

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 13 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	202,778 (2008 Estimate)
Average Family Household Income	\$110,839 (2006 Estimate)
Median Family Household Income	\$89,013 (2006 Estimate)
28 square miles	Third largest city in Orange County 19th Largest in California





City of Huntington Beach Budget Process and Calendar FY 2007/08



Date	Budget Procedure	Action By
03/07/07	The Budget Manual for FY 2007/08 is distributed and a kickoff meeting is held to review the directive for preparation of the FY 2007/08 budget.	Finance Director
03/12/07 Through 05/04/07	Departments begin preparing their respective budgets including entering proposed budgets into the accounting system.	Departments
04/17/07	Individual Capital Improvement Project (CIP) requests are completed and submitted to the Public Works Department.	Departments
05/04/07	Budgets are to be submitted to Budget & Research.	Departments
05/18/07	Revenue projections are completed and submitted to the City Administrator.	Finance Director Budget & Research
05/22/07 Through 06/13/07	Administration will conduct meetings with all departments to review budget requests.	City Administrator Departments Finance Director Budget & Research
06/13/07	Capital Improvement Program is submitted to Planning and Public Works Commissions.	Public Works
07/05/07	Departments and Budget & Research are advised regarding final budget adjustments prior to preparation of the Proposed FY 2007/08 Budget Document. Budget & Research prepares the document for submission to the City Council.	City Administrator
08/01/07	The Proposed Budget for FY 2007/08 is submitted to the City Council per the City Charter.	City Administrator
08/10/07	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
08/08/07	Presentation of the Proposed Budget for FY 2007/08 to the Finance Board.	Finance Director
08/06/07	The City Administrator conducts a budget study session and presentation of the Proposed FY 2007/08 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 2007/08



Date	Budget Procedure	Action By
08/15/07	Presentation of the Capital Improvement Program to the Public Works Commission.	Public Works
09/04/07	A public hearing is conducted by the City Council of the City Administrator's Proposed Budget/CIP for FY 2007/08. 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
09/04/07	The Proposed Budget/CIP for FY 2007/08 is adopted by resolution of the City Council.	City Council
10/01/07	Fiscal Year 2007/08 is activated and departments begin operating within the new budget.	Accounting Staff Departments
12/03/07	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. 2007-55

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
HUNTINGTON BEACH ADOPTING A BUDGET FOR THE CITY
FOR FISCAL YEAR 2007/08

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 2007/08, 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 2007/08, 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 2007/08, 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 2007/08, 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 2007/08, 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 2007/08, 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 4th day of September, 2007.



Mayor

REVIEWED AND APPROVED:

INITIATED AND APPROVED:



City Administrator



Finance Director

for

APPROVED AS TO FORM:



City Attorney
89.07
NR - 8-9-07

Exhibits

- A. 2007/08 Fiscal Year Budget
- A-1 Estimated Revenue and Transfers
- B. Proposed Budget for Fiscal Year 2007/08
- C. Tables of Organization



**City of Huntington Beach
AB1234 Disclosure Reimbursement
Expenses
for the Mayor and City Council Members**



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 Executive Steering Committee meetings
- League of California Cities Annual Conference
- Various League of California Cities training workshops
- 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 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
- Annual trip to Washington, D. C. to meet with Federal legislators on issues of interest to the City
- Occasional trips to Sacramento to meet with State legislators on issues of interest to the City
- Hosted meetings with representatives from other governmental agencies such as our State or Federal legislators 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 4th 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, 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, 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 4th of July, Association of Volleyball Professionals (AVP), art center features, public safety awards, activities, and expenses related to the 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 or to Board of Equalization meetings
- Books, training, certifications, and publications relevant to the work environment
- City events and city-supported functions such as 4th 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 or Washington, D.C.
- Books and publications relevant to the work environment
- City events and city-supported functions such as 4th 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: \$65,001,000 – Property Taxes, as the largest source of revenue for the General Fund, are projected to contribute 35% of total General Fund revenue for FY 2007/08. The recent, double-digit growth in property values has tapered off slightly in the last year, as assessed values increased by a more modest seven percent in FY 2006/07. The trend of moderate growth in assessed values is expected to continue into FY 2007/08. While the basic levy (e.g., the one percent tax on property) portion of the city's property tax category should see modest growth in subsequent years, the cooling real estate market has contributed to stagnation in supplemental property tax revenue. Supplemental property tax revenue is generated when properties are sold and reassessed. Hence, the decline in the number of properties being sold and subsequently reassessed equates to the leveling off of this revenue category. New construction, most significantly Hearthside Home's Brightwater project of 356 homes, will lead to additional property tax in FY 2008/09 and beyond once the first phases are sold and subsequently reassessed. However, for FY 2007/08, there should not be any significant increases to the overall property tax revenue category.

Other Local Taxes: \$63,765,000 – This revenue category represents the second largest source of General Fund revenue. Thirty-four percent of General Fund revenue comes from the four types of taxes in this category:

Sales Tax: \$26,060,000 – This revenue category is comprised of the one percent local excise tax (i.e., Bradley-Burns Sales and Use Tax) and the Countywide one-half percent "Public Safety Sales Tax" (i.e., Proposition 172). A host of State legislation passed in 2003 and 2004 suspended one-quarter of the one-percent Bradley-Burns Sales and Use Tax, creating the "triple-flip" scheme. Beginning in FY 2004/05, and continuing until Proposition 57 bonds are paid off, revenue garnered from the one-percent local excise tax will be lower than in previous fiscal years. Companion legislation provided that *property tax* revenue would offset the reduction in *sales and use tax* revenues. Therefore, the "triple-flip reimbursement" amount in the property tax revenue category is designed to fill the gap created by the diversion of one-quarter percent of the sales and use tax. In general, Huntington Beach's sales tax revenue is expected to see slight growth over FY 2006/07. Auto sales continue to generate a large portion of sales tax, while the cooling housing market has caused a dip in sales tax revenue from hardware, home furnishing, and related retail stores. Nonetheless, Huntington Beach has a relatively diverse sales tax base which should help the City weather any significant economic downturns.

Utility Users Tax: \$23,125,000 – The City's five percent utility tax applies to water, gas, electricity, telephone, and Cable TV usage. Moderate growth in revenue is projected for this category for FY 2007/08 and beyond.

Transient Occupancy Tax (TOT): \$6,500,000 – More generally referred to as the "hotel tax," this revenue source is projected to increase in FY 2007/08 and subsequent years due to additional lodging facilities being constructed. A new hotel in downtown Huntington Beach is slated to open in Summer 2008; with an additional hotel scheduled to open in Spring 2009. These two hotels, adding 322 rooms, will contribute to TOT revenue most significantly in FY 2008/09. In addition, the Huntington Beach Conference and Visitor's Bureau will continue their marketing efforts to make Surf City a destination city. These efforts should help increase hotel occupancy, thus leading to additional revenue in this category.

Franchises: \$8,080,000 – The City charges franchise fees based on individual franchise agreements for Cable TV, utilities, refuse, and other services. Given the nature of the franchise agreements, only moderate growth is expected in this category for FY 2007/08.

Licenses and Permits: \$9,051,200 – Major revenue categories in this group include Business License, projected at \$2.4 million, and Building Permits, estimated at \$2.5 million. The majority of remaining revenue consists of Planning and Public Works development-related permit revenue. Recent process improvements by Fiscal Services (Finance Department) has led to a marked increase in Business License revenue. This positive trend will continue as efforts to ensure all persons required to have a Business License (per Huntington Beach municipal code) continue. Development activity within the City has slowed along with the housing market. Therefore, for FY 2007/08, development-related permit revenue will not grow as much as in previous years. Hearthside Home's Brightwater development did contribute



City of Huntington Beach Revenue Descriptions and Assumptions



significant revenues to the City in FY 2006/07. For FY 2007/08, the Brightwater development should bring in an additional \$1.3 million in revenue as building permits are issued for the 356 new homes. Fiscal Year 2008/09 will see the final amount of Brightwater revenue as the project is completed and all building permits and related development activity comes to a close.

Fines, Forfeitures, and Penalties: \$4,968,800 – These are monies collected for parking and traffic citations issued by the Police Department; fines levied for residential and commercial false alarms; and fines related to library operations. The fines collected for parking infractions contribute most of the revenue in this category, projecting to \$3.8 million for FY 2007/08. Overall, this category comprises three percent of General Fund revenue.

Use of Money and Property: \$14,126,000 – Categories within this group include interest income from the investment of fund balance; rentals and leases of city facilities; parking fees at various City-owned parking lots and structures; and royalties from city-owned oil wells. Huntington Beach has agreements with several concessionaires who lease space on city-owned property: the pier, Central Park, the Sports Complex, etc. Revenue from these and similar leases is projected to be \$2.9 million. In addition, several wireless companies lease space throughout the city for placement of cellular telephone towers. Annual revenue from these leases is approximately \$190,000. The revenue from city-owned parking facilities and parking meters is projected to be approximately \$8,136,000 in FY 2007/08. Parking revenue should continue to see positive gains as the number of visitors to Huntington Beach increases. In addition, as the City's fund balance and cash flow continues to grow, so will pooled cash interest revenue derived from the investment of these resources.

Revenue from Other Agencies: \$5,564,500 – A major source of revenue in this category is the Motor Vehicle License Fee (VLF), which will provide an estimated \$1.5 million to the City in FY 2007/08. 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 .65 percent. This reduction in VLF revenue is offset by an increase in the property tax revenue cities and counties receive (i.e., in-lieu of VLF). Fiscal Year 2007/08 represents only the third full year of realizing the effects of the reduced VLF and the receipt of "in-lieu of VLF" through property tax apportionment. 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 real estate transactions. Other notable sources of revenue include approximately \$124,000 from the California State Library; \$60,000 in reimbursement from the California Peace Officer Standards and Training office; and \$200,000 from the State Lands Commission as compensation for the use of tidelands for oil production.

Charges for Current Services: \$15,721,875 – Fees in this category cover a wide range of service areas such as: recreational classes, Public Works plan checks, inspection and related fees, Library fees, and Building and Safety plan review and permit issuance fees. This category comprises eight percent of total General Fund revenues. Recreational program and Junior Lifeguard program fees are the largest component, estimated to be around \$3.5 million in FY 2007/08. Development related fees, Public Works and Building and Safety, will be affected as development activity decreases along with the cooling housing market. In addition to this revenue, proprietary fund charges, administrative or overhead charges to the various enterprise funds, increased by a modest Consumer Price Index (CPI) factor of 3.2 percent for FY 2007/08, and represent over \$6.8 million in revenue in this category. In addition, despite the slow-down in development activity, revenue in this category should increase slightly since the city-wide fee schedule was adjusted at the beginning of the fiscal year. Several categories of fees within this category were increased by 5.96%, the first adjustment of user and development fees since 2005.

Other Revenue: \$1,212,000 – This section collects revenue from: the City Clerk's Passport Program; Fire Department safety courses; miscellaneous reimbursements and sales; property damage reimbursement; and sales of surplus city equipment, furniture, and vehicles. The Passport Program is projected to generate \$195,000 in FY 2007/08. The recent addition of on-site passport photo services and changes by the State Department to travel requirements have contributed positively to this program's revenue growth. Fiscal Year 2005/06 represented the last year in which Huntington Beach would be receiving significant reimbursement from Verizon for charges incurred as part of the city-wide high-speed cable/internet project. Therefore, in FY 2007/08, this category of revenue will be significantly lower absent the approximately \$1.3 million in reimbursement revenue received in previous years.



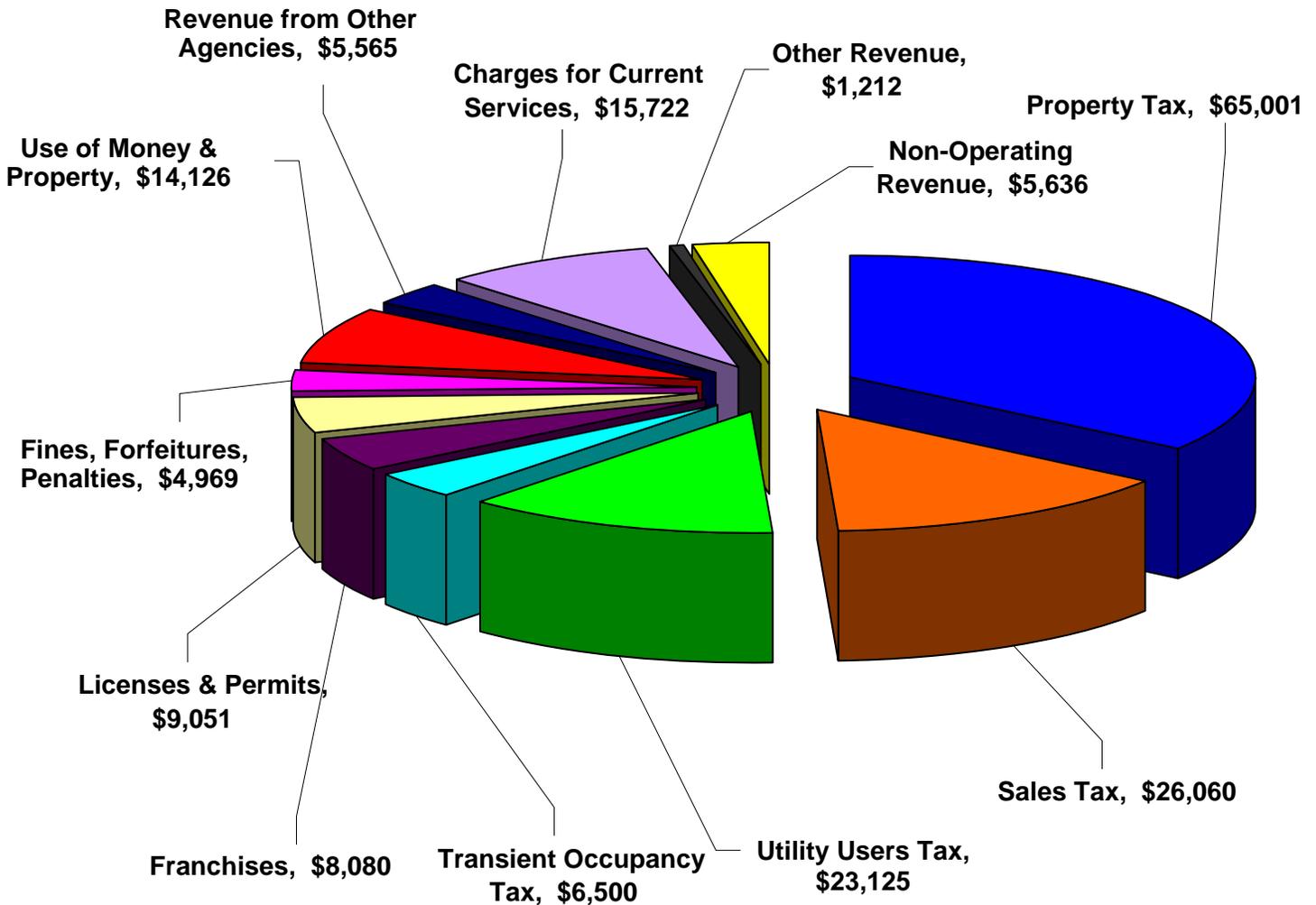
City of Huntington Beach Revenue Descriptions and Assumptions



Non-Operating Revenue: \$5,636,428 – Revenue in this category comes from transfers of revenue from other funds into the General Fund – Library Services, Gas Tax, Redevelopment Agency, Park Acquisition and Development, FireMed, and Certified Unified Program Agency (CUPA). The largest transfer is from the Redevelopment Agency, and will be \$4,000,000 in FY 2007/08. Also, the Park Acquisition and Development Fund is repaying a General Fund loan from FY 2003/04. Therefore, an annual payment of \$294,000 will be recorded here, beginning FY 2007/08.

General Fund Capital Projects and Equipment Replacement: (Use of Fund Balance) – Beginning in FY 2005/06, the city’s annual General Fund commitment to infrastructure, the Capital Improvement Reserve (CIR), was folded into the General Fund. In previous fiscal years, these funds were transferred to a separate fund and then expended on prioritized capital projects. By established formula, half of the General Fund reserve in excess of the seven percent minimum reserve requirement is provided for infrastructure. The seven percent minimum reserve requirement for FY 2007/08 is \$12,953,276. The Equipment Replacement program will receive an additional \$2.5 million in funding, bringing the total available amount for this program to \$4,602,071. Also, there is \$822,000 in capital expenditures designated in the Capital Improvement Reserve (CIR).

GENERAL FUND REVENUE GRAPH (in thousands)





City of Huntington Beach Revenue Descriptions and Assumptions



NON-GENERAL FUND REVENUE

Enterprise Funds: \$66,906,819 – The city has several enterprise funds such as: the FireMed program, Refuse and Sewer service, Water, Water Master Plan, Ocean View Estates mobile home park, and Emerald Cove senior apartments.

Budgeted at \$35,292,000, 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 (\$10,451,500) and the FireMed program (\$6,210,000) are also large sources of enterprise revenue. The FireMed program finances a portion of the city's paramedic costs through a voluntary subscription and user fee system. In addition, revenue is received from the city's senior housing program (Emerald Cove) and the city-owned mobile home park (Ocean View Estates).

Special Revenue Funds: \$29,429,415 – This category includes a large and varied portion of non-General Fund revenue sources. Due to the categorization of funds in the City's enterprise accounting system, the Special Revenue Funds category includes grant funds (e.g., Federal Community Development Block Grant [CDBG] program, Caltrans transportation grants, State and Federal Homeland Security grants, etc.), development fee funds (Traffic Impact, Library Service, and Sewer), Trust and Agency-type funds such as the Business Improvement Districts (BID), and other State and Federal subvention program revenue.

The largest sources of revenue in the Special Revenue funds category are: Measure M (\$2,524,000), the half-cent County of Orange sales tax earmarked for transportation programs; Traffic Impact (\$6,103,000), a development-related fee earmarked for various street projects; Library Service (\$1,069,200), another development-related fee supporting the City's library services; and the three Business Improvement Districts (BIDs) – Downtown, Hotel/Motel and Auto Dealer.

The remainder of this category receives revenue from myriad grants. Due to the nature of these grants, annual revenue varies from year to year. Some of the regular sources of grant revenue are: Caltrans, Federal Department of Homeland Security, State Literacy program, and the Federal CDBG program managed by the Department of Housing and Urban Development.

Capital Projects: \$7,020,500 – The largest source of revenue in this category is \$4,418,000 budgeted for the Merged Project Area. This fund, managed by the City's Economic Development Department and Redevelopment Agency (RDA), receives revenue from various development agreements (owner participation agreements [OPAs], development and disposition agreements [DDAs]) as well as from leases related to projects in the RDA's merged project area. In addition, there is the Library Development fund. This fund was created over twelve years ago to support the central Library's expansion. The projected \$457,000 in revenue to this fund comes from the payment of permits on development projects across the City.

Debt Service: \$27,031,000 – The single largest source of revenue in this category is tax increment from the City's merged project area. Tax increment is based on the assumption that a revitalized project area will generate more property taxes than before redevelopment. When a redevelopment project area is adopted, current assessed values of the property within the project area are designated as the base year value. Tax increment comes from the increased assessed value of the property in subsequent years. This increase in tax revenue is the tax increment that accrues to the Redevelopment Agency (RDA). The RDA is allowed to collect this increase in property tax revenue to repay debt involved in the original redevelopment project, and to reinvest these dollars in redevelopment activities within the project area. For FY 2007/08, the City's merged project area is expected to bring in \$15,915,000 in tax increment.

Huntington Beach also has a Public Finance Authority (PFA) created in 1988 to issue debt for the financing of public improvements and other capital purchases. For FY 2007/08, the PFA will realize about \$6,320,000 in non-operating revenue. This revenue is from the repayment of debt by the General Fund, Library Service Fund, 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."



City of Huntington Beach Expenditure Descriptions and Assumptions



GENERAL FUND

Personal Services – Total Appropriations of \$132.4 million: For FY 2007/08, a net increase of 10.5 positions is authorized, eight of which are funded by the General Fund. 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 \$43.8 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 \$187,000 for computer and reprographic equipment. Finally, approximately \$300,000 of operating expenses related to the Capital Improvement Reserve program (CIR) are found in operating expenses.

Capital Expenditures – Total Appropriations of \$9.6 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;*** \$522,000 of improvements related to the CIR component.
2. ***Equipment and vehicle replacement;*** \$5.7 million related to departments for vehicles and equipment.

Non-Operating Expenditures – Total (net) Appropriations of \$2.3 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 Human Resources 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:*** \$4.5 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: \$35,913,629 – 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: \$17,832,345 – 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: \$28,777,823 – All Redevelopment and Housing costs are budgeted in this group with the exceptions of 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. 20% of the tax increment is set aside for local housing needs.

Other Grants and Funds: \$6,067,539 – 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: \$11,738,730 – This group includes the FireMed program, which provides paramedic and emergency ambulance services within the City through a voluntary subscription fee and user fee system. Other funds in this group are Emerald Cove Housing, which provides seniors' housing opportunities, the Library Expansion and Development funds, the Art Center, and Ocean View Mobile Estates. The Library and Art Center funds also receive donations to finance operations.

Debt Service: \$11,195,853 – 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: \$10,664,778 – Funding is provided for citywide residential curbside and commercial refuse collection and disposal. The City contracts with a local service provider.

Sewer Service Fund: \$8,592,797 – 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: \$3,203,078 – These funds are utilized to account for retirement medical and supplemental retirement costs which are provided directly by the City.

Capital Projects: \$3,928,954 – 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 \$900,000 is included in the Infrastructure Fund for 2007/08. This is provided by the General Fund according to the city's fund balance usage policy. Refer to the "Fiscal Policies Section" for a detailed description of how the available funds are provided to the Capital Improvement Reserve (CIR) and Infrastructure Fund.



City of Huntington Beach Expenditure Descriptions and Assumptions



Water Master Plan: \$4,226,185 – 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.

Operating Costs associated with Capital Improvements – While other departments will do so from time to time, Public Works 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.

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.

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.

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.



City of Huntington Beach Glossary of Terms



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

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).

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

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.

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.

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.



City of Huntington Beach Glossary of Terms



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.

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

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

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.

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 as 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.

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.



City of Huntington Beach Glossary of Terms



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

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.

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.

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.



City of Huntington Beach Glossary of Terms



Memorandum 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.

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.

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.

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



City of Huntington Beach Glossary of Terms



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.

Public Employees Retirement System (PERS) – Statewide retirement system that covers most City of Huntington Beach employees.

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 restrictions have been placed on how revenues may be spent by the City Council, the State of California, or the Federal government.

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.

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.

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.

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.

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.

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.



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 (7%) 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 (7%) 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 2nd 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 Memorandum of Understanding (MOU) or a mandate.
 - It is a new expense that is offset by related revenues.
- ❑ Any unanticipated and unrestricted revenues received during the fiscal year will be added to the General Fund fund balance.



City of Huntington Beach Financial Policies



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 Finance Director 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:
 - 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



City of Huntington Beach Financial Policies



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.
- ❑ 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.



City of Huntington Beach Financial Policies



FUND BALANCE DEFINITIONS AND PROJECTIONS

- The City is reporting estimated changes in fund balances for all funds with adopted budgets for the year 2007/08. 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 2006-2007 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



Department	FY 2005/06 Actual	FY 2006/07 Revised	FY 2007/08 Adopted	Change from Prior Year
City Council	1.00	1.00	1.00	0.00
City Attorney	17.00	18.00	18.00	0.00
City Clerk	7.50	8.00	8.00	0.00
City Treasurer	10.00	10.00	10.00	0.00
City Administrator*	7.00	8.00	9.00	1.00
Building & Safety	31.50	31.50	31.50	0.00
Community Services	66.50	69.75	69.75	0.00
Economic Development	13.00	14.00	14.00	0.00
Finance	31.00	33.00	33.00	0.00
Fire	157.00	184.00	185.00	1.00
Human Resources*	22.00	20.00	20.50	0.50
Information Services	37.00	38.00	39.00	1.00
Library Services	37.25	37.25	37.25	0.00
Planning	28.00	28.00	28.00	0.00
Police	371.50	376.00	381.00	5.00
Public Works	247.00	257.00	259.00	2.00
Totals	1084.25	1133.50	1144.00	10.50

*Human Resources became a stand-alone department mid-FY 2006/07. Prior to that, the Human Resources function was part of the City Administrator's office.

