000</b>	<b>3,190,000</b>	<b>3,322,000</b>	4.14%
<b>42150 Lic and Permits Public Works</b>							
42152 Street and Curb	3,797						
42155 Encroachment Permit	822,504	620,315	279,240	400,000	400,000	350,000	-12.50%
42160 Erosion Control		250					
42165 Grading Permit	216,465	192,758	100,109	200,000	200,000	200,000	0.00%
42170 Harbor & Dock Const	7,294	10,773	6,161	10,000	10,000	8,000	-20.00%
42180 Obstruction Permit	31,200	17,652	22,145	35,000	35,000	30,000	-14.29%
42185 Parking Permit	21,484	15,514	17,326	10,000	10,000	16,000	60.00%
42190 Stock Piling		2,711					
42195 Wide/Overweight/Loading	12,756	14,965	19,505	20,000	20,000	21,000	5.00%
<b>42150 Lic and Permits Public Works</b>	<b>1,115,499</b>	<b>874,938</b>	<b>444,486</b>	<b>675,000</b>	<b>675,000</b>	<b>625,000</b>	-7.41%
<b>42300 Lic and Permits Bldgs</b>							
42305 Alarm Permits	338,674	414,293	232,981	400,000	400,000	250,000	-37.50%
42310 Building Permits	1,280,863	1,361,232	1,238,042	1,525,000	1,525,000	1,120,000	-26.56%
42315 Plumbing Permits	256,941	196,498	215,421	220,000	220,000	135,000	-38.64%
42320 Electrical Permits	264,139	262,142	282,234	300,000	300,000	180,000	-40.00%
42325 Mechanical Permits	220,256	135,397	108,721	150,000	150,000	105,000	-30.00%
42335 Swim Pool Permits	88,535	108,724	124,424	120,000	120,000	87,000	-27.50%
42355 Certificate of Occupancy	114,862	133,792	124,253	150,000	150,000	120,000	-20.00%
<b>42300 Lic and Permits Bldgs</b>	<b>2,564,270</b>	<b>2,612,078</b>	<b>2,326,075</b>	<b>2,865,000</b>	<b>2,865,000</b>	<b>1,997,000</b>	-30.30%
<b>42400 Lic and Permits Planning</b>							
42410 Planning Commission	157,158	156,756	3,175,148	1,498,000	1,498,000	694,000	-53.67%
42600 Zoning Administrator	217,990	216,940	186,367	269,100	269,100	248,100	-7.80%
42700 Environ Processing	424,326	346,430	700,948	375,000	1,126,613	410,000	9.33%
42750 Staff Review	293,086	178,784	171,496	179,100	179,100	234,800	31.10%
42850 Library	181	282					
<b>42400 Lic and Permits Planning</b>	<b>1,092,742</b>	<b>899,193</b>	<b>4,233,959</b>	<b>2,321,200</b>	<b>3,072,813</b>	<b>1,586,900</b>	-31.63%
<b>42000 LICENSE AND PERMITS</b>	<b>7,432,476</b>	<b>7,208,576</b>	<b>10,026,027</b>	<b>9,051,200</b>	<b>9,802,813</b>	<b>7,530,900</b>	-16.80%



**City of Huntington Beach**  
**Revenue Summary**  
**GENERAL FUND**  
**Combined Revenue Detail**  
**by Object Account**



Expenditure Object Account	FY 2004/05 Actual	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Adopted	FY 2007/08 Revised	FY 2008/09 Adopted	Percent Change From Prior Year
<b>42900 FINES AND FORFEITURES</b>							
<b>42905 Court/Traffic Fines</b>	<b>774,075</b>	<b>695,251</b>	<b>749,271</b>	<b>800,000</b>	<b>800,000</b>	<b>800,000</b>	0.00%
<b>42910 Library Fines</b>							
42915 Main Street Lib Fines	1,199	817	984	3,000	3,000	2,000	-33.33%
42920 Center Lib Fines	98,847	109,955	109,940	118,000	118,000	112,000	-5.08%
42925 Banning Lib fines	2,845	3,020	2,743	3,100	3,100	3,100	0.00%
42930 Oakview Lib Fines	2,184	2,462	2,411	2,600	2,600	3,500	34.62%
42935 Murphy Lib Fines			2,200	2,100	2,100	2,100	0.00%
<b>42910 Library Fines</b>	<b>105,075</b>	<b>116,253</b>	<b>118,278</b>	<b>128,800</b>	<b>128,800</b>	<b>122,700</b>	-4.74%
42940 Parking Fines	3,187,633	3,263,086	3,062,076	3,800,000	3,800,000	3,500,000	-7.89%
<b>42940 Parking Fines</b>	<b>3,187,633</b>	<b>3,263,086</b>	<b>3,062,076</b>	<b>3,800,000</b>	<b>3,800,000</b>	<b>3,500,000</b>	-7.89%
<b>42950 Alarm Fines</b>	<b>297,739</b>	<b>213,132</b>	<b>235,422</b>	<b>240,000</b>	<b>240,000</b>	<b>265,000</b>	10.42%
<b>42900 FINES AND FORFEITURES</b>	<b>4,364,523</b>	<b>4,287,723</b>	<b>4,165,046</b>	<b>4,968,800</b>	<b>4,968,800</b>	<b>4,687,700</b>	-5.66%
<b>42955 USE OF MONEY AND PROP.</b>							
<b>42960 Interest Income</b>							
42965 Pooled Cash Interest	863,174	1,384,774	1,801,194	1,775,000	1,775,000	1,925,000	8.45%
42966 Market Adjustments	-159,015	56,213	155,947				
42970 Restricted Cash Interest	5,434	6,345	31,448			30,000	
42975 Late Charges	49,776	164,591	542,273	500,000	500,000	575,000	15.00%
42977 Interfund Loans Interest			150,571	81,000	81,000	81,000	0.00%
<b>42960 Interest Income</b>	<b>759,368</b>	<b>1,611,922</b>	<b>2,681,432</b>	<b>2,356,000</b>	<b>2,356,000</b>	<b>2,611,000</b>	10.82%
<b>42980 Loan Payments</b>							
<b>43005 Deferred Comp</b>							
43010 Def Comp c-84-A			25				
<b>43005 Deferred Comp</b>			<b>25</b>				
<b>43055 Lease and Concession Income</b>							
43075 Land Lease Income	744,958	930,175	873,371	925,000	925,000	880,000	-4.86%
43085 Bldgs Lease Income		170					
43095 Beach Concessions	992,065	1,103,592	1,198,051	1,225,000	1,225,000	1,275,000	4.08%
43105 Prop./Equip. Lease-Beach			199,301	68,000	68,000	71,000	4.41%
43115 Rooms Rentals	335,763	387,659	357,212	429,000	429,000	620,500	44.64%
43145 Central Park Concessions	139,558	149,541	160,567	165,000	165,000	187,000	13.33%
43150 Sport Complex Concessions	3,411	69,016	71,650	77,000	77,000	75,000	-2.60%
43155 Vending machines	30,314	33,432	32,536	35,000	35,000	14,000	-60.00%
43165 Rentals	63,352	64,727	71,081	75,000	75,000	242,000	222.67%
43166 Ocean View Estates Rents						360,000	
<b>43055 Lease and Concession Income</b>	<b>2,309,420</b>	<b>2,738,312</b>	<b>2,963,770</b>	<b>2,999,000</b>	<b>2,999,000</b>	<b>3,724,500</b>	24.19%
<b>43900 Royalties</b>							
43910 City Oil Wells	274,144	305,451	345,536	335,000	335,000	800,000	138.81%
43920 Other Royalties	81,141	99,689	98,167	100,000	100,000	170,000	70.00%
<b>43900 Royalties</b>	<b>355,285</b>	<b>405,140</b>	<b>443,704</b>	<b>435,000</b>	<b>435,000</b>	<b>970,000</b>	122.99%
<b>44000 Parking Revenue</b>							
44010 Parking Lots	2,323,049	2,609,882	2,962,079	3,025,000	3,025,000	3,450,000	14.05%
44020 Resident Parking Permit	25		460				
44030 Sunset Vista	137,223	296,761	355,354	360,000	360,000	400,000	11.11%
44040 Parking Structures	1,120,382	1,178,350	1,237,589	1,350,000	1,350,000	1,400,000	3.70%
44050 Meters - Business	403,781	434,314	422,378	470,000	470,000	440,000	-6.38%
44060 Meters - Residential	481,065	507,858	530,484	550,000	550,000	575,000	4.55%
44070 Meters - Recreational	821,554	901,411	971,972	975,000	975,000	1,200,000	23.08%
44080 Pier Plaza	937,501	1,100,448	1,134,475	1,250,000	1,250,000	1,400,000	12.00%
44090 Meters Beach Blvd.	15,723	24,214	24,424	36,000	36,000	30,000	-16.67%
44100 Sport Complex	61,918	92,074	109,412	120,000	120,000	125,000	4.17%
<b>44000 Parking Revenue</b>	<b>6,302,219</b>	<b>7,145,313</b>	<b>7,748,627</b>	<b>8,136,000</b>	<b>8,136,000</b>	<b>9,020,000</b>	10.87%



**City of Huntington Beach**  
**Revenue Summary**  
**GENERAL FUND**  
**Combined Revenue Detail**  
**by Object Account**



