

# **EXECUTIVE SUMMARY**



# **BUDGET MESSAGE**





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City Manager

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June 30, 2009

**TO:** Mayor and City Councilmembers  
Housing Authority Commissioners  
Community Development Commission Members

**FROM:** Edmund F. Sotelo, City Manager

**SUBJECT:** *Recommended Operating and Capital Improvement Project Budgets  
for FYs 2009-10 and 2010-11*

The Budget Team and associated City staff are pleased to present the FYs 2009-10 and 2010-11 Recommended Budget to the City Council. The City as well as the State and rest of the nation has experienced possibly the most severe recession since the great depression. The challenging economic conditions required a concerted effort from all levels of the organization. The City Council provided clear direction and set the tone for developing a budget that protected critical City services while achieving the necessary savings to balance a general fund revenue shortfall of \$10.2 million. City employees responded with over 400 ideas and departments identified \$3.7 million in general fund savings as well as \$2.5 million in other funds. These savings are outlined in the following section of the budget document.

This two-year budget has been developed in accordance with the direction provided by the City Council during the budget study session on June 9, 2009 and consistent with the City's vision and priorities established by the City Council:

“The City of Oxnard will have clean, safe, prosperous and attractive neighborhoods with open, transparent government.”

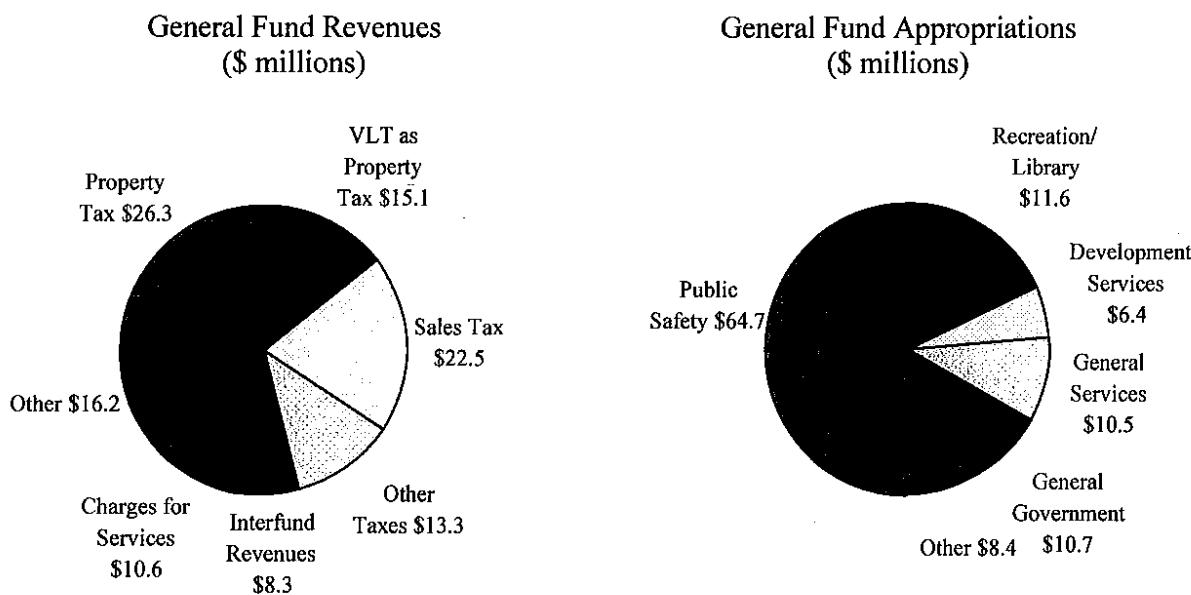
The FY 2009-10 budget is recommended at \$336 million, a decrease of \$23.5 million from the prior fiscal year. The recommended budget consists of:

General Funds	\$112,291,005
Special Revenue Funds	69,652,417
Enterprise Funds	135,172,168
Internal Service Funds	<u>18,864,026</u>
Total Recommended Budget	\$335,979,616

*Recommended Operating and Capital Improvement Project Budgets for FYs 2009-11*  
June 30, 2009

### General Fund

The recommended FY 2009-10 general fund budget represents a decrease of \$7.1 million from the FY 2008-09 adopted budget of \$119.4 million. The recommended savings to address the \$10.2 million dollar shortfall included \$3.1 million in transfers from other funds, resulting in the net \$7.1 million budget decrease. While the revenue shortfall was balanced with several short-term recommendations, the general fund operating reserve will not be impacted. The following charts summarize the revenues and expenditures recommended for FY 2009-10:



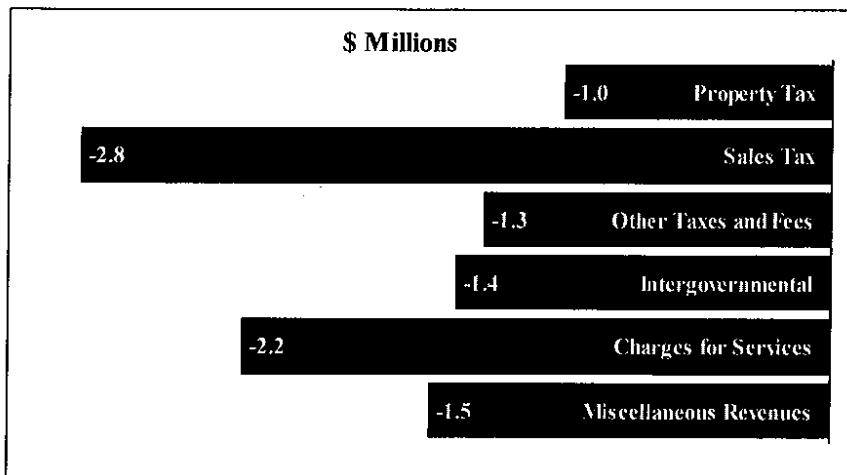
FY 2010-11 general fund revenues and financial resources are anticipated to be flat compared to FY 2009-10 and are projected to be \$111.8 million. Most of the recommended budget balancing options utilized for FY 2009-10 will be carried over into FY 2010-11; however, several one-time options will have to replace new options in the second year. The total budget for the second year is \$328.7 million.

*Recommended Operating and Capital Improvement Project Budgets for FYs 2009-11*  
June 30, 2009

### Economic Trends

As noted previously, the economy has significantly impacted the two-year budget as well as the prior year budget. The sharp decline in the housing market coupled with the distressed financial markets has impacted California cities particularly hard. More and more people in this State have lost their jobs resulting in a growing unemployment rate report to be 11.5% in May 2009. The loss of jobs and the value of financial assets, including homes, have caused people to buy less, especially major purchases. As a result the City's revenues are projected to decline a cumulative 9.2% from the FY 2008-09 adopted budget.

While most of this decline was experienced in FY 2008-09, it is anticipated that the economy will continue to decline in FY 2009-10, but at a slower rate. An economic bottom will likely occur in the second half of the fiscal year; however, economic growth is not yet anticipated for FY 2010-11. The following graphic summarizes the major areas where the City is experiencing the greatest decline in revenues.



### General Fund Operating Reserve

The operating reserve policy states "The City Council will endeavor to maintain an operating reserve equal to 18 percent of the General Fund Operating Budget. The operating reserve shall be to: cover cash flow requirements; meet unanticipated revenue shortfalls; take advantage of unexpected opportunities; invest in projects with a rapid payback; ensure against physical or natural disasters; and provide interest earnings."

The City's General Fund recommended budget is \$112.3 million for FY 2009-10; and 18 percent is \$20.26 million. Currently, the General Fund Operating Reserve is \$18.3 million. The recommendations in the FY 2009-10 Budget bring the General Fund Operating Reserve to an estimated 16 percent of the operating budget.

*Recommended Operating and Capital Improvement Project Budgets for FYs 2009-11*  
June 30, 2009

## **Key Highlights of the Budget**

The Recommended Budget contains the following key elements:

- *Recommended Savings:* The FY 2009-10 recommended budget includes \$11.4 million in savings that were presented to the City Council on June 9, 2009. In addition to the \$3.7 million in direct departmental savings, a rolling vacant position management plan is targeted to save \$2.9 million, additional reductions to capital equipment and travel/training budgets will save \$1.3 million, a refund of workers compensation charges provides \$1 million, and Community Development Commission property tax pass-through payments will add \$2.4 million in general fund resources.
- *Additional Requirements for Structural Budget Shortfalls:* Increases to several department budgets are recommended to address on-going structural deficits. Included are \$278,000 for Fire overtime and related costs, \$351,000 for Parks utilities, and \$100,000 for unfunded Human Services (Recreation) requirements. In addition, \$400,000 from savings are reserved for Council approved unfunded requirements.
- *No Salary Adjustments:* The recommended budget for both fiscal years does not include funding for salary or benefit increases. At the same time, no layoffs or furloughs are anticipated. Many cities as well as counties and the State have resorted to a combination of salary reductions, furloughs, and layoffs to help balance their budgets. The City recognizes that layoffs and furloughs would have a negative impact on services and was able to identify alternatives to avoid layoffs or furloughs for the FY 2009-10 Recommended Budget.

## **Capital Improvement Program**

The total Capital Improvement Project Budget recommended for FY 2009-10 is \$5.8 million. This recommendation is for new funding with a reasonable expectation that it will be available as budgeted. The FY 2009-2010 Capital Improvement Budget was reviewed by the City Planning Commission on June 18, 2009 and will be reviewed by the Parks and Recreation Commission at their next available meeting.

## **Conclusion**

The FYs 2009-10 and 2010-09 Recommended Budget provides a financial plan for the City of Oxnard based on the City Council's vision of "clean, safe, prosperous and attractive neighborhoods with open, transparent government." This budget sets forth a plan in which community services are the highest priority and ensures that the City provides effective leadership in achieving the City Council's goals, objectives, and top priorities. The budget addresses the significant impacts of the current economic recession through a broad range of

*Recommended Operating and Capital Improvement Project Budgets for FYs 2009-11*  
June 30, 2009

savings recommendations The Recommended Operating and Capital Improvement Budget has been prepared through the efforts of employees throughout the City.



