

# City of Westminster

2013/14-2014/15  
Adopted Budget





# City of Westminster Elected Officials



**Tri Ta**  
Mayor



**Andy Quach**  
Mayor Pro Tem



**Diana Lee Carey**  
Council Member



**Sergio Contreras**  
Council Member

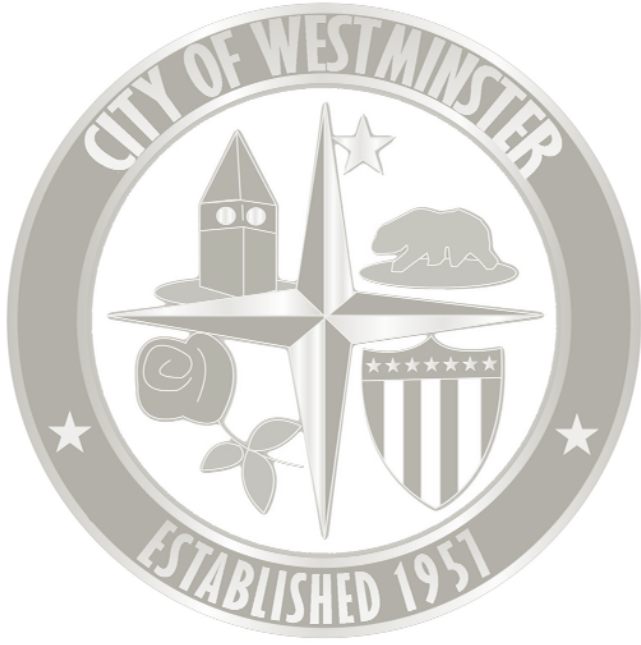


**Margie L. Rice**  
Council Member

Eddie Manfro City Manager

City Attorney.....	Richard D. Jones
City Clerk/Treasurer.....	Robin Roberts
Community Services Director.....	Diana Dobbert
Police Chief.....	Kevin Baker
Public Works Director/City Engineer.....	Marwan Youssef





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# TRANSMITTAL





# City of Westminster

8200 Westminster Boulevard, Westminster, CA 92683 714.898.3311  
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**Date:** June 26, 2013

**To:** Honorable Mayor and  
Members of the City Council

**From:**   
**Eddie Manfro**  
**City Manager**

TRI TA  
Mayor

ANDY QUACH  
Mayor Pro Tem

DIANA LEE CAREY  
Council Member

SERGIO CONTRERAS  
Council Member

MARGIE L. RICE  
Council Member

EDDIE MANFRO  
City Manager

**Subject: Annual Budget: Fiscal Year 2013-15**

Over the past five years, the City has faced significant financial challenges. A combination of the economic recession and the State's raid on local funds resulted in a General Fund deficit, which as recently as May 2011 had reached just over \$10.5 million. Recognizing the seriousness of this situation, the City Council directed staff to develop a plan to restore the City to financial stability. The first step of this plan was enacted last year, and reduced the General Fund deficit down to \$4.6 million.

The adopted 2013-14 and 2014-15 budget is the next step in putting the City back on firm financial footing. While the adopted budget is focused on further shrinking the budget deficit, it also acknowledges the City Council's commitment to providing a responsible level of service to the community. The adopted budget will also provide enhanced financial oversight and improved stability within the City's management structure. The adopted budget will further shrink the deficit by approximately \$1 million, bringing the remaining General Fund budget deficit to \$3.7 million. It is important to note that the City is able to operate under these conditions due to the healthy General Fund reserve that the City Council has established in order to get through times of economic uncertainty.

Although the City's workforce has been greatly reduced over the past several years, your staff has risen to the occasion and continued to look for ways to improve the condition and functioning of our City. This past year, the City has initiated some of the most ambitious improvement projects in recent memory, from a large scale parks rehabilitation program to building a first class Information Technology infrastructure. In addition, staff continues to work toward attracting big name businesses to town and is gearing up for an update to the City's General Plan. Your staff has shown what an extraordinary group of professionals they are. Their dedication and creativity have kept the City moving forward and will continue to be crucial to our efforts to move the City past these trying times and toward a bright future.

Staff will continue work on the next steps toward further financial stability. As additional budget balancing options are identified, they will be brought before the City Council for your consideration.

## Budget Adoption Process

While the budget process is largely focused on the General Fund revenues and expenditures, it is important to note that the City's total budget of \$100,675,174 is made up of a number of different funding sources, such as the City's Water Utility, Gas tax, Measure M, and various Federal and State grants. The

funding made available from these sources is highly restrictive and is dedicated to the completion of various infrastructure and capital improvements projects. This funding cannot be used for general City operations (except for specific administrative costs). The budgeted General Fund revenues that are used to fund general City operations in Fiscal Year 2013-14 are expected to total \$44,482,202. The total General Fund expenditures for Fiscal Year 2013-14 are expected to total \$48,123,997. The resulting revenue shortfall of \$3.6 million will be made up by drawing on the City's reserve funds, leaving an expected General Fund Reserve Balance of \$21,686,118 at the close of Fiscal Year 2013-14.

There are a number of resolutions requiring approval in order to authorize the budget for Fiscal Years 2013-15. These resolutions are summarized below:

### **Budget Adoption**

The City Budget Adoption Resolution approves the budget for Fiscal Years 2013-15, appropriates funds for Fiscal Year 2013-14 and establishes the rules and responsibilities for administration. It also makes needed budget adjustments to the previous year's budget. All of these adjustments have been included in the current budget projections.

### **Appropriations Limit**

The Appropriations Limit Resolution is required by Article XIII B of the State Constitution. The City is limited to appropriating "proceeds of taxes" that do not exceed the legal limit established under the appropriations formula, which is adjusted annually by a combination change in per capita income and population growth. The City's Appropriations Limit for Fiscal Year 2013-14 is \$73,161,915, of which the City has \$34,987,799 to appropriate from proceeds of taxes. The City is under the statutorily allowed limit by \$38,174,116.

### **Westminster Public Financing Authority**

The Public Financing Authority Resolution approves the budget for Fiscal Years 2013- 15, appropriates the funds for Fiscal Year 2013-14 and certifies that the budget items necessary to meet the Authority's debt service obligation for Fiscal Year 2013-14 have been properly included in the City's Budget. Successor Agency to the Westminster Redevelopment Agency The Successor Agency Resolution approves the budget for Fiscal Years 2013-15, appropriates the funds for Fiscal Year 2013-14 and establishes the rules and responsibilities for administration.

### **Westminster Housing Authority**

The Housing Authority Resolution approves the budget for Fiscal Years 2013-15, appropriates the funds for Fiscal Year 2013-14 and establishes the rules and responsibilities for administration.

### **Statement of Investment**

The Investment Resolution approves the Investment Policy which governs the management of the City of Westminster's invested funds. It is required to be readopted each year and currently does not recommend any substantive changes.

While there are signs of growth within the national economy, the City of Westminster continues to maintain a cautious outlook regarding the City’s economic position. Federal and State government revenues are beginning a slow and shallow recovery, but these slight increases are somewhat offset by high unemployment rates and continuing uncertainty in the financial sector. These factors provide a negative downward pressure on local economies that are struggling to maintain their footing in the “new economy”. These downward pressures continue to depress the City’s major revenue sources resulting in a projected General Fund deficit in both years of the 2013-15 adopted General Fund budget.

As such, the 2013-15 adopted budget includes a use of General Fund reserves of \$4.97 million for Fiscal Year 2013-14 and \$3.8 million for Fiscal Year 2014-15 in order to bring the budget into balance. Fiscal Year 2013-14 includes a one-time appropriation of \$1.25 million from reserves for the General Plan update; excluding this one-time expenditure, the General fund shows a \$3.7 million operating deficit (i.e., ongoing expenditures exceeding ongoing revenue). During the last several months, staff has worked diligently to produce a budget which reduces the budget gap while maintaining City services and reserves.

Taxes are the largest revenue source in the City. As indicated in the table below, total tax revenues for Fiscal Year 2013-14 are projected to increase 23% over the prior year. The large increase in the property tax category includes the estimated tax increment the Successor Agency to the Westminster Redevelopment Agency (SAWRA) is projected to receive from the Redevelopment Property Tax Trust Fund (RPTTF) in order to pay approved enforceable obligations of the former Westminster Redevelopment Agency. Property taxes, excluding RPTTF, are projected to increase by 4% based on estimates provided by the County of Orange Auditor Controller and the City’s property tax consultant, HdL Coren & Cone.

**Revenue Sources**

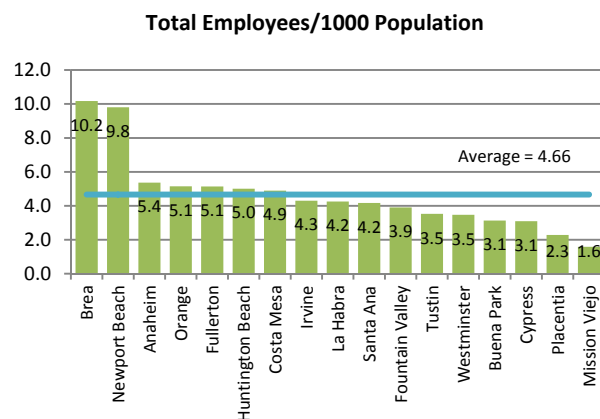
	<u>2012-13</u>	<u>2013-14</u>	<u>% Change</u>	<u>2014-15</u>	<u>% Change</u>
Property Tax	\$27,578,709	\$38,497,268	39.59%	\$37,150,634	-3.50%
Sales Tax	13,901,000	14,510,000	4.38%	15,232,650	4.98%
Other Taxes	<u>8,509,000</u>	<u>8,485,000</u>	<u>-0.28%</u>	<u>8,485,000</u>	<u>0.00%</u>
Total Taxes	<u>\$49,988,709</u>	<u>\$61,492,268</u>	23.01%	<u>\$60,868,284</u>	-1.01%

Sales tax revenue continues to experience low to moderate economic growth areas across most major retail sectors. Fiscal Year 2013-14 sales tax revenues are projected to increase slightly, by \$609,000 (or 4.38%), when compared to the Fiscal Year 2012-13 revised budget. This projection is based on anticipated positive economic trends and reflects projected increases in the cost of fuel and increased auto sales as a result of the City’s new auto dealer. Following discussions with the City’s sales tax auditor, Hinderliter, deLlomas and Associates, the expectation is that sales tax receipts will increase slightly in Fiscal Year 2013-14 and will continue this positive trend in Fiscal Year 2014-15. The City will receive the results of fourth quarter sales in mid-March 2014.

**City Staffing**

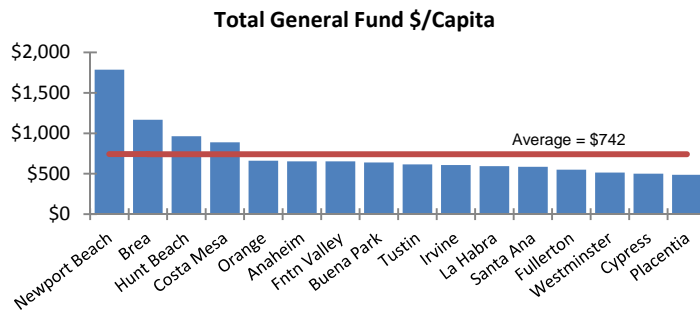
On a benchmark basis, Westminster's Fiscal Year 2013-14 ratio of 3.50 employees per thousand population ranks below the County average of 4.66 per thousand population.

The 2013-15 Budget includes the following personnel changes:



- Administrative Services Director
- Part Time Human Resources/Risk Management Assistant support
- Part Time Records Clerk support
- Filling the vacant Equipment Mechanic
- Part Time Building Maintenance support
- Two Professional Information Technology Positions
- Part Time Planning Technician support
- Reclassification of an Associate Civil Engineer to a City Traffic Engineer
- Reclassification of the Senior Building Maintenance/Repair Worker to Facilities Supervisor and redistribution of oversight of Civic Center facilities responsibilities

**City Costs**

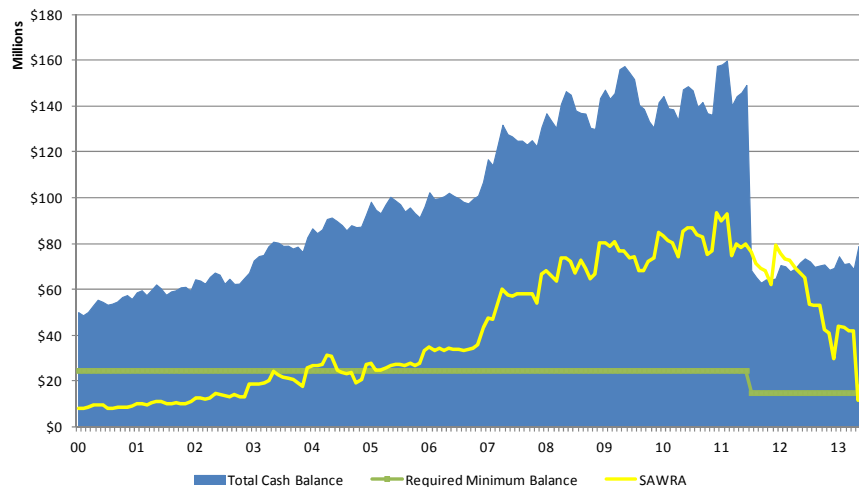


Westminster prides itself on being able to provide a full spectrum of services efficiently and cost effectively. The City's per capita cost of providing services is \$517, which is 44% below the \$742 average of the sixteen Orange County cities surveyed. In fact, all but two of the cities surveyed have per capita costs in excess of Westminster.

**Liquidity Levels**

The majority of idle cash for the City of Westminster is invested in the State Treasurer's Local Agency Investment Fund (LAIF). The June 30, 2013 balance for LAIF for both City and SAWRA equaled \$41 million. The City's ending portfolio balance increased 3% in FY 2012-13. However, this was mostly due to the one time property tax payments received from the dissolution of the

**City and SAWRA Investment Portfolio Balances**



Redevelopment Agency, reduced operating costs and the reimbursement of grant funded capital improvement street projects. Beginning July, 2011 the Funds of the Successor Agency to the Westminster Redevelopment Agency are excluded from the total cash balance. SAWRA balances are still shown for comparison purposes.

**2013-15 Budget Overview**

Although the overall City budget (all funds) is down \$63,790,306, or 34.17%, in Fiscal Year 2013-14 when compared to the prior year, and \$10,928,680, or 8.89%, in Fiscal Year 2014-15, the budget continues to maintain existing service levels. The dramatic decrease in appropriations in both Fiscal Year 2013-14 and Fiscal Year 2014-15 is due in large part to the elimination of the Redevelopment Agency.



	<u>2012-13</u>	<u>2013-14</u>	<u>% Change</u>	<u>2014-15</u>	<u>% Change</u>
General Funds	\$46,427,869	\$45,789,027	-1.38%	\$46,943,462	2.52%
Successor Agency	86,951,541	27,023,998	-68.92%	25,256,495	-6.54%
Special Revenue	6,719,897	7,644,607	13.76%	4,917,352	-35.68%
Water Utility	11,101,984	11,683,885	5.24%	12,020,094	2.88%
Agency	37,743	-	-100.00%	-	-
Internal Service	21,651,104	22,129,545	2.21%	22,115,828	-0.06%
Capital Projects	<u>13,784,079</u>	<u>8,612,849</u>	<u>-37.52%</u>	<u>702,000</u>	<u>-91.85%</u>
Total	<u>\$186,674,217</u>	<u>\$122,883,911</u>	<u>-34.17%</u>	<u>\$111,955,231</u>	<u>-8.89%</u>

Overall salary and benefit budgets have increased by approximately 5% in FY 2013-14. This increase is due mostly to rising costs for PERS retirement and the costs of retiree medical due to additional retirees from the layoffs of July, 2012. The City also added back some positions previously cut or held vacant.

The capital projects category in the table above includes City projects and reserve funds. The Successor Agency to the Westminster Redevelopment Agency capital projects are included in the Successor Agency category.

### **Major Policy Issues**

There are several major policy issues that the City will address during the course of this two year budget cycle. These policy areas include:

- **Reserve Policies**  
The City is currently reviewing its policies related to the classification and expenditure of reserve funds. The review of the reserve policies will improve the City's fiscal stability by helping elected officials and Staff plan long-term spending decisions in a more strategic and consistent manner.
- **Investment Policies**  
The City is currently reviewing its policies related to the investment of the City's idle cash funds. This review will include the evaluation of various investment vehicles that are currently available, as well as different safeguards that are in place in order to protect the public's funds.
- **General Plan Update**  
The City is currently undergoing an update to its General Plan. Once adopted, this plan will govern future land use decisions. The update will positively impact the local economy through the development opportunities it creates, and will improve the current condition of the City's infrastructure and housing stock. The update will also have a positive impact on the City's property tax base, as new development opportunities will invite developers and investors to increase their investment in Westminster's real estate market. The turnover of properties will also create the added benefit of resetting the property tax base for properties that have pre-Proposition 13 assessed values.
- **Additional Financial Policy Issues**  
In addition to the reviews of the Reserve and Investment Policies, the City also intends to update its internal policies related to the expenditure of funds from various accounts. This will entail the study of how internal service fund charges are calculated and charged to various departments throughout the City. Funds to be studied include:
  - Municipal Lighting Fund
  - Motor Pool/Equipment Replacement Fund
  - Information Systems Fund

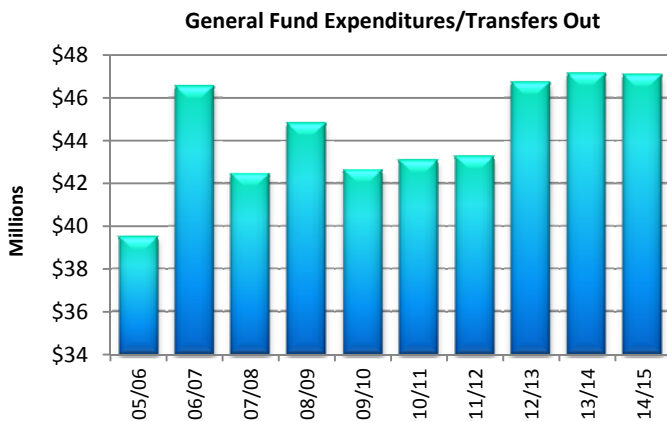
- Building Maintenance Fund

**General Fund**

Everything not specifically covered by a dedicated fee or restricted revenue source is funded through the General Fund. The 2013-15 Budget shows a reduction in the General Fund balance in the amount of \$4.97 million in Fiscal Year 2013-14 and \$3.8 million in Fiscal Year 2014-15. The General Fund operating reserve is projected to decrease from \$26.6 million to \$21.6 million for Fiscal Year 2013-14 and \$17.8 million for Fiscal Year 2014-15. This decline is due to the use of General Fund Reserves to help offset the budget deficit for both fiscal years and for the one-time appropriation from fund balance for the General Plan Update.

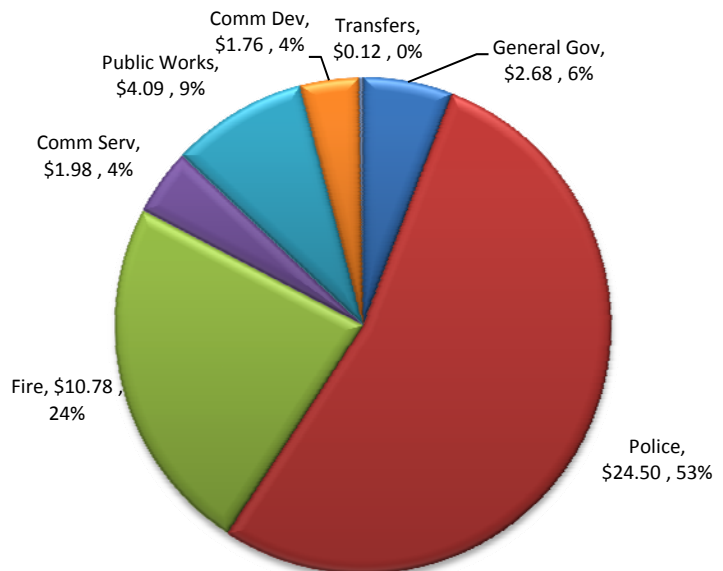
	<u>2012-13</u>	<u>2013-14</u>	<u>Change</u>	<u>2014-15</u>	<u>Change</u>
Revenue/Transfers In	\$42,894,248	\$42,187,351	-1.65%	\$43,272,208	2.57%
Expenses/Transfers Out	<u>46,744,477</u>	<u>47,158,338</u>	0.89%	<u>47,076,669</u>	-0.17%
Ending Fund Balance/(Deficit)	<u>(\$3,850,229)</u>	<u>(\$4,970,987)</u>		<u>(\$3,804,461)</u>	

The Fiscal Year 2013-14 Budget includes all existing programs, all services and all staffing levels included in the prior fiscal year. It also includes the addition of a full time Administrative Services Director in place of the Assistant City Manager position and part time help in the City Clerk’s Department, Human Resources , Planning and Building Maintenance operations.



As in the past, the largest expenditure component of the General Fund is Public Safety. Public Safety – Police and Fire – costs comprise 77% of all General Fund expenditures. After Public Works at 9% and Community Development at 4%, the remaining 10% is made up of Community Services, Administrative Services (Finance and Human Resources), and City Administration. In fact, only 6% of the General Fund budget goes toward funding general administration of the City.

The adopted Fiscal Year 2013-14 General Fund expense budget increased 0.89% from the Fiscal Year 2012-13 revised budget. The Fiscal Year 2014-15 Adopted Budget includes a General Fund decrease of 0.17%. General Government appropriates are down 5.3% for Fiscal Year 2013-14 due mostly to the reorganization of the City Manager’s office. The Police Department budget decreased 1.4% for Fiscal Year 2013-14 which is mostly due to the elimination of vacant positions. The City’s budget for contract Fire services is up 2.1%, which is less than the maximum contracted OCFA increase cap of 4.5%.



General Fund revenue is projected to remain constant with the Fiscal Year 2012-13 revised budget for both Fiscal Year

2013-14 and Fiscal Year 2014-15. Highlights include:

- A slight increase in sales tax revenue from the Fiscal Year 2012-13 revised budgeted amount is expected. This projection reflects an increase in auto sales, fuel and service stations, restaurants and general consumer goods.
- As with prior years, sales tax revenue will continue to be impacted due to the approval of Proposition 57 and the “triple flip” in 2003. The “triple flip” includes a shift of one-quarter of the City’s share of local sales tax dollars to the State in order to back the economic stability bonds authorized by Proposition 57. The City receives a “sales tax in-lieu” payment, which backfills the City on a dollar-for-dollar basis. The impact to the City will continue to be a cash flow issue because of how the “sales tax in-lieu” will be paid. The “sales tax in-lieu” is paid on the same schedule as property tax with the majority paid in January and May rather than on its current monthly basis. Total sales tax (Sales Tax and Sales Tax in Lieu) revenue accounts for 33% of total General Fund revenues.
- Utility Users Tax revenue accounts for 13% of total General Fund revenues and is projected at \$5.2 million, based upon the existing 4% rate and Fiscal Year 2012-13 estimated actual revenue of \$5.19 million. This is a decrease from the Fiscal Year 2012-13 Revised Budget of \$5.37 million. The City will continue to see a reduction in Utility Users Tax revenues as ‘bundling’ continues to decrease costs of cell phones, internet cable and satellite communication services for both residential and business users.
- General Fund property tax revenues will total approximately \$10.6 million, which accounts for 23% of total General Fund Revenues and reflects a 6.1% decrease from the Fiscal Year 2012-13 revised budget due to the one-time Redevelopment Agency close-out payments received during Fiscal Year 2012-13.

There are some general concerns that, while possibly not impacting the 2013-15 Adopted Budget, certainly could create funding issues in subsequent fiscal years. It is important to be aware of these issues on the horizon and their potential impact to the City’s financial position. Some of these issues include:

- Federal Budget and Debt Ceiling Debates

Continued infighting between the two major political parties in Washington continues to create uncertainty in the financial markets and for the Federal budget process. While Westminster has limited exposure related to Federal funding of local projects, the ongoing turmoil can affect both the City’s investment opportunities, as well as the local economy.

- State Budget Planning and Potential Local Revenue Takeaways

The State will receive additional funding due to the passage of Proposition 30 in 2012, which temporarily increased the sales tax and income tax rates for four years and seven years respectively. Regardless of this temporary revenue increase, the State has shown a continued willingness to use local funding to solve State budget issues. Given the State’s continuing budget uncertainty Staff cannot accurately predict what measures, if any, will be adopted at the State level which would impact local agencies. Nevertheless, Staff remains vigilant of any legislation that could negatively impact Westminster.

- Sales Tax Revenue

With approximately \$14.5 million budgeted for Fiscal Year 2013-14 and \$15.2 million for Fiscal Year 2014-15, sales tax revenue will represent over 34% of the entire General Fund revenue base. It is important to note that these projections are based upon an assumed continued slow growth in the economy. Events in Washington related to Quantitative Easing, the unconventional monetary policy

used by the central bank to stimulate the economy, and the continuing Debt Ceiling debate, the legal limit on borrowing by the Federal government, will continue to influence the growth of the economy at the national and local level and may result in changes to the sales tax forecast.

- Retiree Health Care

With the implementation of Governmental Accounting Standards Board (GASB) Statement No. 45, "Accounting and Financial Reporting for Employers for Postemployment Benefits Other Than Pensions (OPEB)", planning for the OPEB liability will continue to be a priority of the City. Staff will research ways in which to address this ongoing expense as well as the underlying liability associated with the retiree health program.

### **Special Revenue Funds**

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

#### Gas Tax Fund 210

There is a statewide sales tax assessed on each gallon of fuel purchased. This revenue is apportioned to local agencies to spend on street and road related maintenance and construction needs. The 2013-15 Gas Tax fund revenue budget is projected to remain consistent with the prior year estimated actual. The revenue in the Gas Tax Fund can vary from year to year because matching and project grant revenues are budgeted when the corresponding capital projects are budgeted but are received upon completion of the project.

#### Measure M Fund 211

Measure M revenue is derived from the half-cent sales tax that was originally approved by the Orange County voters in 1991 for a 20 year period to fund traffic improvements. Based on the success of the Measure M program, it was re-authorized by 70% of Orange County voters in November 2006. The re-authorization will allow transportation investments funded by the local half cent sales tax to continue for another 30 years. The City's Measure M2 revenues for Fiscal Year 2013-14 are projected to increase slightly from the Fiscal Year 2012-13 budget. This is consistent with the slight increase in General Fund sales tax revenue. Measure M competitive funds for projects are budgeted when the corresponding capital projects are appropriated but are received upon completion of the project. The Fiscal Year 2013-14 budget includes \$1.5 million in competitive street improvement project revenues and capital project expenditures.

#### Street Improvements Grant Fund 214

The Fiscal Year 2013-14 Street Improvements Fund budget reflects a decrease in revenue when compared to the Fiscal Year 2012-13 revised budget. This decrease is based on additional project grant funding budgeted in Fiscal Year 2012-13. Revenues and projects for Fiscal Year 2014-15 will be budgeted when that fiscal year budget is reviewed in early 2014. Matching revenues are budgeted when the corresponding capital projects are appropriated but are received upon completion of the project. This fund is used to account for matching revenues and does not have a consistent revenue source so revenues will always fluctuate.

#### Traffic Impact Fee Fund 216

Traffic Impact Fee Fund revenues are projected to show an increase when compared to the Fiscal Year 2012-13 estimates. The 2013-15 budget revenues are consistent when compared with the actual receipts for Fiscal Year 2011-12.

Police Asset Seizure and Grant Funds – 250 through 262

The uncertainty of the revenue in these funds does not allow for consistent budgeting since the source of funding for the majority of these funds is grant revenue, which can vary annually. Budget amendments are approved by the City Council as needed and required by the grant funding source.

Remaining special revenue programs do not vary significantly from Fiscal Year 2012-13.

**Water Utility Fund 600**

The City's water utility fund operates on an "enterprise fund" basis. That is, revenues (fees and charges for services) are established to meet 100% of all operating costs. For budget presentation purposes the water utility fund has been converted to a cash basis. Therefore the operating expenditure budget includes the principal portion of the debt service and excluded depreciation.

The Water Utility Fund revenues are fairly consistent when compared with prior year's revised budget estimates. Water rates were increased in January 2012 due to the increased costs of purchasing water from both the Metropolitan Water District and the Orange County Water District. However, due to conservation efforts by Westminster residents and businesses, water use is down resulting in a flat revenue picture in the water fund.

In September 2009 the City Council approved a two year water rate increase as a result of "pass-through" costs resulting from the decision of the Orange County Water District to increase the replenishment assessment to \$260/acre foot of water pumped for Fiscal Year 2011-12 and \$273/acre foot for Fiscal Year 2012-13. Additionally, the Municipal Water District of Orange County increased the price of purchased water to \$751/acre foot for Fiscal Year 2011-12 and \$794/per acre foot for Fiscal Year 2012-13.

A complete review of the current Water Rate structure is under way for Fiscal Year 2013-14 as directed by the City Council to ensure rates are fair and equitable. Costs for purchased water have been estimated at \$870/per acre foot for Fiscal Year 2013-14 and the Orange County Water District replenishment assessment is set at \$276/per acre foot for Fiscal Year 2013-14. After normal rainfall levels in 2010, Southern California has returned to drought conditions in the past two years with the potential for these conditions worsening in the near future.

**Capital Improvements Fund 400**

The City will dedicate over \$8.6 million to capital improvements for Fiscal Year 2013-14. Fiscal Year 2014-15 capital projects will be budgeted as part of the Fiscal Year 2014-15 budget review that will take place in April and May of 2014. The breakdown of capital projects by major category is presented below:

	<u>2013-14</u>
Street Total	\$4,088,849
Water System	2,472,000
Building Maintenance	60,000
Park Projects	40,000
General Fund Projects	1,250,000
Information Technology	177,000
Equipment Replacement	<u>525,000</u>
Total	<u>\$8,612,849</u>

**Redevelopment/Successor Agency Fund 501**

On June 29, 2011, Assembly Bill 1x 26 (the “Dissolution Act”) was enacted as part of the Fiscal Year 2011-12 State budget package. The Dissolution Act required each California redevelopment agency to suspend nearly all activities except to implement existing contracts, meet already-incurred obligations, preserve its assets and prepare for impending dissolution.

Under the Dissolution Act, each California redevelopment agency (each a “Dissolved RDA”) was dissolved as of February 1, 2012. The sponsoring community that formed the Dissolved RDA, together with other designated entities, has initiated the process under the Dissolution Act to unwind the affairs of the Dissolved RDA. The Successor Agency of the Westminster Redevelopment Agency (SAWRA) and the Westminster Housing Authority were created in order to enact the State mandated wind-down, make payments due on enforceable obligations, dispose of the former redevelopment agency’s assets and remit unencumbered cash balances of the Dissolved RDAs to the County Auditor-Controller for distribution to the affected taxing entities.

As part of the dissolution process, the County Auditor-Controller is charged with establishing a Redevelopment Property Tax Trust Fund (RPTTF) for the purpose of depositing into the RPTTF for each six-month period the amount of property taxes that would have been redevelopment property tax increment had the Dissolved RDA not been dissolved. The deposit in the RPTTF fund is to be used to pay the Successor Agency’s State Department of Finance (DOF) approved enforceable obligations for the upcoming six-month period.

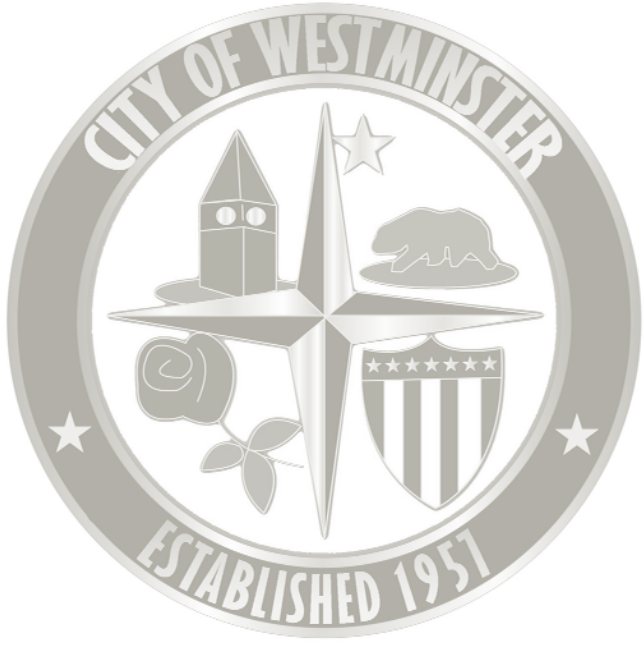
The Successor Agency is required to prepare a recognized obligation payment schedule (ROPS) approved by the oversight board setting forth the amounts due for each enforceable obligation during each six month period. The ROPS is submitted to the DOF for approval. The County Auditor-Controller will make payments to the Successor Agency from the RPTTF fund based on the ROPS amount approved by the DOF.

This method of “budgeting” has made it difficult to prepare a full fiscal year budget given the every six month approval process. For this reason, the budget for the Successor Agency to the Westminster Redevelopment Agency includes revenue and projected obligations for ROPS 13-14A (July 1 through December 31, 2013), and ROPS 13-14B (January 1 through June 30, 2014). The approved obligations for ROPS 13-14A amount to \$14.4 million and the ROPS 13-14B is under review by the Department of Finance.

The DOF review of the ROPS has been inconsistent, which makes strategic planning difficult. The City will continue to work with its consultants and legal counsel to navigate the redevelopment wind-down process.

**Conclusion**

The City’s 2013-15 Adopted Budget is a continuation of the City’s long term plan to ensure financial stability and fiscal health. The City of Westminster will continue to strive to provide the highest quality of services by taking into consideration the concerns and interests of the past year, and integrating these into a vision dedicated to meeting the needs of our residents. This goal is accomplished by making fiscally responsible decisions based on strong structural forecasting models. The City’s long term plans call for a continued re-evaluation of its operations in order to further strengthen the organization, and improve the fiscal health of the City.



# GENERAL INFORMATION





## City of Westminster's Mission Statement



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

### Westminster's Statement of Values

●**Customer Service**●

*Emphasizing service with a human touch*

●**Innovative Partnerships**●

*Establishing cooperative and efficient enterprises*

●**Pride**●

*Dedicated to being the best*

●**Participation**●

*Encouraging citizen, business and employee interaction*

●**Responsibility**●

*Delivering efficient and effective service*

●**Innovation**●

*Looking to the present and future*

●**Loyalty**●

*Dedicating ourselves to the community and the organization*

●**Integrity**●

*Being honest and sincere in everything we do*

●**Environment**●

*Maintaining a safe and healthy community*

●**Employees**●

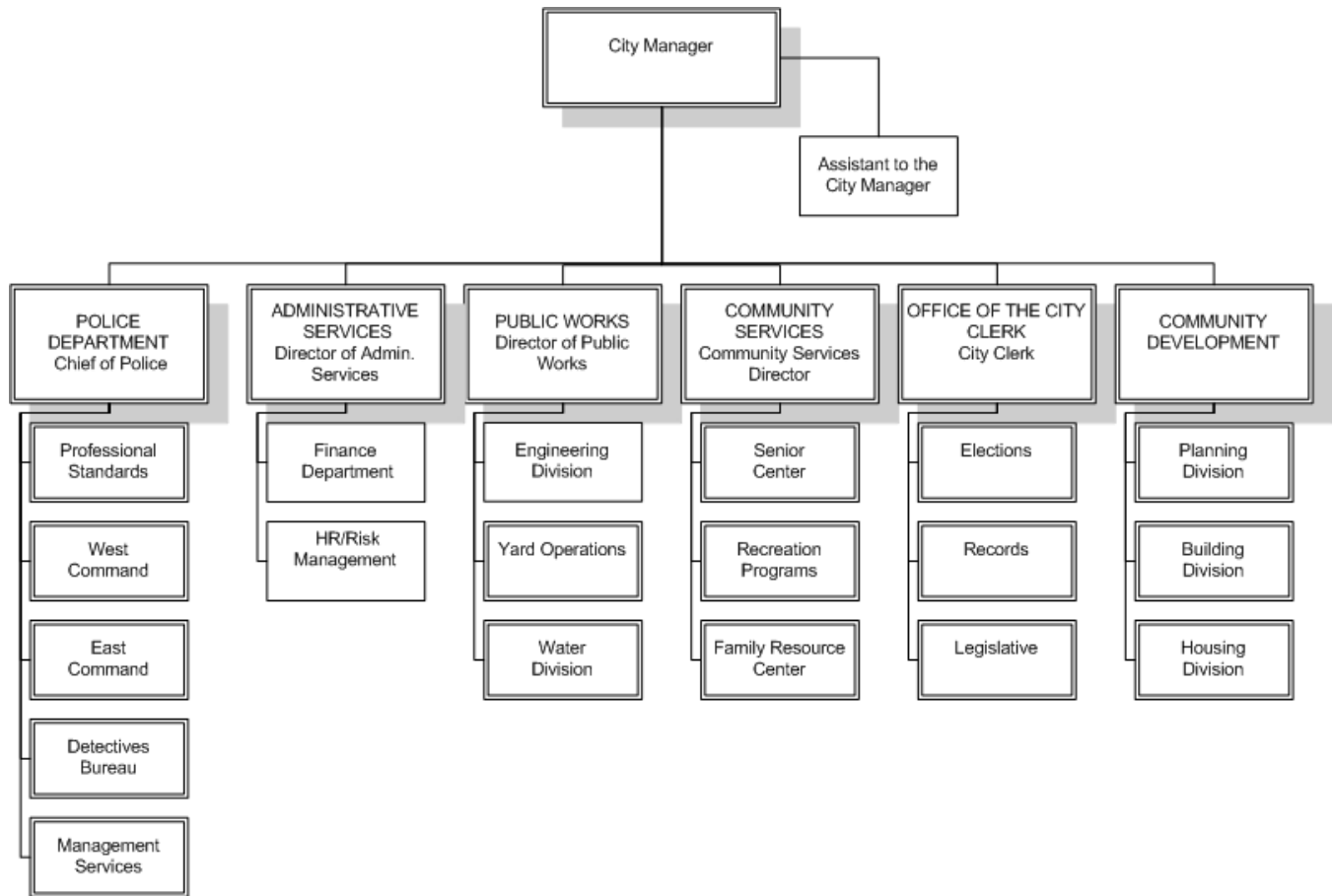
*Shall be provided a positive work environment that encourages development and advancement*

●**City Council**●

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

“City of Progress Built on Pride”





### **All American City**

The City of Westminster was named one of the ten “all American Cities” in 1996. The national competition, sponsored by the National Leagues of Cities, is based on how the community comes together to address and solve its own problems.

### **History**

The story of Westminster that was and the Westminster that has changed through the years to become the thriving city, as we know it today, is one of a cooperative spirit, purpose and determination.

The Presbyterian Reverend Lemuel P. Webber founded Westminster as a temperance colony in 1870 upon his purchase of some 6,000 acres of the Stearns Rancho. Fulfilling his dream, he invited those people with like ideas in religion and morals to locate on individual 40-acre farms in his new colony. The town was named for the Westminster Assembly of 1643, which prescribed the basic tenets of the Presbyterian Church. John Y. Anderson, a native of Virginia, was the first man to respond to the Reverend's invitation. Anderson took up residence on the corner of what we now know as Westminster Boulevard and Monroe Street.

The community maintained its rural character until the housing boom that followed World War II in the 1940s and 50s. The City was incorporated in 1957 as a bedroom community to the aerospace, industrial and commercial centers of L. A. County. Residential growth brought large tracts of single-family homes, apartments and mobile home parks to Westminster and commercial areas developed along the major boulevards.

In the 1970s, an influx of Vietnamese and other peoples of Asian heritage came to Southern California. Many Vietnamese were attracted to Westminster initially because of the inexpensive retail space and affordable housing along Bolsa Avenue. The area, now recognized as "Little Saigon" has the largest concentration of Vietnamese in the United States.

In 1982 the Westminster Redevelopment Agency was formed and in 1983 the first project area was adopted comprising approximately 180 acres of land. The Plan was amended in 1986, 1987, 1989, and 1991, which increased the total redevelopment area to 2,076 acres. In July of 2000 the plan was amended placing the balance of the city into the redevelopment area effective, August 11, 2000. The project area and city area equal 6,994 acres

Westminster is home for the West Orange County Municipal Courthouse, the beautiful Westminster Mall and pleasant residential neighborhoods, parks, churches and schools.

### **Business**

The City of Westminster is strategically located with the 22 (Garden Grove) Freeway on its northern boundary and the 405 (San Diego) Freeway on its southern boundary. It is 15 minutes from Disneyland and Knott's Berry Farm and 10 minutes from Southern California's beautiful beaches. The John Wayne airport is within 10 miles and Los Angeles International airport is 45 minutes away. The modern Westminster Mall at Goldenwest and the 405 Freeway has in excess of 200 stores. The Westminster Center is a 40-acre site with a variety of retail, food services and a large theater complex. A Wal-Mart and Lowe's complex was added in 1998.

### **Little Saigon**

Once home to orange and lemon groves, Westminster now attracts perhaps the greatest Asian population any place in the United States. A visit to Little Saigon is a trip to another land. Clothes, food and services cater to the needs of a unique audience with money to spend.

In the early 70's Vietnamese migrated and settled in Orange County. A major developer and refugee himself, Frank Jao built the Little Saigon mall. The Vietnamese came to recognize this development as an opportunity to

reunite with their friends and their culture. Mr. Jao and others began to develop other businesses in the district while successfully maintaining the Asian atmosphere, which is enjoyed by all visitors.

On a typical weekend, cars back up on Bolsa Avenue, waiting in line to park at the Asian Garden Mall and other shops of Little Saigon a cultural region which bridges two cities, Westminster and Garden Grove. With the influence of Saigon, Cambodia, Thailand and Korean cultures, foods, spices and clothes plus services such as tax preparation, catering, tailoring, wedding planning, photography and more offer signage and service in native tongues with English also spoken.

Discover some of the fine cakes and pastries shops such as Lily's on Bolsa Ave. near the Asian Gardens. The French influence can be tasted and seen in gourmet breads, rolls and cakes which are some of the best anywhere.

Vietnamese, Cambodians, Koreans, Chinese and ethnic groups flock from miles around to this mecca. On a busy day, traffic is at a standstill as cars logjam their way into several malls and numerous shops. Annual festivals in commemorate Korean and Tet holidays.

**Government**

Incorporated in 1957

Westminster has a Council - Manager form of government with the City Council appointing a professional administrator.

Four persons are elected by popular vote to serve four-year terms on the City Council.

Since 1986, the voters directly elect the Mayor for a two-year term.

<b>General Election (11/2012)</b>	Registered voters	48,630
	Votes cast last city election	29,623
	% Voting last city election	60.92%

**Location**

Westminster is located in Orange County, approximately 25 miles southeast of Los Angeles and 5 miles inland from the Pacific Ocean. The city is situated between two of the region's most active freeways, Interstate 405 and Route 22. State Route 39, otherwise known as Beach Boulevard, also bisects the City. The Westminster segment of Beach Boulevard carries more daily traffic than any section along its 20-mile span.

**Demographics**

<b>Population</b>	2013	91,169
	2012	90,738
	2011	89,926
	2010	94,294
	2009	93,172
<b>Median Age</b>	2012	38.8
	2010	38.7
	2000	34.1
	1990	30.2
<b>2012 Racial Composition of City</b>	Asian	48.7%
	Hispanic	24.4%
	White	23.5%
	Black/Other	3.4%

<b>Number of Housing Units</b>	2012	27,715
	2011	27,699
	2010	27,687
	2009	27,444
	2008	27,414
	<b>Land Uses</b>	
	Commercial	850.6 acres
	Industrial	319.7 acres
	Public Facilities	477.1 acres
	Single Family Residential	2,561.0 acres
	Multi-family Residential	990.57 acres
	Roadways	2,017.33 acres
	Other	190.10 acres
	Total Acres	6,816
	Total Vacant Acres	62.3
	Square Miles	10.6
<b>School Enrollment</b>	2012	15,711
	2011	15,715
	2010	15,707
	2005	14,072
	2000	14,018
	<b>New Construction</b>	
Commercial	2012	353 permits
	2011	367 permits
	2010	360 permits
	2009	342 permits
	2008	401 permits
	Residential	2012
2011		982 permits
2010		872 permits
2009		1,201 permits
2008		1,073 permits
<b><u>City Services</u></b>		
<b>Community Services</b>	Senior Centers	1
	Recreation Centers	2
	Parks	23
	Park Acreage	80.75
	Tennis Courts	11
	Skate Park	1
	<b>Police</b>	Station
	Police Personnel	123 full-time/24 part-time
	Patrol Units	28
Law Violations:	Physical Arrests	2,788
	Traffic Violations	7,263
	Parking Violations	13,730
	Total Incidents	23,781
	<b>Fire</b>	Stations
	Fire personnel (OCFA)	51

	Medic/Engines	3
	Trucks	1
	Transportation Ambulances	2
	Incidents	6,357
	Inspections conducted	664
<b>Public Works</b>	Streets	186.6 miles
	Street Lights (total)	4,858
	Traffic Signals	68
<b>Water</b>	Production Wells	10
	Well Capacity	90.1 acre feet/day
	Miles of water mains	240
	Number of service connections	20,349
	Number of fire hydrants	2,633
	Average daily consumption	33.85 acre feet/day
	Maximum daily capacity produced by the City in acre feet per day	48.63 acre feet/day

**Services Provided by Other Governmental Units**

<b>Education</b>	Westminster School District	
	Elementary schools	13
	Middle schools	3
	Child Development	1
	Certificated positions	555
	Classified positions	555

<b>Trash and Sewers</b>	Midway City Sanitary District
	Garden Grove Sanitary District

<b>Library Services</b>	Orange County Library
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<b>Natural Gas</b>	Southern California Gas Company
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<b>Electricity</b>	Southern California Edison Company
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<b>Public Transportation</b>	Orange County Transportation Authority
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<b>Imported Water</b>	
Purchased:	Metropolitan Water District of Southern California
Distributed:	Municipal Water District of Orange County

<b>Drainage</b>	Orange County Flood Control District
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**Economics**

<b>Property Tax Assessed Valuation</b>	Total Values	\$7,135,633,045
	Exemptions	\$120,375,213
	Net Total Values	\$7,015,257,832

<b>Major Employers/ Number of Employees</b>	Westminster School District	671
	Kindred Hospital Westminster	557
	Walmart	380
	City of Westminster	352
	Macy's	260

<b>Principal Tax Payers/ Taxable Assessed Value</b>	Retail Property Trust	\$124,995,015
	WRI West Gate South LP	\$67,730,199
	Land Partners	\$61,671,112
	PK I Pavillions Place LP	\$49,186,273
	Asian Garden Limited	\$39,199,329

<b>Unemployment Rate for the Area*</b>	2013	8.8%
	2012	9.1%
	2011	9.9%
	2010	10.6%
	2009	10.0%

<b>Bond Ratings</b>	2011 RDA Tax Allocation Bonds	A
	2009 RDA Subordinate Tax Allocation Bonds	AAA/Aa2
	2008 COP Civic Center Refunding	AAA/AA-
	2008 COP Water System Refunding	AAA/AA-
	2008 RDA Tax Allocation Refunding Notes	Aaa/AAA

**Transportation**

Two main freeways pass through the City; the San Diego Freeway (I-405) and the Garden Grove Freeway (Highway 22).

The closest airport to the City is the John Wayne Airport, which is located ten miles from the City. The Long Beach Municipal Airport, twelve miles from the City, also serves the City of Westminster. In addition, the Los Angeles International Airport is thirty-five miles from the City and provides passenger flights on all major airlines as well as air cargo service.

Local bus transportation is provided through the Orange County Transit District. Greyhound Bus Lines also provides service to other local and additional transcontinental service. Southern Pacific Railroad and Amtrak provide commercial and passenger rail services.

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

<b><u>Contact the City</u></b>	Building & Inspection	(714) 548-3254
	City Hall	(714) 898-3311
	Fax	(714) 373-4684
	Community Services	(714) 895-2860
	Fax	(714) 373-5701
	Public Works Fax	(714) 373-4499
	Corporation Yard	(714) 548-3249
	Fax	(714) 373-5328
	Senior Center	(714) 548-2878
	Family Resource Center	(714) 903-1331
Police Department	(714) 898-3315	

Web Site: [www.westminster-ca.gov](http://www.westminster-ca.gov)  
 Westminster Municipal Code: [www.qcodes.us/codes/westminster](http://www.qcodes.us/codes/westminster)

Sources include: City of Westminster Records; City of Westminster Consolidated General Plan & Environmental Impact Report; State of California, Employment Development Department; State of California Department of Finance; State of California, Department of Finance Demographic Research Unit; U.S. Department of Labor, Bureau of Labor Statistics; U.S. Census; Westminster School District; Orange County Registrar of Voters.



February 1, 2013	Budget Packets available on shared drive (expenditure, revenue)
February 1, 2013	Calendar and guidelines to Departments
February 22, 2013	Due - CIP list of new and closed projects
February 22, 2013	Due - Revenue and expenditure requests
February 22, 2013	Due - Internal service charges
February 22, 2013	Due - Program descriptions, supplemental requests
March 8, 2013	Operating Budget back to City Manager/Departments for review
March 11 - 22, 2013	Finance/Departments Review Budget
April 1 - April 12, 2013	City Manager/Department Head meetings
April 19, 2013	City Manager changes due
April 23, 2013	O&M Reset to Departments
April 29 – May 2, 2013	City Manager/Department Head follow up meetings
Week of May 27, 2013	City Manager Recommended Budget to City Council and Departments
June 5, 2013	City Council Budget Presentation/Study Session City Council City Attorney Personnel Police/Information Systems Community Services Public Works City Manager City Clerk Finance Fire/Ambulance Community Development Capital Projects
June 14, 2013	Notice Public Hearing
June 14, 2013	Staff Report to City Clerk’s Office
June 26, 2013	Adopt the budget for the 2013-2015 fiscal years and appropriate the budget for 2013-2014 only
February 2014	2013-2014 Midyear Review
April/May 2014	Review the 2014-2015 Adopted Budget
June 2014	Adopt revisions to 2014-2015 Adopted Budget and appropriate funds for fiscal year 2014-2015

The City of Westminster's Annual Budget is developed to give the public a general understanding of the City's revenues, expenditures, and organizational structure. The following summary gives a brief explanation of the different sections of the document:

## Transmittal

The City Manager's Budget Message and Executive Summary are included in the transmittal section. The City Manager's budget message which is addressed to the City Council gives a general overview of the 2013-2015 operating and capital improvement budgets, including a description of estimates and assumptions used in the preparation of the document, budget changes, budget highlights, and future issues. The Executive Summary provides additional detail to the items addressed in the City Manager's Budget Message.

## General Information

This section provides the reader with additional information about the City of Westminster as well as a regional map, the City Mission statement and budget calendar.

## Summaries

This section includes a schedule of sources and uses for each fund in the City, an overall financial summary schedule that includes revenues, expenditures and fund balance for all City funds and a schedule of all operating transfers that are included in the budget.

## Fund Statements

An individual schedule of revenues, expenditures and fund balance for each fund in the City is included in this section.

## Revenues

The revenues section includes a summary of all the City revenue by fund type and by fund including two prior years of history. Also included is a summary and description of the City's major revenue sources.

## Expenditures

The expenditures section includes a summary of City expenditures by fund and broken into the following categories: salaries & benefits, operations & maintenance, capital outlay and interfund charges.

## Department Sections (City Council through Public Works)

The program budget detail is summarized by operating department. All Community Service related programs, for example, are located under the Community Services tab. Each department section includes a department organizational chart and program summary sheets, which include an expenditure summary, mission statement, priorities, challenges and highlights, a personnel summary and department historical information.

## Capital Improvement Projects

This section provides a listing of all of the new 2013-2014 Capital Improvement Projects as well as a list of ongoing projects.

## Supplemental Information

The Supplemental Information Section includes supplemental budget requests, a schedule of overhead and interfund charges, a summary of City positions, a debt service schedule, policies and procedures, the adopted budget resolutions, as well as a glossary and an index.

A		TRAFFIC IMPACT FEE FUND - 216					FY 2013 - 2015	
	B	C	D		E			
	2011-12 ACTUAL	2012-13 REVISED BUDGET	2012-13 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2013-14 PROPOSED BUDGET	2014-15 PROPOSED BUDGET		
<b>F</b>	<b>REVENUE</b>							
	Use of Money & Property	7,727	5,000	6,686	1,686	5,000	5,000	
	Intergovernmental	-	-	-	-	-	-	
	Charges for Services	41,999	10,000	19,147	9,147	50,000	50,000	
	<b>TOTAL REVENUE</b>	<b>49,726</b>	<b>15,000</b>	<b>25,833</b>	<b>10,833</b>	<b>55,000</b>	<b>55,000</b>	
<b>G</b>	<b>EXPENDITURES</b>							
	Public Works	16,083	15,750	16,292	(542)	52,750	52,750	
	<b>TOTAL OPERATING EXPENDITURE</b>	<b>16,083</b>	<b>15,750</b>	<b>16,292</b>	<b>(542)</b>	<b>52,750</b>	<b>52,750</b>	
	<b>OTHER FINANCING SOURCES/(USES)</b>							
	Operating Transfers In:							
<b>H</b>	Capital Improvement Projects Fund	90,000	-	106,819	106,819	-	-	
	Operating Transfers Out:							
	Capital Improvement Projects Fund	(20,000)	(129,300)	(129,300)	-	-	-	
	<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>70,000</b>	<b>(129,300)</b>	<b>(22,481)</b>	<b>106,819</b>	<b>-</b>	<b>-</b>	
<b>I</b>	<b>NET CHANGE IN FUND BALANCE</b>	<b>103,642</b>	<b>(130,050)</b>	<b>(12,940)</b>	<b>117,110</b>	<b>2,250</b>	<b>2,250</b>	
<b>J</b>	<b>BEGINNING FUND BALANCE</b>	<b>88,746</b>	<b>192,388</b>	<b>192,388</b>	<b>-</b>	<b>179,448</b>	<b>181,698</b>	
<b>K</b>	<b>ENDING FUND BALANCE</b>	<b>192,388</b>	<b>62,338</b>	<b>179,448</b>	<b>117,110</b>	<b>181,698</b>	<b>183,948</b>	
<hr/>								
	<b>FUND BALANCE</b>							
	<b>Restricted:</b>							
	Advances to Other Funds	-	-	-	-	-	-	
	Prepaid Charges	-	-	-	-	-	-	
<b>L</b>	Subtotal Restricted	-	-	-	-	-	-	
	<b>Unrestricted:</b>							
	Designated:							
	General Contingencies	-	-	-	-	-	-	
	Undesignated	192,388	62,338	179,448	117,110	181,698	183,948	
	Subtotal Unrestricted	192,388	62,338	179,448	117,110	181,698	183,948	
	<b>TOTAL FUND BALANCE</b>	<b>192,388</b>	<b>62,338</b>	<b>179,448</b>	<b>117,110</b>	<b>181,698</b>	<b>183,948</b>	

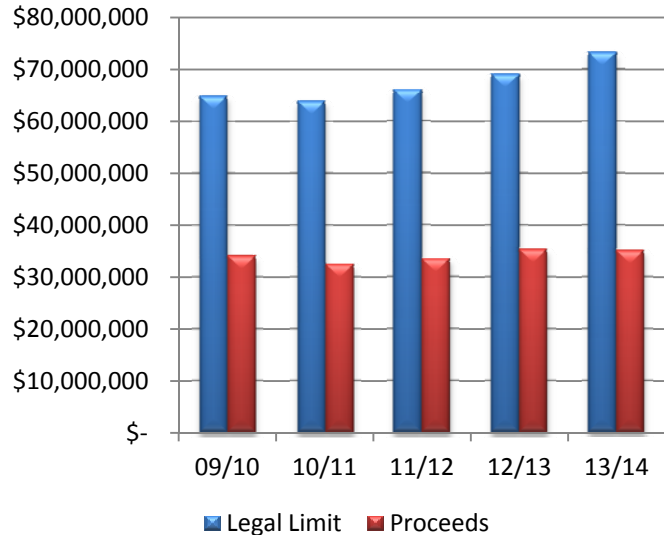
- A Fund name and number
- B Historical revenue and expenditure information
- C 2012/13 (prior year) revised budget
- D 2012/13 (prior year) estimated revenue and expenditures
- E 2013/14 and 2014/15 projected revenue and expenditures
- F Revenue breakdown for the fund
- G Expenditure breakdown for the fund
- H Breakdown of other sources and uses
- I Net change in fund balance (revenue - expenditure)
- J Prior year ending available balance
- K Prior year ending balance plus net change in fund balance (K + J)
- L Restricted/unrestricted fund balance

Commonly Referred to as the Gann Limit, this was a ballot initiative adopted in 1980, and modified by Proposition 111, which passes in 1990, to limit the amount of tax proceeds state and local governments can spend each year. The Gann Limit now appears in California’s State Constitution as Article XIII B.

The limit changes annually and is different for every city. Each year’s limit is based on the amount of tax proceeds that were authorized to be spent in FY 1978-79 in each city, and modified for changes in inflation and population in each subsequent year. By law, inflationary adjustments are based on the California Department of Finance’s official report on changes in the state’s per capita income or in non-residential assessed valuation due to new construction. Population adjustments are based on the changes in city or county population levels.

Each year the City Council must adopt, by resolution, an appropriations limit for the following year. Using cost of living data provided by the State of California, and population and per capita personal income data provided by the State Department of Finance, the City’s Appropriation Limit for 2013-2014 has been computed to be \$73,161,915. Appropriations subject to the limitation in the 2013-2014 budget total \$34,987,799 which is \$38,174,116, less than the computed limit.

Additional appropriations to the budget funded by non-tax sources such as service charges, restricted revenues from other agencies, grants or beginning fund balances would be unaffected by the Appropriations Limit. However, any supplemental appropriations funded through increased tax sources would be subject to the Appropriations Limit and could not exceed the \$38,174,116, variance indicated. Further, any overall actual receipts from tax sources greater than \$38,174,116, from budget estimates will result in proceeds from taxes in excess of the City’s Appropriations Limits, requiring refunds of the excess within the next two fiscal years or voter approval of an increase in the City’s Appropriations Limit.





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Westminster  
California**

For the Biennium Beginning

**July 1, 2011**

*Linda C. Danson Jeffrey R. Egan*

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Westminster, California for its biennial budget for the biennium beginning July 1, 2011. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device.

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



# TOTAL SOURCES & USES

# FY 2013 – 2014

FUND #	FUND	BEGINNING BALANCE	REVENUE	TRANSFERS IN	TOTAL SOURCES	OPERATING EXPENDITURE	TRANSFERS OUT	TOTAL USES	ENDING BALANCE
<b>GENERAL FUND</b>									
100	General Fund	26,577,912	42,187,351	-	68,765,263	45,789,027	1,369,311	47,158,338	21,606,926
<b>SPECIAL REVENUE FUNDS</b>									
200	Park Dedication	1,207,512	75,000	-	1,282,512	3,750	40,000	43,750	1,238,762
210	Gas Tax	(1,434,331)	1,340,817	-	(93,514)	1,197,231	119,539	1,316,770	(1,410,284)
211	Measure M	1,098,483	2,949,096	-	4,047,579	711,035	2,799,917	3,510,952	536,627
214	Street Improvements Grant Fund	(14,658)	1,184,393	-	1,169,735	-	1,169,393	1,169,393	342
216	Traffic Impact Fee	179,448	55,000	-	234,448	52,750	-	52,750	181,698
220	Municipal Lighting District	2,061,145	829,440	-	2,890,585	944,529	-	944,529	1,946,056
230	Rose Center Debt Service	1,855,423	15,000	-	1,870,423	157,784	-	157,784	1,712,639
240	Housing/Community Development	(23,531)	858,426	-	834,895	655,285	-	655,285	179,610
242	HCD Home Housing	453,596	2,132,824	-	2,586,420	2,586,420	-	2,586,420	-
245	Housing Authority Fund	1,441	175,000	-	176,441	169,577	-	169,577	6,864
250	Police Seizure	764,608	75,000	-	839,608	225,000	-	225,000	614,608
255	Special Police Services	170,838	-	-	170,838	-	-	-	170,838
258	Special Police Services	98,694	47,350	102,022	248,066	153,022	-	153,022	95,044
259	Special Police Services	2,265	-	-	2,265	-	-	-	2,265
260	Local Narcotics Seized Property	129,776	17,000	-	146,776	500	-	500	146,276
261	Supplemental Law Enforcement Services	309	146,156	52,289	198,754	198,445	-	198,445	309
262	Special Police Services	-	-	-	-	4,000	-	4,000	(4,000)
270	Drainage District	127,602	4,000	-	131,602	200	-	200	131,402
275	Community Services Grant	18,553	260,791	-	279,344	261,556	-	261,556	17,788
280	AQMD	316,048	114,000	-	430,048	71,187	28,000	99,187	330,861
290	Community Services Grant	184,906	183,504	28,000	396,410	211,504	-	211,504	184,906
295	Project SHUE	61,451	7,000	-	68,451	40,832	-	40,832	27,619
	<b>Total Special Revenue Funds</b>	<b>7,259,578</b>	<b>10,469,797</b>	<b>182,311</b>	<b>17,911,686</b>	<b>7,644,607</b>	<b>4,156,849</b>	<b>11,801,456</b>	<b>6,110,230</b>
<b>CAPITAL PROJECTS FUNDS</b>									
400	Capital Projects	22	-	8,612,849	8,612,871	8,612,849	-	8,612,849	22
800	Reserve	14,590,112	792,000	-	15,382,112	-	84,000	84,000	15,298,112
	<b>Total Capital Projects Funds</b>	<b>14,590,134</b>	<b>792,000</b>	<b>8,612,849</b>	<b>23,994,983</b>	<b>8,612,849</b>	<b>84,000</b>	<b>8,696,849</b>	<b>15,298,134</b>
<b>SUCCESSORY AGENCY TO THE WESTMINSTER REDEVELOPMENT AGENCY FUND</b>									
501	SAWRA Fund	-	27,023,998	-	27,023,998	27,023,998	-	27,023,998	-
	<b>Total SAWRA Funds</b>	<b>-</b>	<b>27,023,998</b>	<b>-</b>	<b>27,023,998</b>	<b>27,023,998</b>	<b>-</b>	<b>27,023,998</b>	<b>-</b>
<b>ENTERPRISE FUNDS</b>									
600	Water Utility	2,804,062	14,197,200	25,000	17,026,262	11,683,885	2,448,000	14,131,885	2,894,377
	<b>TOTAL</b>	<b>51,231,686</b>	<b>94,670,346</b>	<b>8,820,160</b>	<b>154,722,192</b>	<b>100,754,366</b>	<b>8,058,160</b>	<b>108,812,526</b>	<b>45,909,667</b>
<b>INTERNAL SERVICE FUNDS</b>									
700	Equipment Replacement	981,153	1,917,273	-	2,898,426	1,596,474	525,000	2,121,474	776,952
740	General Benefits	4,386,314	12,980,000	-	17,366,314	14,593,731	-	14,593,731	2,772,583
750	Liability Administration	4,924,194	1,718,059	-	6,642,253	2,337,627	-	2,337,627	4,304,626
760	Information Systems and Equipment	1,333,776	1,337,263	-	2,671,039	1,609,351	177,000	1,786,351	884,688
770	Government Buildings	1,364,715	2,004,674	-	3,369,389	1,992,362	60,000	2,052,362	1,317,027
	<b>Total Internal Service Funds</b>	<b>12,990,152</b>	<b>19,957,269</b>	<b>-</b>	<b>32,947,421</b>	<b>22,129,545</b>	<b>762,000</b>	<b>22,891,545</b>	<b>10,055,876</b>
	<b>Total All Funds</b>	<b>64,221,838</b>	<b>114,627,615</b>	<b>8,820,160</b>	<b>123,447,775</b>	<b>122,883,911</b>	<b>8,820,160</b>	<b>131,704,071</b>	<b>55,965,543</b>

# TOTAL SOURCES & USES

# FY 2014 – 2015

FUND #	FUND	BEGINNING BALANCE	REVENUE	TRANSFERS IN	TOTAL SOURCES	OPERATING EXPENDITURE	TRANSFERS OUT	TOTAL USES	ENDING BALANCE
<b>GENERAL FUND</b>									
100	General Fund	21,606,926	43,272,208	-	64,879,134	46,943,462	133,207	47,076,669	17,802,465
<b>SPECIAL REVENUE FUNDS</b>									
200	Park Dedication	1,238,762	75,000	-	1,313,762	3,750	-	3,750	1,310,012
210	Gas Tax	(1,410,284)	1,340,817	-	(69,467)	1,199,215	-	1,199,215	(1,268,682)
211	Measure M	536,627	1,460,346	-	1,996,973	712,617	-	712,617	1,284,356
214	Street Improvements Grant Fund	342	15,000	-	15,342	-	-	-	15,342
216	Traffic Impact Fee	181,698	55,000	-	236,698	52,750	-	52,750	183,948
220	Municipal Lighting District	1,946,056	843,149	-	2,789,205	946,037	-	946,037	1,843,168
230	Rose Center Debt Service	1,712,639	15,000	-	1,727,639	158,752	-	158,752	1,568,887
240	Housing/Community Development	179,610	858,000	-	1,037,610	494,402	-	494,402	543,208
242	HCD Home Housing	-	291,000	-	291,000	37,000	-	37,000	254,000
245	Housing Authority Fund	6,864	175,000	-	181,864	170,219	-	170,219	11,645
250	Police Seizure	614,608	75,000	-	689,608	225,000	-	225,000	464,608
255	Special Police Services	170,838	-	-	170,838	-	-	-	170,838
258	Special Police Services	95,044	5,350	102,668	203,062	111,668	-	111,668	91,394
259	Special Police Services	2,265	-	-	2,265	-	-	-	2,265
260	Local Narcotics Seized Property	146,276	17,000	-	163,276	500	-	500	162,776
261	Supplemental Law Enforcement Services	309	146,156	65,539	212,004	211,695	-	211,695	309
262	Special Police Services	(4,000)	-	-	(4,000)	4,000	-	4,000	(8,000)
270	Drainage District	131,402	4,000	-	135,402	200	-	200	135,202
275	Community Services Grant	17,788	260,791	-	278,579	266,024	-	266,024	12,555
280	AQMD	330,861	114,000	-	444,861	71,187	28,000	99,187	345,674
290	Community Services Grant	184,906	183,504	28,000	396,410	211,504	-	211,504	184,906
295	Project SHUE	27,619	7,000	-	34,619	40,832	-	40,832	(6,213)
	<b>Total Special Revenue Funds</b>	<b>6,110,230</b>	<b>5,941,113</b>	<b>196,207</b>	<b>12,247,550</b>	<b>4,917,352</b>	<b>28,000</b>	<b>4,945,352</b>	<b>7,302,198</b>
<b>CAPITAL PROJECTS FUNDS</b>									
400	Capital Projects	22	-	702,000	702,022	702,000	-	702,000	22
800	Reserve	15,298,112	792,000	-	16,090,112	-	-	-	16,090,112
	<b>Total Capital Projects Funds</b>	<b>15,298,134</b>	<b>792,000</b>	<b>702,000</b>	<b>16,792,134</b>	<b>702,000</b>	<b>-</b>	<b>702,000</b>	<b>16,090,134</b>
<b>SUCCESSORY AGENCY TO THE WESTMINSTER REDEVELOPMENT AGENCY FUND</b>									
501	SAWRA Fund	-	25,256,495	-	25,256,495	25,256,495	-	25,256,495	-
	<b>Total SAWRA Funds</b>	<b>-</b>	<b>25,256,495</b>	<b>-</b>	<b>25,256,495</b>	<b>25,256,495</b>	<b>-</b>	<b>25,256,495</b>	<b>-</b>
<b>ENTERPRISE FUNDS</b>									
600	Water Utility	2,894,377	14,197,200	25,000	17,116,577	12,020,094	60,000	12,080,094	5,036,483
	<b>TOTAL</b>	<b>45,909,667</b>	<b>89,459,016</b>	<b>923,207</b>	<b>136,291,890</b>	<b>89,839,403</b>	<b>221,207</b>	<b>90,060,610</b>	<b>46,231,280</b>
<b>INTERNAL SERVICE FUNDS</b>									
700	Equipment Replacement	776,952	1,917,273	-	2,694,225	1,598,538	525,000	2,123,538	570,687
740	General Benefits	2,772,583	12,980,000	-	15,752,583	14,592,761	-	14,592,761	1,159,822
750	Liability Administration	4,304,626	1,718,059	-	6,022,685	2,336,657	-	2,336,657	3,686,028
760	Information Systems and Equipment	884,688	1,337,263	-	2,221,951	1,591,504	177,000	1,768,504	453,447
770	Government Buildings	1,317,027	1,932,376	-	3,249,403	1,996,368	-	1,996,368	1,253,035
	<b>Total Internal Service Funds</b>	<b>10,055,876</b>	<b>19,884,971</b>	<b>-</b>	<b>29,940,847</b>	<b>22,115,828</b>	<b>702,000</b>	<b>22,817,828</b>	<b>7,123,019</b>
	<b>Total All Funds</b>	<b>55,965,543</b>	<b>109,343,987</b>	<b>923,207</b>	<b>110,267,194</b>	<b>111,955,231</b>	<b>923,207</b>	<b>112,878,438</b>	<b>53,354,299</b>



# OVERALL FINANCIAL SUMMARY

## FY 2013 – 2014

	General Funds	Special Revenue Funds	Capital Projects Funds	SAWRA Funds	Enterprise Funds	Internal Service Funds	Budgeted 2013-14	Budgeted 2012-13	Actual 2011-12
<b>Revenues</b>									
Property Taxes	10,665,830	807,440	-	27,023,998	-	-	38,497,268	27,578,709	24,996,935
Other Taxes	22,995,000	-	-	-	-	-	22,995,000	22,410,000	21,248,520
Licenses and Permits	555,000	-	-	-	-	-	555,000	542,660	536,696
Fines, Forfeits and Penalties	882,500	-	-	-	-	-	882,500	963,000	880,510
Use of Money and Property	1,231,000	145,250	42,000	-	70,000	80,000	1,568,250	1,840,800	3,044,061
Intergovernmental	169,588	9,016,416	-	-	-	-	9,186,004	8,396,738	10,628,860
Charges for Services	2,596,420	104,500	750,000	-	14,107,200	19,452,269	37,010,389	35,837,811	38,156,852
Other Revenue	3,092,013	396,191	-	-	20,000	425,000	3,933,204	4,351,225	6,752,486
<b>Total Revenues</b>	<b>42,187,351</b>	<b>10,469,797</b>	<b>792,000</b>	<b>27,023,998</b>	<b>14,197,200</b>	<b>19,957,269</b>	<b>114,627,615</b>	<b>101,920,943</b>	<b>106,244,919</b>
<b>Expenditures</b>									
General Government	3,747,715	72,187	-	-	625,023	17,789,469	22,234,394	21,603,476	22,021,951
Police	24,498,090	472,445	-	-	-	-	24,970,535	26,014,307	26,196,529
Fire	10,776,349	-	-	-	-	-	10,776,349	10,552,426	9,989,211
Community Services	1,981,889	517,642	-	-	-	-	2,499,531	2,636,591	2,434,631
Community Development	1,761,872	3,411,282	-	3,151,857	-	-	8,325,011	50,898,717	40,671,844
Public Works	5,437,274	1,664,838	-	-	9,667,369	3,289,402	20,058,883	19,713,111	19,430,906
Capital Outlay	-	4,000	8,612,849	7,668,922	3,000	49,300	16,338,071	37,495,449	28,291,142
Debt Service	-	481,646	-	16,203,219	542,580	208,654	17,436,099	17,509,402	8,299,547
Budget Contingency	-	49,766	-	-	-	195,272	245,038	250,738	-
Interfund Charges	(2,414,162)	970,801	-	-	845,913	597,448	-	-	-
<b>Total Expenditures</b>	<b>45,789,027</b>	<b>7,644,607</b>	<b>8,612,849</b>	<b>27,023,998</b>	<b>11,683,885</b>	<b>22,129,545</b>	<b>122,883,911</b>	<b>186,674,217</b>	<b>157,335,760</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(3,601,675)</b>	<b>2,825,190</b>	<b>(7,820,849)</b>	<b>-</b>	<b>2,513,315</b>	<b>(2,172,276)</b>	<b>(8,256,295)</b>	<b>(84,753,274)</b>	<b>(51,090,841)</b>
<b>Other financing sources (uses)</b>									
Operating transfers in	-	182,311	8,612,849	-	25,000	-	8,820,160	8,443,214	21,010,168
Operating transfers out	(1,369,311)	(4,156,849)	(84,000)	-	(2,448,000)	(762,000)	(8,820,160)	(10,137,813)	(35,604,484)
<b>Total other financing sources (uses)</b>	<b>(1,369,311)</b>	<b>(3,974,538)</b>	<b>8,528,849</b>	<b>-</b>	<b>(2,423,000)</b>	<b>(762,000)</b>	<b>-</b>	<b>(1,694,599)</b>	<b>(14,594,316)</b>
<b>Beginning Fund Balance July 1</b>	<b>26,577,912</b>	<b>7,259,578</b>	<b>14,590,134</b>	<b>-</b>	<b>2,804,062</b>	<b>12,990,152</b>	<b>64,221,838</b>	<b>144,998,202</b>	<b>181,499,586</b>
<b>Increases (decreases) in reserve</b>	<b>(4,970,986)</b>	<b>(1,149,348)</b>	<b>708,000</b>	<b>-</b>	<b>90,315</b>	<b>(2,934,276)</b>	<b>(8,256,295)</b>	<b>(86,447,873)</b>	<b>(65,685,157)</b>
<b>Ending Fund Balance June 30</b>	<b>21,606,926</b>	<b>6,110,230</b>	<b>15,298,134</b>	<b>-</b>	<b>2,894,377</b>	<b>10,055,876</b>	<b>55,965,543</b>	<b>58,550,329</b>	<b>115,814,429</b>

# OVERALL FINANCIAL SUMMARY

# FY 2014 – 2015

	General Funds	Special Revenue Funds	Capital Projects Funds	SAWRA Funds	Enterprise Funds	Internal Service Funds	Budgeted 2014-15	Budgeted 2013-14	Budgeted 2012-13
<b>Revenues</b>									
Property Taxes	11,072,990	821,149	-	25,256,495	-	-	37,150,634	38,497,268	27,578,709
Other Taxes	23,717,650	-	-	-	-	-	23,717,650	22,995,000	22,410,000
Licenses and Permits	555,000	-	-	-	-	-	555,000	555,000	542,660
Fines, Forfeits and Penalties	882,500	-	-	-	-	-	882,500	882,500	963,000
Use of Money and Property	1,231,000	145,250	42,000	-	70,000	80,000	1,568,250	1,568,250	1,840,800
Intergovernmental	169,588	4,631,214	-	-	-	-	4,800,802	9,186,004	8,396,738
Charges for Services	2,596,420	104,500	750,000	-	14,107,200	19,379,971	36,938,091	37,010,389	35,837,811
Other Revenue	3,047,060	239,000	-	-	20,000	425,000	3,731,060	3,933,204	4,351,225
<b>Total Revenues</b>	<b>43,272,208</b>	<b>5,941,113</b>	<b>792,000</b>	<b>25,256,495</b>	<b>14,197,200</b>	<b>19,884,971</b>	<b>109,343,987</b>	<b>114,627,615</b>	<b>101,920,943</b>
<b>Expenditures</b>									
General Government	3,855,879	72,187	-	-	628,724	17,771,478	22,328,268	22,234,394	21,603,476
Police	24,946,869	443,695	-	-	-	-	25,390,564	24,970,535	26,014,307
Fire	11,410,451	-	-	-	-	-	11,410,451	10,776,349	10,552,426
Community Services	2,005,049	522,110	-	-	-	-	2,527,159	2,499,531	2,636,591
Community Development	1,769,267	701,621	-	2,743,626	-	-	5,214,514	8,325,011	50,898,717
Public Works	5,375,770	1,665,523	-	-	9,996,705	3,294,372	20,332,370	20,058,883	19,713,111
Capital Outlay	-	4,000	702,000	14,000,000	3,000	49,300	14,758,300	16,338,071	37,495,449
Debt Service	-	484,621	-	8,512,869	540,356	209,898	9,747,744	17,436,099	17,509,402
Budget Contingency	-	50,589	-	-	-	195,272	245,861	245,038	250,738
Interfund Charges	(2,419,823)	973,006	-	-	851,309	595,508	-	-	-
<b>Total Expenditures</b>	<b>46,943,462</b>	<b>4,917,352</b>	<b>702,000</b>	<b>25,256,495</b>	<b>12,020,094</b>	<b>22,115,828</b>	<b>111,955,231</b>	<b>122,883,911</b>	<b>186,674,217</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(3,671,254)</b>	<b>1,023,761</b>	<b>90,000</b>	<b>-</b>	<b>2,177,106</b>	<b>(2,230,857)</b>	<b>(2,611,244)</b>	<b>(8,256,295)</b>	<b>(84,753,274)</b>
<b>Other financing sources (uses)</b>									
Operating transfers in	-	196,207	702,000	-	25,000	-	923,207	8,820,160	8,443,214
Operating transfers out	(133,207)	(28,000)	-	-	(60,000)	(702,000)	(923,207)	(8,820,160)	(10,137,813)
<b>Total other financing sources (uses)</b>	<b>(133,207)</b>	<b>168,207</b>	<b>702,000</b>	<b>-</b>	<b>(35,000)</b>	<b>(702,000)</b>	<b>-</b>	<b>-</b>	<b>(1,694,599)</b>
<b>Beginning Fund Balance July 1</b>	<b>21,606,926</b>	<b>6,110,230</b>	<b>15,298,134</b>	<b>-</b>	<b>2,894,377</b>	<b>10,055,876</b>	<b>55,965,543</b>	<b>64,221,838</b>	<b>144,998,202</b>
<b>Increases (decreases) in reserve</b>	<b>(3,804,461)</b>	<b>1,191,968</b>	<b>792,000</b>	<b>-</b>	<b>2,142,106</b>	<b>(2,932,857)</b>	<b>(2,611,244)</b>	<b>(8,256,295)</b>	<b>(86,447,873)</b>
<b>Ending Fund Balance June 30</b>	<b>17,802,465</b>	<b>7,302,198</b>	<b>16,090,134</b>	<b>-</b>	<b>5,036,483</b>	<b>7,123,019</b>	<b>53,354,299</b>	<b>55,965,543</b>	<b>58,550,329</b>