Expenditure Object Account	FY 2004/05 Actual	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Adopted	FY 2007/08 Revised	FY 2008/09 Adopted	Percent Change From Prior Year
<b>45000 Contract Jail Bookings</b>							
45010 City of FV Jail Bookings	2,386						
45030 Other Municipalities	4,139						
45100 Other Govt Jail Bookings		9,881	7,875	10,000	10,000	10,000	0.00%
<b>45000 Contract Jail Bookings</b>	<b>6,525</b>	<b>9,881</b>	<b>7,875</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	0.00%
<b>45110 PCS Wireless</b>	<b>158,447</b>	<b>173,691</b>	<b>186,689</b>	<b>190,000</b>	<b>190,000</b>	<b>290,000</b>	52.63%
<b>42955 USE OF MONEY AND PROP.</b>	<b>9,891,264</b>	<b>12,084,259</b>	<b>14,032,122</b>	<b>14,126,000</b>	<b>14,126,000</b>	<b>16,625,500</b>	17.69%
<b>46000 REVENUE FROM OTHER AGENCIES</b>							
<b>46100 State of California Agencies</b>							
46110 Tidelands Revenue	203,547	243,241	225,892	200,000	200,000	225,000	12.50%
46130 Real Prop. Transfer	1,846,241	1,070,341	1,122,458	1,350,000	1,350,000	1,100,000	-18.52%
46140 State Mandated Cost Reimb	81,732	173,721	341,427	75,000	75,000	75,000	0.00%
46150 State Public Lib Funds	79,896	78,840	116,038	124,000	124,000	75,000	-39.52%
46160 From State of Cal	15,962	35,806	43,253	50,000	50,000	50,000	0.00%
46170 Vehicle License Fee	4,319,023	1,306,627	1,034,593	1,575,000	1,575,000	1,125,000	-28.57%
46180 POST Reimbursement	49,706	50,965	49,195	60,000	60,000	70,000	16.67%
46190 Direct Library Loans	561	95		500	500	500	0.00%
<b>46100 State of California Agencies</b>	<b>6,596,668</b>	<b>2,959,635</b>	<b>2,932,855</b>	<b>3,434,500</b>	<b>3,434,500</b>	<b>2,720,500</b>	-20.79%
<b>46300 Federal Agencies</b>							
46320 CDBG Allocations		4,997					
46330 Other Federal	85,064	169,755	921,093	100,000	100,000	100,000	0.00%
<b>46300 Federal Agencies</b>	<b>85,064</b>	<b>174,751</b>	<b>921,093</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	0.00%
<b>46400 County Agencies</b>							
46410 County Payments	94,840	2,137,644	2,217,244	2,000,000	2,000,000	2,100,000	5.00%
<b>46400 County Agencies</b>	<b>94,840</b>	<b>2,137,644</b>	<b>2,217,244</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,100,000</b>	5.00%
<b>46500 Gas Tax Revenues</b>							
46740 JPA'S	7,315	27,990	5,506	15,000	15,000	15,000	0.00%
46790 Other Agencies	23,942	17,992	14,998	15,000	15,000	15,000	0.00%
<b>46500 Gas Tax Revenues</b>	<b>31,257</b>	<b>45,982</b>	<b>20,504</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	0.00%
<b>46000 REVENUE FROM OTHER AGENCIES</b>	<b>6,807,830</b>	<b>5,318,012</b>	<b>6,091,696</b>	<b>5,564,500</b>	<b>5,564,500</b>	<b>4,950,500</b>	-11.03%
<b>47000 CHARGES FOR CURRENT SVC</b>							
<b>47100 Public Works</b>							
47110 Residential Tree Replacement	9,120	18,639	4,028	3,000	3,000	10,000	233.33%
47115 Developer Fee	64,777	27,257	5,000	25,000	25,000	26,000	4.00%
47120 Engineering and Insp Fee	122,312	84,404	461,694	600,000	600,000	400,000	-33.33%
47125 GIS Survey Fee	14,223	12,855	38,800	50,000	50,000	20,000	-60.00%
47130 Grading Plan Check	207,995	102,221	254,935	300,000	300,000	250,000	-16.67%
47135 Landscape Inspection Fee	-4,625	39,924	20,506	25,000	25,000	26,000	4.00%
47140 Landscape Plan Check	36,360	46,953	72,343	50,000	50,000	60,000	20.00%
47145 O.C. Sanitation Collection F	12,211	39,298	17,533	31,000	31,000	15,000	-51.61%
47160 Public Impr Plan Check	236,723	252,028	298,834	300,000	300,000	250,000	-16.67%
47165 Recordation Fee	22,237	21,536	20,600	30,000	30,000	25,000	-16.67%
47175 Tract Map Review		2,088					
47180 Traffic Impact Fee			550				
47185 Traffic Plan Check Fees		25,571	1,879	5,000	5,000	10,000	100.00%
47190 Water Quality Inspections	12,992	22,083	58,745	100,000	100,000	10,000	-90.00%
<b>47100 Public Works</b>	<b>734,325</b>	<b>694,856</b>	<b>1,255,448</b>	<b>1,519,000</b>	<b>1,519,000</b>	<b>1,102,000</b>	-27.45%



**City of Huntington Beach**  
**Revenue Summary**  
**GENERAL FUND**  
**Combined Revenue Detail**  
**by Object Account**



Expenditure Object Account	FY 2004/05 Actual	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Adopted	FY 2007/08 Revised	FY 2008/09 Adopted	Percent Change From Prior Year
<b>47200 Building</b>							
47205 Permit Issuance	241,262	267,402	265,184	310,000	310,000	230,000	-25.81%
47210 Plan Review	1,922,045	1,611,451	2,105,726	1,642,000	1,642,000	1,491,000	-9.20%
47250 Permit Extension	81						
47255 Microfilming	64,221	61,603	55,133	50,000	50,000	50,000	0.00%
47260 SMIP	13,216	-13,035	-216				
47265 Automation Fee	103,544	186,700	228,613	166,000	166,000	220,000	32.53%
47275 Administrative Citation	132,187	190,363	321,241	335,000	335,000	450,000	34.33%
<b>47200 Building</b>	<b>2,476,556</b>	<b>2,304,484</b>	<b>2,975,681</b>	<b>2,503,000</b>	<b>2,503,000</b>	<b>2,441,000</b>	<b>-2.48%</b>
<b>47300 Library</b>							
47305 Non-Res Library Card Fee	44,277	37,795	37,118	40,000	40,000	40,000	0.00%
47310 Media Library	-140	10				225,000	
47315 Library Reserve	1,930	2,601	3,186	2,700	2,700	2,700	0.00%
47320 Community Enrichment Fee	-162					145,000	
<b>47300 Library</b>	<b>45,904</b>	<b>40,405</b>	<b>40,304</b>	<b>42,700</b>	<b>42,700</b>	<b>412,700</b>	<b>866.51%</b>
<b>47400 Special City Svcs</b>							
47410 Video Productions	928		673			22,000	
47415 Weed Abatement	29,098	13,971	12,604	20,000	20,000	20,000	0.00%
47420 Sewer Svcs	36,166	72,520	71,280	80,000	80,000	80,000	0.00%
47430 Radio Maintenance	4,896	13,274	2,122	10,000	10,000	10,000	0.00%
47435 Jail Charges	6,797						
47440 Impounded Veh. Rel. Fee	317,870	439,150	401,440	320,000	320,000	390,000	21.88%
47445 Research Requests	96,329	89,777	95,749	100,000	100,000	125,000	25.00%
47450 Performance Bond Reduction		416	208				
47455 Maps & Publications	688	635	549	1,500	1,500	1,500	0.00%
47460 Pay to Stay/Work Furlough						200,000	
47480 Banners and Pennants		1,175	2,610	2,000	2,000	2,000	0.00%
<b>47400 Special City Svcs</b>	<b>492,771</b>	<b>630,917</b>	<b>587,235</b>	<b>533,500</b>	<b>533,500</b>	<b>850,500</b>	<b>59.42%</b>
<b>47500 Recreational Classes</b>							
47501 Recreational Fees	2,616,837	2,859,635	2,992,643	3,000,000	3,000,000	3,380,000	12.67%
47502 Art Center Classes						125,000	
47510 Junior Lifeguard	526,517	488,486	527,968	508,000	508,000	535,000	5.31%
<b>47500 Recreational Classes</b>	<b>3,143,354</b>	<b>3,348,121</b>	<b>3,520,611</b>	<b>3,508,000</b>	<b>3,508,000</b>	<b>4,040,000</b>	<b>15.17%</b>
<b>47600 Special Events</b>	<b>35,263</b>	<b>71,639</b>	<b>35,402</b>	<b>75,000</b>	<b>75,000</b>	<b>120,000</b>	<b>60.00%</b>
<b>47700 Utility Charges</b>							
47710 Water Sales	88,029	79,479	75,990	83,000	83,000	91,000	9.64%
<b>47700 Utility Charges</b>	<b>88,029</b>	<b>79,479</b>	<b>75,990</b>	<b>83,000</b>	<b>83,000</b>	<b>91,000</b>	<b>9.64%</b>
<b>47800 Firemed</b>							
47810 FireMed Billing Service						5,000,000	
47811 FireMed Memberships						1,400,000	
47815 Membership						26,000	
<b>47800 Firemed</b>						<b>6,426,000</b>	
<b>47850 Ambulance Charges</b>	<b>248</b>		<b>27</b>				
<b>47860 Emergency Response</b>							
47865 Police Emerg Resp	36,032	10,598	29,554	25,000	25,000	40,000	60.00%
47870 Fire Emerg Resp	9,155	13,365	4,734	10,000	10,000	10,000	0.00%
47875 Public Works Emerg Resp		3,394	2,601				
<b>47860 Emergency Response</b>	<b>45,187</b>	<b>27,357</b>	<b>36,890</b>	<b>35,000</b>	<b>35,000</b>	<b>50,000</b>	<b>42.86%</b>
<b>47900 Hazmat Fees</b>							
47905 Fire Hazmat Response	6,707	8,073	4,656	8,000	8,000	8,000	0.00%
47910 Public Works	38,059	30,894	15,584	15,000	15,000	15,000	0.00%
<b>47900 Hazmat Fees</b>	<b>44,766</b>	<b>38,966</b>	<b>20,240</b>	<b>23,000</b>	<b>23,000</b>	<b>23,000</b>	<b>0.00%</b>



**City of Huntington Beach**  
**Revenue Summary**  
**GENERAL FUND**  
**Combined Revenue Detail**  
**by Object Account**