Position Changes in 2007/08 From Prior Year Revised

Department	Position	Increase	Decrease
City Administrator	Project Manager – Energy Conservation	1.00	
Fire	Battalion Chief	1.00	
	Deputy Fire Marshal	1.00	
	Administrative Secretary		(1.00)
Human Resources	Transportation Programs Coordinator	0.50	
Information Services	GIS Analyst	1.00	
Police	Police Officer	4.00	
	Accounting Technician II	1.00	
Public Works	General Services Manager	1.00	
	Water Conservation Coordinator	1.00	
	Totals	11.50	(1.00)
	Net Increase / (Decrease)	10.50	



City of Huntington Beach FY 2007/08 Budget Summary and History All Funds Combined



Revenue Category	FY 2003/04 Actual	FY 2004/05 Actual	FY 2005/06 Actual	FY 2006/07 Adopted	FY 2006/07 Revised	FY 2007/08 Adopted
Property Taxes	45,413,476	62,458,278	73,920,278	79,457,200	79,642,000	86,242,400
Other Local Taxes	64,485,113	62,459,638	60,844,883	63,668,000	63,668,000	66,165,000
Licenses and Permits	7,781,112	7,497,275	7,430,775	8,240,700	8,240,700	9,105,200
Fines and Forfeitures	4,341,584	4,364,523	4,287,723	4,468,200	4,468,200	4,968,800
Use of Money and Property	13,869,242	16,310,206	22,717,164	21,536,600	21,544,100	23,992,300
Revenue From Other Agencies	26,914,713	21,753,287	17,703,554	17,911,932	23,407,296	18,912,919
Charges for Current Services	76,203,580	76,639,800	82,029,265	85,701,873	85,741,823	83,292,176
Other Revenue	3,281,484	18,430,188	13,438,393	4,873,500	4,873,500	3,563,500
Non Operating Revenue	74,189,700	34,625,421	44,686,150	19,074,000	16,177,000	19,393,243
Grand Total	316,480,004	304,538,616	327,058,185	304,932,005	307,762,619	315,635,538

Department Expenditure	FY 2003/04 Actual	FY 2004/05 Actual	FY 2005/06 Actual	FY 2006/07 Adopted	FY 2006/07 Revised	FY 2007/08 Adopted
City Council	280,104	253,934	270,698	288,885	288,885	305,140
City Attorney	2,877,218	2,403,762	2,313,210	2,778,406	2,823,492	2,950,536
City Clerk	712,342	678,663	828,013	972,851	1,039,240	995,352
City Treasurer	1,518,680	1,198,247	1,446,400	1,040,403	1,068,220	1,328,926
City Administrator	1,847,356	1,606,824	1,489,121	1,472,438	1,612,275	1,969,657
Building & Safety	2,938,115	3,291,580	3,709,507	10,191,872	11,420,982	4,248,640
Community Services	21,050,698	12,506,973	18,096,727	16,073,508	17,902,106	16,492,462
Economic Development	29,583,369	17,918,489	11,146,630	14,397,061	28,136,071	22,976,728
Finance	5,520,786	4,707,098	6,024,310	9,314,685	17,308,556	14,670,244
Fire	24,503,072	29,712,290	29,869,325	34,613,487	36,494,997	35,142,757
Human Resources	3,977,427	6,046,923	4,078,202	6,054,401	5,989,875	5,778,178
Information Services	5,546,473	5,448,556	6,206,729	8,139,167	8,270,003	6,818,468
Library Services	4,467,161	5,089,048	5,040,644	5,710,467	6,498,999	5,722,246
Planning	2,237,142	2,242,785	2,659,889	3,266,414	4,520,500	3,093,400
Police	40,547,770	46,821,564	50,864,268	56,561,198	58,223,100	61,563,984
Public Works	79,078,307	76,870,031	97,009,334	119,901,912	155,020,307	103,578,590
Non-Departmental	70,095,741	58,237,366	76,366,322	57,222,716	44,333,740	42,636,890
Grand Total	296,781,761	275,034,133	317,419,329	347,999,871	400,951,348	330,272,198

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 2007/08, fund balances will be used to complete projects currently underway, and new projects budgeted in FY 2007/08.



City of Huntington Beach

Estimated Changes to Major Fund Balances

September 30, 2007 to September 30, 2008



Explanation of significant (negative) changes in fund balance in Major Funds:

General Fund: The reduction in fund balance is due to several factors including the use of the Capital Improvement Reserve (CIR) and an additional use of fund balance authorized for equipment replacement.

Air Quality, Park Acquisition & Development, Sewer, Drainage, Measure M and Redevelopment: These include capital project funds which are utilizing accumulated fund balance for projects in the 5 Year Capital Improvement Program (CIP).
Narcotic Forfeiture--State, CUPA, FireMed: 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 9/30/07	FY 2007/08 Adopted Budget	FY 2007/08 Adopted Revenue	Estimated Fund Balance 9/30/08	\$ Change to Fund Balance	% Change to Fund Balance
00100 General Fund	45,158,000	188,130,488	185,056,804	42,084,316	(3,073,684)	-6.8%
00201 Air Quality Fund	972,000	441,500	273,000	803,500	(168,500)	-17.3%
00204 Fourth of July Parade	128,000	399,640	404,000	132,360	4,360	3.4%
00205 Library Service ¹	(225,000)	1,078,067	1,069,200	(233,867)	(8,867)	3.9%
00206 Traffic Impact	6,892,000	5,773,128	6,103,000	7,221,872	329,872	4.8%
00207 Gas Tax Fund	6,686,000	5,011,532	7,238,000	8,912,468	2,226,468	33.3%
00209 Park Acquisition and Development	4,763,000	2,667,254	753,000	2,848,746	(1,914,254)	-40.2%
00210 Sewer	840,000	360,000	188,000	668,000	(172,000)	-20.5%
00211 Drainage ²	(727,000)	0	77,000	(650,000)	77,000	-10.6%
00213 Measure M Fund	3,514,000	4,207,235	2,524,000	1,830,765	(1,683,235)	-47.9%
00214 Narcotic Forfeiture--State	430,000	400,000	65,000	95,000	(335,000)	-77.9%
00302 Library Development	383,000	457,720	457,000	382,280	(720)	-0.2%
00305 / 00407 Redevelopment Cap Project Area	23,252,000	25,610,070	17,636,000	15,277,930	(7,974,070)	-34.3%
00306 Low Income Housing-Inc	10,665,000	2,494,753	4,418,000	12,588,247	1,923,247	18.0%
00315 / 00409 Southeast Coastal Project	640,000	119,500	321,500	842,000	202,000	31.6%
00401 Debt Svc HBPFA	7,516,000	6,340,000	6,320,000	7,496,000	(20,000)	-0.3%
00500 Cultural Affairs Fund	172,000	392,149	376,300	156,151	(15,849)	-9.2%
00501 Certified Unified Program Agency (CUPA)	282,000	277,563	218,000	222,438	(59,563)	-21.1%
00502 FireMed Program	3,489,000	7,812,613	6,210,000	1,886,387	(1,602,613)	-45.9%
00503 Emerald Cove	3,792,000	1,359,150	1,144,000	3,576,850	(215,150)	-5.7%
00504 Refuse Collection Service	802,000	10,610,778	10,451,500	642,722	(159,278)	-19.9%
00506 Water	41,183,000	35,913,629	35,292,000	40,561,371	(621,629)	-1.5%
00507 Water Master Plan	35,727,000	4,226,185	4,965,000	36,465,815	738,815	2.1%
00509 Refuse Education	128,000	54,000	59,019	133,019	5,019	3.9%
00510 Ocean View Estates MHP	1,882,000	239,031	390,000	2,032,969	150,969	8.0%
00511 Sewer Service Fund	11,149,000	8,592,797	7,506,000	10,062,203	(1,086,797)	-9.7%
00702 Retiree Ins Fund	7,442,000	983,122	2,525,000	8,983,878	1,541,878	20.7%
00703 Retirement Supplement	12,584,000	1,967,356	4,473,000	15,089,644	2,505,644	19.9%
00707 Debt Service - Judgement Obligation Bonds	4,599,000	1,125,000	1,315,000	4,789,000	190,000	4.1%
Grand Total	234,134,000	317,044,259	307,828,323	224,918,064	(9,215,936)	-3.9%

¹ The negative fund balance in the Library Service Fund (Fund 205) will be eliminated in FY 2007/08. Additionally, the fund will be eliminated and all appropriations will be shifted to the Library Services Department's General Fund accounts by the time the FY 2008/09 budget is adopted.

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



City of Huntington Beach Debt Service & Interfund Interest Expenditures - Major Funds FY 2003/04 - FY 2007/08



Business Unit	Object Account & Description	FY 2003/04 Actuals	FY 2004/05 Actual	FY 2005/06 Actual	FY 2006/07 Adopted Budget	FY 2006/07 Revised Budget	FY 2006/07 Actual	FY 2007/08 Adopted Budget
General Fund Non-Departmental								
10040101	88030 - Principal	\$ 26,837	\$ 203,473	\$ 118,061				
10040101	88070 - Interest	\$ 3,002	\$ 95,053	\$ 3,682				
		\$ 29,839	\$ 298,526	\$ 121,743				
General Fund City Wide Leases								
10040102	88030 - Principal	\$ 1,716,734	\$ 1,589,413	\$ 1,097,939			\$ 664,852	
10040102	88070 - Interest	\$ 255,478	\$ 98,711	\$ 141,054			\$ 124,642	
		\$ 1,972,212	\$ 1,688,124	\$ 1,238,993			\$ 789,494	
Park Acquisition & Development								
20945101	88090 - Interfund Interest -- GF						\$ 150,571	\$ 81,000
							\$ 150,571	\$ 81,000
Rehab Loans								
21580301	88070 - Interest			\$ 44,343		\$ 68,704	\$ 68,704	
				\$ 44,343		\$ 68,704	\$ 68,704	
Capital Improvement Reserve								
30140101	88030 - Principal	\$ 240,000	\$ 238,670					
		\$ 240,000	\$ 238,670					
HBPFA 1997 -- Pier Plaza and 800 Mhz System Bonds								
40140101	88030 - Principal	\$ 575,000	\$ 610,000	\$ 640,000	\$ 698,000	\$ 698,000	\$ 664,808	\$ 80,000
40140101	88070 - Interest	\$ 287,270	\$ 245,423	\$ 214,173	\$ 281,000	\$ 281,000	\$ 181,548	\$ 163,000
		\$ 862,270	\$ 855,423	\$ 854,173	\$ 979,000	\$ 979,000	\$ 846,356	\$ 243,000
HBPFA 200A -- Capital Improvement and Emerald Cove Certificates of Participation								
40140102	88030 - Principal	\$ 590,000	\$ 615,000	\$ 640,000	\$ 1,105,000	\$ 1,105,000	\$ 670,000	\$ 700,000
40140102	88070 - Interest	\$ 851,746	\$ 826,966	\$ 800,829	\$ 473,000	\$ 473,000	\$ 773,309	\$ 744,000
		\$ 1,441,746	\$ 1,441,966	\$ 1,440,829	\$ 1,578,000	\$ 1,578,000	\$ 1,443,309	\$ 1,444,000
HBPFA 2001A -- Sports Complex and South Beach Phase II Bonds								
40140103	88030 - Principal	\$ 585,000	\$ 605,000	\$ 630,000	\$ 1,517,000	\$ 1,517,000	\$ 650,000	\$ 675,000
40140103	88070 - Interest	\$ 1,401,194	\$ 1,377,794	\$ 1,353,594	\$ 700	\$ 412,700	\$ 1,333,906	\$ 1,312,000
		\$ 1,986,194	\$ 1,982,794	\$ 1,983,594	\$ 1,517,700	\$ 1,929,700	\$ 1,983,906	\$ 1,987,000
HBPFA 2001B -- Civic Improvement Corporation Certificates Defeasance Bonds								
40140104	88030 - Principal	\$ 1,535,000	\$ 1,595,000	\$ 1,640,000	\$ 1,998,000	\$ 1,998,000	\$ 1,690,000	\$ 2,183,000
40140104	88070 - Interest	\$ 1,083,968	\$ 1,022,568	\$ 974,718	\$ 857,000	\$ 857,000	\$ 925,518	\$ 438,000
		\$ 2,618,968	\$ 2,617,568	\$ 2,614,718	\$ 2,855,000	\$ 2,855,000	\$ 2,615,518	\$ 2,621,000
Grand Coast CFD 2000-1								
40540101	88030 - Principal	\$ 245,000	\$ 255,000	\$ 265,000	\$ 280,000	\$ 280,000	\$ 280,000	\$ 295,000
40540101	88070 - Interest	\$ 988,715	\$ 979,266	\$ 968,588	\$ 956,663	\$ 954,888	\$ 895,165	\$ 943,000
		\$ 1,233,715	\$ 1,234,266	\$ 1,233,588	\$ 1,236,663	\$ 1,234,888	\$ 1,175,165	\$ 1,238,000
Mello Roos Developer Paid Debt Service								
40640101	88030 - Principal	\$ 80,000	\$ 85,000	\$ 85,000	\$ 85,000	\$ 90,000	\$ 90,000	\$ 90,000
40640101	88070 - Interest	\$ 97,633	\$ 96,195	\$ 91,576	\$ 91,355	\$ 86,355	\$ 84,213	\$ 88,000
		\$ 177,633	\$ 181,195	\$ 176,576	\$ 176,355	\$ 176,355	\$ 174,213	\$ 178,000



City of Huntington Beach

Debt Service & Interfund Interest Expenditures - Major Funds

FY 2003/04 - FY 2007/08



Business Unit	Object Account & Description	FY 2003/04 Actuals	FY 2004/05 Actual	FY 2005/06 Actual	FY 2006/07 Adopted Budget	FY 2006/07 Revised Budget	FY 2006/07 Actual	FY 2007/08 Adopted Budget
RDA Debt Service								
40740101	88030 - Principal	\$ 3,005,954	\$ 2,612,363	\$ 3,825,045	\$ 4,408,000	\$ 4,408,000	\$ 3,655,269	\$ 8,424,250
40740101	88050 - Interfund Interest -- GF	\$ 3,986,541	\$ 4,590,942		\$ 3,360,000			
40740101	88070 - Interest	\$ 1,684,858	\$ 1,640,325	\$ 2,172,963	\$ 462,622	\$ 462,622	\$ 741,775	\$ 1,882,100
		\$ 8,677,353	\$ 8,843,631	\$ 5,998,009	\$ 8,230,622	\$ 4,870,622	\$ 4,397,044	\$ 10,306,350
RDA 1999 Tax Allocation Bond								
40780201	88030 - Principal				\$ 365,000	\$ 365,000	\$ 365,000	\$ 380,000
40780201	88070 - Interest				\$ 380,000	\$ 380,000	\$ 379,589	\$ 365,000
					\$ 745,000	\$ 745,000	\$ 744,589	\$ 745,000
RDA 2002 Tax Allocation Bond								
40780202	88030 - Principal				\$ 815,000	\$ 815,000	\$ 815,000	\$ 815,000
40780202	88070 - Interest				\$ 798,230	\$ 798,230	\$ 798,230	\$ 798,230
					\$ 1,613,230	\$ 1,613,230	\$ 1,613,230	\$ 1,613,230
McDonell CFD 2002-1								
40840101	88030 - Principal		\$ 5,000	\$ 10,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 25,000
40840101	88070 - Interest	\$ 298,790	\$ 298,772	\$ 298,590	\$ 298,165	\$ 295,965	\$ 288,144	\$ 298,000
		\$ 298,790	\$ 303,772	\$ 308,590	\$ 313,165	\$ 310,965	\$ 303,144	\$ 323,000
Bella Terra Debt Service								
41040101	88030 - Principal			\$ 440,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 465,000
41040101	88070 - Interest	\$ 515,895	\$ 1,365,605	\$ 1,365,468	\$ 1,353,945	\$ 1,352,670	\$ 1,353,941	\$ 1,340,000
		\$ 515,895	\$ 1,365,605	\$ 1,805,468	\$ 1,803,945	\$ 1,802,670	\$ 1,803,941	\$ 1,805,000
BID - Auto Dealers								
70180101	88070 - Interest			\$ 56,456			\$ 13,998	
				\$ 56,456			\$ 13,998	
Judgement Obligation Bonds, 2004								
70740101	88030 - Principal		\$ 255,000	\$ 720,000	\$ 351,000	\$ 730,000	\$ 730,000	\$ 745,000
70740101	88070 - Interest		\$ 368,496	\$ 419,986	\$ 819,000	\$ 440,000	\$ 405,486	\$ 380,000
			\$ 623,496	\$ 1,139,986	\$ 1,170,000	\$ 1,170,000	\$ 1,135,486	\$ 1,125,000
CDBG Funded Debt Service -- City Gym and Pool Renovation								
85781502	88030 - Principal						\$ 105,000	
85781502	88070 - Interest						\$ 155,283	
							\$ 260,283	
City Gym and Pool Renovation 2004/05								
86787026	88030 - Principal		\$ 90,000					
86787026	88070 - Interest		\$ 168,482					
			\$ 258,482					
City Gym and Pool Renovation 2005/06								
86887026	88030 - Principal			\$ 95,000				
86887026	88070 - Interest			\$ 162,056				
				\$ 257,056				
Grand Total		\$ 20,054,615	\$ 21,933,516	\$ 19,217,663	\$ 22,218,680	\$ 19,334,134	\$ 19,504,953	\$ 23,709,580



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



Long-Term Indebtedness	Fiscal Year Ending September 30				
	2007	2006	2005	2004	2003
Governmental Activities:					
Judgment Obligation Bonds	10,795	11,525	12,245	12,500	-
Public Financing Authority	66,330	70,005	73,555	76,980	80,265
Redevelopment Agency	53,736	56,497	44,838	46,885	47,554
Other Long-Term Obligations	22,796	23,109	34,807	38,705	61,081
Total Governmental Activities:	153,657	161,136	165,445	175,070	188,900
Business Activities:					
Compensated Absences	1,059	868	786	710	623
Capital Leases	12	40	112	183	250
Total Business Activities:	1,071	908	898	893	873
Total Long-Term Indebtedness:	\$ 154,728	\$ 162,044	\$ 166,343	\$ 175,963	\$ 189,773

	2007	2006	2005	2004	2003
Population	202,250	201,000	200,763	199,025	196,954
Debt Per-Capita	\$ 692	\$ 732	\$ 828	\$ 859	\$ 964
Total Personal Income (In Thousands)	\$ 7,626,443	\$ 7,436,799	\$ 7,311,186	\$ 7,247,893	\$ 7,444,861
Per - Capita Personal Income	\$ 37,708	\$ 36,999	\$ 36,417	\$ 36,417	\$ 37,800
Unemployment Rate	3.40%	2.40%	2.80%	2.80%	3.10%
Total Employment	121,100	118,800	118,700	116,200	113,600



City of Huntington Beach Statement of Direct and Overlapping Bonded Debt as of September 30, 2007



2006-07 Assessed Valuation: \$24,044,875,126 (after deducting \$1,432,116,928 of incremental redevelopment valuation)

2006-07 Legal Debt Margin: \$2,885,385,015 (12% of Assessed Valuation)

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

Tax Debt:	Percent Applicable	Debt Applicable to City
Orange County Teeter Plan Obligations	7.0590%	\$ 8,733,748
Metropolitan Water District	1.4770%	5,304,129
Coast Community College District	30.6610%	106,626,346
Huntington Beach Union High School District	77.3890%	180,022,290
Huntington Beach City School District	97.5390%	28,636,438
Los Alamitos Unified School District Community Facilities District 1990-1	1.2530%	115,527
City of Huntington Beach Community Facilities Districts (1990-1, 2000-1, 2002-1, 2003-1)	100.0000%	45,680,000
Tax and Assessment Debt		375,118,478

Other Debt

Other Entities:

Orange County General Fund Obligations	38,926,503
Orange County Pension Obligations	5,134,001
Orange County Board of Education Certificates of Participation	1,392,035
MWDOC Facilities Corporation	1,624,446
Orange County Sanitation District Certificates of Participation	10,211,350
North Orange County Regional Occupation Program Certificates of Participation	12,755
Huntington Beach Union High School District Certificates of Participation	13,140,652
Los Alamitos Unified School District Certificates of Participation	255,267
Fountain Valley School Districts Certificates of Participation	4,352,589
Huntington Beach City School District Certificates of Participation	10,295,241
Ocean View School District Certificates of Participation	8,223,755
Westminster School District Certificates of Participation	6,754,329
City of Huntington Beach Judgment Obligation Bonds	66,864,678
City of Huntington Beach General Fund Obligations:	10,795,000
Total Gross and Overlapping Bonded Debt Not Repaid by Property Taxes	177,982,601
Less Self Supporting Debt of MWDOC	(1,624,446)
Total Net Direct and Overlapping General Fund Obligation Debt	176,358,155
Gross Combined Total Debt	551,476,633

Ratios to 2006-07 Assessed Valuation

Total Overlapping Debt and Assessment Debt 1.47%

Ratios to Adjusted Assessed Valuations

Combined Direct Debt (\$77,659,678) 0.32%
 Gross Combined Total Debt 2.30%
 Net Combined Total Debt 2.29%

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



Revenue Summary

Adopted Budget - FY 2007/08

ALL FUNDS

Summary by Fund



Fund Number and Description	FY 2003/04 Actual	FY 2004/05 Actual	FY 2005/06 Actual	FY 2006/07 Revised	FY 2006/07 Actual	FY 2007/08 Adopted	Percent Change From Prior Year
00100 General Fund	141,606,938	157,795,347	167,090,252	171,960,845	161,571,017	185,046,804	7.61%
00101 Special Events	254,193	243,196	280,409	254,000	230,276	185,000	-27.17%
00103 Donation Fund	417,380	298,127	573,964	539,926	379,715		-100.00%
00105 Private Project Self Suff	11,023	17					
00106 Interest Allocation	(422,766)	(78)	(70,530)		319,874		
00107 Evidence Seizure	(718)	(586)	295	2,500	576		-100.00%
00108 Underground Utilities	817	171,006	81,519	9,100	15,539	12,000	31.87%
00110 Donations Rec & Human Services		254			25		
00111 Donations Nature Center	(6)	6			280		
00112 Donations Senior Center	(2)	2					
00113 Donations Oakview Center	(3)	3					
00114 Donations Clubhouses	(6)	6					
00116 Donations Arts & Cultural		5,454					
00117 Donations Beach Maintenance	(722)	126					
00120 Donations Oakview		24,956					
00121 Donations Literacy Program		21,646					
00122 Donations Jail	2,577	4,516	4,636	4,000	3,275	4,000	0.00%
00123 Donations Best Program		25,190					
00124 Donations Human Task Force		9,992					
00125 Donations Veterans Memorial	(1)	1					
00201 Air Quality Fund	410,896	253,098	272,364	275,000	298,461	273,000	-0.73%
00202 Pier Plaza Fund	854,075	55	23,750				
00203 Community Relations	(42,492)	(515)					
00204 Fourth of July Parade	397,062	357,590	319,420	406,000	381,396	404,000	-0.49%
00205 Library Service	1,043,819	918,491	830,221	1,054,500	700,692	1,069,200	1.39%
00206 Traffic Impact	1,037,654	1,918,564	1,314,874	1,140,000	882,049	6,103,000	435.35%
00207 Gas Tax Fund	4,432,428	4,145,454	5,966,316	4,900,000	4,151,337	7,238,000	47.71%
00208 Public Communications	(2,131)						
00209 Park Acquisition and Developme	1,464,636	2,316,586	2,574,183	2,370,000	2,287,456	753,000	-68.23%
00210 Sewer	283,173	672,729	321,572	222,000	265,627	188,000	-15.32%
00211 Drainage	184,019	33,221	93,111	100,000	43,202	77,000	-23.00%
00212 Narcotics Forfeiture Fed	6,579	235,823	682	-	786		
00213 Measure M Fund	2,441,799	3,032,320	2,679,506	2,300,000	2,379,922	2,524,000	9.74%
00214 Narcotic Forfeiture/State	160,248	43,348	39,171	72,000	37,873	65,000	-9.72%
00215 Rehab Loans	672,555	493,360	416,752	294,500	339,217	423,500	43.80%
00216 Property and Evidence	32,926	85	1,954	7,300	86,730	8,700	19.18%
00301 Capital Improvement Fund	13,063,142	8,078,588	3,956				
00302 Library Development	363,354	255,082	318,513	471,000	276,743	457,000	-2.97%
00303 Mello-Roos 1990-1-Cap Prj	414						
00304 Pier Rebuilding Fund	351,121	8,667					
00305 Rda Cap Project Area	3,909,449	13,480,409	22,794,157	1,115,000	3,671,351	1,721,000	54.35%
00306 Low Income Housing-Inc	2,093,977	2,496,911	3,167,294	3,580,000	3,865,709	4,418,000	23.41%
00307 Holly Seacliffe Fund	204,970	14,456	7,953	7,500	6,771	1,000	-86.67%
00308 In Lieu Parking Downtown	48,135	46,263	515,464	40,000	94,344	83,000	107.50%
00309 PFA Capital Project	167,072		(53,007)		53,007		
00310 Jail Program	134,001	179,380	230,373	182,000	294,820	244,000	34.07%
00311 American Trader Oil Spill Fund	(1)	(423)					
00312 Grand Coast CFD 2000-1	17,603						
00313 McDonnell Ctr CFD 2002-1	3						
00314 Infrastructure Fund		64,512	1,004,803	893,000	973,770	43,000	
00315 Southeast Coastal Project	(951)	261,049	(7,084)		(8,971)	3,500	
00316 Bella Terra	25,060,389	209,339	142,856	120,000	49,719	50,000	-58.33%
00401 Debt Svc Hbpfa	7,014,924	6,632,444	6,926,852	7,000,000	6,822,140	6,320,000	-9.71%
00402 Debt Svc Res Hill	162,111	2,143	53				



