

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 Mayor’s Award for the Rose Parade Centennial float
- Named “Dog Town USA” by Dog Fancy magazine – One mile of golden sand for dogs where they can frolic in the water and taste a sense of freedom

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 City, Chamber of Commerce, the Marketing and Visitors Bureau, market the community to encourage visitors and 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. This year, the City also commenced Surf City Savings, a program to encourage local shopping.

Beach Boulevard of Cars

The Beach Boulevard of Cars has 10 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	202,480 (2009 Estimate)
Average Family Household Income	\$119,059 (2008 Estimate)
Median Family Household Income	\$95,890 (2008 Estimate)
28 square miles	Third largest city in Orange County 19th Largest in California





City of Huntington Beach Budget Process and Calendar Adopted Budget – FY 2009/10



Date	Budget Procedure	Action By
03/06/09	The Budget Manual for FY 2009/10 is distributed and a kickoff meeting is held to review the directive for preparation of the FY 2009/10 budget.	Director of Finance
03/13/09 Through 05/01/09	Departments begin preparing their respective budgets including entering proposed budgets into the accounting system.	Departments
04/17/09	Individual Capital Improvement Project (CIP) requests are completed and submitted to the Public Works Department.	Departments
05/01/09	Budgets are to be submitted to Budget & Research.	Departments
05/15/09	Revenue projections are completed and submitted to the City Administrator.	Director of Finance Budget & Research
06/01/09 Through 06/12/09	Administration will conduct meetings with all departments to review budget requests.	City Administrator Departments Director of Finance Budget & Research
06/18/09	Capital Improvement Program is submitted to Planning and Public Works Commissions.	Public Works
07/10/09	Departments and Budget & Research are advised regarding final budget adjustments prior to preparation of the Proposed FY 2008/09 Budget Document. Budget & Research prepares the document for submission to the City Council.	City Administrator
07/30/09	The Proposed Budget for FY 2009/10 is submitted to the City Council per the City Charter.	City Administrator
08/10/09	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
08/17/09	The City Administrator conducts a budget study session and presentation of the Proposed FY 2009/10 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 Adopted Budget – FY 2009/10



Date	Budget Procedure	Action By
09/08/09	A public hearing is conducted by the City Council of the City Administrator's Proposed Budget/CIP for FY 2009/10. 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
09/08/09	The Proposed Budget/CIP for FY 2009/10 is adopted by resolution of the City Council.	City Council
09/10/09	Presentation of the Adopted Budget for FY 2009/10 to the Finance Board.	Director of Finance
10/01/09	Fiscal Year 2009/10 is activated and departments begin operating within the new budget.	Accounting Staff Departments
12/01/09	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. 2009-50

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
HUNTINGTON BEACH ADOPTING A BUDGET FOR THE CITY
FOR FISCAL YEAR 2009/10

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 2009/10, 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 2009/10, 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 2009/10, 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 2009/10, 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.

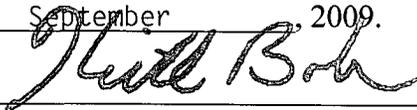
SECTION 5: That the Tables of Organization, attached hereto as Exhibit C and incorporated herein by this reference are hereby adopted. The City Administrator, subject to compliance with the City Charter Section 403, may revise the Tables of Organization as long as the authorized number of personnel within 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.

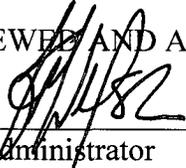
SECTION 7. That the Capital Improvement Program contained in the Proposed Budget for FY 2009/10, Exhibit B, are approved in concept, and in accordance with Section 503 and Section 614 of the City Charter. The Director of Public Works is authorized to publicly advertise for bids on these projects.

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 2009/10, 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.

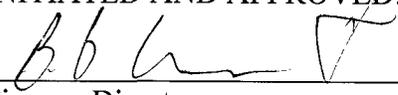
PASSED AND ADOPTED by the City Council of the City of Huntington Beach at a regular meeting thereof held on the 8th day of September, 2009.



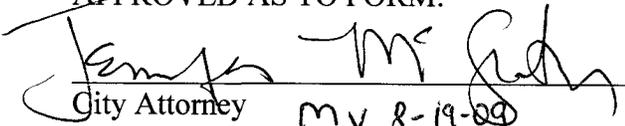
Mayor

REVIEWED AND APPROVED:


City Administrator

INITIATED AND APPROVED:


Finance Director

APPROVED AS TO FORM:


City Attorney MV 8-19-09

Exhibits

- A. 2009/10 Fiscal Year Budget
- A-1 Estimated Revenue and Transfers
- B. Proposed Budget for Fiscal Year 2009/10
- C. Tables of Organization



City of Huntington Beach
AB1234 Disclosure
Reimbursement Expenses
for the City Council
Adopted Budget – FY 2009/10



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

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



City of Huntington Beach
AB1234 Disclosure
Reimbursement Expenses
for the City Attorney
Adopted Budget – FY 2009/10



The following are activities on which 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
Adopted Budget – FY 2009/10



The following are activities on which the City Clerk could expend city funds:

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



City of Huntington Beach
AB1234 Disclosure
Reimbursement Expenses
for the City Treasurer
Adopted Budget – FY 2009/10



The following are activities on which the City Treasurer could expend city funds:

- Various business meetings/events with business leaders, owners, consultants, or vendors
- Community meetings or events on general or city-specific issues
- Attendance at annual professional conferences, board meetings, and other meetings such as the California Municipal Treasurers Association, the Association of Public Treasurers of the United States and Canada, the League of California Cities, the Government Finance Officers Association, the California Society of Municipal Finance Officers, including specialized conferences for work-specific topics; reimbursement may include parking, transit, airfare, mileage, hotel, meals, and other incidental expenses
- Occasional trips to testify/lobby on specific city issues to Sacramento, California or to Board of Equalization meetings
- Books, training, certifications, and publications relevant to the work environment
- City events and city-supported functions such as 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
Adopted Budget – FY 2009/10



The following are activities on which 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, Government, including specialized conferences for work-specific topics; reimbursement may include parking, transit, airfare, mileage, and other incidental expenses
- Occasional trips for lobbying on specific city issues to Sacramento, California or Washington, D.C.
- Books and publications relevant to the work environment
- City events and city-supported functions such as 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 Adopted Budget – FY 2009/10



GENERAL FUND REVENUE

Property Tax: \$66,402,000 – This category represents Surf City’s largest revenue source, accounting for 36.6 percent of total budgeted General Fund revenue for FY 2009/10. The stagnant real estate market has severely impacted property tax revenue projections as sales activity has slowed and median home values have fallen to levels last seen in 2003.

Huntington Beach’s total assessed value of property (excluding redevelopment areas), grew by 0.67 percent in FY 2009/10 over FY 2008/09, based on County of Orange Assessor’s Office data. This minor increase in assessed value is the lowest since FY 1999/2000. In addition, supplemental property tax revenue will be significantly less in FY 2009/10 (\$660,000) as fewer residential properties are sold and reassessed.

In addition to the moderating effect the stagnant real estate market has had on secured property values, there is the complicating effect which the State of California “triple-flip” legislation has had on this revenue category in recent years. This legislation requires 0.25 percent of the 1.0 percent local agency share of the Bradley-Burns Sales and Use Tax be used to back economic recovery bonds. Each year the State estimates the 0.25 percent backfill amount to reimburse local agencies. For FY 2009/10, because the State over-estimated this amount for FY 2008/09 (the second year in a row), the actual apportionment will be significantly less. This pattern of missed estimates and subsequent true-ups by the State leads to severe fluctuations in revenue projections year-over-year.

Other Local Taxes: \$54,685,000 – This revenue category represents the second largest source of General Fund revenue. The four major types of revenue in this category comprise 30.2 percent of General Fund revenue budgeted for FY 2009/10:

Sales Tax: \$19,575,000 – The continuing recession has impacted the City’s sales tax revenue significantly. The projected amount for FY 2009/10 represents a 5.5 percent decrease from FY 2008/09 projections and a 22.6 percent drop from the FY 2008/09 adopted budget of \$25.3 million. Sales tax revenue accounts for 10.8 percent of total General Fund revenue. It is expected that the continued recessionary effects will negatively impact sales tax revenue for the foreseeable future.

Utility Users Tax: \$21,725,000 – The city charges a 5.0 percent utility tax on water, telephone (cellular and land line usage), gas, electricity, and cable usage. Based on recent trends, this category will experience little growth from FY 2008/09 to FY 2009/10. This source of income accounts for 12.0 percent of General Fund revenue.

Franchises: \$7,985,000 – The city has several franchise agreements providing 4.4 percent of General Fund revenue. The largest sources of franchise revenue are from the Southern California Gas Company (SoCal Gas) and Southern California Edison (SCE.) Together, these companies are projected to supply \$3,660,000 in franchise revenue for FY 2009/10. In addition, the city receives franchise payments from Rainbow Disposal as part of their refuse and recycling contract. Huntington Beach also has an agreement with Clear Channel Communications whereby the city receives franchise revenue for allowing advertising on bus benches and bus shelters throughout Surf City.

Transient Occupancy Tax (TOT): \$5,400,000 – More generally referred to as the “hotel tax,” this revenue source is projected to decrease in FY 2009/10 over the FY 2008/09 adopted budget. The effects of the recession have been felt on the hospitality industry as occupancy rates and average daily rates continue to decline as fewer business and leisure travelers book rooms in local hotels. A new hotel in downtown Huntington Beach, the Shorebreak Hotel, opened in May 2009, as part of The Strand development. While this new hotel adds rooms, which generate transient occupancy tax, it has not been enough to offset the overall decline in this industry. Additional developments being planned



City of Huntington Beach Revenue Descriptions and Assumptions Adopted Budget – FY 2009/10



throughout Surf City will add to the number of hotel rooms contributing TOT revenue to the General Fund in the future. However, so long as the recession keeps hotel rooms vacant while tempering room rates, transient occupancy tax revenue will remain stagnant.

Licenses and Permits: \$6,981,500 – A comprehensive fee study conducted in FY 2008/09 updated many Building and Safety, Planning, and Public Works fees. However, the continued retreat in the residential, commercial, and industrial construction and development sectors continues to adversely affect license and permit revenue for FY 2009/10. Most significantly, building, electrical, and mechanical permit revenue is projected to be lower in FY 2009/10 compared to FY 2008/09. In addition, revenue from planning permits is also expected to be lower than in prior years.

Fines, Forfeitures, and Penalties: \$4,260,450 – This category, representing 2.3 percent of General Fund income, records revenue from traffic and parking tickets as well as fines levied on delinquent library materials. Also of significance is the revenue from fines for false alarm responses. Per the city's municipal code, fines are charged for Police response to false alarms depending on the number and frequency.

Use of Money and Property: \$14,910,000 – This category will see decreased revenue overall when compared to FY 2008/09. Interest revenue, lease and concession income, and oil royalty revenue are all projected to be lower in FY 2009/10 versus FY 2008/09. With interest rates at historically low levels coupled with the City Treasurer's conservative investment approach, pooled cashed interest will come in significantly lower than in prior years. In addition, oil well royalty revenue is affected by per barrel prices, which are lower than prior fiscal years. Revenue from the various concession agreements the city has with Ruby's, Dukes, Meadowlark Golf Club, National Equestrian Centers, and other retail establishments on city-owned property will be down slightly. Many of the agreements the City has with these establishments are based on a percentage of gross receipts. As the recession has affected all aspects of the economy, less revenue is expected from Ruby's, Duke's, and other similar retail establishments.

Parking revenue from the Pier Plaza parking lot, downtown-parking structure, Sunset Vista RV camping, and parking meters throughout the city is expected to provide almost nine million dollars as the effects of recently increased fees, coupled with the upgrade of parking meters, take full effect in FY 2009/10.

Revenue from Other Agencies: \$2,543,000 – A major source of revenue in this category is the Motor Vehicle License Fee (VLF), which will provide an estimated \$600,000 in FY 2009/10. This source of revenue continues to decline as the State takes a larger share of the pre-apportioned amount to fund various State functions and agencies and as the recession dampens automobile purchases. Also in this revenue category is the real property transfer tax, which is split 50-50 between the County of Orange and the City of Huntington Beach. This is another category of revenue affected by the slow down in the real estate market as fewer residential housing transactions occur. Surf City also receives revenue from the State Office of Emergency Services, reimbursing the Fire Department when the strike team is deployed to wild-land fires across the state. The city also is reimbursed by the Police Officer Standards and Training (POST) office for sending our Police Officers to various training opportunities.

Charges for Current Services: \$22,972,563 – Huntington Beach receives revenue from various "fee for service" activities representing 12.7 percent of General Fund revenue: plan check reviews by Public Works and Building and Safety, fees for recreational classes and programs, FireMed membership and billing service reimbursement, and other activities. The largest source of revenue in this category is from FireMed program insurance billings and memberships. This source of revenue accounts for approximately \$6.9 million. Recreational program fees and the Junior Lifeguard program account for another \$4.1 million in revenue.



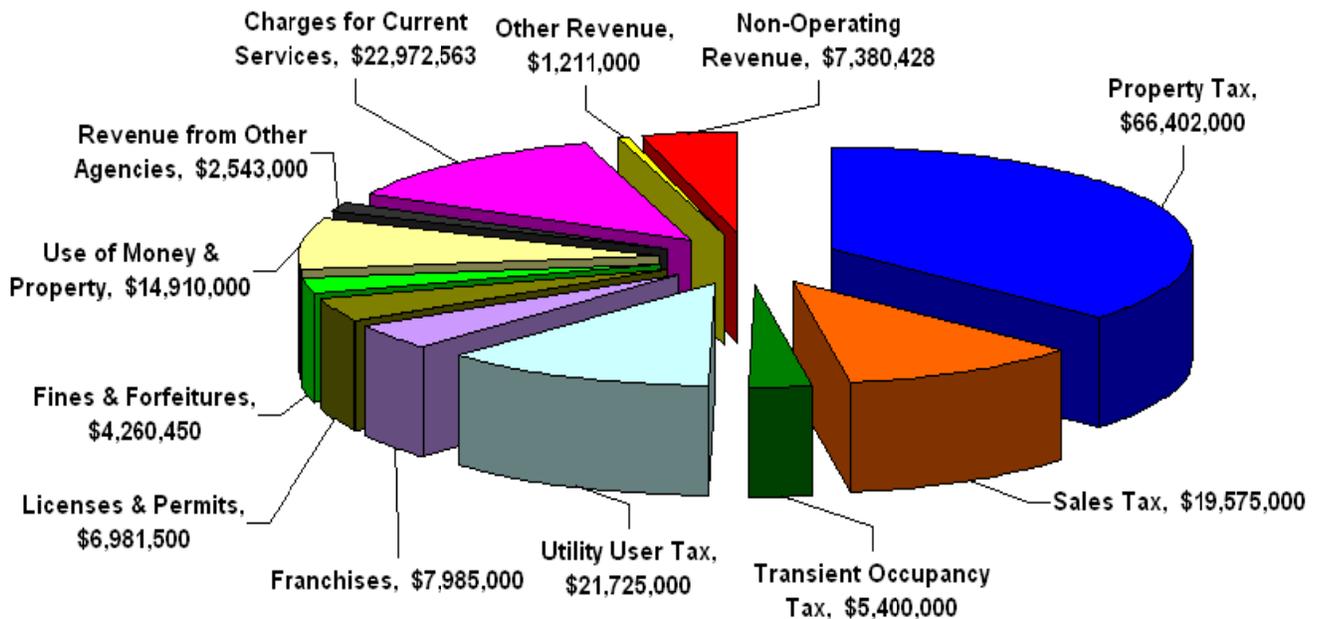
City of Huntington Beach Revenue Descriptions and Assumptions Adopted Budget – FY 2009/10



Other Revenue: \$1,211,000 – This category of revenue records fees from the City Clerk’s passport processing facility, sales of surplus city equipment, restitution, and settlement payments from various court decisions decided in the City’s favor, as well as other miscellaneous and reimbursement revenue.

Non-Operating Revenue: \$7,380,428 – Non-Operating revenue includes repayment of debt from the Redevelopment Agency to the General Fund (\$4,425,000 for FY 2009/10.) There is also the repayment of a General Fund loan to the Park Acquisition and Development (PA&D) Fund of \$294,000 annually. A one-time infusion of \$1.7 million from the Judgment Obligation fund will be realized in FY 2009/10. This cash was held in reserve since the establishment of this fund in 2004. The legally required period for holding this cash has passed and now the money can be repaid to the General Fund.

GENERAL FUND REVENUE GRAPH





City of Huntington Beach Revenue Descriptions and Assumptions Adopted Budget – FY 2009/10



NON-GENERAL FUND REVENUE

Enterprise Funds: \$60,134,000 – The city has four major enterprise funds: Refuse, Sewer Service, Water, and Water Master Plan. Projected to bring in \$37,173,000 in FY 2009/10, 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 (\$10,772,500) is also a large source of enterprise revenue. The City has a contract with Rainbow Disposal. Monthly refuse charges are deposited to and in turn, the cost of refuse services is paid out of, the Refuse Fund.

Special Revenue/Other/Capital Project Funds: \$7,015,000 – This category includes a large and varied portion of non-General Fund revenue sources. Due to the categorization of funds in the City's accounting system, this category includes Special Revenue Funds such as the Measure M, Air Quality, and Fourth of July Parade funds; the Capital Project Fund used to account for In-Lieu Parking Downtown revenue; and Other Funds like the Special Events and Rehabilitation Loan funds.

The largest sources of revenue in the Special Revenue funds category are: Measure M (\$2,170,000), the half-cent County of Orange sales tax earmarked for transportation programs; Traffic Congestion Relief (\$1,985,000), a fund used to record Proposition 42 gasoline tax revenues, which are used to fund various capital street projects; and Gas Tax (\$900,000), a separate fund for recording the state sales tax on fuel sales. It should be noted that, at the time of budget adoption, it was unknown whether the City would receive its gas tax apportionment from the State of California in FY 2009/10. At the present time, the State will release gas tax revenues to municipalities, allowing Huntington Beach to complete several capital projects improving the City's transportation network. However, the stability of this revenue in future years is in question as the State continues to propose various methods for balancing its budget.

The remainder of this category receives revenue from myriad sources: the Special Events Fund (\$199,000) records reimbursement, sponsorship and permit revenue from various events held in Surf City such as the U.S. Open of Surfing, Surf City Marathon, and related events; the Fourth of July Fund (\$403,000,) which receives donation and reimbursement revenue related to the city's annual Fourth of July celebration; and the In-Lieu Parking Downtown Fund (\$100,000,) which receives revenue from development projects for payments in-lieu of constructing parking spaces.

Redevelopment Agency: \$24,626,200 – This category is comprised of Redevelopment Agency (RDA) project area and tax increment (i.e., debt service) funds for the two redevelopment areas in Huntington Beach: the Merged Project area and the Southeast Coastal Project area. The largest source of revenue in this category is tax increment from the Merged Project Area (\$19,400,000.) Also, there is the Merged Project Area Capital Fund (\$1,150,000) that is used to record rental income as well as revenue from Owner Participation Agreements (OPAs) and Disposition and Development Agreements (DDAs.)

The City also administers the legally required Low-Income Housing (Housing Set-Aside) Fund that receives twenty percent of the tax increment revenue from the redevelopment areas within Huntington Beach. For FY 2009/10, it is estimated that this fund will receive approximately \$3,871,200 in revenue from pooled cash interest and the transfer in of the twenty percent share of tax increment.

Public Financing Authority/Debt Service/Assessment Districts: \$11,672,000 – Huntington Beach has a Public Finance Authority (PFA,) which was established in 1988, to issue debt for the financing of public improvements and other capital purchases. For FY 2009/10, the PFA will record approximately \$6,251,000 in non-operating revenue. This non-operating revenue is from the repayment of debt by the General Fund, Redevelopment Agency Merged Project Area, and other funds related to various improvement projects over the



City of Huntington Beach Revenue Descriptions and Assumptions Adopted Budget – FY 2009/10



years. Therefore, the revenue is recorded as a transfer, or “non-operating revenue,” into this fund and is then used to pay debt service according to an amortization (debt) schedule.

The City also has several community facility districts (CFDs,) which receive assessment revenue to pay off debt related to developments in specific areas of the city (e.g., as Bella Terra.) In addition, the Judgment Obligation bond fund (\$1,091,000) receives non-operating transfers from the General Fund to pay off judgment obligation bonds issued in 2004.

Trust and Agency Funds: \$7,109,990 – The two largest sources of revenue in this category are the Retirement Supplement and Retiree Insurance Medical Funds. Huntington Beach has a supplemental retirement and an Other Post Employment Benefits (OPEB) program. These two funds receive revenue (transfers) from bi-weekly payroll charges to pay the Annual Required Contribution (ARC) amount as determined by an actuarial report.

In addition, this category records revenue from Huntington Beach’s three Business Improvement Districts (BIDs): Downtown Merchants, Hotel-Motel, and Auto Dealers. Under California law, these BIDs are allowed to collect assessments from their members for the use of various improvements. The city acts as an intermediary for the BIDs and records these assessments in three distinct funds. The BIDs then submit annual operating budgets, which are reviewed and approved by the City Council.

The largest BID in terms of assessment revenue is the Hotel-Motel, which records approximately ten percent of the City’s annual transient occupancy tax (TOT) revenue. For FY 2009/10, the Hotel-Motel BID is expected to record a total of \$550,000 in TOT assessment and pooled cash interest revenue. The Auto Dealers BID projects \$191,120 in assessment and loan repayment revenue and the Downtown Merchants BID is projecting \$96,000 in assessment revenue.

Separate Legal Governing Board: \$374,280 – Huntington Beach has a Joint Powers Agreement (JPA) with local Fire Departments to use the City’s training facility on Gothard Street. Through reimbursement agreements with the various Fire Departments, this JPA is expected to record \$281,000 in revenue in FY 2009/10. Huntington Beach also administers the West Orange County Water Board (WOCWB) and joint powers revenue related to its operations are recorded here (\$93,280) for FY 2009/10.

Grants: \$2,291,650 – The single largest source of grant revenue for Huntington Beach is the Community Development Block Grant (CDBG) program, administered by the Federal Department of Housing and Urban Development (HUD). The allocation to Huntington Beach for FY 2009/10 is \$1,373,445. Each year, after receiving notice of the CDBG award, the Economic Development Department works closely with local non-profit agencies to establish programs funded by CDBG grant monies. These sub-grantees have their program of service reviewed and ultimately approved by the City Council.

There are also other grants received by Police, Fire, Public Works, Library, and Community Services which are recorded in this revenue category. The City’s financial policies dictate that grant revenue is budgeted at the time of City Council approval of the grant award. Therefore, the adopted budget for FY 2009/10 for all grants does not reflect the full complement of grants awarded throughout the fiscal year.



City of Huntington Beach Expenditure Descriptions and Assumptions Adopted Budget – FY 2009/10



GENERAL FUND

Personal Services – Total Appropriations of \$136.5 million: For FY 2009/10, there are no new positions being added to the Table of Organization. In preparing and balancing the budget, the City analyzed historical attrition rates on a department-by-department basis. Attrition is the rate at which employees terminate employment with the City regardless of the reason. Analyzing attrition rates allows the City to reduce a department's personal services budget due to anticipated salary savings, while still allowing the department to operate within their budget. In addition, due to the economic downturn and the need to reduce expenditures, several departments were required to decrease their overtime and temporary salary budgets.

Operating Expenses – Total Appropriations of \$39.8 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 requests to better align appropriations with actual needs. Included in the operating category are all general operating expenses as well as professional and contract services. Departments were required to significantly reduce operating expenditures in order to balance the budget, often resulting in a decrease in services.

Capital Expenditures – Total Appropriations of \$1.0 million: The budget for capital expenditures for FY 2009/10 has been significantly decreased from previous years. Due to the struggling economy, replacement of the City's current fleet of equipment, as well as the purchase of new/ upgraded capital is not possible. The \$1 million appropriated will be approved on an as-needed basis by the City Administrator to cover emergency equipment needs as they arise.

Non-Operating Expenditures – Total (net) Appropriations of \$4.0 million: This category contains transfers to other funds related to debt service, and minor transfers to other funds for operating purposes. In addition, a "payroll offset" is budgeted as a credit to account for workers' compensation program expenses, which are budgeted both in personal services for the revenue portion, and the Safety Program in the Human Resources Department where the actual expenses are paid. The payroll offset account removes the "double counting" of the workers' compensation expenses at the General Fund summary level. This account is adjusted after each payroll to approximate the year to date expenses in the Workers' Compensation Program. For FY 2009/10, \$3.3 million is budgeted for offsetting payroll expenses.

OTHER FUND MAJOR EXPENDITURE GROUPINGS

Water Enterprise – \$45,342,440: Water user rates fund the Water Fund operations and the 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 – \$5,297,188: Including Federal and State grants, the revenues for these funds are projected to be unstable for the next few years as the State continues to threaten to take away gas tax funds to balance their own budget. In addition to grants, Gas Tax, Measure M, Air Quality, and Traffic Impact funds are included here.

Redevelopment and Housing Fund – \$26,525,739: All Redevelopment and Housing costs are budgeted in this group with the exceptions of Community Development Block Grant (CDBG) and HOME programs, which are included under Grants. Revenue is received primarily from the incremental increased property tax revenue compared to the date the project areas were established. Twenty percent of the tax increment is set aside for local housing needs. In FY 2009/10, the State will take approximately \$5.4 million from the Redevelopment Agency to address its own fiscal challenges. This take-away has been accounted for in this budget.

Other Grants and Funds – \$6,450,684: 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 – \$439,677: In FY 2008/09 the Emerald Cove Housing complex was sold. This grouping now only includes the Certified Unified Program Agency (CUPA,) which supports hazardous waste inspections.