Expenditure Object Account	FY 2004/05 Actual	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Adopted	FY 2007/08 Revised	FY 2008/09 Adopted	Percent Change From Prior Year
<b>47925 Fire</b>							
47930 Fire Clearance Inspection	358	8,234	4,257	5,000	5,000	6,000	20.00%
47935 Fire Company Inspection	283,673	258,758	257,426	245,000	245,000	265,000	8.16%
47940 Fire Protection Fees			214,260	260,000	260,000	195,000	-25.00%
<b>47925 Fire</b>	<b>284,031</b>	<b>266,992</b>	<b>475,943</b>	<b>510,000</b>	<b>510,000</b>	<b>466,000</b>	<b>-8.63%</b>
<b>47950 Miscellaneous</b>							
47955 Postage	3,374	1,946	753	2,500	2,500	2,500	0.00%
47965 Photocopying	3,794	4,872	1,617	8,000	8,000	8,000	0.00%
47970 Abandoned Oil Wells	16,382	3,751	8,098	5,000	5,000	5,000	0.00%
47975 Insurance Subrogation	4,292						
47985 Payroll Charges	779						
<b>47950 Miscellaneous</b>	<b>28,620</b>	<b>10,569</b>	<b>10,468</b>	<b>15,500</b>	<b>15,500</b>	<b>15,500</b>	<b>0.00%</b>
<b>48050 Proprietary Fund Charges</b>	<b>3,336,774</b>	<b>350,000</b>	<b>366,450</b>	<b>378,176</b>	<b>378,176</b>	<b>392,925</b>	<b>3.90%</b>
<b>48051 Prop Fund Chrg - FireMed</b>		<b>533,144</b>	<b>558,202</b>	<b>576,064</b>	<b>576,064</b>		<b>-100.00%</b>
<b>48052 Prop Fund Chrg - Emerald Cove</b>		<b>11,708</b>	<b>12,258</b>	<b>12,650</b>	<b>12,650</b>	<b>13,143</b>	<b>3.90%</b>
<b>48053 Prop Fund Chrg - Water</b>		<b>3,909,351</b>	<b>4,093,090</b>	<b>4,224,069</b>	<b>4,224,069</b>	<b>4,388,808</b>	<b>3.90%</b>
<b>48054 Prop Fund Chrg - WMP</b>		<b>238,259</b>	<b>249,457</b>	<b>257,440</b>	<b>257,440</b>	<b>267,480</b>	<b>3.90%</b>
<b>48055 Prop Fund Chrg - Refuse</b>		<b>481,067</b>	<b>503,677</b>	<b>519,795</b>	<b>519,795</b>	<b>540,067</b>	<b>3.90%</b>
<b>48056 Prop Fund Chrg - OVE</b>		<b>11,817</b>	<b>12,372</b>	<b>12,768</b>	<b>12,768</b>		<b>-100.00%</b>
<b>48057 Prop Fund Chrg - Sewer</b>		<b>826,664</b>	<b>865,517</b>	<b>893,214</b>	<b>893,214</b>	<b>928,049</b>	<b>3.90%</b>
<b>47000 CHARGES FOR CURRENT SVC</b>	<b>10,755,829</b>	<b>13,875,796</b>	<b>15,695,262</b>	<b>15,721,876</b>	<b>15,721,876</b>	<b>22,568,172</b>	<b>43.55%</b>
<b>48100 OTHER REVENUE</b>							
<b>48110 Sales</b>							
48120 Admissions		30					
48130 Property	60,246	184,242	415,755	200,000	200,000	100,000	-50.00%
<b>48110 Sales</b>	<b>60,246</b>	<b>184,272</b>	<b>415,755</b>	<b>200,000</b>	<b>200,000</b>	<b>100,000</b>	<b>-50.00%</b>
<b>48200 General Sales</b>							
48210 Coin Telephones	327						
48220 Employee Phone Reimb	15,099	3,905	5,016	5,000	5,000	5,000	0.00%
48230 Souvenir Sales	3	65				500	
48240 Library Sales	9,735	9,551	10,098	10,000	10,000	10,000	0.00%
48260 Bus Bench Ads	45,000	50,356	68,218	55,000	55,000	55,000	0.00%
48270 Plans and Specs	1,714	1,833	2,894	2,000	2,000	3,000	50.00%
<b>48200 General Sales</b>	<b>71,879</b>	<b>65,710</b>	<b>86,226</b>	<b>72,000</b>	<b>72,000</b>	<b>73,500</b>	<b>2.08%</b>
<b>48300 Donations</b>	<b>235</b>	<b>275</b>	<b>40,617</b>			<b>2,000</b>	
<b>48350 Sponsorships</b>		<b>6,000</b>	<b>45,781</b>	<b>60,000</b>	<b>60,000</b>	<b>76,000</b>	<b>26.67%</b>
<b>48370 Reimbursables</b>							
48380 Blood Alcohol Reimburse	390						
48385 Prop. Damage Reimb	38,879	73,284	113,655	50,000	50,000	125,000	150.00%
48400 Restitution	61,351	355	10,190	10,000	10,000	50,000	400.00%
48410 Other Reimbursement	1,926,921	1,328,637	329,087	225,000	225,000	410,000	82.22%
<b>48370 Reimbursables</b>	<b>2,027,541</b>	<b>1,402,275</b>	<b>452,932</b>	<b>285,000</b>	<b>285,000</b>	<b>585,000</b>	<b>105.26%</b>
48500 Settlements	709,622	138,776	161,072	15,000	15,000	75,000	400.00%
<b>48500 Settlements</b>	<b>709,622</b>	<b>138,776</b>	<b>161,072</b>	<b>15,000</b>	<b>15,000</b>	<b>75,000</b>	<b>400.00%</b>
<b>48510 Other</b>							
48515 Passport fee	110,862	95,246	210,466	195,000	195,000	235,000	20.51%
48530 Newsrack Impounds	12						
48550 Miscellaneous	120,318	1,237,114	804,079	385,000	385,000	585,000	51.95%
<b>48510 Other</b>	<b>231,192</b>	<b>1,332,360</b>	<b>1,014,545</b>	<b>580,000</b>	<b>580,000</b>	<b>820,000</b>	<b>41.38%</b>
<b>48100 OTHER REVENUE</b>	<b>3,100,714</b>	<b>3,129,668</b>	<b>2,216,928</b>	<b>1,212,000</b>	<b>1,212,000</b>	<b>1,731,500</b>	<b>42.86%</b>



**City of Huntington Beach**  
**Revenue Summary**  
**GENERAL FUND**  
**Combined Revenue Detail**  
**by Object Account**



Expenditure Object Account	FY 2004/05 Actual	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Adopted	FY 2007/08 Revised	FY 2008/09 Adopted	Percent Change From Prior Year
<b>49000 NON-OPERATING REVENUE</b>							
<b>49100 Operating Transfers In</b>							
49101 General	5,578,656	6,453,620	20,000	294,000			-100.00%
49101.205 From Library Services			158,239	200,000	200,000		-100.00%
49101.207 From Gas Tax			900,000	900,000	900,000	900,000	0.00%
49101.209 From Park Acquisition &					294,000	294,000	
49101.406 From Mello Roos`			48,428	48,428	48,428	48,428	0.00%
49101.407 From RDA			3,360,000	4,000,000	4,000,000	4,335,000	8.38%
49101.501 From CUPA			13,000	13,000	13,000	13,000	0.00%
49101.502 From FireMed			181,000	181,000	181,000		-100.00%
49104 Gas Tax Fund	900,000	900,000					
<b>49100 Operating Transfers In</b>	<b>6,478,656</b>	<b>7,353,620</b>	<b>4,680,667</b>	<b>5,636,428</b>	<b>5,636,428</b>	<b>5,590,428</b>	-0.82%
<b>49300 Proceeds of Long Term Debt</b>	<b>341,968</b>						
<b>49400 Joint Venture Income</b>	<b>269,546</b>	<b>266,556</b>	<b>-264,414</b>				
<b>49000 NON-OPERATING REVENUE</b>	<b>7,090,170</b>	<b>7,620,176</b>	<b>4,416,253</b>	<b>5,636,428</b>	<b>5,636,428</b>	<b>5,590,428</b>	-0.82%
<b>Grand Total(s)</b>	<b>157,795,347</b>	<b>167,090,252</b>	<b>176,229,139</b>	<b>185,046,804</b>	<b>185,864,537</b>	<b>194,689,700</b>	5.21%



# City of Huntington Beach

## General Fund Department Budget Summary By Object Account



### ALL DEPARTMENTS COMBINED

Expenditure Object Account	FY 2004/05 Actual	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Adopted	FY 2007/08 Revised	FY 2008/09 Adopted	Percent Change From Prior Year
<b>General Fund</b>							
<b>PERSONAL SERVICES</b>							
Salaries, Permanent	58,151,167	63,498,458	68,832,240	75,156,251	73,652,237	79,345,615	5.57%
Salaries, Temporary	3,465,805	3,822,382	3,938,334	4,815,326	4,388,426	4,823,864	0.18%
Salaries, Overtime	8,237,617	8,104,509	8,997,699	8,535,884	8,525,183	9,688,939	13.51%
Termination Pay Outs	1,701,124	2,272,517	2,372,485	2,100,000	2,100,000	2,625,000	25.00%
Benefits	28,942,631	33,024,248	37,461,549	41,818,249	41,329,917	42,832,167	2.42%
<b>PERSONAL SERVICES</b>	<b>100,498,345</b>	<b>110,722,114</b>	<b>121,602,307</b>	<b>132,425,710</b>	<b>129,995,763</b>	<b>139,315,585</b>	<b>5.20%</b>
<b>OPERATING EXPENSES</b>							
Utilities	5,729,851	5,499,007	6,297,052	6,176,840	6,179,275	6,309,700	2.15%
Equipment and Supplies	4,789,206	6,613,732	6,567,857	6,857,791	7,976,864	8,692,060	26.75%
Repairs and Maintenance	6,335,829	7,532,969	8,946,989	8,526,314	10,018,704	8,776,254	2.93%
Conferences and Training	689,533	831,447	887,309	1,138,444	1,183,081	1,146,051	0.67%
Professional Services	6,336,643	5,967,224	5,803,977	5,173,145	8,590,411	4,936,618	-4.57%
Other Contract Services	3,475,155	3,522,256	3,543,593	4,454,956	4,832,115	5,256,085	17.98%
Rental Expense	275,211	540,559	207,945	1,373,245	1,425,597	870,579	-36.60%
Claims Expense	3,670,448	1,503,333	1,811,031	2,125,000	2,070,000	1,599,750	-24.72%
Insurance	1,898,757	2,012,885	2,273,497	3,220,000	2,520,000	2,980,000	-7.45%
Contribution to Private Agency			658,001	650,000	668,063	750,000	15.38%
Payments to Other Governments	1,297,165	3,647,123	3,700,877	2,881,062	2,881,062	3,023,523	4.94%
Interdepartmental Charges	218		399				
Expense Allowances	586,843	627,097	655,585	353,631	359,531	719,752	103.53%
Other Expenses	248,506	437,554	648,031	833,425	755,003	923,600	10.82%
<b>OPERATING EXPENSES</b>	<b>35,333,363</b>	<b>38,735,185</b>	<b>42,002,145</b>	<b>43,763,853</b>	<b>49,459,706</b>	<b>45,983,972</b>	<b>5.07%</b>
<b>CAPITAL EXPENDITURES</b>							
Improvements	291,230	3,663,088	1,441,709	565,620	2,955,688	1,304,000	130.54%
Equipment	800,093	3,334,623	2,067,948	6,158,970	7,840,138	6,150,618	-0.14%
Vehicles	1,430,599	1,877,282	1,994,170	2,459,200	2,964,648	2,942,500	19.65%
Software - Capital	288,768	436,100	457,456	442,041	547,432	129,000	-70.82%
<b>CAPITAL EXPENDITURES</b>	<b>2,810,689</b>	<b>9,311,093</b>	<b>5,961,282</b>	<b>9,625,831</b>	<b>14,307,906</b>	<b>10,526,118</b>	<b>9.35%</b>
<b>NON-OPERATING EXPENSES</b>							
Debt Service Expenses	1,986,650	1,360,736	789,494			440,000	
Transfers to Other Funds	12,920,744	8,228,802	7,995,677	6,865,500	7,961,203	7,042,500	2.58%
Payroll Charges	-3,883,239	-3,795,211	-4,931,220	-4,550,406	-4,550,406	-4,156,491	-8.66%
Loans Made	100,000						
<b>NON-OPERATING EXPENSES</b>	<b>11,124,155</b>	<b>5,794,327</b>	<b>3,853,951</b>	<b>2,315,094</b>	<b>3,410,797</b>	<b>3,326,009</b>	<b>43.67%</b>
<b>General Fund</b>	<b>149,766,552</b>	<b>164,562,720</b>	<b>173,419,685</b>	<b>188,130,488</b>	<b>197,174,172</b>	<b>199,151,684</b>	<b>5.86%</b>
<b>Personnel Summary</b>	<b>914.53</b>	<b>937.04</b>	<b>948.89</b>	<b>960.74</b>	<b>960.74</b>	<b>1013.94</b>	<b>53.20</b>