Edmund F. Sotelo  
City Manager

V

## **DEPARTMENTAL SAVINGS RECOMMENDATION FY 2009-2010**

### **GENERAL FUND SUMMARY**

#### **Departmental Savings**

City Attorney	\$ 290,402
City Clerk	44,800
City Council	10,000
City Manager	486,042
City Treasurer	20,500
Community Development	8,237
Development Services	856,125
Finance	222,732
Fire	310,528
General Services	565,569
Housing	30,218
Human Resources	35,010
Library	270,556
Police	409,143
Public Works	85,000
Recreation and Community Services	88,400
Non-Departmental (from Performing Arts and Convention Center)	34,050

**Total Department Savings \$ 3,767,312**

#### **Additional Savings**

Potential Rolling Vacancies	\$ 2,900,000
Capital Equipment	1,000,000
Travel and Training	300,000
Workers Compensation Refund	1,000,000
Community Development Pass-through Payments	2,400,000

**Total Additional Savings \$ 7,600,000**

**Total General Fund Savings \$ 11,367,312**

#### **Less Additional Funding Requirements**

Fire Overtime and Related Costs	(278,000)
Parks Utilities	(351,000)
Recreation Grant Matching Funds	(100,000)

**Total Additional Requirements \$(729,000)**

**Net General Fund Savings \$ 10,638,312**

**General Fund Revenue Shortfall \$(10,235,700)**

**Net Available General Fund Savings \$ 402,612**

## DEPARTMENT SAVINGS RECOMMENDATION FY 2009-2010

### GENERAL FUND

<b>Description</b>	<b>Recommended</b>
<b>City Attorney</b>	
Hold 2 Assistant City Attorney positions vacant	\$ 288,002
Travel and Training	2,400
	<b>Total City Attorney</b>
	<b>290,402</b>
<b>City Clerk</b>	
Contracted Election Expense	44,800
	<b>Total City Clerk</b>
	<b>44,800</b>
<b>City Council</b>	
Maintenance & Other Reimbursement	10,000
	<b>Total City Council</b>
	<b>10,000</b>
<b>City Manager</b>	
Hold 1 Management Analyst III position vacant	90,710
Public Information Office: Citywatch newsletter, Mobile Satellite City Hall, Capital Projects charged for PIO support	274,460
Community Relations: Reduce Printing	5,000
GF Share of Information Systems ISF	115,872
	<b>Total City Manager</b>
	<b>486,042</b>
<b>City Treasurer</b>	
Professional Services Contract (based on prior usage)	15,000
Defer Equipment Acquisitions	5,500
	<b>Total City Treasurer</b>
	<b>20,500</b>
<b>Community Development</b>	
Office Supplies, Postage and Printing	3,162
Travel and Training	2,601
Memberships	842
Cell Phone Charges	1,632
	<b>Total Community Development</b>
	<b>8,237</b>
<b>Development Services</b>	
Hold 8 positions vacant	626,125
Plan Check Consultant	20,000
Capital Projects Charges for Engineering Services	150,000
Defer Equipment Acquisitions	60,000
	<b>Total Development Services</b>
	<b>856,125</b>
<b>Finance</b>	
Hold 1 Controller and 1 Mgmt Accountant position vacant	199,000
Redistribution of personnel to Public Liability	80,732
Travel and Training	25,000
Professional Service Contracts	32,000
Correct for County Property Tax Administration Fee	(114,000)
	<b>Total Finance</b>
	<b>222,732</b>
<b>Fire</b>	
Hold 1 Fire Environmental Specialist I and 1 Fire Inspector position vacant	237,403
Reduce Overtime for other than station coverage requirements	10,000
Cell Phones	10,125
Travel and Training	2,000
Defer Equipment Acquisitions	51,000
	<b>Total Fire</b>
	<b>310,528</b>

## DEPARTMENT SAVINGS RECOMMENDATION FY 2009-2010

<u>Description</u>	<u>Recommended</u>
<b>General Services</b>	
Hold 1 Tree Trimmer, 2 Groundworkers, and 1 Senior Groundworker position vacant	233,335
Reduce Overtime	30,684
Cell Phones	10,000
GF Share of Facilities ISF	291,550
	<b>Total General Services</b>
	<b>565,569</b>
<b>Housing</b>	
Professional Services Contracts	30,218
	<b>Total Housing</b>
	<b>30,218</b>
<b>Human Resources</b>	
Reduce Temporary Labor	27,180
GF Share of Workers Comp	7,830
	<b>Total Human Resources</b>
	<b>35,010</b>
<b>Library</b>	
Hold 3 full-time and 1 part-time position vacant	210,703
Reduce overtime	5,383
Office Supplies, postage and printing	13,496
Travel and Training	13,848
Subscriptions	3,200
Professional Services Contracts	19,726
Telephone Charges	1,200
Building Maintenance	3,000
	<b>Total Library</b>
	<b>270,556</b>
<b>Police</b>	
Hold 4 Traffic Service Assistants I positions vacant	191,891
Partial 6 month savings of 2 vacant positions	67,987
Reduce Overtime	39,000
Reduce Temporary Labor	50,265
Cell Phone Charges	20,000
Professional Services Contracts	20,000
Defer Equipment Acquisitions	20,000
	<b>Total Police</b>
	<b>409,143</b>
<b>Public Works</b>	
Repair/Maintenance supplies	1,000
Professional Services Contracts	5,000
Reference Materials	2,000
Travel and Training	2,000
Defer Equipment Acquisitions	75,000
	<b>Total Public Works</b>
	<b>85,000</b>
<b>Recreation and Community Services</b>	
Adopt on Job Training to reduce Temporary Labor Costs	88,400
	<b>Total Recreation and Community Services</b>
	<b>88,400</b>
<b>Non-Departmental</b>	
Reduce Performing Arts and Convention Center transfer	34,050
	<b>Total Performing Arts and Convention Center</b>
	<b>34,050</b>
<b>Total General Fund</b>	<b>\$ 3,767,312</b>

## DEPARTMENTAL SAVINGS RECOMMENDATION FY 2009 - 2010

<b>Description</b>	<b>OTHER FUNDS</b>	<b>Recommended</b>
<b>City Manager - Information Services</b>		
Hold 2 Computer Operator positions vacant	\$ 136,536	
Travel and Training	10,000	
Defer Equipment Acquisitions	100,000	
	<b>Total City Manager - Information Services</b>	<b>246,536</b>
<b>Community Development</b>		
Legal Counsel Services	55,520	
Professional Service Contracts	63,066	
Services - From Other Programs	10,000	
Office Supplies, Postage and Printing	7,300	
Legal Advertising	5,000	
Minor Office Equipment	1,450	
Real Estate Acquisition and Rentals	48,150	
Travel and Training	8,000	
Cell Phone and other Telephone Charges	2,462	
Maintenance Services for Buildings and Grounds	1,900	
	<b>Total Community Development Funds</b>	<b>202,848</b>
<b>Performing Arts and Convention Center</b>		
Reduce Temporary Labor	22,150	
Contracted Services	3,900	
Printing	8,000	
	<b>Total Performing Arts and Convention Center</b>	<b>34,050</b>
<b>Facilities Maintenance</b>		
Hold 1 Custodian position vacant	43,000	
Professional Services Contracts	120,000	
Reduction of Minor Equipment Acquisitions	180,000	
	<b>Total Facilities Maintenance</b>	<b>343,000</b>
<b>Human Resources - Workers Compensation Fund</b>		
Reduce Overtime	5,000	
Reduce Supplies	1,700	
Cell Phones	1,130	
	<b>Total Human Resources - Workers Compensation Fund</b>	<b>7,830</b>
<b>Public Works - State Gas Tax Fund</b>		
Equipment Maintenance Charges	600	
Services from Other Programs	20,000	
Reimbursement to Other Funds	8,000	
Travel and Training	17,700	
	<b>Total Public Works - State Gas Tax</b>	<b>46,300</b>
<b>Public Works - Traffic Development Act Fund</b>		
Reimbursement to Other Funds	40,000	
Travel and Training	2,000	
	<b>Total Public Works - Traffic Development Act Fund</b>	<b>42,000</b>
<b>Public Works - Water Operating Fund</b>		
Reduce Temporary Labor & Overtime	4,200	
Postage & Photocopy	957	
Professional Services Contracts	251,000	
Shop & Field Supplies and Repair Parts	157,000	
Elimination of Capacity for Salary Adjustment	151,512	
Electricity Savings	300,000	
Subscription and Publication	2,900	

# DEPARTMENTAL SAVINGS RECOMMENDATION FY 2009 - 2010

<b>Description</b>	<b>Recommended</b>
<b>Public Works - Water Operating Fund (cont'd)</b>	
Minor Equipment	1,000
Travel and Training	32,800
Reduction in Various Filing & Legal Fees, Bad Debt, Taxes and Advertising Services	4,300
Internal Services Fees (based in ISF Savings)	226,659
<b>Total Public Works - Water Operating Fund</b>	<b>1,132,328</b>
<b>Public Works - Wastewater Operating Fund</b>	
Reduce Temporary Labor & Overtime	1,600
Professional Services Contracts	160,000
Office Supplies, postage and printing	2,100
Minor Equipment	10,900
Travel and Training	16,950
Reduction in Various Filing & Legal Fees, Bad Debt, Taxes & Advertising Services	61,500
Subscriptions and Publication	1,300
Elimination of Capacity for Salary Adjustment	15,818
Shop & Field Supplies and Repair Parts	119,012
Vehicle Rentals	8,400
Internal Services Fees (based in ISF Savings)	343,354
Defer Vehicles Acquisitions	25,031
<b>Total Public Works - Wastewater Operating Fund</b>	<b>765,965</b>
<b>Public Works - Environmental Resources Operating Funds</b>	
Reduction Temporary Labor & Overtime	9,200
Office Supplies, postage and printing	1,500
Reduction in Various Filing & Legal Fees, Bad Debt, Taxes & Advertising Services	7,700
Travel and Training	1,100
Membership & Subscription	100
Shop & Field Supplies and Repair Parts	600
Internal Services Fees (based in ISF Savings)	200
<b>Total Public Works - Environmental Resources Operating Funds</b>	<b>20,400</b>
<b>Total Other Funds</b>	<b>2,841,257</b>
Less transfer to General Fund	(449,302)
<b>Total Other Funds (adjusted)</b>	<b>\$ 2,391,955</b>

