



sustainability

BUDGETING FOR

VENTURA'S

VISION



quality of life



economic prosperity



livable communities

CITY OF  
**VENTURA**  
CALIFORNIA

ADOPTED

OPERATING, CAPITAL IMPROVEMENT, REDEVELOPMENT AGENCY BUDGET • FY 2008-09

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**Honorable Mayor and City Council Members:**

**Budgeting for Ventura's Vision  
FY 2008-09 Adopted Operating Budget**

I am pleased to submit to you the FY 2008-09 Adopted Operating Budget per the provisions of our City Charter. In these increasingly difficult economic times, the budget reflects a sober commitment to living within our means. To ensure sustainability, we will only offer services we can afford and employ staff we can competitively pay. We will not spend money we don't have.

This budget continues our progress toward aligning how we spend our resources with what matters most. It directly flows from the four principles unanimously adopted by the City Council earlier this month:

1. *In spite of adverse economic conditions, the Council remains focused and committed to the achievement of the long-term General Plan Strategic Visions embodied in the 2005 General Plan and will continue its commitment to the community to become a national model;*

2. *To ensure increasingly limited resources are allocated to what matters most in achieving the General Plan Strategic Vision, the Council recognizes that tough choices will need to be made and that its emphasis will be placed on eliminating, reducing or restructuring lower-priority programs and expenses rather than compromising the success of high-priority efforts by inadequate funding;*
3. *Building on the first two principles, programs, and initiatives that produce income or save future expenses should generally be given higher priority than those that simply consume revenue; and*
4. *Because we will be asking for more in these difficult times from our workforce, the Council remains committed to the goal of competitive compensation to continue to retain and attract able and loyal staff.*

The new challenges facing our budget began with the sharp downturn in the housing market in 2007. Sales tax revenue fell, property tax growth slowed, building permits dropped off – with the result that overall revenues have fallen short of projections. The City Council took decisive action, beginning in January 2008. Spending authorization for each department was cut by 2% to save \$1.9 million and projects totaling \$1 million in one-time costs were cancelled or deferred.

**Achieving Our Vision & Dream for the Future**

This budget recommendation aims at a longer-term goal: fiscal sustainability at the beginning of what may be a severe and long-term recession. Our goal is not merely to reduce spending – it is to realign it so that it is focused on what matters most to our community – and invests in a brighter future.

This budget builds on the successful effort over the last three years to cut expenses and increase revenues. That plan not only eliminated deficit spending, but enabled progress on the City Council's highest fiscal priorities: hiring additional police and fire staff to keep Ventura safe; fixing streets, improving our water and sewer systems, and modernizing vital City facilities; maintaining a growing park system; and gradually bringing compensation for City staff back to competitive levels to retain and attract a high-quality workforce.

Our previous successes provide us confidence that we can weather the current economic storm.

To ensure continued success, we have conducted an intensive "Budgeting for Outcomes" process during the past four months. Highest priority was assigned to the programs and spending that most directly support the community's Strategic Visions, using our Citywide Performance Measures as the primary benchmark. Lower priority programs and expenses were carefully analyzed for opportunities to eliminate, reduce, or restructure programs to reduce costs. Not only did we deploy 12 staff teams to work on that effort, we also welcomed representatives from the Ventura Chamber of Commerce Budget Task Force as full participants on each team in order to bring the best in private sector business thinking to bear on the challenge.

The result is a plan aimed at fully funding our City's highest priorities and making tough choices to eliminate, reduce, or restructure nearly \$4 million in lower-priority programs and expenses.

The result is an overall Citywide spending plan of \$292 million, including \$88 million for capital, \$110 million for all our special funds (including Golf, Water, Wastewater, Highway Gas Tax, and Redevelopment) and \$94 million for the City's General Fund, which provides the backbone of the vital services we deliver to the citizens of Ventura.

While the General Fund portion of the budget contains painful and potentially controversial reductions, I am proud that we have maintained our commitment to increasing public safety staffing, even in the face of adversity. The adoption of the 911 Emergency Communications Fee is expected to allow us not only to maintain our current number of sworn police and fire staffing (increased by six Police officers and an additional three person fire crew during the past two years), but also to add another six Police officers and three firefighters during this budget year.

## Focusing on What Matters Most

The following are other highlights of the priorities we will be focusing on in the coming year, by each Strategic Vision:

**Our Natural Community:** The goals for Our Natural Community include providing attractive, inviting, and functional places; expanding and maintaining Ventura's urban forest; and protecting Ventura's environment. Work for Our Natural Community is funded for the FY 2008-09 at \$3.6 million.

Within the goal of providing attractive, inviting, and functional public places, the Public Works Department is charged with maintenance of open and green spaces throughout the City at a cost of \$1.7 million annually. This cost includes 330 acres of park land throughout the City – in all neighborhoods. We also keep the Downtown clean by collecting trash and cleaning litter, sidewalks, and the parking structure for \$240,000 a year. Citywide street and sidewalk cleaning for \$138,000.



Public Works expands and maintains the urban forest of 32,000 street trees – including tree planting, removal, irrigation, pruning, and trimming, at a cost of \$1.3 million annually.

Protecting Ventura's environment includes a General Fund contribution of \$325,000 to leverage a \$1 million program to improve water quality in waterways and the ocean. Continued beach maintenance is funded at \$230,000 in the coming year, while the balance of the funds for protecting Ventura's environment (\$210,000) are split among reduction of pesticide use in parks, expanding green practices, and reducing energy usage.

**Our Prosperous Community:** Under the strategic vision of Our Prosperous Community, the FY 2008-09 work program is focused on projects that put the City in a position to earn revenue and is consistent with our Tier 1 performance measures. The Tier 1 performance measures are: transient occupancy tax, property taxes, retail sales tax, our share of county gross domestic product, and our share of high wage jobs. Under the category of transient occupancy tax, entitlement of the Embassy Suites and Hyatt Hotels will be the two tasks undertaken. Implementations of the Jobs Investment Fund and corresponding business incubator as well as entitlement of the McGrath Specific Plan and the adoption of a development code for Community Memorial Hospital, are the principal actions regarding the share of high wage jobs. We will increase retail sales taxes by working with the owners of the Pacific View Mall to create a plan for the redevelopment of the north end of the mall and for the auto center. Entitlement of Parklands and U.C. Hansen will play a major role, along with the previous noted projects, to increase property taxes.



**Our Well-Planned & Designed Community:**

The purpose of this strategic vision is to facilitate excellence in urban design by establishing development standards that fulfill the smart growth vision of the general plan. In FY 2008-09, we will strive to achieve this strategic vision by working on projects and plans that meet the goal as measured by Tier 1 performance measures. Those measures are: increase the percent of the City that is under a form-based code; increase park acreage; entitle 400 housing units per year; and reinvest in older parts of town. We will increase the percent of the City under a form-based code by the adoption of the Saticoy & Wells Community Plan, Victoria Avenue Specific Plan, Parklands Specific Plan,



and U.C. Hansen Specific Plan. Adoption of Parklands and U.C. Hansen Specific Plans will also count toward our goal of entitling housing units and increasing park acreage. Investment in the older areas of town (defined as Westside, Downtown and Midtown) will be achieved by facilitating redevelopment in the Downtown. Redevelopment of the parking garage on California Street will also be a part of our efforts to generate investment in the older areas.

**Our Accessible Community:** Our Accessible Community calls for continued attention to street maintenance; a safe and accessible transportation system; improvement of the City's walkability and bikability, and efforts to increase transit ridership. These efforts would be funded for the FY 2008-09 at \$2.1 million.

Street maintenance for Our Accessible Community includes ongoing pavement repairs, patching, overlays, and pothole repairs for the 600 lane-miles of streets Citywide for 1.6 million. Investing \$0.5 million for design and construction management leverages \$3 to \$5 million in Gas Tax money for paving streets throughout the City. Concrete repairs and grading cost \$70,000, while sand cleaning from streets and stairs costs the City \$63,000 a year.



A safe and accessible transportation system involves upkeep of signals and lighting for \$347,000 a year. This includes maintenance and power for signals and safety lighting at 132 intersections and approximately 1,500 signal heads. Parking lot maintenance costs \$300,000, which buys us care for 2,500 parking spaces downtown and midtown. Traffic collision prevention costs \$230,000. Maintaining 12,000 traffic signs, regularly repairing all traffic legends, and striping will cost \$153,000. An additional \$134,000 will go toward replacing damaged sidewalks.

Improving walkability and bikability in Ventura is funded at \$235,000 for 2008-09. The City is working with Ventura County Transportation Commission and Gold Coast Transit to improve the transit system and increase ridership.

**Our Sustainable Infrastructure:** Our Sustainable Infrastructure goal is to safeguard public health, well-being, and prosperity by providing and maintaining facilities that enable the community to live in balance with natural systems. Generally, this includes our Water Utility, Wastewater Utility, and Drainage. In addition to \$38 million in Water and Wastewater fees, this visionary goal will receive \$1.4 million in General Fund support in FY 2008-09.



\$594,000 is committed to the oversight and design of capital projects. This allows us to deliver a total Capital Program of \$20 to \$30 million a year of public improvements. Construction management and inspection costs \$160,000 annually.

Maintaining the City's drainage infrastructure includes drainage and repair permits (\$325,000) and flood protection and prevention measures (\$155,000). The remaining \$100,000 is committed to storm response and a comprehensive safety program for 225 employees, resulting in greater than a 50 percent reduction in major injury claims in the last two years.

**Our Active Community:** Together, the Community Services and Public Works Departments manage the programs that create Our Active Community. As stated in the General Plan, our goal is to add to and enhance our parks and open space to provide enriching recreation options for the entire community and ensure that residents have ample access to high quality spaces for leisure and active recreation. The Parks division of the Public Works Department manages and stewards more than 85 acres of parks, including preparation of 18 sportsfields, maintenance of three skateboard parks, and 33 tot lots. The Recreation division of Community Services provides most of the programming at those sites, such as adult sports



leagues, which host hundreds of games each year and the Ventura Youth Basketball Association, which involves approximately 1,200 kids annually. There are free community programs year-round at the Westpark Community Center. The Ventura Aquatic Center serves over 100,000 patrons annually.

**Our Healthy & Safe Community:** The goal of Our Healthy and Safe Community is to build effective partnerships that protect and improve the social well-being and security of our residents. The City of Ventura considers Our Healthy and Safe Community its number one priority and commits more than half of the General Fund to achieving this goal.

The Police, Fire, Public Works, and Community Services Departments extend their collective efforts, representing more than \$53 million, to:

- Reduce crime and the fear of crime (the crime index is down eight percent in 2008)
- Respond to over 50,000 calls for emergency services in five minutes or less (65-75 percent of the time in 2007)
- Engage more than 500 at-risk youth through the PEAK and PAL programs annually and log more than 4,000 visits from senior citizens per month
- Proactively address gang incidents (up nine percent in 2008)
- Prevent and remove graffiti (a collaboration between Public Works and the Police Departments)
- Abate over 30,000 hazardous conditions and code violations
- Improve the quality of life in local neighborhoods by reducing calls for service in specific hot spots (down four percent in 2008) and improving traffic safety (injury traffic accidents down nine percent in 2008 and DUI



arrests up 20 percent in 2007)

- Enhance community partnerships (10 percent in volunteers in the City)
- Continue accountability to our citizens (100 percent compliance with Use of Force policies and procedures and 55 percent of the Department trained in Crisis Intervention)

**Our Educated Community:** In the programs that contribute to Our Educated Community, we strive to encourage academic excellence and life-long learning resources to promote a highly educated citizenry. Community Services accomplishes this goal through environmental education support, an outdoor interpretive program, cultural arts classes, a children's international arts festival, and staff support for City libraries. The City provides 150 community garden plots; offers school outreach programs that complement the school curriculum at an average cost of \$2.50 per child and brings arts into the classroom, free of charge, for over 7,000 children annually.



**Our Creative Community:** Our goal is to become California's New Art City by weaving the arts and culture into everyday life. The programs that the Cultural Affairs Division delivers have been honed over the last 15 years and are steered by the 2005 Cultural Plan, which was folded into the 2005 Ventura General Plan. Our Creative Community's goals are many and we meet those goals through targeted programs. In 2007, over 2,500 concert goers enjoyed Music Under the Stars at the historic Olivas Adobe; together, the ArtWalks and Street Fairs brought more than 100,000 visitors to Downtown Ventura and the Cultural Funding Program funded 22 multi-disciplinary arts organizations and



12 artists, delivering high quality arts experiences for youth, adults, seniors, and families. The City funds the Ventura Visitors and Convention Bureau through a designated portion of the Transient Occupancy Tax and has many partnerships and collaborations in the community with the School District, organizations, and arts leaders, that deepen and strengthen individuals' connection to our unique culture.

**Our Involved Community:** The 2005 General Plan sets three visionary goals for Our Involved Community: to collaborate to increase citizen participation in City affairs; to work to raise resident's awareness of operations and be clear about City objectives; and to work at the neighborhood level to promote community engagement. Our Involved Community will be achieved through a commitment to promoting volunteerism, enhanced communication efforts through direct contact, online resources and media relations, as well as community outreach events conducted in local neighborhoods. Our Involved Community is funded at \$1.1 million for FY 2008-09.



**Our Accountable Government:** represents the organizational structure charged with implementing the 10 Strategic Visions in the 2005 General Plan. It covers the six different functions included in the City's policy and operations backbone: the City Council, City Manager, City Attorney, City Clerk, Human Resources and Finance & Technology offices. Our Accountable Government aims for delivering results openly and transparently by setting measurable goals and regularly reporting on performance. Our Accountable Government is funded at \$9.6 million in FY 2008-09, excluding Citywide non-departmental costs.

The City Manager's Department provides overall leadership and coordination. The City Attorney's office provides legal advisory work and legal counsel to the respective departments, as well as representing the City in court and for administrative issues. The City Clerk's Office has three important activities that drive outcomes – providing support for the City Council's legislative actions,

records management, and compliance with administrative, City, and state laws. The City Clerk's Office is the window to City government providing access to all Council meetings, agendas, minutes, administrative reports, ordinances, resolutions, and agreements and contracts; responding to the public's requests for City records; ensuring the City Council's business complies with administrative, City, and state laws; and conducting elections.

The Human Resources Department leads the City's people strategy, which includes attracting and hiring top-notch talent, retaining and developing the existing City workforce, and promoting a safe and healthy work environment. Human Resources also maintains the risk management, workplace safety, and workers' compensation programs.

The Finance section of the Finance & Technology (F&T) Department will be testing and implementing the new financial system; meeting new audit requirements and strengthening internal financial controls that they require; updating our procurement policies; and assisting in the development of new revenue. On the Information Technology (IT) side of the F&T Department, staff will be continuing the installation of the new Citywide financial system by replacing our 25 year old ADMINS system; automating and centralizing our cash receipting processes; strengthening our IT security and disaster recovery capacity; and replacing the outdated, 1980's PBX telephone system with more flexible and less expensive technology.



This is an ambitious workplan and will be a challenge to accomplish with the reductions in staffing and resources in our General Fund budget. More severe economic shrinkage in our nation or region, would necessitate scaling back further on these commitments. But we will not be daunted. Facing the very survival of his nation, Winston Churchill inspired the world with his words: "These are not dark days, let us speak rather of sterner days. These are not dark days, they are great days, the greatest our country has ever lived; and we must thank God that we have been allowed, each of us according to our stations, to play a part in making these days memorable in the history of our nation."

It is in that spirit that I offer this year's budget recommendations, knowing that despite our challenges, Ventura's best days lie ahead.

### Acknowledgments

It is with great appreciation for the hard work of our staff that this Adopted Operating Budget is now transmitted to the City Council.

Respectfully submitted,

Rick Cole  
City Manager

## VISIONING & THE GENERAL PLAN

As the City moves towards adopting principles from “Budgeting for Outcomes”, this section in the budget book looks at “what matters most” in terms of results. By clearly identifying our goals, by measuring our performance, and by ultimately matching our funding priorities to achieve those goals, we will attain the City’s common vision and make Ventura a model of accountable government by producing the results that matter most to our citizens.

The Ventura Vision represents the shared vision of our community. In 2000, the Ventura Vision defined strategies that were developed by hundreds of active community members to enable Ventura to move towards its common goals.

Following the Ventura Vision, the City adopted in 2005 a comprehensive, long-term General Plan for the physical development of the community that guides local decision-making by expressing community goals about the future distribution and character of land uses and activities. The General Plan is the result of more than six years of an intensive communitywide effort that included extensive public outreach and collaboration that culminated in the adoption of strategic goals to guide City decision-making.

In addition to the development of shared community goals, the City Council also set core priorities to take the City organization to the next level of performance. The City would become a leader and national model of accountable government, balanced budget, civic engagement, and smart growth.

The City should have the ability to meet its present needs without compromising the ability of future generations to meet theirs. To achieve a sustainable world requires the long-term viability of interconnected social, economic, and environmental systems.

## OUR MISSION

### WE, THE PEOPLE OF VENTURA

in order to ensure that our City remains a great place for us to live, establish these goals for our community’s future:

Our **Natural** Community

Our **Active** Community

Our **Prosperous** Community

Our **Healthy & Safe** Community

Our **Well Planned & Designed** Community

Our **Educated** Community

Our **Creative** Community

Our **Accessible** Community

Our **Involved** Community

Our **Sustainable** Infrastructure

Our **Accountable** Government

# STRATEGIC GOALS

Be a model for other communities of environmental responsibility, living in balance with our natural settings of coastline, rivers, and hillside ecosystems.

**Our Natural Community**

**Our Prosperous Community** Attract and retain enterprises that provide high-value, high-wage jobs; to diversify the local economy; to increase the local tax base and to anticipate our economic future in order to strengthen our economy and help fund vital public services.

Protect our hillsides, farmlands and open spaces; enhance Ventura's historic and cultural resources; respect our diverse neighborhoods; reinvest in older areas of our community and make great places by insisting on the highest standards of quality in architecture, landscaping and urban design.

**Our Well Planned & Designed Community**

**Our Accessible Community** Provide residents with more transportation choices by strengthening and balancing bicycle, pedestrian, and transit opportunities in the City and surrounding region.

Safeguard public health, well-being and prosperity by providing and maintaining water, wastewater, and storm drain facilities that enable the community to live in balance with natural systems

**Our Sustainable Infrastructure**

Add to and enhance our parks and open spaces to provide enriching recreation options for the entire community.

**Our Active Community**

**Our Healthy & Safe Community** Build effective community partnerships that protect and improve the social well-being and security of all our citizens.

Encourage academic excellence and life-long learning resources to promote a highly-educated citizenry.

**Our Educated Community**

**Our Creative Community** Become a vibrant cultural center by weaving the arts and local heritage into everyday life.

Strive to work together as a community to achieve the Ventura Vision through civic engagement, partnerships, and volunteer services.

**Our Involved Community**

**Our Accountable Government** Be accountable for achieving the results that matter most to our citizens.

# STRATEGIC GOALS

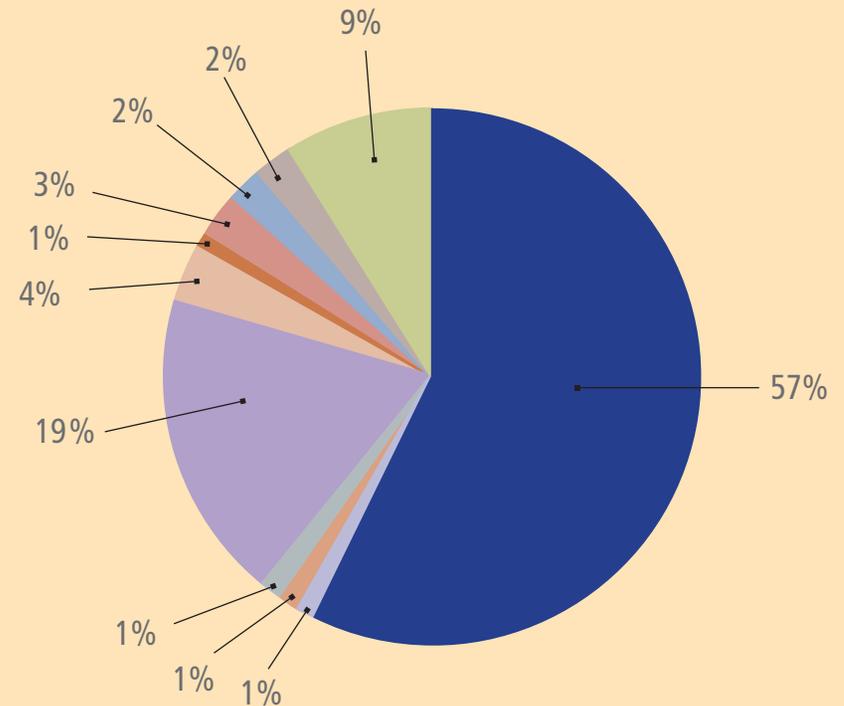
## & THE GENERAL FUND

The budget plan continues to support the shared vision and goals of the community and the City by providing funding for services in alignment with these guiding principles. More than half of the General Fund goes to our Healthy & Safe Community.

The following graph displays the funding allocation for the General Fund by the 11 strategic goals.

<span style="display: inline-block; width: 15px; height: 15px; background-color: #c08080; border: 1px solid #000; margin-right: 5px;"></span> Our Natural Community	\$3.6 M
<span style="display: inline-block; width: 15px; height: 15px; background-color: #804040; border: 1px solid #000; margin-right: 5px;"></span> Our Prosperous Community	\$1.3 M
<span style="display: inline-block; width: 15px; height: 15px; background-color: #c04040; border: 1px solid #000; margin-right: 5px;"></span> Our Well-Planned & Designed Community	\$3.1 M
<span style="display: inline-block; width: 15px; height: 15px; background-color: #6060c0; border: 1px solid #000; margin-right: 5px;"></span> Our Accessible Community	\$2.1 M
<span style="display: inline-block; width: 15px; height: 15px; background-color: #808080; border: 1px solid #000; margin-right: 5px;"></span> Our Sustainable Infrastructure	\$2.2 M
<span style="display: inline-block; width: 15px; height: 15px; background-color: #90c060; border: 1px solid #000; margin-right: 5px;"></span> Our Active Community	\$8.2 M
<span style="display: inline-block; width: 15px; height: 15px; background-color: #003366; border: 1px solid #000; margin-right: 5px;"></span> Our Healthy & Safe Community	\$53.4 M
<span style="display: inline-block; width: 15px; height: 15px; background-color: #90c0e0; border: 1px solid #000; margin-right: 5px;"></span> Our Educated Community	\$5.5 M
<span style="display: inline-block; width: 15px; height: 15px; background-color: #c06040; border: 1px solid #000; margin-right: 5px;"></span> Our Creative Community	\$1.1 M
<span style="display: inline-block; width: 15px; height: 15px; background-color: #608080; border: 1px solid #000; margin-right: 5px;"></span> Our Involved Community	\$1.1 M
<span style="display: inline-block; width: 15px; height: 15px; background-color: #604090; border: 1px solid #000; margin-right: 5px;"></span> Our Accountable Government	\$17.5 M

## FY 2008-09 GENERAL FUND



## Citywide Revenue / Expenditure Summary

Category Description	Revenue Category Summary					% Change
	FY 2006-07 Actual	FY 2007-08 Adopted	FY 2007-08 Revised	FY 2007-08 Estimated	FY 2008-09 Adopted	FY 2007-08 Adopted To FY 2008-09 Adopted
Property Tax	27,812,159	28,667,563	28,667,563	28,957,236	29,788,139	4 %
Sales Tax	17,660,065	19,613,571	18,606,071	17,134,450	16,930,787	-14 %
Utility Tax	8,676,994	9,387,425	9,387,425	9,243,917	9,583,625	2 %
Other Taxes	12,081,345	11,521,503	11,521,503	10,412,164	10,502,610	-9 %
Licenses and Permits	1,702,651	1,801,642	1,801,642	1,261,692	1,256,691	-30 %
Fines and Forfeitures	1,810,298	1,722,783	1,792,283	1,873,707	2,014,373	17 %
Use of Money and Property	8,436,437	7,882,875	7,884,849	8,969,371	6,627,134	-16 %
Other Agencies	16,328,574	22,970,158	28,254,511	20,709,631	20,589,756	-10 %
Charges for Services	82,487,763	87,822,509	88,054,464	85,912,721	92,486,374	5 %
Other Miscellaneous Revenue	12,350,405	6,862,184	19,460,385	16,166,296	7,216,848	5 %
Internal Transfers	25,967,487	14,492,921	19,495,272	18,355,810	15,006,200	4 %
Prior Year Resources	0	63,893,658	98,769,818	34,146,007	80,017,095	25 %
<b>Total Citywide Revenue</b>	<b>215,314,178</b>	<b>276,638,792</b>	<b>333,695,786</b>	<b>253,143,002</b>	<b>292,019,632</b>	<b>6 %</b>
<b>General Fund Revenue</b>	<b>88,587,655</b>	<b>94,069,738</b>	<b>97,775,547</b>	<b>95,051,314</b>	<b>94,084,228</b>	<b>0 %</b>

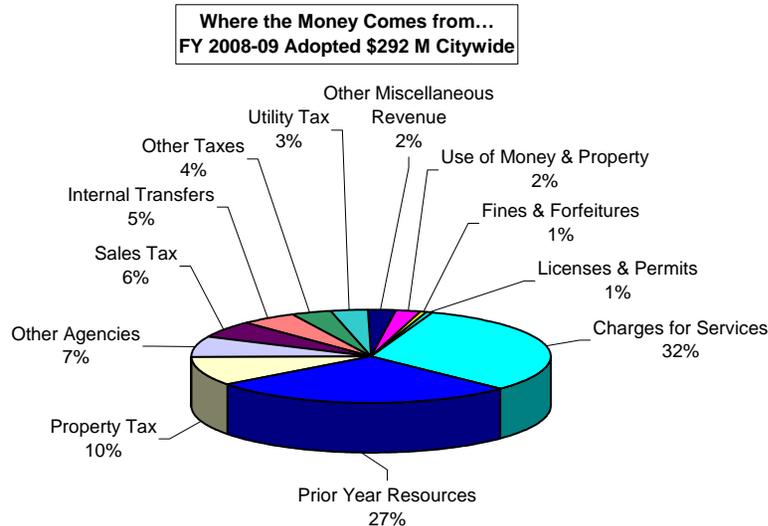
Expenditure Category Summary						
Employee Services	71,701,351	76,945,274	77,224,618	75,419,483	80,559,312	5 %
Supplies and Services	80,365,218	85,989,464	96,054,129	93,352,532	87,551,451	2 %
Capital Outlay	4,057,520	2,936,450	11,829,245	4,583,489	2,896,500	-1 %
Other	44,186,330	30,964,749	34,750,630	39,181,010	32,063,235	4 %
Reserves and Contingencies	0	2,929,066	6,800,301	852,004	1,154,636	-61 %
<b>Total Operating Expenses</b>	<b>200,310,420</b>	<b>199,765,003</b>	<b>226,658,923</b>	<b>213,388,518</b>	<b>204,225,134</b>	<b>2 %</b>
CIP Costs	37,559,166	76,873,789	107,102,117	39,754,484	87,794,498	14 %
<b>Total CIP and Operating</b>	<b>237,869,586</b>	<b>276,638,792</b>	<b>333,761,040</b>	<b>253,143,002</b>	<b>292,019,632</b>	<b>6 %</b>
<b>General Fund Expenditures</b>	<b>93,793,520</b>	<b>94,069,738</b>	<b>97,346,288</b>	<b>95,051,314</b>	<b>94,084,228</b>	<b>0 %</b>

## Budget Summary Overview

### Overview - Revenue

Budget preparation begins with revenue projections. To make those projections as real as is possible, five types of techniques are used depending upon each revenue source's unique characteristics. In practice, most revenue source projections combine several of the methodologies.

- Informed/Expert Judgment (e.g., the advice of expert staff)
- Deterministic Techniques (e.g., month-to-month trending, formulaic revenues)
- Time Series Techniques (e.g., moving averages)
- Econometric Models (e.g., predictive statistics)
- Estimates from other governmental agencies (e.g., transfer payments, property valuation estimates)



Additional resources include information from the League of California Cities, the UCSB Economic Forecast Project, 2006 Economic Outlook, and other data available from the State of California, County of Ventura, sales tax local and regional trends, U.S. Department of Labor, and other federal agencies.

### Description of the Top Five Revenue Sources

A description and trend analysis of the top five revenues excluding Prior Year Resources and Internal Transfers is as follows:

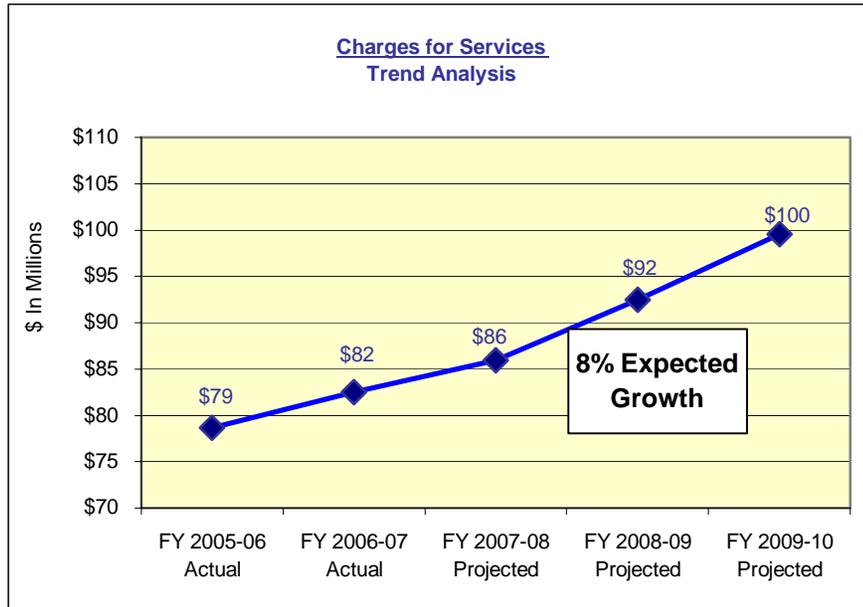
#### Charges for Services – 32% of Total Revenue

**Description:** A majority of the revenues from Charges for Services include Water Fund at \$19.7 million, Wastewater Fund at \$14.2 million, the General Fund at \$12.2 million, Fleet and Facilities Maintenance Funds at \$8.3 million, and Golf Fund at \$5.6 million. \$23.4 million of charges for service revenue arise from the interfund administration of employee benefits, which is not derived from an external source. The largest operational funds are the Water and Wastewater funds, since the City manages its own utilities. The Employee Fringe Benefits Fund accounts for costs and liabilities related to health, life, dental, and disability insurances, public employees' retirement system, federal and state taxes, association dues, leave time benefits, and miscellaneous deductions paid by the City on behalf of the employees.

**Analysis and Trends:** Significantly rising retirement costs had been a large factor facing the City over the past few years. The trend for the future is for this cost to stabilize due to a new rate stabilization program implemented by the State-managed retirement system, PERS. The Water and Wastewater funds are expected to increase rates by six to seven percent in support of normal operational growth.

## Budget Summary Overview

Charges for Services for the entire City total \$92.5 million and are expected to grow by eight percent over the current year in FY 2008-09 and FY 2009-10.



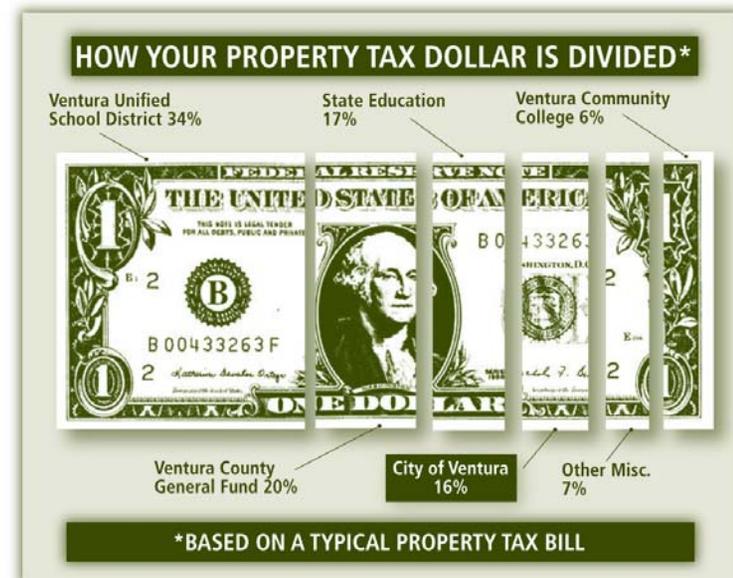
### Property Tax – 10% of Total Revenue

**Description:** The City receives 16.5 cents out of every dollar of annual property tax assessments on real and tangible personal property located within its borders. \$26.5 million is allocated to the General Fund, \$3.3 million is allocated to the Redevelopment Agency, and \$2,100 is allocated to the Portobello Assessment and Street Lighting Districts.

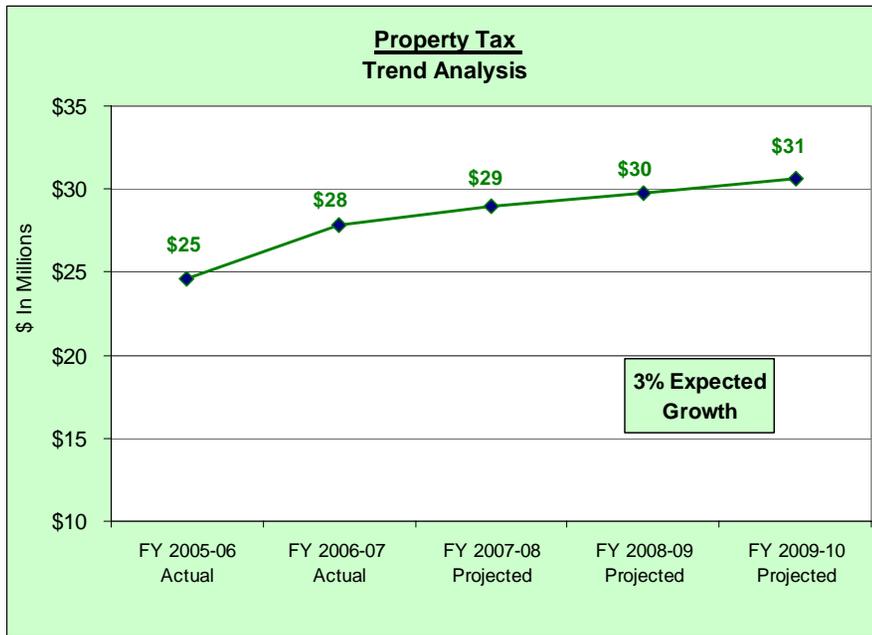
**Analysis:** The Educational Revenue Augmentation Fund (ERAF) take-away of property tax revenues by the State of California in FY 1992-93 has not been reversed and has resulted in a loss to the City of more than \$41 million over 15 years.

The amount of local property tax revenue that cities received changed dramatically in 1993 with the State passage of ERAF; 20 percent of all local property tax revenues, which formerly went to cities, counties, and some special districts, now goes to the State. With the passage of the "Triple Flip" swap, beginning in FY 2004-05, the City received approximately \$4.8 million annually in more property tax, but that amount was equally offset by a loss in Sales Tax revenues. This swap will be in place for ten years.

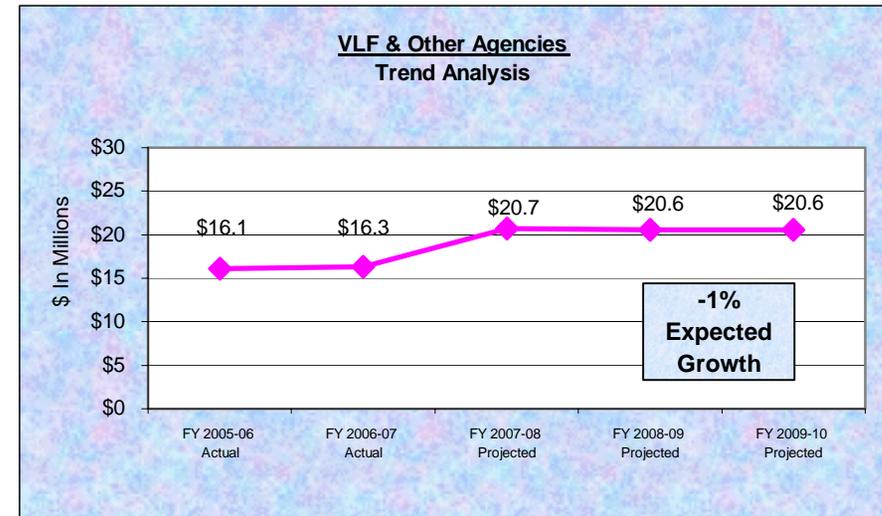
**Trends:** Total Property Taxes of \$29.8 million are forecasted to increase by three percent due to modest increases in property values that are expected to be offset by a slow down in the housing market.



## Budget Summary Overview



*Analysis and Trends:* Revenue from other agencies is projected to decrease slightly for FY 2008-09 and remain flat for the next fiscal year due to small changes from the granting agencies. VLF is projected to remain flat in FY 2008-09 and in the future, to increase modestly, but not exceed the rate of inflation given an expected weakness in the economy.



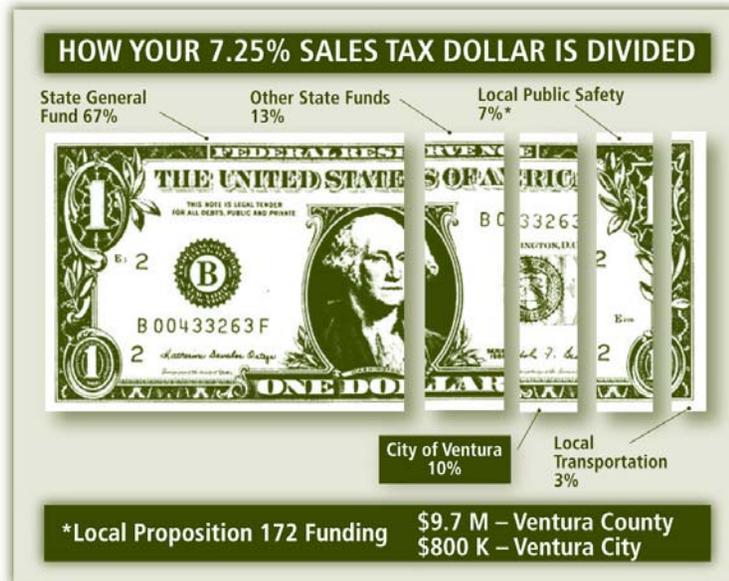
### VLF and Other Agencies – 7% of Total Revenue

*Description:* A majority of the revenues that come from Other Agencies include \$8.5 million in Motor Vehicle In-Lieu Fees (VLF) that is deposited into the General Fund, \$4.2 million in Gas Tax, \$2.1 million for Community Block Grant Programs, \$290,000 for Public Safety Grants, and the remaining amount of \$5.5 million is primarily grant funding for capital improvements. The VLF is a license fee equivalent to two percent of the market value of motor vehicles that is imposed annually by the State of California "in Lieu" of local property taxes. The State withholds a small portion of the fees to pay for administrative costs and distributes the remainder to cities and counties on the basis of population.

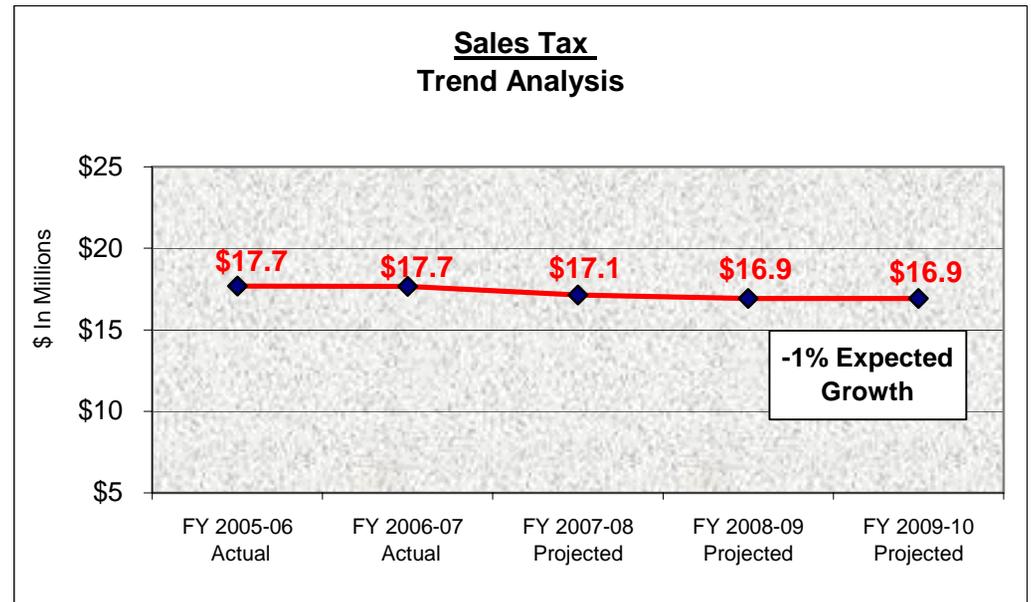
## Budget Summary Overview

### Sales Tax – 6% of Total Revenue

**Description:** The City receives less than one cent of the 7.25 cents per dollar sales tax charged for retail sales transactions in the City. All the sales tax revenue of \$16.9 million is deposited into the City's General Fund. Below is a chart showing that approximately 80 percent of the 7.25 percent sales tax on a purchase goes to the State and the remaining 20 percent is shared between Ventura County and the City of Ventura.



**Analysis and Trends:** The City's main producers of sales tax revenue are from new auto sales, department stores, and restaurants. The region is experiencing a significant decline in growth due to the poor economy. Based upon analysis from an outside consultant, MuniServices and recent economic forecasts, the City expects that sales tax revenue will decrease by three percent for FY 2007-08, decrease by one percent for FY 2008-09, and remain flat for FY 2009-10. This being said, in the current year, on a budget-to-budget-basis, sales tax is reflecting a 14 percent decrease in expected performance. Depending upon various economic factors, the City may expect the downturn to last between 12 and 18 months and end some time in FY 2009-10. Below is a chart showing the expected trend for sales tax revenue for the City.

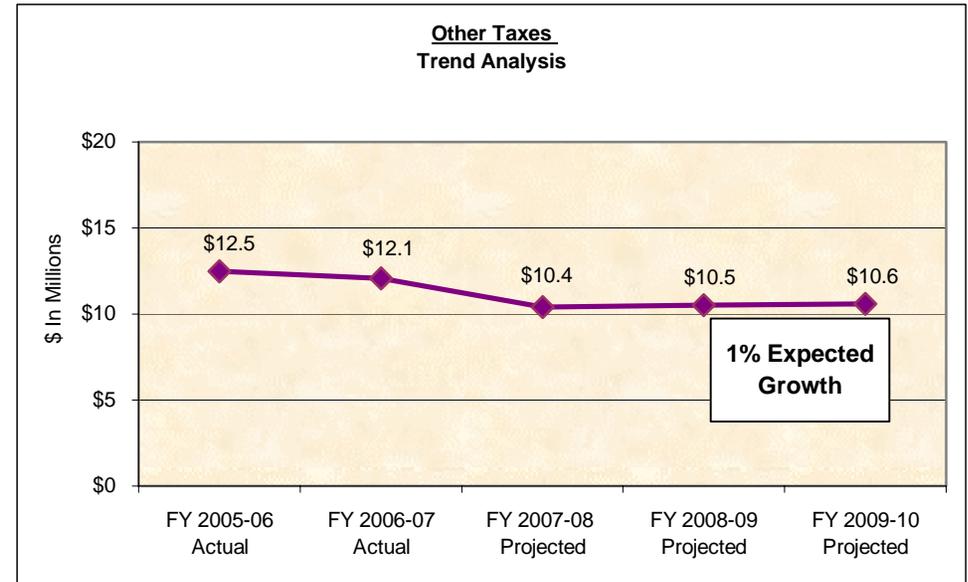


## Budget Summary Overview

### Other Taxes – 4% of Total Revenue

**Description:** A majority of the revenues from Other Taxes includes Transient Occupancy Tax (TOT) of \$3.9 million, Franchise Fees of \$3.9 million, and Business Licensing Fees of \$1.8 million. The TOT is levied for the privilege of occupying a room or other living space in a hotel, motel, or other tourist housing. The Franchise Fee is paid to a municipality to allow use of the public streets and rights-of-way and to operate a cable television system within that municipality. The Business Licensing Fees are for the privilege of obtaining a legal document that grants one the right to operate a business in the city. Licensing protects the general public by controlling certain types of businesses and their locations.

**Analysis and Trends:** For FY 2008-09, all Other Taxes are expected to increase by one percent due to a poor economy. TOT and Business License Fees will see no growth and Franchise Fees will grow by three percent.



## City Attorney Department Summary

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### **The Office's Mission**

The City Attorney's Office supports the City Council, the City Manager, and all of the City's departments by rendering legal advice and opinions, drafting and reviewing contracts, ordinances, resolutions, and other documents needed to accomplish the City's goals. The Office also represents the City's legal interests in proceedings before federal and state courts, as well as the state's administrative agencies. In addition, the office prosecutes violations of the City Charter and Municipal Code.

### **Responsibility for Results**

Although the City Attorney's Office is focused on accountability, we support all of the City's strategic missions in one way or another. During the past year we have:

- Spent many hours preparing or reviewing and revising the numerous legal documents required for the Downtown Specific Plan, the Soundermann/Ring Project, the Herte/Cabrillo Project, the Midtown and Victory Corridor Interim Zoning Ordinances, the Low Income Inclusionary Zoning Ordinance, and the Housing Approval Program, all in support of our Well Planned and Designed Community.
- In conjunction with the Police Department and Code Enforcement Division, we extensively revised the City's Civil Penalty Ordinance and prepared and implemented a new Administrative Policy and Procedure that establishes entirely new paradigm for enforcing the provision of the Municipal Code in support of our Healthy and Safe Community.
- In conjunction with Wood & Bender, we vigorously defended a number of legal challenges to the resale and other legal restrictions on the City supply of affordable housing in support of the Housing Element Goals.

### **Focusing on What Matters Most**

In the 2008-09 Fiscal Year, the City Attorney's Office under the leadership of the new City attorney, expects to address a number of existing challenges and explore a number of new opportunities, including:

- Assisting Community Development in their current and advanced planning objectives.
- Bringing a full and positive resolution to the legal challenges to the resale and other restrictions on the City's supply of affordable housing.
- Reviewing the cost effectiveness and wisdom of hiring an additional lawyer and a paralegal to assume responsibility for defending the tort and other litigation claims in which the City is currently being represented by outside legal counsel.
- Providing increased and improved oversight in renewing and administering the City's neglected franchises, some of which appear to have already expired or will be expiring during the fiscal year and therefore, overdue for renewal negotiations or termination.

# City Attorney

OPERATING, CAPITAL IMPROVEMENT,  
REDEVELOPMENT AGENCY

## **BUDGET**

FY 2008-09

<b>Position Total</b>	<b>'08-'09</b>
Regular Employees	7.00



**City Attorney**

**Revenue and Expenditure Summary**

Description	FY 2006-07 Actual	FY 2007-08 Adopted	FY 2007-08 Revised	FY 2007-08 Estimated	FY 2008-09 Adopted	% Change
						FY 2007-08 Adopted To FY 2008-09 Adopted
<b>Revenues</b>						
Charges for Services	174,024	184,465	184,465	184,465	189,999	3 %
Other Miscellaneous Revenue	1,554,873	15,030	215,030	200,000	500,000	3,227 %
Internal Transfers	0	0	635,000	635,000	0	0 %
<b>Total Revenue</b>	<b>1,728,897</b>	<b>199,495</b>	<b>1,034,495</b>	<b>1,019,465</b>	<b>689,999</b>	<b>246 %</b>
<b>Expenditures</b>						
Employee Services	986,180	1,106,228	1,106,228	1,084,104	1,180,589	7 %
Supplies and Services	2,755,645	847,725	1,682,725	830,769	668,636	-21 %
<b>Total Operating Expenses</b>	<b>3,741,825</b>	<b>1,953,953</b>	<b>2,788,953</b>	<b>1,914,873</b>	<b>1,849,225</b>	<b>-5 %</b>

## City Council Department

### Expenditure Summary

Expenditure Category	FY 2006-07 Actual	FY 2007-08 Adopted	FY 2007-08 Revised	FY 2007-08 Estimated	FY 2008-09 Adopted	% Change FY 2007-08 Adopted To FY 2008-09 Adopted
Employee Services	73,729	82,944	82,944	81,285	78,182	-6%
Supplies and Services	218,635	155,438	156,583	153,474	156,117	0%
Capital Outlay	0	1,000	1,000	980	0	-100%
Reserves and Contingencies	0	100,000	85,000	48,000	61,548	-38%
<b>Total Operating Expenses</b>	<b>292,364</b>	<b>339,382</b>	<b>325,527</b>	<b>283,739</b>	<b>295,847</b>	<b>-13%</b>

## Community Development's Department Summary

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### **Department Mission**

Our mission is to ensure our community's sustainable future while respecting our history by positively influencing the physical, social, economic, and cultural development of the community. The Community Development Department implements a variety of programs to assist in the development of the City's economic future and to foster a better quality of life. Community Development is responsible for planning, zoning, land engineering, economic development, housing, and redevelopment. Our department works to ensure that developments meet established planning policies and guidelines. Community Development also works with various City commissions that help guide and advise the City Council regarding growth in the City. Community Development presents all land and economic development projects to one or all of the City's many commissions and/or committees who regulate such matters, as well as to the City Council. The department is also involved with special events, regional planning, and open space.