City of Huntington Beach Expenditure Descriptions and Assumptions Adopted Budget – FY 2009/10



OTHER FUND MAJOR EXPENDITURE GROUPINGS – Continued

Debt Service – \$11,170,928: General Fund revenues are the main source for interfund transfers to pay the City's annual debt service cost. Community Facilities Districts (CFD,) and the Redevelopment Agency are also sources of funding for these expenses.

Refuse Fund – \$10,882,493: Funding is provided for citywide residential curbside and commercial refuse collection and disposal. The City contracts with a local service provider.

Sewer Service Fund – \$7,450,764: 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 – \$3,579,500: These funds are utilized to account for retirement medical and supplemental retirement costs, which are provided directly by the City.

Capital Projects – \$2,939,033: 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 low for the next few years due to declines in development.

Water Master Plan – \$3,034,877: 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, the Public Works Department is mainly responsible for budgeting new operational and maintenance costs when capital improvements are completed. Public Works prepares a "Maintenance Impact Statement," which accompanies all construction contract awards presented to the City Council for approval. This is prepared for all new and expanded city facilities. When allowable, other funds will pay for the maintenance. For example, the Water Utility will pay for system improvements and expansions and also budget for the new or increased maintenance. In other cases, some of the various street related funds will cover additional maintenance.

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



City of Huntington Beach Glossary of Terms Adopted Budget – FY 2009/10



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

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

ADA – (see Americans with Disabilities Act).

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

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

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

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

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

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

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

BID – (see Business Improvement District).

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



City of Huntington Beach Glossary of Terms Adopted Budget – FY 2009/10



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

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

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

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

CAFR – (see Comprehensive Annual Financial Report).

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

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

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

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

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

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

CDGB – (see Community Development Block Grant).

Certified Public Accountant (CPA) – An accountant who has passed certain examinations and met all other statutory and licensing requirements of a United States state to be certified by that state.

CFD – (see Community Facilities District).

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

CIP – (see Capital Improvement Program).



City of Huntington Beach Glossary of Terms Adopted Budget – FY 2009/10



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.

Combined Transportation Funding Program (CTFP) – The Orange County Transportation Authority (OCTA) created the CTFP to provide local agencies with a common set of guidelines and project selection criteria for a variety of funding programs.

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

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

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

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

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

CPI – (see Consumer Price Index).

CTFP – (see Combined Transportation Funding Program).

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

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

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

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

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



**City of Huntington Beach
Glossary of Terms
Adopted Budget – FY 2009/10**



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

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

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

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

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

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

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

Fair Share Traffic Impact Fee Program (TIF) – A program intended to implement the goals and objectives of the General Plan by providing revenue to ensure that the adopted Level of Service standards for arterial roadways and signalized intersections are maintained when new development is constructed within the City limits.

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's fiscal year is October 1 to September 30.

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

FTE – (see Full-Time Equivalent Position).

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

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



**City of Huntington Beach
Glossary of Terms
Adopted Budget – FY 2009/10**



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

FY – (see Fiscal Year).

GAAP – (see Generally Accepted Accounting Principles).

GASB – (see Governmental Accounting Standards Board).

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

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

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

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

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

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

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

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

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

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

JPA – (see Joint Powers Authority).

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



**City of Huntington Beach
Glossary of Terms
Adopted Budget – FY 2009/10**



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

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

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

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

Motor Vehicle In-Lieu Tax – (see Vehicle License Fee).

MOU – (see Memoranda of Understanding).

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

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

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

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

NPDES – (see National Pollution Discharge Elimination System).

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

OCTA – (see Orange County Transportation Authority).

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

Operating Expenses – The cost for materials and equipment that are 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.



**City of Huntington Beach
Glossary of Terms
Adopted Budget – FY 2009/10**



Orange County Transportation Authority (OCTA) – A public sector transportation planning body and transit service provider for Orange County, California.

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 management tool during the budget development process to set priorities and shift resources as necessary.

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

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

RDA – (see Redevelopment Agency).

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

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

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

Revenue – Sources of income financing the operation of government.

SCAQMD – (see Southern California Air quality Management District).



**City of Huntington Beach
Glossary of Terms
Adopted Budget – FY 2009/10**



Southern California Air Quality Management District (SCAQMD) – The air pollution control agency for all of Orange County and the urban portions of Los Angeles, Riverside, and San Bernardino counties in California.

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

Strategic Plan – The process of defining a strategy, or direction, and making decisions on allocating resources to pursue this strategy, including capital and employees. The City adopted its strategic plan in January 2009, setting five broad goal areas, each with its own set of related projects: Maintain and enhance our financial reserves, Maintain, improve and obtain funding for public improvements, Maintain and enhance public safety, Enhance economic development, and Improve internal and external communication.

TAB – (see Tax Allocation Bond).

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

Tax Increment – Property tax that is collected as a result of increased valuation within the Redevelopment Area (RDA).

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

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

TIF – (see Fair Share Traffic Impact Fee Program).

TOT – (see Transient Occupancy Tax).

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

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

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



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

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

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

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

UUT – (see Utility Users Tax).

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

VLF – (see Vehicle License Fee).

Water Master Plan (WMP) –The WMP was adopted by the City in 1990, and updated in 2000 and 2005. This plan recommends new facilities to provide the City with adequate water production and storage capabilities.

WMP – (see Water Master Plan).



City of Huntington Beach Financial Policies Adopted Budget – FY 2009/10



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 (GASB) and the Government Finance Officers Association (GFOA).
- ❑ 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 (CSMFO). 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

- ❑ There will be an established Economic Uncertainties Reserve commitment in the General Fund. The goal is to have an Economic Uncertainties Reserve commitment equal to the value of two months of the General Fund expenditure adopted budget amount.
- ❑ Once established, appropriations from the Economic Uncertainties Reserve commitment can only be made by formal City Council action. Generally, appropriations and access to these funds will be reserved for emergency situations. Examples of such emergencies include, but are not limited to:
 - An unplanned, major event such as a catastrophic disaster requiring expenditures over 5% of the General Fund adopted budget
 - Budgeted revenue taken by another government entity
 - Drop in projected/actual revenue of more than 5% of the General Fund adopted revenue budget
- ❑ Should the Economic Uncertainties Reserve commitment be used, and its level falls below the minimum amount of two months of General Fund expenditures adopted budget, the goal is to replenish the fund within three fiscal years.



City of Huntington Beach Financial Policies Adopted Budget – FY 2009/10



- Allocation of the audited General Fund unassigned fund balance will be done as follows if, and until, the Economic Uncertainties Reserve commitment is fully funded (i.e., two months of General Fund expenditures):
 - 50% to Economic Uncertainties Reserve commitment
 - 25% for Infrastructure Fund
 - 25% to Capital Improvement Reserve (CIR) commitment
- Once the Economic Uncertainties Reserve commitment attains full funding, unassigned fund balance will be divided as follows:
 - 25% for Infrastructure Fund
 - 25% to Capital Improvement Reserve (CIR) commitment
 - 50% to Equipment Replacement commitment
- Any unanticipated and unrestricted revenues received during the fiscal year will be added to the fund balance of the General Fund.

FUND BALANCE CLASSIFICATION

- The City's fund balance is made up of the following components:
 - Nonspendable fund balance typically includes inventories, prepaid items, and other items that, by definition cannot be appropriated.
 - The restricted fund balance category includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation.
 - The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the City Council. The City Council has authority to establish, modify, or rescind a fund balance commitment.
 - Amounts in the assigned fund balance classification are intended to be used by the City for specific purposes but do not meet the criteria to be classified as restricted or committed. The City Administrator or designee has the authority to establish, modify, or rescind a fund balance assignment.
 - Unassigned fund balance is the residual classification for the City's funds and includes all spendable amounts not contained in the other classifications.
- The City considers restricted or unrestricted amounts to have been spent when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available.
- The City's committed, assigned, or unassigned amounts are considered to have been spent when an expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

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.



City of Huntington Beach Financial Policies Adopted Budget – FY 2009/10



NON-DEPARTMENTAL BUDGET

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

OPERATION OF THE CAPITAL IMPROVEMENT RESERVE (CIR) COMMITMENT

- ❑ The Capital Improvement Reserve (CIR) will only be used to budget for, and construct, capital improvement projects identified in the City's five-year Capital Improvement Plan (CIP).
- ❑ Savings from completed capital improvement projects 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
 - When the cost of debt is less than the impact of the cost caused by delaying the project



City of Huntington Beach Financial Policies Adopted Budget – FY 2009/10



CHARGES & USER FEES

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

CAPITAL MANAGEMENT

- ❑ The City will prepare a five-year Capital Improvement Plan (CIP). 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, sale 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



City of Huntington Beach Financial Policies Adopted Budget – FY 2009/10



budgeted based upon available financial resources. The City uses an encumbrance system as an aid in controlling expenditures. When the City issues a purchase order for goods or services, it records an encumbrance until the vendor delivers the goods or performs the service. At year-end, the City reports all outstanding encumbrances as reservations of fund balance in governmental fund types. The City then re-appropriates these encumbrances into the new fiscal year.

FUND BALANCE DEFINITIONS AND PROJECTIONS

- ❑ The City is reporting estimated changes in fund balances for all funds with adopted budgets for the current fiscal year. 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 effort of the adopted budget on the unassigned fund balance that will be reported in the CAFR for prior fiscal year completed. This amount represents the amount available for appropriation by the City Council.
- ❑ For fiduciary and enterprise funds, the fund balances reported represent 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.

Updated 09/08/09



**City of Huntington Beach
Authorized Full-Time Equivalent Personnel
All Funds
Adopted Budget – FY 2009/10**



Department	FY 2007/08 Actual	FY 2008/09 Revised	FY 2009/10 Adopted	Change from Prior Year
City Council	1.00	1.00	1.00	0.00
City Attorney	18.00	18.00	18.00	0.00
City Clerk	8.00	8.00	8.00	0.00
City Treasurer	10.00	10.00	10.00	0.00
City Administrator	9.00	9.00	9.00	0.00
Building & Safety	30.50	30.50	28.75	(1.75)
Community Services	69.75	69.75	69.75	0.00
Economic Development	14.00	14.00	14.00	0.00
Finance	33.00	33.00	33.00	0.00
Fire	185.00	185.00	185.00	0.00
Human Resources	20.50	20.50	20.50	0.00
Information Services	40.00	40.00	40.00	0.00
Library Services	37.25	37.25	37.25	0.00
Planning	28.00	28.00	28.00	0.00
Police	381.00	381.00	381.00	0.00
Public Works	258.00	258.00	258.00	0.00
Total(s)	1143.00	1143.00	1141.25	(1.75)

Position Changes in 2009/10 from Prior Year Revised			Increase/ Decrease
Department	Position		
Building & Safety	Administrative Analyst Senior		.25
Building & Safety	Plan Check Engineer		(1.00)
Building & Safety	Administrative Aide		(1.00)
Net Increase / (Decrease)			(1.75)



City of Huntington Beach Estimated Changes to Major Fund Balances Adopted Budget - FY 2009/10



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

Air Quality, Park Acquisition and Development, Sewer, Measure M, Merged Capital Projects, Low Income Housing, In Lieu Parking Downtown, and SE Coastal Debt Service: These include capital project funds which are utilizing accumulated fund balance for projects in the five-year Capital Improvement Program (CIP). **CUPA, Refuse Collection Service, Water, and Water Master Plan:** These are operating funds which are either enterprise or restricted revenue and are utilizing accumulated fund balance for related improvements and/or equipment purchases. **Judgment Obligation Bonds:** This is a debt service fund, which is utilizing a portion of accumulated fund balance to make debt service payments.

Fund Number and Title	Estimated	FY 2009/10 Adopted Expenditures	FY 2008/09 Adopted Revenue	Estimated	\$ Change to Fund Balance	% Change to Fund Balance
	Fund Balance 9/30/09			Fund Balance 9/30/10		
00100 General Fund	39,511	181,346	181,346	39,511		0.0%
00201 Air Quality Fund	1,109	417	270	962	(147)	-13.3%
00204 Fourth of July Parade	96	400	403	99	3	3.1%
00206 Traffic Impact	226	19	150	357	131	58.0%
00207 Gas Tax Fund (1)	(948)	900	900	(948)		0.0%
00209 Park Acquisition and Development	3,278	1,833	190	1,635	(1,643)	-50.1%
00210 Sewer	1,074	950	180	304	(770)	-71.7%
00211 Drainage (2)	(527)		50	(477)	50	-9.5%
00213 Measure M Fund	1,230	2,611	2,170	789	(441)	-35.9%
00218 Hwy Safety and Traffic Reduction	176		80	256	80	45.5%
00305 Merged Capital Projects	5,557	3,862	1,150	2,845	(2,712)	-48.8%
00306 Low Income Housing	13,545	3,998	3,871	13,418	(127)	-0.9%
00308 In-Lieu Parking Downtown	1,180	625	100	655	(525)	-44.5%
00315 SE Coastal Capital Projects	51	6		45	(6)	-11.8%
00407 Merged Debt Service	5,723	18,666	19,400	6,457	734	12.8%
00409 SE Coastal Debt Service (3)	(642)	105	205	(542)	100	-15.6%
00501 CUPA	237	440	210	7	(230)	-97.0%
00504 Refuse Collection Service	207	10,829	10,773	151	(56)	-27.1%
00506 Water	42,468	45,334	37,173	34,307	(8,161)	-19.2%
00507 Water Master Plan	28,485	3,035	1,000	26,450	(2,035)	-7.1%
00509 Refuse Education	141	53	56	144	3	2.1%
00511 Sewer Service Fund	8,395	7,451	10,923	11,867	3,472	41.4%
00702 Retiree Insurance Fund	8,816	833	839	8,822	6	0.1%
00703 Retirement Supplement	21,029	2,747	4,568	22,850	1,821	8.7%
00707 Judgment Obligation Bonds	4,170	1,137	1,091	4,124	(46)	-1.1%
00711 Parking Structure Bella Terra (4)	(74)	566	566	(74)		0.0%
Grand Total(s)	184,513	288,163	277,664	174,014	(10,499)	-5.7%

(1) Negative fund balance in the Gas Tax Fund (Fund 207) is due to the State of California delaying payment in order to address cash flow needs. The negative fund balance will be corrected when payment is received from the State.

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

(3) Negative fund balance in the SE Coastal Capital Projects Fund (Fund 315) is recognized in previous audits and will be corrected over time.

(4) Negative fund balance in the Parking Structure Bella Terra Fund (Fund 711) is a timing issue due to accruals and will be corrected over time.



City of Huntington Beach
Debt Service & Interfund Interest Expenditures
Major Funds
Adopted Budget - FY 2009/10



Fund/ Business Unit	Object Account & Description	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Adopted	FY 2008/09 Revised	FY 2008/09 Actual	FY 2009/10 Adopted
General Fund								
Non-Departmental								
10040101	88030 - Principal	118,061			300,000	300,000	298,526	300,000
10040101	88070 - Interest	3,682						
		121,743			300,000	300,000	298,526	300,000
General Fund								
Citywide Leases								
10040102	88030 - Principal	1,097,939	664,852					
10040102	88070 - Interest	141,054	124,642					
		1,238,993	789,494					
General Fund								
Aeronautics								
10070208	88010 - Debt Service Exp					(4,026)		
10070208	88030 - Principal				140,000	140,000	135,874	
					140,000	135,974	135,874	
Park Acquisition & Development								
Administration								
20945101	88090 - Interfund Int GF		150,571	66,096			35,149	
			150,571	66,096			35,149	
Rehabilitation Loans								
Rehabilitation Loans								
21580301	88070 - Interest	44,343	68,704	92,131		62,532	62,532	
		44,343	68,704	92,131		62,532	62,532	
RDA Capital Project Area								
RDA Administration								
30580101	88030 - Principal					1,300,000	1,295,500	
						1,300,000	1,295,500	
Debt Svc HBPFA								
HBPFA 1997								
40140101	88030 - Principal	640,000	664,808	80,000	85,000	85,000	84,418	90,000
40140101	88070 - Interest	214,173	181,548	162,883	159,000	159,000	159,797	154,000
		854,173	846,355	242,883	244,000	244,000	244,215	244,000
Debt Svc HBPFA								
HBPFA 2000A								
40140102	88030 - Principal	640,000	670,000	700,000	730,000	730,000	730,000	760,000
40140102	88070 - Interest	800,829	773,309	743,996	714,000	714,000	712,210	680,000
		1,440,829	1,443,309	1,443,996	1,444,000	1,444,000	1,442,210	1,440,000
Debt Svc HBPFA								
HBPFA 2001A								
40140103	88030 - Principal	630,000	650,000	675,000	700,000	700,000	700,000	725,000
40140103	88070 - Interest	1,353,594	1,333,906	1,311,969	1,287,500	1,287,500	1,233,377	1,262,000
		1,983,594	1,983,906	1,986,969	1,987,500	1,987,500	1,933,377	1,987,000
Debt Svc HBPFA								
HBPFA 2001B								
40140104	88030 - Principal	1,640,000	1,690,000	1,745,000	1,800,000	1,800,000	1,800,000	1,880,000
40140104	88050 - Interfund Prin GF							737,000
40140104	88070 - Interest	974,718	925,518	874,818	820,000	820,000	816,941	
		2,614,718	2,615,518	2,619,818	2,620,000	2,620,000	2,616,941	2,617,000



City of Huntington Beach
Debt Service & Interfund Interest Expenditures
Major Funds
Adopted Budget - FY 2009/10



Fund/ Business Unit	Object Account & Description	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Adopted	FY 2008/09 Revised	FY 2008/09 Actual	FY 2009/10 Adopted
Debt Svc Grand Coast CFD2000-1								
40540101	88030 - Principal	265,000	280,000	295,000	305,000	305,000	305,000	325,000
40540101	88070 - Interest	968,588	961,315	943,223	928,000	928,000	922,582	912,000
		1,233,588	1,241,315	1,238,223	1,233,000	1,233,000	1,227,582	1,237,000
Debt Svc Mello Roos Non-Departmental								
40640101	88030 - Principal	85,000	90,000	95,000	100,000	100,000	95,000	100,000
40640101	88070 - Interest	91,576	84,213	87,419	80,000	80,000	83,259	75,000
		176,576	174,213	182,419	180,000	180,000	178,259	175,000
RDA HB Debt Svc Project Area Non-Departmental								
40740101	88030 - Principal	3,825,045	4,034,423	2,354,329				
40740101	88070 - Interest	2,172,963	362,621	345,654				
		5,998,009	4,397,044	2,699,983				
RDA HB Debt Svc Project Area RDA Project Debt Payments								
40780101	88010 - Debt Service Exp				700,000	700,000		700,000
40780101	88030 - Principal				2,770,000	3,370,000	3,426,408	2,770,000
40780101	88070 - Interest				330,000	330,000	327,249	330,000
					3,800,000	4,400,000	3,753,656	3,800,000
RDA HB Debt Svc Project Area RDA 1999 Tax Allocation Bond								
40780201	88030 - Principal		365,000	380,000	390,000	390,000	390,000	410,000
40780201	88070 - Interest		379,589	364,989	350,000	350,000	349,789	334,000
			744,589	744,989	740,000	740,000	739,789	744,000
RDA HB Debt Svc Project Area RDA 2002 Tax Allocation Bond								
40780202	88030 - Principal		815,000	845,000	870,000	870,000	870,000	910,000
40780202	88070 - Interest		798,230	771,743	743,000	743,000	694,536	712,000
			1,613,230	1,616,743	1,613,000	1,613,000	1,564,536	1,622,000
Debt Svc McDonnell CFD 2002-1								
40840101	88030 - Principal	10,000	15,000	25,000	30,000	30,000	30,000	40,000
40840101	88070 - Interest	298,590	298,165	297,490	296,000	296,000	289,308	295,000
		308,590	313,165	322,490	326,000	326,000	319,308	335,000
Debt Svc Bella Terra								
41040101	88030 - Principal	440,000	450,000	465,000	485,000	485,000	485,000	500,000
41040101	88070 - Interest	1,365,468	1,353,945	1,339,995	1,323,000	1,323,000	1,323,487	1,305,000
		1,805,468	1,803,945	1,804,995	1,808,000	1,808,000	1,808,487	1,805,000
Water Water Distribution								
50685804	88070 - Interest	5,464	1,706					
		5,464	1,706					
BID - Auto								
70135201	88070 - Interest	(36,341)						
		(36,341)						



City of Huntington Beach
Debt Service & Interfund Interest Expenditures
Major Funds
Adopted Budget - FY 2009/10



Fund/ Business Unit	Object Account & Description	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Adopted	FY 2008/09 Revised	FY 2008/09 Actual	FY 2009/10 Adopted
BID - Auto								
70180101	88010 - Debt Service Exp				92,400	92,400		92,400
70180101	88070 - Interest	56,456	13,998	9,736			2,719	
		56,456	13,998	9,736	92,400	92,400	2,719	92,400
Debt Svc Judgment Obligation Bonds								
2004 Judgment Obligation Bond								
70740101	88030 - Principal	720,000	730,000	745,000	765,000	765,000	3,275,000	785,000
70740101	88070 - Interest	419,986	405,486	389,339	369,000	369,000	369,018	346,000
		1,139,986	1,135,486	1,134,339	1,134,000	1,134,000	3,644,018	1,131,000
HOME Program 09/10								
84980401	88010 - Debt Service Exp							753,808
								753,808
HCD 06/07								
City Gym & Pool								
85781502	88030 - Principal		105,000					
85781502	88070 - Interest		155,283					
			260,283					
CDBG 07/08								
City Gym & Pool (Section 108)								
85881502	88030 - Principal			110,000				
85881502	88070 - Interest			147,702				
				257,702				
CDBG 08/09								
City Gym & Pool (Section 108)								
85981502	88030 - Principal					259,762	120,000	
85981502	88070 - Interest						139,762	
						259,762	259,762	
HCD 05/06								
City Gym & Pool 05/06								
86887026	88030 - Principal	95,000						
86887026	88070 - Interest	162,056						
		257,056						
Grand Total(s)		19,243,242	19,596,831	16,463,511	17,661,900	19,880,168	21,562,440	18,283,208



City of Huntington Beach
Ratios of Outstanding Debt by Type
 (In Thousands)
Adopted Budget - FY 2009/10



Long-Term Indebtedness	Fiscal Year Ending September 30,				
	2005	2006	2007	2008	2009
Governmental Activities:					
Judgment Obligation Bonds	12,245	11,525	10,795	10,050	6,774
Public Financing Authority	73,555	70,005	66,330	63,130	59,815
Redevelopment Agency	44,838	56,497	53,736	51,532	49,270
Other Long-Term Obligations	34,807	23,109	22,796	24,742	24,045
Total Governmental Activities:	165,445	161,136	153,657	149,454	139,904
Business Activities:					
Compensated Absences	786	868	1,059	1,078	973
Capital Leases	112	40	12	9	6
Total Business Activities:	898	908	1,071	1,087	979
Total Long-Term Indebtedness:	166,343	162,044	154,728	150,541	140,883
	Fiscal Year Ending September 30,				
	2005	2006	2007	2008	2009
Population	200,763	201,000	202,250	201,993	202,480
Debt Per-Capita	828	732	692	745	691
Total Personal Income (In Thousands)	7,311,186	7,436,799	7,626,443	8,000,943	8,207,324
Per - Capita Personal Income	36,417	36,999	37,708	39,610	40,534
Unemployment Rate	2.80%	2.40%	3.40%	4.70%	7.90%
Total Employment	118,700	118,800	121,100	119,300	119,600



City of Huntington Beach Statement of Direct and Overlapping Bonded Debt Adopted Budget - FY 2009/10



2008/09 Assessed Valuation:

\$26,362,105,672 (after deducting \$1,727,674,453 of incremental redevelopment valuation)

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

Tax Debt:	Percent Applicable	Debt Applicable to City
Metropolitan Water District	1.4260%	4,184,241
Coast Community College District	30.2780%	101,346,179
Huntington Beach Union High School District	78.0180%	179,827,588
Huntington Beach City School District	97.3440%	26,836,730
Los Alamitos Unified School District Facilities District No. 1	1.2290%	331,830
Los Alamitos Unified School District Community Facilities District 1990-1	1.2290%	101,454
City of Huntington Beach Community Facilities Districts (1990-1, 2000-1, 2002-1, 2003-1)	100.0000%	43,890,000
Tax and Assessment Debt:		356,518,022

Other Debt:

Other Entities:

Orange County General Fund Obligations	28,676,577
Orange County Pension Obligations	4,123,077
Orange County Board of Education Certificates of Participation	1,350,191
MWDOC Facilities Corporation	1,314,239
North Orange County Regional Occupation Program Certificates of Participation	13,133
Huntington Beach Union High School District Certificates of Participation	40,546,805
Los Alamitos Unified School District Certificates of Participation	249,117
Fountain Valley School Districts Certificates of Participation	3,827,190
Huntington Beach City School District Certificates of Participation	9,632,189
Ocean View School District Certificates of Participation	7,409,282
Westminster School District Certificates of Participation	6,964,076
City of Huntington Beach Judgment Obligation Bonds	59,815,000
City of Huntington Beach General Fund Obligations:	9,285,000

Total Gross and Overlapping Bonded Debt Not Repaid by Property Taxes: 173,205,876

Less Self Supporting Debt of MWDOC (1,314,239)

Total Net Direct and Overlapping General Fund Obligation Debt: 171,891,637

Gross Combined Total Debt: 528,409,659

Ratios to 2008/09 Assessed Valuation:

Total Overlapping Debt and Assessment Debt 1.27%

Ratios to Adjusted Assessed Valuations:

Combined Direct Debt (\$69,100,000) 0.26%

Gross Combined Total Debt 2.01%

Net Combined Total Debt 2.00%

State School Building Aid Repayable as of 6/30/09: \$0

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



**City of Huntington Beach
Adopted Budget - FY 2009/10
Budget Summary and History
All Funds Combined**



Revenue Category	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Adopted	FY 2008/09 Revised	FY 2009/10 Adopted
Property Taxes	73,920,278	80,552,381	87,159,001	89,525,400	89,525,400	90,743,400
Other Local Taxes	60,844,883	61,525,932	63,032,504	66,265,000	66,265,000	56,685,000
Licenses and Permits	7,430,775	10,130,606	7,923,440	7,580,900	7,580,900	7,031,500
Fines and Forfeitures	4,287,723	4,165,071	4,060,332	4,687,700	4,687,742	4,260,450
Use of Money and Property	22,717,164	28,405,523	23,984,481	25,619,220	25,576,220	20,951,920
Revenue From Other Agencies	17,703,553	19,535,395	19,676,048	13,968,197	16,872,544	8,170,730
Charges for Current Services	82,029,265	87,830,850	83,859,823	90,578,172	90,579,411	85,373,563
Other Revenue	13,438,393	6,980,064	3,630,586	2,414,500	2,761,982	1,975,500
Non Operating Revenue	44,660,425	16,952,355	28,774,158	17,183,783	33,332,412	19,376,998
Grand Total(s)	327,032,459	316,078,177	322,100,373	317,822,872	337,181,611	294,569,061

Department Expenditure	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Adopted	FY 2008/09 Revised	FY 2009/10 Adopted
City Council	270,698	289,580	294,790	316,827	304,501	295,850
City Attorney	2,313,210	2,526,013	2,881,339	2,972,760	3,001,182	2,785,911
City Clerk	828,013	906,565	991,835	1,169,818	1,187,846	956,064
City Treasurer	1,446,400	1,056,384	1,357,483	1,508,860	1,477,842	1,492,949
City Administrator	1,489,121	1,515,699	1,791,472	1,733,830	1,892,588	1,773,820
Building & Safety	3,709,507	4,366,899	5,514,279	3,980,358	11,739,195	3,696,183
Community Services	18,096,727	15,046,781	16,653,722	20,580,180	22,747,986	17,944,414
Economic Development	11,146,630	22,473,315	36,503,470	28,449,929	53,314,430	30,301,442
Finance	6,024,310	13,974,931	14,577,935	14,612,674	14,453,364	14,485,022
Fire	29,869,326	33,016,233	38,849,770	32,719,678	35,135,424	33,478,547
Human Resources	4,078,202	4,202,590	4,724,873	5,521,105	5,249,505	6,586,277
Information Services	6,206,729	6,427,456	6,741,303	7,229,214	7,305,747	7,528,601
Library Services	5,040,644	5,610,282	6,007,194	4,765,046	5,304,135	4,650,003
Planning	2,659,889	3,093,165	3,858,795	3,266,092	3,859,969	3,334,002
Police	50,864,268	56,538,644	57,536,790	63,058,709	63,255,970	60,625,157
Public Works	97,243,453	90,599,962	99,209,660	109,950,903	152,880,244	91,962,562
Non-Departmental	76,132,203	43,754,130	50,640,408	34,954,077	43,996,000	22,550,400
Grand Total(s)	317,419,330	305,398,629	348,135,118	336,790,060	427,105,928	304,447,204

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. This has been the case in recent years where existing fund balances support ongoing capital projects.