Revenue Summary

Adopted Budget - FY 2007/08

ALL FUNDS

Summary by Fund



Fund Number and Description	FY 2003/04 Actual	FY 2004/05 Actual	FY 2005/06 Actual	FY 2006/07 Revised	FY 2006/07 Actual	FY 2007/08 Adopted	Percent Change From Prior Year
00403 Debt Svc 1993-B Cic Cops		17					
00404 Debt Svc 1993-A Cic Cops		356					
00405 Dbt Svc Grand Coast CFD 2000-1	1,285,225	1,559,001	1,268,818	1,357,000	950,996	1,383,000	1.92%
00406 Debt Svc Mello Roos	304,278	214,131	257,206	251,000	205,504	256,000	1.99%
00407 Rda Hb Debt Svc Project Area	10,478,287	13,576,601	18,648,203	14,825,000	14,126,182	15,915,000	7.35%
00408 Debt Svc McDonnell CFD 2002-1	329,065	286,463	244,588	330,000	357,228	334,000	1.21%
00409 Debt Svc Southeast Coastal	618,812	181,364	189,573	174,000	322,931	318,000	82.76%
00410 Debt Svc Bella Terra	4,168,681	75,094	2,465,356	2,453,000	2,413,567	2,505,000	2.12%
00500 Cultural Affairs Fund	352,617	360,659	339,597	365,000	332,976	376,300	3.10%
00501 CUPA	193,901	117,346	195,431	203,500	230,592	218,000	7.13%
00502 FireMed Program	5,651,635	6,227,443	6,212,965	5,786,357	6,164,196	6,210,000	7.32%
00503 Emerald Cove	815,662	915,278	1,081,402	1,107,000	1,199,871	1,144,000	3.34%
00504 Refuse Collection Service	10,224,514	10,070,559	10,379,020	10,614,500	10,550,398	10,451,500	-1.54%
00505 Systems Fund	9,328	5,178	10,780	10,000	14,855		-100.00%
00506 Water	30,043,377	35,486,876	32,015,413	34,060,500	33,096,402	35,292,000	3.62%
00507 Water Master Plan	8,197,309	7,616,197	8,691,627	8,520,000	8,918,271	4,965,000	-41.73%
00508 Wocwb	264,327	255,790	66,207	55,394	81,658	295,000	432.55%
00509 Refuse Education	56,217	56,724	58,345	58,000	59,809	59,019	1.76%
00510 Ocean View Estates MHP	280,476	300,637	335,062	370,000	419,802	390,000	5.41%
00511 Sewer Service Fund	9,034,947	8,748,027	8,436,578	9,116,000	7,839,620	7,506,000	-17.66%
00512 Retiree/Cobra Insurees	(14,930)	(1,151)					
00550 Self Insurance Medical		11,921					
00552 Self Insurance Liability	18,029		(515)				
00553 Equipment Replacement	222						
00650 Gen Fixed Assets Acct Grp	(75)						
00701 BID - Auto	124,612	228,102	261,080	302,000	183,990	210,200	-30.40%
00702 Retiree Ins Fund	707,960	1,074,651	1,234,990	1,301,000	2,960,892	2,525,000	94.08%
00703 Retirement Supplement	3,200,953	4,677,699	5,681,415	4,850,000	7,243,014	4,473,000	-7.77%
00704 Fire Jpa Fund	372,536	418,319	430,072	394,500	836,766	438,315	11.11%
00705 Deferred Compensation	91,205	301	401	1,900	-		-100.00%
00707 Debt Svc-Judgmtng Oblig Bonds	12,535,679	679,333	1,247,808	1,362,000	1,196,468	1,315,000	-3.45%
00708 Affordable Housing Reimb	1,194	1,521	3,161	3,000	4,295	3,000	0.00%
00709 BID - Hotel/Motel	23,803	685,084	594,851	605,000	627,948	653,000	7.93%
00710 BID - Downtown			132,425	101,100	64,631	63,000	-37.69%
00711 Parking Structure-Bella Terra			504,079	550,000	448,531	525,000	-4.55%
00750 B.J.A. 02/03	6,445	1,620					
00751 State Literacy Grant 03/04	61,626	-					
00752 State Literacy Grant 04/05	-	56,955			107		
00753 Children's Bureau of CA 03/04	11,449	4,974			4,732		
00754 Children's Bureau of CA 04/05	-	21,275	2,083		-		
00755 WMD 02/03	40,620	1,847			(37)		
00756 Traffic Safety Grant 03/04	25,330	359			-		
00757 Domestic Violence 03/04	112,441	46,083			-		
00758 Supp Law Enf Svcs 03/04	299,120	4,010	3,393		(1,138)		
00759 Traffic Safety - Drunk Driving	-	13,262			-		
00760 Homeland Security 03/04	126,338	92,106	44,031		(112,275)		
00761 B.J.A. 03/04	85,167	1,540	(61)		1,668		
00762 Magnolia Oil Incident	46,363	20			(7,596)		
00763 Citizen Corp Go Serve 02/03	9,214	9,947		24,737	24,737		
00764 FEMA/EOC		44,675		14,726	14,726		
00765 Sr. Mobility Prog 7/04-6/05	123,060	1,420			(1,336)		
00766 ADDI 04/05				91,436			
00767 Homeland Security 04/05		107,880			(157)		
00768 LSTA Global Language 04/05		22,500			2,491		



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Summary by Fund



Fund Number and Description	FY 2003/04 Actual	FY 2004/05 Actual	FY 2005/06 Actual	FY 2006/07 Revised	FY 2006/07 Actual	FY 2007/08 Adopted	Percent Change From Prior Year
00769 Suppl Law Enforce Svc 04/05		295,181	7,077		6,112		
00770 Traffic Safety 04/05		110,667	224,461	35,000	34,597		-100.00%
00771 Board of Corrections 04/05		33,004					
00772 B.J.A. 04/05		33,063	879		167		
00773 Domestic Violence 04/05	30,023	67,947	(10,858)				
00774 Calif St Library Grant 04/05		7,500					
00775 Homeland Sec-UASI 04/05		481,431	35,952		13		
00776 Used Oil 10th Cycle 04/05		47,201	213	5,245	244		
00777 Sr. Mobility Prog 7/05-6/06		129,646	2,827		(4,174)		
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		23,094		
00784 WMD - MMRS 05/06				215,245	215,245		-100.00%
00785 Homeland Sec-UASI 05/06				600,000	318,293		
00786 State Literacy Grant 06/07			30,000	24,646	24,646		
00787 Sr. Mobility Prog 7/06-6/07			135,497		1,942		
00788 Justice Assistance Grant 05/06					23,345		
00789 AmeriCorps Grant 05/06			32,843	40,751	26,612		
00790 Firefighters Grant 05/06			94,165				
00791 Gates Grant 06/07			25,500		1,020		
00792 Traffic Safety 06/07				295,498	202,213		
00793 Suppl Law Enforce Svc 06/07				391,824	400,587		
00794 WMD - MMRS 06/07				225,360			
00804 ABC 99/00	145						
00808 Rapid Response Grant	18,495	1,552	3,154		3,215		
00809 AQMD/AES Grant	863	1,038	2,641		2,695		
00810 Blufftop Park	1,776,821	(957)	224,136				
00812 Growth Management Grant #6	1,105	2,546	(68,043)				
00814 Hes Grant	63,505	403	8,666	364,500	330		-100.00%
00816 Fema Grant	26,007	37,790	4,199,689	2,973,127	388,363		-100.00%
00817 Swat Training Fund	9,767						
00819 COPS - Video Tele Conferencing							
00820 WMD - OES		(149)					
00821 F.E.T.S.I.M. Grant	626	1,264	1,529		1,958		
00822 WMD - DOJ	159,206	3,627	(5,763)				
00824 C.L.E.E.P. 1999/00	675	725	(2,273)				
00829 Used Oil 5/6th Cycle	6,835	2		50,617			-100.00%
00830 Cops More 98	(93,292)						
00835 State Family Literacy 02/03	40	1,008			(1)		
00836 State Lit Matching 02/03		348					
00838 Jail Training Grant	(5)	(2,039)		10,140	10,140		
00839 Fhwa Grant 1999/2000	10,199	11,424	59,918				
00841 Used Oil 8th Cycle 02/03	1,382	2,387					
00843 Home Program 95	380,000			289,200	289,200		
00844 Home Program 96	91,200						
00845 Home Program 97	89,550						
00846 Home Program 98	95,700						
00847 Home Program 07/08	249,840	(12)					
00848 Home Program 1999				2,919	12,697		
00849 Home Program 2001	197,523	(194)					
00850 Home Program 2002	92,521	9,278	(10,583)	294,390	294,390		



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Summary by Fund



Fund Number and Description	FY 2003/04 Actual	FY 2004/05 Actual	FY 2005/06 Actual	FY 2006/07 Revised	FY 2006/07 Actual	FY 2007/08 Adopted	Percent Change From Prior Year
00851 Home Program 2003		16,071	490	781,552	781,552		
00852 Home Program 2004		34,982	24,287	774,667	221,805		
00853 Home Program 2005			67,681	43,394	37,198		
00854 Home Program 2006				773,895	342,652		-100.00%
00856 ADDI 06/07				14,083			-100.00%
00857 HCD 2006/2007				1,428,837	624,902		-100.00%
00861 HCD 98/99					2,954		
00862 HCD 2000/2001	242,404	6,066	715,097		20,670		
00864 HCD 2001/2002	112,782	1,390	-		2,043		
00865 HCD 2002/2003	123,515	6,598	1,344		(38,320)		
00866 HCD 2003/2004	1,352,282	336,802	181,296		17,649		
00867 HCD 2004/2005		1,215,537	363,373		432,448		
00868 HCD 2005/2006			761,108		397,339		
00869 Traffic Safety Grant 02/03	18,915						
00870 Supplemental Law Enfrc 02/03	3,024	3,853	13,566				
00871 Children's Bureau of So Calif	1,145	(19)					
00872 Sr. Mobility Prog 7/02-6/04	220,434	423			1,746		
00873 Octa/Cip Grant	357,522	218,436	340,654	349,500	237,534		-100.00%
00874 Domestic Violence 98/99	(550)	(297)					
00875 Saav	124,894	170,851	86,954	88,000	130,605	88,500	0.57%
00878 Caltrans Grants		249,322		431,000			-100.00%
00880 Library equipment	184,779	292,668	11,150	9,000	11,963	9,000	0.00%
00883 OCSD Grant	2,116	1,744	(89,577)				
00886 DNA Consortium Grant 00/01	334	590					
00887 Supplemental Law Enfrc 01/02	(4)						
00888 Supplemental Law Enfrc 00/01	90,769						
00889 Tech Program Grant	(20,567)						
00890 T.E.A. Grant	(332)		1,540	880,000	556,803		-100.00%
00891 Used Oil 7th Cycle 01/02	6,741				104		
00892 Storm Water Quality	1,510,457	885,527	236,131	2,920,000	266,281		-100.00%
00893 WMD - DHS 04/05		399,091	909				
00894 WMD - DHHS	203,598	282,427	16,528		18,241		
00895 2000 State Park Bond	580,290						
00897 B.J.A. 00/01	(1,241)						
00898 B.J.A. 01/02	2,429	413					
00899 Family Resource Center	2,860		(132)				
00900 ADDI 05/06				28,222			
00901 Domestic Violence 06/07				94,912	94,912		
00903 Homeland Sec-UASI 06/07				68,990			
00904 Sr. Mobility Prog 7/07-6/08				147,499	144,150		
00905 Fireman's Fund 06/07				16,360	16,360		
00906 State Literacy Grant 07/08				54,000			
00907 Domestic Violence 07/08				47,456	11,864		
Grand Total	316,480,009	304,538,615	327,058,187	313,347,650	297,888,722	315,635,538	



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Revenue Object Account	FY 2003/04 Actual	FY 2004/05 Actual	FY 2005/06 Actual	FY 2006/07 Revised	FY 2006/07 Actual	FY 2007/08 Adopted	Percent Change From Prior Year
Major Grouping and Major Total							
Minor Grouping and Minor Total							
40010 PROPERTY TAXES							
40060 Basic Levy							
40070 Sec Basic Levy	26,311,307	28,633,025	31,441,026	34,400,000	29,547,298	35,750,000	3.92%
40080 Unsec Basic Levy	1,404,596	1,387,463	1,373,301	1,800,000	1,533,245	1,550,000	-13.89%
40060 Basic Levy	27,715,903	30,020,488	32,814,327	36,200,000	31,080,543	37,300,000	3.04%
40160 Prior Year Prop. Taxes							
40170 Sec Prior Year Prop. Taxes	451,613	372,143	458,641	430,000	462,764	490,000	13.95%
40180 Unsec Prior Year Prop. Taxes	16,534	37,735	22,162	21,000	36,787	21,000	0.00%
40160 Prior Year Prop. Taxes	468,147	409,879	480,803	451,000	499,551	511,000	13.30%
40200 Debt Svc Prop. Taxes							
40210 Sec Debt Svc		530					
40200 Debt Svc Prop. Taxes		530					
40305 Supp Roll Prop. Taxes							
40310 Sec Supp Roll	1,622,812	2,128,801	2,108,349	2,150,000	1,849,109	2,125,000	-1.16%
40305 Supp Roll Prop. Taxes	1,622,812	2,128,801	2,108,349	2,150,000	1,849,109	2,125,000	-1.16%
40350 Other Prop. Taxes							
40360 Interest Prop. Taxes	35,335	53,529	122,351	40,000	178,808	80,000	100.00%
40370 Misc Prop. Taxes	1,491,712	166,338	198,560		(193,743)		
40380 Aircraft Taxes	(293)	38,448	379				
40400 Homeowner Exemption	414,049	390,391	367,821	400,000	329,847	330,000	-17.50%
40410 Utility Unitary Tax	275,993	510,764	508,226	525,000	531,271	550,000	4.76%
40420 Triple Flip Reimbursemnt	758,713	5,305,884	5,977,287	6,160,000	6,959,284	7,300,000	18.51%
40430 In-Lieu of VLF	1,016,475	7,848,429	11,106,473	11,800,000	14,014,255	14,750,000	25.00%
40440 Nuisance Abatement		29,977	25,253	30,000	20,197	30,000	0.00%
40450 Emplpyee Rtrmmt Override		1,216,008	1,456,622	1,830,000	1,728,902	2,025,000	10.66%
40350 Other Prop. Taxes	3,991,985	15,559,769	19,762,970	20,785,000	23,568,822	25,065,000	20.59%
40500 Assessments	2,067,451	2,833,773	4,943,965	5,156,000	4,472,415	5,156,400	0.01%
40600 Tax Increment							
40610 Main/Pier Tax Increment	5,802,780	7,930,585	9,501,910	14,750,000	8,188,584	15,800,000	7.12%
40660 Talbert/Beach Tax Inc	498,442	580,834	585,891		580,421		
40720 Oakview Tax Inc	554,105	691,700	1,078,937		937,897		
40800 Huntington Center Tax Inc	1,626,749	1,634,039	2,004,762		3,768,836		
40900 Yorktown/Lake Tax Inc	453,063	522,948	522,295		441,737		
40950 SE Coastal Tax Increment	612,040	144,933	116,071	150,000	270,477	285,000	90.00%
40600 Tax Increment	9,547,179	11,505,039	13,809,865	14,900,000	14,187,952	16,085,000	7.95%
40010 PROPERTY TAXES	45,413,477	62,458,279	73,920,279	79,642,000	75,658,392	86,242,400	8.29%



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Revenue Object Account	FY 2003/04 Actual	FY 2004/05 Actual	FY 2005/06 Actual	FY 2006/07 Revised	FY 2006/07 Actual	FY 2007/08 Adopted	Percent Change From Prior Year
41000 OTHER LOCAL TAXES							
41100 Sales Tax							
41110 1% Allocation Sales Tax	24,350,111	20,177,298	21,961,157	22,680,000	17,982,430	23,800,000	4.94%
41120 Public Safety Sales Tax	1,753,529	1,950,606	2,041,735	2,153,000	1,737,189	2,260,000	4.97%
41130 Measure M Sales Tax	2,171,980	2,218,372	2,446,242	2,200,000	2,126,618	2,400,000	9.09%
41100 Sales Tax	28,275,620	24,346,276	26,449,134	27,033,000	21,846,236	28,460,000	5.28%
41200 Franchises							
41210 Utility Franchises	3,295,566	3,876,456	3,450,947	3,800,000	2,307,189	3,725,000	-1.97%
41220 Transfer Station Franchises	247,021	265,305	287,936	427,000	341,601	435,000	1.87%
41230 Pipeline Franchises	170,602	89,911	59,453	108,000	67,839	100,000	-7.41%
41240 Refuse Franchises	636,891	693,149	719,094	700,000	614,870	740,000	5.71%
41250 Cable TV Franchises	1,961,049	2,093,256	2,204,916	2,200,000	1,792,037	2,500,000	13.64%
41260 Coca Cola Franchise	300,000	300,000	300,000	300,000	300,000	300,000	0.00%
41270 Bus Bench Franchise	263,645	285,353	255,000	255,000	215,801	280,000	9.80%
41200 Franchises	6,874,774	7,603,428	7,277,346	7,790,000	5,639,337	8,080,000	3.72%
41300 In-Lieu Tax							
41310 Water In-Lieu	4,269,875	4,040,461					
41320 Water Master Plan In-Lieu	1,150,003	999,445					
41300 In-Lieu Tax	5,419,878	5,039,907					
41400 Transient Occupancy Tax	4,490,632	5,465,626	5,948,888	6,095,000	6,069,783	6,500,000	6.64%
41500 Utility Users Tax							
41510 Water Utility Tax	1,678,796	1,657,995	1,488,389	1,900,000	1,751,959	1,900,000	0.00%
41520 Gas Utility Tax	2,024,968	2,233,786	2,454,034	3,000,000	1,972,466	2,350,000	-21.67%
41530 Telephone utility Tax	7,438,280	7,250,146	6,918,040	7,500,000	6,108,607	7,775,000	3.67%
41540 Electric Utility Tax	6,580,541	6,941,701	7,992,349	8,000,000	6,557,435	8,600,000	7.50%
41550 Cable Utility Tax	1,701,625	1,920,773	2,316,702	2,350,000	1,798,391	2,500,000	6.38%
41500 Utility Users Tax	19,424,209	20,004,400	21,169,513	22,750,000	18,188,858	23,125,000	1.65%
41000 OTHER LOCAL TAXES	64,485,113	62,459,638	60,844,883	63,668,000	51,744,214	66,165,000	3.92%
42000 LICENSE AND PERMITS							
42100 Lic General							
42103 Fire Prevention Inspection	151,245	139,304	222,021	220,000	311,903	225,000	2.27%
42105 Oil Well Taxes Lic	562,811	541,141	500,017	510,000	369,997	470,000	-7.84%
42110 Business Lic	1,845,410	1,884,299	2,024,483	2,300,000	2,216,975	2,400,000	4.35%
42115 Bicycle Lic	6,850	8,909	5,329		7,858	10,000	
42120 Oil & Methane Inspection	134,569	59,919	41,043	20,000	24,466	35,000	75.00%
42125 Miscellaneous Lic	21,960	26,596	29,603	34,000	38,657	50,000	47.06%
42130 Subdivision	517						
42100 Lic General	2,723,363	2,660,168	2,822,496	3,084,000	2,969,856	3,190,000	3.44%
42150 Lic and Permits Public Works							
42152 Street and Curb	120,000	3,797					
42155 Encroachment Permit	527,402	836,286	622,064	700,000	330,989	402,000	-42.57%
42160 Erosion Control			250				
42165 Grading Permit	297,187	216,465	192,758	200,000	100,109	200,000	0.00%
42170 Harbor & Dock Const	4,027	7,294	10,773	10,000	6,161	10,000	0.00%
42180 Obstruction Permit	34,340	31,200	17,652	25,000	22,145	35,000	40.00%
42185 Parking Permit	17,601	21,484	15,514	1,500	17,326	10,000	566.67%
42190 Stock Piling	3,233		2,711				
42195 Wide/Overweight/Loading	8,228	12,756	14,965	15,000	19,505	20,000	33.33%
42150 Lic and Permits Public Works	1,012,018	1,129,281	876,687	951,500	496,235	677,000	-28.85%



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42300 Lic and Permits Bldgs							
42305 Alarm Permits	156,469	338,674	414,293	380,000	232,981	400,000	5.26%
42310 Building Permits	1,421,796	1,282,094	1,364,374	1,725,000	1,170,861	1,525,000	-11.59%
42315 Plumbing Permits	285,377	256,941	196,498	270,000	215,602	220,000	-18.52%
42320 Electrical Permits	275,007	264,139	262,142	360,000	282,389	300,000	-16.67%
42325 Mechanical Permits	251,550	220,256	135,397	175,000	108,768	150,000	-14.29%
42335 Swim Pool Permits	98,848	88,535	108,724	125,000	124,424	120,000	-4.00%
42355 Certificate of Occupancy	133,558	114,862	133,792	150,000	124,253	150,000	0.00%
42300 Lic and Permits Bldgs	2,622,605	2,565,501	2,615,219	3,185,000	2,259,278	2,865,000	-10.05%
42400 Lic and Permits Planning							
42410 Planning Commission	254,999	168,012	162,411	209,200	3,186,707	1,510,000	621.80%
42600 Zoning Administrator	238,753	217,990	216,940	261,300	186,367	269,100	2.99%
42700 Environ Processing	480,687	424,326	346,430	802,624	700,948	375,000	-53.28%
42750 Staff Review	409,661	293,086	178,784	176,700	171,496	179,100	1.36%
42850 Library	266	181	282				
42860 Parking In-Lieu	38,762	38,729	211,525		40,329	40,000	
42400 Lic and Permits Planning	1,423,126	1,142,324	1,116,372	1,449,824	4,285,847	2,373,200	63.69%
42000 LICENSE AND PERMITS	7,781,112	7,497,274	7,430,774	8,670,324	10,011,216	9,105,200	5.02%
42900 FINES AND FORFEITURES							
42905 Court/Traffic Fines	709,575	774,075	695,251	800,000	624,371	800,000	0.00%
42910 Library Fines							
42915 Main Street Lib Fines	1,098	1,199	817	2,700	984	3,000	11.11%
42920 Center Lib Fines	109,803	98,847	109,955	110,000	109,940	118,000	7.27%
42925 Banning Lib fines	3,305	2,845	3,020	3,000	2,743	3,100	3.33%
42930 Oakview Lib Fines	2,385	2,184	2,462	2,500	2,411	2,600	4.00%
42935 Murphy Lib Fines					2,200	2,100	
42910 Library Fines	116,591	105,075	116,253	118,200	118,278	128,800	8.97%
42940 Parking Fines	3,208,595	3,187,633	3,263,086	3,300,000	2,839,663	3,800,000	15.15%
42950 Alarm Fines	306,822	297,739	213,132	250,000	211,400	240,000	-4.00%
42900 FINES AND FORFEITURES	4,341,583	4,364,522	4,287,722	4,468,200	3,793,712	4,968,800	11.20%
42955 USE OF MONEY AND PROP.							
42960 Interest Income							
42965 Pooled Cash Interest	2,857,600	4,818,908	7,670,605	7,045,400	10,636,127	7,881,300	11.86%
42966 Market Adjustments	(1,315,640)	(1,407,927)	504,554		1,484,974		
42970 Restricted Cash Interest	773,813	935,543	856,320	739,000	1,153,635	308,000	-58.32%
42975 Late Charges	118,205	62,087	292,244	476,500	885,282	800,000	67.89%
42977 Interfund Loans Interest	34,911	127,431	195,315	100,000	256,969	181,800	81.80%
42960 Interest Income	2,468,888	4,536,042	9,519,037	8,360,900	14,416,986	9,171,100	9.69%
42980 Loan Payments							
42985 Interest Payments	214,384	129,396	161,269	340,000	372,371	374,000	10.00%
42990 Principal Payments	625,030	454,873	330,009	200,000	247,589	328,000	64.00%
42980 Loan Payments	839,414	584,270	491,278	540,000	619,960	702,000	30.00%
43005 Deferred Comp							
43010 Def Comp c-84-A	134				25		
43045 Def Comp c-89-1	44,079						
43050 Def Comp c-91	43,966						
43005 Deferred Comp	88,178				25		



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43055 Lease and Concession Income							
43065 Waterfront Project	303,636	381,633	473,179	450,000	549,166	570,000	26.67%
43075 Land Lease Income	816,081	744,958	930,175	800,000	873,371	925,000	15.63%
43085 Bldgs Lease Income	778,736	888,791	983,306	1,300,000	1,036,782	1,000,000	-23.08%
43095 Beach Concessions	907,064	1,000,732	1,103,592	1,150,000	1,198,051	1,225,000	6.52%
43105 Prop./Equip. Lease-Beach	180				199,301	68,000	
43115 Rooms Rentals	513,675	593,266	638,806	626,000	558,748	669,000	6.87%
43145 Central Park Concessions	149,189	139,558	149,541	150,000	160,567	165,000	10.00%
43150 Sport Complex Concessions		3,411	69,016	75,000	71,650	77,000	2.67%
43155 Vending machines	30,230	30,314	33,432	32,000	32,540	35,000	9.38%
43165 Rentals	473,009	469,294	529,896	215,000	539,973	563,000	161.86%
43055 Lease and Concession Income	3,971,802	4,251,956	4,910,943	4,798,000	5,220,150	5,297,000	10.40%
43900 Royalties							
43910 City Oil Wells	211,805	274,144	305,451	325,000	345,536	335,000	3.08%
43920 Other Royalties	60,456	81,141	99,689	100,000	98,167	100,000	0.00%
43900 Royalties	272,260	355,285	405,140	425,000	443,704	435,000	2.35%
44000 Parking Revenue							
44010 Parking Lots	2,000,404	2,323,049	2,609,882	2,525,000	2,962,079	3,025,000	19.80%
44030 Sunset Vista	1,700	137,223	296,761	290,000	355,544	360,000	24.14%
44040 Parking Structures	1,078,477	1,120,382	1,178,350	1,235,000	1,237,589	1,350,000	9.31%
44050 Meters - Business	582,161	403,781	434,314	480,000	422,378	470,000	-2.08%
44060 Meters - Residential	522,778	482,121	510,524	526,200	532,733	551,200	4.75%
44070 Meters - Recreational	808,243	821,554	901,411	900,000	971,972	975,000	8.33%
44080 Pier Plaza	930,677	960,601	1,126,788	1,100,000	1,167,087	1,250,000	13.64%
44090 Meters Beach Blvd.	18,378	15,723	24,214	15,000	24,424	36,000	140.00%
44100 Sport Complex	12,965	61,918	92,074	87,000	109,412	120,000	37.93%
44000 Parking Revenue	5,955,783	6,326,375	7,174,319	7,158,200	7,783,678	8,137,200	13.68%
45000 Contract Jail Bookings							
45010 City of FV Jail Bookings	6,764	2,386					
45030 Other Municipalities		4,139					
45100 Other Govt Jail Bookings			9,881	17,000	7,875	10,000	-41.18%
45000 Contract Jail Bookings	6,764	6,525	9,881	17,000	7,875	10,000	-41.18%
45110 PCS Wireless	166,153	158,447	173,691	145,000	161,310	190,000	31.03%
45120 Admin Cost- Bonds	100,000	91,306	32,875	100,000	51,875	50,000	-50.00%
42955 USE OF MONEY AND PROP.	13,869,242	16,310,206	22,717,164	21,544,100	28,705,563	23,992,300	11.36%
46000 REVENUE FROM OTHER AGENCIES							
46100 State of California Agencies							
46110 Tidelands Revenue	164,785	210,973	243,241	205,000		200,000	-2.44%
46120 State Set-Aside 15%	21,929	3,963	2,343		1,814	7,500	
46130 Real Prop. Transfer	1,355,274	1,846,241	1,070,341	1,500,000	1,053,202	1,350,000	-10.00%
46140 State Mandated Cost Reimb	(9,238)	81,732	173,721	75,000	341,427	75,000	0.00%
46150 State Public Lib Funds	88,489	79,896	78,840	118,000	116,038	124,000	5.08%
46160 From State of Cal	4,953,645	2,214,504	3,912,097	5,916,855	642,320	892,500	-84.92%
46170 Vehicle License Fee	8,158,359	4,319,023	1,318,074	1,410,000	987,562	1,575,000	11.70%
46180 POST Reimbursement	19,679	49,706	50,965	70,000	43,096	60,000	-14.29%
46190 Direct Library Loans		561	95	500		500	0.00%
46100 State of California Agencies	14,752,922	8,806,599	6,849,717	9,295,355	3,185,460	4,284,500	-53.91%