**City of Huntington Beach**  
**City Council**  
**Department Budget Summary**  
**General Fund by Object Account**



**DEPARTMENT SUMMARY**

Expenditure Object Account	FY 2004/05	FY 2005/06	FY 2006/07	FY 2007/08	FY 2007/08	FY 2008/09	Percent Change From Prior Year
	Actual	Actual	Actual	Adopted	Revised	Adopted	
<b>General Fund</b>							
<b>PERSONAL SERVICES</b>							
Salaries, Permanent	67,873	69,866	71,608	76,774	76,774	75,844	-1.21%
Salaries, Overtime	263						
Benefits	64,100	72,191	78,892	79,267	79,267	87,523	10.42%
<b>PERSONAL SERVICES</b>	<b>132,236</b>	<b>142,058</b>	<b>150,500</b>	<b>156,041</b>	<b>156,041</b>	<b>163,366</b>	<b>4.69%</b>
<b>OPERATING EXPENSES</b>							
Equipment and Supplies	3,602	6,566	8,864	6,700	6,724	6,700	0.00%
Conferences and Training	14,871	14,338	18,075	25,399	25,399	26,161	3.00%
Expense Allowances	103,224	107,736	112,141	117,000	117,000	120,600	3.08%
Other Expenses							
<b>OPERATING EXPENSES</b>	<b>121,698</b>	<b>128,641</b>	<b>139,080</b>	<b>149,099</b>	<b>149,123</b>	<b>153,461</b>	<b>2.93%</b>
<b>City Council</b>	<b>253,934</b>	<b>270,698</b>	<b>289,580</b>	<b>305,140</b>	<b>305,163</b>	<b>316,827</b>	<b>3.83%</b>
<b>Personnel Summary</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>



**City of Huntington Beach**  
**City Attorney**  
**Department Budget Summary**  
**General Fund by Object Account**



**DEPARTMENT SUMMARY**

Expenditure Object Account	FY 2004/05	FY 2005/06	FY 2006/07	FY 2007/08	FY 2007/08	FY 2008/09	Percent Change From Prior Year
	Actual	Actual	Actual	Adopted	Revised	Adopted	
<b>General Fund</b>							
<b>PERSONAL SERVICES</b>							
Salaries, Permanent	1,347,585	1,437,664	1,588,361	1,835,241	1,815,241	1,839,940	0.26%
Salaries, Temporary	19,107	21,517	22,449	20,826	20,826	23,700	13.80%
Salaries, Overtime	6,380	2,720	1,122	167	167	3,000	1696.41%
Benefits	390,331	482,146	553,034	621,403	621,403	638,983	2.83%
<b>PERSONAL SERVICES</b>	<b>1,763,403</b>	<b>1,944,046</b>	<b>2,164,966</b>	<b>2,477,636</b>	<b>2,457,636</b>	<b>2,505,623</b>	<b>1.13%</b>
<b>OPERATING EXPENSES</b>							
Utilities	540	5,300	247	7,000	7,000		-100.00%
Equipment and Supplies	93,886	114,026	76,354	73,900	94,467	66,900	-9.47%
Repairs and Maintenance		1,517		1,000	1,000	1,000	0.00%
Conferences and Training	15,168	28,571	25,414	20,000	20,000	23,500	17.50%
Professional Services	281,937	94,699	134,328	175,000	183,431	175,000	0.00%
Other Contract Services	92,221	52,185	27,454	38,000	37,954	40,000	5.26%
Rental Expense	1,017	1,931	2,454			2,737	
Expense Allowances	6,023	5,885	5,862	6,000	6,000	6,000	0.00%
Other Expenses	1,509	2,333	1,337	2,000	2,000	2,000	0.00%
<b>OPERATING EXPENSES</b>	<b>492,301</b>	<b>306,446</b>	<b>273,450</b>	<b>322,900</b>	<b>351,852</b>	<b>317,137</b>	<b>-1.78%</b>
<b>CAPITAL EXPENDITURES</b>							
Improvements	70,178	6,668					
Equipment		15,110					
<b>CAPITAL EXPENDITURES</b>	<b>70,178</b>	<b>21,778</b>					
<b>City Attorney</b>	<b>2,325,883</b>	<b>2,272,270</b>	<b>2,438,416</b>	<b>2,800,536</b>	<b>2,809,488</b>	<b>2,822,760</b>	<b>0.79%</b>
<b>Personnel Summary</b>	<b>17.00</b>	<b>17.00</b>	<b>18.00</b>	<b>18.00</b>	<b>18.00</b>	<b>18.00</b>	<b>0.00</b>



# City of Huntington Beach

City Clerk

Department Budget Summary  
General Fund by Object Account



## DEPARTMENT SUMMARY

Expenditure Object Account	FY 2004/05 Actual	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Adopted	FY 2007/08 Revised	FY 2008/09 Adopted	Percent Change From Prior Year
<b>General Fund</b>							
<b>PERSONAL SERVICES</b>							
Salaries, Permanent	357,703	388,117	420,110	552,288	552,288	567,789	2.81%
Salaries, Temporary	42,254	60,879	61,067	56,500	56,500	66,500	17.70%
Salaries, Overtime	6,092	6,087	10,964	12,600	12,600	13,000	3.17%
Benefits	132,112	167,329	173,961	219,064	219,064	205,318	-6.27%
<b>PERSONAL SERVICES</b>	<b>538,161</b>	<b>622,412</b>	<b>666,103</b>	<b>840,452</b>	<b>840,452</b>	<b>852,607</b>	<b>1.45%</b>
<b>OPERATING EXPENSES</b>							
Utilities		155					
Equipment and Supplies	29,271	96,090	70,223	105,500	167,066	66,700	-36.78%
Conferences and Training	5,319	11,957	25,382	11,300	10,950	15,000	32.74%
Professional Services	97,999	12,425	128,793	5,500	13,670	208,511	3691.11%
Other Contract Services	1,783	3,664	9,701	9,000	12,239	20,000	122.22%
Expense Allowances	5,908	5,958	6,000	6,000	6,000	6,000	0.00%
Other Expenses	222	472	364	600	600	1,000	66.67%
<b>OPERATING EXPENSES</b>	<b>140,502</b>	<b>130,720</b>	<b>240,462</b>	<b>137,900</b>	<b>210,526</b>	<b>317,211</b>	<b>130.03%</b>
<b>CAPITAL EXPENDITURES</b>							
Equipment		74,881		17,000	16,183		-100.00%
<b>CAPITAL EXPENDITURES</b>		<b>74,881</b>		<b>17,000</b>	<b>16,183</b>		<b>-100.00%</b>
<b>City Clerk</b>	<b>678,663</b>	<b>828,013</b>	<b>906,565</b>	<b>995,352</b>	<b>1,067,161</b>	<b>1,169,818</b>	<b>17.53%</b>
<b>Personnel Summary</b>	<b>7.50</b>	<b>7.50</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>0.00</b>