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## SUMMARY OF ALL FUNDS EXPENDITURES

	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Recommended	2010-2011 Proposed
<b><u>Internal Service Funds</u></b>					
Public Liability	5,424,361	3,937,921	4,351,793	3,969,376	3,969,376
Workers Compensation Fund	3,970,121	5,442,514	5,463,124	6,357,672	6,357,672
Utility Customer Services	1,357,656	1,399,192	1,399,192	1,399,192	1,399,192
Information Services	3,809,843	4,138,622	4,128,470	3,953,696	3,953,696
Facilities Maintenance	3,756,408	4,076,672	4,076,672	3,772,597	3,772,597
Equipment Maintenance	8,879,343	7,830,698	7,800,698	7,837,198	7,837,198
Sub-Total	<b>\$27,197,732</b>	<b>\$26,825,619</b>	<b>\$27,219,949</b>	<b>\$27,289,731</b>	<b>\$27,289,731</b>
<b>Housing Authority (Non-City)</b>	<b>17,946,671</b>	<b>17,383,056</b>	<b>17,383,056</b>	<b>22,206,364</b>	<b>19,473,120</b>
<b>Capital Improvements</b>	<b>58,691,653</b>	<b>8,571,753</b>	<b>151,220,082</b>	<b>4,804,898</b>	<b>2,218,200</b>
<b>Debt Services</b>	<b>22,225,824</b>	<b>28,785,042</b>	<b>29,263,958</b>	<b>28,281,472</b>	<b>28,096,795</b>
<b>Total All Funds</b>	<b>\$ 389,507,731</b>	<b>\$ 343,672,859</b>	<b>\$ 484,281,655</b>	<b>\$ 335,979,616</b>	<b>\$ 328,291,705</b>

## GENERAL FUNDS EXPENDITURES

	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Recommended	2010-2011 Proposed
<b><u>Governmental Funds</u></b>					
City Attorney	\$1,691,640	\$1,762,561	\$1,625,141	\$1,382,872	1,382,872
City Clerk	477,042	538,842	572,126	493,924	538,724
City Council	391,632	394,169	384,169	388,170	388,170
City Manager	1,411,462	1,427,859	1,358,459	1,441,843	1,441,843
General Services	11,187,139	10,982,148	10,471,963	10,569,100	10,569,100
Public Information	731,960	727,584	631,984	711,752	711,752
City Treasurer	1,108,206	1,225,413	1,154,122	1,171,285	1,171,285
Community Development	1,283,939	1,326,863	1,292,363	1,258,775	1,258,775
Development Services	6,755,851	7,148,515	7,060,030	6,360,498	6,360,498
Finance	3,935,159	3,977,196	3,742,747	3,754,264	3,754,264
Fire	14,588,852	14,885,677	14,746,679	14,572,540	14,572,540
Housing	174,039	167,800	167,800	147,144	147,144
Human Resources	1,271,076	1,194,995	1,149,893	1,312,512	1,312,512
Library	5,273,026	5,711,480	5,446,652	5,538,906	5,538,906
Police	49,485,928	51,345,941	50,200,812	50,166,590	50,166,590
Public Works	3,470,300	3,233,584	3,083,010	3,211,391	3,211,391
Recreation and Community Services	6,232,240	6,034,028	5,889,122	6,076,642	6,076,642
Sub-Total	<b>\$109,469,491</b>	<b>\$112,084,655</b>	<b>\$108,977,072</b>	<b>\$108,558,208</b>	<b>\$108,603,008</b>
<b><u>Non-Departmental</u></b>					
General Non-Departmental	\$1,616,839	\$1,392,791	\$1,447,798	\$1,773,243	1,773,243
Reserves & Transfers	4,443,960	4,913,221	5,514,721	1,883,849	1,356,442
General Debt Service	50,602	58,517	656,517	75,705	75,705
Sub-Total	<b>\$6,111,401</b>	<b>\$6,364,529</b>	<b>\$7,619,036</b>	<b>\$3,732,797</b>	<b>\$3,205,390</b>
<b>Less FY 2008-09 Net Budget Balancing</b>					
	-	-	(\$5,635,262)	-	-
Capital Improvements	3,456,845	967,220	573,527	-	-
Total General Fund	<b>\$119,037,737</b>	<b>\$119,416,404</b>	<b>\$111,534,373</b>	<b>\$112,291,005</b>	<b>\$111,808,398</b>

## OTHER FUNDS EXPENDITURES

	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Recommended	2010-2011 Proposed
<b><u>Special Revenue Funds</u></b>					
City Manager - Public Information	\$ 144,575	\$ 72,388	\$ 72,388	\$ 39,972	\$ 39,972
Development Services	781,359	886,132	900,726	885,621	885,621
Finance	221,637	288,060	288,060	285,690	285,690
Fire	4,103,614	4,414,727	4,382,459	4,450,047	4,450,047
Housing	7,910,827	8,939,753	10,683,344	8,456,825	8,456,825
Library	81,672	80,600	40,742	80,600	80,600
Police	10,485,736	9,864,073	10,864,794	10,126,836	10,126,836
Public Works	4,698,489	4,903,830	4,726,207	4,471,616	4,471,616
Recreation and Community Services	596,887	608,810	690,559	639,399	639,399
Sub-Total	<u>\$ 29,024,796</u>	<u>\$ 30,058,373</u>	<u>\$ 32,649,279</u>	<u>\$ 29,436,606</u>	<u>\$ 29,436,606</u>
<b><u>Other Governmental Funds</u></b>					
Community Development					
Commission Funds	8,266,029	9,660,616	13,757,584	10,177,379	10,182,749
Landscape Maintenance Districts	2,269,720	2,675,219	2,631,082	2,720,911	2,698,671
Maintenance Community Facilities Districts	2,954,120	4,679,412	4,679,412	6,701,714	4,971,113
Bonded Assessment Districts	8,232,760	5,751,919	5,751,919	5,810,402	5,854,007
Sub-Total	<u>\$ 21,722,629</u>	<u>\$ 22,767,166</u>	<u>\$ 26,819,997</u>	<u>\$ 25,410,406</u>	<u>\$ 23,706,540</u>
<b><u>Enterprise Funds</u></b>					
Water	27,417,594	25,673,335	25,872,679	24,799,720	24,795,150
Wastewater	17,418,696	17,384,564	17,158,142	16,589,797	16,597,551
Environmental Resources	39,985,404	41,425,651	39,982,551	38,694,281	38,694,278
Performing Arts and Convention Center	1,783,180	1,652,811	1,652,811	1,496,219	1,496,219
Golf Course	10,563,262	4,754,822	4,754,822	4,754,822	4,754,822
Sub-Total	<u>\$ 97,168,136</u>	<u>\$ 90,891,183</u>	<u>\$ 89,421,005</u>	<u>\$ 86,334,839</u>	<u>\$ 86,338,020</u>
<b><u>Internal Service Funds</u></b>					
Public Liability	5,424,361	3,937,921	4,351,793	3,969,376	3,969,376
Workers Compensation Fund	3,970,121	5,442,514	5,463,124	6,357,672	6,357,672
Utility Customer Services	1,357,656	1,399,192	1,399,192	1,399,192	1,399,192
Information Services	3,809,843	4,138,622	4,128,470	3,953,696	3,953,696
Facilities Maintenance	3,756,408	4,076,672	4,076,672	3,772,597	3,772,597
Equipment Maintenance	8,879,343	7,830,698	7,800,698	7,837,198	7,837,198
Sub-Total	<u>\$ 27,197,732</u>	<u>\$ 26,825,619</u>	<u>\$ 27,219,949</u>	<u>\$ 27,289,731</u>	<u>\$ 27,289,731</u>
<b>Housing Authority (Non-City)</b>	<u>17,946,671</u>	<u>17,383,056</u>	<u>17,383,056</u>	<u>22,206,364</u>	<u>19,473,120</u>
<b>Capital Improvements</b>	<u>55,234,808</u>	<u>7,604,533</u>	<u>150,646,555</u>	<u>4,804,898</u>	<u>2,218,200</u>
<b>Debt Services</b>	<u>22,175,222</u>	<u>28,726,525</u>	<u>28,607,441</u>	<u>28,205,767</u>	<u>28,021,090</u>
<b>Total Other Funds</b>	<b><u>\$ 270,469,994</u></b>	<b><u>\$ 224,256,455</u></b>	<b><u>\$ 372,747,282</u></b>	<b><u>\$ 223,688,611</u></b>	<b><u>\$ 216,483,307</u></b>