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46300 Federal Agencies							
46320 CDBG Allocations	3,101,906	1,626,007	641,875	4,402,937	251,053		-100.00%
46330 Other Federal	1,789,781	2,592,673	2,399,154	6,229,368	5,996,342	2,900,000	-53.45%
46300 Federal Agencies	4,891,687	4,218,680	3,041,030	10,632,305	6,247,395	2,900,000	-72.72%
46400 County Agencies							
46410 County Payments	2,502,923	2,939,284	2,272,724	2,408,116	2,425,400	2,000,000	-16.95%
46420 Abandoned Vehicles	146,337	163,116	68,841	80,000	121,797	80,000	0.00%
46430 OCTA	176,558	210,494	880,654	342,000	237,534	5,350,000	1464.33%
46470 Orange County Sanitation Dist		303,420	545,919				
46490 Other Governmental Agencies	17,966	482,682	12,489		12,310		
46400 County Agencies	2,843,785	4,098,996	3,780,627	2,830,116	2,797,041	7,430,000	162.53%
46500 Gas Tax Revenues							
46510 Gas Tax 2107	1,619,323	1,514,751	1,625,359	3,800,000	1,346,061	3,600,000	-5.26%
46520 Gas Tax 2107.5	10,000	10,000	10,000		10,000		
46530 Gas Tax 2106	761,027	698,815	744,761		627,954		
46540 Gas Tax 2105	1,334,010	1,143,961	1,221,090		1,010,107		
46500 Gas Tax Revenues	3,724,360	3,367,527	3,601,210	3,800,000	2,994,122	3,600,000	-5.26%
46600 WOCWB Revenue							
46610 M & O Huntington Beach	183,917	181,794	46,451	53,012	46,307	242,419	357.29%
46620 M & O Garden Grove	10,900	10,115		974	974	12,000	
46630 M & O Seal Beach	37,122	34,438		3,317	3,317	40,000	
46640 M & O Westmnstr	65,920	61,169		5,891	5,891	72,000	
46600 WOCWB Revenue	297,859	287,516	46,451	63,194	56,489	366,419	479.83%
46700 Other Agencies							
46710 AQMD	244,674	241,784	238,811	240,000	242,615	240,000	0.00%
46740 JPA'S	14,478	640,612	27,990	15,000	5,506	15,000	0.00%
46790 Other Agencies	144,948	91,573	117,718	71,500	572,161	77,000	7.69%
46700 Other Agencies	404,101	973,969	384,520	326,500	820,282	332,000	1.68%
46000 REVENUE FROM OTHER AGENCIES	26,914,714	21,753,287	17,703,554	26,947,469	16,100,789	18,912,919	-29.82%
47000 CHARGES FOR CURRENT SVC							
47100 Public Works							
47110 Residential Tree Replacement	8,088	9,120	18,639	3,000	4,028	3,000	0.00%
47115 Developer Fee	1,235,557	1,024,792	1,290,361	1,150,000	1,944,651	865,000	-24.78%
47120 Engineering and Insp Fee	517,688	227,277	128,853	150,000	488,343	650,000	333.33%
47125 GIS Survey Fee	18,357	14,223	12,855	12,000	38,860	50,000	316.67%
47130 Grading Plan Check	363,098	207,995	102,221	100,000	255,269	300,000	200.00%
47135 Landscape Inspection Fee	90,202	(4,625)	39,924	40,000	20,706	25,000	-37.50%
47140 Landscape Plan Check	39,565	36,360	46,953	40,000	72,343	50,000	25.00%
47145 O.C. Sanitation Collection Fe	60,966	37,457	161,214	30,000	100,371	81,000	170.00%
47160 Public Impr Plan Check	306,020	252,834	263,903	265,000	301,104	312,000	17.74%
47165 Recordation Fee	34,828	22,237	21,536	30,000	20,900	30,000	0.00%
47170 Reinspection Fee				1,000			-100.00%
47175 Tract Map Review	6,636		2,088				
47180 Traffic Impact Fee	849,099	1,705,442	426,964	750,000	317,849	500,000	-33.33%
47185 Traffic Plan Check Fees			25,571	40,000	1,879	5,000	-87.50%
47190 Water Quality Inspections	45,523	12,992	22,083	10,000	58,745	100,000	900.00%
47100 Public Works	3,575,627	3,546,103	2,563,165	2,621,000	3,625,049	2,971,000	13.35%



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47200 Building							
47205 Permit Issuance	267,212	317,772	322,242	315,000	265,243	310,000	-1.59%
47210 Plan Review	2,047,966	1,922,045	1,611,451	1,870,000	2,105,726	1,642,000	-12.19%
47250 Permit Extension	19	81	800				
47255 Microfilming	64,317	64,221	61,603	55,000	55,135	50,000	-9.09%
47260 SMIP		13,216	(13,035)		(216)		
47265 Automation Fee		103,544	186,700	166,000	228,613	166,000	0.00%
47270 Unit Lot Fee		(2,603)					
47275 Administrative Citation	202,800	132,187	190,363	200,000	321,241	335,000	67.50%
47280 Park Sq Ft Fee	639,542	700,264	592,035	600,000	442,539	400,000	-33.33%
47200 Building	3,221,855	3,250,727	2,952,159	3,206,000	3,418,282	2,903,000	-9.45%
47300 Library							
47305 Non-Res Library Card Fee	45,244	44,742	38,459	35,000	37,133	40,000	14.29%
47310 Media Library	216,416	222,181	219,091	225,000	222,378	224,000	-0.44%
47315 Library Reserve	2,208	1,930	2,601	2,300	3,186	2,700	17.39%
47320 Community Enrichment Fee	351,064	184,643	145,848	300,300	85,360	278,000	-7.43%
47300 Library	614,931	453,495	405,998	562,600	348,057	544,700	-3.18%
47400 Special City Svcs							
47410 Video Productions	18,185	36,470	21,222	20,000	27,903	20,000	0.00%
47415 Weed Abatement	30,671	29,098	13,971	20,000	12,202	20,000	0.00%
47420 Sewer Svcs		36,166	72,520	75,000	71,280	80,000	6.67%
47430 Radio Maintenance	6,095	4,896	13,274	10,000	2,122	10,000	0.00%
47435 Jail Charges	19,730	6,797					
47440 Impounded Veh. Rel. Fee	353,495	317,870	439,150	400,000	401,440	320,000	-20.00%
47445 Research Requests	98,843	96,329	89,777	100,000	95,749	100,000	0.00%
47450 Performance Bond Reduction			416		208		
47455 Maps & Publications	699	688	635	750	549	1,500	100.00%
47460 Pay to Stay/Work Furlough	134,915	146,745	198,628	175,000	228,375	200,000	14.29%
47465 DOJ/Blood	2,160	1,740					
47480 Banners and Pennants			1,175	1,000	2,610	2,000	100.00%
47400 Special City Svcs	664,792	676,798	850,767	801,750	842,438	753,500	-6.02%
47500 Recreational Classes							
47501 Recreational Fees	2,487,482	2,741,562	2,969,880	2,958,820	3,102,728	3,112,000	5.18%
47510 Junior Lifeguard	483,602	526,906	488,486	556,000	527,968	508,000	-8.63%
47500 Recreational Classes	2,971,083	3,268,468	3,458,366	3,514,820	3,630,696	3,620,000	2.99%
47600 Special Events	323,807	366,355	396,824	336,000	407,623	302,300	-10.03%
47700 Utility Charges							
47705 Refuse Charges	10,357,433	9,941,036	10,247,325	10,470,000	10,496,468	10,380,000	-0.86%
47710 Water Sales	42,517,966	40,901,559	43,168,570	45,661,500	44,769,396	41,729,000	-8.61%
47700 Utility Charges	52,875,399	50,842,595	53,415,895	56,131,500	55,265,864	52,109,000	-7.17%
47800 Firemed							
47810 Fees Billing Svc	4,278,204	4,282,586	4,708,952	4,281,357	4,417,751	4,710,000	10.01%
47815 Membership	1,371,555	1,438,300	1,437,461	1,444,000	1,386,489	1,440,000	-0.28%
47800 Firemed	5,649,759	5,720,886	6,146,413	5,725,357	5,804,240	6,150,000	7.42%
47850 Ambulance Charges	15	248			27		



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47860 Emergency Response							
47865 Police Emerg Resp	46,395	36,032	10,598	25,000	29,554	25,000	0.00%
47870 Fire Emerg Resp	1,879	9,155	13,365	10,000	4,734	10,000	0.00%
47875 Public Works Emerg Resp			3,394		2,601		
47860 Emergency Response	48,274	45,187	27,357	35,000	36,890	35,000	0.00%
47900 Hazmat Fees							
47905 Fire Hazmat Response	198,450	111,169	188,092	198,000	200,570	216,000	9.09%
47910 Public Works	50,880	38,059	30,894	25,000	15,584	15,000	-40.00%
47900 Hazmat Fees	249,330	149,228	218,985	223,000	216,154	231,000	3.59%
47925 Fire							
47930 Fire Clearance Inspection		358	8,234	2,500	4,257	5,000	100.00%
47935 Fire Company Inspection	323,666	283,673	258,758	245,000	257,426	245,000	0.00%
47940 Fire Protection Fees					214,260	260,000	
47925 Fire	323,666	284,031	266,992	247,500	475,943	510,000	106.06%
47950 Miscellaneous							
47955 Postage	3,837	3,374	1,946	2,500	753		-100.00%
47965 Photocopying	6,637	3,794	4,872	8,000	1,617	2,500	-68.75%
47970 Abandoned Oil Wells	7,037	16,382	3,751	5,000	8,098	8,000	60.00%
47975 Insurance Subrogation	1,334	4,292				5,000	
47985 Payroll Charges	2,320,151	4,671,063	4,953,765	5,551,000	7,075,533		-100.00%
47950 Miscellaneous	2,338,997	4,698,904	4,964,333	5,566,500	7,086,001	6,288,500	12.97%
48050 Proprietary Fund Charges	3,346,046	3,336,774	350,000	366,450	366,450	378,176	3.20%
48051 Prop Fund Chrg - FireMed			533,144	558,202	558,202	576,064	3.20%
48052 Prop Fund Chrg - Emerald Cove			11,708	12,258	12,258	12,650	3.20%
48053 Prop Fund Chrg - Water			3,909,351	4,165,090	4,093,090	4,224,069	1.42%
48054 Prop Fund Chrg - WMP			238,259	249,457	249,457	257,440	3.20%
48055 Prop Fund Chrg - Refuse			481,067	503,677	503,677	519,795	3.20%
48056 Prop Fund Chrg - OVE			11,817	12,372	12,372	12,768	3.20%
48057 Prop Fund Chrg - Sewer			826,664	865,517	865,517	893,214	3.20%
47000 CHARGES FOR CURRENT SVC	76,203,581	76,639,799	82,029,264	85,704,050	87,818,287	83,292,176	-2.81%
48100 OTHER REVENUE							
48110 Sales							
48120 Admissions	61	14,666	5,640	6,000	4,510		-100.00%
48130 Property	2,164,414	65,360	223,781	310,000	415,755		-100.00%
48110 Sales	2,164,475	80,026	229,421	316,000	420,265	200,000	-36.71%
48200 General Sales							
48210 Coin Telephones	4,552	4,843	4,636	4,000	3,275		-100.00%
48220 Employee Phone Reimb	4,079	15,099	3,905	5,000	5,016	4,000	-20.00%
48230 Souvineer Sales	15	64,997	51,249		32,342	5,000	
48240 Library Sales	9,899	9,735	9,551	10,000	10,098		-100.00%
48260 Bus Bench Ads	45,000	45,000	50,356	51,000	56,968	10,000	-80.39%
48270 Plans and Specs	12,487	23,879	15,466	1,500	25,567	55,000	3566.67%
48280 Video Sales	86	1,520				6,000	
48200 General Sales	76,118	165,073	135,163	71,500	133,265	80,000	11.89%
48300 Donations	991,015	467,790	663,724	1,139,926	517,439	632,000	-44.56%
48350 Sponsorships	5,102	68,421	64,581		136,894	60,000	



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48370 Reimbursables							
48375 Seacliff Partners	96,328						
48380 Blood Alcohol Reimburse	450	390					
48385 Prop. Damage Reimb	77,931	46,669	99,508	35,000	146,468	50,000	42.86%
48390 Mello-Roos Reimbursement	60,000						
48400 Restitution	19,768	61,351	355		10,190	10,000	
48410 Other Reimbursement	1,238,333	2,800,450	2,740,735	2,552,200	786,248	1,804,000	-29.32%
48370 Reimbursables	1,492,810	2,908,860	2,840,598	2,587,200	942,906	1,864,000	-27.95%
48500 Settlements		709,622	138,776		115,774	15,000	
48505 Gun Range Settlement		75,300	368,928		162,247	12,000	
48500 Settlements		784,922	507,704		278,021	27,000	
48510 Other							
48515 Passport fee	114,648	110,862	95,246	105,000	210,466	195,000	85.71%
48520 Evidence Recovery				5,000			-100.00%
48530 Newsrack Impounds		12					
48540 DDAs and OPAs			45,000				
48550 Miscellaneous	(1,973,039)	1,147,165	2,635,706	1,054,860	2,639,759	505,500	-52.08%
48560 Participation Pymts	410,355	12,697,057	6,221,250		1,564,124		
48510 Other	(1,448,037)	13,955,096	8,997,202	1,164,860	4,414,349	700,500	-39.86%
48100 OTHER REVENUE	3,281,483	18,430,188	13,438,393	5,279,486	6,843,139	3,563,500	-32.50%
49000 NON-OPERATING REVENUE							
49100 Operating Transfers In							
49101 General	4,198,431	119,638	531,819				
49101.100 From General Fund				8,859,142	8,458,676	9,069,500	2.37%
49101.205 From Library Services				471,000	406,334	465,000	-1.27%
49101.207 From Gas Tax				900,000	900,000	900,000	0.00%
49101.209 From Park Acq & Dev				67,000			-100.00%
49101.406 From Mello Roos				48,428	48,428	48,428	0.00%
49101.407 From RDA				6,226,450	6,606,749	7,976,000	28.10%
49101.409 From RDA - SE Coastal Pro					56,489	57,000	
49101.501 From CUPA				13,000	13,000	13,000	0.00%
49101.502 From FireMed				181,000	181,000	181,000	0.00%
49101.503 From Emerald Cove				383,000	356,935	383,000	0.00%
49101 General	28,622,088	22,865,688	27,083,308				
49104 Gas Tax Fund	900,000	900,000	900,000				
49106 Private Project Self Suff	11,040						
49100 Operating Transfers In	33,731,559	23,885,326	28,515,127	17,149,020	17,027,611	19,092,928	11.34%
49300 Proceeds of Long Term Debt	38,257,081	1,102,781	15,579,487				
49350 Prior Period Adjustment	(674,752)	1,473,074					
49400 Joint Venture Income	299,647	567,610	591,536	275,000	185,800	300,315	9.21%
49450 Contributions Received	2,576,164	7,596,632					
49000 NON-OPERATING REVENUE	74,189,699	34,625,423	44,686,150	17,424,020	17,213,411	19,393,243	11.30%
Grand Total	316,480,004	304,538,616	327,058,183	313,347,649	297,888,723	315,635,538	0.73%



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Expenditure Object Account	FY 2003/04 Actual	FY 2004/05 Actual	FY 2005/06 Actual	FY 2006/07 Adopted	FY 2006/07 Revised	FY 2007/08 Adopted	Percent Change From Prior Year
00100 General Fund	131,023,368	149,766,552	164,562,720	181,096,553	189,561,471	188,130,488	3.88%
00101 Special Events		210,927	164,736	240,000	240,000	185,000	-22.92%
00102 Res Economic Uncertainty							
00103 Donation Fund	245,214	341,106	407,615	100,000	169,395		-100.00%
00105 Private Project Self Suff		6,755					
00110 Donations Rec & Human Services							
00111 Donations Nature Center		2,467					
00112 Donations Senior Center		593					
00113 Donations Oakview Center		1,355					
00114 Donations Clubhouses		2,317					
00115 Donations Senior Outreach							
00116 Donations Arts & Cultural							
00117 Donations Beach Maintenance		48,851					
00118 Donations Dog Park							
00119 Donations Library							
00120 Donations Oakview	4,925						
00121 Donations Literacy Program							
00122 Donations Jail		601	2,325	8,000	8,000	9,500	18.75%
00123 Donations Best Program							
00124 Donations Human Task Force							
00125 Donations Veterans Memorial		250					
00201 Air Quality Fund	287,908	45,311	69,698	637,000	677,619	441,500	-30.69%
00202 Pier Plaza Fund	17,384	8,078					
00204 Fourth of July Parade	361,934	375,779	336,344	399,640	410,930	399,640	0.00%
00205 Library Service	1,127,377	1,141,986	1,190,499	1,322,033	1,338,616	1,078,067	-18.45%
00206 Traffic Impact	874,400	545,285	2,820,009	7,784,546	8,294,930	5,773,128	-25.84%
00207 Gas Tax Fund	3,460,586	2,724,708	4,831,543	15,092,915	17,539,893	5,011,532	-66.80%
00208 Public Communications							
00209 Park Acquisition and Developme	1,713,969	393,731	4,543,064	3,311,358	3,602,759	2,667,254	-19.45%
00210 Sewer	155,686	200,016	43,758	360,000	360,000	360,000	0.00%
00211 Drainage	-2						
00212 Narcotics Forfeiture Fed	52,239	11,008					
00213 Measure M Fund	1,157,180	3,174,552	4,535,052	2,551,245	3,366,098	4,207,235	64.91%
00214 Narcotic Forfeiture/State	147,118	253,905	84,210	326,000	416,256	400,000	22.70%
00215 Rehab Loans	409,464	394,978	80,700	700,000	713,000	673,000	-3.86%
00216 Property and Evidence						39,000	
00301 Capital Improvement Fund	10,953,512	4,611,487	56,678		31,893		
00302 Library Development	436,777	440,835	387,456	557,720	577,531	457,720	-17.93%
00303 Mello-Roos 1990-1-Cap Prj	103,223						
00304 Pier Rebuilding Fund							
00305 Rda Cap Project Area	10,794,085	1,076,264	24,370,669	11,325,035	11,572,391	1,781,314	-84.27%
00306 Low Income Housing-Inc	4,484,337	535,706	872,219	3,043,272	3,069,067	2,494,753	-18.02%
00307 Holly Seacliffe Fund	127,378	513,138		21,800	186,800		-100.00%
00308 In Lieu Parking Downtown	250,000					60,000	
00309 PFA Capital Project	8,830,141						
00310 Jail Program			5,965	155,000	167,599	400,000	158.06%
00312 Grand Coast CFD 2000-1							
00313 McDonnell Ctr CFD 2002-1	814						
00314 Infrastructure Fund				1,056,000	1,056,000	896,200	-15.13%
00315 Southeast Coastal Project	69,285	322,812	41,151	677,000	677,000	5,500	-99.19%
00316 Bella Terra	10,519,341	10,402,581	2,578,219				
00317 RDA Bella Terra Shopping Ctr							
00318 Pacific City CFD							
00401 Debt Svc Hbpfa	6,927,116	6,983,291	6,911,616	7,001,317	7,001,317	6,340,000	-9.45%



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Expenditure Object Account	FY 2003/04 Actual	FY 2004/05 Actual	FY 2005/06 Actual	FY 2006/07 Adopted	FY 2006/07 Revised	FY 2007/08 Adopted	Percent Change From Prior Year
00402 Debt Svc Res Hill	328,295	67,175					
00403 Debt Svc 1993-B Cic Cops							
00404 Debt Svc 1993-A Cic Cops							
00405 Dbt Svc Grand Coast CFD 2000-1	1,311,992	1,243,841	1,242,988	1,250,313	1,250,313	1,246,775	-0.28%
00406 Debt Svc Mello Roos	228,508	229,645	235,166	194,105	237,855	226,428	16.65%
00407 Rda Hb Debt Svc Project Area	12,943,218	12,906,090	16,556,280	14,946,752	14,946,752	23,828,756	59.42%
00408 Debt Svc McDonnell CFD 2002-1	311,601	313,569	316,625	326,815	326,815	330,000	0.97%
00409 Debt Svc Southeast Coastal	237,446	69,872	64,139			114,000	
00410 Debt Svc Bella Terra	817,693	1,376,868	2,318,215	1,812,345	1,812,345	1,813,650	0.07%
00500 Cultural Affairs Fund	360,580	371,016	297,317	359,820	380,285	392,149	8.98%
00501 CUPA	213,386	154,103	175,890	274,660	299,969	277,563	1.06%
00502 FireMed Program	5,788,497	5,675,896	5,817,857	8,349,190	8,977,802	7,812,613	-6.43%
00503 Emerald Cove	766,745	682,447	907,818	1,923,158	2,136,966	1,359,150	-29.33%
00504 Refuse Collection Service	9,653,493	9,755,229	10,236,224	10,479,844	11,229,982	10,610,778	1.25%
00505 Systems Fund			861	100,000	100,000		-100.00%
00506 Water	25,952,552	22,933,771	17,498,157	36,527,648	41,910,753	35,913,629	-1.68%
00507 Water Master Plan	4,162,868	5,805,642	10,453,985	2,537,776	8,473,066	4,226,185	66.53%
00508 Wocwb	102,666	175,980	234,119	95,600	100,768	252,600	164.23%
00509 Refuse Education	19,755	70,509	53,029	57,000	71,980	54,000	-5.26%
00510 Ocean View Estates MHP	62,077	119,072	120,688	241,379	250,965	239,031	-0.97%
00511 Sewer Service Fund	4,017,939	5,923,909	3,879,941	8,028,585	20,995,774	8,592,797	7.03%
00512 Retiree/Cobra Insurees							
00550 Self Insurance Medical	-295	-645					
00551 Self Insurance Wkrs Comp	-268						
00552 Self Insurance Liability							
00553 Equipment Replacement	18,939						
00554 Equip Rep Supplemental							
00555 Narc Forf/Helicopter Rep							
00650 Gen Fixed Assets Acct Grp	15,298,000	10,787,671	16,430,489				
00653 Gfaag CNOA	36,999	37,798	33,323				
00701 BID - Auto	601,216	135,063	111,327	150,000	200,000	192,400	28.27%
00702 Retiree Ins Fund	672,085	876,502	905,736	1,226,000	1,226,000	983,122	-19.81%
00703 Retirement Supplement	1,787,485	1,768,526	1,844,309	3,536,000	3,536,000	1,967,356	-44.36%
00704 Fire Jpa Fund	233,925	302,959	849,103	393,926	656,553	436,290	10.75%
00705 Deferred Compensation							
00707 Debt Svc-Judgmt Oblig Bonds	10,547,676	1,126,284	1,147,370	1,170,000	1,170,000	1,125,000	-3.85%
00709 BID - Hotel/Motel		620,651	655,892		600,000	650,000	
00710 BID - Downtown		20,100	95,549		100,000	70,000	
00711 Parking Structure-Bella Terra			496,940			525,000	
00750 B.J.A. 02/03	59,492	76,730					
00751 State Literacy Grant 03/04	60,706						
00752 State Literacy Grant 04/05	1,831	55,231					
00753 Children's Bureau of CA 03/04	18,872	1,973					
00754 Children's Bureau of CA 04/05		23,358					
00755 WMD 02/03	42,430						
00756 Traffic Safety Grant 03/04	25,330	359					
00757 Domestic Violence 03/04	157,685	839					
00758 Supp Law Enf Svcs 03/04	94,137	68,223	128,335	13,605	27,903		-100.00%
00759 Traffic Safety - Drunk Driving	13,231	32					
00760 Homeland Security 03/04	79,999	70,200					
00761 B.J.A. 03/04		12,353	75,962	59,399			-100.00%
00762 Magnolia Oil Incident	38,787						
00763 Citizen Corp Go Serve 02/03			17,615		3,028		
00764 FEMA/EOC			39,765		4,420		