**City of Huntington Beach**  
**City Treasurer**  
**Department Budget Summary**  
**General Fund by Object Account**



**DEPARTMENT SUMMARY**

Expenditure Object Account	FY 2004/05 Actual	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Adopted	FY 2007/08 Revised	FY 2008/09 Adopted	Percent Change From Prior Year
<b>General Fund</b>							
<b>PERSONAL SERVICES</b>							
Salaries, Permanent	874,334	638,874	544,727	637,840	626,840	726,186	13.85%
Salaries, Temporary	240	59,203	35,127	66,000	26,000	52,000	-21.21%
Salaries, Overtime	6,597	3,977	2,359	5,000	5,000	2,700	-46.00%
Benefits	294,813	251,929	200,992	236,385	236,385	260,243	10.09%
<b>PERSONAL SERVICES</b>	<b>1,175,984</b>	<b>953,983</b>	<b>783,205</b>	<b>945,226</b>	<b>894,226</b>	<b>1,041,128</b>	<b>10.15%</b>
<b>OPERATING EXPENSES</b>							
Utilities	620		-25				
Equipment and Supplies	185,130	196,272	53,201	35,800	44,340	47,627	33.04%
Repairs and Maintenance	19,599	67,482	19,272	28,000	28,000	27,450	-1.96%
Conferences and Training	4,536	17,893	7,006	19,500	29,038	14,260	-26.87%
Professional Services	-267	9,100	34,034		4,896		
Other Contract Services	155,701	195,464	148,543	273,000	299,107	237,995	-12.82%
Expense Allowances	5,885	6,588	11,285	11,400	11,400	11,400	0.00%
Other Expenses	-186	-382	-138				
<b>OPERATING EXPENSES</b>	<b>371,019</b>	<b>492,417</b>	<b>273,179</b>	<b>367,700</b>	<b>416,781</b>	<b>338,732</b>	<b>-7.88%</b>
<b>CAPITAL EXPENDITURES</b>							
Equipment				16,000	43,697		-100.00%
Software - Capital						129,000	
<b>CAPITAL EXPENDITURES</b>				<b>16,000</b>	<b>43,697</b>	<b>129,000</b>	<b>706.25%</b>
<b>City Treasurer</b>	<b>1,547,002</b>	<b>1,446,400</b>	<b>1,056,384</b>	<b>1,328,926</b>	<b>1,354,704</b>	<b>1,508,860</b>	<b>13.54%</b>
<b>Personnel Summary</b>	<b>16.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>0.00</b>



**City of Huntington Beach**  
**City Administrator**  
**Department Budget Summary**  
**General Fund by Object Account**



**DEPARTMENT SUMMARY**

Expenditure Object Account	FY 2004/05 Actual	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Adopted	FY 2007/08 Revised	FY 2008/09 Adopted	Percent Change From Prior Year
<b>General Fund</b>							
<b>PERSONAL SERVICES</b>							
Salaries, Permanent	691,603	713,113	714,662	1,050,493	801,012	901,084	-14.22%
Salaries, Temporary	17,472	19,453	22,549	49,000	49,000	49,000	0.00%
Salaries, Overtime	126	1,482	1,098				
Benefits	201,187	235,520	231,652	334,162	285,462	293,124	-12.28%
<b>PERSONAL SERVICES</b>	<b>910,388</b>	<b>969,567</b>	<b>969,961</b>	<b>1,433,655</b>	<b>1,135,474</b>	<b>1,243,208</b>	<b>-13.28%</b>
<b>OPERATING EXPENSES</b>							
Utilities	35						
Equipment and Supplies	168,904	183,865	211,804	228,300	318,567	201,200	-11.87%
Repairs and Maintenance	109			2,000	2,000	2,000	0.00%
Conferences and Training	20,240	28,731	25,625	51,500	55,369	42,000	-18.45%
Professional Services	151,592	185,267	201,559	218,000	218,000	204,000	-6.42%
Other Contract Services	421		4,500		15,000	17,220	
Rental Expense		350					
Expense Allowances	13,138	13,405	13,279	23,952	23,952	23,952	0.00%
Other Expenses	1,700			250	20,250	250	0.00%
<b>OPERATING EXPENSES</b>	<b>356,138</b>	<b>411,617</b>	<b>456,767</b>	<b>524,002</b>	<b>653,138</b>	<b>490,622</b>	<b>-6.37%</b>
<b>CAPITAL EXPENDITURES</b>							
Improvements		9,560	9,790	12,000	12,000		-100.00%
Equipment		35,246	52,869		50,120		
<b>CAPITAL EXPENDITURES</b>		<b>44,806</b>	<b>62,659</b>	<b>12,000</b>	<b>62,120</b>		<b>-100.00%</b>
<b>City Administrator</b>	<b>1,266,526</b>	<b>1,425,990</b>	<b>1,489,387</b>	<b>1,969,657</b>	<b>1,850,732</b>	<b>1,733,830</b>	<b>-11.97%</b>

<b>Personnel Summary</b>	<b>8.00</b>	<b>7.00</b>	<b>8.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>0.00</b>
--------------------------	-------------	-------------	-------------	-------------	-------------	-------------	-------------



**City of Huntington Beach**  
**Building & Safety**  
**Department Budget Summary**  
**General Fund by Object Account**



**DEPARTMENT SUMMARY**

Expenditure Object Account	FY 2004/05 Actual	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Adopted	FY 2007/08 Revised	FY 2008/09 Adopted	Percent Change From Prior Year
<b>General Fund</b>							
<b>PERSONAL SERVICES</b>							
Salaries, Permanent	2,011,904	2,083,556	2,242,446	2,598,584	2,424,354	2,425,310	-6.67%
Salaries, Temporary	108,673	83,101	65,730	75,000	75,000	90,000	20.00%
Salaries, Overtime	43,147	25,628	16,099	26,000	26,000	22,000	-15.38%
Benefits	636,371	750,333	858,179	977,256	955,011	930,747	-4.76%
<b>PERSONAL SERVICES</b>	<b>2,800,096</b>	<b>2,942,617</b>	<b>3,182,454</b>	<b>3,676,840</b>	<b>3,480,365</b>	<b>3,468,057</b>	<b>-5.68%</b>
<b>OPERATING EXPENSES</b>							
Equipment and Supplies	58,465	54,897	82,194	166,900	388,519	300,900	80.29%
Repairs and Maintenance	79,996	44,745	3,049	2,000	8,534	2,000	0.00%
Conferences and Training	19,355	22,998	27,362	28,500	28,500	23,000	-19.30%
Professional Services	263,456	413,477	539,284	325,000	588,521	171,000	-47.38%
Other Contract Services	27,937	23,385	2,087	3,000	4,900	4,000	33.33%
Expense Allowances	10,070	11,086	11,400	11,400	11,400	11,400	0.00%
<b>OPERATING EXPENSES</b>	<b>459,280</b>	<b>570,587</b>	<b>665,376</b>	<b>536,800</b>	<b>1,030,374</b>	<b>512,300</b>	<b>-4.56%</b>
<b>CAPITAL EXPENDITURES</b>							
Equipment				35,000	35,000		-100.00%
Vehicles		28,176	523				
<b>CAPITAL EXPENDITURES</b>		<b>28,176</b>	<b>523</b>	<b>35,000</b>	<b>35,000</b>		<b>-100.00%</b>
<b>Building &amp; Safety</b>	<b>3,259,375</b>	<b>3,541,380</b>	<b>3,848,353</b>	<b>4,248,640</b>	<b>4,545,739</b>	<b>3,980,357</b>	<b>-6.31%</b>
<b>Personnel Summary</b>	<b>27.50</b>	<b>29.50</b>	<b>31.50</b>	<b>31.50</b>	<b>30.50</b>	<b>30.50</b>	<b>0.00</b>



**City of Huntington Beach**  
**Community Services**  
**Department Budget Summary**  
**General Fund by Object Account**



**DEPARTMENT SUMMARY**

Expenditure Object Account	FY 2004/05 Actual	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Adopted	FY 2007/08 Revised	FY 2008/09 Adopted	Percent Change From Prior Year
<b>General Fund</b>							
<b>PERSONAL SERVICES</b>							
Salaries, Permanent	3,601,226	4,143,696	4,419,416	4,872,702	4,871,639	5,011,205	2.84%
Salaries, Temporary	1,800,246	1,944,239	1,977,136	2,200,399	2,162,999	2,313,308	5.13%
Salaries, Overtime	437,681	511,933	585,666	481,101	480,400	623,404	29.58%
Benefits	1,845,791	2,198,540	2,529,448	2,616,823	2,616,860	2,628,296	0.44%
<b>PERSONAL SERVICES</b>	<b>7,684,944</b>	<b>8,798,408</b>	<b>9,511,666</b>	<b>10,171,025</b>	<b>10,131,898</b>	<b>10,576,213</b>	<b>3.98%</b>
<b>OPERATING EXPENSES</b>							
Utilities	107	-2,457	177	1,000		1,000	0.00%
Equipment and Supplies	439,799	540,956	597,056	549,456	570,518	550,909	0.26%
Repairs and Maintenance	667,613	742,505	1,057,646	801,900	1,230,425	988,420	23.26%
Conferences and Training	75,756	58,302	96,697	110,830	114,665	96,965	-12.51%
Professional Services	285,270	81,603	1,075				
Other Contract Services	1,478,790	1,472,096	1,723,275	1,806,000	1,856,689	1,814,875	0.49%
Rental Expense	123,974	86,048	53,885	75,420	61,880	68,150	-9.64%
Insurance		10,194	26,956	25,000	25,000	28,000	12.00%
Payments to Other Governments			5,836				
Interdepartmental Charges			399				
Expense Allowances	23,723	28,315	30,014	31,100	31,100	30,600	-1.61%
Other Expenses	6,724	7,042	21,823	35,975	35,975	37,200	3.41%
<b>OPERATING EXPENSES</b>	<b>3,009,499</b>	<b>3,575,363</b>	<b>3,414,580</b>	<b>3,612,394</b>	<b>3,926,252</b>	<b>3,606,676</b>	<b>-0.16%</b>
<b>CAPITAL EXPENDITURES</b>							
Equipment		82,371		70,000	84,155		-100.00%
Vehicles		9,504	22,744				
<b>CAPITAL EXPENDITURES</b>		<b>91,875</b>	<b>22,744</b>	<b>70,000</b>	<b>84,155</b>		<b>-100.00%</b>
<b>NON-OPERATING EXPENSES</b>							
Transfers to Other Funds	32,839	23,043	21,649				
<b>NON-OPERATING EXPENSES</b>	<b>32,839</b>	<b>23,043</b>	<b>21,649</b>				
<b>Community Services</b>	<b>10,727,283</b>	<b>12,488,688</b>	<b>12,970,638</b>	<b>13,853,419</b>	<b>14,142,305</b>	<b>14,182,889</b>	<b>2.38%</b>
<b>Personnel Summary</b>	<b>55.93</b>	<b>60.19</b>	<b>63.64</b>	<b>63.64</b>	<b>63.64</b>	<b>65.64</b>	<b>2.00</b>



**City of Huntington Beach**  
**Economic Development**  
**Department Budget Summary**  
**General Fund by Object Account**