## GENERAL FUND REVENUES AND SOURCES

	<b>2007-2008 Actual</b>	<b>2008-2009 Budget</b>	<b>2008-2009 Revised</b>	<b>2009-2010 Recommended</b>	<b>2010-2011 Proposed</b>
<b>Property Tax</b>					
Current - Secured	\$ 23,744,877	\$ 23,525,000	\$ 24,876,944	\$ 23,633,000	\$ 23,633,000
Current - Unsecured	554,216	610,000	624,400	624,000	624,000
Delinquent - Secured	781,861	770,000	335,939	370,000	389,000
Delinquent - Unsecured	31,986	30,000	30,000	30,000	30,000
Supplemental Tax	1,071,777	1,120,000	876,837	789,000	750,000
Interest/Penalties on Delinquency	219,643	220,000	270,025	297,000	312,000
ERAP - Refund	58,606	-	-	-	-
Property Tax In-Lieu of VLF	15,030,816	15,100,000	15,100,000	15,100,000	15,100,000
Payment In-Lieu of Property Tax	16,236	-	16,600	17,000	17,000
Deed Transfer Tax	860,378	1,000,000	606,576	546,000	573,000
Sub-Total Property Tax	<b>\$ 42,370,397</b>	<b>\$ 42,375,000</b>	<b>\$ 42,737,322</b>	<b>\$ 41,406,000</b>	<b>\$ 41,428,000</b>
<b>Sales Tax</b>					
Sales Tax	18,096,057	25,300,000	16,851,500	16,514,000	17,009,000
Sales Tax - Refund	(6,926)	-	(11,200)	-	-
Sales Tax - Triple Flip	6,116,491	-	6,346,500	6,029,000	5,908,000
Sub-Total Sales Tax	<b>\$ 24,205,622</b>	<b>\$ 25,300,000</b>	<b>\$ 23,186,800</b>	<b>\$ 22,543,000</b>	<b>\$ 22,917,000</b>
<b>Other Taxes</b>					
Transient Occupancy Tax	3,618,566	3,800,000	3,400,700	3,231,000	3,296,000
Business License Tax	4,662,658	5,300,000	5,095,300	5,095,000	5,197,000
Southern California Gas	2,016,400	2,100,000	2,521,064	2,647,000	2,779,000
Time Warner/Verizon	1,299,010	1,400,000	1,397,000	1,425,000	1,454,000
Adelphia Cable	27,753	-	58,449	60,000	61,000
Edison Electric	643,453	700,000	654,674	668,000	681,000
Penalties and Interest on delinquent Accounts	121,075	130,000	143,000	150,000	158,000
Sub-Total Other Taxes	<b>\$ 12,388,917</b>	<b>\$ 13,430,000</b>	<b>\$ 13,270,187</b>	<b>\$ 13,276,000</b>	<b>\$ 13,626,000</b>
<b>Licenses and Permits</b>					
Animal Licenses	337,916	365,000	281,400	281,000	281,000
Building Permits	1,435,730	2,100,000	1,122,300	1,071,100	1,071,100
Entertainment Permits	18,496	15,000	13,300	13,300	13,300
Other Licenses and Permits	394,228	440,000	329,400	329,400	329,400
Sub-Total - Licenses & Permits	<b>\$ 2,186,369</b>	<b>\$ 2,920,000</b>	<b>\$ 1,746,400</b>	<b>\$ 1,694,800</b>	<b>\$ 1,694,800</b>
<b>Intergovernmental Revenues</b>					
Homeowner Prop. Tax Relief	260,937	285,000	253,700	254,000	254,000
State Mandated Cost	-	-	-	-	-
Reimbursement	246,901	150,000	236,200	236,000	236,000
Motor Vehicle In-Lieu	855,853	1,500,000	478,600	479,000	479,000
Off-Highway Vehicle In-Lieu	-	9,500	-	-	-
Public Safety Augmentation	1,206,251	1,500,000	1,110,500	1,111,000	1,111,000
AB 1191 Revenues	59,233	80,000	-	-	-
Sub-Total - Intergovernmental	<b>\$ 2,629,175</b>	<b>\$ 3,524,500</b>	<b>\$ 2,079,000</b>	<b>\$ 2,080,000</b>	<b>\$ 2,080,000</b>
<b>Interfund Revenues</b>					
Infrastructure Use	\$ 2,242,894	\$ 2,425,000	\$ 2,425,000	\$ 2,425,000	\$ 2,425,000
Indirect Cost Reimbursements	5,508,922	5,900,000	5,836,300	5,836,000	5,836,000
Sub-Total Interfund Revenues	<b>\$ 7,751,816</b>	<b>\$ 8,325,000</b>	<b>\$ 8,261,300</b>	<b>\$ 8,261,000</b>	<b>\$ 8,261,000</b>

## GENERAL FUND REVENUES AND SOURCES

	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Recommended	2010-2011 Proposed
<b>Charges for Services</b>					
Document Processing/Copying					
Fees	\$ 527,214	\$ 507,843	\$ 507,400	\$ 493,200	\$ 503,000
Police and Fire Fees	749,650	767,930	763,023	763,000	763,000
Services To Other Programs	4,369,953	4,659,221	4,748,582	4,971,100	4,971,100
Parks and Recreation Fees	734,675	882,750	747,945	747,900	762,800
Development services fees	4,195,731	3,667,000	2,079,153	1,978,800	1,978,800
Permit Center Fees	282,907	300,000	174,400	165,700	165,700
Street Cut Fees	5,238	15,000	7,100	7,100	7,100
Abandoned vehicle fees	94,144	90,000	105,100	106,200	107,300
Tipping Fees	110,000	120,000	120,000	120,000	120,000
Misc. charges/damage reimbursements	1,009,691	1,241,289	1,169,210	1,070,500	1,070,500
Rents	14,777	20,000	14,800	14,800	14,800
Miscellaneous Reimbursements	200	-	600	600	600
Miscellaneous Revenues	7,597	37,600	35,700	35,700	35,700
Sale of Vehicles & Equip.	41,413	63,000	48,900	48,900	48,900
Vending Services	55,373	86,000	32,600	32,600	32,600
Other Reimbursements	-	15,000	15,000	15,000	15,000
Sale of Land	4,310,360	-	-	-	-
Sub-Total Charges for Services	<b>\$ 16,508,922</b>	<b>\$ 12,472,633</b>	<b>\$ 10,569,514</b>	<b>\$ 10,571,100</b>	<b>\$ 10,596,900</b>
<b>Fines and Forfeitures</b>					
Parking Fines	1,653,673	1,603,000	1,522,400	1,522,400	1,537,600
Court Fines-Non Traffic	506,470	580,000	491,300	491,300	496,200
Administrative Fines	171,856	150,000	188,400	188,400	190,300
Misc. Fines	107,516	120,000	101,100	101,100	102,100
Sub-Total Fines and Forfeitures	<b>\$ 2,439,515</b>	<b>\$ 2,453,000</b>	<b>\$ 2,303,200</b>	<b>\$ 2,303,200</b>	<b>\$ 2,326,200</b>
<b>Interest Income</b>					
Interest on Investments	1,834,892	2,100,000	1,239,400	930,000	1,023,000
Interest - Other	194,809	300,000	38,300	38,000	38,000
Sub-Total Interest Income	<b>\$ 2,029,701</b>	<b>\$ 2,400,000</b>	<b>\$ 1,277,700</b>	<b>\$ 968,000</b>	<b>\$ 1,061,000</b>
<b>Miscellaneous Sources</b>					
RiverPark CFD Transfer	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Other Special Assessments	72,254	70,150	75,200	75,000	75,000
Use Tax Revenues	-	100,000	-	-	-
Host fee From Solid Waste	-	70,000	70,000	70,000	70,000
Transfer from Solid Waste Fund	36,750	36,750	36,750	-	-
Transfer from Internal Service Funds	-	2,371,151	2,371,200	4,612,905	5,042,498
CDC Pass-Through Payment	-	-	-	2,400,000	600,000
Repayment from CDC	1,030,560	1,030,600	1,030,600	1,030,000	1,030,000
Appropriated Fund Balance	4,387,739	1,519,200	1,519,200	-	-
Non-Operating Revenues	-	18,420	-	-	-
Sub-Total Miscellaneous Revenues	<b>\$ 6,527,303</b>	<b>\$ 6,216,271</b>	<b>\$ 6,102,950</b>	<b>\$ 9,187,905</b>	<b>\$ 7,817,498</b>
<b>Total General Fund Revenues</b>	<b><u>\$ 119,037,737</u></b>	<b><u>\$ 119,416,404</u></b>	<b><u>\$ 111,534,373</u></b>	<b><u>\$ 112,291,005</u></b>	<b><u>\$ 111,808,398</u></b>

## SPECIAL REVENUE FUNDS REVENUES AND SOURCES

	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Recommended	2010-2011 Proposed
<b>Air Pollution Buydown Fees</b>					
PL Offsite Air Quality	\$ 632,228	\$ -	\$ 105,000	\$ 105,000	\$ 105,000
Fare Revenues	43,156	18,000	18,000	18,000	18,000
Interest on Investments	257,768	-	135,000	135,000	135,000
Miscellaneous					
Receipts/Reimbursements	9,440	375,000	-	-	-
To/From Capital Reserves (a)	(621,928)	-	135,000	110,000	(90,000)
Sub-Total	\$ 330,664	\$ 393,000	\$ 393,000	\$ 368,000	\$ 168,000
<b>Public Safety Retirement Fund</b>					
Voter Approved Property Tax	\$ 13,406,855	\$ 12,764,968	\$ 14,205,000	\$ 12,898,128	\$ 12,898,128
Sub-Total	\$ 13,406,855	\$ 12,764,968	\$ 14,205,000	\$ 12,898,128	\$ 12,898,128
<b>Community Facilities Districts</b>					
CFD #2 Westport	1,149,255	1,129,425	1,196,000	1,178,961	1,459,201
CFD #3 Seabridge/Mandalay	2,682,908	1,782,833	1,860,000	1,893,153	2,838,408
CFD #4 Seabridge Maint.	1,364,055	1,180,031	1,420,000	1,429,711	1,454,557
CFD #5 RiverPark Maint.	3,779,453	2,993,903	4,020,000	4,111,081	4,182,622
CFD #6-Northshore Maint.	65,741	66,062	70,000	68,672	68,672
CFD #88-1Oxnard Town Center	285,566	227,861	228,000	300,631	234,222
CFD #2000-3 Oxnard Blvd/Highway 101	964,962	762,715	738,000	788,976	764,583
To/From Capital Reserves (a)	894,940	2,288,501	899,331	2,740,931	(177,145)
Sub-Total	\$ 11,186,880	\$ 10,431,331	\$ 10,431,331	\$ 12,512,116	\$ 10,825,120
<b>Landscape Maintenance Districts</b>					
Waterway Assessment District	524,683	609,517	609,517	609,517	609,517
LMD #1 - Summerfield	12,838	6,659	13,007	13,007	13,007
LMD #2 - C.I.B.C. Told	1,021	465	1,041	1,041	1,041
LMD #3 - River Ridge	90,779	88,579	83,873	83,873	83,873
LMD #4 - Beach Main Col/Hot	52,610	35,568	39,446	39,446	39,446
LMD #9 - Strawberry Fields	12,661	9,082	12,615	12,615	12,615
LMD #7/8 - Northfield					
Business	32,372	24,039	32,500	32,500	32,500
LMD #10 - Country Club	26,412	16,245	24,076	24,076	24,076
LMD #11 - St. Tropez	7,176	5,549	6,990	6,990	6,990
LMD #12 - Standard Pacific	22,065	23,537	22,394	22,394	22,394
LMD #14 - California Cove	36,023	50,228	36,693	36,693	36,693
LMD #16 - Lighthouse	19,418	24,197	19,552	19,552	19,552
LMD #13 - Fd562 - Le Village	17,871	14,228	18,045	18,045	18,045
LMD #15 - Pelican Pointe	9,321	5,989	9,300	9,300	9,300
LMD #17 - San Miguel	9,126	6,809	9,121	9,121	9,121
LMD #20 - Volvo & Harbor	5,291	1,388	2,415	2,415	2,415
LMD #18 - St. John's Hospital	1,765	2,740	5,861	5,861	5,861
LMD #19 - Shopping at Rose	709	998	1,000	1,000	1,000
LMD #21 - Cypress Point	1,048	998	1,000	1,000	1,000
LMD #22 -McDonalds Median	440	325	500	500	500
LMD #23 - Greystone	5,802	3,367	5,588	5,588	5,588
LMD #24 - Vineyards	18,157	9,843	18,300	18,300	18,300
LMD #25 - The Pointe	23,881	13,420	23,799	23,799	23,799
LMD #26 - Albertsons	4,287	1,952	4,000	4,000	4,000
LMD #27 - Rose Island	12,398	9,935	14,992	14,992	14,992
LMD #28 - Harborside	63,350	63,210	62,611	62,611	62,611
LMD #29 - Mercy Charities	1,345	600	1,332	1,332	1,332