### **FY 2007- 2008 Results**

Community Development has direct lead responsibility for goal two, Our Prosperous Community and goal three, Our Well Planned and Designed Community, of the General Plan. Tier I Performance Measures under Our Prosperous Community are designed to assess results that matter to our residents – municipal revenues, good paying job opportunities, and economic growth and activity. Specifically, we measure Ventura City's share of the County's total: assessed property values, high wage/high value jobs, gross domestic product, retail sales and hotel bed tax. Ventura continues to have more than its per capita share of the County totals across all five categories. The highlights for 2007-2008 included launch of the Jobs Investment Fund, approval for the Business Incubator Initiative, ground breaking for the Working Artists Ventura affordable housing project, purchase of the parking garage at One California Street, contracting with the Housing Authority for affordable housing program implementation, and substantial progress for the hotel project at Harbor Boulevard and Figueroa Street.

Our Well Planned and Designed Community goal has five measures designed to assess whether we are effectively implementing key components of smart growth: addition of new parklands, housing entitlements, housing starts, reinvestment in older areas of town, and implementation of new development standards. In 2007-08, we met our goal for additional parks and investment in older areas of town. Due to the housing recession, it is extremely unlikely we will reach our housing construction goal; however, based on pending applications we are likely to reach our entitlement goal. As noted last year, the original objective for measure three (areas under new codes) was amended. Originally, Community Development proposed to create a Citywide "proto-code", which would have put the entire City under a code consistent with the general plan; however, that assignment was canceled and we undertook and completed a code to cover only Main Street and Thompson Boulevard instead. Although the original objective was not undertaken, the revised objective was accomplished. We also made substantial progress on the Victoria Avenue Specific Plan, Saticoy & Wells Community Plan, the Housing Element, and modest progress on the McGrath Specific Plan and revitalization of the north end of the Pacific View Mall.

## Community Development's Department Summary

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### **Focusing on What Matters Most**

The state of the economy makes it imperative that Community Development focus on activities resulting in new and additional revenue, projects that help produce high wage/high value jobs, and projects that clarify regulatory standards so that private investment can take place. Community Development will be devoted to completing on-going community and specific plans. We will begin the Westside Community plan and corresponding Redevelopment Project Area formation upon completion of the Saticoy and Wells Community Plan. Community Development anticipates devoting significant time to the creation of a hospital district code in order to facilitate the redevelopment of Community Memorial Hospital and the immediate surrounding properties. We also envision spending substantial time on the revitalization plan for the north end of Pacific View Mall. Lastly, Community Development will dedicate staff resources to several high profile downtown projects, including the hotel at Harbor Boulevard and Figueroa Street, the owner participation agreement projects, preparing a specific plan for the property commonly known as the McGrath site, and implementing the Jobs Investment Fund. All of these projects will put the City in a position to generate job opportunities and/or sales taxes.

Below are a few highlight results we expect to achieve:

- Completion of the Victoria Avenue corridor plan
- Completion of the Saticoy & Wells Community Plan
- Launch of the Business Incubator Initiative
- Execution of Owner Participation Agreements (OPA) for new developments in the Downtown
- Adoption of the Parklands and U.C. Hansen specific plan applications
- Significant progress on the Westside Community Plan and RDA Formation
- Adoption of a plan for the revitalization of the north end of Pacific View Mall
- Approved hotel at the corner of Figueroa Street and Harbor Boulevard
- Adoption of the State-mandated Housing Element
- Substantial progress on the McGrath Specific Plan – an area dedicated to jobs and industry

### **Looking Ahead**

The housing recession has hit Ventura and many entitled projects are stalled without a known construction start date. Consequently, the revenues from building permits may be down for the next year and beyond. Ironically, although construction has slowed or even stopped in some cases, Ventura continues to receive entitlement applications at a fairly healthy pace. Clearly, Ventura is a desirable place to be and over the long-term, the major challenges will be development pressures and the need to prioritize limited staff resources to what matters most. The Westside Community Plan and Redevelopment Project Area formation is perhaps the single, most important and significant pending project in Ventura. Community Development sees tremendous opportunities to revitalize the Westside. A significant amount of work will be needed to prepare the necessary legal, regulatory, and planning foundation; however, once this work is done and in place the area could be the home to new and dynamic industry, housing, and commercial opportunity.

# Community Development

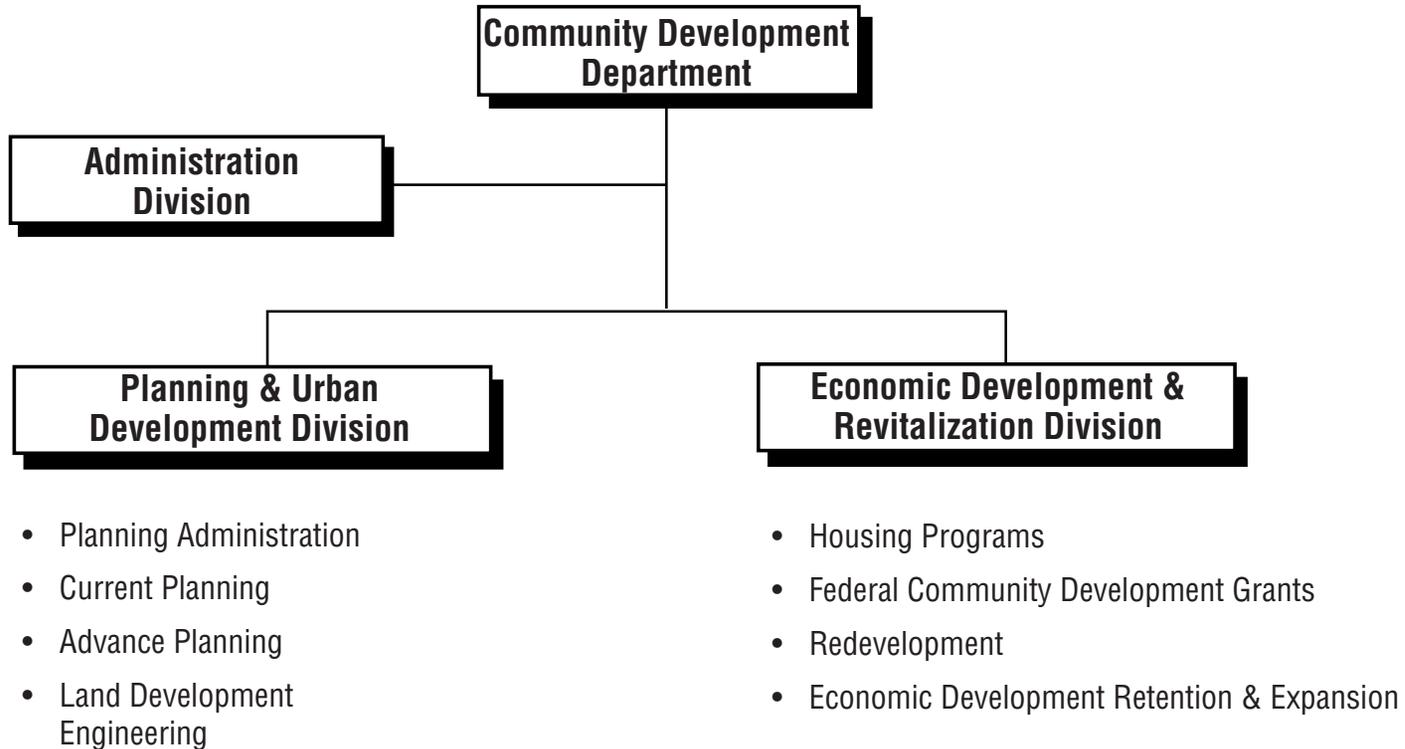
OPERATING, CAPITAL IMPROVEMENT,  
REDEVELOPMENT AGENCY

## BUDGET

FY 2008-09

**Position Total** '08-'09

Regular Employees 33.50



## Community Development Department

### Revenue and Expenditure Summary

Description	FY 2006-07 Actual	FY 2007-08 Adopted	FY 2007-08 Revised	FY 2007-08 Estimated	FY 2008-09 Adopted	% Change FY 2007-08 Adopted To FY 2008-09 Adopted
<b>Revenues</b>						
Property Tax	2,980,575	3,169,930	3,169,930	3,194,309	3,265,018	3 %
Licenses and Permits	63,473	61,911	61,911	76,964	79,361	28 %
Use of Money and Property	255,104	188,021	188,021	210,927	225,458	20 %
Other Agencies	1,029,279	1,960,545	2,226,548	1,639,626	2,092,069	7 %
Charges for Services	705,068	997,094	997,094	820,495	925,508	-7 %
Other Miscellaneous Revenue	49,100	70,000	0	29,717	18,694	-73 %
Internal Transfers	1,290,688	1,344,889	1,344,889	1,127,565	1,314,465	-2 %
Prior Year Resources	0	1,047,610	2,468,897	909,464	1,358,647	30 %
<b>Total Revenue</b>	<b>6,373,287</b>	<b>8,840,000</b>	<b>10,457,290</b>	<b>8,009,067</b>	<b>9,279,220</b>	<b>5 %</b>
<b>Expenditures</b>						
Employee Services	3,502,046	3,535,612	3,535,612	3,165,615	3,444,963	-3 %
Supplies and Services	3,807,128	4,477,136	6,947,989	5,178,841	4,780,712	7 %
Capital Outlay	0	0	27,520	27,520	0	0 %
Other	2,468,206	2,607,979	2,607,979	2,390,655	2,711,484	4 %
Reserves and Contingencies	0	248,917	133,735	75,700	68,821	-72 %
<b>Total Operating Expenses</b>	<b>9,777,381</b>	<b>10,869,644</b>	<b>13,252,835</b>	<b>10,838,331</b>	<b>11,005,980</b>	<b>1 %</b>
CIP Costs	483,700	545,000	1,185,808	971,045	661,000	21 %
<b>Total CIP and Operating Expenses</b>	<b>10,261,081</b>	<b>11,414,644</b>	<b>14,438,643</b>	<b>11,809,376</b>	<b>11,666,980</b>	<b>2 %</b>

## Community Services Department Summary

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### **Department Mission**

The Community Services Department is dedicated to enhancing the quality of life in Ventura by providing exceptional cultural, educational, recreational, and social services. We help Ventura “live it up!”

### **Responsibility for Results**

The Community Services Department provides programs and services in the Active, Creative, Educated, Healthy and Safe, and Involved, areas of the City’s General Plan. The Department also operates under the guidance and recommendations of a department-developed strategic plan, created in April 2004 and the City’s 2005 Cultural Plan, which outlines a ten-year strategic map to develop Ventura into “California’s New Art City.”

In fiscal year 2007-08, our performance measures and programmatic achievements demonstrate our results:

- Customer satisfaction with Parks and Recreation: Seventy-nine of Ventura residents surveyed in the December 2007 citizens survey rated Ventura’s parks and recreation programs as excellent or good.
- Success of our fee-based class programs: As of December 2007, there have been 20 percent more registrants compared to December 2006.
- PEAK student test scores: Test scores revealed that 26 percent of last year’s PEAK participants had increased by one achievement level or more (our goal was 10 percent).
- Cultural Plan Implementation: We have entered the mid-term goals (two to five years) phase of the Plan and have initiated a number of projects including a cultural access program, an arts education master planning process in partnership with the Ventura Unified School District, and further progress on the Working Artists Ventura project, which broke ground in January 2008. Only one of the short-term plan goals – the identification of a secured funding stream for the arts, such as an increase to the TOT, has not been accomplished.
- Social Services: In partnership with the Ventura Social Services Task Force, the City of Ventura initiated a new proactive community-based approach to end homelessness through implementing an Assertive Treatment Program and providing seed grants to fund prevention and education initiatives.
- Teen programming: Twenty-five high school students have been selected to participate in the inaugural High School Leadership Academy, funded in its entirety through a grant from Eagle Golf, Inc.
- Family Programming: Last year’s budget process focused on introducing new family programming and led to the creation of a free outdoor family film series and Family Adventure Programming. Four films played in parks in the Downtown, Midtown, and Eastside neighborhoods during the summer and fall of 2007. Families participated in Family Adventure Kayaking, Family Biking, and Family Hiking.

## Community Services Department Summary

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### **Focusing on What Matters Most**

Budgetary constraints will demand that the Community Services Department focus on increasing revenues for fee-based programs and reducing, restructuring, or eliminating programs that do not meet the highest needs and interests of the community.

To that end we will:

- Close the Tennis Center at Camino Real Park,
- Reduce grants to social services and arts non-profits,
- Increase grant revenue for events,
- Eliminate the Sister Cities program,
- Reduce funding for the Ventura Visitors and Convention Bureau,
- Close the City Information Office in City Hall,
- Reduce our technical assistance for local arts groups,
- Postpone our Comprehensive Parks, Recreation, and Open Space vision and planning effort, and
- Eliminate marketing programs.

### **Looking Ahead**

Future challenges will be to continue to enhance funding for the programs that “matter the most” and to minimize the impact of budgetary constraints on our core and target populations; however, we will continue to enhance the quality of life for the residents of Ventura.

# Community Services

OPERATING, CAPITAL IMPROVEMENT,  
REDEVELOPMENT AGENCY

## BUDGET

FY 2008-09

Position Total '08-'09

Regular Employees 32.25

### Community Services Department

#### Administration Division

- Administration
- Community Services Capital Improvement Projects

#### Community Recreation Division

- Youth Programs
- Youth Sports
- Aquatics
- Recreation Programs
- Nature & History Education
- Sailing & Kayaking

#### Golf & Adult Sports Division

- Golf Contract Management
- Golf Capital Improvement Projects
- Adult Sports
- Corporate Games

#### Cultural Affairs Division

- Cultural Planning
- Arts Education & Historic Programs
- Arts Grants & Cultural Services
- Public Art Program
- Special Events
- Visitor & Convention Bureau

#### Social Services Division

- Community Partnership Grants
- Library Services
- Senior Services
- City Information
- Special Permits
- Volunteer Services

## Community Services Department

### Revenue and Expenditure Summary

Description	FY 2006-07 Actual	FY 2007-08 Adopted	FY 2007-08 Revised	FY 2007-08 Estimated	FY 2008-09 Adopted	% Change FY 2007-08 Adopted To FY 2008-09 Adopted
<b>Revenues</b>						
Licenses and Permits	7,215	13,000	13,000	12,028	11,000	-15 %
Use of Money and Property	195,993	24,500	24,500	95,071	4,364	-82 %
Other Agencies	74,728	75,000	72,556	72,556	50,710	-32 %
Charges for Services	5,255,562	8,692,056	8,692,056	7,593,153	7,834,437	-10 %
Other Miscellaneous Revenue	67,022	77,500	100,000	172,639	90,500	17 %
Internal Transfers	3,288,845	9,156	1,626,525	1,449,049	0	-100 %
Prior Year Resources	0	2,452,745	1,824,292	1,179,103	2,791,239	14 %
<b>Total Revenue</b>	<b>8,889,365</b>	<b>11,343,957</b>	<b>12,352,929</b>	<b>10,573,599</b>	<b>10,782,250</b>	<b>-5 %</b>
<b>Expenditures</b>						
Employee Services	3,781,048	4,109,736	4,248,293	4,004,757	4,147,778	1 %
Supplies and Services	7,086,252	7,930,281	8,301,018	7,553,359	7,715,319	-3 %
Capital Outlay	109,575	400,000	0	28,001	0	-100 %
Other	1,944,903	1,338,696	1,438,696	2,655,958	2,167,144	62 %
Reserves and Contingencies	0	496,241	496,241	914	13,727	-97 %
<b>Total Operating Expenses</b>	<b>12,921,778</b>	<b>14,274,954</b>	<b>14,484,248</b>	<b>14,242,989</b>	<b>14,043,968</b>	<b>-2 %</b>
CIP Costs	2,602,262	1,995,654	2,940,893	1,011,730	1,341,144	-33 %
<b>Total CIP and Operating Expenses</b>	<b>15,524,041</b>	<b>16,270,608</b>	<b>17,425,141</b>	<b>15,254,719</b>	<b>15,385,112</b>	<b>-5 %</b>

## Finance & Technology Department Summary

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### Department Mission

*“Through sound fiscal management of citywide resources, and by supporting operations throughout the city, we help make Ventura even better.”*

The Finance and Technology Department is the center of the City’s financial resources and information infrastructure/knowledge base. There are two distinct areas of responsibility in this Department: (1) providing the fiscal oversight, leadership, and expertise necessary to help ensure the financial integrity, procurement, and accounting needs of the City, (2) developing timely and effective management information reports and enhancing the ability of the City’s Departments to use technology to provide the highest level of service to its citizens. Our goal is to safeguard the City’s assets and provide effective management systems all in an environment that promotes fiduciary responsibility and accountability while providing the flexibility and empowerment needed to best accomplish the City’s strategic visions.

The Department oversees the Citywide operating budget, manages a multi-million dollar investment portfolio, is responsible for Citywide debt administration and supports the development of a Citywide capital improvement plan and budget. In addition, the Information Technology (IT) Division manages over 700 PC’s, 45 servers, and four trillion characters of data along with 1,200 mobile and desk phones.

### Responsibility for Results

#### ***What we have done:***

The nature of the functions performed by the Finance and Technology Department help support all eleven strategic goals of the City.

***Financial Reporting & Compliance:*** This year saw the successful completion of the financial audit with the rendering of an unqualified or “clean” opinion. In this year of transition, staff has performed a substantial amount of work in furthering the review and recording of capital assets and assuring compliance with GASB 34. Newly released audit standards have pointed out the need to bolster controls and processes further for Capital Asset as well as general stores inventory. Resources for this work have been allocated and staff has already made great progress in addressing these matters.

***Supporting Budgeting For Outcomes (BFO):*** The changing economic conditions have created the need to accelerate the implementation of the (BFO) process. In doing so, our department has played a key role in facilitating this organization-wide change in approach to budgeting model, which starts-off with evaluating the “Price of Government” and then lining up community priorities accordingly. This has been an exciting year in this regard resulting in the development of several key supporting management tools including the development of a new top-level budget forecast model; a new budget calendar with BFO integration; BFO functional worksheet models; the review, synchronization, and alignment of budgetary cost centers with Citywide strategic goals. The process is still evolving through the adoption process but sets the stage for future enhancements as we move forward.

## Finance & Technology Department Summary

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**Enhanced CIP Plan:** Finance staff supported Public Works in the development of “Building Ventura’s Future” a new look and feel for the annual five-year CIP plan. The document has been streamlined, reflects our progress towards implementing the City’s Genral Plan goals and describes our dream for the future.

**New Citywide Financial System:** Implementation of a new Citywide financial Enterprise Resource Planning (ERP) system is underway with an emphasis on building the core system for use in the FY 2008-09 fiscal year. The key modules including, General Ledger, Accounts Payable, Purchasing, Accounts Receivable, Cashiering, and Project Accounting, are on the current year training schedule and are proceeding as planned. This project will prompt a dramatic paradigm shift in how the organization processes and reports its financial management information and will provide a platform for future growth.

**2007 COP Financing:** Treasury, in conjunction with Community Development, spearheaded the refinancing of the existing 1995 Revenue Bonds and the Vengar long-term lease at favorable rates resulting in the purchase of the beach front parking structure, which has been identified as a key element in a future master planned development opportunity for the waterfront.

**Procurement Policy and Process Reviews:** The Purchasing and Contracts Division, in collaboration with the City Attorney's office, is in the process of drafting an Ordinance to describe the policy, procedures, and processes for purchasing and contracting with the City of Ventura. This Ordinance is anticipated to describe the delegated purchasing authority by amount, in accordance with the City Charter, as well as define and describe Public Purchasing and Contracting. In conjunction with this initiative, staff has begun the review and development of a Citywide procurement process for the purchase of maintenance supplies and non-professional services, with an eye on streamlining and clarifying the process, empowering departments while assuring accountability, ensuring a prudent and strong system of internal controls, and upholding our commitment to fair pricing and competition. It is anticipated that this review will be followed by a review of the current Professional Service Agreement and Public Works Polices and Procedures as they relate to Citywide Purchasing and Contracts.

**911 Fee Support and Set Up:** In the third quarter of this fiscal year, City Council approved a Citywide 911 emergency communication fee based on the use of in-city phone lines. Finance supported the development of this initiative with the Treasury Division creating the administrative processes necessary to effect the resulting application and billing process.

### **Focusing on What Matters Most**

**What we plan to do:** In addition to core fiduciary responsibilities, the Finance and Technology Department will be launching several key initiatives this year.

- **Further the Implementation of a New Citywide Financial System:** We will continue the implementation of a new financial system that will provide more timely and useful information to improved decision making. We are well on our way to completing the first phase of this implementation, which will encompass finance, accounting, purchasing, receipting, including a redesign of the Chart of Accounts and

## Finance & Technology Department Summary

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General Ledger. Human Resources, Payroll and Budget will follow in FY 2008-09. This will begin the transition from obsolete legacy computer systems to more efficient and flexible state of the art systems designed to support governmental needs.

- **Strengthen Internal Controls & Address Financial Audit Comments:** We will continue the effort to fully address internal controls, comments, and observations arising from new audit standards in the areas of Capital Assets and Inventory. Beyond these items, staff will continue to review financial balances and controls in an effort to assure compliance with existing and emerging industry standards and best practices. As a further move in this direction, we will evaluate the possibility of introducing an internal audit function to the department discipline.
- **Revised Procurement Policies and Procedures:** Finance staff has begun the review and development of the Citywide procurement process and will continue this process up to and including the issuance of a newly developed Purchasing manual and the development of a Citywide training course with an emphasis on distributing the process intelligence to all user departments. As part of the ERP implementation, this work group will also start to address the implementation of a contract management system.
- **Budget Process Enhancements:** The budget team will continue in its efforts to refine the BFO process with the intent of making the budget process as effective as possible for all of its customers. Key developments in this area include: the early creation of a comprehensive budget calendar; working with management in developing budget training at the department level; the issuance of timely budget to actual reports; the continued enhancement of our financial forecasting model with the hope to expand to a five-year model that becomes part of our annual budget acumen. In addition, using the ERP planning software, the budget processes will be streamlined and there will be easier access to information.
- **Capital Project Management:** The Financial Policy and Analysis staff will continue to provide key support to the Public Works Department in the further development of Building Ventura's Future – the annual Capital Improvement Projects Plan. Integrated into this vital support link is the implementation of new capital project management systems related to the new ERP financial development, developments of capital project development and management policies and procedures, and Citywide capital project plan coordination. Our staff will develop integration of systems with the ERP, provide training to Public Works staff, and work closely with City engineers to successfully plan, fund, and manage the City's capital projects.
- **Develop a Self-Sufficient, Tech-Savvy Culture.** Instead of providing centralized office support, we are transitioning to each department by developing a self-sufficient, tech-savvy culture through the super user concept. There is a new IT training facility, which will be used to further develop the information technology skills and knowledge of City staff.

## Finance & Technology Department Summary

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- **Improve IT Security and Continuity:** We will be enhancing IT security to ensure citizen's information is better protected. We will develop quick recovery backup systems for new systems as they are implemented. This is all part of an overall effort to make sure our systems are available when our customers need them. An IT Security Policy was recently approved by senior management, which will be implemented over the next few years. A Business Continuity Policy is currently in the final stages of development.
- **Implement E-Government:** Based on a new E-Government business model for the City, systems other than ERP will be implemented over the next few years to improve business processes and replace old technology, which City staff struggle to maintain. The old technology will not be sustainable beyond the end of the 2008-09 fiscal year. The new systems will provide many new services to citizens and improve the internal efficiencies of the City.
- **Treasury Initiatives:** Over the course of the next year, the Treasury division will play a vital role in several key initiatives designed to update information systems and affect newly developed programs. These include:
  - Conversions of revenue receipting systems from legacy to ERP - Cashiering - Accounts Receivable
  - Conversion to a new Debt Management System
  - Implementation of a new Business License Tax Module yet to be selected
  - Final Implementation of the 911 Emergency Communications Fee Program
  - Expand Transient Occupancy Ordinance to include Short-Term Vacation Rentals
  - Evaluate opportunities for the refinancing of current debt
- **User Fee Updates:** Finance and Technology is responsible for the data development, calculation, and collection of user fees. As compared to taxes, user fees are developed to reimburse the City for those activities or services it provides that directly benefit a particular person or business. These fees must be updated annually due to service level changes and inflationary pressures. One of our measures is related to ensuring the timely and accurate update of these fees.
- **New City Revenue:** The generation of new ongoing revenue is critical to sustaining a healthy and balanced budget for the City with the goal of minimizing or mitigating the need to raise taxes. A significant amount of creative energy is devoted to developing these new sources of revenue and the Finance and Technology Department is responsible for tracking these ideas, encouraging new ones, calculating the impact, and ensuring the development of processes to execute their implementation.

## **Finance & Technology Department Summary**

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### **Looking Ahead**

The Finance and Technology Department will be charged with an overall expectation to develop the structure and implement the systems to facilitate accountable government. We will be providing the informational and technical tools to enable the measurement and analysis of key performance measures. Our financial controls will improve through the review and revision of existing policies, completion of the ERP, and incorporating the benefits of an audit function.

Many of the internal operating systems of the City of Ventura are, however, for the most part antiquated and manual when compared to the fast pace of business processes and systems available today. The Finance and Technology Department will be concentrating on the evaluation of those new processes and systems that are appropriate and prudent for our needs. We are not seeking to be the fastest city on the leading edge of technology. Instead, we are striving to be one that thoughtfully looks at what technology has to offer, analyze the benefits it has to offer, and move forward with those that make sense for our City.

With this in mind, we will begin taking an ownership role in leading, training, and motivating employees Citywide through the potential maze of new technology and business process improvements that the industry will offer. By concentrating on the few that will truly help our City, our limited resources will be best utilized.

# Finance & Technology

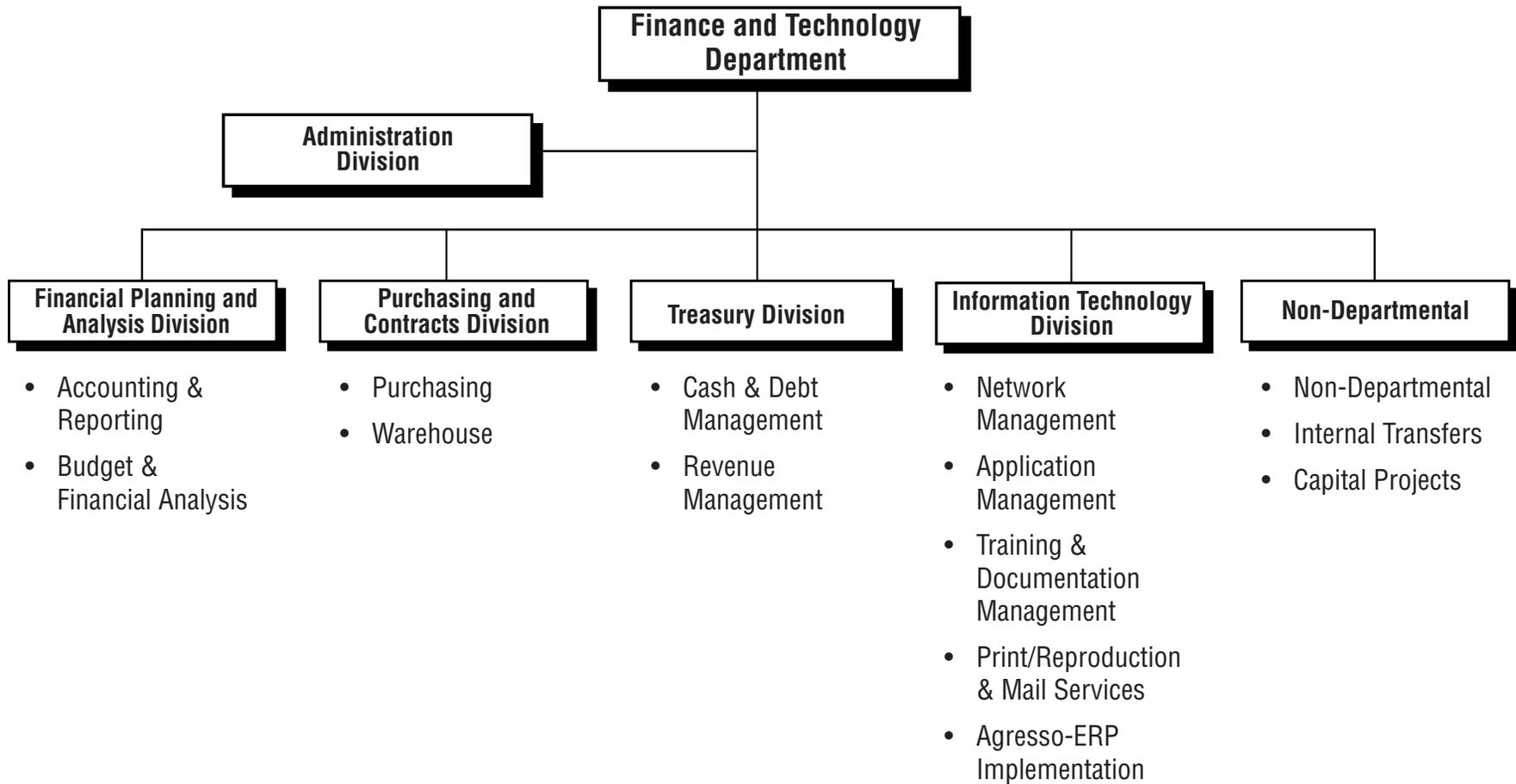
OPERATING, CAPITAL IMPROVEMENT,  
REDEVELOPMENT AGENCY

## BUDGET

FY 2008-09

**Position Total**      **'08-'09**

Regular Employees      47.75



## Finance & Technology Department

### Revenue and Expenditure Summary

Description	FY 2006-07 Actual	FY 2007-08 Adopted	FY 2007-08 Revised	FY 2007-08 Estimated	FY 2008-09 Adopted	% Change FY 2007-08 Adopted To FY 2008-09 Adopted
<b>Revenues</b>						
Property Tax	24,829,321	25,496,333	25,496,333	25,761,268	26,521,121	4 %
Sales Tax	17,660,065	19,613,571	18,606,071	17,134,450	16,930,787	-14 %
Utility Tax	8,676,994	9,387,425	9,387,425	9,243,917	9,583,625	2 %
Other Taxes	9,699,855	10,071,503	10,071,503	9,518,927	10,502,610	4 %
Licenses and Permits	17,335	24,177	24,177	36,093	29,771	23 %
Fines and Forfeitures	658,434	655,283	655,283	697,431	714,872	9 %
Use of Money and Property	3,991,024	4,052,454	4,052,454	4,255,255	3,255,267	-20 %
Other Agencies	8,174,859	8,343,035	8,343,035	8,516,416	8,709,320	4 %
Charges for Services	3,786,537	4,923,949	4,923,949	4,885,657	5,648,085	15 %
Other Miscellaneous Revenue	208,190	283,313	11,703,313	11,580,720	162,574	-43 %
Internal Transfers	12,979,869	6,998,752	6,298,752	6,510,534	5,969,284	-15 %
Prior Year Resources	0	9,446,185	17,833,333	10,082,934	8,454,394	-10 %
<b>Total Revenue</b>	<b>90,682,483</b>	<b>99,295,980</b>	<b>117,395,628</b>	<b>108,223,602</b>	<b>96,481,710</b>	<b>-3 %</b>
<b>Expenditures</b>						
Employee Services	4,105,166	4,438,886	4,462,307	4,367,015	4,849,296	9 %
Supplies and Services	3,963,382	6,132,137	6,708,282	11,537,022	4,555,252	-26 %
Capital Outlay	27,050	47,500	6,482,041	251,478	45,000	-5 %
Other	24,325,211	14,106,231	16,573,724	19,309,864	13,561,594	-4 %
Reserves and Contingencies	0	747,394	4,918,811	448,040	582,400	-22 %
<b>Total Operating Expenses</b>	<b>32,420,810</b>	<b>25,472,148</b>	<b>39,145,165</b>	<b>35,913,419</b>	<b>23,593,542</b>	<b>-7 %</b>
CIP Costs	3,728,122	500,000	821,388	576,388	0	-100 %
<b>Total CIP and Operating Expenses</b>	<b>36,148,932</b>	<b>25,972,148</b>	<b>39,966,553</b>	<b>36,489,807</b>	<b>23,593,542</b>	<b>-9 %</b>

## Fire Department Summary

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### **Department Mission**

The Fire Department strives to respond quickly, safely, and effectively to emergencies in our community. We develop our personnel to provide exceptional customer service in both emergency response and the proactive application of life-safety codes. Furthermore, we prepare City staff and our citizens to manage a wide variety of disasters.

### **Responsibility for Results**

We focus our efforts in all of the Divisions of the Fire Department on providing essential emergency services and preventative measures through plan review, code enforcement, inspections, and the enforcement of local, State, and Federal mandates in support of a Healthy and Safe Community. There is a positive collaborative and coordinated effort among the Fire Suppression, Building and Safety, and Fire Prevention Divisions orchestrating our efforts to prevent and be consistently prepared to respond to emergencies.

Responding to emergencies within five minutes 90% of the time continues to represent a significant challenge. We continue to be able to meet this standard on approximately only 50% of the emergency calls. With the addition of an engine company this past year, we have been able to make some improvement in response times. Implementation of new dispatch protocols did yield some positive results during the fiscal year; however, we need to continue to implement steps to address this challenge.

Maintaining and improving our emergency response fleet has also been a focus this past year. We continue to take steps to optimize the use of our available vehicles and equipment. We have consistently sought grant funding where appropriate and have stretched and managed our resources to accomplish our goals and objectives.

Efforts have also been made in improving service delivery of our regulatory programs through reorganization of Inspection Services. The successful creation of two divisions of Building and Safety and Fire Prevention has led to greater accountability for quality of service.

### **Focusing on What Matters Most**

For Fiscal Year 2008-09, the Fire Department will focus on the following strategies to affect what matters most:

- The Fire Department will deliver the highest level of emergency response with the greatest margin of safety for firefighters in the most fiscally responsible manner.
- The Fire Department will continue to initiate innovative deployment strategies in an effort to increase levels of service and contain costs.

## Fire Department Summary

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- An additional engine staffed with a three-member fire crew will continue to be assigned to reduce response times. The department will continue to measure its effectiveness of this endeavor and make changes to this response model to make it more effective with changes to funding and personnel.
- In an effort to balance our budget, provide a healthy and safe community, and to support our well-planned development, Building and Safety will be focusing on three targets:
  - Drawing closer to offsetting the City's Code Enforcement program expenditures with increased accountability and revenue.
  - Code Enforcement implemented a visual blight abatement program with the Police Department VIP corps.

### **Looking Ahead**

- Successful planning in the Fire Department will be both a challenge and an opportunity through the hiring and retention of quality employees.
- Increasing service demands with declining revenues and budget will continue to be a challenge.
- Continue plans for a Citywide Training Center to assist Police, Fire, and Public Works departments to fulfill their assigned missions.
- Locate and staff a new fire station in the Marina area to address response time deficiencies.
- Addressing the overall deployment of our fire emergency response and focusing in on reducing response times will continue to drive our efforts this year.
- Improved collection of Code Enforcement cost recovery.

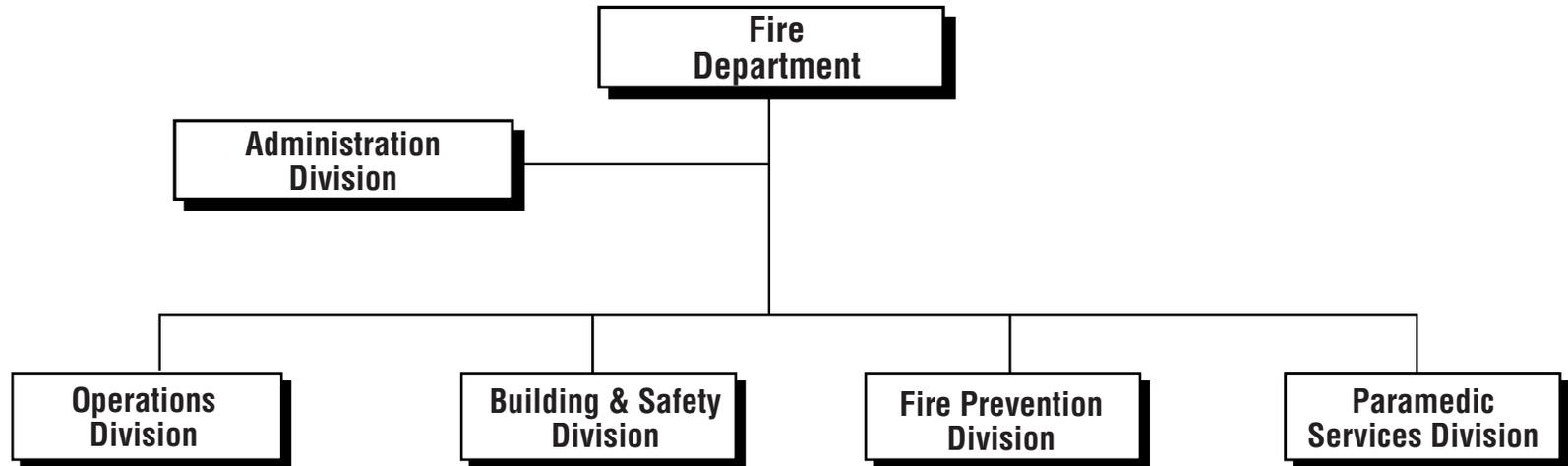
# Fire

## BUDGET

FY 2008-09

**Position Total** '08-'09

Regular Employees 112.00



- Administration
- Apparatus & Equipment
- Emergency Preparedness
- Fire Prevention/  
Public Education
- Fire Station Maintenance
- Hazardous Materials  
Response
- Heavy Rescue
- Suppression
- Training

- Construction Services
- Code Enforcement

- Fire Prevention
- Hazardous Materials,  
C.U.P.A.

- Paramedic Services

## Fire Department

### Revenue and Expenditure Summary

Description	FY 2006-07 Actual	FY 2007-08 Adopted	FY 2007-08 Revised	FY 2007-08 Estimated	FY 2008-09 Adopted	% Change FY 2007-08 Adopted To FY 2008-09 Adopted
<b>Revenues</b>						
Other Taxes	140	0	0	0	0	0 %
Licenses and Permits	1,614,558	1,702,554	1,702,554	1,136,706	1,136,559	-33 %
Use of Money and Property	16,785	15,504	15,504	29,491	100	-99 %
Other Agencies	254,293	75,000	91,135	16,000	16,000	-79 %
Charges for Services	1,802,323	1,554,576	1,655,931	1,833,708	1,756,814	13 %
Other Miscellaneous Revenue	532,014	516,542	516,542	482,759	483,032	-6 %
Internal Transfers	0	0	0	0	100,000	0 %
Prior Year Resources	0	0	8,260	1,760	9,329	0 %
<b>Total Revenue</b>	<b>4,220,113</b>	<b>3,864,176</b>	<b>3,989,926</b>	<b>3,500,424</b>	<b>3,501,834</b>	<b>-9 %</b>
<b>Expenditures</b>						
Employee Services	14,565,250	15,946,197	15,946,197	15,630,404	16,830,323	6 %
Supplies and Services	2,196,153	2,104,772	2,568,330	2,622,673	2,188,803	4 %
Capital Outlay	114,766	202,950	219,663	218,834	200,000	-1 %
Other	890,892	18,355	18,355	40,844	40,845	123 %
<b>Total Operating Expenses</b>	<b>17,767,062</b>	<b>18,272,274</b>	<b>18,752,545</b>	<b>18,512,755</b>	<b>19,259,971</b>	<b>5 %</b>
CIP Costs	126,714	1,309,347	1,244,347	10,000	0	-100 %
<b>Total CIP and Operating Expenses</b>	<b>17,893,775</b>	<b>19,581,621</b>	<b>19,996,892</b>	<b>18,522,755</b>	<b>19,259,971</b>	<b>-2 %</b>

## Human Resources Department Summary

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### **Department Mission**

The Human Resources (HR) Department exists to attract, develop, and retain quality staff members dedicated to Making Ventura Even Better.

### **Responsibility for Results**

The Human Resources department provides programs and services that focus on the strategic goal of Organizational Health. The department also sets goals and priorities as identified in the 2007-2010 HR Strategic Plan. The strategic visions identified by the Citywide team who participated in the development of the strategic plan are: Competitive Total Compensation, Culture of Training, Development and Professional Growth, Competitive Utilization of Technology and Culture of Staff Value and High Performance.

Our efforts in attracting and retaining high performing staff has been and will continue to be challenging in the current economic environment. Ventura is in a much better position than the national average for public agencies as demonstrated by our better than eight percent turnover rate – a 27 percent decrease over our 06-07 turnover rate.

Work life balance and physical fitness is a significant issue for today's workforce. The City's Wellness program is a key contributor to this initiative for City staff. This year had a 10 percent increase in program participation, due in most part to our implementation of the virtual on-line program.

### **Focusing on What Matters Most**

In FY 2008-09, the Human Resources Department will be focusing on the Competitive Compensation, Competitive Use of Technologies and Culture of Training, Development and Professional Growth strategic visions from our Strategic Plan.

- Complete the first phase implementation of the new human resources and payroll (HRIS) technology system, which will provide for improved tracking of data for performance measures, improved staff access to information, and increased efficiency in HR business practices and procedures.
- Improve skills and competencies of staff through the implementation of a leadership academy.
- Improve opportunities for staff growth through formal mentoring and cross training.
- Re-evaluate our methods and processes for determining competitive compensation and develop a performance management evaluation system, which drives accountability, all for the purposes of enhancing the retention and attraction rates for high-performing staff.

## **Human Resources Department Summary**

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Human Resources staff is expending significant efforts to define and eliminate redundant business practices and processes in order to create capacity for accomplishment of the above described goals and objectives. We will partner with our community education agencies to facilitate effective training and development, streamline contract and insurance processing in Risk Management, and assign staff efforts to the implementation of the new HRIS system.

### **Looking Ahead**

The future for attracting and retaining talent in the public sector proposes to be a significant challenge. Nationally across all sectors, we face a workforce talent shortage of 30 million over the next 10-15 years. The public sector is facing high turnover with retirement exodus of the “baby-boomers”. In addition, the future talent pool will be limited, as less and less of the new workers demonstrate interest in public service as a career path.

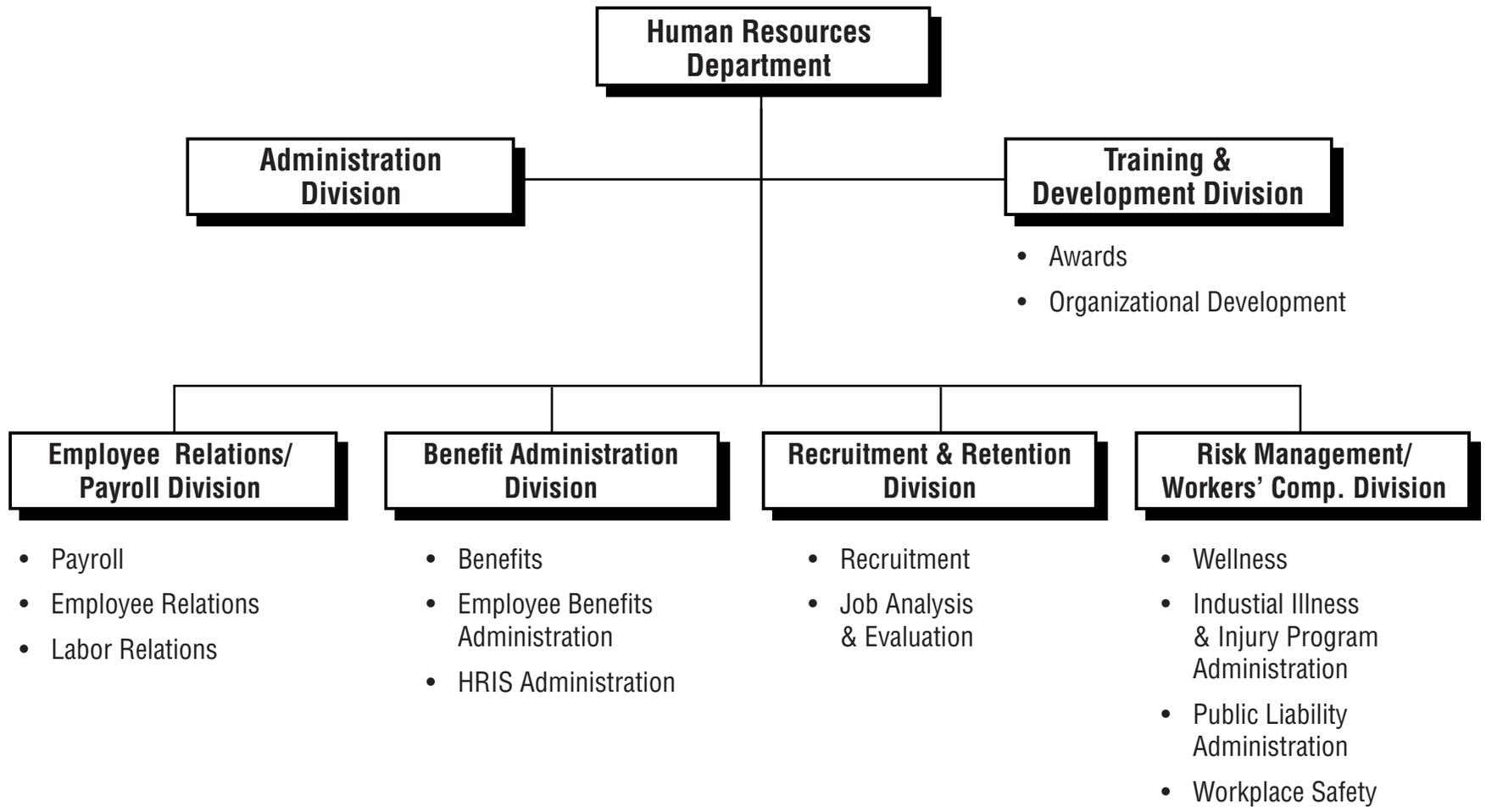
It is imperative that we define and distinguish our organization with the development of a culture that is attractive to the new generation of worker, while at the same time encourage our existing high performers to remain. We will work towards developing programs and work systems that encourage risk-taking and innovation with accountability for results, competitive compensation, and work-life balance initiatives that speak to the needs of the new generation of worker.

<b>Position Total</b>	<b>'08-'09</b>
Regular Employees	13.00

# Human Resources

## BUDGET

FY 2008-09



## Human Resources Department

### Revenue and Expenditure Summary

Description	FY 2006-07 Actual	FY 2007-08 Adopted	FY 2007-08 Revised	FY 2007-08 Estimated	FY 2008-09 Adopted	% Change FY 2007-08 Adopted To FY 2008-09 Adopted
<b>Revenues</b>						
Use of Money and Property	0	0	0	11,001	0	0 %
Other Agencies	212,855	0	0	0	0	0 %
Charges for Services	25,177,662	27,626,298	27,626,298	25,923,794	28,409,440	3 %
Other Miscellaneous Revenue	242,960	18,070	18,070	241,237	19,129	6 %
Internal Transfers	100,000	0	220,000	220,000	0	0 %
Prior Year Resources	0	220,039	1,523,324	1,135,000	96,409	-56 %
<b>Total Revenue</b>	<b>25,733,477</b>	<b>27,864,407</b>	<b>29,387,692</b>	<b>27,531,032</b>	<b>28,524,978</b>	<b>2 %</b>
<b>Expenditures</b>						
Employee Services	2,187,503	2,096,180	2,096,180	2,031,028	2,014,992	-4 %
Supplies and Services	25,811,782	27,823,439	28,404,450	26,090,527	28,650,123	3 %
Other	3,760	2,170	637,170	1,137,170	2,170	0 %
<b>Total Operating Expenses</b>	<b>28,003,045</b>	<b>29,921,789</b>	<b>31,137,800</b>	<b>29,258,725</b>	<b>30,667,285</b>	<b>2 %</b>
CIP Costs	0	0	342,082	342,082	0	0 %
<b>Total CIP and Operating Expenses</b>	<b>28,003,045</b>	<b>29,921,789</b>	<b>31,479,882</b>	<b>29,600,807</b>	<b>30,667,285</b>	<b>2 %</b>

## Police Department Summary

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### **Department Mission**

The Ventura Police Department is committed to the protection of life and property by providing the highest quality service through community involvement and problem solving.

In simple terms, we accomplish our mission by:

- Establishing clear goals and objectives,
- Creating a positive atmosphere,
- Letting people do their jobs, and
- Collaborating with other City departments and the community.

### **Responsibility for Results**

The goal of the Police Department is to create a healthy and safe community through proactive strategies. We established our Department Goals and Action Plans in our 2007-2008 Strategic Plan and have continued to refine them in our 2008-2009 plan. We have five primary Tier One Performance Measures:

- Customer Satisfaction – The latest customer satisfaction survey reflected a 93 percent satisfaction rate.
- A reduction in the Part One Crime Index – In 2007, Part One crime increased by four percent, to 39.3 crimes per 1,000 residents. Although violent crime increased by nine percent, it remains at a very low rate of 3.4 incidents per 1,000. Through February 2008, our crime index is slightly lower at 39.0 incidents per 1,000 residents.
- In conjunction with Public Works and Community Services, we target gang-related incidents, gang graffiti and PEAK enrollment – and through these efforts, we have seen a steady reduction in gang-related incidents. Of the six new officers added in July 2007, two were recently added to our Special Enforcement Team and the results were immediately apparent.
- A response time index for emergency calls within five minutes, 90 percent of the time – Even though we have not yet felt the impact of the six officers added in July 2007, several policy changes enacted in 2007 have resulted in a marked improvement in response time. We are consistently above 65 percent and over 70 percent in February.
- Traffic safety through a reduction in injury traffic accidents and DUI arrests – In 2007, we experienced a 38 percent reduction in injury accidents and a 33 percent increase in DUI arrests.