# OPERATING TRANSFERS

# FY 2013 – 2014

FUND	PROGRAM	OBJECT	FUND NAME	TRANSFER IN	TRANSFER OUT	PURPOSE
100	20000	91000	General Fund		25,000	Lifeline program
100	31000	91000	General Fund		42,022	Debt Service
100	31000	91000	General Fund		52,289	Police Officer Salaries
100	61050	91050	General Fund		1,250,000	Capital Projects
				-	1,369,311	
200	76500	91050	Park Dedication Fund		40,000	Capital Projects
210	55005	91050	Gas Tax Fund		119,539	Capital Projects
211	55027	91050	Measure M Fund		2,799,917	Capital Projects
214	55035	91050	Street Improvement Grant Fund		1,169,393	Capital Projects
258	39800	81000	Special Police Grant Services Fund	42,022		Debt Service
258	39800	81000	Special Police Grant Services Fund	60,000		800 MHz Debt Service Payment
				102,022		
261	38500	81000	SLESF Fund	52,289		Police Officer Salaries
280	14800	91000	AQMD Fund		28,000	Senior Transportation Program
290	70501	81000	Senior Transportation Fund	28,000		Senior Transportation Program
400	14502	81050	Capital Improvement Projects Fund	177,000		Capital Projects
400	55026	81050	Capital Improvement Projects Fund	2,799,917		Capital Projects
400	55036	81050	Capital Improvement Projects Fund	119,539		Capital Projects
400	55037	81050	Capital Improvement Projects Fund	1,169,393		Capital Projects
400	55502	81050	Capital Improvement Projects Fund	2,472,000		Capital Projects
400	58002	81050	Capital Improvement Projects Fund	525,000		Capital Projects
400	60002	81050	Capital Improvement Projects Fund	1,250,000		Capital Projects
400	75502	81050	Capital Improvement Projects Fund	60,000		Capital Projects
400	76502	81050	Capital Improvement Projects Fund	40,000		Capital Projects
				8,612,849		
600	23000	81000	Water Utility Fund	25,000		Lifeline
600	23000	91000	Water Utility Fund		60,000	800 MHz Debt Service Payment
600	55500	91050	Water Utility Fund		2,388,000	Capital Projects
				25,000	2,448,000	
700	58000	91050	Equipment Replacement Fund		525,000	Capital Projects
					525,000	
760	14450	91050	Information Systems Fund		177,000	Capital Projects
770	75500	91050	Government Buildings Fund		60,000	Capital Projects
800	80060	91050	Reserve Fund		84,000	Conservation CIP
				8,820,160	8,820,160	

# OPERATING TRANSFERS

# FY 2014 – 2015

FUND	PROGRAM	OBJECT	FUND NAME	TRANSFER IN	TRANSFER OUT	PURPOSE
100	20000	91000	General Fund		25,000	Lifeline program
100	31000	91000	General Fund		42,668	Debt Service
100	31000	91000	General Fund		65,539	Police Officer Salaries
				<u>-</u>	<u>133,207</u>	
258	39800	81000	Special Police Grant Services Fund	42,668		Debt Service
258	39800	81000	Special Police Grant Services Fund	60,000		800 MHz Debt Service Payment
				<u>102,668</u>		
261	38500	81000	SLESF Fund	65,539		Police Officer Salaries
280	14800	91000	AQMD Fund		28,000	Senior Transportation Program
290	70501	81000	Senior Transportation Fund	28,000		Senior Transportation Program
400	14502	81050	Capital Improvement Projects Fund	177,000		Capital Projects
400	58002	81050	Capital Improvement Projects Fund	525,000		Capital Projects
				<u>702,000</u>		
600	23000	81000	Water Utility Fund	25,000		Lifeline
600	23000	91000	Water Utility Fund		60,000	800 MHz Debt Service Payment
				<u>25,000</u>	<u>60,000</u>	
700	58000	91050	Equipment Replacement Fund		525,000	Capital Projects
					<u>525,000</u>	
760	14450	91050	Information Systems Fund		177,000	Capital Projects
				<u>923,207</u>	<u>923,207</u>	

**Fund Structure**

**Governmental Funds**

General Funds

- FUND 100: General Fund
  - PROGRAM 10000: City Council
  - PROGRAM 10100: Planning Commission
  - PROGRAM 10200: Traffic Commission
  - PROGRAM 10300: Community Services & Recreation Commission
  - PROGRAM 11500: City Manager
  - PROGRAM 12000: City Clerk
  - PROGRAM 12500: Elections
  - PROGRAM 13000: City Attorney
  - PROGRAM 14200: Human Resources and Risk Management
  - PROGRAM 20000: General City
  - PROGRAM 21000: Finance Administration
  - PROGRAM 31000: General Police Services
  - PROGRAM 32000: Animal Control
  - PROGRAM 33000: Code Enforcement
  - PROGRAM 41000: General Fire Services
  - PROGRAM 44000: Ambulance Transport Services
  - PROGRAM 61050: Planning
  - PROGRAM 62050: Building
  - PROGRAM 70000: Community Services Administration
  - PROGRAM 70500: Senior Center
  - PROGRAM 71000: Recreation Services
  - PROGRAM 75000: Community Promotion/Events
  - PROGRAM 50000: Public Works Administration
  - PROGRAM 50500: Engineering Services
  - PROGRAM 51500: Street Maintenance
  - PROGRAM 52500: Concrete Repair
  - PROGRAM 53000: Park Maintenance
  - PROGRAM 53500: Street Tree Maintenance

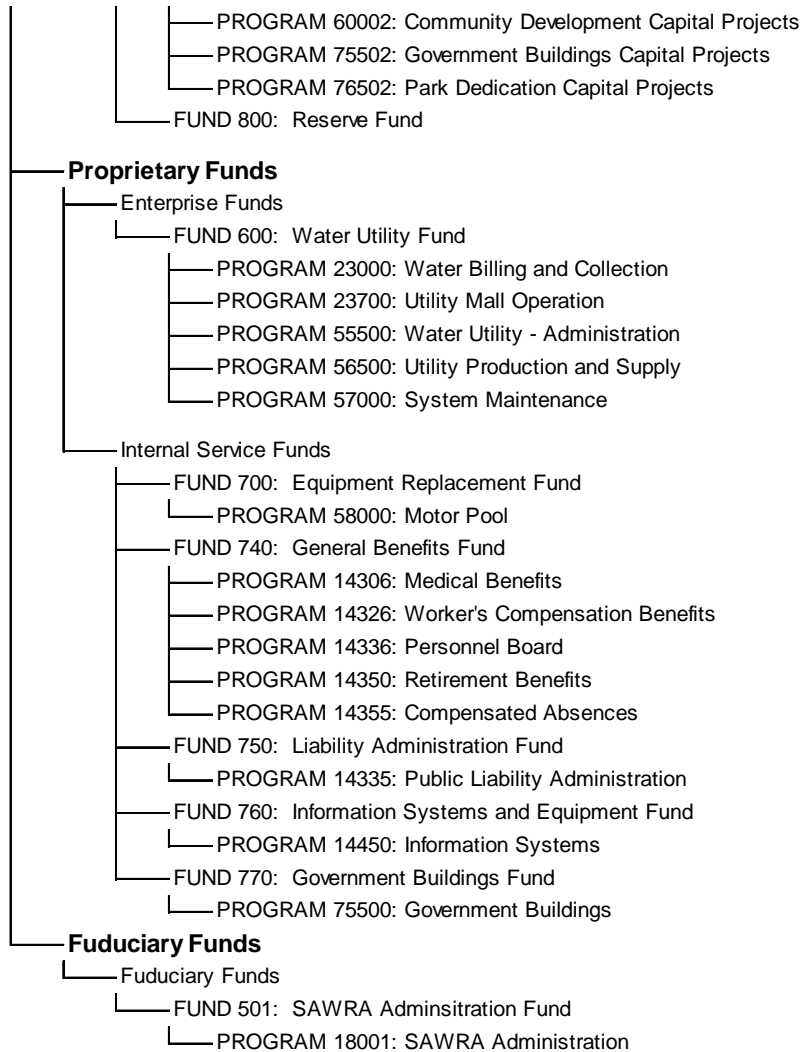
Special Revenue Funds

- FUND 200: Park Dedication Fund
  - PROGRAM 76500: Park Dedication
- FUND 210: Gas Tax Fund
  - PROGRAM 55005: Gas Tax
- FUND 211: Measure M Fund
  - PROGRAM 55027: Measure M Administration
- FUND 214: Street Improvements Grant Fund
  - PROGRAM 55035: Street Improvements Grant
- FUND 216: Traffic Impact Fee Fund
  - PROGRAM 55030: Traffic Impact Fee Administration
- FUND 220: Municipal Lighting District Fund
  - PROGRAM 59500: Municipal Lighting
- FUND 230: Rose Center Debt Service Administration Fund
  - PROGRAM 11200: Rose Center Debt Service Administration
- FUND 240: Housing/Community Development (CDBG) Fund
  - PROGRAM 16010: CDBG
- FUND 242: HCD Home Housing Fund
  - PROGRAM 17403: HOME Housing

- FUND 245: Housing Authority Fund
  - PROGRAM 19000: Housing Authority
- FUND 250: Police Seizure Fund
  - PROGRAM 34100: DOJ Seizures - Criminal
- FUND 255: Special Police Services Fund
  - PROGRAM 39500: SAAV
- FUND 256: Special Police Services Fund
  - PROGRAM 39150: OCHTTF
- FUND 257: Special Police Services Fund
  - PROGRAM 39250: JAG
- FUND 258: Special Police Services Fund
  - PROGRAM 39000: Police Mall Operation
  - PROGRAM 39200: Animal Control - Humane Programs
  - PROGRAM 39800: Special Police Services Fund Debt Service
  - PROGRAM 39990: Office of Traffic Safety - Grant
- FUND 259: Special Police Services Fund
  - PROGRAM 39350: Police Prop 69
- FUND 260: Local Seized Property Fund
  - PROGRAM 35000: Local Narcotic Seizure
- FUND 261: Supplemental Law Enforcement Fund
  - PROGRAM 38500: Citizens Options for Public Safety
- FUND 262: Special Police Services Fund
  - PROGRAM 39251: JAG 2011
- FUND 263: Special Police Services Fund
  - PROGRAM 39252: JAG 2012
- FUND 264: Special Police Services Fund
  - PROGRAM 39253: AB109
- FUND 270: Drainage District Fund
  - PROGRAM 59000: Drainage District
- FUND 275: Community Services Grant Fund
  - PROGRAM 71800: Family Resource Center
- FUND 280: AQMD Fund
  - PROGRAM 14800: Air Quality Management Program
- FUND 290: Community Services Grant Fund
  - PROGRAM 70501: Senior Transportation
- FUND 295: Project SHUE Fund
  - PROGRAM 76000: Project SHUE

Capital Project Funds

- FUND 400: Capital Projects Fund
  - PROGRAM 11202: Cable TV Capital Projects
  - PROGRAM 16510: CDBG Capital Projects
  - PROGRAM 14502: Information Systems Capital Projects
  - PROGRAM 31002: Police Department Capital Projects
  - PROGRAM 55026: Measure M Capital Projects
  - PROGRAM 55031: Traffic Impact Capital Projects
  - PROGRAM 55036: Gas Tax Capital Projects
  - PROGRAM 55037: Street Improvements Capital Projects
  - PROGRAM 55502: Utility Capital Projects
  - PROGRAM 58002: Motor Pool Capital Projects
  - PROGRAM 59502: Municipal Lighting Capital Projects



## **GENERAL FUNDS**

### **FUND 100: General Fund**

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



	2011-12 ACTUAL	2012-13 REVISED BUDGET FSP	2012-13 ESTIMATED ACTUAL	DIFFERENCE	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
<b>REVENUE</b>						
Property Taxes	3,126,660	2,848,221	2,882,442	34,221	2,905,100	2,953,060
Property Taxes - In Lieu of VLF	7,354,205	7,084,000	7,388,840	304,840	7,553,000	7,704,000
<i>Property Taxes - Residual RDA elimination</i>	-	<i>1,428,350</i>	<i>98,749</i>	<i>(1,329,601)</i>	<i>207,730</i>	<i>415,930</i>
<i>Property Taxes - 1 time payout</i>	<i>1,294,843</i>	-	<i>3,932,635</i>	<i>3,932,635</i>	-	-
Sales Taxes	13,045,235	13,901,000	13,785,588	(115,412)	14,510,000	15,232,650
Property Transfer	162,438	160,000	160,814	814	160,000	160,000
Franchise	701,677	1,293,000	1,297,359	4,359	1,305,000	1,305,000
Business License	1,212,032	1,200,000	1,249,528	49,528	1,300,000	1,300,000
Transient Occupancy	510,712	490,000	586,040	96,040	520,000	520,000
Utility Users Taxes	5,020,744	5,366,000	5,186,907	(179,093)	5,200,000	5,200,000
License & Permits	534,216	542,660	552,467	9,807	555,000	555,000
Fines, Forfeits and Penalties	871,010	961,000	858,581	(102,419)	882,500	882,500
Use of Money & Property	1,817,855	1,429,000	1,343,245	(85,755)	1,231,000	1,231,000
Intergovernmental	315,067	341,640	186,552	(155,088)	169,588	169,588
Charges for Services	2,361,243	2,609,284	2,562,444	(46,840)	2,596,420	2,596,420
Overhead Charges	2,668,172	1,015,691	1,116,809	101,118	1,050,786	1,047,942
Other Revenue	207,590	262,500	251,472	(11,028)	172,865	182,115
<b>TOTAL REVENUE</b>	<b>41,203,698</b>	<b>40,932,346</b>	<b>43,440,472</b>	<b>2,508,126</b>	<b>40,318,989</b>	<b>41,455,205</b>
<b>EXPENDITURES</b>						
General Government	3,662,261	3,958,600	3,700,074	258,526	3,747,715	3,855,879
Police	24,566,805	24,849,816	24,194,932	654,884	24,498,090	24,946,869
Fire	9,989,211	10,552,426	10,656,377	(103,951)	10,776,349	11,410,451
Community Services	1,905,446	2,129,824	1,915,940	213,884	1,981,889	2,005,049
Public Works	5,356,683	5,609,874	5,648,728	(38,854)	5,437,274	5,375,770
Community Development	2,603,568	1,686,535	1,748,221	(61,686)	1,761,872	1,769,267
<b>TOTAL OPERATING EXPENDITURE</b>	<b>48,083,973</b>	<b>48,787,075</b>	<b>47,864,272</b>	<b>922,803</b>	<b>48,203,189</b>	<b>49,363,285</b>
<b>OTHER FINANCING SOURCES/(USES)</b>						
<i>Interfund Charges (staff charges)</i>						
<i>CIP</i>	<i>1,464,104</i>	<i>1,531,400</i>	<i>1,531,400</i>	-	<i>1,081,255</i>	<i>1,081,377</i>
<i>Water</i>	<i>558,284</i>	<i>809,959</i>	<i>783,318</i>	<i>(26,640)</i>	<i>845,913</i>	<i>851,309</i>
<i>Special Revenue (Gas Tax/Measure M)</i>	<i>928,641</i>	<i>971,081</i>	<i>972,473</i>	<i>1,392</i>	<i>970,801</i>	<i>973,006</i>
<i>Internal Service (Benefits/Liability)</i>	<i>583,138</i>	<i>578,166</i>	<i>512,223</i>	<i>(65,943)</i>	<i>597,448</i>	<i>595,508</i>
<i>WRA/ROPS Administration 3%</i>	<i>934,619</i>	<i>420,502</i>	<i>549,763</i>	<i>129,261</i>	<i>787,107</i>	<i>735,626</i>
Operating Transfers In:						
CDBG Fund	30,000	10,000	10,000	-	-	-
Redevelopment Fund	993,474	-	-	-	-	-
Equipment Replacement	1,000,000	-	-	-	-	-
Operating Transfers Out:						
Water Enterprise Fund	(25,000)	(25,000)	(25,000)	-	(25,000)	(25,000)
Special Police Grant Services Fund	(35,662)	(141,724)	(105,747)	35,977	(42,022)	(42,668)
Supp Law Enforcement Svcs Fund	-	(71,407)	(29,805)	41,602	(52,289)	(65,539)
Housing Authority	-	(13,476)	(13,476)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>6,431,598</b>	<b>4,069,500</b>	<b>4,185,149</b>	<b>115,649</b>	<b>4,163,213</b>	<b>4,103,619</b>
<b>NET CHANGE IN FUND BALANCE (wo CIP)</b>	<b>(448,677)</b>	<b>(3,785,229)</b>	<b>(238,651)</b>	<b>3,546,578</b>	<b>(3,720,987)</b>	<b>(3,804,461)</b>
Transfer to CIP for General Plan	-	(65,000)	(65,000)	-	(1,250,000)	-
<b>NET CHANGE IN FUND BALANCE (w CIP)</b>	<b>(448,677)</b>	<b>(3,850,229)</b>	<b>(303,651)</b>	<b>3,546,578</b>	<b>(4,970,987)</b>	<b>(3,804,461)</b>
<b>BEGINNING FUND BALANCE</b>	<b>27,330,240</b>	<b>26,881,563</b>	<b>26,881,563</b>	-	<b>26,577,912</b>	<b>21,606,926</b>
<b>ENDING FUND BALANCE</b>	<b>26,881,563</b>	<b>23,031,335</b>	<b>26,577,912</b>	<b>3,546,578</b>	<b>21,606,926</b>	<b>17,802,465</b>
<b>FUND BALANCE</b>						
<b>Unrestricted:</b>						
Designated:						
General Contingencies	1,935,325	1,935,325	1,935,325	-	1,935,325	1,935,325
Undesignated:	24,946,238	21,096,010	24,642,587	3,546,578	19,671,601	15,867,140
Subtotal Unrestricted	26,881,563	23,031,335	26,577,912	3,546,578	21,606,926	17,802,465
<b>TOTAL FUND BALANCE</b>	<b>26,881,563</b>	<b>23,031,335</b>	<b>26,577,912</b>	<b>3,546,578</b>	<b>21,606,926</b>	<b>17,802,465</b>

**SPECIAL REVENUE FUNDS**

Special Revenue Funds account for the proceeds of specific revenue sources (other than expendable and nonexpendable trusts) that are restricted by law or City Council resolution to expenditure for specific purposes.

**FUND 200: Park Dedication Fund**

The Park Dedication Fund accounts for payments assessed against new residential developments to support community parks. Amounts are required to be used for acquisition and improvement of City parks.

**FUND 210: Gas Tax Fund**

The Gas Tax Fund accounts for revenues and expenditures under the Street and Highways Code of the State of California. Expenditures may be made for any street-related purpose in the City's system of streets, including maintenance thereof.

**FUND 211: Measure M Fund**

The Measure M Fund accounts for the receipt and distribution of the City's share of the local Sales Tax funds as approved by the voters of Orange County for use in the City's system of streets, including maintenance thereof.

**FUND 214: Street Improvement Grant Fund**

The Street Improvement Grant Fund accounts for the receipt and distribution of the City's share of the Transportation Relief Funds. Allocated funds must only be used for the maintenance or reconstruction costs on public streets or roads.

**FUND 216: Traffic Impact Fee Fund**

The Traffic Impact Fee Fund accounts for the collection and distribution of Traffic Impact Mitigation Fees pursuant to Ordinance No. 2203 and Resolution 3097.

**FUND 220: Municipal Lighting District Fund**

The Municipal Lighting District Fund accounts for the City's share of property taxes collected under the Municipal Lighting District Act of 1919. Property taxes are collected by the County and paid to the City for operating and maintaining the municipal lighting district.

**FUND 230: Rose Center Debt Service Administration Fund**

The Rose Center Debt Service Administration Fund accounts for the debt service payments specific to the Rose Center portion of the 2008 Westminster Certificates of Participation (Civic Center Refunding Program).

**FUND 240: Housing/Community Development (CDBG) Fund**

The Housing/Community Development Fund accounts for a Federal grant received from the Department of Housing and Urban Development (HUD). The grant is to be used for the development of a viable community by providing decent housing, a suitable living environment, and expanding economic opportunities, principally for persons with low and moderate income.

**FUND 242: HCD Home Housing Fund**

The HCD Home Housing Fund accounts for a Federal grant received from the Department of Housing and Urban Development (HUD). The grant is to be used to provide funding to local governments and their private and nonprofit partners for the expansion of affordable housing.

**FUND 250: Police Seizure Fund**

The Police Seizure Fund accounts for seized assets and related Police expenditures.

**FUND 255: Special Police Services Fund**

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

**FUND 256: Special Police Services Fund**

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

**FUND 257: Special Police Services Fund**

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

**FUND 258: Special Police Services Fund**

The Special Police Services Fund accounts for the regional and local narcotics suppression programs, Federal grants related to crime prevention and the Westminster Mall police patrol.

**FUND 259: Special Police Services Fund**

This Special Police Services Fund accounts for the Police Proposition 69 grant funds.

**FUND 260: Local Narcotics Seized Property Fund**

The Local Narcotics Seized Property Fund accounts for locally seized assets and related Police expenditures.

**FUND 261: Supplemental Law Enforcement Service Fund**

The Supplemental Law Enforcement Service Fund accounts for a state grant related to crime prevention. Expenditures in this fund provide more time for front line police officers to interact with the community.

**FUND 262: Special Police Services Fund**

This Special Police Services Fund accounts for the Police Proposition 69 grant funds.

**FUND 263: Special Police Services Fund**

This Special Police Services Fund accounts for the Police Proposition 69 grant funds.

**FUND 270: Drainage District Fund**

The Drainage District Fund accounts for revenues received from developers and expenditures to provide storm drain systems within each District.

**FUND 275: Community Services Grant Fund**

The Community Services Grant Fund accounts for all County grants received which are not otherwise separately accounted for in other funds. These grants include Summer Youth Employment, Year-Round Youth Employment, Welfare to Work, and The Family Resources Center.

**FUND 280: AQMD Fund**

The Air Quality Management fund accounts for a State grant which provides incentives to employees who ride share in order to reduce air pollution. The grant also provides for daily group pick-up transportation to older adults, within the community, who do not have other ways to do shopping, banking or other errands.

**FUND 290: Community Services Grant Fund**

The Senior Transportation Fund accounts for money from OCTA, AQMD and CDBG to provide safe and efficient transportation services to Westminster Seniors.

**FUND 295: Project SHUE Fund**

The Project SHUE (Safety, Health and Understanding in Education) Fund accounts for a State grant which provides an after school intergenerational program for at risk youth, trains and subsidizes income for older adults in a workplace environment, and tracks young children for unsubsidized employment.

	2011-12 ACTUAL	2012-13 REVISED BUDGET	2012-13 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
<b>REVENUE</b>						
Use of Money & Property	24,174	40,000	23,829	(16,171)	25,000	25,000
Intergovernmental	256,518	-	-	-	-	-
Charges for Services	-	51,508	41,756	(9,752)	50,000	50,000
<b>TOTAL REVENUE</b>	<b>280,692</b>	<b>91,508</b>	<b>65,585</b>	<b>(25,923)</b>	<b>75,000</b>	<b>75,000</b>
<b>EXPENDITURES</b>						
Community Services	4,575	4,575	3,279	1,296	3,750	3,750
<b>TOTAL OPERATING EXPENDITURE</b>	<b>4,575</b>	<b>4,575</b>	<b>3,279</b>	<b>1,296</b>	<b>3,750</b>	<b>3,750</b>
<b>OTHER FINANCING SOURCES/(USES)</b>						
Operating Transfers In:						
Capital Improvement Projects Fund	-	-	295,418	295,418	-	-
Operating Transfers Out:						
Capital Improvement Projects Fund	(214,500)	(146,000)	(146,000)	-	(40,000)	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>(214,500)</b>	<b>(146,000)</b>	<b>149,418</b>	<b>270,418</b>	<b>(40,000)</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>61,617</b>	<b>(59,067)</b>	<b>211,724</b>	<b>270,791</b>	<b>31,250</b>	<b>71,250</b>
<b>BEGINNING FUND BALANCE</b>	<b>934,171</b>	<b>995,788</b>	<b>995,788</b>	<b>-</b>	<b>1,207,512</b>	<b>1,238,762</b>
<b>ENDING FUND BALANCE</b>	<b>995,788</b>	<b>936,721</b>	<b>1,207,512</b>	<b>270,791</b>	<b>1,238,762</b>	<b>1,310,012</b>

<b>FUND BALANCE</b>						
<b>Restricted:</b>						
Advances to Other Funds	-	-	-	-	-	-
Prepaid Charges	-	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-	-
<b>Unrestricted:</b>						
Designated:						
General Contingencies	-	-	-	-	-	-
Due to CIP Fund	-	-	-	-	-	-
Undesignated	995,788	936,721	1,207,512	270,791	1,238,762	1,310,012
Subtotal Unrestricted	995,788	936,721	1,207,512	270,791	1,238,762	1,310,012
<b>TOTAL FUND BALANCE</b>	<b>995,788</b>	<b>936,721</b>	<b>1,207,512</b>	<b>270,791</b>	<b>1,238,762</b>	<b>1,310,012</b>

	2011-12 ACTUAL	2012-13 REVISED BUDGET	2012-13 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
<b>REVENUE</b>						
Use of Money & Property	27	100	-	(100)	-	-
Intergovernmental	3,035,697	1,513,134	1,366,204	(146,930)	1,340,817	1,340,817
Other Revenue	43,525	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>3,079,250</b>	<b>1,513,234</b>	<b>1,366,204</b>	<b>(147,030)</b>	<b>1,340,817</b>	<b>1,340,817</b>
<b>EXPENDITURES</b>						
Public Works	1,303,846	1,214,335	1,267,932	(53,597)	1,197,231	1,199,215
<b>TOTAL OPERATING EXPENDITURE</b>	<b>1,303,846</b>	<b>1,214,335</b>	<b>1,267,932</b>	<b>(53,597)</b>	<b>1,197,231</b>	<b>1,199,215</b>
<b>OTHER FINANCING SOURCES/(USES)</b>						
Operating Transfers In:						
Capital Improvement Projects Fund	54,015	-	421,631	421,631	-	-
Operating Transfers Out:						
Capital Improvement Projects Fund	-	(303,493)	(303,493)	-	(119,539)	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>54,015</b>	<b>(303,493)</b>	<b>118,138</b>	<b>421,631</b>	<b>(119,539)</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>1,829,418</b>	<b>(4,594)</b>	<b>216,410</b>	<b>795,892</b>	<b>24,047</b>	<b>141,602</b>
<b>BEGINNING FUND BALANCE</b>	<b>(3,480,159)</b>	<b>(1,650,741)</b>	<b>(1,650,741)</b>	<b>-</b>	<b>(1,434,331)</b>	<b>(1,410,284)</b>
<b>ENDING FUND BALANCE</b>	<b>(1,650,741)</b>	<b>(1,655,335)</b>	<b>(1,434,331)</b>	<b>221,004</b>	<b>(1,410,284)</b>	<b>(1,268,682)</b>
				<i>Outstanding project matching reimbursements</i>	<b>1,505,555</b>	
				<i>Possible available balance</i>	<b>95,271</b>	
<b>FUND BALANCE</b>						
<b>Restricted:</b>						
Advances to Other Funds	-	-	-	-	-	-
Bond Debt Covenants	-	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-	-
<b>Unrestricted:</b>						
Designated:						
General Contingencies	-	-	-	-	-	-
Undesignated						
Subtotal Unrestricted	(1,650,741)	(1,655,335)	(1,434,331)	221,004	(1,410,284)	(1,268,682)
<b>TOTAL FUND BALANCE</b>	<b>(1,650,741)</b>	<b>(1,655,335)</b>	<b>(1,434,331)</b>	<b>221,004</b>	<b>(1,410,284)</b>	<b>(1,268,682)</b>

The projected 2012-13 ending fund balance deficit is a result of project matching expenditures of approximately \$1,505,555. The City will be reimbursed upon completion of the projects. The Gas Tax Fund 210 deficit fund balance is offset by the estimated 2012-13 ending balance of \$299,027 in the Gas Tax Capital Projects program in the Capital Projects Fund 400.

	2011-12 ACTUAL	2012-13 REVISED BUDGET	2012-13 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
<b>REVENUE</b>						
Use of Money & Property	9,448	5,000	12,424	7,424	10,000	10,000
Intergovernmental	1,758,317	1,717,826	2,171,580	453,754	2,939,096	1,450,346
<b>TOTAL REVENUE</b>	<b>1,767,765</b>	<b>1,722,826</b>	<b>2,184,004</b>	<b>461,178</b>	<b>2,949,096</b>	<b>1,460,346</b>
<b>EXPENDITURES</b>						
Public Works	147,102	353,596	307,307	46,289	490,695	490,916
Debt Service:						
Principal Retirement	153,186	158,024	158,024	-	162,861	169,311
Interest and Fiscal Charges	66,815	62,220	62,220	-	57,479	52,390
<b>TOTAL OPERATING EXPENDITURE</b>	<b>367,104</b>	<b>573,840</b>	<b>527,551</b>	<b>46,289</b>	<b>711,035</b>	<b>712,617</b>
<b>OTHER FINANCING SOURCES/(USES)</b>						
Operating Transfers In:						
Capital Improvement Projects Fund	108,355	-	677,970	677,970	-	-
Operating Transfers Out:						
Capital Improvement Projects Fund	-	(1,543,445)	(1,543,445)	-	(2,799,917)	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>108,355</b>	<b>(1,543,445)</b>	<b>(865,475)</b>	<b>677,970</b>	<b>(2,799,917)</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>1,509,016</b>	<b>(394,459)</b>	<b>790,978</b>	<b>1,185,437</b>	<b>(561,856)</b>	<b>747,729</b>
<b>BEGINNING FUND BALANCE</b>	<b>(1,201,511)</b>	<b>307,505</b>	<b>307,505</b>	<b>-</b>	<b>1,098,483</b>	<b>536,627</b>
<b>ENDING FUND BALANCE</b>	<b>307,505</b>	<b>(86,954)</b>	<b>1,098,483</b>	<b>1,185,437</b>	<b>536,627</b>	<b>1,284,356</b>
				<i>Outstanding project matching reimbursements</i>	<b>978,987</b>	
				<i>Possible available balance</i>	<b>1,515,614</b>	
<b>FUND BALANCE</b>						
<b>Restricted:</b>						
Advances to Other Funds	-	-	-	-	-	-
Debt Service Covenants	220,243	131,604	131,604	-	131,604	131,604
Subtotal Restricted	220,243	131,604	131,604	-	131,604	131,604
<b>Unrestricted:</b>						
Designated:						
General Contingencies	-	-	-	-	-	-
Undesignated	87,262	(218,558)	966,879	1,185,437	405,023	1,152,752
Subtotal Unrestricted	87,262	(218,558)	966,879	1,185,437	405,023	1,152,752
<b>TOTAL FUND BALANCE</b>	<b>307,505</b>	<b>(86,954)</b>	<b>1,098,483</b>	<b>1,185,437</b>	<b>536,627</b>	<b>1,284,356</b>

The projected 2012-13 projected ending fund balance excludes project matching reimbursement of approximately \$979,000. The City will be reimbursed upon completion of the projects. The Measure M Fund 211 fund balance is offset by the estimated 2012-13 ending balance of \$956,077 in the Measure M Capital Projects program in the Capital Projects Fund 400.

# STREET IMPROVEMENTS GRANT - 214

# FY 2013 – 2015

	2011-12 ACTUAL	2012-13 REVISED BUDGET	2012-13 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
<b>REVENUE</b>						
Use of Money & Property	14,783	1,000	19,087	18,087	15,000	15,000
Intergovernmental	2,341,388	1,959,235	1,272,253	(686,982)	1,169,393	-
Other Revenue	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>2,356,171</b>	<b>1,960,235</b>	<b>1,291,340</b>	<b>1,290,340</b>	<b>1,184,393</b>	<b>15,000</b>
<b>EXPENDITURES</b>						
Public Works	-	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER FINANCING SOURCES/(USES)</b>						
Operating Transfers In:						
Capital Improvement Projects Fund	271,953	-	239,294	239,294	-	-
Operating Transfers Out:						
Capital Improvement Projects Fund	(1,214,100)	(1,959,235)	(1,959,235)	-	(1,169,393)	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>(942,147)</b>	<b>(1,959,235)</b>	<b>(1,719,941)</b>	<b>239,294</b>	<b>(1,169,393)</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>1,414,024</b>	<b>1,000</b>	<b>(428,601)</b>	<b>(429,601)</b>	<b>15,000</b>	<b>15,000</b>
<b>BEGINNING FUND BALANCE</b>	<b>(1,000,081)</b>	<b>413,943</b>	<b>413,943</b>	<b>-</b>	<b>(14,658)</b>	<b>342</b>
<b>ENDING FUND BALANCE</b>	<b>413,943</b>	<b>414,943</b>	<b>(14,658)</b>	<b>(429,601)</b>	<b>342</b>	<b>15,342</b>
				Outstanding project matching reimbursements	990,140	
				Possible available balance	990,482	
<b>FUND BALANCE</b>						
<b>Restricted:</b>						
Advances to Other Funds	-	-	-	-	-	-
Prepaid Charges	-	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-	-
<b>Unrestricted:</b>						
Designated:						
General Contingencies	-	-	-	-	-	-
Undesignated:						
Undesignated	413,943	414,943	(14,658)	(429,601)	342	15,342
Subtotal Unrestricted	413,943	414,943	(14,658)	(429,601)	342	15,342
<b>TOTAL FUND BALANCE</b>	<b>413,943</b>	<b>414,943</b>	<b>(14,658)</b>	<b>(429,601)</b>	<b>342</b>	<b>15,342</b>

The projected 2012-13 ending fund balance deficit is a result of outstanding project matching of approximately \$990,000. The City will be reimbursed upon completion of the projects. The Street Improvements Grant Fund 214 deficit fund balance is offset by the estimated 2012-13 ending balance of \$2,081,079 in the Street Improvements Grant Capital Projects program in the Capital Projects Fund 400.



	2011-12 ACTUAL	2012-13 REVISED BUDGET	2012-13 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
<b>REVENUE</b>						
Use of Money & Property	7,727	5,000	6,686	1,686	5,000	5,000
Intergovernmental	-	-	-	-	-	-
Charges for Services	41,999	10,000	19,147	9,147	50,000	50,000
<b>TOTAL REVENUE</b>	<b>49,726</b>	<b>15,000</b>	<b>25,833</b>	<b>10,833</b>	<b>55,000</b>	<b>55,000</b>
<b>EXPENDITURES</b>						
Public Works	16,083	15,750	16,292	(542)	52,750	52,750
<b>TOTAL OPERATING EXPENDITURE</b>	<b>16,083</b>	<b>15,750</b>	<b>16,292</b>	<b>(542)</b>	<b>52,750</b>	<b>52,750</b>
<b>OTHER FINANCING SOURCES/(USES)</b>						
Operating Transfers In:						
Capital Improvement Projects Fund	90,000	-	106,819	106,819	-	-
Operating Transfers Out:						
Capital Improvement Projects Fund	(20,000)	(129,300)	(129,300)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>70,000</b>	<b>(129,300)</b>	<b>(22,481)</b>	<b>106,819</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>103,642</b>	<b>(130,050)</b>	<b>(12,940)</b>	<b>117,110</b>	<b>2,250</b>	<b>2,250</b>
<b>BEGINNING FUND BALANCE</b>	<b>88,746</b>	<b>192,388</b>	<b>192,388</b>	<b>-</b>	<b>179,448</b>	<b>181,698</b>
<b>ENDING FUND BALANCE</b>	<b>192,388</b>	<b>62,338</b>	<b>179,448</b>	<b>117,110</b>	<b>181,698</b>	<b>183,948</b>

<b>FUND BALANCE</b>						
<b>Restricted:</b>						
Advances to Other Funds	-	-	-	-	-	-
Prepaid Charges	-	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-	-
<b>Unrestricted:</b>						
Designated:						
General Contingencies	-	-	-	-	-	-
Undesignated	192,388	62,338	179,448	117,110	181,698	183,948
Subtotal Unrestricted	192,388	62,338	179,448	117,110	181,698	183,948
<b>TOTAL FUND BALANCE</b>	<b>192,388</b>	<b>62,338</b>	<b>179,448</b>	<b>117,110</b>	<b>181,698</b>	<b>183,948</b>

	2011-12 ACTUAL	2012-13 REVISED BUDGET	2012-13 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
<b>REVENUE</b>						
Property Taxes	1,202,062	830,500	1,183,828	353,328	807,440	821,149
Use of Money & Property	22,779	15,000	2,287	(12,713)	22,000	22,000
<b>TOTAL REVENUE</b>	<b>1,224,841</b>	<b>845,500</b>	<b>1,186,115</b>	<b>340,615</b>	<b>829,440</b>	<b>843,149</b>
<b>EXPENDITURES</b>						
Public Works	880,356	817,341	913,169	(95,828)	894,763	895,448
Capital Outlay	-	-	-	-	-	-
Budget Contingency 1.00%	-	8,455	8,455	-	8,294	8,432
Emergency Reserve 5.00%	-	42,275	42,275	-	41,472	42,157
<b>TOTAL OPERATING EXPENDITURE</b>	<b>880,356</b>	<b>868,071</b>	<b>963,899</b>	<b>(95,828)</b>	<b>944,529</b>	<b>946,037</b>
<b>OTHER FINANCING SOURCES/(USES)</b>						
Operating Transfers In:						
Capital Improvement Projects Fund	-	-	-	-	-	-
Operating Transfers Out:						
Capital Improvement Projects Fund	-	(200,000)	(200,000)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>-</b>	<b>(200,000)</b>	<b>(200,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>344,485</b>	<b>(222,571)</b>	<b>22,216</b>	<b>244,787</b>	<b>(115,089)</b>	<b>(102,888)</b>
<b>BEGINNING FUND BALANCE</b>	<b>1,694,444</b>	<b>2,038,929</b>	<b>2,038,929</b>	<b>-</b>	<b>2,061,145</b>	<b>1,946,056</b>
<b>ENDING FUND BALANCE</b>	<b>2,038,929</b>	<b>1,816,358</b>	<b>2,061,145</b>	<b>244,787</b>	<b>1,946,056</b>	<b>1,843,168</b>
<b>FUND BALANCE</b>						
<b>Restricted:</b>						
Advances to Other Funds	-	-	-	-	-	-
Prepaid Charges	-	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-	-
<b>Unrestricted:</b>						
Designated:						
General Contingencies	-	-	-	-	-	-
Undesignated	2,038,929	1,816,358	2,061,145	244,787	1,946,056	1,843,168
Subtotal Unrestricted	2,038,929	1,816,358	2,061,145	244,787	1,946,056	1,843,168
<b>TOTAL FUND BALANCE</b>	<b>2,038,929</b>	<b>1,816,358</b>	<b>2,061,145</b>	<b>244,787</b>	<b>1,946,056</b>	<b>1,843,168</b>

	2011-12 ACTUAL	2012-13 REVISED BUDGET	2012-13 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
<b>REVENUE</b>						
Taxes (PCTA Franchise)	595,682	-	-	-	-	-
License & Permits	2,480	-	-	-	-	-
Use of Money & Property	24,205	15,000	25,029	10,029	15,000	15,000
Charges for Services	62	-	-	-	-	-
Other Revenue	74,002	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>696,430</b>	<b>15,000</b>	<b>25,029</b>	<b>10,029</b>	<b>15,000</b>	<b>15,000</b>
<b>EXPENDITURES</b>						
General Government	184,119	1,000	1,000	-	1,000	1,000
Community Services	103,102	-	-	-	-	-
Debt Service						
Principal Retirement	109,000	112,442	112,442	-	115,884	120,474
Interest and Fiscal Charges	47,543	44,273	44,273	-	40,900	37,278
Capital Outlay	-	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURE</b>	<b>443,763</b>	<b>157,715</b>	<b>157,715</b>	<b>-</b>	<b>157,784</b>	<b>158,752</b>
<b>OTHER FINANCING SOURCES/(USES)</b>						
Operating Transfers In:						
General Fund	-	-	-	-	-	-
Operating Transfers Out:						
Capital Projects	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>252,667</b>	<b>(142,715)</b>	<b>(132,686)</b>	<b>10,029</b>	<b>(142,784)</b>	<b>(143,752)</b>
<b>BEGINNING FUND BALANCE</b>	<b>1,735,442</b>	<b>1,988,109</b>	<b>1,988,109</b>	<b>-</b>	<b>1,855,423</b>	<b>1,712,639</b>
<b>ENDING FUND BALANCE</b>	<b>1,988,109</b>	<b>1,845,394</b>	<b>1,855,423</b>	<b>10,029</b>	<b>1,712,639</b>	<b>1,568,887</b>

**FUND BALANCE****Restricted:**

Community Promotion	-	-	-	-	-	-
Bond Debt Covenants	156,715	156,715	156,715	-	156,715	156,715
Subtotal Restricted	156,715	156,715	156,715	-	156,715	156,715

**Unrestricted:**

## Designated:

General Contingencies	-	-	-	-	-	-
Undesignated	1,831,394	1,688,679	1,698,708	10,029	1,555,924	1,412,172
Subtotal Unrestricted	1,831,394	1,688,679	1,698,708	10,029	1,555,924	1,412,172

**TOTAL FUND BALANCE**

<b>TOTAL FUND BALANCE</b>	<b>1,988,109</b>	<b>1,845,394</b>	<b>1,855,423</b>	<b>10,029</b>	<b>1,712,639</b>	<b>1,568,887</b>
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2011-12 included Cable TV and Community Promotion programs

	2011-12 ACTUAL	2012-13 REVISED BUDGET	2012-13 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
<b>REVENUE</b>						
Use of Money & Property	924	-	1,198	1,198	-	-
Intergovernmental	439,495	1,147,649	929,609	(218,040)	858,426	858,000
Fines, Forfeits and Penalties	9,500	2,000	-	(2,000)	-	-
Other Revenue	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>449,919</b>	<b>1,149,649</b>	<b>930,807</b>	<b>(218,842)</b>	<b>858,426</b>	<b>858,000</b>
<b>EXPENDITURES</b>						
Community Development	577,733	503,102	426,123	76,979	655,285	494,402
Capital Outlay	-	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURE</b>	<b>577,733</b>	<b>503,102</b>	<b>426,123</b>	<b>76,979</b>	<b>655,285</b>	<b>494,402</b>
<b>OTHER FINANCING SOURCES/(USES)</b>						
Operating Transfers In:						
Liability Fund	11,498	-	-	-	-	-
Capital Improvement Projects Fund	340,641	235,404	188,244	(47,160)	-	-
Operating Transfers Out:						
General Fund	(30,000)	(10,000)	(10,000)	-	-	-
Capital Improvement Projects Fund	(1,053,811)	(681,730)	(681,730)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>(731,672)</b>	<b>(456,326)</b>	<b>(503,486)</b>	<b>(47,160)</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(859,486)</b>	<b>190,221</b>	<b>1,198</b>	<b>(189,023)</b>	<b>203,141</b>	<b>363,598</b>
<b>BEGINNING FUND BALANCE</b>	<b>834,757</b>	<b>(24,729)</b>	<b>(24,729)</b>	<b>-</b>	<b>(23,531)</b>	<b>179,610</b>
<b>ENDING FUND BALANCE</b>	<b>(24,729)</b>	<b>165,492</b>	<b>(23,531)</b>	<b>(189,023)</b>	<b>179,610</b>	<b>543,208</b>
<b>FUND BALANCE</b>						
<b>Restricted:</b>						
Advances to Other Funds	-	-	-	-	-	-
Notes Receivable	850,000	850,000	850,000	-	850,000	850,000
Subtotal Restricted	850,000	850,000	850,000	-	850,000	850,000
<b>Unrestricted:</b>						
Designated:						
General Contingencies	-	-	-	-	-	-
Undesignated	(874,729)	(684,508)	(873,531)	(189,023)	(670,390)	(306,792)
Subtotal Unrestricted	(874,729)	(684,508)	(873,531)	(189,023)	(670,390)	(306,792)
<b>TOTAL FUND BALANCE</b>	<b>(24,729)</b>	<b>165,492</b>	<b>(23,531)</b>	<b>(189,023)</b>	<b>179,610</b>	<b>543,208</b>

The projected ending fund balance deficits are based on outstanding Community Development Block Grants. Grant funding is not received until the funds are spent, therefore resulting in a deficit fund balance. The CDBG 240 deficit fund balance is offset by the estimated 2012-13 ending balance of \$329,075 in the CDBG Capital Projects program in the Capital Projects Fund 400.

	2011-12 ACTUAL	2012-13 REVISED BUDGET	2012-13 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
<b>REVENUE</b>						
Use of Money & Property	5	-	4,676	4,676	-	-
Intergovernmental	559,271	528,725	1,001,166	472,441	1,955,633	271,000
Other Revenue	405,135	471,844	8,283	(463,561)	177,191	20,000
<b>TOTAL REVENUE</b>	<b>964,411</b>	<b>1,000,569</b>	<b>1,014,125</b>	<b>13,556</b>	<b>2,132,824</b>	<b>291,000</b>
<b>EXPENDITURES</b>						
Community Development	117,794	1,120,569	1,001,166	119,403	2,586,420	37,000
Capital Outlay	-	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURE</b>	<b>117,794</b>	<b>1,120,569</b>	<b>1,001,166</b>	<b>119,403</b>	<b>2,586,420</b>	<b>37,000</b>
<b>OTHER FINANCING SOURCES/(USES)</b>						
Operating Transfers In:						
Housing/Community Development (CDBG)	-	-	-	-	-	-
Operating Transfers Out:						
Community Development	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>846,617</b>	<b>(120,000)</b>	<b>12,959</b>	<b>132,959</b>	<b>(453,596)</b>	<b>254,000</b>
<b>BEGINNING FUND BALANCE</b>	<b>(405,979)</b>	<b>440,637</b>	<b>440,637</b>	<b>-</b>	<b>453,596</b>	<b>0</b>
<b>ENDING FUND BALANCE</b>	<b>440,637</b>	<b>320,637</b>	<b>453,596</b>	<b>132,959</b>	<b>0</b>	<b>254,000</b>

<b>FUND BALANCE</b>						
<b>Restricted:</b>						
Advances to Other Funds	-	-	-	-	-	-
Prepaid Charges	-	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-	-
<b>Unrestricted:</b>						
Designated:						
General Contingencies	-	-	-	-	-	-
Undesignated	440,637	320,637	453,596	132,959	0	254,000
Subtotal Unrestricted	440,637	320,637	453,596	132,959	0	254,000
<b>TOTAL FUND BALANCE</b>	<b>440,637</b>	<b>320,637</b>	<b>453,596</b>	<b>132,959</b>	<b>0</b>	<b>254,000</b>

The projected ending fund balance is based on outstanding Community Development Block Grants/HOME. Grant funding is not received until the funds are spent, therefore sometimes resulting in a deficit fund balance.

	2011-12 ACTUAL	2012-13 REVISED BUDGET	2012-13 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
<b>REVENUE</b>						
Use of Money & Property	29,856	20,000	20,327	327	30,000	30,000
Other Revenue	-	100,000	72,330	(27,670)	145,000	145,000
<b>TOTAL REVENUE</b>	<b>29,856</b>	<b>120,000</b>	<b>92,657</b>	<b>(27,343)</b>	<b>175,000</b>	<b>175,000</b>
<b>EXPENDITURES</b>						
General Government	1,345,177	185,276	228,366	(43,090)	169,577	170,219
Capital Outlay	-	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURE</b>	<b>1,345,177</b>	<b>185,276</b>	<b>228,366</b>	<b>(43,090)</b>	<b>169,577</b>	<b>170,219</b>
<b>OTHER FINANCING SOURCES/(USES)</b>						
Operating Transfers In:						
Low/Mod Housing Fund	1,303,581	-	-	-	-	-
General Fund	-	13,476	13,476	-	-	-
Operating Transfers Out:						
General Fund	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>1,303,581</b>	<b>13,476</b>	<b>13,476</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(11,739)</b>	<b>(51,800)</b>	<b>(122,233)</b>	<b>(70,433)</b>	<b>5,423</b>	<b>4,781</b>
<b>BEGINNING FUND BALANCE</b>	<b>135,413</b>	<b>123,674</b>	<b>123,674</b>	<b>-</b>	<b>1,441</b>	<b>6,864</b>
<b>ENDING FUND BALANCE*</b>	<b>123,674</b>	<b>71,874</b>	<b>1,441</b>	<b>(70,433)</b>	<b>6,864</b>	<b>11,645</b>

\* Excludes receivables of \$ 26,783,116

<b>FUND BALANCE</b>						
<b>Restricted:</b>						
Low and Moderate Income Housing	123,674	71,874	1,441	(70,433)	6,864	11,645
Receivables - Notes/Loans	12,137,356	12,137,356	12,137,356	-	12,137,356	12,137,356
Receivables - SERAF	14,645,760	14,645,760	14,645,760	-	14,615,760	14,585,760
Subtotal Restricted	<b>26,906,789</b>	<b>26,854,989</b>	<b>26,784,556</b>	<b>(70,433)</b>	<b>26,759,979</b>	<b>26,734,760</b>
<b>Unrestricted:</b>						
Designated:						
General Contingencies	-	-	-	-	-	-
Undesignated	-	-	-	-	-	-
Subtotal Unrestricted	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FUND BALANCE</b>	<b>26,906,789</b>	<b>26,854,989</b>	<b>26,784,556</b>	<b>(70,433)</b>	<b>26,759,979</b>	<b>26,734,760</b>

	2011-12 ACTUAL	2012-13 REVISED BUDGET	2012-13 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
<b>REVENUE</b>						
Use of Money & Property	10,377	6,600	10,527	3,927	10,000	10,000
Other Revenue	727,914	65,000	46,810	(18,190)	65,000	65,000
<b>TOTAL REVENUE</b>	<b>738,292</b>	<b>71,600</b>	<b>57,337</b>	<b>(14,263)</b>	<b>75,000</b>	<b>75,000</b>
<b>EXPENDITURES</b>						
Police	43,074	261,436	245,800	15,636	225,000	225,000
Capital Outlay	-	65,000	63,987	1,013	-	-
<b>TOTAL OPERATING EXPENDITURE</b>	<b>43,074</b>	<b>326,436</b>	<b>309,787</b>	<b>16,649</b>	<b>225,000</b>	<b>225,000</b>
<b>OTHER FINANCING SOURCES/(USES)</b>						
Operating Transfers In:						
General Fund	-	-	-	-	-	-
Operating Transfers Out:						
Capital Improvement Projects Fund	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>695,218</b>	<b>(254,836)</b>	<b>(252,450)</b>	<b>2,386</b>	<b>(150,000)</b>	<b>(150,000)</b>
<b>BEGINNING FUND BALANCE</b>	<b>321,840</b>	<b>1,017,058</b>	<b>1,017,058</b>	<b>-</b>	<b>764,608</b>	<b>614,608</b>
<b>ENDING FUND BALANCE</b>	<b>1,017,058</b>	<b>762,222</b>	<b>764,608</b>	<b>2,386</b>	<b>614,608</b>	<b>464,608</b>
<b>FUND BALANCE</b>						
<b>Restricted:</b>						
Advances to Other Funds	-	-	-	-	-	-
Prepaid Charges	-	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-	-
<b>Unrestricted:</b>						
Designated:						
General Contingencies	-	-	-	-	-	-
Undesignated	1,017,058	762,222	764,608	2,386	614,608	464,608
Subtotal Unrestricted	1,017,058	762,222	764,608	2,386	614,608	464,608
<b>TOTAL FUND BALANCE</b>	<b>1,017,058</b>	<b>762,222</b>	<b>764,608</b>	<b>2,386</b>	<b>614,608</b>	<b>464,608</b>

	2011-12 ACTUAL	2012-13 REVISED BUDGET	2012-13 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
<b>REVENUE</b>						
Use of Money & Property	3,202	3,000	2,575	(425)	-	-
Charges	22,836	50,000	50,000	-	-	-
<b>TOTAL REVENUE</b>	<b>26,038</b>	<b>53,000</b>	<b>52,575</b>	<b>(425)</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>						
Police	72,787	200,710	98,342	102,368	-	-
Capital Outlay	40,438	117,723	99,429	18,294	-	-
<b>TOTAL OPERATING EXPENDITURE</b>	<b>113,225</b>	<b>318,433</b>	<b>197,771</b>	<b>120,662</b>	<b>-</b>	<b>-</b>
<b>OTHER FINANCING SOURCES/(USES)</b>						
Operating Transfers In:						
General Fund	-	105,747	105,747	-	-	-
Operating Transfers Out:						
General Fund	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>-</b>	<b>105,747</b>	<b>105,747</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(87,187)</b>	<b>(159,686)</b>	<b>(39,449)</b>	<b>120,237</b>	<b>-</b>	<b>-</b>
<b>BEGINNING FUND BALANCE</b>	<b>297,474</b>	<b>210,287</b>	<b>210,287</b>	<b>-</b>	<b>170,838</b>	<b>170,838</b>
<b>ENDING FUND BALANCE</b>	<b>210,287</b>	<b>50,601</b>	<b>170,838</b>	<b>120,237</b>	<b>170,838</b>	<b>170,838</b>
<b>FUND BALANCE</b>						
<b>Restricted:</b>						
Advances to Other Funds	-	-	-	-	-	-
Prepaid Charges	-	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-	-
<b>Unrestricted:</b>						
<b>Designated:</b>						
General Contingencies	-	-	-	-	-	-
Undesignated	210,287	50,601	170,838	120,237	170,838	170,838
Subtotal Unrestricted	210,287	50,601	170,838	120,237	170,838	170,838
<b>TOTAL FUND BALANCE</b>	<b>210,287</b>	<b>50,601</b>	<b>170,838</b>	<b>120,237</b>	<b>170,838</b>	<b>170,838</b>



	2011-12 ACTUAL	2012-13 REVISED BUDGET	2012-13 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
<b>REVENUE</b>						
Use of Money & Property	-	-	-	-	-	-
Intergovernmental	94,021	69,169	69,169	-	-	-
<b>TOTAL REVENUE</b>	<b>94,021</b>	<b>69,169</b>	<b>69,169</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>						
Police	86,467	69,169	69,169	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURE</b>	<b>86,467</b>	<b>69,169</b>	<b>69,169</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER FINANCING SOURCES/(USES)</b>						
Operating Transfers In:						
General Fund	-	-	-	-	-	-
Operating Transfers Out:						
General Fund	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>7,554</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>BEGINNING FUND BALANCE</b>	<b>(7,554)</b>	<b>(0)</b>	<b>(0)</b>	<b>-</b>	<b>(0)</b>	<b>(0)</b>
<b>ENDING FUND BALANCE</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>-</b>	<b>(0)</b>	<b>(0)</b>
<b>FUND BALANCE</b>						
<b>Restricted:</b>						
Advances to Other Funds	-	-	-	-	-	-
Prepaid Charges	-	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-	-
<b>Unrestricted:</b>						
Designated:						
General Contingencies	-	-	-	-	-	-
Undesignated	(0)	(0)	(0)	-	(0)	(0)
Subtotal Unrestricted	(0)	(0)	(0)	-	(0)	(0)
<b>TOTAL FUND BALANCE</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>-</b>	<b>(0)</b>	<b>(0)</b>

	2011-12 ACTUAL	2012-13 REVISED BUDGET	2012-13 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
<b>REVENUE</b>						
Use of Money & Property	-	-	-	-	-	-
Intergovernmental	12,134	5,644	5,644	-	-	-
<b>TOTAL REVENUE</b>	<b>12,134</b>	<b>5,644</b>	<b>5,644</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>						
Police	11,607	5,644	5,644	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURE</b>	<b>11,607</b>	<b>5,644</b>	<b>5,644</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER FINANCING SOURCES/(USES)</b>						
Operating Transfers In:						
General Fund	-	-	-	-	-	-
Operating Transfers Out:						
General Fund	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>527</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>BEGINNING FUND BALANCE</b>	<b>(527)</b>	<b>(0)</b>	<b>(0)</b>	<b>-</b>	<b>(0)</b>	<b>(0)</b>
<b>ENDING FUND BALANCE</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>-</b>	<b>(0)</b>	<b>(0)</b>
<b>FUND BALANCE</b>						
<b>Restricted:</b>						
Advances to Other Funds	-	-	-	-	-	-
Prepaid Charges	-	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-	-
<b>Unrestricted:</b>						
<b>Designated:</b>						
General Contingencies	-	-	-	-	-	-
Undesignated	(0)	(0)	(0)	-	(0)	(0)
Subtotal Unrestricted	(0)	(0)	(0)	-	(0)	(0)
<b>TOTAL FUND BALANCE</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>-</b>	<b>(0)</b>	<b>(0)</b>

	2011-12 ACTUAL	2012-13 REVISED BUDGET	2012-13 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
<b>REVENUE</b>						
Use of Money & Property	3,574	9,800	4,884	(4,916)	3,350	3,350
Intergovernmental	156,462	54,863	67,374	12,511	42,000	-
Charges for Services	132,300	2,000	2,170	170	2,000	2,000
<b>TOTAL REVENUE</b>	<b>292,337</b>	<b>66,663</b>	<b>74,428</b>	<b>7,765</b>	<b>47,350</b>	<b>5,350</b>
<b>EXPENDITURES</b>						
Police	440,322	61,363	62,455	(1,092)	48,500	6,500
Debt Service:						
Principal Retirement	72,667	74,962	74,962	-	77,256	80,316
Interest and Fiscal Charges	31,695	29,515	29,515	-	27,266	24,852
Capital Outlay	-	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURE</b>	<b>544,683</b>	<b>165,840</b>	<b>166,932</b>	<b>(1,092)</b>	<b>153,022</b>	<b>111,668</b>
<b>OTHER FINANCING SOURCES/(USES)</b>						
Operating Transfers In:						
General Fund	35,662	35,977	-	(35,977)	42,022	42,668
Water Utility Fund	60,000	60,000	60,000	-	60,000	60,000
Redevelopment Operating Fund	150,648	-	-	-	-	-
Operating Transfers Out:						
General Fund	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>246,310</b>	<b>95,977</b>	<b>60,000</b>	<b>(35,977)</b>	<b>102,022</b>	<b>102,668</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(6,037)</b>	<b>(3,200)</b>	<b>(32,504)</b>	<b>(29,304)</b>	<b>(3,650)</b>	<b>(3,650)</b>
<b>BEGINNING FUND BALANCE</b>	<b>137,235</b>	<b>131,198</b>	<b>131,198</b>	<b>-</b>	<b>98,694</b>	<b>95,044</b>
<b>ENDING FUND BALANCE</b>	<b>131,198</b>	<b>127,998</b>	<b>98,694</b>	<b>(29,304)</b>	<b>95,044</b>	<b>91,394</b>
<b>FUND BALANCE</b>						
<b>Restricted:</b>						
Bond Debt Covenants	104,476	62,845	62,845	-	62,845	62,845
Subtotal Restricted	104,476	62,845	62,845	-	62,845	62,845
<b>Unrestricted:</b>						
Designated:						
General Contingencies	-	-	-	-	-	-
Undesignated	26,722	65,153	35,849	(29,304)	32,199	28,549
Subtotal Unrestricted	26,722	65,153	35,849	(29,304)	32,199	28,549
<b>TOTAL FUND BALANCE</b>	<b>131,198</b>	<b>127,998</b>	<b>98,694</b>	<b>(29,304)</b>	<b>95,044</b>	<b>91,394</b>

	2011-12 ACTUAL	2012-13 REVISED BUDGET	2012-13 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
<b>REVENUE</b>						
Use of Money & Property	-	-	-	-	-	-
Intergovernmental	2,264	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>2,264</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>						
Police	2,929	19,916	19,916	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURE</b>	<b>2,929</b>	<b>19,916</b>	<b>19,916</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER FINANCING SOURCES/(USES)</b>						
Operating Transfers In:						
General Fund	-	-	-	-	-	-
Operating Transfers Out:						
General Fund	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(664)</b>	<b>(19,916)</b>	<b>(19,916)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>BEGINNING FUND BALANCE</b>	<b>22,845</b>	<b>22,181</b>	<b>22,181</b>	<b>-</b>	<b>2,265</b>	<b>2,265</b>
<b>ENDING FUND BALANCE</b>	<b>22,181</b>	<b>2,265</b>	<b>2,265</b>	<b>-</b>	<b>2,265</b>	<b>2,265</b>

<b>FUND BALANCE</b>						
<b>Restricted:</b>						
Advances to Other Funds	-	-	-	-	-	-
Prepaid Charges	-	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-	-
<b>Unrestricted:</b>						
Designated:						
General Contingencies	-	-	-	-	-	-
Undesignated	22,181	2,265	2,265	-	2,265	2,265
Subtotal Unrestricted	22,181	2,265	2,265	-	2,265	2,265
<b>TOTAL FUND BALANCE</b>	<b>22,181</b>	<b>2,265</b>	<b>2,265</b>	<b>-</b>	<b>2,265</b>	<b>2,265</b>

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	2011-12 ACTUAL	2012-13 REVISED BUDGET	2012-13 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
<b>REVENUE</b>						
Use of Money & Property	1,820	2,500	2,042	(458)	2,000	2,000
Intergovernmental	32,028	15,000	17,600	2,600	15,000	15,000
<b>TOTAL REVENUE</b>	<b>33,848</b>	<b>17,500</b>	<b>19,642</b>	<b>2,142</b>	<b>17,000</b>	<b>17,000</b>
<b>EXPENDITURES</b>						
Police	890	500	95	405	500	500
Capital Outlay	-	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURE</b>	<b>890</b>	<b>500</b>	<b>95</b>	<b>405</b>	<b>500</b>	<b>500</b>
<b>OTHER FINANCING SOURCES/(USES)</b>						
Operating Transfers In:						
General Fund	-	-	-	-	-	-
Operating Transfers Out:						
General Fund	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>32,958</b>	<b>17,000</b>	<b>19,547</b>	<b>2,547</b>	<b>16,500</b>	<b>16,500</b>
<b>BEGINNING FUND BALANCE</b>	<b>77,271</b>	<b>110,229</b>	<b>110,229</b>	<b>-</b>	<b>129,776</b>	<b>146,276</b>
<b>ENDING FUND BALANCE</b>	<b>110,229</b>	<b>127,229</b>	<b>129,776</b>	<b>2,547</b>	<b>146,276</b>	<b>162,776</b>
<b>FUND BALANCE</b>						
<b>Restricted:</b>						
Advances to Other Funds	-	-	-	-	-	-
Prepaid Charges	-	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-	-
<b>Unrestricted:</b>						
Designated:						
General Contingencies	-	-	-	-	-	-
Undesignated	110,229	127,229	129,776	2,547	146,276	162,776
Subtotal Unrestricted	110,229	127,229	129,776	2,547	146,276	162,776
<b>TOTAL FUND BALANCE</b>	<b>110,229</b>	<b>127,229</b>	<b>129,776</b>	<b>2,547</b>	<b>146,276</b>	<b>162,776</b>

	2011-12 ACTUAL	2012-13 REVISED BUDGET	2012-13 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
<b>REVENUE</b>						
Use of Money & Property	502	2,000	389	(1,611)	400	400
Intergovernmental	147,996	112,000	112,000	-	145,756	145,756
<b>TOTAL REVENUE</b>	<b>148,498</b>	<b>114,000</b>	<b>112,389</b>	<b>(1,611)</b>	<b>146,156</b>	<b>146,156</b>
<b>EXPENDITURES</b>						
Police	186,476	185,407	183,487	1,920	198,445	211,695
Capital Outlay	-	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURE</b>	<b>186,476</b>	<b>185,407</b>	<b>183,487</b>	<b>1,920</b>	<b>198,445</b>	<b>211,695</b>
<b>OTHER FINANCING SOURCES/(USES)</b>						
Operating Transfers In:						
General Fund	-	71,407	29,805	(41,602)	52,289	65,539
Operating Transfers Out:						
Special Police Services Fund	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>-</b>	<b>71,407</b>	<b>29,805</b>	<b>(58,931)</b>	<b>52,289</b>	<b>65,539</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(37,978)</b>	<b>-</b>	<b>(41,293)</b>	<b>(41,293)</b>	<b>-</b>	<b>-</b>
<b>BEGINNING FUND BALANCE</b>	<b>79,580</b>	<b>41,602</b>	<b>41,602</b>	<b>-</b>	<b>309</b>	<b>309</b>
<b>ENDING FUND BALANCE</b>	<b>41,602</b>	<b>41,602</b>	<b>309</b>	<b>(41,293)</b>	<b>309</b>	<b>309</b>

<b>FUND BALANCE</b>						
<b>Restricted:</b>						
Advances to Other Funds	-	-	-	-	-	-
Prepaid Charges	-	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-	-
<b>Unrestricted:</b>						
Designated:						
General Contingencies	-	-	-	-	-	-
Undesignated	41,602	41,602	309	(41,293)	309	309
Subtotal Unrestricted	41,602	41,602	309	(41,293)	309	309
<b>TOTAL FUND BALANCE</b>	<b>41,602</b>	<b>41,602</b>	<b>309</b>	<b>(41,293)</b>	<b>309</b>	<b>309</b>

	2011-12 ACTUAL	2012-13 REVISED BUDGET	2012-13 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
<b>REVENUE</b>						
Use of Money & Property	-	-	-	-	-	-
Intergovernmental	-	21,726	21,726	-	-	-
<b>TOTAL REVENUE</b>	-	21,726	21,726	-	-	-
<b>EXPENDITURES</b>						
Police	-	21,726	21,726	-	4,000	4,000
Capital Outlay	-	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURE</b>	-	21,726	21,726	-	4,000	4,000
<b>OTHER FINANCING SOURCES/(USES)</b>						
Operating Transfers In:						
General Fund	-	-	-	-	-	-
Operating Transfers Out:						
General Fund	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	-	-	-	-	-	-
<b>NET CHANGE IN FUND BALANCE</b>	-	-	-	-	(4,000)	(4,000)
<b>BEGINNING FUND BALANCE</b>	-	-	-	-	-	(4,000)
<b>ENDING FUND BALANCE</b>	-	-	-	-	(4,000)	(8,000)
<b>FUND BALANCE</b>						
<b>Restricted:</b>						
Advances to Other Funds	-	-	-	-	-	-
Prepaid Charges	-	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-	-
<b>Unrestricted:</b>						
Designated:						
General Contingencies	-	-	-	-	-	-
Undesignated	-	-	-	-	(4,000)	(8,000)
Subtotal Unrestricted	-	-	-	-	(4,000)	(8,000)
<b>TOTAL FUND BALANCE</b>	-	-	-	-	(4,000)	(8,000)

	2011-12 ACTUAL	2012-13 REVISED BUDGET	2012-13 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
<b>REVENUE</b>						
Use of Money & Property	-	-	-	-	-	-
Intergovernmental	-	17,730	17,730	-	-	-
<b>TOTAL REVENUE</b>	-	17,730	17,730	-	-	-
<b>EXPENDITURES</b>						
Police	-	17,730	17,730	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURE</b>	-	17,730	17,730	-	-	-
<b>OTHER FINANCING SOURCES/(USES)</b>						
Operating Transfers In:						
General Fund	-	-	-	-	-	-
Operating Transfers Out:						
General Fund	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	-	-	-	-	-	-
<b>NET CHANGE IN FUND BALANCE</b>	-	-	-	-	-	-
<b>BEGINNING FUND BALANCE</b>	-	-	-	-	-	-
<b>ENDING FUND BALANCE</b>	-	-	-	-	-	-
<b>FUND BALANCE</b>						
<b>Restricted:</b>						
Advances to Other Funds	-	-	-	-	-	-
Prepaid Charges	-	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-	-
<b>Unrestricted:</b>						
Designated:						
General Contingencies	-	-	-	-	-	-
Undesignated	-	-	-	-	-	-
Subtotal Unrestricted	-	-	-	-	-	-
<b>TOTAL FUND BALANCE</b>	-	-	-	-	-	-



	2011-12 ACTUAL	2012-13 REVISED BUDGET	2012-13 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
<b>REVENUE</b>						
Use of Money & Property	-	-	-	-	-	-
Intergovernmental	-	57,918	57,918	-	-	-
<b>TOTAL REVENUE</b>	-	57,918	57,918	-	-	-
<b>EXPENDITURES</b>						
Police	-	57,918	57,918	-	-	-
Capital Outlay	-	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURE</b>	-	57,918	57,918	-	-	-
<b>OTHER FINANCING SOURCES/(USES)</b>						
Operating Transfers In:						
General Fund	-	-	-	-	-	-
Operating Transfers Out:						
General Fund	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	-	-	-	-	-	-
<b>NET CHANGE IN FUND BALANCE</b>	-	-	-	-	-	-
<b>BEGINNING FUND BALANCE</b>	-	-	-	-	-	-
<b>ENDING FUND BALANCE</b>	-	-	-	-	-	-
<b>FUND BALANCE</b>						
<b>Restricted:</b>						
Advances to Other Funds	-	-	-	-	-	-
Prepaid Charges	-	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-	-
<b>Unrestricted:</b>						
Designated:						
General Contingencies	-	-	-	-	-	-
Undesignated	-	-	-	-	-	-
Subtotal Unrestricted	-	-	-	-	-	-
<b>TOTAL FUND BALANCE</b>	-	-	-	-	-	-

	2011-12 ACTUAL	2012-13 REVISED BUDGET	2012-13 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
<b>REVENUE</b>						
Use of Money & Property	1,620	1,000	1,572	572	1,500	1,500
Charges for Services	1,918	1,000	3,428	2,428	2,500	2,500
<b>TOTAL REVENUE</b>	<b>3,538</b>	<b>2,000</b>	<b>5,000</b>	<b>3,000</b>	<b>4,000</b>	<b>4,000</b>
<b>EXPENDITURES</b>						
Public Works	177	100	250	(150)	200	200
<b>TOTAL OPERATING EXPENDITURE</b>	<b>177</b>	<b>100</b>	<b>250</b>	<b>(150)</b>	<b>200</b>	<b>200</b>
<b>OTHER FINANCING SOURCES/(USES)</b>						
Operating Transfers In:						
Capital Improvement Projects Fund	-	-	-	-	-	-
Operating Transfers Out:						
Capital Improvement Projects Fund	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>3,361</b>	<b>1,900</b>	<b>4,750</b>	<b>2,850</b>	<b>3,800</b>	<b>3,800</b>
<b>BEGINNING FUND BALANCE</b>	<b>119,492</b>	<b>122,852</b>	<b>122,852</b>	<b>-</b>	<b>127,602</b>	<b>131,402</b>
<b>ENDING FUND BALANCE</b>	<b>122,852</b>	<b>124,752</b>	<b>127,602</b>	<b>2,850</b>	<b>131,402</b>	<b>135,202</b>
<b>FUND BALANCE</b>						
<b>Restricted:</b>						
Prepaid Charges	-	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-	-
<b>Unrestricted:</b>						
Designated:						
General Contingencies	-	-	-	-	-	-
Undesignated	122,852	124,752	127,602	2,850	131,402	135,202
Subtotal Unrestricted	122,852	124,752	127,602	2,850	131,402	135,202
<b>TOTAL FUND BALANCE</b>	<b>122,852</b>	<b>124,752</b>	<b>127,602</b>	<b>2,850</b>	<b>131,402</b>	<b>135,202</b>

	2011-12 ACTUAL	2012-13 REVISED BUDGET	2012-13 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
<b>REVENUE</b>						
Intergovernmental	232,642	250,036	250,036	-	257,791	257,791
Other Revenue	2,057	2,288	2,000	(288)	3,000	3,000
<b>TOTAL REVENUE</b>	<b>234,699</b>	<b>252,324</b>	<b>252,036</b>	<b>(288)</b>	<b>260,791</b>	<b>260,791</b>
<b>EXPENDITURES</b>						
Community Services	244,083	251,098	249,953	1,145	261,556	266,024
Capital Outlay	-	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURE</b>	<b>244,083</b>	<b>251,098</b>	<b>249,953</b>	<b>1,145</b>	<b>261,556</b>	<b>266,024</b>
<b>OTHER FINANCING SOURCES/(USES)</b>						
Operating Transfers In:						
General Fund	-	-	-	-	-	-
Operating Transfers Out:						
Project SHUE Fund	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(9,383)</b>	<b>1,226</b>	<b>2,083</b>	<b>857</b>	<b>(765)</b>	<b>(5,233)</b>
<b>BEGINNING FUND BALANCE</b>	<b>25,853</b>	<b>16,470</b>	<b>16,470</b>	<b>-</b>	<b>18,553</b>	<b>17,788</b>
<b>ENDING FUND BALANCE</b>	<b>16,470</b>	<b>17,696</b>	<b>18,553</b>	<b>857</b>	<b>17,788</b>	<b>12,555</b>
<b>FUND BALANCE</b>						
<b>Restricted:</b>						
Advances to Other Funds	-	-	-	-	-	-
Prepaid Charges	-	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-	-
<b>Unrestricted:</b>						
Designated:						
General Contingencies	-	-	-	-	-	-
Undesignated	16,470	17,696	18,553	857	17,788	12,555
Subtotal Unrestricted	16,470	17,696	18,553	857	17,788	12,555
<b>TOTAL FUND BALANCE</b>	<b>16,470</b>	<b>17,696</b>	<b>18,553</b>	<b>857</b>	<b>17,788</b>	<b>12,555</b>

	2011-12 ACTUAL	2012-13 REVISED BUDGET	2012-13 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
<b>REVENUE</b>						
Use of Money & Property	4,246	4,000	3,918	(82)	4,000	4,000
Intergovernmental	112,813	110,000	95,197	(14,803)	110,000	110,000
<b>TOTAL REVENUE</b>	<b>117,058</b>	<b>114,000</b>	<b>99,115</b>	<b>(14,885)</b>	<b>114,000</b>	<b>114,000</b>
<b>EXPENDITURES</b>						
General Government	82,034	62,896	57,898	4,998	71,187	71,187
Capital Outlay	-	55,000	55,000	-	-	-
<b>TOTAL OPERATING EXPENDITURE</b>	<b>82,034</b>	<b>117,896</b>	<b>112,898</b>	<b>4,998</b>	<b>71,187</b>	<b>71,187</b>
<b>OTHER FINANCING SOURCES/(USES)</b>						
Operating Transfers In:						
Capital Improvement Projects Fund	-	-	-	-	-	-
Operating Transfers Out:						
Senior Transportation Fund	(28,000)	(28,000)	(28,000)	-	(28,000)	(28,000)
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>(28,000)</b>	<b>(28,000)</b>	<b>(28,000)</b>	<b>-</b>	<b>(28,000)</b>	<b>(28,000)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>7,024</b>	<b>(31,896)</b>	<b>(41,783)</b>	<b>(9,887)</b>	<b>14,813</b>	<b>14,813</b>
<b>BEGINNING FUND BALANCE</b>	<b>350,807</b>	<b>357,831</b>	<b>357,831</b>	<b>-</b>	<b>316,048</b>	<b>330,861</b>
<b>ENDING FUND BALANCE</b>	<b>357,831</b>	<b>325,935</b>	<b>316,048</b>	<b>(9,887)</b>	<b>330,861</b>	<b>345,674</b>
<b>FUND BALANCE</b>						
<b>Restricted:</b>						
Advances to Other Funds	-	-	-	-	-	-
Prepaid Charges	-	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-	-
<b>Unrestricted:</b>						
Designated:						
General Contingencies	-	-	-	-	-	-
Undesignated	357,831	325,935	316,048	(9,887)	330,861	345,674
Subtotal Unrestricted	357,831	325,935	316,048	(9,887)	330,861	345,674
<b>TOTAL FUND BALANCE</b>	<b>357,831</b>	<b>325,935</b>	<b>316,048</b>	<b>(9,887)</b>	<b>330,861</b>	<b>345,674</b>

	2011-12 ACTUAL	2012-13 REVISED BUDGET	2012-13 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
<b>REVENUE</b>						
Use of Money & Property	1,009	2,800	1,540	(1,260)	1,000	1,000
Intergovernmental	158,958	181,686	181,686	-	182,504	182,504
Other Revenue	1,471		16,787	16,787	-	
<b>TOTAL REVENUE</b>	<b>161,438</b>	<b>184,486</b>	<b>200,013</b>	<b>15,527</b>	<b>183,504</b>	<b>183,504</b>
<b>EXPENDITURES</b>						
Community Services	156,157	209,095	165,366	43,729	211,504	211,504
Capital Outlay	-	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURE</b>	<b>156,157</b>	<b>209,095</b>	<b>165,366</b>	<b>43,729</b>	<b>211,504</b>	<b>211,504</b>
<b>OTHER FINANCING SOURCES/(USES)</b>						
Operating Transfers In:						
AQMD Fund	28,000	28,000	28,000	-	28,000	28,000
Operating Transfers Out:						
Equipment Replacement Fund	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>28,000</b>	<b>28,000</b>	<b>28,000</b>	<b>-</b>	<b>28,000</b>	<b>28,000</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>33,282</b>	<b>3,391</b>	<b>62,647</b>	<b>59,256</b>	<b>-</b>	<b>-</b>
<b>BEGINNING FUND BALANCE</b>	<b>88,977</b>	<b>122,259</b>	<b>122,259</b>	<b>-</b>	<b>184,906</b>	<b>184,906</b>
<b>ENDING FUND BALANCE</b>	<b>122,259</b>	<b>125,650</b>	<b>184,906</b>	<b>59,256</b>	<b>184,906</b>	<b>184,906</b>
<b>FUND BALANCE</b>						
<b>Restricted:</b>						
Advances to Other Funds	-	-	-	-	-	-
Prepaid Charges	-	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-	-
<b>Unrestricted:</b>						
Designated:						
General Contingencies	-	-	-	-	-	-
Undesignated	122,259	125,650	184,906	59,256	184,906	184,906
Subtotal Unrestricted	122,259	125,650	184,906	59,256	184,906	184,906
<b>TOTAL FUND BALANCE</b>	<b>122,259</b>	<b>125,650</b>	<b>184,906</b>	<b>59,256</b>	<b>184,906</b>	<b>184,906</b>

	2011-12 ACTUAL	2012-13 REVISED BUDGET	2012-13 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
<b>REVENUE</b>						
Use of Money & Property	921	1,000	943	(57)	1,000	1,000
Intergovernmental	20,892	25,000	-	(25,000)	-	-
Other Revenue	7,441	17,000	7,218	(9,782)	6,000	6,000
<b>TOTAL REVENUE</b>	<b>29,254</b>	<b>43,000</b>	<b>8,161</b>	<b>(34,839)</b>	<b>7,000</b>	<b>7,000</b>
<b>EXPENDITURES</b>						
Community Services	21,269	41,999	21,075	20,924	40,832	40,832
Capital Outlay		-		-		
<b>TOTAL OPERATING EXPENDITURE</b>	<b>21,269</b>	<b>41,999</b>	<b>21,075</b>	<b>20,924</b>	<b>40,832</b>	<b>40,832</b>
<b>OTHER FINANCING SOURCES/(USES)</b>						
Operating Transfers In:						
General Fund	-	-	-	-	-	-
Operating Transfers Out:						
Internal Service (fixed assets)	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>7,985</b>	<b>1,001</b>	<b>(12,914)</b>		<b>(33,832)</b>	<b>(33,832)</b>
<b>BEGINNING FUND BALANCE</b>	<b>66,380</b>	<b>74,365</b>	<b>74,365</b>	<b>-</b>	<b>61,451</b>	<b>27,619</b>
<b>ENDING FUND BALANCE</b>	<b>74,365</b>	<b>75,366</b>	<b>61,451</b>	<b>(13,915)</b>	<b>27,619</b>	<b>(6,213)</b>
<b>FUND BALANCE</b>						
<b>Restricted:</b>						
Advances to Other Funds	-	-	-	-	-	-
Prepaid Charges	-	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-	-
<b>Unrestricted:</b>						
Designated:						
General Contingencies	-	-	-	-	-	-
Undesignated	74,365	75,366	61,451	(13,915)	27,619	(6,213)
Subtotal Unrestricted	74,365	75,366	61,451	(13,915)	27,619	(6,213)
<b>TOTAL FUND BALANCE</b>	<b>74,365</b>	<b>75,366</b>	<b>61,451</b>	<b>(13,915)</b>	<b>27,619</b>	<b>(6,213)</b>

## **CAPITAL PROJECTS FUNDS**

### **FUND 400: Capital Projects Fund**

Capital Project Funds account for the acquisition or construction of major capital facilities or fixed assets. Capital project appropriations are for the life of the project.