**DEPARTMENT SUMMARY**

Expenditure Object Account	FY 2004/05 Actual	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Adopted	FY 2007/08 Revised	FY 2008/09 Adopted	Percent Change From Prior Year
<b>General Fund</b>							
<b>PERSONAL SERVICES</b>							
Salaries, Permanent	321,250	339,151	341,891	287,033	238,283	223,344	-22.19%
Salaries, Temporary	38,794	342		5,000	5,000	10,200	104.00%
Salaries, Overtime	74	64	368				
Benefits	88,559	106,560	114,517	94,041	94,041	73,115	-22.25%
<b>PERSONAL SERVICES</b>	<b>448,677</b>	<b>446,117</b>	<b>456,776</b>	<b>386,074</b>	<b>337,324</b>	<b>306,658</b>	<b>-20.57%</b>
<b>OPERATING EXPENSES</b>							
Utilities		146	373				
Equipment and Supplies	6,594	14,368	16,724	9,050	9,050	13,550	49.72%
Repairs and Maintenance		55				22,000	
Conferences and Training	5,698	5,935	6,911	3,000	3,000	4,000	33.33%
Professional Services	201,357	618,509	95,232	64,050	188,510	97,200	51.76%
Other Contract Services	110,133	30,180	18,475	103,000	107,190	156,250	51.70%
Contribution to Private Agency			658,001	650,000	668,063	750,000	15.38%
Payments to Other Governments			83,515	83,000	83,000	93,000	12.05%
Expense Allowances	3,496	5,400	4,258				
Other Expenses	106	154	193,008	382,000	379,578	472,000	23.56%
<b>OPERATING EXPENSES</b>	<b>327,384</b>	<b>674,747</b>	<b>1,076,497</b>	<b>1,294,100</b>	<b>1,438,391</b>	<b>1,608,000</b>	<b>24.26%</b>
<b>Economic Development</b>	<b>776,061</b>	<b>1,120,864</b>	<b>1,533,273</b>	<b>1,680,174</b>	<b>1,775,715</b>	<b>1,914,658</b>	<b>13.96%</b>
<b>Personnel Summary</b>	<b>5.75</b>	<b>4.75</b>	<b>4.75</b>	<b>3.45</b>	<b>3.45</b>	<b>2.60</b>	<b>(0.85)</b>



# City of Huntington Beach

## Finance

### Department Budget Summary General Fund by Object Account



## DEPARTMENT SUMMARY

Expenditure Object Account	FY 2004/05 Actual	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Adopted	FY 2007/08 Revised	FY 2008/09 Adopted	Percent Change From Prior Year
<b>General Fund</b>							
<b>PERSONAL SERVICES</b>							
Salaries, Permanent	1,310,367	1,721,121	2,296,084	2,499,708	2,437,708	2,362,786	-5.48%
Salaries, Temporary	13,614	13,347	18,954	53,940	38,940	28,000	-48.09%
Salaries, Overtime	2,457	1,088	1,210	1,000	1,000	2,000	100.00%
Benefits	404,704	627,988	872,193	912,307	880,431	907,635	-0.51%
<b>PERSONAL SERVICES</b>	<b>1,731,142</b>	<b>2,363,545</b>	<b>3,188,441</b>	<b>3,466,955</b>	<b>3,358,079</b>	<b>3,300,421</b>	<b>-4.80%</b>
<b>OPERATING EXPENSES</b>							
Utilities	550	24	225				
Equipment and Supplies	352,445	468,549	628,130	694,783	727,597	703,253	1.22%
Repairs and Maintenance	3,102	1,245	16,445	4,000	4,000	4,030	0.75%
Conferences and Training	13,902	18,532	26,288	58,000	57,650	33,200	-42.76%
Professional Services	309,863	261,852	295,682	386,400	429,326	352,525	-8.77%
Other Contract Services	42,500	81,115	182,461	375,200	317,344	299,217	-20.25%
Rental Expense	41,645	110,070	56,007	80,000	115,922	126,100	57.63%
Payments to Other Governments	1,524	150					
Expense Allowances	4,072	5,525	5,816	6,000	6,000	3,000	-50.00%
Other Expenses	134		-20				
<b>OPERATING EXPENSES</b>	<b>769,735</b>	<b>947,062</b>	<b>1,211,032</b>	<b>1,604,383</b>	<b>1,657,839</b>	<b>1,521,325</b>	<b>-5.18%</b>
<b>CAPITAL EXPENDITURES</b>							
Equipment					14,639		
Software - Capital				50,000	83,000		-100.00%
<b>CAPITAL EXPENDITURES</b>				<b>50,000</b>	<b>97,639</b>		<b>-100.00%</b>
<b>NON-OPERATING EXPENSES</b>							
Transfers to Other Funds			6,963,267	6,550,000	7,620,500	6,550,000	0.00%
<b>NON-OPERATING EXPENSES</b>			<b>6,963,267</b>	<b>6,550,000</b>	<b>7,620,500</b>	<b>6,550,000</b>	<b>0.00%</b>
<b>Finance</b>	<b>2,500,877</b>	<b>3,310,606</b>	<b>11,362,740</b>	<b>11,671,338</b>	<b>12,734,058</b>	<b>11,371,746</b>	<b>-2.57%</b>

<b>Personnel Summary</b>	<b>22.00</b>	<b>31.00</b>	<b>33.00</b>	<b>33.00</b>	<b>33.00</b>	<b>33.00</b>	<b>0.00</b>
--------------------------	--------------	--------------	--------------	--------------	--------------	--------------	-------------



# City of Huntington Beach

## Fire

### Department Budget Summary General Fund by Object Account



## DEPARTMENT SUMMARY

Expenditure Object Account	FY 2004/05 Actual	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Adopted	FY 2007/08 Revised	FY 2008/09 Adopted	Percent Change From Prior Year
<b>General Fund</b>							
<b>PERSONAL SERVICES</b>							
Salaries, Permanent	9,996,221	10,726,883	11,597,384	12,217,297	12,217,297	14,602,449	19.52%
Salaries, Temporary	60,173	46,571	23,667	43,000	43,000	105,000	144.19%
Salaries, Overtime	3,679,976	3,449,397	3,978,246	3,308,339	3,308,339	4,139,792	25.13%
Benefits	6,378,797	6,829,334	7,614,236	8,691,805	8,502,591	9,697,679	11.57%
<b>PERSONAL SERVICES</b>	<b>20,115,167</b>	<b>21,052,185</b>	<b>23,213,533</b>	<b>24,260,441</b>	<b>24,071,227</b>	<b>28,544,921</b>	<b>17.66%</b>
<b>OPERATING EXPENSES</b>							
Utilities	985	5,404	5,359	2,200	2,200	2,400	9.09%
Equipment and Supplies	508,682	527,468	525,080	578,598	684,486	957,704	65.52%
Repairs and Maintenance	217,682	144,363	189,916	236,025	298,628	235,625	-0.17%
Conferences and Training	46,151	40,179	55,051	66,080	66,080	107,430	62.58%
Professional Services	77,727	148,464	109,838	168,055	192,759	72,255	-57.01%
Other Contract Services	120,342	79,996	76,759	73,590	96,050	598,178	712.85%
Rental Expense	58,704	75,041	55,042	69,450	63,313	65,883	-5.14%
Payments to Other Governments	832,298	691,906	1,096,035	962,062	962,062	984,523	2.33%
Interdepartmental Charges	218						
Expense Allowances	26,725	26,896	27,344	26,000	26,000	30,100	15.77%
Other Expenses	3,802	10,209	9,352	5,500	5,500	8,850	60.91%
<b>OPERATING EXPENSES</b>	<b>1,893,315</b>	<b>1,749,925</b>	<b>2,149,776</b>	<b>2,187,560</b>	<b>2,397,077</b>	<b>3,062,948</b>	<b>40.02%</b>
<b>CAPITAL EXPENDITURES</b>							
Improvements		2,750		9,000	90,763	50,000	455.56%
Equipment	13,327		8,874	47,000	47,000	70,000	48.94%
Vehicles		75,526		26,200	33,867		-100.00%
<b>CAPITAL EXPENDITURES</b>	<b>13,327</b>	<b>78,276</b>	<b>8,874</b>	<b>82,200</b>	<b>171,630</b>	<b>120,000</b>	<b>45.99%</b>
<b>NON-OPERATING EXPENSES</b>							
Transfers to Other Funds	111,124	79,609	51,921				
<b>NON-OPERATING EXPENSES</b>	<b>111,124</b>	<b>79,609</b>	<b>51,921</b>				
<b>Fire</b>	<b>22,132,932</b>	<b>22,959,995</b>	<b>25,424,104</b>	<b>26,530,201</b>	<b>26,639,934</b>	<b>31,727,869</b>	<b>19.59%</b>
<b>Personnel Summary</b>	<b>129.00</b>	<b>134.00</b>	<b>134.00</b>	<b>134.70</b>	<b>134.70</b>	<b>179.70</b>	<b>45.00</b>



**City of Huntington Beach**  
**Human Resources**  
**Department Budget Summary**  
**General Fund by Object Account**



**DEPARTMENT SUMMARY**

Expenditure Object Account	FY 2004/05 Actual	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Adopted	FY 2007/08 Revised	FY 2008/09 Adopted	Percent Change From Prior Year
<b>General Fund</b>							
<b>PERSONAL SERVICES</b>							
Salaries, Permanent	1,256,609	1,326,340	1,342,892	1,433,013	1,383,013	1,424,296	-0.61%
Salaries, Temporary	32,398	35,037	62,408	35,000	35,000	35,000	0.00%
Salaries, Overtime	2,464	1,034	7,154	9,030	9,030	6,200	-31.34%
Benefits	381,069	457,828	494,384	499,137	499,137	554,823	11.16%
<b>PERSONAL SERVICES</b>	<b>1,672,540</b>	<b>1,820,240</b>	<b>1,906,838</b>	<b>1,976,179</b>	<b>1,926,179</b>	<b>2,020,319</b>	<b>2.23%</b>
<b>OPERATING EXPENSES</b>							
Equipment and Supplies	53,453	95,408	136,078	108,975	110,688	99,500	-8.69%
Repairs and Maintenance		48,837	15,730	1,100	1,100	1,000	-9.09%
Conferences and Training	67,842	65,917	138,594	185,110	201,194	179,500	-3.03%
Professional Services	2,697,349	2,355,978	2,757,291	2,571,240	3,217,114	2,675,027	4.04%
Other Contract Services	10,330	24,806	114,553	144,980	144,980	144,500	-0.33%
Claims Expense	3,513,339	1,450,152	1,811,031	2,125,000	2,070,000	1,599,750	-24.72%
Insurance	1,898,757	2,002,691	2,246,541	3,195,000	2,495,000	2,952,000	-7.61%
Payments to Other Governments	11,944	3,650					
Expense Allowances	4,472	5,733	7,154	6,000	6,000	6,000	0.00%
Other Expenses	137						
<b>OPERATING EXPENSES</b>	<b>8,257,622</b>	<b>6,053,173</b>	<b>7,226,972</b>	<b>8,337,405</b>	<b>8,246,076</b>	<b>7,657,277</b>	<b>-8.16%</b>
<b>CAPITAL EXPENDITURES</b>							
Equipment				15,000			-100.00%
<b>CAPITAL EXPENDITURES</b>				<b>15,000</b>			<b>-100.00%</b>
<b>NON-OPERATING EXPENSES</b>							
Payroll Charges	-3,883,239	-3,795,211	-4,931,220	-4,550,406	-4,550,406	-4,156,491	-8.66%
<b>NON-OPERATING EXPENSES</b>	<b>-3,883,239</b>	<b>-3,795,211</b>	<b>-4,931,220</b>	<b>-4,550,406</b>	<b>-4,550,406</b>	<b>-4,156,491</b>	<b>-8.66%</b>
<b>Human Resources</b>	<b>6,046,923</b>	<b>4,078,202</b>	<b>4,202,590</b>	<b>5,778,178</b>	<b>5,621,849</b>	<b>5,521,105</b>	<b>-4.45%</b>