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Expenditure Object Account	FY 2003/04 Actual	FY 2004/05 Actual	FY 2005/06 Actual	FY 2006/07 Adopted	FY 2006/07 Revised	FY 2007/08 Adopted	Percent Change From Prior Year
00765 Sr. Mobility Prog 7/04-6/05	24,330	98,814					
00766 ADDI 04/05							
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	174,681	349,362		-100.00%
00770 Traffic Safety 04/05		139,395	197,914	35,000	35,000		-100.00%
00771 Board of Corrections 04/05		33,004					
00772 B.J.A. 04/05			11,195		22,033		
00773 Domestic Violence 04/05	-12,176	99,288					
00774 Calif St Library Grant 04/05		7,500					
00775 Homeland Sec-UASI 04/05		483,601	31,467				
00776 Used Oil 10th Cycle 04/05		4,600	33,079		15,400		
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	295,000	295,000		-100.00%
00782 Chempacks 05/06			11,466				
00783 Domestic Violence 05/06			76,617		1,354		
00784 WMD - MMRS 05/06			147,771	65,000	74,546		-100.00%
00785 Homeland Sec-UASI 05/06			3,519		354,925		
00786 State Literacy Grant 06/07			11,261		44,662		
00787 Sr. Mobility Prog 7/06-6/07			30,977	108,524	108,524		-100.00%
00788 Justice Assistance Grant 05/06					23,345		
00789 AmeriCorps Grant 05/06			684		72,910		
00790 Firefighters Grant 05/06			5,364		62,993		
00791 Gates Grant 06/07					25,500		
00792 Traffic Safety 06/07					295,498	212,471	
00793 Suppl Law Enforce Svc 06/07					391,824	75,000	
00794 WMD - MMRS 06/07							
00801 Supp Law Enf Svcs 98/99							
00802 Suppl Law Enforce Svc 97/98							
00803 Sho Grant 98/99							
00804 ABC 99/00							
00805 Sho Grant 99/00							
00807 SCE Traffic Rebate							
00808 Rapid Response Grant	54,990	1,200					
00809 AQMD/AES Grant							
00810 Blufftop Park	1,361		348,737				
00811 Bike Trails 95/96							
00813 B.J.A. 98/99							
00814 Hes Grant	18,014	165,018	19,693	385,000	385,844	500,000	29.87%
00815 Available							
00816 Fema Grant	-4		152,619	6,315,121	7,199,220		-100.00%
00817 Swat Training Fund							
00818 Suppl Law Enforce Svcs 96/97							
00819 COPS - Video Tele Conferencing							
00820 WMD - OES	2,073						
00822 WMD - DOJ	1,390	169,491					
00823 Cops More 96							
00824 C.L.E.E.P. 1999/00	58,451		22,863				
00825 Traffice Grant 1998/99							
00826 Bike Trails 96/97							
00827 97/98 Bus Stop Impr Phase I							



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Expenditure Object Account	FY 2003/04 Actual	FY 2004/05 Actual	FY 2005/06 Actual	FY 2006/07 Adopted	FY 2006/07 Revised	FY 2007/08 Adopted	Percent Change From Prior Year
00828 Abc 98/99 Grant							
00829 Used Oil 5/6th Cycle		838		50,617	50,617		-100.00%
00830 Cops More 98	-33,919						
00831 97/98 Bus Stop Impr Phase II							
00832 Gates Learning Foundation							
00833 State Family Literacy 2000/01							
00834 State Literacy Matching 98/99							
00835 State Family Literacy 02/03	12,151	397					
00836 State Lit Matching 02/03	-3						
00837 Young Adult Book Grant							
00838 Jail Training Grant					10,140	11,000	
00839 Fhwa Grant 1999/2000	-2	22,891	4,585	1,500,000	1,500,000	992,000	-33.87%
00840 Oil Spill Grant							
00841 Used Oil 8th Cycle 02/03	5,166	48,877					
00843 Home Program 95	380,000						
00844 Home Program 96	91,200						
00845 Home Program 97	89,550						
00846 Home Program 98	95,700						
00847 Home Program	249,842						
00848 Home Program 1999							
00849 Home Program 2001	195,116						
00850 Home Program 2002	91,025	-32					
00851 Home Program 2003		16,561					
00852 Home Program 2004		43,767	5,368				
00853 Home Program 2005			74,999	823,233	823,233		-100.00%
00854 Home Program 2006			799	773,895	773,895		-100.00%
00855 RLF to CDBG							
00856 ADDI 06/07				14,083	14,083		-100.00%
00857 HCD 2006/2007			2,598	1,428,837	1,428,837		-100.00%
00858 CDBG							
00859 HCD 96/97							
00860 HCD 97/98							
00861 HCD 98/99	2,954						
00862 HCD 2000/2001	38,706	6,064	548,640	50,000	383,920		-100.00%
00863 HCD 1999/2000							
00864 HCD 2001/2002	102,543	1,341					
00865 HCD 2002/2003	46,801	4	5,353				
00866 HCD 2003/2004	1,435,734	378,597	64,303		4,436		
00867 HCD 2004/2005	1,911	1,371,112	636,132	35,000	40,813		-100.00%
00868 HCD 2005/2006		1,572	956,528	40,000	229,356		-100.00%
00869 Traffic Safety Grant 02/03	15,357						
00870 Supplemental Law Enfrc 02/03	141,444	112,818	35,090	35,798	13,495		-100.00%
00871 Children's Bureau of So Calif	4,053						
00872 Sr. Mobility Prog 7/02-6/04	98,428	16,662					
00873 Octa/Cip Grant	289,658	1,008,046	256,167	1,273,000	1,363,713		-100.00%
00874 Domestic Violence 98/99	-247						
00875 Saav	8,400		350,000	289,000	463,527	180,000	-37.72%
00876 Universal Hiring Grant							
00877 Supp Law Enf Svcs 99/00							
00878 Caltrans Grants	209,229	40,078		480,000	480,000	906,950	88.95%
00880 Library equipment		384,349	87,862	180,726	180,726	180,000	-0.40%
00881 Gates Learning Foundation Trng							
00883 OCSD Grant	-15						
00885 Speed Enforcement Grant 99/00							



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Expenditure Object Account	FY 2003/04 Actual	FY 2004/05 Actual	FY 2005/06 Actual	FY 2006/07 Adopted	FY 2006/07 Revised	FY 2007/08 Adopted	Percent Change From Prior Year
00886 DNA Consortium Grant 00/01							
00887 Supplemental Law Enfrc 01/02							
00888 Supplemental Law Enfrc 00/01							
00889 Tech Program Grant							
00890 T.E.A. Grant	44,710	3,376	455,708	650,000	1,575,256		-100.00%
00891 Used Oil 7th Cycle 01/02	58,104	52					
00892 Storm Water Quality	994,734	715,211	171,811	890,000	1,449,582	2,078,584	133.55%
00893 WMD - DHS 04/05		310,837	49,871				
00894 WMD - DHHS	171,596	90,653	76,098	287,000	306,425	86,091	-70.00%
00895 2000 State Park Bond		580,290					
00896 B.J.A. 99/00							
00897 B.J.A. 00/01	59,793						
00898 B.J.A. 01/02	131,280	48,827					
00899 Family Resource Center							
00900 ADDI 05/06							
00901 Domestic Violence 06/07							
00902 Used Oil 10th Cycle 06/07							
00903 Homeland Sec-UASI 06/07							
00904 Sr. Mobility Prog 7/07-6/08							
00905 Fireman's Fund 06/07							
01000 MASTER CHART OF ACCOUNTS							
Grand Total(s)	296,781,759	275,034,132	317,419,328	347,999,870	392,918,353	330,272,198	-5.09%



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Combined Expenditure Detail by Object Account



Expenditure Object Account	FY 2003/04 Actual	FY 2004/05 Actual	FY 2005/06 Actual	FY 2006/07 Adopted	FY 2006/07 Revised	FY 2007/08 Adopted	Percent Change From Prior Year
Color Legend							
Major Grouping and Major Total							
Minor Grouping and Minor Total							
Sub Grouping and Sub Total							
51000 PERSONAL SERVICES							
51100 Salaries, Permanent				1,610,993	1,615,107	952,001	-40.91%
51110 Base Salaries	61,807,971	64,556,719	68,550,211	73,977,108	74,237,548	80,473,616	8.78%
51115 Additional Pay	1,822,986	1,807,690	3,193,867	4,267,510	4,267,509	5,162,644	20.98%
51100 Salaries, Permanent	63,630,957	66,364,409	71,744,078	79,855,611	80,120,164	86,588,261	8.43%
52000 Salaries, Temporary	3,775,648	4,087,116	4,445,681	5,023,988	5,092,494	5,540,575	10.28%
53000 Salaries, Overtime				5,084,820	5,076,048	1,178,258	-76.83%
53020 Regular Overtime	4,534,886	6,348,478	6,107,656	604,123	647,956	5,501,250	810.62%
53030 Special Events Overtime			860				
53040 Minimum Staffing Overtime	3,098,133	3,261,581	2,938,313	2,307,665	2,307,665	2,938,126	27.32%
53090 Other Overtime		14,417	24,750				
53000 Salaries, Overtime	7,633,019	9,624,476	9,071,579	7,996,608	8,031,669	9,617,634	20.27%
54000 Termination Pay Outs							
54110 Vacation/Leave Pay Out	1,657,011	1,701,388	2,097,326	1,700,000	1,700,000	1,800,000	5.88%
54120 Sick Leave Pay Out	316,942	136,103	175,191	300,000	300,000	300,000	0.00%
54000 Termination Pay Outs	1,973,952	1,837,491	2,272,517	2,000,000	2,000,000	2,100,000	5.00%
55000 Benefits				502,939	489,416	542,421	7.85%
55100 CAL PERS	8,123,893	13,319,075	16,918,578	19,526,931	19,535,831	20,654,434	5.77%
55150 Retirement Supplement	1,742,276	3,555,042	4,025,166	4,498,971	4,502,471	4,846,538	7.73%
55175 Workers Compensation	2,634,559	4,544,332	3,861,211	5,890,540	5,891,540	6,270,717	6.45%
55200 Health Insurance	11,032,683	8,073,849	8,745,171	10,033,622	10,039,122	11,068,567	10.31%
55300 Other Insurances	2,544,189	2,817,955	2,947,650	3,437,655	3,437,655	3,534,794	2.83%
56010 Deferred Compensation	49,166	48,037	49,236	53,043	53,043	54,285	2.34%
56020 FICA Medicare	870,378	830,589	1,082,976	1,032,501	1,032,501	1,147,507	11.14%
56100 Other Benefits						4,077	
55000 Benefits	26,997,144	33,188,879	37,629,987	44,976,202	44,981,579	48,123,341	7.00%
51000 PERSONAL SERVICES	104,010,721	115,102,371	125,163,843	139,852,409	140,225,907	151,969,811	8.66%
60000 OPERATING EXPENSES							
61000 Utilities				111,412	111,412	36,730	-67.03%
61100 Cable TV			535	800	865	600	-25.00%
61200 Electricity	3,620,082	3,731,501	3,960,541	4,353,650	4,353,985	4,316,200	-0.86%
61300 Natural Gas	634,881	851,555	1,120,731	1,308,200	1,308,200	1,340,700	2.48%
61450 Telephone/Communications	797,016	845,477	875,581	1,100,493	1,215,876	1,096,640	-0.35%
61600 Water	973,299	1,415,502	904,844	1,228,000	1,228,000	1,228,000	0.00%
61000 Utilities	6,025,278	6,844,035	6,862,232	8,102,555	8,218,338	8,018,870	-1.03%
62000 Purchased Water							
62100 Purchased Water MWDOC	5,974,249	3,902,207	3,556,203	5,426,000	6,851,612	5,381,000	-0.83%
62200 Purchased Water OCWD	3,147,954	4,803,152	6,068,890	5,282,000	5,282,000	6,190,000	17.19%
62000 Purchased Water	9,122,203	8,705,359	9,625,093	10,708,000	12,133,612	11,571,000	8.06%



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Combined Expenditure Detail by Object Account



Expenditure Object Account	FY 2003/04 Actual	FY 2004/05 Actual	FY 2005/06 Actual	FY 2006/07 Adopted	FY 2006/07 Revised	FY 2007/08 Adopted	Percent Change From Prior Year
63000 Equipment and Supplies				2,230,600	2,285,424	2,988,048	33.96%
63025 Audiovisual Supplies	5,181	57,291	36,872	1,500	1,580	1,500	0.00%
63050 Communication Supplies	13,049	32,216	36,960	10,500	12,190	11,900	13.33%
63075 Furniture Non-Capital	19,179	119,001	222,236	124,583	268,021	90,648	-27.24%
63100 General Supplies	773,780	987,943	1,156,837	625,740	818,037	574,389	-8.21%
63125 Office Supplies	639,038	659,434	686,347	310,358	415,264	290,438	-6.42%
63150 Radio Supplies	24,845	15,455	12,877	900	900	30,000	3233.33%
63225 Computer Supplies	307,793	349,819	1,150,849	505,571	734,923	392,718	-22.32%
63295 Postage Deliveries	402,577	426,610	533,059	280,700	320,665	276,750	-1.41%
63445 Fuel	970,609	1,117,196	1,794,176	1,984,006	2,059,792	2,009,006	1.26%
64000 Safety Supplies	409,301	495,034	643,762	599,255	618,806	592,005	-1.21%
64100 Film	31,314	34,052	16,613	7,050	8,852	16,850	139.01%
64110 Agricultural	51,969	64,777	56,510	167,000	175,238	151,000	-9.58%
64115 Microfilm/Doc Imaging	75		79	80,000	110,750	145,000	81.25%
64140 Food	104,690	110,406	117,285	47,977	54,085	38,516	-19.72%
64165 Clothing/Uniforms	430,010	463,198	620,030	266,579	375,477	288,784	8.33%
64190 Vehicle Supplies	158,782	132,881	111,309	145,695	187,028	161,695	10.98%
64230 Awards and Presentations	69,461	76,047	87,326	31,050	37,532	46,225	48.87%
64255 Shop Equipment Operating	38,288	70,709	94,369	140,320	146,903	117,550	-16.23%
64280 Signs	56,271	106,676	129,203	115,800	165,163	40,800	-64.77%
64305 Chemicals	46,333	55,445	73,330	136,700	138,078	111,000	-18.80%
64330 Fencing	5,000	7,000	1,338	2,600	32,145	2,500	-3.85%
64355 Building Supplies	106,610	95,614	98,032	217,681	232,588	200,581	-7.86%
64380 Irrigation Supplies	67,103	61,074	51,556	81,000	82,500	81,000	0.00%
64405 Books/ Subscriptions	595,537	678,387	825,462	704,028	752,723	544,795	-22.62%
64485 Dues and Memberships	154,801	175,731	188,675	198,214	199,052	183,610	-7.37%
64500 Certification	36,491	27,354	48,754	49,760	49,760	59,170	18.91%
63000 Equipment and Supplies	5,518,084	6,419,350	8,793,844	9,065,167	10,283,478	9,446,478	4.21%
64520 Repairs and Maintenance				3,198,600	3,198,600	3,284,397	2.68%
64570 Equipment Repairs, Maint	1,064,504	1,162,116	1,307,809	450,001	698,988	443,254	-1.50%
64620 Contracts for Rep and Maint	2,960,011	4,212,012	5,088,816	3,140,920	4,133,390	3,439,680	9.51%
64670 Traffic Signals Maint	155,902	180,031	179,025	160,000	200,526	100,000	-37.50%
64720 Vehicle Maintenance	610,223	709,349	711,508	463,465	517,368	421,165	-9.13%
64770 Motorcycle Maintenance	39,257	16,600	36,786		3,096		
64820 Boat Maintenance	29,454	31,058	23,247				
64870 Computer Maintenance	785,921	420,808	564,618	783,210	820,988	841,802	7.48%
64900 Repair and Demolition	1,500				35,875		
67400 Other Maintenance	623,771	677,808	774,737	688,450	799,340	667,350	-3.06%
67450 Bldg and Grounds Maint	1,097,827	1,097,987	1,827,882	948,779	1,229,549	1,683,402	77.43%
67500 Oil well Maintenance	95,818	70,109	38,007	92,000	106,874	92,000	0.00%
67550 Pest Control	19,939	21,477	28,650	4,000	6,655	7,000	75.00%
67600 Block Wall Maintenance	4,956	10,392	4,691	20,000	20,799	20,000	0.00%
67650 Water Maintenance	608,616	648,258	759,983	797,632	908,790	988,021	23.87%
67735 Radio Maintenance	71,056	59,963	56,907	83,975	115,795	65,000	-22.60%
67740 800 MHZ Maintenance	269,773	224,183	230,870	228,022	228,972	238,100	4.42%
64520 Repairs and Maintenance	8,438,527	9,542,151	11,633,537	11,059,054	13,025,605	12,291,171	11.14%
68500 Conferences and Training				508,080	529,080	527,268	3.78%
68550 Training	440,315	566,010	688,448	434,963	502,427	457,256	5.13%
68610 Conferences	114,002	178,550	229,569	282,307	296,226	273,910	-2.97%
68695 Hosted Meetings	22,170	25,146	26,047	20,500	23,800	20,250	-1.22%
68500 Conferences and Training	576,487	769,706	944,064	1,245,850	1,351,532	1,278,684	2.64%



Expenditure Summary

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ALL FUNDS

Combined Expenditure Detail by Object Account



Expenditure Object Account	FY 2003/04 Actual	FY 2004/05 Actual	FY 2005/06 Actual	FY 2006/07 Adopted	FY 2006/07 Revised	FY 2007/08 Adopted	Percent Change From Prior Year
69300 Professional Services				862,517	862,517	1,680,300	94.81%
69305 Graphics Prof Svcs	5,239			5,000	5,000	5,000	0.00%
69310 Appraiser Prof Svcs		1,750	7,200	20,000	31,300	36,000	80.00%
69315 Info Sys Prof Svcs	273,242	365,669	413,981	72,500	90,453	47,500	-34.48%
69325 Economic Analysis Prof Svcs	176,435	94,492	115,262	190,000	275,154	400,000	110.53%
69330 Labor Negotiation Prof Svcs	133,953	121,455	145,086	125,000	136,659	100,000	-20.00%
69335 Architectural Services Prof Sv		13,144	20,959	20,000	24,769		-100.00%
69340 Property Mgmt Prof Svcs	420	8,500				79,000	
69345 Auditing Prof Svcs	96,652	97,822	85,745	7,600	26,863	107,600	1315.79%
69360 Medical Prof Svcs	2,216,032	2,052,363	1,588,027	2,372,750	2,383,669	1,687,250	-28.89%
69365 Other Professional Services	6,271,545	4,415,078	4,970,410	4,941,191	8,946,210	4,374,967	-11.46%
69370 Legal Prof Svcs	1,360,823	359,816	136,207	453,000	535,071	333,500	-26.38%
69385 Commissions Prof Svcs	2,522	600	570	8,000	8,480		-100.00%
69390 Personnel Hearings Prof Svcs	1,174			181,000	181,000		-100.00%
69395 Recruitment Prof Svcs	3,712	46,048	11,292	23,000	23,000	60,000	160.87%
69300 Professional Services	10,541,750	7,576,736	7,494,739	9,281,558	13,530,145	8,911,117	-3.99%
69450 Other Contract Services				4,953,613	5,013,613	3,415,666	-31.05%
69455 Printing Reproduction Cont Svc	385,497	336,405	369,750	206,080	253,273	334,288	62.21%
69465 Ambulance Services Cont Svcs	1,054,888	1,143,089	1,021,283	1,200,500	1,254,658	500	-99.96%
69470 Security Cont Svcs	256		2,044				
69475 Emp. Assistance Program Cont S	106,946			66,000	66,000	66,000	0.00%
69480 Audiovisual Cont Svcs		18,960					
69485 Microfilm/Doc Image Cont Svcs	48,724	33,052	18,841	11,000	31,456	10,000	-9.09%
69490 Refuse Collection Cont Svcs	9,074,811	9,288,214	9,600,962	9,833,000	10,616,028	9,929,363	0.98%
69495 Emerald Cove, Salaries Cont Sv	91,871	63,449					
69500 Janitorial Cont Svc	54,535	68,380	72,215	123,000	123,716	88,000	-28.46%
69505 Other Cont Svcs	2,965,197	5,112,024	5,059,456	2,129,904	2,866,631	2,601,720	22.15%
69510 Animal Control Cont Svcs	421,802	437,899	29,750		5,250		
69515 Royalty Payments Cont Svcs	35,301	45,691	55,579	51,300	51,391	51,300	0.00%
69520 Advertising Cont Svcs	107,123	110,688	116,911	172,204	196,763	168,704	-2.03%
69450 Other Contract Services	14,346,951	16,657,852	16,346,789	18,746,601	20,478,780	16,665,541	-11.10%
70000 Rental Expense				921,320	921,320	897,070	-2.63%
70100 Building Rental			16,850				
70200 Equipment Rental	221,496	253,710	229,165	83,087	105,719	64,337	-22.57%
70300 Leases	347,170	117,575	398,106	767,068	843,927	585,775	-23.63%
70000 Rental Expense	568,666	371,285	644,121	1,771,475	1,870,966	1,547,182	-12.66%
72000 Claims Expense				1,000,000	1,000,000		-100.00%
72075 Group Medical Claims	5,160,111	186,444	54,675	60,000	60,000		-100.00%
72150 Prescriptions Expense	1,073,501						
72300 Temp Disab - Perm Employees	70,479	50,102	163,842	200,000	200,000	200,000	0.00%
72450 Perm Disability Benefits	792,562	940,086	934,204	1,000,000	1,000,000	1,200,000	20.00%
72525 Liability	10,545,568	2,604,812	354,219	2,000,000	2,081,240	725,000	-63.75%
72000 Claims Expense	17,642,221	3,781,443	1,506,940	4,260,000	4,341,240	2,125,000	-50.12%
73000 Insurance				25,000	25,000	25,000	0.00%
73010 General/Liability Insurance	1,355,271	1,101,190	544,885	1,205,000	1,205,000	1,405,500	16.64%
73020 Excess Workers Comp Ins.	239,254	199,308	316,044	300,000	300,000	300,000	0.00%
73030 Aircraft/ Watercraft Insurance	200,014	197,047	177,882	275,000	275,000	295,000	7.27%
73040 Property Insurance	809,273	406,288	981,807	1,000,000	1,000,000	1,200,000	20.00%
73000 Insurance	2,603,811	1,903,834	2,020,618	2,805,000	2,805,000	3,225,500	14.99%
74000 Pension Payments	1,787,485	1,759,326	1,810,309	3,500,000	3,500,000	1,967,356	-43.79%



Expenditure Summary

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ALL FUNDS

Combined Expenditure Detail by Object Account



Expenditure Object Account	FY 2003/04 Actual	FY 2004/05 Actual	FY 2005/06 Actual	FY 2006/07 Adopted	FY 2006/07 Revised	FY 2007/08 Adopted	Percent Change From Prior Year
74010 Contribution to Private Agency				55,000	55,000		-100.00%
74020 HB Visitors Conv Bureau				609,500	609,500	650,000	6.64%
74010 Contribution to Private Agency				664,500	664,500	650,000	-2.18%
75000 Payments to Other Governments				883,396	883,396	970,062	9.81%
75100 Metro Cities JPA	797,918	832,298	691,906				
75200 County of Orange	2,528,191	2,777,816	2,686,172	2,070,000	2,110,612	1,836,000	-11.30%
75250 Department of Justice	30,585	43,915	48,522		24,389		
75300 Grants		22,578	121,276				
75350 Taxes	411,558	725,851	739,901	737,500	758,684	93,000	-87.39%
75400 WOCWB Expense	39,272	47,543	48,251	2,000	2,000	2,000	0.00%
75000 Payments to Other Governments	3,807,522	4,450,000	4,336,027	3,692,896	3,779,080	2,901,062	-21.44%
77000 Interdepartmental Charges							
77100 Equipment Usage		218					
77200 Cost-Allocation charges	3,346,033	3,336,774	5,523,529	5,783,134	40,000		-100.00%
77200.100 To General Fund					936,910	966,890	
77200 Cost-Allocation charges					8,435		
77200.100 To General Fund					5,724,113	5,907,286	
77200 Cost-Allocation charges			838,481	877,889			-100.00%
77300 In-Lieu Tax	5,419,878	5,039,907					
77000 Interdepartmental Charges	8,765,911	8,376,899	6,362,010	6,661,023	6,709,458	6,874,176	3.20%
78000 Expense Allowances				542,737	542,737	208,759	-61.54%
78100 Expense Allowance	103,720	106,023	108,351			4,750	
78200 Auto Allowance	177,844	168,314	207,645	118,200	118,200	140,394	18.78%
78300 Tool Allowance	18,400	18,400	18,400	15,200	15,200	16,000	5.26%
78400 Uniform Allowances	317,370	323,550	328,900	22,550	22,550	23,000	2.00%
78000 Expense Allowances	617,334	616,287	663,296	698,687	698,687	392,903	-43.77%
79000 Other Expenses				48,150	48,150	574,225	1092.58%
79025 Permit Expense	474,512	478,256	770,677	725,930	786,293	366,100	-49.57%
79050 Cash Over and Short	-2,308	2,778	-934				
79075 Bad Debt Expense	854,701	-124,013	568,637				
79100 Contingency	1,731,717	159,390	236,873	1,222,878	2,015,378	316,400	-74.13%
79125 Private Grants	405,220	126,720	139,350	150,000	211,550		-100.00%
79150 Discounts Lost	-4,844	-15,751	-2,525				
79200 Extradition/Background	13,712	15,514	21,961	3,000	4,020	4,350	45.00%
79350 Sales Tax Rebate						382,000	
79500 CAL-Card – Dispute Charge			-902				
79000 Other Expenses	3,472,711	642,894	1,733,136	2,149,958	3,065,391	1,643,075	-23.58%
60000 OPERATING EXPENSES	93,834,943	78,417,156	80,776,755	94,412,324	106,455,811	89,509,115	-5.19%