### **FUND 800: Reserve Fund**

The Reserve Fund accounts for the funds dedicated to future City improvements.

	2011-12 ACTUAL	2012-13 REVISED BUDGET	2012-13 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
<b>REVENUE</b>						
Other Revenue	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	-	-	-	-	-	-
<b>EXPENDITURES</b>						
General Government	-	-	-	-	-	-
Capital Outlay	5,773,969	13,784,079	13,784,079	-	8,612,849	702,000
<b>TOTAL OPERATING EXPENDITURE</b>	5,773,969	13,784,079	13,784,079	-	8,612,849	702,000
<b>OTHER FINANCING SOURCES/(USES)</b>						
Operating Transfers In:						
General Fund	-	65,000	65,000	-	1,250,000	-
CDBG Fund	1,053,811	681,730	681,730	-	-	-
Gas Tax Fund	-	303,493	303,493	-	119,539	-
Municipal Lighting Fund	-	200,000	200,000	-	-	-
Measure M Fund	-	1,543,445	1,543,445	-	2,799,917	-
Street Improvements Grant Fund	1,214,100	1,959,235	1,959,235	-	1,169,393	-
Traffic Impact Fee Fund	20,000	129,300	129,300	-	-	-
Park Dedication Fund	214,500	146,000	146,000	-	40,000	-
Water Utility Fund	883,000	2,078,000	2,078,000	-	2,388,000	-
Information Technologies Fund	477,000	252,000	252,000	-	177,000	177,000
Equipment Replacement Fund	604,000	400,000	400,000	-	525,000	525,000
Building Maintenance Fund	33,700	25,000	25,000	-	60,000	-
Reserve Fund	-	-	-	-	84,000	-
Operating Transfers Out:						
CDBG Fund	(340,641)	(188,244)	(188,244)	-	-	-
Gas Tax Fund	(54,015)	(421,631)	(421,631)	-	-	-
Traffic Impact Fee Fund	(90,000)	(106,819)	(106,819)	-	-	-
Measure M Fund	(108,355)	(677,970)	(677,970)	-	-	-
Street Improvements Grant Fund	(271,953)	(239,294)	(239,294)	-	-	-
Park Dedication Fund	-	(295,418)	(295,418)	-	-	-
Information Technologies Fund	(19,534)	-	-	-	-	-
Building Maintenance Fund	-	(627)	(627)	-	-	-
Equipment Replacement Fund	(182,769)	-	-	-	-	-
Water Utility Fund	(312,180)	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	3,120,664	5,853,200	5,853,200	-	8,612,849	702,000
<b>NET CHANGE IN FUND BALANCE</b>	(2,653,306)	(7,930,879)	(7,930,879)	-	-	-
<b>BEGINNING FUND BALANCE</b>	10,584,207	7,930,901	7,930,901	-	22	22
<b>ENDING FUND BALANCE</b>	7,930,901	22	22	-	22	22
<b>FUND BALANCE</b>						
<b>Restricted:</b>						
Advances to Other Funds	-	-	-	-	-	-
Prepaid Charges	-	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-	-
<b>Unrestricted:</b>						
Designated:						
CIP Items	7,930,901	22	22	-	22	22
Undesignated	-	-	-	-	-	-



	2011-12 ACTUAL	2012-13 REVISED BUDGET	2012-13 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
<b>REVENUE</b>						
Water Sales - Tier 2 penalty	-	750,000	750,000	-	750,000	750,000
Use of Money and Property	48,212	43,000	51,277	8,277	42,000	42,000
<b>TOTAL REVENUE</b>	<b>48,212</b>	<b>793,000</b>	<b>801,277</b>	<b>8,277</b>	<b>792,000</b>	<b>792,000</b>
<b>EXPENDITURES</b>						
General Government	-	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER FINANCING SOURCES/(USES)</b>						
Operating Transfers In:						
Utility Fund	-	-	4,384,271	4,384,271	-	-
Operating Transfers Out:						
Information Systems Fund	-	(655,440)	(659,578)	(4,138)	-	-
Capital Improvement Project Fund	-	(75,000)	(75,000)	-	(84,000)	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>-</b>	<b>(730,440)</b>	<b>3,649,693</b>	<b>4,380,133</b>	<b>(84,000)</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>48,212</b>	<b>62,560</b>	<b>4,450,970</b>	<b>4,388,410</b>	<b>708,000</b>	<b>792,000</b>
<b>BEGINNING FUND BALANCE</b>	<b>10,090,930</b>	<b>10,139,142</b>	<b>10,139,142</b>	<b>-</b>	<b>14,590,112</b>	<b>15,298,112</b>
<b>ENDING FUND BALANCE</b>	<b>10,139,142</b>	<b>10,201,702</b>	<b>14,590,112</b>	<b>4,388,410</b>	<b>15,298,112</b>	<b>16,090,112</b>

**FUND BALANCE**

**Restricted:**

Non-current Advances	-	-	-	-	-	-
Subtotal Restricted	-	-	-	-	-	-

**Unrestricted:**

Designated:

Water Conservation	-	680,000	5,064,271	4,384,271	5,735,271	6,490,271
CIP Items						
General	6,500,004	6,500,004	6,500,004	-	6,500,004	6,500,004
Muni-Lighting	2,031,193	2,051,193	2,057,022	5,829	2,082,022	2,107,022
Equipment Replacement	632,061	638,061	640,099	2,038	648,099	656,099
Building Maintenance	324,588	328,588	328,716	128	332,716	336,716
Information Systems	651,296	3,856	-	(3,856)	-	-
Undesignated	-	0	(0)	(0)	(0)	(0)
Subtotal Unrestricted	<b>10,139,142</b>	<b>10,201,702</b>	<b>14,590,112</b>	<b>4,388,410</b>	<b>15,298,112</b>	<b>16,090,112</b>

**TOTAL FUND BALANCE**

<b>TOTAL FUND BALANCE</b>	<b>10,139,142</b>	<b>10,201,702</b>	<b>14,590,112</b>	<b>4,388,410</b>	<b>15,298,112</b>	<b>16,090,112</b>
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**SUCCESSOR AGENCY TO THE WESTMINSTER REDEVELOPMENT AGENCY FUNDS**

For budgeting purposes, all Successor Agency to the Westminster Redevelopment funds are grouped together in numerical order.

**Private Purpose Trust Funds****FUND 501: SAWRA Fund Administration**

This private purpose trust fund is used to account for the activities of the Successor Agency to the Westminster Redevelopment Agency.

	2011-12 ACTUAL	2012-13 REVISED BUDGET	2012-13 ESTIMATE	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
<b>REVENUE</b>						
Use of Money & Property	574,418	130,000	200,000	70,000	-	
Redevelopment Property Tax Trust Fund RPTTF	-	15,387,638	15,387,638	-	27,023,998	25,256,495
Other Revenue	261,893	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>836,311</b>	<b>15,517,638</b>	<b>15,587,638</b>	<b>70,000</b>	<b>27,023,998</b>	<b>25,256,495</b>
<b>EXPENDITURES</b>						
Community Development	33,187,393	47,401,735	47,401,735	-	3,151,857	2,743,626
Debt Service:						
Interest Expense	3,007,424	7,118,944	7,118,944	-	6,868,219	6,687,869
Principal	-	9,125,000	9,125,000	-	9,335,000	1,825,000
Capital Outlay	6,891,624	23,305,862	23,305,862	-	7,668,922	14,000,000
<b>TOTAL OPERATING EXPENDITURE</b>	<b>43,086,441</b>	<b>86,951,541</b>	<b>86,951,541</b>	<b>-</b>	<b>27,023,998</b>	<b>25,256,495</b>
<b>OTHER FINANCING SOURCES/(USES)</b>						
Operating Transfers In:						
General Fund	-	-	-	-	-	-
Operating Transfers Out:						
General Fund	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(42,250,130)</b>	<b>(71,433,903)</b>	<b>(71,363,903)</b>	<b>70,000</b>	<b>-</b>	<b>-</b>

## **ENTERPRISE FUNDS**

### **FUND 600: Water Utility Fund**

The Water Utility Fund accounts for the City's water utility operations, which are financed and operated in a manner similar to a private enterprise. The costs (expenses, including depreciation) of providing these services to the general public on a continuing basis are financed or recovered primarily through user charges.

	2011-12 ACTUAL	2012-13 REVISED BUDGET	2012-13 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
<b>OPERATING REVENUE</b>						
Use of Money & Property	72,467	30,000	85,774	55,774	70,000	70,000
Charges for Services	14,802,041	13,597,200	14,046,241	449,041	14,107,200	14,107,200
Other Revenue	39,974	40,000	58,763	18,763	20,000	20,000
<b>TOTAL REVENUE</b>	<b>14,914,483</b>	<b>13,667,200</b>	<b>14,190,778</b>	<b>523,578</b>	<b>14,197,200</b>	<b>14,197,200</b>
<b>OPERATING EXPENSES</b>						
Salaries & Benefits	2,593,713	2,577,097	2,629,585	(52,488)	2,702,493	2,732,106
Maintenance and operations	2,615,636	2,361,867	2,203,546	158,321	2,477,935	2,491,581
Purchased water	3,360,537	3,329,145	3,329,145	-	3,529,654	3,697,042
Pump and basin assessment	2,115,538	2,291,661	2,291,661	-	2,428,223	2,556,009
Capital Outlay	1,395	3,000	1,395	1,605	3,000	3,000
Debt Service:						
Principal Payments	564,672	323,172	323,172	-	336,794	345,543
Interest Payments	213,792	216,042	216,042	-	205,786	194,813
<b>TOTAL OPERATING EXPENSES</b>	<b>11,465,284</b>	<b>11,101,984</b>	<b>10,994,546</b>	<b>107,438</b>	<b>11,683,885</b>	<b>12,020,094</b>
<b>OPERATING INCOME (LOSS)</b>	<b>3,449,199</b>	<b>2,565,216</b>	<b>3,196,232</b>	<b>631,016</b>	<b>2,513,315</b>	<b>2,177,106</b>
Operating Transfers In:						
General Fund (Life Line)	25,000	25,000	25,000	-	25,000	25,000
Redevelopment Agency Fund	8,750	-	-	-	-	-
Capital Projects Fund	312,180	-	-	-	-	-
Conservation Fund	-	75,000	-	(75,000)	-	-
Operating Transfers Out:						
Special Police Services Fund (800 MHz)	(60,000)	(60,000)	(60,000)	-	(60,000)	(60,000)
Capital Projects Fund	(883,000)	(2,078,000)	(2,078,000)	-	(2,388,000)	-
Conservation Fund (to Fund 800)	-	-	(4,717,503)	(4,717,503)	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>(597,070)</b>	<b>(2,038,000)</b>	<b>(6,830,503)</b>	<b>(4,792,503)</b>	<b>(2,423,000)</b>	<b>(35,000)</b>
<b>NET CHANGE IN WORKING CAPITAL</b>	<b>2,852,129</b>	<b>527,216</b>	<b>(3,634,271)</b>	<b>(4,161,487)</b>	<b>90,315</b>	<b>2,142,106</b>
<b>BEGINNING WORKING CAPITAL</b>	<b>3,586,204</b>	<b>6,438,333</b>	<b>6,438,333</b>	<b>-</b>	<b>2,804,062</b>	<b>2,894,377</b>
<b>ENDING WORKING CAPITAL</b>	<b>6,438,333</b>	<b>6,965,549</b>	<b>2,804,062</b>	<b>(4,161,487)</b>	<b>2,894,377</b>	<b>5,036,483</b>

**INTERNAL SERVICE FUNDS**

Internal Service Funds finance and account for goods and services provided by one City department to other City departments, or to other governments, on a cost-reimbursement basis, including depreciation. The City used the following Internal Service Funds:

**FUND 700: Equipment Replacement Fund**

The Equipment Replacement Fund accounts for the maintenance and replacement of City-owned vehicles and equipment.

**FUND 740: General Benefits Fund**

The General Benefits Fund finances and accounts for the City's group medical, vision and dental insurance, workers compensation insurance, unemployment insurance, employee life insurance and compensated absences.

**FUND 750: Liability Administration Fund**

The Liability Administration Fund accounts for the administration of the City's general liability insurance and for the payment of any related claims.

**FUND 760: Information Systems and Equipment Fund**

The Information Systems and Equipment Fund accounts for the maintenance and replacement of the City's information systems, including computer hardware and software.

**FUND 770: Government Buildings Fund**

The Government Buildings Fund accounts for the City's building maintenance and utilities costs.

## EQUIPMENT REPLACEMENT - 700

FY 2013 – 2015

	2011-12 ACTUAL	2012-13 REVISED BUDGET	2012-13 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
<b>REVENUE</b>						
Use of Money & Property	26,219	30,000	34,319	4,319	30,000	30,000
Charges for Services	1,849,016	1,831,205	1,781,784	(49,421)	1,752,273	1,752,273
Other Revenue	282,539	120,000	119,818	(182)	120,000	120,000
Gain on sale of equipment	6,005	15,000	(4,071)	(19,071)	15,000	15,000
<b>TOTAL REVENUE</b>	<b>2,163,779</b>	<b>1,996,205</b>	<b>1,931,850</b>	<b>(64,355)</b>	<b>1,917,273</b>	<b>1,917,273</b>
<b>EXPENDITURES</b>						
Salaries and Benefits	426,043	380,617	364,670	15,947	369,671	371,685
Maintenance and Operations	1,149,207	1,123,450	1,141,326	(17,876)	1,111,767	1,111,817
Capital Outlay	182,769	-	-	-	-	-
Budget Contingency 1.00%	-	19,962	19,962	-	19,173	19,173
Emergency Reserve 5.00%	-	99,810	99,810	-	95,863	95,863
<b>TOTAL OPERATING EXPENDITURE</b>	<b>1,758,019</b>	<b>1,623,839</b>	<b>1,625,768</b>	<b>(1,929)</b>	<b>1,596,474</b>	<b>1,598,538</b>
<b>OTHER FINANCING SOURCES/(USES)</b>						
Operating Transfers In:						
Other Funds	-	-	-	-	-	-
Capital Improvement Projects Fund	182,769	-	-	-	-	-
Operating Transfers Out:						
General Fund	(1,000,000)	-	-	-	-	-
Capital Improvement Projects Fund	(604,000)	(400,000)	(400,000)	-	(525,000)	(525,000)
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>(1,421,231)</b>	<b>(400,000)</b>	<b>(400,000)</b>	<b>-</b>	<b>(525,000)</b>	<b>(525,000)</b>
<b>NET CHANGE IN WORKING CAPITAL</b>	<b>(1,015,471)</b>	<b>(27,634)</b>	<b>(93,918)</b>	<b>(66,284)</b>	<b>(204,201)</b>	<b>(206,265)</b>
<b>BEGINNING WORKING CAPITAL</b>	<b>2,090,542</b>	<b>1,075,071</b>	<b>1,075,071</b>	<b>-</b>	<b>981,153</b>	<b>776,952</b>
<b>ENDING WORKING CAPITAL</b>	<b>1,075,071</b>	<b>1,047,437</b>	<b>981,153</b>	<b>(66,284)</b>	<b>776,952</b>	<b>570,687</b>

	2011-12 ACTUAL	2012-13 REVISED BUDGET	2012-13 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
<b>REVENUE</b>						
Charges for Services	14,305,003	11,792,217	12,929,635	1,137,418	12,690,000	12,690,000
Other Revenue	313,430	290,000	499,400	209,400	290,000	290,000
<b>TOTAL REVENUE</b>	<b>14,618,433</b>	<b>12,082,217</b>	<b>13,429,035</b>	<b>1,346,818</b>	<b>12,980,000</b>	<b>12,980,000</b>
<b>EXPENDITURES</b>						
Salaries and Benefits	195	5,595	195	5,400	5,595	5,595
Maintenance and Operations	5,360,840	5,870,607	5,417,054	453,553	5,505,136	5,504,166
Insurance Premiums and Legal Fees	2,393,515	2,359,000	2,378,275	(19,275)	2,445,000	2,445,000
Claims and Benefits	7,043,978	5,620,481	7,174,489	(1,554,008)	6,638,000	6,638,000
<b>TOTAL OPERATING EXPENDITURE</b>	<b>14,798,527</b>	<b>13,855,683</b>	<b>14,970,013</b>	<b>(1,114,330)</b>	<b>14,593,731</b>	<b>14,592,761</b>
<b>OTHER FINANCING SOURCES/(USES)</b>						
Operating Transfers In: General Fund	-	-	-	-	-	-
Operating Transfers Out: General Fund	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN WORKING CAPITAL</b>	<b>(180,094)</b>	<b>(1,773,466)</b>	<b>(1,540,978)</b>	<b>232,488</b>	<b>(1,613,731)</b>	<b>(1,612,761)</b>
<b>BEGINNING WORKING CAPITAL</b>	<b>6,107,387</b>	<b>5,927,292</b>	<b>5,927,292</b>	<b>-</b>	<b>4,386,314</b>	<b>2,772,583</b>
<b>ENDING WORKING CAPITAL</b>	<b>5,927,292</b>	<b>4,153,826</b>	<b>4,386,314</b>	<b>232,488</b>	<b>2,772,583</b>	<b>1,159,822</b>



	2011-12 ACTUAL	2012-13 REVISED BUDGET	2012-13 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
<b>REVENUE</b>						
Charges for Services	1,703,309	1,688,059	1,718,059	30,000	1,718,059	1,718,059
Other Revenue	220,111	-	2,018	2,018	-	-
<b>TOTAL REVENUE</b>	<b>1,923,420</b>	<b>1,688,059</b>	<b>1,720,077</b>	<b>32,018</b>	<b>1,718,059</b>	<b>1,718,059</b>
<b>EXPENDITURES</b>						
Maintenance and Operations	396,099	424,486	402,267	22,219	437,627	436,657
Insurance Premiums and Legal Fees	942,228	1,283,500	1,129,423	154,077	1,150,000	1,150,000
Claims and Benefits	748,348	750,000	741,135	8,865	750,000	750,000
<b>TOTAL OPERATING EXPENDITURE</b>	<b>2,086,676</b>	<b>2,457,986</b>	<b>2,272,825</b>	<b>185,161</b>	<b>2,337,627</b>	<b>2,336,657</b>
<b>OTHER FINANCING SOURCES/(USES)</b>						
Operating Transfers In:						
General Fund	-	-	-	-	-	-
Operating Transfers Out:						
CDBG Fund	(11,498)	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>(11,498)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN WORKING CAPITAL</b>	<b>(174,754)</b>	<b>(769,927)</b>	<b>(552,748)</b>	<b>217,179</b>	<b>(619,568)</b>	<b>(618,598)</b>
<b>BEGINNING WORKING CAPITAL</b>	<b>5,651,696</b>	<b>5,476,942</b>	<b>5,476,942</b>	<b>-</b>	<b>4,924,194</b>	<b>4,304,626</b>
<b>ENDING WORKING CAPITAL</b>	<b>5,476,942</b>	<b>4,707,015</b>	<b>4,924,194</b>	<b>217,179</b>	<b>4,304,626</b>	<b>3,686,028</b>

	2011-12 ACTUAL	2012-13 REVISED BUDGET	2012-13 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
<b>REVENUE</b>						
Use of Money & Property	38,935	30,000	63,373	33,373	30,000	30,000
Charges for Services	887,143	1,307,263	1,307,263	-	1,307,263	1,307,263
Other Revenue	25,026	-	6,724	6,724	-	-
Gain on sale of equipment	(2,683)	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>948,422</b>	<b>1,337,263</b>	<b>1,377,360</b>	<b>40,097</b>	<b>1,337,263</b>	<b>1,337,263</b>
<b>EXPENDITURES</b>						
Salaries and Benefits	538,762	585,098	573,940	11,158	563,080	545,089
Maintenance and Operations	546,837	785,063	652,044	133,019	892,479	892,479
Capital Outlay	215,548	160,000	156,928	3,072	49,300	49,300
Debt Service:						
Principal Retirement	16,296	16,810	16,810	-	17,325	18,011
Interest and Fiscal Charges	7,979	7,435	7,435	-	6,931	6,389
Budget Contingency 1.00%	-	13,373	13,373	-	13,373	13,373
Emergency Reserve 5.00%	-	66,863	66,863	-	66,863	66,863
<b>TOTAL OPERATING EXPENDITURE</b>	<b>1,325,422</b>	<b>1,634,642</b>	<b>1,487,393</b>	<b>147,249</b>	<b>1,609,351</b>	<b>1,591,504</b>
<b>OTHER FINANCING SOURCES/(USES)</b>						
Operating Transfers In:						
Capital Improvement Projects Fund	19,534	-	-	-	-	-
Operating Transfers Out:						
Capital Improvement Projects Fund	(477,000)	(252,000)	(252,000)	-	(177,000)	(177,000)
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>(457,466)</b>	<b>(252,000)</b>	<b>(252,000)</b>	<b>-</b>	<b>(177,000)</b>	<b>(177,000)</b>
<b>NET CHANGE IN WORKING CAPITAL</b>	<b>(834,465)</b>	<b>(549,379)</b>	<b>(362,033)</b>	<b>187,346</b>	<b>(449,088)</b>	<b>(431,241)</b>
<b>BEGINNING WORKING CAPITAL</b>	<b>2,530,275</b>	<b>1,695,809</b>	<b>1,695,809</b>	<b>-</b>	<b>1,333,776</b>	<b>884,688</b>
<b>ENDING WORKING CAPITAL</b>	<b>1,695,809</b>	<b>1,146,430</b>	<b>1,333,776</b>	<b>187,346</b>	<b>884,688</b>	<b>453,447</b>

	2011-12 ACTUAL	2012-13 REVISED BUDGET	2012-13 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2013-14 ADOPTED BUDGET	2014-15 ADOPTED BUDGET
<b>REVENUE</b>						
Use of Money & Property	20,625	15,000	27,434	12,434	20,000	20,000
Charges for Services	2,031,710	2,148,075	2,309,107	161,032	1,984,674	1,912,376
Other Revenue	4,780	-	1,992	1,992	-	-
<b>TOTAL REVENUE</b>	<b>2,057,115</b>	<b>2,163,075</b>	<b>2,338,533</b>	<b>175,458</b>	<b>2,004,674</b>	<b>1,932,376</b>
<b>EXPENDITURES</b>						
Salaries	573,205	232,971	214,607	18,364	277,391	283,912
Maintenance and Operations	1,073,254	1,661,663	1,447,236	214,427	1,530,573	1,526,958
Capital outlay	12,322	-	-	-	-	-
Debt Service:						
Principal Retirement	123,851	127,763	127,763	-	131,674	136,889
Interest and Fiscal Charges	53,711	56,557	56,557	-	52,724	48,609
<b>TOTAL OPERATING EXPENDITURE</b>	<b>1,836,343</b>	<b>2,078,954</b>	<b>1,846,163</b>	<b>232,791</b>	<b>1,992,362</b>	<b>1,996,368</b>
<b>OTHER FINANCING SOURCES/(USES)</b>						
Operating Transfers In:						
Other Funds	5,582	-	-	-	-	-
Capital Improvement Projects Fund	-	-	627	627	-	-
Operating Transfers Out:						
Capital Improvement Projects Fund	(33,700)	(25,000)	(25,000)	-	(60,000)	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>(28,118)</b>	<b>(25,000)</b>	<b>(24,373)</b>	<b>627</b>	<b>(60,000)</b>	<b>-</b>
<b>NET CHANGE IN WORKING CAPITAL</b>	<b>192,654</b>	<b>59,121</b>	<b>467,997</b>	<b>408,876</b>	<b>(47,688)</b>	<b>(63,992)</b>
<b>BEGINNING WORKING CAPITAL</b>	<b>704,064</b>	<b>896,718</b>	<b>896,718</b>	<b>-</b>	<b>1,364,715</b>	<b>1,317,027</b>
<b>ENDING WORKING CAPITAL</b>	<b>896,718</b>	<b>955,839</b>	<b>1,364,715</b>	<b>408,876</b>	<b>1,317,027</b>	<b>1,253,035</b>

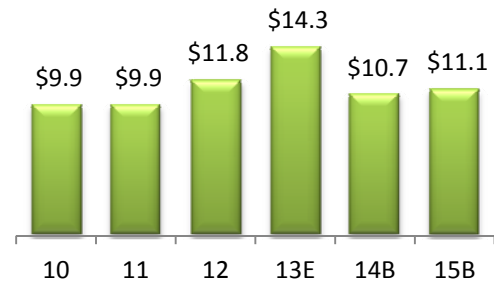


**GENERAL FUND REVENUES:**

**Property Tax:** The percentage of Property Tax going to the General Fund is 7.4%, substantially below most cities. Westminster is a "low property tax city". "Low property tax" does not mean our citizens pay less property tax. Rather, as a result of the Post Proposition 13 tax distribution formula, a relatively larger share of the City's property tax revenue goes to the county and other governmental agencies. Also, the State continues to divert a portion of property tax to the State General fund thereby reducing the amount of property tax cities receive.

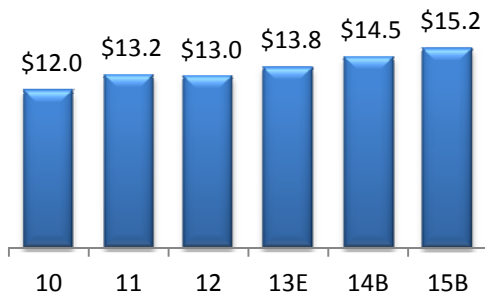
General Fund Property Tax revenue is projected to increase slightly in fiscal year 2013-14. This increase is due to a slight increase in property values coupled with the residual receipt of property tax due to the dissolution of the redevelopment agency. Property tax receipts for 2011-12 and 2012-13 include one-time payments from the close out of the redevelopment agency which will not continue in the future. This projection is based on historical trends and projections provided by the County of Orange and the City's property tax consultant, the HdL Companies.

**Property Tax (millions)**



Secured and unsecured property is distinguished for taxing purposes. Unsecured property is subject to the tax rate which applied to secured property in the previous year. Secured roll tax is paid in two installments, due December 10 and April 10. Unsecured roll tax is due on August 31.

**Sales Tax (millions)**



**SALES & USE TAX:** The sales tax is imposed on retailers for the privilege of selling tangible personal property in California. The use tax is imposed on the user of a product purchased out-of-state and delivered for use in California.

All taxable retail sales within the City are charged an 8.00% tax. Due to voter approval of Proposition 30, the statewide base sales and use tax rate increased one quarter of one percent (0.25%) on January 1, 2013. The higher tax rate will apply for four years – January 1, 2013 through December 31, 2016. This is collected by the State and distributed to the cities on a quarterly basis with advances being paid monthly.

Quarterly adjustments are made to reflect actual funds collected. The distribution of sales is as follows the City receives 1%, the transportation authority receives .5%, the State receives 6.5%, and the County receives .5% for health and welfare programs and .5% for public safety Proposition 172.

In 2003 and 2004 legislation was passed that created the "triple flip" which shifts ¼ ¢ of local sales and use taxes to the State to repay bonds approved by the passage of Proposition 57. In its place, the City will receive an amount equal to the ¼ ¢ shift in the form of property tax paid from the County ERAF account in January and May annually. The "triple flip" will be in place until the bonds are retired.

Sales Tax is the largest source of revenue for the City of Westminster, and accounts for approximately 34% of total General Fund revenue. Sales tax revenue is projected at \$14.5 million for fiscal year 2013-14 and \$15.2 for fiscal year 2014-15, which is trending above the fiscal year 2012-13 estimate of \$13.8 million. Sales tax increases are anticipated in auto sales, general consumer goods and building and construction materials.

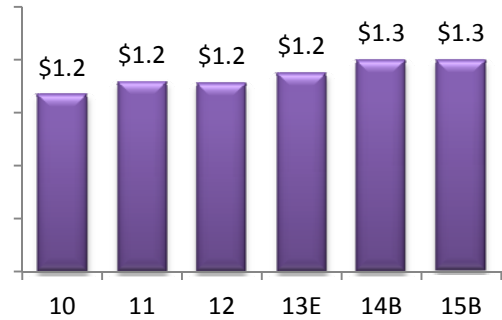
**PROPERTY TRANSFER:** The Transfer Tax is imposed on the transfer of real property. The County is authorized to levy the tax at a rate of \$.55 per \$500 of the sale value, exclusive of any lien or encumbrance remaining at the time of sale. The City receives \$0.275 per \$500 value, exclusive of any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

The City expects property transfer tax revenue to remain fairly constant in fiscal years 2013-15.

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

Business license tax revenue is projected to increase slightly in fiscal years 2013-15.

**Business License (millions)**



**FRANCHISE:** Franchise Tax is a fee on privately-owned utility companies and other businesses using the City's right-of-way. Types of businesses which are frequently required by City ordinance to pay "franchise" fees include: public utilities (gas, water, electricity), companies which conduct business on City streets (taxicabs and private ambulances), and cable television companies.

**Franchise Tax (thousands)**

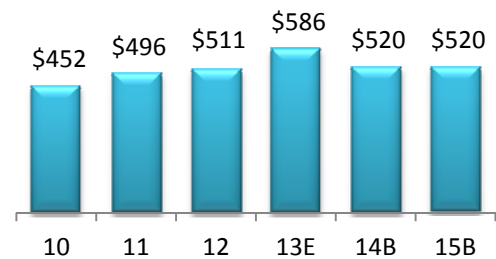


In 1999-00 the franchise revenue from the cable television companies was moved to the community promotion fund to cover costs associated with the City's cable television program. These funds were moved back to the General Fund in 2012-13 as part of the Fiscal Stabilization Plan resulting in the large jump in Franchise revenue. Franchise revenue is projected to remain flat in fiscal years 2013-15.

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

The transient occupancy tax revenue was trending up in 2012-13 and projected slightly above 2011-12 levels for fiscal years 2013-15.

**Transient Occupancy (thousands)**



**UTILITY USERS TAX:** Utility Users Tax revenue is approximately 12% of total General Fund revenue. The Utility User Tax, adopted by the Council in 1986, is derived from "municipal affairs" authority of charter cities and Section 37100.5 of the Government Code for general law cities. The tax is collected by the utility as part of its regular billing procedure and remitted to the City. The tax is imposed on residential and commercial consumers

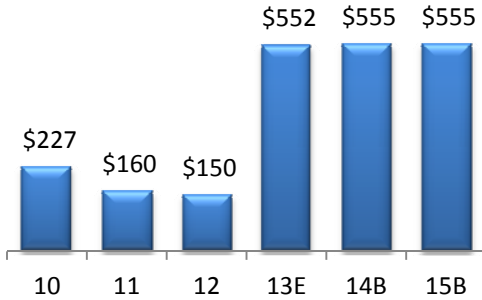
of any combination of electric, gas, cable television, water, and telephone system services. In 1999-00 the City Council lowered the rate from 5% to 4%.

Utility Users tax revenue is projected to remain flat in 2013-15.

**Utility Users (millions)**



**License & Permits (thousands)**



**LICENSE & PERMITS:** The California Constitution as well as various statutes allows cities the authority to engage in certain regulatory activities in the interest of the overall community. Cities may charge license and permit fees as a means of recovering the cost of regulation. Animal, bicycle, and a variety of construction permits are examples. Most revenue for licenses and permits is unrestricted and can be used for any General Fund purpose.

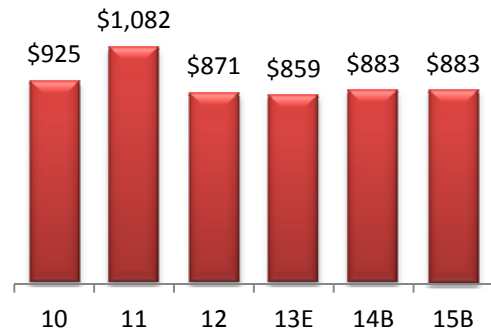
The increase in license and permit revenue in fiscal year 2012-13 is a result of the elimination of the Community Development Fund 285. These funds were moved back to the General Fund in 2012-13 as part of the Fiscal Stabilization Plan resulting in the large jump in revenue.

Note: The revenue swings are reflective of the local economic swings.

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

Fine, forfeiture and penalty revenue is project to increase slightly in fiscal years 2013-15.

**Fines (millions)**



**Use of Money (millions)**



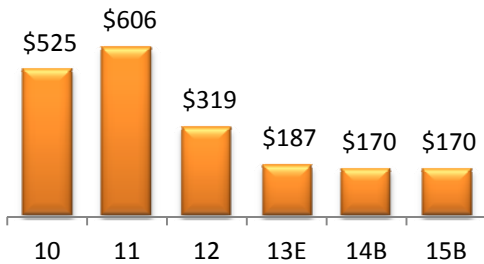
**USE OF MONEY AND PROPERTY:** Categories in this group consists of interest income from the investment of city money (\$555,000). Rental of city facilities (\$549,000) and the bus shelter rental agreement revenue (\$132,000).

Interest income is earned on the investment of temporary idle cash. All cash in the City, except Redevelopment, is pooled for investment purposes. The interest earned is prorated to individual funds on the basis of cash ownership.

The fluctuations in the interest earning category have to do with the year end account adjustment to report the portfolio at market value. The City' Cash balances increase slightly from \$73.3 million in

June of 2012 to \$75.8 million in June of 2013 due to reimbursement of capital projects the dissolution of the Westminster Redevelopment Agency resulting in the disbursement of Agency cash to all taxing entities. At the end of the 2012-13 fiscal year, 22% of the City's idle cash was invested in the Local Agency Investment Fund (LAIF), 62% in United States Government Sponsored Agency Securities, 14% in United States Treasury Obligations and the remaining 2% in Money Market Mutual Funds.

**Intergovernmental  
(thousands)**

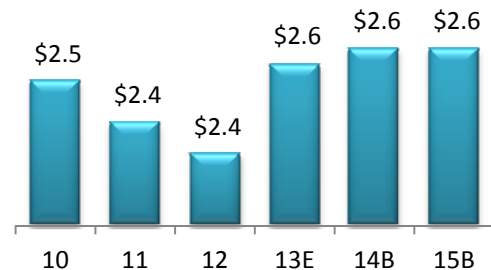


**INTERGOVERNMENTAL REVENUE:** Intergovernmental Revenue is money distributed by other government agencies. Intergovernmental revenue sources include state mandated cost reimbursements, POST reimbursements, and CDBG program grants. The drop from prior years is a result of the state eliminating the motor vehicle fees

The intergovernmental revenue category will continue to be below prior year levels due to continued shifts and take-aways.

**CHARGES FOR SERVICE:** A Service Charge is a fee imposed upon the user for a service provided by the City. Because certain services are primarily for the benefit of an individual rather than the general public, the individual benefiting from the service should pay the cost. The charge is limited to the cost required to provide the service. The City evaluates costs bi-annually and recommends appropriate levels to the City Council.

**Charges for Service  
(millions)**



Cities have turned to user fees as the principal means of recovering costs for clearly identified services. In 2013, the City contracted for a comprehensive fee study which has been completed.

The primary sources of revenue in this category are engineering fees, ambulance transport fees, paramedic subscription charges, police charges and police false alarm charges.

The charges for services category is projected to remain flat in fiscal years 2013-15.

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

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

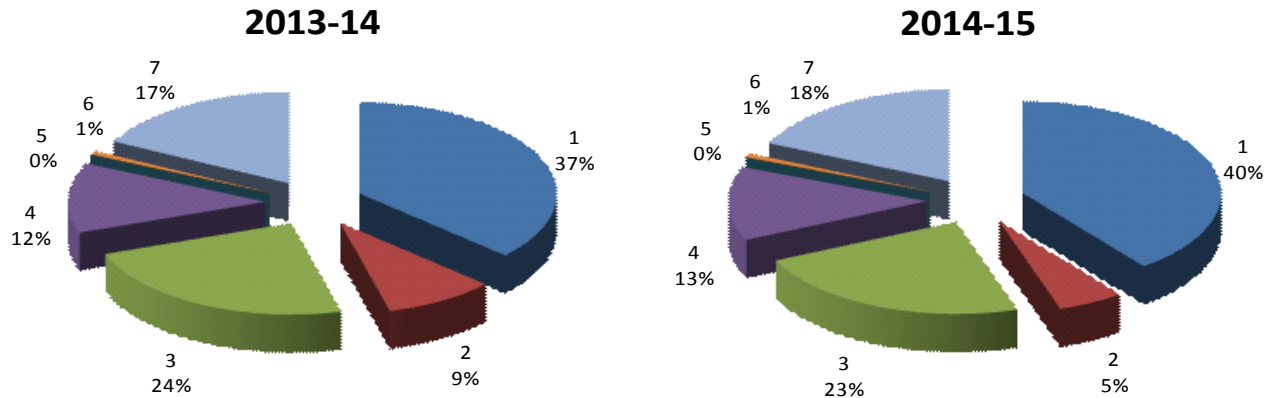
**NON-GENERAL FUND REVENUES:**

**Special Revenue Funds:** The biggest revenue sources in the special revenue funds category is related to streets. The city receives gas tax funds, Measure M funds, property tax related to the City's Municipal Lighting district, revenue from traffic impact fees, park dedication revenue, CDBG and HOME funds, special police grant and seizure fund revenue, AQMD, Senior Transportation grant revenue from the county and Family Resource Center revenue from the County. The majority of revenue in these funds is projected to remain stable however the fluctuation in overall special revenue is due to the amount of capital project matching and grant funding received each year.



**Water Enterprise:** Water utility operations are funded through customer charges. The City's water rate structure was modified in September 2009 following an extensive water rate study. The most recent rate increase was effective January 16, 2012 and was a result of pass through costs from increased water purchase costs from replenishment assessment charges by the Orange County Water District and rate increases for water purchase the Municipal Water District of Orange County. The rate is reviewed periodically to ensure fiscal integrity of the water Fund. Other water fund charges (non-water use) are adjusted bi-annually as part of the City's bi-annual fee study performed by an outside contractor.

**Successor Agency to the Westminster Redevelopment Agency Funds:** Under the Dissolution Act required each California redevelopment agency to suspend nearly all activities except to implement existing contracts, meet already-incurred obligations, preserve its assets and prepare for impending dissolution. The County Auditor-Controller is charged with establishing a Redevelopment Property Tax Trust Fund (the "RPTTF") for each Successor Agency and depositing into the RPTTF for each six-month period the amount of property taxes that would have been redevelopment property tax increment had the Dissolved RDA not been dissolved. The deposit in the RPTTF fund is to be used to pay to the Successor Agency the amounts due on the Successor Agency's enforceable obligations for the upcoming six-month period.



	ACTUAL 2011-12	REVISED BUDGET 2012-13	ESTIMATED 2012-13	BUDGET 2013-14	BUDGET 2014-15
1 General Funds	42,667,802	42,884,248	45,521,635	42,187,351	43,272,208
2 Special Revenue Funds	13,745,376	9,792,038	9,502,339	10,469,797	5,941,113
3 SAWRA/Redevelopment Funds	13,139,082	15,517,638	15,587,638	27,023,998	25,256,495
4 Enterprise Funds	14,914,483	13,667,200	14,190,778	14,197,200	14,197,200
5 Agency Funds	18,795	-	-	-	-
6 Capital Project Funds	48,212	793,000	801,277	792,000	792,000
7 Internal Service Funds	21,711,169	19,266,819	20,796,855	19,957,269	19,884,971
<b>Total Revenue</b>	<b>106,244,919</b>	<b>101,920,943</b>	<b>106,400,522</b>	<b>114,627,615</b>	<b>109,343,987</b>

# REVENUE SUMMARY BY FUND

# FY 2013 – 2015

FUND #	FUND	ACTUAL 2011-12	REVISED BUDGET 2012-13	ESTIMATED 2012-13	BUDGET 2013-14	BUDGET 2014-15
<b>GENERAL FUND</b>						
100	General Fund	42,667,802	42,884,248	45,521,635	42,187,351	43,272,208
<b>TOTAL GENERAL FUNDS</b>		<b>42,667,802</b>	<b>42,884,248</b>	<b>45,521,635</b>	<b>42,187,351</b>	<b>43,272,208</b>
<b>SPECIAL REVENUE FUNDS</b>						
200	Park Dedication	280,692	91,508	65,585	75,000	75,000
210	Gas Tax	3,079,250	1,513,234	1,366,204	1,340,817	1,340,817
211	Measure M	1,767,765	1,722,826	2,184,004	2,949,096	1,460,346
214	Street Improvements Grant	2,356,171	1,960,235	1,291,340	1,184,393	15,000
216	Traffic Impact Fee	49,726	15,000	25,833	55,000	55,000
220	Municipal Lighting District	1,224,841	845,500	1,186,115	829,440	843,149
230	Rose Center Debt Service Admin	696,430	15,000	25,029	15,000	15,000
240	Housing/Community Development	449,919	1,149,649	930,807	858,426	858,000
242	HCD Home Housing	964,411	1,000,569	1,014,125	2,132,824	291,000
245	Housing Authority	29,856	120,000	92,657	175,000	175,000
250	Police Seizure	738,292	71,600	57,337	75,000	75,000
251	Special Police Services	155,488	63,257	63,257	-	-
252	Orange County Human Trafficking	209,622	58,189	58,189	-	-
253	Special Police Services	412,150	26,338	26,338	-	-
254	Special Police Services	175,637	119,973	119,973	-	-
255	Special Police Services	26,038	53,000	52,575	-	-
256	Special Police Services	94,021	69,169	69,169	-	-
257	Special Police Services	12,134	5,644	5,644	-	-
258	Special Police Services	292,337	66,663	74,428	47,350	5,350
259	Special Police Services	2,264	-	-	-	-
260	Local Narcotics Seized Property	33,848	17,500	19,642	17,000	17,000
261	Supplemental Law Enforcement Services	148,498	114,000	112,389	146,156	146,156
262	Special Police Services	-	21,726	21,726	-	-
263	Special Police Services	-	17,730	17,730	-	-
264	Special Police Services	-	57,918	57,918	-	-
270	Drainage District	3,538	2,000	5,000	4,000	4,000
275	Community Services Grant	234,699	252,324	252,036	260,791	260,791
280	AQMD	117,058	114,000	99,115	114,000	114,000
290	Community Services Grant	161,438	184,486	200,013	183,504	183,504
295	Project S.H.U.E.	29,254	43,000	8,161	7,000	7,000
<b>TOTAL SPECIAL REVENUE FUNDS</b>		<b>13,745,376</b>	<b>9,792,038</b>	<b>9,502,339</b>	<b>10,469,797</b>	<b>5,941,113</b>
<b>CAPITAL PROJECTS FUNDS</b>						
400	Capital Improvement Projects	-	-	-	-	-
800	Reserve	48,212	793,000	801,277	792,000	792,000
<b>TOTAL CAPITAL PROJECTS FUNDS</b>		<b>48,212</b>	<b>793,000</b>	<b>801,277</b>	<b>792,000</b>	<b>792,000</b>
<b>REDEVELOPMENT FUNDS</b>						
500	WRA Operating Fund Administration	238,149	-	-	-	-
501	SAWRA Fund	836,311	15,517,638	15,587,638	27,023,998	25,256,495
510	WRA Debt Service	12,022,871	-	-	-	-
520	WRA Capital Projects	-	-	-	-	-
530	Low/Moderate Income Housing	31,398	-	-	-	-
540	WRA Reserve	10,353	-	-	-	-
<b>TOTAL REDEVELOPMENT FUNDS</b>		<b>13,139,082</b>	<b>15,517,638</b>	<b>15,587,638</b>	<b>27,023,998</b>	<b>25,256,495</b>
<b>ENTERPRISE FUNDS</b>						
600	Water Utility	14,914,483	13,667,200	14,190,778	14,197,200	14,197,200
<b>TOTAL ENTERPRISE FUNDS</b>		<b>14,914,483</b>	<b>13,667,200</b>	<b>14,190,778</b>	<b>14,197,200</b>	<b>14,197,200</b>

# REVENUE SUMMARY BY FUND

# FY 2013 – 2015

FUND #	FUND	ACTUAL 2011-12	REVISED BUDGET 2012-13	ESTIMATED 2012-13	BUDGET 2013-14	BUDGET 2014-15
<b>AGENCY FUNDS</b>						
920	92-1 Assessment District	18,795	-	-	-	-
<b>TOTAL AGENCY FUNDS</b>		<b>18,795</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>INTERNAL SERVICE FUNDS</b>						
700	Equipment Replacement	2,163,779	1,996,205	1,931,850	1,917,273	1,917,273
740	General Benefits	14,618,433	12,082,217	13,429,035	12,980,000	12,980,000
750	Liability Administration	1,923,420	1,688,059	1,720,077	1,718,059	1,718,059
760	Information Systems and Equipment	948,422	1,337,263	1,377,360	1,337,263	1,337,263
770	Government Buildings	2,057,115	2,163,075	2,338,533	2,004,674	1,932,376
<b>TOTAL INTERNAL SERVICE FUNDS</b>		<b>21,711,169</b>	<b>19,266,819</b>	<b>20,796,855</b>	<b>19,957,269</b>	<b>19,884,971</b>
<b>GRAND TOTAL ALL FUNDS</b>		<b>106,244,919</b>	<b>101,920,943</b>	<b>106,400,522</b>	<b>114,627,615</b>	<b>109,343,987</b>

# REVENUE SUMMARY BY TYPE

# FY 2013 – 2015

<i>Fund #</i>		<b>ACTUAL 2011-12</b>	<b>REVISED BUDGET 2012-13</b>	<b>ESTIMATED ACTUAL 2012-13</b>	<b>BUDGET 2013-15</b>	<b>BUDGET 2014-15</b>
<b>30xxx</b>	<b>Property Taxes (ad valorem)</b>					
100	General Fund	11,775,708	11,360,571	14,302,666	10,665,830	11,072,990
220	Municipal Lighting District Fund	1,202,062	830,500	1,183,828	807,440	821,149
501	SAWRA Administration Fund	-	15,387,638	15,387,638	27,023,998	25,256,495
510	WRA Debt Service Fund	12,019,165	-	-	-	-
	<b>Total Property Taxes</b>	<b>24,996,935</b>	<b>27,578,709</b>	<b>30,874,132</b>	<b>38,497,268</b>	<b>37,150,634</b>
<b>30xxx</b>	<b>Other Taxes</b>					
100	General Fund	20,652,837	22,410,000	22,266,236	22,995,000	23,717,650
230	Rose Center Debt Service Fund	595,682	-	-	-	-
	<b>Total Other Taxes</b>	<b>21,248,520</b>	<b>22,410,000</b>	<b>22,266,236</b>	<b>22,995,000</b>	<b>23,717,650</b>
<b>31xxx</b>	<b>Licenses and Permits</b>					
100	General Fund	149,968	542,660	552,467	555,000	555,000
285	Community Development Fund	384,248	-	-	-	-
230	Rose Center Debt Service Fund	2,480	-	-	-	-
	<b>Total Licenses and Permits</b>	<b>536,696</b>	<b>542,660</b>	<b>552,467</b>	<b>555,000</b>	<b>555,000</b>
<b>32xxx</b>	<b>Fines, Forfeits and Penalties</b>					
100	General Fund	814,171	961,000	858,581	882,500	882,500
285	Community Development Fund	56,839	-	-	-	-
240	Housing/Comm Devlpmt Fund	9,500	2,000	-	-	-
	<b>Total Fines, Forfeits and Penalties</b>	<b>880,510</b>	<b>963,000</b>	<b>858,581</b>	<b>882,500</b>	<b>882,500</b>
<b>33xxx</b>	<b>Use of Money and Property</b>					
100	General Fund	1,798,413	1,429,000	1,343,245	1,231,000	1,231,000
265	Comm. Srvc. - Special Pgrms	5,933	-	-	-	-
285	Community Development Fund	13,509	-	-	-	-
200	Park Dedication Fund	24,174	40,000	23,829	25,000	25,000
210	Gas Tax Fund	27	100	-	-	-
211	Measure M Administration	9,448	5,000	12,424	10,000	10,000
214	Street Improvements Grant Fund	14,783	1,000	19,087	15,000	15,000
216	Traffic Impact Fee Fund	7,727	5,000	6,686	5,000	5,000
220	Municipal Lighting District Fund	22,779	15,000	2,287	22,000	22,000
230	Rose Center Debt Service Fund	24,205	15,000	25,029	15,000	15,000
240	Housing/Comm Devlpmt Fund	924	-	1,198	-	-
242	HCD Home Housing Fund	5	-	4,676	-	-
245	Housing Authority	29,856	20,000	20,327	30,000	30,000
250	Police Seizure Fund	10,377	6,600	10,527	10,000	10,000
255	Special Police Services Fund	3,202	3,000	2,575	-	-
258	Special Police Services Fund	3,574	9,800	4,884	3,350	3,350
260	Local Narcotics Seized Prop. Fund	1,820	2,500	2,042	2,000	2,000
261	Supplemental Law Enf. Srvs. Fund	502	2,000	389	400	400
270	Drainage District Fund	1,620	1,000	1,572	1,500	1,500
280	AQMD Fund	4,246	4,000	3,918	4,000	4,000
290	Community Services Grant Fund	1,009	2,800	1,540	1,000	1,000
295	Project SHUE Fund	921	1,000	943	1,000	1,000
500	WRA Operating Fund Administration	238,149	-	-	-	-
501	SAWRA Administration Fund	574,418	130,000	200,000	-	-
510	WRA Debt Service Fund	3,706	-	-	-	-
530	Low/Mod Income Housing Fund	31,398	-	-	-	-
540	WRA Reserve Fund	10,353	-	-	-	-
600	Water Utility Fund	72,467	30,000	85,774	70,000	70,000
700	Equipment Replacement Fund	26,219	30,000	34,319	30,000	30,000
760	Info. Systems and Equipment Fund	38,935	30,000	63,373	30,000	30,000

# REVENUE SUMMARY BY TYPE

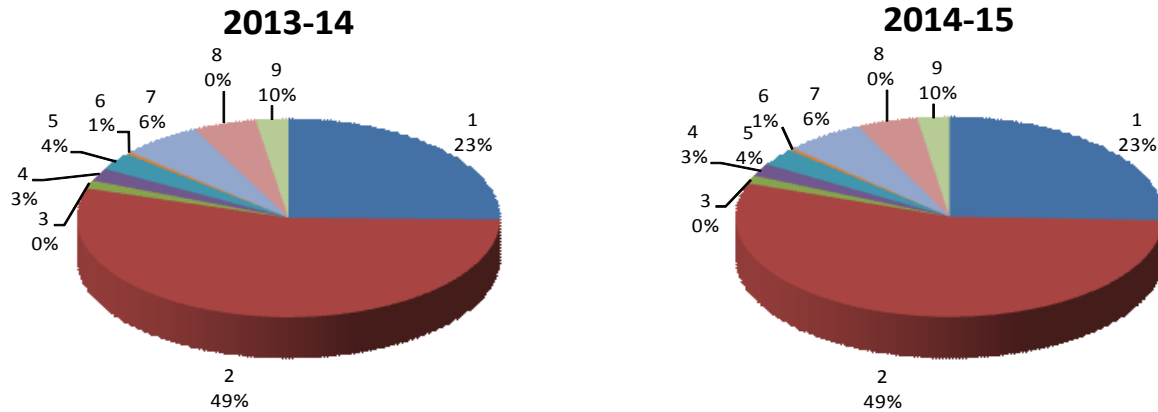
# FY 2013 – 2015

<i>Fund #</i>		<b>ACTUAL 2011-12</b>	<b>REVISED BUDGET 2012-13</b>	<b>ESTIMATED ACTUAL 2012-13</b>	<b>BUDGET 2013-15</b>	<b>BUDGET 2014-15</b>
770	Government Buildings Fund	20,625	15,000	27,434	20,000	20,000
800	Reserve Fund	48,212	43,000	51,277	42,000	42,000
920	Assessment District Fund	523	-	-	-	-
	<b>Total Use of Money and Property</b>	<b>3,044,061</b>	<b>1,840,800</b>	<b>1,949,355</b>	<b>1,568,250</b>	<b>1,568,250</b>
<b>34xxx</b>	<b>Intergovernmental</b>					
100	General Fund	315,067	341,640	186,552	169,588	169,588
200	Park Dedication Fund	256,518	-	-	-	-
210	Gas Tax Fund	3,035,697	1,513,134	1,366,204	1,340,817	1,340,817
211	Measure M Administration	1,758,317	1,717,826	2,171,580	2,939,096	1,450,346
214	Street Improvements Grant Fund	2,341,388	1,959,235	1,272,253	1,169,393	-
240	Housing/Comm Devlpmt Fund	439,495	1,147,649	929,609	858,426	858,000
242	HCD Home Housing Fund	559,271	528,725	1,001,166	1,955,633	271,000
251	Special Police Services Fund	155,488	63,257	63,257	-	-
252	Orange County Human Trafficking	209,622	58,189	58,189	-	-
253	Special Police Services Fund	412,150	26,338	26,338	-	-
254	Special Police Services Fund	175,637	119,973	119,973	-	-
256	Special Police Services Fund	94,021	69,169	69,169	-	-
257	Special Police Services Fund	12,134	5,644	5,644	-	-
258	Special Police Services Fund	156,462	54,863	67,374	42,000	-
259	Special Police Services Fund	2,264	-	-	-	-
260	Local Narcotics Seized Prop. Fund	32,028	15,000	17,600	15,000	15,000
261	Supplemental Law Enf. Svcs. Fund	147,996	112,000	112,000	145,756	145,756
262	Special Police Services Fund	-	21,726	21,726	-	-
263	Special Police Services Fund	-	17,730	17,730	-	-
264	Special Police Services Fund	-	57,918	57,918	-	-
275	Community Services Grant Fund	232,642	250,036	250,036	257,791	257,791
280	AQMD Fund	112,813	110,000	95,197	110,000	110,000
290	Community Services Grant Fund	158,958	181,686	181,686	182,504	182,504
295	Project SHUE Fund	20,892	25,000	-	-	-
	<b>Total Intergovernmental</b>	<b>10,628,860</b>	<b>8,396,738</b>	<b>8,091,201</b>	<b>9,186,004</b>	<b>4,800,802</b>
<b>35xxx</b>	<b>Charges for Services</b>					
100	General Fund	1,320,633	2,609,284	2,562,444	2,596,420	2,596,420
265	Comm. Svcs. - Special Pgrms	254,182	-	-	-	-
285	Community Development Fund	786,428	-	-	-	-
200	Park Dedication Fund	-	51,508	41,756	50,000	50,000
216	Traffic Impact Fee Fund	41,999	10,000	19,147	50,000	50,000
230	Rose Center Debt Service Fund	62	-	-	-	-
255	Special Police Services Fund	22,836	50,000	50,000	-	-
258	Special Police Services Fund	132,300	2,000	2,170	2,000	2,000
270	Drainage District Fund	1,918	1,000	3,428	2,500	2,500
600	Water Utility Fund	14,802,041	13,597,200	14,046,241	14,107,200	14,107,200
700	Equipment Replacement Fund	1,849,016	1,831,205	1,781,784	1,752,273	1,752,273
740	General Benefits Fund	14,305,003	11,792,217	12,929,635	12,690,000	12,690,000
750	Liability Administration Fund	1,703,309	1,688,059	1,718,059	1,718,059	1,718,059
760	Info. Systems and Equipment Fund	887,143	1,307,263	1,307,263	1,307,263	1,307,263
770	Government Buildings Fund	2,031,710	2,148,075	2,309,107	1,984,674	1,912,376
800	Reserve Fund	-	750,000	750,000	750,000	750,000
920	Assessment District Fund	18,272	-	-	-	-
	<b>Total Charges for Services</b>	<b>38,156,852</b>	<b>35,837,811</b>	<b>37,521,034</b>	<b>37,010,389</b>	<b>36,938,091</b>

# REVENUE SUMMARY BY TYPE

# FY 2013 – 2015

<i>Fund #</i>		<b>ACTUAL 2011-12</b>	<b>REVISED BUDGET 2012-13</b>	<b>ESTIMATED ACTUAL 2012-13</b>	<b>BUDGET 2013-15</b>	<b>BUDGET 2014-15</b>
84xxx						
39xxx	<b>Other Revenue</b>					
100	General Fund	1,637,724	2,214,402	2,332,635	2,041,227	1,999,118
265	Comm. Srvc. - Special Pgrms	2,150	-	-	-	-
285	Community Development Fund	31,821	-	-	-	-
210	Gas Tax Fund	43,525	-	-	-	-
230	Rose Center Debt Service Fund	74,002	-	-	-	-
242	HCD Home Housing Fund	405,135	471,844	8,283	177,191	20,000
245	Housing Authority	-	100,000	72,330	145,000	145,000
250	Police Seizure Fund	727,914	65,000	46,810	65,000	65,000
275	Community Services Grant Fund	2,057	2,288	2,000	3,000	3,000
290	Community Services Grant Fund	1,471	-	16,787	-	-
295	Project SHUE Fund	7,441	17,000	7,218	6,000	6,000
500	WRA Operating Fund Administration	-	-	-	-	-
501	SAWRA Administration Fund	261,893	-	-	-	-
530	Low/Mod Income Housing Fund	-	-	-	-	-
600	Water Utility Fund	39,974	40,000	58,763	20,000	20,000
700	Equipment Replacement Fund	288,544	135,000	115,747	135,000	135,000
740	General Benefits Fund	313,430	290,000	499,400	290,000	290,000
750	Liability Administration Fund	220,111	-	2,018	-	-
760	Info. Systems and Equipment Fund	22,343	-	6,724	-	-
770	Government Buildings Fund	4,780	-	1,992	-	-
	<b>Total Other Revenue</b>	<b>4,084,314</b>	<b>3,335,534</b>	<b>3,170,707</b>	<b>2,882,418</b>	<b>2,683,118</b>
60400	<b>Overhead Charges</b>					
100	General Fund	2,668,172	1,015,691	1,116,809	1,050,786	1,047,943
	<b>Total Overhead Charges</b>	<b>2,668,172</b>	<b>1,015,691</b>	<b>1,116,809</b>	<b>1,050,786</b>	<b>1,047,943</b>
	<b>Total Revenue</b>	<b>106,244,919</b>	<b>101,920,943</b>	<b>106,400,522</b>	<b>114,627,615</b>	<b>109,343,987</b>



	ACTUAL 2011-12	REVISED BUDGET 2012-13	ESTIMATED 2012-13	BUDGET 2013-14	BUDGET 2014-15
1 Property Taxes	11,775,708	11,360,571	14,302,666	10,665,830	11,072,990
2 Other Taxes	20,652,837	22,410,000	22,266,236	22,995,000	23,717,650
3 Licenses and Permits	534,216	542,660	552,467	555,000	555,000
4 Fines, Forfeits and Penalties	871,010	961,000	858,581	882,500	882,500
5 Use of Money and Property	1,817,855	1,429,000	1,343,245	1,231,000	1,231,000
6 Intergovernmental	315,067	341,640	186,552	169,588	169,588
7 Charges for Services	2,361,243	2,609,284	2,562,444	2,596,420	2,596,420
8 Other Revenue	1,671,694	2,214,402	2,332,635	2,041,227	1,999,118
9 Overhead Charges	2,668,172	1,015,691	1,116,809	1,050,786	1,047,942
<i>Total Fund 100</i>	<i>42,667,802</i>	<i>42,884,248</i>	<i>45,521,635</i>	<i>42,187,351</i>	<i>43,272,208</i>
10 CS - Special Programs - 265	262,265	-	-	-	-
11 Community Development - 285	1,272,844	-	-	-	-
<b>Total General Funds</b>	<b>44,202,911</b>	<b>42,884,248</b>	<b>45,521,635</b>	<b>42,187,351</b>	<b>43,272,208</b>



# GENERAL FUNDS REVENUE SUMMARY

# FY 2013 – 2015

<i>Object #</i>		<b>ACTUAL 2011-12</b>	<b>REVISED BUDGET 2012-13</b>	<b>ESTIMATED ACTUAL 2012-13</b>	<b>BUDGET 2013-14</b>	<b>BUDGET 2014-15</b>
<b>GENERAL FUNDS</b>						
<b>Property Taxes (ad valorem)</b>						
30000	Current Year - Secured	2,121,670	2,270,000	2,281,375	2,305,000	2,330,000
30002	Current Year - Unsecured	93,307	93,000	77,281	93,000	93,000
30010	RDA Close Out	1,294,843	-	3,932,635	-	-
30020	Current Year - Supplemental Roll	15,327	28,000	23,956	25,000	25,000
30030	Residual	-	1,428,350	98,749	207,730	415,930
30040	Property Tax - other	1,475	2,000	541	2,000	2,000
30042	Public Utility Roll	76,148	73,000	75,774	76,000	76,760
30043	Homeowners Exemption	19,922	20,500	19,155	20,100	20,300
30045	In Lieu of VLF	7,354,205	7,084,000	7,388,840	7,553,000	7,704,000
30049	Pass-Through Agreements	798,811	361,721	404,360	384,000	406,000
<b>Total Property Taxes</b>		<b>11,775,708</b>	<b>11,360,571</b>	<b>14,302,666</b>	<b>10,665,830</b>	<b>11,072,990</b>
<b>Other Taxes</b>						
30060	Utility Users Tax	5,020,744	5,366,000	5,186,907	5,200,000	5,200,000
30080	Business License Tax	1,212,032	1,200,000	1,249,528	1,300,000	1,300,000
30500	Sales and Use Taxes	9,737,252	10,291,000	10,419,322	10,607,204	11,302,238
30501	Sales Tax In Lieu (triple flip)	3,167,683	3,465,000	3,212,678	3,745,796	3,767,412
30505	Sales Tax - Public Safety	140,301	145,000	153,588	157,000	163,000
30520	Franchise Tax - Public Utility	701,677	705,000	701,677	705,000	705,000
30522	Franchise Tax - PCTA	-	588,000	595,682	600,000	600,000
30540	Transient Occupancy Tax	510,712	490,000	586,040	520,000	520,000
30580	Property Transfer Tax	162,438	160,000	160,814	160,000	160,000
<b>Total Other Taxes</b>		<b>20,652,837</b>	<b>22,410,000</b>	<b>22,266,236</b>	<b>22,995,000</b>	<b>23,717,650</b>
<b>Licenses and Permits</b>						
31000	Animal Licenses	127,186	120,000	118,135	120,000	120,000
31040	Special Inspectors	2,640	1,200	2,020	2,000	2,000
31500	Permits - Construction - Building	301,554	290,000	314,025	301,000	301,000
31501	Permits - Construction - Plumbing	24,342	35,000	28,852	35,000	35,000
31502	Permits - Construction - Electrical	27,755	35,000	37,038	35,000	35,000
31503	Permits - Construction - Grn Bldg	145	400	66	2,000	2,000
31504	Permits - Construction - Mech	12,813	15,000	14,269	15,000	15,000
31505	Permits - Firework Stands	15,000	15,000	15,000	15,000	15,000
31509	Permits - Construction - Other	-	1,000	10	-	-
31590	Permits - Street & Curb	10,876	15,000	5,000	15,000	15,000
31598	Permits - Police	11,907	12,560	17,432	12,500	12,500
31599	Permits - Film	-	2,500	620	2,500	2,500
<b>Total Licenses and Permits</b>		<b>534,216</b>	<b>542,660</b>	<b>552,467</b>	<b>555,000</b>	<b>555,000</b>
<b>Fines, Forfeits and Penalties</b>						
32500	Vehicle Code Fines	364,635	350,000	331,017	350,000	350,000
32520	Ordinance Violation Fines	441,979	552,000	496,170	500,000	500,000
32520	Admin Citations	64,397	59,000	31,394	32,500	32,500
<b>Total Fines, Forfeits and Penalties</b>		<b>871,010</b>	<b>961,000</b>	<b>858,581</b>	<b>882,500</b>	<b>882,500</b>

# GENERAL FUNDS REVENUE SUMMARY

# FY 2013 – 2015

Object #		ACTUAL 2011-12	REVISED BUDGET 2012-13	ESTIMATED ACTUAL 2012-13	BUDGET 2013-14	BUDGET 2014-15
<b>Use of Money and Property</b>						
33000	Interest Income - Pooled	581,547	500,000	683,657	550,000	550,000
33020	Interest Income - Other	273,071	-	-	-	-
33500	Rental Income - Community Services	40,510	49,000	30,156	49,000	49,000
33560	Rental Income - Facilities	622,727	580,000	497,171	500,000	500,000
33568	Rental Income - Bus Shelters	300,000	300,000	132,261	132,000	132,000
<b>Total Use of Money and Property</b>		<b>1,817,855</b>	<b>1,429,000</b>	<b>1,343,245</b>	<b>1,231,000</b>	<b>1,231,000</b>
<b>Intergovernmental</b>						
34000	CDBG - Program Grants	42,144	52,600	52,600	48,548	48,548
34098	Federal - Other	8,609	-	4,683	-	-
34200	State Motor Vehicle in Lieu Tax	46,649	210,000	48,337	-	-
34220	POST Reimbursement	113,253	35,000	32,785	32,000	32,000
34222	St Mandated Cost Reimbursement	440	-	-	-	-
34294	State - Other	92,544	15,000	38,147	75,000	75,000
34490	County - Other	11,428	29,040	10,000	14,040	14,040
<b>Total Intergovernmental</b>		<b>315,067</b>	<b>341,640</b>	<b>186,552</b>	<b>169,588</b>	<b>169,588</b>
<b>Charges for Services</b>						
35000	Zoning Fee	126,896	92,000	104,664	105,000	105,000
35002	Subdivision Fee	1,016	3,650	7,556	6,000	6,000
35003	Development Fee	26,615	10,800	11,090	11,000	11,000
35004	Sale of Maps and Publications	1,300	10,600	6,802	10,485	10,485
35007	SAAV Reimbursements	22,836	30,000	-	-	-
35008	General Plan Assessment	15,161	13,200	15,651	16,000	16,000
35010	Engineering Fees - Subdivision Fees	8,170	8,000	15,006	8,000	8,000
35011	Engineering Fees - Inspections	35,493	60,000	37,883	60,000	60,000
35012	Plan Checking/Inspection Fees	38,383	41,000	89,325	41,000	41,000
35013	Over the Top Program	1,305	8,000	630	1,000	1,000
35017	Engineering - Wide LD Prnt	8,020	5,000	11,486	5,000	5,000
35020	Staff Service Fee	15,251	12,050	12,998	12,000	12,000
35022	Chrgs-Bus Lic Pr	114,213	125,000	116,576	115,000	115,000
35023	Chrgs-Bus Lic Renewal	197,255	190,000	199,543	190,000	190,000
35032	Fire - Paramedic Services	1,243	3,000	2,345	3,000	3,000
35034	Fire - Paramedic Subscriptions	211,405	215,000	221,009	215,000	215,000
35036	Fire - Plan Check Fees	16,506	10,000	22,040	15,000	15,000
35038	Fire - Ambulance Transport	824,680	850,000	861,986	970,000	970,000
35040	Police - Special Services	128,244	135,000	86,766	80,000	80,000
35041	Police - False Alarms	18,783	150,000	93,355	100,000	100,000
35042	Booking Fees	9,006	10,000	7,733	7,500	7,500
35043	Jail Payphone	341	500	454	500	500
35044	Police - Animal Shelter Fees	8,125	7,500	7,330	7,500	7,500
35050	Recreation Programs	250,335	271,105	253,632	259,535	259,535
35052	Recreation Facilities	8,376	11,000	13,388	8,000	8,000
35053	Chrgs - Parking Meter	27,929	30,000	42,236	40,000	40,000
35095	Weed Abatement	-	13,879	-	13,900	13,900
35099	Other - Miscellaneous	8,804	3,000	5,760	6,000	6,000
35102	Inspections - Plan Check	235,552	290,000	315,200	290,000	290,000
<b>Total Charges for Services</b>		<b>2,361,243</b>	<b>2,609,284</b>	<b>2,562,444</b>	<b>2,596,420</b>	<b>2,596,420</b>

# GENERAL FUNDS REVENUE SUMMARY

# FY 2013 – 2015

Object #		ACTUAL 2011-12	REVISED BUDGET 2012-13	ESTIMATED ACTUAL 2012-13	BUDGET 2013-14	BUDGET 2014-15
<b>Other Revenue</b>						
36026	Energy Partnership	12,619	1,500	15,062	-	-
39042	Wstmr Sch Dstr Grm	30,000	-	-	-	-
39049	Donations-Misc	2,286	71,700	91,322	11,750	11,750
39060	Reimbursed Damages, Misc	10,268	1,000	2,385	31,000	31,000
39069	Reimbursements - Other	120,247	166,400	128,620	119,115	128,365
39090	Miscellaneous receipts	19,053	16,900	7,738	6,000	6,000
39092	Cash Over/Short	(1,696)	-	1,762	-	-
35025	SAWRA	-	420,502	549,763	787,107	735,626
35020	Staff Service Fee - CIP	1,464,104	1,531,400	1,531,400	1,081,255	1,081,377
84000	Sale of Real or Personal Property	14,813	5,000	4,583	5,000	5,000
<b>Total Other Revenue</b>		<b>1,671,694</b>	<b>2,214,402</b>	<b>2,332,635</b>	<b>2,041,227</b>	<b>1,999,118</b>
<b>Overhead Charges</b>						
60400	<b>Overhead Charges</b>					
200	Park Dedication	4,575	4,575	3,279	3,750	3,750
216	Traffic Impact	750	750	1,292	2,750	2,750
220	Municipal Lighting	44,275	42,275	59,306	41,472	42,157
250	Police Seizure	3,580	-	-	-	-
260	Local Narcotic Seized Prop	875	-	-	-	-
270	Drainage District	177	100	250	200	200
280	AQMD	4,781	4,650	3,875	4,790	4,760
500	Redevelopment Admin	11,907	-	-	-	-
501	SAWRA Admin	12,804	-	-	-	-
510	RDA Debt Service	840,757	-	-	-	-
600	Water Utility	720,860	-	-	-	-
700	Motor Pool	105,099	99,810	96,593	95,864	95,864
740	General Benefits	682,154	604,111	671,453	648,961	649,076
750	Liability Administration	85,165	84,403	94,967	85,903	85,903
760	Information Systems	47,555	66,863	68,868	66,863	66,863
770	Government Buildings	102,856	108,154	116,927	100,234	96,619
<b>Total Overhead Charges</b>		<b>2,668,172</b>	<b>1,015,691</b>	<b>1,116,809</b>	<b>1,050,786</b>	<b>1,047,942</b>
<b>TOTAL GENERAL FUND REVENUE</b>		<b>42,667,802</b>	<b>42,884,248</b>	<b>45,521,635</b>	<b>42,187,351</b>	<b>43,272,208</b>

# GENERAL FUNDS REVENUE SUMMARY

# FY 2013 – 2015

<i>Object #</i>		<b>ACTUAL 2011-12</b>	<b>REVISED BUDGET 2012-13</b>	<b>ESTIMATED 2012-13</b>	<b>BUDGET 2013-14</b>	<b>BUDGET 2014-15</b>
<b>GENERAL FUND (100)</b>						
<b>10700</b>	<b>Youth Committee</b>					
39049	Donations-Misc	136	-	-	-	-
	<b>Total</b>	<b>136</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>12000</b>	<b>City Clerk</b>					
35004	Charges - Maps and Publications	191	300	185	185	185
35020	Charges - Staff Service	-	50	-	-	-
39069	Reimbursements - Other	1,125	150	1,008	150	1,500
	<b>Total</b>	<b>1,316</b>	<b>500</b>	<b>1,193</b>	<b>335</b>	<b>1,685</b>
<b>12500</b>	<b>Elections</b>					
39069	Reimbs - Other	100	8,000	8,003	100	8,000
	<b>Total</b>	<b>100</b>	<b>8,000</b>	<b>8,003</b>	<b>100</b>	<b>8,000</b>
<b>14200</b>	<b>Human Resources &amp; Risk Management</b>					
39090	Other - Misc Receipts	444	-	-	-	-
	<b>Total</b>	<b>444</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>20000</b>	<b>General City Revenues/Expenses</b>					
30000	Prop Tax - CY - Secured	2,121,670	2,270,000	2,281,375	2,305,000	2,330,000
30002	Prop Tax - CY - Unsecured	93,307	93,000	77,281	93,000	93,000
30047	Prop Tax - RDA Close Out	1,294,843	-	3,932,635	-	-
30020	Prop Tax - CY - Supplemental Roll	15,327	28,000	23,956	25,000	25,000
30030	Prop Tax - Residual	-	1,428,350	98,749	207,730	415,930
30040	Prop Tax - Other - Misc	1,475	2,000	541	2,000	2,000
30042	Prop Tax - Public Utility Roll	76,148	73,000	75,774	76,000	76,760
30043	Prop Tax - Homeowners	19,922	20,500	19,155	20,100	20,300
30045	Prop Tax - In Lieu of VLF	7,354,205	7,084,000	7,388,840	7,553,000	7,704,000
30049	Pass-Through Agreements	798,811	361,721	404,360	384,000	406,000
30060	Utility Users Tax	5,020,744	5,366,000	5,186,907	5,200,000	5,200,000
30080	Business License Tax	1,212,032	1,200,000	1,249,528	1,300,000	1,300,000
30500	Sales and Use Taxes	9,737,252	10,291,000	10,419,322	10,607,204	11,302,238
30501	Sales Tax In Lieu (triple flip)	3,167,683	3,465,000	3,212,678	3,745,796	3,767,412
30520	Franchise Tax - Public Utility	701,677	705,000	701,677	705,000	705,000
30522	Franchise Tax - PCTA	-	588,000	595,682	600,000	600,000
30540	Transient Occupancy Tax	510,712	490,000	586,040	520,000	520,000
30580	Property Transfer Tax	162,438	160,000	160,814	160,000	160,000
33000	Interest Income - Pooled	562,105	500,000	683,657	550,000	550,000
33020	Interest Income - Other	273,071	-	-	-	-
33560	Rent Income - Facilities	618,560	580,000	496,271	500,000	500,000
34200	State Motor Vehicle in Lieu Tax	46,649	210,000	48,337	-	-
34294	I/GVT-St-Other	800	-	-	-	-
35025	SAWRA Admin Offset	-	420,502	549,763	787,107	735,626
35053	Charges - Parking Meter	27,929	30,000	42,236	40,000	40,000

# GENERAL FUNDS REVENUE SUMMARY

# FY 2013 – 2015

<i>Object #</i>		<b>ACTUAL 2011-12</b>	<b>REVISED BUDGET 2012-13</b>	<b>ESTIMATED 2012-13</b>	<b>BUDGET 2013-14</b>	<b>BUDGET 2014-15</b>
35092	Charges - Other - Departments	2,668,172	1,015,691	1,116,809	1,050,786	1,047,942
39090	Other - Miscellaneous Receipts	719	-	1,565	-	-
39092	Other - Cash Over/Short	(2,024)	-	1,897	-	-
84000	Property Sales	1,167	-	-	-	-
<b>Total</b>		<b>36,485,392</b>	<b>36,381,764</b>	<b>39,355,849</b>	<b>36,431,723</b>	<b>37,501,208</b>
<b>21000</b>	<b>Finance Administration</b>					
34222	Reimburse - Mandated Costs	440	-	-	-	-
35020	Charges - Staff Service	-	-	200	-	-
35099	Charges - Other - Misc	8,804	3,000	5,760	6,000	6,000
39090	Other - Misc - Receipts	4,188	5,000	6,061	5,000	5,000
<b>Total</b>		<b>13,432</b>	<b>8,000</b>	<b>12,022</b>	<b>11,000</b>	<b>11,000</b>
<b>31000</b>	<b>General Police Services</b>					
30505	Sales Tax - Public Safety	140,301	145,000	153,588	157,000	163,000
31020	Bicycle Licenses	-	-	-	-	-
31598	Permits - Police	11,309	12,000	16,832	12,000	12,000
32500	Fines - Vehicle - Code	364,635	350,000	331,017	350,000	350,000
32520	Fines - Ordinance - Violation	441,779	550,000	496,170	500,000	500,000
32522	Fines - Administrative Cites	7,758	24,000	9,341	7,500	7,500
33560	Rent Income - Facilities	4,167	-	900	-	-
34098	I/GVT - Fed - Other	8,609	-	4,683	-	-
34220	I/GVT - POST Reimbursement	113,253	35,000	32,785	32,000	32,000
34294	I/GVT - State - Other	91,744	15,000	38,147	75,000	75,000
34490	I/GVT - County - Other	11,428	15,000	10,000	-	-
35004	Charges - Maps and Publications	28	-	1	-	-
35020	Charges - Staff Service	938	-	-	-	-
35040	Charges - Police Special	128,244	135,000	86,766	80,000	80,000
35041	Charges - False Alarm	18,783	150,000	93,355	100,000	100,000
35042	Charges - Booking Fees	9,006	10,000	7,733	7,500	7,500
35043	Charges - Jail Payphone	341	500	454	500	500
39049	Misc Donations	-	-	180	-	-
39069	Reimbursements - Other	3,682	-	5,002	200	200
39092	Other - Cash Over/Short	354	-	(135)	-	-
84000	Property Sales	13,646	5,000	4,583	5,000	5,000
<b>Total</b>		<b>1,370,005</b>	<b>1,446,500</b>	<b>1,291,402</b>	<b>1,326,700</b>	<b>1,332,700</b>
<b>32000</b>	<b>Animal Control</b>					
31000	Licenses - Animal	127,186	120,000	118,135	120,000	120,000
31598	Permits - Police	598	560	600	500	500
35044	Charges - Animal Shelter	8,125	7,500	7,330	7,500	7,500
<b>Total</b>		<b>135,909</b>	<b>128,060</b>	<b>126,065</b>	<b>128,000</b>	<b>128,000</b>