<b>Personnel Summary</b>	<b>21.00</b>	<b>22.00</b>	<b>20.00</b>	<b>20.50</b>	<b>20.50</b>	<b>20.50</b>	<b>0.00</b>
--------------------------	--------------	--------------	--------------	--------------	--------------	--------------	-------------



**City of Huntington Beach**  
**Information Services**  
**Department Budget Summary**  
**General Fund by Object Account**



**DEPARTMENT SUMMARY**

Expenditure Object Account	FY 2004/05 Actual	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Adopted	FY 2007/08 Revised	FY 2008/09 Adopted	Percent Change From Prior Year
<b>General Fund</b>							
<b>PERSONAL SERVICES</b>							
Salaries, Permanent	2,222,895	2,362,593	2,555,624	2,962,293	3,040,523	3,183,200	7.46%
Salaries, Temporary	58,556	92,683	54,042	107,428	60,928	91,212	-15.09%
Salaries, Overtime	44,221	60,059	70,487	36,700	36,700	37,500	2.18%
Benefits	643,953	813,537	933,234	1,046,377	1,068,622	1,097,574	4.89%
<b>PERSONAL SERVICES</b>	<b>2,969,624</b>	<b>3,328,873</b>	<b>3,613,387</b>	<b>4,152,798</b>	<b>4,206,773</b>	<b>4,409,486</b>	<b>6.18%</b>
<b>OPERATING EXPENSES</b>							
Utilities	817,590	828,248	992,318	1,053,740	1,057,175	1,043,300	-0.99%
Equipment and Supplies	191,324	408,667	208,736	136,456	292,387	161,495	18.35%
Repairs and Maintenance	811,169	1,007,122	1,184,308	1,229,652	1,237,699	1,439,783	17.09%
Conferences and Training	60,544	65,056	81,307	110,681	108,420	128,050	15.69%
Professional Services	17,975	250,098	177,221	25,000	25,000	20,000	-20.00%
Other Contract Services	192	7,212	3,000	6,000	6,000	15,000	150.00%
Rental Expense	2,694	1,825	810	4,800	4,800		-100.00%
Expense Allowances	5,647	11,275	11,186	11,400	11,400	11,400	0.00%
Other Expenses	10,894	791	169	900	900	700	-22.22%
<b>OPERATING EXPENSES</b>	<b>1,918,028</b>	<b>2,580,294</b>	<b>2,659,055</b>	<b>2,578,629</b>	<b>2,743,781</b>	<b>2,819,728</b>	<b>9.35%</b>
<b>CAPITAL EXPENDITURES</b>							
Equipment	129,866	132,853	40,551		32,942		
Software - Capital		134,567	61,630	87,041	141,373		-100.00%
<b>CAPITAL EXPENDITURES</b>	<b>129,866</b>	<b>267,420</b>	<b>102,182</b>	<b>87,041</b>	<b>174,315</b>		<b>-100.00%</b>
<b>Information Services</b>	<b>5,017,518</b>	<b>6,176,587</b>	<b>6,374,624</b>	<b>6,818,468</b>	<b>7,124,869</b>	<b>7,229,214</b>	<b>6.02%</b>
<b>Personnel Summary</b>	<b>36.00</b>	<b>37.00</b>	<b>38.00</b>	<b>39.00</b>	<b>40.00</b>	<b>40.00</b>	<b>0.00</b>



**City of Huntington Beach**  
**Library Services**  
**Department Budget Summary**  
**General Fund by Object Account**



**DEPARTMENT SUMMARY**

Expenditure Object Account	FY 2004/05 Actual	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Adopted	FY 2007/08 Revised	FY 2008/09 Adopted	Percent Change From Prior Year
<b>General Fund</b>							
<b>PERSONAL SERVICES</b>							
Salaries, Permanent	1,552,668	1,721,489	1,798,469	1,947,244	1,947,244	2,004,496	2.94%
Salaries, Temporary	416,468	448,472	559,986	581,969	581,969	679,000	16.67%
Salaries, Overtime	630	1,134	2,313				
Benefits	515,904	665,892	743,553	806,584	806,584	818,859	1.52%
<b>PERSONAL SERVICES</b>	<b>2,485,671</b>	<b>2,836,986</b>	<b>3,104,321</b>	<b>3,335,797</b>	<b>3,335,797</b>	<b>3,502,355</b>	<b>4.99%</b>
<b>OPERATING EXPENSES</b>							
Utilities	1,469	-70					
Equipment and Supplies	161,792	190,174	369,166	193,653	394,982	422,800	118.33%
Repairs and Maintenance	28,459	29,612	106,952	44,762	65,496	123,121	175.06%
Conferences and Training	2,358	11,477	11,534	15,555	15,555	15,950	2.54%
Other Contract Services	18,241	20,000	21,000	22,000	22,000	22,700	3.18%
Expense Allowances	5,885	5,862	5,862	6,192	6,192	6,400	3.36%
Other Expenses	2,752	35	-15	2,500	2,500		-100.00%
<b>OPERATING EXPENSES</b>	<b>220,955</b>	<b>257,089</b>	<b>514,498</b>	<b>284,662</b>	<b>506,724</b>	<b>590,971</b>	<b>107.60%</b>
<b>CAPITAL EXPENDITURES</b>							
Equipment		3,796	19,243	121,000	245,062		-100.00%
<b>CAPITAL EXPENDITURES</b>		<b>3,796</b>	<b>19,243</b>	<b>121,000</b>	<b>245,062</b>		<b>-100.00%</b>
<b>NON-OPERATING EXPENSES</b>							
Transfers to Other Funds	418,025	257,289	248,419	265,000	265,000	442,000	66.79%
<b>NON-OPERATING EXPENSES</b>	<b>418,025</b>	<b>257,289</b>	<b>248,419</b>	<b>265,000</b>	<b>265,000</b>	<b>442,000</b>	<b>66.79%</b>
<b>Library Services</b>	<b>3,124,651</b>	<b>3,355,159</b>	<b>3,886,480</b>	<b>4,006,459</b>	<b>4,352,584</b>	<b>4,535,326</b>	<b>13.20%</b>
<b>Personnel Summary</b>	<b>31.25</b>	<b>31.50</b>	<b>31.75</b>	<b>31.75</b>	<b>31.75</b>	<b>37.25</b>	<b>5.50</b>



**City of Huntington Beach**  
**Planning**  
**Department Budget Summary**  
**General Fund by Object Account**



**DEPARTMENT SUMMARY**

Expenditure Object Account	FY 2004/05 Actual	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Adopted	FY 2007/08 Revised	FY 2008/09 Adopted	Percent Change From Prior Year
<b>General Fund</b>							
<b>PERSONAL SERVICES</b>							
Salaries, Permanent	1,457,182	1,593,489	1,730,042	1,825,236	1,825,236	1,945,854	6.61%
Salaries, Temporary	64,302	79,009	85,627	106,000	106,000	120,000	13.21%
Salaries, Overtime	11,509	3,375	6,659	6,200	6,200	6,600	6.45%
Benefits	463,981	587,600	637,922	669,164	669,164	708,887	5.94%
<b>PERSONAL SERVICES</b>	<b>1,996,974</b>	<b>2,263,473</b>	<b>2,460,250</b>	<b>2,606,600</b>	<b>2,606,600</b>	<b>2,781,341</b>	<b>6.70%</b>
<b>OPERATING EXPENSES</b>							
Utilities	36						
Equipment and Supplies	26,544	48,169	105,625	36,100	76,574	45,750	26.73%
Repairs and Maintenance		1,120					
Conferences and Training	24,084	24,866	38,086	41,700	42,065	34,000	-18.47%
Professional Services	169,131	297,491	329,029	387,000	2,044,929	375,000	-3.10%
Other Contract Services	14,478	14,207	9,842	16,000	16,000	24,000	50.00%
Expense Allowances	5,825	5,775	6,000	6,000	6,000	6,000	0.00%
<b>OPERATING EXPENSES</b>	<b>240,099</b>	<b>391,628</b>	<b>488,582</b>	<b>486,800</b>	<b>2,185,568</b>	<b>484,750</b>	<b>-0.42%</b>
<b>CAPITAL EXPENDITURES</b>							
Equipment	5,712	4,788					
<b>CAPITAL EXPENDITURES</b>	<b>5,712</b>	<b>4,788</b>					
<b>Planning</b>	<b>2,242,785</b>	<b>2,659,889</b>	<b>2,948,832</b>	<b>3,093,400</b>	<b>4,792,168</b>	<b>3,266,091</b>	<b>5.58%</b>
<b>Personnel Summary</b>	<b>26.50</b>	<b>28.00</b>	<b>28.00</b>	<b>28.00</b>	<b>28.00</b>	<b>28.00</b>	<b>0.00</b>