City of Huntington Beach

All Funds Revenue Summary by Fund

Adopted Budget - FY 2009/10



Revenue Object Account	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Adopted	FY 2008/09 Revised	FY 2009/10 Adopted	Percent Change From Prior Year
00100 - General Fund	167,064,528	176,223,745	185,198,525	194,689,700	198,432,237	181,345,941	-6.85%
00101 - Special Events	280,409	230,276	188,942	198,000	198,000	199,000	0.51%
00103 - Donation Fund	573,964	379,715	458,680		494,356		
00106 - Interest Allocation	(70,530)	319,874	(503,508)		(43,000)		
00107 - Evidence Seizure	295	576	(10)				
00108 - Underground Utilities	81,519	15,539					
00110 - Donations Rec & Human Services		25	(25)				
00111 - Donations Nature Center		280					
00120 - Donations Oakview			228				
00122 - Donations Jail	4,636	3,275	2,608	3,000	3,000	3,000	0.00%
00201 - Air Quality Fund	272,364	298,461	283,211	270,000	270,000	270,000	0.00%
00202 - Pier Plaza Fund	23,750						
00204 - Fourth of July Parade	319,420	381,396	328,276	403,000	403,000	403,000	0.00%
00205 - Library Services	830,221	697,850	920,295				
00206 - Traffic Impact	1,314,874	882,049	714,194	875,000	1,875,000	150,000	-82.86%
00207 - Gas Tax Fund	5,966,316	6,108,833	4,056,582	3,662,000	3,662,000	900,000	-75.42%
00209 - Park Acquisition & Developmen	2,574,183	2,286,918	1,197,406	5,334,000	5,334,000	190,000	-96.44%
00210 - Sewer	321,572	265,627	240,904	177,000	177,000	180,000	1.69%
00211 - Drainage	93,111	43,202	66,733	30,000	30,000	50,000	66.67%
00212 - Narcotics Forfeiture - Federal	682	786	704				
00213 - Measure M Fund	2,679,506	2,797,215	3,168,851	2,550,000	2,550,000	2,170,000	-14.90%
00214 - Narcotics Forfeiture - State	39,171	62,637	65,590	61,000	61,000	35,000	-42.62%
00215 - Rehabilitation Loans	416,752	339,217	256,991	260,000	260,000	260,000	0.00%
00216 - Property and Evidence	1,954	86,730	54,903	39,500	39,500	40,000	1.27%
00218 - Hwy Safety & Traffic Reduction			3,253,054			80,000	
00219 - Traffic Congestion Relief			493,292	2,765,000	2,765,000	1,985,000	-28.21%
00301 - Capital Improvement Fund	3,956						
00302 - Library Development	318,513	276,743	98,935	182,000	182,000		-100.00%
00305 - RDA Cap Project Area	22,794,157	3,390,133	1,446,799	1,500,000	1,500,000	1,150,000	-23.33%
00306 - Low Income Housing Inc	3,167,294	3,702,709	3,909,829	3,914,700	12,591,287	3,871,200	-1.11%
00307 - Holly Seacliff Fund	7,953	6,771	154				
00308 - In-Lieu Parking Downtown	515,464	94,344	151,311	100,000	100,000	100,000	0.00%
00309 - PFA Capital Project	(53,007)	53,007	(53,007)				
00310 - Jail Program	230,373	294,820	185,203				
00314 - Infrastructure Fund	1,004,803	973,770	1,188,214		937,500		
00315 - Southeast Coastal Project	(7,084)	(8,971)	(7,724)		350,400		
00316 - Bella Terra	142,856	51,668	39,510				
00401 - Debt Svc HBPFA	6,926,852	6,817,652	6,126,941	6,254,000	6,254,000	6,251,000	-0.05%
00402 - Debt Svc Reservoir Hill	53						
00405 - Debt Svc Grand Coast CFD200	1,268,818	1,048,779	1,269,641	1,290,000	1,290,000	1,250,000	-3.10%
00406 - Debt Svc Mello Roos	257,206	227,812	199,193	254,000	254,000	214,000	-15.75%
00407 - RDA HB Debt Svc Project Area	18,648,203	15,203,343	17,000,696	17,060,000	17,060,000	19,400,000	13.72%
00408 - Debt Svc McDonnell CFD 2002-	244,588	381,125	349,499	351,000	351,000	341,000	-2.85%
00409 - Debt Svc Southeast Coastal	189,573	337,538	238,085	268,000	268,000	205,000	-23.51%
00410 - Debt Svc Bella Terra	2,465,356	2,413,913	2,594,991	2,590,000	2,590,000	2,525,000	-2.51%
00500 - Cultural Affairs Fund	339,597	332,854	294,998				
00501 - CUPA	195,431	230,592	201,937	221,000	221,000	210,000	-4.98%
00502 - Fire Medical Program	6,212,965	6,168,679	6,858,927		1,144		
00503 - Emerald Cove	1,081,402	1,202,493	1,300,157	1,290,000	1,290,000		-100.00%
00504 - Refuse Collection Service	10,379,020	10,550,398	10,518,640	10,775,500	10,775,500	10,772,500	-0.03%
00505 - Systems Fund	10,780	14,855	10,577				
00506 - Water	32,015,413	33,096,402	35,256,485	34,948,000	34,948,000	37,173,000	6.37%
00507 - Water Master Plan	8,691,627	8,919,208	5,013,605	1,360,000	1,360,000	1,000,000	-26.47%
00508 - WOCWB	66,207	81,658	302,213	9,500	9,500	93,280	881.89%



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00509 - Refuse Education	58,345	59,809	58,210	56,200	56,200	56,000	-0.36%
00510 - Ocean View Estates MHP	335,062	419,802	422,985				
00511 - Sewer Service Fund	8,436,578	7,840,118	10,291,938	11,275,000	11,275,000	10,922,500	-3.13%
00550 - Self Insurance Medical		(1,443)					
00552 - Self Insurance Liability	(515)						
00701 - BID - Auto	261,080	183,990	171,027	193,120	193,120	191,120	-1.04%
00702 - Retiree Insurance Fund	1,234,990	2,960,892	1,201,423	2,675,000	2,675,000	839,000	-68.64%
00703 - Retirement Supplement	5,681,415	7,243,014	4,992,471	4,850,000	4,850,000	4,568,000	-5.81%
00704 - Fire JPA Fund	430,072	836,766	520,405	322,000	322,000	281,000	-12.73%
00705 - Deferred Compensation	401						
00707 - Debt Svc Judgment Oblig Bond	1,247,808	1,197,484	1,207,250	1,190,000	1,190,000	1,091,000	-8.32%
00708 - Affordable Housing Reimburse	3,161	4,295	3,375	2,000	2,000		-100.00%
00709 - BID - Hotel/Motel	594,851	656,834	672,367	752,000	752,000	550,000	-26.86%
00710 - BID - Downtown	132,425	64,631	75,557	97,000	97,000	96,000	-1.03%
00711 - Parking Structure-Bella Terra	504,079	448,531	521,189	529,155	529,155	565,870	6.94%
00712 - Parking Structure-Strand						300,000	
00752 - State Literacy Grant 04/05		107					
00753 - Children's Bureau of CA 03/04		4,732					
00754 - Children's Bureau of CA 04/05	2,083						
00755 - WMD 02/03		(37)					
00758 - SLESF Grant 03/04	3,393	(1,138)					
00760 - Homeland Security 03/04	44,031	(112,275)					
00761 - BJA 03/04	(61)	1,668					
00762 - Magnolia Oil Incident		(7,596)					
00763 - Citizen Corp Go Serve 02/03		24,737					
00764 - FEMA/EOC		14,726	36,233		18,150		
00765 - Sr Mobility Program 7/04-6/05		(1,336)					
00767 - Homeland Security 04/05		(157)					
00768 - LSTA Global Language 04/05		2,491					
00769 - SLESF Grant 04/05	7,077	6,112	481				
00770 - Traffic Safety 04/05	224,461	34,597	5,482				
00772 - BJA 04/05	879	(1,315)					
00773 - Domestic Violence 04/05	(10,858)						
00775 - Homeland Security UASI 04/05	35,952	7,215					
00776 - Used Oil 10th Cycle 04/05	213	244	20				
00777 - Sr Mobility Program 7/05-6/06	2,827	(4,158)	(32)				
00778 - Hazard Mitigation 04/05	801	705					
00779 - State Literacy Grant 05/06	23,494	306					
00780 - Children's Bureau of CA 05/06	25,035	3,176					
00781 - SLESF Grant 05/06	297,634	10,628	869				
00782 - Chempacks 05/06		11,466					
00783 - Domestic Violence 05/06	85,209	20,502					
00784 - WMD - MMRS 05/06		215,885					
00785 - Homeland Security UASI 05/06		316,313					
00786 - State Literacy Grant 06/07	30,000	24,752					
00787 - Sr Mobility Program 7/06-6/07	135,497	1,487					
00788 - Justice Assistance Grant 05/06		23,345					
00789 - AmeriCorps Grant 05/06	32,843	26,612					
00790 - Firefighters Grant 05/06	94,165		(9,876)				
00791 - Gates Grant 06/07	25,500	1,020	510				
00792 - Traffic Safety 06/07		266,413	166,815		74,096		
00793 - SLESF Grant 06/07		400,587	1,518				
00794 - WMD - MMRS 06/07		139,007	78,887				
00808 - Rapid Response Grant	3,154	3,215	1,342				



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Revenue Object Account	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Adopted	FY 2008/09 Revised	FY 2009/10 Adopted	Percent Change From Prior Year
00809 - AQMD/AES Grant	2,641	2,695	2,074				
00810 - Blufftop Park	224,136						
00812 - Growth Management Grant #6	(68,043)						
00814 - HES Grant	8,666	63,961	98,882				
00816 - FEMA Grant	4,199,689	388,363	2,303,800		600,000		
00821 - FETSIM Grant	1,529	1,958	(41,836)				
00822 - WMD - DOJ	(5,763)						
00824 - CLEEP 99/00	(2,273)						
00829 - Used Oil 5/6th Cycle			28,981				
00835 - State Family Literacy 02/03		(1)					
00838 - Jail Training Grant		10,140	10,705		11,425		
00839 - FHWA Grant 99/00	59,918						
00843 - HOME Program 95		289,200					
00847 - HOME Program 07/08			717,763		182,849		
00848 - HOME Program 08/09		12,697		747,206	747,206		-100.00%
00849 - HOME Program 09/10						830,205	
00850 - HOME Program 02	(10,583)	294,390					
00851 - HOME Program 03	490	781,552					
00852 - HOME Program 04	24,287	221,805	428,755				
00853 - HOME Program 05	67,681	37,198	1,273				
00854 - HOME Program 06		342,652	52,692		7,200		
00855 - RLF to CDBG			269,725				
00857 - HCD 06/07		624,902	467,686				
00858 - CDBG 07/08			716,844				
00859 - CDBG 08/09				1,364,291	1,364,291		-100.00%
00860 - CDBG 09/10						1,373,445	
00861 - HCD 98/99		2,954					
00862 - HCD 00/01	715,097	20,669					
00864 - HCD 01/02		2,043					
00865 - HCD 02/03	1,344	(38,320)					
00866 - HCD 03/04	181,296	17,598					
00867 - HCD 04/05	363,373	432,448	1,322				
00868 - HCD 05/06	761,108	397,339	140,949				
00870 - SLESF Grant 02/03	13,566	189					
00872 - Sr Mobility Program 7/02-6/04		1,746					
00873 - OCTA/Cip Grant	340,654	237,534					
00875 - Saav	86,954	130,605	87,978	80,000	80,000	88,000	10.00%
00878 - Caltrans Grants			3,350				
00880 - Library Equipment	11,150	11,963	7,498	5,000	5,000		-100.00%
00883 - OCSD Grant	(89,577)						
00890 - TEA Grant	1,540	568,194	127,849				
00891 - Used Oil 7th Cycle 01/02		104					
00892 - Storm Water Quality	236,131	266,281	440,006		646,200		
00893 - WMD - DHS 04/05	909	(32,090)					
00894 - WMD - DHHS	16,528	50,331	33,086				
00899 - Family Resource Center	(132)						
00901 - Domestic Violence 06/07		94,912	(2,754)				
00902 - Used Oil 10th Cycle 06/07					51,748		
00903 - Homeland Security UASI 06/07		34,511	41,885				
00904 - Sr Mobility Program 7/07-6/08		144,150	1,856				
00905 - Fireman's Fund 06/07		16,360					
00906 - State Literacy Grant 07/08			56,259				
00907 - Domestic Violence 07/08		11,864	35,592				
00908 - Fireman's Fund 07/08			12,357				



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Revenue Object Account	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Adopted	FY 2008/09 Revised	FY 2009/10 Adopted	Percent Change From Prior Year
00909 - UASI/OCIAC Program					173,776		
00910 - SLESF Grant 07/08			400,311				
00911 - American Justice Grant 07/08					23,022		
00912 - Homeland Security UASI 07/08			33,337		129,615		
00913 - WMD-MMRS 07/08					62,754		
00914 - Domestic Violence 08/09			62,063		19,850		
00915 - Sr Mobility Program 7/08-6/09			157,300				
00916 - State Literacy Grant 08/09					49,952		
00917 - OC Waste & Recycling Grant			40,118				
00918 - ABC Grant 08/09					100,000		
00920 - SLESF Grant 08/09					322,078		
00921 - Traffic Safety Grant 08/09					181,077		
00922 - Fire Act Grant 2008					19,584		
00923 - Justice Assistance Grant 08/09					14,442		
00924 - Domestic Violence 09/10					194,667		
00925 - Homeland Security UASI 08/09					83,966		
00926 - Homeland Security MMRS 08/09					316,403		
00927 - Justice Assistance Grant 09/10					160,336		
00928 - Sr Mobility Program 7/09-6/10					166,037		
00929 - PSIC Grant 08/09					241,837		
00931 - Traffic Safety Grant 09/10					149,151		
00932 - SLESF Grant 09/10					199,000		
Grand Total(s)	327,032,459	316,078,176	322,100,388	317,822,872	337,181,611	294,569,061	-7.32%



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Revenue Object Account	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Adopted	FY 2008/09 Revised	FY 2009/10 Adopted	Percent Change From Prior Year
Color Legend							
Major Grouping and Major Total							
Minor Grouping and Minor Total							
40010 PROPERTY TAXES							
40060 Basic Levy							
40070 Sec Basic Levy	31,441,026	32,578,761	35,012,795	36,900,000	36,900,000	36,540,000	-0.98%
40080 Unsec Basic Levy	1,373,301	1,533,245	1,350,296	1,580,000	1,580,000	2,025,000	28.16%
40060 Basic Levy	32,814,327	34,112,006	36,363,092	38,480,000	38,480,000	38,565,000	0.22%
40160 Prior Year Property Taxes							
40170 Sec Prior Year Property Taxes	458,641	643,467	1,052,985	630,000	630,000	1,100,000	74.60%
40180 Unsec Prior Yr Property Taxes	22,162	36,787	59,966	25,000	25,000	90,000	260.00%
40160 Prior Year Property Taxes	480,803	680,254	1,112,950	655,000	655,000	1,190,000	81.68%
40305 Supp Roll Property Taxes							
40310 Sec Supp Roll	2,108,349	1,964,540	1,448,893	1,715,000	1,715,000	660,000	-61.52%
40305 Supp Roll Property Taxes	2,108,349	1,964,540	1,448,893	1,715,000	1,715,000	660,000	-61.52%
40350 Other Property Taxes							
40360 Interest Property Taxes	122,351	178,808	122,628	125,000	125,000	125,000	0.00%
40370 Misc Property Taxes	198,560	(193,354)	303,117			305,000	
40380 Aircraft Taxes	379		7				
40400 Homeowner Exemption	367,821	355,838	346,002	325,000	325,000	320,000	-1.54%
40410 Utility Unitary Tax	508,226	531,271	585,093	590,000	590,000	612,000	3.73%
40420 Triple Flip Reimbursemnt	5,977,287	6,959,284	7,925,513	7,225,000	7,225,000	6,650,000	-7.96%
40430 In-Lieu of VLF	11,106,473	14,077,556	14,710,010	15,500,000	15,500,000	15,200,000	-1.94%
40440 Nuisance Abatement	25,253	21,070	6,481	25,000	25,000	25,000	0.00%
40450 Employee Retirement Override	1,456,622	1,919,804	2,186,927	2,500,000	2,500,000	2,750,000	10.00%
40350 Other Property Taxes	19,762,970	23,850,276	26,185,779	26,290,000	26,290,000	25,987,000	-1.15%
40500 Assessments							
40600 Tax Increment	4,943,965	4,651,939	5,020,773	5,186,400	5,186,400	4,986,400	-3.86%
40610 Main/Pier Tax Increment	9,501,910	9,033,526	9,800,999	16,960,000	16,960,000	19,150,000	12.91%
40660 Talbert/Beach Tax Inc	585,891	633,687	682,685				
40720 Oakview Tax Inc	1,078,937	994,970	1,569,091				
40800 Huntington Center Tax Inc	2,004,762	3,833,989	4,221,936				
40900 Yorktown/Lake Tax Inc	522,295	511,914	553,940				
40945 ERAF Property Taxes			(291)				
40950 SE Coastal Tax Increment	116,071	285,279	199,154	239,000	239,000	205,000	-14.23%
40600 Tax Increment	13,809,865	15,293,365	17,027,514	17,199,000	17,199,000	19,355,000	12.54%
40010 PROPERTY TAXES	73,920,278	80,552,381	87,159,001	89,525,400	89,525,400	90,743,400	1.36%
41000 OTHER LOCAL TAXES							
41100 Sales Tax							
41110 1% Allocation Sales Tax	21,961,157	21,667,030	21,939,468	23,150,000	23,150,000	17,900,000	-22.68%
41120 Public Safety Sales Tax	2,041,735	2,060,280	1,995,648	2,150,000	2,150,000	1,675,000	-22.09%
41130 Measure M Sales Tax	2,446,242	2,543,911	2,441,883	2,400,000	2,400,000	2,000,000	-16.67%
41100 Sales Tax	26,449,134	26,271,220	26,376,998	27,700,000	27,700,000	21,575,000	-22.11%
41200 Franchises							
41210 Utility Franchises	3,450,947	3,082,931	4,134,975	3,625,000	3,625,000	3,660,000	0.97%
41220 Transfer Station Franchises	287,936	374,764	360,416	420,000	420,000	355,000	-15.48%
41230 Pipeline Franchises	59,453	67,839	63,191	100,000	100,000	100,000	0.00%
41240 Refuse Franchises	719,094	675,513	741,852	825,000	825,000	815,000	-1.21%
41250 Cable TV Franchises	2,204,916	2,421,857	2,520,653	2,650,000	2,650,000	2,800,000	5.66%
41260 Coca Cola Franchise	300,000	300,000	300,000				
41270 Bus Bench Franchise	255,000	279,551	255,000	280,000	280,000	255,000	-8.93%
41200 Franchises	7,277,346	7,202,455	8,376,087	7,900,000	7,900,000	7,985,000	1.08%
41400 Transient Occupancy Tax	5,948,888	6,573,559	6,688,428	7,500,000	7,500,000	5,400,000	-28.00%



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Revenue Object Account	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Adopted	FY 2008/09 Revised	FY 2009/10 Adopted	Percent Change From Prior Year
41500 Utility Users Tax							
41510 Water Utility Tax	1,488,389	1,751,959	1,555,628	2,015,000	2,015,000	1,625,000	-19.35%
41520 Gas Utility Tax	2,454,034	2,209,884	2,673,738	2,425,000	2,425,000	2,325,000	-4.12%
41530 Telephone Utility Tax	6,918,040	7,253,045	7,224,143	7,725,000	7,725,000	7,325,000	-5.18%
41540 Electric Utility Tax	7,992,349	8,057,345	8,003,662	8,500,000	8,500,000	8,100,000	-4.71%
41550 Cable Utility Tax	2,316,702	2,206,466	2,133,819	2,500,000	2,500,000	2,350,000	-6.00%
41500 Utility Users Tax	21,169,513	21,478,698	21,590,990	23,165,000	23,165,000	21,725,000	-6.22%
41000 OTHER LOCAL TAXES	60,844,883	61,525,932	63,032,504	66,265,000	66,265,000	56,685,000	-14.46%
42000 LICENSE AND PERMITS							
42100 License General							
42103 Fire Prevention Inspection	222,021	311,803	236,796	250,000	250,000	246,000	-1.60%
42105 Oil Well Taxes License	500,017	494,081	472,655	490,000	490,000	490,000	0.00%
42110 Business License	2,024,483	2,216,975	2,311,099	2,500,000	2,500,000	2,200,000	-12.00%
42115 Bicycle License	5,329	7,858	3,377	5,000	5,000	7,000	40.00%
42120 Oil & Methane Inspection	41,043	24,466	23,418	35,000	35,000	32,000	-8.57%
42125 Miscellaneous License	29,603	38,657	36,194	42,000	42,000	34,000	-19.05%
42128 Newsrack Fee						7,500	
42100 License General	2,822,496	3,093,840	3,083,538	3,322,000	3,322,000	3,016,500	-9.20%
42150 License & Permits Public Works							
42155 Encroachment Permit	622,064	330,989	338,334	350,000	350,000	250,000	-28.57%
42160 Erosion Control	250						
42165 Grading Permit	192,758	100,109	206,027	200,000	200,000	45,000	-77.50%
42170 Harbor & Dock Construction	10,773	6,161	11,194	8,000	8,000	7,500	-6.25%
42180 Obstruction Permit	17,652	22,145	10,762	30,000	30,000	15,000	-50.00%
42185 Parking Permit	15,514	17,326	16,602	16,000	16,000	18,000	12.50%
42190 Stock Piling	2,711						
42195 Wide/Overweight/Loading	14,965	19,505	16,943	21,000	21,000	16,000	-23.81%
42150 License & Permits Public Works	876,687	496,235	599,862	625,000	625,000	351,500	-43.76%
42300 License and Permits Buildings							
42305 Alarm Permits	414,293	232,981	223,172	250,000	250,000	250,000	0.00%
42310 Building Permits	1,364,374	1,166,650	1,167,592	1,120,000	1,120,000	1,190,000	6.25%
42315 Plumbing Permits	196,498	215,421	163,110	135,000	135,000	200,000	48.15%
42320 Electrical Permits	262,142	282,234	226,667	180,000	180,000	270,000	50.00%
42325 Mechanical Permits	135,397	108,721	91,321	105,000	105,000	150,000	42.86%
42335 Swim Pool Permits	108,724	124,424	87,588	87,000	87,000	60,000	-31.03%
42355 Certificate of Occupancy	133,792	124,253	114,837	120,000	120,000	90,000	-25.00%
42300 License and Permits Buildings	2,615,219	2,254,684	2,074,286	1,997,000	1,997,000	2,210,000	10.67%
42400 License and Permits Planning							
42410 Planning Commission	162,411	3,186,707	905,313	694,000	694,000	550,000	-20.75%
42600 Zoning Administrator	216,940	186,367	206,190	248,100	248,100	216,000	-12.94%
42700 Environ Processing	346,430	700,948	801,225	410,000	410,000	405,000	-1.22%
42750 Staff Review	178,784	171,496	162,929	234,800	234,800	232,500	-0.98%
42850 Library	282						
42860 Parking In-Lieu	211,525	40,329	90,097	50,000	50,000	50,000	0.00%
42400 License and Permits Planning	1,116,372	4,285,847	2,165,754	1,636,900	1,636,900	1,453,500	-11.20%
42000 LICENSE AND PERMITS	7,430,775	10,130,606	7,923,440	7,580,900	7,580,900	7,031,500	-7.25%