# GENERAL FUNDS REVENUE SUMMARY

## FY 2013 – 2015

<i>Object #</i>		<b>ACTUAL 2011-12</b>	<b>REVISED BUDGET 2012-13</b>	<b>ESTIMATED 2012-13</b>	<b>BUDGET 2013-14</b>	<b>BUDGET 2014-15</b>
<b>33000</b>	<b>Code Enforcement</b>					
31505	Permits - Firework Stands	-	15,000	15,000	15,000	15,000
32520	Fines - Ordinance - Violation	-	2,000	-	-	-
32521	Fines - Admin Citations	-	35,000	22,053	25,000	25,000
35007	SAAV Reimbursement	-	30,000	-	-	-
35013	Charges - Over the Top Program	-	8,000	630	1,000	1,000
	<b>Total</b>	<b>-</b>	<b>90,000</b>	<b>37,683</b>	<b>41,000</b>	<b>41,000</b>
<b>41000</b>	<b>General Fire Services</b>					
35032	Charges - Paramedic Service	1,243	3,000	2,345	3,000	3,000
35034	Charges - Paramedic Subscription	211,405	215,000	221,009	215,000	215,000
	<b>Total</b>	<b>212,648</b>	<b>218,000</b>	<b>223,354</b>	<b>218,000</b>	<b>218,000</b>
<b>44000</b>	<b>Ambulance Transport Services</b>					
35038	Charges - Ambulance Srv	824,680	850,000	861,986	970,000	970,000
	<b>Total</b>	<b>824,680</b>	<b>850,000</b>	<b>861,986</b>	<b>970,000</b>	<b>970,000</b>
<b>50000</b>	<b>Public Works Administration</b>					
33568	Rental Income - Bus Shelters	300,000	300,000	132,261	132,000	132,000
35020	Charges - Staff Service	-	224,258	224,258	139,519	139,641
39069	Reimbursements - Other	4,000	-	472	-	-
	<b>Total</b>	<b>304,000</b>	<b>524,258</b>	<b>356,991</b>	<b>271,519</b>	<b>271,641</b>
<b>50500</b>	<b>Engineering Services</b>					
31590	Permits - Street & Curb	10,876	15,000	5,000	15,000	15,000
35004	Charges - Maps and Publications	756	10,000	6,509	10,000	10,000
35010	Charges - Eng - Subdivision	8,170	8,000	15,006	8,000	8,000
35011	Charges - Eng - Inspection	35,493	60,000	37,883	60,000	60,000
35012	Charges - Plan Check/Inspection	19,246	15,000	63,065	15,000	15,000
35017	Charges - Wide Load Permit	8,020	5,000	11,486	5,000	5,000
35020	Charges - Staff Service	1,464,104	1,307,142	1,307,142	941,736	941,736
39060	Reimburse - Damaged Property	10,422	-	103	30,000	30,000
	<b>Total</b>	<b>1,557,087</b>	<b>1,420,142</b>	<b>1,446,194</b>	<b>1,084,736</b>	<b>1,084,736</b>
<b>51500</b>	<b>Street Maintenance</b>					
39069	Reimbursements - Other	5,774	9,494	5,000	9,500	9,500
	<b>Total</b>	<b>5,774</b>	<b>9,494</b>	<b>5,000</b>	<b>9,500</b>	<b>9,500</b>
<b>52500</b>	<b>Concrete Repair</b>					
35095	Charges - Weed Abatement	-	13,879	-	13,900	13,900
39069	Reimburse - Other	13,977	15,248	15,248	15,250	15,250
	<b>Total</b>	<b>13,977</b>	<b>29,127</b>	<b>15,248</b>	<b>29,150</b>	<b>29,150</b>

# GENERAL FUNDS REVENUE SUMMARY

## FY 2013 – 2015

<i>Object #</i>		<b>ACTUAL 2011-12</b>	<b>REVISED BUDGET 2012-13</b>	<b>ESTIMATED 2012-13</b>	<b>BUDGET 2013-14</b>	<b>BUDGET 2014-15</b>
<b>53000</b>	<b>Park Maintenance</b>					
34490	I/GVT - County - Other	-	14,040	-	14,040	14,040
39060	Reimburse - Damaged Property	(154)	1,000	2,282	1,000	1,000
39069	Reimbursements - Other	41,961	43,915	51,489	43,915	43,915
	<b>Total</b>	<b>41,807</b>	<b>58,955</b>	<b>53,771</b>	<b>58,955</b>	<b>58,955</b>
<b>61050</b>	<b>Planning</b>					
35000	Charges - Zoning Fee	-	92,000	104,664	105,000	105,000
35002	Charges - Subdivision Fee	-	3,650	7,556	6,000	6,000
35003	Charges - Development Fee	-	10,800	11,090	11,000	11,000
35004	Charges - Maps and Publications	-	200	52	200	200
35008	General Plan Assessment	-	13,200	15,651	16,000	16,000
35012	Charges - Plan Check Fees	-	26,000	26,260	26,000	26,000
	<b>Total</b>	<b>-</b>	<b>145,850</b>	<b>165,273</b>	<b>164,200</b>	<b>164,200</b>
<b>62050</b>	<b>Building</b>					
31040	Licenses - Special Inspectors	-	1,200	2,020	2,000	2,000
31500	Permits - Construction - Building	-	290,000	314,025	301,000	301,000
31501	Permits - Construction - Plumbing	-	35,000	28,852	35,000	35,000
31502	Permits - Construction - Electrical	-	35,000	37,038	35,000	35,000
31503	Permits - Construction - Grn Bldg	-	400	66	2,000	2,000
31504	Permits - Construction - Mech	-	15,000	14,269	15,000	15,000
31509	Permits - Construction - Other	-	1,000	10	-	-
35004	Charges - Maps and Publications	-	100	54	100	100
35020	Charges - Staff Service	-	10,000	9,438	10,000	10,000
35022	Business License Processing	-	125,000	116,576	115,000	115,000
35023	Business License Renewals	-	190,000	199,543	190,000	190,000
35036	Charges - Fire - Plan Check	-	10,000	22,040	15,000	15,000
35102	Inspections - Plan Check	-	290,000	315,200	290,000	290,000
36026	Energy Partnership	-	1,500	15,062	-	-
	<b>Total</b>	<b>-</b>	<b>1,004,200</b>	<b>1,074,193</b>	<b>1,010,100</b>	<b>1,010,100</b>
<b>70000</b>	<b>Community Services Administration</b>					
33500	Rent Income - Community Service	40,510	49,000	30,156	49,000	49,000
35020	Charges - Staff Service	4,700	2,000	3,360	2,000	2,000
39049	Misc Donations	-	-	-	-	-
39069	Reimbursements - Other	44,029	41,593	42,398	45,000	45,000
39092	Other - Cash Over/Short	(26)	-	-	-	-
	<b>Total</b>	<b>89,212</b>	<b>92,593</b>	<b>75,914</b>	<b>96,000</b>	<b>96,000</b>
<b>70500</b>	<b>Senior Center</b>					
34000	CDBG - Program Grants	27,144	52,600	52,600	48,548	48,548
39049	Misc Donations	-	10,000	-	-	-
39069	Reimbursements - Other	99	-	-	5,000	5,000
	<b>Total</b>	<b>27,243</b>	<b>62,600</b>	<b>52,600</b>	<b>53,548</b>	<b>53,548</b>

# GENERAL FUNDS REVENUE SUMMARY

## FY 2013 – 2015

<i>Object #</i>		<b>ACTUAL 2011-12</b>	<b>REVISED BUDGET 2012-13</b>	<b>ESTIMATED 2012-13</b>	<b>BUDGET 2013-14</b>	<b>BUDGET 2014-15</b>
<b>71000</b>	<b>Recreation Services</b>					
35050	Charges - Recreation Programs	-	-	-	249,245	249,245
35052	Charges - Recreation Facilities	4,530	4,000	5,073	8,000	8,000
	<b>Total</b>	<b>4,530</b>	<b>4,000</b>	<b>5,073</b>	<b>257,245</b>	<b>257,245</b>
<b>72000</b>	<b>Jr High Enhancement</b>					
34000	CDBG - Program Grants	15,000	-	-	-	-
39042	Westminster School District Grnt	30,000	-	-	-	-
	<b>Total</b>	<b>45,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>72550</b>	<b>Adult Sports</b>					
35050	Charges - Recreation Programs	-	16,320	2,432	-	-
35052	Charges - Recreation Facilities	-	7,000	8,315	-	-
	<b>Total</b>	<b>-</b>	<b>23,320</b>	<b>10,747</b>	<b>-</b>	<b>-</b>
<b>73050</b>	<b>Aquatics</b>					
35050	Charges - Recreation Programs	-	101,250	107,030	-	-
	<b>Total</b>	<b>-</b>	<b>101,250</b>	<b>107,030</b>	<b>-</b>	<b>-</b>
<b>73550</b>	<b>Special Classes</b>					
35050	Charges - Recreation Programs	-	130,000	122,197	-	-
	<b>Total</b>	<b>-</b>	<b>130,000</b>	<b>122,197</b>	<b>-</b>	<b>-</b>
<b>74150</b>	<b>Trips and Tours</b>					
35050	Charges - Recreation Programs	-	8,175	5,294	-	-
	<b>Total</b>	<b>-</b>	<b>8,175</b>	<b>5,294</b>	<b>-</b>	<b>-</b>
<b>74250</b>	<b>Youth Sports</b>					
35050	Charges - Recreation Programs	-	9,820	7,022	-	-
	<b>Total</b>	<b>-</b>	<b>9,820</b>	<b>7,022</b>	<b>-</b>	<b>-</b>
<b>74350</b>	<b>Special Events</b>					
35050	Charges - Recreation Programs	-	5,540	9,657	-	-
39049	Donations-Misc	-	1,100	1,400	-	-
39090	Other - Misc Receipts	-	1,000	112	-	-
	<b>Total</b>	<b>-</b>	<b>7,640</b>	<b>11,169</b>	<b>-</b>	<b>-</b>
<b>78200</b>	<b>Contributions - Parks/Trees</b>					
39049	Donations-Misc	-	600	200	-	-
	<b>Total</b>	<b>-</b>	<b>600</b>	<b>200</b>	<b>-</b>	<b>-</b>



# GENERAL FUNDS REVENUE SUMMARY

## FY 2013 – 2015

<i>Object #</i>		<b>ACTUAL</b>	<b>REVISED BUDGET</b>	<b>ESTIMATED</b>	<b>BUDGET</b>	<b>BUDGET</b>
		<b>2011-12</b>	<b>2012-13</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
<b>75000</b>	<b>Community Promotion</b>					
31599	Film Permits	-	2,500	620	2,500	2,500
35050	Charges - Recreation Programs	-	-	-	10,290	10,290
39049	Donations-Misc	-	108,000	89,542	11,750	11,750
39090	Other - Misc Receipts	-	10,900	-	1,000	1,000
	<b>Total</b>	<b>-</b>	<b>121,400</b>	<b>90,162</b>	<b>25,540</b>	<b>25,540</b>
	<b>FUND TOTAL</b>	<b>41,132,693</b>	<b>42,884,248</b>	<b>45,521,635</b>	<b>42,187,351</b>	<b>43,272,208</b>

# GENERAL FUNDS REVENUE SUMMARY

# FY 2013 – 2015

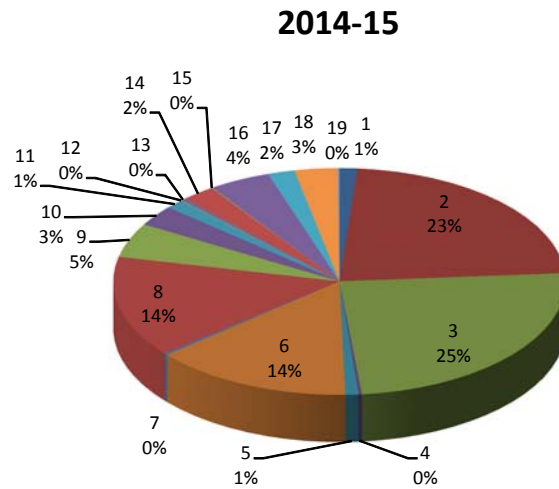
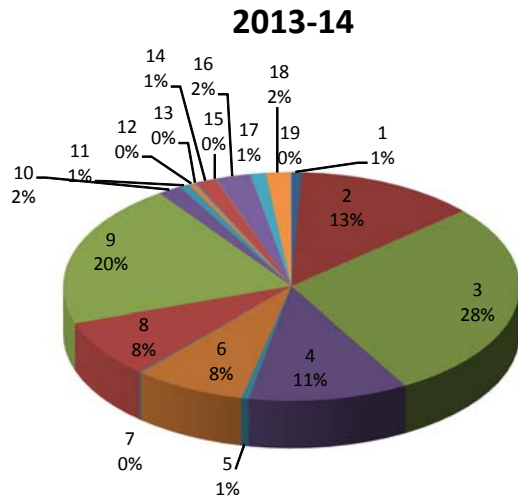
Object #		ACTUAL	REVISED	ESTIMATED	BUDGET	BUDGET
		2011-12	BUDGET 2012-13	ACTUAL 2012-13	2013-14	2013-14
<b>COMMUNITY SERVICES - SPECIAL PROGRAMS FUND (265)</b>						
<b>72550</b>	<b>Adult Sports</b>					
33000	Interest Income - Pooled	5,933	-	-	-	-
35050	Charges - Recreation Programs	3,370	-	-	-	-
35052	Charges - Recreation Facilities	3,847	-	-	-	-
	<b>Total</b>	<b>13,150</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>73050</b>	<b>Aquatics</b>					
35050	Charges - Recreation Programs	103,296	-	-	-	-
	<b>Total</b>	<b>103,296</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>73550</b>	<b>Special Classes</b>					
35050	Charges - Recreation Programs	119,750	-	-	-	-
	<b>Total</b>	<b>119,750</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>74150</b>	<b>Trips and Tours</b>					
35050	Charges - Recreation Programs	3,751	-	-	-	-
	<b>Total</b>	<b>3,751</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>74250</b>	<b>Youth Sports</b>					
35050	Charges - Recreation Programs	12,699	-	-	-	-
	<b>Total</b>	<b>12,699</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>74350</b>	<b>Special Events</b>					
35050	Charges - Recreation Programs	7,469	-	-	-	-
39049	Donations-Misc	1,500	-	-	-	-
39090	Other - Misc Receipts	-	-	-	-	-
	<b>Total</b>	<b>8,969</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>78200</b>	<b>Contributions - Parks/Trees</b>					
39049	Donations-Misc	650	-	-	-	-
	<b>Total</b>	<b>650</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>FUND TOTAL</b>	<b>262,265</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# GENERAL FUNDS REVENUE SUMMARY

# FY 2013 – 2015

Object #		ACTUAL	REVISED	ESTIMATED	BUDGET	BUDGET
		2011-12	BUDGET 2012-13	ACTUAL 2012-13	2013-14	2014-15
<b>COMMUNITY DEVELOPMENT FUND (285)</b>						
<b>60050</b>	<b>Community Development Administration</b>					
33000	Interest Income - Pooled	13,509	-	-	-	-
	<b>Total</b>	<b>13,509</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>61050</b>	<b>Planning</b>					
35000	Charges - Zoning Fee	126,896	-	-	-	-
35002	Charges - Subdivision Fee	1,016	-	-	-	-
35003	Charges - Development Fee	26,615	-	-	-	-
35004	Charges - Maps and Publications	217	-	-	-	-
35008	General Plan Assessment	15,161	-	-	-	-
35012	Charges - Plan Check Fees	19,137	-	-	-	-
	<b>Total</b>	<b>189,041</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>62050</b>	<b>Building</b>					
31040	Licenses - Special Inspectors	2,640	-	-	-	-
31500	Permits - Construction - Building	301,554	-	-	-	-
31501	Permits - Construction - Plumbing	24,342	-	-	-	-
31502	Permits - Construction - Electrical	27,755	-	-	-	-
31503	Permits - Construction - Grn Bldg	145	-	-	-	-
31504	Permits - Construction - Mech	12,813	-	-	-	-
35004	Charges - Maps and Publications	108	-	-	-	-
35020	Charges - Staff Service	8,730	-	-	-	-
35022	Business License Processing	114,213	-	-	-	-
35023	Business License Renewals	197,255	-	-	-	-
35036	Charges - Fire - Plan Check	16,506	-	-	-	-
35102	Inspections - Plan Check	235,552	-	-	-	-
36026	Energy Partnership	12,619	-	-	-	-
39069	Reimbursements - Other	5,500	-	-	-	-
	<b>Total</b>	<b>959,730</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>63050</b>	<b>Code Enforcement</b>					
31505	Permits - Firework Stands	15,000	-	-	-	-
32520	Fines - Ordinance - Violation	200	-	-	-	-
32521	Fines - Admin Citations	56,639	-	-	-	-
35007	SAAV Reimbursement	22,836	-	-	-	-
35013	Charges - Over the Top Program	1,305	-	-	-	-
35020	Charges - Staff Service	883	-	-	-	-
39090	Other - Misc - Receipts	13,702	-	-	-	-
	<b>Total</b>	<b>110,564</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>FUND TOTAL</b>	<b>1,272,844</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# SPECIAL REVENUE FUNDS REVENUE SUMMARY | FY 2013 – 2015



	ACTUAL 2011-12	REVISED BUDGET 2012-13	ESTIMATED 2012-13	BUDGET 2013-14	BUDGET 2014-15
1	280,692	91,508	65,585	75,000	75,000
2	3,079,250	1,513,234	1,366,204	1,340,817	1,340,817
3	1,767,765	1,722,826	2,184,004	2,949,096	1,460,346
4	2,356,173	1,960,235	1,291,340	1,184,393	15,000
5	49,726	15,000	25,833	55,000	55,000
6	1,224,841	845,500	1,186,116	829,440	843,149
7	696,430	15,000	25,029	15,000	15,000
8	449,919	1,149,649	930,807	858,426	858,000
9	964,411	1,000,569	1,014,125	2,132,824	291,000
10	29,856	120,000	92,657	175,000	175,000
11	738,292	71,600	57,337	75,000	75,000
	Special Police Services Fund (251)	155,488	63,257	63,257	-
	Orange County Human Trafficking (252)	209,622	58,189	58,189	-
	Special Police Services Fund (253)	412,150	26,338	26,338	-
	Special Police Services Fund (254)	175,637	119,973	119,973	-
	Special Police Services Fund (255)	26,038	53,000	52,575	-
	Special Police Services Fund (256)	94,021	69,169	69,169	-
	Special Police Services Fund (257)	12,134	5,644	5,644	-
12	292,337	66,663	74,428	47,350	5,350
	Special Police Services Fund (259)	2,264	-	-	-
13	33,848	17,500	19,642	17,000	17,000
14	148,498	114,000	112,389	146,156	146,156
	Special Police Services Fund (262)	-	21,726	-	-
	Special Police Services Fund (263)	-	17,730	-	-
	Special Police Services Fund (264)	-	57,918	-	-
15	3,538	2,000	5,000	4,000	4,000
16	234,699	252,324	252,036	260,791	260,791
17	117,058	114,000	99,115	114,000	114,000
18	161,438	184,486	200,013	183,504	183,504
19	29,254	43,000	8,161	7,000	7,000
<b>Total Special Revenue Funds</b>					
<b>13,745,376</b>					
<b>9,792,038</b>					
<b>9,502,339</b>					
<b>10,469,797</b>					
<b>5,941,113</b>					

# SPECIAL REVENUE FUNDS REVENUE SUMMARY | FY 2013 – 2015

Object #		ACTUAL 2011-12	REVISED BUDGET 2012-13	ESTIMATED ACTUAL 2012-13	BUDGET 2013-14	BUDGET 2014-15
<b>PARK DEDICATION FUND (200)</b>						
<b>76500</b>	<b>Park Dedication</b>					
33000	Interest Income - Pooled	24,174	40,000	23,829	25,000	25,000
34294	I/GVT - State Other	256,518	-	-	-	-
35070	Charges - Park Dedication Fee	-	51,508	41,756	50,000	50,000
	<b>Total</b>	<b>280,692</b>	<b>91,508</b>	<b>65,585</b>	<b>75,000</b>	<b>75,000</b>
<b>GAS TAX FUND (210)</b>						
<b>55005</b>	<b>Gas Tax</b>					
33000	Interest Income - Pooled	27	100	-	-	-
34098	I/GVT - Federal - Other	986,949	-	25,387	-	-
34240	Gas Tax - 2107	620,145	675,044	626,085	626,085	626,085
34244	Gas Tax - 2106	302,110	323,339	283,268	283,268	283,268
34246	Gas Tax - 2105	424,711	507,251	423,964	423,964	423,964
34248	Gas Tax - 2107.5	7,500	7,500	7,500	7,500	7,500
34294	I/GVT - State - Other	393,100	-	-	-	-
34490	I/GVT - County - Other	301,183	-	-	-	-
39069	Reimbursements - Other	43,525	-	-	-	-
	<b>Total</b>	<b>3,079,250</b>	<b>1,513,234</b>	<b>1,366,204</b>	<b>1,340,817</b>	<b>1,340,817</b>
<b>MEASURE M FUND (211)</b>						
<b>55027</b>	<b>Measure M Administration</b>					
33000	Interest Income - Pooled	9,448	5,000	12,424	10,000	10,000
34294	I/GVT - State - Other	891,096	-	-	-	-
34421	I/GVT - Measure M2	846,115	1,319,836	1,488,594	1,395,346	1,395,346
34428	I/GVT - Measure M2 Comp	-	-	-	1,488,750	-
34490	I/GVT - County - Other	21,107	397,990	682,986	55,000	55,000
	<b>Total</b>	<b>1,767,765</b>	<b>1,722,826</b>	<b>2,184,004</b>	<b>2,949,096</b>	<b>1,460,346</b>
<b>STREET IMPROVEMENTS GRANT FUND (214)</b>						
<b>55035</b>	<b>Street Improvements Grant</b>					
33000	Interest Income - Pooled	14,783	1,000	19,087	15,000	15,000
34098	I/GVT - Federal - Other	-	-	-	144,000	-
34261	I/GVT - GT Section 2103	1,267,989	1,243,735	1,243,735	1,025,393	-
34294	I/GVT - State - Other	1,001,918	715,500	-	-	-
34421	I/GVT - Measure M2	71,482	-	28,518	-	-
	<b>Total</b>	<b>2,356,173</b>	<b>1,960,235</b>	<b>1,291,340</b>	<b>1,184,393</b>	<b>15,000</b>
<b>TRAFFIC IMPACT FEE FUND (216)</b>						
<b>55030</b>	<b>Traffic Impact Fee Administration</b>					
33000	Interest Income - Pooled	7,727	5,000	6,686	5,000	5,000
35019	Traffic Mitigation Fee	41,999	10,000	19,147	50,000	50,000
	<b>Total</b>	<b>49,726</b>	<b>15,000</b>	<b>25,833</b>	<b>55,000</b>	<b>55,000</b>

# SPECIAL REVENUE FUNDS REVENUE SUMMARY | FY 2013 – 2015

Object #	ACTUAL 2011-12	REVISED BUDGET 2012-13	ESTIMATED ACTUAL 2012-13	BUDGET 2013-14	BUDGET 2014-15
<b>MUNICIPAL LIGHTING DISTRICT FUND (220)</b>					
<b>59500</b>	<b>Municipal Lighting</b>				
30000	661,914	672,000	697,702	685,440	699,149
30002	27,376	27,000	22,724	25,000	25,000
30020	4,508	8,500	7,045	7,000	7,000
30040	165	-	163	-	-
30042	19,874	19,000	19,819	19,000	19,000
30043	5,860	6,000	5,678	6,000	6,000
	382,414	-	346,381	-	-
30049	99,951	98,000	64,117	65,000	65,000
33000	22,779	15,000	22,487	22,000	22,000
<b>Total</b>	<b>1,224,841</b>	<b>845,500</b>	<b>1,186,116</b>	<b>829,440</b>	<b>843,149</b>
<b>ROSE CENTER DEBT SERVICE FUND (230)</b>					
<b>11200</b>	<b>Rose Center Debt Service Administration</b>				
30522	595,682	-	-	-	-
31599	2,480	-	-	-	-
33000	24,151	15,000	25,006	15,000	15,000
33020	-	-	23	-	-
35004	62	-	-	-	-
39049	59,201	-	-	-	-
39069	101	-	-	-	-
<b>Total</b>	<b>681,677</b>	<b>15,000</b>	<b>25,029</b>	<b>15,000</b>	<b>15,000</b>
<b>75000</b>	<b>Community Promotion</b>				
39049	14,500	-	-	-	-
<b>Total</b>	<b>14,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>75100</b>	<b>Fourth of July</b>				
33000	53	-	-	-	-
39049	200	-	-	-	-
<b>Total</b>	<b>253</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND TOTAL</b>	<b>696,430</b>	<b>15,000</b>	<b>25,029</b>	<b>15,000</b>	<b>15,000</b>
<b>HOUSING/COMMUNITY DEVELOPMENT FUND (240)</b>					
<b>16010</b>	<b>CDBG</b>				
32521	9,500	2,000	-	-	-
33000	923	-	1,196	-	-
33020	1	-	2	-	-
34000	134,626	1,147,649	929,609	858,426	858,000
36020	33,095	-	-	-	-
36024	271,774	-	-	-	-
<b>Total</b>	<b>449,919</b>	<b>1,149,649</b>	<b>930,807</b>	<b>858,426</b>	<b>858,000</b>

# SPECIAL REVENUE FUNDS REVENUE SUMMARY | FY 2013 – 2015

Object #	ACTUAL 2011-12	REVISED BUDGET 2012-13	ESTIMATED ACTUAL 2012-13	BUDGET 2013-14	BUDGET 2014-15
<b>HCD HOME HOUSING FUND (242)</b>					
<b>17403</b>	<b>HOME Housing</b>				
33000	-	-	4,671	-	-
33020	5	-	5	-	-
34004	559,271	528,725	1,001,166	1,955,633	271,000
36020	405,135	471,844	8,283	177,191	20,000
<b>Total</b>	<b>964,411</b>	<b>1,000,569</b>	<b>1,014,125</b>	<b>2,132,824</b>	<b>291,000</b>
<b>HOUSING AUTHORITY FUND (245)</b>					
<b>19000</b>	<b>Housing Authority</b>				
33000	2,902	20,000	1,393	-	-
33020	26,954	-	18,934	30,000	30,000
36020	-	100,000	72,330	145,000	145,000
<b>Total</b>	<b>29,856</b>	<b>120,000</b>	<b>92,657</b>	<b>175,000</b>	<b>175,000</b>
<b>POLICE SEIZURE FUND (250)</b>					
<b>34100</b>	<b>DOJ Seizures - Criminal</b>				
33000	10,377	6,600	10,527	10,000	10,000
39090	727,914	65,000	46,810	65,000	65,000
<b>Total</b>	<b>738,292</b>	<b>71,600</b>	<b>57,337</b>	<b>75,000</b>	<b>75,000</b>
<b>SPECIAL POLICE SERVICES FUND (251)</b>					
<b>39400</b>	<b>Asian Criminal Enterprise Initiative</b>				
34098	155,488	63,257	63,257	-	-
<b>Total</b>	<b>155,488</b>	<b>63,257</b>	<b>63,257</b>	<b>-</b>	<b>-</b>
<b>HUMAN TRAFFICKING FUND (252)</b>					
<b>39100</b>	<b>Orange County Human Trafficking Task Force</b>				
34098	209,622	58,189	58,189	-	-
<b>Total</b>	<b>209,622</b>	<b>58,189</b>	<b>58,189</b>	<b>-</b>	<b>-</b>
<b>SPECIAL POLICE SERVICES FUND (253)</b>					
<b>39700</b>	<b>Law Enforcement Child Trafficking</b>				
34294	412,150	26,338	26,338	-	-
<b>Total</b>	<b>412,150</b>	<b>26,338</b>	<b>26,338</b>	<b>-</b>	<b>-</b>
<b>SPECIAL POLICE SERVICES FUND (254)</b>					
<b>39900</b>	<b>CalEMA Human Trafficking</b>				
34294	175,637	119,973	119,973	-	-
<b>Total</b>	<b>175,637</b>	<b>119,973</b>	<b>119,973</b>	<b>-</b>	<b>-</b>

# SPECIAL REVENUE FUNDS REVENUE SUMMARY | FY 2013 – 2015

Object #		ACTUAL 2011-12	REVISED BUDGET 2012-13	ESTIMATED ACTUAL 2012-13	BUDGET 2013-14	BUDGET 2014-15
<b>SPECIAL POLICE SERVICES FUND (255)</b>						
<b>39500</b>	<b>SAAV</b>					
33000	Interest Income - Pooled	3,202	3,000	2,575	-	-
35007	Charges - SAAV Reimbursements	22,836	50,000	50,000	-	-
	<b>Total</b>	<b>26,038</b>	<b>53,000</b>	<b>52,575</b>	<b>-</b>	<b>-</b>
<b>SPECIAL POLICE SERVICES FUND (256)</b>						
<b>39150</b>	<b>OCHTTF</b>					
34098	Federal - Other	94,021	69,169	69,169	-	-
	<b>Total</b>	<b>94,021</b>	<b>69,169</b>	<b>69,169</b>	<b>-</b>	<b>-</b>
<b>SPECIAL POLICE SERVICES FUND (257)</b>						
<b>39250</b>	<b>JAG</b>					
34098	Federal - Other	12,134	5,644	5,644	-	-
	<b>Total</b>	<b>12,134</b>	<b>5,644</b>	<b>5,644</b>	<b>-</b>	<b>-</b>
<b>SPECIAL POLICE SERVICES FUND (258)</b>						
<b>39000</b>	<b>Police Mail Operation</b>					
33000	Interest Income - Pooled	180	-	-	-	-
35020	Staff Service Fee	130,000	-	-	-	-
	<b>Total</b>	<b>130,180</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>39200</b>	<b>Animal Control - Humane Program</b>					
33000	Interest Income - Pooled	374	800	372	350	350
35044	Charges - Animal Shelter	2,300	2,000	2,170	2,000	2,000
	<b>Total</b>	<b>2,674</b>	<b>2,800</b>	<b>2,542</b>	<b>2,350</b>	<b>2,350</b>
<b>39800</b>	<b>Special Police Debt Service</b>					
33000	Interest Income - Pooled	3,020	9,000	4,512	3,000	3,000
	<b>Total</b>	<b>3,020</b>	<b>9,000</b>	<b>4,512</b>	<b>3,000</b>	<b>3,000</b>
<b>39910</b>	<b>Justice Assistance Grant</b>					
34098	Federal - Other	55,336	16,558	29,069	-	-
	<b>Total</b>	<b>55,336</b>	<b>16,558</b>	<b>29,069</b>	<b>-</b>	<b>-</b>
<b>39990</b>	<b>Off of Traf Safety - Grants</b>					
34296	I/GVT - State - Other - OTS	101,127	38,305	38,305	42,000	-
	<b>Total</b>	<b>101,127</b>	<b>38,305</b>	<b>38,305</b>	<b>42,000</b>	<b>-</b>
	<b>FUND TOTAL</b>	<b>292,337</b>	<b>66,663</b>	<b>74,428</b>	<b>47,350</b>	<b>5,350</b>
<b>SPECIAL POLICE SERVICES FUND (259)</b>						
<b>39350</b>	<b>Police Prop 69</b>					
34490	I/GVT - County - Other	2,264	-	-	-	-
	<b>Total</b>	<b>2,264</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



# SPECIAL REVENUE FUNDS REVENUE SUMMARY | FY 2013 – 2015

Object #		ACTUAL 2011-12	REVISED BUDGET 2012-13	ESTIMATED ACTUAL 2012-13	BUDGET 2013-14	BUDGET 2014-15
<b>LOCAL NARCOTICS SEIZED PROPERTY FUND (260)</b>						
<b>35000</b>	<b>LNSP</b>					
33000	Interest Income - Pooled	1,820	2,500	2,042	2,000	2,000
34802	I/GVT - Other - LNSP	32,028	15,000	17,600	15,000	15,000
	<b>Total</b>	<b>33,848</b>	<b>17,500</b>	<b>19,642</b>	<b>17,000</b>	<b>17,000</b>
<b>SUPPLEMENTAL LAW ENFORCEMENT SERVICES FUND (261)</b>						
<b>38500</b>	<b>Citizens Option for Public Safety</b>					
33020	Interest Income - Other	502	2,000	389	400	400
34500	I/GVT - County - COPS	147,996	112,000	112,000	145,756	145,756
	<b>Total</b>	<b>148,498</b>	<b>114,000</b>	<b>112,389</b>	<b>146,156</b>	<b>146,156</b>
<b>SPECIAL POLICE SERVICES FUND (262)</b>						
<b>39251</b>	<b>JAG 2011</b>					
34098	Federal - Other	-	21,726	21,726	-	-
	<b>Total</b>	<b>-</b>	<b>21,726</b>	<b>21,726</b>	<b>-</b>	<b>-</b>
<b>SPECIAL POLICE SERVICES FUND (263)</b>						
<b>39252</b>	<b>JAG 2012</b>					
34098	Federal - Other	-	17,730	17,730	-	-
	<b>Total</b>	<b>-</b>	<b>17,730</b>	<b>17,730</b>	<b>-</b>	<b>-</b>
<b>SPECIAL POLICE SERVICES FUND (264)</b>						
<b>39253</b>	<b>AB109</b>					
34490	I/GVT - County - Other	-	57,918	57,918	-	-
	<b>Total</b>	<b>-</b>	<b>57,918</b>	<b>57,918</b>	<b>-</b>	<b>-</b>
<b>DRAINAGE DISTRICT FUND (270)</b>						
<b>59000</b>	<b>Drainage District</b>					
33000	Interest Income - Pooled	1,620	1,000	1,572	1,500	1,500
35084	Charges - Drainage Fee Dist 4	341	-	1,171	1,000	1,000
35087	Charges - Drainage Fee Dist 7	1,577	1,000	2,257	1,500	1,500
	<b>Total</b>	<b>3,538</b>	<b>2,000</b>	<b>5,000</b>	<b>4,000</b>	<b>4,000</b>
<b>COMMUNITY SERVICES GRANT FUND (275)</b>						
<b>71800</b>	<b>Family Resource Center</b>					
34000	I/GVT - CDBG - Current	22,895	30,036	30,036	37,791	37,791
34490	I/GVT - County - Other	209,747	220,000	220,000	220,000	220,000
39049	Donations-Misc	2,057	2,288	2,000	3,000	3,000
	<b>Total</b>	<b>234,699</b>	<b>252,324</b>	<b>252,036</b>	<b>260,791</b>	<b>260,791</b>

# SPECIAL REVENUE FUNDS REVENUE SUMMARY | FY 2013 – 2015

<i>Object #</i>		<b>ACTUAL 2011-12</b>	<b>REVISED BUDGET 2012-13</b>	<b>ESTIMATED ACTUAL 2012-13</b>	<b>BUDGET 2013-14</b>	<b>BUDGET 2014-15</b>
<b>AQMD FUND (280)</b>						
<b>14800</b>	<b>Air Quality Management Program</b>					
33000	Interest Income - Pooled	4,246	4,000	3,918	4,000	4,000
34280	State - AQMD	112,813	110,000	95,197	110,000	110,000
	<b>Total</b>	<b>117,058</b>	<b>114,000</b>	<b>99,115</b>	<b>114,000</b>	<b>114,000</b>
<b>COMMUNITY SERVICES GRANT FUND (290)</b>						
<b>70501</b>	<b>Senior Transportation</b>					
33000	Interest Income - Pooled	1,009	2,800	1,540	1,000	1,000
34490	I/GVT - County - Other	158,958	181,686	181,686	182,504	182,504
39069	Reimbursements - Other	1,471	-	16,787	-	-
	<b>Total</b>	<b>161,438</b>	<b>184,486</b>	<b>200,013</b>	<b>183,504</b>	<b>183,504</b>
<b>PROJECT SHUE FUND (295)</b>						
<b>76000</b>	<b>Project SHUE</b>					
33000	Interest Income - Pooled	921	1,000	943	1,000	1,000
34000	I/GVT - CDBG - Current	20,892	-	-	-	-
39049	Donations-Misc	7,441	17,000	-	-	-
39069	Reimbursements - Other	-	25,000	7,218	6,000	6,000
	<b>Total</b>	<b>29,254</b>	<b>43,000</b>	<b>8,161</b>	<b>7,000</b>	<b>7,000</b>

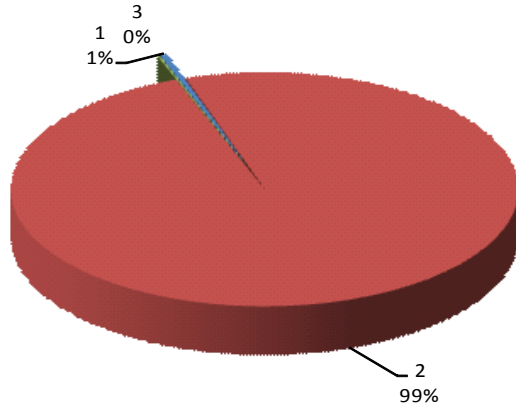
CAPITAL PROJECTS FUNDS REVENUE SUMMARY

FY 2013 – 2015

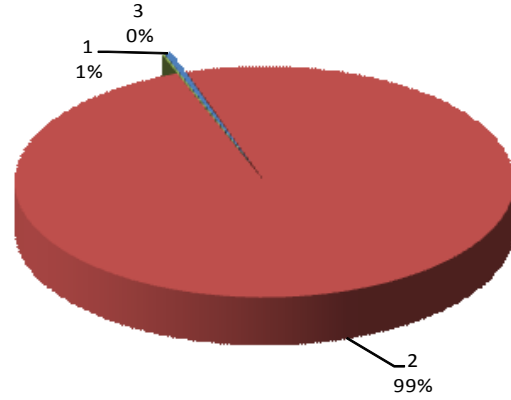
<i>Object #</i>		ACTUAL 2011-12	REVISED BUDGET 2012-13	ESTIMATED ACTUAL 2012-13	BUDGET 2013-14	BUDGET 2014-15
<b>RESERVE FUND (800)</b>						
<b>80021</b>	<b>S/R - Muni Lighting Restricted/Contingency</b>					
33000	Interest Income - Pooled	26,910	20,000	25,829	25,000	25,000
	<b>Total</b>	<b>26,910</b>	<b>20,000</b>	<b>25,829</b>	<b>25,000</b>	<b>25,000</b>
<b>80060</b>	<b>Utility Restricted/Contingency</b>					
33000	Interest Income - Pooled	-	5,000	5,000	5,000	5,000
35060	Metered Water Sales	-	750,000	750,000	750,000	750,000
	<b>Total</b>	<b>-</b>	<b>755,000</b>	<b>755,000</b>	<b>755,000</b>	<b>755,000</b>
<b>80070</b>	<b>I/S - Equipment Replacement Restricted/Contingency</b>					
33000	Interest Income - Pooled	8,374	6,000	8,038	8,000	8,000
	<b>Total</b>	<b>8,374</b>	<b>6,000</b>	<b>8,038</b>	<b>8,000</b>	<b>8,000</b>
<b>80071</b>	<b>I/S - Building Maintenance Restricted/Contingency</b>					
33000	Interest Income - Pooled	4,300	4,000	4,128	4,000	4,000
	<b>Total</b>	<b>4,300</b>	<b>4,000</b>	<b>4,128</b>	<b>4,000</b>	<b>4,000</b>
<b>80072</b>	<b>I/S - Information Systems Restricted/Contingency</b>					
33000	Interest Income - Pooled	8,628	8,000	8,282	-	-
	<b>Total</b>	<b>8,628</b>	<b>8,000</b>	<b>8,282</b>	<b>-</b>	<b>-</b>
	<b>FUND TOTAL</b>	<b>48,212</b>	<b>793,000</b>	<b>801,277</b>	<b>792,000</b>	<b>792,000</b>

Object #		ACTUAL 2011-12	REVISED BUDGET 2012-13	ESTIMATED ACTUAL 2012-13	BUDGET 2013-14	BUDGET 2014-15
<b>WRA OPERATING FUND ADMINISTRATION (500)</b>						
<b>18000</b>	<b>Redevelopment Administration</b>					
33000	Interest Income - Pooled	110,408	-	-	-	-
33020	Interest Income - Other	66,503	-	-	-	-
33560	Rental Income - Facilities	21,581	-	-	-	-
33568	Rental Income - Bus Shelter	39,657	-	-	-	-
	<b>Total</b>	<b>238,149</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SUCCESSOR AGENCY TO THE WRA OPERATING FUND (501)</b>						
<b>18001</b>	<b>Successor Agency to the WRA - Admin</b>					
30100	Property Tax - RPTTF	-	15,387,638	15,387,638	27,023,998	25,256,495
33000	Interest Income - Pooled	595,142	100,000	200,000	-	-
33020	Interest Income - Other	(109,744)	30,000	-	-	-
33560	Rental Income - Facilities	11,764	-	-	-	-
33568	Rental Income - Bus Shelter	77,257	-	-	-	-
39069	Reimbursements - Other	261,893	-	-	-	-
	<b>Total</b>	<b>836,311</b>	<b>15,517,638</b>	<b>15,587,638</b>	<b>27,023,998</b>	<b>25,256,495</b>
<b>WRA DEBT SERVICE FUND (510)</b>						
<b>18400</b>	<b>Redevelopment Debt Service</b>					
30000	Prop Tax - CY - Secured	6,114,199	-	-	-	-
30001	Prop Tax - Revitalization Area	13,924,888	-	-	-	-
30002	Prop Tax - CY - Unsecured	818,311	-	-	-	-
30020	Prop Tax - CY - Supplemental Roll	23,915	-	-	-	-
30040	Prop Tax - Other	3,809	-	-	-	-
30042	Prop Tax - Public Utility Roll	114,485	-	-	-	-
30043	Prop Tax - Homeowners Exemptior	14,695	-	-	-	-
30090	Prop Tax - County Adjustment	(8,995,137)	-	-	-	-
33020	Interest Income - Other	3,706	-	-	-	-
	<b>Total</b>	<b>12,022,871</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>LOW/MODERATE INCOME HOUSING FUND (530)</b>						
<b>18600</b>	<b>Low/Moderate Income Housing</b>					
33000	Interest Income - Pooled	31,541	-	-	-	-
33020	Interest Income - Other	(143)	-	-	-	-
	<b>Total</b>	<b>31,398</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>WRA RESERVE FUND (540)</b>						
<b>18900</b>	<b>RDA CONTINGENCY</b>					
33000	Interest Income - Pooled	10,353	-	-	-	-
	<b>Total</b>	<b>10,353</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

2013-14



2014-15



	ACTUAL 2011-12	REVISED BUDGET 2012-13	ESTIMATED 2012-13	BUDGET 2013-14	BUDGET 2014-15
1 Use of Money & Property	72,467	30,000	85,774	70,000	70,000
2 Charges for Services	14,802,041	13,597,200	14,046,241	14,107,200	14,107,200
3 Other Revenue	39,974	40,000	58,763	20,000	20,000
<b>Total Enterprise Fund</b>	<b>14,914,483</b>	<b>13,667,200</b>	<b>14,190,778</b>	<b>14,197,200</b>	<b>14,197,200</b>

# ENTERPRISE FUND REVENUE SUMMARY

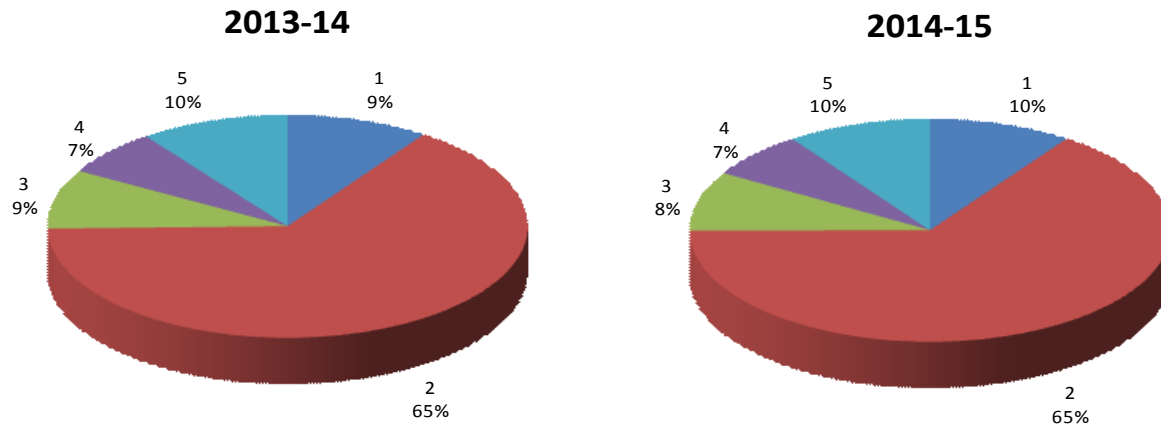
# FY 2013 – 2015

<i>Object #</i>	<b>ACTUAL 2011-12</b>	<b>REVISED BUDGET 2012-13</b>	<b>ESTIMATED ACTUAL 2012-13</b>	<b>BUDGET 2013-14</b>	<b>BUDGET 2014-15</b>
<b>WATER UTILITY FUND (600)</b>					
<b>23000</b>	<b>Water Billing and Collection</b>				
33020	6	-	3	-	-
35060	14,463,205	13,250,000	13,709,711	13,750,000	13,750,000
35061	72,231	60,000	67,899	70,000	70,000
35062	53,092	55,000	53,315	55,000	55,000
35066	197,522	195,000	187,177	195,000	195,000
35067	(43,573)	-	-	-	-
35068	20,562	20,000	17,143	20,000	20,000
35069	131	200	121	200	200
39092	1,000	-	-	-	-
<b>Total</b>	<b>14,764,175</b>	<b>13,580,200</b>	<b>14,035,369</b>	<b>14,090,200</b>	<b>14,090,200</b>
<b>55500</b>	<b>Water Utility - Administration</b>				
33000	72,462	30,000	85,771	70,000	70,000
<b>Total</b>	<b>72,462</b>	<b>30,000</b>	<b>85,771</b>	<b>70,000</b>	<b>70,000</b>
<b>56500</b>	<b>Utility Production &amp; Supply</b>				
39069	33,861	20,000	37,073	20,000	20,000
<b>Total</b>	<b>33,861</b>	<b>20,000</b>	<b>37,073</b>	<b>20,000</b>	<b>20,000</b>
<b>57000</b>	<b>System Maintenance</b>				
35020	10,872	2,000	3,805	2,000	2,000
35064	24,250	15,000	7,070	15,000	15,000
35065	3,750	-	-	-	-
39069	4,571	20,000	21,690	-	-
39090	542	-	-	-	-
<b>Total</b>	<b>43,985</b>	<b>37,000</b>	<b>32,565</b>	<b>17,000</b>	<b>17,000</b>
<b>FUND TOTAL</b>	<b>14,914,483</b>	<b>13,667,200</b>	<b>14,190,778</b>	<b>14,197,200</b>	<b>14,197,200</b>

# AGENCY FUND REVENUE SUMMARY

# FY 2013 – 2015

<i>Object #</i>	<b>ACTUAL 2011-12</b>	<b>REVISED BUDGET 2012-13</b>	<b>ESTIMATED ACTUAL 2012-13</b>	<b>BUDGET 2013-14</b>	<b>BUDGET 2014-15</b>
<b>AGENCY FUND (920)</b>					
<b>54010</b>	<b>91-1 Assessment District</b>				
33000	523	-	-	-	-
35082	18,272	-	-	-	-
<b>Total</b>	<b>18,795</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND TOTAL</b>	<b>18,795</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



	ACTUAL 2011-12	REVISED BUDGET 2012-13	ESTIMATED 2012-13	BUDGET 2013-14	BUDGET 2014-15
1 Equipment Replacement Fund (700)	2,163,779	1,996,205	1,931,850	1,917,273	1,917,273
2 General Benefits Fund (740)	14,618,433	12,082,217	13,429,035	12,980,000	12,980,000
3 Liability Administration Fund (750)	1,923,420	1,688,059	1,720,077	1,718,059	1,718,059
4 Information Systems & Equip. Fund (760)	948,422	1,337,263	1,377,360	1,337,263	1,337,263
5 Government Buildings Fund (770)	2,057,115	2,163,075	2,338,533	2,004,674	1,932,376
<b>Total Internal Service Funds</b>	<b>21,711,169</b>	<b>19,266,819</b>	<b>20,796,855</b>	<b>19,957,269</b>	<b>19,884,971</b>



Object #	ACTUAL 2011-12	REVISED BUDGET 2012-13	ESTIMATED ACTUAL 2012-13	BUDGET 2013-14	BUDGET 2014-15
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**EQUIPMENT REPLACEMENT FUND (700)****58000 Motor Pool**

33000	Interest Income - Pooled	26,219	30,000	34,319	30,000	30,000
35020	Charges - Staff Service	5,986	60,000	-	60,000	60,000
35093	Department Use Charges	971,523	946,841	953,990	942,186	942,186
35094	Department Replacement Charges	848,453	817,364	818,033	743,087	743,087
35099	Charges - Other - Misc	23,054	7,000	9,761	7,000	7,000
39069	Reimbursements - Other	282,539	120,000	119,818	120,000	120,000
84000	Property Sales	6,005	15,000	(4,071)	15,000	15,000
	<b>Total</b>	<b>2,163,779</b>	<b>1,996,205</b>	<b>1,931,850</b>	<b>1,917,273</b>	<b>1,917,273</b>

**GENERAL BENEFITS FUND (740)****14306 Medical Benefits**

35092	Charges - Other Departments	5,290,912	5,033,542	4,967,365	5,000,000	5,000,000
35099	Charges - Other Miscellaneous	508,211	480,000	518,234	500,000	500,000
39069	Reimbursements - Other	166,951	140,000	144,375	140,000	140,000
	<b>Total</b>	<b>5,966,073</b>	<b>5,653,542</b>	<b>5,629,974</b>	<b>5,640,000</b>	<b>5,640,000</b>

**14326 Worker's Compensation Benefits**

35092	Charges - Other Departments	1,678,175	1,444,183	1,514,094	1,500,000	1,500,000
39069	Reimbursements - Other	146,479	150,000	355,025	150,000	150,000
	<b>Total</b>	<b>1,824,654</b>	<b>1,594,183</b>	<b>1,869,119</b>	<b>1,650,000</b>	<b>1,650,000</b>

**14350 Retirement Benefits**

35092	Charges - Other Departments	5,550,420	4,500,061	4,527,392	4,500,000	4,500,000
35099	Charges - Other Miscellaneous	1,070,687	150,000	1,218,118	1,000,000	1,000,000
	<b>Total</b>	<b>6,621,106</b>	<b>4,650,061</b>	<b>5,745,510</b>	<b>5,500,000</b>	<b>5,500,000</b>

**14355 Compensated Absences**

35092	Charges - Other Departments	206,599	184,431	184,431	190,000	190,000
	<b>Total</b>	<b>206,599</b>	<b>184,431</b>	<b>184,431</b>	<b>190,000</b>	<b>190,000</b>

**FUND TOTAL**

<b>14,618,433</b>	<b>12,082,217</b>	<b>13,429,035</b>	<b>12,980,000</b>	<b>12,980,000</b>
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**LIABILITY ADMINISTRATION FUND (750)****14335 Public Liability Administration**

35092	Charges - Other Departments	1,703,309	1,688,059	1,718,059	1,718,059	1,718,059
39060	Reimbursements - Damaged Prope	1,682	-	150	-	-
39069	Reimbursements - Other	218,429	-	1,868	-	-
	<b>Total</b>	<b>1,923,420</b>	<b>1,688,059</b>	<b>1,720,077</b>	<b>1,718,059</b>	<b>1,718,059</b>

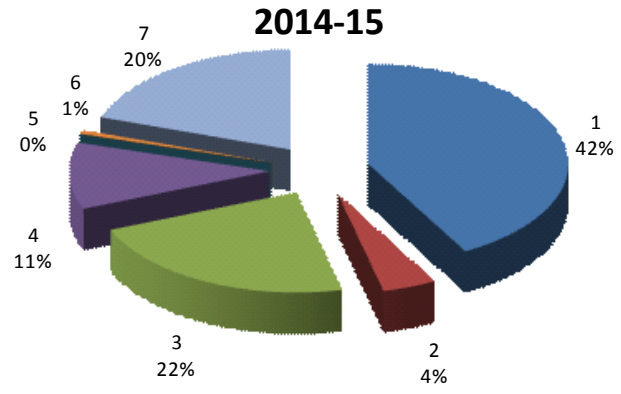
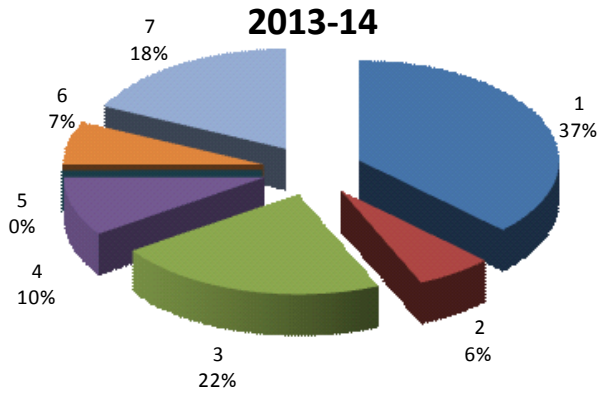
<i>Object #</i>	<b>ACTUAL 2011-12</b>	<b>REVISED BUDGET 2012-13</b>	<b>ESTIMATED ACTUAL 2012-13</b>	<b>BUDGET 2013-14</b>	<b>BUDGET 2014-15</b>
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**INFORMATION SYSTEMS AND EQUIPMENT FUND (760)****14450 Information Systems**

33000	Interest Income - Pooled	38,935	30,000	63,373	30,000	30,000
35092	Charges - Other Departments	887,143	1,307,263	1,307,263	1,307,263	1,307,263
39069	Reimbursements - Other	25,026	-	6,724	-	-
84000	Property Sales	(2,683)	-	-	-	-
	<b>Total</b>	<b>948,422</b>	<b>1,337,263</b>	<b>1,377,360</b>	<b>1,337,263</b>	<b>1,337,263</b>

**GOVERNMENT BUILDINGS FUND (770)****75500 Government Building**

33000	Interest Income - Pooled	20,625	15,000	27,434	20,000	20,000
35092	Charges - Other Departments	2,031,710	2,148,075	2,309,107	1,984,674	1,912,376
39069	Reimbursements - Other	4,780	-	1,992	-	-
	<b>Total</b>	<b>2,057,115</b>	<b>2,163,075</b>	<b>2,338,533</b>	<b>2,004,674</b>	<b>1,932,376</b>



	ACTUAL 2011-12	REVISED BUDGET 2012-13	ESTIMATED 2012-13	BUDGET 2013-14	BUDGET 2014-15
1 General Funds	45,079,291	46,427,869	45,596,258	45,789,027	46,943,462
2 Special Revenue Funds	7,334,675	6,719,897	6,459,797	7,644,607	4,917,352
3 Redevelopment/SAWRA Funds	65,837,326	86,951,541	86,951,541	27,023,998	25,256,495
4 Enterprise Funds	11,465,284	11,101,984	10,994,546	11,683,885	12,020,094
5 Agency Funds	40,228	37,743	37,743	-	-
6 Capital Project Funds	5,773,969	13,784,079	13,784,079	8,612,849	702,000
<i>subtotal</i>	<b>135,530,773</b>	<b>165,023,113</b>	<b>163,823,964</b>	<b>100,754,366</b>	<b>89,839,403</b>
7 Internal Service Funds	21,804,987	21,651,104	22,202,162	22,129,545	22,115,828
<b>Total Expenditures</b>	<b>157,335,760</b>	<b>186,674,217</b>	<b>186,026,126</b>	<b>122,883,911</b>	<b>111,955,231</b>

# EXPENDITURE SUMMARY BY FUND

# FY 2013 – 2015

FUND #	FUND	ACTUAL 2011-12	REVISED BUDGET 2012-13	ESTIMATED 2012-13	BUDGET 2013-14	BUDGET 2014-15
<b>GENERAL FUND</b>						
100	General Fund	45,079,291	46,427,869	45,596,258	45,789,027	46,943,462
<b>TOTAL GENERAL FUNDS</b>		<b>45,079,291</b>	<b>46,427,869</b>	<b>45,596,258</b>	<b>45,789,027</b>	<b>46,943,462</b>
<b>SPECIAL REVENUE FUNDS</b>						
200	Park Dedication	4,575	4,575	3,279	3,750	3,750
210	Gas Tax	1,303,846	1,214,335	1,267,932	1,197,231	1,199,215
211	Measure M	367,104	573,840	527,551	711,035	712,617
214	Street Improvements Grant	-	-	-	-	-
216	Traffic Impact Fee	16,083	15,750	16,292	52,750	52,750
220	Municipal Lighting District	880,356	868,071	963,899	944,529	946,037
230	Rose Center Debt Service Admin Fund	443,763	157,715	157,715	157,784	158,752
240	Housing/Community Development (CDBG)	577,733	503,102	426,123	655,285	494,402
242	HCD Home Housing	117,794	1,120,569	1,001,166	2,586,420	37,000
245	Housing Authority	1,345,177	185,276	228,366	169,577	170,219
250	Police Seizure	43,074	326,436	309,787	225,000	225,000
251	Special Police Services	173,195	63,257	63,257	-	-
252	Orange County Human Trafficking	197,157	58,189	58,189	-	-
253	Special Police Services	274,257	26,338	26,338	-	-
254	Special Police Services	140,564	119,973	119,973	-	-
255	Special Police Services	113,225	318,433	197,771	-	-
256	Special Police Services	86,467	69,169	69,169	-	-
257	Special Police Services	11,607	5,644	5,644	-	-
258	Special Police Services	544,683	165,840	166,932	153,022	111,668
259	Special Police Services	2,929	19,916	19,916	-	-
260	Local Narcotics Seized Property	890	500	95	500	500
261	Supplemental Law Enforcement Services	186,476	185,407	183,487	198,445	211,695
262	Special Police Services	-	21,726	21,726	4,000	4,000
263	Special Police Services	-	17,730	17,730	-	-
264	Special Police Services	-	57,918	57,918	-	-
270	Drainage District	177	100	250	200	200
275	Community Services Grant	244,083	251,098	249,953	261,556	266,024
280	AQMD	82,034	117,896	112,898	71,187	71,187
290	Community Services Grant	156,157	209,095	165,366	211,504	211,504
295	Project SHUE	21,269	41,999	21,075	40,832	40,832
<b>TOTAL SPECIAL REVENUE FUNDS</b>		<b>7,334,675</b>	<b>6,719,897</b>	<b>6,459,797</b>	<b>7,644,607</b>	<b>4,917,352</b>
<b>CAPITAL PROJECTS FUNDS</b>						
400	Capital Improvement Projects	5,773,969	13,784,079	13,784,079	8,612,849	702,000
800	Reserve	-	-	-	-	-
<b>TOTAL CAPITAL PROJECTS FUNDS</b>		<b>5,773,969</b>	<b>13,784,079</b>	<b>13,784,079</b>	<b>8,612,849</b>	<b>702,000</b>
<b>SUCCESSOR AGENCY TO THE WESTMINSTER REDEVELOPMENT AGENCY FUNDS</b>						
500	WRA Operating Fund Administration	1,538,900	-	-	-	-
501	SAWRA Administration	43,086,441	86,951,541	86,951,541	27,023,998	25,256,495
510	WRA Debt Service	4,759,981	-	-	-	-
520	WRA Capital Projects	15,185,399	-	-	-	-
530	Low/Moderate Income Housing	1,266,605	-	-	-	-
<b>TOTAL SUCCESSORY AGENCY FUNDS</b>		<b>65,837,326</b>	<b>86,951,541</b>	<b>86,951,541</b>	<b>27,023,998</b>	<b>25,256,495</b>

# EXPENDITURE SUMMARY BY FUND

# FY 2013 – 2015

FUND #	FUND	ACTUAL 2011-12	REVISED BUDGET 2012-13	ESTIMATED 2012-13	BUDGET 2013-14	BUDGET 2014-15
<b>ENTERPRISE FUNDS</b>						
600	Water Utility	11,465,284	11,101,984	10,994,546	11,683,885	12,020,094
<b>TOTAL ENTERPRISE FUNDS</b>		<b>11,465,284</b>	<b>11,101,984</b>	<b>10,994,546</b>	<b>11,683,885</b>	<b>12,020,094</b>
<b>AGENCY FUNDS</b>						
920	92-1 Assessment District	40,228	37,743	37,743	-	-
<b>TOTAL AGENCY FUNDS</b>		<b>40,228</b>	<b>37,743</b>	<b>37,743</b>	<b>-</b>	<b>-</b>
<b>INTERNAL SERVICE FUNDS</b>						
700	Equipment Replacement	1,758,019	1,623,839	1,625,768	1,596,474	1,598,538
740	General Benefits	14,798,527	13,855,683	14,970,013	14,593,731	14,592,761
750	Liability Administration	2,086,676	2,457,986	2,272,825	2,337,627	2,336,657
760	Information Systems and Equipment	1,325,422	1,634,642	1,487,393	1,609,351	1,591,504
770	Government Buildings	1,836,343	2,078,954	1,846,163	1,992,362	1,996,368
<b>TOTAL INTERNAL SERVICE FUNDS</b>		<b>21,804,987</b>	<b>21,651,104</b>	<b>22,202,162</b>	<b>22,129,545</b>	<b>22,115,828</b>
<b>GRAND TOTAL ALL FUNDS</b>		<b>157,335,760</b>	<b>186,674,217</b>	<b>186,026,126</b>	<b>122,883,911</b>	<b>111,955,231</b>

# EXPENDITURE SUMMARY BY DEPARTMENT | FY 2013 – 2015

FUND #	FUND	ACTUAL 2011-12	REVISED BUDGET 2012-13	ESTIMATED 2012-13	BUDGET 2013-14	BUDGET 2014-15	
<b>City Council/Commissions</b>							
100	10000	City Council	145,280	399,340	397,974	337,263	338,295
100	10100	Planning Commission	7,723	18,250	7,765	9,733	9,733
100	10200	Traffic Commission	3,543	5,339	3,770	3,852	3,852
100	10300	Community Services & Recreation Comm.	4,460	4,485	4,240	4,635	4,635
100	10400	Commission on Aging	2,774	-	-	-	-
100	10700	Youth Committee	888	-	-	-	-
500	18005	Redevelopment Legislative	106,372	-	-	-	-
740	14336	Personnel Board	16,607	53,007	29,107	53,007	53,007
<b>Total City Council/Commissions</b>			<b>287,647</b>	<b>480,421</b>	<b>442,856</b>	<b>408,490</b>	<b>409,522</b>
<b>City Manager</b>							
100	11500	City Manager	466,066	1,079,213	982,355	903,527	924,366
500	18008	Economic Development	147,812	-	-	-	-
<b>Total City Manager</b>			<b>613,878</b>	<b>1,079,213</b>	<b>982,355</b>	<b>903,527</b>	<b>924,366</b>
<b>City Clerk</b>							
100	12000	City Clerk	354,472	490,188	462,692	475,807	476,414
100	12500	Elections	1,320	79,620	61,066	4,420	80,670
<b>Total City Clerk</b>			<b>355,792</b>	<b>569,808</b>	<b>523,758</b>	<b>480,227</b>	<b>557,084</b>
<b>City Attorney</b>							
100	13000	City Attorney	37,721	94,091	92,839	93,813	93,813
<b>Total City Attorney</b>			<b>37,721</b>	<b>94,091</b>	<b>92,839</b>	<b>93,813</b>	<b>93,813</b>
<b>Human Resources and Risk Management</b>							
100	14200	Human Resources and Risk Management	102,186	97,195	78,536	96,984	95,779
280	14800	Air Quality Management Program	82,034	117,896	112,898	71,187	71,187
740	14306	Medical Benefits	6,225,537	6,170,219	6,177,535	6,274,362	6,273,877
740	14326	Worker's Compensation Benefits	1,462,796	1,703,251	2,027,808	1,721,862	1,721,377
740	14350	Retirement Benefits	6,369,414	5,049,984	5,856,341	5,785,000	5,785,000
740	14355	Compensated Absences	724,173	879,222	879,222	759,500	759,500
750	14335	Public Liability Administration	2,086,676	2,457,986	2,272,825	2,337,627	2,336,657
<b>Total Personnel</b>			<b>17,052,816</b>	<b>16,475,753</b>	<b>17,405,165</b>	<b>17,046,522</b>	<b>17,043,377</b>
<b>Finance</b>							
100	20000	General City	132,592	-	25,164	10,000	10,000
100	21000	Finance Administration	561,753	650,350	639,142	738,880	746,598
600	23000	Water Billing and Collection	1,166,954	1,014,531	1,097,591	1,167,603	1,169,080
600	23700	Utility Mall Operation	317,383	-	-	-	-
<b>Total Finance</b>			<b>2,178,682</b>	<b>1,664,881</b>	<b>1,761,897</b>	<b>1,916,483</b>	<b>1,925,678</b>

# EXPENDITURE SUMMARY BY DEPARTMENT | FY 2013 – 2015

FUND #	FUND	ACTUAL 2011-12	REVISED BUDGET 2012-13	ESTIMATED 2012-13	BUDGET 2013-14	BUDGET 2014-15
<b>Police</b>						
100	31000	24,280,318	24,066,917	23,385,930	23,629,262	24,071,753
100	32000	286,487	286,596	292,255	367,374	371,663
100	33000	402,195	500,803	516,747	501,454	503,453
250	34100	43,074	326,436	309,787	225,000	225,000
251	39400	173,195	63,257	63,257	-	-
252	39100	197,157	58,189	58,189	-	-
253	39700	274,257	26,338	26,338	-	-
254	39900	140,564	119,973	119,973	-	-
255	39500	113,225	318,433	197,771	-	-
256	39150	86,467	69,169	69,169	-	-
257	39250	11,607	5,644	5,644	-	-
258	39000	314,009	-	-	-	-
258	39200	1,120	6,000	2,500	6,000	6,000
258	39800	104,731	104,977	105,167	105,022	105,668
258	39910	63,930	16,558	20,960	-	-
258	39990	60,893	38,305	38,305	42,000	-
259	39350	2,929	19,916	19,916	-	-
260	35000	890	500	95	500	500
261	38500	186,476	185,407	183,487	198,445	211,695
262	39251	-	21,726	21,726	4,000	4,000
263	39252	-	17,730	17,730	-	-
264	39253	-	57,918	57,918	-	-
400	14502	126,629	856,178	856,178	177,000	177,000
400	31002	45,995	211,428	211,428	-	-
760	14500	1,325,422	1,634,642	1,487,393	1,609,351	1,591,504
<b>Total Police</b>		<b>28,241,570</b>	<b>29,013,040</b>	<b>28,067,863</b>	<b>26,865,408</b>	<b>27,268,236</b>
<b>Fire</b>						
100	41000	9,278,405	9,567,426	9,574,883	9,789,479	10,403,817
100	44000	710,806	985,000	1,081,494	986,870	1,006,634
<b>Total Fire</b>		<b>9,989,211</b>	<b>10,552,426</b>	<b>10,656,377</b>	<b>10,776,349</b>	<b>11,410,451</b>
<b>Community Services</b>						
100	70000	1,259,243	1,217,386	1,154,763	1,210,828	1,230,474
100	70500	202,638	207,742	191,125	213,079	216,092
100	71000	204,824	230,269	205,510	423,290	423,791
100	72000	51,104	-	-	-	-
230	75000	103,102	205,776	181,479	134,692	134,692
200	76500	4,575	4,575	3,279	3,750	3,750
230	11200	340,661	157,715	157,715	157,784	158,752
265	72550	3,615	15,820	8,655	-	-
265	73050	73,566	86,482	69,119	-	-
265	73550	92,571	139,954	88,165	-	-
265	74150	3,854	7,755	5,474	-	-
265	74250	8,497	9,800	7,022	-	-
265	74350	3,033	9,690	4,428	-	-
265	78200	2,500	650	200	-	-
275	71800	244,083	251,098	249,953	261,556	266,024
290	70501	156,157	209,095	165,366	211,504	211,504
295	70500	21,269	41,999	21,075	40,832	40,832
400	11202	432	8,170	8,170	-	-
400	76502	91,956	725,758	725,758	40,000	-
<b>Total Community Services</b>		<b>2,867,679</b>	<b>3,529,734</b>	<b>3,247,256</b>	<b>2,697,315</b>	<b>2,685,911</b>

# EXPENDITURE SUMMARY BY DEPARTMENT | FY 2013 – 2015

FUND #	FUND	ACTUAL 2011-12	REVISED BUDGET 2012-13	ESTIMATED 2012-13	BUDGET 2013-14	BUDGET 2014-15
<b>Public Works</b>						
100	50000	311,145	330,394	298,325	342,246	347,590
100	50500	1,317,720	1,378,185	1,357,203	1,371,058	1,377,307
100	52500	586,357	540,413	540,662	405,895	356,341
100	53000	1,448,775	1,590,087	1,683,417	1,529,416	1,531,099
100	53500	529,488	446,119	445,639	443,298	415,333
210	55005	1,303,846	1,214,335	1,267,932	1,197,231	1,199,215
211	55027	367,104	573,840	527,551	711,035	712,617
216	55030	16,083	15,750	16,292	52,750	52,750
220	59500	880,356	868,071	963,899	944,529	946,037
270	59000	177	100	250	200	200
400	55026	1,222,513	1,543,445	1,543,445	2,799,917	
400	55031	289,274	357,049	357,049	-	-
400	55036	2,434,262	1,374,019	1,374,019	119,539	-
400	55037	457,828	3,059,505	3,059,505	1,169,393	-
400	55502	604,646	2,598,806	2,598,806	2,472,000	-
400	58002	69,431	977,320	977,320	525,000	525,000
400	59502	-	251,424	251,424	-	-
400	75502	4,700	122,828	122,828	60,000	-
600	55500	668,146	697,698	676,960	715,750	723,571
600	56500	7,595,593	7,721,490	7,499,280	8,005,763	8,317,818
600	57000	1,717,208	1,668,265	1,720,715	1,794,769	1,809,625
700	58000	1,758,019	1,623,839	1,625,768	1,596,474	1,598,538
770	75500	1,836,343	2,078,954	1,846,163	1,992,362	1,996,368
920	54010	40,228	37,743	37,743	-	-
<b>Total Public Works</b>		<b>25,459,241</b>	<b>31,069,679</b>	<b>30,792,195</b>	<b>28,248,625</b>	<b>21,909,409</b>
<b>Community Development</b>						
100	61050	871,227	908,633	897,731	816,245	819,543
100	62050	1,088,008	777,902	850,490	945,627	949,724
240	16010	577,733	503,102	426,123	655,285	494,402
242	17403	117,794	1,120,569	1,001,166	2,586,420	37,000
245	19000	1,345,177	185,276	228,366	169,577	170,219
285	60050	242,139	-	-	-	-
400	16510	426,304	1,551,660	1,551,660	-	-
400	60002	-	146,489	146,489	1,250,000	-
500	18000	1,284,716	-	-	-	-
501	18001	43,086,441	86,951,541	86,951,541	27,023,998	25,256,495
510	18400	4,759,981	-	-	-	-
520	18002	15,185,399	-	-	-	-
530	18600	1,266,605	-	-	-	-
<b>Total Community Development</b>		<b>70,251,524</b>	<b>92,145,172</b>	<b>92,053,566</b>	<b>33,447,152</b>	<b>27,727,383</b>
		<b>157,335,760</b>	<b>186,674,217</b>	<b>186,026,126</b>	<b>122,883,911</b>	<b>111,955,231</b>



# EXPENDITURE SUMMARY BY TYPE

# FY 2013 – 2014

<u>FUND NUMBER</u>		<u>SALARIES &amp; BENEFITS</u>	<u>OPERATIONS &amp; MAINTENANCE</u>	<u>CAPITAL OUTLAY</u>	<u>SUBTOTAL</u>	<u>INTERFUND CHARGES</u>	<u>TOTAL</u>
100	General Fund	28,312,299	19,890,890	-	48,203,189	(2,414,162)	45,789,027
200	Park Dedication Fund	-	3,750	-	3,750	-	3,750
210	Gas Tax Fund	-	404,270	-	404,270	792,961	1,197,231
211	Measure M Fund	-	614,595	-	614,595	96,440	711,035
214	Street Improvement Grant Fund	-	-	-	-	-	-
216	Traffic Impact Fee Fund	-	2,750	-	2,750	50,000	52,750
220	Municipal Lighting District Fund	-	913,129	-	913,129	31,400	944,529
230	Rose Center Debt Service	-	157,784	-	157,784	-	157,784
240	Housing/Community Devlpmt Fund	200,690	454,595	-	655,285	-	655,285
242	HCD Home Housing Fund	-	2,586,420	-	2,586,420	-	2,586,420
245	Housing Authority	107,477	62,100	-	169,577	-	169,577
250	Police Seizure Fund	-	225,000	-	225,000	-	225,000
251	Special Police Services Fund	-	-	-	-	-	-
252	Special Police Services Fund	-	-	-	-	-	-
253	Special Police Services Fund	-	-	-	-	-	-
254	Special Police Services Fund	-	-	-	-	-	-
255	Special Police Services Fund	-	-	-	-	-	-
256	Special Police Services Fund	-	-	-	-	-	-
257	Special Police Services Fund	-	-	-	-	-	-
258	Special Police Services Fund	42,000	111,022	-	153,022	-	153,022
259	Special Police Services Fund	-	-	-	-	-	-
260	Local Narcotics Seized Property Fund	-	500	-	500	-	500
261	Supp. Law Enfrcrmnt Services Fund	197,905	540	-	198,445	-	198,445
262	Special Police Services Fund	-	4,000	-	4,000	-	4,000
263	Special Police Services Fund	-	-	-	-	-	-
264	Special Police Services Fund	-	-	-	-	-	-
270	Drainage District Fund	-	200	-	200	-	200
275	Community Services Grant Fund	156,478	105,078	-	261,556	-	261,556
280	AQMD Fund	-	71,187	-	71,187	-	71,187
290	Community Services Grant Fund	117,876	93,628	-	211,504	-	211,504
295	Project SHUE Fund	38,332	2,500	-	40,832	-	40,832
400	Capital Projects Fund	-	-	8,612,849	8,612,849	-	8,612,849
501	SAWRA Fund Administration	1,548,250	17,806,826	7,668,922	27,023,998	-	27,023,998
600	Water Utility	2,702,493	8,132,479	3,000	10,837,972	845,913	11,683,885
700	Equipment Replacement	369,671	1,226,803	-	1,596,474	-	1,596,474
740	General Benefits	5,595	14,289,412	-	14,295,007	298,724	14,593,731
750	Liability Administration	-	2,038,903	-	2,038,903	298,724	2,337,627
760	Information Systems	563,080	996,971	49,300	1,609,351	-	1,609,351
770	Government Buildings	277,391	1,714,971	-	1,992,362	-	1,992,362
920	92-1 Assessment District	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>34,639,537</b>	<b>71,910,303</b>	<b>16,334,071</b>	<b>122,883,911</b>	<b>-</b>	<b>122,883,911</b>

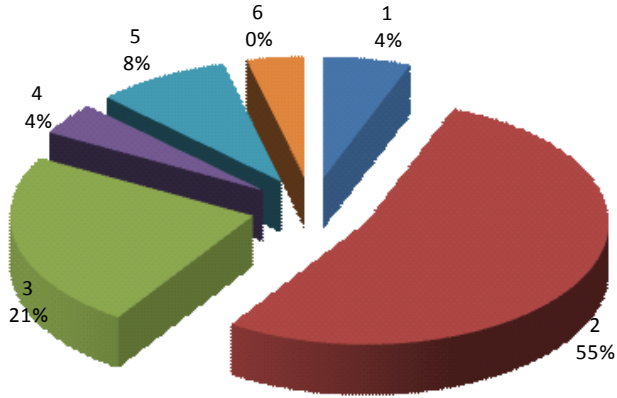
# EXPENDITURE SUMMARY BY TYPE

# FY 2014 – 2015

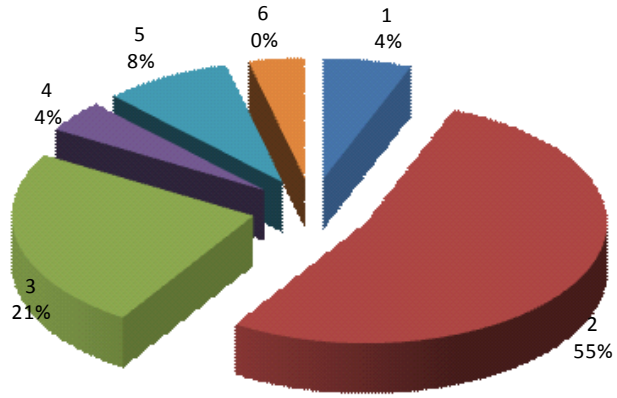
<u>FUND NUMBER</u>		<u>SALARIES &amp; BENEFITS</u>	<u>OPERATIONS &amp; MAINTENANCE</u>	<u>CAPITAL OUTLAY</u>	<u>SUBTOTAL</u>	<u>INTERFUND CHARGES</u>	<u>TOTAL</u>
100	General Fund	28,850,560	20,512,725	-	49,363,285	(2,419,823)	46,943,462
200	Park Dedication Fund	-	3,750	-	3,750	-	3,750
210	Gas Tax Fund	-	404,270	-	404,270	794,945	1,199,215
211	Measure M Fund	-	615,956	-	615,956	96,661	712,617
214	Street Improvement Grant Fund	-	-	-	-	-	-
216	Traffic Impact Fee Fund	-	2,750	-	2,750	50,000	52,750
220	Municipal Lighting District Fund	-	914,637	-	914,637	31,400	946,037
230	Rose Center Debt Service	-	158,752	-	158,752	-	158,752
240	Housing/Community Devlpmt Fund	205,160	289,242	-	494,402	-	494,402
242	HCD Home Housing Fund	-	37,000	-	37,000	-	37,000
245	Housing Authority	108,119	62,100	-	170,219	-	170,219
250	Police Seizure Fund	-	225,000	-	225,000	-	225,000
251	Special Police Services Fund	-	-	-	-	-	-
252	Special Police Services Fund	-	-	-	-	-	-
253	Special Police Services Fund	-	-	-	-	-	-
254	Special Police Services Fund	-	-	-	-	-	-
255	Special Police Services Fund	-	-	-	-	-	-
256	Special Police Services Fund	-	-	-	-	-	-
257	Special Police Services Fund	-	-	-	-	-	-
258	Special Police Services Fund	-	111,668	-	111,668	-	111,668
259	Special Police Services Fund	-	-	-	-	-	-
260	Local Narcotics Seized Property Fund	-	500	-	500	-	500
261	Supp. Law Enfrcrmnt Services Fund	211,155	540	-	211,695	-	211,695
262	Special Police Services Fund	-	4,000	-	4,000	-	4,000
263	Special Police Services Fund	-	-	-	-	-	-
264	Special Police Services Fund	-	-	-	-	-	-
270	Drainage District Fund	-	200	-	200	-	200
275	Community Services Grant Fund	160,946	105,078	-	266,024	-	266,024
280	AQMD Fund	-	71,187	-	71,187	-	71,187
290	Community Services Grant Fund	117,876	93,628	-	211,504	-	211,504
295	Project SHUE Fund	38,332	2,500	-	40,832	-	40,832
400	Capital Projects Fund	-	-	702,000	702,000	-	702,000
501	SAWRA Fund Administration	1,493,000	9,763,495	14,000,000	25,256,495	-	25,256,495
600	Water Utility	2,732,106	8,433,679	3,000	11,168,785	851,309	12,020,094
700	Equipment Replacement	371,685	1,226,853	-	1,598,538	-	1,598,538
740	General Benefits	5,595	14,289,412	-	14,295,007	297,754	14,592,761
750	Liability Administration	-	2,038,903	-	2,038,903	297,754	2,336,657
760	Information Systems	545,089	997,115	49,300	1,591,504	-	1,591,504
770	Government Buildings	283,912	1,712,456	-	1,996,368	-	1,996,368
920	92-1 Assessment District	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>35,123,535</b>	<b>62,077,396</b>	<b>14,754,300</b>	<b>111,955,231</b>	<b>-</b>	<b>111,955,231</b>