## Police Department Summary

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### **Focusing on What Matters Most**

The year 2008 has generated many new challenges. As a member of the Healthy and Safe Vision in our Budgeting for Outcomes effort, we will experience a 7 percent decrease in funding, in addition to the 2 percent decrease in December 2007. These reductions will result in significant changes in the operations of the Department. While sworn positions and communications operators will not be affected, we will eliminate several non-sworn positions in the following areas: marketing, grants management, secretarial support, police services officers, and cadets. Additionally, we will experience the following:

- Reduction in Training
- Closing of storefronts
- Eliminating on-call status in detectives and traffic divisions
- Reducing overtime
- Eliminating downtown foot patrols
- Reduce specialized training, and
- Eliminating the county witness coordination fee

Clearly, these reductions and eliminations will impact the services we are able to provide and initiate an on-going review of our current programs and services.

With the enactment of the 911 fee, we have projected revenue to add an additional six officers. Our intent is for these officers to specifically address "crime and call for service hot spots" based upon up to the minute data and information, thus impacting our crime index and response times (both tier one measures); however, the hiring of these officers will be deferred until we achieve a level of confidence on the amount of money collected.

As an example of the progress we have made with our performance measures and strategic planning process, we were selected by Motorola and the Police Executive Research Forum (PERF) as one of four departments in the country to use the Digital Six Sigma (DSS) process to refine a current program and recognize the significant impact that may have on performance. We are using the DSS process to refine our crime analysis and records system to impact crime index and real-time data collection. The results will be presented in April at the PERF annual conference. We have also been selected by Motorola as a beta site for their new Computer-Aided Dispatch (CAD)-Record Management System (RMS) called "Lighthouse." The implementation of this system will also have a significantly positive impact on our operational capabilities.

### **Looking Ahead**

The budget reductions will have an enormous impact on the operations and dynamics of the Police Department; however, we will continue to provide the highest quality of service possible and will collaborate with Fire, Public Works, and Community Services to attain a healthy and safe community.

# Police

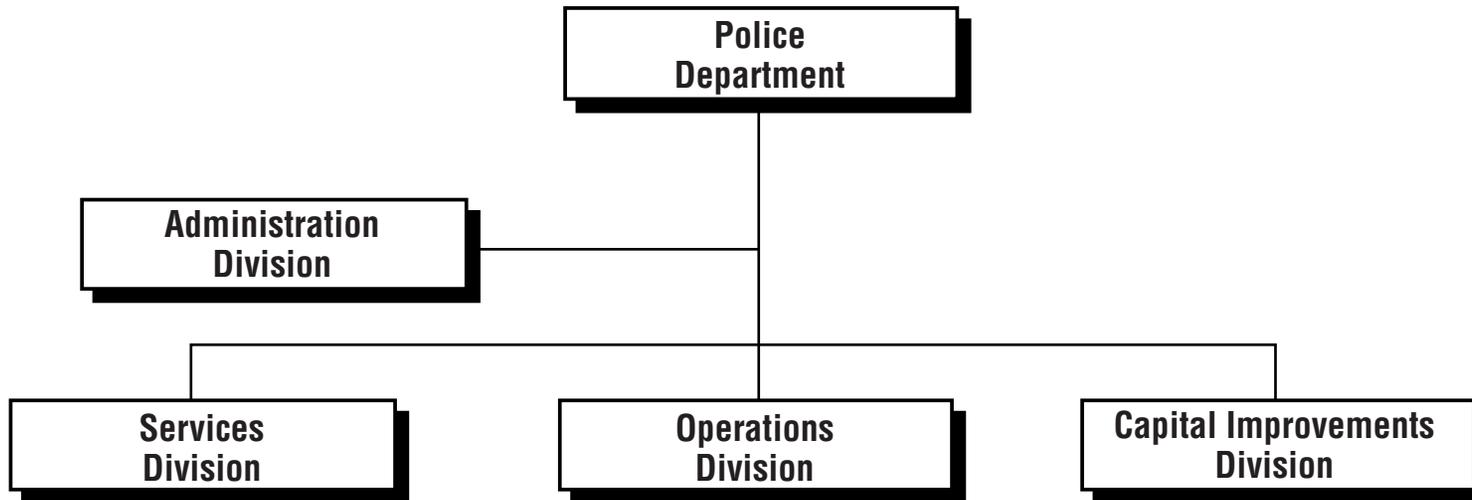
OPERATING, CAPITAL IMPROVEMENT,  
REDEVELOPMENT AGENCY

## BUDGET

FY 2008-09

**Position Total** '08-'09

Regular Employees 185.25



- Administration
- Business Services
- Detectives
- Technical Services
- 9-1-1 Communications
- Professional Standards

- Administration
- Patrol
- Traffic Operations/Special Events

## Police Department

### Revenue and Expenditure Summary

Description	FY 2006-07 Actual	FY 2007-08 Adopted	FY 2007-08 Revised	FY 2007-08 Estimated	FY 2008-09 Adopted	% Change FY 2007-08 Adopted To FY 2008-09 Adopted
<b>Revenues</b>						
Fines and Forfeitures	1,151,753	1,067,500	1,137,000	1,176,009	1,299,501	22 %
Use of Money and Property	1,551	2,181	2,155	2,361	1,708	-22 %
Other Agencies	930,646	334,404	648,604	552,403	342,000	2 %
Charges for Services	784,738	1,124,817	1,199,817	1,100,890	3,248,270	189 %
Other Miscellaneous Revenue	7,140	60,000	61,500	3,193	60,000	0 %
Internal Transfers	243,210	415,151	410,178	395,893	466,646	12 %
Prior Year Resources	0	34,863	0	0	0	-100 %
<b>Total Revenue</b>	<b>3,119,038</b>	<b>3,038,916</b>	<b>3,459,254</b>	<b>3,230,749</b>	<b>5,418,125</b>	<b>78 %</b>
<b>Expenditures</b>						
Employee Services	23,501,061	24,955,247	24,959,206	24,447,853	27,221,990	9 %
Supplies and Services	4,003,152	4,171,063	4,524,047	4,253,734	4,256,989	2 %
Capital Outlay	463,487	0	49,555	44,875	0	0 %
Other	107	111,363	99,363	97,833	0	-100 %
<b>Total Operating Expenses</b>	<b>27,967,808</b>	<b>29,237,673</b>	<b>29,632,171</b>	<b>28,844,295</b>	<b>31,478,979</b>	<b>8 %</b>
CIP Costs	6,483	0	0	0	0	0 %
<b>Total CIP and Operating Expenses</b>	<b>27,974,291</b>	<b>29,237,673</b>	<b>29,632,171</b>	<b>28,844,295</b>	<b>31,478,979</b>	<b>8 %</b>

## Public Works Department Summary

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### **Department Mission**

“We’re making Ventura a better place through quality customer service, innovative operations, and maintenance and protection of our resources.”

The Public Works Department provides basic vital services to the people who live, work, and visit Ventura. We are responsible for the operation and maintenance of all City facilities. We design, build, operate and maintain streets, bicycle routes, public buildings, storm drain systems, water and wastewater facilities, parks and recreational facilities, and acquire and maintain City vehicles and equipment.

“Everyone benefits from our services every day.”

Public Works provides a safe and reliable water supply, maintained streets, parking lots and signalized intersections, environmentally sound wastewater treatment and water reclamation, and safe, clean attractive parks, public facilities, neighborhood landscapes, and beachfronts. Public Works also manages environmental programs, which result in cleaner water, increased energy efficiencies, recycling, and innovative alternative fuel projects to reduce pollution and save the City thousands of dollars.

The department oversees a multi-million operating and Capital Improvement Project Plan (CIP) budget, with 225 employees. A new reorganization has restructured our operations aligning related functions for improved collaboration and efficiency. The previous four divisions (Engineering, Maintenance Services, Parks, and Utilities) have been reduced to three (Engineering and Operations, Environmental and Water Resources, and Parks) to emphasize technical efficiency and environmental sustainability.

### **Responsibility for Results**

#### **Tier 1**

Public Works is responsible for developing and reporting the performance measure data for our Tier I indices on Natural Community, Accessible Community, and Sustainable Infrastructure. This year, we will continue to develop effective ways to achieve performance goals with limited resources. The challenges will be: (1) protecting public health and the environment and complying with water, wastewater, and environmental regulations, (2) preventing pollution and complying with new, more stringent stormwater regulations without associated funding, (3) operating, maintaining, and replacing an aging infrastructure, and (4) higher fuel and material costs.

### **Goals and Controls**

Last year, Public Works embarked on major efforts to align master plans and major source documents with the 2005 General Plan. The six priority topics are: *Pavement, Mobility Plan, Green Initiative, Parks Vision, and Water and Wastewater Master Plans*. This upcoming

## Public Works Department Summary

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year, due to reduced resources, some of these initiatives may be impacted or deferred at various stages. We are doing all we can to focus our efforts on what matters most. Public Works completed the Green Initiative inventory and adopted a 10-step Action Plan to lead us forward in becoming a national model for environmental sustainability. In addition, we completed the updates of the Pavement Plan and are in the process of completing the Water and Wastewater Master Plans. The Cemetery Park and West Park Master Plans eventually will become major components of the Parks Vision for the future.

### **Focusing on Critical Results**

Three tiers of performance measures have improved delivery of Public Works services to our community. Alignment of 225 employees and \$70 million of annual resources have focused us on our departmental goals to:

- Provide attractive, inviting, and functional public places;
- Maintain accessible and safe public thoroughfares;
- Provide safe, reliable water and wastewater services; and
- Protect Ventura's environment.

These externally focused goals are supported by two critical internal goals:

- Promote a positive and safe work environment, and
- Enhance service delivery.

In spite of receiving approximately 90 cents for each dollar we received the previous year for providing services, the Adopted FY 2008-09 budget focuses on maintaining most key services. Several items worthy of mention include:

- **Green Initiative** – Continue to provide leadership and staff support to move the City's sustainability program forward. This includes coordinating the City's new "Get Your Green On" campaign, which consists of an action plan to reduce the City's carbon footprint by having green buildings, green purchasing practices, and other programs.
- **Urban Forest** – We have shifted resources to ensure that there is minimal impact to the urban forest five year trim cycle; however, there will be 500-600 fewer trees trimmed due to reductions in supplies and services.
- **Integrated Pest Management** – Continue efforts to implement integrated pest management practices throughout the City.
- **Pavement Repairs** – Continue to repair failed trenches to prevent road hazards; however, less resources will reduce the amount of pavement maintenance.

## Public Works Department Summary

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- **Maintain Efforts to Reduce Graffiti** – Last year, we increased staff and equipment resources to clean graffiti in a more timely manner throughout the City. This year, we are shifting resources to continue this level of service and have increased our performance measure to clean graffiti sites within 24 hours 75% of the time (rather than 85% of the time within 48 hours).
- **Stormwater and Total Maximum Daily Load (TMDL) Mandates** – Compliance with new, more stringent water quality regulations and TMDL's must be maintained in order to protect our water resources and avoid fines. Projected compliance expenses are expected to exceed existing resources. Additional funding will be required.
- **Downtown Cleaning and Litter Removal** – It is Important to keep the Downtown clean for businesses and visitors. The current cleaning schedule will be maintained, which includes litter removal, sidewalk cleaning, and vandalism response.

The \$15 million General Fund portion of the Public Works budget has been reduced \$1.3 million in the Adopted FY 2008-09 budget. The following items would be reduced, eliminated, or restructured in order to focus our resources on what matters most to the residents of Ventura. The impacts are outlined below.

- **Reduce Janitorial Cleanings in Public Areas** – Last year, we doubled the janitorial cleanings in public restrooms and elevators from once to twice daily by reducing cleanings in non-public areas and decreasing the janitorial cleanings in City offices. Due to budget constraints this year, we will revert back to cleaning public restrooms and elevators once a day instead of twice a day. Non-public areas such as City offices, will continue to be reduced to two to five times per week.
- **Capital Projects** – Overhead costs for design of water and wastewater projects will no longer be charged to the General Fund. This will result in less funding available for water and wastewater projects.
- **Downtown Parking Lot Sweeping** – Frequency of parking lot cleanings will be reduced from twice to once a week.
- **Reduce Parking Lot Cleanings in the Parks** – Daily cleanings of leaves and litter at parking lots will be eliminated and cleanings will be twice weekly or as schedules allow. Support for Partners in Progress is also eliminated.
- **Sidewalk, Curb, and Gutter Repair Program** – The program has been reduced by 60%. Funding is limited to repairing 144 sites on a citizen-request-basis only. We will be unable to act proactively to maintain this infrastructure.
- **Eliminate Keys Water Testing** – The City will no longer test the water or post the beaches for water quality in the Keys.

## Public Works Department Summary

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- **Public Landscape Renovations** – Annual poinsettias and special landscape projects will be eliminated at City Hall, Olivas Adobe, Rose Garden, Arroyo Verde Park, and San Jon Yard.
- **Reduce Park Renovations** – Defer replacement fencing at three linear parks, repairs to Redwood Glen BBQ area, and repairs and resurfacing of parking lots in Parks. If sites become safety hazards, they will be taken out of service.
- **Defer Park Master Plans** – Implementation of Cemetery Memorial Park and Westpark master plans would be deferred indefinitely. The Grant Park Master Plan project will not be initiated.
- **Restructure Sand Cleaning** – Reduce sand removal service level by 50%. Sand removal will be scheduled and coordinated with residents once a month from September – May and responses will be limited to drains when rains are forecasted for a maximum total of 23 work days per year, rather than the current 55 days.
- **Neighborhood Traffic Calming Program** – This program will be eliminated and we will no longer be able to respond to citizen concerns about neighborhood cut through traffic and speeding issues will be handled by enforcement or left unattended.
- **Dredging Permits for Keys** – The allocation of funding for the City's standing dredging permit will be eliminated. There is no immediate impact since there is a 5-year permit in place.
- **Traffic Counts** – There will be a reduction of traffic counts and less information for traffic analysis. New developments will have to conduct their own counts rather than the City providing for it. Lack of level of service analysis would reduce ability to identify problem areas.

### **Beyond FY 2008-09**

#### **Future Challenges and Opportunities**

The City of Ventura is 141-years old and has an aging infrastructure. The upkeep and repair of much of the infrastructure has not kept pace with current demands. A core challenge is to develop ways to maintain and adapt the infrastructure assets to serve both current and future needs. The following are some of the key challenges and opportunities that we face this upcoming year and in the future:

#### ***Key Challenge***

- Cost increases in construction, asphalt, and gasoline.
- Increasing water and wastewater environmental regulations.
- Unfunded Stormwater mandates and regulations.

## Public Works Department Summary

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- Reduced funding for Parks deferred maintenance.
- Finding the resources for maintaining new infrastructure with a shrinking budget.
- Increased demand for Parks and Sportsfields.
- Improving mobility options while balancing traffic congestion and safety needs.
- Further reducing energy usage without funding for conservation or alternative energy projects.
- Increasing public expectations of service levels without increased funding.

### ***Key Opportunities***

- Identify grant opportunities through the recent passing of California Park, Water, and Transportation bonds.
- Continue to look for efficiencies in all operations.
- Integrate resource planning with other agencies to determine and improve regional projects and lower costs.
- Partner with Regional Energy Alliance to implement additional energy saving measures.

# Public Works

## BUDGET

FY 2008-09

### Public Works Department

- Intra & Interdepartmental Coordination
- Project Management
- Safety Program
- CIP & Budget Management
- Department Wide Performance Measure Administration
- Employee Recognition

### Administration Division

### Parks Division

- Parks Management Support
- Park Maintenance
- Integrated Pest Management
- Sidewalk, Curb & Gutter
- Maintenance Assessment Districts
- Aquatics Maintenance
- Parks Renovation
- Capital Improvement Projects
- Urban Forest Program
- Bike Trails
- Ambassador Program
- Sportsfields
- Landscape Maintenance Contracts

### Engineering & Operations Division

- Pavement & Street Maintenance
- Signs & Signals
- Street Lighting
- District No. 36
- Traffic & Transportation
- Project Design
- Construction Services
- Parking
- Fleet Maintenance & Replacement
- Facilities Maintenance & Replacement
- Capital Improvement Projects
- Internal Service Fund Rates

### Environmental Services/Utilities Division

- Wastewater
- Water
- Environmental Services
- Stormwater Quality Program Management
- Stormdrain Maintenance
- Drainage
- HHW
- Recycling & Solid Waste
- Green Initiative
- Keys Maintenance
- Business Operations
- Capital Improvement Projects
- Water Conservation
- Water Reclamation
- Graffiti Abatement
- Regulatory Compliance

## Public Works Department

### Revenue and Expenditure Summary

Description	FY 2006-07 Actual	FY 2007-08 Adopted	FY 2007-08 Revised	FY 2007-08 Estimated	FY 2008-09 Adopted	% Change FY 2007-08 Adopted To FY 2008-09 Adopted
<b>Revenues</b>						
Property Tax	2,263	1,300	1,300	1,659	2,000	54 %
Other Taxes	2,381,350	1,450,000	1,450,000	893,237	0	-100 %
Licenses and Permits	70	0	0	(99)	0	0 %
Fines and Forfeitures	111	0	0	267	0	0 %
Use of Money and Property	3,975,980	3,600,215	3,602,215	4,365,265	3,140,237	-13 %
Other Agencies	5,651,914	12,182,174	16,872,633	9,912,630	9,379,657	-23 %
Charges for Services	44,796,898	42,716,854	42,772,454	43,568,083	44,470,821	4 %
Other Miscellaneous Revenue	9,678,748	5,821,729	6,845,930	3,456,031	5,882,919	1 %
Internal Transfers	7,659,871	5,719,973	8,954,928	8,012,769	7,150,805	25 %
Prior Year Resources	0	50,692,216	75,111,712	20,837,746	67,307,077	33 %
<b>Total Revenue</b>	<b>74,147,205</b>	<b>122,184,461</b>	<b>155,611,172</b>	<b>91,047,588</b>	<b>137,333,516</b>	<b>12 %</b>
<b>Expenditures</b>						
Employee Services	17,135,707	18,488,490	18,601,897	18,465,384	18,664,039	1 %
Supplies and Services	29,862,655	31,582,317	35,723,110	34,108,596	34,014,793	8 %
Capital Outlay	2,923,957	2,285,000	5,038,674	4,001,009	2,651,500	16 %
Other	14,553,251	12,779,955	13,375,343	13,548,686	13,579,998	6 %
Reserves and Contingencies	0	1,336,514	1,166,514	279,350	428,140	-68 %
<b>Total Operating Expenses</b>	<b>64,475,570</b>	<b>66,472,276</b>	<b>73,905,538</b>	<b>70,403,025</b>	<b>69,338,470</b>	<b>4 %</b>
CIP Costs	30,611,885	72,523,788	100,567,599	36,843,239	85,792,354	18 %
<b>Total CIP and Operating Expenses</b>	<b>95,087,455</b>	<b>138,996,064</b>	<b>174,473,137</b>	<b>107,246,264</b>	<b>155,130,824</b>	<b>12 %</b>



**Honorable Redevelopment Agency Chair and Agency Members:**

I am pleased to submit to you the 2008-09 Ventura Redevelopment Agency's Operating Budget. California Health and Safety Code Section 33606 requires the Agency to adopt an annual budget containing information about proposed expenditures, indebtedness, anticipated revenues and a work program, including goals for the coming term. This information is framed by a general history of Redevelopment in the City of San Buenaventura highlighting previous achievements by the Agency.

With this budget, we continue our ambitious long-term economic development vision in our 2005 General Plan:

*"Our goal is to attract and retain enterprises that provide high-value, high-wage jobs; to diversify the local economy; to increase the local tax base; and to anticipate our economic future in order to strengthen our economy and help fund vital public services."*

**Background**

Over the past four decades, Ventura has pursued a smaller and more modest redevelopment effort than most California cities of its size. The City began its Redevelopment effort in 1966 with the adoption of the Beachfront Project Area, followed by the Mission Plaza in 1972 and the Downtown in 1978. In 1997, the Agency consolidated the three existing project areas into a single, combined, Downtown Project Area. An effort to extend redevelopment to the Midtown failed in a referendum in 1999.

Part of that reluctance traces to the unfortunate abuses perpetrated by redevelopment agencies in other communities and the recognition that promoting a prosperous community involves a much more comprehensive program and partnership than traditional redevelopment agencies have typically pursued. In that sense, Ventura has the opportunity to pioneer less controversial and more productive approaches.

At the center of this emphasis has been the remarkable (and ongoing) transformation of Ventura's Downtown since the adoption of the first Specific Plan in 1992. A new vision and a detailed set of new policies and plans was put in place that over the last decade and a half has breathed strong new life into the historic Downtown.

The achievement of a revamped streetscape, a downtown cinema complex, a remarkable flowering of the visual and performing arts, major investment by private investors and entrepreneurs, and a surge in new housing developments have all contributed to the realization of that optimistic 1992 blueprint.



In March 2007, the Council adopted what amounts to a Downtown for the 21st Century Ventura. This new Specific Plan titled "AuthentiCity" sets the strategic direction for continued progress in the Redevelopment Project Area:

*"Over the next ten years, Ventura will emphasize our history, culture and unique character to sustain the Downtown as our city's authentic heart – the pre-eminent arena for civic and artistic life and a preferred location for retail and office commerce."*

Over the past 12 months, three significant projects began in the Downtown. A new 21,000 square foot office building on 60 California Street, is the first in decades to break ground in the Downtown. This project is envisioned as the first of several to enhance the Downtown's daytime population and further the vision of a vibrant "around the clock" center of business and community activity.



In May 2007, as a result of the Agency and the School District joint marketing and planning efforts, the \$60 million Olson residential mixed-use project began on the former School District Headquarters site. The project will include a total of 172 housing units, with a 15 percent affordable component, as well as retail and commercial space for businesses.

The last project, Working Artists Ventura (WAV), broke ground in February 2008. The WAV project when completed, will be a \$57 million state-of-the-art community designed for artists and creative businesses, built to the highest standards of green-building technology. It will provide 54 affordable live/work lofts for the artist community from across the region, commercial space specifically designed for artists, and 15 supportive housing units for transitional homeless families and individuals in Ventura County.

The Agency also remains in exclusive negotiations with adjoining property owners for residential mixed-use redevelopment projects in the two blocks on the north side of Main, east of California. These projects, like the ones under construction, will further the Agency's goals to infill and redevelop underutilized downtown properties.

In the year ahead, in partnership with the new Downtown Ventura Organization, the Agency will be working to implement the Downtown retail/office strategy to continue to strengthen and diversify the area's economic base. The Agency will focus on "catalytic projects" outlined in the newly adopted Downtown Specific Plan for Beachfront Promenade. By covering the 101 Freeway on both sides of California Street, a number of important public policy and economic development goals can be achieved, including linking the thriving downtown with the picturesque waterfront, tying together transit connections to a multi-modal center, activating the pier and promenade with new recreational and retail uses, and relocating the California Street off ramp serving the Downtown. Furthering this project, the City/Agency recently acquired the Harbor Boulevard parking garage. This acquisition is a key element in a future master planned development opportunity that may tie in with the 101 Freeway capping project.

## Beyond Downtown

Looking beyond the Downtown, the Agency will also provide important support and leadership to the Citywide economic development initiatives that will get much greater priority in the coming fiscal year:

- **Pacific View Mall:** The City is partnering with the Macerich Company on developing the north half of the mall property as part of the long-term repositioning away from an enclosed mall toward a mixed-use shopping district to re-assert the pre-eminence of that economic engine as the preferred retail destination for the west County. In March 2008, the opening of a new two-story Target was the first step in this revitalization.
- **New Industries:** The City launched a new "Jobs Investment Fund" of \$5 million, augmented by major private capital partners to support expansion and attraction of companies with the potential to add high-wage, high-value jobs to our economy.



- **Ventura Business Incubator:** The City created a high tech business incubator program that will provide business-ready office space for start-up and early-stage high-tech companies. The incubator will focus on growing a high-tech cluster of downtown companies who own or are developing intellectual property or proprietary technology with the idea of facilitating an entrepreneur-friendly ecosystem of like-minded companies with a centralized campus, shared communal space, and office equipment.
- **Auto Center:** The City is pushing forward with connecting Olivas Park Drive to the new Johnson Drive/Hwy. 101 connections with the goal of opening up land behind the existing dealerships for destination retail development.
- **McGrath:** The City is partnering with the landowners and an investment partner to augment the industrial and commercial backbone of the existing economy south of Hwy. 101 by developing the last remaining major parcel of land in that area.



The Community Development Department will continue to work with other departments and community partners such as the Chamber of Commerce and Downtown Ventura Organization to achieve the ambitious goals of economic development and redevelopment throughout the City.

### Redevelopment Agency Funding

The Redevelopment Agency's primary revenue source is annual tax increment from property value increases due to improvements or ownership transfers. The FY 2008-09 budgeted tax increment of \$3.3 million assumes a three percent increase over the FY 2007-08 estimated value of \$3.2 million. Under California Redevelopment Law (CRL), 80 percent of the annual tax increment may be used for administration, capital costs, debt repayment, and pass-through to other agencies; 20 percent must be set-aside for affordable housing.

## Redevelopment Agency Budget FY 2008-09

### Estimated Revenue

Annual Tax Increment	\$3,265,018
Other Revenue	157,280
Prior Year Resources	1,146,584

**Total Estimated Revenue Available \$4,568,882**

### Proposed Expenditures

20% Housing Set Aside	\$1,020,155
RDA Administration Budget	820,567
RDA Capital Budget	816,641
Annual Tax Allocation Bond Payment	514,714
Annual Line of Credit Payment	731,305
RDA Capital Projects	661,000
Debt Service Administration	4,500

**Total Proposed Expenditures \$4,568,882**

### Capital Projects

By the end of FY 2008-09, the Agency will make a fixed payment of \$665,500 towards the line of credit loan from the City's General Fund. The Agency's remaining unencumbered reserve balance and tax increment collections will be used to fund four Capital Improvement Projects: Downtown Tree Lighting, Downtown Parking Structure, Downtown Restroom, and Oak Street Improvements. The Agency recently added the Downtown Tree Lighting to its CIP Plan to install new uplights in approximately 120 tree wells throughout the Downtown.

## Debt Repayment

Total Agency debt is budgeted at \$21.2 million as of June 30, 2008, of which \$14.1 million is owed to the City Line of Credit (LOC) and \$7.1 million owed on the Tax Allocation Bonds. The total outstanding debt is estimated to be \$20.9 million by June 30, 2009.

In FY 2007-08, the Agency made a principal and interest payment of \$665,500 on the LOC. The FY 2008-09 Proposed Budget includes an interest and principal payment of \$731,305 on the remaining line of credit.

In FY 2007-08, a debt service payment of \$515,083 was made on the existing Tax Allocation Bond. For FY 2008-09 the payment will be \$514,714.

The Agency continues to fulfill all of its debt obligations including repayment of the City's LOC and current tax allocation bonds. In addition, the Agency is exploring the issuance of additional tax allocation bonds in FY 2009-10 to either fund capital projects and/or refinance a portion of the outstanding loans owed to the City's General Fund LOC.

## Affordable Housing

The Housing Set-Aside Fund balance is expected to be \$1.1 million on June 30, 2008. The Agency estimates using \$485,584 of this balance for housing projects in FY 2008-09. Budget expenditures in 2008-09 are estimated to be \$1.05 million; \$400,000 of the total will be used for the affordable housing Notice of Funding Availability (NOFA) to Cabrillo Economic Development Corporation Citrus Place Project (\$300,000) and the Housing Authority SoHo Project (\$100,000). The Citrus Place Project will leverage Agency Housing set-a-side funds with Federal and State Funds. The development, located on the east side of Ventura, will provide 18 low-income farm worker homes, 43 affordable low-income homes, and a 2,800 square foot community room. The SoHo Project, located on the west side of Ventura, includes 12 low-income multi-family condominiums and 721 square feet of commercial space.

In addition to the NOFA funds, the Agency will provide \$248,000 to People Self Help for the rehabilitation of the El Patio Hotel located on South Palm Street. The project includes the acquisition and rehabilitation of 45 low-income single residential occupancy units and an addition of a new communal kitchen and common space for the residents.

## FY 2008-09 Objectives

Consistent with the Agency's Five-Year Redevelopment Implementation Plan adopted December 20, 2004, the FY 2008-09 major objectives include the following:

### Encourage & Stimulate Private Investment

- Over the next year, the Agency will continue to aggressively pursue its disposition policy to promote additional residential and commercial opportunities within the Downtown Project Area. A few projects include:
  - Mixed-use Residential/Retail/Parking Project at California & Main.
  - Mixed-use Residential/Retail/Parking Project at 42 North Chestnut Street.
  - Mixed-use Residential/Retail Project at California & Poli.
  - Redevelopment of the City owned parking garage at Harbor and California Street.
- Upgrade Existing Properties & Assist Small Businesses
  - Continue to implement a downtown retail/office strategy via the Downtown Ventura Organization (DVO) and the Visitors and Convention Bureau.
  - Continue to facilitate revitalization efforts of downtown property and business owners.
  - Continue to market and administer Business Assistance Loan Programs in the Redevelopment Project Area.
  - Continue to provide five public/private restroom facilities for visitors and residents through the pilot Downtown Restroom Program.

### Provide Affordable Housing Pursuant to CRL

- The Agency will partner with the San Buenaventura Housing Authority and other Housing Groups to implement projects and programs that provide affordable housing opportunities in accordance with CRL requirements and community needs. Two of those programs include:
  - Inclusionary affordable housing requirements for all future Downtown residential projects.
  - A First Time Homebuyers Assistance Program.

### Continue To Invest in Upgrading Infrastructure & Enhancing Community Facilities

- The Agency will implement plans for streetscape, lighting, and landscape improvements, and improved parking facilities.
- The Agency will collaborate with City Departments and Community stakeholders to update and implement the components of the Downtown Specific Plan, including a Parking Management Plan and infrastructure capacity upgrades.

### Conclusion

The Redevelopment Agency has been very effective in the Merged Downtown Project Area (formerly the Downtown, Mission Project, and Beachfront areas) and will maintain its focus on new project developments, disposition of existing assets, and leverage for public/private partnerships. Agency staff will continue to proactively pursue development proposals consistent with the goals and objectives of the Downtown Specific Plan, the RDA Implementation Plan, the Comprehensive Plan, and the Economic Development Strategy. Working cooperatively with local businesses and the development community, new investment in the Downtown will stimulate cultural, historic, social, and economic benefits to the community. The ultimate goal is to create a "Ventura Main Street" community that will further position the Downtown as the premier place to live, work, and play.



Respectfully submitted,

Handwritten signature of Rick Cole in black ink.

Rick Cole  
Executive Director

Handwritten signature of Nelson Hernandez in black ink.

Nelson Hernandez  
Community Development Director

## Redevelopment Agency Revenue and Expenditures

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**FY 08-09 Revenue and Expenditure Estimates:****Revenue**

Annual Tax Increment	\$ 3,265,018
Other Revenue	157,280
Prior Year Resources	<u>1,146,584</u>

**Total Estimated Revenue****\$ 4,568,882****Expenditures**

20% Housing Set-Aside	\$ (1,020,155)
Annual Debt Payment Tax Allocation Bond	(514,714)
Annual Debt Payment - LOC	(731,305)
RDA Capital Budget	(816,641)
RDA Administration	(820,567)
Debt Service Administration	(4,500)
RDA Capital Projects	<u>(661,000)</u>

**Total Estimated Expenditures****\$ (4,568,882)**

## Redevelopment Agency Existing Debt

Merged Project Area	Actual Outstanding Debt as of 6/30/07	FY 07-08 Projected Additions (Payments)	Projected Outstanding Debt as of 6/30/08	FY 08-09 Projected Additions (Payments)	Projected Outstanding Debt as of 6/30/09
2003 Tax Allocation Bonds	\$ 7,310,000	(250,000)	\$ 7,060,000	\$ (255,000)	\$ 6,805,000
City Loan - Principal	14,115,040	40,252	14,155,292	(23,539)	14,131,753
<b>Total Outstanding Debt</b>	<b>\$ 21,425,040</b>	<b>\$ (209,748)</b>	<b>\$ 21,215,292</b>	<b>\$ (278,539)</b>	<b>\$ 20,936,753</b>

Fiscal Year	City Loan Interest Paid
1997-98	\$ 420,118
1998-99	856,863
1999-00	967,316
2000-01	1,012,598
2001-02	794,051
2002-03	1,859,862
2003-04	381,313
2004-05	500,000
2005-06	550,000
2006-07	\$ 605,000
Paid as of 6/30/07	\$ 7,947,121
2007-08 Estimate	\$ 665,500
	\$ 8,612,621
2008-09 Estimate	\$ 731,304
	\$ 9,343,925

## FUND 88 - RDA CAPITAL PROJECTS

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**FY 2006-07 Actual**

Ending Available Balance 6/30/07 \$ 1,712,581

**FY 2007-08 Projected**

Revenues	\$	2,662,790	
Expenses	\$	(185,430)	
Transfer to RDA Administration Fund 91	\$	(503,373)	
Transfer to RDA Debt Service Fund 92	\$	(498,349)	
Debt Service - City Line of Credit	\$	(665,500)	
RDA Capital Projects	\$	(960,676)	
Fund Balance used for WAV Loan	\$	(399,324)	
Proposed Source / (Use) of Balance			\$ (549,862)
Estimated Ending Available Balance 6/30/08			\$ 1,162,719

**FY 2008-09 Adopted**

Revenues	\$	2,699,341	
Expenses	\$	(816,641)	
Transfer to RDA Administration Fund 91	\$	(652,281)	
Transfer to RDA Debt Service Fund 92	\$	(499,114)	
Debt Service - City Line of Credit	\$	(731,305)	
RDA Capital Projects	\$	(661,000)	
Expected Source / (Use ) of Balance			\$ (661,000)

**Estimated Ending Available Balance 6/30/09**

**\$ 501,719**

**Percent Change**

**-57%**

## Fund 88 RDA-MERGED DT CAPITAL PROJECTS

## Revenue Category Summary

Revenue Category	FY 2006-07	FY 2007-08	FY 2007-08	FY 2007-08	FY 2008-09	% Change
	Actual	Adopted	Revised	Estimated	Adopted	FY 2007-08 Adopted To FY 2008-09 Adopted
Property Tax	2,384,459	2,559,541	2,559,541	2,576,732	2,636,317	3 %
Use of Money and Property	67,841	59,538	59,538	78,705	61,324	3 %
Other Agencies	6,522	7,200	7,200	7,353	1,700	-76 %
Prior Year Resources	0	547,610	339,651	549,862	661,000	21 %
<b>Total Revenue</b>	<b>2,458,822</b>	<b>3,173,889</b>	<b>2,965,930</b>	<b>3,212,652</b>	<b>3,360,341</b>	<b>6 %</b>

## Expenditure Category Summary

Expenditure Category	FY 2006-07	FY 2007-08	FY 2007-08	FY 2007-08	FY 2008-09	% Change
	Actual	Adopted	Revised	Estimated	Adopted	FY 2007-08 Adopted To FY 2008-09 Adopted
Employee Services	259,940	305,706	305,706	32,846	152,649	-50 %
Supplies and Services	330,460	509,075	774,198	524,388	663,992	30 %
Capital Outlay	0	0	27,520	27,520	0	0 %
Other	1,831,003	1,814,108	1,814,108	1,667,222	1,882,700	4 %
<b>Total Operating Expenses</b>	<b>2,421,402</b>	<b>2,628,889</b>	<b>2,921,532</b>	<b>2,251,976</b>	<b>2,699,341</b>	<b>3 %</b>
CIP Costs	19,501	545,000	963,039	960,676	661,000	21 %
<b>Total CIP and Operating Expenses</b>	<b>2,440,903</b>	<b>3,173,889</b>	<b>3,884,571</b>	<b>3,212,652</b>	<b>3,360,341</b>	<b>6 %</b>

**FUND 89 - RDA-MERGED LOW-MOD PROJECTS**

**FY 2006-07 Actual**

Ending Available Balance 6/30/07 \$ 1,370,793

**FY 2007-08 Projected**

Revenues	\$ 685,763	
Expenses	\$ (919,522)	
Transfer to RDA Administration Fund 91	\$ (125,843)	
Designations and Reserves	\$ -	
NOFA Soho Loan	\$ -	
Proposed Source / (Use) of Balance		\$ (359,602)
Estimated Ending Available Balance 6/30/08		\$ 1,011,191

**FY 2008-09 Adopted**

Revenues	\$ 697,641	
Expenses	\$ (1,020,155)	
Transfer to RDA Administration Fund 91	\$ (163,070)	
Designations and Reserves	\$ 0	
Expected Source / (Use ) of Balance		\$ (485,584)

**Estimated Ending Available Balance 6/30/09** \$ 525,607

**Percent Change <sup>(1)</sup>** **-48%**

<sup>(1)</sup> Reflects reduction of available resources for future eligible housing projects, programs, and loans.

## Fund 89 RDA-MERGED DT LOW-MOD PROJECTS

## Revenue Category Summary

Revenue Category	FY 2006-07	FY 2007-08	FY 2007-08	FY 2007-08	FY 2008-09	% Change
	Actual	Adopted	Revised	Estimated	Adopted	FY 2007-08 Adopted To FY 2008-09 Adopted
Property Tax	596,116	610,389	610,389	617,577	628,701	3 %
Use of Money and Property	56,749	65,369	65,369	55,081	67,240	3 %
Other Agencies	1,632	1,700	1,700	1,738	1,700	0 %
Other Miscellaneous Revenue	6,729	0	0	11,367	0	0 %
Prior Year Resources	0	500,000	919,885	359,602	485,584	-3 %
<b>Total Revenue</b>	<b>661,226</b>	<b>1,177,458</b>	<b>1,597,343</b>	<b>1,045,365</b>	<b>1,183,225</b>	<b>0 %</b>

## Expenditure Category Summary

Expenditure Category	FY 2006-07	FY 2007-08	FY 2007-08	FY 2007-08	FY 2008-09	% Change
	Actual	Adopted	Revised	Estimated	Adopted	FY 2007-08 Adopted To FY 2008-09 Adopted
Employee Services	71,246	99,303	99,303	26,253	58,588	-41 %
Supplies and Services	842,899	822,839	1,133,494	889,500	912,500	11 %
Other	161,544	163,281	163,281	126,843	164,070	0 %
Reserves and Contingencies	0	92,035	92,035	0	48,067	-48 %
<b>Total Operating Expenses</b>	<b>1,075,689</b>	<b>1,177,458</b>	<b>1,488,113</b>	<b>1,042,596</b>	<b>1,183,225</b>	<b>0 %</b>
CIP Costs	113,732	0	2,769	2,769	0	0 %
<b>Total CIP and Operating Expenses</b>	<b>1,189,421</b>	<b>1,177,458</b>	<b>1,490,882</b>	<b>1,045,365</b>	<b>1,183,225</b>	<b>0 %</b>

**FUND 91 - RDA-ADMINISTRATION**

**FY 2006-07 Actual**

Ending Available Balance 6/30/07		\$	52,323
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**FY 2007-08 Projected**

Revenues	\$	7,323	
Transfer from RDA Capital Projects Fund 88	\$	503,373	
Transfer from RDA Merged Low-Mod Projects Fund 89	\$	125,843	
Expenses	\$	(636,539)	
Designations and Reserves	\$	-	
Proposed Source / (Use) of Balance			\$ -
Estimated Ending Available Balance 6/30/08			\$ 52,323

**FY 2007-09 Adopted**

Revenues	\$	5,216	
Transfer from RDA Capital Projects Fund 88	\$	652,281	
Transfer from RDA Merged Low-Mod Projects Fund 89	\$	163,070	
Expenses	\$	(820,567)	
Designations and Reserves	\$	-	
Expected Source / (Use ) of Balance			\$ -

<b>Estimated Ending Available Balance 6/30/09</b>			<b>\$ 52,323</b>
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<b>Percent Change</b>			<b>0%</b>
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**Fund 91 RDA-ADMINISTRATION**

**Revenue Category Summary**

Revenue Category	FY 2006-07	FY 2007-08	FY 2007-08	FY 2007-08	FY 2008-09	% Change
	Actual	Adopted	Revised	Estimated	Adopted	FY 2007-08 Adopted To FY 2008-09 Adopted
Use of Money and Property	541	299	299	7,323	5,216	1,644 %
Internal Transfers	790,068	811,406	811,406	629,216	815,351	0 %
Prior Year Resources	0	0	84,627	0	0	0 %
<b>Total Revenue</b>	<b>790,609</b>	<b>811,705</b>	<b>896,332</b>	<b>636,539</b>	<b>820,567</b>	<b>1 %</b>

**Expenditure Category Summary**

Expenditure Category	FY 2006-07	FY 2007-08	FY 2007-08	FY 2007-08	FY 2008-09	% Change
	Actual	Adopted	Revised	Estimated	Adopted	FY 2007-08 Adopted To FY 2008-09 Adopted
Employee Services	234,143	314,328	314,328	245,423	323,134	3 %
Supplies and Services	504,156	497,377	582,004	391,116	497,433	0 %
<b>Total Operating Expenses</b>	<b>738,300</b>	<b>811,705</b>	<b>896,332</b>	<b>636,539</b>	<b>820,567</b>	<b>1 %</b>

**FUND 92 - RDA-DEBT SERVICE**

**FY 2006-07 Actual**

Ending Available Balance 6/30/07	\$	530,930
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**FY 2007-08 Projected**

Revenues	\$	20,784	
Transfer from RDA Capital Projects Fund 88	\$	498,349	
Expenses	\$	(519,133)	
Designations and Reserves	\$	<u>(530,930)</u>	
Proposed Source / (Use) of Balance			\$ (530,930)
Estimated Ending Available Balance 6/30/08			<u>\$ -</u>

**FY 2008-09 Adopted**

Revenues	\$	20,100	
Transfer from RDA Capital Projects Fund 88	\$	499,114	
Expenses	\$	(519,214)	
Designations and Reserves	\$	<u>0</u>	
Expected Source / (Use ) of Balance			<u><u>\$ -</u></u>

**Estimated Ending Available Balance 6/30/09**

\$ -

**Percent Change <sup>(1)</sup>**

**0%**

<sup>(1)</sup> The 2008-2013 Capital Improvement Plan identifies projects using fund balance for future project completion that are funded with debt service.

**Fund 92 RDA-DEBT SERVICE**

**Revenue Category Summary**

<b>Revenue Category</b>	<b>FY 2006-07 Actual</b>	<b>FY 2007-08 Adopted</b>	<b>FY 2007-08 Revised</b>	<b>FY 2007-08 Estimated</b>	<b>FY 2008-09 Adopted</b>	<b>% Change FY 2007-08 Adopted To FY 2008-09 Adopted</b>
Use of Money and Property	21,164	20,100	20,100	20,784	20,100	0 %
Internal Transfers	497,992	499,483	499,483	498,349	499,114	0 %
<b>Total Revenue</b>	<b>519,156</b>	<b>519,583</b>	<b>519,583</b>	<b>519,133</b>	<b>519,214</b>	<b>0 %</b>

**Expenditure Category Summary**

<b>Expenditure Category</b>	<b>FY 2006-07 Actual</b>	<b>FY 2007-08 Adopted</b>	<b>FY 2007-08 Revised</b>	<b>FY 2007-08 Estimated</b>	<b>FY 2008-09 Adopted</b>	<b>% Change FY 2007-08 Adopted To FY 2008-09 Adopted</b>
Supplies and Services	4,050	4,500	4,500	4,050	4,500	0 %
Other	515,033	515,083	515,083	515,083	514,714	0 %
<b>Total Operating Expenses</b>	<b>519,083</b>	<b>519,583</b>	<b>519,583</b>	<b>519,133</b>	<b>519,214</b>	<b>0 %</b>

**All Funds Summary**

**APPROPRIATED FUNDS - FY 2008-09**

Fund No.	Fund Description	Adopted Budget	City Attorney	City Council	City Manager	Community Development	Community Services	Finance & Technology	Fire	Human Resources	Police	Public Works
1	General	\$ 94,084,228	\$ 1,849,225	\$ 295,847	\$ 2,691,867	\$ 3,677,297	\$ 6,886,571	\$ 11,514,888	\$ 19,259,971	\$ 2,142,307	\$ 30,670,625	\$ 15,095,630
2	General Grant & Categorical Fund	2,132,186					70,710				50,000	2,011,476
4	CIP General	12,016,400					7,128	1,287,809				10,721,463
6	TDA Art8C	161,185										161,185
7	TDA Art3	48,881										48,881
8	TDA Art8A	2,818,131										2,818,131
9	MIS Implementation	888,368						888,368				
12	Gas Tax	18,053,614										18,053,614
14	Supplemental Law Enforcement	442,628									442,628	
15	Law Enforcement Fund	315,726									315,726	
18	Park & Rec Imprv	6,956,309						150,000				6,806,309
19	Public Art	1,305,459					1,305,459					
21	Lease Obligation-COP	6,040,997						6,040,997				
23	Lease Obligation-Parking Structure	2,567,832						2,567,832				
32	HCDCA-Act of 1974	2,106,336				2,106,336						
40	Maint Assmt Districts	607,904										607,904
42	Street Lighting District No 36	1,135,422										1,135,422
44	Portobello Assmt Dist-Dredging	257,600						257,600				
51	Wastewater	15,220,956										15,220,956
52	Water	21,832,131										21,832,131
53	Golf	6,861,778					6,861,778					
61	IS Computer Replacement	1,758,115						1,758,115				
64	Fleet Maintenance	5,822,431										5,822,431
65	Facilities Maintenance	5,444,419										5,444,419
66	Reproduction Services	415,742						415,742				
67	Workers' Compensation	3,488,691								3,488,691		
68	Employee Benefits	23,518,055								23,518,055		
69	Public Liability	1,518,232								1,518,232		
71	CIP Wastewater	36,603,500										36,603,500
72	CIP Water	10,068,000										10,068,000
73	CIP Golf	253,466					253,466					
74	Safe Drinking Wtr Loan	1,391,563										1,391,563
88	RDA-Merged DT Capital Projects	3,360,341				3,360,341						
89	RDA-Merged DT Low-Mod Projects	1,183,225				1,183,225						
91	RDA-Administration	820,567				820,567						
92	RDA-Debt Service	519,214				519,214						
	<b>System Total</b>	<b>\$ 292,019,632</b>	<b>\$ 1,849,225</b>	<b>\$ 295,847</b>	<b>\$ 2,691,867</b>	<b>\$11,666,980</b>	<b>\$15,385,112</b>	<b>\$ 24,881,351</b>	<b>\$ 19,259,971</b>	<b>\$30,667,285</b>	<b>\$ 31,478,979</b>	<b>\$153,843,015</b>
								\$ (1,287,809)				\$ 1,287,809
	<b>Book Total*</b>							<b>\$ 23,593,542</b>				<b>\$155,130,824</b>

\*Transferring of programs between departments due to restructuring of accounts as a result of a new financial system.

## All Funds Summary

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The "All Funds" section of this report includes 33 funds of the City's 37 funds. The 37 funds total \$288 million for FY 2008-09. Four funds make up the Redevelopment Agency (RDA) budget and are presented in the Redevelopment Agency section of this document. The pages found in this section for each fund include the Fund Balance Summary, Revenue Category Summary, and Expenditure Budget Detail.

### Fund Balance

The Fund Balance Summary presents the beginning and ending fund balance and is a cash balance picture for each fund. Fund balance is generally defined as the difference between a fund's assets and liabilities. An adequate fund balance is necessary for numerous reasons, such as to have funds available in case of an emergency or unexpected events, to maintain or enhance the City's financial position and related bond ratings, to provide cash for operations prior to receipt of property tax revenues, and to maximize investment earnings.

Projected revenues and estimated expenses do not include such items as reserves, depreciation, and other non-cash accounting items. The pages reflect the estimated available cash balances for each fund for FY 2007-08 and FY 2008-09. If fund balance is expected to change by 10 percent, an explanation for that change is provided. The format for the Fund 32: HCDA Act of 1974 fund balance summary is presented differently in order to match City budget information with Federal Housing and Urban Development (HUD) activity.

### Revenue

The Revenue Category Summary shows the City's resources by summary category for FY 2006-07 Actual; FY 2007-08 Adopted and Revised Budgets (as of March 2008); FY 2007-08 Estimated Revenues for June 30, 2008; FY 2008-09 Adopted Revenue Budget; and the percent change from last year's Adopted Budget.

### Expenditures

The Expenditure Budget Detail summarizes each fund by expenditure category, separated by Operating expenses and Capital Improvement Project (CIP) expenses. Included in the detail are actual expenditures for FY 2006-07, FY 2007-08 Adopted and Revised Budgets (as of March 2008), FY 2007-08 Estimated Expenditures for June 30, 2008, the Adopted Budget for FY 2008-09, and the percent change from last year's Adopted Budget.

### Fund Structure

The following is a description of the basis of Accounting and Budgeting and the budgetary fund structure.

Ventura's accounting system is organized on a fund basis. Each fund is a separate accounting entity with a self-balancing set of account's recording assets, liabilities, fund equity, and revenues and expenditures. The funds are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Governmental funds are classified into three broad categories: governmental (general, special, debt service, and capital improvement projects), proprietary, and fiduciary funds. Governmental funds include activities usually associated with a typical state or local government's operations. Proprietary funds are financed and operated in a manner similar to private business enterprises, where the intent is to recover the cost of providing goods and services from user charges. Fiduciary funds are utilized in situations where the government is acting in a fiduciary capacity as a trustee or an agent.