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42900 FINES AND FORFEITURES							
42905 Court/Traffic Fines	695,251	749,271	852,516	800,000	800,000	800,000	0.00%
42910 Library Fines							
42915 Main Street Library Fines	817	984	902	2,000	2,000	1,750	-12.50%
42920 Central Library Fines	109,955	109,940	103,894	112,000	112,000	112,000	0.00%
42925 Banning Library Fines	3,020	2,743	2,270	3,100	3,100	2,800	-9.68%
42930 Oakview Library Fines	2,462	2,411	2,879	3,500	3,500	2,300	-34.29%
42935 Murphy Library Fines		2,200	2,048	2,100	2,100	1,600	-23.81%
42910 Library Fines	116,253	118,278	111,993	122,700	122,700	120,450	-1.83%
42940 Parking Fines	3,263,086	3,062,101	2,849,064	3,500,000	3,500,042	3,090,000	-11.71%
42950 Alarm Fines	213,132	235,422	246,759	265,000	265,000	250,000	-5.66%
42900 FINES AND FORFEITURES	4,287,723	4,165,071	4,060,332	4,687,700	4,687,742	4,260,450	-9.11%
42955 USE OF MONEY AND PROP							
42960 Interest Income							
42965 Pooled Cash Interest	7,670,605	10,636,127	8,396,141	7,718,000	7,675,000	4,844,000	-37.24%
42966 Market Adjustments	504,554	1,457,533	(1,010,442)				
42970 Restricted Cash Interest	856,320	1,132,163	877,292	455,000	455,000	393,200	-13.58%
42975 Late Charges	292,244	885,282	947,603	1,075,000	1,075,000	923,500	-14.09%
42977 Interfund Loans Interest	195,315	256,969	158,993	171,720	171,720	171,720	0.00%
42960 Interest Income	9,519,037	14,368,073	9,369,586	9,419,720	9,376,720	6,332,420	-32.77%
42980 Loan Payments							
42985 Interest Payments	161,269	91,153	33,321	135,000	135,000	10,000	-92.59%
42990 Principal Payments	330,009	247,589	184,803	200,000	200,000	200,000	0.00%
42980 Loan Payments	491,278	338,742	218,124	335,000	335,000	210,000	-37.31%
43005 Deferred Comp		25					
43055 Lease and Concession Income							
43065 Waterfront Project	473,179	549,166	654,204	600,000	600,000	850,000	41.67%
43075 Land Lease Income	930,175	873,371	867,812	880,000	880,000	825,000	-6.25%
43085 Buildings Lease Income	983,306	1,036,782	1,176,769	1,200,000	1,200,000		-100.00%
43095 Beach Concessions	1,103,592	1,198,051	1,141,141	1,275,000	1,275,000	1,075,000	-15.69%
43105 Prop/Equip Lease-Beach		199,301	177,921	71,000	71,000	120,000	69.01%
43115 Rooms Rentals	11,922	12,344	13,010	13,500	13,500	14,000	3.70%
43134 Study Room Rentals	626,883	543,197	579,046	607,000	607,000	581,000	-4.28%
43145 Central Park Concessions	149,541	160,567	182,294	187,000	187,000	200,000	6.95%
43150 Sport Complex Concessions	69,016	71,650	70,658	75,000	75,000	63,000	-16.00%
43155 Vending Machines	33,432	32,540	31,340	14,000	14,000	22,500	60.71%
43165 Rentals	529,896	548,081	482,219	242,000	242,000	206,000	-14.88%
43166 Ocean View Estates Rents				360,000	360,000	371,000	3.06%
43055 Lease and Concession Income	4,910,943	5,225,052	5,376,414	5,524,500	5,524,500	4,327,500	



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43900 Royalties							
43910 City Oil Wells	305,451	345,536	700,361	800,000	800,000	350,000	-56.25%
43920 Other Royalties	99,689	98,167	174,276	170,000	170,000	110,000	-35.29%
43900 Royalties	405,140	443,704	874,637	970,000	970,000	460,000	-52.58%
44000 Parking Revenue							
44010 Parking Lots	2,609,882	2,962,079	3,056,823	3,450,000	3,450,000	3,630,000	5.22%
44020 Resident Parking Permit		460					
44030 Sunset Vista	296,761	355,354	382,006	400,000	400,000	395,000	-1.25%
44040 Parking Structures	1,178,350	1,237,589	1,208,271	1,400,000	1,400,000	1,485,000	6.07%
44050 Meters - Business	434,314	422,378	392,626	440,000	440,000	435,000	-1.14%
44060 Meters - Residential	510,524	532,733	539,793	575,000	575,000	575,000	0.00%
44070 Meters - Recreational	901,411	971,972	1,014,540	1,200,000	1,200,000	1,120,000	-6.67%
44080 Pier Plaza	1,126,788	1,167,087	1,197,473	1,400,000	1,400,000	1,405,000	0.36%
44090 Meters Beach Blvd	24,214	24,424	27,822	30,000	30,000	40,000	33.33%
44100 Sport Complex	92,074	109,412	111,074	125,000	125,000	127,000	1.60%
44000 Parking Revenue	7,174,319	7,783,488	7,930,428	9,020,000	9,020,000	9,212,000	2.13%
45000 Contract Jail Bookings							
45040 Convicted Offender Booking Fee			4,589			100,000	
45100 Other Govt Jail Bookings	9,881	7,875	8,012	10,000	10,000	10,000	0.00%
45000 Contract Jail Bookings	9,881	7,875	12,602	10,000	10,000	110,000	1000.00%
45110 PCS Wireless	173,691	186,689	190,814	290,000	290,000	300,000	3.45%
45120 Admin Cost - Bonds	32,875	51,875	11,875	50,000	50,000		-100.00%
42955 USE OF MONEY AND PROP	22,717,164	28,405,523	23,984,481	25,619,220	25,576,220	20,951,920	-18.22%
46000 REVENUE FROM OTHER AGENCIES							
46100 State of California Agencies							
46110 Tidelands Revenue	243,241	225,892	315,536	225,000	225,000	250,000	11.11%
46120 State Set-Aside 15%	2,343	1,814	21,325				
46130 Real Property Transfer	1,070,341	1,122,458	815,565	1,100,000	1,100,000	485,000	-55.91%
46140 State Mandated Cost Reimb	173,721	341,427	95,332	75,000	75,000		-100.00%
46150 State Public Library Funds	78,840	116,038	77,692	75,000	75,000	65,000	-13.33%
46160 From State of California	3,912,097	667,084	5,517,605	2,218,200	2,952,403	2,188,000	-1.36%
46170 Vehicle License Fee	1,318,074	1,034,593	839,581	1,125,000	1,125,000	600,000	-46.67%
46180 POST Reimbursement	50,965	49,195	68,623	70,000	70,000	60,000	-14.29%
46190 Direct Library Loans	95		321	500	500	1,000	100.00%
46100 State of California Agencies	6,849,717	3,558,501	7,751,580	4,888,700	5,622,903	3,649,000	-25.36%
46300 Federal Agencies							
46320 CDBG Allocations	641,875	251,053		1,364,291	1,364,291		-100.00%
46330 Other Federal	2,399,154	8,439,175	4,996,095	847,206	2,851,313	2,303,650	171.91%
46300 Federal Agencies	3,041,030	8,690,228	4,996,095	2,211,497	4,215,604	2,303,650	4.17%
46400 County Agencies							
46410 County Payments	2,272,724	2,425,400	2,176,146	2,100,000	2,266,037	750,000	-64.29%
46420 Abandoned Vehicles	68,841	121,797	79,223	80,000	80,000	80,000	0.00%
46430 OCTA	880,654	237,534	304,911	700,000	700,000		-100.00%
46470 OC Sanitation District	545,919		169,077				
46490 Other Governmental Agencies	12,489	12,310	12,534				
46400 County Agencies	3,780,627	2,797,041	2,741,891	2,880,000	3,046,037	830,000	-71.18%
46500 Gas Tax Revenues							
46510 Gas Tax 2107	1,625,359	1,631,234	1,610,398	3,600,000	3,600,000	900,000	-75.00%
46520 Gas Tax 2107.5	10,000	10,000	10,000				
46530 Gas Tax 2106	744,761	752,402	656,460				
46540 Gas Tax 2105	1,221,090	1,219,218	1,159,023				
46500 Gas Tax Revenues	3,601,210	3,612,854	3,435,880	3,600,000	3,600,000	900,000	-75.00%



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46600 WOCWB Revenue							
46610 M & O Huntington Beach	46,451	46,307	205,896	55,000	55,000	111,100	102.00%
46620 M & O Garden Grove		974	11,976			3,825	
46630 M & O Seal Beach		3,317	40,777			13,025	
46640 M & O Westminster		5,891	72,429			23,130	
46600 WOCWB Revenue	46,451	56,489	331,078	55,000	55,000	151,080	174.69%
46700 Other Agencies							
46710 AQMD	238,811	242,615	241,560	240,000	240,000	240,000	0.00%
46740 JPA'S	27,990	5,506	4,636	15,000	15,000	17,000	13.33%
46790 Other Agencies	117,718	572,161	173,329	78,000	78,000	80,000	2.56%
46700 Other Agencies	384,520	820,282	419,525	333,000	333,000	337,000	1.20%
46000 REVENUE FROM OTHER AGENCIES	17,703,554	19,535,395	19,676,049	13,968,197	16,872,544	8,170,730	-41.50%
47000 CHARGES FOR CURRENT SERVICES							
47100 Public Works							
47110 Residential Tree Replacement	18,639	4,028	62,624	10,000	10,000	12,000	20.00%
47115 Developer Fee	1,290,361	1,944,651	331,364	5,088,000	5,088,000	176,000	-96.54%
47118 Underground Utilities			48,140				
47120 Engineering and Inspection Fee	128,853	488,343	637,874	440,000	440,000	55,000	-87.50%
47125 GIS Survey Fee	12,855	38,860	26,584	20,000	20,000	5,000	-75.00%
47130 Grading Plan Check	102,221	255,269	259,564	250,000	250,000	100,000	-60.00%
47135 Landscape Inspection Fee	39,924	20,506	29,095	26,000	26,000	11,000	-57.69%
47140 Landscape Plan Check	46,953	72,343	144,870	60,000	60,000	40,000	-33.33%
47145 OC Sanitation Collection Fee	161,214	100,371	143,506	115,000	115,000	110,000	-4.35%
47160 Public Improve Plan Check	263,903	301,104	453,751	290,000	290,000	155,000	-46.55%
47165 Recordation Fee	21,536	20,900	47,899	25,000	25,000	20,000	-20.00%
47175 Tract Map Review	2,088		2,207				
47180 Traffic Impact Fee	426,964	317,849	510,375	750,000	750,000	75,000	-90.00%
47185 Traffic Plan Check Fees	25,571	1,879	69,233	10,000	10,000	3,500	-65.00%
47190 Water Quality Inspections	22,083	58,745	10,704	10,000	10,000	100,000	900.00%
47100 Public Works	2,563,165	3,624,849	2,777,792	7,094,000	7,094,000	862,500	-87.84%
47200 Building							
47205 Permit Issuance	322,242	265,184	226,028	230,000	230,000	200,000	-13.04%
47210 Plan Review	1,611,451	2,105,726	1,189,156	1,491,000	1,491,000	1,104,000	-25.96%
47250 Permit Extension	800						
47255 Microfilming	61,603	55,133	52,447	50,000	50,000	75,000	50.00%
47260 Administration Pass-Through	(13,035)	(216)				50,000	
47265 Automation Fee	186,700	228,613	202,003	220,000	220,000	150,000	-31.82%
47275 Administrative Citation	190,363	321,241	462,110	450,000	450,000	475,000	5.56%
47280 Park Square Foot Fee	592,035	442,001	359,713	374,000	374,000	40,000	-89.30%
47200 Building	2,952,159	3,417,682	2,491,457	2,815,000	2,815,000	2,094,000	-25.61%
47300 Library							
47305 Non-Resident Library Card Fee	38,459	37,133	37,806	40,000	40,000	40,000	0.00%
47310 Media Library	219,091	222,378	223,209	225,000	225,000	200,000	-11.11%
47315 Library Reserve	2,601	3,186	4,146	2,700	2,700	5,000	85.19%
47320 Community Enrichment Fee	145,848	85,360	94,842	145,000	145,000	20,000	-86.21%
47300 Library	405,998	348,057	360,003	412,700	412,700	265,000	-35.79%



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47400 Special City Services							
47410 Video Productions	21,222	27,903	21,580	22,000	22,000	22,000	0.00%
47415 Weed Abatement	13,971	12,604	7,554	20,000	20,000	20,000	0.00%
47420 Sewer Services	72,520	71,280	72,382	80,000	80,000	73,000	-8.75%
47430 Radio Maintenance	13,274	2,122		10,000	10,000		-100.00%
47440 Impounded Vehicle Release Fee	439,150	401,440	369,333	390,000	390,000	375,000	-3.85%
47445 Research Requests	89,777	95,749	101,776	125,000	125,000	145,000	16.00%
47450 Performance Bond Reduction	416	208	408				
47455 Maps & Publications	635	549	547	1,500	1,500	1,000	-33.33%
47460 Pay to Stay/Work Furlough	198,628	228,375	165,553	200,000	200,000	230,000	15.00%
47480 Banners and Pennants	1,175	2,610	2,193	2,000	2,000	2,000	0.00%
47400 Special City Services	850,767	842,840	741,325	850,500	850,500	868,000	2.06%
47500 Recreational Classes							
47501 Recreational Fees	2,969,880	3,100,862	3,307,877	3,380,000	3,380,095	3,400,000	0.59%
47502 Art Center Classes			(395)	125,000	125,000	105,000	-16.00%
47510 Junior Lifeguard	488,486	527,968	584,670	535,000	535,000	610,000	14.02%
47500 Recreational Classes	3,458,366	3,628,830	3,892,152	4,040,000	4,040,095	4,115,000	1.86%
47600 Special Events	396,824	407,623	370,811	316,000	316,000	316,000	0.00%
47700 Utility Charges							
47705 Refuse Charges	10,247,325	10,496,468	10,394,253	10,650,000	10,650,000	10,645,000	-0.05%
47710 Water Sales	25,352,361	26,313,483	27,636,330	29,221,000	29,221,000	31,422,000	7.53%
47736 Convenience/Processing Fees	17,816,210	18,455,914	14,989,804	14,808,000	14,808,000	14,901,000	0.63%
47700 Utility Charges	53,415,895	55,265,864	53,020,386	54,679,000	54,679,000	56,968,000	4.19%
47800 Fire Med Fees							
47810 Fire Med Billing Service	4,708,952	4,432,579	5,152,248	5,000,000	5,001,144	5,475,000	9.50%
47811 Fire Med Memberships				1,400,000	1,400,000	1,400,000	0.00%
47815 Membership	1,437,461	1,386,489	1,401,148	26,000	26,000	13,000	-50.00%
47800 Fire Med Fees	6,146,413	5,819,067	6,553,396	6,426,000	6,427,144	6,888,000	7.19%
47850 Ambulance Charges		27					
47860 Emergency Response							
47865 Police Emergency Response	10,598	29,554	36,491	40,000	40,000	35,000	-12.50%
47870 Fire Emergency Response	13,365	4,734	325	10,000	10,000	2,000	-80.00%
47875 Public Wrks Emergency Response	3,394	2,601					
47860 Emergency Response	27,357	36,890	36,817	50,000	50,000	37,000	-26.00%
47900 Hazmat Fees							
47905 Fire Hazmat Response	188,092	200,570	214,774	218,000	218,000	206,000	-5.50%
47910 Public Works	30,894	15,584	11,074	15,000	15,000	15,000	0.00%
47900 Hazmat Fees	218,985	216,154	225,848	233,000	233,000	221,000	-5.15%
47925 Fire							
47930 Fire Clearance Inspection	8,234	4,257	10,167	6,000	6,000	72,000	1100.00%
47935 Fire Company Inspection	258,758	257,426	485,982	265,000	265,000	435,000	64.15%
47940 Fire Protection Fees		214,260	186,192	195,000	195,000	160,000	-17.95%
47925 Fire	266,992	475,943	682,341	466,000	466,000	667,000	43.13%



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47950 Miscellaneous							
47955 Postage	1,946	753	676	2,500	2,500	2,500	0.00%
47965 Photocopying	4,872	1,617	1,763	8,000	8,000	8,000	0.00%
47970 Abandoned Oil Wells	3,751	8,098	2,287	5,000	5,000	2,000	-60.00%
47985 Payroll Charges	4,953,765	7,075,533	5,828,593	6,650,000	6,650,000	4,807,000	-27.71%
47950 Miscellaneous	4,964,333	7,086,001	5,833,319	6,665,500	6,665,500	4,819,500	-27.69%
48050 Proprietary Fund Charges	350,000	366,450	378,176	392,925	392,925	392,925	0.00%
48051 Prop Fund Chrg - Fire Med	533,144	558,202	576,064				
48052 Prop Fund Chrg - Emerald Cove	11,708	12,258	12,650	13,143	13,143		-100.00%
48053 Prop Fund Chrg - Water	3,909,351	4,093,090	4,224,069	4,388,808	4,388,808	5,112,834	16.50%
48054 Prop Fund Chrg - WMP	238,259	249,457	257,440	267,480	267,480	143,006	-46.54%
48055 Prop Fund Chrg - Refuse	481,067	503,677	519,795	540,067	540,067	481,440	-10.86%
48056 Prop Fund Chrg - OVE	11,817	12,372	12,768				
48057 Prop Fund Chrg - Sewer	826,664	865,517	893,214	928,049	928,049	1,122,358	20.94%
47000 CHARGES FOR CURRENT SERVICES	82,029,265	87,830,850	83,859,823	90,578,172	90,579,411	85,373,563	-5.75%
48100 OTHER REVENUE							
48110 Sales							
48120 Admissions	5,640	4,510	8,289				
48130 Property	223,781	415,755	614,011	100,000	126,874	60,000	-40.00%
48110 Sales	229,421	420,265	622,300	100,000	126,874	60,000	-40.00%
48200 General Sales							
48210 Coin Telephones	4,636	3,275	2,608	3,000	3,000	3,000	0.00%
48220 Employee Phone Reimbursement	3,905	5,016	4,642	5,000	5,000	8,000	60.00%
48230 Souvineer Sales	51,249	32,342	27,119	500	500	1,000	100.00%
48240 Library Sales	9,551	10,098	9,022	10,000	10,000	11,000	10.00%
48260 Bus Bench Ads	50,356	68,218	45,000	55,000	55,000	45,000	-18.18%
48270 Plans and Specs	15,466	25,567	23,746	5,000	5,000	10,500	110.00%
48200 General Sales	135,163	144,515	112,138	78,500	78,500	78,500	0.00%
48300 Donations							#DIV/0!
48300 Donations	94,208	137,724	268,173	402,000	402,000	402,000	0.00%
48301 Donations - Community Services	160,110	203,738	267,847		190,540		
48302 Donations - Library Services	310,214	174,922	130,833		303,816		
48303 Donations - Police	13,231	1,055					
48304 Donations - Administration	81,961		50,000				
48305 Donations - Fire	4,000						
48300 Donations	663,724	517,439	716,853	402,000	896,356	402,000	0.00%
48350 Sponsorships	64,581	136,894	95,982	76,000	76,000	76,000	0.00%
48370 Reimbursables							
48385 Property Damage Reimburse	99,508	146,468	176,979	135,000	135,000	130,000	-3.70%
48400 Restitution	355	10,190	221,005	50,000	50,000	50,000	0.00%
48410 Other Reimbursement	2,740,735	814,410	616,989	635,000	461,224	657,000	3.46%
48370 Reimbursables	2,840,598	971,069	1,014,973	820,000	646,224	837,000	2.07%
48500 Settlements	138,776	161,072	836	75,000	75,000	50,000	-33.33%
48505 Gun Range Settlement	368,928	162,247	7,200				
48500 Settlements	507,704	323,319	8,036	75,000	75,000	50,000	-33.33%



City of Huntington Beach
All Funds
Revenue Summary
by Object Account
Adopted Budget - FY 2009/10



Revenue Object Account	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Adopted	FY 2008/09 Revised	FY 2009/10 Adopted	Percent Change From Prior Year
48510 Other							
48515 Passport Fee	95,246	210,466	167,593	235,000	235,000	110,000	-53.19%
48540 DDAs and OPAs	45,000						
48550 Miscellaneous	2,635,706	2,691,973	892,712	628,000	628,028	362,000	-42.36%
48560 Participation Payments	6,221,250	1,564,124					
48510 Other	8,997,202	4,466,563					
48100 OTHER REVENUE	13,438,393	6,980,064	3,630,586	2,414,500	2,761,982	1,975,500	-18.18%
49000 NON-OPERATING REVENUE							
49100 Operating Transfers In							
49101 - General	27,615,127	505,794	2,710,714	529,155	577,822		-100.00%
49101 - From General Fund		7,960,085	7,385,395	7,039,500	8,327,400	6,987,500	-0.74%
49101 - From Library Services		406,334	455,638				
49101 - From Gas Tax		900,000	900,000	900,000	1,900,000	900,000	0.00%
49101 - From Park Acquisition & Dev				294,000	294,000	294,000	0.00%
49101 - From Revolving Loan Fund			267,000				
49101 - From RDA Cap Proj Area					705,600		
49101 - From Low Income Housing						405,000	
49101 - From Infrastructure Fund					646,200		
49101 - From Mello Roos		48,428	48,428	48,428	48,428	48,428	0.00%
49101 - From RDA - Merged Project		6,441,749	7,435,047	7,727,000	7,727,000	8,255,000	6.83%
49101 - From RDA - SE Coastal		58,489	39,774	47,700	398,100	41,200	-13.63%
49101 - From Debt Svc Bella Terra						565,870	
49101 - From Cultural Affairs			41,768				
49101 - From CUPA		13,000	13,000	13,000	13,000	13,000	0.00%
49101 - From Fire Med		181,000	3,144,317				
49101 - From Emerald Cove		356,935	314,132	405,000	3,840,051		-100.00%
49101 - From Water Master Plan			900,000				
49101 - From Ocean View Estates MHP			2,201,814				
49104 - Gas Tax Fund	900,000						
49110 - Capital Asset Transfer In					3,503,880		
49100 Operating Transfers In	28,515,127	16,871,813	25,857,027	17,003,783	27,981,481	17,509,998	
49300 Proceeds of Long-Term Debt	15,579,487				5,170,931		
49400 Joint Venture Income	591,536	85,935	483,512	180,000	180,000	167,000	-7.22%
49450 Contributions Received			2,433,619				
49000 NON-OPERATING REVENUE	44,686,150	16,957,748	26,340,539	17,183,783	33,332,412	17,676,998	2.87%
Grand Total(s)	327,032,459	316,078,177	322,100,373	317,822,872	337,181,611	294,569,061	-7.32%



City of Huntington Beach

General Fund Revenue Summary by Object Account

Adopted Budget - FY 2009/10



Revenue Object Account	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Adopted	FY 2008/09 Revised	FY 2009/10 Adopted	Percent Change From Prior Year
Color Legend							
Major Grouping and Major Total							
Minor Grouping and Minor Total							
40010 PROPERTY TAXES							
40060 Basic Levy							
40070 Sec Basic Levy	31,441,026	32,578,761	35,012,795	36,900,000	36,900,000	36,540,000	-0.98%
40080 Unsec Basic Levy	1,373,301	1,533,245	1,350,296	1,580,000	1,580,000	2,025,000	28.16%
40060 Basic Levy	32,814,327	34,112,006	36,363,092	38,480,000	38,480,000	38,565,000	0.22%
40160 Prior Year Property Taxes							
40170 Sec Prior Year Property Taxes	458,641	643,467	1,052,985	630,000	630,000	1,100,000	74.60%
40180 Unsec Prior Year Property Taxes	22,162	36,787	59,966	25,000	25,000	90,000	260.00%
40160 Prior Year Property Taxes	480,803	680,254	1,112,950	655,000	655,000	1,190,000	81.68%
40305 Supp Roll Property Taxes							
40310 Sec Supp Roll	2,108,349	1,964,540	1,448,893	1,715,000	1,715,000	660,000	-61.52%
40305 Supp Roll Property Taxes	2,108,349	1,964,540	1,448,893	1,715,000	1,715,000	660,000	-61.52%
40350 Other Property Taxes							
40360 Interest Property Taxes	122,351	178,808	122,628	125,000	125,000	125,000	0.00%
40370 Misc Property Taxes	198,560	(193,354)	303,117			305,000	
40380 Aircraft Taxes	379		7				
40400 Homeowner Exemption	367,821	355,838	346,002	325,000	325,000	320,000	-1.54%
40410 Utility Unitary Tax	508,226	531,271	585,093	590,000	590,000	612,000	3.73%
40420 Triple Flip Reimbursemnt	5,977,287	6,959,284	7,925,513	7,225,000	7,225,000	6,650,000	-7.96%
40430 In-Lieu of VLF	11,106,473	14,077,556	14,710,010	15,500,000	15,500,000	15,200,000	-1.94%
40440 Nuisance Abatement	25,253	21,070	6,481	25,000	25,000	25,000	0.00%
40450 Employee Rtimnt Override	1,456,622	1,919,804	2,186,927	2,500,000	2,500,000	2,750,000	10.00%
40350 Other Property Taxes	19,762,970	23,850,276	26,185,779	26,290,000	26,290,000	25,987,000	-1.15%
40500 Assessments							
40945 ERAF Property Taxes	1,183	1	(291)				
40500 Assessments	1,183	1	(291)				
40010 PROPERTY TAXES	55,167,632	60,607,078	65,110,424	67,140,000	67,140,000	66,402,000	-1.10%
41000 OTHER LOCAL TAXES							
41100 Sales Tax							
41110 1% Allocation Sales Tax	21,961,157	21,667,030	21,939,468	23,150,000	23,150,000	17,900,000	-22.68%
41120 Public Safety Sales Tax	2,041,505	2,057,038	1,994,924	2,150,000	2,150,000	1,675,000	-22.09%
41100 Sales Tax	24,002,662	23,724,067	23,934,392	25,300,000	25,300,000	19,575,000	-22.63%
41200 Franchises							
41210 Utility Franchises	3,450,947	3,082,931	4,134,975	3,625,000	3,625,000	3,660,000	0.97%
41220 Transfer Station Franchises	287,936	374,764	360,416	420,000	420,000	355,000	-15.48%
41230 Pipeline Franchises	59,453	67,839	63,191	100,000	100,000	100,000	0.00%
41240 Refuse Franchises	719,094	675,513	741,852	825,000	825,000	815,000	-1.21%
41250 Cable TV Franchises	2,204,916	2,421,857	2,520,653	2,650,000	2,650,000	2,800,000	5.66%
41260 Coca Cola Franchise	300,000	300,000	300,000				
41270 Bus Bench Franchise	255,000	279,551	255,000	280,000	280,000	255,000	-8.93%
41200 Franchises	7,277,346	7,202,455	8,376,087	7,900,000	7,900,000	7,985,000	1.08%
41400 Transient Occupancy Tax	5,948,888	6,573,507	6,688,428	7,500,000	7,500,000	5,400,000	-28.00%