# GENERAL FUND EXPENDITURE SUMMARY | FY 2013 – 2015

**2013-14**



**2014-15**



	ACTUAL 2010-11	ACTUAL 2011-12	REVISED BUDGET 2012-13	BUDGET 2013-14	BUDGET 2014-15
1  General Government	1,697,512	1,820,776	2,925,571	2,678,914	2,784,155
2  Police	23,887,918	24,566,805	24,849,816	24,498,090	24,946,869
3  Fire	9,512,291	9,989,211	10,552,426	10,776,349	11,410,451
4  Community Services	1,886,045	1,905,446	2,129,824	1,981,889	2,005,049
5  Public Works	3,461,921	4,193,485	4,283,698	4,091,913	4,027,670
6  Community Development	-	2,603,568	1,686,535	1,761,872	1,769,267
<i>Total Fund 100</i>	<i>40,445,687</i>	<i>45,079,291</i>	<i>46,427,869</i>	<i>45,789,027</i>	<i>46,943,462</i>
7  CS Special Programs - 265	183,063	-	-	-	-
8  Community Development - 285	3,156,634	-	-	-	-
<b>Total General Funds</b>	<b>43,785,384</b>	<b>45,079,291</b>	<b>46,427,869</b>	<b>45,789,027</b>	<b>46,943,462</b>

# GENERAL FUND EXPENDITURE SUMMARY | FY 2013 – 2014

PROGRAM NUMBER		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
<b>100</b>	<b>GENERAL FUND</b>						
	<b>CITY COUNCIL</b>						
10000	City Council	142,460	207,761	-	350,221	(12,958)	337,263
10100	Planning Commission	7,253	2,480	-	9,733	-	9,733
10200	Traffic Commission	2,072	1,780	-	3,852	-	3,852
10300	Community Svr & Rec Comm	1,555	3,080	-	4,635	-	4,635
	Subtotal	<b>153,340</b>	<b>215,101</b>	-	<b>368,441</b>	<b>(12,958)</b>	<b>355,483</b>
	<b>CITY MANAGER</b>						
11500	City Manager	647,897	343,900	-	991,797	(88,270)	903,527
	Subtotal	<b>647,897</b>	<b>343,900</b>	-	<b>991,797</b>	<b>(88,270)</b>	<b>903,527</b>
	<b>CITY CLERK</b>						
12000	City Clerk	364,213	129,875	-	494,088	(18,281)	475,807
12500	Elections	-	4,420	-	4,420	-	4,420
	Subtotal	<b>364,213</b>	<b>134,295</b>	-	<b>498,508</b>	<b>(18,281)</b>	<b>480,227</b>
	<b>CITY ATTORNEY</b>						
13000	City Attorney	-	202,620	-	202,620	(108,807)	93,813
	Subtotal	-	<b>202,620</b>	-	<b>202,620</b>	<b>(108,807)</b>	<b>93,813</b>
	<b>HUMAN RESOURCES &amp; RISK MANAGEMENT</b>						
14200	Human Resources	276,111	168,772	-	444,883	(347,899)	96,984
	Subtotal	<b>276,111</b>	<b>168,772</b>	-	<b>444,883</b>	<b>(347,899)</b>	<b>96,984</b>
	<b>FINANCE</b>						
21000	Finance Administration	952,449	279,017	-	1,231,466	(492,586)	738,880
	Subtotal	<b>952,449</b>	<b>279,017</b>	-	<b>1,231,466</b>	<b>(492,586)</b>	<b>738,880</b>
	<b>GENERAL CITY</b>						
20000	General City	-	10,000	-	10,000	-	10,000
	Subtotal	-	<b>10,000</b>	-	<b>10,000</b>	-	<b>10,000</b>
	<b>GENERAL GOVERNMENT</b>	<b>2,394,010</b>	<b>1,353,705</b>	-	<b>3,747,715</b>	<b>(1,068,801)</b>	<b>2,678,914</b>
	<b>POLICE</b>						
31000	General Police	19,624,633	4,004,629	-	23,629,262	-	23,629,262
32000	Animal Control	239,526	127,848	-	367,374	-	367,374
	Code Enforcement	359,362	142,092	-	501,454	-	501,454
	Subtotal	<b>20,223,521</b>	<b>4,274,569</b>	-	<b>24,498,090</b>	-	<b>24,498,090</b>
	<b>FIRE</b>						
41000	General Fire Services	164,758	9,624,721	-	9,789,479	-	9,789,479
44000	Ambulance Services	-	986,870	-	986,870	-	986,870
	Subtotal	<b>164,758</b>	<b>10,611,591</b>	-	<b>10,776,349</b>	-	<b>10,776,349</b>

# GENERAL FUND EXPENDITURE SUMMARY | FY 2013 – 2014

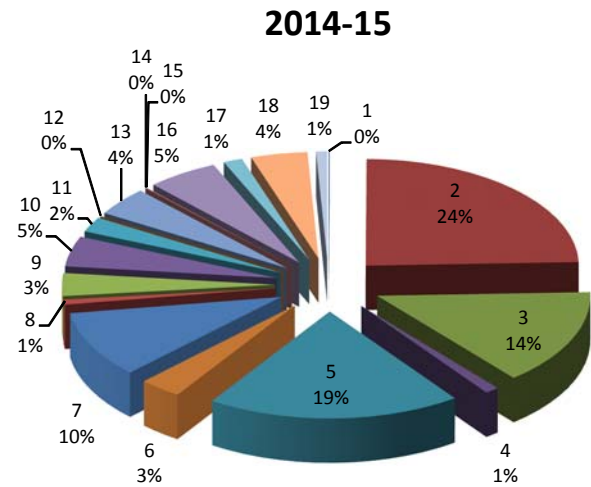
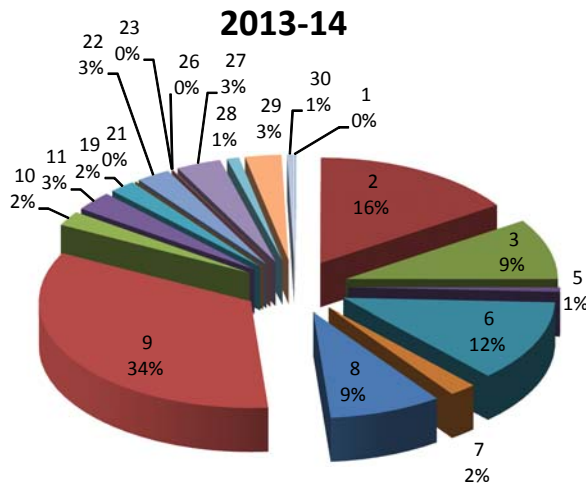
<i>PROGRAM NUMBER</i>		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
70000	Administration	603,335	607,493	-	1,210,828	-	1,210,828
70500	Senior Center	173,751	39,328	-	213,079	-	213,079
71000	Recreation Services	255,573	167,717	-	423,290	-	423,290
72000	Community Promo/Events	-	134,692	-	134,692	-	134,692
<b>COMMUNITY SERVICES</b>		<b>1,032,659</b>	<b>949,230</b>	<b>-</b>	<b>1,981,889</b>	<b>-</b>	<b>1,981,889</b>
50000	Administration	395,065	48,138	-	443,203	(100,957)	342,246
50500	Engineering	1,162,709	431,869	-	1,594,578	(223,520)	1,371,058
51500	Street Maintenance	553,135	322,565	-	875,700	(875,700)	-
52500	Concrete Repair	230,057	229,172	-	459,229	(53,334)	405,895
53000	Park Maintenance	490,550	1,084,349	-	1,574,899	(45,483)	1,529,416
53500	Street Tree Maintenance	265,761	223,904	-	489,665	(46,367)	443,298
<b>PUBLIC WORKS</b>		<b>3,097,277</b>	<b>2,339,997</b>	<b>-</b>	<b>5,437,274</b>	<b>(1,345,361)</b>	<b>4,091,913</b>
61050	Planning	669,018	147,227	-	816,245	-	816,245
62050	Building	731,056	214,571	-	945,627	-	945,627
<b>COMMUNITY DEV</b>		<b>1,400,074</b>	<b>361,798</b>	<b>-</b>	<b>1,761,872</b>	<b>-</b>	<b>1,761,872</b>
<b>TOTAL GENERAL FUND</b>		<b>28,312,299</b>	<b>19,890,890</b>	<b>-</b>	<b>48,203,189</b>	<b>(2,414,162)</b>	<b>45,789,027</b>

# GENERAL FUND EXPENDITURE SUMMARY | FY 2014 – 2015

PROGRAM NUMBER		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
<b>100</b>	<b>GENERAL FUND</b>						
	CITY COUNCIL						
10000	City Council	142,882	208,411	-	351,293	(12,998)	338,295
10100	Planning Commission	7,253	2,480	-	9,733	-	9,733
10200	Traffic Commission	2,072	1,780	-	3,852	-	3,852
10300	Community Svr & Rec Comm	1,555	3,080	-	4,635	-	4,635
	Subtotal	<b>153,762</b>	<b>215,751</b>	-	<b>369,513</b>	<b>(12,998)</b>	<b>356,515</b>
	CITY MANAGER						
11500	City Manager	670,677	343,995	-	1,014,672	(90,306)	924,366
	Subtotal	<b>670,677</b>	<b>343,995</b>	-	<b>1,014,672</b>	<b>(90,306)</b>	<b>924,366</b>
	CITY CLERK						
12000	City Clerk	365,773	128,946	-	494,719	(18,305)	476,414
12500	Elections	-	80,670	-	80,670	-	80,670
	Subtotal	<b>365,773</b>	<b>209,616</b>	-	<b>575,389</b>	<b>(18,305)</b>	<b>557,084</b>
	CITY ATTORNEY						
13000	City Attorney	-	202,620	-	202,620	(108,807)	93,813
	Subtotal	-	<b>202,620</b>	-	<b>202,620</b>	<b>(108,807)</b>	<b>93,813</b>
	HUMAN RESOURCES & RISK MANAGEMENT						
14200	Human Resources	280,528	158,827	-	439,355	(343,576)	95,779
	Subtotal	<b>280,528</b>	<b>158,827</b>	-	<b>439,355</b>	<b>(343,576)</b>	<b>95,779</b>
	FINANCE						
21000	Finance Administration	965,267	279,063	-	1,244,330	(497,732)	746,598
	Subtotal	<b>965,267</b>	<b>279,063</b>	-	<b>1,244,330</b>	<b>(497,732)</b>	<b>746,598</b>
	GENERAL CITY						
20000	General City	-	10,000	-	10,000	-	10,000
	Subtotal	-	<b>10,000</b>	-	<b>10,000</b>	-	<b>10,000</b>
	<b>GENERAL GOVERNMENT</b>	<b>2,436,007</b>	<b>1,419,872</b>	-	<b>3,855,879</b>	<b>(1,071,724)</b>	<b>2,784,155</b>
31000	General Police	20,064,000	4,007,753	-	24,071,753	-	24,071,753
32000	Animal Control	243,815	127,848	-	371,663	-	371,663
	Code Enforcement	361,361	142,092	-	503,453	-	503,453
	<b>POLICE</b>	<b>20,669,176</b>	<b>4,277,693</b>	-	<b>24,946,869</b>	-	<b>24,946,869</b>
41000	General Fire Services	164,758	10,239,059	-	10,403,817	-	10,403,817
44000	Ambulance Services	-	1,006,634	-	1,006,634	-	1,006,634
	<b>FIRE</b>	<b>164,758</b>	<b>11,245,693</b>	-	<b>11,410,451</b>	-	<b>11,410,451</b>

# GENERAL FUND EXPENDITURE SUMMARY | FY 2014 – 2015

<i>PROGRAM NUMBER</i>		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
70000	Administration	624,242	606,232	-	1,230,474	-	1,230,474
70500	Senior Center	176,764	39,328	-	216,092	-	216,092
71000	Recreation Services	256,074	167,717	-	423,791	-	423,791
72000	Community Promo/Events	-	134,692	-	134,692	-	134,692
<b>COMMUNITY SERVICES</b>		<b>1,057,080</b>	<b>947,969</b>	<b>-</b>	<b>2,005,049</b>	<b>-</b>	<b>2,005,049</b>
50000	Administration	401,279	48,138	-	449,417	(101,827)	347,590
50500	Engineering	1,169,152	432,004	-	1,601,156	(223,849)	1,377,307
51500	Street Maintenance	555,481	322,590	-	878,071	(878,071)	-
52500	Concrete Repair	231,073	178,602	-	409,675	(53,334)	356,341
53000	Park Maintenance	492,242	1,084,374	-	1,576,616	(45,517)	1,531,099
53500	Street Tree Maintenance	266,931	193,904	-	460,835	(45,502)	415,333
<b>PUBLIC WORKS</b>		<b>3,116,158</b>	<b>2,259,612</b>	<b>-</b>	<b>5,375,770</b>	<b>(1,348,100)</b>	<b>4,027,670</b>
61050	Planning	672,272	147,271	-	819,543	-	819,543
62050	Building	735,109	214,615	-	949,724	-	949,724
<b>COMMUNITY DEV</b>		<b>1,407,381</b>	<b>361,886</b>	<b>-</b>	<b>1,769,267</b>	<b>-</b>	<b>1,769,267</b>
<b>TOTAL GENERAL FUND</b>		<b>28,850,560</b>	<b>20,512,725</b>	<b>-</b>	<b>49,363,285</b>	<b>(2,419,823)</b>	<b>46,943,462</b>



	ACTUAL 2010-11	ACTUAL 2011-12	REVISED BUDGET 2012-13	BUDGET 2013-14	BUDGET 2014-15
1 Park Dedication Fund (200)	27,537	4,575	4,575	3,750	3,750
2 Gas Tax Fund (210)	1,833,549	1,303,846	1,214,335	1,197,231	1,199,215
3 Measure M Fund (211)	451,911	367,104	573,840	711,035	712,617
4 Traffic Impact Fee Fund (216)	60,025	16,083	15,750	52,750	52,750
5 Municipal Lighting District Fund (220)	887,271	880,356	868,071	944,529	946,037
6 Rose Center Debt Service Fund (230)	557,898	443,763	157,715	157,784	158,752
7 Housing/Community Dev Fund (240)	713,869	577,733	503,102	655,285	494,402
8 HCD HOME Housing Fund (242)	633,023	117,794	1,120,569	2,586,420	37,000
10 Housing Authority (245)	-	1,345,177	185,276	169,577	170,219
11 Police Seizure Fund (250)	127,359	43,074	326,436	225,000	225,000
12 Special Police Services Fund (251)	321,451	173,195	63,257	-	-
13 Orange County Human Trafficking (252)	148,140	197,157	58,189	-	-
14 Special Police Services Fund (253)	342,591	274,257	26,338	-	-
15 Special Police Services Fund (254)	77,865	140,564	119,973	-	-
16 Special Police Services Fund (255)	38,332	113,225	318,433	-	-
17 Special Police Services Fund (256)	64,364	86,467	69,169	-	-
18 Special Police Services Fund (257)	12,717	11,607	5,644	-	-
19 Special Police Services Fund (258)	634,821	544,683	165,840	153,022	111,668
20 Special Police Services Fund (259)	61,363	2,929	19,916	-	-
21 Local Narcotic Seized Prop Fund (260)	860	890	500	500	500
22 Supp Law Enforcement Svc Fund (261)	184,527	186,476	185,407	198,445	211,695
23 Special Police Services Fund (262)	-	-	21,726	4,000	4,000
24 Special Police Services Fund (263)	-	-	17,730	-	-
25 Special Police Services Fund (264)	-	-	57,918	-	-
26 Drainage District Fund (270)	213	177	100	200	200
27 Community Services Grant Fund (275)	239,497	244,083	251,098	261,556	266,024
28 AQMD Fund (280)	68,639	82,034	117,896	71,187	71,187
29 Community Services Grant Fund (290)	156,755	156,157	209,095	211,504	211,504
30 Project SHUE Fund (295)	23,386	21,269	41,999	40,832	40,832
<b>Total Special Revenue Funds</b>	<b>7,667,963</b>	<b>7,334,675</b>	<b>6,719,897</b>	<b>7,644,607</b>	<b>4,917,352</b>



# SPECIAL REVENUE FUND EXPENDITURE SUMMARY | FY 2013 – 2014

PROGRAM NUMBER		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
<b>200</b>	<b>PARK DEDICATION FUND</b>						
76500	Park Dedication	-	3,750	-	3,750	-	3,750
	<b>TOTAL</b>	<b>-</b>	<b>3,750</b>	<b>-</b>	<b>3,750</b>	<b>-</b>	<b>3,750</b>
<b>210</b>	<b>GAS TAX FUND</b>						
55005	Gas Tax	-	404,270	-	404,270	792,961	1,197,231
	<b>TOTAL</b>	<b>-</b>	<b>404,270</b>	<b>-</b>	<b>404,270</b>	<b>792,961</b>	<b>1,197,231</b>
<b>211</b>	<b>MEASURE M FUND</b>						
55027	Measure M Administration	-	614,595	-	614,595	96,440	711,035
	<b>TOTAL</b>	<b>-</b>	<b>614,595</b>	<b>-</b>	<b>614,595</b>	<b>96,440</b>	<b>711,035</b>
<b>214</b>	<b>STREET IMPROVEMENTS GRANT FUND</b>						
55035	Street Improvements Grant	-	-	-	-	-	-
	<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>216</b>	<b>TRAFFIC IMPACT FEE FUND</b>						
55030	Traffic Impact Fee Admin.	-	2,750	-	2,750	50,000	52,750
	<b>TOTAL</b>	<b>-</b>	<b>2,750</b>	<b>-</b>	<b>2,750</b>	<b>50,000</b>	<b>52,750</b>
<b>220</b>	<b>MUNICIPAL LIGHTING DISTRICT FUND</b>						
59500	Municipal Lighting	-	913,129	-	913,129	31,400	944,529
	<b>TOTAL</b>	<b>-</b>	<b>913,129</b>	<b>-</b>	<b>913,129</b>	<b>31,400</b>	<b>944,529</b>
<b>230</b>	<b>ROSE CENTER DEBT SERVICE FUND</b>						
11200	Rose Center DS Admin	-	157,784	-	157,784	-	157,784
	<b>TOTAL</b>	<b>-</b>	<b>157,784</b>	<b>-</b>	<b>157,784</b>	<b>-</b>	<b>157,784</b>
<b>240</b>	<b>HOUSING/COMMUNITY DEVELOPMENT FUND</b>						
16010	CDBG	200,690	454,595	-	655,285	-	655,285
	<b>TOTAL</b>	<b>200,690</b>	<b>454,595</b>	<b>-</b>	<b>655,285</b>	<b>-</b>	<b>655,285</b>
<b>242</b>	<b>HCD HOME HOUSING FUND</b>						
17403	HOME Housing	-	2,586,420	-	2,586,420	-	2,586,420
	<b>TOTAL</b>	<b>-</b>	<b>2,586,420</b>	<b>-</b>	<b>2,586,420</b>	<b>-</b>	<b>2,586,420</b>

# SPECIAL REVENUE FUND EXPENDITURE SUMMARY | FY 2013 – 2014

PROGRAM NUMBER		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
<b>245</b>	<b>HOUSING AUTHORITY FUND</b>						
19000	Housing Authority	107,477	62,100	-	169,577	-	169,577
	<b>TOTAL</b>	<b>107,477</b>	<b>62,100</b>	<b>-</b>	<b>169,577</b>	<b>-</b>	<b>169,577</b>
<b>250</b>	<b>POLICE SEIZURE FUND</b>						
34100	DOJ Seizures - Criminal	-	225,000	-	225,000	-	225,000
	<b>TOTAL</b>	<b>-</b>	<b>225,000</b>	<b>-</b>	<b>225,000</b>	<b>-</b>	<b>225,000</b>
<b>258</b>	<b>SPECIAL POLICE SERVICES FUND</b>						
39200	Animal Control - Humane Prgrn	-	6,000	-	6,000	-	6,000
39800	Special Police Svc Fd Debt Sv	-	105,022	-	105,022	-	105,022
39990	OTS Grant	42,000	-	-	42,000	-	42,000
	<b>TOTAL</b>	<b>42,000</b>	<b>111,022</b>	<b>-</b>	<b>153,022</b>	<b>-</b>	<b>153,022</b>
<b>260</b>	<b>LOCAL NARCOTICS SEIZED PROPERTY FUND</b>						
35000	Local Narcotics Seizure	-	500	-	500	-	500
	<b>TOTAL</b>	<b>-</b>	<b>500</b>	<b>-</b>	<b>500</b>	<b>-</b>	<b>500</b>
<b>261</b>	<b>SUPP. LAW ENFCRMNT SERVICES FUND</b>						
38500	Citizens Option for Public Sfty	197,905	540	-	198,445	-	198,445
	<b>TOTAL</b>	<b>197,905</b>	<b>540</b>	<b>-</b>	<b>198,445</b>	<b>-</b>	<b>198,445</b>
<b>262</b>	<b>SPECIAL POLICE SERVICES FUND</b>						
39251	JAG 2011	-	4,000	-	4,000	-	4,000
	<b>TOTAL</b>	<b>-</b>	<b>4,000</b>	<b>-</b>	<b>4,000</b>	<b>-</b>	<b>4,000</b>
<b>270</b>	<b>DRAINAGE DISTRICT FUND</b>						
59000	Drainage District	-	200	-	200	-	200
	<b>TOTAL</b>	<b>-</b>	<b>200</b>	<b>-</b>	<b>200</b>	<b>-</b>	<b>200</b>
<b>275</b>	<b>COMMUNITY SERVICES GRANT FUND</b>						
71800	Family Resources Center	156,478	105,078	-	261,556	-	261,556
	<b>TOTAL</b>	<b>156,478</b>	<b>105,078</b>	<b>-</b>	<b>261,556</b>	<b>-</b>	<b>261,556</b>

# SPECIAL REVENUE FUND EXPENDITURE SUMMARY | FY 2013 – 2014

<i>PROGRAM NUMBER</i>		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
<b>280</b>	<b>AQMD FUND</b>						
14800	Air Quality Mgmt. Program	-	71,187	-	71,187	-	71,187
	<b>TOTAL</b>	<b>-</b>	<b>71,187</b>	<b>-</b>	<b>71,187</b>	<b>-</b>	<b>71,187</b>
<b>290</b>	<b>COMMUNITY SERVICES GRANT FUND</b>						
70501	Senior Transportation	117,876	93,628	-	211,504	-	211,504
	<b>TOTAL</b>	<b>117,876</b>	<b>93,628</b>	<b>-</b>	<b>211,504</b>	<b>-</b>	<b>211,504</b>
<b>295</b>	<b>PROJECT SHUE FUND</b>						
70500	Project SHUE	38,332	2,500	-	40,832	-	40,832
	<b>TOTAL</b>	<b>38,332</b>	<b>2,500</b>	<b>-</b>	<b>40,832</b>	<b>-</b>	<b>40,832</b>

# SPECIAL REVENUE FUND EXPENDITURE SUMMARY | FY 2014 – 2015

PROGRAM NUMBER		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
<b>200</b>	<b>PARK DEDICATION FUND</b>						
76500	Park Dedication	-	3,750	-	3,750	-	3,750
	<b>TOTAL</b>	<b>-</b>	<b>3,750</b>	<b>-</b>	<b>3,750</b>	<b>-</b>	<b>3,750</b>
<b>210</b>	<b>GAS TAX FUND</b>						
55005	Gas Tax	-	404,270	-	404,270	794,945	1,199,215
	<b>TOTAL</b>	<b>-</b>	<b>404,270</b>	<b>-</b>	<b>404,270</b>	<b>794,945</b>	<b>1,199,215</b>
<b>211</b>	<b>MEASURE M FUND</b>						
55027	Measure M Administration	-	615,956	-	615,956	96,661	712,617
	<b>TOTAL</b>	<b>-</b>	<b>615,956</b>	<b>-</b>	<b>615,956</b>	<b>96,661</b>	<b>712,617</b>
<b>214</b>	<b>STREET IMPROVEMENTS GRANT FUND</b>						
55035	Street Improvements Grant	-	-	-	-	-	-
	<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>216</b>	<b>TRAFFIC IMPACT FEE FUND</b>						
55030	Traffic Impact Fee Admin.	-	2,750	-	2,750	50,000	52,750
	<b>TOTAL</b>	<b>-</b>	<b>2,750</b>	<b>-</b>	<b>2,750</b>	<b>50,000</b>	<b>52,750</b>
<b>220</b>	<b>MUNICIPAL LIGHTING DISTRICT FUND</b>						
59500	Municipal Lighting	-	914,637	-	914,637	31,400	946,037
	<b>TOTAL</b>	<b>-</b>	<b>914,637</b>	<b>-</b>	<b>914,637</b>	<b>31,400</b>	<b>946,037</b>
<b>230</b>	<b>ROSE CENTER DEBT SERVICE FUND</b>						
11200	Rose Center DS Admin	-	158,752	-	158,752	-	158,752
	<b>TOTAL</b>	<b>-</b>	<b>158,752</b>	<b>-</b>	<b>158,752</b>	<b>-</b>	<b>158,752</b>
<b>240</b>	<b>HOUSING/COMMUNITY DEVELOPMENT FUND</b>						
16010	CDBG	205,160	289,242	-	494,402	-	494,402
	<b>TOTAL</b>	<b>205,160</b>	<b>289,242</b>	<b>-</b>	<b>494,402</b>	<b>-</b>	<b>494,402</b>
<b>242</b>	<b>HCD HOME HOUSING FUND</b>						
17403	HOME Housing	-	37,000	-	37,000	-	37,000
	<b>TOTAL</b>	<b>-</b>	<b>37,000</b>	<b>-</b>	<b>37,000</b>	<b>-</b>	<b>37,000</b>

# SPECIAL REVENUE FUND EXPENDITURE SUMMARY | FY 2014 – 2015

PROGRAM NUMBER		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
<b>245</b>	<b>HOUSING AUTHORITY FUND</b>						
19000	Housing Authority	108,119	62,100	-	170,219	-	170,219
	<b>TOTAL</b>	<b>108,119</b>	<b>62,100</b>	<b>-</b>	<b>170,219</b>	<b>-</b>	<b>170,219</b>
<b>250</b>	<b>POLICE SEIZURE FUND</b>						
34100	DOJ Seizures - Criminal	-	225,000	-	225,000	-	225,000
	<b>TOTAL</b>	<b>-</b>	<b>225,000</b>	<b>-</b>	<b>225,000</b>	<b>-</b>	<b>225,000</b>
<b>258</b>	<b>SPECIAL POLICE SERVICES FUND</b>						
39200	Animal Control - Humane Prgrn	-	6,000	-	6,000	-	6,000
39800	Special Police Svc Fd Debt Sv	-	105,668	-	105,668	-	105,668
39990	OTS Grant	-	-	-	-	-	-
	<b>TOTAL</b>	<b>-</b>	<b>111,668</b>	<b>-</b>	<b>111,668</b>	<b>-</b>	<b>111,668</b>
<b>260</b>	<b>LOCAL NARCOTICS SEIZED PROPERTY FUND</b>						
35000	Local Narcotics Seizure	-	500	-	500	-	500
	<b>TOTAL</b>	<b>-</b>	<b>500</b>	<b>-</b>	<b>500</b>	<b>-</b>	<b>500</b>
<b>261</b>	<b>SUPP. LAW ENFCRMNT SERVICES FUND</b>						
38500	Citizens Option for Public Sfty	211,155	540	-	211,695	-	211,695
	<b>TOTAL</b>	<b>211,155</b>	<b>540</b>	<b>-</b>	<b>211,695</b>	<b>-</b>	<b>211,695</b>
<b>262</b>	<b>SPECIAL POLICE SERVICES FUND</b>						
39251	JAG 2011	-	4,000	-	4,000	-	4,000
	<b>TOTAL</b>	<b>-</b>	<b>4,000</b>	<b>-</b>	<b>4,000</b>	<b>-</b>	<b>4,000</b>
<b>270</b>	<b>DRAINAGE DISTRICT FUND</b>						
59000	Drainage District	-	200	-	200	-	200
	<b>TOTAL</b>	<b>-</b>	<b>200</b>	<b>-</b>	<b>200</b>	<b>-</b>	<b>200</b>
<b>275</b>	<b>COMMUNITY SERVICES GRANT FUND</b>						
71800	Family Resources Center	160,946	105,078	-	266,024	-	266,024
	<b>TOTAL</b>	<b>160,946</b>	<b>105,078</b>	<b>-</b>	<b>266,024</b>	<b>-</b>	<b>266,024</b>

# SPECIAL REVENUE FUND EXPENDITURE SUMMARY | FY 2014 – 2015

<u>PROGRAM NUMBER</u>		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
<b>280</b>	<b>AQMD FUND</b>						
14800	Air Quality Mgmt. Program	-	71,187	-	71,187	-	71,187
	<b>TOTAL</b>	<b>-</b>	<b>71,187</b>	<b>-</b>	<b>71,187</b>	<b>-</b>	<b>71,187</b>
<b>290</b>	<b>COMMUNITY SERVICES GRANT FUND</b>						
70501	Senior Transportation	117,876	93,628	-	211,504	-	211,504
	<b>TOTAL</b>	<b>117,876</b>	<b>93,628</b>	<b>-</b>	<b>211,504</b>	<b>-</b>	<b>211,504</b>
<b>295</b>	<b>PROJECT SHUE FUND</b>						
70500	Project SHUE	38,332	2,500	-	40,832	-	40,832
	<b>TOTAL</b>	<b>38,332</b>	<b>2,500</b>	<b>-</b>	<b>40,832</b>	<b>-</b>	<b>40,832</b>

CAPITAL PROJECTS FUNDS EXPENDITURE SUMMARY

FY 2013 – 2014

<u>PROGRAM</u> <u>NUMBER</u>		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
<b>400</b>	<b>CAPITAL PROJECTS FUND</b>						
14502	Info Services Equip Cap Proj	-	-	177,000	177,000	-	177,000
55026	Measure M Capital Projects	-	-	2,799,917	2,799,917	-	2,799,917
55036	Gas Tax Capital Projects	-	-	119,539	119,539	-	119,539
55037	Street Improve Capital Projects	-	-	1,169,393	1,169,393	-	1,169,393
55502	Utility Capital Projects	-	-	2,472,000	2,472,000	-	2,472,000
58002	Motor Pool Capital Projects	-	-	525,000	525,000	-	525,000
60002	Community Development Projec	-	-	1,250,000	1,250,000	-	1,250,000
75502	Government Buildings CIP	-	-	60,000	60,000	-	60,000
76502	Park Dedication Capital Project:	-	-	40,000	40,000	-	40,000
	<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>8,612,849</b>	<b>8,612,849</b>	<b>-</b>	<b>8,612,849</b>

CAPITAL PROJECTS FUNDS EXPENDITURE SUMMARY

FY 2014 – 2015

<u>PROGRAM</u> <u>NUMBER</u>		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
<b>400</b>	<b>CAPITAL PROJECTS FUND</b>						
14502	Info Services Equip Cap Proj	-	-	177,000	177,000	-	177,000
58002	Motor Pool Capital Projects	-	-	525,000	525,000	-	525,000
	<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>702,000</b>	<b>702,000</b>	<b>-</b>	<b>702,000</b>



# SAWRA FUNDS EXPENDITURE SUMMARY

# FY 2013 – 2014

<u>PROGRAM NUMBER</u>		<u>SALARIES &amp; BENEFITS</u>	<u>OPERATIONS &amp; MAINTENANCE</u>	<u>CAPITAL OUTLAY</u>	<u>SUBTOTAL</u>	<u>INTERFUND CHARGES</u>	<u>TOTAL</u>
<b>501</b>	<b>SUCCESSOR AGENCY TO THE WESTMINSTER REDEVELOPMENT AGENCY FUND</b>						
18001	SAWRA Administration	1,548,250	17,806,826	7,668,922	27,023,998	-	27,023,998
	<b>TOTAL</b>	<b>1,548,250</b>	<b>17,806,826</b>	<b>7,668,922</b>	<b>27,023,998</b>	<b>-</b>	<b>27,023,998</b>

# SAWRA FUNDS EXPENDITURE SUMMARY

# FY 2014 – 2015

<u>PROGRAM</u> <u>NUMBER</u>		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
<b>501</b>	<b>SUCCESSOR AGENCY TO THE WESTMINSTER REDEVELOPMENT AGENCY FUND</b>						
18001	SAWRA Administration	1,493,000	9,763,495	14,000,000	25,256,495	-	25,256,495
	<b>TOTAL</b>	<b>1,493,000</b>	<b>9,763,495</b>	<b>14,000,000</b>	<b>25,256,495</b>	<b>-</b>	<b>25,256,495</b>

# ENTERPRISE FUND EXPENDITURE SUMMARY

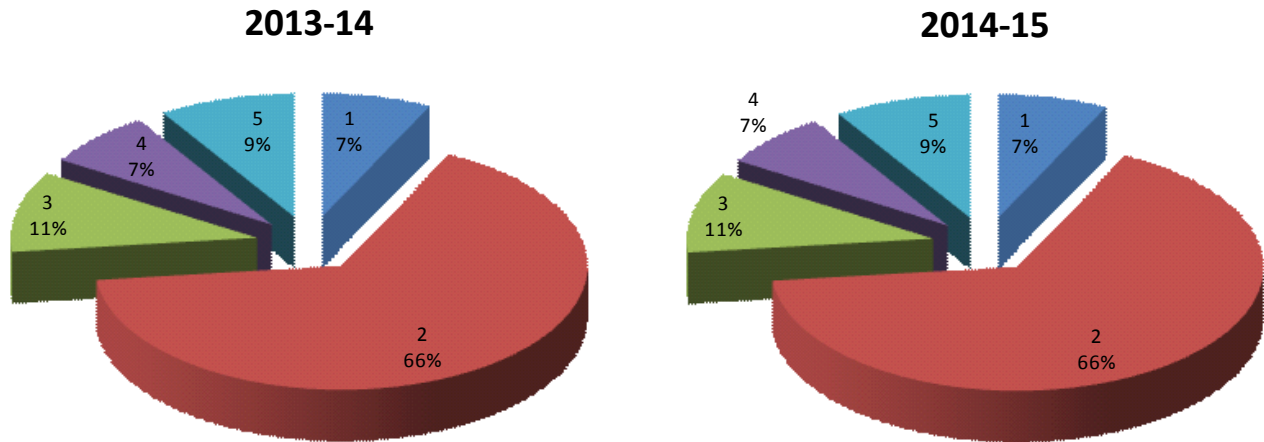
# FY 2013 – 2014

<i>PROGRAM NUMBER</i>		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
<b>600</b>	<b>WATER UTILITY</b>						
23000	Water Billing and Collection	323,026	844,577	-	1,167,603	-	1,167,603
55500	Water Utility-Administration	602,550	110,200	3,000	715,750	-	715,750
56500	Water Production & Supply	403,396	6,756,454	-	7,159,850	845,913	8,005,763
57000	System Maintenance	1,373,521	421,248	-	1,794,769	-	1,794,769
	<b>TOTAL</b>	<b>2,702,493</b>	<b>8,132,479</b>	<b>3,000</b>	<b>10,837,972</b>	<b>845,913</b>	<b>11,683,885</b>

# ENTERPRISE FUND EXPENDITURE SUMMARY

# FY 2014 – 2015

<i>PROGRAM NUMBER</i>		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
<b>600</b>	<b>WATER UTILITY</b>						
23000	Water Billing and Collection	326,681	842,399	-	1,169,080	-	1,169,080
55500	Water Utility-Administration	610,001	110,570	3,000	723,571	-	723,571
56500	Water Production & Supply	408,955	7,057,554	-	7,466,509	851,309	8,317,818
57000	System Maintenance	1,386,469	423,156	-	1,809,625	-	1,809,625
	<b>TOTAL</b>	<b>2,732,106</b>	<b>8,433,679</b>	<b>3,000</b>	<b>11,168,785</b>	<b>851,309</b>	<b>12,020,094</b>



	ACTUAL 2010-11	ACTUAL 2011-12	REVISED BUDGET 2012-13	BUDGET 2013-14	BUDGET 2014-15
1  Equipment Replacement Fund (700)	1,500,483	1,758,019	1,623,839	1,596,474	1,598,538
2  General Benefits Fund (740)	13,312,528	14,798,527	13,855,683	14,593,731	14,592,761
3  Liability Administration Fund (750)	1,067,268	2,086,676	2,457,986	2,337,627	2,336,657
4  Information Systems Fund (760)	1,085,356	1,325,422	1,634,642	1,609,351	1,591,504
5  Government Buildings Fund (770)	1,721,167	1,836,343	2,078,954	1,992,362	1,996,368
<b>Total Internal Service Funds</b>	<b>18,686,802</b>	<b>21,804,987</b>	<b>21,651,104</b>	<b>22,129,545</b>	<b>22,115,828</b>

<i>PROGRAM NUMBER</i>		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
<b>700</b>	<b>EQUIPMENT REPLACEMENT</b>						
58000	Motor Pool	369,671	1,226,803	-	1,596,474	-	1,596,474
	<b>TOTAL</b>	<b>369,671</b>	<b>1,226,803</b>	<b>-</b>	<b>1,596,474</b>	<b>-</b>	<b>1,596,474</b>
<b>740</b>	<b>GENERAL BENEFITS</b>						
14306	Employee Benefits	-	6,125,000	-	6,125,000	149,362	6,274,362
14326	Worker's Compensation	-	1,572,500	-	1,572,500	149,362	1,721,862
14336	Personnel Board	5,595	47,412	-	53,007	-	53,007
14350	Retirement Benefits	-	5,785,000	-	5,785,000	-	5,785,000
14355	Compensated Absences	-	759,500	-	759,500	-	759,500
	<b>TOTAL</b>	<b>5,595</b>	<b>14,289,412</b>	<b>-</b>	<b>14,295,007</b>	<b>298,724</b>	<b>14,593,731</b>
<b>750</b>	<b>PUBLIC LIABILITY</b>						
14335	Public Liability Admin	-	2,038,903	-	2,038,903	298,724	2,337,627
	<b>TOTAL</b>	<b>-</b>	<b>2,038,903</b>	<b>-</b>	<b>2,038,903</b>	<b>298,724</b>	<b>2,337,627</b>
<b>760</b>	<b>INFORMATION SYSTEMS</b>						
14450	Information Systems	563,080	996,971	49,300	1,609,351	-	1,609,351
	<b>TOTAL</b>	<b>563,080</b>	<b>996,971</b>	<b>49,300</b>	<b>1,609,351</b>	<b>-</b>	<b>1,609,351</b>
<b>770</b>	<b>GOVERNMENT BUILDINGS</b>						
75500	Government Building	277,391	1,714,971	-	1,992,362	-	1,992,362
	<b>TOTAL</b>	<b>277,391</b>	<b>1,714,971</b>	<b>-</b>	<b>1,992,362</b>	<b>-</b>	<b>1,992,362</b>

<i>PROGRAM NUMBER</i>		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
<b>700</b>	<b>EQUIPMENT REPLACEMENT</b>						
58000	Motor Pool	371,685	1,226,853	-	1,598,538	-	1,598,538
	<b>TOTAL</b>	<b>371,685</b>	<b>1,226,853</b>	<b>-</b>	<b>1,598,538</b>	<b>-</b>	<b>1,598,538</b>
<b>740</b>	<b>GENERAL BENEFITS</b>						
14306	Employee Benefits	-	6,125,000	-	6,125,000	148,877	6,273,877
14326	Worker's Compensation	-	1,572,500	-	1,572,500	148,877	1,721,377
14336	Personnel Board	5,595	47,412	-	53,007	-	53,007
14350	Retirement Benefits	-	5,785,000	-	5,785,000	-	5,785,000
14355	Compensated Absences	-	759,500	-	759,500	-	759,500
	<b>TOTAL</b>	<b>5,595</b>	<b>14,289,412</b>	<b>-</b>	<b>14,295,007</b>	<b>297,754</b>	<b>14,592,761</b>
<b>750</b>	<b>PUBLIC LIABILITY</b>						
14335	Public Liability Admin	-	2,038,903	-	2,038,903	297,754	2,336,657
	<b>TOTAL</b>	<b>-</b>	<b>2,038,903</b>	<b>-</b>	<b>2,038,903</b>	<b>297,754</b>	<b>2,336,657</b>
<b>760</b>	<b>INFORMATION SYSTEMS</b>						
14450	Information Systems	545,089	997,115	49,300	1,591,504	-	1,591,504
	<b>TOTAL</b>	<b>545,089</b>	<b>997,115</b>	<b>49,300</b>	<b>1,591,504</b>	<b>-</b>	<b>1,591,504</b>
<b>770</b>	<b>GOVERNMENT BUILDINGS</b>						
75500	Government Building	283,912	1,712,456	-	1,996,368	-	1,996,368
	<b>TOTAL</b>	<b>283,912</b>	<b>1,712,456</b>	<b>-</b>	<b>1,996,368</b>	<b>-</b>	<b>1,996,368</b>





# CITY COUNCIL

## **Mission Statement**

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

## **Description of the Service**

The Mayor and City Council provide policy direction for the City of Westminster and enact all municipal legislation. The City Council section is made up of five programs including the City Council and four commissions.

## **Priorities**

- Maintain high quality services and programs for the City's citizens
- Evaluate the needs of business and property owners and implement programs to ensure their success
- Respond to concerns and suggestions from residents and business owners
- Evaluate the needs of the residents and business owners to determine if current services provided are appropriate, modify levels and types of service as necessary
- Develop a balanced budget with input from commissions, committees, staff, residents and business owners
- Maintain high quality public safety services
- Maintain and improve the City's appearance
- Continue efforts to attract new businesses to the City and grow those already here
- Update the City's General Plan
- Improve the City's parks and open spaces
- Maintain and improve the City's infrastructure and facilities

**Programs and Program Goals****GENERAL FUNDS****General Fund – 100**

**City Council:** To continue to provide quality municipal services, improve the City's appearance and operate within a balanced budget; improve the infrastructure; provide better, lower cost, faster service; and improve communication internally and externally.

**Planning Commission:** To hold public meetings and hearings and acts upon discretionary land use planning matters. To advise the City Council on appropriate actions on issues pertaining to the Municipal Code, General Plan and Land Use Laws.

**Traffic Commission:** To provide the best advice possible to the City Council on traffic, safety and circulation in the City.

**Community Services & Recreation Commission:** To provide the City Council input on community leisure needs, human services programs, park development, and other program activities desired by local residents.

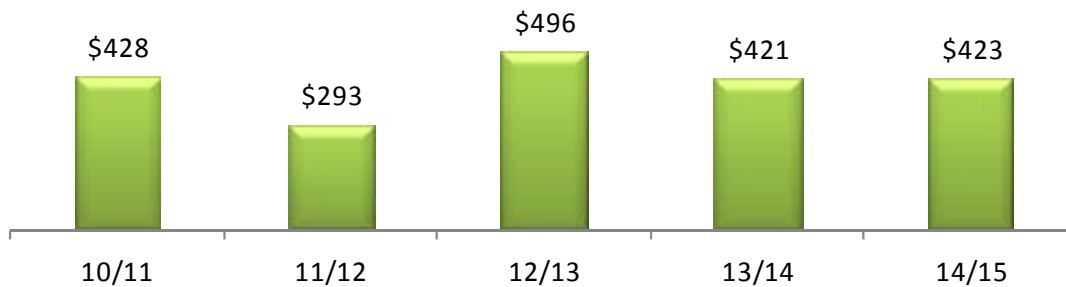
**INTERNAL SERVICE FUNDS****General Benefits Fund - 740**

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

**Department Summary**

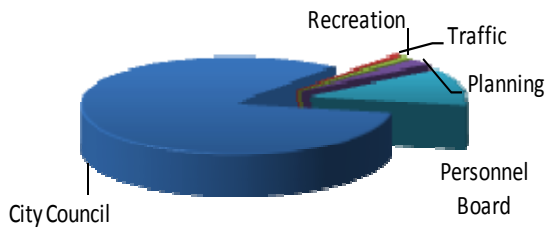
<b>Budget Summary</b>	<b>Actual 2011/12</b>	<b>Revised Budget 2012/13</b>	<b>Adopted Budget 2013/14</b>	<b>Adopted Budget 2014/15</b>
Salaries & Benefits	147,719	164,033	158,935	159,357
Operations & Maintenance	145,510	331,731	262,513	263,163
Capital Outlay	-	-	-	-
<b>Total Budget (gross)</b>	<b>293,229</b>	<b>495,764</b>	<b>421,448</b>	<b>422,520</b>
Interfund Charges	(5,582)	(15,343)	(12,958)	(12,998)
<b>Total Budget (net)</b>	<b>287,647</b>	<b>480,421</b>	<b>408,490</b>	<b>409,522</b>

**Historical Budget Expenditures (thousands)**

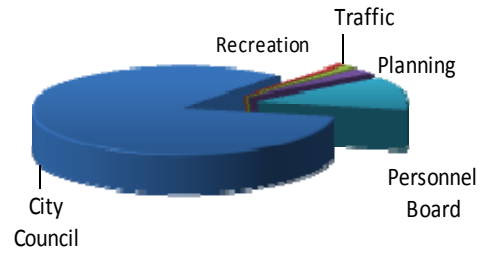


<b>Expenditure Summary (gross)</b>	<b>Actual 2011/12</b>	<b>Revised Budget 2012/13</b>	<b>Adopted Budget 2013/14</b>	<b>Adopted Budget 2014/15</b>
City Council	150,862	414,683	350,221	351,293
Planning Commission	7,723	18,250	9,733	9,733
Traffic Commission	3,543	5,339	3,852	3,852
Community Services/Recreation Comm.	4,460	4,485	4,635	4,635
Commission on Aging	2,774	-	-	-
Youth Committee	888	-	-	-
Redevelopment Legislative	106,372	-	-	-
Personnel Board	16,607	53,007	53,007	53,007
<b>Expenditure Total</b>	<b>293,229</b>	<b>495,764</b>	<b>421,448</b>	<b>422,520</b>

13/14 Spending Distribution



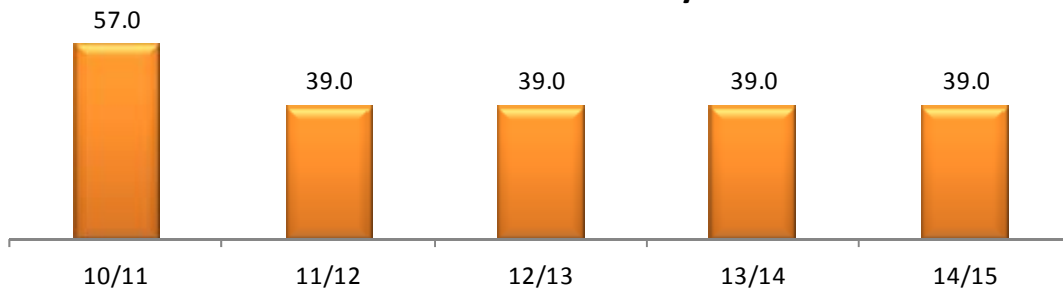
14/15 Spending Distribution



<b>Fund Summary</b>	<b>Actual 2011/12</b>	<b>Revised Budget 2012/13</b>	<b>Adopted Budget 2013/14</b>	<b>Adopted Budget 2014/15</b>
General Fund (100)	156,946	427,414	355,483	356,515
Community Development Fund (285)	7,723	-	-	-
Community Promotion Fund (230)	-	-	-	-
Water Utility Fund (600)	5,582	15,343	12,958	12,998
WRA Operating Fund Administration (50)	106,372	-	-	-
General Benefits Fund (740)	16,607	53,007	53,007	53,007

<b>Personnel Summary</b>	<b>Actual 2011/12</b>	<b>Revised Budget 2012/13</b>	<b>Adopted Budget 2013/14</b>	<b>Adopted Budget 2014/15</b>
Full Time Personnel	5.00	5.00	5.00	5.00
Part Time Personnel (FTE)	34.00	34.00	34.00	34.00

Personnel Summary



# CITY MANAGER

## **Mission Statement**

Implement the goals, priorities, and policies of the Mayor and City Council; and coordinate departmental activity.

## **Description of the Service**

The City Manager serves as the Council-appointed executive manager of the City. The Mayor and City Council formulate policy, set direction, adopt programs and projects, and establish City service levels. The City Manager is responsible for the administration and implementation of policies and programs adopted by the Mayor and City Council, and for providing timely and accurate information to the Mayor and City Council.

## **2013-2015 Priorities**

- Continue to implement the goals and objectives of the Mayor and City Council
- Ensure that the City is managed in an effective and fiscally responsible manner
- Ensure compliance with Federal, State, and local laws
- Effectively manage the City's various departments and divisions
- Seek to improve current City programs
- Continue to improve the services the City offers

**Programs and Program Goals**

**GENERAL FUNDS**

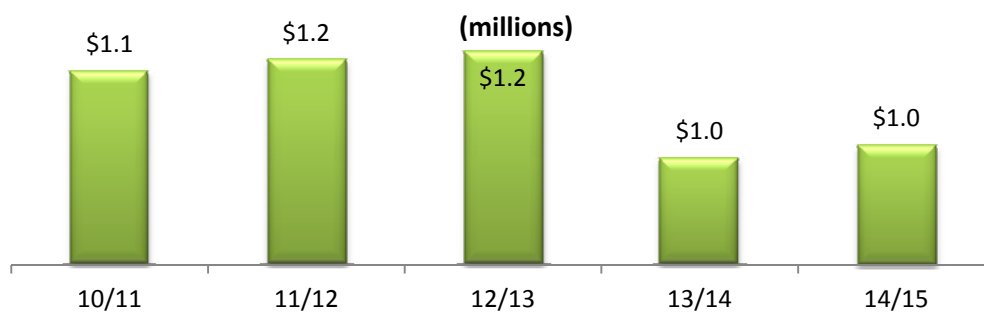
**General Fund – 100**

**City Manager:** To provide leadership, administrative direction, and support to the operating departments; implement the policy directives of the Mayor and City Council; and ensure proper implementation of activities subject to the Municipal Code.

**Department Summary**

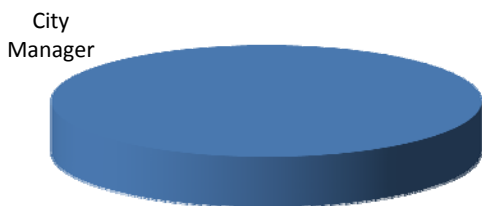
<b>Budget Summary</b>	<b>Actual 2011/12</b>	<b>Revised Budget 2012/13</b>	<b>Adopted Budget 2013/14</b>	<b>Adopted Budget 2014/15</b>
Salaries & Benefits	928,043	843,867	647,897	670,677
Operations & Maintenance	239,807	337,849	343,900	343,995
Capital Outlay	-	-	-	-
<b>Total Budget (gross)</b>	<b>1,167,849</b>	<b>1,181,716</b>	<b>991,797</b>	<b>1,014,672</b>
Interfund Charges	(667,121)	(102,503)	(88,270)	(90,306)
<b>Total Budget (net)</b>	<b>500,728</b>	<b>1,079,213</b>	<b>903,527</b>	<b>924,366</b>

**Historical Budget Expenditures**

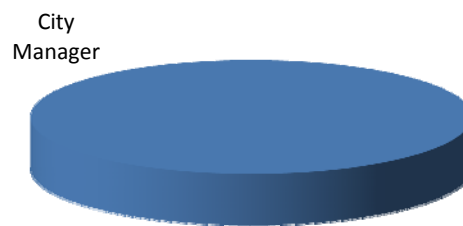


<b>Expenditure Summary (gross)</b>	<b>Actual 2011/12</b>	<b>Revised Budget 2012/13</b>	<b>Proposed Budget 2013/14</b>	<b>Proposed Budget 2014/15</b>
City Manager	1,020,037	1,181,716	991,797	1,014,672
Economic Development	147,812	-	-	-
<b>Expenditure Total</b>	<b>1,167,849</b>	<b>1,181,716</b>	<b>991,797</b>	<b>1,014,672</b>

**13/14 Spending Distribution**

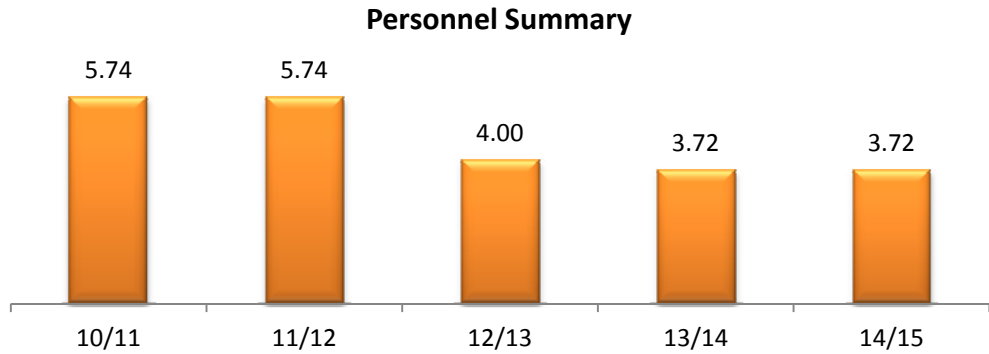


**14/15 Spending Distribution**

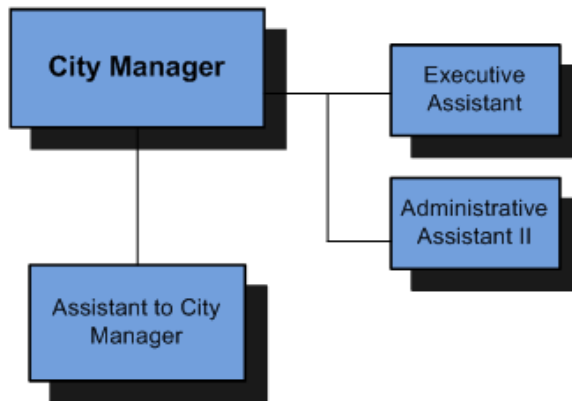


<b>Fund Summary</b>	<b>Actual 2011/12</b>	<b>Revised Budget 2012/13</b>	<b>Proposed Budget 2013/14</b>	<b>Proposed Budget 2014/15</b>
General Fund (100)	466,066	1,079,213	903,527	924,366
WRA Operating Fund Admin (500)	611,000	-	-	-
Water Utility Fund (600)	90,783	102,503	88,270	90,306

<b>Personnel Summary</b>	<b>Actual 2011/12</b>	<b>Revised Budget 2012/13</b>	<b>Proposed Budget 2013/14</b>	<b>Proposed Budget 2014/15</b>
Full Time Personnel	5.00	4.00	3.00	3.00
Part Time Personnel (FTE)	0.74	-	0.72	0.72



**Organizational Chart**





# CITY CLERK

## **Description of the Service**

The Office of the City Clerk provides government transparency, records and information management, contract administration and customer service. The City Clerk's office maintains the legislative record of all proceedings; accepts and processes liability claims; publishes required legal notices; attends bid openings; processes all minutes, ordinances, resolutions, and contracts; codifies the Municipal Code; maintains FPPC conflict of interest and campaign finance information and filings; maintains an updated list of all Boards and Commission members; and conducts Municipal Elections in consolidation with the Orange County Registrar of Voters. The City Clerk's Office assists in the coordination of all activities required to dissolve the Westminster Redevelopment Agency pursuant to ABx126 and AB1484. During the fiscal years of 2011-2013, the City Clerk's Office further worked with the Finance Department with respect to various treasury duties including internal control projects and investments.

## **Department Highlights**

- Implementation of a web-hosted electronic agenda workflow process, readying the City to move towards a paperless agenda process, with little impact to the information technology fund.
- Implementation of a web-hosted Statement of Economic and Campaign Finance form filing system, which increase efficiency and further moves the City towards a paperless environment, with no impact to the information technology fund.
- Administered the 2012 Municipal Election.

## **Department Challenges**

- Maintaining high levels for customer service to all constituents while experience extremely low staffing levels.

## **Mission Statement**

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

## **Priorities**

- Streamline all process and adopt a paperless work process.
- Maintain legal compliancy with various federal, state, and local laws.
- Assist candidates and office holders and staff to meet their legal responsibilities.
- Preserve archival records of the City, commissions, and agencies.

**Programs and Program Goals**

**GENERAL FUNDS**

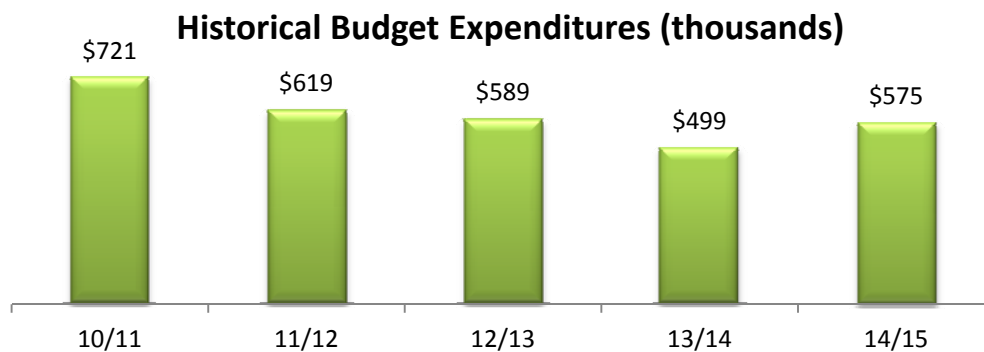
**General Fund – 100**

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

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

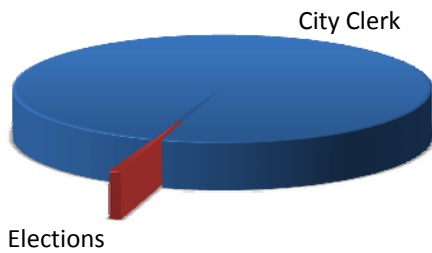
**Department Summary**

<b>Budget Summary</b>	<b>Actual 2011/12</b>	<b>Revised Budget 2012/13</b>	<b>Proposed Budget 2013/14</b>	<b>Proposed Budget 2014/15</b>
Salaries & Benefits	519,041	362,025	364,213	365,773
Operations & Maintenance	99,686	226,617	134,295	209,616
Capital Outlay	-	-	-	-
<b>Total Budget (gross)</b>	<b>618,727</b>	<b>588,642</b>	<b>498,508</b>	<b>575,389</b>
Interfund Charges	(262,934)	(18,834)	(18,281)	(18,305)
<b>Total Budget (net)</b>	<b>355,792</b>	<b>569,808</b>	<b>480,227</b>	<b>557,084</b>

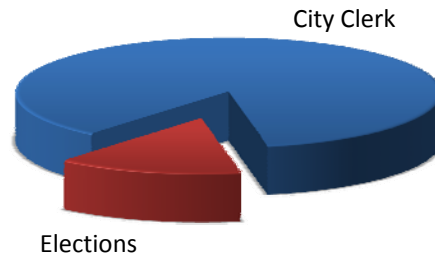


<b>Expenditure Summary (gross)</b>	<b>2011/12</b>	<b>2012/13</b>	<b>2013/14</b>	<b>2014/15</b>
City Clerk	617,406	509,022	494,088	494,719
Elections	1,320	79,620	4,420	80,670
<b>Expenditure Total</b>	<b>618,727</b>	<b>588,642</b>	<b>498,508</b>	<b>575,389</b>

**13/14 Spending Distribution**



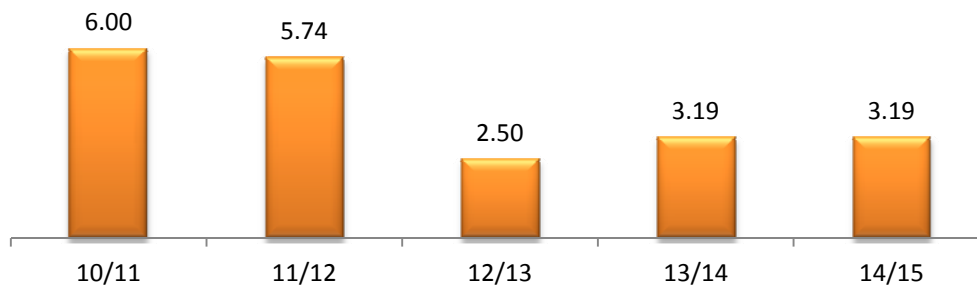
**14/15 Spending Distribution**



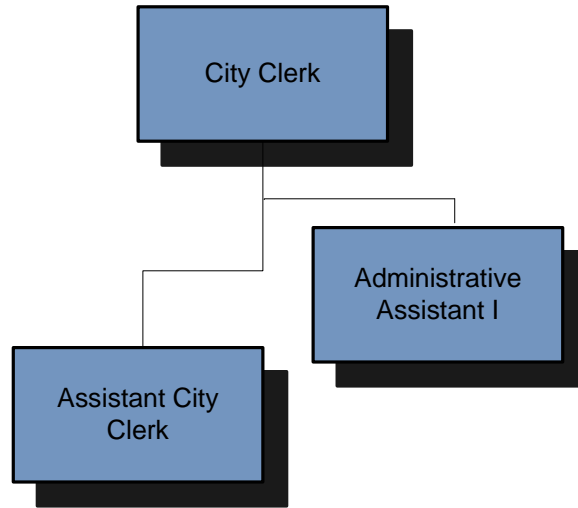
<b>Fund Summary</b>	<b>2011/12</b>	<b>2012/13</b>	<b>2013/14</b>	<b>2014/15</b>
General Fund (100)	355,792	569,808	480,227	557,084
WRA Operating Fund Admin (500)	240,090	-	-	-
Water Utility Fund (600)	22,844	18,834	19,133	19,259

<b>Personnel Summary</b>	<b>2011/12</b>	<b>2012/13</b>	<b>2013/14</b>	<b>2014/15</b>
Full Time Personnel	5.00	2.50	2.00	2.00
Part Time Personnel (FTE)	0.74	0.00	1.19	1.19

**Personnel Summary**



**Organizational Chart**



# CITY ATTORNEY

## **Description of the Service**

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

## **Department Highlights**

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

## **Department Challenges**

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

## **Mission Statement**

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

## **Priorities**

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

## **Programs and Program Goals**

### **GENERAL FUNDS**

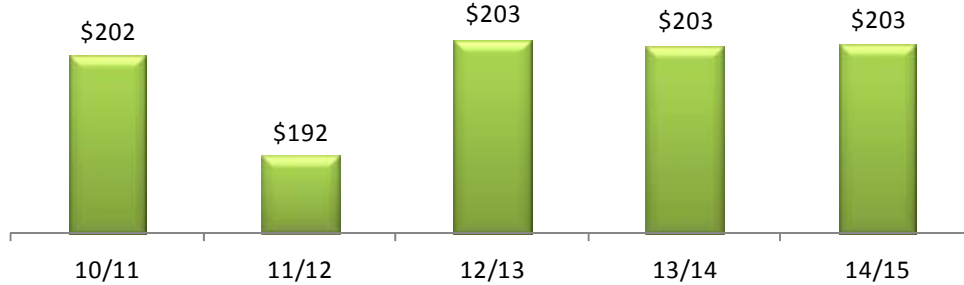
#### **General Fund – 100**

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

**Department Summary**

<b>Budget Summary</b>	<b>Actual 2011/12</b>	<b>Revised Budget 2012/13</b>	<b>Adopted Budget 2013/14</b>	<b>Adopted Budget 2014/15</b>
Salaries & Benefits	16,465	-	-	-
Operations & Maintenance	175,625	203,220	202,620	202,720
Capital Outlay	-	-	-	-
<b>Total Budget (gross)</b>	<b>192,089</b>	<b>203,220</b>	<b>202,620</b>	<b>202,720</b>
Interfund Charges	(154,369)	(109,129)	(108,807)	(108,807)
<b>Total Budget (net)</b>	<b>37,721</b>	<b>94,091</b>	<b>93,813</b>	<b>93,913</b>

**Historical Budget Expenditures (thousands)**



<b>Expenditure Summary (gross)</b>	<b>Actual 2011/12</b>	<b>Revised Budget 2012/13</b>	<b>Adopted Budget 2013/14</b>	<b>Adopted Budget 2014/15</b>
City Attorney	192,089	203,220	202,620	202,720
<b>Expenditure Total</b>	<b>192,089</b>	<b>203,220</b>	<b>202,620</b>	<b>202,720</b>

**13/14 Spending Distribution**



City  
Attorney

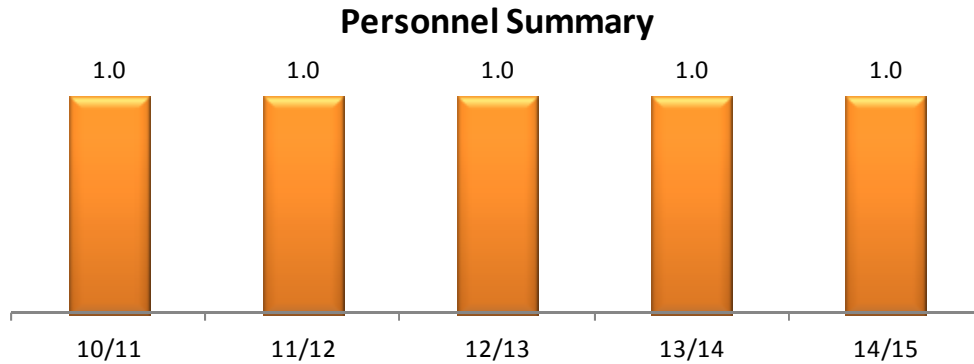
**14/15 Spending Distribution**



City  
Attorney

<b>Fund Summary</b>	<b>Actual 2011/12</b>	<b>Revised Budget 2012/13</b>	<b>Adopted Budget 2013/14</b>	<b>Adopted Budget 2014/15</b>
General Fund (100)	37,721	94,091	93,813	93,913
WRA Operating Fund Administration (50)	51,217	-	-	-
Water Utility Fund (600)	7,107	7,519	7,497	7,497
General Benefits Fund (740)	48,022	50,805	50,655	50,655
Liability Administration Fund (750)	48,022	50,805	50,655	50,655

<b>Personnel Summary</b>	<b>Actual 2011/12</b>	<b>Revised Budget 2012/13</b>	<b>Adopted Budget 2013/14</b>	<b>Adopted Budget 2014/15</b>
Full Time Personnel	1.00	1.00	1.00	1.00
Part Time Personnel (FTE)	-	-	-	-







# HUMAN RESOURCES & RISK MANAGEMENT

## **Description of the Service**

The Human Resources & Risk Management Department is responsible for recruiting qualified City employees; maintaining the City's classification and compensation plans; administering the City's comprehensive benefits and retirement programs; evaluating and coordinating staff training and development; and providing comprehensive labor relations support. The Department manages the City's self-insured Workers' Compensation and Liability claims programs; oversees the procurement of excess and supplemental lines of coverage to safeguard the City; and works with operating departments to ensure a safe working environment.

## **Department Highlights**

- Conduct recruitments to fill vacancies in all City departments.
- Process payroll data entry for approximately 215 full-time and 150 part-time employees.
- Conduct annual benefits open enrollment for full-time employees and approximately 275 retirees.
- Administer labor contracts and inform employees of City-wide policies and procedures.
- Administer the City's cafeteria benefits program and retirement program.

## **Department Challenges**

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

## **Mission Statement**

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

## **2013/2015 Priorities**

- Maximize the capabilities of online application/recruitment technologies.
- Review and update the City's Personnel Rules and related policies.
- Review and update all Department communications.
- Automate and streamline benefits transactions and open enrollment.
- Assist departments in the review of vendor/contractor insurance requirements.

**Programs and Program Goals****GENERAL FUNDS****General Fund – 100**

**Human Resources:** To provide complete services to Department and City employees.

**SPECIAL REVENUE FUNDS****AQMD Fund – 280**

**Air Quality Management Program:** To encourage employee trip reduction through the promotion of ride sharing and alternative forms of transportation; and to provide daily group pick-up transportation to older adults who do not have ways to do their shopping, banking and other errands.

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

**Employee Benefits:** To manage the City's group health insurance and benefits program in an efficient and cost effective manner.

**Worker's Compensation Benefits:** To manage the City's Worker's Compensation claims, reduce the number and severity of claims, and to assist employees obtain treatment and return to work.

**Retirement Benefits:** To provide the city and employee contribution to the Public Employees' Retirement System.

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

**Public Liability Fund – 750**

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

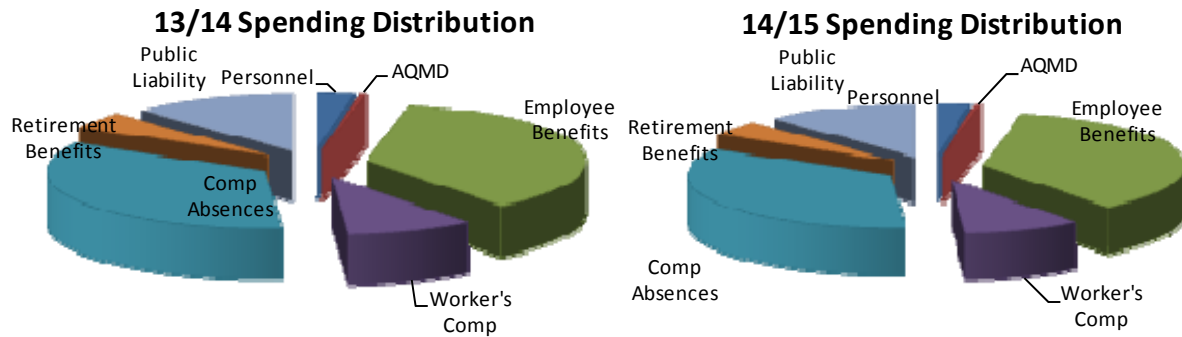
**Department Summary**

<b>Budget Summary</b>	<b>Actual 2011/12</b>	<b>Revised Budget 2012/13</b>	<b>Proposed Budget 2013/14</b>	<b>Proposed Budget 2014/15</b>
Salaries & Benefits	3,817,973	3,728,830	3,776,111	3,780,528
Operations & Maintenance	13,018,261	12,462,410	13,020,862	13,010,917
Capital Outlay	-	55,000	-	-
<b>Total Budget (gross)</b>	<b>16,836,235</b>	<b>16,246,240</b>	<b>16,796,973</b>	<b>16,791,445</b>
Interfund Charges	216,581	229,513	249,549	251,932
<b>Total Budget (net)</b>	<b>17,052,816</b>	<b>16,475,753</b>	<b>17,046,522</b>	<b>17,043,377</b>

**Historical Budget Expenditures (millions)**

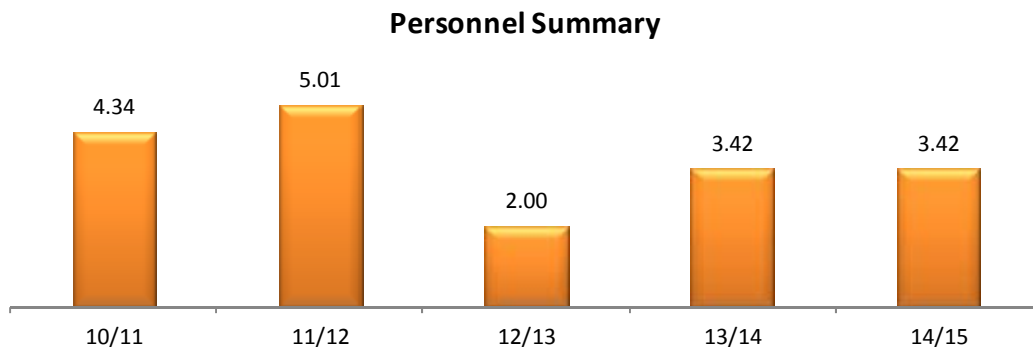


<b>Expenditure Summary (gross)</b>	<b>Actual 2011/12</b>	<b>Revised Budget 2012/13</b>	<b>Proposed Budget 2013/14</b>	<b>Proposed Budget 2014/15</b>
Personnel	468,743	445,849	444,883	439,355
Air Quality Management Program	82,034	117,896	71,187	71,187
Employee Benefits	6,079,753	6,025,677	6,125,000	6,125,000
Worker's Compensation	1,317,012	1,558,709	1,572,500	1,572,500
Compensated Absences	6,369,414	5,049,984	5,785,000	5,785,000
Retirement Benefits	724,173	879,222	759,500	759,500
Public Liability Administration	1,795,107	2,168,903	2,038,903	2,038,903
<b>Expenditure Total</b>	<b>16,836,235</b>	<b>16,246,240</b>	<b>16,796,973</b>	<b>16,791,445</b>

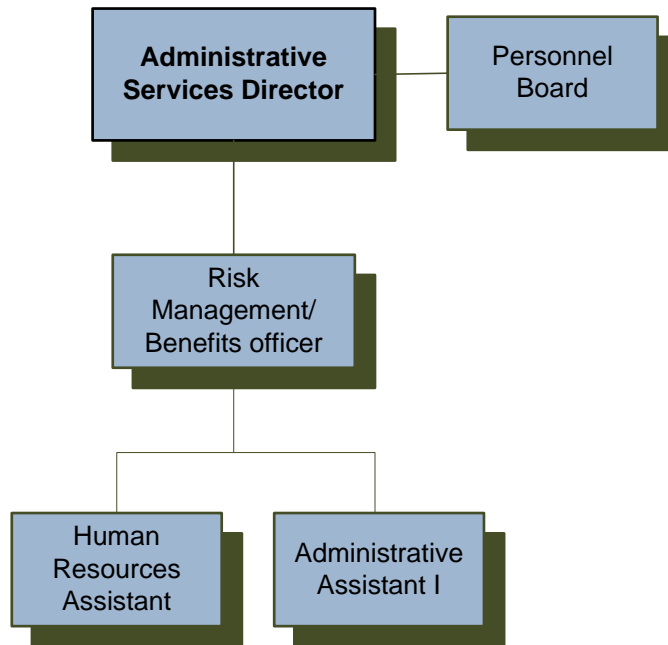


<b>Fund Summary</b>	<b>Actual 2011/12</b>	<b>Revised Budget 2012/13</b>	<b>Proposed Budget 2013/14</b>	<b>Proposed Budget 2014/15</b>
General Fund (100)	102,186	97,195	96,984	95,779
AQMD Fund (280)	82,034	117,896	71,187	71,187
Water Utility Fund (600)	38,437	36,560	36,480	36,027
General Benefits Fund (740)	14,654,411	13,669,639	14,397,709	14,395,775
Public Liability Fund (750)	1,959,167	2,324,950	2,194,612	2,192,678

<b>Personnel Summary</b>	<b>Actual 2011/12</b>	<b>Revised Budget 2012/13</b>	<b>Proposed Budget 2013/14</b>	<b>Proposed Budget 2014/15</b>
Full Time Personnel	4.00	2.00	2.00	2.00
Part Time Personnel (FTE)	1.01	-	1.42	1.42



Organizational Chart





# FINANCE

## **Description of the Service**

The Finance Department is responsible for the fiscal affairs of the City and the Redevelopment Agency. This includes the handling and investment of cash receipts, procurement of goods and services, disbursement of all money, billing of the water utility, recording of all transactions, preparation of payroll, preparation and maintenance of the budget and general ledger, and safeguarding the financial assets and financial records of the City and Redevelopment Agency.

## **Department Highlights**

- Awarded the Government Finance Officers Association Distinguished Budget Presentation Award for the fiscal year ended June 30, 2013.
- Awarded the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association for the fiscal year ended June 30, 2012.

## **Department Challenges**

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

## **Mission Statement**

To facilitate financial planning for City services and maintain the integrity of the City's financial assets through timely and accurate accounting of City records and to provide a quality level of public relations and customer service to support the efficient delivery of municipal services to the City organization and the public.

## **2013/2015 Priorities**

- Provide current budget updates including future State impacts.
- Prepare long range financial plan.
- Monitor budget activity and adjust for additional State impacts.
- Complete outsourcing of Utility Bills printing and mailing.
- Continue to provide new and convenient methods to pay and access utility bill information.

**Programs and Program Goals****GENERAL FUNDS****General Fund – 100**

**General City:** To account for all non-program associated revenue and the one percent general fund budget contingency approved by the City Council.

**Finance Administration:** To improve financial reporting through employee training and enhanced system capabilities as well as to provide final reports and information within four months of year-end.