Expenditure Summary

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Combined Expenditure Detail by Object Account



Expenditure Object Account	FY 2003/04 Actual	FY 2004/05 Actual	FY 2005/06 Actual	FY 2006/07 Adopted	FY 2006/07 Revised	FY 2007/08 Adopted	Percent Change From Prior Year
80000 CAPITAL EXPENDITURES							
81000 Land Purchase						1,050,000	
81100 Purchase Amount	8,469,753	132,040	6,095,661			2,094,100	
81200 Relocation Benefits Land Purch		4,340	66,527		7,193		
81300 Other Costs Land Purch	-5,625	10,900					
81000 Land Purchase	8,464,128	147,280	6,162,188		7,193	3,144,100	
82000 Improvements				17,601,113	17,592,113	2,582,805	-85.33%
82100 Water Improvements	4,204,005	5,872,957	10,213,852	7,438,000	16,359,593	4,640,000	-37.62%
82200 Buildings Improvement	18,762,133	12,435,948	3,466,766	2,134,958	2,858,828	4,250,000	99.07%
82300 Streets Improvement	4,232,316	4,092,767	9,531,603	21,520,000	25,730,465	8,398,925	-60.97%
82500 Drainage Improvement	497,704	606,603	675,516	2,864,000	3,992,346	1,678,584	-41.39%
82600 Sewer Improvement	1,183,220	3,203,500	5,352,552	2,991,000	15,093,513	3,560,000	-19.02%
82700 Traffic Improvement	152,774	16,780	563,457	3,745,000	4,047,906	3,108,450	-17.00%
82800 Other Improvement	2,526,719	1,373,105	15,734,836	7,029,836	7,279,203	672,620	-90.43%
82850 Street Lights Improvement		2,844	4,102		4,054		
82000 Improvements	31,558,871	27,604,504	45,542,683	65,323,907	92,958,021	28,891,384	-55.77%
83000 Equipment				3,527,542	3,812,542	3,372,000	-4.41%
83100 Equip, Office	62,058	57,557	81,125		25,698	17,000	
83200 Equip, Furniture		23,741	46,236	104,000	156,870	81,000	-22.12%
83300 Equip, Medical	15,343	38,153	9,551	475,000	475,000	60,000	-87.37%
83400 Equip, Radio		16,076	85,875				
83500 Equip, Shop		41,491	13,295				
83600 Equip, Safety	231,337	325,617	44,371	236,481	443,407		-100.00%
83700 Equip, General	1,091,839	794,381	2,882,360	2,340,127	3,669,271	2,819,000	20.46%
83800 Equip, Pumps	489,713	105,736	299,550	720,000	973,355	360,000	-50.00%
83900 Equip, Communications'	149,814	52,465	38,263	1,435	302,345	157,000	10840.77%
84000 Equip, Info Sys	64,218	1,508,349	380,139	662,896	917,946	962,970	45.27%
84100 Equip, Audiovisual	16,513	24,322	8,636			94,000	
84200 Equip, Parking Meters	68,917		82,364			205,000	
84300 Equip, Water Meters		11,130	211,451	360,000	670,022	360,000	0.00%
84400 Equip, Traffic Signals	353,087	184,609	7,416	1,090,500	1,090,500	180,000	-83.49%
83000 Equipment	2,542,839	3,183,625	4,190,635	9,517,981	12,536,957	8,667,970	-8.93%
85000 Vehicles				895,400	895,400		-100.00%
85050 Automobile	260,965	719,509	661,151	663,546	827,161	797,400	20.17%
85100 Truck	443,328	1,451,281	834,713	1,365,850	2,124,480	1,758,650	28.76%
85150 Motorcycle	51,434	99,721			47,478		
85200 Fire Engine			855,017			470,000	
85250 Aircraft			350,000		125,000		
85300 Boat	156,641	355,999	57,837	957,500	1,430,801	470,000	-50.91%
85350 Other Vehicles	912,368	2,626,510	2,758,719	3,882,296	5,450,320	3,496,050	-9.95%
85000 Vehicles				86,640	86,640	215,000	148.15%
86000 Software - Capital	315,493	423,180	505,823	1,945,658	2,185,849	377,041	-80.62%
86100 Purchase Software - Capital		25,190					
86200 License Software - Capital	315,493	448,370	505,823	2,032,298	2,272,489	592,041	-70.87%
86000 Software - Capital	-4,663,548	-5,046,288	-13,692,772				
87000 Capitalized PP&E Offset	39,130,151	28,964,002	45,467,276	80,756,482	113,224,980	44,791,545	
80000 CAPITAL EXPENDITURES							



Expenditure Summary

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ALL FUNDS

Combined Expenditure Detail by Object Account



Expenditure Object Account	FY 2003/04 Actual	FY 2004/05 Actual	FY 2005/06 Actual	FY 2006/07 Adopted	FY 2006/07 Revised	FY 2007/08 Adopted	Percent Change From Prior Year
88000 NON-OPERATING EXPENSES							
88010 Debt Service Expenses				260,283	260,283	92,400	-64.50%
88030 Principal	10,324,240	8,798,415	10,206,045	12,087,000	12,087,000	14,877,250	23.08%
88050 Interfund Principal General Fu	3,986,541	4,590,942		3,360,000			-100.00%
88070 Interest	7,681,852	8,624,318	9,037,197	6,771,680	6,771,680	8,751,330	29.23%
88090 Interfund Interest General Fun						81,000	
88110 Cost of Issuance	444,198	73,659	28,090	10,000	10,000		-100.00%
88130 Issuance Discount/Premium	305,301						
88150 Arbitrage	11,850	81,418	202,150	13,567	13,567	3,000	-77.89%
88160 Payment to Fiscal Agent		3,450	7,235			13,425	
88010 Debt Service Expenses	22,753,982	22,172,201	19,480,717	22,502,530	19,142,530	23,818,405	5.85%
88185 Pass Through Payments				635,000	635,000		-100.00%
88190 RDA Pass Through	382,985	631,164	1,131,388			2,857,000	
88185 Pass Through Payments	382,985	631,164	1,131,388	635,000	635,000	2,857,000	349.92%
88200 Transfers to Other Funds				967,000		974,600	0.79%
88205 Operating Transfers Out	25,347,890	17,674,229	27,446,694	12,206,407	16,613,407	17,635,128	44.47%
88210.855 To CDBG	4,473,364	1,620,155	1,068,432	60,000		1,200,000	
88200 Transfers to Other Funds	29,821,254	19,294,383	28,515,127	13,233,407	16,613,407	19,809,728	49.69%
88650 Payroll Charges	-11,761,292	-3,883,239	-3,795,211	-5,262,282	-5,262,282	-4,550,406	-13.53%
88700 Depreciation						1,394,000	
88710 Normal Depreciation	9,238,021	5,252,703	9,407,900	1,200,000	1,200,000		-100.00%
88730 Infrastructure Depr	7,193,876	7,266,800	7,694,982				
88750 Loss on Sale of Assets	1,767,654	1,321,613	3,540,195				
88700 Depreciation	18,199,552	13,841,116	20,643,077	1,200,000	1,200,000	1,394,000	16.17%
89250 Loans Made	409,464	394,978	36,357	670,000	683,000	673,000	0.45%
89260 Long Term Emplmnt Incentive		100,000					
89250 Loans Made	409,464	494,978	36,357	670,000	683,000	673,000	0.45%
88000 NON-OPERATING EXPENSES	59,805,944	52,550,603	66,011,455	32,978,655	33,011,655	44,001,727	33.42%
Grand Total(s)	296,781,759	275,034,133	317,419,328	347,999,870	392,918,353	330,272,199	-5.09%



Revenue Summary
Adopted Budget - FY 2007/08
GENERAL FUND
Combined Revenue Detail
by Object Account



Revenue Object Account	FY 2003/04 Actual	FY 2004/05 Actual	FY 2005/06 Actual	FY 2006/07 Revised	FY 2006/07 Actual	FY 2007/08 Adopted	Percent Change From Prior Year
Major Grouping and Major Total							
Minor Grouping and Minor Total							
40010 PROPERTY TAXES							
40060 Basic Levy							
40070 Sec Basic Levy	26,311,256	28,633,025	31,441,026	34,400,000	29,547,298	35,750,000	3.92%
40080 Unsec Basic Levy	1,404,596	1,387,463	1,373,301	1,800,000	1,533,245	1,550,000	-13.89%
40060 Basic Levy	27,715,851	30,020,488	32,814,327	36,200,000	31,080,543	37,300,000	3.04%
40160 Prior Year Prop. Taxes							
40170 Sec Prior Year Prop. Taxes	451,613	372,143	458,641	430,000	462,764	490,000	13.95%
40180 Unsec Prior Year Prop. Taxes	16,534	37,735	22,162	21,000	36,787	21,000	0.00%
40160 Prior Year Prop. Taxes	468,147	409,879	480,803	451,000	499,551	511,000	13.30%
40200 Debt Svc Prop. Taxes							
40305 Supp Roll Prop. Taxes							
40310 Sec Supp Roll	1,622,812	2,128,801	2,108,349	2,150,000	1,849,109	2,125,000	-1.16%
40305 Supp Roll Prop. Taxes	1,622,812	2,128,801	2,108,349	2,150,000	1,849,109	2,125,000	-1.16%
40350 Other Prop. Taxes							
40360 Interest Prop. Taxes	35,335	53,529	122,351	40,000	178,808	80,000	100.00%
40370 Misc Prop. Taxes	1,491,712	166,338	198,560		(193,743)		
40380 Aircraft Taxes	-293	38,448	379				
40400 Homeowner Exemption	414,049	390,391	367,821	400,000	329,847	330,000	-17.50%
40410 Utility Unitary Tax	275,993	510,764	508,226	525,000	531,271	550,000	4.76%
40420 Triple Flip Reimbursemnt	758,713	5,305,884	5,977,287	6,160,000	6,959,284	7,300,000	18.51%
40430 In-Lieu of VLF	1,016,475	7,848,429	11,106,473	11,800,000	14,014,255	14,750,000	25.00%
40440 Nuisance Abatement		29,977	25,253	30,000	20,197	30,000	0.00%
40450 Employee Rrtimnt Override		1,216,008	1,456,622	1,830,000	1,728,902	2,025,000	10.66%
40350 Other Prop. Taxes	3,991,985	15,559,769	19,762,970	20,785,000	23,568,822	25,065,000	20.59%
40500 Assessments			1,183	1,000	1		-100.00%
40500 Assessments			1,183	1,000	1		-100.00%
40010 PROPERTY TAXES	33,798,795	48,118,935	55,167,632	59,587,000	56,998,026	65,001,000	9.09%
41000 OTHER LOCAL TAXES							
41100 Sales Tax							
41110 1% Allocation Sales Tax	24,350,111	20,176,893	21,961,157	22,680,000	17,982,430	23,800,000	4.94%
41120 Public Safety Sales Tax	1,751,361	1,944,900	2,041,505	2,153,000	1,733,947	2,260,000	4.97%
41100 Sales Tax	26,101,472	22,121,793	24,002,662	24,833,000	19,716,376	26,060,000	4.94%
41200 Franchises							
41210 Utility Franchises	3,295,566	3,876,456	3,450,947	3,800,000	2,307,189	3,725,000	-1.97%
41220 Transfer Station Franchises	247,021	265,305	287,936	427,000	341,601	435,000	1.87%
41230 Pipeline Franchises	170,602	89,911	59,453	108,000	67,839	100,000	-7.41%
41240 Refuse Franchises	636,891	693,149	719,094	700,000	614,870	740,000	5.71%
41250 Cable TV Franchises	1,961,049	2,093,256	2,204,916	2,200,000	1,792,037	2,500,000	13.64%
41260 Coca Cola Franchise	300,000	300,000	300,000	300,000	300,000	300,000	0.00%
41270 Bus Bench Franchise	263,645	285,353	255,000	255,000	215,801	280,000	9.80%
41200 Franchises	6,874,774	7,603,428	7,277,346	7,790,000	5,639,337	8,080,000	3.72%
41300 In-Lieu Tax							
41310 Water In-Lieu	4,269,875	4,040,461					
41320 Water Master Plan In-Lieu	1,150,003	999,445					
41300 In-Lieu Tax	5,419,878	5,039,907					
41400 Transient Occupancy Tax	3,171,090	5,464,077	5,948,888	6,095,000	6,069,730	6,500,000	6.64%



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41500 Utility Users Tax							
41510 Water Utility Tax	1,678,796	1,657,995	1,488,389	1,900,000	1,751,949	1,900,000	0.00%
41520 Gas Utility Tax	2,024,968	2,233,786	2,454,034	3,000,000	1,972,466	2,350,000	-21.67%
41530 Telephone utility Tax	7,438,280	7,250,146	6,918,040	7,500,000	6,108,607	7,775,000	3.67%
41540 Electric Utility Tax	6,580,541	6,941,701	7,992,349	8,000,000	6,557,435	8,600,000	7.50%
41550 Cable Utility Tax	1,701,625	1,920,773	2,316,702	2,350,000	1,798,391	2,500,000	6.38%
41500 Utility Users Tax	19,424,209	20,004,400	21,169,513	22,750,000	18,188,858	23,125,000	1.65%
41000 OTHER LOCAL TAXES	60,991,423	60,233,606	58,398,410	61,468,000	49,614,301	63,765,000	3.74%
42000 LICENSE AND PERMITS							
42100 Lic General							
42103 Fire Prevention Inspection	145,895	139,100	221,892	220,000	239,569	225,000	2.27%
42105 Oil Well Taxes Lic	562,811	541,141	500,017	510,000	369,997	470,000	-7.84%
42110 Business Lic	1,845,410	1,884,299	2,024,483	2,300,000	2,216,975	2,400,000	4.35%
42115 Bicycle Lic	6,850	8,909	5,329		7,858	10,000	
42120 Oil & Methane Inspection	134,569	59,919	41,043	20,000	24,466	35,000	75.00%
42125 Miscellaneous Lic	21,960	26,596	29,603	34,000	38,657	50,000	47.06%
42130 Subdivision	517						
42100 Lic General	2,718,013	2,659,964	2,822,367	3,084,000	2,897,522	3,190,000	3.44%
42150 Lic and Permits Public Works							
42152 Street and Curb	120,000	3,797					
42155 Encroachment Permit	527,402	822,504	620,315	700,000	279,240	400,000	-42.86%
42160 Erosion Control			250				
42165 Grading Permit	297,187	216,465	192,758	200,000	100,109	200,000	0.00%
42170 Harbor & Dock Const	4,027	7,294	10,773	10,000	6,161	10,000	0.00%
42180 Obstruction Permit	34,340	31,200	17,652	25,000	22,145	35,000	40.00%
42185 Parking Permit	17,601	21,484	15,514	1,500	17,326	10,000	566.67%
42190 Stock Piling	3,233		2,711				
42195 Wide/Overweight/Loading	8,228	12,756	14,965	15,000	19,505	20,000	33.33%
42150 Lic and Permits Public Works	1,012,018	1,115,499	874,938	951,500	444,486	675,000	-29.06%
42300 Lic and Permits Bldgs							
42305 Alarm Permits	156,469	338,674	414,293	380,000	232,981	400,000	5.26%
42310 Building Permits	1,420,218	1,280,863	1,361,232	1,725,000	1,242,252	1,525,000	-11.59%
42315 Plumbing Permits	285,377	256,941	196,498	270,000	215,602	220,000	-18.52%
42320 Electrical Permits	275,007	264,139	262,142	360,000	282,389	300,000	-16.67%
42325 Mechanical Permits	251,550	220,256	135,397	175,000	108,768	150,000	-14.29%
42335 Swim Pool Permits	98,848	88,535	108,724	125,000	124,424	120,000	-4.00%
42355 Certificate of Occupancy	133,558	114,862	133,792	150,000	124,253	150,000	0.00%
42300 Lic and Permits Bldgs	2,621,027	2,564,270	2,612,078	3,185,000	2,330,669	2,865,000	-10.05%
42400 Lic and Permits Planning							
42410 Planning Commission	252,042	157,158	156,756	209,200	3,175,148	1,498,000	616.06%
42600 Zoning Administrator	238,753	217,990	216,940	261,300	186,367	269,100	2.99%
42700 Environ Processing	480,687	424,326	346,430	802,624	700,948	375,000	-53.28%
42750 Staff Review	409,661	293,086	178,784	176,700	171,496	179,100	1.36%
42850 Library	266	181	282				
42860 Parking In-Lieu	33						
42400 Lic and Permits Planning	1,381,441	1,092,742	899,193	1,449,824	4,233,959	2,321,200	60.10%
42000 LICENSE AND PERMITS	7,732,499	7,432,476	7,208,576	8,670,324	9,906,636	9,051,200	4.39%



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42900 FINES AND FORFEITURES							
42905 Court/Traffic Fines	709,575	774,075	695,251	800,000	624,371	800,000	0.00%
42910 Library Fines							
42915 Main Street Lib Fines	1,098	1,199	817	2,700	984	3,000	11.11%
42920 Center Lib Fines	109,803	98,847	109,955	110,000	109,940	118,000	7.27%
42925 Banning Lib fines	3,305	2,845	3,020	3,000	2,743	3,100	3.33%
42930 Oakview Lib Fines	2,385	2,184	2,462	2,500	2,411	2,600	4.00%
42935 Murphy Lib Fines					2,200	2,100	
42910 Library Fines	116,591	105,075	116,253	118,200	118,278	128,800	8.97%
42940 Parking Fines	3,208,595	3,187,633	3,263,086	3,300,000	2,839,638	3,800,000	15.15%
42950 Alarm Fines	306,822	297,739	213,132	250,000	211,400	240,000	-4.00%
42900 FINES AND FORFEITURES	4,341,584	4,364,523	4,287,723	4,468,200	3,793,687	4,968,800	11.20%
42955 USE OF MONEY AND PROP.							
42960 Interest Income							
42965 Pooled Cash Interest	332,838	863,174	1,384,774	1,350,000	1,801,194	1,775,000	31.48%
42966 Market Adjustments	-134,886	-159,015	56,213		183,388		
42970 Restricted Cash Interest	232	5,434	6,345		31,448		
42975 Late Charges	73,140	49,776	164,591	125,000	542,273	500,000	300.00%
42977 Interfund Loans Interest					150,571	81,000	
42960 Interest Income	271,324	759,368	1,611,922	1,475,000	2,708,874	2,356,000	59.73%
42980 Loan Payments							
42985 Interest Payments	102						
42980 Loan Payments	102						
43005 Deferred Comp							
43010 Def Comp c-84-A	134				25		
43005 Deferred Comp	134				25		
43055 Lease and Concession Income							
43075 Land Lease Income	816,081	744,958	930,175	800,000	873,371	925,000	15.63%
43085 Bldgs Lease Income			170				
43095 Beach Concessions	907,064	992,065	1,103,592	1,150,000	1,198,051	1,225,000	6.52%
43105 Prop./Equip. Lease-Beach	180				199,301	68,000	
43115 Rooms Rentals	265,602	335,763	387,659	386,000	357,212	429,000	11.14%
43145 Central Park Concessions	149,189	139,558	149,541	150,000	160,567	165,000	10.00%
43150 Sport Complex Concessions		3,411	69,016	75,000	71,650	77,000	2.67%
43155 Vending machines	30,230	30,314	33,432	32,000	32,536	35,000	9.38%
43165 Rentals	84,293	63,352	64,727	70,000	62,972	75,000	7.14%
43055 Lease and Concession Income	2,252,640	2,309,420	2,738,312	2,663,000	2,955,660	2,999,000	12.62%
43900 Royalties							
43910 City Oil Wells	211,805	274,144	305,451	325,000	345,536	335,000	3.08%
43920 Other Royalties	60,456	81,141	99,689	100,000	98,167	100,000	0.00%
43900 Royalties	272,260	355,285	405,140	425,000	443,703	435,000	2.35%



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44000 Parking Revenue							
44010 Parking Lots	2,000,404	2,323,049	2,609,882	2,525,000	2,962,079	3,025,000	19.80%
44020 Resident Parking Permit		25			460		
44030 Sunset Vista	1,700	137,223	296,761	290,000	355,544	360,000	24.14%
44040 Parking Structures	1,078,477	1,120,382	1,178,350	1,235,000	1,237,589	1,350,000	9.31%
44050 Meters - Business	582,161	403,781	434,314	480,000	422,378	470,000	-2.08%
44060 Meters - Residential	521,367	481,065	507,858	525,000	530,484	550,000	4.76%
44070 Meters - Recreational	808,243	821,554	901,411	900,000	971,972	975,000	8.33%
44080 Pier Plaza	930,677	937,501	1,100,448	1,100,000	1,134,475	1,250,000	13.64%
44090 Meters Beach Blvd.	18,378	15,723	24,214	15,000	24,424	36,000	140.00%
44100 Sport Complex	12,965	61,918	92,074	87,000	109,412	120,000	37.93%
44000 Parking Revenue	5,954,373	6,302,219	7,145,313	7,157,000	7,748,817	8,136,000	13.68%
45000 Contract Jail Bookings							
45010 City of FV Jail Bookings	6,764	2,386					
45030 Other Municipalities		4,139					
45100 Other Govt Jail Bookings			9,881	17,000	7,875	10,000	-41.18%
45000 Contract Jail Bookings	6,764	6,525	9,881	17,000	7,875	10,000	-41.18%
45110 PCS Wireless	166,153	158,447	173,691	145,000	161,310	190,000	31.03%
42955 USE OF MONEY AND PROP.	8,923,749	9,891,264	12,084,259	11,882,000	14,026,264	14,126,000	18.89%
46000 REVENUE FROM OTHER AGENCIES							
46100 State of California Agencies							
46110 Tidelands Revenue	164,785	203,547	243,241	205,000		200,000	-2.44%
46120 State Set-Aside 15%	-3,547						
46130 Real Prop. Transfer	1,355,274	1,846,241	1,070,341	1,500,000	1,053,202	1,350,000	-10.00%
46140 State Mandated Cost Reimb	-9,238	81,732	173,721	75,000	341,427	75,000	0.00%
46150 State Public Lib Funds	88,489	79,896	78,840	118,000	116,038	124,000	5.08%
46160 From State of Cal	130,288	15,962	35,806	50,000	43,253	50,000	0.00%
46170 Vehicle License Fee	8,158,359	4,319,023	1,306,627	1,410,000	987,562	1,575,000	11.70%
46180 POST Reimbursement	19,679	49,706	50,965	70,000	43,096	60,000	-14.29%
46190 Direct Library Loans		561	95	500		500	0.00%
46100 State of California Agencies	9,904,089	6,596,668	2,959,635	3,428,500	2,584,578	3,434,500	0.18%
46300 Federal Agencies							
46320 CDBG Allocations			4,997				
46330 Other Federal	63,798	85,064	169,755	300,000	129,763	100,000	-66.67%
46300 Federal Agencies	63,798	85,064	174,751	300,000	129,763	100,000	-66.67%
46400 County Agencies							
46410 County Payments	94,879	94,840	2,137,644	2,210,000	2,217,244	2,000,000	-9.50%
46420 Abandoned Vehicles	26,695						
46490 Other Governmental Agencies	5,656						
46400 County Agencies	127,230	94,840	2,137,644	2,210,000	2,217,244	2,000,000	-9.50%
46500 Gas Tax Revenues							
46710 AQMD	12,544						
46740 JPA'S	14,478	7,315	27,990	15,000	5,506	15,000	0.00%
46790 Other Agencies	24,135	23,942	17,992	10,000	14,998	15,000	50.00%
46500 Gas Tax Revenues	51,157	31,257	45,982	25,000	20,504	30,000	20.00%
46000 REVENUE FROM OTHER AGENCIES	10,146,274	6,807,830	5,318,012	5,963,500	4,952,089	5,564,500	-6.69%



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47000 CHARGES FOR CURRENT SVC							
47100 Public Works							
47110 Residential Tree Replacement	8,088	9,120	18,639	3,000	4,028	3,000	0.00%
47115 Developer Fee	41,239	64,777	27,257		5,000	25,000	
47120 Engineering and Insp Fee	335,901	122,312	84,404	50,000	461,694	600,000	1100.00%
47125 GIS Survey Fee	17,436	14,223	12,855	12,000	38,800	50,000	316.67%
47130 Grading Plan Check	363,098	207,995	102,221	100,000	254,935	300,000	200.00%
47135 Landscape Inspection Fee	90,202	-4,625	39,924	40,000	20,706	25,000	-37.50%
47140 Landscape Plan Check	39,565	36,360	46,953	40,000	72,343	50,000	25.00%
47145 O.C. Sanitation Collection F	25,142	12,211	39,298	30,000	17,533	31,000	3.33%
47160 Public Impr Plan Check	293,346	236,723	252,028	250,000	298,834	300,000	20.00%
47165 Recordation Fee	33,096	22,237	21,536	30,000	20,600	30,000	0.00%
47170 Reinspection Fee				1,000			-100.00%
47175 Tract Map Review	6,636		2,088				
47180 Traffic Impact Fee					550		
47185 Traffic Plan Check Fees			25,571	40,000	1,879	5,000	-87.50%
47190 Water Quality Inspections	45,523	12,992	22,083	10,000	58,745	100,000	900.00%
47100 Public Works	1,299,272	734,325	694,856	606,000	1,255,647	1,519,000	150.66%
47200 Building							
47205 Permit Issuance	267,212	241,262	267,402	315,000	265,243	310,000	-1.59%
47210 Plan Review	2,048,268	1,922,045	1,611,451	1,870,000	2,105,726	1,642,000	-12.19%
47250 Permit Extension	19	81					
47255 Microfilming	64,317	64,221	61,603	55,000	55,135	50,000	-9.09%
47260 SMIP		13,216	-13,035		(216)		
47265 Automation Fee		103,544	186,700	166,000	228,613	166,000	0.00%
47275 Administrative Citation	202,800	132,187	190,363	200,000	321,241	335,000	67.50%
47200 Building	2,582,615	2,476,556	2,304,484	2,606,000	2,975,742	2,503,000	-3.95%
47300 Library							
47305 Non-Res Library Card Fee	44,520	44,277	37,795	35,000	37,118	40,000	14.29%
47310 Media Library	-1,098	-140	10				
47315 Library Reserve	2,208	1,930	2,601	2,300	3,186	2,700	17.39%
47320 Community Enrichment Fee		-162					
47300 Library	45,630	45,904	40,405	37,300	40,304	42,700	14.48%
47400 Special City Svcs							
47410 Video Productions	70	928			673		
47415 Weed Abatement	30,671	29,098	13,971	20,000	12,202	20,000	0.00%
47420 Sewer Svcs		36,166	72,520	75,000	71,280	80,000	6.67%
47430 Radio Maintenance	6,095	4,896	13,274	10,000	2,122	10,000	0.00%
47435 Jail Charges	19,730	6,797					
47440 Impounded Veh. Rel. Fee	353,495	317,870	439,150	400,000	401,440	320,000	-20.00%
47445 Research Requests	98,843	96,329	89,777	100,000	95,749	100,000	0.00%
47450 Performance Bond Reduction			416		208		
47455 Maps & Publications	699	688	635	750	549	1,500	100.00%
47480 Banners and Pennants			1,175	1,000	2,610	2,000	100.00%
47400 Special City Svcs	509,602	492,771	630,917	606,750	586,833	533,500	-12.07%
47500 Recreational Classes							
47501 Recreational Fees	2,371,989	2,616,837	2,859,635	2,850,820	2,994,386	3,000,000	5.23%
47510 Junior Lifeguard	483,602	526,517	488,486	556,000	527,968	508,000	-8.63%
47500 Recreational Classes	2,855,590	3,143,354	3,348,121	3,406,820	3,522,354	3,508,000	2.97%
47600 Special Events	48,790	35,263	71,639	70,000	35,402	75,000	7.14%