## SPECIAL REVENUE FUNDS REVENUES AND SOURCES

	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Recommended	2010-2011 Proposed
LMD #30 - Haas Automation	42,934	36,349	40,435	40,435	40,435
LMD #31 - Rancho De La Rosa	62,065	89,530	66,484	66,484	66,484
LMD #32 - Oak Park	24,406	19,502	20,107	20,107	20,107
LMD #33 - Rio Del Sol	48,806	53,417	48,522	48,522	48,522
LMD #35 - MVS Commercial Center	21,333	21,316	18,627	18,627	18,627
LMD #34 - Sunrise Pointe	50,728	54,289	50,409	50,409	50,409
LMD #36 - Villa Santa Cruz	120,523	126,343	120,592	120,592	120,592
LMD #37 - Pacific Breeze	28,567	27,037	26,900	26,900	26,900
LMD #38 - Aldea Del Mar	87,380	86,545	91,152	91,152	91,152
LMD #39 - El Sueno/Promesa	151,605	144,532	157,658	157,658	157,658
LMD #39 - D.R. Horton	11,903	13,100	15,000	15,000	15,000
LMD #40 - Cantada	58,247	46,246	63,720	63,720	63,720
LMD #41 - Pacific Cove	56,876	63,614	57,785	57,785	57,785
LMD #42 - Cantabria/Coronado	153,368	123,019	144,027	144,027	144,027
LMD #43 - Greenbelt (PARCRO)	83,745	88,553	85,680	85,680	85,680
LMD #44 - American Pacific Homes	16,275	16,021	17,560	17,560	17,560
LMD #45 - Channel Point	7,209	5,632	6,173	6,173	6,173
LMD #46 - Daily Ranch	199,277	149,002	160,350	160,350	160,350
LMD #47 - Sycamore Place	51,928	49,835	54,621	54,621	54,621
LMD #48 - Victoria Estates	124,278	122,294	133,912	133,912	133,912
LMD #49 - Cameron Ranch	15,023	13,823	15,153	15,153	15,153
LMD #50 - DV Senior Hsg.	18,916	17,319	18,983	18,983	18,983
LMD #51 - Pfeiler	105,548	101,500	111,254	111,254	111,254
LMD #52 - Wingfield Homes	58,428	56,299	61,706	61,706	61,706
LMD #53 - Huff Court	2,574	2,698	2,957	2,957	2,957
LMD #54 - Meadow Crest Villas	13,972	16,778	18,389	18,389	18,389
LMD #55 - Wingfield West	23,969	22,437	24,594	24,594	24,594
LMD #56 - The Cottages	4,306	3,766	4,129	4,129	4,129
LMD #57 - Golden St. Selfsto	19,885	9,252	10,141	10,141	10,141
LMD #58 - Westwind	58,862	50,906	55,798	55,798	55,798
LMD #59 - Orbela	16,754	14,798	16,221	16,221	16,221
To/From Capital Reserves (a)	(482,819)	-	(167,525)	(77,696)	(99,936)
Sub-Total	\$ 2,269,720	\$ 2,675,219	\$ 2,631,082	\$ 2,720,911	\$ 2,698,671

### State/Local Grants and Sources

Parks and Recre. State Grant	788,619	-	470,000	-	-
Water Resources State Grant	125,856	-	360,000	-	-
State Gas Tax	5,990,069	4,219,651	3,658,275	3,658,275	3,658,275
Traffic Safety Fund	908,080	995,402	851,700	851,700	851,700
Sate Housing Grants	1,885,098	-	255,902	-	-
State Law Enforcement Grants	931,132	-	1,240,912	23,966	23,966
Library Grants	145,832	80,600	1,506	80,600	80,600
State Transportation Grants	22,725	-	1,897,409	-	-
Traffic Congestion Relief Grants	42,359	-	1,680,000	-	-
Transportation Development Act (TDA)					
Local Transportation Fund - 8	2,626,618	1,820,163	1,684,863	-	-
Local Transportation Fund - 4	620,249	708,732	771,900	771,900	771,900
Local Transportation Fund - 3	73,486	19,345	72,000	72,000	72,000

## SPECIAL REVENUE FUNDS REVENUES AND SOURCES

	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Recommended	2010-2011 Proposed
To/From Capital Reserves (a)	-	-	-	1,684,863	1,684,863
RSVP					
Ventura County	94,462	65,049	65,049	-	-
General Fund Match	87,500	93,636	93,636	-	-
Other State Grants	30,383	13,403	237,076	-	-
Sub-Total	<u>\$ 14,372,468</u>	<u>\$ 8,015,981</u>	<u>\$ 13,340,228</u>	<u>\$ 7,143,304</u>	<u>\$ 7,143,304</u>
<b>Federal Grants and Sources</b>					
<b>Federal Law Enforcement</b>					
Grants	510,936	-	456,401	20,467	20,467
Emergency Shelter Grant	124,545	121,107	121,107	120,604	120,604
Federal Transportation Grants	1,166,529	-	959,196	-	-
<b>Community Development Block Grant Fund</b>					
CDBG Federal Entitlement	2,508,487	2,882,063	2,929,063	2,738,447	2,738,447
CDBG Program Revenue	180,600	53,870	10,000	111,690	10,000
<b>Housing &amp; Urban Development HOME Fund</b>					
HUD HOME Federal					
Entitlement	1,204,524	1,428,534	1,783,097	1,155,701	1,155,701
HUD HOME Prgm. Revenue	260,000	-	326,659	-	-
Other Federal Grants	465,505	273,584	659,198	285,838	285,838
Sub-Total	<u>\$ 6,421,126</u>	<u>\$ 4,759,158</u>	<u>\$ 7,244,721</u>	<u>\$ 4,432,747</u>	<u>\$ 4,331,057</u>
<b>Development Fees</b>					
Quimby Fees	527,857	1,456,016	580,000	395,000	395,000
Park Acquisition and Development Fee	30,990	40,084	25,000	20,300	20,300
Storm Drain Facility Fee	981,885	590,132	450,000	590,132	590,132
Circulation System Improvement Fees	4,516,458	1,222,382	1,955,000	1,222,382	1,222,382
Capital Growth Fees - Residential	419,435	1,455,587	250,000	1,455,587	1,455,587
Capital Growth Fees - Nonresidential	385,098	392,715	270,000	392,715	392,715
Utility Undergrounding	116,148	350,000	60,000	350,000	350,000
CUPA Operating Fund	614,237	865,769	750,000	906,169	906,169
Sub-Total	<u>\$ 7,592,108</u>	<u>\$ 6,372,685</u>	<u>\$ 4,340,000</u>	<u>\$ 5,332,285</u>	<u>\$ 5,332,285</u>
<b>Community Development Commission Funds</b>					
Tax Increment Revenue (b)	20,809,792	14,877,656	21,000,000	21,421,000	21,993,000
less Pass Through to Other Agencies	(3,793,123)	(4,973,130)	(4,770,000)	(4,411,123)	(4,411,123)
Interest on Investments (b)	2,452,157	314,611	1,110,000	312,604	312,604
Operating Loan Proceeds	1,030,560	1,030,560	1,030,560	1,030,560	1,030,560
Internal Administrative Fees	1,600,304	1,993,841	1,993,841	2,043,741	2,043,741
Miscellaneous Receipts/ Reimbursements	1,269,745	400,081	118,281	118,281	118,281
Sub-Total	<u>\$ 23,369,435</u>	<u>\$ 13,643,619</u>	<u>\$ 20,482,682</u>	<u>\$ 20,515,063</u>	<u>\$ 21,087,063</u>
<b>Total Special Revenue Funds</b>	<b><u>\$ 78,949,256</u></b>	<b><u>\$ 59,055,961</u></b>	<b><u>\$ 73,068,044</u></b>	<b><u>\$ 65,922,554</u></b>	<b><u>\$ 64,483,628</u></b>

(a) A negative amount is a transfer to reserves for future capital requirements and a positive is a use of capital reserves.