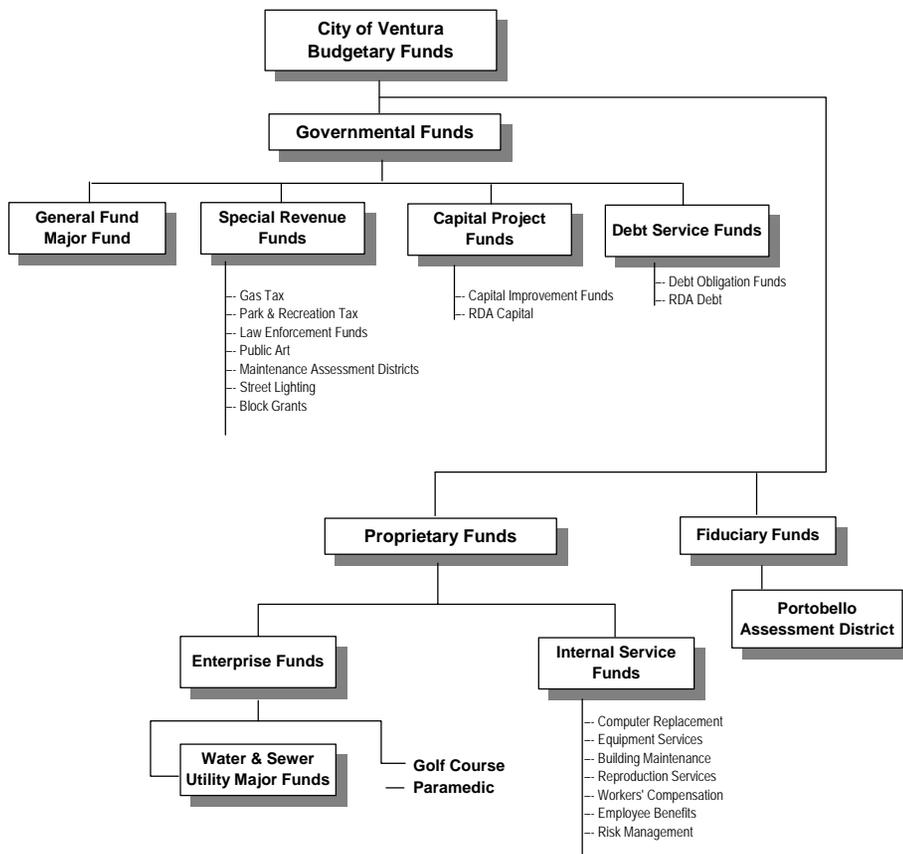
## All Funds Summary

All governmental funds are budgeted and accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. The primary revenue sources susceptible to accrual are property, sales and business license taxes, investment income, federal grants, motor vehicle fees and gas tax subventions. Sources not susceptible to accrual are uniform transient occupancy taxes and franchise fees. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

Proprietary fund revenues and expenses are budgeted and recognized on the accrual basis. Revenues are recognized in the accounting period in which they are earned and become measurable. Expenses are recognized in the period incurred, if measurable.

The budget differs from the annual financial reports issued by the City in two ways. The budget does not show depreciation expense and it does not show the value of employee leave balances. This is in keeping with traditional municipal budgeting conventions. These expenses are reported in the Comprehensive Annual Financial Report.

City of Ventura Fund Structure



### Major Fund Descriptions

**General Fund** accounts for all general activity not accounted for in other funds. It includes most tax revenues and such services as public safety, parks, recreation, engineering, planning, and administration.

**Water/Sewer Utility** is comprised of a number of areas working towards a mission to operate and maintain a quality water supply system and to collect, convey, and treat wastewater effectively and economically within the Council's rate structure and to construct water and/or sewer projects by contract or city participation in private projects for infrastructure improvements consistent with the Capital Improvement Plan.

Major funds represent the significant activities of the City and basically include any fund whose revenues or expenditures, excluding other financing sources and uses, constitute more than 10 percent of the revenues or expenditures of the appropriated budget. The breakdown of the City's fund structure is as follows:

## All Funds Summary

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### Major Governmental Funds

The main operating fund for the City of Ventura, the General Fund is a major fund of the City and is used to account for the resources devoted to funding services traditionally associated with local government. It has some limited interaction with a majority of the other funds.

### Major Proprietary Funds

Account for the acquisition, operation, and maintenance of government facilities and services, which are entirely self-supported by user charges. The City of Ventura incorporates both Enterprise Funds and Internal Service Funds into its processes. The major funds of this type include the Water and Sewer Funds, which provides water and sewer utility services to the City's water and sewer customers.

### Nonmajor Special Revenue Funds

Used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

### Nonmajor Debt Service Funds

Used to account for the accumulation of resources for, and repayment of general long-term debt, interest and related costs.

### Nonmajor Capital Projects Funds

Used to account for financial resources to be used for the acquisition or construction of major capital facilities.

### Nonmajor Fiduciary Funds

Used to report resources that are legally restricted for a certain purpose.

### Nonmajor Proprietary Funds

Account for the acquisition, operation, and maintenance of government facilities and services, which are entirely self-supported by user charges.

Most of the City's funds are budgeted annually although a complete list of funds is found in the City's Comprehensive Annual Financial Report (CAFR) that is presented to City Council in December each year.

**FUND 01 - GENERAL FUND**

**FY 2006-07 Actual <sup>(1)</sup>**

Ending Available Balance 6/30/07	\$ 30,721,315
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**FY 2007-08 Projected**

Revenues	\$ 88,863,146	
Expenses	\$ (95,051,314)	
Minimum Fund Reserves	\$ (12,000,000)	
Designations and Reserves	\$ (11,987,072)	
Proposed Source / (Use) of Balance		\$ (30,175,240)
Estimated Ending Available Balance 6/30/08 <sup>(3)</sup>		<u>\$ 546,075</u>

**FY 2008-09 Adopted <sup>(2)</sup>**

Revenues	\$ 93,538,153	
Expenses	\$ (94,084,228)	
Designations and Reserves	\$ -	
Expected Source / (Use ) of Balance <sup>(3)</sup>		\$ (546,075)

**Estimated Ending Available Balance 6/30/09**

\$ -

**Percent Change**

**-100%**

(1) Starting in FY 2006-07, the General Fund was reduced by \$1.7 million to reflect the creation of a new sub-fund (Fund 02) that is for grant and other revenue-offset programs.

(2) Paramedic Fund 56 was closed in FY 2007-08 and the budget of \$495,664 was transferred to the Fire Department General Fund in FY 2008-09.

(3) One-time savings of \$212,063 generated by the Community Development Department will be used to temporarily fund positions that were previously assigned to RDA projects, \$100,000 for Homelessness, and \$234,012 will be used to implement a portion of Attachment A cost savings measures.

**Fund 01 GENERAL**

**Revenue Category Summary**

Revenue Category	FY 2006-07 Actual	FY 2007-08 Adopted	FY 2007-08 Revised	FY 2007-08 Estimated	FY 2008-09 Adopted	% Change
						FY 2007-08 Adopted To FY 2008-09 Adopted
Property Tax	24,829,047	25,493,788	25,493,788	25,761,117	26,521,021	4 %
Sales Tax	17,660,065	19,613,571	18,606,071	17,134,450	16,930,787	-14 %
Utility Tax	8,676,994	9,387,425	9,387,425	9,243,917	9,583,625	2 %
Other Taxes	9,441,655	9,871,503	9,871,503	9,489,623	10,502,610	6 %
Licenses and Permits	1,702,651	1,801,642	1,801,642	1,261,692	1,256,691	-30 %
Fines and Forfeitures	1,810,187	1,722,783	1,792,283	1,873,440	2,014,373	17 %
Use of Money and Property	3,695,575	4,000,982	4,000,982	4,124,524	3,353,639	-16 %
Other Agencies	8,481,062	8,430,135	8,430,135	8,526,562	8,739,420	4 %
Charges for Services	8,811,735	9,335,167	9,511,522	9,420,008	12,245,717	31 %
Other Miscellaneous Revenue	1,856,799	407,872	542,872	431,099	1,257,638	208 %
Internal Transfers	1,621,885	995,714	1,630,714	1,596,714	1,132,632	14 %
Prior Year Resources	0	3,009,156	6,706,610	6,188,168	546,075	-82 %
<b>Total Revenue</b>	<b>88,587,655</b>	<b>94,069,738</b>	<b>97,775,547</b>	<b>95,051,314</b>	<b>94,084,228</b>	<b>0 %</b>

**Expenditure Category Summary**

Expenditure Category	FY 2006-07 Actual	FY 2007-08 Adopted	FY 2007-08 Revised	FY 2007-08 Estimated	FY 2008-09 Adopted	% Change
Employee Services	56,119,147	61,100,840	61,363,432	59,964,644	65,045,580	6 %
Supplies and Services	24,746,902	24,217,886	28,070,439	26,844,089	23,665,690	-2 %
Capital Outlay	781,509	54,450	213,196	212,107	200,000	267 %
Other	12,145,962	7,929,168	7,454,612	7,640,638	4,590,656	-42 %
Reserves and Contingencies	0	767,394	244,609	389,836	582,302	-24 %
<b>Total Operating Expenses</b>	<b>93,793,520</b>	<b>94,069,738</b>	<b>97,346,288</b>	<b>95,051,314</b>	<b>94,084,228</b>	<b>0 %</b>

## FUND 02 - GENERAL GRANT & CATEGORICAL FUND

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**FY 2006-07 Actual**

Ending Available Balance 6/30/07	\$	585,452
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**FY 2007-08 Projected**

Revenues	\$	1,433,368
Transfer from Gas Tax Fund 12	\$	142,932
Expenses	\$	(1,545,264)
Transfer to Fleet Fund 64	\$	(25,000)
Minimum Fund Reserves	\$	-
Designations and Reserves	\$	(159,252)
Proposed Source / (Use) of Balance	\$	<u>(153,216)</u>
Estimated Ending Available Balance 6/30/08	\$	432,236

**FY 2008-09 Adopted**

Revenues	\$	1,588,720
Transfer from Gas Tax Fund 12	\$	179,000
Transfer from General Fund 01	\$	168,990
Transfer from TDA 8A Fund 08	\$	123,131
Expenses	\$	(2,075,650)
Designations and Reserves	\$	(56,536)
Expected Source / (Use) of Balance	\$	(72,345)

**Estimated Ending Available Balance 6/30/09**

	\$	<u><u>359,891</u></u>
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**Percent Change <sup>(1)</sup>**

		-17%
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Note: This fund separates grants and categorical money, previously in the General Fund, that cannot be used for general purposes.

<sup>(1)</sup> Uses grant funding that was received in prior years.

**Fund 02 GENERAL GRANT & CATEGORICAL FUND**

**Revenue Category Summary**

Revenue Category	FY 2006-07	FY 2007-08	FY 2007-08	FY 2007-08	FY 2008-09	% Change
	Actual	Adopted	Revised	Estimated	Adopted	FY 2007-08 Adopted To FY 2008-09 Adopted
Fines and Forfeitures	111	0	0	267	0	0 %
Use of Money and Property	67	70	70	70	69	-1 %
Other Agencies	607,579	131,056	275,411	188,892	100,710	-23 %
Charges for Services	870,404	885,000	935,000	966,299	990,470	12 %
Other Miscellaneous Revenue	270,531	263,000	828,869	277,840	497,471	89 %
Internal Transfers	208,454	144,156	258,131	142,932	471,121	227 %
Prior Year Resources	0	225,835	297,123	153,216	72,345	-68 %
<b>Total Revenue</b>	<b>1,957,146</b>	<b>1,649,117</b>	<b>2,594,604</b>	<b>1,729,516</b>	<b>2,132,186</b>	<b>29 %</b>

**Expenditure Category Summary**

Expenditure Category	FY 2006-07	FY 2007-08	FY 2007-08	FY 2007-08	FY 2008-09	% Change
	Actual	Adopted	Revised	Estimated	Adopted	FY 2007-08 Adopted To FY 2008-09 Adopted
Employee Services	671,276	787,167	815,509	798,669	831,440	6 %
Supplies and Services	766,122	861,950	1,714,491	898,164	1,300,746	51 %
Capital Outlay	176,117	0	8,453	7,683	0	0 %
Other	236,084	0	25,000	25,000	0	0 %
<b>Total Operating Expenses</b>	<b>1,849,598</b>	<b>1,649,117</b>	<b>2,563,453</b>	<b>1,729,516</b>	<b>2,132,186</b>	<b>29 %</b>

## FUND 04 - GENERAL CAPITAL IMPROVEMENT

**FY 2006-07 Actual**

Ending Available Balance 6/30/07 \$ 6,238,553

**FY 2007-08 Projected**

Revenues	\$ 1,241,912	
Transfer from General Fund 01	\$ 900,000	
Transfer from Lease (Debt) Obligation Fund 21 (Series C Bonds)	\$ 1,203,972	
Transfer from Gas Tax Fund 12	\$ 70,000	
Transfer from Wastewater Fund 51 (SEP Fine)	\$ 300,000	
Expenses	\$ (4,594,915)	
Designations and Reserves	\$ -	
Proposed Source / (Use) of Balance	<u>\$ (879,031)</u>	
Estimated Ending Available Balance 6/30/08		<u>\$ 5,359,522</u>

**FY 2008-09 Adopted**

Revenues	\$ 4,114,856	
Transfer from Gas Tax Fund 12	\$ 264,341	
Transfer from Lease (Debt) Obligation Fund 21 (Series C Bonds)	\$ 887,809	
Transfer from Lease Obligation Parking Structure Fund 23 (Series E Bonds)	\$ 1,652,488	
Transfer from Facilities Fund 65	\$ 600,000	
Expenses	\$ (10,782,053)	
Transfer to General Fund 01 <sup>(2)</sup>	\$ (743,000)	
Designations and Reserves	<u>\$ (1,234,347)</u>	
Expected Source / (Use ) of Balance		\$ (5,239,906)

**Estimated Ending Available Balance 6/30/09**

\$ 119,616

**Percent Change <sup>(1)</sup>**

**-98%**

<sup>(1)</sup> The 2008-2013 Capital Improvement Plan identifies projects using fund balance for future project completion.

<sup>(2)</sup> Complies with April 1, 2008, Council direction to defer Capital Projects and transfer General CIP Fund 04 cash to General Fund 01 in FY 2008-09.

**Fund 04 CIP GENERAL**

**Revenue Category Summary**

<b>Revenue Category</b>	<b>FY 2006-07 Actual</b>	<b>FY 2007-08 Adopted</b>	<b>FY 2007-08 Revised</b>	<b>FY 2007-08 Estimated</b>	<b>FY 2008-09 Adopted</b>	<b>% Change FY 2007-08 Adopted To FY 2008-09 Adopted</b>
Other Taxes	258,340	200,000	200,000	29,304	0	-100 %
Use of Money and Property	42,692	46,420	46,420	54,550	38,856	-16 %
Other Agencies	98,922	3,329,105	3,730,832	1,158,058	4,076,000	22 %
Other Miscellaneous Revenue	0	0	0	300,000	0	0 %
Internal Transfers	4,529,205	1,264,468	2,688,440	2,173,972	3,404,638	169 %
Prior Year Resources	0	4,350,459	6,021,185	879,031	4,496,906	3 %
<b>Total Revenue</b>	<b>4,929,159</b>	<b>9,190,452</b>	<b>12,686,877</b>	<b>4,594,915</b>	<b>12,016,400</b>	<b>31 %</b>

**Expenditure Category Summary**

<b>Expenditure Category</b>	<b>FY 2006-07 Actual</b>	<b>FY 2007-08 Adopted</b>	<b>FY 2007-08 Revised</b>	<b>FY 2007-08 Estimated</b>	<b>FY 2008-09 Adopted</b>	<b>% Change FY 2007-08 Adopted To FY 2008-09 Adopted</b>
Employee Services	228,689	0	0	0	0	0 %
Supplies and Services	126,520	0	0	0	0	0 %
Other	1,954,241	0	0	0	0	0 %
<b>Total Operating Expenses</b>	<b>2,309,450</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0 %</b>
CIP Costs	5,163,540	9,190,452	12,686,877	4,594,915	12,016,400	31 %
<b>Total CIP and Operating Expenses</b>	<b>7,472,990</b>	<b>9,190,452</b>	<b>12,686,877</b>	<b>4,594,915</b>	<b>12,016,400</b>	<b>31 %</b>

**FUND 06 - TRANSPORTATION DEVELOPMENT ACT (TDA) ART8C**

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**FY 2006-07 Actual**

Ending Available Balance 6/30/07 <sup>(1)</sup>		\$ 149,263
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**FY 2007-08 Projected**

Revenues	\$ 247,019	
Expenses	\$ (395,385)	
Designations and Reserves	\$ -	
Proposed Source / (Use) of Balance		<u>\$ (148,366)</u>
Estimated Ending Available Balance 6/30/08		\$ 897

**FY 2008-09 Adopted**

Revenues	\$ 160,731	
Expenses	\$ (161,185)	
Designations and Reserves	\$ -	
Expected Source / (Use ) of Balance		\$ (454)

<b>Estimated Ending Available Balance 6/30/09</b>		<b><u><u>\$ 443</u></u></b>
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<b>Percent Change <sup>(2)</sup></b>		<b>-51%</b>
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<sup>(1)</sup> First year of this fund is FY 2004-05. Prior years were recorded in Gas Tax Fund 12.

<sup>(2)</sup> The 2008-2013 Capital Improvement Plan identifies projects using fund balance for future project completion.

**Fund 06 TDA ART8C**

**Revenue Category Summary**

<b>Revenue Category</b>	<b>FY 2006-07 Actual</b>	<b>FY 2007-08 Adopted</b>	<b>FY 2007-08 Revised</b>	<b>FY 2007-08 Estimated</b>	<b>FY 2008-09 Adopted</b>	<b>% Change FY 2007-08 Adopted To FY 2008-09 Adopted</b>
Use of Money and Property	4,519	4,136	4,136	8,529	5,731	39 %
Other Agencies	157,893	155,000	155,000	158,490	155,000	0 %
Other Miscellaneous Revenue	0	0	0	80,000	0	0 %
Prior Year Resources	0	169,049	374,049	148,366	454	-100 %
<b>Total Revenue</b>	<b>162,412</b>	<b>328,185</b>	<b>533,185</b>	<b>395,385</b>	<b>161,185</b>	<b>-51 %</b>

**Expenditure Category Summary**

<b>Expenditure Category</b>	<b>FY 2006-07 Actual</b>	<b>FY 2007-08 Adopted</b>	<b>FY 2007-08 Revised</b>	<b>FY 2007-08 Estimated</b>	<b>FY 2008-09 Adopted</b>	<b>% Change FY 2007-08 Adopted To FY 2008-09 Adopted</b>
Employee Services	6,597	0	0	20,000	0	0 %
Supplies and Services	121,114	328,185	533,185	375,385	161,185	-51 %
<b>Total Operating Expenses</b>	<b>127,712</b>	<b>328,185</b>	<b>533,185</b>	<b>395,385</b>	<b>161,185</b>	<b>-51 %</b>

**FUND 07 - TRANSPORTATION DEVELOPMENT ACT (TDA) ART3**

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**FY 2006-07 Actual**

Ending Available Balance 6/30/07 <sup>(1)</sup>	\$	278,644
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**FY 2007-08 Projected**

Revenues	\$	68,249	
Expenses	\$	(291,893)	
Transfer to Gas Tax Fund 12	\$	(55,000)	
Designations and Reserves	\$	<u>-</u>	
Proposed Source / (Use) of Balance			\$ (278,644)
Estimated Ending Available Balance 6/30/08			<u>\$ -</u>

**FY 2008-09 Adopted**

Revenues	\$	48,881	
Expenses	\$	(48,881)	
Designations and Reserves	\$	<u>-</u>	
Expected Source / (Use ) of Balance			\$ -

**Estimated Ending Available Balance 6/30/09**

\$ -

**Percent Change**

**0%**

<sup>(1)</sup> First year of this fund is FY 2004-05. Prior years were recorded in Gas Tax Fund 12.

Fund 07 TDA ART3

Revenue Category Summary

Revenue Category	FY 2006-07 Actual	FY 2007-08 Adopted	FY 2007-08 Revised	FY 2007-08 Estimated	FY 2008-09 Adopted	% Change FY 2007-08 Adopted To FY 2008-09 Adopted
Use of Money and Property	7,937	0	0	13,249	9,437	0 %
Other Agencies	119,381	39,444	39,444	55,000	39,444	0 %
Internal Transfers	55,000	0	0	0	0	0 %
Prior Year Resources	0	0	239,200	278,644	0	0 %
<b>Total Revenue</b>	<b>182,318</b>	<b>39,444</b>	<b>278,644</b>	<b>346,893</b>	<b>48,881</b>	<b>24 %</b>

Expenditure Category Summary

Expenditure Category	FY 2006-07 Actual	FY 2007-08 Adopted	FY 2007-08 Revised	FY 2007-08 Estimated	FY 2008-09 Adopted	% Change FY 2007-08 Adopted To FY 2008-09 Adopted
Employee Services	12,500	0	0	0	0	0 %
Supplies and Services	18,545	39,444	97,891	101,071	48,881	24 %
Other	22,136	0	0	55,000	0	0 %
<b>Total Operating Expenses</b>	<b>53,181</b>	<b>39,444</b>	<b>97,891</b>	<b>156,071</b>	<b>48,881</b>	<b>24 %</b>
CIP Costs	31,434	0	180,753	190,822	0	0 %
<b>Total CIP and Operating Expenses</b>	<b>84,615</b>	<b>39,444</b>	<b>278,644</b>	<b>346,893</b>	<b>48,881</b>	<b>24 %</b>

## FUND 08 - TRANSPORTATION DEVELOPMENT ACT (TDA) ART8A

**FY 2006-07 Actual**

Ending Available Balance 6/30/07 <sup>(1)</sup>	\$	3,605,569
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**FY 2007-08 Projected**

Revenues	\$	736,075
Transfer from Wastewater Fund 51	\$	13,725
Transfer from Water Fund 52	\$	21,842
Expenses	\$	(1,102,347)
Transfer to Gas Tax Fund 12 <sup>(2)</sup>	\$	(511,000)
Designations and Reserves	\$	-
Proposed Source / (Use) of Balance	<u>\$</u>	<u>(841,705)</u>
Estimated Ending Available Balance 6/30/08	\$	2,763,864

**FY 2008-09 Adopted**

Revenues	\$	305,724
Expenses	\$	(2,695,000)
Transfer to General Grant and Categorical Fund 02	\$	(123,131)
Designations and Reserves	\$	-
Expected Source / (Use ) of Balance	<u>\$</u>	<u>(2,512,407)</u>

**Estimated Ending Available Balance 6/30/09**

	<u>\$</u>	<u><u>251,457</u></u>
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**Percent Change <sup>(3)</sup>**

	-91%
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<sup>(1)</sup> First year of this fund is FY 2005-06. Prior years were recorded in Gas Tax Fund 12.

<sup>(2)</sup> TDA Funds support projects in Gas Tax Fund 12.

<sup>(3)</sup> The 2008-2013 Capital Improvement Plan identifies projects using fund balance for future project completion.

Fund 08 TDA ART8A

Revenue Category Summary

Revenue Category	FY 2006-07 Actual	FY 2007-08 Adopted	FY 2007-08 Revised	FY 2007-08 Estimated	FY 2008-09 Adopted	% Change FY 2007-08 Adopted To FY 2008-09 Adopted
Use of Money and Property	113,081	108,716	108,716	177,229	128,965	19 %
Other Agencies	1,022,096	715,000	715,000	558,846	176,759	-75 %
Internal Transfers	0	0	35,567	35,567	0	0 %
Prior Year Resources	0	1,441,284	2,294,971	841,705	2,512,407	74 %
<b>Total Revenue</b>	<b>1,135,177</b>	<b>2,265,000</b>	<b>3,154,254</b>	<b>1,613,347</b>	<b>2,818,131</b>	<b>24 %</b>

Expenditure Category Summary

Expenditure Category	FY 2006-07 Actual	FY 2007-08 Adopted	FY 2007-08 Revised	FY 2007-08 Estimated	FY 2008-09 Adopted	% Change FY 2007-08 Adopted To FY 2008-09 Adopted
Employee Services	60,116	0	0	0	0	0 %
Supplies and Services	166	0	0	0	0	0 %
Other	16,114	115,000	338,131	511,000	123,131	7 %
<b>Total Operating Expenses</b>	<b>76,396</b>	<b>115,000</b>	<b>338,131</b>	<b>511,000</b>	<b>123,131</b>	<b>7 %</b>
CIP Costs	5,194	2,150,000	2,816,123	1,102,347	2,695,000	25 %
<b>Total CIP and Operating Expenses</b>	<b>81,590</b>	<b>2,265,000</b>	<b>3,154,254</b>	<b>1,613,347</b>	<b>2,818,131</b>	<b>24 %</b>

**FUND 09 - MIS IMPLEMENTATION**

**FY 2006-07 Actual**

Ending Available Balance 6/30/07 \$ 1,929,775

**FY 2007-08 Projected**

Revenues	\$ 255,338	
Expenses	\$ (1,250,395)	
Designations and Reserves	\$ -	
Proposed Source / (Use) of Balance		\$ (995,057)
Estimated Ending Available Balance 6/30/08		\$ 934,718

**FY 2008-09 Adopted**

Revenues	\$ 260,149	
Expenses	\$ (888,368)	
Designations and Reserves	\$ -	
Expected Source / (Use ) of Balance		\$ (628,219)

**Estimated Ending Available Balance 6/30/09** \$ 306,499

**Percent Change** -67%

**Fund 09 MIS IMPLEMENTATION**

**Revenue Category Summary**

Revenue Category	FY 2006-07 Actual	FY 2007-08 Adopted	FY 2007-08 Revised	FY 2007-08 Estimated	FY 2008-09 Adopted	% Change
						FY 2007-08 Adopted To FY 2008-09 Adopted
Charges for Services	0	255,338	255,338	255,338	260,149	2 %
Internal Transfers	1,929,773	0	0	0	0	0 %
Prior Year Resources	0	1,926,775	1,926,775	995,057	628,219	-67 %
<b>Total Revenue</b>	<b>1,929,773</b>	<b>2,182,113</b>	<b>2,182,113</b>	<b>1,250,395</b>	<b>888,368</b>	<b>-59 %</b>

**Expenditure Category Summary**

Expenditure Category	FY 2006-07 Actual	FY 2007-08 Adopted	FY 2007-08 Revised	FY 2007-08 Estimated	FY 2008-09 Adopted	% Change
Employee Services	0	90,000	90,000	71,238	259,519	188 %
Supplies and Services	0	2,092,113	2,092,113	1,014,157	628,849	-70 %
Capital Outlay	0	0	0	165,000	0	0 %
<b>Total Operating Expenses</b>	<b>0</b>	<b>2,182,113</b>	<b>2,182,113</b>	<b>1,250,395</b>	<b>888,368</b>	<b>-59 %</b>

## FUND 12 - GAS TAX

**FY 2006-07 Actual**

Ending Available Balance 6/30/07	\$	16,360,848
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**FY 2007-08 Projected**

Revenues	\$	9,905,086
Transfer from TDA Art3 - Fund 07	\$	55,000
Transfer from TDA8A - Fund 08	\$	511,000
Transfer from General Fund 01	\$	385,000
Transfer from Wastewater - Fund 51	\$	45,345
Transfer from Water - Fund 52	\$	92,897
Transfer from Public Art Fund 19	\$	100,000
Expenses	\$	(11,006,141)
Transfer to General Grant & Categorical Fund 02	\$	(142,932)
Transfer to Public Art Fund 19	\$	(8,448)
Transfer to General CIP Fund 04	\$	(70,000)
Designations and Reserves	\$	-
Proposed Source / Use of Fund Balance	\$	(133,193)
Estimated Ending Available Balance 6/30/08		

**FY 2008-09 Adopted**

Revenues	\$	4,802,114
Transfer from General Fund 01	\$	136,266
Expenses	\$	(17,610,273)
Transfer to General Grant & Categorical Fund 02	\$	(179,000)
Transfer to General CIP Fund 04	\$	(264,341)
Designations and Reserves	\$	-
Proposed Source / (Use ) of Balance	\$	(13,115,234)

**Estimated Ending Available Balance 6/30/09**

	\$	<u>3,112,421</u>
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**Percent Change <sup>(1)</sup>**

		-81%
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<sup>(1)</sup> The 2008-2013 Capital Improvement Plan identifies projects using fund balance for future project completion.

## Fund 12 GAS TAX

## Revenue Category Summary

Revenue Category	FY 2006-07 Actual	FY 2007-08 Adopted	FY 2007-08 Revised	FY 2007-08 Estimated	FY 2008-09 Adopted	% Change
						FY 2007-08 Adopted To FY 2008-09 Adopted
Other Taxes	1,887,564	1,200,000	1,200,000	836,332	0	-100 %
Use of Money and Property	622,252	624,023	624,023	839,896	610,404	-2 %
Other Agencies	3,793,585	7,116,500	11,377,728	7,902,762	4,191,710	-41 %
Other Miscellaneous Revenue	105,066	0	322,000	326,096	0	0 %
Internal Transfers	3,276,615	500,000	1,091,109	1,189,242	136,266	-73 %
Prior Year Resources	0	538,961	7,471,451	133,193	13,115,234	2,333 %
<b>Total Revenue</b>	<b>9,685,082</b>	<b>9,979,484</b>	<b>22,086,311</b>	<b>11,227,521</b>	<b>18,053,614</b>	<b>81 %</b>

## Expenditure Category Summary

Expenditure Category	FY 2006-07 Actual	FY 2007-08 Adopted	FY 2007-08 Revised	FY 2007-08 Estimated	FY 2008-09 Adopted	% Change
						FY 2007-08 Adopted To FY 2008-09 Adopted
Employee Services	393,689	0	0	0	0	0 %
Supplies and Services	28,763	0	0	0	0	0 %
Other	263,178	205,000	213,448	225,271	443,341	116 %
<b>Total Operating Expenses</b>	<b>685,631</b>	<b>205,000</b>	<b>213,448</b>	<b>225,271</b>	<b>443,341</b>	<b>116 %</b>
CIP Costs	5,302,199	9,774,484	21,872,863	11,002,250	17,610,273	80 %
<b>Total CIP and Operating Expenses</b>	<b>5,987,829</b>	<b>9,979,484</b>	<b>22,086,311</b>	<b>11,227,521</b>	<b>18,053,614</b>	<b>81 %</b>

**FUND 14 - SUPPLEMENTAL LAW ENFORCEMENT**

**FY 2006-07 Actual**

Ending Available Balance 6/30/07 \$ -

**FY 2007-08 Projected**

Revenues	\$ 209,054	
Transfer from General Fund 01	\$ 230,274	
Expenses	\$ (439,328)	
Designations and Reserves	\$ -	
Proposed Source / (Use) of Balance		\$ -
Estimated Ending Available Balance 6/30/08		\$ -

**FY 2008-09 Adopted**

Revenues	\$ 201,682	
Transfer from General Fund 01	\$ 240,946	
Expenses	\$ (442,628)	
Designations and Reserves	\$ -	
Expected Source / (Use ) of Balance		\$ -

**Estimated Ending Available Balance 6/30/09** \$ -

**Percent Change** 0%

**Fund 14 SUPPLEMENTAL LAW ENFORCEMENT**

**Revenue Category Summary**

Revenue Category	FY 2006-07 Actual	FY 2007-08 Adopted	FY 2007-08 Revised	FY 2007-08 Estimated	FY 2008-09 Adopted	% Change
						FY 2007-08 Adopted To FY 2008-09 Adopted
Use of Money and Property	1,540	2,155	2,155	2,361	1,682	-22 %
Other Agencies	207,697	165,000	165,000	206,693	200,000	21 %
Internal Transfers	232,740	256,639	256,639	230,274	240,946	-6 %
<b>Total Revenue</b>	<b>441,977</b>	<b>423,794</b>	<b>423,794</b>	<b>439,328</b>	<b>442,628</b>	<b>4 %</b>

**Expenditure Category Summary**

Expenditure Category	FY 2006-07 Actual	FY 2007-08 Adopted	FY 2007-08 Revised	FY 2007-08 Estimated	FY 2008-09 Adopted	% Change
Employee Services	439,352	423,794	423,794	437,206	442,628	4 %
Supplies and Services	2,625	0	0	2,122	0	0 %
<b>Total Operating Expenses</b>	<b>441,977</b>	<b>423,794</b>	<b>423,794</b>	<b>439,328</b>	<b>442,628</b>	<b>4 %</b>

## FUND 15 - LAW ENFORCEMENT

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**FY 2006-07 Actual**

Ending Available Balance 6/30/07	\$	233,452
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**FY 2007-08 Projected**

Revenues	\$	292,550
Transfer from General Fund	\$	165,619
Expenses	\$	(458,169)
Designations and Reserves	\$	<u>(12,500)</u>
Proposed Source / (Use) of Balance	\$	<u>(12,500)</u>
Estimated Ending Available Balance 6/30/08	\$	220,952

**FY 2008-09 Adopted**

Revenues	\$	90,026
Transfer from General Fund 01	\$	225,700
Expenses	\$	(315,726)
Designations and Reserves	\$	<u>(12,500)</u>
Expected Source / (Use ) of Balance	\$	(12,500)

**Estimated Ending Available Balance 6/30/09**

	\$	<u><u>208,452</u></u>
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**Percent Change <sup>(1)</sup>**

	-6%
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<sup>(1)</sup> Uses grant funds that were received in prior years.

**Fund 15 LAW ENFORCEMENT FUND**

**Revenue Category Summary**

Revenue Category	FY 2006-07	FY 2007-08	FY 2007-08	FY 2007-08	FY 2008-09	% Change
	Actual	Adopted	Revised	Estimated	Adopted	FY 2007-08 Adopted To FY 2008-09 Adopted
Use of Money and Property	11	26	0	0	26	0 %
Other Agencies	329,523	169,404	380,444	292,550	90,000	-47 %
Internal Transfers	10,470	158,512	153,539	165,619	225,700	42 %
Prior Year Resources	0	34,863	0	0	0	-100 %
<b>Total Revenue</b>	<b>340,004</b>	<b>362,805</b>	<b>533,983</b>	<b>458,169</b>	<b>315,726</b>	<b>-13 %</b>

**Expenditure Category Summary**

Expenditure Category	FY 2006-07	FY 2007-08	FY 2007-08	FY 2007-08	FY 2008-09	% Change
	Actual	Adopted	Revised	Estimated	Adopted	FY 2007-08 Adopted To FY 2008-09 Adopted
Employee Services	187,024	320,692	309,102	309,102	307,648	-4 %
Supplies and Services	58,503	7,250	153,036	90,902	8,078	11 %
Capital Outlay	52,052	0	39,982	35,302	0	0 %
Other	(160)	34,863	22,863	22,863	0	-100 %
<b>Total Operating Expenses</b>	<b>297,419</b>	<b>362,805</b>	<b>524,983</b>	<b>458,169</b>	<b>315,726</b>	<b>-13 %</b>

## FUND 18 - PARK AND RECREATION CIP

**FY 2006-07 Actual**

Ending Available Balance 6/30/07		\$	6,708,677
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**FY 2007-08 Projected**

Revenues	\$	544,609	
Transfer from General Fund 01	\$	2,000,000	
Donations for Community Park Sports Field	\$	935,474	
Expenses	\$	(5,202,576)	
Transfer to General Fund 01	\$	(150,000)	
Designations and Reserves	\$	-	
Proposed Source / (Use) of Balance		<u>\$</u>	<u>(1,872,493)</u>
Estimated Ending Available Balance 6/30/08		\$	4,836,184

**FY 2008-09 Adopted**

Revenues	\$	957,041	
VUSD Westside Pool	\$	3,600,000	
Pledges for Community Park Sports Fields	\$	228,724	
Expenses	\$	(1,513,584)	
Transfer to General Fund 01	\$	(150,000)	
Designations and Reserves <sup>(2)</sup>	\$	(5,292,725)	
Expected Source / (Use ) of Balance			\$ (2,170,544)

**Estimated Ending Available Balance 6/30/09**

**\$ 2,665,640**

**Percent Change <sup>(1)</sup>**

**-45%**

**6/30/09 Fund Balance Allocations**

Park Tax	\$	536,181	
Service Area Fee	\$	302,608	
Developer in Lieu (Quimby)	\$	1,826,851	
	<u>\$</u>	<u>2,665,640</u>	

<sup>(1)</sup> The 2008-2013 Capital Improvement Plan identifies projects using fund balance for future project completion.

<sup>(2)</sup> Westside Community Pool

## Fund 18 PARK &amp; REC IMPRV

## Revenue Category Summary

Revenue Category	FY 2006-07	FY 2007-08	FY 2007-08	FY 2007-08	FY 2008-09	% Change
	Actual	Adopted	Revised	Estimated	Adopted	FY 2007-08 Adopted To FY 2008-09 Adopted
Other Taxes	493,786	250,000	250,000	56,905	0	-100 %
Use of Money and Property	284,765	226,304	226,304	349,429	228,672	1 %
Other Agencies	206,896	751,369	751,369	23,000	728,369	-3 %
Other Miscellaneous Revenue	814,599	4,164,198	4,267,030	1,050,749	3,828,724	-8 %
Internal Transfers	407,500	2,000,000	2,000,000	2,000,000	0	-100 %
Prior Year Resources	0	2,543,828	4,464,182	1,872,493	2,170,544	-15 %
<b>Total Revenue</b>	<b>2,207,546</b>	<b>9,935,699</b>	<b>11,958,885</b>	<b>5,352,576</b>	<b>6,956,309</b>	<b>-30 %</b>

## Expenditure Category Summary

Expenditure Category	FY 2006-07	FY 2007-08	FY 2007-08	FY 2007-08	FY 2008-09	% Change
	Actual	Adopted	Revised	Estimated	Adopted	FY 2007-08 Adopted To FY 2008-09 Adopted
Employee Services	167,979	0	0	0	0	0 %
Supplies and Services	32,639	230,000	230,000	230,000	0	-100 %
Other	167,709	150,000	150,000	150,000	150,000	0 %
<b>Total Operating Expenses</b>	<b>368,327</b>	<b>380,000</b>	<b>380,000</b>	<b>380,000</b>	<b>150,000</b>	<b>-61 %</b>
CIP Costs	2,413,670	9,555,699	11,578,885	4,972,576	6,806,309	-29 %
<b>Total CIP and Operating Expenses</b>	<b>2,781,997</b>	<b>9,935,699</b>	<b>11,958,885</b>	<b>5,352,576</b>	<b>6,956,309</b>	<b>-30 %</b>

**FUND 19 - PUBLIC ART**

**FY 2006-07 Actual**

Ending Available Balance 6/30/07 \$ 3,013,776

**FY 2007-08 Projected**

Revenues <sup>(1)</sup>	\$ 97,210	
Cash from Golf Fund 73	\$ 20	
Expenses	\$ (494,583)	
Transfer to Gas Tax Fund 12	\$ (100,000)	
WAV Loan	\$ (1,000,000)	
Designations and Reserves	\$ -	
Proposed Source / (Use) of Balance		\$ (1,497,353)
Estimated Ending Available Balance 6/30/08		\$ 1,516,423

**FY 2008-09 Adopted**

Revenues <sup>(1)</sup>	\$ -	
Expenses	\$ (1,305,459)	
Designations and Reserves	\$ -	
Proposed Source / (Use ) of Balance		\$ (1,305,459)

**Estimated Ending Available Balance 6/30/09**

**\$ 210,964**

**Percent Change <sup>(2)</sup>**

**-86%**

**6/30/09 Fund Balance Allocations**

Art - General	\$ 26,560
Art - Gas Tax	\$ 23,180
Art - Park & Recreation Improvement - Park Tax	\$ 8,374
Art - Park Service Area Mitigation	\$ 28,491
Art - Park & Recreation – Quimby	\$ 1,567
Art - Wastewater	\$ 8,468
Art - Water	\$ 11,308
Art - Administration	\$ 42,648
Art - Conservation	\$ 60,368
<b>Total</b>	<b><u>\$ 210,964</u></b>

- (1) Revenues from this fund are derived from Capital Improvement Project activity.  
Public art fund projects are funded only from cash balances from prior year CIP project activity.
- (2) The 2008-2013 Capital Improvement Plan identifies projects using fund balance for future project completion.

## Fund 19 PUBLIC ART

## Revenue Category Summary

Revenue Category	FY 2006-07 Actual	FY 2007-08 Adopted	FY 2007-08 Revised	FY 2007-08 Estimated	FY 2008-09 Adopted	% Change
						FY 2007-08 Adopted To FY 2008-09 Adopted
Use of Money and Property	122,627	0	0	88,762	0	0 %
Other Agencies	8,000	0	0	0	0	0 %
Other Miscellaneous Revenue	724	0	0	0	0	0 %
Internal Transfers	78,863	0	8,448	8,448	0	0 %
Prior Year Resources	0	1,601,137	1,672,036	498,287	1,305,459	-18 %
<b>Total Revenue</b>	<b>210,214</b>	<b>1,601,137</b>	<b>1,680,484</b>	<b>595,497</b>	<b>1,305,459</b>	<b>-18 %</b>

## Expenditure Category Summary

Expenditure Category	FY 2006-07 Actual	FY 2007-08 Adopted	FY 2007-08 Revised	FY 2007-08 Estimated	FY 2008-09 Adopted	% Change
						FY 2007-08 Adopted To FY 2008-09 Adopted
Employee Services	136,949	116,381	116,381	126,747	120,953	4 %
Supplies and Services	293,094	89,214	89,214	69,553	90,229	1 %
Other	22,236	0	100,000	100,000	0	0 %
Reserves and Contingencies	0	496,241	496,241	914	13,727	-97 %
<b>Total Operating Expenses</b>	<b>452,278</b>	<b>701,836</b>	<b>801,836</b>	<b>297,214</b>	<b>224,909</b>	<b>-68 %</b>
CIP Costs	10,850	899,301	1,026,648	298,283	1,080,550	20 %
<b>Total CIP and Operating Expenses</b>	<b>463,128</b>	<b>1,601,137</b>	<b>1,828,484</b>	<b>595,497</b>	<b>1,305,459</b>	<b>-18 %</b>

## FUND 21 - LEASE (DEBT) OBLIGATION - COP

**FY 2006-07 Actual**

Ending Available Balance 6/30/07 \$ 4,377,222

**FY 2007-08 Projected**

Revenues	\$	188,497	
Transfer from General Fund 01	\$	3,307,947	
Transfer from Golf Operations Fund 53	\$	1,029,265	
Expenses - Debt	\$	(4,374,797)	
Transfer to General CIP Fund 04	\$	(1,203,972)	
Transfer to Facilities Fund 65	\$	(99,435)	
Transfer to Golf CIP Fund 73	\$	(1,005,317)	
Designations and Reserves	\$	-	
Proposed Source / (Use) of Balance			<u>\$ (2,157,812)</u>
Estimated Ending Available Balance 6/30/08			\$ 2,219,410

**FY 2008-09 Adopted**

Revenues	\$	89,064	
Transfer from General Fund 01	\$	3,344,401	
Transfer from Golf Operations Fund 53	\$	1,034,509	
Expenses - Debt	\$	(4,378,910)	
Transfer to General CIP Fund 04	\$	(887,809)	
Transfer to Facilities Fund 65	\$	(774,278)	
Designations and Reserves	\$	-	
Expected Source / (Use) of Balance			\$ (1,573,023)

**Estimated Ending Available Balance 6/30/09**

\$ 646,387

**Percent Change <sup>(1)</sup>**

-71%

<sup>(1)</sup> The 2008-2013 Capital Improvement Plan identifies projects using fund balance for future project completion that are funded with debt service.

**Fund 21 LEASE OBLIGATION-COP**

**Revenue Category Summary**

Revenue Category	FY 2006-07	FY 2007-08	FY 2007-08	FY 2007-08	FY 2008-09	% Change
	Actual	Adopted	Revised	Estimated	Adopted	FY 2007-08 Adopted To FY 2008-09 Adopted
Use of Money and Property	360,661	79,375	79,375	188,497	89,064	12 %
Internal Transfers	4,337,317	4,165,615	4,165,615	4,337,212	4,378,910	5 %
Prior Year Resources	0	394,468	3,336,517	2,157,812	1,573,023	299 %
<b>Total Revenue</b>	<b>4,697,978</b>	<b>4,639,458</b>	<b>7,581,507</b>	<b>6,683,521</b>	<b>6,040,997</b>	<b>30 %</b>

**Expenditure Category Summary**

Expenditure Category	FY 2006-07	FY 2007-08	FY 2007-08	FY 2007-08	FY 2008-09	% Change
	Actual	Adopted	Revised	Estimated	Adopted	FY 2007-08 Adopted To FY 2008-09 Adopted
Supplies and Services	11,340	17,300	17,300	12,438	13,000	-25 %
Other	8,469,543	4,622,158	7,564,207	6,671,083	6,027,997	30 %
<b>Total Operating Expenses</b>	<b>8,480,883</b>	<b>4,639,458</b>	<b>7,581,507</b>	<b>6,683,521</b>	<b>6,040,997</b>	<b>30 %</b>

## FUND 23 - LEASE OBLIGATION - PARKING STRUCTURE

**FY 2006-07 Actual**

Ending Available Balance 6/30/07		\$ 5,266,936
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**FY 2007-08 Projected**

Revenues	\$ 11,648,714	
Transfer from General Fund 01	\$ -	
Expenses	\$ (11,648,714)	
Designations and Reserves	\$ 0	
Proposed Source / (Use) of Balance		\$ -
Estimated Ending Available Balance 6/30/08		\$ 5,266,936

**FY 2008-09 Adopted**

Revenues	\$ 132,269	
Transfer from General Fund 01	\$ 150,000	
Expenses	\$ (915,344)	
Transfer to Fund 04 <sup>(1)</sup>	\$ (1,652,488)	
Designations and Reserves	\$ -	
Expected Source / (Use) of Balance		\$ (2,285,563)

**Estimated Ending Available Balance 6/30/09**

		<b><u>\$ 2,981,373</u></b>
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**Percent Change <sup>(2)</sup>**

		<b>-43%</b>
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<sup>(1)</sup> Reflects a new debt issuance in 2007-08 (Series E). The new 2007 Series E issuance included \$1.7 million for parks improvements.

<sup>(2)</sup> The 2008-2013 Capital Improvement Plan identifies projects using fund balance for future project completion that are funded with debt service.

**Fund 23 LEASE OBLIGATION-PARKING STRUCT**

**Revenue Category Summary**

Revenue Category	FY 2006-07	FY 2007-08	FY 2007-08	FY 2007-08	FY 2008-09	% Change
	Actual	Adopted	Revised	Estimated	Adopted	FY 2007-08 Adopted To FY 2008-09 Adopted
Use of Money and Property	237,675	246,107	246,107	228,714	132,269	-46 %
Other Miscellaneous Revenue	0	0	11,420,000	11,420,000	0	0 %
Internal Transfers	999,996	800,000	0	0	150,000	-81 %
Prior Year Resources	0	451,522	1,251,522	0	2,285,563	406 %
<b>Total Revenue</b>	<b>1,237,671</b>	<b>1,497,629</b>	<b>12,917,629</b>	<b>11,648,714</b>	<b>2,567,832</b>	<b>71 %</b>

**Expenditure Category Summary**

Expenditure Category	FY 2006-07	FY 2007-08	FY 2007-08	FY 2007-08	FY 2008-09	% Change
	Actual	Adopted	Revised	Estimated	Adopted	FY 2007-08 Adopted To FY 2008-09 Adopted
Supplies and Services	262,827	263,939	615,524	6,900,770	7,525	-97 %
Capital Outlay	0	0	6,347,513	0	0	0 %
Other	1,229,670	1,233,690	1,233,690	4,680,040	2,560,307	108 %
Reserves and Contingencies	0	0	4,720,902	67,904	0	0 %
<b>Total Operating Expenses</b>	<b>1,492,496</b>	<b>1,497,629</b>	<b>12,917,629</b>	<b>11,648,714</b>	<b>2,567,832</b>	<b>71 %</b>

**Funds Available  
Fund 32: HCDA Act of 1974**

<b>Number</b>	<b>Program</b>	<b>Reallocated Project Funding 07-08</b>	<b>Estimated Expenditures at 6/30/08</b>	<b>Estimated Available at 6/30/08</b>	<b>Adopted Funding 08/09</b>
<b><u>CDBG Capital Improvement</u></b>					
94055	Ramona Street Storm Drain Phase V	\$ 256,405	\$ 68	\$ 256,337	\$ -
94642	Westside Gateway Improvements - Ventura/Park Row	1,320	-	1,320	-
94671	Westside Streets Pleasant Pl & Su	-	55,211	(55,211)	-
	<b>Subtotal</b>	<b>\$ 257,725</b>	<b>\$ 55,279</b>	<b>\$ 202,446</b>	<b>\$ -</b>
<b><u>CDBG Operations</u></b>					
94080	CDBG Low/Mod (HPP) <sup>1</sup>	\$ 30,000	\$ 30,750	\$ (750)	\$ 85,000
94233	HUD Economic Development (Micro Loan)	290,590	36,160	254,430	200,000
94234	CDBG Administration	155,198	158,181	(2,983)	147,488
94237	Westside CDC (CBDO)	15,643	-	15,643	6,900
94610	Fair Housing	25,000	25,000	-	25,000
94624	Countywide Emergency Program	45,148	44,477	671	39,366
94632	Avenue Library Services	150,000	150,000	-	150,000
94667	Ventura Homeless Center	676,434	350,000	326,434	-
94668	Place Artists Loft Project	11,217	-	11,217	-
94669	Kalorama Apartments Security System	42,660	41,000	1,660	-
94673	Housing Preservation - Single Family	-	-	-	350,000
94674	12 Unit Very Low Income Housing Preservation	-	-	-	100,000
94675	Rebuilding Together	-	-	-	10,000
94676	WEV Self Employment Training	-	-	-	25,000
94677	Place Supportive Housing & Daybreak Center	-	-	-	29,000
94678	Olivas Adobe ADA Improvements	-	-	-	165,000
94679	Westside Tree Planting (932 Trees)	-	-	-	165,896
94680	Code Enforcement (HCDA)	-	-	-	100,000
	<b>Subtotal</b>	<b>\$ 1,441,890</b>	<b>\$ 835,568</b>	<b>\$ 606,322</b>	<b>\$ 1,598,650</b>
<b><u>CDBG Program Income</u></b>					
	Housing Preservation Program (HPP)	110,000	-	110,000	\$ -
	<b>CDBG Total <sup>2</sup></b>	<b>\$ 1,809,615</b>	<b>\$ 890,847</b>	<b>\$ 918,768</b>	<b>\$ 1,598,650</b>
<b><u>OTHER Funding</u></b>					
94080	CDBG Low/Mod (MRGP Grant)	\$ 81,507	\$ 81,507	\$ -	\$ -
22332	MCCP and AHP Administration (MRB Funding)	34,000	34,000	-	-
	<b>Total</b>	<b>\$ 115,507</b>	<b>\$ 115,507</b>	<b>\$ -</b>	<b>\$ -</b>

<sup>1</sup> Additional HPP Administration (\$81,507) is paid by General Fund 01-34100 Housing Preservation Program Income (10038) if needed after allocations are known.