**ENTERPRISE FUNDS****Water Utility Fund – 600**

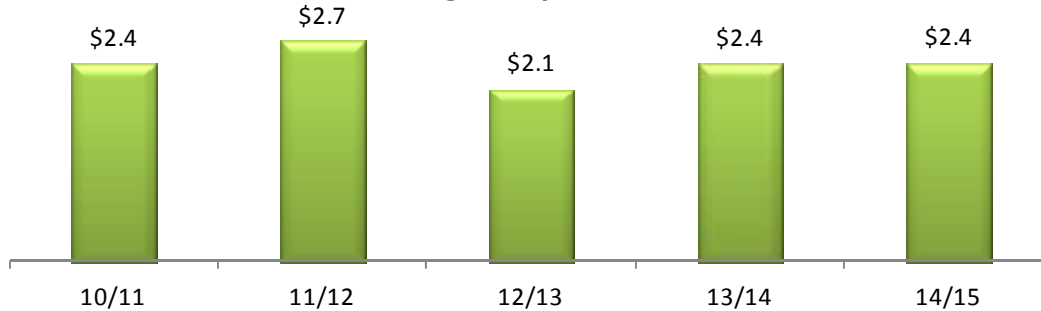
**Water Billing and Collection:** Provide Westminster utility customers with quality customer service and accurate utility bills.



**Department Summary**

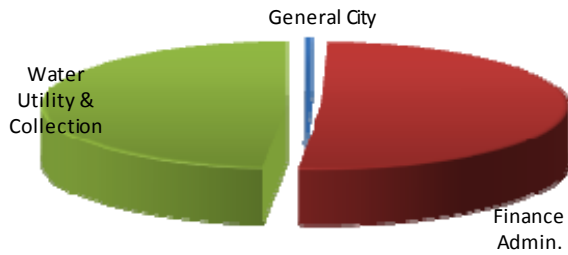
<b>Budget Summary</b>	<b>Actual 2011/12</b>	<b>Revised Budget 2012/13</b>	<b>Proposed Budget 2013/14</b>	<b>Proposed Budget 2014/15</b>
Salaries & Benefits	1,234,980	959,751	1,275,475	1,291,948
Operations & Maintenance	1,441,773	1,143,696	1,133,594	1,131,462
Capital Outlay	-	-	-	-
<b>Total Budget (gross)</b>	<b>2,676,753</b>	<b>2,103,447</b>	<b>2,409,069</b>	<b>2,423,410</b>
Interfund Charges	(498,071)	(438,566)	(492,586)	(497,732)
<b>Total Budget (net)</b>	<b>2,178,682</b>	<b>1,664,881</b>	<b>1,916,483</b>	<b>1,925,678</b>

**Historical Budget Expenditures (millions)**

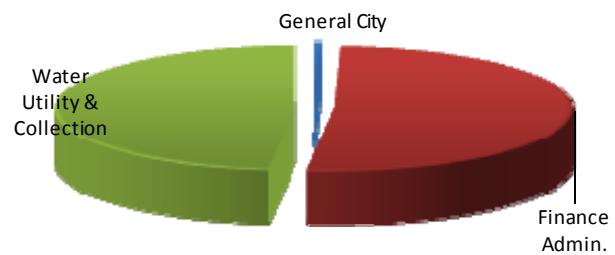


<b>Expenditure Summary (gross)</b>	<b>Actual 2011/12</b>	<b>Revised Budget 2012/13</b>	<b>Proposed Budget 2013/14</b>	<b>Proposed Budget 2014/15</b>
General City	132,592	-	10,000	10,000
Finance Administration	1,059,824	1,088,916	1,231,466	1,244,330
Water Billing and Collection	1,166,954	1,014,531	1,167,603	1,169,080
Utility Mall Operation	317,383	-	-	-
<b>Expenditure Total</b>	<b>2,676,753</b>	<b>2,103,447</b>	<b>2,409,069</b>	<b>2,423,410</b>

13/14 Spending Distribution



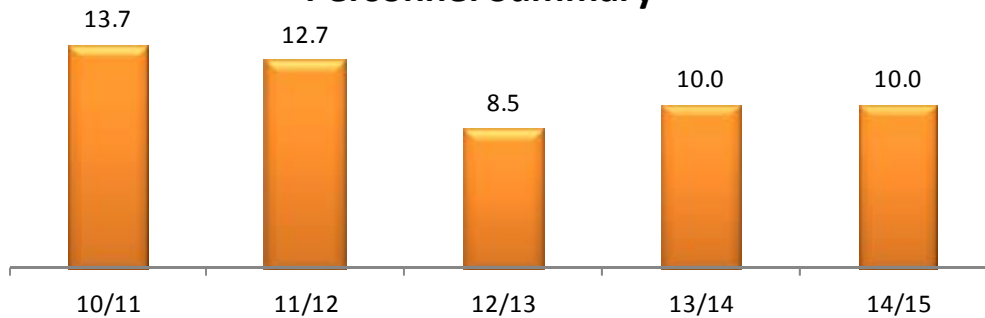
14/15 Spending Distribution



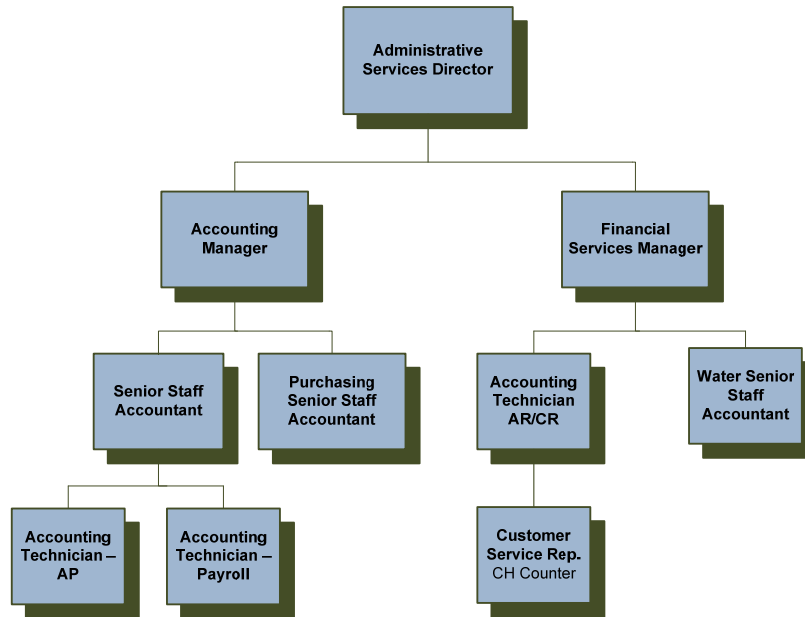
<b>Fund Summary</b>	<b>Actual 2011/12</b>	<b>Revised Budget 2012/13</b>	<b>Proposed Budget 2013/14</b>	<b>Proposed Budget 2014/15</b>
General Fund (100)	694,344	650,350	748,880	756,598
WRA Operating Fund Admin. (500)	180,124	-	-	-
Water Utility Fund (600)	1,643,311	1,938,985	1,475,470	1,480,163
General Benefits Fund (740)	79,487	82,231	92,360	93,325
Liability Administration Fund (750)	79,487	82,231	92,360	93,325

<b>Personnel Summary</b>	<b>Actual 2011/12</b>	<b>Revised Budget 2012/13</b>	<b>Proposed Budget 2013/14</b>	<b>Proposed Budget 2014/15</b>
Full Time Personnel	11.00	8.50	10.00	10.00
Part Time Personnel (FTE)	1.65	-	-	-

Personnel Summary



Organizational Chart





# POLICE DEPARTMENT

## Description of the Service

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

## Department Highlights

- The successful reorganization of the police department organizational structure to become more fiscally sound, enhance community policing and redirect resources to critical areas of need.
- The implementation of a new policing methodology utilizing geographic and intelligence-led policing to address emerging crime issues, create partnerships the community and improve life in the City of Westminster.
- The successful move and transition to a state of the art police facility that will enhance our ability to deliver world class police service.
- Provide department staff with the knowledge and training necessary to carry out the Department's mission, with a significant emphasis on personnel development and training.

### Information Technology Division

1. Begin to implement IT Audit recommendations, including hardware and software systems allowing for city-wide server virtualization.
2. Implemented IT Infrastructure replacement for new police facility and City campus.
3. Centralized IT personnel and systems into the new police facility.

### Code Enforcement

1. Created Code Enforcement Manual in order to standardize and prioritize operations and procedures.
2. Instituted statistical tracking of cases in order to more accurately measure tasks.
3. Developed enhanced case tracking in order to insure cases are handled in a timely manner.

## Department Challenges

- Adjusted service levels to reflect current staffing limitations.
- 2011 Supreme Court decision ordering the State of California to reduce the State prison inmate population by 44,000 inmates in 2 years.
- 2013 readjustment of CalPERS retirement system and its effects on hiring new versus lateral sworn and civilian candidates.
- Potential State of California raids on criminal justice funding still possible:
  1. State Supplemental Law Enforcement Service Fund (SLESF) allocations
  2. Jail Booking Fee reimbursements
  3. State Peace Officer Standards and Training (POST) reimbursements
  4. Justice Assistance Grants (JAG) allocations

### Information Technology

- Further reduction of IT staff due to new CalPERS post-retirement allowances
- Enhanced security testing required

- Increased IT policy and procedure documentation required
- GIS systems integration with core City technologies

#### **Code Enforcement**

- Further reduction of IT staff due to new CalPERS post-retirement allowances
- Enhanced security testing required
- Increased IT policy and procedure documentation required
- GIS systems integration with core City technologies

#### **Mission Statement**

To provide productive, accountable, competent, and effective public safety services to all resident, businesses and visitors to Westminster.

#### **2013/2015 Priorities**

- Proactively address Part 1 crimes through a crime intervention strategy
- Decrease our Priority 1 response times
- Sustain quality community services
- Continue to train personnel to perform quality service
- Partner with businesses and the community to create positive outcomes.

#### **Programs and Program Goals**

##### **GENERAL FUNDS**

##### **GENERAL FUND – 100**

**General Police:** To expedite hiring practices and achieve full employment status; create and maintain community partnerships; maintain justice system teams that enhance the delivery of police services and community protection; explore strategic partnerships with allied law enforcement agencies; proactively analyze crime trends to be used in directive patrol and investigative case management; actively pursue grant funding to enhance and expand our mission; and complete strategic planning process.

**Animal Control:** Fill current part-time Animal Control officer positions; update animal licensing practices; efficiently respond to the City's need for animal control services; continue the spay/neuter program in compliance with new state law using impound fees to provide spay/neuter at no cost to the owner; and educate the public regarding responsible pet ownership and pet overpopulation.

**Code Enforcement:** Provide education regarding code enforcement issues to the community; to encourage voluntary compliance with city codes; to assertively address commercial and residential code violations; to sustain viable relationships between community and business members and the City; create a safe environment for our citizens throughout the City; generate long-term compliance with City ordinances and best practices in commercial and residential code enforcement compliance.

##### **SPECIAL REVENUE FUNDS**

##### **POLICE SEIZURE FUND - 250**

**DOJ Seizures - Criminal:** To actively pursue criminals and their organizations that impact citizens and businesses in Westminster; seize assets and monies derived from criminal enterprises; and prosecute and convict the members of criminal enterprises.

**DOT Seizures - Criminal:** To aggressively pursue enforcement against criminal enterprises, including seizing the property and assets used to facilitate the criminal organization and reinvesting these resources to enhance our law enforcement efforts.

**DEA Task Force:** To engage in pro-active criminal investigations on criminal organizations leveraging the vertical prosecution teams to enhance these efforts.

#### **SPECIAL POLICE SERVICES FUND – 255**

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

#### **SPECIAL POLICE SERVICES FUND – 256**

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

#### **SPECIAL POLICE SERVICES FUND – 257**

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

#### **SPECIAL POLICE PROGRAMS FUND – 258**

**Animal Humane Program:** Fulfill State law requirements as stated in Section Fd & Arg 30804.7 - Citations for failure to Spay or Neuter, requiring fines to be collected for impounded non-spay or non-neutered dogs.

**Special Police Service Fund Debt Service:** Make debt service payments and meet all issuance covenants for the 1998 Series A Refunding tied to financing the county wide 810 MHz police communication system.

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

**Office of Traffic and Safety Grants:** To reduce the number of persons killed and injured in traffic collisions; alcohol-related collisions; hit and runs, speeding, and intersections with red-light runners.

#### **SPECIAL POLICE PROGRAMS FUND – 259**

**Police Prop 69:** This program accounts for the reimbursements of costs incurred under the Proposition 69 DNA Funding Allocation Program.

#### **LOCAL NARCOTIC SEIZED PROPERTY FUND – 260**

**Local Narcotic Seizure:** To aggressively pursue enforcement against criminal enterprises, including seizing the property and assets used to facilitate the criminal organization and reinvesting these resources to enhance our law enforcement efforts.

#### **SUPPLEMENTAL LAW ENFORCEMENT SERVICES FUND – 261**

**Citizens Option for Public Safety:** To improve the scope of supervision of police personnel in Patrol and Investigations.

#### **SPECIAL POLICE PROGRAMS FUND – 262**

**Justice Assistance Grant 2011 (JAG):** The Edward Byrne Memorial JAG Program supports all components of the criminal justice system.

**SPECIAL POLICE PROGRAMS FUND – 263**

**Justice Assistance Grant 2012 (JAG):** The Edward Byrne Memorial JAG Program supports all components of the criminal justice system.

**SPECIAL POLICE PROGRAMS FUND – 264**

**AB109:** The reimbursement of costs relating to the “2011 Realignment Legislation Addressing Public Safety” which became effective July 1, 2011.

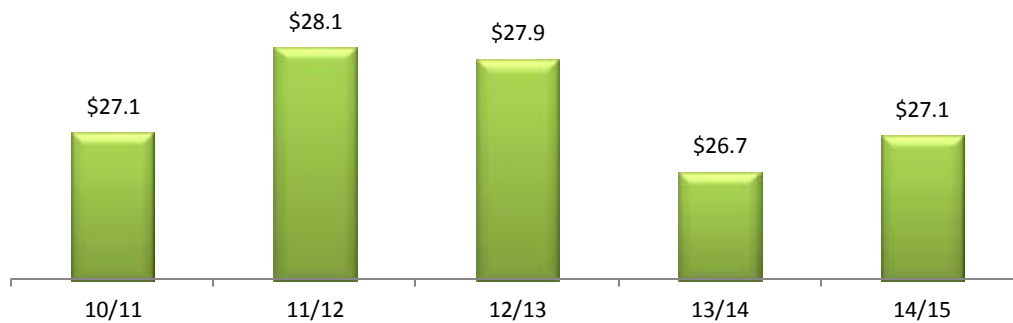
**INTERNAL SERVICE FUNDS**

**INFORMATION SYSTEMS FUND – 760**

**Information Systems:** To improve the quality of service to citizens, quality of decisions, productivity and promote staff training; effectively manage existing systems (Servers, Desktops & networks); identify and prioritize information needs, and eliminate redundancy of stored data; and promote understanding and communications between all hardware and software applications in the City.

<b>Budget Summary</b>	<b>Actual 2011/12</b>	<b>Revised Budget 2012/13</b>	<b>Proposed Budget 2013/14</b>	<b>Proposed Budget 2014/15</b>
Salaries & Benefits	22,497,438	21,330,807	21,026,506	21,425,420
Operations & Maintenance	5,314,724	6,245,393	5,612,602	5,616,516
Capital Outlay	256,785	369,234	49,300	49,300
<b>Total Budget (gross)</b>	<b>28,068,946</b>	<b>27,945,434</b>	<b>26,688,408</b>	<b>27,091,236</b>
Interfund Charges	-	-	-	-
<b>Total Budget (net)</b>	<b>28,068,946</b>	<b>27,945,434</b>	<b>26,688,408</b>	<b>27,091,236</b>

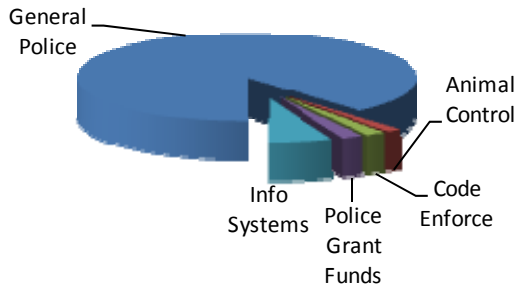
**Historical Budget Expenditures (millions)**



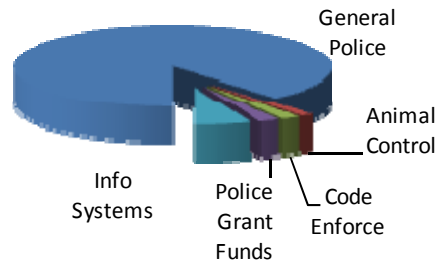


<b>Expenditure Summary (gross)</b>	<b>Actual 2011/12</b>	<b>Revised Budget 2012/13</b>	<b>Proposed Budget 2013/14</b>	<b>Proposed Budget 2014/15</b>
General Police Services	24,280,318	24,066,917	23,629,262	24,071,753
Animal Control	286,487	286,596	367,374	371,663
Code Enforcement	402,195	500,803	501,454	503,453
DOJ Seizures - Criminal	43,074	326,436	225,000	225,000
Asian Criminal Enterprise Initiative	173,195	63,257	-	-
OC Human Trafficking Task Force	197,157	58,189	-	-
Law Enforce Child Trafficking Training	274,257	26,338	-	-
CalEMA Human Trafficking	140,564	119,973	-	-
SAAV	113,225	318,433	-	-
OCHTTF	86,467	69,169	-	-
Police Mall Operations	314,009	-	-	-
Animal Humane Program	1,120	6,000	6,000	6,000
Special Police Service Fund Debt Service	104,731	104,977	105,022	105,668
Justice Assistance Grants	75,537	61,658	4,000	4,000
Office of Traffic Safety Grants	60,893	38,305	42,000	-
Prop 69	2,929	19,916	-	-
AB109	-	57,918	-	-
Local Narcotic Seizure	890	500	500	500
Citizens Option for Public Safety (SLESF)	186,476	185,407	198,445	211,695
Information Systems	1,325,422	1,634,642	1,609,351	1,591,504
<b>Expenditure Total</b>	<b>28,068,946</b>	<b>27,945,434</b>	<b>26,688,408</b>	<b>27,091,236</b>

**13/14 Spending Distribution**

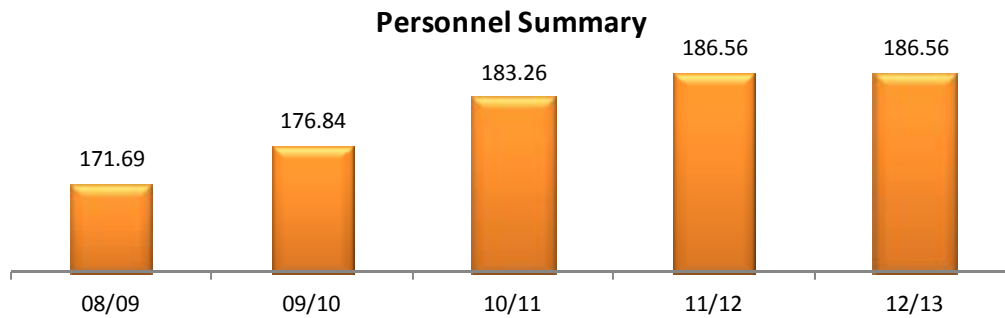


**14/15 Spending Distribution**



<b>Fund Summary</b>	<b>Actual 2011/12</b>	<b>Revised Budget 2012/13</b>	<b>Proposed Budget 2013/14</b>	<b>Proposed Budget 2014/15</b>
General Fund (100)	24,968,999	24,854,316	24,498,090	24,946,869
Police Seizure Fund (250)	43,074	326,436	225,000	225,000
Special Police Services Fund (251)	173,195	63,257	-	-
Special Police Services Fund (252)	197,157	58,189	-	-
Special Police Services Fund (253)	274,257	26,338	-	-
Special Police Services Fund (254)	140,564	119,973	-	-
Special Police Services Fund (255)	113,225	318,433	-	-
Special Police Services Fund (256)	86,467	69,169	-	-
Special Police Services Fund (257)	11,607	5,644	-	-
Special Police Programs Fund (258)	544,684	165,840	153,022	111,668
Special Police Programs Fund (259)	2,929	19,916	-	-
Local Narcotics Seized Property (260)	890	500	500	500
Sup Law Enforcement Services (261)	186,476	185,407	198,445	211,695
Special Police Programs Fund (262)	-	21,726	4,000	4,000
Special Police Programs Fund (263)	-	17,730	-	-
Special Police Programs Fund (264)	-	57,918	-	-
Information Systems Fund (760)	1,325,422	1,634,642	1,609,351	1,591,504

<b>Personnel Summary</b>	<b>Actual 2011/12</b>	<b>Revised Budget 2012/13</b>	<b>Proposed Budget 2013/14</b>	<b>Proposed Budget 2014/15</b>
Full Time Personnel	143.00	132.00	129.00	129.00
Part Time Personnel (FTE)	21.72	16.63	15.80	15.80



**Organizational Chart**





# FIRE DEPARTMENT

## **Description of the Service**

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

## **Department Highlights**

- 2013/14 will be the nineteenth year that the City of Westminster has contracted with the Orange County Fire Authority to provide fire services to Westminster.
- The budget includes a 1.44% increase in the OCFA charge for 2013-14 and a projected 4.5% increase for 2014-15.
- The ambulance program, started in 1993, continues in its current form under the Orange County Fire Authority management.
- The ambulance transportation program rates were restructured in 2003.
- Westminster will continue to receive all revenues generated from the ambulance program.
- The ambulance operators are trained in basic life support functions and in addition to transportation, relieve the amount of calls other fire personnel respond to, such as helping an invalid back into bed.

## **Department Challenges**

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

## **Mission Statement**

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

## **Priorities**

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

**Programs and Program Goals**

**GENERAL FUNDS**

**GENERAL FUND – 100**

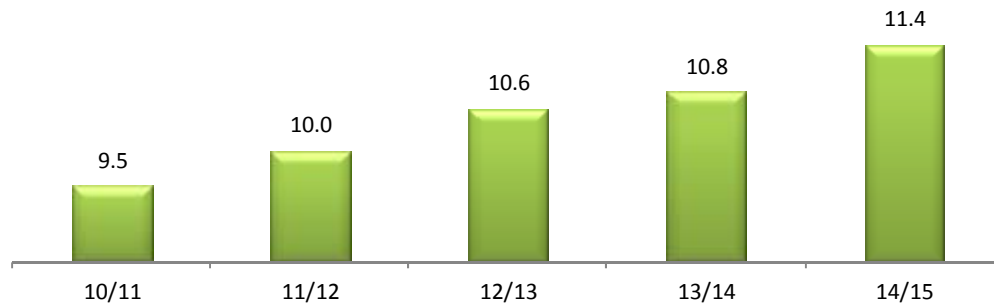
**General Fire Services:** To provide a cost effective service to the community from the 3 fire stations within the City boundaries & by establishing the standard of response times of 5 minutes or less, 80% of the time for an Engine Company and a response time of 10 minutes or less, 80% of the time for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

**Ambulance Transport Services:** To provide ambulance transportation service to the community by establishing a standard response time of ten minutes or less, 80% of the time, for an ambulance unit to arrive on scene at any location within the City boundaries.

**Department Summary**

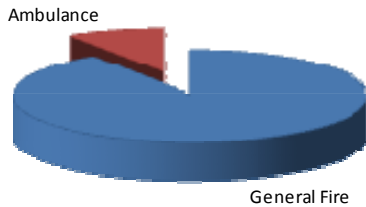
<b>Budget Summary</b>	<b>Actual 2011/12</b>	<b>Revised Budget 2012/13</b>	<b>Proposed Budget 2013/14</b>	<b>Proposed Budget 2014/15</b>
Salaries & Benefits	181,991	175,843	164,758	164,758
Operations & Maintenance	9,807,220	10,376,583	10,611,591	11,245,693
Capital Outlay	-	-	-	-
<b>Total Budget (gross)</b>	<b>9,989,211</b>	<b>10,552,426</b>	<b>10,776,349</b>	<b>11,410,451</b>
Interfund Charges	-	-	-	-
<b>Total Budget (net)</b>	<b>9,989,211</b>	<b>10,552,426</b>	<b>10,776,349</b>	<b>11,410,451</b>

**Historical Budget Expenditures (millions)**

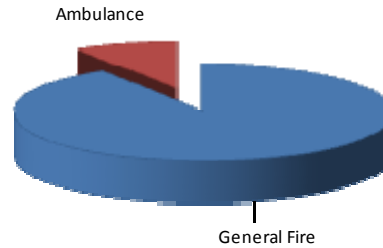


<b>Expenditure Summary</b>	<b>2011/12</b>	<b>2012/13</b>	<b>2013/14</b>	<b>2014/15</b>
General Fire Services	9,278,405	9,567,426	9,789,479	10,403,817
Ambulance Transport Services	710,806	985,000	986,870	1,006,634
<b>Expenditure Total</b>	<b>9,989,211</b>	<b>10,552,426</b>	<b>10,776,349</b>	<b>11,410,451</b>

13/14 Spending Distribution

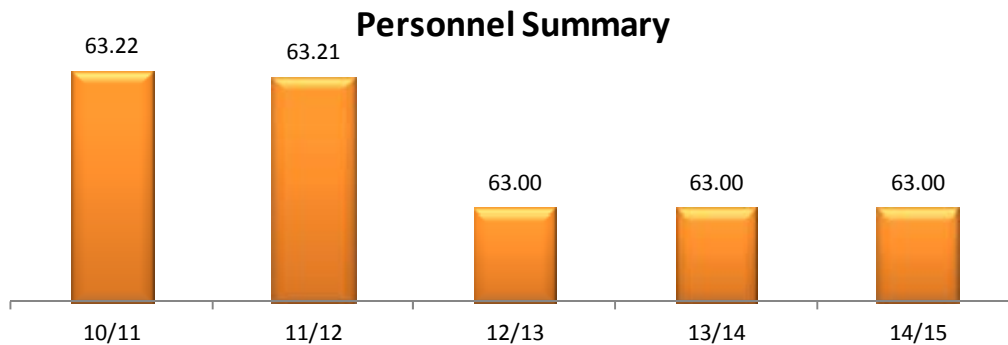


14/15 Spending Distribution



<b>Fund Summary</b>	<b>2011/12</b>	<b>2012/13</b>	<b>2013/14</b>	<b>2014/15</b>
General Fund (100)	9,989,211	10,552,426	10,776,349	11,410,451

<b>Personnel Summary</b>	<b>2011/12</b>	<b>2012/13</b>	<b>2013/14</b>	<b>2014/15</b>
Full Time Personnel (contract FTE's)	63.00	63.00	63.00	63.00
Part Time Personnel (FTE)	0.21	-	-	-







# COMMUNITY SERVICES

## **Description of the Service**

The Community Services Department provides a wide range of programs to the community in the areas of human leisure and cultural services, special event production, and development and operation of various facilities and parklands. These programs and services contribute to the community's health, recreation and cultural enrichment.

## **Department Highlights**

- Actively market city rental facilities to increase revenue.
- Work closely with the school district to maintain financial partnership for crossing guard program.
- Over 150 volunteers are trained and supervised by staff to help coordinate and assist in the programs and services offered by the Senior Center providing over 21,000 service hours annually
- Work collaboratively with Public Cable Television Authority to provide government transparency to residents by providing live broadcasts of the bi-monthly City Council meetings.

## **Department Challenges**

- Provide services to frail homebound seniors to help them stay independent and in their own homes as long as possible.
- Solicit donations from civic and service organizations to assist in reducing costs of parks & playgrounds programs, summer concert series and Spring Festival.
- Promote safety and permanency in homes and communities through prevention efforts aimed at child abuse, domestic violence, gang activity and substance abuse.

## **Mission Statement**

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

## **2013-2015 Priorities**

- Provide city-wide crossing guard program and staff training.
- Provide up to 25 at risk, children a safe after school environment at the Project SHUE Program site.
- Teach over 2,000 swim lessons and provide free recreational swim for 1,500 youth and adults.
- Reapply for grant funding to sustain the operation of the Family Resource Center.
- Assist with the creation of the Parks/Facilities Master Plan.

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

**Community Services Administration:** Evaluate and respond to community needs as related to department activities; facilitate two commissions and one committee; encourage self supporting activities and implement new programs; actively seek grant support, public and private financial partnership; and evaluate department's system of delivering service.

**Senior Center:** To promote the physical and emotional well-being of older adults who reside in Westminster by providing a diverse offering of programs with an emphasis on fitness, education and human services in environments which promote a spirit of dignity and limitless potential for later life enrichment.

**Recreation Services:** To provide a variety of quality year-round recreational activities to the community.

**Community Promotion and Events:** Enhance public relations within the community to promote a sense of unity and pride.

**SPECIAL REVENUE FUNDS****PARK DEDICATION FUND - 200**

**Park Dedication:** To provide Community Services & Recreation administrative services portion of Park Dedication program.

**ROSE CENTER DEBT SERVICE ADMINISTRATION FUND - 230**

**Rose Center Debt Service Administration:** Make debt service payments and meet all issuance covenants for the 1998 Series A Refunding as related to financing the construction of the Rose Center Theater building.

**COMMUNITY SERVICES GRANT FUND – 275**

**Family Resource Center:** To facilitate the strengthening of the family unit through coordinated and culturally appropriate resources that promote self sufficiency and healthy families.

**COMMUNITY SERVICES GRANT FUND - 290**

**Senior Transportation:** To provide safe and efficient transportation services to Westminster Seniors

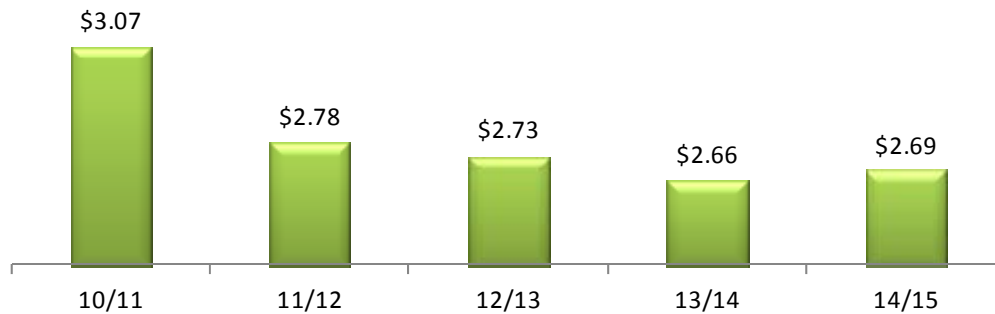
**PROJECT SHUE FUND - 295**

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

**Department Summary**

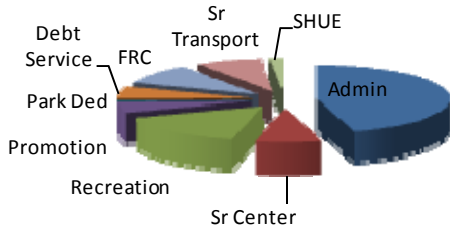
<b>Budget Summary</b>	<b>Actual 2011/12</b>	<b>Revised Budget 2012/13</b>	<b>Proposed Budget 2013/14</b>	<b>Proposed Budget 2014/15</b>
Salaries & Benefits	1,430,945	1,398,262	1,345,345	1,374,234
Operations & Maintenance	1,344,347	1,336,044	1,311,970	1,311,677
Capital Outlay	-	-	-	-
<b>Total Budget (gross)</b>	<b>2,775,291</b>	<b>2,734,306</b>	<b>2,657,315</b>	<b>2,685,911</b>
Interfund Charges	-	-	-	-
<b>Total Budget (net)</b>	<b>2,775,291</b>	<b>2,734,306</b>	<b>2,657,315</b>	<b>2,685,911</b>

**Historical Budget Expenditures (millions)**

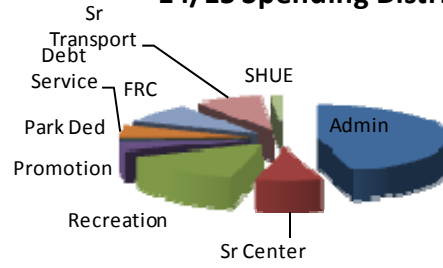


<b>Expenditure Summary</b>	<b>Actual 2011/12</b>	<b>Revised Budget 2012/13</b>	<b>Proposed Budget 2013/14</b>	<b>Proposed Budget 2014/15</b>
Community Services Administration	1,259,243	1,215,886	1,210,828	1,230,474
Senior Center	202,638	207,742	213,079	216,092
Recreation Services	386,927	490,080	423,290	423,791
Jr. High Enhancement	51,104	-	-	-
Park Dedication	4,575	4,575	3,750	3,750
Rose Center Debt Service	346,194	168,055	157,784	158,752
Community Promotion	103,102	145,776	134,692	134,692
Family Resource Center	244,083	251,098	261,556	266,024
Senior Transportation	156,157	209,095	211,504	211,504
Project SHUE	21,269	41,999	40,832	40,832
<b>Expenditure Total</b>	<b>2,775,291</b>	<b>2,734,306</b>	<b>2,657,315</b>	<b>2,685,911</b>

13/14 Spending Distribution



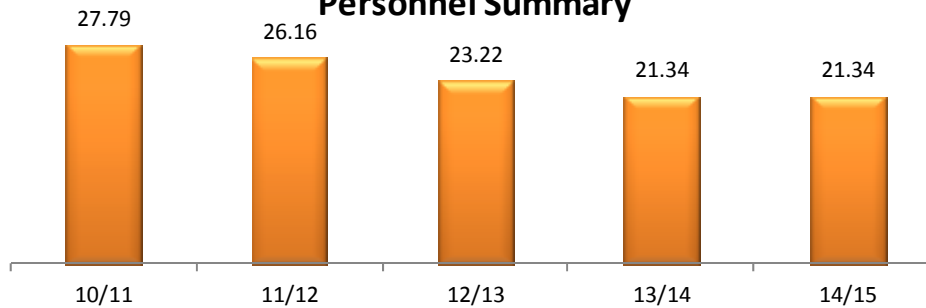
14/15 Spending Distribution



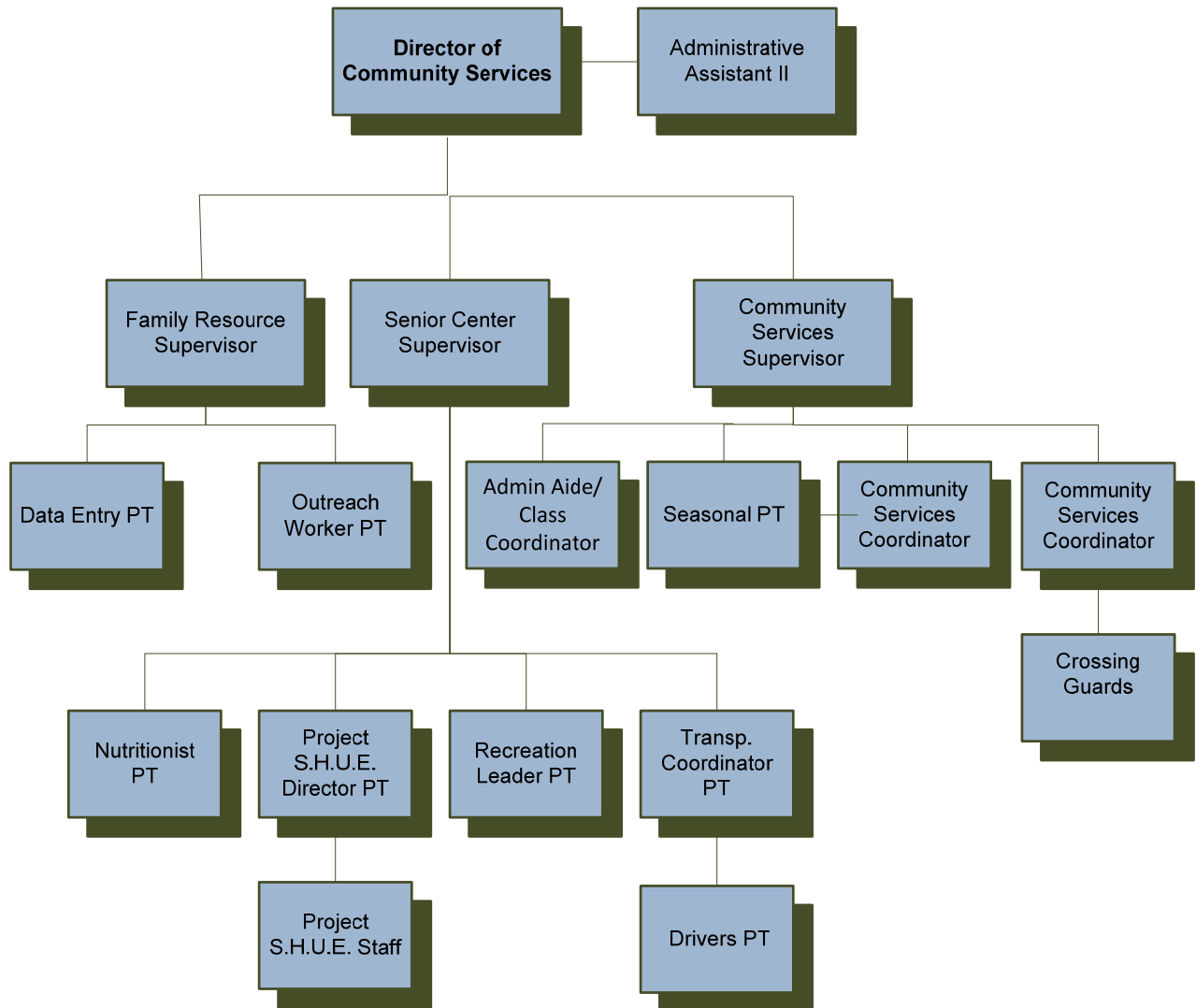
<b>Fund Summary</b>	<b>Actual 2011/12</b>	<b>Revised Budget 2012/13</b>	<b>Proposed Budget 2013/14</b>	<b>Proposed Budget 2014/15</b>
General Fund (100)	1,717,809	2,069,824	1,981,889	2,005,049
CS Special Programs Fund (265)	187,636	-	-	-
Park Dedication Fund (200)	4,575	4,575	3,750	3,750
Community Promotion Fund (230)	443,763	157,715	157,784	158,752
Community Services Grant Fund (275)	244,083	251,098	261,556	266,024
Senior Transportation Fund (290)	156,157	209,095	211,504	211,504
Project SHUE Fund (295)	21,269	41,999	40,832	40,832

<b>Personnel Summary</b>	<b>Actual 2011/12</b>	<b>Revised Budget 2012/13</b>	<b>Proposed Budget 2013/14</b>	<b>Proposed Budget 2014/15</b>
Full Time Personnel	8.00	7.00	7.00	7.00
Part Time Personnel (FTE)	18.16	16.22	14.34	14.34

Personnel Summary



**Organizational Chart**





# PUBLIC WORKS

## **Description of the Service**

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

## **Department Highlights**

- 9% General Fund share is lowest of County Cities in survey.
- Outside grant funds for CIP work continues to be a high priority.
- Additional raised landscape medians are planned.
- Provide low cost high quality water supply.

## **Department Challenges**

- Engineering workload is increasing due to NPDES, outside grants and Infrastructure Revitalization Plan (IRP).
- To plan and implement the residential street repair program.
- Respond to request for pothole repairs within 1-2 business days. Skin patch as necessary.
- Cap or grind sidewalk differentials within 30 days of notification.
- Complete the curb, gutter and sidewalk management plan.
- Fuel costs have increased dramatically.

## **Mission Statement**

To provide effective public works services for: water, streets and right-of-ways, parks, fleet maintenance, facility maintenance and engineering; that cost revenue and quality conscious; customer friendly, timely proactive, innovative, forward thinking, safe, environmentally and legally compliant, attractive, and well understood.

## **2013-2015 Priorities**

- Develop additional revenue sources while cutting costs.
- Develop employee practice of "better, cheaper, faster, with a smile."
- Facilitate superior communications and outreach with all City stakeholders and customers.
- Practice good stewardship of our environment.
- Attain state-of-the-art automation, equipment and training.
- Constantly improve safety awareness and reduce liability exposure.
- Develop people to their fullest potential.
- Provide high quality, low cost and timely equipment/vehicle maintenance.
- Maintain high standards in appearance & safety of public grounds/facilities at low cost.
- Provide timely, value oriented engineering services.
- Provide safe, good tasting water at the lowest cost.
- Provide safe and cost effective maintained streets and right-of-ways.

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

**Public Works Administration:** Develop new revenue sources and innovative business practices to ensure effective programs, customer satisfaction, and cost efficient delivery of service in compliance with the adopted budget, programs, and policies of the City. Coordinate budget and Capital Improvement Program, strategic planning, administrative and contractual support for department.

**Engineering Services:** Provide timely, value oriented Engineering services. To oversee all land development projects for conformity with the Subdivision Map Act, and to plan, design, and administer the construction of capital improvement projects, including major water, streets, storm drains, and traffic signals. In addition, the Engineering staff will remain updated on all Federal, State, and County requirements to ensure that the City will receive the maximum available share of outside funding for Public Works projects.

**Street Maintenance:** To maintain City streets in a safe drivable condition in a cost effective manner through proper resource allocation.

**Concrete Repair:** Repair/replace damaged concrete curbs, gutter and sidewalks to help alleviate drainage issues and eliminate height differentials for our customers. Keep the city streets and alleys clean to allow drainage and prevent urban runoff and to present a positive image to the current customers/residents and potential new customers.

**Park Maintenance:** To maintain 24 Parks and the Civic Center cost effectively to the highest standards possible for the overall enjoyment of the public.

**Street Tree Maintenance:** Cost effective trimming and shaping of Park and Parkway trees for the best possible appearance within guidelines for height clearances and public safety. Plant trees in parkways as part of Street Forestry Program and Street Improvement Projects.

**SPECIAL REVENUE FUNDS****GAS TAX FUND - 210**

**Gas Tax:** Provide for the receipt and distribution of State Gas Tax funds restricted to be used exclusively for City street purposes pursuant to Section 2106 and 2105 of the State Streets and Highways Code as modified by Propositions 108 and 111.

**MEASURE M FUND – 211**

**Measure M Admin:** Provides for the receipt and distribution of the City's share of the local Sales Tax funds approved by the voters of Orange County as a part of Measure M for use for City street purposes.

**STREET IMPROVEMENTS GRANT FUND - 214**

**Street improvement Grants:** Accounts for the receipt and distribution of the City's share of the Transportation Relief Funds. Allocated funds must only be used for the maintenance or reconstruction costs on public streets or roads.



**TRAFFIC IMPACT FUND – 216**

**Traffic Impact Fee Administration:** Collect and distribute Traffic Impact Mitigation Fees pursuant to Ordinance No. 2203 and Resolution 3097.

**MUNICIPAL LIGHTING FUND – 220**

**Municipal Lighting:** To provide night illumination of the public streets in the City for public safety and convenience.

**DRAINAGE DISTRICT FUND – 270**

**Drainage District:** Repair and improve storm water drainage systems to preserve water quality and reduce flood damage potential from the impacts of new growth.

**ENTERPRISE FUNDS****WATER UTILITY FUND – 600**

**Water Utility Administration:** Manage the Westminster Water system efficiently and productively to provide our customers with the highest quality of water service, at the lowest cost.

**Utility Production & Supply:** To provide safe, high quality drinking water at the lowest possible cost. To ensure fire protection and adequate pressure at all times to the residents and businesses of Westminster while providing a safe working environment for all employees.

**System Maintenance:** Maintain a high level of professionalism and cost effectiveness in Water System maintenance and repair. Maintain and provide high quality customer service.

**AGENCY FUNDS****1915 ACT BONDS FUND – 920**

**92-1 Assessment District:** To manage the Assessment District in a manner consistent with accepted financial practices and the 1915 Assessment Act requirements.

**INTERNAL SERVICE FUNDS****MOTOR POOL FUND – 700**

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

**GOVERNMENT BUILDINGS FUND – 770**

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

**Department Summary**

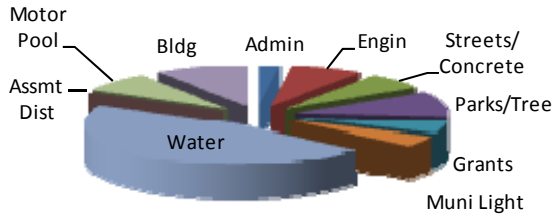
<b>Budget Summary</b>	<b>Actual 2011/12</b>	<b>Revised Budget 2012/13</b>	<b>Proposed Budget 2013/14</b>	<b>Proposed Budget 2014/15</b>
Salaries & Benefits	6,140,388	5,927,658	6,123,806	6,177,180
Operations & Maintenance	13,729,703	14,399,762	14,504,617	14,728,014
Capital Outlay	182,769	3,000	3,000	3,000
<b>Total Budget (gross)</b>	<b>20,052,860</b>	<b>20,330,420</b>	<b>20,631,423</b>	<b>20,908,194</b>
Interfund Charges	323,727	454,863	471,353	476,215
<b>Total Budget (net)</b>	<b>20,376,587</b>	<b>20,785,283</b>	<b>21,102,776</b>	<b>21,384,409</b>

**Historical Budget Expenditures (millions)**

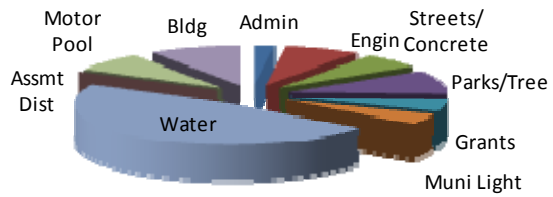


<b>Expenditure Summary (gross)</b>	<b>Actual 2011/12</b>	<b>Revised Budget 2012/13</b>	<b>Proposed Budget 2013/14</b>	<b>Proposed Budget 2014/15</b>
Public Works Administration	386,455	429,178	443,203	449,417
Engineering Services	1,533,318	1,582,369	1,594,578	1,601,156
Street Maintenance	826,345	896,135	875,700	878,071
Concrete Repair	586,357	593,747	459,229	409,675
Park Maintenance	1,478,342	1,622,538	1,574,899	1,576,616
Street Tree Maintenance	545,864	487,407	489,665	460,835
Gas Tax	552,195	404,270	404,270	404,270
Measure M Admin	220,780	475,499	614,595	615,956
Traffic Impact Fee Administration	750	750	2,750	2,750
Street Repair	-	-	-	-
Municipal Lighting	865,023	820,396	913,129	914,637
Drainage District	177	100	200	200
Water Utility Administration	668,146	697,698	715,750	723,571
Utility Production & Supply	7,037,309	6,911,532	7,159,850	7,466,509
System Maintenance	1,717,208	1,668,265	1,794,769	1,809,625
92-1 Assessment District	40,228	37,743	-	-
Motor Pool	1,758,019	1,623,839	1,596,474	1,598,538
Building Maintenance	1,836,343	2,078,954	1,992,362	1,996,368
<b>Expenditure Total</b>	<b>20,052,860</b>	<b>20,330,420</b>	<b>20,631,423</b>	<b>20,908,194</b>

**13/14 Spending Distribution**



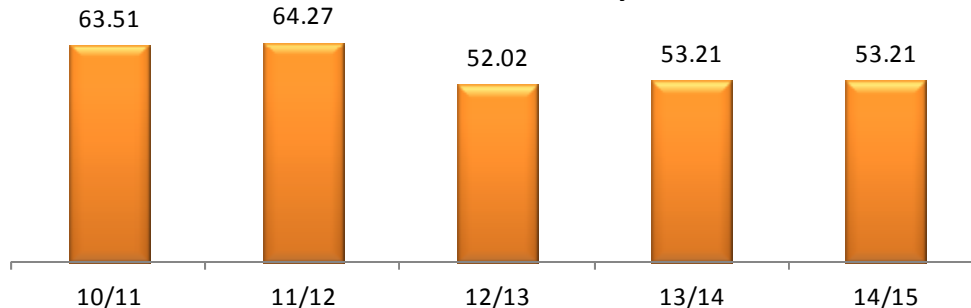
**14/15 Spending Distribution**



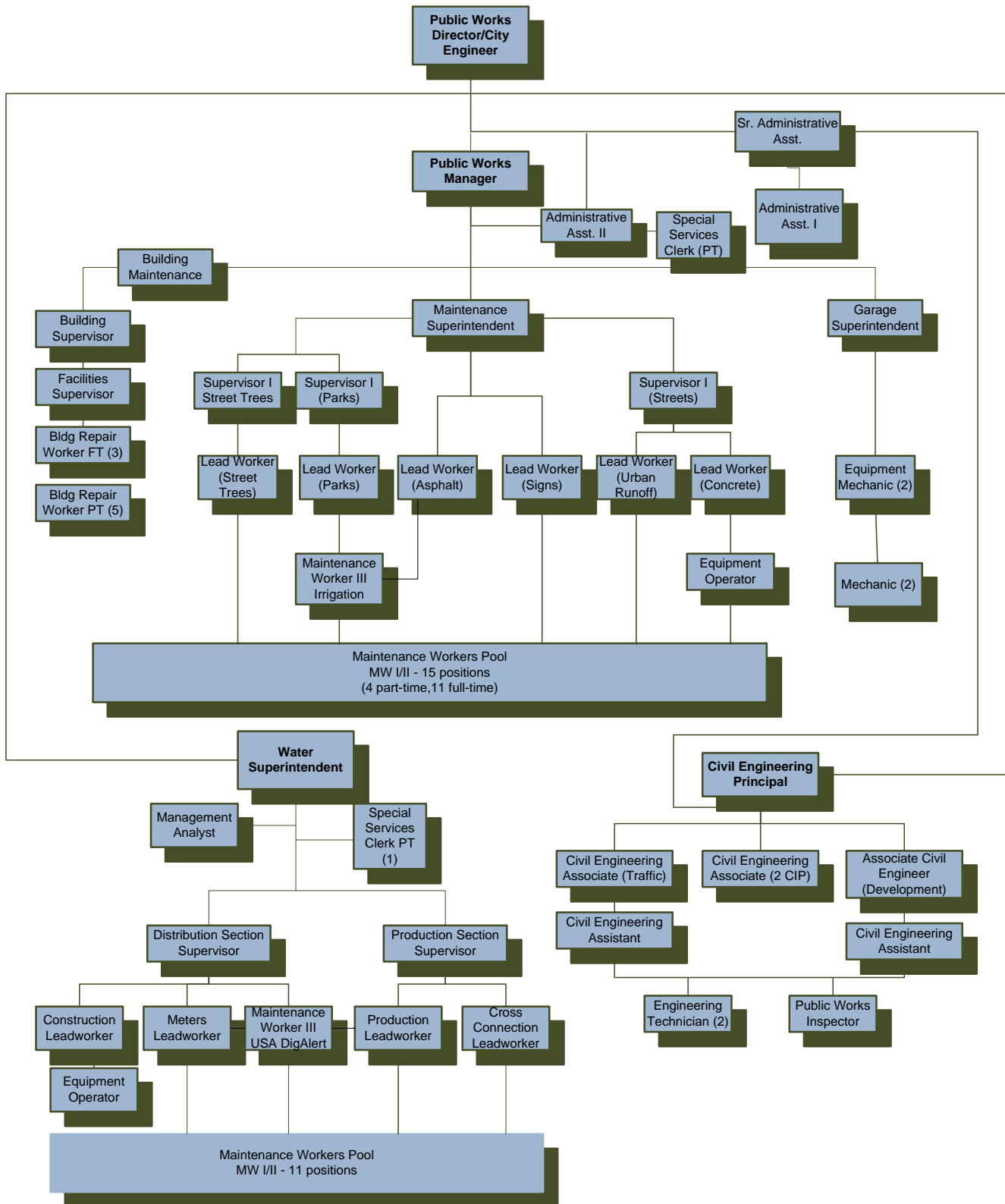
<b>Fund Summary</b>	<b>Actual 2011/12</b>	<b>Revised Budget 2012/13</b>	<b>Proposed Budget 2013/14</b>	<b>Proposed Budget 2014/15</b>
General Fund (100)	4,193,484	4,285,198	4,091,913	4,027,670
Gas Tax Fund (210)	1,303,846	1,214,335	1,197,231	1,199,215
Measure M Fund (211)	367,104	573,840	711,035	712,617
Traffic Impact Fund (216)	16,083	15,750	52,750	52,750
Municipal Lighting Fund (220)	880,356	868,071	944,529	946,037
Drainage District Fund (270)	177	100	200	200
Water Utility Fund (600)	9,657,220	9,632,590	10,044,929	10,374,799
1915 Act Bonds Fund (920)	40,228	37,743	-	-
Motor Pool Fund (700)	1,758,019	1,623,839	1,596,474	1,598,538
Government Buildings Fund (770)	1,836,343	2,078,954	1,992,362	1,996,368

<b>Personnel Summary</b>	<b>Actual 2011/12</b>	<b>Revised Budget 2012/13</b>	<b>Proposed Budget 2013/14</b>	<b>Proposed Budget 2014/15</b>
Full Time Personnel	54.00	49.00	49.00	49.00
Part Time Personnel (FTE)	10.27	3.02	4.21	4.21

**Personnel Summary**



**Organizational Chart**



# COMMUNITY DEVELOPMENT

## **Description of the Service**

The Community Development Department is responsible for providing services in land use controls, building construction regulation, code enforcement, administration of Community Development Block Grant (CDBG) and Home Investment Partnership Program (HOME) Funds, and low/moderate income housing.

## **Department Highlights**

- Implemented streamlined land application systems.
- Adopt five-year CDBG/HOME Consolidated Plan and Annual Action Plan.
- Energy partnership with SC Edison and Gas Company.

## **Department Challenges**

- Provide programs and delivery of services within Grants & Housing Division with significantly reduced financial resources.
- Continue to educate residents and business owners regarding the City's Municipal Code and National Pollution Discharge Elimination System requirements.
- Continue to implement more efficient systems reflecting reduced staffing.

## **Mission Statement**

To continue providing customers with land use and property needs in the face of financial challenges of the department. Provide residents and business with the information that will facilitate quality development to improve the appearance and economic vitality of the City.

## **2013-2015 Priorities**

- Continue to enhance computerized permitting system to keep track of plans and inspections.
- Amend Zoning Map to delete and replace obsolete zoning designations.
- Continue to enhance customer service through website access and information.
- Develop and implement broad-based program to enhance neighborhoods and improve condition of housing stock through Low and Moderate Income Housing Funds returned via the \$14.7 million SERAF repayment.
- Adoption of California 2013 Building Standards Code.
- Update handheld Municipal Code Book.
- Implement on-line and paperless land use application software.

**Programs and Program Goals****GENERAL FUNDS**

**Planning:** To administer the General Plan and Zoning Ordinance of the City to ensure quality development in compliance with the California Environmental Quality Act and all City and State laws.

**Building:** Administer building codes and business license regulations.

**SPECIAL REVENUE FUNDS****HOUSING/ COMMUNITY DEVELOPMENT FUND - 240**

**CDBG:** Provides funding for: senior services; youth services; and street improvements.

**HCD HOME HOUSING FUND - 242**

**HOME Housing:** Provides funding for affordable housing, with the primary focus on rental housing for very low-income families.

**HOUSING AUTHORITY FUND – 245**

**Housing Authority:** The Mayor and City Council activated the Westminster Housing Authority on February 9, 2011 pursuant to the California Housing Authorities Law. Housing Authorities function as local entities with the primary responsibility of providing housing for low and moderate income households.

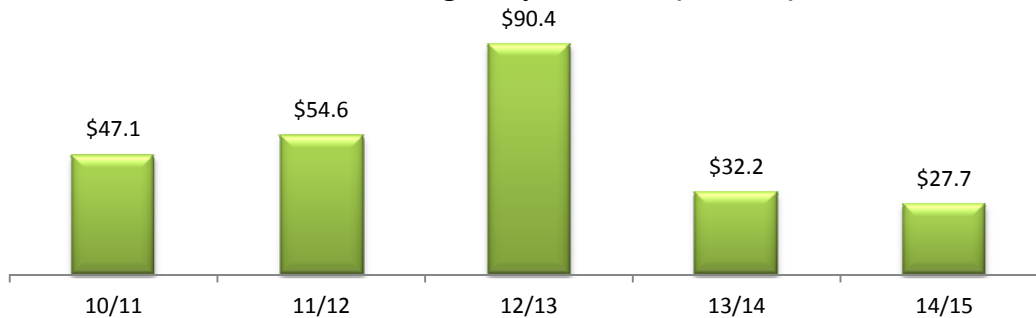
**SUCCESSOR AGENCY TO THE WESTMINSTER REDEVELOPMENT AGENCY FUNDS****SAWRA FUND ADMINISTRATION – 501**

**SAWRA Administration:** To administer the wind down of the dissolved Redevelopment Agency which includes making payments due on enforceable obligations, disposing of the assets (other than housing assets), and remitting the unencumbered balances of the Dissolved RDAs to the County Auditor-Controller for distribution to the affected taxing entities.

**Department Summary**

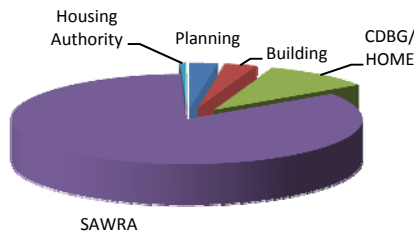
<b>Budget Summary</b>	<b>Actual 2011/12</b>	<b>Revised Budget 2012/13</b>	<b>Proposed Budget 2013/14</b>	<b>Proposed Budget 2014/15</b>
Salaries & Benefits	3,010,414	1,437,672	3,256,491	3,213,660
Operations & Maintenance	43,803,163	65,703,489	21,271,739	10,513,723
Capital Outlay	6,891,624	23,305,862	7,668,922	14,000,000
<b>Total Budget (gross)</b>	<b>53,705,201</b>	<b>90,447,023</b>	<b>32,197,152</b>	<b>27,727,383</b>
Interfund Charges	934,619	-	-	-
<b>Total Budget (net)</b>	<b>54,639,821</b>	<b>90,447,023</b>	<b>32,197,152</b>	<b>27,727,383</b>

**Historical Budget Expenditures (millions)**

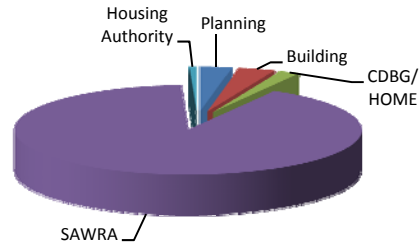


<b>Expenditure Summary</b>	<b>Actual 2011/12</b>	<b>Revised Budget 2012/13</b>	<b>Proposed Budget 2013/14</b>	<b>Proposed Budget 2014/15</b>
Community Development Administration	242,139	-	-	-
Planning	871,227	908,633	816,245	819,543
Building	1,088,008	777,902	945,627	949,724
Code Enforcement	402,195	-	-	-
CDBG	577,733	503,102	655,285	494,402
HOME Housing	117,794	1,120,569	2,586,420	37,000
Redevelopment Administration	617,330	-	-	-
SAWRA	42,592,491	86,951,541	27,023,998	25,256,495
SAWRA - Low/Mod	226,717	-	-	-
Redevelopment Debt Service	4,759,981	-	-	-
Low/Moderate Income Housing	1,266,605	-	-	-
Housing Authority	1,345,177	185,276	169,577	170,219
<b>Expenditure Total</b>	<b>54,107,396</b>	<b>90,447,023</b>	<b>32,197,152</b>	<b>27,727,383</b>

**13/14 Spending Distribution**



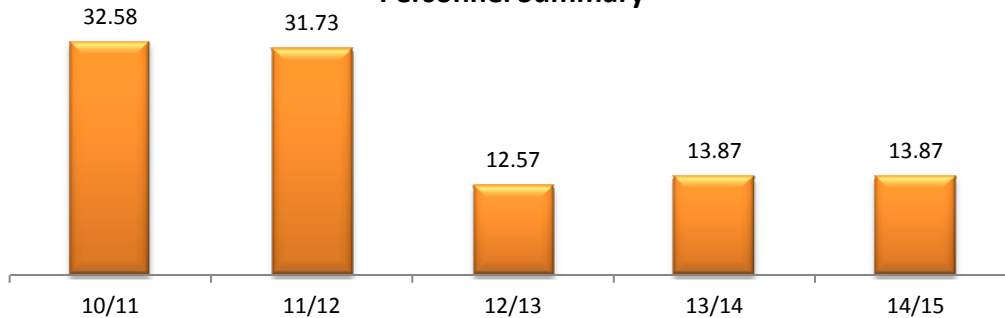
**14/15 Spending Distribution**



<b>Fund Summary</b>	<b>Actual 2011/12</b>	<b>Revised Budget 2012/13</b>	<b>Proposed Budget 2013/14</b>	<b>Proposed Budget 2014/15</b>
Community Development Fund (285)	2,603,568	1,686,535	1,761,872	1,769,267
Housing/Community Development (240)	577,733	503,102	655,285	494,402
HCD HOME Housing Fund (242)	117,794	1,120,569	2,586,420	37,000
RDA Operating Fund (500)	617,330	-	-	-
SAWRA Fund (501)	42,819,208	86,951,541	27,023,998	25,256,495
RDA Debt Service Fund (520)	4,759,981	-	-	-
Low/Moderate Housing Fund (530)	1,266,605	-	-	-
Housing Authority (245)	1,345,177	185,276	169,577	170,219

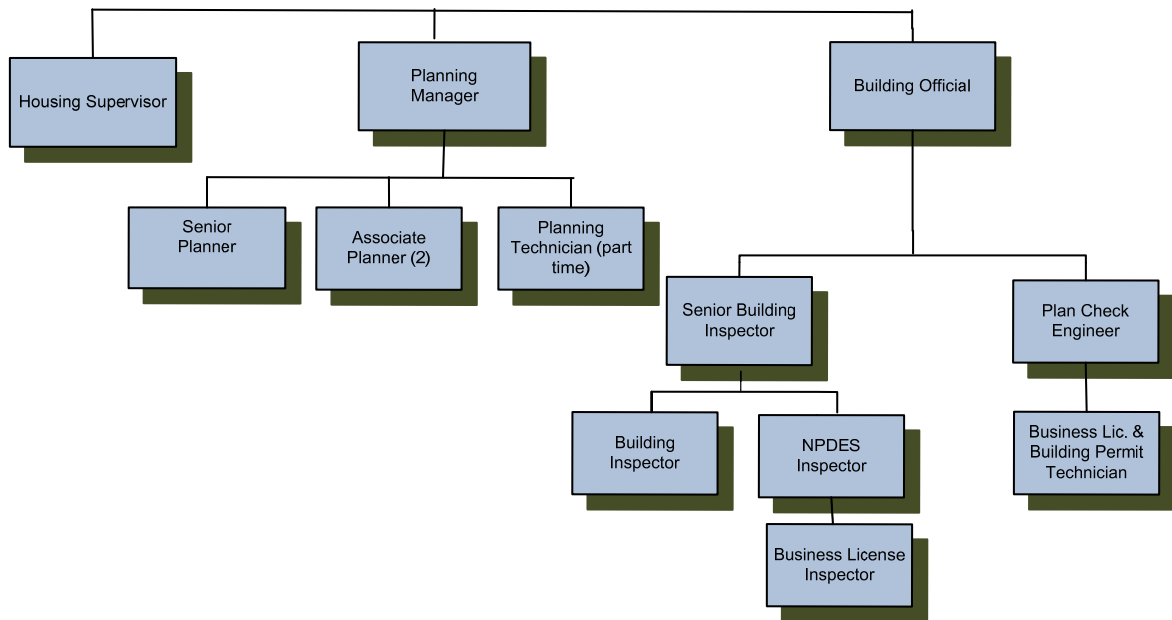
<b>Personnel Summary</b>	<b>Actual 2011/12</b>	<b>Revised Budget 2012/13</b>	<b>Proposed Budget 2013/14</b>	<b>Proposed Budget 2014/15</b>
Full Time Personnel	28.00	12.00	11.00	11.00
Part Time Personnel (FTE)	3.73	0.57	2.87	2.87

**Personnel Summary**





**Organizational Chart**





INTRODUCTION:

The Capital Improvement Projects (CIP) Budget is an important part of the City's budget and was adopted by the City Council on June 26, 2013 as part of the Fiscal Year 2013-15 budget process. The CIP Budget presents a total 99 ongoing capital improvement projects with existing capital appropriations totaling over \$48 million and 18 new capital improvement projects totaling \$8.6 million in funding for fiscal year 2013-14. These projects provide funding for needed repairs, replacements, and improvements to streets, parks, public buildings, vehicles and equipment. The majority of routine and ongoing facility and landscape maintenance and repairs are funding in the City's Operating Budget.

The CIP budget document is developed in conjunction with the City's operating budget. The CIP budget is a cooperative effort between Finance staff and other City staff responsible for their respective projects. Major capital improvements can often be complex projects requiring several years of strategic planning, design, funding, and ultimately, construction. The CIP budget can be viewed as a five year program designed to tie the planning of capital improvements to realistic, reliable funding sources to ensure that both planning and implementation of such projects are responsive to available resources. This document includes general Capital Improvement Program information and overview; summaries of projects by category, and summaries of projects by funding source. In addition, the CIP budget will provide an information sheet for each capital project listed within each program category that is expected to be completed and/or funded beyond the fiscal year 2013-15.

The CIP is a financial plan of proposed capital improvement projects for single and multi year capital expenditures. The CIP plan for the 18 new projects is broken down for five years and will be updated annually. Funding for major capital improvements commonly entails multiple-year financing. Projects that received funding in prior fiscal years but have remaining fund balances (i.e. unspent appropriations, or portions thereof) have been carried over. All governmental funds are accounted for on a modified accrual basis (i.e. revenues are recognized when they become measurable and available). Expenditures are recorded when the liability is incurred, except for compensated absences not payable within one year and principal and interest for long-term debt which is recorded when due.

CIP DEVELOPMENT:

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

DOCUMENT ORGANIZATION:

The CIP document is designed to give an easy to read, and readily understandable overview of the multi-year projects to which the City Council has made a long-term commitment. Due to multiple funding sources in many instances, capital improvement projects approved for the fiscal years 2013-15 are presented in the following categories: Park Dedication Projects, Gas Tax Projects, Street Improvement Projects, Municipal Lighting Projects, CDBG Projects, Water Utility Projects, Equipment Replacement and Successor Agency to the Westminster Redevelopment Agency Projects. Additionally, included in the total 117 current CIP projects are several projects that are to be funded beyond the fiscal year 2013-14. These projects are detailed in the Project Information sheets included in the CIP budget following the funding sources section.

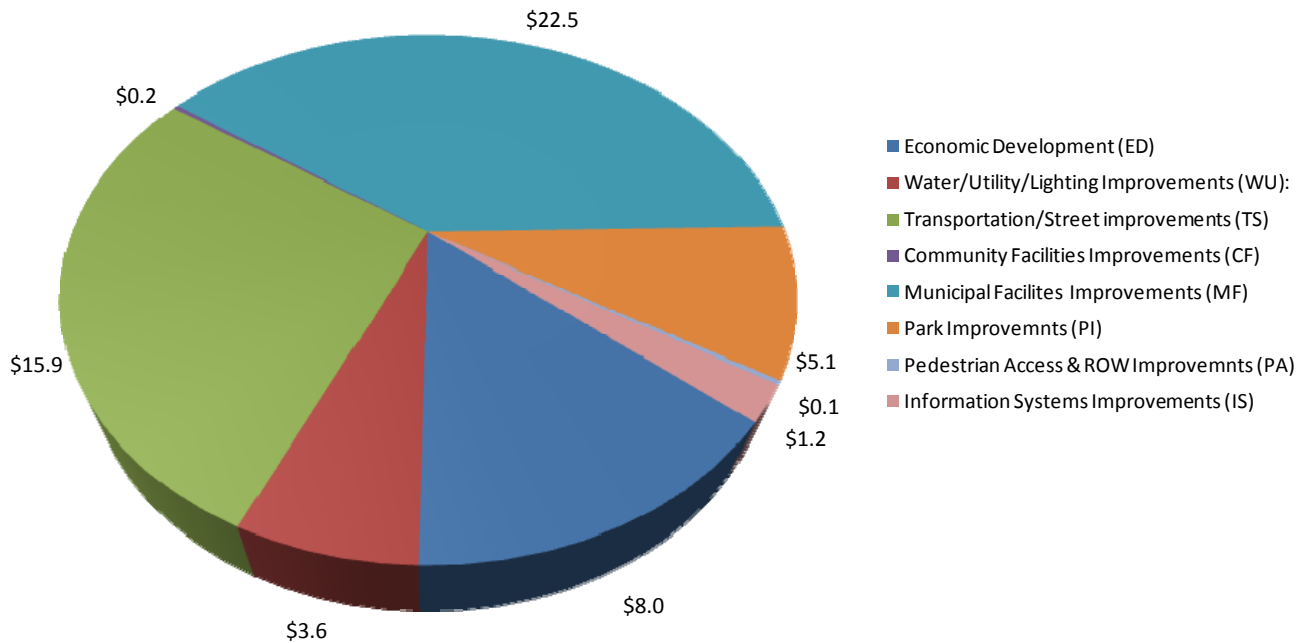
## NEW CAPITAL PROJECT FUNDING 2013-14

		<u>Amount</u>
<b>General Fund Projects (Fund 100)</b>		
60002-146000	General Plan & Implementation Measures	\$1,250,000
<b>Total requests</b>		<b>\$1,250,000</b>
<b>Park Dedication Fund Projects (Fund 200)</b>		
76502-147600	Refurbish Sandboxes <i>at all city parks</i>	\$40,000
<b>Total requests</b>		<b>\$40,000</b>
<b>Gas Tax Projects (Fund 210)</b>		
55036-143601	City-wide concrete FY 13/14	\$89,539
55036-143602	City-wide striping FY 13/14	\$30,000
<b>Total requests</b>		<b>\$119,539</b>
<b>Measure M (Fund 211)</b>		
55026-142600	Bolsa Chica widening from Duncannon to Old Bolsa Chica - construction (OCTA ACE)	\$768,750
55026-142601	Rancho Road widening (match) - design (M2)	\$36,000
55026-142602	Brookhurst Improvements - McFdn to S. City limits (OCTA SLPP)	\$520,000
55026-142603	City wide street improvements (M2)	\$1,210,639
55026-142604	Gillespie Park Filterra Bioretention & Irrigation System (OCTA ECP)	\$172,500
55026-142605	City-wide catch basin screen (OCTA ECP)	\$92,028
<b>Total requests</b>		<b>\$2,799,917</b>
<b>Street Improvement Projects (Fund 214)</b>		
55037-143700	Bolsa Chica widening from Duncannon to Old Bolsa Chica - construction (Prop 42)	\$256,250
55037-143701	Brookhurst Improvements - McFdn to S. City limits (2103)	\$691,389
55037-143702	City wide street improvements (2103)	\$27,754
55037-143703	Street improvement contingency (2103)	\$50,000
55037-143704	Rancho Road widening - design (HSIP)	\$144,000
<b>Total requests</b>		<b>\$1,169,393</b>
<b>Water Utility (Fund 600)</b>		
55502-125500	<b>13/14 Periodic Repair/Replacement</b> - <i>Used for replacing parts &amp; equipment needed to maintain the City's water system. Items most commonly replaced or repaired include fire hydrants, valves, main line breaks, &amp; service line replacements.</i>	\$400,000
55502-135500	Well maintenance and repair - <i>Maintenance and repairs/improvements to City owned water wells</i>	\$200,000
55502-125501	Replacement small disinfection equipment - <i>Replacement of aging disinfection units various site throughout the City</i>	\$80,000
55502-115502	Well site security system - <i>Continued improvements to well site security systems to protect our water supply and meet the requirements of Homeland Security</i>	\$8,000
55502-105502	Water conservation - <i>On-going efforts to educate and promote conserving water for today and tomorrow. The City must meet the requirements of SBx7X7 and Executive order 20X2020.</i>	\$75,000
55502-115503	Large disinfection unit replacement - <i>at City owned reservoir</i>	\$200,000
55502-135502	City wide water line improvements - <i>Replace aging 4" water main to meet demands and fire protection in various locations throughout the City.</i>	\$1,500,000

		<u>Amount</u>
<b>Equipment Replacement (Fund 700) - Annual equipment replacement project</b>		
58002-145800	Vehicle leases (40)	\$129,000
	4 Police motorcycles	\$100,000
	2 patrol SUV's	\$72,000
	7 patrol cars	\$224,000
<b>Total requests</b>		<b><u>\$525,000</u></b>
<b>Information Systems (Fund 760)</b>		
14502-034204	Police Department Technology Replacement	\$177,000
<b>Total requests</b>		<b><u>\$177,000</u></b>
<b>Building Maintenance (Fund 770)</b>		
75502-147500	<b>Energy Management</b> - to make all city buildings under one energy management control system. Currently, the PD building and the Rose Center have their own energy management control systems, however, other City buildings (City Hall, Council Chamber, Community Services, Chamber of Commerce) do not.	\$60,000
<b>Total requests</b>		<b><u>\$60,000</u></b>
<b>Grand Total CIP Fund 400 Requests</b>		<b><u><u>\$8,612,849</u></u></b>

The 2013-2014 capital projects are funded as follows:

City of Westminster  
Capital Improvement Program  
FY 2013-14  
By Project Categories



# CAPITAL IMPROVEMENT PROJECTS

# FY 2013 – 2015

## Municipal Facilities Improvement Projects

**\$22,498,160**

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

## Transportation and Street Improvement Projects

**\$15,857,126**

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

## Water/Utility/Lighting Improvement Projects

**\$3,631,929**

Administered by the Public Works Department these projects are related to system(s) maintenance, upgrades, and expansions. In addition, the utility projects include the replacement of damaged or inefficient over head street lighting poles, implementation of distribution management system facilities, the replacement and maintenance of water distribution lines, water meter replacement and the maintenance and upgrade of storm drains.