City of Huntington Beach
General Fund
Revenue Summary
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Revenue Object Account	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Adopted	FY 2008/09 Revised	FY 2009/10 Adopted	Percent Change From Prior Year
41500 Utility Users Tax							
41510 Water Utility Tax	1,488,389	1,751,959	1,555,628	2,015,000	2,015,000	1,625,000	-19.35%
41520 Gas Utility Tax	2,454,034	2,209,884	2,673,738	2,425,000	2,425,000	2,325,000	-4.12%
41530 Telephone Utility Tax	6,918,040	7,253,045	7,224,143	7,725,000	7,725,000	7,325,000	-5.18%
41540 Electric Utility Tax	7,992,349	8,057,345	8,003,662	8,500,000	8,500,000	8,100,000	-4.71%
41550 Cable Utility Tax	2,316,702	2,206,466	2,133,819	2,500,000	2,500,000	2,350,000	-6.00%
41500 Utility Users Tax	21,169,513	21,478,698	21,590,990	23,165,000	23,165,000	21,725,000	-6.22%
41000 OTHER LOCAL TAXES	58,398,410	58,978,727	60,589,898	63,865,000	63,865,000	54,685,000	-14.37%
42000 LICENSE AND PERMITS							
42100 License General							
42103 Fire Prevention Inspection	221,892	239,469	236,601	250,000	250,000	246,000	-1.60%
42105 Oil Well Taxes License	500,017	494,081	472,655	490,000	490,000	490,000	0.00%
42110 Business License	2,024,483	2,216,975	2,311,099	2,500,000	2,500,000	2,200,000	-12.00%
42115 Bicycle License	5,329	7,858	3,377	5,000	5,000	7,000	40.00%
42120 Oil & Methane Inspection	41,043	24,466	23,418	35,000	35,000	32,000	-8.57%
42125 Miscellaneous License	29,603	38,657	36,194	42,000	42,000	34,000	-19.05%
42128 Newsrack Fee						7,500	
42100 License General	2,822,367	3,021,506	3,083,343	3,322,000	3,322,000	3,016,500	-9.20%
42150 License and Permits Public Works							
42155 Encroachment Permit	620,315	279,240	336,585	350,000	350,000	250,000	-28.57%
42160 Erosion Control	250						
42165 Grading Permit	192,758	100,109	206,027	200,000	200,000	45,000	-77.50%
42170 Harbor & Dock Const	10,773	6,161	11,194	8,000	8,000	7,500	-6.25%
42180 Obstruction Permit	17,652	22,145	10,762	30,000	30,000	15,000	-50.00%
42185 Parking Permit	15,514	17,326	16,602	16,000	16,000	18,000	12.50%
42190 Stock Piling	2,711						
42195 Wide/Overweight/Loading	14,965	19,505	16,943	21,000	21,000	16,000	-23.81%
42150 License and Permits Public Works	874,938	444,486	598,113	625,000	625,000	351,500	-43.76%
42300 License and Permits Bldgs							
42305 Alarm Permits	414,293	232,981	223,172	250,000	250,000	250,000	0.00%
42310 Building Permits	1,361,232	1,238,042	1,167,592	1,120,000	1,120,000	1,190,000	6.25%
42315 Plumbing Permits	196,498	215,421	163,110	135,000	135,000	200,000	48.15%
42320 Electrical Permits	262,142	282,234	226,667	180,000	180,000	270,000	50.00%
42325 Mechanical Permits	135,397	108,721	91,321	105,000	105,000	150,000	42.86%
42335 Swim Pool Permits	108,724	124,424	87,588	87,000	87,000	60,000	-31.03%
42355 Certificate of Occupancy	133,792	124,253	114,837	120,000	120,000	90,000	-25.00%
42300 Lic and Permits Bldgs	2,612,078	2,326,075	2,074,286	1,997,000	1,997,000	2,210,000	10.67%
42400 Lic and Permits Planning							
42410 Planning Commission	156,756	3,175,148	905,313	694,000	694,000	550,000	-20.75%
42600 Zoning Administrator	216,940	186,367	206,190	248,100	248,100	216,000	-12.94%
42700 Environ Processing	346,430	700,948	801,225	410,000	410,000	405,000	-1.22%
42750 Staff Review	178,784	171,496	162,929	234,800	234,800	232,500	-0.98%
42850 Library	282						
42400 Lic and Permits Planning	899,193	4,233,959	2,075,656	1,586,900	1,586,900	1,403,500	-11.56%
42000 LICENSE AND PERMITS	7,208,576	10,026,027	7,831,398	7,530,900	7,530,900	6,981,500	-7.30%



City of Huntington Beach
General Fund
Revenue Summary
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Revenue Object Account	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Adopted	FY 2008/09 Revised	FY 2009/10 Adopted	Percent Change From Prior Year
42900 FINES AND FORFEITURES							
42905 Court/Traffic Fines	695,251	749,271	852,516	800,000	800,000	800,000	0.00%
42910 Library Fines							
42915 Main Street Library Fines	817	984	902	2,000	2,000	1,750	-12.50%
42920 Central Library Fines	109,955	109,940	103,894	112,000	112,000	112,000	0.00%
42925 Banning Library Fines	3,020	2,743	2,270	3,100	3,100	2,800	-9.68%
42930 Oakview Library Fines	2,462	2,411	2,879	3,500	3,500	2,300	-34.29%
42935 Murphy Library Fines		2,200	2,048	2,100	2,100	1,600	-23.81%
42910 Library Fines	116,253	118,278	111,993	122,700	122,700	120,450	-1.83%
42940 Parking Fines	3,263,086	3,062,076	2,849,089	3,500,000	3,500,042	3,090,000	-11.71%
42940 Parking Fines	3,263,086	3,062,076	2,849,089	3,500,000	3,500,042	3,090,000	-11.71%
42950 Alarm Fines	213,132	235,422	246,759	265,000	265,000	250,000	-5.66%
42900 FINES AND FORFEITURES	4,287,723	4,165,046	4,060,357	4,687,700	4,687,742	4,260,450	-9.11%
42955 USE OF MONEY AND PROPERTY							
42960 Interest Income							
42965 Pooled Cash Interest	1,384,774	1,801,194	1,504,217	1,925,000	1,925,000	1,150,000	-40.26%
42966 Market Adjustments	56,213	155,947	23,340				
42970 Restricted Cash Interest	6,345	31,448	2,793	30,000	30,000	1,000	-96.67%
42975 Late Charges	164,591	542,273	452,081	575,000	575,000	418,500	-27.22%
42977 Interfund Loans Interest		150,571	66,096	81,000	81,000	81,000	0.00%
42960 Interest Income	1,611,922	2,681,432	2,048,528	2,611,000	2,611,000	1,650,500	-36.79%
43005 Deferred Comp							
43010 Def Comp c-84-A		25					
43005 Deferred Comp		25					
43055 Lease and Concession Income							
43075 Land Lease Income	930,175	873,371	867,812	880,000	880,000	825,000	-6.25%
43085 Buildings Lease Income	170						
43095 Beach Concessions	1,103,592	1,198,051	1,141,141	1,275,000	1,275,000	1,075,000	-15.69%
43105 Property/Equipment Lease-Beach		199,301	177,921	71,000	71,000	120,000	69.01%
43115 Rooms Rentals	387,659	357,212	310,956	620,500	620,500	595,000	-4.11%
43145 Central Park Concessions	149,541	160,567	182,294	187,000	187,000	200,000	6.95%
43150 Sport Complex Concessions	69,016	71,650	70,658	75,000	75,000	63,000	-16.00%
43155 Vending Machines	33,432	32,536	31,340	14,000	14,000	22,500	60.71%
43165 Rentals	64,727	71,081	66,238	242,000	242,000	206,000	-14.88%
43166 Ocean View Estates Rents				360,000	360,000	371,000	3.06%
43055 Lease and Concession Income	2,738,312	2,963,770	2,848,361	3,724,500	3,724,500	3,477,500	-6.63%
43900 Royalties							
43910 City Oil Wells	305,451	345,536	700,361	800,000	800,000	350,000	-56.25%
43920 Other Royalties	99,689	98,167	174,276	170,000	170,000	110,000	-35.29%
43900 Royalties	405,140	443,704	874,637	970,000	970,000	460,000	-52.58%
44000 Parking Revenue							
44010 Parking Lots	2,609,882	2,962,079	3,056,823	3,450,000	3,450,000	3,630,000	5.22%
44020 Resident Parking Permit		460					
44030 Sunset Vista	296,761	355,354	382,006	400,000	400,000	395,000	-1.25%
44040 Parking Structures	1,178,350	1,237,589	1,208,271	1,400,000	1,400,000	1,185,000	-15.36%
44050 Meters - Business	434,314	422,378	392,626	440,000	440,000	435,000	-1.14%
44060 Meters - Residential	507,858	530,484	537,201	575,000	575,000	575,000	0.00%
44070 Meters - Recreational	901,411	971,972	1,014,540	1,200,000	1,200,000	1,120,000	-6.67%
44080 Pier Plaza	1,100,448	1,134,475	1,169,721	1,400,000	1,400,000	1,405,000	0.36%
44090 Meters Beach Blvd	24,214	24,424	27,822	30,000	30,000	40,000	33.33%
44100 Sport Complex	92,074	109,412	111,074	125,000	125,000	127,000	1.60%
44000 Parking Revenue	7,145,313	7,748,627	7,900,084	9,020,000	9,020,000	8,912,000	-1.20%



City of Huntington Beach
General Fund
Revenue Summary
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Revenue Object Account	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Adopted	FY 2008/09 Revised	FY 2009/10 Adopted	Percent Change From Prior Year
45000 Contract Jail Bookings							
45040 Convicted Offender Booking Fee			4,589			100,000	
45100 Other Govt Jail Bookings	9,881	7,875	8,012	10,000	10,000	10,000	0.00%
45000 Contract Jail Bookings	9,881	7,875	12,602	10,000	10,000	110,000	1000.00%
45110 PCS Wireless	173,691	186,689	190,814	290,000	290,000	300,000	3.45%
42955 USE OF MONEY AND PROPERTY	12,084,259	14,032,122	13,875,025	16,625,500	16,625,500	14,910,000	-10.32%
46000 REVENUE FROM OTHER AGENCIES							
46100 State of California Agencies							
46110 Tidelands Revenue	243,241	225,892	315,536	225,000	225,000	250,000	11.11%
46130 Real Property Transfer	1,070,341	1,122,458	815,565	1,100,000	1,100,000	485,000	-55.91%
46140 State Mandated Cost Reimbursement	173,721	341,427	95,332	75,000	75,000		-100.00%
46150 State Public Library Funds	78,840	116,038	77,692	75,000	75,000	65,000	-13.33%
46160 From State of California	35,806	43,253	223,062	50,000	50,000	200,000	300.00%
46170 Vehicle License Fee	1,306,627	1,034,593	839,581	1,125,000	1,125,000	600,000	-46.67%
46180 POST Reimbursement	50,965	49,195	68,623	70,000	70,000	60,000	-14.29%
46190 Direct Library Loans	95		321	500	500	1,000	100.00%
46100 State of California Agencies	2,959,635	2,932,855	2,435,712	2,720,500	2,720,500	1,661,000	-38.95%
46300 Federal Agencies							
46320 CDBG Allocations	4,997						
46330 Other Federal	169,755	921,093	24,866	100,000	100,000	100,000	0.00%
46300 Federal Agencies	174,751	921,093	24,866	100,000	100,000	100,000	0.00%
46400 County Agencies							
46410 County Payments	2,137,644	2,217,244	1,979,740	2,100,000	2,100,000	750,000	-64.29%
46400 County Agencies	2,137,644	2,217,244	1,979,740	2,100,000	2,100,000	750,000	-64.29%
46500 Gas Tax Revenues							
46740 JPA'S	27,990	5,506	4,636	15,000	15,000	17,000	13.33%
46790 Other Agencies	17,992	14,998	15,173	15,000	15,000	15,000	0.00%
46500 Gas Tax Revenues	45,982	20,504	19,809	30,000	30,000	32,000	6.67%
46000 REVENUE FROM OTHER AGENCIES	5,318,012	6,091,696	4,460,127	4,950,500	4,950,500	2,543,000	-48.63%
47000 CHARGES FOR CURRENT SERVICE							
47100 Public Works							
47110 Residential Tree Replacement	18,639	4,028	62,624	10,000	10,000	12,000	20.00%
47115 Developer Fee	27,257	5,000	10,000	26,000	26,000	76,000	192.31%
47118 Underground Utilities			48,140				
47120 Engineering and Inspection Fee	84,404	461,694	605,260	400,000	400,000	25,000	-93.75%
47125 GIS Survey Fee	12,855	38,800	26,584	20,000	20,000	5,000	-75.00%
47130 Grading Plan Check	102,221	254,935	259,564	250,000	250,000	100,000	-60.00%
47135 Landscape Inspection Fee	39,924	20,506	29,095	26,000	26,000	11,000	-57.69%
47140 Landscape Plan Check	46,953	72,343	144,870	60,000	60,000	40,000	-33.33%
47145 OC Sanitation Collection Fee	39,298	17,533	13,536	15,000	15,000	10,000	-33.33%
47160 Public Impr Plan Check	252,028	298,834	423,174	250,000	250,000	150,000	-40.00%
47165 Recordation Fee	21,536	20,600	47,899	25,000	25,000	20,000	-20.00%
47175 Tract Map Review	2,088		2,207				
47180 Traffic Impact Fee		550					
47185 Traffic Plan Check Fees	25,571	1,879	69,233	10,000	10,000	3,500	-65.00%
47190 Water Quality Inspections	22,083	58,745	10,704	10,000	10,000	100,000	900.00%
47100 Public Works	694,856	1,255,448	1,752,891	1,102,000	1,102,000	552,500	-49.86%



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Revenue Object Account	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Adopted	FY 2008/09 Revised	FY 2009/10 Adopted	Percent Change From Prior Year
47200 Building & Safety							
47205 Permit Issuance	267,402	265,184	226,028	230,000	230,000	200,000	-13.04%
47210 Plan Review	1,611,451	2,105,726	1,189,156	1,491,000	1,491,000	1,104,000	-25.96%
47255 Microfilming	61,603	55,133	52,447	50,000	50,000	75,000	50.00%
47260 Administration Pass-Through	(13,035)	(216)				50,000	
47265 Automation Fee	186,700	228,613	202,003	220,000	220,000	150,000	-31.82%
47275 Administrative Citation	190,363	321,241	462,110	450,000	450,000	475,000	5.56%
47200 Building & Safety	2,304,484	2,975,681	2,131,744	2,441,000	2,441,000	2,054,000	-15.85%
47300 Library Services							
47305 Non-Resident Library Card Fee	37,795	37,118	37,806	40,000	40,000	40,000	0.00%
47310 Media Library	10			225,000	225,000	200,000	-11.11%
47315 Library Reserve	2,601	3,186	4,146	2,700	2,700	5,000	85.19%
47320 Community Enrichment Fee				145,000	145,000	20,000	-86.21%
47300 Library Services	40,405	40,304	41,952	412,700	412,700	265,000	-35.79%
47400 Special City Services							
47410 Video Productions		673		22,000	22,000	22,000	0.00%
47415 Weed Abatement	13,971	12,604	7,554	20,000	20,000	20,000	0.00%
47420 Sewer Services	72,520	71,280	72,382	80,000	80,000	73,000	-8.75%
47430 Radio Maintenance	13,274	2,122		10,000	10,000		-100.00%
47440 Impounded Vehicle Release Fee	439,150	401,440	369,333	390,000	390,000	375,000	-3.85%
47445 Research Requests	89,777	95,749	101,776	125,000	125,000	145,000	16.00%
47450 Performance Bond Reduction	416	208	408				
47455 Maps & Publications	635	549	547	1,500	1,500	1,000	-33.33%
47460 Pay to Stay/Work Furlough			7,175	200,000	200,000	230,000	15.00%
47480 Banners and Pennants	1,175	2,610	2,193	2,000	2,000	2,000	0.00%
47400 Special City Svcs	630,917	587,235	561,367	850,500	850,500	868,000	2.06%
47500 Recreational Classes							
47501 Recreational Fees	2,859,635	2,992,643	3,202,200	3,380,000	3,380,095	3,400,000	0.59%
47502 Art Center Classes			(395)	125,000	125,000	105,000	-16.00%
47510 Junior Lifeguard	488,486	527,968	584,670	535,000	535,000	610,000	14.02%
47500 Recreational Classes	3,348,121	3,520,611	3,786,476	4,040,000	4,040,095	4,115,000	1.86%
47600 Special Events	71,639	35,402	42,671	120,000	120,000	120,000	0.00%
47700 Utility Charges							
47710 Water Sales	79,479	75,990	88,272	91,000	91,000	120,000	31.87%
47700 Utility Charges	79,479	75,990	88,272	91,000	91,000	120,000	31.87%
47800 Fire Med							
47810 Fire Med Billing Service			(557)	5,000,000	5,000,000	5,475,000	9.50%
47811 Fire Med Memberships				1,400,000	1,400,000	1,400,000	0.00%
47815 Membership				26,000	26,000	13,000	-50.00%
47800 Fire Med			(557)	6,426,000	6,426,000	6,888,000	7.19%
47850 Ambulance Charges		27					
47860 Emergency Response							
47865 Police Emergency Response	10,598	29,554	36,491	40,000	40,000	35,000	-12.50%
47870 Fire Emergency Response	13,365	4,734	325	10,000	10,000	2,000	-80.00%
47875 Public Works Emergency Response	3,394	2,601					
47860 Emergency Response	27,357	36,890	36,817	50,000	50,000	37,000	-26.00%
47900 Hazmat Fees							
47905 Fire Hazmat Response	8,073	4,656	4,854	8,000	8,000	6,000	-25.00%
47910 Public Works	30,894	15,584	11,074	15,000	15,000	15,000	0.00%
47900 Hazmat Fees	38,966	20,240	15,929	23,000	23,000	21,000	-8.70%



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Revenue Object Account	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Adopted	FY 2008/09 Revised	FY 2009/10 Adopted	Percent Change From Prior Year
47925 Fire							
47930 Fire Clearance Inspection	8,234	4,257	10,167	6,000	6,000	72,000	1100.00%
47935 Fire Company Inspection	258,758	257,426	485,982	265,000	265,000	435,000	64.15%
47940 Fire Protection Fees		214,260	186,192	195,000	195,000	160,000	-17.95%
47925 Fire	266,992	475,943	682,341	466,000	466,000	667,000	43.13%
47950 Miscellaneous							
47955 Postage	1,946	753	676	2,500	2,500	2,500	0.00%
47965 Photocopying	4,872	1,617	1,763	8,000	8,000	8,000	0.00%
47970 Abandoned Oil Wells	3,751	8,098	2,287	5,000	5,000	2,000	-60.00%
47950 Miscellaneous	10,569	10,468	4,726	15,500	15,500	12,500	-19.35%
48050 Proprietary Fund Charges	350,000	366,450	378,176	392,925	392,925	392,925	0.00%
48051 Prop Fund Chrg - Fire Med	533,144	558,202	576,064				
48052 Prop Fund Chrg - Emerald Cove	11,708	12,258	12,650	13,143	13,143		-100.00%
48053 Prop Fund Chrg - Water	3,909,351	4,093,090	4,224,069	4,388,808	4,388,808	5,112,834	16.50%
48054 Prop Fund Chrg - WMP	238,259	249,457	257,440	267,480	267,480	143,006	-46.54%
48055 Prop Fund Chrg - Refuse	481,067	503,677	519,795	540,067	540,067	481,440	-10.86%
48056 Prop Fund Chrg - OVE	11,817	12,372	12,768				
48057 Prop Fund Chrg - Sewer	826,664	865,517	893,214	928,049	928,049	1,122,358	20.94%
47000 CHARGES FOR CURRENT SERVICES	13,875,796	15,695,262	16,018,804	22,568,172	22,568,267	22,972,563	1.79%
48100 OTHER REVENUE							
48110 Sales							
48120 Admissions	30		(1,140)				
48130 Property	184,242	415,755	89,951	100,000	126,874	60,000	-40.00%
48110 Sales	184,272	415,755	88,811	100,000	126,874	60,000	-40.00%
48200 General Sales							
48220 Employee Phone Reimbursement	3,905	5,016	4,642	5,000	5,000	8,000	60.00%
48230 Souvineer Sales	65			500	500	1,000	100.00%
48240 Library Sales	9,551	10,098	9,022	10,000	10,000	11,000	10.00%
48260 Bus Bench Ads	50,356	68,218	45,000	55,000	55,000	45,000	-18.18%
48270 Plans and Specs	1,833	2,894	2,046	3,000	3,000	3,000	0.00%
48200 General Sales	65,710	86,226	60,711	73,500	73,500	68,000	-7.48%
48300 Donations	275	40,617	50,000	2,000	2,000	2,000	0.00%
48350 Sponsorships	6,000	45,781	49,861	76,000	76,000	76,000	0.00%
48370 Reimbursables							
48385 Property Damage Reimburse	73,284	113,655	133,804	125,000	125,000	100,000	-20.00%
48400 Restitution	355	10,190	221,005	50,000	50,000	50,000	0.00%
48410 Other Reimbursement	1,328,637	329,087	259,977	410,000	236,224	410,000	0.00%
48370 Reimbursables	1,402,275	452,932	614,786	585,000	411,224	560,000	-4.27%
48500 Settlements	138,776	161,072	836	75,000	75,000	50,000	-33.33%
48500 Settlements	138,776	161,072	836	75,000	75,000	50,000	-33.33%
48510 Other							
48515 Passport fee	95,246	210,466	167,593	235,000	235,000	110,000	-53.19%
48550 Miscellaneous	1,237,114	804,079	752,427	585,000	585,028	285,000	-51.28%
48510 Other	1,332,360	1,014,545	920,020	820,000	820,028	395,000	-51.83%
48100 OTHER REVENUE	3,129,668	2,216,928	1,785,024	1,731,500	1,584,626	1,211,000	-30.06%



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Revenue Object Account	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Adopted	FY 2008/09 Revised	FY 2009/10 Adopted	Percent Change From Prior Year
49000 NON-OPERATING REVENUE							
49100 Operating Transfers In							
49101 General	6,453,620	20,000	819,743				
49101.205 From Library Services		158,239	200,000				
49101.207 From Gas Tax		900,000	900,000	900,000	900,000	900,000	0.00%
49101.209 From PA & D				294,000	294,000	294,000	0.00%
49101.305 From RDA Capital Project Area					105,600		
49101.406 From Mello Roos		48,428	48,428	48,428	48,428	48,428	0.00%
49101.407 From RDA		3,360,000	4,000,000	4,335,000	4,335,000	4,425,000	2.08%
49101.409 From RDA - SE Coastal					350,400		
49101.500 From Cultural Affairs			41,768				
49101.501 From CUPA		13,000	13,000	13,000	13,000	13,000	0.00%
49101.502 From Fire Med		181,000	3,144,317				
49101.503 From Emerald Cove					3,433,274		
49101.510 From Ocean View Estates MHP			2,201,814				
49101.707 From Debt Svc Judgment Oblig						1,700,000	
49104 Gas Tax Fund	900,000						
49100 Operating Transfers In	7,353,620	4,680,667	11,369,070	5,590,428	9,479,702	7,380,428	32.02%
49400 Joint Venture Income	266,556	(264,414)	98,398				
49450 Contributions Received	(25,724)	(5,394)					
49000 NON-OPERATING REVENUE	7,594,452	4,410,859	11,467,468	5,590,428	9,479,702	7,380,428	32.02%
Grand Total(s)	167,064,528	176,223,745	185,198,525	194,689,700	198,432,237	181,345,941	-6.85%