<sup>2</sup> FY 08-09 CDBG funding is \$862,439.

**Funds Available  
Fund 32: HCDA Act of 1974**

<b>Number</b>	<b>Program</b>	<b>Reallocated Project Funding 07-08</b>	<b>Estimated Expenditures at 6/30/08</b>	<b>Estimated Available at 6/30/08</b>	<b>Adopted Funding 08/09</b>
<b>HOME</b>					
94611	HOME Program and Administration	\$ 52,882	\$ 48,985	\$ 3,897	\$ 50,768
94635	HOME-Home Buyer Assistance (HBAP)	300,000	100,000	200,000	80,765
94660	HOME Housing Development	95,943	-	95,943	-
94663	HOME CHDO Reserve	80,000	-	80,000	76,153
94670	HOME Cabrillo Loan	-	500,000	(500,000)	200,000
94681	Housing Authority - SOHO (HOME)	-	-	-	100,000
	<b>Total</b>	<b>\$ 528,825</b>	<b>\$ 648,985</b>	<b>\$ (120,160)</b>	<b>\$ 507,686</b>

NOTE:

(1) Program Income for FY 08-09 is \$507,686.

(2) As of 7/1/04, the City no longer participated in the Ventura County HOME Consortium. Entitlements remaining at 6/30/04 were retained by the Consortium. The City is a Participating Jurisdiction independent of the Consortium.

<b>CDBG + HOME + OTHER Total</b>	<b>\$ 2,453,947</b>	<b>\$ 1,655,339</b>	<b>\$ 798,608</b>	<b>\$ 2,106,336</b>
<b>Percent Change <sup>(1)</sup></b>				<b>-14%</b>

<sup>(1)</sup> Reflects the completion of CDBG-funded capital improvements.

	<b><u>2/29/08 Balance</u></b>
Mortgage Revenue Bond (MRB)	\$ 520,520

NOTE: In addition to the above, the following cash is reported in Fund 32 cash balances:

Housing Preservation Program (HPP) estimated balance at 2/28/07 is \$527,467. FY 08-09 use of program income is identified at \$110,000.

City HOME Match - Mortgage Revenue Bond (MRB) estimated balance at 2/28/07 is \$62,000. FY 08-09 use of program income is dependent upon HOME loan issuance.

Fund 32 HCDA-ACT OF 1974

Revenue Category Summary

Revenue Category	FY 2006-07 Actual	FY 2007-08 Adopted	FY 2007-08 Revised	FY 2007-08 Estimated	FY 2008-09 Adopted	% Change
						FY 2007-08 Adopted To FY 2008-09 Adopted
Use of Money and Property	35,966	20,835	20,835	24,804	17,667	-15 %
Other Agencies	1,021,125	1,951,645	2,217,648	1,630,535	2,088,669	7 %
Other Miscellaneous Revenue	72	0	0	0	0	0 %
Prior Year Resources	0	0	244,672	0	0	0 %
<b>Total Revenue</b>	<b>1,057,163</b>	<b>1,972,480</b>	<b>2,483,155</b>	<b>1,655,339</b>	<b>2,106,336</b>	<b>7 %</b>

Expenditure Category Summary

Expenditure Category	FY 2006-07 Actual	FY 2007-08 Adopted	FY 2007-08 Revised	FY 2007-08 Estimated	FY 2008-09 Adopted	% Change
Employee Services	158,640	193,498	193,498	223,635	155,542	-20 %
Supplies and Services	660,087	1,506,593	1,804,150	1,308,597	1,800,794	20 %
Other	(93,122)	115,507	115,507	81,507	150,000	30 %
Reserves and Contingencies	0	156,882	0	34,000	0	-100 %
<b>Total Operating Expenses</b>	<b>725,605</b>	<b>1,972,480</b>	<b>2,113,155</b>	<b>1,647,739</b>	<b>2,106,336</b>	<b>7 %</b>
CIP Costs	209,924	0	220,000	7,600	0	0 %
<b>Total CIP and Operating Expenses</b>	<b>935,529</b>	<b>1,972,480</b>	<b>2,333,155</b>	<b>1,655,339</b>	<b>2,106,336</b>	<b>7 %</b>

## FUND 40 - MAINTENANCE ASSESSMENT DISTRICTS

**FY 2006-07 Actual**

Ending Available Balance 6/30/07		\$ 2,999
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**FY 2007-08 Projected**

Revenues	\$ 436,183	
Expenses	\$ (280,121)	
Transfer to General Fund 01	\$ (74,619)	
Designations and Reserves <sup>(1)</sup>	\$ (96,918)	
Proposed Source / (Use) of Balance		\$ (15,475)
Estimated Ending Available Balance 6/30/08		\$ (12,476)

**FY 2008-09 Adopted**

Revenues	\$ 606,120	
Expenses	\$ (431,251)	
Transfer to General Fund 01	\$ (94,799)	
Designations and Reserves <sup>(1)</sup>	\$ (81,854)	
Expected Source / (Use ) of Balance		\$ (1,784)

**Estimated Ending Available Balance 6/30/09 <sup>(2)</sup>**

		<b>\$ (14,260)</b>
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**Percent Change**

		<b>0%</b>
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<sup>(1)</sup> Reserves for future District infrastructure replacement per individual Maintenance Assessment District Resolution.

<sup>(2)</sup> Estimated ending balance reflects new District formation. Special Assessments will cover first year expenditures in FY 2009-10.

**Fund 40 MAINT ASSMT DISTRICTS**

**Revenue Category Summary**

Revenue Category	FY 2006-07	FY 2007-08	FY 2007-08	FY 2007-08	FY 2008-09	% Change
	Actual	Adopted	Revised	Estimated	Adopted	FY 2007-08 Adopted To FY 2008-09 Adopted
Property Tax	24	0	0	106	0	0 %
Use of Money and Property	2,408	2,903	2,903	2,616	1,529	-47 %
Other Miscellaneous Revenue	172,088	433,461	485,961	433,461	604,591	39 %
Prior Year Resources	0	10,889	10,889	15,475	1,784	-84 %
<b>Total Revenue</b>	<b>174,520</b>	<b>447,253</b>	<b>499,753</b>	<b>451,658</b>	<b>607,904</b>	<b>36 %</b>

**Expenditure Category Summary**

Expenditure Category	FY 2006-07	FY 2007-08	FY 2007-08	FY 2007-08	FY 2008-09	% Change
	Actual	Adopted	Revised	Estimated	Adopted	FY 2007-08 Adopted To FY 2008-09 Adopted
Employee Services	7,636	0	0	12,179	0	0 %
Supplies and Services	213,842	313,362	365,862	267,942	431,251	38 %
Other	55,035	74,619	74,619	74,619	94,799	27 %
Reserves and Contingencies	0	59,272	59,272	96,918	81,854	38 %
<b>Total Operating Expenses</b>	<b>276,513</b>	<b>447,253</b>	<b>499,753</b>	<b>451,658</b>	<b>607,904</b>	<b>36 %</b>

**FUND 42 - STREET LIGHTING DISTRICT NO. 36**

**FY 2006-07 Actual**

Ending Available Balance 6/30/07		\$	(19,129)
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**FY 2007-08 Projected**

Revenues	\$	878,416	
Estimated Transfer from General Fund 01	\$	189,000	
Expenses	\$	(1,067,416)	
Designations and Reserves	\$	-	
Proposed Source / (Use) of Balance			\$ -
Estimated Ending Available Balance 6/30/08			\$ (19,129)

**FY 2008-09 Adopted**

Revenues	\$	879,174	
Estimated Transfer from General Fund 01 <sup>(1)</sup>	\$	256,248	
Expenses	\$	(1,135,422)	
Designations and Reserves	\$	-	
Expected Source / (Use ) of Balance			\$ -

<b>Estimated Ending Available Balance 6/30/09</b>			<b>\$ (19,129)</b>
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<b>Percent Change</b>			<b>0%</b>
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<sup>(1)</sup> Reflects increased General Fund contribution of \$67,248 due to an increase in electrical costs.

Fund 42 STREET LIGHTING DISTRICT NO 36

Revenue Category Summary

Revenue Category	FY 2006-07	FY 2007-08	FY 2007-08	FY 2007-08	FY 2008-09	% Change
	Actual	Adopted	Revised	Estimated	Adopted	FY 2007-08 Adopted To FY 2008-09 Adopted
Property Tax	2,239	1,300	1,300	1,553	2,000	54 %
Use of Money and Property	2,739	1,250	1,250	3,740	4,000	220 %
Other Agencies	8,068	7,600	7,600	(848)	275	-96 %
Other Miscellaneous Revenue	877,562	874,147	874,147	873,971	872,899	0 %
Internal Transfers	0	155,040	155,040	189,000	256,248	65 %
<b>Total Revenue</b>	<b>890,608</b>	<b>1,039,337</b>	<b>1,039,337</b>	<b>1,067,416</b>	<b>1,135,422</b>	<b>9 %</b>

Expenditure Category Summary

Expenditure Category	FY 2006-07	FY 2007-08	FY 2007-08	FY 2007-08	FY 2008-09	% Change
	Actual	Adopted	Revised	Estimated	Adopted	FY 2007-08 Adopted To FY 2008-09 Adopted
Employee Services	56	0	0	0	0	0 %
Supplies and Services	1,033,012	1,039,337	1,039,337	1,067,416	1,135,422	9 %
<b>Total Operating Expenses</b>	<b>1,033,068</b>	<b>1,039,337</b>	<b>1,039,337</b>	<b>1,067,416</b>	<b>1,135,422</b>	<b>9 %</b>

## FUND 44 - PORTOBELLO ASSESSMENT DISTRICT - DREDGING

**FY 2006-07 Actual**

Ending Available Balance 6/30/07		\$ 1,336,567
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**FY 2007-08 Projected**

Revenues	\$ 91,226	
Expenses	\$ (226,185)	
Designations and Reserves	<u>\$ (349,965)</u>	
Proposed Source / (Use) of Balance		<u>\$ (484,924)</u>
Estimated Ending Available Balance 6/30/08		\$ 851,643

**FY 2008-09 Adopted**

Revenues	\$ 73,670	
Expenses	\$ (257,600)	
Designations and Reserves	<u>\$ -</u>	
Expected Source / (Use) of Balance		\$ (183,930)

**Estimated Ending Available Balance 6/30/09**

		<u><u>\$ 667,713</u></u>
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**Percent Change <sup>(1)</sup>**

		-22%
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<sup>(1)</sup> Identifies using revenues received in prior years for debt and property tax management.

**Fund 44 PORTOBELLO ASSMT DIST-DREDGING**

**Revenue Category Summary**

Revenue Category	FY 2006-07	FY 2007-08	FY 2007-08	FY 2007-08	FY 2008-09	% Change
	Actual	Adopted	Revised	Estimated	Adopted	FY 2007-08 Adopted To FY 2008-09 Adopted
Property Tax	274	2,545	2,545	151	100	-96 %
Use of Money and Property	13,457	14,392	14,392	16,556	11,681	-19 %
Other Miscellaneous Revenue	87,115	88,548	88,548	74,519	61,889	-30 %
Prior Year Resources	0	136,955	136,955	134,959	183,930	34 %
<b>Total Revenue</b>	<b>100,846</b>	<b>242,440</b>	<b>242,440</b>	<b>226,185</b>	<b>257,600</b>	<b>6 %</b>

**Expenditure Category Summary**

Expenditure Category	FY 2006-07	FY 2007-08	FY 2007-08	FY 2007-08	FY 2008-09	% Change
	Actual	Adopted	Revised	Estimated	Adopted	FY 2007-08 Adopted To FY 2008-09 Adopted
Supplies and Services	15,032	18,640	18,640	16,185	17,800	-5 %
Other	241,400	223,800	223,800	210,000	239,800	7 %
<b>Total Operating Expenses</b>	<b>256,432</b>	<b>242,440</b>	<b>242,440</b>	<b>226,185</b>	<b>257,600</b>	<b>6 %</b>

## FUND 51 - WASTEWATER OPERATIONS

**FY 2006-07 Actual**

Ending Available Balance 6/30/07 \$ 20,614,732

**FY 2007-08 Projected**

Revenues	\$ 14,730,544	
Expenses <sup>(1)</sup>	\$ (13,377,828)	
Total of Transfers to Funds 01, 08, 12, 52	\$ (1,166,844)	
Retained Earnings for Wastewater CIP Fund 71	\$ (998,236)	
Bond Distribution to Wastewater CIP Fund 71	\$ (1,523,956)	
Designations and Reserves	<u>\$ 0</u>	
Proposed Source / (Use) of Balance <sup>(2)</sup>		<u>\$ (2,336,320)</u>
Estimated Ending Available Balance 6/30/08		\$ 18,278,412

**FY 2008-09 Adopted**

Revenues	\$ 14,689,180	
Expenses <sup>(1)</sup>	\$ (12,908,914)	
Total of Transfers to Funds 01 and 52	\$ (940,142)	
Retained Earnings for Wastewater CIP Fund 71	\$ (1,290,124)	
Bond Distribution to Wastewater CIP Fund 71	\$ (17,828,412)	
Designations and Reserves	<u>\$ -</u>	
Proposed Source / (Use ) of Balance <sup>(2)</sup>		\$ (18,278,412)

**Estimated Ending Available Balance 6/30/09**

\$ -

**Percent Change <sup>(3)</sup>**

**-100%**

- <sup>(1)</sup> Estimated expenses do not include depreciation
- <sup>(2)</sup> Projected use of balance is on a cash basis. The Revenue Summary "Prior Year" Resources includes depreciation, which is a non-cash item and will not be expensed.
- <sup>(3)</sup> Identifies wastewater projects using fund balance for future project completion.

**FY 2007-08 Projected Transfers**

Transfer to General Fund 01	\$	(195,602)
Transfer to TDA8A Fund 08	\$	(13,725)
Transfer to Gas Tax Fund 12	\$	(45,345)
Transfer to Water Fund 52	<u>\$</u>	<u>(912,172)</u>
<b>Total</b>	<b>\$</b>	<b>(1,166,844)</b>

**FY 2008-09 Adopted Transfers**

Transfer to General Fund 01	\$	(223,451)
Transfer to Water Fund 52	<u>\$</u>	<u>(716,691)</u>
<b>Total</b>	<b>\$</b>	<b>(940,142)</b>

Fund 51 WASTEWATER

Revenue Category Summary

Revenue Category	FY 2006-07 Actual	FY 2007-08 Adopted	FY 2007-08 Revised	FY 2007-08 Estimated	FY 2008-09 Adopted	% Change FY 2007-08 Adopted To FY 2008-09 Adopted
Use of Money and Property	830,022	740,000	740,000	629,642	450,000	-39 %
Charges for Services	14,154,768	13,290,480	13,290,480	14,100,584	14,239,180	7 %
Other Miscellaneous Revenue	840	0	0	524	0	0 %
Prior Year Resources	0	1,086,055	2,494,307	1,185,822	531,776	-51 %
<b>Total Revenue</b>	<b>14,985,630</b>	<b>15,116,535</b>	<b>16,524,787</b>	<b>15,916,572</b>	<b>15,220,956</b>	<b>1 %</b>

Expenditure Category Summary

Expenditure Category	FY 2006-07 Actual	FY 2007-08 Adopted	FY 2007-08 Revised	FY 2007-08 Estimated	FY 2008-09 Adopted	% Change FY 2007-08 Adopted To FY 2008-09 Adopted
Employee Services	3,497,930	3,767,697	3,767,697	3,792,452	3,859,857	2 %
Supplies and Services	6,653,920	6,444,933	7,379,585	7,351,786	7,001,057	9 %
Capital Outlay	293,729	333,000	622,530	497,090	208,000	-38 %
Other	4,003,923	4,120,905	4,344,975	4,275,244	4,052,042	-2 %
Reserves and Contingencies	0	450,000	410,000	0	100,000	-78 %
<b>Total Operating Expenses</b>	<b>14,449,502</b>	<b>15,116,535</b>	<b>16,524,787</b>	<b>15,916,572</b>	<b>15,220,956</b>	<b>1 %</b>
CIP Costs	0	0	0	0	0	0 %
<b>Total CIP and Operating Expenses</b>	<b>14,449,502</b>	<b>15,116,535</b>	<b>16,524,787</b>	<b>15,916,572</b>	<b>15,220,956</b>	<b>1 %</b>

**FUND 52 - WATER OPERATIONS**

**FY 2006-07 Actual**

Ending Available Balance 6/30/07 \$ 3,561,102

**FY 2007-08 Projected**

Revenues	\$ 19,271,112	
Transfer from Wastewater Fund 51	\$ 912,172	
Expenses <sup>(1)</sup>	\$ (17,614,011)	
Total of Transfers to Funds 01, 08, 12, 64, 74	\$ (1,848,431)	
Retained Earnings for Water CIP Fund 72	\$ (1,075,010)	
Bond Distribution for Water CIP Fund 72 <sup>(4)</sup>	\$ (3,206,934)	
Designations and Reserves	\$ -	
Proposed Source / (Use) of Balance <sup>(2)</sup>		\$ (3,561,102)
Estimated Ending Available Balance 6/30/08		\$ -

**FY 2008-09 Adopted**

Revenues	\$ 19,685,400	
Transfer from Wastewater Fund 51	\$ 716,691	
Expenses	\$ (18,661,146)	
Total of Transfers to Funds 01 and 74	\$ (1,740,945)	
Retained Earnings for Water CIP Fund 72	\$ -	
Bond Distribution for Water CIP Fund 72 <sup>(4)</sup>	\$ -	
Designations and Reserves	\$ -	
Proposed Source / (Use ) of Balance <sup>(2)</sup>		\$ -

**Estimated Ending Available Balance 6/30/09**

\$ -

**Percent Change <sup>(3)</sup>**

0%

- <sup>(1)</sup> Estimated expenses do not include depreciation.
- <sup>(2)</sup> Projected use of balance is on a cash basis. The Revenue Summary "Prior Year" Resources includes depreciation, which is a non-cash item and will not be expensed.
- <sup>(3)</sup> Identifies water project using fund balance for future project completion.
- <sup>(4)</sup> Estimated bond distribution completed FY 2007-08.

**FY 2007-08 Projected Transfers**

Transfer to General Fund 01	\$ (317,630)
Transfer to TDA8A Fund 08	\$ (21,842)
Transfer to Gas Tax Fund 12	\$ (92,897)
Transfer to Fleet Fund 64	\$ (26,000)
Transfer to Safe Drinking Water Fund 74	\$ (1,390,062)
<b>Total</b>	<b>\$ (1,848,431)</b>

**FY 2008-09 Adopted Transfers**

Transfer to General Fund 01	\$ (349,382)
Transfer to Safe Drinking Water Fund 74	\$ (1,391,563)
<b>Total</b>	<b>\$ (1,740,945)</b>

## Fund 52 WATER

## Revenue Category Summary

Revenue Category	FY 2006-07 Actual	FY 2007-08 Adopted	FY 2007-08 Revised	FY 2007-08 Estimated	FY 2008-09 Adopted	% Change
						FY 2007-08 Adopted To FY 2008-09 Adopted
Use of Money and Property	454,584	180,000	180,000	107,786	0	-100 %
Other Agencies	45,738	0	0	0	0	0 %
Charges for Services	19,211,989	18,505,220	18,505,220	19,124,788	19,665,400	6 %
Other Miscellaneous Revenue	138,896	20,000	20,000	38,538	20,000	0 %
Internal Transfers	675,514	816,903	816,903	912,172	716,691	-12 %
Prior Year Resources	0	971,737	1,634,595	709,198	1,430,040	47 %
<b>Total Revenue</b>	<b>20,526,721</b>	<b>20,493,860</b>	<b>21,156,718</b>	<b>20,892,482</b>	<b>21,832,131</b>	<b>7 %</b>

## Expenditure Category Summary

Expenditure Category	FY 2006-07 Actual	FY 2007-08 Adopted	FY 2007-08 Revised	FY 2007-08 Estimated	FY 2008-09 Adopted	% Change
Employee Services	4,127,321	4,837,512	4,837,512	4,857,012	4,973,926	3 %
Supplies and Services	8,838,640	9,265,141	9,817,840	9,779,950	10,555,701	14 %
Capital Outlay	78,446	125,000	250,420	272,190	350,000	180 %
Other	5,175,030	5,866,207	5,980,946	5,983,330	5,868,460	0 %
Reserves and Contingencies	0	400,000	270,000	0	84,044	-79 %
<b>Total Operating Expenses</b>	<b>18,219,438</b>	<b>20,493,860</b>	<b>21,156,718</b>	<b>20,892,482</b>	<b>21,832,131</b>	<b>7 %</b>
CIP Costs	0	0	0	0	0	0 %
<b>Total CIP and Operating Expenses</b>	<b>18,219,438</b>	<b>20,493,860</b>	<b>21,156,718</b>	<b>20,892,482</b>	<b>21,832,131</b>	<b>7 %</b>

## FUND 53 - GOLF OPERATIONS

**FY 2006-07 Actual**

Ending Available Balance 6/30/07 \$ 178,867

**FY 2007-08 Projected**

Revenues	\$ 5,495,606	
Retained Earnings from Golf CIP Fund 73 <sup>(3)</sup>	\$ 435,284	
Expenses <sup>(1)</sup>	\$ (4,623,862)	
Transfer to Lease (Debt) Obligation Fund 21	\$ (1,029,265)	
Transfer to General Fund 01	\$ (215,000)	
Designations and Reserves	\$ -	
Proposed Source / (Use) of Balance <sup>(4)</sup>		<u>\$ 62,763</u>
Estimated Ending Available Balance 6/30/08		\$ 241,630

**FY 2008-09 Adopted**

Revenues	\$ 5,625,100	
Expenses <sup>(1)</sup>	\$ (4,694,634)	
Transfer to Lease (Debt) Obligation Fund 21	\$ (1,034,509)	
Transfer to General Fund 01	\$ (215,000)	
Designations and Reserves	\$ -	
Expected Source / (Use ) of Balance <sup>(2) (4)</sup>		\$ (319,043)

**Estimated Ending Available Balance 6/30/09 <sup>(5)</sup>**

**\$ (77,413)**

**Percent Change <sup>(5)</sup>**

**-132%**

<sup>(1)</sup> Estimated expenses do not include depreciation of \$743,597 for FY 2007-08 and \$917,635 for FY 2008-09.

<sup>(2)</sup> Projected balance is on a cash basis. The Revenue Summary "Prior Year" Resources includes depreciation, which is a non-cash item and will not be expensed.

<sup>(3)</sup> Reflects estimated retained earning balance of Golf CIP Fund 73 available to cover operations and debt service.

<sup>(4)</sup> The use of fund balance on this table compared to the Revenue Category Summary page is primarily attributable to the depreciation recordings.

<sup>(5)</sup> Estimated balances will be adjusted at year-end from available Golf CIP Fund 73 retained earnings.

## Fund 53 GOLF

## Revenue Category Summary

Revenue Category	FY 2006-07 Actual	FY 2007-08 Adopted	FY 2007-08 Revised	FY 2007-08 Estimated	FY 2008-09 Adopted	% Change
						FY 2007-08 Adopted To FY 2008-09 Adopted
Use of Money and Property	8,007	0	0	0	0	0 %
Charges for Services	3,079,397	6,496,000	6,496,000	5,424,712	5,625,100	-13 %
Other Miscellaneous Revenue	1,435	0	0	70,894	0	0 %
Internal Transfers	0	0	0	435,284	0	0 %
Prior Year Resources	0	44,255	124,357	680,816	1,236,678	2,694 %
<b>Total Revenue</b>	<b>3,088,839</b>	<b>6,540,255</b>	<b>6,620,357</b>	<b>6,611,706</b>	<b>6,861,778</b>	<b>5 %</b>

## Expenditure Category Summary

Expenditure Category	FY 2006-07 Actual	FY 2007-08 Adopted	FY 2007-08 Revised	FY 2007-08 Estimated	FY 2008-09 Adopted	% Change
						FY 2007-08 Adopted To FY 2008-09 Adopted
Employee Services	202,040	221,516	221,516	168,548	224,850	2 %
Supplies and Services	3,663,814	4,589,199	5,069,301	4,387,879	4,469,784	-3 %
Capital Outlay	109,575	400,000	0	28,001	0	-100 %
Other	1,647,164	1,329,540	1,329,540	2,027,278	2,167,144	63 %
<b>Total Operating Expenses</b>	<b>5,622,594</b>	<b>6,540,255</b>	<b>6,620,357</b>	<b>6,611,706</b>	<b>6,861,778</b>	<b>5 %</b>
CIP Costs	0	0	0	0	0	0 %
<b>Total CIP and Operating Expenses</b>	<b>5,622,594</b>	<b>6,540,255</b>	<b>6,620,357</b>	<b>6,611,706</b>	<b>6,861,778</b>	<b>5 %</b>

**FUND 56 - PARAMEDIC SERVICES**

**FY 2006-07 Actual**

Ending Available Balance 6/30/07 \$ 517,045

**FY 2007-08 Projected**

Revenues	\$ 494,795	
Expenses <sup>(1)</sup>	\$ (455,760)	
Designations and Reserves	\$ -	
Proposed Source / (Use) of Balance		\$ 39,035
Estimated Ending Available Balance 6/30/08		\$ 556,080

**FY 2008-09 Adopted**

Revenues	\$ -	
Expenses	\$ -	
Designations and Reserves	\$ -	
Expected Source / (Use ) of Balance		\$ -

**Estimated Ending Available Balance 6/30/09 <sup>(2)</sup>**

**\$ 556,080**

**Percent Change**

**0%**

<sup>(1)</sup> Estimated expenses do not include depreciation of \$40,795 for FY 2007-08 and \$40,795 for FY 2008-09.

<sup>(2)</sup> Fund closed at direction of auditors and balances transferred to the General Fund.

**Fund 56 PARAMEDIC SERVICES**

**Revenue Category Summary**

<b>Revenue Category</b>	<b>FY 2006-07 Actual</b>	<b>FY 2007-08 Adopted</b>	<b>FY 2007-08 Revised</b>	<b>FY 2007-08 Estimated</b>	<b>FY 2008-09 Adopted</b>	<b>% Change FY 2007-08 Adopted To FY 2008-09 Adopted</b>
Use of Money and Property	16,785	15,504	15,504	29,405	0	-100 %
Other Miscellaneous Revenue	513,826	465,390	465,390	465,390	0	-100 %
Prior Year Resources	0	0	8,260	1,760	0	0 %
<b>Total Revenue</b>	<b>530,611</b>	<b>480,894</b>	<b>489,154</b>	<b>496,555</b>	<b>0</b>	<b>-100 %</b>

**Expenditure Category Summary**

<b>Expenditure Category</b>						
Employee Services	152,800	156,540	156,540	156,540	0	-100 %
Supplies and Services	82,132	106,049	106,049	90,960	0	-100 %
Capital Outlay	107,616	200,000	208,260	208,260	0	-100 %
Other	27,633	18,305	18,305	40,795	0	-100 %
<b>Total Operating Expenses</b>	<b>370,182</b>	<b>480,894</b>	<b>489,154</b>	<b>496,555</b>	<b>0</b>	<b>-100 %</b>
CIP Costs	0	0	0	0	0	0 %
<b>Total CIP and Operating Expenses</b>	<b>370,182</b>	<b>480,894</b>	<b>489,154</b>	<b>496,555</b>	<b>0</b>	<b>-100 %</b>

**FUND 61 - INFORMATION TECHNOLOGY**

**FY 2006-07 Actual**

Ending Available Balance 6/30/07 \$ 1,406,875

**FY 2007-08 Projected**

Revenues	\$ 1,563,654	
Expenses <sup>(1)</sup>	\$ (1,547,602)	
Designations and Reserves	\$ -	
Proposed Source / (Use) of Balance		\$ 16,052
Estimated Balance Available from Operations 6/30/08		\$ 1,422,927
Estimated Ending Available Balance 6/30/08		\$ 1,438,979

**FY 2008-09 Adopted**

Revenues	\$ 1,758,115	
Expenses <sup>(1)</sup>	\$ (1,742,063)	
Designations and Reserves	\$ -	
Expected Source / (Use ) of Balance		\$ 16,052

**Estimated Ending Available Balance 6/30/09** \$ 1,455,031

**Percent Change** 1%

<sup>(1)</sup> Estimated expenses do not include depreciation of \$16,052 for FY 2007-08 and \$16,052 for FY 2008-09.

## Fund 61 INFORMATION TECHNOLOGY

## Revenue Category Summary

Revenue Category	FY 2006-07 Actual	FY 2007-08 Adopted	FY 2007-08 Revised	FY 2007-08 Estimated	FY 2008-09 Adopted	% Change
						FY 2007-08 Adopted To FY 2008-09 Adopted
Charges for Services	1,307,532	1,563,652	1,563,652	1,563,654	1,733,947	11 %
Other Miscellaneous Revenue	23,840	23,840	23,840	0	24,168	1 %
Internal Transfers	111,000	0	0	0	0	0 %
Prior Year Resources	0	0	312,950	0	0	0 %
<b>Total Revenue</b>	<b>1,442,372</b>	<b>1,587,492</b>	<b>1,900,442</b>	<b>1,563,654</b>	<b>1,758,115</b>	<b>11 %</b>

## Expenditure Category Summary

Expenditure Category	FY 2006-07 Actual	FY 2007-08 Adopted	FY 2007-08 Revised	FY 2007-08 Estimated	FY 2008-09 Adopted	% Change
						FY 2007-08 Adopted To FY 2008-09 Adopted
Employee Services	491,489	567,742	567,742	567,742	595,811	5 %
Supplies and Services	860,904	878,698	955,178	854,860	1,018,852	16 %
Capital Outlay	18,062	45,000	93,000	45,000	45,000	0 %
Other	868,026	16,052	16,052	16,052	16,052	0 %
Reserves and Contingencies	0	80,000	80,000	80,000	82,400	3 %
<b>Total Operating Expenses</b>	<b>2,238,481</b>	<b>1,587,492</b>	<b>1,711,972</b>	<b>1,563,654</b>	<b>1,758,115</b>	<b>11 %</b>
CIP Costs	0	0	0	0	0	0 %
<b>Total CIP and Operating Expenses</b>	<b>2,238,481</b>	<b>1,587,492</b>	<b>1,711,972</b>	<b>1,563,654</b>	<b>1,758,115</b>	<b>11 %</b>

**FUND 64 - FLEET MAINTENANCE**

	<u>Vehicle M&amp;O and Replacement</u>	<u>Fire Truck Replacement</u>	<u>Total</u>
<b>FY 2006-07 Actual</b>			
Ending Fund Balance 6/30/07	\$ 2,097,105	\$ 802,244	\$ 2,899,349
<b>FY 2007-08 Projected</b>			
Revenues	\$ 3,787,926	\$ 259,700	
Transfer from General Fund 01	\$ 74,970		
Transfer from General Grant & Categorial 02	\$ 25,000		
Transfer from Law Enforcement Fund 15	\$ 14,000		
Transfer from Water Fund 52	\$ 26,000		
Transfer from Workers' Compensation Fund 67 <sup>(2)</sup>	\$ 500,000	\$ -	
Fund Balance Cash from Facilities Maintenance Fund 65 <sup>(3)</sup>	\$ 75,000	\$ -	
Expenses <sup>(1)</sup>	\$ (5,256,044)	\$ (428,703)	
Designations and Reserves	\$ -	\$ -	
Proposed Source / (Use) of Balance	<u>\$ (753,148)</u>	<u>\$ (169,003)</u>	<u>\$ (922,151)</u>
Estimated Ending Available Balance 6/30/08	\$ 1,343,957	\$ 633,241	\$ 1,977,198
<b>FY 2008-09 Adopted</b>			
Revenues	\$ 4,277,952	\$ 350,000	
Expenses <sup>(1)</sup>	\$ (4,258,961)	\$ (545,000)	
Designations and Reserves	\$ -	\$ -	
Reserve for Equipment Purchases	\$ -	\$ -	
Proposed Source / (Use) of Balance	<u>\$ 18,991</u>	<u>\$ (195,000)</u>	<u>\$ (176,009)</u>
<b>Estimated Ending Available Balance 6/30/09 <sup>(3)</sup></b>	<u><u>\$ 1,362,948</u></u>	<u><u>\$ 438,241</u></u>	<u><u>\$ 1,801,189</u></u>
<b>Percent Change</b>	<u><u>1%</u></u>	<u><u>-31%</u></u>	<u><u>-9%</u></u>

<sup>(1)</sup> Estimated expenses do not include depreciation of \$1,018,470 for FY 2007-08 and \$1,018,470 for FY 2008-09.

<sup>(2)</sup> Council authorized cash transfer to offset fuel and vehicle cost increases.

<sup>(3)</sup> Fund balance correction to reflect City Council action to transfer General Fund cash of \$175,000 to Fleet Fund in FY 2007-08. \$100,000 was transferred and this reflects a \$75,000 remainder.

**Fund 64 FLEET MAINTENANCE**

**Revenue Category Summary**

Revenue Category	FY 2006-07 Actual	FY 2007-08 Adopted	FY 2007-08 Revised	FY 2007-08 Estimated	FY 2008-09 Adopted	% Change
						FY 2007-08 Adopted To FY 2008-09 Adopted
Use of Money and Property	(6,895)	75,428	77,428	36,019	75,428	0 %
Charges for Services	3,623,895	4,034,237	4,039,837	3,982,343	4,523,524	12 %
Other Miscellaneous Revenue	104,852	29,000	29,000	29,264	29,000	0 %
Internal Transfers	1,024,036	128,500	405,546	639,970	0	-100 %
Prior Year Resources	0	1,398,958	3,446,952	2,015,621	1,194,479	-15 %
<b>Total Revenue</b>	<b>4,745,888</b>	<b>5,666,123</b>	<b>7,998,763</b>	<b>6,703,217</b>	<b>5,822,431</b>	<b>3 %</b>

**Expenditure Category Summary**

Expenditure Category	FY 2006-07 Actual	FY 2007-08 Adopted	FY 2007-08 Revised	FY 2007-08 Estimated	FY 2008-09 Adopted	% Change
						FY 2007-08 Adopted To FY 2008-09 Adopted
Employee Services	1,001,466	1,054,477	1,054,477	1,054,928	1,057,178	0 %
Supplies and Services	1,702,662	1,549,176	1,555,399	1,543,483	1,666,283	8 %
Capital Outlay	2,425,625	1,779,000	4,018,371	3,085,336	2,080,500	17 %
Other	965,417	1,018,470	1,018,470	1,019,470	1,018,470	0 %
Reserves and Contingencies	0	265,000	265,000	0	0	-100 %
<b>Total Operating Expenses</b>	<b>6,095,170</b>	<b>5,666,123</b>	<b>7,911,717</b>	<b>6,703,217</b>	<b>5,822,431</b>	<b>3 %</b>
CIP Costs	0	0	0	0	0	0 %
<b>Total CIP and Operating Expenses</b>	<b>6,095,170</b>	<b>5,666,123</b>	<b>7,911,717</b>	<b>6,703,217</b>	<b>5,822,431</b>	<b>3 %</b>

## FUND 65 - FACILITIES MAINTENANCE

**FY 2006-07 Actual**

Ending Available Balance 6/30/07 <sup>(1)</sup> \$ 1,816,398

**FY 2007-08 Projected**

Revenues	\$	4,400,903	
Transfer from Lease Obligation Fund 21 (Series C Bonds)	\$	99,435	
Transfer from General Fund 01	\$	140,417	
Expenses	\$	(4,631,729)	
Fund Balance Cash to Fleet Maintenance Fund 64	\$	(75,000)	
Designations and Reserves	\$	(56,190)	
Proposed Source / (Use) of Balance			\$ (122,164)
Estimated Ending Available Balance 6/30/08			\$ 1,694,234

**FY 2008-09 Adopted**

Revenues	\$	3,691,786	
Transfer from Lease Obligation Fund 21 (Series C Bonds)	\$	774,278	
Expenses	\$	(4,788,419)	
Transfer to General CIP Fund 04	\$	(600,000)	
Designations and Reserves	\$	(36,000)	
Expected Source / (Use ) of Balance <sup>(1)</sup>			\$ (958,355)

**Estimated Ending Available Balance 6/30/09**

**\$ 735,879**

**Percent Change <sup>(3)</sup>**

**-57%**

<sup>(1)</sup> Projected use of balance is on a cash basis and includes depreciation of \$20,000, which is a non-cash item and will not be expensed.

<sup>(2)</sup> Fund balance correction to reflect City Council action to transfer General Fund cash of \$100,000 to Facilities Fund in FY 2007-08. Since \$175,000 was mistakenly transferred, an adjustment was made in FY 2007-08.

<sup>(3)</sup> Reflects the increased use of funds previously billed to departments for facility maintenance.

**Fund 65 FACILITIES MAINTENANCE**

**Revenue Category Summary**

Revenue Category	FY 2006-07	FY 2007-08	FY 2007-08	FY 2007-08	FY 2008-09	% Change
	Actual	Adopted	Revised	Estimated	Adopted	FY 2007-08 Adopted To FY 2008-09 Adopted
Charges for Services	4,083,161	4,468,117	4,468,117	4,395,924	3,690,447	-17 %
Other Miscellaneous Revenue	4,885	1,339	1,339	4,979	1,339	0 %
Internal Transfers	1,142,385	130,000	1,014,130	239,852	774,278	496 %
Prior Year Resources	0	186,888	294,690	67,164	978,355	423 %
<b>Total Revenue</b>	<b>5,230,431</b>	<b>4,786,344</b>	<b>5,778,276</b>	<b>4,707,919</b>	<b>5,444,419</b>	<b>14 %</b>

**Expenditure Category Summary**

Expenditure Category	FY 2006-07	FY 2007-08	FY 2007-08	FY 2007-08	FY 2008-09	% Change
	Actual	Adopted	Revised	Estimated	Adopted	
Employee Services	935,889	1,124,310	1,124,310	1,146,910	815,991	-27 %
Supplies and Services	3,081,993	3,510,200	4,502,132	3,388,985	3,863,594	10 %
Capital Outlay	11,244	0	0	0	13,000	-----
Other	377,046	115,834	115,834	115,834	715,834	518 %
Reserves and Contingencies	0	36,000	36,000	56,190	36,000	0 %
<b>Total Operating Expenses</b>	<b>4,406,173</b>	<b>4,786,344</b>	<b>5,778,276</b>	<b>4,707,919</b>	<b>5,444,419</b>	<b>14 %</b>
CIP Costs	0	0	0	0	0	0 %
<b>Total CIP and Operating Expenses</b>	<b>4,406,173</b>	<b>4,786,344</b>	<b>5,778,276</b>	<b>4,707,919</b>	<b>5,444,419</b>	<b>14 %</b>

**FUND 66 - REPRODUCTION SERVICES**

**FY 2006-07 Actual**

Ending Available Balance 6/30/07 \$ 175,559

**FY 2007-08 Projected**

Revenues	\$ 319,732	
Expenses <sup>(1)</sup>	\$ (302,563)	
Designations and Reserves	\$ -	
Proposed Source / (Use) of Balance		\$ 17,169
Estimated Ending Available Balance 6/30/08		\$ 192,728

**FY 2008-09 Adopted**

Revenues	\$ 415,742	
Expenses <sup>(1)</sup>	\$ (398,015)	
Designations and Reserves	\$ -	
Expected Source / (Use ) of Balance		\$ 17,727

**Estimated Ending Available Balance 6/30/09** \$ 210,455

**Percent Change** 9%

<sup>(1)</sup> Estimated expenses do not include depreciation of \$17,169 for FY 2007-08 and \$17,727 for FY 2008-09.

**Fund 66 REPRODUCTION SERVICES**

**Revenue Category Summary**

Revenue Category	FY 2006-07 Actual	FY 2007-08 Adopted	FY 2007-08 Revised	FY 2007-08 Estimated	FY 2008-09 Adopted	% Change
						FY 2007-08 Adopted To FY 2008-09 Adopted
Charges for Services	5,177	3,000	3,000	3,124	3,000	0 %
Other Miscellaneous Revenue	0	73,319	73,319	0	0	-100 %
Internal Transfers	358,117	276,423	276,423	316,608	412,742	49 %
Prior Year Resources	0	53,025	53,025	0	0	-100 %
<b>Total Revenue</b>	<b>363,294</b>	<b>405,767</b>	<b>405,767</b>	<b>319,732</b>	<b>415,742</b>	<b>2 %</b>

**Expenditure Category Summary**

Expenditure Category	FY 2006-07 Actual	FY 2007-08 Adopted	FY 2007-08 Revised	FY 2007-08 Estimated	FY 2008-09 Adopted	% Change
Employee Services	189,494	211,540	211,540	203,451	215,653	2 %
Supplies and Services	163,991	177,058	177,058	99,112	182,362	3 %
Capital Outlay	3,545	0	0	0	0	0 %
Other	17,727	17,169	17,169	17,169	17,727	3 %
<b>Total Operating Expenses</b>	<b>374,756</b>	<b>405,767</b>	<b>405,767</b>	<b>319,732</b>	<b>415,742</b>	<b>2 %</b>

## FUND 67 - WORKERS' COMPENSATION

**FY 2006-07 Actual**

Ending Available Balance 6/30/07		\$ 7,249,872
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**FY 2007-08 Projected**

Revenues	\$ 4,630,703	
Expenses <sup>(1)</sup>	\$ (5,765,703)	
Accrued Long Term Liabilities	\$ (2,701,923)	
Designations and Reserves	\$ -	
Proposed Source / (Use) of Balance		\$ (3,836,923)
Estimated Ending Available Balance 6/30/08		\$ 3,412,949

**FY 2008-09 Adopted**

Revenues	\$ 3,488,691	
Expenses	\$ (3,488,691)	
Designations and Reserves	\$ -	
Expected Source / (Use ) of Balance		\$ -

**Estimated Ending Available Balance 6/30/09**

		<b><u>\$ 3,412,949</u></b>
--	--	----------------------------

**Percent Change**

		<b>0%</b>
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<sup>(1)</sup> Reflects cash transfer totaling \$1.135 million (\$635,000 to Fund 01 - General Fund and \$500,000 to Fund 64 - Fleet Maintenance Fund)

**Fund 67 WORKERS COMPENSATION**

**Revenue Category Summary**

Revenue Category	FY 2006-07 Actual	FY 2007-08 Adopted	FY 2007-08 Revised	FY 2007-08 Estimated	FY 2008-09 Adopted	% Change
						FY 2007-08 Adopted To FY 2008-09 Adopted
Charges for Services	4,642,188	4,541,954	4,541,954	4,541,954	3,487,362	-23 %
Other Miscellaneous Revenue	2,221	0	0	88,749	1,329	0 %
Prior Year Resources	0	0	752,060	1,135,000	0	0 %
<b>Total Revenue</b>	<b>4,644,409</b>	<b>4,541,954</b>	<b>5,294,014</b>	<b>5,765,703</b>	<b>3,488,691</b>	<b>-23 %</b>

**Expenditure Category Summary**

Expenditure Category	FY 2006-07 Actual	FY 2007-08 Adopted	FY 2007-08 Revised	FY 2007-08 Estimated	FY 2008-09 Adopted	% Change
						FY 2007-08 Adopted To FY 2008-09 Adopted
Employee Services	267,205	329,696	329,696	329,696	169,553	-49 %
Supplies and Services	2,683,390	4,212,258	4,329,318	4,301,007	3,319,138	-21 %
Other	0	0	635,000	1,135,000	0	0 %
<b>Total Operating Expenses</b>	<b>2,950,595</b>	<b>4,541,954</b>	<b>5,294,014</b>	<b>5,765,703</b>	<b>3,488,691</b>	<b>-23 %</b>

## FUND 68 - EMPLOYEE BENEFITS

**FY 2006-07 Actual**

Ending Available Balance 6/30/07 \$ 7,013,037

**FY 2007-08 Projected**

Revenues	\$ 20,159,930	
Expenses <sup>(1)</sup>	\$ (20,159,360)	
Accrued Payroll Liabilities	\$ (4,533,936)	
Designations and Reserves	\$ -	
Proposed Source / (Use) of Balance		\$ (4,533,366)
Estimated Ending Available Balance 6/30/08 <sup>(2)</sup>		\$ 2,479,671

**FY 2008-09 Adopted**

Revenues	\$ 23,421,646	
Expenses <sup>(1)</sup>	\$ (23,517,485)	
Designations and Reserves	\$ -	
Expected Source / (Use ) of Balance		\$ (95,839)

**Estimated Ending Available Balance 6/30/09**

**\$ 2,383,832**

**Percent Change**

**-4%**

<sup>(1)</sup> Estimated expenses do not include depreciation of \$570 for FY 2007-08 and \$570 for FY 2008-09.

<sup>(2)</sup> The estimated ending balance complies with Council policy to maintain a prudent reserve for the potential liability of payroll (vacation/sick leave) payments for employees based upon the advice of the City's auditors and/or financial advisor and represents a 100% reserve at 6/30/08.

**Fund 68 EMPLOYEE BENEFITS**

**Revenue Category Summary**

Revenue Category	FY 2006-07	FY 2007-08	FY 2007-08	FY 2007-08	FY 2008-09	% Change
	Actual	Adopted	Revised	Estimated	Adopted	FY 2007-08 Adopted To FY 2008-09 Adopted
Use of Money and Property	0	0	0	11,001	0	0 %
Charges for Services	19,163,190	21,629,653	21,629,653	19,927,149	23,421,346	8 %
Other Miscellaneous Revenue	1,646	570	570	1,780	300	-47 %
Internal Transfers	100,000	0	220,000	220,000	0	0 %
Prior Year Resources	0	220,039	378,089	0	96,409	-56 %
<b>Total Revenue</b>	<b>19,264,836</b>	<b>21,850,262</b>	<b>22,228,312</b>	<b>20,159,930</b>	<b>23,518,055</b>	<b>8 %</b>

**Expenditure Category Summary**

Expenditure Category	FY 2006-07	FY 2007-08	FY 2007-08	FY 2007-08	FY 2008-09	% Change
Employee Services	1,006,370	731,062	731,062	731,062	777,828	6 %
Supplies and Services	18,924,290	21,118,630	21,496,680	19,428,298	22,739,657	8 %
Other	1,399	570	570	570	570	0 %
<b>Total Operating Expenses</b>	<b>19,932,060</b>	<b>21,850,262</b>	<b>22,228,312</b>	<b>20,159,930</b>	<b>23,518,055</b>	<b>8 %</b>

## FUND 69 - PUBLIC LIABILITY

**FY 2006-07 Actual**

Ending Available Balance 6/30/07 \$ 6,083,309

**FY 2007-08 Projected**

Revenues	\$	1,605,249	
Expenses <sup>(1)</sup>	\$	(1,603,649)	
Accrued Public Liabilities	\$	(2,437,631)	
Designations and Reserves Self Insurance Retention (SIR)	\$	<u>(3,000,000)</u>	
Proposed Source / (Use) of Balance			<u>\$ (5,436,031)</u>
Estimated Ending Available Balance 6/30/08 <sup>(2)</sup>			\$ 647,278

**FY 2008-09 Adopted**

Revenues	\$	1,518,232	
Expenses <sup>(1)</sup>	\$	(1,516,632)	
Designations and Reserves	\$	<u>-</u>	
Expected Source / (Use) of Balance <sup>(2)</sup>			\$ 1,600

**Estimated Ending Available Balance 6/30/09**

**\$ 648,878**

**Percent Change**

**0%**

- (1) Estimated expenses do not include depreciation of \$1,600 for FY 2007-08 and \$1,600 for FY 2008-09.
- (2) Proposed use of balance is on a cash basis. The Revenue Summary "Prior Year" Resources includes depreciation of \$1,600, which is a non-cash item and will not be expensed.