(b) including revenue reflected as part of 20% Housing Set-Aside

## ENTERPRISE FUNDS REVENUES AND SOURCES

	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Recommended	2010-2011 Proposed
<b>Water</b>					
Service Fees	\$ 30,059,726	\$ 29,222,386	\$ 34,200,000	\$ 36,235,000	\$ 36,572,800
Water Security/Prevention Fees	561,107	505,618	520,000	505,618	505,618
Interest on Investments	2,990,937	762,346	950,000	777,400	908,900
Connection/Development Fees	1,897,436	150,000	1,150,000	592,300	599,400
Miscellaneous					
Receipts/Reimbursements	2,860,675	2,582,600	-	3,013,100	3,017,700
To/From Capital Reserves (a)	<u>(4,757,347)</u>	<u>-</u>	<u>-</u>	<u>(8,999,103)</u>	<u>(9,230,103)</u>
Sub-Total	<u>\$ 33,612,534</u>	<u>\$ 33,222,950</u>	<u>\$ 36,820,000</u>	<u>\$ 32,124,315</u>	<u>\$ 32,374,315</u>
<b>Wastewater</b>					
Service Fees	22,001,003	20,897,367	20,664,000	23,351,200	23,453,500
Interest on Investments	1,561,329	800,000	650,000	531,400	384,300
Connection/Development Fees	4,846,108	7,145,245	1,490,000	1,719,900	1,716,000
Miscellaneous					
Receipts/Reimbursements	774,003	716,167	4,700,000	1,151,500	1,030,800
Transfers from Connection Fees for Debt Service	6,121,800	6,883,300	5,450,000	3,950,000	1,550,000
To/From Capital Reserves (a)	<u>(4,757,972)</u>	<u>-</u>	<u>-</u>	<u>(3,617,412)</u>	<u>(1,017,212)</u>
Sub-Total	<u>\$ 30,546,271</u>	<u>\$ 36,442,079</u>	<u>\$ 32,954,000</u>	<u>\$ 27,086,588</u>	<u>\$ 27,117,388</u>
<b>Environmental Resources</b>					
Service Fees	42,247,879	43,900,960	40,000,000	40,509,400	40,618,700
Interest on Investments	191,087	134,228	300,000	135,100	140,900
Connection/Development Fees	116,459	372,000	75,000	116,000	116,000
Miscellaneous					
Receipts/Reimbursements	430,732	400,300	270,000	400,200	400,800
Lease Purchase Proceeds	3,436,273	-	-	-	-
To/From Capital Reserves (a)	<u>2,931,865</u>	<u>183,100</u>	<u>-</u>	<u>452,761</u>	<u>284,904</u>
Sub-Total	<u>\$ 49,354,295</u>	<u>\$ 44,990,588</u>	<u>\$ 40,645,000</u>	<u>\$ 41,613,461</u>	<u>\$ 41,561,304</u>
<b>Performing Arts and Convention Center</b>					
Service Fees	\$ 471,509	\$ 670,950	\$ 465,000	\$ 670,950	\$ 670,950
Interest on Investments	-	-	-	-	-
Miscellaneous					
Receipts/Reimbursements	14,039	-	17,000	-	-
Capital Contribution from General Fund	981,861	981,861	981,861	947,811	947,811
To/From Capital Reserves (a)	<u>362,444</u>	<u>-</u>	<u>-</u>	<u>(122,542)</u>	<u>(122,542)</u>
Sub-Total	<u>\$ 1,829,853</u>	<u>\$ 1,652,811</u>	<u>\$ 1,463,861</u>	<u>\$ 1,496,219</u>	<u>\$ 1,496,219</u>
<b>Golf Course</b>					
Service Fees	\$ 3,224,008	\$ 4,110,110	\$ 4,320,000	\$ 4,600,000	\$ 4,600,000
Interest on Investments	338,803	44,712	80,000	50,000	50,000
Miscellaneous					
Receipts/Reimbursements	10,066	50,000	17,000	12,000	12,000
Capital Contribution from General Fund	-	550,000	550,000	550,000	550,000
To/From Capital Reserves (a)	<u>221,649</u>	<u>-</u>	<u>-</u>	<u>(457,178)</u>	<u>(457,178)</u>
Sub-Total	<u>\$ 3,794,526</u>	<u>\$ 4,754,822</u>	<u>\$ 4,967,000</u>	<u>\$ 4,754,822</u>	<u>\$ 4,754,822</u>
<b>Total Enterprise Revenues</b>	<b><u>\$119,137,479</u></b>	<b><u>\$121,063,250</u></b>	<b><u>\$116,849,861</u></b>	<b><u>\$ 107,075,405</u></b>	<b><u>\$107,304,048</u></b>

## INTERNAL SERVICE FUNDS REVENUES AND SOURCES

	2007-2008 Actual	2008-2009 Budget	2008-2009 Revised	2009-2010 Recommended	2010-2011 Proposed
<b>Public Liability</b>					
Service Fees	\$ 3,812,140	\$ 3,789,744	\$ 3,813,000	\$ 3,817,885	\$ 3,817,885
Interest on Investments	306,291	148,177	195,000	120,000	120,000
Miscellaneous					
Receipts/Reimbursements	252,303	-	385,000	31,491	31,491
To/From Fund Balance (a)	<u>1,053,627</u>	<u>-</u>	<u>(41,207)</u>	<u>-</u>	<u>-</u>
Sub-Total	<u>\$ 5,424,361</u>	<u>\$ 3,937,921</u>	<u>\$ 4,351,793</u>	<u>\$ 3,969,376</u>	<u>\$ 3,969,376</u>
<b>Workers Compensation Fund</b>					
Service Fees	6,915,719	4,967,020	7,250,000	7,250,000	7,250,000
Interest on Investments	615,829	40,000	475,000	40,000	40,000
Miscellaneous					
Receipts/Reimbursements	533,831	435,494	510,000	435,494	435,494
To/From Fund Balance (a)	<u>(4,095,258)</u>	<u>-</u>	<u>(2,771,876)</u>	<u>(1,367,822)</u>	<u>(1,367,822)</u>
Sub-Total	<u>\$ 3,970,121</u>	<u>\$ 5,442,514</u>	<u>\$ 5,463,124</u>	<u>\$ 6,357,672</u>	<u>\$ 6,357,672</u>
<b>Utility Customer Services</b>					
Service Fees	1,327,545	1,399,192	1,350,000	1,399,192	1,399,192
Interest on Investments	28,923	-	19,000	-	-
To/From Fund Balance (a)	<u>1,188</u>	<u>-</u>	<u>30,192</u>	<u>-</u>	<u>-</u>
Sub-Total	<u>\$ 1,357,656</u>	<u>\$ 1,399,192</u>	<u>\$ 1,399,192</u>	<u>\$ 1,399,192</u>	<u>\$ 1,399,192</u>
<b>Information Services</b>					
Service Fees	4,226,604	3,973,622	4,300,000	4,300,000	4,300,000
Interest on Investments	79,693	-	70,000	-	-
Miscellaneous					
Receipts/Reimbursements	51,447	-	2,000	-	-
To/From Capital Reserves (b)	<u>(547,901)</u>	<u>165,000</u>	<u>(243,530)</u>	<u>(231,304)</u>	<u>(231,304)</u>
Sub-Total	<u>\$ 3,809,843</u>	<u>\$ 4,138,622</u>	<u>\$ 4,128,470</u>	<u>\$ 4,068,696</u>	<u>\$ 3,953,696</u>
<b>Facilities Maintenance</b>					
Service Fees	3,789,737	4,008,731	3,920,000	3,920,000	3,920,000
Interest on Investments	61,581	1,041	40,000	1,041	1,041
Miscellaneous					
Receipts/Reimbursements	41,740	50,000	65,000	57,800	57,800
To/From Capital Reserves (b)	<u>(136,650)</u>	<u>16,900</u>	<u>51,672</u>	<u>(206,244)</u>	<u>(206,244)</u>
Sub-Total	<u>\$ 3,756,408</u>	<u>\$ 4,076,672</u>	<u>\$ 4,076,672</u>	<u>\$ 3,772,597</u>	<u>\$ 3,772,597</u>
<b>Fleet Maintenance</b>					
Service Fees	8,723,592	7,635,598	8,300,000	8,300,000	8,300,000
Interest on Investments	28,568	-	20,000	-	-
Miscellaneous					
Receipts/Reimbursements	165,632	6,500	30,000	-	-
To/From Capital Reserves (b)	<u>(38,449)</u>	<u>195,100</u>	<u>(549,302)</u>	<u>(462,802)</u>	<u>(462,802)</u>
Sub-Total	<u>\$ 8,879,343</u>	<u>\$ 7,837,198</u>	<u>\$ 7,800,698</u>	<u>\$ 7,837,198</u>	<u>\$ 7,837,198</u>
<b>Total Revenues</b>	<b><u>\$ 27,197,732</u></b>	<b><u>\$ 26,832,119</u></b>	<b><u>\$ 27,219,949</u></b>	<b><u>\$ 27,404,731</u></b>	<b><u>\$ 27,289,731</u></b>