City of Huntington Beach

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Expenditure Object Account	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Adopted	FY 2008/09 Revised	FY 2009/10 Adopted	Percent Change From Prior Year
00100 - General Fund	164,562,720	173,419,685	184,449,366	199,151,684	207,520,368	181,333,883	-8.95%
00101 - Special Events	164,736	203,739	200,590	195,500	195,500	195,500	0.00%
00103 - Donation Fund	407,615	527,272	469,397		1,134,430		
00122 - Donations Jail	2,325	1,257	313	7,000	7,000	9,000	28.57%
00201 - Air Quality Fund	69,698	229,529	147,081	1,094,100	1,185,365	416,581	-61.92%
00204 - Fourth of July Parade	336,344	360,736	323,747	399,640	399,677	399,740	0.03%
00205 - Library Services	1,190,499	928,512	920,309				
00206 - Traffic Impact	2,820,009	1,644,497	5,176,602	3,370,076	9,823,441	19,386	-99.42%
00207 - Gas Tax Fund	4,831,543	9,976,478	7,081,035	5,183,962	9,021,454	900,000	-82.64%
00209 - Park Acquisition & Development	4,543,064	756,893	1,308,077	4,153,152	7,768,018	1,833,033	-55.86%
00210 - Sewer	43,758	117,011	51,860		1,980	950,000	
00212 - Narcotics Forfeiture Federal						17,000	
00213 - Measure M Fund	4,535,052	2,440,351	444,997	3,729,463	8,771,358	2,611,221	-29.98%
00214 - Narcotics Forfeiture State	84,210	175,670	220,554	180,000	211,055	300,000	66.67%
00215 - Rehabilitation Loans	80,700	277,094	746,631	700,000	762,532	700,000	0.00%
00218 - Hwy Safety & Traffic Reduction			49	3,250,000	3,250,000		-100.00%
00219 - Traffic Congestion Relief				1,600,000	1,600,000	1,350,000	-15.63%
00301 - Capital Improvement Fund	56,678	16,750					
00302 - Library Development	387,456	455,635	440,329	197,720	198,851		-100.00%
00305 - RDA Cap Project Area	24,370,669	1,886,001	7,470,781	4,571,866	15,607,227	3,862,291	-15.52%
00306 - Low Income Housing Inc	872,219	1,539,083	8,378,328	3,192,630	8,436,794	3,997,523	25.21%
00307 - Holly Seacliff Fund		184,311	12,369				
00308 - In-Lieu Parking Downtown				625,000	625,000	625,000	0.00%
00310 - Jail Program	5,965	27,012	285,905		2,477		
00314 - Infrastructure Fund			150,000	1,030,000	3,478,400	150,000	-85.44%
00315 - Southeast Coastal Project	41,151	794	62,977	5,500	506,129	6,000	9.09%
00316 - Bella Terra	2,578,219	1,745,430	258,190				
00319 - Sr Center Development				99,000	99,000		-100.00%
00401 - Debt Svc HBPFA	6,911,616	6,904,849	6,306,900	6,319,500	6,323,000	6,312,000	-0.12%
00405 - Debt Svc Grand Coast CFD2000-	1,242,988	1,247,841	1,242,724	1,237,100	1,239,000	1,241,100	0.32%
00406 - Debt Svc Mello Roos	235,166	232,349	237,264	232,928	241,060	227,928	-2.15%
00407 - RDA HB Debt Svc Project Area	16,556,280	15,271,659	14,882,226	16,364,925	17,850,103	18,665,925	14.06%
00408 - Debt Svc McDonnell CFD 2002-1	316,625	320,397	326,574	330,100	332,050	339,100	2.73%
00409 - Debt Svc Southeast Coastal	64,139	115,741	82,310	111,700	462,100	105,200	-5.82%
00410 - Debt Svc Bella Terra	2,318,215	2,254,204	2,375,172	1,811,600	2,342,555	1,808,600	-0.17%
00500 - Cultural Affairs Fund	297,317	340,009	455,724				
00501 - CUPA	175,890	205,922	261,523	364,789	369,078	439,677	20.53%
00502 - FireMed Program	5,817,857	5,529,440	10,946,444				
00503 - Emerald Cove	907,818	1,291,286	1,206,783	1,369,889	7,332,155		-100.00%
00504 - Refuse Collection Service	10,236,224	10,488,559	10,533,441	10,733,851	10,764,351	10,829,493	0.89%
00505 - Systems Fund	861	5,909	35,635		32,805		
00506 - Water	17,498,157	26,469,142	31,136,510	44,912,674	49,262,203	45,342,440	0.96%
00507 - Water Master Plan	10,453,985	6,137,620	2,465,399	2,559,638	5,937,059	3,034,877	18.57%
00508 - WOCWB	234,119	87,949	334,218	110,600	112,894	109,000	-1.45%
00509 - Refuse Education	53,029	54,189	26,318	53,200	72,272	53,000	-0.38%
00510 - Ocean View Estates MHP	120,688	83,937	5,421,948				
00511 - Sewer Service Fund	3,879,941	5,765,341	7,121,698	9,133,992	16,694,776	7,450,764	-18.43%
00650 - Gen Fixed Assets Acct Group	16,430,489	13,683,197	18,479,875				
00653 - Gfaag CNOA	33,323	38,751	35,901				
00701 - BID - Auto	111,327	98,967	135,206	192,400	221,183	192,400	0.00%
00702 - Retiree Insurance Fund	905,736	717,484	747,489	891,500	895,972	832,500	-6.62%
00703 - Retirement Supplement	1,844,309	1,846,279	1,973,924	2,301,000	2,301,000	2,747,000	19.38%
00704 - Fire JPA Fund	849,103	421,201	521,835	469,381	876,249	797,967	70.00%
00707 - Debt Svc Judgment Oblig Bonds	1,147,370	1,135,486	1,136,004	1,140,000	1,140,000	1,137,000	-0.26%
00709 - BID - Hotel/Motel	655,892	577,807	738,285	750,000	750,000	550,000	-26.67%



City of Huntington Beach

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Expenditure Object Account	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Adopted	FY 2008/09 Revised	FY 2009/10 Adopted	Percent Change From Prior Year
00710 - BID - Downtown	95,549	64,571	86,820	75,000	75,000	75,000	0.00%
00711 - Parking Structure-Bella Terra	496,940	446,917	634,431	529,155	529,155	565,870	6.94%
00712 - Parking Structure-Strand					450,000	800,000	
00758 - Suppl Law Enforce Svcs 03/04	128,335	14,690					
00761 - BJA 03/04	75,962						
00763 - Citizen Corp Go Serve 02/03	17,615	1,545	8,375		16,507		
00764 - FEMA/EOC	39,765	17,035	19,699		19,240		
00769 - Suppl Law Enforce Svc 04/05	85,434	143,503	30,800				
00770 - Traffic Safety 04/05	197,914	37,897					
00772 - BJA 04/05	11,195	21,432					
00775 - Homeland Security UASI 04/05	31,467	9,530					
00776 - Used Oil 10th Cycle 04/05	33,079	9,293	640				
00777 - Sr Mobility Program 7/05-6/06	97,280	3,500					
00778 - Hazard Mitigation 04/05	79,378						
00779 - State Literacy Grant 05/06	51,178						
00780 - Children's Bureau of CA 05/06	25,350						
00781 - Suppl Law Enforce Svcs 05/06	56,310	145,116	127,257				
00782 - Chempacks 05/06	11,466						
00783 - Domestic Violence 05/06	76,617	29,094					
00784 - WMD - MMRS 05/06	147,771	68,114					
00785 - Homeland Security UASI 05/06	3,519	312,794					
00786 - State Literacy Grant 06/07	11,261	43,490					
00787 - Sr Mobility Program 7/06-6/07	30,977	106,007					
00788 - Justice Assistance Grant 05/06		23,345					
00789 - AmeriCorps Grant 05/06	684	34,427	24,345				
00790 - Firefighters Grant 05/06	5,364	78,925					
00791 - Gates Grant 06/07		6,711	19,538		1,200		
00792 - Traffic Safety 06/07		272,842	326,282		74,096		
00793 - Suppl Law Enforce Svcs 06/07		364,808			37,957		
00794 - WMD - MMRS 06/07		159,316	79,836				
00808 - Rapid Response Grant			70,063				
00809 - AQMD/AES Grant			59,682				
00810 - Blufftop Park	348,737						
00814 - HES Grant	19,693	79,539	148,134		500,000		
00816 - FEMA Grant	152,619	486,862	1,670,366		6,732,444		
00824 - CLEEP 99/00	22,863						
00829 - Used Oil 5/6th Cycle		18,392	32,225		1,289		
00838 - Jail Training Grant		12,349	10,705		11,425		
00839 - FHWA Grant 99/00	4,585	3,354	645,233				
00841 - Used Oil 8th Cycle 02/03		30,188					
00843 - HOME Program 95		289,200					
00847 - HOME Program 07/08			748,153		183,395		
00848 - HOME Program 08/09		2,919		747,206	747,206		
00849 - HOME Program 09/10						830,206	-100.00%
00850 - HOME Program 02		294,390					
00851 - HOME Program 03		781,552					
00852 - HOME Program 04	5,368	231,939	428,755				
00853 - HOME Program 05	74,999	26,013	1,267				
00854 - HOME Program 06	799	74,301	22,405		7,200		
00855 - RLF to CDBG			173,130		93,870		
00857 - HCD 06/07	2,598	921,777	719,574		1,115,476		
00858 - CDBG 07/08			872,580		390,207		
00859 - CDBG 08/09			2,592		1,357,134		
00862 - HCD 00/01	548,640	188,087	1,000				
00865 - HCD 02/03	5,353						
00866 - HCD 03/04	64,303						



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Expenditure Object Account	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Adopted	FY 2008/09 Revised	FY 2009/10 Adopted	Percent Change From Prior Year
00867 - HCD 04/05	636,132	2,545	2,015		906		
00868 - HCD 05/06	956,528	200,369	140,949				
00870 - Suppl Law Enforce Svcs 02/03	35,090	13,444					
00873 - OCTA/Cip Grant	256,167	12,462	384,844	240,000	1,130,833		-100.00%
00875 - Saav	350,000	198,535		220,000	220,000	284,000	29.09%
00878 - Caltrans Grants		21,378	672,888		589,096		
00880 - Library Equipment	87,862	2,776	180,094	32,000	32,000		-100.00%
00886 - DNA Consortium Grant 00/01			20,420				
00890 - TEA Grant	455,708	222,850	455,504	400,000	440,392		-100.00%
00892 - Storm Water Quality	171,811	449,292	461,396	250,000	3,031,285		-100.00%
00893 - WMD - DHS 04/05	49,871	7,202					
00894 - WMD - DHHS	76,098	6,088	73,336		312,235		
00901 - Domestic Violence 06/07		92,158					
00902 - Used Oil 10th Cycle 06/07			4,060		51,748		
00903 - Homeland Security UASI 06/07		34,511	47,392				
00904 - Sr Mobility Program 7/07-6/08		35,965	110,703				
00905 - Fireman's Fund 06/07			16,345				
00906 - State Literacy Grant 07/08		4,037	52,220				
00907 - Domestic Violence 07/08			47,456				
00908 - Fireman's Fund 07/08			9,466		2,362		
00909 - UASI/OCIAC Program					173,776		
00910 - Suppl Law Enforce Svcs 07/08			341,863		43,427		
00911 - American Justice Grant 07/08			13,389	12,000	9,634		-100.00%
00912 - Homeland Security UASI 07/08			66,652		129,540		
00913 - WMD-MMRS 07/08			180,290	157,640	61,782		-100.00%
00914 - Domestic Violence 08/09			81,558		19,850		
00915 - Sr Mobility Program 7/08-6/09			38,747		117,809		
00916 - State Literacy Grant 08/09					49,952		
00917 - OC Waste & Recycling Grant			2,826		40,000		
00918 - ABC Grant 08/09					100,000		
00920 - Suppl Law Enforce Svcs 08/09					322,078		
00921 - Traffic Safety Grant 08/09					181,077		
00922 - Fire Act Grant 2008					19,585		
00923 - Justice Assistance Grant 08/09					14,442		
00924 - Domestic Violence 09/10					194,667		
00925 - Homeland Security UASI 08/09					83,966		
00926 - Homeland Security MMRS 08/09					316,403		
00927 - Justice Assistance Grant 09/10					160,336		
00928 - Sr Mobility Program 7/09-6/10					166,037		
00929 - PSIC Grant 08/09					241,837		
00931 - Traffic Safety Grant 09/10					149,151		
00932 - SLESF Grant 09/10					199,000		
Grand Total(s)	317,419,328	305,398,629	348,135,118	336,790,060	427,105,928	304,447,204	-9.60%



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Color Legend							
Major Grouping and Major Total							
Minor Grouping and Minor Total							
51000 PERSONAL SERVICES							
51100 Salaries - Permanent							
51100 Salaries - Permanent				739,124	495,982	(325,735)	-144.07%
51110 Base Salaries	68,550,211	73,655,391	79,272,975	82,245,638	82,032,624	83,581,179	1.62%
51115 Additional Pay	3,193,867	4,743,352	5,236,332	5,681,182	5,679,703	5,676,177	-0.09%
51100 Salaries - Permanent	71,744,078	78,398,742	84,509,307	88,665,944	88,208,309	88,931,621	0.30%
52000 Salaries - Temporary	4,445,681	4,626,007	4,723,680	5,390,849	5,267,206	4,715,515	-12.53%
53000 Salaries - Overtime							
53020 Regular Overtime	6,107,656	6,724,833	7,199,717	2,579,144	2,565,030	2,238,804	-13.20%
53030 Special Events Overtime	860						
53040 Minimum Staffing Overtime	2,938,313	3,527,723	4,016,538	3,124,942	3,124,126	3,058,426	-2.13%
53090 Other Overtime	24,750	25,470	27,514				
53000 Salaries - Overtime	9,071,579	10,278,026	11,243,769	10,210,665	10,014,072	9,407,132	-7.87%
54000 Termination Pay Outs							
54110 Vacation/Leave Pay Out	2,097,326	2,258,245	3,117,829	2,500,000	2,375,000	2,950,000	18.00%
54120 Sick Leave Pay Out	175,191	114,240	247,169	125,000	125,000	200,000	60.00%
54000 Termination Pay Outs	2,272,517	2,372,485	3,364,997	2,625,000	2,500,000	3,150,000	20.00%
55000 Benefits							
55100 CalPERS	16,918,578	17,451,435	18,282,535	20,595,504	20,226,914	21,858,958	6.13%
55140 PARS Employer Contribution		3,340	26,820				
55150 Retirement Supplement	4,025,166	4,449,527	3,760,996	3,897,505	3,889,838	3,948,529	1.31%
55175 Workers' Compensation	3,861,211	4,810,048	5,033,654	6,488,221	6,480,911	5,430,529	-16.30%
55200 Health Insurance	8,745,171	9,915,655	10,509,665	10,465,233	10,452,219	10,353,400	-1.07%
55300 Other Insurances	2,947,650	4,901,352	4,309,166	4,594,225	4,587,217	3,045,385	-33.71%
56010 Deferred Compensation	49,236	48,605	56,207	58,099	58,059	55,145	-5.08%
56020 FICA Medicare	1,082,976	1,169,556	1,216,586	1,219,167	1,221,781	1,291,557	5.94%
56100 Other Benefits		626	25,295	2,598	2,598	3,742	44.03%
55000 Benefits	37,629,987	42,750,143	43,220,922	47,849,174	47,556,093	45,801,759	-4.28%
51000 PERSONAL SERVICES	125,163,843	138,425,405	147,062,675	154,741,632	153,545,680	152,006,027	-1.77%
60000 OPERATING EXPENSES							
61000 Utilities							
61100 Cable TV	535	555	1,033	11,400	26,190	16,000	40.35%
61200 Electricity	3,960,541	4,387,220	4,815,198	4,670,600	4,809,278	4,263,626	-8.71%
61300 Natural Gas	1,120,731	986,311	1,325,518	1,565,700	1,696,799	1,352,489	-13.62%
61450 Telephone/Communications	875,581	1,015,557	1,074,246	1,072,800	1,026,591	957,245	-10.77%
61600 Water	904,844	1,244,569	1,011,790	1,278,000	1,278,000	1,128,000	-11.74%
61000 Utilities	6,862,232	7,634,212	8,227,785	8,599,600	8,837,958	7,718,460	-10.25%
62000 Purchased Water							
62100 Purchased Water MWDOC	3,556,203	5,408,223	4,541,004	6,676,000	6,676,000	8,850,000	32.56%
62200 Purchased Water OCWD	6,068,890	4,915,108	6,039,969	5,644,000	5,644,000	4,850,000	-14.07%
62000 Purchased Water	9,625,093	10,323,330	10,580,973	12,320,000	12,320,000	13,701,000	11.21%



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63000 Equipment and Supplies				2,761,094	3,311,937	2,123,011	-23.11%
63025 Audiovisual Supplies	36,872	16,794	9,695	1,500	1,500	26,500	1666.67%
63050 Communication Supplies	36,960	25,141	23,520	16,900	31,621	18,900	11.83%
63075 Furniture Non-Capital	222,236	255,844	290,678	58,583	79,262	5,168	-91.18%
63100 General Supplies	1,156,837	1,268,380	1,727,248	771,071	2,008,384	450,347	-41.59%
63125 Office Supplies	686,347	632,974	686,498	201,484	212,876	315,353	56.52%
63150 Radio Supplies	12,877	3,938	43,285	10,000	10,000	10,000	0.00%
63225 Computer Supplies	1,150,849	508,882	784,458	384,420	651,634	421,520	9.65%
63295 Postage Deliveries	533,059	525,948	551,411	17,650	20,121	504,300	2757.22%
63445 Fuel	1,794,176	1,823,586	2,107,693	3,095,600	2,571,064	1,768,100	-42.88%
64000 Safety Supplies	643,762	511,006	723,408	478,505	592,141	549,028	14.74%
64100 Film	16,613	33,622	28,040	10,700	12,692	600	-94.39%
64110 Agricultural	56,510	108,839	63,275	153,000	108,000	132,000	-13.73%
64115 Microfilm/Document Imaging	79	93,753	111,611	244,500	459,397	222,800	-8.88%
64140 Food	117,285	123,743	161,236	33,695	34,652	34,500	2.39%
64165 Clothing/Uniforms	620,030	600,256	582,178	271,265	313,458	277,790	2.41%
64190 Vehicle Supplies	111,309	168,933	193,188	135,700	145,977	144,700	6.63%
64230 Awards and Presentations	87,326	90,319	63,047	48,775	58,375	117,200	140.29%
64255 Shop Equipment Operating	94,369	124,438	173,722	133,750	168,157	238,000	77.94%
64280 Signs	129,203	152,610	128,583	40,800	40,000		-100.00%
64305 Chemicals	73,330	109,866	90,571	103,000	103,000	84,632	-17.83%
64330 Fencing	1,338			2,500	2,500		-100.00%
64355 Building Supplies	98,032	134,420	119,818	195,089	175,429	146,389	-2.96%
64380 Irrigation Supplies	51,556	63,642	82,360	80,000	70,000	75,000	-6.25%
64405 Books/ Subscriptions	825,462	971,208	829,813	529,164	776,479	290,017	-45.19%
64485 Dues and Memberships	188,675	197,108	182,873	184,650	161,127	176,731	-4.29%
64500 Certification	48,754	49,560	47,107	38,560	38,560	42,495	10.20%
63000 Equipment and Supplies	8,793,844	8,594,810	9,805,315	10,001,955	12,158,343	8,175,081	-18.27%
64520 Repairs and Maintenance				4,566,925	4,512,959	2,952,043	-35.36%
64570 Equipment Repairs Maint	1,307,809	1,872,825	2,221,835	452,150	495,531	342,820	-24.18%
64620 Contracts for Repair and Maint	5,088,816	4,249,164	4,689,836	4,088,400	4,537,809	3,743,380	-8.44%
64670 Traffic Signals Maintenance	179,025	157,191	209,352	100,000	99,970		-100.00%
64720 Vehicle Maintenance	711,508	612,971	651,430	420,200	420,743	413,200	-1.67%
64770 Motorcycle Maintenance	36,786	34,746	17,554				
64820 Boat Maintenance	23,247	39,257	51,098				
64870 Computer Maintenance	564,618	744,698	754,668	1,040,450	986,518	1,069,573	2.80%
64900 Repair and Demolition		30,675	5,240	5,900	5,900	10,000	69.49%
67400 Other Maintenance	774,737	1,080,377	1,237,875	371,300	487,858	209,150	-43.67%
67450 Building and Grounds Maint	1,827,882	1,991,770	2,337,391	1,786,656	2,003,466	763,225	-57.28%
67500 Oil well Maintenance	38,007	109,630	165,312	92,000	92,000	52,000	-43.48%
67550 Pest Control	28,650	10,433	12,957	13,500	13,500	12,000	-11.11%
67600 Block Wall Maintenance	4,691	29,107	12,047	10,000	10,000	8,000	-20.00%
67650 Water Maintenance	759,983	915,819	1,188,537	1,500,050	2,474,665	3,775,918	151.72%
67735 Radio Maintenance	56,907	67,956	49,123	64,000	57,000	63,000	-1.56%
67740 800 MHZ Maintenance	230,870	230,535	242,222	233,383	233,383	243,266	4.23%
64520 Repairs and Maintenance	11,633,537	12,177,157	13,846,474	14,744,914	16,431,302	13,657,575	-7.37%
68500 Conferences and Training				532,361	341,263	452,775	-14.95%
68550 Training	688,448	651,419	800,935	438,580	350,111	263,035	-40.03%
68610 Conferences	229,569	331,970	343,548	282,230	242,278	195,787	-30.63%
68695 Hosted Meetings	26,047	42,052	46,043	22,250	21,050	24,550	10.34%
68500 Conferences and Training	944,064	1,025,441	1,190,526	1,275,421	954,702	936,147	-26.60%



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69300 Professional Services				3,389,052	3,814,647	1,177,850	-65.25%
69305 Prof Svcs - Graphics		8,282	10,485	5,000	5,000	5,000	0.00%
69310 Prof Svcs - Appraiser	7,200	9,300	50,900	85,000	91,300	47,500	-44.12%
69315 Prof Svcs - Information Services	413,981	40,957	42,720	62,500	54,457	42,500	-32.00%
69320 Prof Svcs - E.I.R.			122,564		462,681		
69325 Prof Svcs - Economic Analysis	115,262	403,156	327,288	380,000	553,831	650,000	71.05%
69330 Prof Svcs - Labor Negotiation	145,086	120,109	24,031				
69335 Prof Svcs - Architectural Svcs	20,959	2,533	2,236				
69340 Prof Svcs - Property Mgmt			64,585	79,000	93,415		-100.00%
69345 Prof Svcs - Auditing	85,745	92,340	82,900	158,100	184,200	83,500	-47.19%
69360 Prof Svcs - Medical	1,588,027	1,877,463	2,379,024	126,250	66,328	1,004,200	695.41%
69365 Prof Svcs - Other	4,970,410	4,979,168	5,703,816	4,174,216	8,328,307	3,296,755	-21.02%
69370 Prof Svcs - Legal	136,207	223,383	255,273	328,000	368,798	303,000	-7.62%
69385 Prof Svcs - Commissions	570	1,020	225	1,000	1,000	5,000	400.00%
69390 Prof Svcs - Personnel Hearings				2,500	2,500	5,000	100.00%
69395 Prof Svcs - Recruitment	11,292	36,027	30,742	5,000	20,550	25,000	400.00%
69300 Professional Services	7,494,739	7,793,739	9,096,788	8,795,618	14,047,014	6,645,305	-24.45%
69450 Other Contract Services				2,487,212	2,390,586	2,195,187	-11.74%
69455 Cont Svcs - Printing Reproduction	369,750	357,343	450,753	224,388	194,898	213,678	-4.77%
69465 Cont Svcs - Ambulance Services	1,021,283	470	2,543	2,000	2,000	2,000	0.00%
69470 Cont Svcs - Security	2,044	10,086					
69475 Cont Svcs - Emp Assistance Program		38,423	47,375	68,000	78,100	61,000	-10.29%
69480 Cont Svcs - Audiovisual		5,398	37,507	7,220	17,120	21,220	193.91%
69485 Cont Svcs - Microfilm/Doc Image	18,841	32,106	5,332	18,000	10,250	8,000	-55.56%
69490 Cont Svcs - Refuse Collection	9,600,962	9,796,411	9,802,483	10,069,363	10,054,863	10,082,682	0.13%
69500 Cont Svcs - Janitorial	72,215	80,567	91,753	77,000	77,000	153,000	98.70%
69505 Cont Svcs - Other	5,059,456	4,971,629	5,940,836	3,416,565	4,034,736	3,979,958	16.49%
69510 Cont Svcs - Animal Control	29,750	5,250	12,600				
69515 Cont Svcs - Royalty Payments	55,579	52,918	120,118	86,700	66,700	43,000	-50.40%
69520 Cont Svcs - Advertising	116,911	98,019	135,173	121,400	54,569	181,450	49.46%
69450 Other Contract Services	16,346,789	15,448,619	16,646,473	16,577,848	16,980,822	16,941,175	2.19%
70000 Rental Expense				729,300	708,927	230,821	-68.35%
70100 Building Rental	16,850	22,900	18,191				
70200 Equipment Rental	229,165	197,209	326,401	61,437	70,032	85,700	39.49%
70300 Leases	398,106	77,886	754,401	238,842	238,842	191,883	-19.66%
70000 Rental Expense	644,121	297,996	1,098,993	1,029,579	1,017,801	508,404	-50.62%
72000 Claims Expense				1,599,750	1,924,250		-100.00%
72075 Group Medical Claims	54,675						
72225 Workers' Compensation						250,000	
72300 Temp Disability - Perm Employees	163,842	38,765	195,042			1,125,000	
72375 Statutory Temporary Disability						450,000	
72450 Perm Disability Benefits	934,204	1,719,136	1,022,174			700,000	
72525 Liability	354,219	53,130	658,931		244,444	875,000	
72000 Claims Expense	1,506,940	1,811,031	1,876,147	1,599,750	2,168,694	3,400,000	112.53%
73000 Insurance				203,000	(97,000)		-100.00%
73010 General/Liability Insurance	544,885	924,388	831,369	1,381,500	1,131,500	257,000	-81.40%
73020 Excess Workers' Comp Insurance	316,044	268,463	267,967			468,714	
73030 Aircraft/ Watercraft Insurance	177,882	142,218	702,917	86,000	86,000	100,000	16.28%
73040 Property Insurance	981,807	940,747	672,913	1,315,000	1,315,000	1,708,800	29.95%
73000 Insurance	2,020,618	2,275,817	2,475,165	2,985,500	2,435,500	2,534,514	-15.11%
74000 Pension Payments	1,810,309	1,845,381	1,969,924	2,296,000	2,296,000	2,742,000	19.43%