**Fund 69 PUBLIC LIABILITY**

**Revenue Category Summary**

Revenue Category	FY 2006-07 Actual	FY 2007-08 Adopted	FY 2007-08 Revised	FY 2007-08 Estimated	FY 2008-09 Adopted	% Change
						FY 2007-08 Adopted To FY 2008-09 Adopted
Other Agencies	212,855	0	0	0	0	0 %
Charges for Services	1,372,284	1,454,691	1,454,691	1,454,691	1,500,732	3 %
Other Miscellaneous Revenue	239,004	17,500	17,500	150,558	17,500	0 %
Prior Year Resources	0	0	393,175	0	0	0 %
<b>Total Revenue</b>	<b>1,824,143</b>	<b>1,472,191</b>	<b>1,865,366</b>	<b>1,605,249</b>	<b>1,518,232</b>	<b>3 %</b>

**Expenditure Category Summary**

Expenditure Category	FY 2006-07 Actual	FY 2007-08 Adopted	FY 2007-08 Revised	FY 2007-08 Estimated	FY 2008-09 Adopted	% Change
Employee Services	163,441	191,473	191,473	143,200	170,984	-11 %
Supplies and Services	3,086,790	1,279,118	1,330,211	1,118,367	1,345,648	5 %
Other	2,361	1,600	1,600	1,600	1,600	0 %
<b>Total Operating Expenses</b>	<b>3,252,591</b>	<b>1,472,191</b>	<b>1,523,284</b>	<b>1,263,167</b>	<b>1,518,232</b>	<b>3 %</b>
CIP Costs	0	0	342,082	342,082	0	0 %
<b>Total CIP and Operating Expenses</b>	<b>3,252,591</b>	<b>1,472,191</b>	<b>1,865,366</b>	<b>1,605,249</b>	<b>1,518,232</b>	<b>3 %</b>

## FUND 71 - WASTEWATER CIP

**FY 2006-07 Actual**

Ending Available Balance 6/30/07 \$ 20,606,082

**FY 2007-08 Projected**

Revenues	\$	1,562,771	
Retained Earnings from Wastewater Operations Fund 51	\$	998,236	
Bond Distribution from Wastewater Operations Fund 51	\$	1,523,956	
Expenses	\$	(5,547,660)	
Designations and Reserves	\$	<u>0</u>	
Proposed Source / (Use) of Balance			\$ (1,462,697)
Estimated Ending Available Balance 6/30/08			\$ 19,143,385

**FY 2008-09 Adopted**

Revenues	\$	1,481,524	
Retained Earnings from Wastewater Operations Fund 51	\$	1,290,124	
Bond Distribution from Wastewater Operations Fund 51	\$	17,828,412	
Expenses	\$	(36,603,500)	
Designations and Reserves	\$	<u>0</u>	
Expected Source / (Use ) of Balance			\$ (16,003,440)

**Estimated Ending Available Balance 6/30/09**

**\$ 3,139,945**

**Percent Change <sup>(1)</sup>**

**-84%**

<sup>(1)</sup> The 2008-2013 Capital Improvement Plan identifies projects using fund balance for future project completion.

Fund 71 CIP WASTEWATER

Revenue Category Summary

Revenue Category	FY 2006-07 Actual	FY 2007-08 Adopted	FY 2007-08 Revised	FY 2007-08 Estimated	FY 2008-09 Adopted	% Change FY 2007-08 Adopted To FY 2008-09 Adopted
Use of Money and Property	808,341	862,772	862,772	1,075,618	781,524	-9 %
Charges for Services	1,303,202	760,000	760,000	487,153	700,000	-8 %
Other Miscellaneous Revenue	1,413	0	0	0	0	0 %
Prior Year Resources	0	31,504,228	35,732,145	3,984,889	35,121,976	11 %
<b>Total Revenue</b>	<b>2,112,956</b>	<b>33,127,000</b>	<b>37,354,917</b>	<b>5,547,660</b>	<b>36,603,500</b>	<b>10 %</b>

Expenditure Category Summary

Expenditure Category	FY 2006-07 Actual	FY 2007-08 Adopted	FY 2007-08 Revised	FY 2007-08 Estimated	FY 2008-09 Adopted	% Change FY 2007-08 Adopted To FY 2008-09 Adopted
Employee Services	141,920	0	0	0	0	0 %
Supplies and Services	97,352	0	0	0	0	0 %
Other	2,228,468	0	0	0	0	0 %
<b>Total Operating Expenses</b>	<b>2,467,740</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0 %</b>
CIP Costs	1,617,381	33,127,000	37,354,917	5,547,660	36,603,500	10 %
<b>Total CIP and Operating Expenses</b>	<b>4,085,121</b>	<b>33,127,000</b>	<b>37,354,917</b>	<b>5,547,660</b>	<b>36,603,500</b>	<b>10 %</b>

## FUND 72 - WATER CIP

**FY 2006-07 Actual**

Ending Available Balance 6/30/07	\$	13,959,599
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**FY 2007-08 Projected**

Revenues	\$	1,043,131
Retained Earnings from Water Operations Fund 52	\$	1,075,010
Bond Distribution from Water Operations Fund 52 <sup>(2)</sup>	\$	3,206,934
Expenses	\$	(8,341,987)
Designations and Reserves	\$	-
Proposed Source / (Use) of Balance	<u>\$</u>	<u>(3,016,912)</u>
Estimated Ending Available Balance 6/30/08	\$	10,942,687

**FY 2008-09 Adopted**

Revenues	\$	928,247
Retained Earnings from Water Operations Fund 52	\$	-
Bond Distribution from Water Operations Fund 52 <sup>(2)</sup>	\$	-
Retained Earnings from Safe Drinking Water Fund 74 <sup>(3)</sup>	\$	500,000
Expenses	\$	(10,068,000)
Designations and Reserves	\$	-
Expected Source / (Use ) of Balance	<u>\$</u>	<u>(8,639,753)</u>

**Estimated Ending Available Balance 6/30/09**

	<u>\$</u>	<u>2,302,934</u>
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**Percent Change <sup>(1)</sup>****-79%**

<sup>(1)</sup> The 2008-2013 Capital Improvement Plan identifies projects using fund balance for future project completion.

<sup>(2)</sup> Estimated bond distribution completed FY 2007-08.

<sup>(3)</sup> Estimated project construction completed FY 2008-09.

Fund 72 CIP WATER

Revenue Category Summary

Revenue Category	FY 2006-07 Actual	FY 2007-08 Adopted	FY 2007-08 Revised	FY 2007-08 Estimated	FY 2008-09 Adopted	% Change FY 2007-08 Adopted To FY 2008-09 Adopted
Use of Money and Property	457,116	461,671	461,671	741,613	528,247	14 %
Charges for Services	858,841	600,000	600,000	265,000	400,000	-33 %
Other Miscellaneous Revenue	282,862	0	0	36,518	0	0 %
Prior Year Resources	0	8,598,329	13,074,766	7,298,856	9,139,753	6 %
<b>Total Revenue</b>	<b>1,598,819</b>	<b>9,660,000</b>	<b>14,136,437</b>	<b>8,341,987</b>	<b>10,068,000</b>	<b>4 %</b>

Expenditure Category Summary

Expenditure Category	FY 2006-07 Actual	FY 2007-08 Adopted	FY 2007-08 Revised	FY 2007-08 Estimated	FY 2008-09 Adopted	% Change FY 2007-08 Adopted To FY 2008-09 Adopted
Employee Services	298,005	0	0	0	0	0 %
Supplies and Services	2,797	0	0	0	0	0 %
Other	988,157	0	0	0	0	0 %
<b>Total Operating Expenses</b>	<b>1,288,959</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0 %</b>
CIP Costs	9,787,065	9,660,000	14,136,437	8,341,987	10,068,000	4 %
<b>Total CIP and Operating Expenses</b>	<b>11,076,024</b>	<b>9,660,000</b>	<b>14,136,437</b>	<b>8,341,987</b>	<b>10,068,000</b>	<b>4 %</b>

## FUND 73 - GOLF CIP

**FY 2006-07 Actual**

Ending Available Balance 6/30/07	\$	360,529
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**FY 2007-08 Projected**

Revenues	\$	6,309	
Transfer from Lease Obligation COP Fund 21 (Series D Bonds)	\$	1,005,317	
Expenses <sup>(1)</sup>	\$	(482,947)	
Retained Earnings to Golf Operations Fund 53	\$	(435,284)	
Designations and Reserves	\$	<u>-</u>	
Proposed Source / (Use) of Balance			\$ 93,395
Estimated Ending Available Balance 6/30/08 <sup>(2) (3)</sup>			<u>\$ 453,924</u>

**FY 2008-09 Adopted**

Revenues	\$	4,364	
Expenses	\$	(253,466)	
Designations and Reserves	\$	<u>-</u>	
Expected Source / (Use ) of Balance			\$ (249,102)

**Estimated Ending Available Balance 6/30/09 <sup>(3)</sup>**
**\$ 204,822**
**Percent Change**
**-55%**

<sup>(1)</sup> Estimated expenses do not include depreciation of \$93,395 for FY 2007-08.

<sup>(2)</sup> Projected balance is on a cash basis. The Revenue Summary "Prior Year" resources includes depreciation, which is a non-cash item and will not expensed.

<sup>(3)</sup> Estimated balances will be adjusted at year-end to Golf Operations Fund 53.

Fund 73 CIP GOLF

Revenue Category Summary

Revenue Category	FY 2006-07 Actual	FY 2007-08 Adopted	FY 2007-08 Revised	FY 2007-08 Estimated	FY 2008-09 Adopted	% Change FY 2007-08 Adopted To FY 2008-09 Adopted
Use of Money and Property	65,359	24,500	24,500	6,309	4,364	-82 %
Internal Transfers	3,201,796	0	1,618,077	1,005,317	0	0 %
Prior Year Resources	0	807,353	34,040	0	249,102	-69 %
<b>Total Revenue</b>	<b>3,267,155</b>	<b>831,853</b>	<b>1,676,617</b>	<b>1,011,626</b>	<b>253,466</b>	<b>-70 %</b>

Expenditure Category Summary

Expenditure Category	FY 2006-07 Actual	FY 2007-08 Adopted	FY 2007-08 Revised	FY 2007-08 Estimated	FY 2008-09 Adopted	% Change FY 2007-08 Adopted To FY 2008-09 Adopted
Employee Services	28,160	0	0	0	0	0 %
Supplies and Services	449,768	0	0	0	0	0 %
Other	267,615	0	0	528,679	0	0 %
<b>Total Operating Expenses</b>	<b>745,543</b>	<b>0</b>	<b>0</b>	<b>528,679</b>	<b>0</b>	<b>0 %</b>
CIP Costs	2,591,413	831,853	1,676,617	482,947	253,466	-70 %
<b>Total CIP and Operating Expenses</b>	<b>3,336,956</b>	<b>831,853</b>	<b>1,676,617</b>	<b>1,011,626</b>	<b>253,466</b>	<b>-70 %</b>

**FUND 74 - SAFE DRINKING WATER LOAN**

**FY 2006-07 Actual**

Ending Available Balance 6/30/07 <sup>(1)</sup>	\$ 2,361,011
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**FY 2007-08 Projected**

Revenues	\$ 46,559	
Transfer from Water Operations Fund 52	\$ 1,390,062	
Expenses <sup>(1)</sup>	\$ (3,297,632)	
Designations and Reserves	<u>\$ -</u>	
Proposed Source / (Use) of Balance		<u>\$ (1,861,011)</u>
Estimated Ending Available Balance 6/30/08		\$ 500,000

**FY 2008-09 Adopted**

Revenues	\$ -	
Transfer from Water Operations Fund 52	\$ 1,391,563	
Retained Earnings for Water CIP Fund 72 <sup>(3)</sup>	\$ (500,000)	
Expenses <sup>(1)</sup>	\$ (1,391,563)	
Designations and Reserves	<u>\$ -</u>	
Expected Source / (Use ) of Balance		\$ (500,000)

**Estimated Ending Available Balance 6/30/09**

\$ -

**Percent Change <sup>(2)</sup>**

**-100%**

<sup>(1)</sup> First year of fund is FY 2005-06. Prior years were recorded in Water CIP Fund 72.

<sup>(2)</sup> The 2008-2013 Capital Improvement Plan identifies projects using fund balance for future project completion.

<sup>(3)</sup> Estimated project construction completed FY 2008-09.

Fund 74 SAFE DRINKING WTR LOAN

Revenue Category Summary

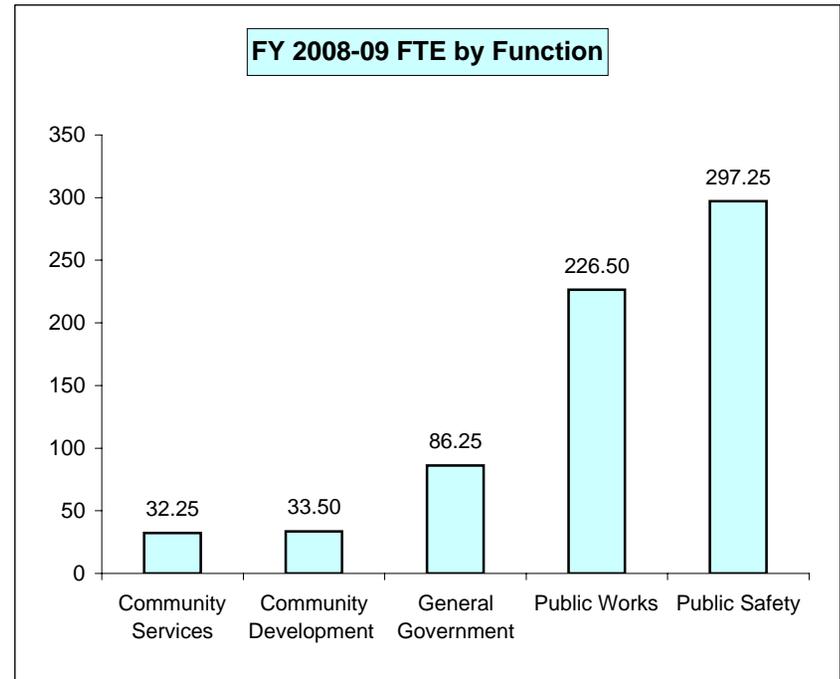
Revenue Category	FY 2006-07 Actual	FY 2007-08 Adopted	FY 2007-08 Revised	FY 2007-08 Estimated	FY 2008-09 Adopted	% Change
						FY 2007-08 Adopted To FY 2008-09 Adopted
Use of Money and Property	108,851	0	0	46,559	0	0 %
Other Miscellaneous Revenue	6,843,400	0	0	0	0	0 %
Internal Transfers	378,761	1,390,062	1,390,062	1,390,062	1,391,563	0 %
Prior Year Resources	0	1,140,000	2,244,107	1,861,011	0	-100 %
<b>Total Revenue</b>	<b>7,331,012</b>	<b>2,530,062</b>	<b>3,634,169</b>	<b>3,297,632</b>	<b>1,391,563</b>	<b>-45 %</b>

Expenditure Category Summary

Expenditure Category	FY 2006-07 Actual	FY 2007-08 Adopted	FY 2007-08 Revised	FY 2007-08 Estimated	FY 2008-09 Adopted	% Change
						FY 2007-08 Adopted To FY 2008-09 Adopted
Employee Services	42,841	0	0	0	0	0 %
Supplies and Services	79	0	0	0	1,500	-----
Other	378,758	1,263,820	1,263,820	1,263,820	1,263,821	0 %
Reserves and Contingencies	0	126,242	126,242	126,242	126,242	0 %
<b>Total Operating Expenses</b>	<b>421,679</b>	<b>1,390,062</b>	<b>1,390,062</b>	<b>1,390,062</b>	<b>1,391,563</b>	<b>0 %</b>
CIP Costs	10,293,263	1,140,000	2,244,107	1,907,570	0	-100 %
<b>Total CIP and Operating Expenses</b>	<b>10,714,942</b>	<b>2,530,062</b>	<b>3,634,169</b>	<b>3,297,632</b>	<b>1,391,563</b>	<b>-45 %</b>

**Authorized Positions**

	<u>FY 2006-07</u>	<u>FY 2007-08</u>	<u>FY 2008-09</u> <sup>(1)</sup>
General Government			
City Attorney	7.00	7.00	7.00
City Manager/City Clerk	18.25	18.50	18.50
Finance & Technology	51.00	51.00	47.75
Human Resources	<u>13.00</u>	<u>13.00</u>	<u>13.00</u>
<b>Subtotal General Government</b>	<b>89.25</b>	<b>89.50</b>	<b>86.25</b>
Community Development	34.50	34.50	33.50
Community Services	31.75	32.75	32.25
Public Safety			
Fire	107.50	111.00	112.00
Police	<u>176.25</u>	<u>182.00</u>	<u>185.25</u>
<b>Subtotal Public Safety</b>	<b>283.75</b>	<b>293.00</b>	<b>297.25</b>
Public Works <sup>(2)</sup>	<u>217.80</u>	<u>225.30</u>	<u>226.50</u>
<b>Total Citywide - FTEs</b> <sup>(3)</sup>	<b>657.05</b>	<b>675.05</b>	<b>675.75</b>
<b>Position Change</b>			<b>0.70</b>
<b>Percent Change</b>			<b>0.10%</b>



<sup>(1)</sup> The Authorized Position count includes nine new public safety positions but also included 11 reductions in Citywide staffing levels that assisted with the elimination of the \$4.3 million General Fund gap.

<sup>(2)</sup> In FY 2006-07, Public Works positions reflect a department reorganization in Maintenance Services. The reorganization was not completed at the time of budget adoption, but was revised during the year. Public Works positions increased 0.5 from FY 05-06 to FY 07-08 and 1.2 from FY 07-08 to FY 08-09 due to another reorganization.

<sup>(3)</sup> FTEs = Full-time equivalent positions



**Honorable Mayor and City Council Members:**

I am pleased to submit to you the FY 2008-09 Capital Improvement Program Budget for *Building Ventura's Future* in conjunction with the Operating Budget per the provisions of our City Charter. This \$88 million budget implements the first year of *Building Ventura's Future* or the 2008-2013 Capital Improvement Project Plan (CIP).

*Building Ventura's Future* is the blueprint for investing in vital infrastructure needs to protect and achieve a sustainable future for our community. In March 2008, the City Council adopted *Building Ventura's Future* – the 2008-2013 Proposed Capital Improvement Project Plan, which encompassed nearly 200 projects with a total estimated price tag of nearly one-half billion dollars.

The Plan embraces the 10 Visionary Strategic Goals of the 2005 General Plan to protect our Natural Community, support our Prosperous Community, integrate with our Well-Planned and Designed Community, facilitate our Accessible Community, and maintain our Sustainable Infrastructure. Making these goals a reality requires the investment of hundreds of millions of dollars to repair, replace and transform the capital assets of an older community.

The City of Ventura is 142 years old. Much of the upkeep and repair of our infrastructure has not kept pace with current demands. With the downturn of the economy, operating, maintaining, and replacing aging infrastructure combined with increased fuel and material costs, have made this even more challenging. In addition, complying with stringent environmental regulations is increasing our costs. Without significant new sources of funding, facilities supported by the General Fund, particularly parks, storm drains, and public buildings, will not receive the long-term enhancements we envision for a growing community.

The City is working on a long-term and realistic infrastructure funding strategy. We are actively engaging the community to identify what is important to our residents, creatively leveraging available funds and assets to obtain grants and other matching resources, as well as explore asset sales, debt financing and new revenue generation options.

**CIP Budget Overview**

The Capital Improvement Budget is presented by fund source and includes the following project area highlights:

- **Drainage**  
Of the 22 projects identified in the Plan, only three have funding identified and will be worked on this year. The City is working with the County and the other 10 Ventura County cities to develop a countywide funding source for storm water quality.
- **Facilities**  
There are 16 Work Plan facilities projects. Emergency repairs will be completed this year on the Promenade Beach Walkway; use of \$1.6 million Park Bond funds for this capital project will protect the Promenade against further deterioration.



- Construction to provide seismic upgrades and restoration of the historic Olivas Adobe will begin. City funds and a State of California Grant are funding this project. This is one example of how the City leverages its funds to preserve and protect its historic sites.



- Work continues for plans to develop a new fire station. This new station will provide faster response times for emergency assistance for citizens in the Harbor area. Property acquisition should occur during 2008-09.
- Design and planning for a new downtown parking structure will be initiated this year. This project will proceed in conjunction with the development of the Downtown Parking Management Strategy.

• **Parks and Recreation**

- Construction is scheduled to be completed in fiscal year 2008-09 for the Community Park Sportsfields Project. This project includes two soccer fields, a softball field, one multi-use field, temporary parking, and restrooms. The softball fields will include lighting to allow nighttime use.
- Arroyo Verde Kiosk is also scheduled to be completed this year. The new kiosk structure will add a traffic arm, ticket dispenser, and vault. This project will allow the City to generate additional revenue.

• **Public Art**

- There are sixteen Work Plan Public Art Projects in the CIP. Of these 10 will be worked on this year. The Mission Park Gateway Project, which consists of design and installation of a monumental sculpture in Mission Park. Other public art projects



included in the near future are the City Hall Municipal Art Gallery Improvements, California Street Bridge, and Cemetery Memorial Project.

• **Streets and Streetscapes**

- Street improvements and maintenance funding continues in alignment with the City's Pavement Management program. Overall, the Plan includes 11 comprehensive neighborhood improvements as well as five slurry/cape seal maintenance projects. Included in the FY 2008-09 budget are:
  - Downtown Neighborhoods
  - Bay View
  - Island Neighborhoods
  - 2008 Slurry/Cape Seal
- Transportation-related projects include California Street Grade Crossing Upgrades and improvements to the California Street Bridge. Design and planning work continues on the California Street / Hwy. 101 off ramp that will improve the City's connectivity to the beach area.
- The Olivas Park Drive extension project is in design. This project, funded with specifically restricted traffic mitigation fees, is an improvement to enhance circulation as well as promote public/partnerships for economic prosperity by assisting with infrastructure to support the business community.
- Our community is further enhanced with improvements for bicycle lanes, bus turnouts, sidewalk access ramps, and sidewalk installations such as the Hwy. 126 Bike Path Gap Closure Phase II project, which is currently in design.



- **Wastewater**

The \$28 million Wastewater Treatment Plant Removal project is currently in design. It will restore treatment capacity necessary to meet new State discharge requirements. It will also replace the existing air compressors with more energy efficient units. The Downtown Sewer System Replacement projects will be completed this fiscal year.

Future Wastewater CIP projects will further improve water quality and allow the City to comply with more stringent environmental regulations.

- **Water**

The Adopted CIP Water operating budget for this fiscal year is \$10 million. Design is scheduled to be completed for the Saticoy Water Conditioning Facility. Foster Park Wellfield is also in design. Funding for construction of these projects remains unidentified. Waterline replacements will occur in the Downtown, as well as Lincoln, and Fairview neighborhoods.



## Conclusion

Ventura has embraced a long-term vision for sustainable infrastructure. Our capital reinvestment is key to advancing this vision and to the outcomes that matter most to the City and its residents such as: *Improving the Quality of Life, Enhancing Sustainability* by protecting our natural resources and maintaining our water, wastewater, and drainage infrastructure, *Creating Livable Communities* for our families and our neighborhoods, and *Strengthening our Economic Prosperity*. These outcomes are all part of the dream of *Building Ventura's Future*.

*Rick Cole*  
Rick Cole, City Manager

*Ronald J. Calkins*  
Ron Calkins, Public Works Director

*Jay Panzica*  
Jay Panzica, Chief Financial Officer

**CAPITAL IMPROVEMENT PROJECT APPROPRIATIONS**

Prelim. Project Number	Final Project Number	Project Title	Estimated Project Cost	As of 5/15/08 Approved Appropriations	08-09 <sup>(A)</sup> Recommended Adjustments	08-09 Approved Appropriation	Estimated Expenditures Thru 6/30/08	Adopted 2008-09 Budget	Adopted Reserve	Amount Unfunded or Pending Grants
<b>GENERAL CIP FUND 04 - Work Plan</b>										
	93008	Chestnut/Main Drainage Improvements	\$ 361,000	\$ 448,960	\$ (87,960) <sup>(1)</sup>	\$ 361,000	\$ 75,000	\$ 286,000	\$ 0	\$ 0
	93009	Kalorama/Church Drain Repl. Phase I	716,000	700,000	16,000 <sup>(1)</sup>	716,000	45,000	671,000	0	0
	93013	Beach Water Quality Improvements	2,410,000	1,168,000	300,000 <sup>(2)</sup>	1,468,000	852,937	615,063	0	942,000
	93014	Cemetery Memorial Park Improvement	2,000,000	435,000	(341,764) <sup>(3)</sup>	93,236	93,236	0	0	1,906,764
	93016	Olivas Adobe Seismic Upgrades	2,250,000	2,250,000	0	2,250,000	320,000	1,930,000	0	0
	93017	Police/Fire Emergency Generator	1,450,000	1,413,694	36,306 <sup>(1)</sup>	1,450,000	785,000	665,000	0	0
	93018	CMP & Drainage Infrastructure Repl.	1,250,000	500,000	0	500,000	300,000	200,000	0	750,000
	93021	Beachfront Parking Structure Repairs	1,250,000	100,000	0	100,000	100,000	0	0	1,150,000
	93710	New Fire Station	5,800,000	1,866,702	0	1,866,702	632,355	0	1,234,347	3,933,298
	93958	Downtown Cultural District Impl.	824,000	824,000	0	824,000	816,872	7,128	0	0
	93959	Surfers Point Improvements	9,645,000	2,829,237	1,697,565 <sup>(4)</sup>	4,526,802	1,329,237	3,197,565	0	5,118,198
	93961	Street Maintenance	1,450,000	1,100,000	70,000 <sup>(5)</sup>	1,170,000	1,100,000	70,000	0	280,000
	93980	Promenade Beach Stairs and Seawall	3,598,403	798,413	1,652,488 <sup>(6)</sup>	2,450,901	798,413	1,652,488	0	1,147,502
	93983	Community Information Network (I-NET)	1,472,716	1,472,716	(245,000) <sup>(3)</sup>	1,227,716	1,227,716	0	0	245,000
	93998	City Hall East First Floor Imp.	3,600,000	2,194,468	783,341 <sup>(7)</sup>	2,977,809	1,690,000	1,287,809	0	622,191
72031	93023	HVAC City Hall West	1,300,000	0	200,000 <sup>(8)</sup>	200,000	0	200,000	0	1,100,000
70090		Crime Lab Abatement & Demolition	643,000	0	0	0	0	0	0	643,000
71053		Harmon Barranca Slope Stabilization	732,000	0	0	0	0	0	0	732,000
72054		Police/Fire Locker Room Renovation	1,170,000	0	0	0	0	0	0	1,170,000
72065		Foster Avenue/Hall Canyon Drainage	2,750,000	0	0	0	0	0	0	2,750,000
72091		Ventura River Trash Excluders	673,000	0	0	0	0	0	0	673,000
72092		Marina Park Docks Renovation	1,460,000	0	0	0	0	0	0	1,460,000
72093		Harbor Blvd Hillside Stabilization	2,300,000	0	0	0	0	0	0	2,300,000
77006		Fire Drill Site	1,415,000	0	0	0	0	0	0	1,415,000
77007		Fire Engine Drafting Pit	256,000	0	0	0	0	0	0	256,000
79304		505 Poli 3rd, 4th, and 5th Floor	5,100,000	0	0	0	0	0	0	5,100,000
<b>TOTAL GENERAL CIP Work Plan</b>			<b>\$ 55,876,119</b>	<b>\$ 18,101,190</b>	<b>\$ 4,080,976 #</b>	<b>\$ 22,182,166</b>	<b>\$ 10,165,766</b>	<b>\$ 10,782,053</b>	<b>\$ 1,234,347</b>	<b>\$ 33,693,953</b>



**CAPITAL IMPROVEMENT PROJECT APPROPRIATIONS**

Prelim. Project Number	Final Project Number	Project Title	Estimated Project Cost	As of 5/15/08 Approved Appropriations	08-09 <sup>(A)</sup> Recommended Adjustments	08-09 Approved Appropriation	Estimated Expenditures Thru 6/30/08	Adopted 2008-09 Budget	Adopted Reserve	Amount Unfunded or Pending Grants
<b>GENERAL CIP FUND 04 - Pending</b>										
<b>Public Safety</b>										
66035		Fire Station 5 Improvements	\$ 1,250,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,250,000
72053		Police/Fire Jail Renovation	1,500,000	0	0	0	0	0	0	1,500,000
76003		EOC Expansion & Modernization	2,000,000	0	0	0	0	0	0	2,000,000
76004		Public Safety EOC Site Security - I	650,000	0	0	0	0	0	0	650,000
76005		Police/Fire Administrative Office Rem.	650,000	0	0	0	0	0	0	650,000
77008		Fire Station #2 Relocation	4,000,000	0	0	0	0	0	0	4,000,000
<b>Public Safety Subtotal</b>			<b>\$ 10,050,000</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b># \$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 10,050,000</b>
<b>Streets/Beautification/Parks</b>										
71024		Arroyo Verde Park Irrigation Retrofit	\$ 1,121,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,121,000
71034		Ventura Harbor Landscape Imp.	1,200,000	0	0	0	0	0	0	1,200,000
71047		Telegraph Rd. Median Landscape Imp.	1,200,000	0	0	0	0	0	0	1,200,000
71052		Hilltop / Grove Median Stabilization	250,000	0	0	0	0	0	0	250,000
71055		City Hall Hillside Stabilization & Landscape	300,000	0	0	0	0	0	0	300,000
71056		Plaza Park Improvements	750,000	0	0	0	0	0	0	750,000
71057		Mission Park / Figueroa Plaza Enhancements	1,500,000	0	0	0	0	0	0	1,500,000
72051		Surfers Point Concrete Removal	1,000,000	0	0	0	0	0	0	1,000,000
72055		Hillside Lighting District	1,000,000	0	0	0	0	0	0	1,000,000
72060		Renovate Tennis Courts	650,000	0	0	0	0	0	0	650,000
72061		California Plaza Repairs	500,000	0	0	0	0	0	0	500,000
72062		Parks Exterior Lighting Replacement	600,000	0	0	0	0	0	0	600,000
72063		Downtown Tree Well Electrical Sys.Repl.	400,000	0	0	0	0	0	0	400,000
72075		Pierpont Sand Control	700,000	0	0	0	0	0	0	700,000
72096		Johnson Dr. Medium & Slope Improvements	250,000	0	0	0	0	0	0	250,000
<b>Streets/Beautification/Parks Subtotal</b>			<b>\$ 11,421,000</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b># \$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 11,421,000</b>
<b>TOTAL GENERAL CIP Pending</b>			<b>\$ 63,021,000</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 63,021,000</b>
<b>TOTAL GENERAL CIP PLAN</b>			<b>\$ 118,897,119</b>	<b>\$ 18,101,190</b>	<b>\$ 4,080,976</b>	<b># \$ 22,182,166</b>	<b>\$ 10,165,766</b>	<b>\$ 10,782,053</b>	<b>\$ 1,234,347</b>	<b>\$ 96,714,953</b>

## CAPITAL IMPROVEMENT PROJECT APPROPRIATIONS

Prelim. Project Number	Final Project Number	Project Title	Estimated Project Cost	As of 5/15/08 Approved Appropriations	08-09 <sup>(A)</sup> Recommended Adjustments	08-09 Approved Appropriation	Estimated Expenditures Thru 6/30/08	Adopted 2008-09 Budget	Adopted Reserve	Amount Unfunded or Pending Grants
<b>GENERAL CIP FUND 04 - Completed by 6/30/08</b>										
93019	505	Poli Acquisition (City Hall North)	\$ 4,231,848	4,231,848	\$ 0	4,231,848	4,231,848	\$ 0	\$ 0	\$ 0
93922		Santa Cruz/Santa Rosa Alley Stormdrain	43,462	200,000	(156,538) <sup>(3)</sup>	43,462	43,462	0	0	0
93988		Maintenance Management Sys. Upgrade	100,000	100,000	0	100,000	100,000	0	0	0
<b>TOTAL GENERAL CIP COMPLETED</b>			<b>\$ 4,375,310</b>	<b>\$ 4,531,848</b>	<b>\$ (156,538) #</b>	<b>\$ 4,375,310</b>	<b>\$ 4,375,310</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

<sup>(A)</sup> May include revisions recorded after 5/15/08 during FY 2007-08. Appropriations will be adjusted after year end closing.

<sup>(1)</sup> Adjusted for project completion.

<sup>(2)</sup> Recognize SEP award.

<sup>(3)</sup> Reflect April 1, 2008 Council project deferrals.

<sup>(4)</sup> Adjust for grant match requirements using Gas Tax revenue and recognize \$1.5M new State Coastal Conservancy Grant award (\$1M Conservancy Prop 84 and \$5K Coastal Impact Assistance Program (CIAP) State Resources Agency funding.)

<sup>(5)</sup> New allocation for asphalt purchase.

<sup>(6)</sup> \$1.5 million Park Bond funding allocated by Council 3-17-08 at the 2008-2013 CIP Plan adoption.

<sup>(7)</sup> Adjustment for interest earnings and use of facilities reserves established in FY 06-07 for this project.

<sup>(8)</sup> Use of facilities reserves established in FY 06-07 for this project.

**CIP Budget Detail**  
**04 - CIP GENERAL**

Fund / Department / Program	FY 2008-09 Adopted
<b>07</b>	
93958 DOWNTOWN CULTURAL DIST FEASABILITY PLAN	7,128
<b>07</b>	<b>7,128</b>
<b>10</b>	
93008 PALM/CHESTNUT MAIN DRAINAGE	286,000
93009 KALAORAMA/CHURCH DRAINAGE 1	671,000
93013 BEACH WATER QUALITY IMPROVEMENTS	615,063
93016 OLIVAS ADOBE RESTORATION	1,930,000
93017 POLICE/FIRE EMERGENCY GENERATOR	665,000
93018 CMP AND DRAINAGE INFRASTRUCTURE REPL	200,000
93023 HVAC CITY HALL WEST	200,000
93959 SURFERS POINT IMPROVEMENTS	3,197,565
93961 STREET IMPROVEMENTS	70,000
93980 PROMENADE ACCESS	1,652,488
93998 CITY HALL EAST FIRST FLOOR REFURBISHMENT	1,287,809
93999 FUND 04 FUTURE PROJECTS	
88002 93710 FIRE ST RELOC EQKE IMPR	1,234,347
93999 FUND 04 FUTURE PROJECTS	1,234,347
<b>10</b>	<b>12,009,272</b>
<b>04 - CIP GENERAL</b>	<b>12,016,400</b>

## CAPITAL IMPROVEMENT PROJECT APPROPRIATIONS

Prelim. Project Number	Final Project Number	Project Title	Estimated Project Cost	As of 5/15/08 Approved Appropriations	Interest <sup>(A)</sup> Earnings or Grant Award Recommended Adjustments	08-09 Approved Appropriation	Estimated Expenditures Thru 6/30/08	Adopted 2008-09 Budget	Adopted Reserve	Amount Unfunded
<b>TRANSPORTATION DEVELOPMENT ACT (TDA) ART 3 FUND 07 <sup>(1)</sup> - Completed by 6/30/08</b>										
90705		Crosswalk Safety Beacons	\$ 238,480	\$ 223,054	\$ 15,426	\$ 238,480	\$ 238,480	\$ 0	\$ 0	\$ 0
<b>TOTAL TDA ART 3 Completed</b>			<b>\$ 238,480</b>	<b>\$ 223,054</b>	<b>\$ 15,426</b>	<b>\$ 238,480</b>	<b>\$ 238,480</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TDA ART 3 - Supporting Projects in Gas Tax Fund 12 <sup>(2)</sup> - Completed by 6/30/08</b>										
			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL TDA ART 3 SUPPORTING PROJECTS</b>			<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TDA ART 3 FUND 07 - Annual Operations <sup>(3)</sup></b>										
90703		Bike Path Maintenance	\$ 245,400	\$ 168,115	\$ 77,285	\$ 245,400	\$ 168,115	\$ 77,285	\$ 0	\$ 0
<b>TOTAL TDA ART 3 OPERATIONS</b>			<b>\$ 245,400</b>	<b>\$ 168,115</b>	<b>\$ 77,285</b>	<b>\$ 245,400</b>	<b>\$ 168,115</b>	<b>\$ 77,285</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL TDA ART 3</b>			<b>\$ 483,880</b>	<b>\$ 391,169</b>	<b>\$ 92,711</b>	<b>\$ 483,880</b>	<b>\$ 406,595</b>	<b>\$ 77,285</b>	<b>\$ 0</b>	<b>\$ 0</b>

<sup>(A)</sup> May include revisions recorded after 5/15/08 during FY 2007-08. Appropriations will be adjusted after year end closing.

<sup>(1)</sup> First year of fund is FY 2004-05. Prior years were recorded in Gas Tax Fund 12.

<sup>(2)</sup> TDA Funds support projects in Gas Tax Fund 12.

<sup>(3)</sup> Reflects activity for annual operations from FY 04-05 to FY 08-09.

## CAPITAL IMPROVEMENT PROJECT APPROPRIATIONS

Prelim. Project Number	Final Project Number	Project Title	Estimated Project Cost	As of 5/15/08 Approved Appropriations	08-09 <sup>(A)</sup> Recommended Adjustments	08-09 Approved Appropriation	Estimated Expenditures Thru 6/30/08	Adopted 2008-09 Budget	Adopted Reserve	Amount Unfunded
<b>TRANSPORTATION DEVELOPMENT ACT (TDA) ART8A</b>										
<b>FUND 08 - Work Plan <sup>(1)</sup></b>										
90813		ASM - Lincoln Drive Neighborhood	\$ 800,000	\$ 565,000	\$ 235,000	\$ 800,000	\$ 80,000	\$ 720,000	\$ 0	\$ 0
90814		ASM - Downtown Neighborhoods	1,750,000	330,000	1,420,000	1,750,000	85,000	1,665,000	0	0
90816		ASM - Bayview	310,000	0	310,000	310,000	0	310,000	0	0
<b>TOTAL TDA ART8A Work Plan</b>			<b>\$ 2,860,000</b>	<b>\$ 895,000</b>	<b>\$ 1,965,000</b>	<b>\$ 2,860,000</b>	<b>\$ 165,000</b>	<b>\$ 2,695,000</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TRANSPORTATION DEVELOPMENT ACT (TDA) ART8A</b>										
<b>FUND 08 - Pending</b>										
			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL TDA ART8A PENDING PROJECTS</b>			<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TDA ART8A - Supporting Projects in Gas Tax Fund 12 <sup>(2)</sup></b>										
91896	90806	Hwy. 126 Interchange Landscape Improv.	\$ 160,029	\$ 144,288	\$ 15,741	\$ 160,029	\$ 160,029	\$ 0	\$ 0	\$ 0
91894	90810	California Bridge Upgrade	198,195	196,000	2,195	198,195	198,195	0	0	0
<b>TOTAL TDA ART8A SUPPORTING PROJECTS</b>			<b>\$ 358,224</b>	<b>\$ 340,288</b>	<b>\$ 17,936</b>	<b>\$ 358,224</b>	<b>\$ 358,224</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL TDA ART 8A</b>			<b>\$ 3,218,224</b>	<b>\$ 1,235,288</b>	<b>\$ 1,982,936</b>	<b>\$ 3,218,224</b>	<b>\$ 523,224</b>	<b>\$ 2,695,000</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TDA ART8A FUND 08 - Completed by 6/30/08</b>										
90811		ASM - Blackburn Neighborhoods	\$ 2,824	\$ 2,824	\$ 0	\$ 2,824	\$ 2,824	\$ 0	\$ 0	\$ 0
90815		ASM - Beckford	1,000,000	1,700,000	\$ (700,000)	1,000,000	1,000,000	0	0	0
<b>TOTAL TDA ART8A COMPLETED</b>			<b>\$ 1,002,824</b>	<b>\$ 1,702,824</b>	<b>\$ (700,000)</b>	<b>\$ 1,002,824</b>	<b>\$ 1,002,824</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

<sup>(A)</sup> May include revisions recorded after 5/15/08 during FY 2007-08. Appropriations will be adjusted after year end closing.

<sup>(1)</sup> First year of fund was FY 2004-05. Prior years were recorded in Gas Tax Fund 12.

<sup>(2)</sup> TDA Funds support projects in Gas Tax Fund 12.

**CIP Budget Detail**

**08 - TDA ART8A**

Fund / Department / Program	FY 2008-09 Adopted
<b>10</b>	
90813 ASM-LINCOLN DR NEIGHBORHOOD	720,000
90814 ASM-DOWNTOWN NEIGHBORHOODS	1,665,000
90816 ASM-BAYVIEW	310,000
<b>10</b>	<b>2,695,000</b>
<b>08 - TDA ART8A</b>	<b>2,695,000</b>



**CAPITAL IMPROVEMENT PROJECT APPROPRIATIONS**

Prelim. Project Number	Final Project Number	Project Title	Estimated Project Cost	As of 5/15/08 Approved Appropriations	08-09 <sup>(A)</sup> Recommended Adjustments	08-09 Approved Appropriation	Estimated Expenditures Thru 6/30/08	Adopted 2008-09 Budget	Adopted Reserve	Amount Unfunded
<b>GAS TAX FUND 12 - Pending Projects</b>										
70100		ASM - 2011 Slurry/Cape Seal	\$ 900,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 900,000
70101		ASM - 2009 Slurry/Cape Seal	900,000	0	0	0	0	0	0	900,000
72023		ASM - Pierpont Lanes Area	1,500,000	0	0	0	0	0	0	1,500,000
72027		ASM - Montalvo Neighborhood - East	1,700,000	0	0	0	0	0	0	1,700,000
72040		Main Street Bridge Protection	600,000	0	0	0	0	0	0	600,000
72046		ASM - Olive Street Resurfacing	100,000	0	0	0	0	0	0	100,000
72080		ASM - Slurry/Cape Seal 2010	900,000	0	0	0	0	0	0	900,000
72084		ASM - Main St. - City Limits to Ventura	1,700,000	0	0	0	0	0	0	1,700,000
72090		ASM - Montalvo Neighborhood - West	1,700,000	0	0	0	0	0	0	1,700,000
75048		ASM - 2012 Slurry/Cape Seal	900,000	0	0	0	0	0	0	900,000
75039		Bus Shelters Phase II	200,000	0	0	0	0	0	0	200,000
75041		Garden Street Railroad Crossing Upgrade	80,000	0	0	0	0	0	0	80,000
75009		Telegraph Rd/Wells Rd Improvements	450,000	0	0	0	0	0	0	450,000
75040		Midtown Pedestrian Safety	600,000	0	0	0	0	0	0	600,000
75049		Access Ramps 2011	100,000	0	0	0	0	0	0	100,000
75050		Access Ramps 2013	100,000	0	0	0	0	0	0	100,000
91954		Hwy. 126 Bike Path Gap Closure Phase III	1,400,000	0	0	0	0	0	0	1,400,000
<b>TOTAL GAS TAX CIP Pending Projects</b>			<b>\$ 13,830,000</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 13,830,000</b>
<b>TOTAL GAS TAX CIP PLAN</b>			<b>\$ 59,353,737</b>	<b>\$ 10,957,643</b>	<b>\$ 8,787,525</b>	<b>\$ 19,745,168</b>	<b>\$ 2,134,895</b>	<b>\$ 17,610,273</b>	<b>\$ 0</b>	<b>\$ 39,608,569</b>

## CAPITAL IMPROVEMENT PROJECT APPROPRIATIONS

Prelim. Project Number	Final Project Number	Project Title	Estimated Project Cost	As of 5/15/08 Approved Appropriations	08-09 <sup>(A)</sup> Recommended Adjustments	08-09 Approved Appropriation	Estimated Expenditures Thru 6/30/08	Adopted 2008-09 Budget	Adopted Reserve	Amount Unfunded
<b>GAS TAX FUND 12 - Completed by 6/30/08</b>										
<b>Annual Street Maintenance (ASM)</b>										
91875		ASM - Seaward Ave. - Thompson to Poli	\$ 905,050	\$ 1,465,050	\$ (560,000)	\$ 905,050	\$ 905,050	\$ 0	\$ 0	\$ 0
91949		ASM - Slurry Seal 2004-05	1,343,014	1,334,812	8,202	1,343,014	1,343,014	0	0	0
91950		ASM - Foothill	1,345,490	1,393,000	(47,510)	1,345,490	1,345,490	0	0	0
91960		ASM - Winford Neighborhoods	2,142,259	2,242,259	(100,000)	2,142,259	2,142,259	0	0	0
91963		ASM - Slurry/Cape Seal 2006	338,655	346,857	(8,202)	338,655	338,655	0	0	0
91964		ASM - Island Neighborhoods	5,550,000	5,550,000	0	5,550,000	5,550,000	0	0	0
91965		ASM - Market Street	1,200,000	1,600,000	(400,000)	1,200,000	1,200,000	0	0	0
91968		ASM - 2007 Slurry/Cape Seal	900,000	900,000	0	900,000	900,000	0	0	0
<b>Traffic Safety, Transit, Bike Lanes &amp; Other Improvements</b>										
91910		Bus Shelters <sup>(1)</sup>	\$ 56,149	\$ 56,149	\$ 0	\$ 56,149	\$ 56,149	\$ 0	\$ 0	\$ 0
91911		Figueroa St. Underpass	788,000	788,000	0	788,000	788,000	0	0	0
91934		Bicycle Amenities	195,984	195,984	0	195,984	195,984	0	0	0
91941		Telegraph Rd. Bike Lane/Sidewalk Upgrade	867,481	867,481	0	867,481	867,481	0	0	0
91955		Mills Road Bus Turnouts <sup>(2)</sup>	24,607	449,986	(425,379)	24,607	24,607	0	0	0
91956		Victoria Ave./Olivas Park Dr. Improvement Project	159,000	159,000	0	159,000	159,000	0	0	0
91957		Elementary School Sidewalk Enhancements	204,000	204,000	0	204,000	204,000	0	0	0
91896		Hwy. 126 Interchange Landscaping Improvements	855,000	855,000	0	855,000	855,000	0	0	0
<b>TOTAL GAS TAX FUND 12 - COMPLETED BY 6/30/08</b>			<b>\$ 16,874,689</b>	<b>\$ 18,407,578</b>	<b>\$ (1,532,889)</b>	<b>\$ 16,874,689</b>	<b>\$ 16,874,689</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

<sup>(A)</sup> May include revisions recorded after 5/15/08 during FY 2007-08. Appropriations will be adjusted after year end closing.

<sup>(1)</sup> Project reopened to complete final transactions.

<sup>(2)</sup> Mills Road Bus Turnouts project 91955 deleted and replaced with Bus Transfer Center and Bus Shelters Phase II project 72000.

<sup>(3)</sup> Project reflects current allocations from Caltrans. Construction funding is not yet authorized.

## CIP Budget Detail

FY2008-09 Budget

## 12 - GAS TAX

Fund / Department / Program	FY 2008-09 Adopted
<b>10</b>	
91894 CALIFORNIA ST BRIDGE UPGRADE	1,571,000
91906 FOOTHILL/KIMBALL TRF SIGNAL	380,000
91909 LEFT TURN LANE 5 POINTS INTERSECTION	263,000
91936 CALIFORNIA ST/HWY 101	120,000
91953 HWY 126 BIKE PATH-PHASE II	1,674,500
91958 HARBOR/VISTA DEL MAR IMPR.	175,378
91961 BROWN BARRANCA BIKE PATH LINK	319,800
91962 ASM - 2008 SLURRY/CAPE SEAL	691,595
91966 OLIVAS PARK DR EXTENSION	8,790,000
91970 ACCESS RAMPS 2009	190,000
91971 ASM - FAIRVIEW NEIGHBORHOOD	1,040,000
91972 ASM - POLI ST / BUENAVISTA	1,835,000
91973 BUS CENTER & SHELTERS	560,000
<b>10</b>	<b>17,610,273</b>
<b>12 - GAS TAX</b>	<b>17,610,273</b>

## CAPITAL IMPROVEMENT PROJECT APPROPRIATIONS

Prelim. Project Number	Final Project Number	Project Title	Estimated Project Cost	As of 5/15/08 Approved Appropriations	08-09 <sup>(A)</sup> Recommended Adjustments	08-09 Approved Appropriation	Estimated Expenditures Thru 6/30/08	Adopted 2008-09 Budget	Adpoted Reserve	Amount Unfunded
<b>PARK AND RECREATION FUND 18 - Work Plan</b>										
<b>Park Tax Funded Projects</b>										
	92901	Westside Community Pool <sup>(1)</sup>	\$ 8,300,000	\$ 5,986,699	\$ 0	\$ 5,986,699	\$ 693,974	\$ 0	\$ 5,292,725	\$ 2,313,301
	92905	Westpark Improvements	16,967,060	167,060	0	167,060	167,060	0	0	16,800,000
	92907	Ocean Park/Thompson Connection	1,300,000	200,000	0	200,000	200,000	0	0	1,100,000
71051		Marina Park Kiosk	300,000	0	0	0	0	0	0	300,000
<b>Service Area Mitigation Funded Projects</b>										
	92900	Arroyo Verde Kiosk Replacement	213,730	213,730	0	213,730	48,730	165,000	0	0
<b>Quimby Funded Projects</b>										
	92897	Thille Neighborhood Park <sup>(2)</sup>	1,301,573	1,301,573	0	1,301,573	1,116,531	185,042	0	0
<b>Other Funded Projects</b>										
	92904	Ventura Community Park Sports Fields <sup>(3)</sup>	4,100,000	4,100,000	0	4,100,000	3,719,844	380,156	0	0
	92906	Community Park Energy Savings Improvements <sup>(4)</sup>	1,197,386	1,197,386	0	1,197,386	414,000	783,386	0	0
<b>Grant Funded Projects</b>										
			0	0	0	0	0	0	0	0
<b>TOTAL PARK &amp; RECREATION CIP Work Plan</b>			<b>\$ 33,679,749</b>	<b>\$ 13,166,448</b>	<b>\$ 0</b>	<b># \$ 13,166,448</b>	<b>\$ 6,360,139</b>	<b>\$ 1,513,584</b>	<b>\$ 5,292,725</b>	<b>\$ 20,513,301</b>
<b>PARK AND RECREATION FUND 18 - Pending</b>										
<b>Park Tax Funded Projects</b>										
	71043	Skateboard Park Improvements	\$ 700,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 700,000
	71056	Plaza Park Improvements	750,000	0	0	0	0	0	0	750,000
	71057	Mission Park / Figueroa Plaza Enhancements	1,000,000	0	0	0	0	0	0	1,000,000
<b>Service Area Mitigation Funded Projects</b>										
	71026	Camino Real Parking Enhancements Phase II	904,000	0	0	0	0	0	0	904,000
	71030	Camino Real Tennis Facilities	1,008,000	0	0	0	0	0	0	1,008,000
<b>TOTAL PARK &amp; RECREATION CIP PENDING</b>			<b>\$ 4,362,000</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b># \$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 4,362,000</b>
<b>TOTAL PARK &amp; RECREATION CIP PLAN</b>			<b>\$ 38,041,749</b>	<b>\$ 13,166,448</b>	<b>\$ 0</b>	<b>\$ 13,166,448</b>	<b>\$ 6,360,139</b>	<b>\$ 1,513,584</b>	<b>\$ 5,292,725</b>	<b>\$ 24,875,301</b>

### CAPITAL IMPROVEMENT PROJECT APPROPRIATIONS

Prelim. Project Number	Final Project Number	Project Title	Estimated Project Cost	As of 5/15/08 Approved Appropriations	08-09 <sup>(A)</sup> Recommended Adjustments	08-09 Approved Appropriation	Estimated Expenditures Thru 6/30/08	Adopted 2008-09 Budget	Adpoted Reserve	Amount Unfunded
<b>PARK AND RECREATION FUND 18 - Completed by 6/30/08</b>										
<b>Service Area Mitigation Funded Projects</b>										
92903		Camino Real Improvements	\$ 1,421,332	\$ 1,421,332	\$ 0	\$ 1,421,332	\$ 1,421,332	\$ 0	\$ 0	\$ 0
<b>Other Funded Projects</b>										
92877		Ventura Community Park	22,207,317	22,207,317	0	22,207,317	22,207,317	0	0	0
<b>Grant Funded Projects</b>										
92865		Seaside Wilderness Park Enhancement	541,540	564,540	(23,000)	541,540	541,540	0	0	0
<b>TOTAL PARK &amp; RECREATION CIP COMPLETED BY 6/30/08</b>			<b>\$ 24,170,189</b>	<b>\$ 24,193,189</b>	<b>\$ (23,000)</b>	<b># \$ 24,170,189</b>	<b>\$ 24,170,189</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

<sup>(A)</sup> May include revisions recorded after 5/15/08 during FY 2007-08. Appropriations will be adjusted after year end closing.