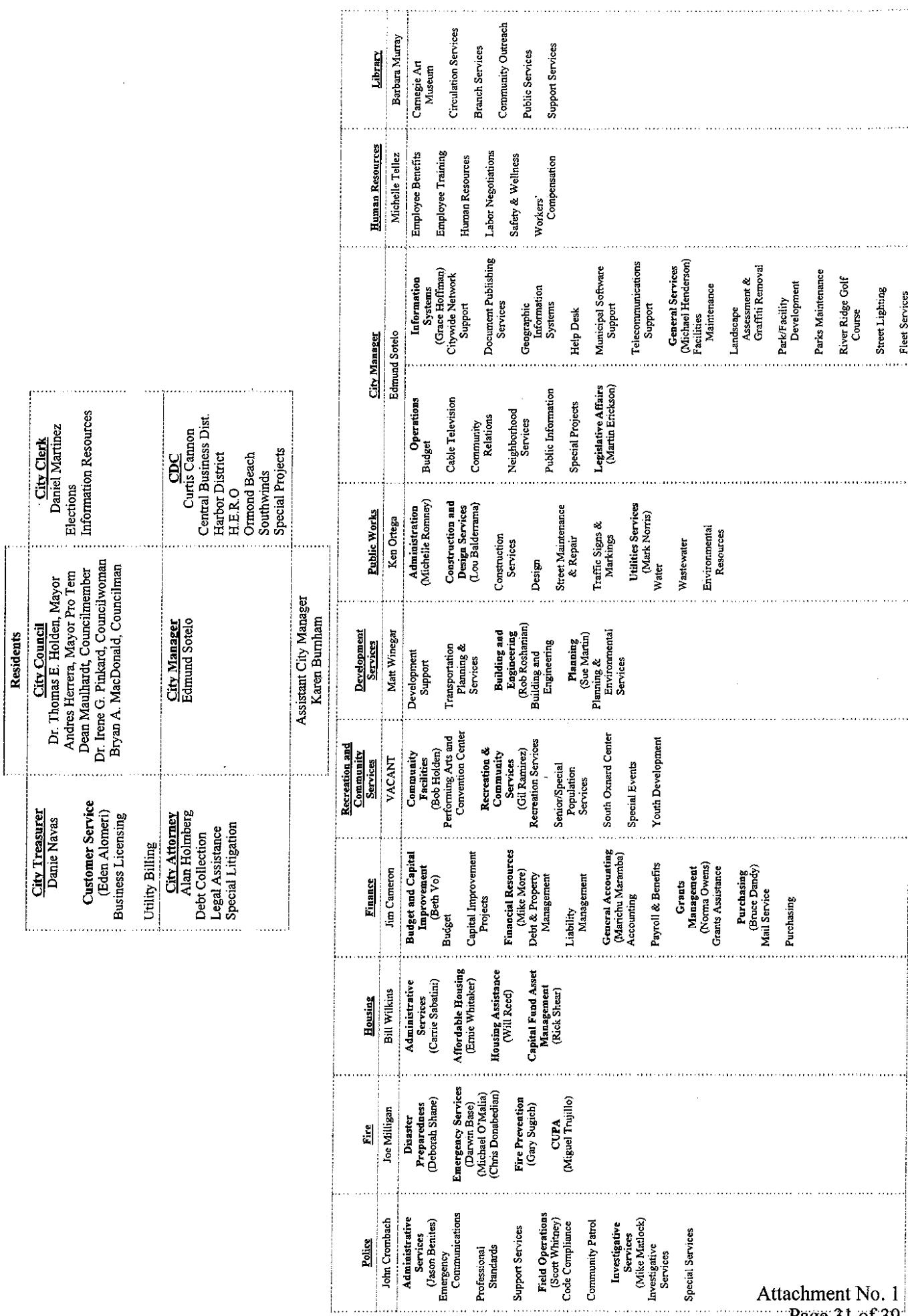
(a) A negative amount is a transfer to fund balance and a positive is a use of fund balance.

(b) A negative amount is a transfer to working capital and a positive is a use of working capital.

**COMPARATIVE PERSONNEL SUMMARY  
PERMANENT FULL-TIME EQUIVALENT POSITIONS**

<u>Departmental</u>	<u>2006-2007 Actual</u>	<u>2007-2008 Actual</u>	<u>2008-2009 Budget</u>	<u>2008-2009 Revised</u>	<u>2009-2010 Adopted</u>	<u>2010-2011 Proposed</u>
<b><u>GENERAL FUND</u></b>						
City Attorney	10	10	10	10	10	10
City Clerk	4	4	4	4	4	4
City Council	5.3	5.3	5.3	5.3	5.3	5.3
City Manager	9.9	9.9	9.9	9.9	9.9	9.9
General Services	0	41.65	41.65	41.65	41.65	41.65
Public Information	1	3	3	3	3	3
City Treasurer	6.75	7.75	7.75	7.75	7.75	7.75
Community Development Commission	3	3	3	3	3	3
Development Services	47	54	54	54	54	54
Finance	31.5	30.5	30.5	30.5	30.5	30.5
Fire	107	107	107	106	106	106
Housing	1	1	1	1	1	1
Human Resources	13.2	13.2	13.2	13.2	13.2	13.2
Library	46	46.5	46.5	46.5	46.5	46.5
Recreation and Community Services	36.85	38.85	38.85	38.85	38.85	38.85
Police	387	389	389	389	389	389
Public Works	91.45	48	48	48	48	48
Total General Fund	799.95	812.65	812.65	811.65	811.65	811.65
<b><u>INTERNAL SERVICE FUNDS</u></b>						
Information Systems	22	22	22	22	22	22
Equipment Maintenance	35	35	35	35	35	35
Facilities Maintenance	30.55	37.55	37.55	37.55	37.55	37.55
Customer Billing	12	12	12	12	12	12
Total Internal Service Funds	99.55	106.35	106.35	106.35	106.35	106.35
<b><u>SPECIAL FUNDS</u></b>						
CDBG Human Services	2	2	2	2	2	2
Housing	81	81	81	81	82	82
Redevelopment	6	6	6	6	6	6
Total Special Funds	89	89	89	89	90	90
<b><u>UTILITY FUNDS</u></b>						
Solid Waste	81	81	81	81	81	81
Wastewater	72	72	72	72	72	72
Water	44	44	44	50	50	50
Total Utility Funds	197	197	197	203	203	203
<b>TOTAL CITY</b>	<b>1,186.50</b>	<b>1,205.00</b>	<b>1,205.00</b>	<b>1,210.00</b>	<b>1,210.00</b>	<b>1,210.00</b>

## **City of Oxnard Organizational Chart**



**SUMMARY OF FULL-TIME EQUIVALENT REGULAR POSITIONS ADDED  
DURING FY 2008-2009**

Number	Classification	Department	Authorization
1	Administrative Legal Assistant (C)	City Attorney	Staff Action
1	Project Manager	City Manager/General Services	Staff Action
1	Administrative Assistant	City Treasurer	Staff Action
1	Assistant City Treasurer/Revenue Accounting Manager	City Treasurer	Staff Action
1	Customer Service Accounting Technician	City Treasurer	Staff Action
1	Revenue Collection Technician	City Treasurer	Staff Action
1	Treasury Supervisor	City Treasurer	Staff Action
1	Grants Specialist I/II	Finance	Staff Action
1	Employee Relations Coordinator	Human Resources	Staff Action
1	Recruitment Supervisor	Human Resources	Staff Action
1	Sr. Benefits Coordinator	Human Resources	Staff Action
2	Police Sergeant	Police	Staff Action
1	Administrative Secretary III	Public Works/Streets	Staff Action
4	Meter Reader	Public Works/Water	Staff Action
2	Water Distribution Operator I	Public Works/Water	Staff Action

**SUMMARY OF FULL-TIME EQUIVALENT REGULAR POSITIONS DELETED  
DURING FY 2008-2009**

<b>Number</b>	<b>Classification</b>	<b>Department</b>	<b>Authorization</b>
1	Administrative Assistant (C)	City Attorney	Staff Action
1	Construction Project Manager	City Manager/General Services	Staff Action
1	Account Clerk III	City Treasurer	Staff Action
1	Accounting Manager	City Treasurer	Staff Action
1	Assistant City Treasurer	City Treasurer	Staff Action
1	License Collector	City Treasurer	Staff Action
1	Sr. Customer Service Representative	City Treasurer	Staff Action
1	Accountant I/II	Finance	Staff Action
1	Traffic Services Assistant II	Fire	Staff Action
1	Administrative Secretary III (C)	Human Resources	Staff Action
1	Human Resources Coordinator	Human Resources	Staff Action
1	Human Resources Technician	Human Resources	Staff Action
2	Police Officer II	Police	Staff Action
1	Office Assistant II	Public Works/Streets	Staff Action

**SUMMARY OF FULL-TIME EQUIVALENT REGULAR POSITIONS ADDED  
WITH THE FY 2009-2010 BUDGET**

Number	Classification	Department	Authorization
2	Principal Planner	Development Services	

**SUMMARY OF FULL-TIME EQUIVALENT REGULAR POSITIONS DELETED  
WITH THE FY 2009-2010 BUDGET**

Number	Classification	Department	Authorization
2	Senior Planner	Development Services	

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## DEBT SERVICE SUMMARY

### FY 2009-2010

	<b>7-1-09</b>	<b>Principal</b>	<b>Interest</b>	<b>Admin</b>	<b>Total</b>	<b>Maturity</b>
<b>General Fund</b>						
Certificates of Participation, Series 1999	6,915,000	255,000	324,423	5,125	584,548	6/1/2028
Land Acquisition Component (S.F.)	152,947	19,221	6,161	138	25,520	6/1/2016
Adjustable Lease Revenue Bonds, 2003	12,700,000	370,000	512,699	68,500	951,199	6/1/2033
300 West Third Street	341,881	42,964	13,771	309	57,044	6/1/2016
Old Oxnard High School	1,181,575	148,490	47,594	1,070	197,154	6/1/2016
<b>Total General Fund</b>	<b>21,291,403</b>	<b>835,675</b>	<b>904,648</b>	<b>75,142</b>	<b>1,815,465</b>	
<b>Water Fund</b>						
Water Revenue Refunding Project Bonds, 2001	10,335,000	300,000	508,796	5,125	813,921	6/1/2030
Water Revenue Project Bonds, Series 2004	43,185,000	1,005,000	2,020,014	5,125	3,030,139	6/1/2034
Water Revenue Project Bonds, Series 2006	53,825,000	800,000	2,625,385	5,125	3,430,510	6/1/2036
<b>Total Water Fund</b>	<b>107,345,000</b>	<b>2,105,000</b>	<b>5,154,195</b>	<b>15,375</b>	<b>7,274,570</b>	
<b>Wastewater Treatment Fund</b>						
Wastewater Refunding Bonds Series 2003	30,445,000	2,175,000	1,492,063	11,625	3,678,688	6/1/2020
Wastewater Revenue Bonds, 2004 Series A	80,000,000	-	4,087,726	7,125	4,094,851	6/1/2034
Wastewater Revenue Bonds, 2004 Series B	23,155,000	840,000	930,137	154,500	1,924,637	6/1/2036
Wastewater Revenue Project Bonds, Series 2006	11,930,000	240,000	554,865	5,125	799,990	6/1/2036
<b>Total Wastewater Treatment Fund</b>	<b>145,530,000</b>	<b>3,255,000</b>	<b>7,064,791</b>	<b>178,375</b>	<b>10,498,166</b>	
<b>Solid Waste Fund</b>						
Solid Waste Revenue Refunding Bonds, Series 2005	14,235,000	1,875,000	711,750	5,125	2,591,875	5/1/2016
Fifth and Del Norte Acquisition	514,380	116,500	22,923	-	139,423	6/1/2013
Fifth and Del Norte Improvements	285,410	76,333	12,976	-	89,309	12/1/2012
Land Acquisition Component (E.Y.)	152,947	19,221	6,161	138	25,520	6/1/2016
LaSalle National Leasing	106,080	74,376	2,332	563	77,271	11/25/2010
Upton & Oliver Corp.	3,152,346	295,774	127,169	1,125	424,068	4/23/2018
<b>Total Solid Waste Fund</b>	<b>18,446,163</b>	<b>2,457,204</b>	<b>883,311</b>	<b>6,951</b>	<b>3,347,466</b>	
<b>Community Development Commission</b>						
Tax Allocation Refund and Project Bonds, Series 2004	16,105,000	690,000	680,129	3,125	1,373,254	9/1/2026
Local Obligation Revenue 2006 Tax Allocation Bonds	19,860,000	420,000	897,233	9,375	1,326,608	9/1/2035
HERO Tax Allocation Bonds Series 2008	11,790,000	170,000	539,438	3,500	712,938	9/1/2038
<b>Total Community Development Commission</b>	<b>47,755,000</b>	<b>1,280,000</b>	<b>2,116,800</b>	<b>16,000</b>	<b>3,412,800</b>	
<b>Golf Course Enterprise Fund</b>						
Golf Course Component	6,567,644	825,361	264,547	5,950	1,095,858	6/1/2016
<b>Total Golf Course Enterprise Fund</b>	<b>6,567,644</b>	<b>825,361</b>	<b>264,547</b>	<b>5,950</b>	<b>1,095,858</b>	
<b>Special Revenue Fund</b>						
Library Component	2,783,006	349,743	112,101	2,520	464,364	6/1/2016
Variable Rate Lease, Series 2006 (Civic Center)	23,025,000	510,000	812,783	118,100	1,440,883	6/1/2036
Gas Tax Rev COP'S 2007 Street Improvement Program	27,435,000	495,000	1,219,350	5,125	1,719,475	9/1/2037
<b>Total Special Revenue Fund</b>	<b>53,243,006</b>	<b>1,354,743</b>	<b>2,144,234</b>	<b>125,745</b>	<b>3,624,722</b>	
<b>Lease Purchase</b>						
LaSalle National Leasing (Fire Component)	293,930	206,082	6,461	563	213,106	11/25/2010
<b>Total Lease Purchase</b>	<b>293,930</b>	<b>206,082</b>	<b>6,461</b>	<b>563</b>	<b>213,106</b>	