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74010 Contribution to Private Agency							
74020 HB Visitors Conv Bureau		658,001	681,556	750,000	750,000	540,000	-28.00%
74040 CDBG Subgrantee #1		10,000	10,000		10,000		
74050 CDBG Subgrantee #2		22,905	30,094		26,986		
74060 CDBG Subgrantee #3		37,500	62,500		50,000		
74070 CDBG Subgrantee #4		3,750	6,250				
74080 CDBG Subgrantee #5		34,592	68,535		53,004		
74010 Contribution to Private Agency		766,748	858,935	750,000	889,990	540,000	-28.00%
75000 Payments to Other Governments				1,136,523	1,136,523	5,499,523	383.89%
75100 Metro Cities JPA	691,906	1,096,035	967,038				
75200 County of Orange	2,686,172	2,414,614	2,155,880	1,951,000	2,138,488	1,206,167	-38.18%
75250 Department of Justice	48,522	67,001	46,727		19,000	35,000	
75300 Grants	121,276	9,658					
75350 Taxes	739,901	113,570	98,718	111,200	110,907	99,500	-10.52%
75400 WOCWB Expense	48,251	34,895	47,726	2,000	2,000	2,000	0.00%
75000 Payments to Other Governments	4,336,027	3,735,772	3,316,088	3,200,723	3,406,918	6,842,190	113.77%
77000 Interdepartmental Charges							
77100 Equipment Usage		399					
77200 Cost-Allocation charges	6,362,010						
77200 To General Fund		6,661,023	6,874,176	6,530,473	6,530,473	7,252,563	11.06%
77000 Interdepartmental Charges	6,362,010	6,661,422	6,874,176	6,530,473	6,530,473	7,252,563	11.06%
78000 Expense Allowances				447,500	445,500	549,540	22.80%
78100 Expense Allowance	108,351	112,141	117,652	125,350	125,350		-100.00%
78200 Auto Allowance	207,645	216,113	200,820	143,002	143,002	140,300	-1.89%
78300 Tool Allowance	18,400	19,404	20,300	16,000	16,000	13,200	-17.50%
78400 Uniform Allowances	328,900	343,750	24,670	21,500	8,500	18,900	-12.09%
78900 Non Salary Benefits				195		5,500	2720.51%
78000 Expense Allowances	663,296	691,407	363,441	753,547	738,352	727,440	-3.46%
79000 Other Expenses				404,450	333,170	360,000	-10.99%
79025 Permit Expense	770,677	633,280	658,004	424,600	414,600	426,625	0.48%
79050 Cash Over and Short	(934)	397	(583)				
79075 Bad Debt Expense	568,637	250,284	297,937				
79100 Contingency	236,873	547,707	142,809	253,500	278,196	278,500	9.86%
79125 Private Grants	139,350	126,004	194,034	150,000	224,094	150,000	0.00%
79150 Discounts Lost	(2,525)	(39,135)	(22,745)				
79200 Extradition/Background	21,961	14,578	23,240	4,050	4,050	1,850	-54.32%
79300 Procurement Card Charges			349				
79350 Sales Tax Rebate		192,901	527,553	472,000	467,000	400,000	-15.25%
79500 CAL-Card – Dispute Charge	(902)	208	453				
79510 CAL-Card – Accidental Use		120					
79600 Donation Expense			352				
79000 Other Expenses	1,733,136	1,726,344	1,821,404	1,708,600	1,721,110	1,616,975	-5.36%
60000 OPERATING EXPENSES	80,776,755	82,809,228	90,048,606	93,169,528	102,934,979	93,938,829	0.83%
80000 CAPITAL EXPENDITURES							
81000 Land Purchase				100,000	100,000		-100.00%
81100 Purchase Amount	6,095,661	691,561	3,689,287	1,000,000	6,410,682		-100.00%
81200 Relocation Benefits Land Purch	66,527	8,828	103,933		(315,715)		
81300 Other Costs Land Purchase		742,444	163,448		64,680		
81000 Land Purchase	6,162,188	1,442,833	3,956,667	1,100,000	6,259,647		-100.00%
82000 Improvements				5,697,000	9,114,004	625,000	-89.03%
82100 Water Improvements	10,213,852	7,956,518	4,958,433	3,690,000	8,123,464	4,880,000	32.25%
82200 Buildings Improvement	3,466,766	3,540,010	4,916,350	9,180,000	19,701,846	9,385,934	2.24%
82300 Streets Improvement	9,531,603	10,982,231	10,711,121	13,328,575	28,448,624	1,600,000	-88.00%
82500 Drainage Improvement	675,516	901,458	1,925,644		5,172,975		
82600 Sewer Improvement	5,352,552	7,987,688	2,724,639	3,032,000	9,392,250	1,277,000	-57.88%
82700 Traffic Improvement	563,457	379,487	649,200	935,000	2,877,990	400,000	-57.22%
82800 Other Improvement	15,734,836	573,939	833,614	1,754,000	1,429,267		-100.00%
82850 Street Lights Improvement	4,102	2,002	9,754		968,963		
82000 Improvements	45,542,683	32,323,333	26,728,755	37,616,575	85,229,383	18,167,934	-51.70%



City of Huntington Beach
All Funds
Expenditure Summary
by Object Account
Adopted Budget - FY 2009/10



Expenditure Object Account	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Adopted	FY 2008/09 Revised	FY 2009/10 Adopted	Percent Change From Prior Year
83000 Equipment				3,345,000	3,267,000	1,320,000	-60.54%
83100 Equip, Office	81,125	25,590	65,393		11,827		
83200 Equip, Furniture	46,236	59,144	257,519		135,960		
83300 Equip, Medical	9,551	335,771	43,934	70,000	35,000		-100.00%
83400 Equip, Radio	85,875	9,744	21,214				
83500 Equip, Shop	13,295						
83600 Equip, Safety	44,371	601,062	40,613		22,032		
83700 Equip, General	2,882,360	2,146,108	3,592,316	2,742,000	3,450,144	410,000	-85.05%
83800 Equip, Pumps	299,550	392,654	897,995	380,000	380,000		-100.00%
83900 Equip, Communications	38,263	297,932	110,948		22,989	520,000	
84000 Equip, Information Services	380,139	201,836	744,954	796,718	491,938	145,000	-81.80%
84100 Equip, Audiovisual	8,636		93,559		72,547		
84200 Equip, Parking Meters	82,364		11,838	522,000	831,540		-100.00%
84300 Equip, Water Meters	211,451	273,913	393,293	100,000	100,000	100,000	0.00%
84400 Equip, Traffic Signals	7,416	106,589	541,421	140,000	1,166,964	50,000	-64.29%
83000 Equipment	4,190,635	4,450,341	6,814,997	8,095,718	9,987,941	2,545,000	-68.56%
85000 Vehicles				100,000	142,752		-100.00%
85050 Automobile	661,151	1,109,344	663,498	834,200	1,022,128		-100.00%
85100 Truck	834,713	1,626,315	2,058,681	1,571,000	2,246,636	35,000	-97.77%
85150 Motorcycle		28,815					
85200 Fire Engine	855,017	427,253		498,300	498,300		-100.00%
85250 Aircraft	350,000	125,000					
85300 Boat			85,354	42,677			
85350 Other Vehicles	57,837	968,205	529,366	259,000	288,246		-100.00%
85000 Vehicles	2,758,719	4,370,286	3,294,221	3,262,500	4,198,062	35,000	-98.93%
86000 Software - Capital				129,000	118,823		-100.00%
86100 Purchase Software - Capital	505,823	506,707	253,291		230,700	600,000	
86200 License Software - Capital			13,254				
86000 Software - Capital	505,823	506,707	266,545	129,000	349,523	600,000	365.12%
87000 Capitalized PP&E Offset	(13,692,772)	(13,225,328)	(6,438,515)				
80000 CAPITAL EXPENDITURES	45,467,276	29,868,172	34,622,671	50,203,793	106,024,556	21,347,934	-57.48%
88000 NON-OPERATING EXPENSES							
88010 Debt Service Expenses				792,400	788,374	1,546,208	95.13%
88030 Principal	10,206,045	11,224,082	8,514,329	9,470,000	11,629,762	9,595,000	1.32%
88050 Interfund Principal General Fund						737,000	
88070 Interest	9,037,197	8,222,177	7,883,086	7,399,500	7,462,032	6,405,000	-13.44%
88090 Interfund Interest General Fund		150,571	66,096				
88110 Cost of Issuance	28,090	37	177	30,000	20,575	30,000	0.00%
88150 Arbitrage	202,150	6,250	3,500		5,000		
88160 Payment to Fiscal Agent	7,235	22,353	21,756	10,000	27,650	10,000	0.00%
88010 Debt Service Expenses	19,480,717	19,625,471	16,488,944	17,701,900	19,933,393	18,323,208	3.51%
88185 Pass Through Payments							
88190 RDA Pass Through	1,131,388	1,677,179	1,933,418	1,994,000	2,879,178	1,994,000	0.00%
88185 Pass Through Payments	1,131,388	1,677,179	1,933,418	1,994,000	2,879,178	1,994,000	0.00%
88200 Transfers to Other Funds				81,000	81,000	81,000	0.00%
88205 Operating Transfers Out	28,515,127	16,871,813	25,908,708	18,099,628	33,445,233	17,381,128	-3.97%
88300 Transfer Out - Close Enterprise			3,971,725		3,503,880		
88200 Transfers to Other Funds	28,515,127	16,871,813	29,880,432	18,180,628	37,030,113	17,462,128	-3.95%
88650 Payroll Charges	(3,795,211)	(4,931,220)	(5,036,462)	(4,156,491)	(4,156,491)	(3,324,920)	-20.01%
88700 Depreciation						2,000,000	
88710 Normal Depreciation	9,407,900	18,519,925	24,622,044	2,082,045	2,082,045		-100.00%
88730 Infrastructure Depreciation	7,694,982						
88750 Loss on Sale of Assets	3,540,195	248,655					
88700 Depreciation	20,643,077	18,768,580	24,622,044	2,082,045	2,082,045	2,000,000	-3.94%
89250 Loans Made	36,357	2,284,002	8,512,790	2,873,024	6,632,476	700,000	-75.64%
89260 Long Term Emplmnt Incentive					200,000		
89250 Loans Made	36,357	2,284,002	8,512,790	2,873,024	6,832,476	700,000	-75.64%
88000 NON-OPERATING EXPENSES	66,011,455	54,295,824	76,401,165	38,675,106	64,600,714	37,154,416	-3.93%
Grand Total(s)	317,419,328	305,398,629	348,135,118	336,790,059	427,105,929	304,447,206	-9.60%



City of Huntington Beach
General Fund
Expenditure Summary
by Object Account
Adopted Budget - FY 2009/10
ALL DEPARTMENTS COMBINED



Expenditure Object Account	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Adopted	FY 2008/09 Revised	FY 2009/10 Adopted	Percent Change From Prior Year
PERSONAL SERVICES							
Salaries, Permanent	63,498,458	68,832,240	73,404,143	79,345,615	78,353,606	79,632,129	0.36%
Salaries, Temporary	3,822,382	3,938,334	3,998,318	4,823,864	4,232,055	3,964,555	-17.81%
Salaries, Overtime	8,104,509	8,997,699	9,759,538	9,688,939	8,977,189	8,863,939	-8.51%
Termination Pay Outs	2,272,517	2,372,485	3,362,660	2,625,000	2,500,000	3,150,000	20.00%
Benefits	33,024,248	37,461,549	37,499,389	42,832,166	42,325,990	40,937,174	-4.42%
PERSONAL SERVICES	110,722,114	121,602,307	128,024,048	139,315,584	136,388,840	136,547,797	-1.99%
OPERATING EXPENSES							
Utilities	5,499,007	6,297,052	6,370,188	6,309,700	6,262,064	5,689,098	-9.84%
Equipment and Supplies	6,613,732	6,567,857	7,076,421	8,692,060	8,416,220	6,608,998	-23.97%
Repairs and Maintenance	7,532,969	8,946,989	9,577,389	8,776,254	9,380,931	8,096,312	-7.75%
Conferences and Training	831,447	887,309	1,001,158	1,146,051	770,351	823,977	-28.10%
Professional Services	5,967,224	5,803,977	6,655,218	4,936,618	6,074,573	3,040,655	-38.41%
Other Contract Services	3,522,256	3,543,593	4,647,970	5,256,085	5,021,214	4,973,393	-5.38%
Rental Expense	540,559	207,945	974,846	870,579	858,172	353,904	-59.35%
Claims Expense	1,503,333	1,811,031	1,876,147	1,599,750	2,168,694	3,400,000	112.53%
Insurance	2,012,885	2,273,497	2,468,609	2,980,000	2,430,000	2,527,514	-15.18%
Contribution to Private Agency		658,001	681,556	750,000	750,000	540,000	-28.00%
Payments to Other Governments	3,647,123	3,700,877	3,269,891	3,023,523	3,229,718	2,273,190	-24.82%
Interdepartmental Charges		399					
Expense Allowances	627,097	655,585	326,501	719,752	704,752	690,240	-4.10%
Other Expenses	437,554	648,031	1,182,303	923,600	847,795	806,225	-12.71%
OPERATING EXPENSES	38,735,186	42,002,143	46,108,197	45,983,972	46,914,484	39,823,506	-13.40%
CAPITAL EXPENDITURES							
Improvements	3,663,088	1,441,709	1,576,621	1,304,000	3,047,258		-100.00%
Equipment	3,334,623	2,067,948	3,849,895	6,150,618	6,335,810	1,000,000	-83.74%
Vehicles	1,877,282	1,994,170	2,289,009	2,942,500	3,561,470		-100.00%
Software - Capital	436,100	457,456	227,460	129,000	319,523		-100.00%
CAPITAL EXPENDITURES	9,311,093	5,961,283	7,942,985	10,526,118	13,264,061	1,000,000	-90.50%
NON-OPERATING EXPENSES							
Debt Service Expenses	1,360,736	789,494		440,000	435,974	300,000	-31.82%
Transfers to Other Funds	8,228,802	7,995,677	7,410,598	7,042,500	14,473,499	6,987,500	-0.78%
Payroll Charges	(3,795,211)	(4,931,220)	(5,036,462)	(4,156,491)	(4,156,491)	(3,324,920)	-20.01%
Loans Made					200,000		
NON-OPERATING EXPENSES	5,794,327	3,853,951	2,374,136	3,326,009	10,952,982	3,962,580	19.14%
Total	164,562,720	173,419,684	184,449,366	199,151,683	207,520,367	181,333,884	-8.95%

Personnel Summary	939.54	951.39	960.24	1013.44	1013.44	1011.49	(1.95)
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City of Huntington Beach
General Fund
Expenditure Summary
by Object Account
Adopted Budget - FY 2009/10
CITY COUNCIL



Expenditure Object Account	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Adopted	FY 2008/09 Revised	FY 2009/10 Adopted	Percent Change From Prior Year
PERSONAL SERVICES							
Salaries, Permanent	69,866	71,608	75,601	75,844	75,844	77,384	2.03%
Salaries, Overtime			64				
Benefits	72,191	78,892	84,659	87,523	87,523	91,826	4.92%
PERSONAL SERVICES	142,057	150,500	160,324	163,367	163,367	169,210	3.58%
OPERATING EXPENSES							
Equipment and Supplies	6,566	8,864	5,036	6,700	5,600	5,000	-25.37%
Conferences and Training	14,338	18,075	11,761	26,161	14,934	13,100	-49.93%
Expense Allowances	107,736	112,141	117,669	120,600	120,600	108,540	-10.00%
OPERATING EXPENSES	128,640	139,080	134,466	153,461	141,134	126,640	-17.48%
Total	270,697	289,580	294,790	316,828	304,501	295,850	-6.62%

Personnel Summary	1.00	1.00	1.00	1.00	1.00	1.00	0.00
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City of Huntington Beach
General Fund
Expenditure Summary
by Object Account
Adopted Budget - FY 2009/10
CITY ATTORNEY



Expenditure Object Account	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Adopted	FY 2008/09 Revised	FY 2009/10 Adopted	Percent Change From Prior Year
PERSONAL SERVICES							
Salaries, Permanent	1,437,664	1,588,361	1,798,576	1,839,940	1,780,049	1,702,308	-7.48%
Salaries, Temporary	21,517	22,449	38,776	23,700	23,700	26,900	13.50%
Salaries, Overtime	2,720	1,122	2,893	3,000	3,000		-100.00%
Leave Pay Outs			964				
Benefits	482,146	553,034	597,159	638,983	618,111	580,066	-9.22%
PERSONAL SERVICES	1,944,047	2,164,966	2,438,368	2,505,623	2,424,860	2,309,274	-7.84%
OPERATING EXPENSES							
Utilities	5,300	247	150				
Equipment and Supplies	114,026	76,354	88,353	66,900	85,779	68,900	2.99%
Repairs and Maintenance	1,517			1,000	1,000	5,500	450.00%
Conferences and Training	28,571	25,414	18,568	23,500	23,500	27,500	17.02%
Professional Services	94,699	134,328	156,407	175,000	195,247	175,000	0.00%
Other Contract Services	52,185	27,454	59,142	40,000	64,509	40,000	0.00%
Rental Expense	1,931	2,454	3,318	2,737	2,737	3,737	36.54%
Expense Allowances	5,885	5,862	5,969	6,000	6,000	6,000	0.00%
Other Expenses	2,333	1,337	745	2,000	2,000		-100.00%
OPERATING EXPENSES	306,447	273,450	332,652	317,137	380,772	326,637	3.00%
CAPITAL EXPENDITURES							
Improvements	6,668						
Equipment	15,110						
CAPITAL EXPENDITURES	21,778						
Total	2,272,272	2,438,416	2,771,020	2,822,760	2,805,632	2,635,911	-6.62%
Personnel Summary	17.00	18.00	18.00	18.00	18.00	18.00	0.00



City of Huntington Beach
General Fund
Expenditure Summary
by Object Account
Adopted Budget - FY 2009/10
CITY CLERK



Expenditure Object Account	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Adopted	FY 2008/09 Revised	FY 2009/10 Adopted	Percent Change From Prior Year
PERSONAL SERVICES							
Salaries, Permanent	388,117	420,110	554,532	567,789	567,789	589,617	3.84%
Salaries, Temporary	60,879	61,067	70,476	66,500	66,500	70,000	5.26%
Salaries, Overtime	6,087	10,964	11,051	13,000	4,000		-100.00%
Benefits	167,329	173,961	196,963	205,318	205,318	201,787	-1.72%
PERSONAL SERVICES	622,412	666,102	833,022	852,607	843,607	861,404	1.03%
OPERATING EXPENSES							
Utilities	155						
Equipment and Supplies	96,090	70,223	110,890	66,700	121,868	32,661	-51.03%
Conferences and Training	11,957	25,382	9,476	15,000	7,000	4,000	-73.33%
Professional Services	12,425	128,793	2,670	208,511	205,521	500	-99.76%
Other Contract Services	3,664	9,701	12,817	20,000	2,850	50,500	152.50%
Expense Allowances	5,958	6,000	6,046	6,000	6,000	6,000	0.00%
Other Expenses	472	364	732	1,000	1,000	1,000	0.00%
OPERATING EXPENSES	130,721	240,463	142,631	317,211	344,239	94,661	-70.16%
CAPITAL EXPENDITURES							
Equipment	74,881		16,183				
CAPITAL EXPENDITURES	74,881		16,183				
Total	828,014	906,565	991,836	1,169,818	1,187,846	956,065	-18.27%

Personnel Summary	7.50	8.00	8.00	8.00	8.00	8.00	0.00
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City of Huntington Beach
General Fund
Expenditure Summary
by Object Account
Adopted Budget - FY 2009/10
CITY TREASURER



Expenditure Object Account	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Adopted	FY 2008/09 Revised	FY 2009/10 Adopted	Percent Change From Prior Year
PERSONAL SERVICES							
Salaries, Permanent	638,874	544,727	701,836	726,186	703,118	714,553	-1.60%
Salaries, Temporary	59,203	35,127	25,578	52,000	42,000	32,000	-38.46%
Salaries, Overtime	3,977	2,359	1,206	2,700	2,700		-100.00%
Leave Pay Outs			303				
Benefits	251,929	200,992	245,130	260,243	250,264	250,690	-3.67%
PERSONAL SERVICES	953,983	783,205	974,053	1,041,129	998,082	997,243	-4.22%
OPERATING EXPENSES							
Utilities		(25)					
Equipment and Supplies	196,272	53,201	60,510	47,627	57,475	39,880	-16.27%
Repairs and Maintenance	67,482	19,272	26,527	27,450	28,198	25,950	-5.46%
Conferences and Training	17,893	7,006	22,495	14,260	8,110	4,094	-71.29%
Professional Services	9,100	34,034	4,896				
Other Contract Services	195,464	148,543	255,600	237,995	255,755	414,382	74.11%
Expense Allowances	6,588	11,285	11,372	11,400	11,400	11,400	0.00%
Other Expenses	(382)	(138)	(110)				
OPERATING EXPENSES	492,417	273,178	381,290	338,732	360,938	495,706	46.34%
CAPITAL EXPENDITURES							
Equipment			2,140				
Software - Capital				129,000	118,823		-100.00%
CAPITAL EXPENDITURES			2,140	129,000	118,823		-100.00%
Total	1,446,400	1,056,383	1,357,483	1,508,861	1,477,843	1,492,949	-1.05%
Personnel Summary	10.00	10.00	10.00	10.00	10.00	10.00	0.00



City of Huntington Beach
General Fund
Expenditure Summary
by Object Account
Adopted Budget - FY 2009/10
CITY ADMINISTRATOR



Expenditure Object Account	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Adopted	FY 2008/09 Revised	FY 2009/10 Adopted	Percent Change From Prior Year
PERSONAL SERVICES							
Salaries, Permanent	713,113	714,662	786,026	901,084	901,084	1,028,045	14.09%
Salaries, Temporary	19,453	22,549	30,315	49,000	41,000	29,000	-40.82%
Salaries, Overtime	1,482	1,098	468				
Leave Pay Outs			538				
Benefits	235,520	231,652	244,210	293,124	293,124	333,506	13.78%
PERSONAL SERVICES	969,568	969,961	1,061,557	1,243,208	1,235,208	1,390,551	11.85%
OPERATING EXPENSES							
Equipment and Supplies	183,865	211,804	203,775	201,200	237,727	139,450	-30.69%
Repairs and Maintenance				2,000	2,000	20,200	910.00%
Conferences and Training	28,731	25,625	32,118	42,000	38,180	27,000	-35.71%
Professional Services	185,267	201,559	172,701	204,000	211,329	150,000	-26.47%
Other Contract Services		4,500	47,589	17,220	26,120	26,220	52.26%
Rental Expense	350						
Expense Allowances	13,405	13,279	14,105	23,952	23,952	20,200	-15.66%
Other Expenses			63	250	250	200	-20.00%
OPERATING EXPENSES	411,618	456,767	470,351	490,622	539,558	383,270	-21.88%
CAPITAL EXPENDITURES							
Improvements	9,560	9,790	10,450				
Equipment	35,246	52,869	45,233		2,020		
CAPITAL EXPENDITURES	44,806	62,659	55,683		2,020		
Total	1,425,992	1,489,387	1,587,591	1,733,830	1,776,786	1,773,821	2.31%

Personnel Summary	7.00	8.00	9.00	9.00	9.00	9.00	0.00
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City of Huntington Beach
General Fund
Expenditure Summary
by Object Account
Adopted Budget - FY 2009/10
BUILDING & SAFETY



Expenditure Object Account	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Adopted	FY 2008/09 Revised	FY 2009/10 Adopted	Percent Change From Prior Year
PERSONAL SERVICES							
Salaries, Permanent	2,083,556	2,242,446	2,361,033	2,425,310	2,425,310	2,289,283	-5.61%
Salaries, Temporary	83,101	65,730	62,330	90,000	90,000	142,230	58.03%
Salaries, Overtime	25,628	16,099	24,451	22,000	22,000	22,000	0.00%
Benefits	750,333	858,179	878,284	930,747	930,747	891,370	-4.23%
PERSONAL SERVICES	2,942,618	3,182,454	3,326,098	3,468,057	3,468,057	3,344,883	-3.55%
OPERATING EXPENSES							
Equipment and Supplies	54,897	82,194	172,260	300,900	528,037	300,900	0.00%
Repairs and Maintenance	44,745	3,049	8,482	2,000	2,000	2,000	0.00%
Conferences and Training	22,998	27,362	22,374	23,000	23,000	23,000	0.00%
Professional Services	413,477	539,284	296,161	171,000	339,171	10,000	-94.15%
Other Contract Services	23,385	2,087	7,187	4,000	4,000	4,000	0.00%
Expense Allowances	11,086	11,400	11,349	11,400	11,400	11,400	0.00%
OPERATING EXPENSES	570,588	665,376	517,813	512,300	907,608	351,300	-31.43%
CAPITAL EXPENDITURES							
Equipment					31,085		
Vehicles	28,176	523					
CAPITAL EXPENDITURES	28,176	523			31,085		
Total	3,541,382	3,848,353	3,843,911	3,980,357	4,406,750	3,696,183	-7.14%

Personnel Summary	31.50	31.50	31.50	30.50	30.50	28.75	(1.75)
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City of Huntington Beach
General Fund
Expenditure Summary
by Object Account
Adopted Budget - FY 2009/10
COMMUNITY SERVICES