<sup>(1)</sup> Project construction on hold.

<sup>(2)</sup> The City's estimated project cost reflects fees specifically collected for park acquisition and construction. The new park is being constructed by the developer. \$1,278,616 is to be paid to the developer per development agreement for the park construction.

<sup>(3)</sup> Project revised to reflect first portion of sports field constructions. Remainder of sports fields are a potential project.

<sup>(4)</sup> Project revised to reflect energy savings improvements instead of a co-generation system.

**CIP Budget Detail**  
**18 - PARK & REC IMPRV**

Fund / Department / Program	FY 2008-09 Adopted
<b>10</b>	
92897 THILLE NEIGHBORHOOD PARK	185,042
92900 ARROYO VERDE KIOSK REPLACEMENT	165,000
92904 COMMUNITY PARK SPORTS FIELDS	380,156
92906 COMM PARK CO-GENERATION SYS	783,386
92999 FUND 18 FUTURE PROJECTS	
88142 92901 WESTSIDE COMMUNITY POOL	5,292,725
92999 FUND 18 FUTURE PROJECTS	5,292,725
<b>10</b>	<b>6,806,309</b>
<b>18 - PARK &amp; REC IMPRV</b>	<b>6,806,309</b>



## CAPITAL IMPROVEMENT PROJECT APPROPRIATIONS

Prelim. Project Number	Final Project Number	Project Title	Estimated Project Cost	As of 5/15/08 Approved Appropriations	08-09 <sup>(A)</sup> Recommended Adjustments	08-09 Approved Appropriation	Estimated Expenditures Thru 6/30/08	Adopted 2008-09 Budget	Adopted Reserve	Amount Unfunded
<b>Art - Gas Tax</b>										
79128		Public Art - Streetscape Murals Phase II	\$ 25,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 25,000
<b>Art - Water</b>										
98188		Public Art - Arroyo Verde Water Tank	\$ 75,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 75,000
<b>TOTAL PUBLIC ART CIP Pending</b>			<b>\$ 200,000</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 200,000</b>
<b>TOTAL PUBLIC ART CIP PLAN</b>			<b>\$ 2,428,500</b>	<b>\$ 1,381,615</b>	<b>\$ 32,944</b>	<b>\$ 1,414,559</b>	<b>\$ 334,009</b>	<b>\$ 1,080,550</b>	<b>\$ 0</b>	<b>\$ 1,013,941</b>
<b>PUBLIC ART CIP FUND 19 - Completed by 6/30/08</b>										
98157		Public Art - Streetscape Murals	\$ 45,000	\$ 45,000	\$ 0	\$ 45,000	\$ 45,000	\$ 0	\$ 0	\$ 0
98170		Public Art - Ave.Treatment Plant/Foster Park	211,000	223,000	(12,000)	211,000	211,000	0	0	0
98176		Public Art - Pepper Tree Garden Booster Pump Station	90,000	90,000	0	90,000	90,000	0	0	0
98181		Public Art - Golf Course Booster Pump Station	47,500	54,000	(6,500)	47,500	47,500	0	0	0
98185		Public Art - Thille Neighborhood Park	25,903	25,903	0	25,903	25,903	0	0	0
98186		Public Art - Montalvo Neighborhood Park	24,931	24,931	0	24,931	24,931	0	0	0
<b>TOTAL PUBLIC ART CIP COMPLETED BY 6/30/08</b>			<b>\$ 444,334</b>	<b>\$ 462,834</b>	<b>\$ (18,500)</b>	<b># \$ 444,334</b>	<b>\$ 444,334</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>PUBLIC ART CIP FUND 19 - Fund Balance Reserve for Future Projects</b>										
98004		Art - CIP General (CIP and Operations)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 26,560	\$ 0
98012		Art - CIP Gas Tax	0	0	0	0	0	0	23,180	0
98018		Art - CIP Park & Recreation - Park Tax	0	0	0	0	0	0	8,374	0
98019		Art - CIP Park & Recreation - Service Area Fee	0	0	0	0	0	0	28,491	0
98020		Art - CIP Park & Recreation - Quimby	0	0	0	0	0	0	1,567	0
98071		Art - CIP Wastewater	0	0	0	0	0	0	8,468	0
98072		Art - CIP Water	0	0	0	0	0	0	11,308	0
98073		Art - CIP Golf	0	0	0	0	0	0	0	0
98001		Art - Administration (Operations)	0	0	0	0	0	0	32,042	0
98002		Art - Conservation (Operations)	0	0	0	0	0	0	60,368	0
<b>TOTAL PUBLIC ART FUND BALANCE RESERVE</b>			<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 200,358</b>	<b>\$ 0</b>
18243		Outstanding WAV Loan Balance								<b>\$ 1,000,000</b>

<sup>(A)</sup> May include revisions recorded after 5/15/08 during FY 2007-08. Appropriations will be adjusted after year end closing.

## CIP Budget Detail

FY2008-09 Budget

## 19 - PUBLIC ART

Fund / Department / Program	FY 2008-09 Adopted
07	
98150 CALIF ST CROSSING PUBLIC ARTWORK	160,000
98158 PUBLIC ART-FIGUEROA STREET	8,000
98165 PUBLIC ART-MISSION PARK	72,000
98168 PUBLIC ART-HARBOR WASTEWATER WETLANDS-PHASE I	245,170
98174 PUBLIC ART - HISTORIC WATER ACQUEDUCT	67,000
98175 PUBLIC ART - OAK STREET IMPROVEMENTS	5,000
98178 HARBOR WASTEWATER WETLANDS PHASE II	385,380
98184 PUBLIC ART-CEMETARY MEM. PARK TREE	23,000
98190 PUBLIC ART-CITY HALL GALLERY	80,000
98191 PUBLIC ART-BICYCLE RACKS	35,000
07	1,080,550
19 - PUBLIC ART	1,080,550

## CAPITAL IMPROVEMENT PROJECT APPROPRIATIONS

Prelim. Project Number	Final Project Number	Project Title	Estimated Project Cost	As of 5/15/08 Approved Appropriations	08-09 <sup>(A)</sup> Recommended Adjustments	08-09 Approved Appropriation	Estimated Expenditures Thru 6/30/08	Adopted 2008-09 Budget	Adopted Reserve	Amount Unfunded
<b>HCDA FUND 32 - Work Plan</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL HCDA CIP Work Plan</b>			<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>HCDA FUND 32 - Pending</b>										
78004		ADA - Ortega Adobe and Olivas Adobe	\$ 400,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 400,000
79102		ADA - H.P. Wright Library	600,000	0	0	0	0	0	0	600,000
94647		Westside St. Improvements - Ventura Ave.	300,000	31,952	0	31,952	31,952	0	0	268,048
<b>TOTAL HCDA CIP Pending</b>			<b>\$ 1,300,000</b>	<b>\$ 31,952</b>	<b>\$ 0</b>	<b>\$ 31,952</b>	<b>\$ 31,952</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 1,268,048</b>
<b>TOTAL HCDA CIP PLAN</b>			<b>\$ 1,300,000</b>	<b>\$ 31,952</b>	<b>\$ 0</b>	<b>\$ 31,952</b>	<b>\$ 31,952</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 1,268,048</b>
<b>HCDA FUND 32 - Completed by 6/30/08</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL HCDA CIP COMPLETED BY 6/30/08</b>			<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

<sup>(A)</sup> May include revisions recorded after 5/15/08 during FY 2007-08. Appropriations will be adjusted after year end closing.

**CAPITAL IMPROVEMENT PROJECT APPROPRIATIONS**

Prelim. Project Number	Final Project Number	Project Title	Estimated Project Cost	As of 5/15/08 Approved Appropriations	08-09 <sup>(A)</sup> Recommended Adjustments	08-09 Approved Appropriation	Estimated Expenditures Thru 6/30/08	Adopted 2008-09 Budget	Adopted Reserve	Amount Unfunded
<b>WASTEWATER CIP FUND 71 - Work Plan</b>										
	96855	Wastewater Treatment Plant Nutrient Removal	\$ 28,000,000	\$ 24,565,000	\$ 3,435,000	\$ 28,000,000	\$ 2,600,000	25,400,000	\$ 0	\$ 0
	96875	Telephone Road Sewer Realignment	650,000	1,000,000	(350,000)	650,000	320,000	330,000	0	0
	96881	Laboratory Facility Remodel	1,050,000	847,646	202,354	1,050,000	150,000	900,000	0	0
	96883	VWRF Filter Piping Rehabilitation	700,000	600,000	100,000	700,000	100,000	600,000	0	0
	96885	Downtown Sewer Line Replacement	930,000	1,578,000	(648,000)	930,000	820,000	110,000	0	0
	96887	VWRF Switchgear Replacement	3,500,000	3,300,000	200,000	3,500,000	95,000	3,405,000	0	0
	96889	2005 Sewer Lining & Manhole Rehabilitation	1,105,000	995,000	110,000	1,105,000	150,000	955,000	0	0
	96890	Downtown Sewer System Replacement	2,990,000	2,005,000	985,000	2,990,000	133,000	2,857,000	0	0
	96891	Hemlock Street Sewerline Replacement	572,500	572,000	500	572,500	61,000	511,500	0	0
74023	96892	Seaside Transfer Station Forcemain	940,000	0	940,000	940,000	0	940,000	0	0
74024	96893	VWRF Recycle Waterline Capacity	515,000	0	515,000	515,000	0	515,000	0	0
74025	96894	VWRF Maintenance Storage Area	1,200,000	0	80,000	80,000	0	80,000	0	1,120,000
<b>TOTAL WASTEWATER CIP Work Plan</b>			<b>\$ 42,152,500</b>	<b>\$ 35,462,646</b>	<b>\$ 5,569,854</b>	<b>\$ 41,032,500</b>	<b>\$ 4,429,000</b>	<b>\$ 36,603,500</b>	<b>\$ 0</b>	<b>\$ 1,120,000</b>
<b>WASTEWATER CIP FUND 71 - Pending</b>										
74005		VWRF Dewatering Equipment Replacement	\$ 12,000,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 12,000,000
74022		Avenue Area Sewer Replacement	1,500,000	0	0	0	0	0	0	1,500,000
74026		Ultraviolet Radiation Disinfection Process	8,000,000	0	0	0	0	0	0	8,000,000
	96869	Western Trunk Sewer	2,000,000	0	0	0	0	0	0	2,000,000
	96874	Tertiary Filter Replacement	6,000,000	0	0	0	0	0	0	6,000,000
	96878	VWRF Digester 4	7,000,000	0	0	0	0	0	0	7,000,000
	96884	VWRF Landscape Improvements	600,000	0	0	0	0	0	0	600,000
	96888	State Beach Lift Station Drywell Replacement	500,000	0	0	0	0	0	0	500,000
<b>TOTAL WASTEWATER CIP Pending</b>			<b>\$ 37,600,000</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 37,600,000</b>
<b>TOTAL WASTEWATER CIP PLAN</b>			<b>\$ 79,752,500</b>	<b>\$ 35,462,646</b>	<b>\$ 5,569,854</b>	<b>\$ 41,032,500</b>	<b>\$ 4,429,000</b>	<b>\$ 36,603,500</b>	<b>\$ 0</b>	<b>\$ 38,720,000</b>
<b>WASTEWATER CIP FUND 71 - Completed by 6/30/08</b>										
	96845	Spinnaker Dr. Sewer Lift Station	\$ 770,070	\$ 770,070	\$ 0	\$ 770,070	\$ 770,070	\$ 0	\$ 0	\$ 0
	96851	VWRF Odor Control	1,485,000	1,485,000	0	1,485,000	1,485,000	0	0	0
	96852	North Bank Lift Station	2,876,386	2,876,386	0	2,876,386	2,876,386	0	0	0
	96859	Midtown Sewer System Analysis	274,427	274,427	0	274,427	274,427	0	0	0
	96871	Pierpont Lift Station Upgrade	453,771	475,028	(21,257)	453,771	453,771	0	0	0
	96879	Sewer Realignment and Sag Repair	460,430	460,430	0	460,430	480,430	0	0	0
	96886	Aliso Sewer	1,000,000	1,000,000	0	1,000,000	1,000,000	0	0	0
<b>TOTAL WASTEWATER CIP COMPLETED</b>			<b>\$ 7,320,084</b>	<b>\$ 7,341,341</b>	<b>\$ (21,257)</b>	<b>\$ 7,320,084</b>	<b>\$ 7,340,084</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

<sup>(A)</sup> May include revisions recorded after 5/15/08 during FY 2007-08. Appropriations will be adjusted after year end closing.

**CIP Budget Detail**

FY2008-09 Budget

**71 - CIP WASTEWATER**

<b>Fund / Department / Program</b>	<b>FY 2008-09 Adopted</b>
<b>10</b>	
96855 UPGRADE VTA WASTEWATER FAC PHASE II	25,400,000
96875 SEWER LINE REPLACEMENTS	330,000
96881 LABORATORY REMODEL	900,000
96883 VWRF FILTER PIPING REHABILITATION	600,000
96885 DOWNTOWN SEWER LINE REPLACEMENT	110,000
96887 VWRF SWITCHGEAR REPLACEMENT	3,405,000
96889 SEWERLINING & MANHOLE REHABILITATION	955,000
96890 DOWNTOWN SEWER SYSTEM REPLACEMENT	2,857,000
96891 HEMLOCK ST SEWER LINE REPLACEMENT	511,500
96892 SEASIDE TRANSFER STATION FORCEMAIN	940,000
96893 VWRF RECYCLE WATERLINE CAPACITY	515,000
96894 VWRF MAINTENANCE STORAGE AREA	80,000
<b>10</b>	<b>36,603,500</b>
<b>71 - CIP WASTEWATER</b>	<b>36,603,500</b>



## CAPITAL IMPROVEMENT PROJECT APPROPRIATIONS

Prelim. Project Number	Final Project Number	Project Title	Estimated Project Cost	As of 5/15/08 Approved Appropriations	08-09 <sup>(A)</sup> Recommended Adjustments	08-09 Approved Appropriation	Estimated Expenditures Thru 6/30/08	Adopted 2008-09 Budget	Adopted Reserve	Amount Unfunded
97896		Golf Course BPS & Wells Upgrade	2,000,000	0	0	0	0	0	0	2,000,000
97897		Dead-End Water Main Connections	500,141	141	0	141	141	0	0	500,000
97898		Booster Pump Station Fixed Emergency Power	500,000	0	0	0	0	0	0	500,000
<b>TOTAL WATER CIP Pending Projects</b>			<b>\$ 40,451,695</b>	<b>\$ 1,695</b>	<b>\$ 0</b>	<b>\$ 1,695</b>	<b>\$ 1,695</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 40,450,000</b>
<b>TOTAL WATER CIP PLAN</b>			<b>\$ 95,910,695</b>	<b>\$ 12,145,695</b>	<b>\$ 5,415,000</b>	<b>\$ 17,560,695</b>	<b>\$ 7,492,695</b>	<b>\$ 10,068,000</b>	<b>\$ 0</b>	<b>\$ 78,350,000</b>
<b>WATER CIP FUND 72 - Completed by 6/30/08</b>										
97839		Grant Park Reservoir Replacement - 260 Zone	\$ 5,114,245	\$ 5,114,245	\$ 0	\$ 5,114,245	\$ 5,114,245	\$ 0	\$ 0	\$ 0
97841		No. Wells Rd. Reservoir (430 Zone)	11,574,540	12,174,540	(600,000)	11,574,540	11,574,540	0	0	0
97850		Ave. Treatment Plant/Foster Park Improvement <sup>(1)</sup>	5,141,032	5,141,032	0	5,141,032	5,141,032	0	0	0
97868		Downtown Hillside Waterline Replacement	1,152,715	1,302,715	(150,000)	1,152,715	1,152,715	0	0	0
97888		Waterline - Olivas Park	420,369	420,369	0	420,369	420,369	0	0	0
97900		Waterline - Olivas East of Harbor	841,216	1,341,216	(500,000)	841,216	841,216	0	0	0
<b>TOTAL WATER CIP COMPLETED BY 6/30/08</b>			<b>\$ 24,244,117</b>	<b>\$ 25,494,117</b>	<b>\$ (1,250,000)</b>	<b>\$ 24,244,117</b>	<b>\$ 24,244,117</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

<sup>(A)</sup> May include revisions recorded after 5/15/08 during FY 2007-08. Appropriations will be adjusted after year end closing.

<sup>(1)</sup> This project was begun in Water CIP Fund 72. Due to the Safe Drinking Water Loan requirements, a separate fund is necessary to account for loan activity and final construction. The new Fund 74 was set up during FY 2005-06. Previous Water CIP Fund costs are \$5,141,032 for a total project cost of \$31,027,588.

**CIP Budget Detail**

FY2008-09 Budget

**72 - CIP WATER**

<b>Fund / Department / Program</b>	<b>FY 2008-09 Adopted</b>
<b>10</b>	
97521 NEW WELL & CONDITIONING FACILITY	65,000
97889 WATERLINE HARBOR BLVD	120,000
97891 CHLORINATION/CHLORAMINATION MODIFICATIONS	90,000
97899 SATICOY WELL #3	3,105,000
97901 DOWNTOWN WATERMAIN REPLACEMENT	110,000
97902 WATERLINE REPLACEMENT - LINCOLN	428,000
97903 WATERLINE REPLACEMENT - FAIRVIEW	2,861,000
97904 FOSTER PARK WELLFIELD	605,000
97905 WATERLINE REPLACEMENT HEMLOCK ST	429,000
97906 SATICOY TRANSMISSION MAIN	1,705,000
97907 MOUND WELL #2	100,000
97908 GOLF COURSE WELL 7	450,000
<b>10</b>	<b>10,068,000</b>
<b>72 - CIP WATER</b>	<b>10,068,000</b>

## CAPITAL IMPROVEMENT PROJECT APPROPRIATIONS

Prelim. Project Number	Final Project Number	Project Title	Estimated Project Cost	As of 5/15/08 Approved Appropriations	08-09 <sup>(A)</sup> Recommended Adjustments	08-09 Approved Appropriation	Estimated Expenditures Thru 6/30/08	Adopted 2008-09 Budget	Adopted Reserve	Amount Unfunded
<b>GOLF CIP FUND 73 - Work Plan</b>										
95528		Buenaventura Golf Course Renovation	\$ 6,559,655	\$ 6,531,381	\$ 28,274	\$ 6,559,655	\$ 6,346,189	\$ 213,466	\$ 0	\$ 0
95529		Olivas Park Golf Course Renovation	9,878,864	10,722,236	(843,372)	9,878,864	9,838,864	40,000	0	0
<b>TOTAL GOLF CIP Work Plan</b>			<b>\$ 16,438,519</b>	<b>\$ 17,253,617</b>	<b>\$ (815,098)</b>	<b>\$ 16,438,519</b>	<b>\$ 16,185,053</b>	<b>\$ 253,466</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL GOLF CIP PLAN</b>			<b>\$ 16,438,519</b>	<b>\$ 17,253,617</b>	<b>\$ (815,098)</b>	<b>\$ 16,438,519</b>	<b>\$ 16,185,053</b>	<b>\$ 253,466</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>GOLF CIP FUND 73 - Completed by 6/30/08</b>										
95527		Golf Course Renovation Design	\$ 1,879,560	\$ 1,913,600	\$ (34,040)	\$ 1,879,560	\$ 1,879,560	\$ 0	\$ 0	\$ 0
<b>TOTAL GOLF CIP COMPLETED</b>			<b>\$ 1,879,560</b>	<b>\$ 1,913,600</b>	<b>\$ (34,040)</b>	<b>\$ 1,879,560</b>	<b>\$ 1,879,560</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

<sup>(A)</sup> May include revisions recorded after 5/15/08 during FY 2007-08. Appropriations will be adjusted after year end closing.

**CIP Budget Detail**  
**73 - CIP GOLF**

Fund / Department / Program	FY 2008-09 Adopted
07	
95528 BUENA VENTURA GOLF COURSE RENOVATION	213,466
95529 OLIVAS GOLF COURSE RENOVATION	40,000
07	253,466
<b>73 - CIP GOLF</b>	<b>253,466</b>

## CAPITAL IMPROVEMENT PROJECT APPROPRIATIONS

Prelim. Project Number	Final Project Number	Project Title	Estimated Project Cost	As of 5/15/08 Approved Appropriations	08-09 <sup>(A)</sup> Recommended Adjustments	08-09 Approved Appropriation	Estimated Expenditures Thru 6/30/08	Adopted 2008-09 Budget	Adopted Reserve	Amount Unfunded
<b>SAFE DRINKING WATER LOAN FUND 74 - Completed by 6/30/08</b>										
	97074	Avenue Treatment Plant <sup>(1)</sup>	\$ 25,550,020	\$ 25,886,556	\$ (336,536)	\$ 25,550,020	\$ 25,550,020	\$ 0	\$ 0	\$ 0
<b>TOTAL SAFE DRINKING WATER LOAN FUND Work Plan</b>			<b>\$ 25,550,020</b>	<b>\$ 25,886,556</b>	<b>\$ (336,536)</b>	<b>\$ 25,550,020</b>	<b>\$ 25,550,020</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL SAFE DRINKING WATER LOAN FUND CIP</b>			<b>\$ 25,550,020</b>	<b>\$ 25,886,556</b>	<b>\$ (336,536)</b>	<b>\$ 25,550,020</b>	<b>\$ 25,550,020</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

<sup>(A)</sup> May include revisions recorded after 5/15/08 during FY 2007-08. Appropriations will be adjusted after year end closing.

<sup>(1)</sup> This project was begun in Water CIP Fund 72. Due to the Safe Drinking Water Loan requirements, a separate fund is necessary to account for loan activity and final construction. The new Fund 74 was set up during FY 2005-06. Previous Water CIP Fund costs are \$5,141,032 for a total project cost of \$31,027,588.

**CIP Budget Detail**  
**74 - SAFE DRINKING WATER LOAN**

Fund / Department / Program	FY 2008-09 Adopted
10	
97074 AVENUE TREATMENT PLANT	0
10	0
<b>74 - SAFE DRINKING WATER LOAN</b>	<b>0</b>

## CAPITAL IMPROVEMENT PROJECT APPROPRIATIONS

Prelim. Project Number	Final Project Number	Project Title	Estimated Project Cost	As of 5/15/08 Approved Appropriations	08-09 <sup>(A)</sup> Recommended Adjustments	08-09 Approved Appropriation	Estimated Expenditures Thru 6/30/08	Adopted 2008-09 Budget	Adopted Reserve	Amount Unfunded
<b>RDA MERGED DT CAPITAL Work Plan - Fund 88</b>										
99351		Downtown Parking Structure #2	\$ 20,137,000	\$ 97	\$ 200,000	\$ 200,097	\$ 97	\$ 200,000	\$ 0	\$ 19,936,903
99884		Downtown Restroom	545,000	227	70,000	70,227	227	70,000	0	474,773
99885		Oak Street Improvements	773,000	0	91,000	91,000	0	91,000	0	682,000
99888		Downtown Tree Wells	300,000	0	300,000	300,000	0	300,000	0	0
<b>TOTAL RDA MERGED DT CAPITAL FUND 88 Work Plan</b>			<b>\$ 21,755,000</b>	<b>\$ 324</b>	<b>\$ 661,000</b>	<b>\$ 661,324</b>	<b>\$ 324</b>	<b>\$ 661,000</b>	<b>\$ 0</b>	<b>\$ 21,093,676</b>
<b>TOTAL RDA MERGED DT CAPITAL CIP PLAN</b>			<b>\$ 21,755,000</b>	<b>\$ 324</b>	<b>\$ 661,000</b>	<b>\$ 661,324</b>	<b>\$ 324</b>	<b>\$ 661,000</b>	<b>\$ 0</b>	<b>\$ 21,093,676</b>
<b>RDA MERGED DT CAPITAL - Completed by 6/30/08</b>										
99886		Downtown Trash Enclosures	\$ 341,000	\$ 341,000	\$ 0	\$ 341,000	\$ 341,000	\$ 0	\$ 0	\$ 0
<b>TOTAL RDA MERGED DT CAPITAL CIP COMPLETED</b>			<b>\$ 341,000</b>	<b>\$ 341,000</b>	<b>\$ 0</b>	<b>\$ 341,000</b>	<b>\$ 341,000</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

<sup>(A)</sup> May include revisions recorded after 5/15/08 during FY 2007-08. Appropriations will be adjusted after year end closing.

**CIP Budget Detail**

**88 - RDA-MERGED DT CAPITAL PROJECTS**

Fund / Department / Program	FY 2008-09 Adopted
<b>06</b>	
99351 DOWNTOWN PARKING STRUCTURE #2	200,000
99884 DOWNTOWN RESTROOM	70,000
99885 OAK STREET IMPROVEMENTS	91,000
99888 DOWNTOWN TREE WELLS	300,000
<b>06</b>	<b>661,000</b>
<b>88 - RDA-MERGED DT CAPITAL PROJECTS</b>	<b>661,000</b>

**CIP Budget Detail**

**88 - RDA-MERGED DT CAPITAL PROJECTS**

Fund / Department / Program	FY 2008-09 Adopted
<b>Report Total:</b>	<b>87,794,498</b>

**Resolution No. 2008-031**

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**A Resolution of the City Council of the City of San Buenaventura Adopting the Operating Budget and Capital Improvement Budget for Fiscal Year 2008-09 and Establishing Annual Appropriation Limit Required by Article XIII B of the California Constitution**

**RESOLUTION NO. 2008-031**

**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF  
SAN BUENAVENTURA ADOPTING THE OPERATING  
BUDGET AND CAPITAL IMPROVEMENT BUDGET FOR  
FISCAL YEAR 2008-09 AND ESTABLISHING ANNUAL  
APPROPRIATION LIMIT REQUIRED BY ARTICLE XIII B  
OF THE CALIFORNIA CONSTITUTION**

BE IT RESOLVED by the City Council of the City of San Buenaventura as follows:

**SECTION 1: Fiscal Year 2008-09 Operating Budget**

A. By memorandum dated May 1, 2008, a copy of which is on file in the Office of the City Clerk, the City Manager has submitted to the City Council the Proposed Operating Budget for the City of San Buenaventura for the FY 2008-09 commencing July 1, 2008.

B. The City Council conducted a two-day public hearing on June 9 and June 16, 2008.

C. All other proceedings preliminary to the adoption of the Operating Budget have been completed in conformance with the provisions of the City Charter (Article XII-Fiscal Administration Section 1204 through Section 1209).

D. The FY 2008-09 total Citywide Budget is proposed for adoption at \$292,019,632, of which the Operating Budget is \$204,225,134.

E. The Operating Budget for FY 2008-09 as submitted to the City Council is hereby approved and adopted with the revisions identified in Exhibit A.

**SECTION 2: FY 2008-09 Capital Improvement Budget**

A. By memorandum dated May 5, 2008, a copy of which is on file in the Office of the City Clerk, the City Manager has also submitted to the City Council the Proposed Capital Improvement Budget for the City of San Buenaventura for the FY 2008-09, commencing July 1, 2008.

B. The City Council conducted a two-day public hearing on June 9 and June 16, 2008.

C. All other proceedings preliminary to the adoption of the Capital Improvement Budget have been completed in conformance with the provisions of the City Charter (Section 1206(b)).

D. The annual Capital Improvement Budget is based upon the 2008-2013 Five-Year Capital Improvement Project (CIP) Plan adopted by the City Council on March 17, 2008.

E. Pursuant to the California Government Code and the San Buenaventura Municipal Code, the Planning Commission of the City of San Buenaventura determined on February 19, 2008, that the projects included in the CIP Plan fiscal years 2008 through 2013 are consistent with the Comprehensive Plan.

F. The FY 2008-09 Capital Improvement Budget is proposed for adoption at \$87,794,498.

G. The Capital Improvement Budget for FY 2008-09 as submitted to the City Council is hereby approved and adopted with revisions identified in Exhibit B.

### SECTION 3: Appropriation Limitation Calculation

A. Article XIII B of the California Constitution places a limitation on the annual appropriations from the proceeds of taxes. Subject to certain exceptions, it limits the City Council's authority to make expenditures from the proceeds of taxes, as well as certain state subventions to the City's appropriations for the prior year, adjusted for changes in the cost of living and changes in the City's population. For fiscal years after July 1, 1990, the Appropriations Limit for the City is the limit for FY 1986-87, adjusted for the changes between FY 1986-87 and the year prior to the current fiscal year.

B. Division 9 of the Government Code (commencing with Government Code Section 7900) implements the provision of Article XIII B and requires the City Council to adopt a resolution establishing the City's Appropriation Limit for the forthcoming fiscal year prior to the commencement of the fiscal year. The resolution must be adopted at a duly noticed public meeting and must be based on documentation made available to the public at least 15 days prior to the adoption of the resolution.

C. To determine the City's Appropriation Limit in a manner provided for by the State Constitution and the Government Code, the City Council notes that the City's appropriation limit for the City's previous fiscal year was \$112,298,651.

D. The City Council has also determined that the change in the cost of living, change in the per capita personal income, and change in the county's population were as follows:

Change in the cost of living	2.39%
Change in per capita income	4.29%
Change in the county's population	1.16%

E. Based on the foregoing determination, the City Council establishes the City's appropriation limit for fiscal year 2008-09 at \$118,474,812. Documentation used

in establishing the appropriation limit was made available for public review in the Finance and Technology Department and the Office of the City Clerk, at least 15 days prior to the date of this Resolution.

F. Data necessary to calculate the inflation factor for "growth" in non-residential assessed valuation for base FY 1990-91 was not available from the County Assessor due to new construction within the City. When this data becomes available, the City Council may need to adjust all of the City's appropriation limits from FY 1990-91 to the present fiscal year.

SECTION 4: Fiscal Year Appropriation Carryover

A. The completion of City work does not necessarily coincide with the calendar dates of the fiscal year, and as such, work is in progress, contracts are in process, or other work will be unavoidably delayed as of June 30.

B. Consequently, the City Council hereby authorizes the carryover appropriations from one budget year to the next to complete the authorized fiscal year work plan, authorized capital projects not to exceed full project appropriation, and other special operating needs. Effective June 30 therefore, before closing the City's financial accounting records for the fiscal year, the City Council:

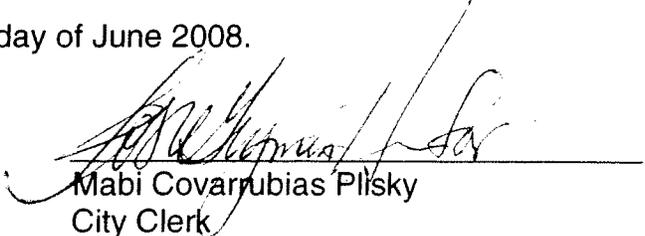
1. Hereby appropriates the carryover to the General Fund and all other specified City funds for use in the new fiscal year, those appropriations from the old fiscal year budget as identified in Exhibit C.
2. Authorizes the carryover of unspent capital project appropriations remaining at year-end into the new fiscal year for use in the new fiscal year not-to-exceed full project appropriation.
3. Authorizes carryover of any unexpired grant funds remaining at year-end into the new fiscal year for use in the new fiscal year.

PASSED AND APPROVED this 16 day of June 2008.

APPROVED AS TO FORM  
Ariel Pierre Calonne, City Attorney

By: \_\_\_\_\_

Ariel Pierre Calonne  
City Attorney

  
Mabi Covarrubias Plisky  
City Clerk

## EXHIBIT A

### FY 2008-09 OPERATING BUDGET REVISIONS

#### OPERATING BUDGET REVISIONS:

The City Manager has submitted the Proposed Operating Budget for the City of San Buenaventura for FY 2008-09, commencing July 1, 2008, and proposes to make the following changes:

#### BUDGET ADJUSTMENTS

In recognition of new issues that have arisen since the presentation of the Proposed Budget, make the following adjustments:

##### General Fund (01)

##### City Attorney:

1. Incorporate \$201,588 of the Council-approved Attachment A cost savings measures.
2. Increase expenditure appropriations by \$3,843 to reflect final payroll changes.

##### City Council:

1. Incorporate \$88,452 of the Council-approved Attachment A cost savings measures.
2. Decrease expenditure appropriations by \$1,071 to reflect payroll changes.

##### City Manager/City Clerk:

1. Incorporate \$336,380 of the Council-approved Attachment A cost savings measures.
2. Increase expenditure appropriations by \$4,347 to reflect final payroll changes.

##### Community Development:

1. Incorporate \$555,000 of the Council-approved Attachment A cost savings measures.
2. Increase expenditure appropriations by \$20,111 to reflect final payroll changes.
3. Increase expenditure appropriations by \$36,000 to reflect the Council-approved Business Incubator program.

##### Community Services:

1. Incorporate \$346,064 of the Council-approved Attachment A cost savings measures.
2. Increase expenditure appropriations by \$40,000 to fund the Council-approved Cultural Arts Grants.
3. Increase expenditure appropriation by \$23,000 to fund a portion of the Council-approved Visitors Convention Bureau contract.
4. Decrease expenditure appropriations by \$8,401 to reflect final payroll changes.

**Finance and Technology:**

1. Incorporate \$336,000 of the Council-approved Attachment A cost savings measures.
2. Decrease expenditure appropriations by \$20,000 to reflect the savings from the new mandatory 9/80 schedule.
3. Decrease expenditure appropriations by \$60,870 to reflect changes in non-departmental transfers.
4. Increase revenue appropriations by \$839,752 to reflect Council-approved programs and other minor changes.

**Fire:**

1. Decrease expenditure appropriation by \$215,107 to reflect final payroll changes in the Construction Permits program.

**Human Resources:**

1. Incorporate \$183,214 of the Council-approved Attachment A cost savings measures.
2. Decrease expenditure appropriations by \$279 to reflect final payroll changes.

**Police:**

1. Incorporate \$914,095 of the Council-approved Attachment A cost savings measures.
2. Increase expenditure appropriations by \$36,000 to fund the Council-approved Downtown Foot Patrol.
3. Increase expenditure appropriations by \$40,000 to reflect Council-approved Post Training.
4. Increase expenditure appropriations by \$32,500 to reflect Council-approved Special Enforcement Team overtime.
5. Decrease expenditure appropriations by \$57,082 to reflect final payroll changes.

**Public Works:**

1. Incorporate \$1,291,813 of the Council-approved Attachment A cost savings measures.
2. Increase expenditure appropriations by \$97,000 to fund living wage contract increases.
3. Increase expenditure appropriations by \$25,760 to reflect final payroll changes.

**General Grant Fund (02)**

**Police:**

1. Increase expenditure appropriations by \$50,000 to reflect the proactive Gang Enforcement grant.

**Public Works:**

1. Increase expenditure appropriations by \$60,990 to the Stormwater Compliance program.
2. Transfer expenditure appropriations of \$50,310 from Household Hazardous Waste to Environmental AB 939 Services.
3. Increase expenditure appropriations by \$44,000 to the traffic safety program as part of Attachment A revisions.

**MIS Implementation Fund (09)**

**Finance & Technology:**

1. Decrease expense appropriations by \$2,849 to reflect final payroll changes.

**Public Art Fund (19)**

**Community Services:**

1. Decrease expenditure appropriations by \$10,606 to reflect Human Resources' Extra Help Social Security change.

**Lease Obligation-COP (21)**

**Finance & Technology:**

1. Increase expenditure appropriations by \$685,214 to fund facilities project.

**HCDA-Act of 1974 Fund (32)**

**Community Development:**

1. Increase expenditure appropriations of \$1,580,759 to reflect Council-approved Community Development Block Grant (CDBG) programs.

**Maintenance Assessment Districts Fund (40)**

**Public Works:**

1. Increase expenditure appropriation of \$101,758 to reflect two new Council-approved districts.

**Street Lighting District No. 36 Fund (42)**

**Public Works:**

1. Increase expenditure appropriations by \$67,248 due to electrical cost increases.
2. Decrease revenue appropriations by \$1,248 due to minor revisions.

### **Wastewater Fund (51)**

#### **Public Works:**

1. Decrease expenditure appropriations by \$350,000 due to Budgeting for Outcomes cost savings review.
2. Decrease expenditure appropriations by \$19,451 to reflect Human Resources' Extra Help Social Security change.
3. Decrease expenditure appropriations by \$32,055 to reflect final payroll changes.

### **Water Fund (52)**

#### **Public Works:**

1. Decrease expenditure appropriations by \$480,000 due to Budgeting for Outcomes cost savings review.
2. Increase expenditure appropriations by \$524,744 due to Casitas water rate increase and Saticoy Country Club Well payment.
3. Decrease expenditure appropriations by \$5,290 to reflect Human Resources' Extra Help Social Security change.
4. Decrease expenditure appropriations by \$40,454 to reflect final payroll changes.

### **Paramedic Services Fund (56)**

#### **Fire:**

1. Decrease expenditure appropriations by \$2,009 to reflect final payroll changes.

### **IS Computer Replacement Fund (61)**

#### **Finance & Technology:**

1. Decrease expenditure appropriations by \$25,000 to reflect Attachment A telephone system changes.
2. Decrease revenue appropriations by \$10,229 due to minor rate revisions.

### **Fleet Maintenance Fund (64)**

#### **Public Works:**

1. Decrease expenditure appropriations by \$5,703 to reflect final payroll changes.

**Facilities Maintenance Fund (65)**

**Public Works:**

1. Increase expenditure appropriations by \$233,400 to accept the Avenue treatment plant maintenance and the deferred Yard HVAC project.
2. Decrease expenditure appropriations by \$40,000 to reduce janitorial cleaning in public areas.
3. Decrease expenditure appropriations by \$6,800 to reflect final payroll changes.

**Workers' Compensation Fund (67)**

**Human Resources**

1. Decrease expenditure appropriations by \$41,000 to reflect Attachment A Wellness Program reductions.
2. Decrease expenditure appropriations by \$131,012 in various services and supplies accounts.
3. Decrease expenditure appropriations by \$2,108 to reflect final payroll changes.

**Public Liability Fund (69)**

**Human Resources:**

1. Increase expenditure appropriations by \$2,400 to reflect new insurance for the Council-approved Business Incubator program.

**OTHER MINOR REVISIONS**

There have been other minor administrative revisions (non-numerical) made throughout the budget document that are not material. These revisions do not change the City's work plan for FY 2008-09.

## EXHIBIT B

### CAPITAL IMPROVEMENT PROJECT APPROPRIATION REVISIONS FY 2008-09

#### All Capital Funds

1. Adopt the attached Capital Improvement Project Appropriations' tables, including the following adjustments:

#### CIP General Fund (04)

##### **Public Works:**

1. Increase expenditure appropriation by \$777,595 to recognize Council's April 1 project deferrals and new grant and COP bond balances.

#### TDA Art8A Fund (08)

##### **Public Works:**

1. Increase expenditure appropriations by \$35,000 to adjust the Bayview street maintenance project.

#### Gas Tax Fund (12)

##### **Public Works:**

1. Increase expenditure appropriations by \$242,000 to add the Bus Transfer Center, delete the Mills Road Bus Turnout, and adjust the California St./Hwy 101 project.
2. Increase expenditure appropriations by \$65,841 to include striping services and Surfer's Point project match.

#### Park & Recreation Improvement Fund (18)

##### **Public Works:**

1. Increase expenditure appropriations by \$14,370 to adjust the Westside pool project, which is on hold.

#### CIP Water Fund (72)

##### **Public Works:**

1. Transfer funding of \$120,000 from Waterline Replacement project to Waterline Harbor Blvd. project to correct data entry error.

**CAPITAL IMPROVEMENT PROJECT APPROPRIATIONS**

Prelim. Project Number	Final Project Number	Project Title	Estimated Project Cost	As of 5/15/08 Approved Appropriations	08-09 <sup>(A)</sup> Recommended Adjustments	08-09 Approved Appropriation	Estimated Expenditures Thru 6/30/08	Proposed 2008-09 Budget	Adopted Reserve	Amount Unfunded or Pending Grants
<b>GENERAL CIP FUND 04 - Work Plan</b>										
	93008	Chestnut/Main Drainage Improvements	\$ 361,000	\$ 448,960	\$ (87,960) <sup>(1)</sup>	\$ 361,000	\$ 75,000	\$ 286,000	\$ 0	\$ 0
	93009	Kalorama/Church Drain Repl. Phase I	716,000	700,000	16,000 <sup>(1)</sup>	716,000	45,000	671,000	0	0
	93013	Beach Water Quality Improvements	2,410,000	1,168,000	300,000 <sup>(2)</sup>	1,468,000	852,937	615,063	0	942,000
	93014	Cemetery Memorial Park Improvement	2,000,000	435,000	(341,764) <sup>(3)</sup>	93,236	93,236	0	0	1,906,764
	93016	Olivas Adobe Seismic Upgrades	2,250,000	2,250,000	0	2,250,000	320,000	1,930,000	0	0
	93017	Police/Fire Emergency Generator	1,450,000	1,413,694	36,306 <sup>(1)</sup>	1,450,000	785,000	665,000	0	0
	93018	CMP & Drainage Infrastructure Repl.	1,250,000	500,000	0	500,000	300,000	200,000	0	750,000
	93021	Beachfront Parking Structure Repairs	1,250,000	100,000	0	100,000	100,000	0	0	1,150,000
	93710	New Fire Station	5,800,000	1,866,702	0	1,866,702	632,355	0	1,234,347	3,933,298
	93958	Downtown Cultural District Impl.	824,000	824,000	0	824,000	816,872	7,128	0	0
	93959	Surfers Point Improvements	9,645,000	2,829,237	1,697,565 <sup>(4)</sup>	4,526,802	1,329,237	3,197,565	0	5,118,198
	93961	Street Maintenance	1,450,000	1,100,000	70,000 <sup>(5)</sup>	1,170,000	1,100,000	70,000	0	280,000
	93980	Promenade Beach Stairs and Seawall	3,598,403	798,413	1,652,488 <sup>(6)</sup>	2,450,901	798,413	1,652,488	0	1,147,502
	93983	Community Information Network (I-NET)	1,472,716	1,472,716	(245,000) <sup>(3)</sup>	1,227,716	1,227,716	0	0	245,000
	93998	City Hall East First Floor Imp.	3,600,000	2,194,468	783,341 <sup>(7)</sup>	2,977,809	1,690,000	1,287,809	0	622,191
/2031	93023	HVAC City Hall West	1,300,000	0	200,000 <sup>(8)</sup>	200,000	0	200,000	0	1,100,000
70090		Crime Lab Abatement & Demolition	643,000	0	0	0	0	0	0	643,000
/1053		Harmon Barranca Slope Stabilization	732,000	0	0	0	0	0	0	732,000
/2054		Police/Fire Locker Room Renovation	1,170,000	0	0	0	0	0	0	1,170,000
/2065		Foster Avenue/Hall Canyon Drainage	2,750,000	0	0	0	0	0	0	2,750,000
/2091		Ventura River Trash Excluders	673,000	0	0	0	0	0	0	673,000
/2092		Marina Park Docks Renovation	1,460,000	0	0	0	0	0	0	1,460,000
/2093		Harbor Blvd Hillside Stabilization	2,300,000	0	0	0	0	0	0	2,300,000
/7006		Fire Drill Site	1,415,000	0	0	0	0	0	0	1,415,000
/7007		Fire Engine Drafting Pit	256,000	0	0	0	0	0	0	256,000
/9304		505 Poli 3rd, 4th, and 5th Floor	5,100,000	0	0	0	0	0	0	5,100,000
<b>TOTAL GENERAL CIP Work Plan</b>			<b>\$ 55,876,119</b>	<b>\$ 18,101,190</b>	<b>\$ 4,080,976</b>	<b># \$ 22,182,166</b>	<b>\$ 10,165,766</b>	<b>\$ 10,782,053</b>	<b>\$ 1,234,347</b>	<b>\$ 33,693,953</b>

## CAPITAL IMPROVEMENT PROJECT APPROPRIATIONS

Prelim. Project Number	Final Project Number	Project Title	Estimated Project Cost	As of 5/15/08 Approved Appropriations	08-09 <sup>(A)</sup> Recommended Adjustments	08-09 Approved Appropriation	Estimated Expenditures Thru 6/30/08	Proposed 2008-09 Budget	Adopted Reserve	Amount Unfunded or Pending Grants
<b>GENERAL CIP FUND 04 - Pending</b>										
<b>Drainage</b>										
62016		Saticoy Ave. N. of Blackburn Drain Imp.	\$ 3,500,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,500,000
62018		Harbor Blvd. & Navigator Dr. Drain Imp.	2,000,000	0	0	0	0	0	0	2,000,000
72036		Kalorama/Church Storm Drain Repl. II	2,200,000	0	0	0	0	0	0	2,200,000
62143		Westside Hillside Debris Basins	350,000	0	0	0	0	0	0	350,000
70091		Church/Aliso Street Storm Drain	350,000	0	0	0	0	0	0	350,000
70095		Westside Storm Drains	800,000	0	0	0	0	0	0	800,000
72066		Alessandro/Sanjon Drainage System	1,500,000	0	0	0	0	0	0	1,500,000
72067		Day Road/Foothill Road Storm Drain	5,500,000	0	0	0	0	0	0	5,500,000
72068		Summit Drive Drainage System	900,000	0	0	0	0	0	0	900,000
72069		Telegraph/Saticoy Drainage Systems	3,000,000	0	0	0	0	0	0	3,000,000
72070		Henderson/Darling Drainage Imp.	1,000,000	0	0	0	0	0	0	1,000,000
72072		Hilltop/Island Drive Drainage Imp.	1,300,000	0	0	0	0	0	0	1,300,000
72073		Imperial Street Drainage Imp.	500,000	0	0	0	0	0	0	500,000
72074		Pierpont Boulevard Drainage Imp.	8,000,000	0	0	0	0	0	0	8,000,000
<b>Drainage Subtotal</b>			<b>\$ 30,900,000</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 30,900,000</b>
<b>Restrooms</b>										
72016		Marina Park Restroom Ren. - 1	\$ 1,100,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,100,000
72018		Mission Park Restroom Ren. - 2	1,000,000	0	0	0	0	0	0	1,000,000
72047		Arroyo Verde Middle Restroom Ren. - 3	900,000	0	0	0	0	0	0	900,000
72017		Marion Cannon Restroom Ren. - 4	1,000,000	0	0	0	0	0	0	1,000,000
72030		Camino Real Restroom #2 Repl. - 5	900,000	0	0	0	0	0	0	900,000
<b>Restrooms Subtotal</b>			<b>\$ 4,900,000</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 4,900,000</b>
<b>Facilities</b>										
71010		City Parking Lot Irrigation/Landscape Imp.	\$ 1,000,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,000,000
72052		Maintenance Yard Roofs and Skylights	750,000	0	0	0	0	0	0	750,000
72057		City Hall Back Entrance Renovation	500,000	0	0	0	0	0	0	500,000
72059		City Hall West Second Floor Ren.	1,500,000	0	0	0	0	0	0	1,500,000
72064		Energy Efficiency and Photovoltaic Systems	2,000,000	0	0	0	0	0	0	2,000,000
<b>Facilities Subtotal</b>			<b>\$ 5,750,000</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 5,750,000</b>

### CAPITAL IMPROVEMENT PROJECT APPROPRIATIONS

Prelim. Project Number	Final Project Number	Project Title	Estimated Project Cost	As of 5/15/08 Approved Appropriations	08-09 <sup>(A)</sup> Recommended Adjustments	08-09 Approved Appropriation	Estimated Expenditures Thru 6/30/08	Proposed 2008-09 Budget	Adopted Reserve	Amount Unfunded or Pending Grants
<b>GENERAL CIP FUND 04 - Pending</b>										
<b>Public Safety</b>										
66035		Fire Station 5 Improvements	\$ 1,250,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,250,000
72053		Police/Fire Jail Renovation	1,500,000	0	0	0	0	0	0	1,500,000
76003		EOC Expansion & Modernization	2,000,000	0	0	0	0	0	0	2,000,000
76004		Public Safety EOC Site Security - I	650,000	0	0	0	0	0	0	650,000
76005		Police/Fire Administrative Office Rem.	650,000	0	0	0	0	0	0	650,000
77008		Fire Station #2 Relocation	4,000,000	0	0	0	0	0	0	4,000,000
<b>Public Safety Subtotal</b>			<b>\$ 10,050,000</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 10,050,000</b>
<b>Streets/Beautification/Parks</b>										
71024		Arroyo Verde Park Irrigation Retrofit	\$ 1,121,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,121,000
71034		Ventura Harbor Landscape Imp.	1,200,000	0	0	0	0	0	0	1,200,000
71047		Telegraph Rd. Median Landscape Imp.	1,200,000	0	0	0	0	0	0	1,200,000
71052		Hilltop / Grove Median Stabilization	250,000	0	0	0	0	0	0	250,000
71055		City Hall Hillside Stabilization & Landscape	300,000	0	0	0	0	0	0	300,000
71056		Plaza Park Improvements	750,000	0	0	0	0	0	0	750,000
71057		Mission Park / Figueroa Plaza Enhancements	1,500,000	0	0	0	0	0	0	1,500,000
72051		Surfers Point Concrete Removal	1,000,000	0	0	0	0	0	0	1,000,000
72055		Hillside Lighting District	1,000,000	0	0	0	0	0	0	1,000,000
72060		Renovate Tennis Courts	650,000	0	0	0	0	0	0	650,000
72061		California Plaza Repairs	500,000	0	0	0	0	0	0	500,000
72062		Parks Exterior Lighting Replacement	600,000	0	0	0	0	0	0	600,000
72063		Downtown Tree Well Electrical Sys.Repl.	400,000	0	0	0	0	0	0	400,000
72075		Pierpont Sand Control	700,000	0	0	0	0	0	0	700,000
72096		Johnson Dr. Medium & Slope Improvements	250,000	0	0	0	0	0	0	250,000
<b>Streets/Beautification/Parks Subtotal</b>			<b>\$ 11,421,000</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 11,421,000</b>
<b>TOTAL GENERAL CIP Pending</b>			<b>\$ 63,021,000</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 63,021,000</b>
<b>TOTAL GENERAL CIP PLAN</b>			<b>\$ 118,897,119</b>	<b>\$ 18,101,190</b>	<b>\$ 4,080,976</b>	<b>\$ 22,182,166</b>	<b>\$ 10,165,766</b>	<b>\$ 10,782,053</b>	<b>\$ 1,234,347</b>	<b>\$ 96,714,953</b>

## CAPITAL IMPROVEMENT PROJECT APPROPRIATIONS

Prelim. Project Number	Final Project Number	Project Title	Estimated Project Cost	As of 5/15/08 Approved Appropriations	08-09 <sup>(A)</sup> Recommended Adjustments	08-09 Approved Appropriation	Estimated Expenditures Thru 6/30/08	Proposed 2008-09 Budget	Adopted Reserve	Amount Unfunded or Pending Grants
<b>GENERAL CIP FUND 04 - Completed by 6/30/08</b>										
93019		505 Poli Acquisition (City Hall North)	\$ 4,231,848	4,231,848	\$ 0	4,231,848	4,231,848	\$ 0	\$ 0	\$ 0
93922		Santa Cruz/Santa Rosa Alley Stormdrain	43,462	200,000	(156,538) <sup>(3)</sup>	43,462	43,462	0	0	0
93988		Maintenance Management Sys. Upgrade	100,000	100,000	0	100,000	100,000	0	0	0
<b>TOTAL GENERAL CIP COMPLETED</b>			<b>\$ 4,375,310</b>	<b>\$ 4,531,848</b>	<b>\$ (156,538)</b>	<b># \$ 4,375,310</b>	<b>\$ 4,375,310</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

<sup>(A)</sup> May include revisions recorded after 5/15/08 during FY 2007-08. Appropriations will be adjusted after year end closing.