# City of Huntington Beach

## Police

### Department Budget Summary General Fund by Object Account



## DEPARTMENT SUMMARY

Expenditure Object Account	FY 2004/05 Actual	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Adopted	FY 2007/08 Revised	FY 2008/09 Adopted	Percent Change From Prior Year
<b>General Fund</b>							
<b>PERSONAL SERVICES</b>							
Salaries, Permanent	23,879,973	26,347,953	28,763,180	31,035,296	30,869,576	32,786,204	5.64%
Salaries, Temporary	597,638	727,891	727,279	915,879	655,879	809,269	-11.64%
Salaries, Overtime	3,621,465	3,579,814	3,854,027	4,200,507	4,200,507	4,423,229	5.30%
Benefits	13,468,759	15,028,359	17,281,855	19,578,292	19,384,713	19,525,037	-0.27%
<b>PERSONAL SERVICES</b>	<b>41,567,835</b>	<b>45,684,017</b>	<b>50,626,341</b>	<b>55,729,974</b>	<b>55,110,675</b>	<b>57,543,739</b>	<b>3.25%</b>
<b>OPERATING EXPENSES</b>							
Utilities	11,502	21,359	8,100	12,900	12,900	9,000	-30.23%
Equipment and Supplies	638,967	739,421	802,669	1,029,367	1,080,544	1,053,580	2.35%
Repairs and Maintenance	811,069	903,685	1,123,519	1,189,000	1,167,944	1,071,230	-9.90%
Conferences and Training	276,823	333,723	227,820	335,154	335,196	313,750	-6.39%
Professional Services	200,680	185,996	210,409	277,900	295,404	301,100	8.35%
Other Contract Services	346,782	549,476	565,740	750,311	1,121,941	1,098,410	46.39%
Rental Expense	388,154	434,355	443,332	651,420	642,270	443,000	-31.99%
Expense Allowances	321,101	331,902	346,531	27,987	33,887	378,900	1253.84%
Other Expenses	5,429	10,378	1,809	8,000	8,000	17,000	112.50%
<b>OPERATING EXPENSES</b>	<b>3,000,508</b>	<b>3,510,296</b>	<b>3,729,929</b>	<b>4,282,039</b>	<b>4,698,086</b>	<b>4,685,970</b>	<b>9.43%</b>
<b>CAPITAL EXPENDITURES</b>							
Equipment	23,548	104,763	2,788	225,000	228,696	270,000	20.00%
Vehicles	98,136						
<b>CAPITAL EXPENDITURES</b>	<b>121,684</b>	<b>104,763</b>	<b>2,788</b>	<b>225,000</b>	<b>228,696</b>	<b>270,000</b>	<b>20.00%</b>
<b>NON-OPERATING EXPENSES</b>							
Debt Service Expenses						140,000	
Transfers to Other Funds	665,095	396,428	381,979		25,203		
<b>NON-OPERATING EXPENSES</b>	<b>665,095</b>	<b>396,428</b>	<b>381,979</b>		<b>25,203</b>	<b>140,000</b>	
<b>Police</b>	<b>45,355,121</b>	<b>49,695,504</b>	<b>54,741,037</b>	<b>60,237,013</b>	<b>60,062,659</b>	<b>62,639,709</b>	<b>3.99%</b>

<b>Personnel Summary</b>	<b>367.00</b>	<b>371.00</b>	<b>371.50</b>	<b>380.00</b>	<b>380.00</b>	<b>381.00</b>	<b>1.00</b>
--------------------------	---------------	---------------	---------------	---------------	---------------	---------------	-------------



# City of Huntington Beach

## Public Works

### Department Budget Summary General Fund by Object Account



## DEPARTMENT SUMMARY

Expenditure Object Account	FY 2004/05 Actual	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Adopted	FY 2007/08 Revised	FY 2008/09 Adopted	Percent Change From Prior Year
<b>General Fund</b>							
<b>PERSONAL SERVICES</b>							
Salaries, Permanent	7,182,821	7,822,775	8,334,884	9,325,210	8,525,210	9,265,631	-0.64%
Salaries, Temporary	195,869	190,639	222,313	499,385	471,385	351,675	-29.58%
Salaries, Overtime	369,584	456,710	459,875	449,240	439,240	409,514	-8.84%
Benefits	2,827,152	3,507,538	3,965,066	4,436,181	4,411,181	4,404,323	-0.72%
<b>PERSONAL SERVICES</b>	<b>10,575,427</b>	<b>11,977,662</b>	<b>12,982,139</b>	<b>14,710,017</b>	<b>13,847,017</b>	<b>14,431,143</b>	<b>-1.90%</b>
<b>OPERATING EXPENSES</b>							
Utilities	1,965	1,811	753				
Equipment and Supplies	663,689	818,293	756,106	892,800	1,000,354	849,700	-4.83%
Repairs and Maintenance	3,370,353	4,105,909	5,011,041	4,725,355	5,864,133	4,853,405	2.71%
Conferences and Training	54,340	44,576	83,968	70,000	70,000	88,500	26.43%
Professional Services	1,786,241	903,959	702,617	270,000	833,059	205,000	-24.07%
Other Contract Services	323,239	369,259	412,549	486,000	411,122	359,000	-26.13%
Rental Expense	1,589	2,209	7,222	11,500	11,500	9,500	-17.39%
Payments to Other Governments	1,333	60	3,756				
Expense Allowances	39,271	46,658	48,845	57,200	57,200	68,000	18.88%
Other Expenses	155,731	258,754	318,101	395,700	299,700	384,600	-2.81%
<b>OPERATING EXPENSES</b>	<b>6,397,751</b>	<b>6,551,487</b>	<b>7,344,958</b>	<b>6,908,555</b>	<b>8,547,067</b>	<b>6,817,705</b>	<b>-1.32%</b>
<b>CAPITAL EXPENDITURES</b>							
Improvements	124,250	147,157	315,797				
Equipment	579	518	45,578		178,750		
Vehicles		34,762					
Software - Capital				100,000	100,000		-100.00%
<b>CAPITAL EXPENDITURES</b>	<b>124,829</b>	<b>182,437</b>	<b>361,375</b>	<b>100,000</b>	<b>278,750</b>		<b>-100.00%</b>
<b>NON-OPERATING EXPENSES</b>							
Transfers to Other Funds	315,081	263,746	328,442	50,500	50,500	50,500	0.00%
<b>NON-OPERATING EXPENSES</b>	<b>315,081</b>	<b>263,746</b>	<b>328,442</b>	<b>50,500</b>	<b>50,500</b>	<b>50,500</b>	<b>0.00%</b>
<b>Public Works</b>	<b>17,413,089</b>	<b>18,975,331</b>	<b>21,016,913</b>	<b>21,769,072</b>	<b>22,723,334</b>	<b>21,299,348</b>	<b>-2.16%</b>
<b>Personnel Summary</b>	<b>143.10</b>	<b>145.60</b>	<b>147.75</b>	<b>149.20</b>	<b>149.20</b>	<b>149.75</b>	<b>0.55</b>



**City of Huntington Beach**  
**Non-Departmental**  
**Department Budget Summary**  
**General Fund by Object Account**



**DEPARTMENT SUMMARY**

Expenditure Object Account	FY 2004/05 Actual	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Adopted	FY 2007/08 Revised	FY 2008/09 Adopted	Percent Change From Prior Year
<b>General Fund</b>							
<b>PERSONAL SERVICES</b>							
Salaries, Permanent	18,954	61,779	70,459				
Salaries, Overtime	4,953	8	50				
Termination Pay Outs	1,701,124	2,272,517	2,372,485	2,100,000	2,100,000	2,625,000	25.00%
Benefits	205,047	241,623	178,432				
<b>PERSONAL SERVICES</b>	<b>1,930,077</b>	<b>2,575,928</b>	<b>2,621,426</b>	<b>2,100,000</b>	<b>2,100,000</b>	<b>2,625,000</b>	25.00%
<b>OPERATING EXPENSES</b>							
Utilities	4,897,017	4,636,454	5,288,215	5,100,000	5,100,000	5,255,000	3.04%
Equipment and Supplies	1,105,501	2,054,444	1,840,862	2,010,000	2,010,000	3,095,000	53.98%
Repairs and Maintenance	251,786	119,632	333,897	75,000	109,747		-100.00%
Professional Services		228,835	86,787	300,000	355,794	80,000	-73.33%
Other Contract Services	738,759	348,031	359,267	340,000	363,599	450,000	32.35%
Rental Expense	69,090	327,585	18,114	487,925	525,912	173,159	-64.51%
Claims Expense	157,109	53,181					
Payments to Other Governments	76,336	2,484,664	2,105,957	1,836,000	1,836,000	1,946,000	5.99%
Expense Allowances	2,378	3,099	2,611				
Other Expenses	59,553	147,768	102,242				
<b>OPERATING EXPENSES</b>	<b>7,357,529</b>	<b>10,403,693</b>	<b>10,137,952</b>	<b>10,148,925</b>	<b>10,301,051</b>	<b>10,999,159</b>	8.38%
<b>CAPITAL EXPENDITURES</b>							
Improvements	96,801	3,496,953	1,116,122	544,620	2,852,925	1,254,000	130.25%
Equipment	627,062	2,880,298	1,898,044	5,627,970	6,863,894	5,810,618	3.25%
Vehicles	1,332,463	1,729,314	1,970,902	2,433,000	2,930,781	2,942,500	20.94%
Software - Capital	288,768	301,533	395,826	190,000	223,059		-100.00%
<b>CAPITAL EXPENDITURES</b>	<b>2,345,093</b>	<b>8,408,098</b>	<b>5,380,895</b>	<b>8,795,590</b>	<b>12,870,659</b>	<b>10,007,118</b>	13.77%
<b>NON-OPERATING EXPENSES</b>							
Debt Service Expenses	1,986,650	1,360,736	789,494			300,000	
Transfers to Other Funds	11,378,580	7,208,688					
Loans Made	100,000						
<b>NON-OPERATING EXPENSES</b>	<b>13,465,230</b>	<b>8,569,424</b>	<b>789,494</b>			<b>300,000</b>	
<b>Non-Departmental</b>	<b>25,097,930</b>	<b>29,957,142</b>	<b>18,929,767</b>	<b>21,044,515</b>	<b>25,271,710</b>	<b>23,931,277</b>	13.72%
<b>Personnel Summary</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>