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47700 Utility Charges							
47710 Water Sales	27,394	88,029	79,479	80,000	75,990	83,000	3.75%
47700 Utility Charges	27,394	88,029	79,479	80,000	75,990	83,000	3.75%
47850 Ambulance Charges	15	248			27		
47860 Emergency Response							
47865 Police Emerg Resp	46,395	36,032	10,598	25,000	29,554	25,000	0.00%
47870 Fire Emerg Resp	1,879	9,155	13,365	10,000	4,734	10,000	0.00%
47875 Public Works Emerg Resp			3,394		2,601		
47860 Emergency Response	48,274	45,187	27,357	35,000	36,889	35,000	0.00%
47900 Hazmat Fees							
47905 Fire Hazmat Response	13,936	6,707	8,073	8,000	4,656	8,000	0.00%
47910 Public Works	50,880	38,059	30,894	25,000	15,584	15,000	-40.00%
47900 Hazmat Fees	64,817	44,766	38,966	33,000	20,240	23,000	-30.30%
47925 Fire							
47930 Fire Clearance Inspection		358	8,234	2,500	4,257	5,000	100.00%
47935 Fire Company Inspection	323,666	283,673	258,758	245,000	257,426	245,000	0.00%
47940 Fire Protection Fees					214,260	260,000	
47925 Fire	323,666	284,031	266,992	247,500	475,943	510,000	106.06%
47950 Miscellaneous							
47955 Postage	3,837	3,374	1,946	2,500	753	2,500	0.00%
47965 Photocopying	6,637	3,794	4,872	8,000	1,617	8,000	0.00%
47970 Abandoned Oil Wells	7,037	16,382	3,751	5,000	8,098	5,000	0.00%
47975 Insurance Subrogation	1,194	4,292					
47985 Payroll Charges	-5,754	779					
47950 Miscellaneous	12,952	28,620	10,569	15,500	10,468	15,500	0.00%
48050 Proprietary Fund Charges	3,346,033	3,336,774	350,000	366,450	366,450	378,176	3.20%
48051 Prop Fund Chrg - FireMed			533,144	558,202	558,202	576,064	3.20%
48052 Prop Fund Chrg - Emerald Cove			11,708	12,258	12,258	12,650	3.20%
48053 Prop Fund Chrg - Water			3,909,351	4,165,090	4,093,090	4,224,069	1.42%
48054 Prop Fund Chrg - WMP			238,259	249,457	249,457	257,440	3.20%
48055 Prop Fund Chrg - Refuse			481,067	503,677	503,677	519,795	3.20%
48056 Prop Fund Chrg - OVE			11,817	12,372	12,372	12,768	3.20%
48057 Prop Fund Chrg - Sewer			826,664	865,517	865,517	893,214	3.20%
47000 CHARGES FOR CURRENT SVC	11,164,650	10,755,829	13,875,796	14,476,893	15,696,862	15,721,876	8.60%
48100 OTHER REVENUE							
48110 Sales							
48120 Admissions			30				
48130 Property	72,096	60,246	184,242	200,000	415,755	200,000	0.00%
48110 Sales	72,096	60,246	184,272	200,000	415,755	200,000	0.00%
48200 General Sales							
48210 Coin Telephones	162	327					
48220 Employee Phone Reimb	4,079	15,099	3,905	5,000	5,016	5,000	0.00%
48230 Souvineer Sales	15	3	65				
48240 Library Sales	9,899	9,735	9,551	10,000	10,098	10,000	0.00%
48260 Bus Bench Ads	45,000	45,000	50,356	51,000	56,968	55,000	7.84%
48270 Plans and Specs	1,448	1,714	1,833	1,500	2,894	2,000	33.33%
48200 General Sales	60,602	71,879	65,710	67,500	74,976	72,000	6.67%
48300 Donations	290	235	275		40,617		
48350 Sponsorships	1,022		6,000		45,781	60,000	



Revenue Summary
Adopted Budget - FY 2007/08
GENERAL FUND
Combined Revenue Detail
by Object Account



Revenue Object Account	FY 2003/04 Actual	FY 2004/05 Actual	FY 2005/06 Actual	FY 2006/07 Revised	FY 2006/07 Actual	FY 2007/08 Adopted	Percent Change From Prior Year
48370 Reimbursables							
48375 Seacliff Partners	40						
48380 Blood Alcohol Reimburse	450	390					
48385 Prop. Damage Reimb	58,611	38,879	73,284	35,000	113,655	50,000	42.86%
48390 Mello-Roos Reimbursement	60,000						
48400 Restitution	19,768	61,351	355		10,190	10,000	
48410 Other Reimbursement	116,876	1,926,921	1,328,637	110,000	300,925	225,000	104.55%
48370 Reimbursables	255,744	2,027,541	1,402,275	145,000	424,770	285,000	96.55%
48500 Settlements		709,622	138,776		115,774	15,000	
48510 Other							
48515 Passport fee	114,648	110,862	95,246	105,000	210,466	195,000	85.71%
48520 Evidence Recovery				5,000			-100.00%
48530 Newsrack Impounds		12					
48550 Miscellaneous	-866,840	120,318	1,237,114	200,000	738,888	385,000	92.50%
48510 Other	-752,192	231,192	1,332,360	310,000	949,354	580,000	87.10%
48100 OTHER REVENUE	-362,438	3,100,714	3,129,668	722,500	2,067,027	1,212,000	67.75%
49000 NON-OPERATING REVENUE							
49100 Operating Transfers In				20,000	20,000		-100.00%
49101 General	4,798,157	5,578,656	6,453,620	200,000	158,239	294,000	47.00%
49101.205 From Library Services				900,000	900,000	200,000	-77.78%
49101.207 From Gas Tax						900,000	
49101.406 From Mello Roos				48,428	48,428	48,428	0.00%
49101.407 From RDA				3,360,000	3,360,000	4,000,000	19.05%
49101.501 From CUPA				13,000	13,000	13,000	0.00%
49101.502 From FireMed				181,000	181,000	181,000	0.00%
49104 Gas Tax Fund	900,000	900,000	900,000				
49100 Operating Transfers In	5,698,157	6,478,656	7,353,620	4,722,428	4,680,667	5,636,428	19.35%
49300 Proceeds of Long Term Debt		341,968					
49350 Prior Period Adjustment	-827,753						
49400 Joint Venture Income		269,546	266,556		(164,548)		
49000 NON-OPERATING REVENUE	4,870,404	7,090,170	7,620,176	4,722,428	4,516,119	5,636,428	19.35%
Grand Total	141,606,938	157,795,347	167,090,252	171,960,845	161,571,011	185,046,804	7.61%



General Fund
Adopted Budget - FY 2007/08
Department Budget Summary
By Object Account



ALL DEPARTMENTS COMBINED

Expenditure Object Account	FY 2003/04 Actual	FY 2004/05 Actual	FY 2005/06 Actual	FY 2006/07 Adopted	FY 2006/07 Revised	FY 2007/08 Adopted	Percent Change From Prior Year
General Fund							
PERSONAL SERVICES							
Salaries, Permanent	55,057,013	58,151,167	63,498,458	69,356,856	68,649,596	75,156,251	8.36%
Salaries, Temporary	3,190,590	3,465,805	3,822,382	4,335,914	4,303,418	4,815,326	11.06%
Salaries, Overtime	6,939,501	8,237,617	8,104,509	7,113,993	7,114,493	8,535,884	19.99%
Termination Pay Outs	1,789,199	1,701,124	2,272,517	2,000,000	2,000,000	2,100,000	5.00%
Benefits	23,169,479	28,942,631	33,024,248	38,844,838	38,808,858	41,818,249	7.65%
PERSONAL SERVICES	90,145,782	100,498,345	110,722,114	121,651,601	120,876,364	132,425,710	8.86%
OPERATING EXPENSES							
Utilities	5,044,975	5,729,851	5,499,007	6,226,904	6,175,519	6,176,840	-0.80%
Equipment and Supplies	4,081,487	4,789,206	6,613,732	6,597,710	7,064,738	6,857,791	3.94%
Repairs and Maintenance	6,157,119	6,335,829	7,532,969	7,879,686	9,362,316	8,526,314	8.21%
Conferences and Training	517,401	689,533	831,447	1,078,210	1,168,719	1,138,444	5.59%
Professional Services	6,894,088	6,336,643	5,967,224	6,229,705	9,286,758	5,173,145	-16.96%
Other Contract Services	2,990,544	3,475,155	3,522,256	4,641,970	4,602,552	4,454,956	-4.03%
Rental Expense	482,924	275,211	540,559	1,651,338	1,533,750	1,373,245	-16.84%
Claims Expense	7,953,098	3,670,448	1,503,333	4,260,000	4,275,000	2,125,000	-50.12%
Insurance	2,581,753	1,898,757	2,012,885	2,800,000	2,800,000	3,220,000	15.00%
Contribution to Private Agency				664,500	609,500	650,000	-2.18%
Payments to Other Governments	1,221,414	1,297,165	3,647,123	3,033,396	3,053,280	2,881,062	-5.02%
Interdepartmental Charges		218					
Expense Allowances	584,992	586,843	627,097	668,287	663,787	353,631	-47.08%
Other Expenses	228,629	248,506	437,554	437,700	598,965	833,425	90.41%
OPERATING EXPENSES	38,738,423	35,333,363	38,735,185	46,169,406	51,194,883	43,763,853	-5.21%
CAPITAL EXPENDITURES							
Improvements	141,399	291,230	3,663,088	2,840,413	3,838,429	565,620	-80.09%
Equipment	440,151	800,093	3,334,623	5,128,272	5,743,781	6,158,970	20.10%
Vehicles	566,502	1,430,599	1,877,282	1,885,546	2,497,209	2,459,200	30.42%
Software - Capital	9,176	288,768	436,100	386,640	521,136	442,041	14.33%
CAPITAL EXPENDITURES	1,157,229	2,810,689	9,311,093	10,240,871	12,600,555	9,625,831	-6.01%
NON-OPERATING EXPENSES							
Debt Service Expenses	2,002,052	1,986,650	1,360,736				
Pass Through Payments				160,000			-100.00%
Transfers to Other Funds	10,741,174	12,920,744	8,228,802	8,136,957	9,220,549	6,865,500	-15.63%
Payroll Charges	-11,761,292	-3,883,239	-3,795,211	-5,262,282	-5,262,282	-4,550,406	-13.53%
Loans Made		100,000					
NON-OPERATING EXPENSES	981,934	11,124,155	5,794,327	3,034,675	3,958,267	2,315,094	-23.71%
General Fund	131,023,368	149,766,552	164,562,720	181,096,553	188,630,069	188,130,488	3.88%

Personnel Summary	905.03	921.53	940.54	951.39	952.49	961.89	9.40
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City Council
Adopted Budget - FY 2007/08
Department Budget Summary
General Fund by Object Account



DEPARTMENT SUMMARY

Expenditure Object Account	FY 2003/04 Actual	FY 2004/05 Actual	FY 2005/06 Actual	FY 2006/07 Adopted	FY 2006/07 Revised	FY 2007/08 Adopted	Percent Change From Prior Year
General Fund							
City Council							
PERSONAL SERVICES							
Salaries, Permanent	66,217	67,873	69,866	71,077	71,077	76,774	8.02%
Salaries, Overtime		263					
Benefits	96,396	64,100	72,191	71,309	71,309	79,267	11.16%
PERSONAL SERVICES	162,612	132,236	142,058	142,385	142,385	156,041	9.59%
OPERATING EXPENSES							
Equipment and Supplies	3,581	3,602	6,566	12,000	12,000	6,700	-44.17%
Conferences and Training	10,421	14,871	14,338	22,200	22,200	25,399	14.41%
Expense Allowances	103,491	103,224	107,736	112,300	112,300	117,000	4.19%
Other Expenses							
OPERATING EXPENSES	117,492	121,698	128,641	146,500	146,500	149,099	1.77%
CAPITAL EXPENDITURES							
City Council	280,104	253,934	270,698	288,885	288,885	305,140	5.63%
Personnel Summary	1.00	1.00	1.00	1.00	1.00	1.00	0.00



City Attorney
Adopted Budget - FY 2007/08
Department Budget Summary
General Fund by Object Account



DEPARTMENT SUMMARY

Expenditure Object Account	FY 2003/04 Actual	FY 2004/05 Actual	FY 2005/06 Actual	FY 2006/07 Adopted	FY 2006/07 Revised	FY 2007/08 Adopted	Percent Change From Prior Year
General Fund							
City Attorney							
PERSONAL SERVICES							
Salaries, Permanent	1,244,155	1,347,585	1,437,664	1,560,504	1,560,504	1,835,241	17.61%
Salaries, Temporary	25,439	19,107	21,517	20,826	20,826	20,826	0.00%
Salaries, Overtime	743	6,380	2,720			167	
Benefits	340,441	390,331	482,146	574,176	574,176	621,403	8.23%
PERSONAL SERVICES	1,610,778	1,763,403	1,944,046	2,155,506	2,155,506	2,477,636	14.94%
OPERATING EXPENSES							
Utilities	770	540	5,300	7,000	7,000	7,000	0.00%
Equipment and Supplies	66,546	93,886	114,026	73,900	73,900	73,900	0.00%
Repairs and Maintenance			1,517	1,000	1,000	1,000	0.00%
Conferences and Training	11,926	15,168	28,571	20,000	20,225	20,000	0.00%
Professional Services	1,004,744	281,937	94,699	300,000	329,798	175,000	-41.67%
Other Contract Services	69,670	92,221	52,185	63,000	63,000	38,000	-39.68%
Rental Expense	462	1,017	1,931				
Expense Allowances	6,046	6,023	5,885	6,000	6,000	6,000	0.00%
Other Expenses	448	1,509	2,333	2,000	2,000	2,000	0.00%
OPERATING EXPENSES	1,160,613	492,301	306,446	472,900	502,923	322,900	-31.72%
CAPITAL EXPENDITURES							
Improvements		70,178	6,668				
Equipment			15,110				
CAPITAL EXPENDITURES		70,178	21,778				
General Fund	2,771,391	2,325,883	2,272,270	2,628,406	2,658,429	2,800,536	6.55%
Personnel Summary	15.00	17.00	17.00	18.00	18.00	18.00	0.00



City Clerk
Adopted Budget - FY 2007/08
Department Budget Summary
General Fund by Object Account



DEPARTMENT SUMMARY

Expenditure Object Account	FY 2003/04 Actual	FY 2004/05 Actual	FY 2005/06 Actual	FY 2006/07 Adopted	FY 2006/07 Revised	FY 2007/08 Adopted	Percent Change From Prior Year
General Fund							
City Clerk							
PERSONAL SERVICES							
Salaries, Permanent	329,351	357,703	388,117	444,094	444,094	552,288	24.36%
Salaries, Temporary	43,505	42,254	60,879	53,500	53,500	56,500	5.61%
Salaries, Overtime	2,433	6,092	6,087	12,000	12,000	12,600	5.00%
Benefits	125,809	132,112	167,329	190,257	190,257	219,064	15.14%
PERSONAL SERVICES	501,097	538,161	622,412	699,851	699,851	840,452	20.09%
OPERATING EXPENSES							
Utilities			155				
Equipment and Supplies	8,312	29,271	96,090	55,000	121,755	105,500	91.82%
Conferences and Training	4,729	5,319	11,957	10,500	10,500	11,300	7.62%
Professional Services	192,199	97,999	12,425	196,000	195,635	5,500	-97.19%
Other Contract Services	137	1,783	3,664	5,500	5,500	9,000	63.64%
Expense Allowances	5,471	5,908	5,958	6,000	6,000	6,000	0.00%
Other Expenses	387	222	472			600	
OPERATING EXPENSES	211,236	140,502	130,720	273,000	339,390	137,900	-49.49%
CAPITAL EXPENDITURES							
Equipment	8		74,881			17,000	
CAPITAL EXPENDITURES	8		74,881			17,000	
City Clerk	712,342	678,663	828,013	972,851	1,039,241	995,352	2.31%
Personnel Summary	7.50	7.50	7.50	8.00	8.00	8.00	0.00



City Treasurer
Adopted Budget - FY 2007/08
Department Budget Summary
General Fund by Object Account



DEPARTMENT SUMMARY

Expenditure Object Account	FY 2003/04 Actual	FY 2004/05 Actual	FY 2005/06 Actual	FY 2006/07 Adopted	FY 2006/07 Revised	FY 2007/08 Adopted	Percent Change From Prior Year
General Fund							
City Treasurer							
PERSONAL SERVICES							
Salaries, Permanent	845,187	874,334	638,874	606,618	553,893	637,840	5.15%
Salaries, Temporary	483	240	59,203	30,000	30,000	66,000	120.00%
Salaries, Overtime	3,426	6,597	3,977	4,000	4,000	5,000	25.00%
Benefits	271,426	294,813	251,929	248,757	225,757	236,385	-4.97%
PERSONAL SERVICES	1,120,523	1,175,984	953,983	889,375	813,650	945,226	6.28%
OPERATING EXPENSES							
Utilities		620		1,984	1,984		-100.00%
Equipment and Supplies	205,808	185,130	196,272	31,444	66,388	35,800	13.85%
Repairs and Maintenance	14,202	19,599	67,482	22,500	24,882	28,000	24.44%
Conferences and Training	1,836	4,536	17,893	19,100	19,100	19,500	2.09%
Professional Services	24,762	-267	9,100		20,000		
Other Contract Services	145,568	155,701	195,464	70,000	110,715	273,000	290.00%
Expense Allowances	5,980	5,885	6,588	6,000	11,500	11,400	90.00%
Other Expenses		-186	-382				
OPERATING EXPENSES	398,157	371,019	492,417	151,028	254,569	367,700	143.46%
CAPITAL EXPENDITURES							
Equipment						16,000	
CAPITAL EXPENDITURES						16,000	
City Treasurer	1,518,680	1,547,002	1,446,400	1,040,403	1,068,219	1,328,926	27.73%
Personnel Summary	16.00	16.00	10.00	10.00	10.00	10.00	0.00



City Administrator
Adopted Budget - FY 2007/08
Department Budget Summary
General Fund by Object Account



DEPARTMENT SUMMARY

Expenditure Object Account	FY 2003/04 Actual	FY 2004/05 Actual	FY 2005/06 Actual	FY 2006/07 Adopted	FY 2006/07 Revised	FY 2007/08 Adopted	Percent Change From Prior Year
General Fund							
City Administrator							
PERSONAL SERVICES							
Salaries, Permanent	670,965	691,603	713,113	696,373	696,373	1,050,493	50.85%
Salaries, Temporary	13,980	17,472	19,453	37,000	37,000	49,000	32.43%
Salaries, Overtime		126	1,482				
Benefits	172,883	201,187	235,520	231,965	231,965	334,162	44.06%
PERSONAL SERVICES	857,828	910,388	969,567	965,338	965,338	1,433,655	48.51%
OPERATING EXPENSES							
Utilities	70	35					
Equipment and Supplies	115,575	168,904	183,865	226,400	231,526	228,300	0.84%
Repairs and Maintenance	1,080	109		5,000	5,000	2,000	-60.00%
Conferences and Training	18,578	20,240	28,731	48,500	53,250	51,500	6.19%
Professional Services	159,411	151,592	185,267	183,000	229,390	218,000	19.13%
Other Contract Services	200	421		15,000	15,000		-100.00%
Rental Expense			350				
Expense Allowances	12,435	13,138	13,405	16,950	16,950	23,952	41.31%
Other Expenses		1,700		250	250	250	0.00%
OPERATING EXPENSES	307,349	356,138	411,617	495,100	551,366	524,002	5.84%
CAPITAL EXPENDITURES							
Improvements			9,560	12,000	12,440	12,000	0.00%
Equipment			35,246		52,985		
CAPITAL EXPENDITURES			44,806	12,000	65,425	12,000	0.00%
Administration	1,165,177	1,266,526	1,425,990	1,472,438	1,582,130	1,969,657	33.77%
Personnel Summary	8.00	8.00	7.00	8.00	8.00	9.00	1.00



Building & Safety
Adopted Budget - FY 2007/08
Department Budget Summary
General Fund by Object Account



DEPARTMENT SUMMARY

Expenditure Object Account	FY 2003/04 Actual	FY 2004/05 Actual	FY 2005/06 Actual	FY 2006/07 Adopted	FY 2006/07 Revised	FY 2007/08 Adopted	Percent Change From Prior Year
General Fund							
Building & Safety							
PERSONAL SERVICES							
Salaries, Permanent	1,851,729	2,011,904	2,083,556	2,366,954	2,190,954	2,598,584	9.79%
Salaries, Temporary	48,226	108,673	83,101	75,000	75,000	75,000	0.00%
Salaries, Overtime	16,481	43,147	25,628	23,000	23,000	26,000	13.04%
Benefits	556,780	636,371	750,333	911,797	911,797	977,256	7.18%
PERSONAL SERVICES	2,473,215	2,800,096	2,942,617	3,376,751	3,200,751	3,676,840	8.89%
OPERATING EXPENSES							
Equipment and Supplies	24,950	58,465	54,897	98,600	111,640	166,900	69.27%
Repairs and Maintenance	40,252	79,996	44,745	8,000	8,000	2,000	-75.00%
Conferences and Training	10,370	19,355	22,998	19,000	19,450	28,500	50.00%
Professional Services	238,543	263,456	413,477	361,000	924,508	325,000	-9.97%
Other Contract Services	32,167	27,937	23,385	2,000	2,000	3,000	50.00%
Rental Expense	122						
Expense Allowances	10,198	10,070	11,086	11,400	11,400	11,400	0.00%
OPERATING EXPENSES	356,602	459,280	570,587	500,000	1,076,998	536,800	7.36%
CAPITAL EXPENDITURES							
Equipment						35,000	
Vehicles			28,176		523		
CAPITAL EXPENDITURES			28,176		523	35,000	
NON-OPERATING EXPENSES							
Building	2,829,818	3,259,375	3,541,380	3,876,751	4,278,272	4,248,640	9.59%
Personnel Summary	27.50	29.50	31.50	31.50	31.50	31.50	0.00



Community Services
Adopted Budget - FY 2007/08
Department Budget Summary
General Fund by Object Account



DEPARTMENT SUMMARY

Expenditure Object Account	FY 2003/04 Actual	FY 2004/05 Actual	FY 2005/06 Actual	FY 2006/07 Adopted	FY 2006/07 Revised	FY 2007/08 Adopted	Percent Change From Prior Year
General Fund							
Community Services							
PERSONAL SERVICES							
Salaries, Permanent	3,473,363	3,601,226	4,143,696	4,469,114	4,486,142	4,872,702	9.03%
Salaries, Temporary	1,738,202	1,800,246	1,944,239	2,055,195	2,052,695	2,200,399	7.07%
Salaries, Overtime	428,136	437,681	511,933	411,785	412,285	481,101	16.83%
Benefits	1,561,672	1,845,791	2,198,540	2,441,666	2,449,686	2,616,823	7.17%
PERSONAL SERVICES	7,201,374	7,684,944	8,798,408	9,377,760	9,400,808	10,171,025	8.46%
OPERATING EXPENSES							
Utilities	107	-2,457	177	1,000	1,000	1,000	0.00%
Equipment and Supplies	439,799	540,956	597,056	549,456	688,075	550,909	0.26%
Repairs and Maintenance	667,613	742,505	1,057,646	801,900	1,099,112	988,420	23.26%
Conferences and Training	75,756	58,302	96,697	110,830	112,080	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	1,783,017	1,814,875	0.49%
Rental Expense	123,974	86,048	53,885	75,420	75,420	68,150	-9.64%
Insurance			10,194	25,000	25,000	25,000	0.00%
Expense Allowances	23,238	23,723	28,315	25,900	25,900	31,100	20.08%
Other Expenses	1,283	6,724	7,042	35,900	30,900	35,975	0.21%
OPERATING EXPENSES	3,095,830	3,009,499	3,575,363	3,431,406	3,840,503	3,612,394	5.27%
CAPITAL EXPENDITURES							
Equipment	30,013		82,371			70,000	
Vehicles			9,504	25,000	25,000		-100.00%
CAPITAL EXPENDITURES	30,013		91,875	25,000	25,000	70,000	180.00%
NON-OPERATING EXPENSES							
Transfers to Other Funds	23,250	32,839	23,043	25,000	25,000		-100.00%
NON-OPERATING EXPENSES	23,250	32,839	23,043	25,000	25,000		-100.00%
							7.73%
Community Services	10,350,467	10,727,283	12,488,688	12,859,166	13,291,311	13,853,419	7.73%
Personnel Summary	56.93	55.93	60.19	63.64	63.64	63.64	0.00