## Economic Development Projects

**\$8,041,082**

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

## Parks Improvements Projects

**\$5,107,939**

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

EXPENSES THROUGH: **6/30/2013**  
 FUNDS: **400/501**  
 DATE: **8/7/2013**

Project Number	Project Description	2012-13 Expenses	Encumbrance	Life to Date Expenses	Project Balance	Existing Approp.	2013-14 Budget	Total Budget
<b>FUNDED PROJECTS</b>								
<b>Community Facilities Improvements (CF)</b>								
11202-964001	Community Theater	288	-	14,013,854	7,882	14,021,736	-	14,021,736
16510-111600	Abrazar, Inc. - plans and expansion	-	110,000	110,000	-	110,000	-	110,000
16510-121600	Sigler Park Improvements (FRC)	9,289	20,797	31,576	142,235	173,811	-	173,811
16510-121602	Westminster Little League Facility Improve	2,732	-	6,098	3,902	10,000	-	10,000
18001-101806	War Memorial Repair (09/10 IRP)	45,506	-	48,000	2,000	50,000	-	50,000
	<b>subtotal</b>	<b>57,815</b>	<b>130,797</b>	<b>14,209,528</b>	<b>156,019</b>	<b>14,365,547</b>	<b>-</b>	<b>14,365,547</b>
<b>Economic Development (ED)</b>								
18001-111805	Westminster Gateway Improvements	-	500,000	500,000	-	500,000	-	500,000
18001-111813	Land acquisition-economic dev (2011 BT TAB)	-	-	4,797,307	702,693	5,500,000	-	5,500,000
18001-111816	Economic development grants (2011 B TAB)	-	-	-	6,000,000	6,000,000	-	6,000,000
60002-026000	Code Enforcement Grant Funds	-	-	8,388	6,489	14,877	-	14,877
60002-136000	Community Development Housing Element	-	-	-	65,000	65,000	-	65,000
60002-136001	Planning IT Improvements	9,089	49,011	58,100	16,900	75,000	-	75,000
60002-146000	General Plan & Implementation Measures	-	-	-	1,250,000	-	1,250,000	1,250,000
	<b>subtotal</b>	<b>9,089</b>	<b>549,011</b>	<b>5,363,795</b>	<b>8,041,082</b>	<b>12,154,877</b>	<b>1,250,000</b>	<b>13,404,877</b>
<b>Information Systems Improvements (IS)</b>								
14502-004200	Information System Repairs	-	-	125,931	34,069	160,000	-	160,000
14502-024200	New financial system	-	-	1,637,930	45,070	1,683,000	-	1,683,000
14502-024201	Network infrastructure upgrade	-	-	49,746	563	50,309	-	50,309
14502-024202	Centralized document manager and server	-	-	4,227	25,773	30,000	-	30,000

# CAPITAL IMPROVEMENT PROJECTS

# FY 2013 – 2015

Project Number	Project Description	2012-13 Expenses	Encumbrance	Life to Date Expenses	Project Balance	Existing Approp.	2013-14 Budget	Total Budget
14502-024203	GIS support training and integration	-	-	4,805	25,195	30,000	-	30,000
14502-024205	Document imaging batch capture & CD library software system	-	-	15,939	1,370	17,309	-	17,309
14502-034200	New phone and voice mail system	-	-	388,561	11,439	400,000	-	400,000
14502-034201	Replace mail processing machine	-	-	17,980	7,020	25,000	-	25,000
14502-034202	Network infrastructure upgrade	-	-	15,387	34,613	50,000	-	50,000
14502-034204	PD IT Replacement	-	-	796,873	544,795	1,164,668	177,000	1,341,668
14502-084200	City wide document management system	2,232	-	236,960	301,040	538,000	-	538,000
31002-053000	Target Donation - Police Technology	-	-	9,000	3,500	12,500	-	12,500
31002-073001	State of California CPE 9-1-1 Funds	-	-	495,449	204,551	700,000	-	700,000
	<b>subtotal</b>	<b>2,232</b>	<b>-</b>	<b>3,798,789</b>	<b>1,238,997</b>	<b>4,860,786</b>	<b>177,000</b>	<b>5,037,786</b>
	<b>Municipal Facilities Improvements (MF)</b>							
16510-121603	Senior Center Kitchen Renovation Project	212,659	3,763	230,447	244,576	475,023	-	475,023
18001-101801	Parking Structure	2,778,840	429,285	18,129,850	7,831,592	25,961,442	-	25,961,442
18001-111808	City Corp Yard Improvements	149,920	270,000	969,578	9,030,422	10,000,000	-	10,000,000
18001-111810	City Building Equipment Replacement	50,152	549,618	717,927	4,108	722,035	-	722,035
18001-111811	Evidence Storage construction (09 & 11 TAB)	37,525	1,333,229	1,468,754	1,531,246	3,000,000	-	3,000,000
18001-111812	Firing Range construction (2009 TAB)	295,230	1,075,524	1,468,754	1,531,246	3,000,000	-	3,000,000
18001-111814	Land acquisition - Firing Range (2009 TAB)	-	-	4,709,611	790,389	5,500,000	-	5,500,000
31002-042801	West-Comm dispatch consolidation	-	-	66,623	3,377	70,000	-	70,000
55036-113602	Replace Lighting Fixtures, Sensors, Controls and Occupancy Controllers for City Buildings	4,013	-	50,004	20,762	70,766	-	70,766
75502-024004	City Hall (double doors, retrofit to automatic door)	-	-	1,530	6,060	7,590	-	7,590
75502-077504	Paint walls & replace 4 west doors - Senior	-	-	7,053	12,947	20,000	-	20,000
75502-077505	Replace HVAC - City Hall	7,700	-	56,070	26,421	82,491	-	82,491
75502-087500	Roof - City Hall, Sr Cntr Annex, Clock Tower	-	-	-	6,000	6,000	-	6,000
75502-127500	Senior Center - sound & audio system	5,190	-	5,190	28,510	33,700	-	33,700
75502-137500	Senior Center - sliding doors, storage	-	-	-	25,000	25,000	-	25,000
75502-147500	Energy Management	-	-	-	60,000	-	60,000	60,000
58002-934401	Remediation Project	30,182	-	890,403	113,410	1,003,813	-	1,003,813
58002-105801	Senior Transportation	-	-	5,000	8,647	13,647	-	13,647
58002-125800	11/12 Equipment Replacement	159,656	-	338,575	265,425	604,000	-	604,000
58002-135800	12/13 Equipment Replacement	21,475	88,525	110,000	433,022	543,022	-	543,022
58002-145800	13/14 Equipment Replacement	-	-	-	525,000	-	525,000	525,000
	<b>subtotal</b>	<b>3,752,542</b>	<b>3,749,944</b>	<b>29,225,369</b>	<b>22,498,160</b>	<b>51,138,529</b>	<b>585,000</b>	<b>51,723,529</b>
	<b>Transportation/Street improvements (TS)</b>							
16510-131602	St Improvements Scattered Sites	445,766	2,224	447,990	-	447,990	-	447,990
18001-131801	Public Imprvrs Parks/Streets/Water Griffin	-	-	-	9,355,878	9,355,878	-	9,355,878
55026-132600	Bolsa Chica widening from Duncannon to Old Bolsa Chica - design (OCTA ACE)	143,750	-	143,750	100,000	243,750	-	243,750
55026-132601	City-wide street improvements for FY 12-13 (M2)	940,230	115,676	1,055,906	144,549	1,200,455	-	1,200,455
55026-142600	Bolsa Chica widening from Duncannon to Old Bolsa Chica - construction (OCTA ACE)	-	-	-	768,750	-	768,750	768,750
55026-142601	Rancho Road widening - design (M2)	-	-	-	36,000	-	36,000	36,000
55026-142602	Brookhurst Improvements (OCTA SLPP)	-	-	-	520,000	-	520,000	520,000
55026-142603	City wide street improvements (M2)	-	-	-	1,210,639	-	1,210,639	1,210,639
55026-142605	City-wide catch basin screen (OCTA ECP)	-	-	-	92,028	-	92,028	92,028
55031-073100	Traffic signal installation-Hoover & 21st St (TIF)	-	-	7,381	192,619	200,000	-	200,000
55031-093100	Battery backup for Traffic Signal (TIF/M) 08/09	-	-	74,870	15,130	90,000	-	90,000
55031-123100	Goldenwest Traffic Signal Synchronization	-	-	-	20,000	20,000	-	20,000
55031-133100	First Street/Bolsa traffic signal synchronization (Santa Ana lead)	-	-	-	46,800	46,800	-	46,800
55031-133101	Edinger Avenue Corridor traffic signal synchronization (Santa Ana lead)	-	-	-	3,000	3,000	-	3,000
55031-133102	New and modified traffic signal installations	-	-	-	43,700	43,700	-	43,700
55031-133103	Radar speed feedback sign installations at various locations FY 12/13	-	-	-	35,800	35,800	-	35,800
55036-083600	Bolsa median improvements - Magnolia to Beach (design only)	-	-	94,905	5,095	100,000	-	100,000
55036-113604	Replace LED Yellow Signal Indicators and Street Name Retrofit Kits	101,434	1,696	496,823	25,177	522,000	-	522,000
55036-133601	15th Street and Jackson Street improvements	1,423	-	1,423	43,577	45,000	-	45,000
55036-133602	City-wide concrete FY 12/13	28,582	48,661	77,243	-	77,243	-	77,243
55036-133603	City-wide striping FY 12/13	21,690	-	21,690	8,310	30,000	-	30,000
55036-133604	Street improvement contingency FY 12/13	-	-	-	68,033	68,033	-	68,033
55036-143601	City-wide concrete FY 14/15	-	-	-	89,539	-	89,539	89,539
55036-143602	City-wide striping FY 14/15	-	-	-	30,000	-	30,000	30,000
55037-021019	ST & ROW repairs (Congestion Mgmt.)	5,463	-	714,486	177	714,663	-	714,663
55037-123701	City-wide catch basin screen installation (\$100,000 OCTA M2 Env. Proj & \$20k match)	9,448	-	117,918	2,082	120,000	-	120,000
55037-133700	City-wide street improves FY 12-13 (2103)	127,144	-	127,144	1,116,591	1,243,735	-	1,243,735
55037-133701	New (Newland/15th) & modified (McFadden/Ward) traffic signal install (SR2S)	1,241	-	1,241	392,059	393,300	-	393,300
55037-133702	Radar speed feedback sign installations at various locations FY 12/13 (SR2S)	-	-	-	322,200	322,200	-	322,200
55037-143700	Bolsa Chica widening from Duncannon to Old Bolsa Chica - construction (2103)	-	-	-	256,250	-	256,250	256,250

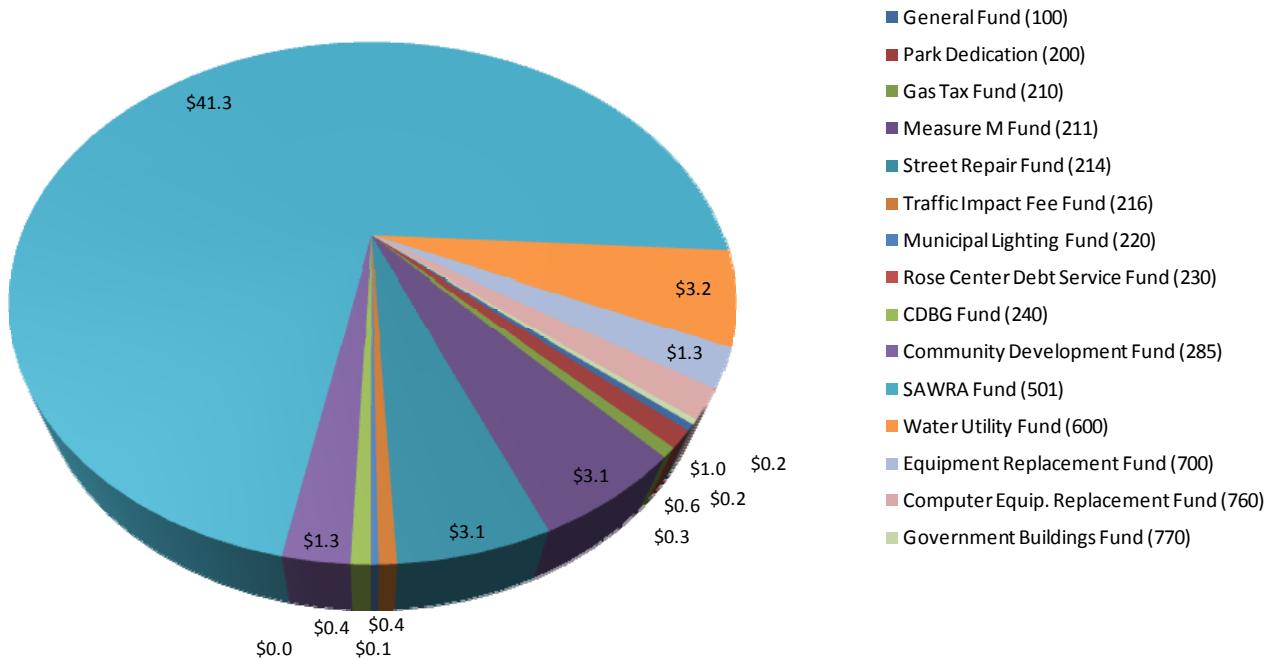
# CAPITAL IMPROVEMENT PROJECTS

# FY 2013 – 2015

Project Number	Project Description	2012-13 Expenses	Encumbrance	Life to Date Expenses	Project Balance	Existing Approp.	2013-14 Budget	Total Budget
<b>FUNDED PROJECTS</b>								
55037-143701	Brookhurst Improvements (Prop 42)	-	-	-	691,389	-	691,389	691,389
55037-143702	City wide street improvements (Prop 42)	-	-	-	27,754	-	27,754	27,754
55037-143703	Street improvement contingency (Prop 42)	-	-	-	50,000	-	50,000	50,000
55037-143704	City-wide catch basin screen (HSIP)	-	-	-	144,000	-	144,000	144,000
	<b>subtotal</b>	<b>1,826,171</b>	<b>168,257</b>	<b>3,382,770</b>	<b>15,857,126</b>	<b>15,323,547</b>	<b>3,916,349</b>	<b>19,239,896</b>
<b>Pedestrian Access &amp; ROW Improvemnts (PA)</b>								
55036-113600	Safe Routes to School (10/11)	-	-	544,151	49,849	594,000	-	594,000
55037-123700	Safe Routes to School (11/12)	107,400	-	107,592	86,508	194,100	-	194,100
	<b>subtotal</b>	<b>107,400</b>	<b>-</b>	<b>651,743</b>	<b>136,357</b>	<b>788,100</b>	<b>-</b>	<b>788,100</b>
<b>Park Improvemnts (PI)</b>								
18001-091805	Light Fixtures Tennis Courts Park West and Bolsa Chica Parks (08/09 IRP)	(1,016)	3,653	65,000	17,184	82,184	-	82,184
18001-111806	City Wide Park Improvements	147,058	758,663	1,000,000	-	1,000,000	-	1,000,000
18001-111815	Park improvements (2011 B TAB)	-	-	-	4,500,000	4,500,000	-	4,500,000
76502-033200	Matching for irrigation @ Palos Verdes, Park West & Westminster Park (10% of \$300,000)	-	-	-	30,000	30,000	-	30,000
76502-033204	Security lighting at Coronet Park	-	-	-	20,000	20,000	-	20,000
76502-057603	Court resurfacing	-	-	38,402	14,398	52,800	-	52,800
76502-067600	Ball field infield rehab: Park West, Gillespie, Westminster & Sigler	25,194	2,306	49,280	-	49,280	-	49,280
76502-087602	Park projects contingency	146,614	889	147,503	103,937	251,440	-	251,440
76502-107600	Irrigation systems at various parks	-	-	-	27,920	27,920	-	27,920
76502-117600	Replace roof at Buckingham Park	-	-	-	15,000	15,000	-	15,000
76502-117601	Replace 2 gazebos & 2 shade shelters Liberty	-	-	-	70,000	70,000	-	70,000
76502-127600	Liberty basketball court, skate park, handball	-	-	-	77,500	77,500	-	77,500
76502-127601	Bowling Green shade shelter, basketball court	-	-	-	46,000	46,000	-	46,000
76502-137600	Westminster Park basketball poles, backboards, resurface basketball and handball courts; security lights	-	-	-	18,000	18,000	-	18,000
76502-137601	Bolsa Chica Park Block wall; security lights; irrigation controller	-	-	-	50,000	50,000	-	50,000
76502-137602	Buckingham Park New dug out benches	-	-	-	13,000	13,000	-	13,000
76502-137603	Westminster Village Park New concrete handball court; resurfacing of basketball court	-	-	-	31,000	31,000	-	31,000
76502-137604	Coronet Park New basketball poles, backboards resurfacing	-	-	-	9,000	9,000	-	9,000
76502-137605	Canopy over Splash pad	-	-	-	25,000	25,000	-	25,000
76502-147600	Refurbish sandboxes at all city parks	-	-	-	40,000	-	40,000	40,000
	<b>subtotal</b>	<b>317,850</b>	<b>765,511</b>	<b>1,300,185</b>	<b>5,107,939</b>	<b>6,368,124</b>	<b>40,000</b>	<b>6,408,124</b>
<b>Water/Utility/Lighting Improvements (WU):</b>								
18001-121800	Water System Improvements (11/12 IRP)	25,197	-	183,307	16,693	200,000	-	200,000
55026-132602	Dillow/Moran Filterra Bio-retention System installation (OCTA ECP Tier 1)	-	-	-	99,240	99,240	-	99,240
55026-142604	Gillespie Park Filterra Bioretention & Irrigation System (OCTA ECP)	-	-	-	172,500	-	172,500	172,500
55036-103601	Utility relocation Hazard Ave-Beach to Hoover	7,868	-	1,358,061	27	1,358,088	-	1,358,088
55502-105502	Water Conservation/Improvements (80060)	7,169	39,092	115,216	216,116	256,332	75,000	331,332
55502-115502	Well site security	6,633	527	23,119	8,881	24,000	8,000	32,000
55502-115503	Disinfection unit replacement at well sites	-	-	135,502	224,498	160,000	200,000	360,000
55502-115504	Water master plan update	-	-	-	150,000	150,000	-	150,000
55502-125500	Periodic Repair/Replacement	275,241	63,764	371,625	576,921	548,546	400,000	948,546
55502-125501	Replace small disinfection units	-	-	-	240,000	160,000	80,000	240,000
55502-125503	Well 4 Rehabilitation	37,853	4,147	221,278	78,722	300,000	-	300,000
55502-135500	Well maintenance and repair	97,328	102,672	200,000	200,000	200,000	200,000	400,000
55502-135502	City-wide water line improvements	713,347	9,303	722,650	1,502,350	725,000	1,500,000	2,225,000
55502-145500	Gillespie Park Filterra Bioretention & Irrigation System (80060)	-	-	-	9,000	-	9,000	9,000
59502-115900	Decorative streetlight for Bolsa Undergrounding project from Magnolia to	-	-	128,576	51,424	180,000	-	180,000
59502-135900	Street lighting retrofit Westminster Blvd. between Bolsa Chica and Bushard	114,443	-	114,443	85,557	200,000	-	200,000
	<b>subtotal</b>	<b>1,285,079</b>	<b>219,505</b>	<b>3,573,777</b>	<b>3,631,929</b>	<b>4,561,206</b>	<b>2,644,500</b>	<b>7,205,706</b>
<b>Total funded projects</b>		<b>7,358,178</b>	<b>5,583,025</b>	<b>61,505,956</b>	<b>56,667,609</b>	<b>109,560,716</b>	<b>8,612,849</b>	<b>118,173,565</b>
<b>Distribution by Category:</b>								
Economic Development (ED)		9,089	549,011	5,363,795	8,041,082	12,154,877	1,250,000	13,404,877
Water/Utility/Lighting Improvements (WU):		1,285,079	219,505	3,573,777	3,631,929	4,561,206	2,644,500	7,205,706
Transportation/Street improvements (TS)		1,826,171	168,257	3,382,770	15,857,126	15,323,547	3,916,349	19,239,896
Community Facilities Improvements (CF)		57,815	130,797	14,209,528	156,019	14,365,547	-	14,365,547
Municipal Facilities Improvements (MF)		3,752,542	3,749,944	29,225,369	22,498,160	51,138,529	585,000	51,723,529
Park Improvemnts (PI)		317,850	765,511	1,300,185	5,107,939	6,368,124	40,000	6,408,124
Pedestrian Access & ROW Improvemnts (PA)		107,400	-	651,743	136,357	788,100	-	788,100
Information Systems Improvements (IS)		2,232	-	3,798,789	1,238,997	4,860,786	177,000	5,037,786
<b>Total funded projects</b>		<b>7,358,178</b>	<b>5,583,025</b>	<b>61,505,956</b>	<b>56,667,609</b>	<b>109,560,716</b>	<b>8,612,849</b>	<b>118,173,565</b>



City of Westminster  
 Capital Improvement Program  
 FY 2013-14  
 Key Funding Sources



Successor Agency to the Westminster Redevelopment Agency Fund \$41,313,451

Revenues received from the RPTTF fund to be used to pay to the Successor Agency the amounts due for enforceable obligations.

Gas Tax Fund \$340,369

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

Street Improvements Projects Fund \$3,089,010

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

Measure M Fund \$3,143,706

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

# CAPITAL IMPROVEMENT PROJECTS

# FY 2013 – 2015

## CDBG Funds

\$390,713

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

## Water Utility Fund

\$3,206,488

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

## Park Dedication Fund

\$590,755

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

## Traffic Impact Fees

\$357,049

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

EXPENSES THROUGH: 6/30/2013  
 FUNDS: 400/501  
 DATE: 8/7/2013

Project Number	Project Description	2012-13 Expenses	Encumbrance	Life to Date Expenses	Project Balance	Existing Approp.	2013-14 Budget	Total Budget
<b>FUNDED PROJECTS</b>								
<b>Cable Television projects:</b>								
11202-964001	Community Theater	288	-	14,013,854	7,882	14,021,736	-	14,021,736
	<b>subtotal</b>	<b>288</b>	<b>-</b>	<b>14,013,854</b>	<b>7,882</b>	<b>14,021,736</b>	<b>-</b>	<b>14,021,736</b>
<b>Information Systems projects:</b>								
14502-004200	Information System Repairs	-	-	125,931	34,069	160,000	-	160,000
14502-024200	New financial system	-	-	1,637,930	45,070	1,683,000	-	1,683,000
14502-024201	Network infrastructure upgrade	-	-	49,746	563	50,309	-	50,309
14502-024202	Centralized document manager and server	-	-	4,227	25,773	30,000	-	30,000
14502-024203	GIS support training and integration	-	-	4,805	25,195	30,000	-	30,000
14502-024205	Document imaging batch capture & CD library software system	-	-	15,939	1,370	17,309	-	17,309
14502-034200	New phone and voice mail system	-	-	388,561	11,439	400,000	-	400,000
14502-034201	Replace mail processing machine	-	-	17,980	7,020	25,000	-	25,000
14502-034202	Network infrastructure upgrade	-	-	15,387	34,613	50,000	-	50,000
14502-034204	PD IT Replacement	-	-	796,873	544,795	1,164,668	177,000	1,341,668
14502-084200	City wide document management system	2,232	-	236,960	301,040	538,000	-	538,000
	<b>subtotal</b>	<b>2,232</b>	<b>-</b>	<b>3,294,340</b>	<b>1,030,946</b>	<b>4,148,286</b>	<b>177,000</b>	<b>4,325,286</b>
<b>CDBG projects:</b>								
16510-111600	Abrazar, Inc. - plans and expansion	-	110,000	110,000	-	110,000	-	110,000
16510-121600	Sigler Park Improvements	9,289	20,797	31,576	142,235	173,811	-	173,811
16510-121602	Westminster Little League Facility Improve	2,732	-	6,098	3,902	10,000	-	10,000
16510-121603	Senior Center Kitchen Renovation Project	212,659	3,763	230,447	244,576	475,023	-	475,023
16510-131602	St Improvements Scattered Sites	445,766	2,224	447,990	-	447,990	-	447,990
	<b>subtotal</b>	<b>670,446</b>	<b>136,784</b>	<b>826,111</b>	<b>390,713</b>	<b>1,216,824</b>	<b>-</b>	<b>1,216,824</b>
<b>SAWRA projects:</b>								
18001-091805	Light Fixtures Tennis Courts Park West and Bolsa Chica Parks (08/09 IRP)	(1,016)	3,653	65,000	17,184	82,184	-	82,184
18001-101801	Parking Structure	2,778,840	429,285	18,129,850	7,831,592	25,961,442	-	25,961,442
18001-101806	War Memorial Repair (09/10 IRP)	45,506	-	48,000	2,000	50,000	-	50,000
18001-111805	Westminster Gateway Improvements	-	500,000	500,000	-	500,000	-	500,000
18001-111806	City Wide Park Improvements	147,058	758,663	1,000,000	-	1,000,000	-	1,000,000
18001-111808	City Corp Yard Improvements	149,920	270,000	969,578	9,030,422	10,000,000	-	10,000,000
18001-111810	City Building Equipment Replacement	50,152	549,618	717,927	4,108	722,035	-	722,035
18001-111811	Evidence Storage construction (09 & 11 TAB)	37,525	1,333,229	1,468,754	1,531,246	3,000,000	-	3,000,000
18001-111812	Firing Range construction (2009 TAB)	295,230	1,075,524	1,468,754	1,531,246	3,000,000	-	3,000,000
18001-111813	Land acquisition-economic dev (2011 BT TAB)	-	-	4,797,307	702,693	5,500,000	-	5,500,000
18001-111814	Land acquisition - Firing Range (2009 TAB)	-	-	4,709,611	790,389	5,500,000	-	5,500,000

# CAPITAL IMPROVEMENT PROJECTS

# FY 2013 – 2015

Project Number	Project Description	2012-13 Expenses	Encumbrance	Life to Date Expenses	Project Balance	Existing Approp.	2013-14 Budget	Total Budget
18001-111815	Park improvements (2011 B TAB)	-	-	-	4,500,000	4,500,000	-	4,500,000
18001-111816	Economic development grants (2011 B TAB)	-	-	-	6,000,000	6,000,000	-	6,000,000
18001-121800	Water System Improvements (11/12 IRP)	25,197	-	183,307	16,693	200,000	-	200,000
18001-131801	Public Imprvs Parks/Streets/Water Griffin	-	-	-	9,355,878	9,355,878	-	9,355,878
	<b>subtotal</b>	<b>3,528,412</b>	<b>4,919,972</b>	<b>34,058,088</b>	<b>41,313,451</b>	<b>75,371,539</b>	-	<b>75,371,539</b>
	<b>Police projects:</b>							
31002-042801	West-Comm dispatch consolidation	-	-	66,623	3,377	70,000	-	70,000
31002-053000	Target Donation - Police Technology	-	-	9,000	3,500	12,500	-	12,500
31002-073001	State of California CPE 9-1-1 Funds	-	-	495,449	204,551	700,000	-	700,000
	<b>subtotal</b>	-	-	<b>571,072</b>	<b>211,428</b>	<b>782,500</b>	-	<b>782,500</b>
	<b>Street projects - Measure M :</b>							
55026-132600	Bolsa Chica widening from Duncannon to Old Bolsa Chica - design (OCTA ACE)	143,750	-	143,750	100,000	243,750	-	243,750
55026-132601	City-wide street improvements for FY 12-13 (M2)	940,230	115,676	1,055,906	144,549	1,200,455	-	1,200,455
55026-132602	Dillow/Moran Filterra Bio-retention System installation (OCTA ECP Tier 1)	-	-	-	99,240	99,240	-	99,240
55026-142600	Bolsa Chica widening from Duncannon to Old Bolsa Chica - construction (OCTA ACE)	-	-	-	768,750	-	768,750	768,750
55026-142601	Rancho Road widening - design (M2)	-	-	-	36,000	-	36,000	36,000
55026-142602	Brookhurst Improvements (OCTA SLPP)	-	-	-	520,000	-	520,000	520,000
55026-142603	City wide street improvements (M2)	-	-	-	1,210,639	-	1,210,639	1,210,639
55026-142604	Gillespie Park Filterra Bioretention & Irrigation System (OCTA ECP)	-	-	-	172,500	-	172,500	172,500
55026-142605	City-wide catch basin screen (OCTA ECP)	-	-	-	92,028	-	92,028	92,028
	<b>subtotal</b>	<b>1,083,980</b>	<b>115,676</b>	<b>1,199,656</b>	<b>3,143,706</b>	<b>1,543,445</b>	<b>2,799,917</b>	<b>4,343,362</b>
	<b>Traffic Impact projects:</b>							
55031-073100	Traffic signal installation-Hoover & 21st St (TIF)	-	-	7,381	192,619	200,000	-	200,000
55031-093100	Battery backup for Traffic Signal (TIF/M) 08/09	-	-	74,870	15,130	90,000	-	90,000
55031-123100	Goldenwest Traffic Signal Synchronization	-	-	-	20,000	20,000	-	20,000
55031-133100	First Street/Bolsa traffic signal synchronization (Santa Ana lead)	-	-	-	46,800	46,800	-	46,800
55031-133101	Edinger Avenue Corridor traffic signal synchronization (Santa Ana lead)	-	-	-	3,000	3,000	-	3,000
55031-133102	New and modified traffic signal installations	-	-	-	43,700	43,700	-	43,700
55031-133103	Radar speed feedback sign installations at various locations FY 12/13	-	-	-	35,800	35,800	-	35,800
	<b>subtotal</b>	-	-	<b>82,251</b>	<b>357,049</b>	<b>439,300</b>	-	<b>439,300</b>
	<b>Gas Tax projects:</b>							
55036-083600	Bolsa median improvements - Magnolia to Beach (design only)	-	-	94,905	5,095	100,000	-	100,000
55036-103601	Utility relocation Hazard Ave-Beach to Hoover	7,868	-	1,358,061	27	1,358,088	-	1,358,088
55036-113600	Safe Routes to School (10/11)	-	-	544,151	49,849	594,000	-	594,000
55036-113602	Replace Lighting Fixtures, Sensors, Controls and Occupancy Controllers for City Buildings	4,013	-	50,004	20,762	70,766	-	70,766
55036-113604	Replace LED Yellow Signal Indicators and Street Name Retrofit Kits	101,434	1,696	496,823	25,177	522,000	-	522,000
55036-133601	15th Street and Jackson Street improvements	1,423	-	1,423	43,577	45,000	-	45,000
55036-133602	City-wide concrete FY 12/13	28,582	48,661	77,243	-	77,243	-	77,243
55036-133603	City-wide striping FY 12/13	21,690	-	21,690	8,310	30,000	-	30,000
55036-133604	Street improvement contingency FY 12/13	-	-	-	68,033	68,033	-	68,033
55036-143601	City-wide concrete FY 14/15	-	-	-	89,539	-	89,539	89,539
55036-143602	City-wide striping FY 14/15	-	-	-	30,000	-	30,000	30,000
	<b>subtotal</b>	<b>165,010</b>	<b>50,357</b>	<b>2,644,300</b>	<b>340,369</b>	<b>2,865,130</b>	<b>119,539</b>	<b>2,984,669</b>
	<b>Street Improvement projects:</b>							
55037-021019	ST & ROW repairs (Congestion Mgmt.)	5,463	-	714,486	177	714,663	-	714,663
55037-123700	Safe Routes to School (11/12)	107,400	-	107,592	86,508	194,100	-	194,100
55037-123701	City-wide catch basin screen installation (\$100,000 OCTA M2 Env. Proj & \$20k match)	9,448	-	117,918	2,082	120,000	-	120,000
55037-133700	City-wide street improves FY 12-13 (2103)	127,144	-	127,144	1,116,591	1,243,735	-	1,243,735
55037-133701	New (Newland/15th) & modified (McFadden/Ward) traffic signal install (SR2S)	1,241	-	1,241	392,059	393,300	-	393,300
55037-133702	Radar speed feedback sign installations at various locations FY 12/13 (SR2S)	-	-	-	322,200	322,200	-	322,200
55037-143700	Bolsa Chica widening from Duncannon to Old Bolsa Chica - construction (2103)	-	-	-	256,250	-	256,250	256,250
55037-143701	Brookhurst Improvements (2103)	-	-	-	691,389	-	691,389	691,389
55037-143702	City wide street improvements (2103)	-	-	-	27,754	-	27,754	27,754
55037-143703	Street improvement contingency (2103)	-	-	-	50,000	-	50,000	50,000
55037-143704	City-wide catch basin screen (HSIP)	-	-	-	144,000	-	144,000	144,000
	<b>subtotal</b>	<b>250,696</b>	-	<b>1,068,381</b>	<b>3,089,010</b>	<b>2,987,998</b>	<b>1,169,393</b>	<b>4,157,391</b>
	<b>Water utility projects:</b>							
55502-105502	Water Conservation/Improvements (80060)	7,169	39,092	115,216	216,116	256,332	75,000	331,332
55502-115502	Well site security	6,633	527	23,119	8,881	24,000	8,000	32,000
55502-115503	Disinfection unit replacement at well sites	-	-	135,502	224,498	160,000	200,000	360,000
55502-115504	Water master plan update	-	-	-	150,000	150,000	-	150,000
55502-125500	Periodic Repair/Replacement	275,241	63,764	371,625	576,921	548,546	400,000	948,546
55502-125501	Replace small disinfection units	-	-	-	240,000	160,000	80,000	240,000
55502-125503	Well 4 Rehabilitation	37,853	4,147	221,278	78,722	300,000	-	300,000

# CAPITAL IMPROVEMENT PROJECTS

# FY 2013 – 2015

Project Number	Project Description	2012-13 Expenses	Encumbrance	Life to Date Expenses	Project Balance	Existing Approp.	2013-14 Budget	Total Budget
55502-135500	Well maintenance and repair	97,328	102,672	200,000	200,000	200,000	200,000	400,000
55502-135502	City-wide water line improvements	713,347	9,303	722,650	1,502,350	725,000	1,500,000	2,225,000
55502-145500	Gillespie Park Filtrera Bioretention & Irrigation System (80060)	-	-	-	9,000	-	9,000	9,000
	<b>subtotal</b>	<b>1,137,571</b>	<b>219,505</b>	<b>1,789,390</b>	<b>3,206,488</b>	<b>2,523,878</b>	<b>2,472,000</b>	<b>4,995,878</b>
	<b>Motor Pool projects:</b>							
58002-934401	Remediation Project	30,182	-	890,403	113,410	1,003,813	-	1,003,813
58002-105801	Senior Transportation	-	-	5,000	8,647	13,647	-	13,647
58002-125800	11/12 Equipment Replacement	159,656	-	338,575	265,425	604,000	-	604,000
58002-135800	12/13 Equipment Replacement	21,475	88,525	110,000	433,022	543,022	-	543,022
58002-145800	13/14 Equipment Replacement	-	-	-	525,000	-	525,000	525,000
	<b>subtotal</b>	<b>211,313</b>	<b>88,525</b>	<b>1,343,978</b>	<b>1,345,504</b>	<b>2,164,482</b>	<b>525,000</b>	<b>2,689,482</b>
	<b>Street &amp; safety lighting projects:</b>							
59502-115900	Decorative streetlight for Bolsa	-	-	128,576	51,424	180,000	-	180,000
59502-135900	Undergrounding project from Magnolia to Street lighting retrofit Westminster Blvd. between Bolsa Chica and Bushard	114,443	-	114,443	85,557	200,000	-	200,000
	<b>subtotal</b>	<b>114,443</b>	<b>-</b>	<b>243,019</b>	<b>136,981</b>	<b>380,000</b>	<b>-</b>	<b>380,000</b>
	<b>Community Development projects:</b>							
60002-026000	Code Enforcement Grant Funds	-	-	8,388	6,489	14,877	-	14,877
60002-136000	Community Development Housing Element	-	-	-	65,000	65,000	-	65,000
60002-136001	Planning IT Improvements	9,089	49,011	58,100	16,900	75,000	-	75,000
60002-146000	General Plan & Implementation Measures	-	-	-	1,250,000	-	1,250,000	1,250,000
	<b>subtotal</b>	<b>9,089</b>	<b>49,011</b>	<b>66,488</b>	<b>1,338,389</b>	<b>154,877</b>	<b>1,250,000</b>	<b>1,404,877</b>
	<b>Building Maintenance projects:</b>							
75502-024004	City Hall (double doors, retrofit to automatic door)	-	-	1,530	6,060	7,590	-	7,590
75502-077504	Paint walls & replace 4 west doors - Senior	-	-	7,053	12,947	20,000	-	20,000
75502-077505	Replace HVAC - City Hall	7,700	-	56,070	26,421	82,491	-	82,491
75502-087500	Roof - City Hall, Sr Cntr Annex, Clock Tower	-	-	-	6,000	6,000	-	6,000
75502-127500	Senior Center - sound & audio system	5,190	-	5,190	28,510	33,700	-	33,700
75502-137500	Senior Center - sliding doors, storage	-	-	-	25,000	25,000	-	25,000
75502-147500	Energy Management	-	-	-	60,000	-	60,000	60,000
	<b>subtotal</b>	<b>12,890</b>	<b>-</b>	<b>69,843</b>	<b>164,938</b>	<b>174,781</b>	<b>60,000</b>	<b>234,781</b>
	<b>Park Dedication projects:</b>							
76502-033200	Matching for irrigation @ Palos Verdes, Park West & Westminster Park (10% of \$300,000)	-	-	-	30,000	30,000	-	30,000
76502-033204	Security lighting at Coronet Park	-	-	-	20,000	20,000	-	20,000
76502-057603	Court resurfacing	-	-	38,402	14,398	52,800	-	52,800
76502-067600	Ball field infield rehab: Park West, Gillespie, Westminster & Sigler	25,194	2,306	49,280	-	49,280	-	49,280
76502-087602	Park projects contingency	146,614	889	147,503	103,937	251,440	-	251,440
76502-107600	Irrigation systems at various parks	-	-	-	27,920	27,920	-	27,920
76502-117600	Replace roof at Buckingham Park	-	-	-	15,000	15,000	-	15,000
76502-117601	Replace 2 gazebos & 2 shade shelters Liberty	-	-	-	70,000	70,000	-	70,000
76502-127600	Liberty basketball court, skate park, handball	-	-	-	77,500	77,500	-	77,500
76502-127601	Bowling Green shade shelter, basketball court	-	-	-	46,000	46,000	-	46,000
76502-137600	Westminster Park basketball poles, backboards, resurface basketball and handball courts; security lights	-	-	-	18,000	18,000	-	18,000
76502-137601	Bolsa Chica Park Block wall; security lights; irrigation controller	-	-	-	50,000	50,000	-	50,000
76502-137602	Buckingham Park New dug out benches	-	-	-	13,000	13,000	-	13,000
76502-137603	Westminster Village Park New concrete handball court; resurfacing of basketball court	-	-	-	31,000	31,000	-	31,000
76502-137604	Coronet Park New basketball poles, backboards resurfacing	-	-	-	9,000	9,000	-	9,000
76502-137605	Canopy over Splash pad	-	-	-	25,000	25,000	-	25,000
76502-147600	Refurbish sandboxes at all city parks	-	-	-	40,000	-	40,000	40,000
	<b>subtotal</b>	<b>171,808</b>	<b>3,195</b>	<b>235,185</b>	<b>590,755</b>	<b>785,940</b>	<b>40,000</b>	<b>825,940</b>
	<b>Total funded projects</b>	<b>7,358,178</b>	<b>5,583,025</b>	<b>61,505,956</b>	<b>56,667,609</b>	<b>109,560,716</b>	<b>8,612,849</b>	<b>118,173,565</b>
	<b>Distribution by Funds:</b>							
	General Fund (100)	-	-	571,072	211,428	782,500	-	782,500
	Park Dedication (200)	171,808	3,195	235,185	590,755	785,940	40,000	825,940
	Gas Tax Fund (210)	165,010	50,357	2,644,300	340,369	2,865,130	119,539	2,984,669
	Measure M Fund (211)	1,083,980	115,676	1,199,656	3,143,706	1,543,445	2,799,917	4,343,362
	Street Repair Fund (214)	250,696	-	1,068,381	3,089,010	2,987,998	1,169,393	4,157,391
	Traffic Impact Fee Fund (216)	-	-	82,251	357,049	439,300	-	439,300
	Municipal Lighting Fund (220)	114,443	-	243,019	136,981	380,000	-	380,000
	Rose Center Debt Service Fund (230)	288	-	14,013,854	7,882	14,021,736	-	14,021,736
	CDBG Fund (240)	670,446	136,784	826,111	390,713	1,216,824	-	1,216,824
	Community Development Fund (285)	9,089	49,011	66,488	1,338,389	154,877	1,250,000	1,404,877
	SAWRA Fund (501)	3,528,412	4,919,972	34,058,088	41,313,451	75,371,539	-	75,371,539
	Water Utility Fund (600)	1,137,571	219,505	1,789,390	3,206,488	2,523,878	2,472,000	4,995,878
	Equipment Replacement Fund (700)	211,313	88,525	1,343,978	1,345,504	2,164,482	525,000	2,689,482
	Computer Equip. Replacement Fund (760)	2,232	-	3,294,340	1,030,946	4,148,286	177,000	4,325,286
	Government Buildings Fund (770)	12,890	-	69,843	164,938	174,781	60,000	234,781
	<b>Total funded projects</b>	<b>7,358,178</b>	<b>5,583,025</b>	<b>61,505,956</b>	<b>56,667,609</b>	<b>109,560,716</b>	<b>8,612,849</b>	<b>118,173,565</b>

The following project information sheets provide project information for all CIP projects that are expected to be completed beyond the fiscal year 2013-14. This level of detail is provided to help the reader better understand the City’s description and justification for CIP projects as well as providing an insight to the project financing for projects expected to be completed and/or financed beyond the fiscal year 2013-14.

**City of Westminster  
Project Information Sheet  
Fiscal Year 2013-15  
Energy Management**

**Project Name** Energy Management  
**Department** Building Maintenance  
**Account Number** 75502-147500

**FY 13-14 Appropriation** \$ **60,000**  
**Work Performed by** Contract  
**Project Status** New

**DESCRIPTION**

Make all city buildings under one energy management control system.

**JUSTIFICATION**

Currently, the PD building and the Rose Center have their own energy management control systems, however, other City buildings (City Hall, Council Chamber, Community Services, Chamber of Commerce) do not.

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

		PROJECT FINANCING							
Funding Sources	Prior Years	2012-13	2013-14	2014-15	2015-16	2016-17	Future Years	TOTALS	
Water Charges			60,000					60,000	
	<b>Totals</b>		<b>\$ 60,000</b>					<b>\$ 60,000</b>	
<b>Expenditures</b>									
Construction/Installation	<b>Totals</b>		<b>\$ 60,000</b>					<b>\$ 60,000</b>	
	<b>Balance</b>		<b>\$ -</b>					<b>\$ -</b>	

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

**City of Westminster  
Project Information Sheet  
Fiscal Year 2013-15  
Well Maintenance and Repair**

**Project Name** Well Maintenance and Repair  
**Department** Water Department  
**Account Number** 55502-135500

**FY 13-14 Appropriation** \$ 200,000  
**Work Performed by** Contract  
**Project Status** Ongoing

**DESCRIPTION**  
Maintenance and repairs/improvements to City owned water wells.

**JUSTIFICATION**  
Continued preventative maintenance and repairs to the City owned Wells ensure a reliable source of water to the Westminster Community and meets all State and Federal requirements

**On-going Operating & Maintenance Impact:** Keeps the City in compliance with State and Federal guidelines

		PROJECT FINANCING							
Funding Sources	Prior Years	2012-13	2013-14	2014-15	2015-16	2016-17	Future Years	TOTALS	
Water Charges		200,000	200,000					400,000	
<b>Totals</b>		<b>\$ 200,000</b>	<b>\$ 200,000</b>					<b>\$ 400,000</b>	
Expenditures									
Construction		\$ 97,328	\$ 302,672					\$ 400,000	
<b>Totals</b>		<b>\$ 97,328</b>	<b>\$ 302,672</b>					<b>\$ 400,000</b>	
<b>Balance</b>		<b>\$ 102,672</b>	<b>\$ (102,672)</b>					<b>\$ -</b>	

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

**City of Westminster  
Project Information Sheet  
Fiscal Year 2013-15  
Replace Small Disinfection Units**

**Project Name** Replace Small Disinfection Units  
**Department** Water Department  
**Account Number** 55502-125501

**FY 13-14 Appropriation** \$ 80,000  
**Work Performed by** Contract  
**Project Status** Ongoing

**DESCRIPTION**  
Replacement of aging disinfection units various site throughout the City.

**JUSTIFICATION**  
Old and out-dated equipment has caused disruption in operations and costly repairs have risen to an unacceptable level. By law we are required to disinfect our water supply continuously or we must shut off the source

**On-going Operating & Maintenance Impact:** Insures the proper disinfection of the City's water supply and lowers operating cost

		PROJECT FINANCING							
Funding Sources	Prior Years	2012-13	2013-14	2014-15	2015-16	2016-17	Future Years	TOTALS	
Water Charges	80,000	80,000	80,000					240,000	
<b>Totals</b>	<b>\$ 80,000</b>	<b>\$ 80,000</b>	<b>\$ 80,000</b>					<b>\$ 240,000</b>	
Expenditures									
Construction			\$ 80,000					\$ 80,000	
<b>Totals</b>			<b>\$ 80,000</b>					<b>\$ 80,000</b>	
<b>Balance</b>	<b>\$ 80,000</b>	<b>\$ 80,000</b>	<b>\$ -</b>					<b>\$ 160,000</b>	

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

**City of Westminster  
Project Information Sheet  
Fiscal Year 2013-15  
Disinfection Unit Replacement at Well Sites**

<b>Project Name</b> Disinfection Unit Replacement at Well Sites	<b>FY 13-14 Appropriation</b> \$ 200,000
<b>Department</b> Water Department	<b>Work Performed by</b> Contract
<b>Account Number</b> 55502-115503	<b>Project Status</b> Ongoing

<b>DESCRIPTION</b>	<b>JUSTIFICATION</b>
Replacement of equipment at City owned reservoir.	Large unit which disinfects the stored water in our reservoirs. Required by law

**On-going Operating & Maintenance Impact:** State compliance and lower operating cost and minimal down time

PROJECT FINANCING								
Funding Sources	Prior Years	2012-13	2013-14	2014-15	2015-16	2016-17	Future Years	TOTALS
Water Charges	160,000		200,000					360,000
<b>Totals</b>	<b>\$ 160,000</b>		<b>\$ 200,000</b>					<b>\$ 360,000</b>
Expenditures								
Construction			224,498					360,000
<b>Totals</b>	<b>\$ 135,502</b>		<b>\$ 224,498</b>					<b>\$ 360,000</b>
<b>Balance</b>	<b>\$ 24,498</b>		<b>\$ (24,498)</b>					<b>\$ -</b>

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

**City of Westminster  
Project Information Sheet  
Fiscal Year 2013-15  
Water Conservation/Improvements**

<b>Project Name</b> Water Conservation/Improvements	<b>FY 13-14 Appropriation</b> \$75,000
<b>Department</b> Water Department	<b>Work Performed by</b> Contract
<b>Account Number</b> 55502-105502	<b>Project Status</b> Ongoing

<b>DESCRIPTION</b>	<b>JUSTIFICATION</b>
On-going efforts to educate and promote conserving water for today and tomorrow. The City must meet the requirements of SBx7X7 and Executive order 20X2020.	Community out-reach programs designed to help save water and meet the goals of the State

**On-going Operating & Maintenance Impact:** Continued education and community involvement in conserving water

PROJECT FINANCING								
Funding Sources	Prior Years	2012-13	2013-14	2014-15	2015-16	2016-17	Future Years	TOTALS
Water Charges	181,332	75,000	75,000	75,000	75,000	75,000	75,000	631,332
<b>Totals</b>	<b>\$181,332</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$631,332</b>
Expenditures								
Repairs/Replacement			100,000	80,000	75,000	75,000	75,000	481,124
<b>Totals</b>	<b>\$ 68,955</b>	<b>\$ 7,169</b>	<b>\$ 100,000</b>	<b>\$ 80,000</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 481,124</b>
<b>Balance</b>	<b>\$112,377</b>	<b>\$67,831</b>	<b>-\$25,000</b>	<b>-\$5,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$ 150,208</b>

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

**City of Westminster  
Project Information Sheet  
Fiscal Year 2013-15  
Brookhurst Street Improvements**

**Project Name** Brookhurst Street Improvements **FY 13-14 Appropriation** \$ 1,211,389  
**Department** Public Works Department **Work Performed by** Contract  
**Account Number** 55026-142602, 55037-143701 **Project Status** Ongoing

<p><b>DESCRIPTION</b></p> <p>This project will rehabilitate Brookhurst Streets and citywide residential streets and concrete (sidewalk, driveway apron, curb, gutter and pedestrian ramps).</p>	<p><b>JUSTIFICATION</b></p> <p>Ongoing maintenance and resurface to the City's deteriorated arterial and residential streets and damaged concrete will reduce on-going maintenance, improve ride quality and reduce the City's liability exposure</p>
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**On-going Operating & Maintenance Impact:** Project is expected to reduce annual maintenance to City streets and right of way

PROJECT FINANCING								
Funding Sources	Prior Years	2012-13	2013-14	2014-15	2015-16	2016-17	Future Years	TOTALS
OCTA SLPP			520,000					520,000
Gas Tax Section 2103			691,389					691,389
<b>Totals</b>			<b>\$ 1,211,389</b>					<b>\$ 1,211,389</b>
<b>Expenditures</b>								
Const. and Re-Construction Median			\$ 750,000	\$ 461,389				\$ 1,211,389
<b>Balance</b>			<b>\$ 461,389</b>	<b>\$ (461,389)</b>				<b>\$ -</b>

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

**City of Westminster  
Project Information Sheet  
Fiscal Year 2013-15  
Residential Street & Right of Way Repairs**

**Project Name** Residential Street and Right of Way Repairs IRP **FY 13-14 Appropriation** \$ -  
**Department** Public Works Department **Work Performed by** Contract  
**Account Number** 55037-021019 **Project Status** Ongoing  
 18002-071808

<p><b>DESCRIPTION</b></p> <p>Resurface and reconstruct deteriorated streets, alleys and concrete (sidewalk, driveway apron, curb, gutter and pedestrian ramps) citywide. Sidewalk improvements include new pedestrian ramps for improved disabled access.</p>	<p><b>JUSTIFICATION</b></p> <p>Resurfacing/reconstruction deteriorated streets, alleys and sidewalks will reduce on-going maintenance, improve ride quality and reduce the City's liability exposure.</p>
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**On-going Operating & Maintenance Impact:** Project is expected to reduce annual maintenance to City residential streets and right of ways.

PROJECT FINANCING								
Funding Sources	Prior Years	2012-13	2013-14	2014-15	2015-16	2016-17	Future Years	TOTALS
Congestion Management		714,663						714,663
<b>Totals</b>	<b>\$ 714,663</b>							<b>\$ 714,663</b>
<b>Expenditures</b>								
Construction and Re-Construction CTB	\$ 709,023	\$ 5,463	\$ 177					\$ 714,663
<b>Balance</b>	<b>\$ 5,640</b>	<b>\$ (5,463)</b>	<b>\$ (177)</b>					<b>\$ -</b>

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



**City of Westminster  
Project Information Sheet  
Fiscal Year 2013-15  
City-Wide Concrete**

**Project Name** City-Wide Concrete  
**Department** Public Works Department  
**Account Number** 55036-133602, 55036-143601

**FY 13-14 Appropriation** \$ 89,539  
**Work Performed by** Contract  
**Project Status** Ongoing

**DESCRIPTION**

Repair damaged concrete sidewalk, curb, gutter, driveway approach, wheelchair ramps and bus pad citywide

**JUSTIFICATION**

Repairing damaged concrete work in public right of way will reduce on-going maintenance and City's liability exposure.

**On-going Operating & Maintenance Impact:** Project is expected to reduce annual maintenance to concrete work citywide

Funding Sources	PROJECT FINANCING							TOTALS
	Prior Years	2012-13	2013-14	2014-15	2015-16	2016-17	Future Years	
Gas Tax		77,243	89,539	80,000	80,000	80,000		406,782
<b>Totals</b>		\$ 77,243	\$ 89,539	\$ 80,000	\$ 80,000	\$ 80,000		\$ 406,782
<b>Expenditures</b>								
Construction and Re-Construction								
<b>Totals</b>		\$ 28,582	\$ 100,000	\$ 100,000	\$ 98,200	\$ 80,000		\$ 406,782
<b>Balance</b>		\$ 48,661	\$ (10,461)	\$ (20,000)	\$ (18,200)	\$ -		\$ -

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

**City of Westminster  
Project Information Sheet  
Fiscal Year 2013-15  
City-wide Water Line Improvements**

**Project Name** City-wide Water Line Improvements  
**Department** Water Department  
**Account Number** 55502-135502

**FY 13-14 Appropriation** \$1,500,000  
**Work Performed by** Contract  
**Project Status** Ongoing

**DESCRIPTION**

Replace aging 4" water main to new 6" water main in order to meet demands and fire protection in various locations throughout the City.

**JUSTIFICATION**

Install new 6" water main and service laterals will provide sufficient demands for in the residential areas as well as fire protection citywide

**On-going Operating & Maintenance Impact:** Project is expected to reduce annual maintenance to City water system

Funding Sources	PROJECT FINANCING							TOTALS
	Prior Years	2012-13	2013-14	2014-15	2015-16	2016-17	Future Years	
Water Charges		725,000	1,500,000					2,225,000
<b>Totals</b>		\$ 725,000	\$ 1,500,000					\$ 2,225,000
<b>Expenditures</b>								
Construction								
<b>Totals</b>		\$ 713,347	\$ 800,000	\$ 711,653				\$ 2,225,000
<b>Balance</b>		\$ 11,653	\$ 700,000	\$ (711,653)				\$ -

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

**City of Westminster  
Project Information Sheet  
Fiscal Year 2013-15  
City-wide Catch Basin Screen**

**Project Name** City-wide Catch Basin Screen  
**Department** Public Works Department  
**Account Number** 55026-142605, 55037-123701  
 55037-1

**FY 13-14 Appropriation** \$ 236,028  
**Work Performed by** Contract  
**Project Status** Ongoing

**DESCRIPTION**

Install metal screen at catch basins citywide to eliminate debris entering into the storm drain system

**JUSTIFICATION**

Installing metal screens will reduce on-going maintenance to the catch basins and eliminate debris entering the City's storm drain system.

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

Funding Sources	PROJECT FINANCING							TOTALS
	Prior Years	2012-13	2013-14	2014-15	2015-16	2016-17	Future Years	
OCTA ECP			92,028					92,028
OCTA M2	120,000							120,000
HSIP			144,000					144,000
<b>Totals</b>	<b>\$ 120,000</b>		<b>\$ 236,028</b>					<b>\$ 356,028</b>
<b>Expenditures</b>								
Const. and Re-Construction Median	<b>\$ 108,470</b>	<b>\$ 9,448</b>	<b>\$ 238,110</b>					<b>\$ 356,028</b>
<b>Balance</b>	<b>\$ 11,530</b>	<b>\$ (9,448)</b>	<b>\$ (2,082)</b>					<b>\$ -</b>

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

**City of Westminster  
Project Information Sheet  
Fiscal Year 2013-15  
Gillespie Park Filterra Bio-retention and Irrigation System**

**Project Name** Gillespie Park Filterra Bio-retention and Irrigation System  
**Department** Public Works Department  
**Account Number** 55026-142604, 55502-145500

**FY 13-14 Appropriation** \$ 181,500  
**Work Performed by** Contract  
**Project Status** Ongoing

**DESCRIPTION**

Install new irrigation system at the park and a bio-retention catch basin on McFadden Street

**JUSTIFICATION**

New irrigation system at the park will be more efficient and water conservation. The bio-retention catch basin will eliminate debris and pollutants from the water run-off.

**On-going Operating & Maintenance Impact:** Project is expected to reduce maintenance to the irrigation system at Gillespie park

Funding Sources	PROJECT FINANCING							TOTALS
	Prior Years	2012-13	2013-14	2014-15	2015-16	2016-17	Future Years	
OCTA ECP			172,500					172,500
Water Charges			9,000					9,000
<b>Totals</b>			<b>\$ 181,500</b>					<b>\$ 181,500</b>
<b>Expenditures</b>								
Const. and Re-Construction Median			<b>\$ 181,500</b>					<b>\$ 181,500</b>
<b>Balance</b>			<b>\$ -</b>					<b>\$ -</b>

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

**City of Westminster  
Project Information Sheet  
Fiscal Year 2013-15  
Safe School Routes**

**Project Name** Safe Routes - School  
**Department** Public Works Department  
**Account Number** 55036-113600, 55037-123700  
55037-133701, 55037-133702

**FY 13-14 Appropriation** \$ -  
**Work Performed by** Contract  
**Project Status** Ongoing

**DESCRIPTION**

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

**JUSTIFICATION**

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

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

		PROJECT FINANCING							
Funding Sources	Prior Years	2012-13	2013-14	2014-15	2015-16	2016-17	Future Years	TOTALS	
Safe Routes to School 10/11	594,000							594,000	
Safe Routes to School 11/12	194,100							194,100	
Safe Routes to School 12/13		715,500						715,500	
<b>Totals</b>	<b>\$ 788,100</b>	<b>\$ 715,500</b>						<b>\$ 1,503,600</b>	
<b>Expenditures</b>									
Design and Construction									
<b>Totals</b>	<b>\$ 544,343</b>	<b>\$ 108,641</b>						<b>\$ 652,984</b>	
<b>Balance</b>	<b>\$243,757</b>	<b>\$ 606,859</b>						<b>\$ 850,616</b>	

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

**City of Westminster  
Project Information Sheet  
Fiscal Year 2013-15  
Bolsa Chica Widening from Duncannon to Old Bolsa Chica**

**Project Name** Bolsa Chica Widening from Duncannon to Old Bolsa Chica  
**Department** Public Works Department  
**Account Number** 55026-132600  
55026-142600, 55037-143700

**FY 13-14 Appropriation** \$ 243,750.00  
**Work Performed by** Contract  
**Project Status** New

**DESCRIPTION**

To provide an additional travel lane for northbound Bolsa Chica from Duncannon to Old Bolsa Chica and landscape the existing dirt parkway

**JUSTIFICATION**

Adding a through lane will increase the capacity of Bolsa Chica, reduce accident and meet the MPAH requirements.

**On-going Operating & Maintenance Impact:** Project is expected to reduce annual maintenance to the dirt parkway

		PROJECT FINANCING							
Funding Sources	Prior Years	2012-13	2013-14	2014-15	2015-16	2016-17	Future Years	TOTALS	
OCTA ACE competitive funds		243,750	768,750					1,012,500	
Gas Tax Section 2103			256,250					256,250	
<b>Totals</b>		<b>\$ 243,750</b>	<b>\$1,025,000</b>					<b>\$ 1,268,750</b>	
<b>Expenditures</b>									
Construction									
<b>Totals</b>		<b>\$ 143,750</b>	<b>\$ 650,000</b>	<b>\$ 475,000</b>				<b>\$ 1,268,750</b>	
<b>Balance</b>		<b>\$ 100,000</b>	<b>\$ 375,000</b>	<b>\$(475,000)</b>				<b>\$ -</b>	

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

**City of Westminster  
Project Information Sheet  
Fiscal Year 2013-15  
Firing Range & Evidence Storage**

**Project Name** Firing Range & Evidence Storage  
**Department** SAWRA  
**Account Number** 18001-111811, 18001-111812  
 18001-111814

**FY 13-14 Appropriation** \$ -  
**Work Performed by** Contract  
**Project Status** Ongoing

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

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

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

Funding Sources	PROJECT FINANCING							TOTALS
	Prior Years	2012-13	2013-14	2014-15	2015-16	2016-17	Future Years	
Redevelopment - 2009 TABs	10,000,000							10,000,000
Redevelopment - 2011 A Bonds	1,500,000							1,500,000
<b>Totals</b>	<b>\$11,500,000</b>							<b>\$ 11,500,000</b>
<b>Expenditures</b>								
Construction of Facility								
<b>Totals</b>	<b>\$ 4,905,611</b>	<b>\$ 332,755</b>	<b>\$ 3,000,000</b>	<b>\$ 3,261,634</b>				<b>\$ 11,500,000</b>
<b>Balance</b>								<b>\$ -</b>

**Project Manager:** Police Chief Kevin Baker

**City of Westminster  
Project Information Sheet  
Fiscal Year 2013-15  
Parking Structure**

**Project Name** Parking Structure  
**Department** SAWRA  
**Account Number** 18001-101801

**FY 13-14 Appropriation**  
**Work Performed by** Contract  
**Project Status** Ongoing

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

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

**On-going Operating & Maintenance Impact:** Increase to ongoing maintenance: \$50,000; increase in operating revenue from parking fees and solar panel rebate \$60,000

Funding Sources	PROJECT FINANCING							TOTALS
	Prior Years	2012-13	2013-14	2014-15	2015-16	2016-17	Future Years	
Redevelopment Agency	5,690,000							5,690,000
2009 TABs	3,271,442							3,271,442
2011 A Bonds	17,000,000							17,000,000
<b>Totals</b>	<b>\$25,961,442</b>							<b>\$ 25,961,442</b>
<b>Expenditures</b>								
Construction of Facility								
<b>Totals</b>	<b>\$14,921,725</b>	<b>\$ 2,778,840</b>	<b>\$ 3,000,000</b>	<b>\$ 3,000,000</b>	<b>\$ 2,260,877</b>			<b>\$ 25,961,442</b>
<b>Balance</b>								<b>\$ -</b>

**Project Manager:** Police Chief Kevin Baker

**City of Westminster  
Project Information Sheet  
Fiscal Year 2013-15  
City Corporation Yard Improvements**

**Project Name** City Corporation Yard Improvements  
**Department** SAWRA  
**Account Number** 18001-111808

**FY 13-14 Appropriation** \$ -  
**Work Performed by** Contract  
**Project Status** Ongoing

**DESCRIPTION**  
 Construction of a Corporation Yard Facility.

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

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

Funding Sources	PROJECT FINANCING							TOTALS
	Prior Years	2012-13	2013-14	2014-15	2015-16	2016-17	Future Years	
RPTTF Funds	10,000,000							10,000,000
<b>Totals</b>	<b>\$ 10,000,000</b>							<b>\$ 10,000,000</b>
<b>Expenditures</b>								
Construction of Facility	<b>Totals</b>	<b>\$ 549,658</b>	<b>\$ 149,920</b>	<b>\$ 3,000,000</b>	<b>\$ 6,000,000</b>	<b>\$ 300,422</b>		<b>\$ 10,000,000</b>
	<b>Balance</b>							<b>\$ -</b>

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

**City of Westminster  
Project Information Sheet  
Fiscal Year 2013-15  
Periodic Repair and Replacement**

**Project Name** Periodic Repair and Replacement  
**Department** Water Department  
**Account Number** 55502-125500

**FY 13-14 Appropriation** \$400,000  
**Work Performed by** Contract  
**Project Status** Ongoing

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

**JUSTIFICATION**  
 This project ensures the ability of the City's water system to supply water to fire hydrants, valves, mains and service lines.

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

Funding Sources	PROJECT FINANCING							TOTALS
	Prior Years	2012-13	2013-14	2014-15	2015-16	2016-17	Future Years	
Water Charges	152,137	396,409	400,000	400,000	400,000	400,000		2,148,546
<b>Totals</b>	<b>\$ 152,137</b>	<b>\$ 396,409</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>	<b>\$ -</b>	<b>\$ 2,148,546</b>
<b>Expenditures</b>								
Repairs/Replacement	<b>Totals</b>	<b>\$ 32,630</b>	<b>\$ 275,241</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>	<b>\$ 240,675</b>	<b>\$ 2,148,546</b>
	<b>Balance</b>							<b>\$ -</b>

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

**City of Westminster  
Project Information Sheet  
Fiscal Year 2013-15  
Senior Center Kitchen Remodel Project**

**Project Name** Senior Center Kitchen Remodel Project  
**Department** Community Development Block Grant  
**Account Number** 16510-121603

**FY 13-14 Appropriation** \$ -  
**Work Performed by** Contract  
**Project Status** Ongoing

**DESCRIPTION**

The Senior Center kitchen is past its' service life and is in need of major upgrades. Located at 8200 Westminster Blvd, the Senior Center Kitchen principally provides services limited to seniors, a presumed group of low and moderate-income persons.

**JUSTIFICATION**

Because the Congregate Meal Program is provided at the center, the kitchen is required to meet "commercial kitchen" guidelines per the Orange County Health Department (OCDH). In addition, items such as existing lighting, cabinetry, flooring, and paint colors do not meet the existing OCHD requirements.

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

Funding Sources	PROJECT FINANCING							TOTALS
	Prior Years	2012-13	2013-14	2014-15	2015-16	2016-17	Future Years	
Community Development Block Grant	475,023							475,023
<b>Totals</b>	<b>\$ 475,023</b>							<b>\$ 475,023</b>
Expenditures								
Site work/improvements								
<b>Totals</b>	<b>\$ 14,025</b>	<b>\$ 212,659</b>	<b>\$ 248,339</b>					<b>\$ 475,023</b>
<b>Balance</b>								<b>\$ -</b>

**Project Manager:** Diana Dobbert, Community Services Director

**City of Westminster  
Project Information Sheet  
Fiscal Year 2013-15  
Equipment Replacement**

**Project Name** Equipment Replacement  
**Department** Public Works  
**Account Number** 58002-125800, 58002-135800  
 58002-145800

**FY 13-14 Appropriation** \$525,000  
**Work Performed by** Staff  
**Project Status** Ongoing

**DESCRIPTION**

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

**JUSTIFICATION**

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

**On-going Operating & Maintenance Impact:** This project will reduce ongoing and annual maintenance cost by using more efficient vehicles.

Funding Sources	PROJECT FINANCING							TOTALS
	Prior Years	2012-13	2013-14	2014-15	2015-16	2016-17	Future Years	
Department Charges	348,647	543,022	525,000	525,000	525,000	525,000	525,000	3,516,669
<b>Totals</b>	<b>\$348,647</b>	<b>\$ 543,022</b>	<b>\$ 525,000</b>	<b>\$ 525,000</b>	<b>\$ 525,000</b>	<b>\$ 525,000</b>	<b>\$ 525,000</b>	<b>\$3,516,669</b>
Expenditures								
Vehicle Replacement								
<b>Totals</b>	<b>\$ 144,955</b>	<b>\$ 181,131</b>	<b>\$ 525,000</b>	<b>\$ 525,000</b>	<b>\$ 525,000</b>	<b>\$ 525,000</b>	<b>\$ 525,000</b>	<b>\$ 2,951,086</b>
<b>Balance</b>								<b>\$ 565,583</b>

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

**City of Westminster  
Project Information Sheet  
Fiscal Year 2013-15  
Sigler Park Improvements**

**Project Name** Sigler Park Improvements  
**Department** Community Development Block Grant  
**Account Number** 16510-121600

**FY 13-14 Appropriation** \$ -  
**Work Performed by** Contract  
**Project Status** Ongoing

**DESCRIPTION**

The Family Resource Center Improvement Project entails rehabilitation of the park facility located on the grounds of Sigler Park. The City proposes to augment rehabilitation which will involve testing and, if identified, treatment of lead-based paint, as well as re-designing interior space for improved office use and renovating the interior and exterior of the structure, including ensuring handicap accessibility.

**JUSTIFICATION**

Located at 7200 Plaza Street, the Family Resource Center principally provides services to predominately low and moderate income areas in a one-mile radius.

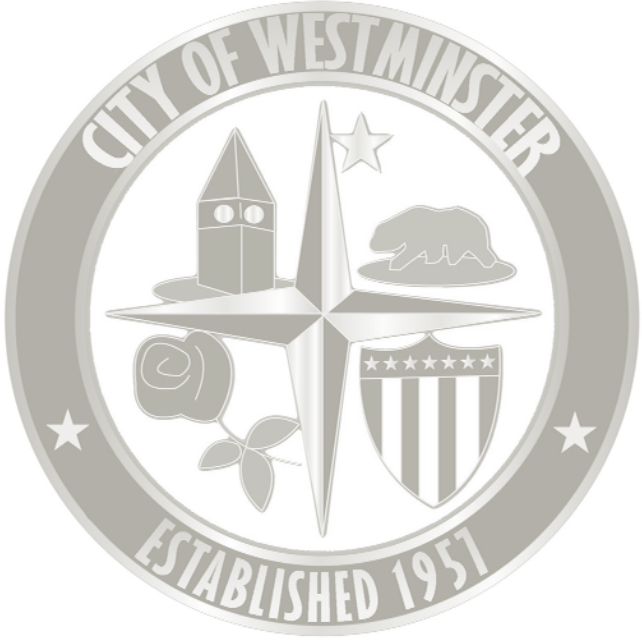
**On-going Operating & Maintenance Impact:** No significant ongoing maintenance

	PROJECT FINANCING							TOTALS
	Prior Years	2012-13	2013-14	2014-15	2015-16	2016-17	Future Years	
<b>Funding Sources</b>								
Community Development Block Grant	173,811	580,251						754,062
<b>Totals</b>	<b>\$ 173,811</b>	<b>\$ 580,251</b>						<b>\$ 754,062</b>
<b>Expenditures</b>								
Acquisition/Site work								
<b>Totals</b>	<b>\$ 1,490</b>	<b>\$ 9,289</b>	<b>\$ 743,283</b>					<b>\$ 754,062</b>
<b>Balance</b>								<b>\$ -</b>

**Project Manager:** Diana Dobbert, Community Services Director







# OVERHEAD AND INTERFUND CHARGES



# OVERHEAD CHARGE CALCULATION

## FY 2013 – 2014

FUND	FUND #	REVENUE	RATE	OVERHEAD CHARGE
Park Dedication	200	75,000	5.00%	3,750
Gas Tax	210	1,484,817	0.00%	-
Measure "M"	211	2,949,096	0.00%	-
Street Improvements Grant	214	1,040,393	0.00%	-
Traffic Impact Fee	216	55,000	5.00%	2,750
Municipal Lighting	220	829,440	5.00%	41,472
Rose Center Debt Service	230	15,000	0.00%	-
CDBG	240	1,742,386	0.00%	-
HCD HOME	242	3,184,271	0.00%	-
Housing Authority	245	4,598,288	0.00%	-
Police Seizure	250	75,000	0.00%	-
Special Police Services	251	-	0.00%	-
OC Human Trafficking	252	-	0.00%	-
Special Police Services	253	-	0.00%	-
Special Police Services	254	-	0.00%	-
Special Police Services	255	-	0.00%	-
Special Police Services	256	-	0.00%	-
Special Police Services	257	-	0.00%	-
Special Police Services	258	5,350	0.00%	-
Special Police Services	259	22,210	0.00%	-
LNSP	260	17,000	0.00%	-
SLESF	261	146,156	0.00%	-
Special Police Services	262	-	0.00%	-
Special Police Services	263	-	0.00%	-
Drainage District	270	4,000	5.00%	200
Community Services Grant	275	260,791	0.00%	-
AQMD	280	114,000	4.20%	4,790 *
Community Services Grant	290	183,504	0.00%	-
Project SHUE	295	7,000	0.00%	-
SAWRA	501	19,132,770	0.00%	-
Water Utility	600	14,202,200	0.00%	-
Equipment Replacement	700	1,917,273	5.00%	95,864
Employee Benefits	740	12,979,220	5.00%	648,961
Liability Administration	750	1,718,059	5.00%	85,903
Information Systems	760	1,337,263	5.00%	66,863
Building Maintenance	770	2,004,674	5.00%	100,234
Reserve Fund	800	800,000	0.00%	-
<b>Total Overhead Charge</b>	<b>100</b>	<b>70,900,161</b>		<b>1,050,786</b>

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

# OVERHEAD CHARGE CALCULATION

## FY 2014 – 2015

FUND	FUND #	REVENUE	RATE	OVERHEAD CHARGE
Park Dedication	200	75,000	5.00%	3,750
Gas Tax	210	1,340,817	0.00%	-
Measure "M"	211	1,460,346	0.00%	-
Street Improvements Grant	214	15,000	0.00%	-
Traffic Impact Fee	216	55,000	5.00%	2,750
Municipal Lighting	220	843,149	5.00%	42,157
Rose Center Debt Service	230	15,000	0.00%	-
CDBG	240	858,000	0.00%	-
HCD HOME	242	291,000	0.00%	-
Housing Authority	245	10,145,071	0.00%	-
Police Seizure	250	75,000	0.00%	-
Special Police Services	251	-	0.00%	-
OC Human Trafficking	252	-	0.00%	-
Special Police Services	253	-	0.00%	-
Special Police Services	254	-	0.00%	-
Special Police Services	255	-	0.00%	-
Special Police Services	256	-	0.00%	-
Special Police Services	257	-	0.00%	-
Special Police Services	258	5,350	0.00%	-
Special Police Services	259	-	0.00%	-
LNSP	260	17,000	0.00%	-
SLESF	261	146,156	0.00%	-
Drainage District	270	4,000	5.00%	200
Community Services Grant	275	260,791	0.00%	-
AQMD	280	114,000	4.18%	4,760 *
Community Services Grant	290	183,504	0.00%	-
Project SHUE	295	7,000	0.00%	-
SAWRA	501	9,835,101	0.00%	-
Water Utility	600	14,202,200	0.00%	-
Equipment Replacement	700	1,917,273	5.00%	95,864
Employee Benefits	740	12,981,528	5.00%	649,076
Liability Administration	750	1,718,059	5.00%	85,903
Information Systems	760	1,337,263	5.00%	66,863
Building Maintenance	770	1,932,376	5.00%	96,619
Reserve Fund	800	800,000	0.00%	-
<b>Total Overhead Charge</b>	<b>100</b>	<b>60,634,984</b>		<b>1,047,942</b>

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

# INTERFUND CHARGE CALCULATION

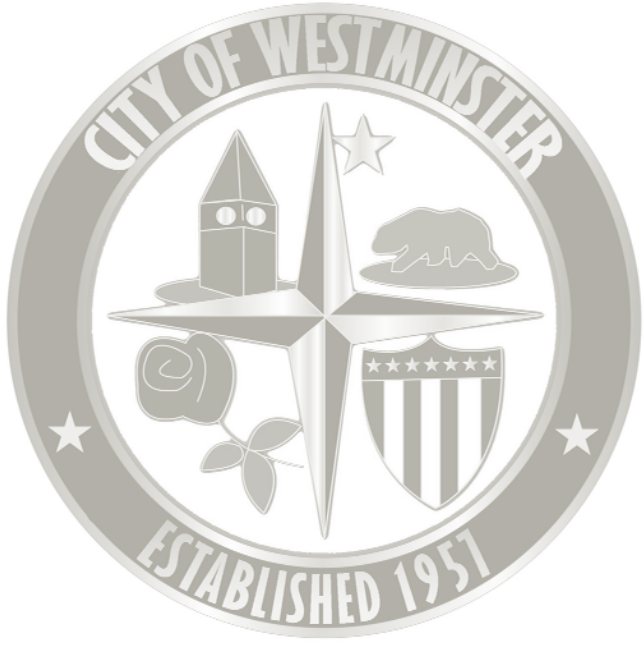
FY 2013 – 2014

		26-Jul-13		WATER		GAS TAX		MEASURE M		TRAFFIC	MUNICIPAL	MEDICAL		WORKERS COMP		LIABILITY		GENERAL FUND		TOTAL
DEPARTMENT		WATER	TRENCH	%	NPDES	%	55005	%	55027	IMPACT	LIGHTING	%	14306	%	14306	%	14306	%		
		%	Flat \$		Flat \$					Flat \$	Flat \$									
<b>ADMINISTRATION</b>																				
10000	CITY COUNCIL	3.7%	12,958	-	-	0.0%	-	0.0%	-	-	-	0.0%	-	0.0%	-	0.0%	-	96.3%	337,263	350,221
10100	PLANNING COMMISSION	0.0%	-	-	-	0.0%	-	0.0%	-	-	-	0.0%	-	0.0%	-	0.0%	-	100.0%	9,733	9,733
10200	TRAFFIC COMMISSION	0.0%	-	-	-	0.0%	-	0.0%	-	-	-	0.0%	-	0.0%	-	0.0%	-	100.0%	3,852	3,852
10300	COMMUNITY SERVICE COM	0.0%	-	-	-	0.0%	-	0.0%	-	-	-	0.0%	-	0.0%	-	0.0%	-	100.0%	4,635	4,635
11500	CITY MANAGER	8.9%	88,270	-	-	0.0%	-	0.0%	-	-	-	0.0%	-	0.0%	-	0.0%	-	91.1%	903,527	991,797
12000	CITY CLERK	3.7%	18,281	-	-	0.0%	-	0.0%	-	-	-	0.0%	-	0.0%	-	0.0%	-	96.3%	475,807	494,088
12500	ELECTIONS	0.0%	-	-	-	0.0%	-	0.0%	-	-	-	0.0%	-	0.0%	-	0.0%	-	100.0%	4,420	4,420
13000	CITY ATTORNEY	3.7%	7,497	-	-	0.0%	-	0.0%	-	-	-	12.5%	25,328	12.5%	25,328	25.0%	50,655	46.3%	93,813	202,620
14200	HUMAN RESOURCES	8.2%	36,480	-	-	0.0%	-	0.0%	-	-	-	17.5%	77,855	17.5%	77,855	35.0%	155,709	21.8%	96,984	444,883
20000	GENERAL CITY	0.0%	-	-	-	0.0%	-	0.0%	-	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%	10,000	10,000
21000	FINANCE	25.0%	307,867	-	-	0.0%	-	0.0%	-	-	-	3.8%	46,180	3.8%	46,180	7.5%	92,360	60.0%	738,880	1,231,466
<b>PUBLIC SAFETY</b>																				
31000	POLICE	0.0%	-	-	-	0.0%	-	0.0%	-	-	-	0.0%	-	0.0%	-	0.0%	-	100.0%	23,629,262	23,629,262
32000	ANIMAL CONTROL	0.0%	-	-	-	0.0%	-	0.0%	-	-	-	0.0%	-	0.0%	-	0.0%	-	100.0%	367,374	367,374
63050	CODE ENFORCEMENT	0.0%	-	-	-	0.0%	-	0.0%	-	-	-	0.0%	-	0.0%	-	0.0%	-	100.0%	501,454	501,454
41000	FIRE	0.0%	-	-	-	0.0%	-	0.0%	-	-	-	0.0%	-	0.0%	-	0.0%	-	100.0%	9,789,479	9,789,479
44000	AMBULANCE TRANSPORT	0.0%	-	-	-	0.0%	-	0.0%	-	-	-	0.0%	-	0.0%	-	0.0%	-	100.0%	986,870	986,870
<b>COMMUNITY SERVICES</b>																				
70000	COMM SERVICES ADMIN	0.0%	-	-	-	0.0%	-	0.0%	-	-	-	0.0%	-	0.0%	-	0.0%	-	100.0%	1,210,828	1,210,828
70500	SR CENTER	0.0%	-	-	-	0.0%	-	0.0%	-	-	-	0.0%	-	0.0%	-	0.0%	-	100.0%	213,079	213,079
71000	PARKS & PLAYGROUNDS	0.0%	-	-	-	0.0%	-	0.0%	-	-	-	0.0%	-	0.0%	-	0.0%	-	100.0%	423,290	423,290
75000	COMMUNITY PROMOEVENT	0.0%	-	-	-	0.0%	-	0.0%	-	-	-	0.0%	-	0.0%	-	0.0%	-	100.0%	134,692	134,692
<b>PUBLIC WORKS</b>																				
50000	ADMINISTRATION	14.0%	62,048	15,500	10,000	0.0%	5,000	40.0%	10,000	50,000	8,409	0.0%	-	0.0%	-	0.0%	-	77.2%	342,246	443,203
50500	ENGINEERING	5.0%	79,729	10,800	50,000	0.0%	10,000	9.3%	81,440	-	22,991	0.0%	-	0.0%	-	0.0%	-	86.0%	1,371,058	1,594,578
51500	STREET MAINT	7.0%	61,299	-	-	83.7%	732,961	0.0%	-	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%	(0)	875,700
52500	CONCRETE REPAIR	0.0%	-	53,334	0.0%	0.0%	-	0.0%	-	-	-	0.0%	-	0.0%	-	0.0%	-	88.4%	405,895	459,229
53000	PARK MAINT	2.0%	31,498	13,985	0.0%	0.0%	-	0.0%	-	-	-	0.0%	-	0.0%	-	0.0%	-	97.1%	1,529,416	1,574,899
53500	STREET TREE	3.0%	14,690	31,677	0.0%	0.0%	-	0.0%	-	-	-	0.0%	-	0.0%	-	0.0%	-	90.5%	443,298	489,665
<b>COMMUNITY DEVELOPMENT</b>																				
61050	PLANNING	0.0%	-	-	-	0.0%	-	0.0%	-	-	-	0.0%	-	0.0%	-	0.0%	-	100.0%	816,245	816,245
62050	BUILDING	0.0%	-	-	-	0.0%	-	0.0%	-	-	-	0.0%	-	0.0%	-	0.0%	-	100.0%	945,627	945,627
		1.5%	720,617	125,296	1.6%	792,961	0.2%	96,440	50,000	31,400	0.3%	149,362	0.3%	149,362	0.6%	298,724	95.0%	45,789,027	48,203,189	

# INTERFUND CHARGE CALCULATION

FY 2014 – 2015

		26-Jul-13																		
		WATER		TRENCH		GAS TAX		MEASURE M		TRAFFIC	MUNICIPAL	MEDICAL		WORKERS COMP		LIABILITY		GENERAL FUND		TOTAL
DEPARTMENT		%	\$\$	NPDES	Flat \$	%	\$\$	%	\$\$	Flat \$	Flat \$	%	\$\$	%	\$\$	%	\$\$	%	\$\$	
		56500				55005		55027				14306		14306		14306				
ADMINISTRATION																				
10000	CITY COUNCIL	3.7%	12,998	-	-	0.0%	-	0.0%	-	-	-	0.0%	-	0.0%	-	0.0%	-	96.3%	338,295	351,293
10100	PLANNING COMMISSION	0.0%	-	-	-	0.0%	-	0.0%	-	-	-	0.0%	-	0.0%	-	0.0%	-	100.0%	9,733	9,733
10200	TRAFFIC COMMISSION	0.0%	-	-	-	0.0%	-	0.0%	-	-	-	0.0%	-	0.0%	-	0.0%	-	100.0%	3,852	3,852
10300	COMMUNITY SERVICE COM	0.0%	-	-	-	0.0%	-	0.0%	-	-	-	0.0%	-	0.0%	-	0.0%	-	100.0%	4,635	4,635
11500	CITY MANAGER	8.9%	90,306	-	-	0.0%	-	0.0%	-	-	-	0.0%	-	0.0%	-	0.0%	-	91.1%	924,366	1,014,672
12000	CITY CLERK	3.7%	18,305	-	-	0.0%	-	0.0%	-	-	-	0.0%	-	0.0%	-	0.0%	-	96.3%	476,414	494,719
12500	ELECTIONS	0.0%	-	-	-	0.0%	-	0.0%	-	-	-	0.0%	-	0.0%	-	0.0%	-	100.0%	80,670	80,670
13000	CITY ATTORNEY	3.7%	7,497	-	-	0.0%	-	0.0%	-	-	-	12.5%	25,328	12.5%	25,328	25.0%	50,655	46.3%	93,813	202,620
14200	HUMAN RESOURCES	8.2%	36,027	-	-	0.0%	-	0.0%	-	-	-	17.5%	76,887	17.5%	76,887	35.0%	153,774	21.8%	95,779	439,355
20000	GENERAL CITY	0.0%	-	-	-	0.0%	-	0.0%	-	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%	10,000	10,000
21000	FINANCE	25.0%	311,083	-	-	0.0%	-	0.0%	-	-	-	3.8%	46,662	3.8%	46,662	7.5%	93,325	60.0%	746,598	1,244,330
PUBLIC SAFETY																				
31000	POLICE	0.0%	-	-	-	0.0%	-	0.0%	-	-	-	0.0%	-	0.0%	-	0.0%	-	100.0%	24,071,753	24,071,753
32000	ANIMAL CONTROL	0.0%	-	-	-	0.0%	-	0.0%	-	-	-	0.0%	-	0.0%	-	0.0%	-	100.0%	371,663	371,663
63050	CODE ENFORCEMENT	0.0%	-	-	-	0.0%	-	0.0%	-	-	-	0.0%	-	0.0%	-	0.0%	-	100.0%	503,453	503,453
41000	FIRE	0.0%	-	-	-	0.0%	-	0.0%	-	-	-	0.0%	-	0.0%	-	0.0%	-	100.0%	10,403,817	10,403,817
44000	AMBULANCE TRANSPORT	0.0%	-	-	-	0.0%	-	0.0%	-	-	-	0.0%	-	0.0%	-	0.0%	-	100.0%	1,006,634	1,006,634
COMMUNITY SERVICES																				
70000	COMM SERVICES ADMIN	0.0%	-	-	-	0.0%	-	0.0%	-	-	-	0.0%	-	0.0%	-	0.0%	-	100.0%	1,230,474	1,230,474
70500	SR CENTER	0.0%	-	-	-	0.0%	-	0.0%	-	-	-	0.0%	-	0.0%	-	0.0%	-	100.0%	216,092	216,092
71000	PARKS & PLAYGROUNDS	0.0%	-	-	-	0.0%	-	0.0%	-	-	-	0.0%	-	0.0%	-	0.0%	-	100.0%	423,791	423,791
75000	COMMUNITY PROMOEVENT	0.0%	-	-	-	0.0%	-	0.0%	-	-	-	0.0%	-	0.0%	-	0.0%	-	100.0%	134,692	134,692
PUBLIC WORKS																				
50000	ADMINISTRATION	14.0%	62,918	15,500		10,000		0.0%	5,000	-	8,409	0.0%	-	0.0%	-	0.0%	-	77.3%	347,590	449,417
50500	ENGINEERING	5.0%	80,058	10,800		50,000		40.0%	10,000	50,000	22,991	0.0%	-	0.0%	-	0.0%	-	86.0%	1,377,307	1,601,156
51500	STREET MAINT	7.0%	61,465	-		83.7%	734,945	9.3%	81,661	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	878,071
52500	CONCRETE REPAIR	0.0%	-	53,334		0.0%	-	0.0%	-	-	-	0.0%	-	0.0%	-	0.0%	-	87.0%	356,341	409,675
53000	PARK MAINT	2.0%	31,532	13,985		0.0%	-	0.0%	-	-	-	0.0%	-	0.0%	-	0.0%	-	97.1%	1,531,099	1,576,616
53500	STREET TREE	3.0%	13,825	31,677		0.0%	-	0.0%	-	-	-	0.0%	-	0.0%	-	0.0%	-	90.1%	415,333	460,835
COMMUNITY DEVELOPMENT																				
61050	PLANNING	0.0%	-	-	-	0.0%	-	0.0%	-	-	-	0.0%	-	0.0%	-	0.0%	-	100.0%	819,543	819,543
62050	BUILDING	0.0%	-	-	-	0.0%	-	0.0%	-	-	-	0.0%	-	0.0%	-	0.0%	-	100.0%	949,724	949,724
		1.5%	726,013	125,296		1.6%	794,945	0.2%	96,661	50,000	31,400	0.3%	148,877	0.3%	148,877	0.6%	297,754	95.1%	46,943,462	49,363,285



# POSITION SUMMARIES





# POSITION SUMMARY

# FY 2013 – 2015

							Difference
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	14 - 13
<b>CITY COUNCIL</b>							
Elected/Appointed	57.00	57.00	39.00	30.00	30.00	30.00	-
<b>Total Elected/Appointed</b>	<b>57.00</b>	<b>57.00</b>	<b>39.00</b>	<b>30.00</b>	<b>30.00</b>	<b>30.00</b>	<b>-</b>
<b>CITY MANAGER</b>							
Full-time	5.00	5.00	5.00	4.00	3.00	3.00	(1.00)
Part-time FTE	1.39	0.54	0.51	-	0.72	0.72	0.72
<b>CITY ATTORNEY</b>							
Full-time	1.00	1.00	1.00	1.00	1.00	1.00	-
<b>CITY CLERK</b>							
Full-time	6.00	6.00	5.00	2.50	2.00	2.00	(0.50)
Part-time FTE	0.30	0.00	0.74	-	1.19	1.19	1.19
<b>HUMAN RESOURCES</b>							
Full-time	4.00	4.00	4.00	2.00	2.00	2.00	-
Part-time FTE	-	0.34	1.01	-	1.42	1.42	1.42
<b>FINANCE</b>							
Full-time	14.00	12.00	11.00	8.50	10.00	10.00	1.50
Part-time FTE	1.61	1.66	1.65	-	-	-	-
<b>POLICE</b>							
Full-time	154.00	145.00	143.00	132.00	128.00	128.00	(4.00)
Part-time FTE	22.84	19.43	21.72	16.63	15.80	15.80	(0.83)
<b>FIRE</b>							
Full-time (OCFA contract)	51.00	51.00	51.00	51.00	51.00	51.00	-
Full-time (ambulance contract)	12.00	12.00	12.00	12.00	12.00	12.00	-
Part-time FTE	0.22	0.22	0.21	-	-	-	-
<b>COMMUNITY SERVICES</b>							
Full-time	11.00	9.00	8.00	7.00	7.00	7.00	-
Part-time FTE	18.38	18.79	18.16	16.22	14.34	14.34	(1.88)
<b>PUBLIC WORKS</b>							
Full-time	65.00	53.00	54.00	49.00	49.00	49.00	-
Part-time FTE	8.56	10.51	10.27	3.02	4.21	4.21	1.19
<b>COMMUNITY DEVELOPMENT</b>							
Full-time	28.00	28.00	28.00	12.00	11.00	11.00	(1.00)
Part-time FTE	4.92	4.58	3.73	0.57	2.87	2.87	2.30
<b>Total Full-Time Authorized</b>	<b>288.00</b>	<b>263.00</b>	<b>259.00</b>	<b>218.00</b>	<b>213.00</b>	<b>213.00</b>	<b>(5.00)</b>
<b>Total Part-Time FTE</b>	<b>121.23</b>	<b>119.07</b>	<b>121.01</b>	<b>99.44</b>	<b>103.57</b>	<b>103.57</b>	<b>4.13</b>
<b>Total Full-Time Equivalents</b>	<b>409.23</b>	<b>382.07</b>	<b>380.01</b>	<b>317.44</b>	<b>316.57</b>	<b>316.57</b>	<b>(0.87)</b>

**Full-time Authorized Position Changes:**

Several vacant positions and one vacant unfunded position has been eliminated and have been replaced with three new full-time positions and part time wages. These changes streamline management and focus on current shortages of front line personnel.