## DEBT SERVICE SUMMARY

### FY 2010-2011

	<b>7-1-10 Balance</b>	<b>Principal</b>	<b>Interest</b>	<b>Admin</b>	<b>Total</b>	<b>Maturity</b>
<b>General Fund</b>						
Certificates of Participation, Series 1999	6,660,000	265,000	313,585	5,125	583,710	6/1/2028
Land Acquisition Component (S.F.)	133,726	20,179	5,200	138	25,517	6/1/2016
Adjustable Lease Revenue Bonds, 2003	12,330,000	385,000	497,762	68,500	951,262	6/1/2033
300 West Third Street	298,917	45,105	11,623	309	57,037	6/1/2016
Old Oxnard High School	1,033,085	155,888	40,170	1,070	197,128	6/1/2016
<b>Total General Fund</b>	<b>20,455,728</b>	<b>871,172</b>	<b>868,340</b>	<b>75,142</b>	<b>1,814,654</b>	
<b>Water Fund</b>						
Water Revenue Refunding Project Bonds, 2001	10,035,000	310,000	496,496	5,125	811,621	6/1/2030
Water Revenue Project Bonds, Series 2004	42,180,000	1,030,000	1,993,884	5,125	3,029,009	6/1/2034
Water Revenue Project Bonds, Series 2006	53,025,000	840,000	2,593,385	5,125	3,438,510	6/1/2036
<b>Total Water Fund</b>	<b>105,240,000</b>	<b>2,180,000</b>	<b>5,083,765</b>	<b>15,375</b>	<b>7,279,140</b>	
<b>Wastewater Treatment Fund</b>						
Wastewater Refunding Bonds Series 2003	28,270,000	2,240,000	1,426,813	11,625	3,678,438	6/1/2020
Wastewater Revenue Bonds, 2004 Series A	80,000,000	-	4,087,726	7,125	4,094,851	6/1/2034
Wastewater Revenue Bonds, 2004 Series B	22,315,000	865,000	896,393	154,500	1,915,893	6/1/2036
Wastewater Revenue Project Bonds, Series 2006	11,690,000	250,000	546,105	5,125	801,230	6/1/2036
<b>Total Wastewater Treatment Fund</b>	<b>142,275,000</b>	<b>3,355,000</b>	<b>6,957,037</b>	<b>178,375</b>	<b>10,490,412</b>	
<b>Solid Waste Fund</b>						
Solid Waste Revenue Refunding Bonds, Series 2005	12,360,000	1,965,000	618,000	5,125	2,588,125	5/1/2016
Fifth and Del Norte Acquisition	397,880	119,991	17,055	-	137,046	6/1/2013
Fifth and Del Norte Improvements	209,077	78,892	9,128	-	88,020	12/1/2012
Land Acquisition Component (E.Y.)	133,726	20,179	5,200	138	25,517	6/1/2016
LaSalle National Leasing	31,704	31,704	256	563	32,523	11/25/2010
Upton & Oliver Corp.	2,856,572	308,116	114,828	1,125	424,069	4/23/2018
<b>Total Solid Waste Fund</b>	<b>15,988,959</b>	<b>2,523,882</b>	<b>764,467</b>	<b>6,951</b>	<b>3,295,300</b>	
<b>Community Development Commission</b>						
Tax Allocation Refund and Project Bonds, Series 2004	15,415,000	710,000	660,509	3,125	1,373,634	9/1/2026
Local Obligation Revenue 2006 Tax Allocation Bonds	19,440,000	435,000	882,508	9,375	1,326,883	9/1/2035
HERO Tax Allocation Bonds Series 2008	11,620,000	175,000	532,538	3,500	711,038	9/1/2038
<b>Total Community Development Commission</b>	<b>46,475,000</b>	<b>1,320,000</b>	<b>2,075,555</b>	<b>16,000</b>	<b>3,411,555</b>	
<b>Golf Course Enterprise Fund</b>						
Golf Course Component	5,742,283	866,483	223,279	5,950	1,095,712	6/1/2016
<b>Total Golf Course Enterprise Fund</b>	<b>5,742,283</b>	<b>866,483</b>	<b>223,279</b>	<b>5,950</b>	<b>1,095,712</b>	
<b>Special Revenue Fund</b>						
Library Component	2,433,263	367,168	94,613	2,520	464,301	6/1/2016
Variable Rate Lease, Series 2006 (Civic Center)	22,515,000	525,000	794,780	118,100	1,437,880	6/1/2036
Gas Tax Rev. COP's Street Improvement Program	26,940,000	515,000	1,199,150	5,125	1,719,275	9/1/2037
<b>Total Special Revenue Fund</b>	<b>51,888,263</b>	<b>1,407,168</b>	<b>2,088,543</b>	<b>125,745</b>	<b>3,621,456</b>	
<b>Lease Purchase</b>						
LaSalle National Leasing (Fire Component)	87,848	87,848	711	563	89,122	11/25/2010
<b>Total Lease Purchase</b>	<b>87,848</b>	<b>87,848</b>	<b>711</b>	<b>563</b>	<b>89,122</b>	

The annual amount of indirect cost reimbursement to the General Fund is developed from an indirect cost plan which adheres to the guidelines as published by the Federal Office of Management & Budget. The indirect cost plan also serves as the basis for reimbursement from state and federal grants. The indirect cost plan is essentially a statistical model which allocates the costs of administrative and support departments (indirect costs) to direct service departments.

Each fiscal year since 1985-86, when the Indirect Cost Methodology was first adopted, the plan has been reviewed and updated both as to costs of providing the administrative and support services and the statistics upon which each department's costs will be allocated. In keeping with the Council's policy of full cost recovery, each department has reviewed, and modified where appropriate, the statistical base for allocating indirect costs.

### How Indirect Costs are Determined

Generally, costs associated with any department can be divided into two major categories: direct costs and indirect costs. Direct costs represent resources that can be specifically identified with a particular activity or function. To the extent possible such costs are charged directly to that activity for purposes of cost determination. For example, the salary of a police officer is directly associated with the police function and should be charged directly to that department.

Indirect costs represent resources that are employed for common or joint purposes benefiting several activities or functions. As such, indirect costs are not as readily chargeable to individual departments or divisions and, therefore, generally require allocation based upon usage relationships. For example, Human Resources provides a varied level of benefit and supporting service to all operating departments throughout the year. Because it is not cost effective to determine the amount of support service to charge on a direct charge basis, these costs are allocated through the indirect cost plan.

The major component of indirect cost involves the operating expense of central service activities that provide common supportive services to other funds and departments. These supportive services include the City Manager's Office, Financial Services, City Attorney's Office, City Clerk's Office, City Treasurer's Office and Mail and Courier Services. Annual depreciation costs of usable buildings, motor vehicles, and other equipment not paid for through federal grants are also allowable as Indirect Costs.

### How the City Benefits

The City benefits financially from an Indirect Cost Allocation Plan in the following ways:

1. Administrative Costs are Recovered: Administrative programs within the General Fund provide a benefit and support to other funds in the City. The Indirect Cost Allocation Plan calculates the costs of these support services so the General Fund can be reimbursed.
2. Additional Grant Revenue: An approved indirect cost plan makes it possible for the City to receive additional grant funds under state and federal guidelines to cover indirect costs.
3. Use of Indirect Costs as Matching Funds for Grants: Indirect costs justified through any indirect cost plan may be used to satisfy cash matching requirements for grants. Although this use of the indirect cost plan does not create additional revenues for the City, the use of indirect costs to match federal funds can reduce the need for additional local appropriations.
4. A more accurate cost of providing services is identified.

An indirect cost plan is another tool used to identify the full cost of a specific activity or function. Accurate full cost information can be valuable in the decision making process (e.g., price determination, comparing the cost of contracting for a service with providing it internally, assessing a need for additional or fewer staff, capital budgeting decisions, etc.), and can be used to inform the public of the full cost of providing services.