Economic Development
Adopted Budget - FY 2007/08
Department Budget Summary
General Fund by Object Account



DEPARTMENT SUMMARY

Expenditure Object Account	FY 2003/04 Actual	FY 2004/05 Actual	FY 2005/06 Actual	FY 2006/07 Adopted	FY 2006/07 Revised	FY 2007/08 Adopted	Percent Change From Prior Year
General Fund							
Economic Development							
PERSONAL SERVICES							
Salaries, Permanent	327,737	321,250	339,151	349,306	349,306	287,033	-17.83%
Salaries, Temporary		38,794	342	4,620	4,620	5,000	8.23%
Salaries, Overtime	108	74	64				
Benefits	105,239	88,559	106,560	126,263	126,263	94,041	-25.52%
PERSONAL SERVICES	433,084	448,677	446,117	480,189	480,189	386,074	-19.60%
OPERATING EXPENSES							
Utilities			146				
Equipment and Supplies	10,926	6,594	14,368	16,000	16,000	9,050	-43.44%
Repairs and Maintenance			55				
Conferences and Training	5,695	5,698	5,935	8,000	8,000	3,000	-62.50%
Professional Services	314,953	201,357	618,509	89,250	219,617	64,050	-28.24%
Other Contract Services	77,645	110,133	30,180	48,000	30,390	103,000	114.58%
Contribution to Private Agency				664,500	609,500	650,000	-2.18%
Payments to Other Governments				80,000	80,000	83,000	3.75%
Expense Allowances		3,496	5,400				
Other Expenses		106	154		210,000	382,000	
OPERATING EXPENSES	409,220	327,384	674,747	905,750	1,173,507	1,294,100	42.88%
CAPITAL EXPENDITURES							
NON-OPERATING EXPENSES							
Pass Through Payments				160,000			
NON-OPERATING EXPENSES				160,000			-100.00%
Economic Development	842,304	776,061	1,120,864	1,545,939	1,653,696	1,680,174	8.68%

Personnel Summary	5.75	5.75	4.75	4.75	4.85	3.45	(1.40)
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Finance
Adopted Budget - FY 2007/08
Department Budget Summary
General Fund by Object Account



DEPARTMENT SUMMARY

Expenditure Object Account	FY 2003/04 Actual	FY 2004/05 Actual	FY 2005/06 Actual	FY 2006/07 Adopted	FY 2006/07 Revised	FY 2007/08 Adopted	Percent Change From Prior Year
General Fund							
Finance							
PERSONAL SERVICES							
Salaries, Permanent	1,192,781	1,310,367	1,721,121	2,139,858	2,252,927	2,499,708	16.82%
Salaries, Temporary		13,614	13,347	2,500	2,500	53,940	2057.60%
Salaries, Overtime	1,436	2,457	1,088	1,500	1,501	1,000	-33.33%
Benefits	350,248	404,704	627,988	874,375	914,551	912,307	4.34%
PERSONAL SERVICES	1,544,465	1,731,142	2,363,545	3,018,234	3,171,479	3,466,955	14.87%
OPERATING EXPENSES							
Utilities		550	24	350	350		-100.00%
Equipment and Supplies	310,590	352,445	468,549	692,151	715,067	694,783	0.38%
Repairs and Maintenance	4,571	3,102	1,245	4,000	4,000	4,000	0.00%
Conferences and Training	4,281	13,902	18,532	28,750	28,750	58,000	101.74%
Professional Services	359,635	309,863	261,852	246,000	251,123	386,400	57.07%
Other Contract Services	47,032	42,500	81,115	327,200	348,359	375,200	14.67%
Rental Expense	43,031	41,645	110,070	80,000	80,000	80,000	0.00%
Payments to Other Governments		1,524	150				
Expense Allowances	4,135	4,072	5,525	6,000	6,000	6,000	0.00%
Other Expenses		134					
OPERATING EXPENSES	773,275	769,735	947,062	1,384,451	1,433,649	1,604,383	15.89%
CAPITAL EXPENDITURES							
Software - Capital						50,000	
CAPITAL EXPENDITURES						50,000	
NON-OPERATING EXPENSES							
Transfers to Other Funds					7,893,000	6,550,000	
NON-OPERATING EXPENSES					7,893,000	6,550,000	
Finance	2,317,740	2,500,877	3,310,606	4,402,685	12,498,128	11,671,338	165.10%
Personnel Summary	18.00	22.00	31.00	31.00	33.00	33.00	0.00



Fire
Adopted Budget - FY 2007/08
Department Budget Summary
General Fund by Object Account



DEPARTMENT SUMMARY

Expenditure Object Account	FY 2003/04 Actual	FY 2004/05 Actual	FY 2005/06 Actual	FY 2006/07 Adopted	FY 2006/07 Revised	FY 2007/08 Adopted	Percent Change From Prior Year
General Fund							
Fire							
PERSONAL SERVICES							
Salaries, Permanent	8,987,540	9,996,221	10,726,883	11,934,428	11,934,428	12,217,297	2.37%
Salaries, Temporary	58,888	60,173	46,571	43,000	43,000	43,000	0.00%
Salaries, Overtime	3,483,423	3,679,976	3,449,397	2,527,800	2,527,800	3,308,339	30.88%
Benefits	4,496,417	6,378,797	6,829,334	8,399,915	8,399,915	8,691,805	3.47%
PERSONAL SERVICES	17,026,268	20,115,167	21,052,185	22,905,143	22,905,143	24,260,441	5.92%
OPERATING EXPENSES							
Utilities	1,561	985	5,404	1,600	1,600	2,200	37.50%
Equipment and Supplies	445,918	508,682	527,468	570,298	578,848	578,598	1.46%
Repairs and Maintenance	199,005	217,682	144,363	248,625	309,669	236,025	-5.07%
Conferences and Training	34,953	46,151	40,179	66,280	66,055	66,080	-0.30%
Professional Services	95,078	77,727	148,464	223,055	235,893	168,055	-24.66%
Other Contract Services	41,212	120,342	79,996	81,590	81,590	73,590	-9.81%
Rental Expense	55,869	58,704	75,041	66,950	67,141	69,450	3.73%
Payments to Other Governments	797,918	832,298	691,906	883,396	883,396	962,062	8.90%
Interdepartmental Charges		218					
Expense Allowances	26,501	26,725	26,896	29,750	29,750	26,000	-12.61%
Other Expenses	5,722	3,802	10,209	2,650	2,650	5,500	107.55%
OPERATING EXPENSES	1,703,737	1,893,315	1,749,925	2,174,194	2,256,592	2,187,560	0.61%
CAPITAL EXPENDITURES							
Improvements			2,750			9,000	
Equipment	28,288	13,327		53,800	53,800	47,000	-12.64%
Vehicles			75,526			26,200	
CAPITAL EXPENDITURES	28,288	13,327	78,276	53,800	53,800	82,200	52.79%
NON-OPERATING EXPENSES							
Transfers to Other Funds	55,760	111,124	79,609	59,957	59,957		-100.00%
NON-OPERATING EXPENSES	55,760	111,124	79,609	59,957	59,957		-100.00%
Fire	18,814,052	22,132,932	22,959,995	25,193,094	25,275,492	26,530,201	5.31%
Personnel Summary	129.00	129.00	134.00	134.00	134.00	134.70	0.70



Human Resources
Adopted Budget - FY 2007/08
Department Budget Summary
General Fund by Object Account



DEPARTMENT SUMMARY

Expenditure Object Account	FY 2003/04 Actual	FY 2004/05 Actual	FY 2005/06 Actual	FY 2006/07 Adopted	FY 2006/07 Revised	FY 2007/08 Adopted	Percent Change From Prior Year
General Fund							
Human Resources							
PERSONAL SERVICES							
Salaries, Permanent	1,458,621	1,256,609	1,326,340	1,665,263	1,551,694	1,433,013	-13.95%
Salaries, Temporary	17,997	32,398	35,037	35,000	35,500	35,000	0.00%
Salaries, Overtime	2,350	2,464	1,034	4,423	4,422	9,030	104.16%
Termination Pay Outs	6,977						
Benefits	461,426	381,069	457,828	628,642	588,466	499,137	-20.60%
PERSONAL SERVICES	1,947,370	1,672,540	1,820,240	2,333,328	2,180,082	1,976,179	-15.31%
OPERATING EXPENSES							
Equipment and Supplies	39,126	53,453	95,408	228,225	221,602	108,975	-52.25%
Repairs and Maintenance			48,837	7,100	7,100	1,100	-84.51%
Conferences and Training	28,875	67,842	65,917	177,850	161,262	185,110	4.08%
Professional Services	3,069,612	2,697,349	2,355,978	3,412,500	3,466,431	2,571,240	-24.65%
Other Contract Services	112,976	10,330	24,806	176,680	159,680	144,980	-17.94%
Claims Expense	7,953,098	3,513,339	1,450,152	2,200,000	2,275,000	2,125,000	-3.41%
Insurance	2,581,753	1,898,757	2,002,691	2,775,000	2,775,000	3,195,000	15.14%
Payments to Other Governments		11,944	3,650				
Expense Allowances	5,908	4,472	5,733	6,000	6,000	6,000	0.00%
Other Expenses		137					
OPERATING EXPENSES	13,791,348	8,257,622	6,053,173	8,983,355	9,072,075	8,337,405	-7.19%
CAPITAL EXPENDITURES							
CAPITAL EXPENDITURES						15,000	
NON-OPERATING EXPENSES							
Payroll Charges	-11,761,292	-3,883,239	-3,795,211	-5,262,282	-5,262,282	-4,550,406	-13.53%
NON-OPERATING EXPENSES	-11,761,292	-3,883,239	-3,795,211	-5,262,282	-5,262,282	-4,550,406	-13.53%
Human Resources	3,977,427	6,046,923	4,078,202	6,054,401	5,989,875	5,778,178	-4.56%
Personnel Summary	22.00	21.00	22.00	21.00	20.00	20.50	0.50



Information Services
Adopted Budget - FY 2007/08
Department Budget Summary
General Fund by Object Account



DEPARTMENT SUMMARY

Expenditure Object Account	FY 2003/04 Actual	FY 2004/05 Actual	FY 2005/06 Actual	FY 2006/07 Adopted	FY 2006/07 Revised	FY 2007/08 Adopted	Percent Change From Prior Year
General Fund							
Information Services							
PERSONAL SERVICES							
Salaries, Permanent	2,203,915	2,222,895	2,362,593	2,666,097	2,541,097	2,962,293	11.11%
Salaries, Temporary	77,440	58,556	92,683	124,730	124,730	107,428	-13.87%
Salaries, Overtime	27,811	44,221	60,059	56,700	56,700	36,700	-35.27%
Benefits	567,642	643,953	813,537	1,006,629	985,629	1,046,377	3.95%
PERSONAL SERVICES	2,876,808	2,969,624	3,328,873	3,854,156	3,708,156	4,152,798	7.75%
OPERATING EXPENSES							
Utilities	699,519	817,590	828,248	1,033,670	1,039,285	1,053,740	1.94%
Equipment and Supplies	208,957	191,324	408,667	190,161	194,209	136,456	-28.24%
Repairs and Maintenance	1,154,383	811,169	1,007,122	1,166,182	1,202,254	1,229,652	5.44%
Conferences and Training	38,840	60,544	65,056	89,200	100,237	110,681	24.08%
Professional Services	44,029	17,975	250,098	50,000	190,545	25,000	-50.00%
Other Contract Services		192	7,212	7,500	500	6,000	-20.00%
Rental Expense		2,694	1,825	4,800	4,800	4,800	0.00%
Expense Allowances	10,117	5,647	11,275	10,200	10,200	11,400	11.76%
Other Expenses	1,141	10,894	791	1,000	1,000	900	-10.00%
OPERATING EXPENSES	2,156,987	1,918,028	2,580,294	2,552,713	2,743,030	2,578,629	1.02%
CAPITAL EXPENDITURES							
Equipment	73,777	129,866	132,853		37,319		
Software - Capital	9,176		134,567	86,640	86,640	87,041	0.46%
CAPITAL EXPENDITURES	82,953	129,866	267,420	86,640	123,959	87,041	0.46%
NON-OPERATING EXPENSES							
Information Services	5,116,748	5,017,518	6,176,587	6,493,509	6,575,145	6,818,468	5.00%

Personnel Summary	37.00	36.00	37.00	38.00	38.00	39.00	1.00
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Library Services
Adopted Budget - FY 2007/08
Department Budget Summary
General Fund by Object Account



DEPARTMENT SUMMARY

Expenditure Object Account	FY 2003/04 Actual	FY 2004/05 Actual	FY 2005/06 Actual	FY 2006/07 Adopted	FY 2006/07 Revised	FY 2007/08 Adopted	Percent Change From Prior Year
General Fund							
Library Services							
PERSONAL SERVICES							
Salaries, Permanent	1,480,655	1,552,668	1,721,489	1,831,278	1,835,778	1,947,244	6.33%
Salaries, Temporary	326,024	416,468	448,472	487,590	486,423	581,969	19.36%
Salaries, Overtime	30	630	1,134				
Benefits	508,823	515,904	665,892	777,907	777,907	806,584	3.69%
PERSONAL SERVICES	2,315,533	2,485,671	2,836,986	3,096,775	3,100,108	3,335,797	7.72%
OPERATING EXPENSES							
Utilities	16,565	1,469	-70				
Equipment and Supplies	97,522	161,792	190,174	175,284	184,690	193,653	10.48%
Repairs and Maintenance	69,795	28,459	29,612	43,929	84,197	44,762	1.90%
Conferences and Training	150	2,358	11,477	14,000	13,000	15,555	11.11%
Professional Services	17,648						
Other Contract Services		18,241	20,000	20,000	20,000	22,000	10.00%
Expense Allowances	5,908	5,885	5,862	6,000	6,000	6,192	3.20%
Other Expenses	1,716	2,752	35	2,000	2,000	2,500	25.00%
OPERATING EXPENSES	209,303	220,955	257,089	261,213	309,887	284,662	8.98%
CAPITAL EXPENDITURES							
Equipment			3,796	13,000	21,735	121,000	830.77%
CAPITAL EXPENDITURES			3,796	13,000	21,735	121,000	830.77%
NON-OPERATING EXPENSES							
Transfers to Other Funds	433,348	418,025	257,289	461,000	461,000	265,000	-42.52%
NON-OPERATING EXPENSES	433,348	418,025	257,289	461,000	461,000	265,000	-42.52%
Library	2,958,184	3,124,651	3,355,159	3,831,988	3,892,730	4,006,459	4.55%

Personnel Summary	29.25	31.25	31.50	31.75	31.75	31.75	0.00
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Planning
Adopted Budget - FY 2007/08
Department Budget Summary
General Fund by Object Account



DEPARTMENT SUMMARY

Expenditure Object Account	FY 2003/04 Actual	FY 2004/05 Actual	FY 2005/06 Actual	FY 2006/07 Adopted	FY 2006/07 Revised	FY 2007/08 Adopted	Percent Change From Prior Year
General Fund							
Planning							
PERSONAL SERVICES							
Salaries, Permanent	1,409,225	1,457,182	1,593,489	1,851,685	1,851,685	1,825,236	-1.43%
Salaries, Temporary	63,759	64,302	79,009	106,000	106,000	106,000	0.00%
Salaries, Overtime	12,059	11,509	3,375	14,200	14,200	6,200	-56.34%
Benefits	427,070	463,981	587,600	731,978	731,978	669,164	-8.58%
PERSONAL SERVICES	1,912,113	1,996,974	2,263,473	2,703,864	2,703,863	2,606,600	-3.60%
OPERATING EXPENSES							
Utilities		36					
Equipment and Supplies	21,869	26,544	48,169	38,300	58,439	36,100	-5.74%
Repairs and Maintenance			1,120				
Conferences and Training	17,503	24,084	24,866	41,250	41,725	41,700	1.09%
Professional Services	255,955	169,131	297,491	450,000	1,509,641	387,000	-14.00%
Other Contract Services	23,756	14,478	14,207	27,000	27,000	16,000	-40.74%
Expense Allowances	5,947	5,825	5,775	6,000	6,000	6,000	0.00%
OPERATING EXPENSES	325,029	240,099	391,628	562,550	1,642,805	486,800	-13.47%
CAPITAL EXPENDITURES							
Equipment		5,712	4,788				
CAPITAL EXPENDITURES		5,712	4,788				
NON-OPERATING EXPENSES							
Planning	2,237,142	2,242,785	2,659,889	3,266,414	4,346,668	3,093,400	-5.30%
Personnel Summary	25.00	26.50	28.00	28.00	28.00	28.00	0.00



Police
Adopted Budget - FY 2007/08
Department Budget Summary
General Fund by Object Account



DEPARTMENT SUMMARY

Expenditure Object Account	FY 2003/04 Actual	FY 2004/05 Actual	FY 2005/06 Actual	FY 2006/07 Adopted	FY 2006/07 Revised	FY 2007/08 Adopted	Percent Change From Prior Year
General Fund							
Police							
PERSONAL SERVICES							
Salaries, Permanent	22,857,191	23,879,973	26,347,953	28,252,555	28,207,992	31,035,296	9.85%
Salaries, Temporary	588,423	597,638	727,891	891,613	862,284	905,879	1.60%
Salaries, Overtime	2,693,182	3,621,465	3,579,814	3,672,668	3,672,668	4,210,507	14.64%
Benefits	10,443,783	13,468,759	15,028,359	17,330,550	17,330,550	19,578,292	12.97%
PERSONAL SERVICES	36,582,579	41,567,835	45,684,017	50,147,387	50,073,494	55,729,974	11.13%
OPERATING EXPENSES							
Utilities	51,984	11,502	21,359	80,500	23,500	12,900	-83.98%
Equipment and Supplies	503,555	638,967	739,421	737,241	850,516	1,009,367	36.91%
Repairs and Maintenance	689,910	811,069	903,685	1,286,800	1,314,733	1,189,000	-7.60%
Conferences and Training	231,145	276,823	333,723	338,200	391,200	335,154	-0.90%
Professional Services	326,990	200,680	185,996	303,900	276,642	277,900	-8.56%
Other Contract Services	15,402	346,782	549,476	797,500	820,800	750,311	-5.92%
Rental Expense	392,583	388,154	434,355	680,400	700,284	651,420	-4.26%
Expense Allowances	318,029	321,101	331,902	367,987	357,987	47,987	-86.96%
Other Expenses	10,796	5,429	10,378	8,000	8,000	8,000	0.00%
OPERATING EXPENSES	2,540,393	3,000,508	3,510,296	4,600,528	4,743,662	4,282,039	-6.92%
CAPITAL EXPENDITURES							
Equipment	-5,421	23,548	104,763		2,839	225,000	
Vehicles	22,200	98,136					
CAPITAL EXPENDITURES	16,779	121,684	104,763		2,839	225,000	
NON-OPERATING EXPENSES							
Transfers to Other Funds	413,738	665,095	396,428	400,000	435,592		-100.00%
NON-OPERATING EXPENSES	413,738	665,095	396,428	400,000	435,592		-100.00%
Police	39,553,490	45,355,121	49,695,504	55,147,915	55,255,587	60,237,013	9.23%

Personnel Summary	367.00	371.00	371.50	374.00	374.00	380.00	6.00
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Public Works
Adopted Budget - FY 2007/08
Department Budget Summary
General Fund by Object Account



DEPARTMENT SUMMARY

Expenditure Object Account	FY 2003/04 Actual	FY 2004/05 Actual	FY 2005/06 Actual	FY 2006/07 Adopted	FY 2006/07 Revised	FY 2007/08 Adopted	Percent Change From Prior Year
General Fund							
Public Works							
PERSONAL SERVICES							
Salaries, Permanent	6,647,712	7,182,821	7,822,775	8,451,653	8,121,652	9,325,210	10.34%
Salaries, Temporary	188,225	195,869	190,639	369,340	369,340	499,385	35.21%
Salaries, Overtime	267,870	369,584	456,710	385,917	385,917	449,240	16.41%
Benefits	2,489,918	2,827,152	3,507,538	4,298,651	4,298,652	4,436,181	3.20%
PERSONAL SERVICES	9,593,725	10,575,427	11,977,662	13,505,561	13,175,560	14,710,017	8.92%
OPERATING EXPENSES							
Utilities	1,628	1,965	1,811	800	800		-100.00%
Equipment and Supplies	635,553	663,689	818,293	928,250	945,324	892,800	-3.82%
Repairs and Maintenance	3,316,124	3,370,353	4,105,909	4,084,650	4,933,706	4,725,355	15.69%
Conferences and Training	22,342	54,340	44,576	64,550	101,685	70,000	8.44%
Professional Services	505,260	1,786,241	903,959	240,000	1,230,037	270,000	12.50%
Other Contract Services	209,329	323,239	369,259	885,000	825,000	486,000	-45.08%
Rental Expense	6,818	1,589	2,209	22,500	14,721	11,500	-48.89%
Payments to Other Governments	4,446	1,333	60				
Expense Allowances	39,557	39,271	46,658	51,800	51,800	57,200	10.42%
Other Expenses	210,641	155,731	258,754	385,900	342,165	395,700	2.54%
OPERATING EXPENSES	4,951,697	6,397,751	6,551,487	6,663,450	8,445,238	6,908,555	3.68%
CAPITAL EXPENDITURES							
Improvements	138,784	124,250	147,157		316,796		
Equipment		579	518	50,000	50,000		-100.00%
Vehicles			34,762				
Software - Capital						100,000	
CAPITAL EXPENDITURES	138,784	124,829	182,437	50,000	366,796	100,000	100.00%
NON-OPERATING EXPENSES							
Transfers to Other Funds	121,829	315,081	263,746	191,000	346,000	50,500	-73.56%
NON-OPERATING EXPENSES	121,829	315,081	263,746	191,000	346,000	50,500	-73.56%
General Fund	14,806,035	17,413,089	18,975,331	20,410,011	22,333,595	21,769,072	6.66%

Personnel Summary	140.10	144.10	146.60	148.75	148.75	150.35	1.60
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**Non-Departmental
Adopted Budget - FY 2007/08
Department Budget Summary
General Fund by Object Account**



DEPARTMENT SUMMARY

Expenditure Object Account	FY 2003/04 Actual	FY 2004/05 Actual	FY 2005/06 Actual	FY 2006/07 Adopted	FY 2006/07 Revised	FY 2007/08 Adopted	Percent Change From Prior Year
General Fund							
Non-Departmental							
PERSONAL SERVICES							
Salaries, Permanent	10,670	18,954	61,779				
Salaries, Overtime	12	4,953	8				
Termination Pay Outs	1,782,222	1,701,124	2,272,517	2,000,000	2,000,000	2,100,000	5.00%
Benefits	193,505	205,047	241,623				
PERSONAL SERVICES	1,986,409	1,930,077	2,575,928	2,000,000	2,000,000	2,100,000	5.00%
OPERATING EXPENSES							
Utilities	4,272,770	4,897,017	4,636,454	5,100,000	5,100,000	5,100,000	0.00%
Equipment and Supplies	942,898	1,105,501	2,054,444	1,975,000	1,994,760	2,010,000	1.77%
Repairs and Maintenance	184	251,786	119,632	200,000	368,663	75,000	-62.50%
Professional Services			228,835	175,000	207,498	300,000	71.43%
Other Contract Services	736,660	738,759	348,031	310,000	310,000	340,000	9.68%
Rental Expense	238,501	69,090	327,585	721,268	611,268	487,925	-32.35%
Claims Expense		157,109	53,181	2,060,000	2,000,000		-100.00%
Payments to Other Governments	40,616	76,336	2,484,664	2,070,000	2,070,000	1,836,000	-11.30%
Expense Allowances	2,031	2,378	3,099				
Other Expenses	-3,506	59,553	147,768				
OPERATING EXPENSES	6,230,155	7,357,529	10,403,693	12,611,268	12,662,189	10,148,925	-19.52%
CAPITAL EXPENDITURES							
Improvements	2,615	96,801	3,496,953	2,828,413	3,509,193	544,620	-80.74%
Equipment	313,487	627,062	2,880,298	5,011,472	5,525,102	5,627,970	12.30%
Vehicles	544,302	1,332,463	1,729,314	1,860,546	2,471,686	2,433,000	30.77%
Software - Capital		288,768	301,533	300,000	434,496	190,000	-36.67%
CAPITAL EXPENDITURES	860,404	2,345,093	8,408,098	10,000,431	11,940,477	8,795,590	-12.05%
NON-OPERATING EXPENSES							
Debt Service Expenses	2,002,052	1,986,650	1,360,736				
Transfers to Other Funds	9,693,249	11,378,580	7,208,688	7,000,000			-100.00%
Loans Made		100,000					
NON-OPERATING EXPENSES	11,695,301	13,465,230	8,569,424	7,000,000			-100.00%
Non Departmental	20,772,269	25,097,930	29,957,142	31,611,699	26,602,665	21,044,515	-33.43%
Personnel Summary	0.00	0.00	0.00	0.00	0.00	0.00	0.00