Expenditure Object Account	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Adopted	FY 2008/09 Revised	FY 2009/10 Adopted	Percent Change From Prior Year
PERSONAL SERVICES							
Salaries, Permanent	4,143,696	4,419,416	4,824,883	5,011,205	5,007,332	5,042,912	0.63%
Salaries, Temporary	1,944,239	1,977,136	2,096,582	2,313,308	2,151,884	2,061,887	-10.87%
Salaries, Overtime	511,933	585,666	569,152	623,404	561,454	530,126	-14.96%
Leave Pay Outs			1,728				
Benefits	2,198,540	2,529,448	2,465,447	2,628,296	2,628,296	2,512,239	-4.42%
PERSONAL SERVICES	8,798,408	9,511,666	9,957,792	10,576,213	10,348,966	10,147,164	-4.06%
OPERATING EXPENSES							
Utilities	177	1,487	514			10,000	
Equipment and Supplies	597,056	676,041	563,579	599,701	541,546	475,642	-20.69%
Repairs and Maintenance	1,057,646	942,861	1,263,376	993,610	863,168	847,091	-14.75%
Conferences and Training	96,697	88,887	102,624	97,750	68,880	78,350	-19.85%
Professional Services	1,075	1,872					
Other Contract Services	1,723,275	1,587,660	1,875,128	1,769,615	1,703,470	1,755,700	-0.79%
Rental Expense	53,885	30,743	61,379	50,200	59,959	57,100	13.75%
Insurance	10,194	26,956	34,418	28,000	28,000		-100.00%
Payments to Other Governments		5,836					
Interdepartmental Charges		399					
Expense Allowances	28,315	30,014	29,523	30,600	28,600	30,500	-0.33%
Other Expenses	7,042	21,823	33,134	37,200	25,920	6,800	-81.72%
OPERATING EXPENSES	3,575,362	3,414,579	3,963,675	3,606,676	3,319,543	3,261,183	-9.58%
CAPITAL EXPENDITURES							
Equipment	82,371				84,154		
Vehicles	9,504	22,744					
CAPITAL EXPENDITURES	91,875	22,744			84,154		
NON-OPERATING EXPENSES							
Transfers to Other Funds	23,043	21,649					
NON-OPERATING EXPENSES	23,043	21,649					
Total	12,488,688	12,970,638	13,921,467	14,182,889	13,752,663	13,408,347	-5.46%

Personnel Summary	60.19	63.64	63.64	65.64	65.64	65.64	0.00
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City of Huntington Beach
General Fund
Expenditure Summary
by Object Account
Adopted Budget - FY 2009/10
ECONOMIC DEVELOPMENT



Expenditure Object Account	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Adopted	FY 2008/09 Revised	FY 2009/10 Adopted	Percent Change From Prior Year
PERSONAL SERVICES							
Salaries, Permanent	339,151	341,891	231,715	223,344	223,344	214,960	-3.75%
Salaries, Temporary	342		2,110	10,200	10,200		-100.00%
Salaries, Overtime	64	368	43				
Benefits	106,560	114,517	78,885	73,115	73,115	64,710	-11.50%
PERSONAL SERVICES	446,117	456,776	312,753	306,659	306,659	279,670	-8.80%
OPERATING EXPENSES							
Utilities	146	373					
Equipment and Supplies	14,368	16,724	10,928	13,550	13,550	12,150	-10.33%
Repairs and Maintenance	55		55	22,000	72,806	20,000	-9.09%
Conferences and Training	5,935	6,911	3,836	4,000	4,000	4,000	0.00%
Professional Services	618,509	95,232	94,178	97,200	125,507	100,000	2.88%
Other Contract Services	30,180	18,475	46,678	156,250	128,940	135,000	-13.60%
Contribution to Private Agency		658,001	681,556	750,000	750,000	540,000	-28.00%
Payments to Other Governments		83,515	72,493	93,000	93,000	93,000	0.00%
Expense Allowances	5,400	4,258					
Other Expenses	154	193,008	527,553	472,000	467,000	400,000	-15.25%
OPERATING EXPENSES	674,747	1,076,497	1,437,277	1,608,000	1,654,803	1,304,150	-18.90%
NON-OPERATING EXPENSES							
Transfers to Other Funds					350,400		
NON-OPERATING EXPENSES					350,400		
Total	1,120,864	1,533,273	1,750,030	1,914,659	2,311,862	1,583,820	-17.28%

Personnel Summary	4.75	4.75	3.45	2.60	2.60	2.40	(0.20)
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City of Huntington Beach
General Fund
Expenditure Summary
by Object Account
Adopted Budget - FY 2009/10
FINANCE



Expenditure Object Account	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Adopted	FY 2008/09 Revised	FY 2009/10 Adopted	Percent Change From Prior Year
PERSONAL SERVICES							
Salaries, Permanent	1,721,121	2,296,084	2,327,940	2,362,786	2,276,731	2,206,227	-6.63%
Salaries, Temporary	13,347	18,954	25,132	28,000	13,737	55,337	97.63%
Salaries, Overtime	1,088	1,210	1,289	2,000	1,000		-100.00%
Leave Pay Outs			718				
Benefits	627,988	872,193	855,001	907,635	845,190	786,785	-13.31%
PERSONAL SERVICES	2,363,544	3,188,441	3,210,080	3,300,421	3,136,658	3,048,349	-7.64%
OPERATING EXPENSES							
Utilities	24	225					
Equipment and Supplies	468,549	628,130	730,850	703,253	635,579	635,345	-9.66%
Repairs and Maintenance	1,245	16,445		4,030	4,030	135,677	3266.67%
Conferences and Training	18,532	26,288	32,388	33,200	11,272	17,178	-48.26%
Professional Services	261,852	295,682	406,312	352,525	376,067	239,525	-32.05%
Other Contract Services	81,115	182,461	273,650	299,217	300,861	280,018	-6.42%
Rental Expense	110,070	56,007	122,781	126,100	126,100		-100.00%
Payments to Other Governments	150						
Expense Allowances	5,525	5,816	4,124	3,000	3,000	6,000	100.00%
Other Expenses		(20)	(118)				
OPERATING EXPENSES	947,062	1,211,034	1,569,987	1,521,325	1,456,909	1,313,743	-13.64%
CAPITAL EXPENDITURES							
Equipment			11,937				
Software - Capital					33,000		
CAPITAL EXPENDITURES			11,937		33,000		
NON-OPERATING EXPENSES							
Transfers to Other Funds		6,963,267	7,016,091	6,550,000	6,581,398	6,495,000	-0.84%
NON-OPERATING EXPENSES		6,963,267	7,016,091	6,550,000	6,581,398	6,495,000	-0.84%
Total	3,310,606	11,362,742	11,808,095	11,371,746	11,207,965	10,857,092	-4.53%

Personnel Summary	31.00	33.00	33.00	33.00	33.00	33.00	0.00
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City of Huntington Beach

General Fund Expenditure Summary by Object Account

Adopted Budget - FY 2009/10

FIRE



Expenditure Object Account	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Adopted	FY 2008/09 Revised	FY 2009/10 Adopted	Percent Change From Prior Year
PERSONAL SERVICES							
Salaries, Permanent	10,726,883	11,597,384	12,340,528	14,602,449	14,602,449	15,811,276	8.28%
Salaries, Temporary	46,571	23,667	22,506	105,000	105,000	94,603	-9.90%
Salaries, Overtime	3,449,397	3,978,246	4,408,232	4,139,792	4,039,792	4,051,292	-2.14%
Leave Pay Outs			3,720				
Benefits	6,829,334	7,614,236	7,527,427	9,697,679	9,697,679	9,537,634	-1.65%
PERSONAL SERVICES	21,052,185	23,213,533	24,302,413	28,544,920	28,444,920	29,494,805	3.33%
OPERATING EXPENSES							
Utilities	5,404	5,359	3,845	2,400	2,400	2,900	20.83%
Equipment and Supplies	527,468	525,080	653,401	957,704	1,061,717	876,690	-8.46%
Repairs and Maintenance	144,363	189,916	296,573	235,625	337,178	191,775	-18.61%
Conferences and Training	40,179	55,051	77,486	107,430	56,206	75,430	-29.79%
Professional Services	148,464	109,838	99,879	72,255	124,451	342,205	373.61%
Other Contract Services	79,996	76,759	127,285	598,178	507,951	202,143	-66.21%
Rental Expense	75,041	55,042	54,208	65,883	73,520	84,083	27.62%
Payments to Other Governments	691,906	1,096,035	967,038	984,523	984,523	934,523	-5.08%
Expense Allowances	26,896	27,344	18,941	30,100	30,100	27,500	-8.64%
Other Expenses	10,209	9,352	8,423	8,850	8,850	8,850	0.00%
OPERATING EXPENSES	1,749,926	2,149,776	2,307,079	3,062,948	3,186,896	2,746,099	-10.34%
CAPITAL EXPENDITURES							
Improvements	2,750			50,000	352,887		-100.00%
Equipment		8,874	55,892	70,000	163,249		-100.00%
Vehicles	75,526		21,671		485,650		
CAPITAL EXPENDITURES	78,276	8,874	77,563	120,000	1,001,786		-100.00%
NON-OPERATING EXPENSES							
Transfers to Other Funds	79,609	51,921					
NON-OPERATING EXPENSES	79,609	51,921					
Total	22,959,996	25,424,104	26,687,055	31,727,868	32,633,602	32,240,904	1.62%

Personnel Summary	134.00	134.00	134.70	179.70	179.70	179.70	0.00
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City of Huntington Beach
General Fund
Expenditure Summary
by Object Account
Adopted Budget - FY 2009/10
HUMAN RESOURCES



Expenditure Object Account	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Adopted	FY 2008/09 Revised	FY 2009/10 Adopted	Percent Change From Prior Year
PERSONAL SERVICES							
Salaries, Permanent	1,326,340	1,342,892	1,320,948	1,424,295	1,409,295	1,514,072	6.30%
Salaries, Temporary	35,037	62,408	40,605	35,000	25,000	35,000	0.00%
Salaries, Overtime	1,034	7,154	2,358	6,200	1,200		-100.00%
Leave Pay Outs			260				
Benefits	457,828	494,384	495,102	554,823	549,823	543,029	-2.13%
PERSONAL SERVICES	1,820,239	1,906,838	1,859,273	2,020,318	1,985,318	2,092,101	3.55%
OPERATING EXPENSES							
Equipment and Supplies	95,408	136,078	79,036	99,500	62,468	111,000	11.56%
Repairs and Maintenance	48,837	15,730	10,073	1,000	1,000	115,000	11400.00%
Conferences and Training	65,917	138,594	170,715	179,500	139,500	156,000	-13.09%
Professional Services	2,355,978	2,757,291	3,210,879	2,675,027	2,619,173	1,215,000	-54.58%
Other Contract Services	24,806	114,553	114,861	144,500	129,600	172,000	19.03%
Claims Expense	1,450,152	1,811,031	1,876,147	1,599,750	2,030,936	3,400,000	112.53%
Insurance	2,002,691	2,246,541	2,434,191	2,952,000	2,402,000	2,527,514	-14.38%
Payments to Other Governments	3,650						
Expense Allowances	5,733	7,154	6,162	6,000	6,000	6,000	0.00%
OPERATING EXPENSES	6,053,172	7,226,972	7,902,064	7,657,277	7,390,677	7,702,514	0.59%
NON-OPERATING EXPENSES							
Payroll Charges	(3,795,211)	(4,931,220)	(5,036,462)	(4,156,491)	(4,156,491)	(3,324,920)	-20.01%
NON-OPERATING EXPENSES	(3,795,211)	(4,931,220)	(5,036,462)	(4,156,491)	(4,156,491)	(3,324,920)	-20.01%
Total	4,078,200	4,202,590	4,724,875	5,521,104	5,219,504	6,469,695	17.18%
Personnel Summary	22.00	20.00	20.00	20.00	20.00	20.00	0.00



City of Huntington Beach
General Fund
Expenditure Summary
by Object Account
Adopted Budget - FY 2009/10
INFORMATION SERVICES



Expenditure Object Account	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Adopted	FY 2008/09 Revised	FY 2009/10 Adopted	Percent Change From Prior Year
PERSONAL SERVICES							
Salaries, Permanent	2,362,593	2,555,624	3,056,037	3,183,200	3,170,200	3,353,940	5.36%
Salaries, Temporary	92,683	54,042	40,633	91,212	86,212	37,965	-58.38%
Salaries, Overtime	60,059	70,487	76,463	37,500	27,500	41,500	10.67%
Leave Pay Outs			983				
Benefits	813,537	933,234	1,073,670	1,097,574	1,097,574	1,187,092	8.16%
PERSONAL SERVICES	3,328,872	3,613,387	4,247,786	4,409,486	4,381,486	4,620,497	4.79%
OPERATING EXPENSES							
Utilities	828,248	992,318	1,052,682	1,043,300	995,664	893,745	-14.33%
Equipment and Supplies	408,667	208,736	167,405	161,495	303,501	128,470	-20.45%
Repairs and Maintenance	1,007,122	1,184,308	1,165,820	1,439,783	1,393,737	1,363,189	-5.32%
Conferences and Training	65,056	81,307	78,154	128,050	37,912	1,200	-99.06%
Professional Services	250,098	177,221	6,283	20,000	4,800		-100.00%
Other Contract Services	7,212	3,000		15,000	15,000	15,000	0.00%
Rental Expense	1,825	810					
Expense Allowances	11,275	11,186	10,997	11,400	11,400	6,000	-47.37%
Other Expenses	791	169	11	700	700	500	-28.57%
OPERATING EXPENSES	2,580,294	2,659,055	2,481,352	2,819,728	2,762,714	2,408,104	-14.60%
CAPITAL EXPENDITURES							
Equipment	132,853	40,551			93,845		
Software - Capital	134,567	61,630	12,167		67,700		
CAPITAL EXPENDITURES	267,420	102,181	12,167		161,545		
Total	6,176,586	6,374,623	6,741,305	7,229,214	7,305,745	7,028,601	-2.78%
Personnel Summary	37.00	38.00	39.00	40.00	40.00	40.00	0.00



City of Huntington Beach
General Fund
Expenditure Summary
by Object Account
Adopted Budget - FY 2009/10
LIBRARY SERVICES



Expenditure Object Account	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Adopted	FY 2008/09 Revised	FY 2009/10 Adopted	Percent Change From Prior Year
PERSONAL SERVICES							
Salaries, Permanent	1,721,489	1,798,469	1,965,564	2,004,496	2,004,496	2,156,895	7.60%
Salaries, Temporary	448,472	559,986	617,852	679,000	649,878	649,973	-4.27%
Salaries, Overtime	1,134	2,313	410				
Benefits	665,892	743,553	798,010	818,859	818,859	880,081	7.48%
PERSONAL SERVICES	2,836,987	3,104,321	3,381,836	3,502,355	3,473,233	3,686,949	5.27%
OPERATING EXPENSES							
Utilities	(70)		505				-23.33%
Equipment and Supplies	190,174	369,166	386,101	422,800	334,551	324,155	-28.53%
Repairs and Maintenance	29,612	106,952	61,863	123,121	126,285	88,000	-81.19%
Conferences and Training	11,477	11,534	13,685	15,950	8,722	3,000	338.33%
Other Contract Services	20,000	21,000	22,000	22,700	22,700	99,500	
Rental Expense			5,054				
Expense Allowances	5,862	5,862	5,900	6,400	6,400	6,400	0.00%
Other Expenses	35	(15)	229				
OPERATING EXPENSES	257,090	514,499	495,337	590,971	498,658	521,055	-11.83%
CAPITAL EXPENDITURES							
Equipment	3,796	19,243	141,238		103,361		
CAPITAL EXPENDITURES	3,796	19,243	141,238		103,361		
NON-OPERATING EXPENSES							
Transfers to Other Funds	257,289	248,419	318,804	442,000	442,000	442,000	0.00%
NON-OPERATING EXPENSES	257,289	248,419	318,804	442,000	442,000	442,000	0.00%
Total	3,355,162	3,886,482	4,337,215	4,535,326	4,517,252	4,650,004	2.53%

Personnel Summary	31.50	31.75	31.75	37.25	37.25	37.25	0.00
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City of Huntington Beach
General Fund
Expenditure Summary
by Object Account
Adopted Budget - FY 2009/10
PLANNING



Expenditure Object Account	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Adopted	FY 2008/09 Revised	FY 2009/10 Adopted	Percent Change From Prior Year
PERSONAL SERVICES							
Salaries, Permanent	1,593,489	1,730,042	1,915,998	1,945,854	1,945,854	2,144,114	10.19%
Salaries, Temporary	79,009	85,627	96,166	120,000	93,000	80,000	-33.33%
Salaries, Overtime	3,375	6,659	6,813	6,600	6,600	7,100	7.58%
Leave Pay Outs			173				
Benefits	587,600	637,922	684,205	708,887	708,887	760,038	7.22%
PERSONAL SERVICES	2,263,473	2,460,250	2,703,355	2,781,341	2,754,341	2,991,252	7.55%
OPERATING EXPENSES							
Equipment and Supplies	48,169	105,625	78,020	45,750	54,678	43,250	-5.46%
Repairs and Maintenance	1,120						
Conferences and Training	24,866	38,086	32,396	34,000	31,054	33,500	-1.47%
Professional Services	297,491	329,029	1,014,094	375,000	989,896	236,000	-37.07%
Other Contract Services	14,207	9,842	22,032	24,000	24,000	24,000	0.00%
Expense Allowances	5,775	6,000	6,046	6,000	6,000	6,000	0.00%
OPERATING EXPENSES	391,628	488,582	1,152,588	484,750	1,105,628	342,750	-29.29%
CAPITAL EXPENDITURES							
Equipment	4,788						
CAPITAL EXPENDITURES	4,788						
Total	2,659,889	2,948,832	3,855,943	3,266,091	3,859,969	3,334,002	2.08%

Personnel Summary	28.00	28.00	28.00	28.00	28.00	28.00	0.00
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City of Huntington Beach
General Fund
Expenditure Summary
by Object Account
Adopted Budget - FY 2009/10
POLICE



Expenditure Object Account	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Adopted	FY 2008/09 Revised	FY 2009/10 Adopted	Percent Change From Prior Year
PERSONAL SERVICES							
Salaries, Permanent	26,347,953	28,763,180	30,224,908	32,786,204	32,501,116	32,671,305	-0.35%
Salaries, Temporary	727,891	727,279	520,793	809,269	539,269	346,200	-57.22%
Salaries, Overtime	3,579,814	3,854,027	4,146,236	4,423,229	3,909,429	3,823,230	-13.56%
Leave Pay Outs			15,446				
Benefits	15,028,359	17,281,855	17,000,568	19,525,037	19,247,457	18,683,977	-4.31%
PERSONAL SERVICES	45,684,017	50,626,341	51,907,951	57,543,739	56,197,271	55,524,712	-3.51%
OPERATING EXPENSES							
Utilities	21,359	8,100	6,058	9,000	9,000	6,000	-33.33%
Equipment and Supplies	739,421	802,669	920,662	1,053,580	1,005,582	920,305	-12.65%
Repairs and Maintenance	903,685	1,123,519	821,342	1,071,230	1,151,956	737,775	-31.13%
Conferences and Training	333,723	227,820	292,328	313,750	244,230	290,625	-7.37%
Professional Services	185,996	210,409	278,107	301,100	263,791	347,425	15.39%
Other Contract Services	549,476	565,740	1,025,741	1,098,410	1,050,458	1,133,930	3.23%
Rental Expense	(32,338)	37,554	208,598	443,000	413,197	69,984	-84.20%
Payments to Other Governments	466,693	405,778	363,951		206,488	592,500	
Expense Allowances	331,902	346,531	23,451	378,900	365,900	378,900	0.00%
Other Expenses	10,378	1,809	12,021	17,000	17,000	13,000	-23.53%
OPERATING EXPENSES	3,510,295	3,729,929	3,952,259	4,685,970	4,727,602	4,490,444	-4.17%
CAPITAL EXPENDITURES							
Equipment	104,763	2,788	128,931	270,000	13,808		-100.00%
CAPITAL EXPENDITURES	104,763	2,788	128,931	270,000	13,808		-100.00%
NON-OPERATING EXPENSES							
Debt Service Expenses				140,000	135,974		-100.00%
Transfers to Other Funds	396,428	381,979	25,203		48,667		
NON-OPERATING EXPENSES	396,428	381,979	25,203	140,000	184,641		-100.00%
Total	49,695,503	54,741,037	56,014,344	62,639,709	61,123,322	60,015,156	-4.19%

Personnel Summary	371.50	374.00	380.00	381.00	381.00	381.00	0.00
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City of Huntington Beach
General Fund
Expenditure Summary
by Object Account
Adopted Budget - FY 2009/10
PUBLIC WORKS



Expenditure Object Account	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Adopted	FY 2008/09 Revised	FY 2009/10 Adopted	Percent Change From Prior Year
PERSONAL SERVICES							
Salaries, Permanent	7,822,775	8,334,884	8,860,693	9,265,631	8,759,597	8,688,974	-6.22%
Salaries, Temporary	190,639	222,313	308,464	351,675	294,675	303,460	-13.71%
Salaries, Overtime	456,710	459,875	508,254	409,514	398,514	382,691	-6.55%
Leave Pay Outs			4,192				
Benefits	3,507,538	3,965,066	4,025,438	4,404,323	4,274,023	3,860,626	-12.34%
PERSONAL SERVICES	11,977,662	12,982,138	13,707,041	14,431,143	13,726,809	13,235,751	-8.28%
OPERATING EXPENSES							
Utilities	1,811	753	727				
Equipment and Supplies	818,293	756,106	741,209	849,700	796,097	736,200	-13.36%
Repairs and Maintenance	4,105,909	5,011,041	5,747,543	4,853,405	5,366,173	4,544,155	-6.37%
Conferences and Training	44,576	83,968	80,754	88,500	53,850	66,000	-25.42%
Professional Services	903,959	702,617	725,718	205,000	371,833	125,000	-39.02%
Other Contract Services	369,259	412,549	304,819	359,000	335,000	161,000	-55.15%
Rental Expense	2,209	7,222	11,452	9,500	9,500	4,000	-57.89%
Payments to Other Governments	60	3,756	(147)			4,500	
Expense Allowances	46,658	48,845	49,830	68,000	68,000	59,400	-12.65%
Other Expenses	258,754	318,101	276,202	384,600	324,600	375,875	-2.27%
OPERATING EXPENSES	6,551,488	7,344,958	7,938,107	6,817,705	7,325,053	6,076,130	-10.88%
CAPITAL EXPENDITURES							
Improvements	147,157	315,797					
Equipment	518	45,578	178,459				
Vehicles	34,762						
Software - Capital					100,000		
CAPITAL EXPENDITURES	182,437	361,375	178,459		100,000		
NON-OPERATING EXPENSES							
Transfers to Other Funds	263,746	328,442	50,500	50,500	50,500	50,500	0.00%
NON-OPERATING EXPENSES	263,746	328,442	50,500	50,500	50,500	50,500	0.00%
Total	18,975,333	21,016,913	21,874,107	21,299,348	21,202,362	19,362,381	-9.09%

Personnel Summary	145.60	147.75	149.20	149.75	149.75	149.75	0.00
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City of Huntington Beach
General Fund
Expenditure Summary
by Object Account
Adopted Budget - FY 2009/10
NON-DEPARTMENTAL



Expenditure Object Account	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Adopted	FY 2008/09 Revised	FY 2009/10 Adopted	Percent Change From Prior Year
PERSONAL SERVICES							
Salaries, Permanent	61,779	70,459	57,326			(547,735)	
Salaries, Overtime	8	50	155				
Leave Pay Outs	2,272,517	2,372,485	3,333,636	2,625,000	2,500,000	3,150,000	20.00%
Benefits	241,623	178,432	249,230			(254,285)	
PERSONAL SERVICES	2,575,927	2,621,426	3,640,347	2,625,000	2,500,000	2,347,980	-10.55%
OPERATING EXPENSES							
Utilities	4,636,454	5,288,215	5,305,707	5,255,000	5,255,000	4,776,453	-9.11%
Equipment and Supplies	2,054,444	1,840,862	2,104,406	3,095,000	2,570,464	1,765,000	-42.97%
Repairs and Maintenance	119,632	333,897	175,737		31,401		
Professional Services	228,835	86,787	186,933	80,000	247,788		-100.00%
Other Contract Services	348,031	359,267	453,441	450,000	450,000	560,000	24.44%
Rental Expense	327,585	18,114	508,056	173,159	173,159	135,000	-22.04%
Claims Expense	53,181				137,758		
Payments to Other Governments	2,484,664	2,105,957	1,866,556	1,946,000	1,945,707	648,667	-66.67%
Expense Allowances	3,099	2,611	5,017				
Other Expenses	147,768	102,242	323,419		475		
OPERATING EXPENSES	10,403,693	10,137,952	10,929,272	10,999,159	10,811,752	7,885,120	-28.31%
CAPITAL EXPENDITURES							
Improvements	3,496,953	1,116,122	1,566,171	1,254,000	2,694,371		-100.00%
Equipment	2,880,298	1,898,044	3,269,881	5,810,618	5,844,286	1,000,000	-82.79%
Vehicles	1,729,314	1,970,902	2,267,337	2,942,500	3,075,820		-100.00%
Software - Capital	301,533	395,826	215,293				
CAPITAL EXPENDITURES	8,408,098	5,380,894	7,318,682	10,007,118	11,614,477	1,000,000	-90.01%
NON-OPERATING EXPENSES							
Debt Service Expenses	1,360,736	789,494		300,000	300,000	300,000	0.00%
Transfers to Other Funds	7,208,688				7,000,534		
Loans Made					200,000		
NON-OPERATING EXPENSES	8,569,424	789,494		300,000	7,500,534	300,000	0.00%
Total	29,957,142	18,929,766	21,888,301	23,931,277	32,426,763	11,533,100	-51.81%

Personnel Summary	0.00						
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