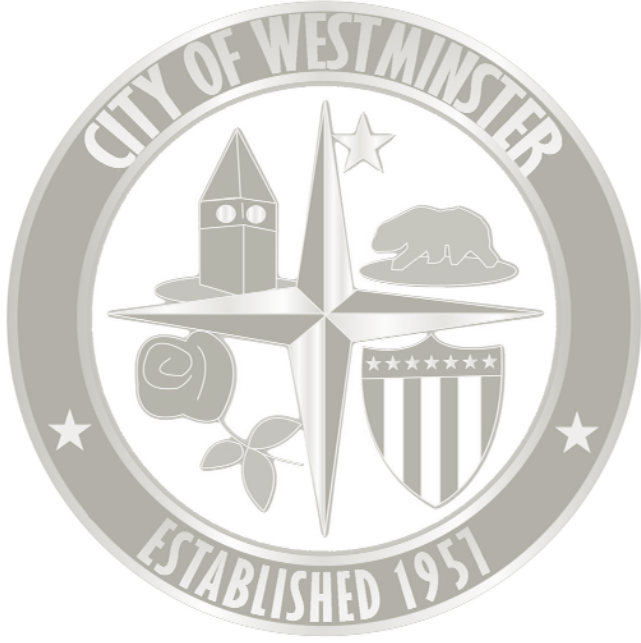
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	Difference 14 - 13
<b>CITY COUNCIL - ELECTED/APPOINTED</b>							
Council Members/Agency Board	5.00	5.00	5.00	5.00	5.00	5.00	-
Commissions	52.00	52.00	34.00	25.00	25.00	25.00	-
<b>Total Elected/Appointed</b>	<b>57.00</b>	<b>57.00</b>	<b>39.00</b>	<b>30.00</b>	<b>30.00</b>	<b>30.00</b>	<b>-</b>
<b>CITY MANAGER</b>							
Assistant City Manager	-	-	1.00	1.00	-	-	(1.00)
Administrative Assistant II - City Council	1.00	1.00	1.00	-	-	-	-
Assistant to the City Manager	-	-	1.00	1.00	1.00	1.00	-
City Manager	1.00	1.00	1.00	1.00	1.00	1.00	-
Economic Development Specialist	1.00	1.00	-	-	-	-	-
Executive Assistant City Manager's Office	1.00	1.00	1.00	1.00	1.00	1.00	-
Management Analyst	1.00	1.00	-	-	-	-	-
Part-time FTE	1.39	0.54	0.51	-	0.72	0.72	0.72
<b>Total City Manager</b>	<b>6.39</b>	<b>5.54</b>	<b>5.51</b>	<b>4.00</b>	<b>3.72</b>	<b>3.72</b>	<b>(0.28)</b>
<b>CITY ATTORNEY</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>
<b>CITY CLERK</b>							
Assistant City Clerk	2.00	2.00	1.00	1.00	1.00	1.00	-
City Clerk	1.00	1.00	1.00	1.00	1.00	1.00	-
Deputy City Clerk	1.00	1.00	1.00	-	-	-	-
Public Information Clerk	1.00	1.00	-	-	-	-	-
Administrative Assistant I	-	-	1.00	-	-	-	-
Records Clerk	1.00	1.00	1.00	-	-	-	-
Customer Service Representative	-	-	-	0.50	-	-	(0.50)
Part-time FTE	0.30	0.00	0.74	-	1.19	1.19	1.19
<b>Total City Clerk</b>	<b>6.30</b>	<b>6.00</b>	<b>5.74</b>	<b>2.50</b>	<b>3.19</b>	<b>3.19</b>	<b>0.69</b>
<b>HUMAN RESOURCES</b>							
Administrative Assistant I	1.00	1.00	1.00	-	-	-	-
Director of Human Resources & Risk Mg	1.00	1.00	1.00	-	-	-	-
Human Resources Assistant	1.00	1.00	1.00	1.00	1.00	1.00	-
Risk Management/Benefits Officer	-	1.00	1.00	1.00	1.00	1.00	-
Part-time FTE	-	0.34	1.01	-	1.42	1.42	1.42
<b>Total Personnel</b>	<b>4.00</b>	<b>4.34</b>	<b>5.01</b>	<b>2.00</b>	<b>3.42</b>	<b>3.42</b>	<b>1.42</b>
<b>FINANCE</b>							
Account Clerk	2.00	1.00	1.00	-	-	-	-
Accounting Manager	1.00	1.00	1.00	1.00	1.00	1.00	-
Accounting Technician	3.00	3.00	3.00	3.00	3.00	3.00	-
Administrative Assistant II	1.00	-	-	-	-	-	-
Administrative Services Director	-	-	-	-	1.00	1.00	1.00
Customer Service Representative	2.00	2.00	2.00	0.50	1.00	1.00	0.50
Finance Director	1.00	1.00	-	-	-	-	-
Financial Services Manager	1.00	1.00	1.00	1.00	1.00	1.00	-
Purchasing Officer	1.00	1.00	-	-	-	-	-
Senior Staff Accountant	2.00	2.00	3.00	3.00	3.00	3.00	-
Part-time FTE	1.61	1.66	1.65	-	-	-	-
<b>Total Finance</b>	<b>15.61</b>	<b>13.66</b>	<b>12.65</b>	<b>8.50</b>	<b>10.00</b>	<b>10.00</b>	<b>1.50</b>
	<b>33.30</b>	<b>30.54</b>	<b>29.92</b>	<b>18.00</b>	<b>21.34</b>	<b>21.34</b>	<b>3.34</b>

	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	Difference 14 - 13
<b>POLICE</b>							
Administrative Assistant II - Police	2.00	2.00	2.00	1.00	1.00	1.00	-
Animal Control Officer	1.00	1.00	1.00	1.00	1.00	1.00	-
Applications Supervisor	-	-	-	-	1.00	1.00	1.00
Police Fiscal Specialist	1.00	1.00	1.00	1.00	1.00	1.00	-
Code Enforcement Officer	-	-	-	4.00	4.00	4.00	-
Communication Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	-
Computer Technician	1.00	1.00	1.00	1.00	-	-	(1.00)
Crime Analyst	1.00	1.00	1.00	1.00	1.00	1.00	-
Forensic Services Technician	2.00	1.00	1.00	2.00	2.00	2.00	-
<i>Forensic Services Technician (unfunded)</i>	-	-	-	-	-	-	-
Information Systems Manager	1.00	1.00	1.00	1.00	-	-	(1.00)
Information Systems Specialist	1.00	1.00	1.00	1.00	-	-	(1.00)
Information Systems Technician	2.00	2.00	2.00	2.00	2.00	2.00	-
Parking Control Supervisor	1.00	1.00	1.00	-	-	-	-
Police Captain	2.00	2.00	2.00	2.00	1.00	1.00	(1.00)
Police Chief	1.00	1.00	1.00	1.00	1.00	1.00	-
Police Dispatcher	12.00	12.00	12.00	12.00	12.00	12.00	-
Police Lieutenant	6.00	5.00	5.00	5.00	5.00	5.00	-
Police Officer	77.00	72.00	72.00	68.00	66.00	66.00	(2.00)
Police Records Specialist	6.00	6.00	6.00	5.00	5.00	5.00	-
Police Sergeant	16.00	15.00	14.00	14.00	14.00	14.00	-
Police Service Officer	10.00	10.00	9.00	4.00	4.00	4.00	-
Property Control Clerk	2.00	2.00	2.00	1.00	1.00	1.00	-
Records Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	-
Research Analyst	1.00	1.00	1.00	1.00	1.00	1.00	-
Senior Animal Control Officer	1.00	1.00	1.00	-	-	-	-
Special Services Assistant	3.00	2.00	2.00	-	-	-	-
Sr. Programmer Analyst	1.00	1.00	1.00	1.00	1.00	1.00	-
Systems Administrator	1.00	1.00	1.00	1.00	2.00	2.00	1.00
Part-time FTE	22.84	19.43	21.72	16.63	15.80	15.80	(0.83)
<b>Total Police</b>	<b>176.84</b>	<b>164.43</b>	<b>164.72</b>	<b>148.63</b>	<b>143.80</b>	<b>143.80</b>	<b>(4.83)</b>
<b>FIRE</b>							
OCFA Contract FTE	51.00	51.00	51.00	51.00	51.00	51.00	-
Ambulance Contract FTE	12.00	12.00	12.00	12.00	12.00	12.00	-
Part-time FTE (Ambulance Transport)	0.22	0.22	0.21	-	-	-	-
<b>Total Fire</b>	<b>63.22</b>	<b>63.22</b>	<b>63.21</b>	<b>63.00</b>	<b>63.00</b>	<b>63.00</b>	<b>-</b>
	<b>240.07</b>	<b>227.65</b>	<b>227.93</b>	<b>211.63</b>	<b>206.80</b>	<b>206.80</b>	<b>(4.83)</b>
<b>COMMUNITY SERVICES</b>							
Administrative Assistant II	1.00	1.00	1.00	1.00	1.00	1.00	-
Assistant Community Services Director	1.00	1.00	-	-	-	-	-
City Cable TV Production Supervisor	1.00	1.00	1.00	-	-	-	-
Community Services Coordinator	3.00	2.00	2.00	2.00	2.00	2.00	-
Community Services Director	1.00	1.00	1.00	1.00	1.00	1.00	-
Community Services Representative	1.00	-	-	-	-	-	-
Community Services Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	-
Family Resource Center Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	-
Senior Center Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	-
Part-time FTE	18.38	18.79	18.16	16.22	14.34	14.34	(1.88)
<b>Total Community Services</b>	<b>29.38</b>	<b>27.79</b>	<b>26.16</b>	<b>23.22</b>	<b>21.34</b>	<b>21.34</b>	<b>(1.88)</b>

	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	Difference 14 - 13
<b>PUBLIC WORKS</b>							
Administrative Analyst	1.00	1.00	1.00	1.00	1.00	1.00	-
Administrative Assistant II	1.00	1.00	1.00	-	-	-	-
Administrative Assitant I	2.00	-	-	-	-	-	-
Building Maintenance/Repair Worker	3.00	3.00	2.00	1.00	1.00	1.00	-
Civil Engineering Assistant	2.00	2.00	2.00	2.00	2.00	2.00	-
Civil Engineering Associate	4.00	4.00	4.00	4.00	3.00	3.00	(1.00)
Civil Engineering Principal	1.00	1.00	1.00	1.00	1.00	1.00	-
Cross Connection Inspector/Leadworker	1.00	1.00	1.00	1.00	1.00	1.00	-
Customer Service Representative	-	-	-	1.00	1.00	1.00	-
Engineering Technician	2.00	1.00	1.00	1.00	1.00	1.00	-
Equipment Mechanic	1.00	1.00	1.00	1.00	1.00	1.00	-
Equipment Operator	2.00	2.00	1.00	1.00	1.00	1.00	-
Facilities Supervisor	1.00	-	1.00	-	-	-	-
Garage Superintendent	1.00	1.00	1.00	1.00	1.00	1.00	-
Leadworker	9.00	6.00	5.00	5.00	5.00	5.00	-
Maintenance Superintendent	1.00	-	-	-	-	-	-
Maintenance Worker I	2.00	1.00	8.00	5.00	-	-	(5.00)
Maintenance Worker II	15.00	14.00	11.00	12.00	17.00	17.00	5.00
Maintenance Worker III	2.00	1.00	1.00	1.00	1.00	1.00	-
Mecahnic/Body Repair Worker	1.00	1.00	-	-	-	-	-
Mechanic	1.00	1.00	1.00	1.00	1.00	1.00	-
Public Works Director	1.00	1.00	1.00	1.00	1.00	1.00	-
Public Works Inspector	1.00	1.00	1.00	1.00	1.00	1.00	-
Public Works Mgr/Maintenance Ops	1.00	1.00	1.00	1.00	1.00	1.00	-
Public Works Mgr/Water Superintendent	1.00	1.00	1.00	1.00	1.00	1.00	-
Public Works Maintenance Supervisor	6.00	5.00	5.00	4.00	4.00	4.00	-
Safety Coordinator/Crew Leader	1.00	1.00	-	-	-	-	-
Senior Administrative Assistant	1.00	1.00	1.00	1.00	1.00	1.00	-
Sr Building Maintenance/Repair Worker	-	-	1.00	1.00	1.00	1.00	-
Traffic Engineer	-	-	-	-	1.00	1.00	1.00
Part-time FTE	8.56	10.51	10.27	3.02	4.21	4.21	1.19
<b>Total Public Works</b>	<b>73.56</b>	<b>63.51</b>	<b>64.27</b>	<b>52.02</b>	<b>53.21</b>	<b>53.21</b>	<b>1.19</b>
<b>COMMUNITY DEVELOPMENT</b>							
Adminstrative Assistant I	2.00	2.00	3.00	-	-	-	-
Adminstrative Assistant II	2.00	2.00	1.00	-	-	-	-
Assistant Planner	2.00	2.00	2.00	-	-	-	-
Associate Planner	2.00	2.00	2.00	2.00	2.00	2.00	-
Building Official	1.00	1.00	1.00	1.00	1.00	1.00	-
Business License & Building Permit Tec	2.00	2.00	2.00	1.00	1.00	1.00	-
Business License Inspector	1.00	1.00	1.00	1.00	1.00	1.00	-
City Housing Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	-
City Housing Supervisor	1.00	1.00	1.00	-	-	-	-
Code Enforcement Manager	1.00	1.00	1.00	-	-	-	-
Code Enforcement Officer	5.00	5.00	4.00	-	-	-	-
Combination Building Inspector	1.00	1.00	1.00	-	-	-	-
Community Development Director	1.00	1.00	1.00	-	-	-	-

							Difference
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	14 - 13
Management Analyst	-	-	1.00	1.00	-	-	(1.00)
NPDES Inspector	1.00	1.00	1.00	1.00	1.00	1.00	-
Plan Checker Engineer	1.00	1.00	1.00	1.00	1.00	1.00	-
Planning Manager	1.00	1.00	1.00	1.00	1.00	1.00	-
Planning Technician	1.00	1.00	1.00	-	-	-	-
Senior Planner	1.00	1.00	1.00	1.00	1.00	1.00	-
Sr. Combination Building Inspector	1.00	1.00	1.00	1.00	1.00	1.00	-
Part-time FTE	4.92	4.58	3.73	0.57	2.87	2.87	2.30
<b>Total Community Development</b>	<b>32.92</b>	<b>32.58</b>	<b>31.73</b>	<b>12.57</b>	<b>13.87</b>	<b>13.87</b>	<b>1.30</b>
<b>Total Full-Time Authorized</b>	<b>288.00</b>	<b>263.00</b>	<b>259.00</b>	<b>218.00</b>	<b>213.00</b>	<b>213.00</b>	<b>(5.00)</b>
<b>Total Part-Time FTE</b>	<b>121.23</b>	<b>119.07</b>	<b>121.01</b>	<b>99.44</b>	<b>103.57</b>	<b>103.57</b>	<b>4.13</b>
<b>Total Full-Time Equivalents</b>	<b>409.23</b>	<b>382.07</b>	<b>380.01</b>	<b>317.44</b>	<b>316.57</b>	<b>316.57</b>	<b>(0.87)</b>





# DEBT SCHEDULES





The City has debt limitations on general obligations and Successor Agency to the Westminster Redevelopment Agency. The general obligation debt limit is calculated as 15% of assessed value or \$475,737,203, which is 366% above total outstanding debt of \$130,137,198 and 5629% above the City debt excluding the SAWRA.

The City keeps an extremely low and manageable debt program. Debt levels are carefully planned to achieve project goals while maintaining appropriate operating balances. By comparison, the City has a debt limit of more than \$5,218 per capita, with actual debt levels of \$1,427, only \$93 per capita when the SAWRA is excluded.

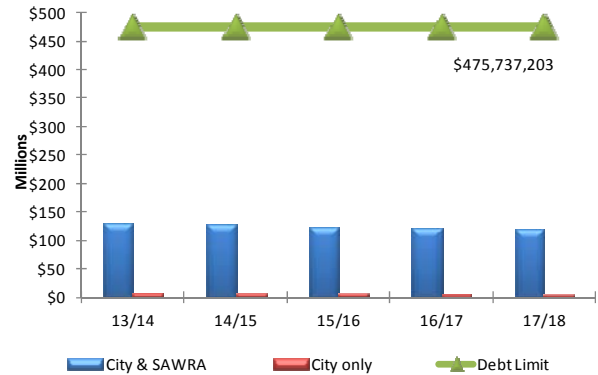
**\$7,825,000 2008 Certificates of Participation (Civic Center Refunding)**

The proceeds from the 2008 Certificates, together with other funds, will be used to (i) refund and defease the City of Westminster Variable Rate Demand Certificates of Participation, Series 1998A (1998 Civic Center Refunding Program) (ii) acquire a debt service reserve fund surety bond; and (iii) to pay certain costs of issuing the Certificates, including a reimbursement to the City for amounts paid to terminate a swap agreement relating to the Prior Certificates.

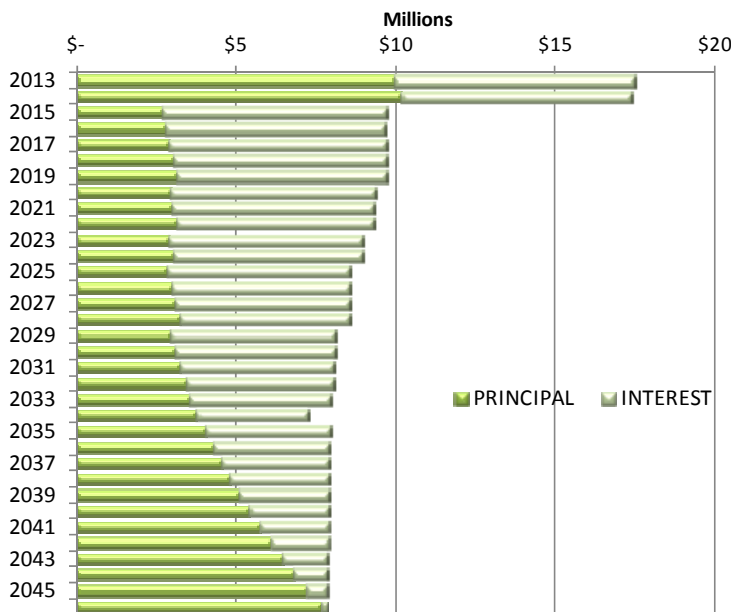
**\$5,035,000 Certificates of Participation, Series 2008 (Water System Refunding)**

The proceeds from the 2008 Certificates will be used to (i) currently refund and defease the City's Variable Rate Demand Certificates of Participation, Series 1998B (1998 Water System Refunding program), (ii) currently refund and defease the City's obligations under the 2001 Installment Sale Agreement, (iii) acquire a debt service reserve fund surety bond; (iv) pay the costs of issuance relating to the execution and delivery of the Certificates, including a termination payment in connection with a swap relating to the 1998 Certificates.

General Obligation Debt Limit vs. Outstanding Debt



Annual Debt Service to Maturity



**\$2,000,000 California Infrastructure and Economic Development Bank**

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

**\$889,355 Orange County Water District Loan**

The loan was issued as per a conjunctive use well construction agreement for the completion of a well.

**\$6,100,000 Westminster Redevelopment Agency Multifamily Housing Revenue Bonds Rose Garden Apartments Project 1993 Series A**

The project consists of approximately 132 senior rental apartment units

located in four buildings of three stories each. The project also contains a separate, approximately 3,000 square foot, community facility area and manager's living unit. There are approximately 84 on-site parking spaces.

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

The proceeds of the Bonds, along with funds on hand from the City, will be used to (i) currently refund the Agency's Westminster Commercial Redevelopment Project No. 1 1997 Tax Allocation Revenue Refunding Bonds (Variable Rate Demand), (ii) provide for a Reserve Fund Surety Bond, and (iii) pay the costs of issuing the Bonds, including an amount to reimburse the Agency for making a termination payment for a swap relating to the Prior Bonds.

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

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

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

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

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

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

The Westminster Redevelopment Agency organized and existed under the California Community Redevelopment Law (Health and Safety code Section 33000 *et seq.*) since 1982. As part of the 2011-2012 State Budget Bill, the California State Legislature enacted, and Governor Brown signed, ABx1 26, eliminating every redevelopment agency statewide. The California Supreme Court's (*California Redevelopment Association vs. Matosantos, Case No. S194861*) action on December 29, 2011 validated ABx1 26, requiring the dissolution of statewide redevelopment agencies. On January 11, 2012 the Westminster City Council took affirmative action, by approving Resolution 4388, thereby becoming the Successor Agency for the Westminster Redevelopment Agency (Health and Safety Code Section 34713). The City of Westminster has elected to be appointed as successor agency for purposes of winding down the affairs of the Agency, including those relating to payment of the above listed bonds of the Agency.

# DEBT SCHEDULE

# FY 2013 – 2014

PROGRAM	ISSUE DATE	MATURITY DATE	PRINCIPAL ISSUED	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL	%	OUTSTANDING AT 6/30/14
<b>2013/14 Debt Service</b>								
2008 COP Civic Center Refunding*								
800MHz	06/01/08	06/01/22	\$ 1,197,087	\$ 77,256	\$ 27,266	\$ 104,522	1%	\$ 589,747
Civic Center Improvements	06/01/08	06/01/22	2,040,290	131,674	46,472	178,146	1%	1,005,152
Street Improvements	06/01/08	06/01/22	2,523,539	162,861	57,479	220,340	1%	1,243,226
Computer Upgrades	06/01/08	06/01/22	268,452	17,325	6,115	23,440	0%	132,253
Community Theater	06/01/08	06/01/22	1,795,632	115,884	40,899	156,784	1%	884,621
2008 COP Water System Refunding	06/01/08	06/01/24	5,035,000	230,000	122,744	352,744	2%	2,800,000
California Infrastructure and Economic Development Bank	01/28/02	08/01/33	2,000,000	57,609	52,538	110,148	1%	1,463,758
Orange County Water District Loan	08/01/00	02/01/20	889,355	49,184	13,392	62,576	0%	333,440
Redevelopment Agency **								
2008 Tax Allocation Refunding	06/01/08	08/01/27	30,140,000	1,270,000	1,068,956	2,338,956	13%	24,325,000
2009 Subordinate Tax Allocatio	03/04/10	11/01/45	73,055,000	-	4,357,144	4,357,144		73,055,000
2011 TABS - Series A	06/09/11	11/01/45	24,305,000	-	1,321,144	1,321,144		24,305,000
2011 TABS - Series B	06/09/11	11/01/13	10,400,000	8,065,000	120,975	8,185,975		-
Total Redevelopment Agency			137,900,000	9,335,000	6,868,219	16,203,219	93%	121,685,000
<b>2013/14 Debt Service Total</b>			<b>\$ 153,649,355</b>	<b>\$ 10,176,794</b>	<b>\$ 7,235,124</b>	<b>\$ 17,411,918</b>	<b>100%</b>	<b>\$ 130,137,198</b>
* Public Financing Authority 2013/14 Debt Service Total			\$ 12,860,000	\$ 735,000	\$ 300,975	\$ 1,035,975		\$ 6,655,000
<b>2014/15 Debt Service Total</b>				\$ 2,695,543	\$ 7,028,020	\$ 9,723,563		\$ 127,441,655
<b>2015/16 Debt Service Total</b>				\$ 2,789,424	\$ 6,903,487	\$ 9,692,910		\$ 124,652,231
<b>2016/17 Debt Service Total</b>				\$ 2,903,441	\$ 6,809,372	\$ 9,712,813		\$ 121,748,790
<b>2017/18 Debt Service Total</b>				\$ 3,027,599	\$ 6,685,668	\$ 9,713,267		\$ 118,721,191
<b>2018/19 Debt Service Total</b>				\$ 3,141,903	\$ 6,562,085	\$ 9,703,988		\$ 115,579,287
<b>Total Remaining</b>				\$ 115,579,287	\$ 107,100,609	\$ 222,029,897		\$ 0

PROGRAM	REVENUE SOURCE	ESTIMATED REVENUE 2013/14	COVERAGE RATIO	COVERAGE REQUIREMENT	INTEREST RATE	MOODY'S/ S & P RATING
2008 COP Civic Center Refunding					3.00-4.48	
800MHz	General Fund	\$130,653	1.25	1.25		AAA/AA-
Civic Center Improvements	Building Charges	\$277,070	1.56	1.25		AAA/AA-
Street Improvements	Measure M Turn Back	\$903,732	4.10	1.25		AAA/AA-
Computer Upgrades	Information Systems Charges	\$29,299	1.25	1.25		AAA/AA-
Community Theater	General Fund	\$195,979	1.25	1.25		AAA/AA-
2008 COP Water System Refunding	Net Operating Revenue	\$3,173,701	9.00	1.50	3.00-4.375	AAA/AA-
California Infrastructure & Economic Development Bank					3.26	
Orange County Water District Loan					3.50	
Successory Agency to the Westminster Redevelopment Agency						
2008 Tax Allocation Refunding Notes					3.00-5.00	Aaa/AAA
2009 Subordinate Tax Allocation Bonds					5.375-6.25	Aa2/AAA
2011 Tax Allocation Bonds					2.00-5.625	A
Total SAWRA	RPPTF	\$16,203,219	1.00	1.25		

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

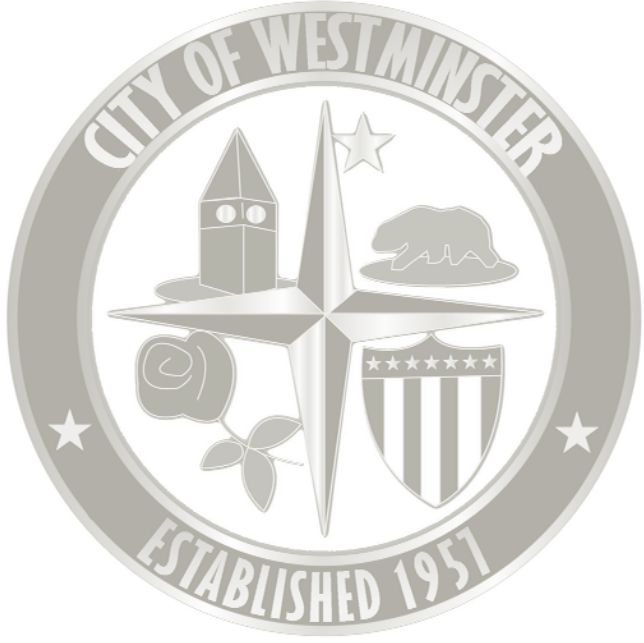
# DEBT SCHEDULE

# FY 2014 – 2015

PROGRAM	ISSUE DATE	MATURITY DATE	PRINCIPAL ISSUED	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL	%	OUTSTANDING AT 6/30/15
<b>2014/15 Debt Service</b>								
2008 COP Civic Center Refunding*								
800MHz	06/01/08	06/01/22	\$ 1,197,087	\$ 80,316	\$ 24,852	\$ 105,168	1%	\$ 509,431
Civic Center Improvements	06/01/08	06/01/22	2,040,290	136,888	42,357	179,246	2%	868,264
Street Improvements	06/01/08	06/01/22	2,523,539	169,311	52,390	221,701	2%	1,073,915
Computer Upgrades	06/01/08	06/01/22	268,452	18,011	5,573	23,584	0%	114,242
Community Theater	06/01/08	06/01/22	1,795,632	120,474	37,278	157,752	2%	764,147
2008 COP Water System Refunding	06/01/08	06/01/24	5,035,000	235,000	115,556	350,556	4%	2,565,000
California Infrastructure and Economic Development Bank								
	01/28/02	08/01/33	2,000,000	59,637	50,475	110,112	1%	1,404,121
Orange County Water District Loan								
	08/01/00	02/01/20	889,355	50,906	11,670	62,576	1%	282,534
Redevelopment Agency **								
2008 Tax Allocation Refunding	06/01/08	08/01/27	30,140,000	1,320,000	1,017,156	2,337,156	24%	23,005,000
2009 Subordinate Tax Allocatio	03/04/10	11/01/45	73,055,000	-	4,357,144	4,357,144		73,055,000
2011 TABS - Series A	06/09/11	11/01/45	24,305,000	505,000	1,313,569	1,818,569		23,800,000
Total Redevelopment Agency			127,500,000	1,825,000	6,687,869	8,512,869	88%	119,860,000
<b>2014/15 Debt Service Total</b>			<b>\$ 143,249,355</b>	<b>\$ 2,695,543</b>	<b>\$ 7,028,020</b>	<b>\$ 9,723,563</b>	<b>100%</b>	<b>\$ 127,441,655</b>
* Public Financing Authority 2014/15 Debt Service Total			\$ 12,860,000	\$ 760,000	\$ 278,006	\$ 1,038,006		\$ 5,895,000
<b>2015/16 Debt Service Total</b>				\$ 2,789,424	\$ 6,903,487	\$ 9,692,910		\$ 124,652,231
<b>2016/17 Debt Service Total</b>				\$ 2,903,441	\$ 6,809,372	\$ 9,712,813		\$ 121,748,790
<b>2017/18 Debt Service Total</b>				\$ 3,027,599	\$ 6,685,668	\$ 9,713,267		\$ 118,721,191
<b>2018/19 Debt Service Total</b>				\$ 3,141,903	\$ 6,562,085	\$ 9,703,988		\$ 115,579,287
<b>2019/20 Debt Service Total</b>				\$ 2,951,359	\$ 6,433,794	\$ 9,385,153		\$ 112,627,928
<b>Total Remaining</b>				<b>\$ 112,627,928</b>	<b>\$ 100,666,816</b>	<b>\$ 212,644,744</b>		<b>\$ 0</b>

PROGRAM	REVENUE SOURCE	ESTIMATED REVENUE 2014/15	COVERAGE RATIO	COVERAGE REQUIREMENT	INTEREST RATE	MOODY'S/ S & P RATING
2008 COP Civic Center Refunding						
800MHz	General Fund	\$131,460	1.25	1.25	3.00-4.48	AAA/AA-
Civic Center Improvements	Building Charges	\$280,098	1.56	1.25		AAA/AA-
Street Improvements	Measure M Turn Back	\$903,256	4.07	1.25		AAA/AA-
Computer Upgrades	Information Systems Charges	\$29,480	1.25	1.25		AAA/AA-
Community Theater	General Fund	\$197,190	1.25	1.25		AAA/AA-
2008 COP Water System Refunding Net Operating Revenue						
		\$2,819,160	8.04	1.50	3.00-4.375	AAA/AA-
California Infrastructure & Economic Development Bank						
					3.26	
Orange County Water District Loan						
					3.50	
Successory Agency to the Westminster Redevelopment Agency						
					3.00-5.00	Aaa/AAA
					5.375-6.25	Aa2/AAA
					2.00-5.625	A
Total SAWRA	Tax Increment	\$8,512,869	1.00	1.25		

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



# POLICIES AND PROCEDURES



**BASIS OF BUDGETING**

The City of Westminster was incorporated in 1957 under the General Laws of the State of California. The City operates under a Council-Manager form of government. Policymaking and legislative authority are vested in the City Council, which consists of the Mayor and four Council Members. The City Council is responsible, among other things, for passing ordinances, adopting the budget, appointing committees, hiring the City Manager and appointing the City Attorney. The City Manager is responsible for carrying out the policies and ordinances of the City Council, for overseeing the day-to-day operations of the government and for appointing the heads of the City departments. The City Council is elected, at large, on a non-partisan basis. The Mayor is elected, at large, to serve a two year term. Council Members serve four-year staggered terms, with two Council Members elected every two years.

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

The accounts of the City are organized on the basis of funds and account groups, each of which is considered a separate independent fiscal accounting entity with a self-balancing set of accounts. The various funds are grouped into three fund types and seven fund categories as follows:

- Governmental Fund Types
  - General Fund
  - Special Revenue Funds
  - Debt Service Fund
  - Capital Project Funds
- Proprietary Fund Types
  - Enterprise Fund
  - Internal Service Funds
- Account Groups
  - General Fixed Asset Account Group
  - General Long Term Debt Account Group

Within each fund group are funds, programs and objects described in more detail in the fund statements and budget detail sections. All fund types except Account Groups are subject to budgetary appropriation.

The City budgets for governmental fund types based on the modified accrual basis of accounting. Under this method, revenues (income) are recognized in the period they become measurable and available to finance expenditures of the period and expenditures (expenses) are recorded when incurred. Exceptions include:

- Principal and interest on long term debt are recorded when due.
- Grants are considered to be revenue when awarded, not when earned.
- Capital improvement project budgets are considered to be reductions of funds available when appropriated. Overspending of capital improvement project budgets are considered to reduce funds available and close out of capital improvement project budgets are considered to increase funds available.

The budgets for all proprietary and fiduciary funds are prepared using the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. Exceptions include:

- Capital outlay is budgeted as an expenditure in the year purchased.
- Depreciation is not budgeted.
- Interest capitalized on construction projects is budgeted as interest expense.
- Proceeds from the issuance of debt are considered to be revenues, not an increase in liabilities.
- Principal payments are shown as expenditures rather than reductions of the liability.
- Proceeds from the sale of assets are recognized as revenue; however, the related gain or loss is not.
- Purchases of inventory are considered to be expenditures when purchased, not when sold or used.
- Accrued compensated absences are not considered to be expenditures until paid.

### **BUDGET POLICIES**

The City establishes accounting control through formal adoption of an annual operating budget for the governmental, proprietary and fiduciary fund types. The City Council's policy is to adopt a formal operating budget with a majority vote the City Council by June 30 of each year. The legal level of budgetary control, that is, the level at which expenditures cannot exceed appropriations, is the fund level for all General, Special Revenue, Debt Service, Enterprise, Internal Service and Agency Funds, and by project in the Capital Projects Funds.

The City Manager may authorize appropriation transfers within a single department, between capital projects with a single funding source, and between departments within the same fund. All increases at the overall fund level must be approved by the City Council. All budget appropriations, except capital project and grant funded budgets, lapse at the end of each fiscal year. Throughout the fiscal year, the budget may be amended to add supplemental appropriations. All increases to the adopted budget require a majority vote of the City Council approval and must clearly state the amount of the increase request, as well as the availability of appropriate funding sources.

### **BUDGET PROCESS**

Each year, staff prepares and distributes a mid-year budget report to the City Council/Agency Board and the City Departments. The mid-year budget review includes the first six months of actual figures for the period July 1 to December 31 along with staff's six-month projections for the period January 1 to June 30, in order to provide a projection of the City's budget at the end of the fiscal year. This mid-year review allows staff and City Council the opportunity to evaluate the current state of the budget, observe potential trends, and prepare for the new fiscal year budget.

Before the mid-year review from January through March, the Finance Department and City Department Heads carefully review, evaluate and prioritize each department's budget submissions for new and additional services, positions, and capital improvements projects. The overall picture of estimated revenues and proposed appropriations is also carefully studied. Moreover, remaining cognizant of public safety and legal requirements; adhering to the City Council's financial policies; as well as providing the most efficient, effective, economical, and efficacious services levels possible are major considerations throughout the budget process.

The official budget process begins following the distribution of the mid-year review. The finance department provides the departments with budget packets which include the guidelines to be used to prepare the new budget, deadlines, prior year actual and year to date budget to actual information. The departments then submit their budget requests for the upcoming fiscal year. The following guidelines were used when submitting the budget work papers for 2013-15:

- Any request over the prior year budget must be submitted as a supplemental request.
- All new personnel requests are supplemental.
- All new equipment is a supplemental request. Prior year equipment budgets do not roll over.

The finance staff then compiles the department requested budget to present to the City Manager. The City Manager conducts meeting with each department to review their requested budget plus any supplemental requests they may have. The City Manager then uses the Department Requested Budget plus any changes that



occurred during the City Manager/Department meetings to prepare the City Manger Recommended Budget. This is the document that is submitted to the City Council.

The budget submitted to Council must be balanced. A balance budget is one where the City is clearly living within its means. By law, budgets cannot exceed available resources, defined as revenues generated in the current period added to balances carried forward from prior years. Temporary shortages, or operating deficits, can and do occur but they are always addressed and corrected within in a reasonable time frame. The most common cause of fund deficits is grants that require the City to front the money for the project and draw the funds upon completion. In cases where funds are not expected to be reimbursed in a reasonable period of time, the City Council may authorize interfund loans to cover the short term deficit.

The City Council reviews the City Manager Recommended Budget during Budget Study Sessions which are open to the public. The City Council makes changes to the City Manager Recommended Budget. Any changes to the recommended budget are implemented by the Finance Staff and taken to the City Council for formal adoption by June 30, the close of the City of Westminster's fiscal year.

Prior to the adoption of the budget, at least one public hearing shall be conducted before the Council, allowing interested citizens to express their opinions concerning items reflected in the proposed budget document. The notice of hearing shall be published a minimum of 15 days prior to the public hearing.

After adoption, the City Manager has the authority to make technical corrections in compiling and preparing the printed version of the adopted budget. The City Manager, or his designee, has the discretion to make budget adjustments within a fund, within capital projects, and within a departments operating budget. Such discretion does not include any increase to an operating fund or to overall adopted budget.

All budget adjustments between City funds are submitted to the City Council for formal approval. Budget adjustments should be clearly marked as budget adjustments, including the reason for the adjustment, availability of resources, and financial impact on impacted funds.

The adopted budget should be considered an allocation of the City's resources. These resources should be allocated on a basis consistent with City priorities and needs.

### **REVENUE POLICIES**

Revenue sources are the resources allocated in the budget process. As such, analysis of existing revenue sources, as well as development of new revenue resources, is critically important to both the quality of life as well as safety of the community.

The following are basic guidelines to revenue management.

- The development and maintenance of diversified and reliable revenue streams will be the primary revenue policy of the City. The City should focus its efforts to optimize existing revenue sources and developing potential new revenue sources.
- Revenue projections for budget and future estimates should be estimated conservatively using information provided by State and other governmental agencies, historical trends and other relevant information.
- To the extent possible, all revenues shall be associated with operating programs, and where not so associated, designated to the City's general fund.
- Fees and charges for services will be evaluated and, if necessary, adjusted regularly through a documented evaluation and review process conducted at the adoption of the initial year of the two year budget. The City's objective in setting fees and charges for services is to achieve an appropriate level of cost recovery for services based on the annual cost and fee study, that are not provided to, or do not benefit, the community as a whole.

- Interfund charges will be assessed for actual work done in one operating fund for another operating fund. Charges should be fully burdened, including salaries, benefits, and a percentage of fixed asset charges, and recovered to the originating fund as an interfund revenue source.
- General Administrative and Overhead Charges should be assessed against all funds receiving general administrative and maintenance services from the City. Charges should be assessed monthly, based on actual expenditure history, and transferred to the general fund as revenue.

### **EXPENDITURE POLICIES**

A. Expenditures are limited by revenue, or available resources, and should result in providing important public services. As such, expenditures should always be undertaken in a manner consistent with cost effective public management resulting in a responsible public practice. The following are basic expenditure guidelines.

- Expenditures will be estimated conservatively using information provided by State and other governmental agencies, trending of historical information, and other relevant information.
- A good internal accounting and financial control structure shall be maintained assuring that only properly authorized expenditures are made during the budget year.
- The level of expenditure control will be at the individual fund level. No fund shall exceed appropriations without specific City Council authorization.
- All appropriations, except capital project, contingency/reserve carryover or grant funded programs, shall lapse at the end of the fiscal year to the extent that they have not been expended or encumbered.
- Obligations are recognized when incurred. Encumbrances are used for outstanding commitments. Capital project, contingency reserves and grant-funded encumbrances outstanding at year-end will be carried over to the next fiscal year. All other encumbrances will lapse at year-end.

Budget Levels – The level of appropriated budgetary control is at the functional department level. The City Manager or the Finance Department may authorize transfers of appropriations within a department function. Expenditures may not legally exceed total departmental appropriations. Supplemental appropriations during the year must be approved by the City Council by no less than a majority vote. Every City service, program or subprograms are expected to conduct self-assessments and develop cost and quality measures of efficiency and effectiveness. Monitoring of the City's financial performance is required of all program managers on a monthly basis. Variance from budget estimates and projected forecasts is reviewed monthly by the department and the Finance Department.

B. Exceeding Adopted Budgets – Departments should not exceed their annual budget appropriation. All instances where Departments exceed their Adopted Budget shall be reported to the City Council.

C. Consultant Use – Prudent use of professional consulting services can provide a valuable cost effective supplement to responsible financial and operational management. Determining the cost effectiveness and necessity of consulting services is the responsibility of the proposing department. Consulting services should not be considered a substitute for appropriate staffing levels or a means of circumventing authorized staffing levels.

D. Whenever contracting services are being considered, City employees may submit proposals to conduct services. All outside service contracts shall be in compliance with the section 3.44. of the Westminster Municipal Code.

- The purchase of supplies, materials, equipment and services as defined in section 3.44 (all public works projects, as defined in the California Public Contract Code Section 20161 or amendments thereto shall be conducted and advertised in accordance with applicable sections of the Public Contract Code) shall be by written contract and shall require the approval of the City Council following a formal bid procedure.
- Contracting Services – to the extent practical, requiring an outside service contractor should be competitively priced and cost effective.

- Competitiveness of the City services should be clearly demonstrated. Such demonstration may include comparison to similar services privately run, basic cost per unit, or comparison to other available and reasonable measures.
- When consider private contract services, the following should be considered:
  1. Level of service,
  2. Quality of service,
  3. Service guarantees,
  4. Retention, transfer of existing employees.

## **CAPITAL IMPROVEMENTS PLANNING AND FUNDING**

A comprehensive plan of capital improvements is of critical importance to prioritize the repair and maintenance for the community infrastructure.

- A Comprehensive Capital Improvement Plan (CIP), identifying proposed City construction projects and capital equipment outlay. The report will list projects in the year they reasonably can be expected to be started and funded.
- The CIP plan shall identify all proposed projects planned for the next period.
- Those projects approved shall be appropriated in the annual budget. Appropriations for each project are ongoing until project completion, cancellation, or amendment. All projects shall be funded, in full, in the year of approval or the project shall be deferred.
- The adopted capital improvement budget shall only include those projects which can reasonably be accomplished or substantially started within the fiscal year of the Adopted Budget.
- Recurring annual projects shall be closed out at the end of the fiscal year or as soon as all related expenditures have been paid.
- Capital projects will be reviewed on an annual basis for amendments or potential closure/cancellation.
- A list of unscheduled projects will be identified in the CIP plan as an indication of potential future projects.
- Future potential outgoing operating costs associated with a project will be identified with the project in the CIP plan.

## **CASH MANAGEMENT AND INVESTMENT POLICY**

Proper cash management and investment policies requiring timely collection of all revenues, placement of received funds in appropriate investment vehicles and the efficient and timely disbursement of expenditures will be observed.

- The City will invest all funds based on the following criteria:
  - Safety of investment.
  - Maintenance of sufficient liquidity to meet cash flow needs.
  - Attainment of the maximum yield possible consistent with the above priorities.
- The City shall conduct all of its investment activities in accordance with the appropriate California Government Code Section and the City's investment policy.
- The City's investment policy shall be reviewed, updated as necessary, with changes approved annually by the City Council.
- A complete report on the City's investment portfolio shall be presented to the City Council on a monthly basis.

## **ACCOUNTING PRACTICE**

- A financial accounting system adequate to provide internal controls, management information and meet reporting requirements shall be maintained in accordance with generally accepted accounting principles. The accounting system shall be maintained in accordance with the highest financial control and reporting levels and shall contain the necessary internal controls to provide a reasonable level of assurance against over expenditure or misappropriation of City resources.

- Accounting controls shall also maintain a reasonable record of fixed assets.
- Financial reports containing assets, liabilities and changes to fund balance shall be prepared and presented to the City Council on an annual basis.
- An independent accounting firm licensed to operate in California will audit the City's financial records annually.
- A Comprehensive Annual Financial Report (CAFR) shall be prepared each year and submitted to the City Council within six months of the close of the previous fiscal year.
- The CAFR shall be prepared in accordance with generally accepted accounting principles applicable to local governments.

## **DEBT UTILIZATION AND MANAGEMENT**

Decisions on utilizing municipal financing techniques should be based on specific projects and financial considerations, including:

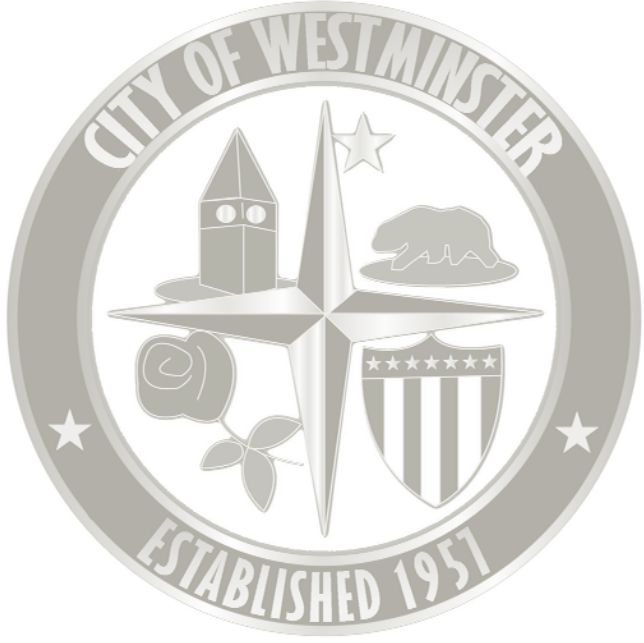
- Long-term financing should be limited to funding of capital improvement projects and equipment or other long-term obligations. The use of long-term borrowing for ongoing operations is prohibited.
- The term of the financing shall not exceed the expected useful life of the capital improvement or equipment being financed.
- A recommended financing must also include the resources available to meet the annual obligation, the percentage of annual resources available to meet the obligation and a projection of resource availability for the term of the financing.
- Financing obligations will be met in a timely and efficient manner.
- The City shall comply with all issuance covenants.
- Refunding techniques may be used where appropriate to allow for the restructuring of its current outstanding debt in order to remove or change restrictive covenants, reduce annual debt service costs in an amount sufficient to justify the costs of the refunding/reissuance and other purposes that can be clearly shown to be cost effective and in the City's best interest.

## **PURCHASING PROGRAM**

The use of centralized purchasing and bidding techniques is a valuable tool in controlling costs, as well as maintaining consistency in product use, maintaining controls and fixed asset records.

The City shall maintain a purchasing policy that will provide for purchasing items with the best overall value. Such a policy should include:

- Authorized levels for approving purchasing items.
- Formal and informal bidding procedures.
- Procedures for selecting professional services.
- Clear statements that the City intends to purchase items that represent the best overall value, not necessarily based on the lowest price.
- Standard terms and conditions.
- Procedures for delivery, receiving, and recording purchase items.
- Procedures for disposing of equipment.
- Procedures for amending purchasing rules.



# RESOLUTIONS



RESOLUTION NO. 4440

A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF WESTMINSTER ADOPTING THE BUDGET FOR THE 2013-15 FISCAL YEARS AND APPROPRIATING FUNDS FOR FISCAL YEAR 2013-14 ONLY

WHEREAS, the City Manager has prepared and submitted to the Mayor and City Council a proposed budget for the 2013-15 fiscal years; and

WHEREAS, the Mayor and City Council has at public meetings reviewed and amended the budget as proposed for fiscal years 2013-15.

NOW, THEREFORE, BE IT RESOLVED, that the Mayor and City Council approves the 2013-15 fiscal years budget for the City of Westminster and appropriates funds for fiscal year 2013-14 only, as presented and amended at the City Council meeting of June 26, 2013.

BE IT FURTHER RESOLVED that the Mayor and City Council, aware that the adopted budget is an operational plan, does hereby authorize:

1. The City Manager to make such modifications, corrections, and changes to the adopted budget as are necessary to correct any technical or drafting errors or to otherwise accurately reflect Council intent in adopting the budget.
2. The City Manager may transfer appropriations within a single department, and capital projects within a single funding source.
3. The City Manager may transfer appropriations between departments and programs in the same fund.
4. Except for open year-end 2012-13 encumbrances, which require budget adjustments for the 2013-14 year, City Council authorization is required to increase the adopted budget in any fund. Requests to increase the adopted budget shall be submitted to the Mayor and City Council, clearly identified as a request for budget increase, clearly state the amount of increase requested, appropriate funding source as well as the status of available funds.
5. The City Manager is authorized to increase certain 2012-13 operating budgets as detailed in the budget memorandum.

BE IT FURTHER RESOLVED, that the City accepts award of certain grants and "matching fund" contracts that require the City to pay expenses in "advance" of payment from the grant or contract. Acceptance by the City Council of such reimbursable grants or contracts shall provide authority to establish the appropriate budget and to make the advances necessary to carry out the Council-approved purpose and for those advances to be repaid in accordance with the terms and conditions of the approved grant or contract.

BE IT FURTHER RESOLVED, that routine payment of bills and payroll being critical to the efficient operation of the entire City, the City Manager is authorized to permit temporary cash advances as may be necessary to meet the Council's budgetary intent.

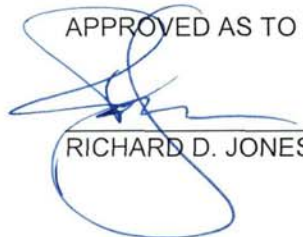
BE IT FURTHER RESOLVED, that all debt service requirements, including all lease, certificates of participation, installment sales and other obligations of the City have been included in the proposed budget.

PASSED, APPROVED AND ADOPTED this 26<sup>th</sup> day of June, 2013, by the following vote:

AYES:	COUNCIL MEMBERS:	TA, QUACH, CAREY, CONTRERAS, RICE
NOES:	COUNCIL MEMBERS:	NONE
ABSENT:	COUNCIL MEMBERS:	NONE

  
\_\_\_\_\_  
TRI TA, MAYOR

ATTEST:  
  
\_\_\_\_\_  
ROBIN L. ROBERTS, CITY CLERK

APPROVED AS TO FORM:  
  
\_\_\_\_\_  
RICHARD D. JONES, CITY ATTORNEY



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

I, ROBIN L. ROBERTS, hereby certify that I am the duly appointed City Clerk of the City of Westminster, and that the foregoing resolution was duly adopted at a regular meeting of the City Council of the City of Westminster held on the 26<sup>th</sup> day of June, 2013.

  
\_\_\_\_\_  
Robin L. Roberts, City Clerk

RESOLUTION NO. 4441

A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF WESTMINSTER ESTABLISHING THE ARTICLE XIII B APPROPRIATION LIMIT FOR THE 2013-14 FISCAL YEAR

WHEREAS, Article XIII B of the California Constitution requires the City Council to set the spending limitation from proceeds of taxes for fiscal year 2013-14 according to the formula in said Article, as amended; and

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

WHEREAS, the appropriation limit annual adjustment factor options include:

1. The growth in the California Per Capita Income, or the growth in the non-residential assessed valuation due to new construction within the city; and
2. Population growth of the City, or population growth within the County of Orange.

WHEREAS, the applicable factor for the California Per Capita Income increased 5.12 percent compared to an increase of 1.70 percent non-residential assessed valuation due to new construction within the city; and

WHEREAS, population within the city increased 0.47 percent compared to the population increase within the county of 0.78 percent.

NOW, THEREFORE, BE IT RESOLVED that the Mayor and City Council do hereby resolve as follows:

The appropriation limit for fiscal year 2012-13 has been calculated based on the adjusted prior year limit increased by the greater of the percentage growth in population of the city or the county and in the increased percentage of California Per Capita Income from the preceding year as follows:

Prior Year 2012-13 Appropriation Limit	\$69,059,807
Fiscal Year 2013-14 Adjustment Factor	<u>X 1.05939936</u>
Fiscal Year 2013-14 Appropriation Limit	\$73,161,915
Proceeds of Taxes	\$34,987,799
Appropriation Limit in excess of Proceeds of Taxes	<u>\$38,174,116</u>

PASSED, APPROVED AND ADOPTED this 26<sup>th</sup> day of June, 2013 by the following vote:

AYES:	COUNCIL MEMBERS:	TA, QUACH, CAREY, CONTRERAS, RICE
NOES:	COUNCIL MEMBERS:	NONE
ABSENT:	COUNCIL MEMBERS:	NONE

Theresa  
TRI TA, MAYOR

ATTEST:

Robin L. Roberts  
ROBIN L. ROBERTS, CITY CLERK/CITY TREASURER

APPROVED AS TO FORM:

Richard D. Jones  
RICHARD D. JONES, CITY ATTORNEY

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

I, ROBIN L. ROBERTS, do hereby certify that I am the duly appointed City Clerk of the City of Westminster, and that the foregoing resolution was duly adopted at a regular meeting of the City Council of the City of Westminster held on the 26th day of June, 2013.

Robin L. Roberts  
Robin L. Roberts, City Clerk/City Treasurer

RESOLUTION NO. 42

A RESOLUTION OF THE WESTMINSTER PUBLIC FINANCING AUTHORITY ADOPTING THE CITY OF WESTMINSTER BUDGET FOR THE 2013-15 FISCAL YEARS AND APPROPRIATING FUNDS FOR FISCAL YEAR 2013-14 ONLY

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

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

- \$7.825 million Series 2008 Certificates of Participation (Civic Center Refunding)
- \$5.035 million Series 2008 Certificates of Participation (Water System Refunding)

WHEREAS, the City of Westminster is responsible for paying funds to the Authority to make the financing payments and these funds have been included in the fiscal years 2013-14 proposed budget for the City of Westminster in the following amounts:

2008 Certificates of Participation (Civic Center Refunding)	\$683,231
2008 Certificates of Participation (Water System Refunding)	\$352,744

NOW, THEREFORE, BE IT RESOLVED, that the Westminster Public Financing Authority authorizes the City to make payments directly to the appropriate trustee and further authorizes the Authority Finance Officer to take all actions necessary to make the debt service payments and record appropriate expenses for the Authority, as well as to take all actions necessary to comply with the contracted obligations and covenants.

PASSED, APPROVED AND ADOPTED this 26<sup>th</sup> day of June, 2013, by the following vote:

AYES: AUTHORITY MEMBERS: TA, QUACH, CAREY, CONTRERAS, RICE  
NOES: AUTHORITY MEMBERS: NONE  
ABSENT: AUTHORITY MEMBERS: NONE

TRUMETTA  
TRI TA, Chairman

ATTEST:

Robin L. Roberts  
ROBIN L. ROBERTS, SECRETARY

APPROVED AS TO FORM:

Richard D. Jones  
RICHARD D. JONES, CITY ATTORNEY

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

I, ROBIN L. ROBERTS, hereby certify that I am the duly appointed Secretary of the Westminster Public Financing Authority and that the foregoing resolution was duly adopted at a regular meeting of the Westminster Public Financing Authority held on the 26<sup>th</sup> day of June, 2013.

Robin L. Roberts  
Robin L. Roberts, Secretary

RESOLUTION NO. 10

A RESOLUTION OF THE WESTMINSTER HOUSING AUTHORITY ADOPTING THE BUDGET FOR THE 2013-15 FISCAL YEARS AND APPROPRIATING FUNDS FOR FISCAL YEAR 2013-14 ONLY

WHEREAS, the Executive Director of the Westminster Housing Authority has prepared and submitted to the Housing Authority a proposed budget for the fiscal years 2013-15; and

WHEREAS, the Housing Authority Board has at public meetings reviewed and amended the proposed budget for the fiscal years 2013-15; and

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

NOW, THEREFORE, BE IT RESOLVED that the Housing Authority approves the fiscal years 2013-15 budget, appropriates funds for fiscal year 2013-14 only and approves the capital improvement schedule for the Westminster Housing Authority as presented and amended at the Housing Authority meeting of June 26, 2013.

BE IT FURTHER RESOLVED that the Housing Authority Board, aware that the adopted budget is an operational plan, does hereby authorize:

1. The Executive Director to make such modifications, corrections, and changes to the adopted budget as are necessary to correct drafting errors, and accurately reflect Housing Authority action;
2. The Executive Director is authorized to approve transfers between programs within the Housing Authority, with subsequent notice to the Housing Authority Board; and
3. Housing Authority Board authorization is required for all budget increases, which must be clearly marked as a request for budget increase with availability of funding identified;

PASSED, APPROVED AND ADOPTED this 26<sup>th</sup> day of June, 2013, by the following vote:

AYES: AUTHORITY MEMBERS: TA, QUACH, CAREY, CONTRERAS, RICE  
NOES: AUTHORITY MEMBERS: NONE  
ABSENT: AUTHORITY MEMBERS: NONE

Tri Ta  
TRI TA, CHAIRMAN

ATTEST:  
Robin L. Roberts  
ROBIN L. ROBERTS, SECRETARY

APPROVED AS TO FORM:  
Richard D. Jones  
RICHARD D. JONES, CITY ATTORNEY

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

I, ROBIN L. ROBERTS, hereby certify that I am the Secretary of the Westminster Housing Authority and the foregoing resolution was duly adopted at a regular meeting thereof held on the 26<sup>th</sup> of June 2013.

Robin L. Roberts  
Robin L. Roberts, Secretary





# GLOSSARY





<b>AARS</b>	All American Rose Society
<b>Accounting</b>	Generally, the department, activity or individuals involved in the application of the accounting equation.
<b>Accounting Period</b>	The time period for which accounts are prepared, usually one year.
<b>Accrual Basis of Accounting</b>	The basis of accounting by which revenue and expenses are recorded in the period in which they are earned or incurred regardless of whether cash is received or disbursed in that period. This is the accounting basis that generally is required to be used in order to conform to generally accepted accounting principles (GAAP) in preparing financial statements for external users.
<b>Accrued Assets</b>	Assets from revenues earned but not yet received.
<b>Accrued Expenses</b>	Expenses incurred during an accounting period for which payment is postponed.
<b>Accrued Liability</b>	Liabilities which are incurred, but for which payment is not yet made, during a given accounting period.
<b>Admin.</b>	Administration
<b>AHFP</b>	Arterial Highway Financing Program
<b>Appropriation</b>	Authorization of a governmental unit to spend money within specified restrictions such as amount, time period, and objective. There must be prior approval for such expenditure.
<b>AQMD</b>	Air Quality Management District - regional air quality authority
<b>Assessed Value</b>	Value established by a government for real estate or other property as a basis for levying taxes.
<b>Asset</b>	Anything owned by an individual or a business, which has commercial or exchange value.
<b>Balanced Budget</b>	A budget in which planned expenditures do not exceed planned funds available.
<b>Budget</b>	The annual financial plan showing estimated revenues and estimated expenditures over a specified time period.
<b>CAD/RMS</b>	Computer Aided Dispatch/Record Management System
<b>CalEMA</b>	California Emergency Management Agency
<b>Capital Asset</b>	Long-term asset that is not purchased or sold in the normal course of business. Generally, it includes fixed assets, e.g., land, buildings, furniture, equipment, fixtures and furniture.
<b>Capital Expenditure</b>	Amount used during a particular period to acquire or improve long-term assets such as property, plant or equipment.
<b>Capital Gain or Loss</b>	The difference between the market or book value at purchase or other acquisition and that realized from the sale or disposition of a capital asset.
<b>Capital Improvement</b>	Any value added activity or cost to a long-term or permanent asset that increases its value
<b>Capital Improvement Projects (CIP)</b>	Long term improvements to community infrastructure.
<b>Capitalize</b>	Record capital outlays as additions to asset accounts, not as expenses.
<b>Capital Outlay</b>	Expenditures for office furniture, machinery, vehicles and other equipment of a significant amount.
<b>Cash Basis of Accounting</b>	The accounting basis in which revenue and expenses are recorded in the period they are actually received or expended in cash. Use of the cash basis generally is not considered to be in conformity with generally accepted accounting principles (GAAP).

<b>CD</b>	Community Development - consisting of planning, zoning and inspection
<b>CDBG</b>	Community Development Block Grant - Federal housing and community development program.
<b>Community Promotions Fund</b>	Proceeds of the sale of the City's cable franchise are used to fund various cable television broadcast costs and community promotion activities.
<b>Comprehensive Annual Financial Report (CAFR)</b>	Financial report organized by fund, which provides a balance sheet that compares assets with liabilities and fund balance. The CAFR is also an operating statement that compares revenues with expenditures.
<b>Contingency</b>	An appropriation of funds to cover unforeseen events that occur during the fiscal year, such as federal mandates, shortfalls in revenue, and similar eventualities.
<b>COP</b>	Certificate of Participation
<b>Council-Manager Form of Government</b>	An organization structure in which the Mayor and the City Council appoint an independent city manager to be the Chief operating officer of a local government. In practice, a City Council sets policies and the city manager is responsible for implementing those policies effectively and efficiently.
<b>CSMFO</b>	California Society of Municipal Finance Officers
<b>CTFP</b>	Combined Transportation Financing Program
<b>CY</b>	Current fiscal year starting July 1 and ending June 30.
<b>DARE</b>	Drug Abuse Resistance Education Program - youth drug education program.
<b>Debt Service</b>	Represents debt principal payments, periodic interest payments and related service charges.
<b>Department</b>	A group of related activities aimed at accomplishing a major service or regulatory responsibility.
<b>Depreciation</b>	A reduction in the value of a fixed asset from wear and tear from use or disuse, obsolescence, accident or inadequacy.
<b>Direct Cost</b>	That portion of cost that is directly expended in providing a product or service.
<b>EMT</b>	Emergency Medical Technician
<b>Encumbrance</b>	Commitments related to unfilled contracts for purchase of goods and services.
<b>Enterprise Fund</b>	A fund type established to account for the total costs of selected governmental facilities and services that are operated similar to private enterprises.
<b>ERAF</b>	Educational Revenue Augmentation Fund - State created account shifting local property taxes to support State education.
<b>ESL</b>	English as a Second Language
<b>Estimate</b>	Represents the most recent estimate for current year revenue and expenditures. Estimates are based upon several months of actual expenditure and revenue history.
<b>Expenditure</b>	The actual spending of funds set aside by appropriation for identified goods and services.
<b>FAU</b>	Federal Aid Urban
<b>Fee</b>	A general term used for any charge levied by government for providing a service or performing an activity.
<b>FEMA</b>	Federal Emergency Management Agency (Disaster Planning) - Federal disaster planning and reimbursement agency.
<b>Fiduciary Funds</b>	Trust and Agency funds to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units/funds.

<b>Fiscal Year (FY)</b>	The year beginning July 1 and ending June 30.
<b>Fixed Asset</b>	An asset that has physical substance and a life in excess of one year. It is bought for use in the operation and not intended for resale to customers. Fixed assets are usually referred to as property, plant and equipment.
<b>FTHB</b>	First Time Home Buyers
<b>Full-Time Equivalent (FTE)</b>	Part-time salaries converted to the decimal equivalent of a full-time position based on 2,080 hours per year at \$15 per hour. For example, \$15,600 would be equivalent to one-half of a full-time position, or 0.5 FTE.
<b>Fund</b>	A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with related liabilities and residual equities or balances, and changes therein.
<b>Fund Balance</b>	Fund equity remaining unspent or unencumbered after budget year.
<b>Gas Tax &amp; Street Improvement Fund</b>	For any street related purpose in the City's system of streets, including maintenance thereof.
<b>General Fund (GF)</b>	The fund used to account for all assets and liabilities except those particularly assigned for other purposes in another more specialized fund. It is the primary operating fund of the governmental unit.
<b>Generally Accepted Accounting Principles (GAAP)</b>	A recognized common set of accounting principles, standards, and procedures. GAAP is a combination of accepted methods of doing accounting and policy board set authoritative standards.
<b>GG</b>	City of Garden Grove
<b>GMA</b>	Growth Management Area (Measure M) - used in evaluating street programs.
<b>Governmental Accounting Standards Board (GASB)</b>	The Governmental Accounting Standards Board was organized in 1984 by the Financial Accounting Foundation (FAF) to establish standards of financial accounting and reporting for state and local governmental entities. Its standards guide the preparation of external financial reports of those entities.
<b>Governmental Funds</b>	General Funds, Special Revenue Funds, Capital Projects Funds and Debt Service Funds
<b>Grant</b>	Contributions of cash or other assets from another governmental agency or other organization to be used or expended for a specific purpose, activity or facility.
<b>Groups and Accounts</b>	Used to account for City's general fixed assets and long term liabilities.
<b>HCD</b>	Housing and Community Development
<b>HOME</b>	Federal housing rehabilitation program
<b>HOPTR</b>	Homeowners Property Tax Relief
<b>Housing &amp; Community Development</b>	Development of the community by providing decent housing, suitable living environment, and expanding economic opportunities.
<b>HVAC</b>	Heating, Ventilation, Air Conditioning
<b>HUD</b>	Department of Housing and Urban Development
<b>IFAS</b>	Interactive Financial Accounting System
<b>Indirect Cost</b>	That portion of cost that is indirectly expended in providing a product or service for sale (cannot be traced to a given cost object in an economically feasible manner).
<b>Insurance Rebate</b>	Payment (rebate) to employees who do not enroll their dependents in the insurance program.
<b>Infrastructure</b>	The resources (as personnel, buildings, or equipment) required for an activity.
<b>Interest</b>	Income resulting from the prudent investment of idle cash.

<b>Interfund Charges</b>	A method used to charge General Fund administrative costs to other funds, such as the enterprise fund and redevelopment funds.
<b>Interfund Transfer</b>	A transfer of funds between departments/funds for specific purposes as approved by the appropriate authority.
<b>Intergovernmental Expenditures</b>	Transfers of resources from one government to another.
<b>Internal Service Fund</b>	Funds used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to other government units on a cost reimbursement basis.
<b>Inventory</b>	Includes raw materials, items available for sale or in the process of being made ready for sale (work in process).
<b>Investment</b>	The purchase of real property, stocks, bonds, collectible annuities, mutual fund shares, etc, with the expectation of realizing income or capital gain, or both, in the future.
<b>IRP</b>	Infrastructure Revitalization Plan is the fifth Redevelopment Agency Amendment
<b>JAG</b>	Justice Assistance Grant
<b>JPTA</b>	Joint Powers Training Administration - Federal job training program.
<b>KAB</b>	Keep America Beautiful
<b>Level of Service</b>	A description of the services provided or activities performed, and the cost and personnel requirements.
<b>Levy</b>	To impose taxes, special assessments, or charges for the support of city activities.
<b>Liability</b>	In insurance, is a term used when analyzing insurance risks that describes possible areas of financial exposure / loss.
<b>Liability</b>	In accounting, is a loan, expense, or any other form of claim on the assets of an entity that must be paid or otherwise honored by that entity.
<b>Liability Fund</b>	The City's self fund insurance fund.
<b>Line Item</b>	The description of a object of expenditure e.g. salaries, contractual services, etc.
<b>Line Item Budget</b>	A budget initiated by government entities in which budgeted financial statement elements are grouped by administrative entities and object.
<b>LNSP</b>	Local Narcotics Suppression Program
<b>Long term Debt</b>	Financial Obligation with maturity of more than one year after the date of issuance.
<b>Loss</b>	In finance, is when expenses exceed sales or revenues.
<b>Modified Accrual Basis of Accounting</b>	A mixture of the cash and accrual basis. The modified accrual basis should be used for governmental funds. To be recognized as a revenue or expenditure, the actual receipt or disbursement of cash must occur soon enough after a transaction or event has occurred to have an impact on current spendable resources. In other words, revenues must be both measurable and available to pay for the current period's liabilities. Revenues are considered available when collectible either during the current period or after the end of the current period but in time to pay year-end liabilities. Expenditures are recognized when a transaction or event is expected to draw upon current spendable resources rather than future resources.
<b>Municipal Lighting Fund</b>	Property taxes collected by the County and paid to the City for the operating and maintaining of the city wide Municipal Lighting District.
<b>NGV</b>	Natural Gas Vehicle
<b>OCFA</b>	Orange County Fire Authority
<b>OCHTTF</b>	Orange County Human Trafficking Task Force

<b>Offsite Drainage District Fund</b>	Revenue received from developers and expenditures to provide storm drain systems within each district.
<b>Operating Expenditures</b>	The amount used during a particular period directly in support of day-to-day operations such as wages, maintenance, office supplies, etc.
<b>Ordinance</b>	A formal legislative enactment by the governing board (City Council) of a municipality. If it is not in conflict with any higher form of law, an Ordinance has the full force and effect of law within the boundaries of the municipality to which it applies.
<b>OSHA</b>	Occupational Safety and Health Association
<b>OTS</b>	Office of Traffic Safety
<b>Overhead</b>	The costs associated with providing and maintaining a manufacturing or working environment. For example: renting the building, heating and lighting the work area, supervision costs and maintenance of the facilities. Includes indirect labor and indirect material.
<b>Overhead Charge</b>	A charge made to defray the direct and indirect overhead costs associated with an employee performing duties or providing services to the fund or account charged.
<b>Park Dedication Fund</b>	Acquisition and improvement of City parks.
<b>PCTA</b>	Public Cable Television Authority
<b>PERS</b>	Public Employees Retirement System
<b>PIO</b>	Public Information Officer
<b>PO</b>	Police Officer or purchase order
<b>POST</b>	Police Officers Standard Training
<b>Project Contingency</b>	Uncommitted portion of overall project budget reserved for unanticipated contingencies.
<b>Projection</b>	An approximation of future events. Usually a projection is made by extrapolating known information into the future period, considering events that could affect the outcome.
<b>Program</b>	An activity aimed at accomplishing a specific service within a department.
<b>Proprietary Funds</b>	Enterprise Funds account for operations that are financed and operated in a manner similar to private business enterprises and Internal Service Funds account for the financing of goods or services provided by one department to another department.
<b>PSA</b>	Public Service Announcements
<b>PTA</b>	Parent-Teacher Association
<b>Redevelopment Agency (RDA)</b>	For increasing or improving low and moderate income housing, for economic development and development of the community as well.
<b>Reserve</b>	A portion of fund balance that is restricted for a specific purpose and not available for appropriation.
<b>Revenue</b>	The gross receipts and receivables from taxes, fees and charges.
<b>RNSP</b>	Regional Narcotics Suppression Program
<b>SAAV</b>	Service Authority for Abandoned Vehicles
<b>S &amp; H</b>	Streets and Highway Codes
<b>SB 300</b>	Senate Bill (provided for state street maintenance program)
<b>SB 821</b>	Senate Bill (to provide gas tax for state street maintenance program)
<b>SB 813</b>	Supplemental Property Tax Roll (paid monthly)

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<b>SCUBA</b>	Self Contained Breathing Apparatus
<b>SCTOA</b>	Southern California Training Officers Association
<b>SERAF</b>	Supplemental Educational Revenue Augmentation Fund - State created account shifting local property taxes to support State education.
<b>Services and Supplies</b>	The category of line items that describe non-salary and non-capital outlay expenditures.
<b>SHUE</b>	Safety, Health, Understanding and Education - program supporting underprivileged youth.
<b>SIP</b>	Signal Improvement Program
<b>Special Revenue Funds</b>	Funds used to account for specific revenues that are legally restricted to expenditure for particular purposes.
<b>SWAT</b>	Special Weapons and Tacti
<b>TARGET</b>	Tri-Agency Resource Gang Enforcement Team - interagency anti-gang task force
<b>TBD</b>	To Be Decided
<b>TDM</b>	Traffic Demand Management
<b>Transfers</b>	Resources transferred from one fund or activity to another.
<b>WIN</b>	Westminster Improving Neighborhoods Program
<b>Worker's Compensation</b>	Usually, a state or privately managed insurance fund in the United States that reimburses employees for injuries suffered on the job.
<b>Working Capital</b>	Working capital (also known as net working capital) represents the amount of day-by-day operating liquidity available to a business. Along with fixed assets such as plant and equipment, working capital is considered a part of operating capital. It is calculated as current assets minus current liabilities.
<b>WRA</b>	Westminster Redevelopment Agency
<b>WSD</b>	Westminster School District
<b>VLF</b>	Motor Vehicle License Fee



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