<sup>(1)</sup> Adjusted for project completion.

<sup>(2)</sup> Recognize SEP award.

<sup>(3)</sup> Reflect April 1, 2008 Council project deferrals.

<sup>(4)</sup> Adjust for grant match requirements using Gas Tax revenue and recognize \$1.5M new State Coastal Conservancy Grant award (\$1M Conservancy Prop 84 and \$5K Coastal Impact Assistance Program (CIAP) State Resources Agency funding.)

<sup>(5)</sup> New allocation for asphalt purchase.

<sup>(6)</sup> \$1.5 million Park Bond funding allocated by Council 3-17-08 at the 2008-2013 CIP Plan adoption.

<sup>(7)</sup> Adjustment for interest earnings and use of facilities reserves established in FY 06-07 for this project.

<sup>(8)</sup> Use of facilities reserves established in FY 06-07 for this project.

**CAPITAL IMPROVEMENT PROJECT APPROPRIATIONS**

Prelim. Project Number	Final Project Number	Project Title	Estimated Project Cost	As of 5/15/08 Approved Appropriations	Interest <sup>(A)</sup> Earnings or Grant Award Recommended Adjustments	08-09 Approved Appropriation	Estimated Expenditures Thru 6/30/08	Proposed 2008-09 Budget	Adopted Reserve	Amount Unfunded
<b>TRANSPORTATION DEVELOPMENT ACT (TDA) ART 3 FUND 07 <sup>(1)</sup> - Completed by 6/30/08</b>										
90705		Crosswalk Safety Beacons	\$ 238,480	\$ 223,054	\$ 15,426	\$ 238,480	\$ 238,480	\$ 0	\$ 0	\$ 0
<b>TOTAL TDA ART 3 Completed</b>			<b>\$ 238,480</b>	<b>\$ 223,054</b>	<b>\$ 15,426</b>	<b>\$ 238,480</b>	<b>\$ 238,480</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TDA ART 3 - Supporting Projects in Gas Tax Fund 12 <sup>(2)</sup> - Completed by 6/30/08</b>										
			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL TDA ART 3 SUPPORTING PROJECTS</b>			<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TDA ART 3 FUND 07 - Annual Operations <sup>(3)</sup></b>										
90703		Bike Path Maintenance	\$ 245,400	\$ 168,115	\$ 77,285	\$ 245,400	\$ 168,115	\$ 77,285	\$ 0	\$ 0
<b>TOTAL TDA ART 3 OPERATIONS</b>			<b>\$ 245,400</b>	<b>\$ 168,115</b>	<b>\$ 77,285</b>	<b>\$ 245,400</b>	<b>\$ 168,115</b>	<b>\$ 77,285</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL TDA ART 3</b>			<b>\$ 483,880</b>	<b>\$ 391,169</b>	<b>\$ 92,711</b>	<b>\$ 483,880</b>	<b>\$ 406,595</b>	<b>\$ 77,285</b>	<b>\$ 0</b>	<b>\$ 0</b>

<sup>(A)</sup> May include revisions recorded after 5/15/08 during FY 2007-08. Appropriations will be adjusted after year end closing.

<sup>(1)</sup> First year of fund is FY 2004-05. Prior years were recorded in Gas Tax Fund 12.

<sup>(2)</sup> TDA Funds support projects in Gas Tax Fund 12.

<sup>(3)</sup> Reflects activity for annual operations from FY 04-05 to FY 08-09.

## CAPITAL IMPROVEMENT PROJECT APPROPRIATIONS

Prelim. Project Number	Final Project Number	Project Title	Estimated Project Cost	As of 5/15/08 Approved Appropriations	08-09 <sup>(A)</sup> Recommended Adjustments	08-09 Approved Appropriation	Estimated Expenditures Thru 6/30/08	Proposed 2008-09 Budget	Adopted Reserve	Amount Unfunded
<b>TRANSPORTATION DEVELOPMENT ACT (TDA) ART8A</b>										
<b>FUND 08 - Work Plan <sup>(1)</sup></b>										
90813		ASM - Lincoln Drive Neighborhood	\$ 800,000	\$ 565,000	\$ 235,000	\$ 800,000	\$ 80,000	\$ 720,000	\$ 0	\$ 0
90814		ASM - Downtown Neighborhoods	1,750,000	330,000	1,420,000	1,750,000	85,000	1,665,000	0	0
90816		ASM - Bayview	310,000	0	310,000	310,000	0	310,000	0	0
<b>TOTAL TDA ART8A Work Plan</b>			<b>\$ 2,860,000</b>	<b>\$ 895,000</b>	<b>\$ 1,965,000</b>	<b>\$ 2,860,000</b>	<b>\$ 165,000</b>	<b>\$ 2,695,000</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TRANSPORTATION DEVELOPMENT ACT (TDA) ART8A</b>										
<b>FUND 08 - Pending</b>										
<b>TOTAL TDA ART8A PENDING PROJECTS</b>			<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TDA ART8A - Supporting Projects in Gas Tax Fund 12 <sup>(2)</sup></b>										
91896	90806	Hwy. 126 Interchange Landscape Improv.	\$ 160,029	\$ 144,288	\$ 15,741	\$ 160,029	\$ 160,029	\$ 0	\$ 0	\$ 0
91894	90810	California Bridge Upgrade	198,195	196,000	2,195	198,195	198,195	0	0	0
<b>TOTAL TDA ART8A SUPPORTING PROJECTS</b>			<b>\$ 358,224</b>	<b>\$ 340,288</b>	<b>\$ 17,936</b>	<b>\$ 358,224</b>	<b>\$ 358,224</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL TDA ART 8A</b>			<b>\$ 3,218,224</b>	<b>\$ 1,235,288</b>	<b>\$ 1,982,936</b>	<b>\$ 3,218,224</b>	<b>\$ 523,224</b>	<b>\$ 2,695,000</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TDA ART8A FUND 08 - Completed by 6/30/08</b>										
90811		ASM - Blackburn Neighborhoods	\$ 2,824	\$ 2,824	\$ 0	\$ 2,824	\$ 2,824	\$ 0	\$ 0	\$ 0
90815		ASM - Beckford	1,000,000	1,700,000	\$ (700,000)	1,000,000	1,000,000	0	0	0
<b>TOTAL TDA ART8A COMPLETED</b>			<b>\$ 1,002,824</b>	<b>\$ 1,702,824</b>	<b>\$ (700,000)</b>	<b>\$ 1,002,824</b>	<b>\$ 1,002,824</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

<sup>(A)</sup> May include revisions recorded after 5/15/08 during FY 2007-08. Appropriations will be adjusted after year end closing.

<sup>(1)</sup> First year of fund was FY 2004-05. Prior years were recorded in Gas Tax Fund 12.

<sup>(2)</sup> TDA Funds support projects in Gas Tax Fund 12.

**CAPITAL IMPROVEMENT PROJECT APPROPRIATIONS**

Prelim. Project Number	Final Project Number	Project Title	Estimated Project Cost	As of 5/15/08 Approved Appropriations	08-09 <sup>(A)</sup> Recommended Adjustments	08-09 Approved Appropriation	Estimated Expenditures Thru 6/30/08	Proposed 2008-09 Budget	Adopted Reserve	Amount Unfunded
<b>GAS TAX FUND 12 - Work Plan- First Year</b>										
<b>Annual Street Maintenance (ASM)</b>										
	91962	ASM - Slurry/Cape Seal 2008	\$ 700,000	\$ 7,905	\$ 692,095	\$ 700,000	\$ 8,405	\$ 691,595	\$ 0	\$ 0
70097	91971	ASM - Fairview Drive Neighborhood	1,040,000	0	1,040,000	1,040,000	0	1,040,000	0	0
72025	91972	ASM - Poli Street / Buena Vista Areas	1,900,000	0	1,900,000	1,900,000	65,000	1,835,000	0	0
<b>Street Improvements</b>										
	91894	California St. Bridge Upgrade	1,895,000	1,395,000	500,000	1,895,000	324,000	1,571,000	0	0
	91936	California St. / Hwy. 101 Off Ramp <sup>(3)</sup>	20,830,000	4,930,000	(4,540,169)	389,831	269,831	120,000	0	20,440,169
	91966	Olivas Park Dr. Extension	11,000,000	1,394,874	7,455,126	8,850,000	60,000	8,790,000	0	2,150,000
<b>Traffic Safety Improvements</b>										
	91906	Foothill Rd. / Kimball Rd. Traffic Signal	438,000	53,000	385,000	438,000	58,000	380,000	0	0
	91909	Left Turn Lane at Five Points Intersection	263,213	213	263,000	263,213	213	263,000	0	0
	91958	Harbor Blvd. / Vista Del Mar Improvements	198,500	198,500	0	198,500	23,122	175,378	0	0
<b>Transit and Bike Lanes</b>										
	91953	Hwy. 126 Bike Path Gap Closure Phase II	1,965,000	1,964,327	673	1,965,000	290,500	1,674,500	0	0
	91961	Brown Barranca Bike Path Link	320,000	200	319,800	320,000	200	319,800	0	0
72000	91973	Bus Transfer Center and Bus Shelters Phase II <sup>(2)</sup>	560,000	0	560,000	560,000	0	560,000	0	0
<b>Other Improvements</b>										
	91420	Access Ramps	1,013,624	1,013,624	0	1,013,624	1,013,624	0	0	0
74034	91970	Acess Ramps 2009	212,000	0	212,000	212,000	22,000	190,000	0	0
<b>TOTAL GAS TAX CIP WORK PLAN FIRST YEAR</b>			<b>\$ 42,335,337</b>	<b>\$ 10,957,643</b>	<b>\$ 8,787,525</b>	<b>\$ 19,745,168</b>	<b>\$ 2,134,895</b>	<b>\$ 17,610,273</b>	<b>\$ 0</b>	<b>\$ 22,590,169</b>
<b>GAS TAX FUND 12 - Work Plan - Second Year</b>										
	70098	ASM - North Catalina Neighborhood	\$ 990,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 990,000
	72023	ASM - Pierpont Lanes Area	1,500,000	0	0	0	0	0	0	1,500,000
	75028	Market St./Goodyear Ave. Traffic Signal	240,000	0	0	0	0	0	0	240,000
	75029	Telegraph Rd./Claremont St. Traffic Signal	458,400	0	0	0	0	0	0	458,400
<b>TOTAL Work Plan Second Year</b>			<b>\$ 3,188,400</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 3,188,400</b>

## CAPITAL IMPROVEMENT PROJECT APPROPRIATIONS

Prelim. Project Number	Final Project Number	Project Title	Estimated Project Cost	As of 5/15/08 Approved Appropriations	08-09 <sup>(A)</sup> Recommended Adjustments	08-09 Approved Appropriation	Estimated Expenditures Thru 6/30/08	Proposed 2008-09 Budget	Adopted Reserve	Amount Unfunded
<b>GAS TAX FUND 12 - Pending Projects</b>										
70100		ASM - 2011 Slurry/Cape Seal	\$ 900,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 900,000
70101		ASM - 2009 Slurry/Cape Seal	900,000	0	0	0	0	0	0	900,000
72023		ASM - Pierpont Lanes Area	1,500,000	0	0	0	0	0	0	900,000
72027		ASM - Montalvo Neighborhood - East	1,700,000	0	0	0	0	0	0	1,500,000
72040		Main Street Bridge Protection	600,000	0	0	0	0	0	0	1,700,000
72046		ASM - Olive Street Resurfacing	100,000	0	0	0	0	0	0	600,000
72080		ASM - Slurry/Cape Seal 2010	900,000	0	0	0	0	0	0	100,000
72084		ASM - Main St. - City Limits to Ventura	1,700,000	0	0	0	0	0	0	900,000
72090		ASM - Montalvo Neighborhood - West	1,700,000	0	0	0	0	0	0	1,700,000
75048		ASM - 2012 Slurry/Cape Seal	900,000	0	0	0	0	0	0	1,700,000
75039		Bus Shelters Phase II	200,000	0	0	0	0	0	0	900,000
75041		Garden Street Railroad Crossing Upgrade	80,000	0	0	0	0	0	0	200,000
75009		Telegraph Rd/Wells Rd Improvements	450,000	0	0	0	0	0	0	80,000
75040		Midtown Pedestrian Safety	600,000	0	0	0	0	0	0	450,000
75049		Access Ramps 2011	100,000	0	0	0	0	0	0	600,000
75050		Access Ramps 2013	100,000	0	0	0	0	0	0	100,000
91954		Hwy. 126 Bike Path Gap Closure Phase III	1,400,000	0	0	0	0	0	0	100,000
<b>TOTAL GAS TAX CIP Pending Projects</b>			<b>\$ 13,830,000</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 13,830,000</b>
<b>TOTAL GAS TAX CIP PLAN</b>			<b>\$ 59,353,737</b>	<b>\$ 10,957,643</b>	<b>\$ 8,787,525</b>	<b>\$ 19,745,168</b>	<b>\$ 2,134,895</b>	<b>\$ 17,610,273</b>	<b>\$ 0</b>	<b>\$ 39,608,569</b>

## CAPITAL IMPROVEMENT PROJECT APPROPRIATIONS

Prelim. Project Number	Final Project Number	Project Title	Estimated Project Cost	As of 5/15/08 Approved Appropriations	08-09 <sup>(A)</sup> Recommended Adjustments	08-09 Approved Appropriation	Estimated Expenditures Thru 6/30/08	Proposed 2008-09 Budget	Adopted Reserve	Amount Unfunded
<b>GAS TAX FUND 12 - Completed by 6/30/08</b>										
<b>Annual Street Maintenance (ASM)</b>										
91875		ASM - Seaward Ave. - Thompson to Poli	\$ 905,050	\$ 1,465,050	\$ (560,000)	\$ 905,050	\$ 905,050	\$ 0	\$ 0	\$ 0
91949		ASM - Slurry Seal 2004-05	1,343,014	1,334,812	8,202	1,343,014	1,343,014	0	0	0
91950		ASM - Foothill	1,345,490	1,393,000	(47,510)	1,345,490	1,345,490	0	0	0
91960		ASM - Winford Neighborhoods	2,142,259	2,242,259	(100,000)	2,142,259	2,142,259	0	0	0
91963		ASM - Slurry/Cape Seal 2006	338,655	346,857	(8,202)	338,655	338,655	0	0	0
91964		ASM - Island Neighborhoods	5,550,000	5,550,000	0	5,550,000	5,550,000	0	0	0
91965		ASM - Market Street	1,200,000	1,600,000	(400,000)	1,200,000	1,200,000	0	0	0
91968		ASM - 2007 Slurry/Cape Seal	900,000	900,000	0	900,000	900,000	0	0	0
<b>Traffic Safety, Transit, Bike Lanes &amp; Other Improvements</b>										
91910		Bus Shelters <sup>(1)</sup>	\$ 56,149	\$ 56,149	\$ 0	\$ 56,149	\$ 56,149	\$ 0	\$ 0	\$ 0
91911		Figueroa St. Underpass	788,000	788,000	0	788,000	788,000	0	0	0
91934		Bicycle Amenities	195,984	195,984	0	195,984	195,984	0	0	0
91941		Telegraph Rd. Bike Lane/Sidewalk Upgrade	867,481	867,481	0	867,481	867,481	0	0	0
91955		Mills Road Bus Turnouts <sup>(2)</sup>	24,607	449,986	(425,379)	24,607	24,607	0	0	0
91956		Victoria Ave./Olivas Park Dr. Improvement Project	159,000	159,000	0	159,000	159,000	0	0	0
91957		Elementary School Sidewalk Enhancements	204,000	204,000	0	204,000	204,000	0	0	0
91896		Hwy. 126 Interchange Landscaping Improvements	855,000	855,000	0	855,000	855,000	0	0	0
<b>TOTAL GAS TAX FUND 12 - COMPLETED BY 6/30/08</b>			<b>\$ 16,874,689</b>	<b>\$ 18,407,578</b>	<b>\$ (1,532,889)</b>	<b>\$ 16,874,689</b>	<b>\$ 16,874,689</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

<sup>(A)</sup> May include revisions recorded after 5/15/08 during FY 2007-08. Appropriations will be adjusted after year end closing.

<sup>(1)</sup> Project reopened to complete final transactions.

<sup>(2)</sup> Mills Road Bus Turnouts project 91955 deleted and replaced with Bus Transfer Center and Bus Shelters Phase II project 72000.

<sup>(3)</sup> Project reflects current allocations from Caltrans. Construction funding is not yet authorized.

### CAPITAL IMPROVEMENT PROJECT APPROPRIATIONS

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<b>PARK AND RECREATION FUND 18 - Work Plan</b>										
<b>Park Tax Funded Projects</b>										
	92901	Westside Community Pool <sup>(1)</sup>	\$ 8,300,000	\$ 5,986,699	\$ 0	\$ 5,986,699	\$ 693,974	\$ 0	\$ 5,292,725	\$ 2,313,301
	92905	Westpark Improvements	16,967,060	167,060	0	167,060	167,060	0	0	16,800,000
71051	92907	Ocean Park/Thompson Connection	1,300,000	200,000	0	200,000	200,000	0	0	1,100,000
		Marina Park Kiosk	300,000	0	0	0	0	0	0	300,000
<b>Service Area Mitigation Funded Projects</b>										
	92900	Arroyo Verde Kiosk Replacement	213,730	213,730	0	213,730	48,730	165,000	0	0
<b>Quimby Funded Projects</b>										
	92897	Thille Neighborhood Park <sup>(2)</sup>	1,301,573	1,301,573	0	1,301,573	1,116,531	185,042	0	0
<b>Other Funded Projects</b>										
	92904	Ventura Community Park Sports Fields <sup>(3)</sup>	4,100,000	4,100,000	0	4,100,000	3,719,844	380,156	0	0
	92906	Community Park Energy Savings Improvements <sup>(4)</sup>	1,197,386	1,197,386	0	1,197,386	414,000	783,386	0	0
<b>Grant Funded Projects</b>										
			0	0	0	0	0	0	0	0
<b>TOTAL PARK &amp; RECREATION CIP Work Plan</b>			<b>\$ 33,679,749</b>	<b>\$ 13,166,448</b>	<b>\$ 0</b>	<b>\$ 13,166,448</b>	<b>\$ 6,360,139</b>	<b>\$ 1,513,584</b>	<b>\$ 5,292,725</b>	<b>\$ 20,513,301</b>
<b>PARK AND RECREATION FUND 18 - Pending</b>										
<b>Park Tax Funded Projects</b>										
71043		Skateboard Park Improvements	\$ 700,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 700,000
71056		Plaza Park Improvements	750,000	0	0	0	0	0	0	750,000
71057		Mission Park / Figueroa Plaza Enhancements	1,000,000	0	0	0	0	0	0	1,000,000
<b>Service Area Mitigation Funded Projects</b>										
71026		Camino Real Parking Enhancements Phase II	904,000	0	0	0	0	0	0	904,000
71030		Camino Real Tennis Facilities	1,008,000	0	0	0	0	0	0	1,008,000
<b>TOTAL PARK &amp; RECREATION CIP PENDING</b>			<b>\$ 4,362,000</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 4,362,000</b>
<b>TOTAL PARK &amp; RECREATION CIP PLAN</b>			<b>\$ 38,041,749</b>	<b>\$ 13,166,448</b>	<b>\$ 0</b>	<b>\$ 13,166,448</b>	<b>\$ 6,360,139</b>	<b>\$ 1,513,584</b>	<b>\$ 5,292,725</b>	<b>\$ 24,875,301</b>

### CAPITAL IMPROVEMENT PROJECT APPROPRIATIONS

Prelim. Project Number	Final Project Number	Project Title	Estimated Project Cost	As of 5/15/08 Approved Appropriations	08-09 <sup>(A)</sup> Recommended Adjustments	08-09 Approved Appropriation	Estimated Expenditures Thru 6/30/08	Proposed 2008-09 Budget	Adopted Reserve	Amount Unfunded
<b>PARK AND RECREATION FUND 18 - Completed by 6/30/08</b>										
<b>Service Area Mitigation Funded Projects</b>										
92903		Camino Real Improvements	\$ 1,421,332	\$ 1,421,332	\$ 0	\$ 1,421,332	\$ 1,421,332	\$ 0	\$ 0	\$ 0
<b>Other Funded Projects</b>										
92877		Ventura Community Park	22,207,317	22,207,317	0	22,207,317	22,207,317	0	0	0
<b>Grant Funded Projects</b>										
92865		Seaside Wilderness Park Enhancement	541,540	564,540	(23,000)	541,540	541,540	0	0	0
<b>TOTAL PARK &amp; RECREATION CIP COMPLETED BY 6/30/08</b>			<b>\$ 24,170,189</b>	<b>\$ 24,193,189</b>	<b>\$ (23,000)</b>	<b>\$ 24,170,189</b>	<b>\$ 24,170,189</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

(A) May include revisions recorded after 5/15/08 during FY 2007-08. Appropriations will be adjusted after year end closing.

(1) Project construction on hold.

(2) The City's estimated project cost reflects fees specifically collected for park acquisition and construction. The new park is being constructed by the developer. \$1,278,616 is to be paid to the developer per development agreement for the park construction.

(3) Project revised to reflect first portion of sports field constructions. Remainder of sports fields are a potential project.

(4) Project revised to reflect energy savings improvements instead of a co-generation system.

## CAPITAL IMPROVEMENT PROJECT APPROPRIATIONS

Prelim. Project Number	Final Project Number	Project Title	Estimated Project Cost	As of 5/15/08 Approved Appropriations	08-09 <sup>(A)</sup> Recommended Adjustments	08-09 Approved Appropriation	Estimated Expenditures Thru 6/30/08	Proposed 2008-09 Budget	Adopted Reserve	Amount Unfunded
<b>PUBLIC ART CIP FUND 19 - Work Plan</b>										
<b>Art - General</b>										
	98167	Public Art - Beachfront Promenade & Surfer's Point	\$ 32,000	\$ 3,000	\$ (821)	\$ 2,179	\$ 2,179	\$ 0	\$ 0	\$ 29,821
	98184	Public Art - Cemetery Memorial Park Tree Project	25,000	25,000	0	25,000	2,000	23,000	0	0
	98190	Public Art - City Hall Art Gallery Improvements	100,000	100,000	0	100,000	20,000	80,000	0	0
<b>Art - Gas Tax</b>										
	98150	Public Art - California Street								
	98158	Public Art - Figueroa Street	\$ 400,000	\$ 205,000	\$ 0	\$ 205,000	\$ 45,000	\$ 160,000	\$ 0	\$ 195,000
	98175	Public Art - Oak Street Improvements	60,000	60,000	0	60,000	52,000	8,000	0	0
	98191	Public Art - Bicycle Racks	231,500	12,500	(7,500)	5,000	0	5,000	0	226,500
			35,000	33,374	1,626	35,000	0	35,000	0	0
<b>Art - Park and Recreation Improvement</b>										
79126		Public Art - Westpark Improvements	\$ 65,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 65,000
	98165	Public Art - Mission Park	90,000	90,000	0	90,000	18,000	72,000	0	0
<b>Art - Wastewater</b>										
	98168	Public Art - Harbor Wastewater Wetlands-Phase I	\$ 440,000	\$ 440,000	\$ 0	\$ 440,000	\$ 194,830	\$ 245,170	\$ 0	\$ 0
	98178	Public Art - Harbor Wastewater Wetlands-Phase II	400,000	345,741	39,639	385,380	0	385,380	0	14,620
<b>Art - Water</b>										
	98174	Public Art - Historic Water Aqueduct	\$ 67,000	\$ 67,000	\$ 0	\$ 67,000	\$ 0	\$ 67,000	\$ 0	\$ 0
	98187	Public Art - Mound Well #2	73,000	0	0	0	0	0	0	73,000
<b>Art - Redevelopment Agency (RDA)</b>										
79125		Public Art - Downtown Restrooms	\$ 50,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 50,000
79127		Public Art - Downtown Parking Structure	160,000	0	0	0	0	0	0	160,000
<b>TOTAL PUBLIC ART CIP Work Plan</b>			<b>\$ 2,228,500</b>	<b>\$ 1,381,615</b>	<b>\$ 32,944</b>	<b>\$ 1,414,559</b>	<b>\$ 334,009</b>	<b>\$ 1,080,550</b>	<b>\$ 0</b>	<b>\$ 813,941</b>
<b>PUBLIC ART CIP FUND 19 - Pending</b>										
<b>Art - Park and Recreation Improvement</b>										
	79121	Public Art - Camino Real Park	\$ 100,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 100,000

### CAPITAL IMPROVEMENT PROJECT APPROPRIATIONS

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<b>Art - Gas Tax</b>										
79128		Public Art - Streetscape Murals Phase II	\$ 25,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 25,000
<b>Art - Water</b>										
98188		Public Art - Arroyo Verde Water Tank	\$ 75,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 75,000
<b>TOTAL PUBLIC ART CIP Pending</b>			<b>\$ 200,000</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 200,000</b>
<b>TOTAL PUBLIC ART CIP PLAN</b>			<b>\$ 2,428,500</b>	<b>\$ 1,381,615</b>	<b>\$ 32,944</b>	<b>\$ 1,414,559</b>	<b>\$ 334,009</b>	<b>\$ 1,080,550</b>	<b>\$ 0</b>	<b>\$ 1,013,941</b>
<b>PUBLIC ART CIP FUND 19 - Completed by 6/30/08</b>										
98157		Public Art - Streetscape Murals	\$ 45,000	\$ 45,000	\$ 0	\$ 45,000	\$ 45,000	\$ 0	\$ 0	\$ 0
98170		Public Art - Ave. Treatment Plant/Foster Park	211,000	223,000	(12,000)	211,000	211,000	0	0	0
98176		Public Art - Pepper Tree Garden Booster Pump Station	90,000	90,000	0	90,000	90,000	0	0	0
98181		Public Art - Golf Course Booster Pump Station	47,500	54,000	(6,500)	47,500	47,500	0	0	0
98185		Public Art - Thille Neighborhood Park	25,903	25,903	0	25,903	25,903	0	0	0
98186		Public Art - Montalvo Neighborhood Park	24,931	24,931	0	24,931	24,931	0	0	0
<b>TOTAL PUBLIC ART CIP COMPLETED BY 6/30/08</b>			<b>\$ 444,334</b>	<b>\$ 462,834</b>	<b>\$ (18,500)</b>	<b>\$ 444,334</b>	<b>\$ 444,334</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>PUBLIC ART CIP FUND 19 - Fund Balance Reserve for Future Projects</b>										
98004		Art - CIP General (CIP and Operations)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 26,560	\$ 0
98012		Art - CIP Gas Tax	0	0	0	0	0	0	23,180	0
98018		Art - CIP Park & Recreation - Park Tax	0	0	0	0	0	0	8,374	0
98019		Art - CIP Park & Recreation - Service Area Fee	0	0	0	0	0	0	28,491	0
98020		Art - CIP Park & Recreation - Quimby	0	0	0	0	0	0	1,567	0
98071		Art - CIP Wastewater	0	0	0	0	0	0	8,468	0
98072		Art - CIP Water	0	0	0	0	0	0	11,308	0
98073		Art - CIP Golf	0	0	0	0	0	0	0	0
98001		Art - Administration (Operations)	0	0	0	0	0	0	32,042	0
98002		Art - Conservation (Operations)	0	0	0	0	0	0	60,368	0
<b>TOTAL PUBLIC ART FUND BALANCE RESERVE</b>			<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 200,358</b>	<b>\$ 0</b>
18243		Outstanding WAV Loan Balance								<b>\$ 1,000,000</b>

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## CAPITAL IMPROVEMENT PROJECT APPROPRIATIONS

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<b>HCDA FUND 32 - Work Plan</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL HCDA CIP Work Plan</b>			<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>HCDA FUND 32 - Pending</b>										
78004		ADA - Ortega Adobe and Olivas Adobe	\$ 400,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 400,000
79102		ADA - H.P. Wright Library	600,000	0	0	0	0	0	0	600,000
94647		Westside St. Improvements - Ventura Ave.	300,000	31,952	0	31,952	31,952	0	0	268,048
<b>TOTAL HCDA CIP Pending</b>			<b>\$ 1,300,000</b>	<b>\$ 31,952</b>	<b>\$ 0</b>	<b>\$ 31,952</b>	<b>\$ 31,952</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 1,268,048</b>
<b>TOTAL HCDA CIP PLAN</b>			<b>\$ 1,300,000</b>	<b>\$ 31,952</b>	<b>\$ 0</b>	<b>\$ 31,952</b>	<b>\$ 31,952</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 1,268,048</b>
<b>HCDA FUND 32 - Completed by 6/30/08</b>			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>TOTAL HCDA CIP COMPLETED BY 6/30/08</b>			<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

<sup>(A)</sup> May include revisions recorded after 5/15/08 during FY 2007-08. Appropriations will be adjusted after year end closing.

**CAPITAL IMPROVEMENT PROJECT APPROPRIATIONS**

Prelim. Project Number	Final Project Number	Project Title	Estimated Project Cost	As of 5/15/08 Approved Appropriations	08-09 <sup>(A)</sup> Recommended Adjustments	08-09 Approved Appropriation	Estimated Expenditures Thru 6/30/08	Proposed 2008-09 Budget	Adopted Reserve	Amount Unfunded
<b>WASTEWATER CIP FUND 71 - Work Plan</b>										
	96855	Wastewater Treatment Plant Nutrient Removal	\$ 28,000,000	\$ 24,565,000	\$ 3,435,000	\$ 28,000,000	\$ 2,600,000	25,400,000	\$ 0	\$ 0
	96875	Telephone Road Sewer Realignment	650,000	1,000,000	(350,000)	650,000	320,000	330,000	0	0
	96881	Laboratory Facility Remodel	1,050,000	847,646	202,354	1,050,000	150,000	900,000	0	0
	96883	VWRF Filter Piping Rehabilitation	700,000	600,000	100,000	700,000	100,000	600,000	0	0
	96885	Downtown Sewer Line Replacement	930,000	1,578,000	(648,000)	930,000	820,000	110,000	0	0
	96887	VWRF Switchgear Replacement	3,500,000	3,300,000	200,000	3,500,000	95,000	3,405,000	0	0
	96889	2005 Sewer Lining & Manhole Rehabilitation	1,105,000	995,000	110,000	1,105,000	150,000	955,000	0	0
	96890	Downtown Sewer System Replacement	2,990,000	2,005,000	985,000	2,990,000	133,000	2,857,000	0	0
	96891	Hemlock Street Sewerline Replacement	572,500	572,000	500	572,500	61,000	511,500	0	0
74023	96892	Seaside Transfer Station Forcemain	940,000	0	940,000	940,000	0	940,000	0	0
74024	96893	VWRF Recycle Waterline Capacity	515,000	0	515,000	515,000	0	515,000	0	0
74025	96894	VWRF Maintenance Storage Area	1,200,000	0	80,000	80,000	0	80,000	0	1,120,000
<b>TOTAL WASTEWATER CIP Work Plan</b>			<b>\$ 42,152,500</b>	<b>\$ 35,462,646</b>	<b>\$ 5,569,854</b>	<b>\$ 41,032,500</b>	<b>\$ 4,429,000</b>	<b>\$ 36,603,500</b>	<b>\$ 0</b>	<b>\$ 1,120,000</b>
<b>WASTEWATER CIP FUND 71 - Pending</b>										
	74005	VWRF Dewatering Equipment Replacement	\$ 12,000,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 12,000,000
	74022	Avenue Area Sewer Replacement	1,500,000	0	0	0	0	0	0	1,500,000
	74026	Ultraviolet Radiation Disinfection Process	8,000,000	0	0	0	0	0	0	8,000,000
	96869	Western Trunk Sewer	2,000,000	0	0	0	0	0	0	2,000,000
	96874	Tertiary Filter Replacement	6,000,000	0	0	0	0	0	0	6,000,000
	96878	VWRF Digester 4	7,000,000	0	0	0	0	0	0	7,000,000
	96884	VWRF Landscape Improvements	600,000	0	0	0	0	0	0	600,000
	96888	State Beach Lift Station Drywell Replacement	500,000	0	0	0	0	0	0	500,000
<b>TOTAL WASTEWATER CIP Pending</b>			<b>\$ 37,600,000</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 37,600,000</b>
<b>TOTAL WASTEWATER CIP PLAN</b>			<b>\$ 79,752,500</b>	<b>\$ 35,462,646</b>	<b>\$ 5,569,854</b>	<b>\$ 41,032,500</b>	<b>\$ 4,429,000</b>	<b>\$ 36,603,500</b>	<b>\$ 0</b>	<b>\$ 38,720,000</b>
<b>WASTEWATER CIP FUND 71 - Completed by 6/30/08</b>										
	96845	Spinnaker Dr. Sewer Lift Station	\$ 770,070	\$ 770,070	\$ 0	\$ 770,070	\$ 770,070	\$ 0	\$ 0	\$ 0
	96851	VWRF Odor Control	1,485,000	1,485,000	0	1,485,000	1,485,000	0	0	0
	96852	North Bank Lift Station	2,876,386	2,876,386	0	2,876,386	2,876,386	0	0	0
	96859	Midtown Sewer System Analysis	274,427	274,427	0	274,427	274,427	0	0	0
	96871	Pierpont Lift Station Upgrade	453,771	475,028	(21,257)	453,771	453,771	0	0	0
	96879	Sewer Realignment and Sag Repair	460,430	460,430	0	460,430	480,430	0	0	0
	96886	Aliso Sewer	1,000,000	1,000,000	0	1,000,000	1,000,000	0	0	0
<b>TOTAL WASTEWATER CIP COMPLETED</b>			<b>\$ 7,320,084</b>	<b>\$ 7,341,341</b>	<b>\$ (21,257)</b>	<b>\$ 7,320,084</b>	<b>\$ 7,340,084</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

<sup>(A)</sup> May include revisions recorded after 5/15/08 during FY 2007-08. Appropriations will be adjusted after year end closing.

## CAPITAL IMPROVEMENT PROJECT APPROPRIATIONS

Prelim. Project Number	Final Project Number	Project Title	Estimated Project Cost	As of 5/15/08 Approved Appropriations	08-09 <sup>(A)</sup> Recommended Adjustments	08-09 Approved Appropriation	Estimated Expenditures Thru 6/30/08	Proposed 2008-09 Budget	Adopted Reserve	Amount Unfunded
<b>WATER CIP FUND 72 - Work Plan</b>										
	97521	Saticoy Conditioning Facility Renovation	\$ 9,750,000	\$ 1,000,000	\$ 50,000	\$ 1,050,000	\$ 985,000	\$ 65,000	\$ 0	\$ 8,700,000
	97878	Waterline Replacement, Ondulando (860 Zone)	1,745,000	140,000	0	140,000	140,000	0	0	1,605,000
	97889	Waterline - Harbor Blvd.	2,310,000	0	120,000	120,000	0	120,000	0	2,190,000
	97891	Chlorination/Chloramination Modifications	895,000	40,000	90,000	130,000	40,000	90,000	0	765,000
	97899	Saticoy Well #3	3,600,000	534,000	3,066,000	3,600,000	495,000	3,105,000	0	0
	97901	Downtown Water Main Replacement	1,715,000	2,516,000	(801,000)	1,715,000	1,605,000	110,000	0	0
	97902	Waterline Replacement - Lincoln	3,900,000	3,450,000	450,000	3,900,000	3,472,000	428,000	0	0
	97903	Waterline Replacement - Fairview	3,085,000	3,000,000	85,000	3,085,000	224,000	2,861,000	0	0
	97904	Foster Park Wellfield	8,000,000	780,000	0	780,000	175,000	605,000	0	7,220,000
	97905	Waterline Replacement - Hemlock	484,000	484,000	0	484,000	55,000	429,000	0	0
	97906	Saticoy Well Transmission Main	1,805,000	0	1,805,000	1,805,000	100,000	1,705,000	0	0
73020	97907	Mound Well # 2	6,300,000	200,000	100,000	300,000	200,000	100,000	0	6,000,000
70318	97908	Golf Course Well # 7	5,600,000	0	450,000	450,000	0	450,000	0	5,150,000
<b>TOTAL WATER CIP Work Plan</b>			<b>\$ 49,189,000</b>	<b>\$ 12,144,000</b>	<b>\$ 5,415,000</b>	<b>\$ 17,559,000</b>	<b>\$ 7,491,000</b>	<b>\$ 10,068,000</b>	<b>\$ 0</b>	<b>\$ 31,630,000</b>
<b>WATER CIP FUND 72 - Work Plan - Year 2</b>										
	73030	Waterline Replacement - N Catalina	\$ 2,850,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,850,000
	73032	Reuse of OVSD Effluent	3,420,000	0	0	0	0	0	0	3,420,000
<b>TOTAL WATER CIP Work Plan - Year 2</b>			<b>\$ 6,270,000</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 6,270,000</b>
<b>WATER CIP FUND 72 - Pending Projects</b>										
	73013	Bailey Control and Equipment Upgrade	\$ 1,900,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,900,000
	73015	Victoria Well # 2 Upgrade	2,000,000	0	0	0	0	0	0	2,000,000
	73016	Water Distribution Pressure Stations	750,000	0	0	0	0	0	0	750,000
	73019	Market Street Area Waterline Replacement	2,300,000	0	0	0	0	0	0	2,300,000
	73021	Navigator Drive Waterline Replacement	1,000,000	0	0	0	0	0	0	1,000,000
	73027	Kingston Reservoir Cover/Roof	5,000,000	0	0	0	0	0	0	5,000,000
	97864	Waterline - Loma Vista 210/430 Tie In (3 Lines)	10,001,554	1,554	0	1,554	1,554	0	0	10,000,000
	97879	New Tank - Arroyo Verde (860 Zone)	4,000,000	0	0	0	0	0	0	4,000,000
	97887	Booster Pump Station Motor Control Upgrades	2,000,000	0	0	0	0	0	0	2,000,000
	97890	Waterline Replacement Montalvo Area	4,000,000	0	0	0	0	0	0	4,000,000
	97895	Waterline Extension - Telephone (210/330)	4,500,000	0	0	0	0	0	0	4,500,000

### CAPITAL IMPROVEMENT PROJECT APPROPRIATIONS

Prelim. Project Number	Final Project Number	Project Title	Estimated Project Cost	As of 5/15/08 Approved Appropriations	08-09 <sup>(A)</sup> Recommended Adjustments	08-09 Approved Appropriation	Estimated Expenditures Thru 6/30/08	Proposed 2008-09 Budget	Adopted Reserve	Amount Unfunded
97896		Golf Course BPS & Wells Upgrade	2,000,000	0	0	0	0	0	0	2,000,000
97897		Dead-End Water Main Connections	500,141	141	0	141	141	0	0	500,000
97898		Booster Pump Station Fixed Emergency Power	500,000	0	0	0	0	0	0	500,000
<b>TOTAL WATER CIP Pending Projects</b>			<b>\$ 40,451,695</b>	<b>\$ 1,695</b>	<b>\$ 0</b>	<b>\$ 1,695</b>	<b>\$ 1,695</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 40,450,000</b>
<b>TOTAL WATER CIP PLAN</b>			<b>\$ 95,910,695</b>	<b>\$ 12,145,695</b>	<b>\$ 5,415,000</b>	<b>\$ 17,560,695</b>	<b>\$ 7,492,695</b>	<b>\$ 10,068,000</b>	<b>\$ 0</b>	<b>\$ 78,350,000</b>

**WATER CIP FUND 72 - Completed by 6/30/08**

97839		Grant Park Reservoir Replacement - 260 Zone	\$ 5,114,245	\$ 5,114,245	\$ 0	\$ 5,114,245	\$ 5,114,245	\$ 0	\$ 0	\$ 0
97841		No. Wells Rd. Reservoir (430 Zone)	11,574,540	12,174,540	(600,000)	11,574,540	11,574,540	0	0	0
97850		Ave. Treatment Plant/Foster Park Improvement <sup>(1)</sup>	5,141,032	5,141,032	0	5,141,032	5,141,032	0	0	0
97868		Downtown Hillside Waterline Replacement	1,152,715	1,302,715	(150,000)	1,152,715	1,152,715	0	0	0
97888		Waterline - Olivas Park	420,369	420,369	0	420,369	420,369	0	0	0
97900		Waterline - Olivas East of Harbor	841,216	1,341,216	(500,000)	841,216	841,216	0	0	0
<b>TOTAL WATER CIP COMPLETED BY 6/30/08</b>			<b>\$ 24,244,117</b>	<b>\$ 25,494,117</b>	<b>\$ (1,250,000)</b>	<b>\$ 24,244,117</b>	<b>\$ 24,244,117</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

<sup>(A)</sup> May include revisions recorded after 5/15/08 during FY 2007-08. Appropriations will be adjusted after year end closing.

<sup>(1)</sup> This project was begun in Water CIP Fund 72. Due to the Safe Drinking Water Loan requirements, a separate fund is necessary to account for loan activity and final construction. The new Fund 74 was set up during FY 2005-06. Previous Water CIP Fund costs are \$5,141,032 for a total project cost of \$31,027,588.

### CAPITAL IMPROVEMENT PROJECT APPROPRIATIONS

Prelim. Project Number	Final Project Number	Project Title	Estimated Project Cost	As of 5/15/08 Approved Appropriations	08-09 <sup>(A)</sup> Recommended Adjustments	08-09 Approved Appropriation	Estimated Expenditures Thru 6/30/08	Proposed 2008-09 Budget	Adopted Reserve	Amount Unfunded
<b>GOLF CIP FUND 73 - Work Plan</b>										
95528		Buenaventura Golf Course Renovation	\$ 6,559,655	\$ 6,531,381	\$ 28,274	\$ 6,559,655	\$ 6,346,189	\$ 213,466	\$ 0	\$ 0
95529		Olivas Park Golf Course Renovation	9,878,864	10,722,236	(843,372)	9,878,864	9,838,864	40,000	0	0
<b>TOTAL GOLF CIP Work Plan</b>			<b>\$ 16,438,519</b>	<b>\$ 17,253,617</b>	<b>\$ (815,098)</b>	<b>\$ 16,438,519</b>	<b>\$ 16,185,053</b>	<b>\$ 253,466</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL GOLF CIP PLAN</b>			<b>\$ 16,438,519</b>	<b>\$ 17,253,617</b>	<b>\$ (815,098)</b>	<b>\$ 16,438,519</b>	<b>\$ 16,185,053</b>	<b>\$ 253,466</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>GOLF CIP FUND 73 - Completed by 6/30/08</b>										
95527		Golf Course Renovation Design	\$ 1,879,560	\$ 1,913,600	\$ (34,040)	\$ 1,879,560	\$ 1,879,560	\$ 0	\$ 0	\$ 0
<b>TOTAL GOLF CIP COMPLETED</b>			<b>\$ 1,879,560</b>	<b>\$ 1,913,600</b>	<b>\$ (34,040)</b>	<b>\$ 1,879,560</b>	<b>\$ 1,879,560</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

<sup>(A)</sup> May include revisions recorded after 5/15/08 during FY 2007-08. Appropriations will be adjusted after year end closing.

## CAPITAL IMPROVEMENT PROJECT APPROPRIATIONS

Prelim. Project Number	Final Project Number	Project Title	Estimated Project Cost	As of 5/15/08 Approved Appropriations	08-09 <sup>(A)</sup> Recommended Adjustments	08-09 Approved Appropriation	Estimated Expenditures Thru 6/30/08	Proposed 2008-09 Budget	Adopted Reserve	Amount Unfunded
<b>SAFE DRINKING WATER LOAN FUND 74 - Completed by 6/30/08</b>										
97074		Avenue Treatment Plant <sup>(1)</sup>	\$ 25,550,020	\$ 25,886,556	\$ (336,536)	\$ 25,550,020	\$ 25,550,020	\$ 0	\$ 0	\$ 0
<b>TOTAL SAFE DRINKING WATER LOAN FUND Work Plan</b>			<b>\$ 25,550,020</b>	<b>\$ 25,886,556</b>	<b>\$ (336,536)</b>	<b>\$ 25,550,020</b>	<b>\$ 25,550,020</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL SAFE DRINKING WATER LOAN FUND CIP</b>			<b>\$ 25,550,020</b>	<b>\$ 25,886,556</b>	<b>\$ (336,536)</b>	<b>\$ 25,550,020</b>	<b>\$ 25,550,020</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

<sup>(A)</sup> May include revisions recorded after 5/15/08 during FY 2007-08. Appropriations will be adjusted after year end closing.

<sup>(1)</sup> This project was begun in Water CIP Fund 72. Due to the Safe Drinking Water Loan requirements, a separate fund is necessary to account for loan activity and final construction. The new Fund 74 was set up during FY 2005-06. Previous Water CIP Fund costs are \$5,141,032 for a total project cost of \$31,027,588.

## CAPITAL IMPROVEMENT PROJECT APPROPRIATIONS

Prelim. Project Number	Final Project Number	Project Title	Estimated Project Cost	As of 5/15/08 Approved Appropriations	08-09 <sup>(A)</sup> Recommended Adjustments	08-09 Approved Appropriation	Estimated Expenditures Thru 6/30/08	Proposed 2008-09 Budget	Adopted Reserve	Amount Unfunded
<b>RDA MERGED DT CAPITAL Work Plan - Fund 88</b>										
99351		Downtown Parking Structure #2	\$ 20,137,000	\$ 97	\$ 200,000	\$ 200,097	\$ 97	\$ 200,000	\$ 0	\$ 19,936,903
99884		Downtown Restroom	545,000	227	70,000	70,227	227	70,000	0	474,773
99885		Oak Street Improvements	773,000	0	91,000	91,000	0	91,000	0	682,000
99888		Downtown Tree Wells	300,000	0	300,000	300,000	0	300,000	0	0
<b>TOTAL RDA MERGED DT CAPITAL FUND 88 Work Plan</b>			<b>\$ 21,755,000</b>	<b>\$ 324</b>	<b>\$ 661,000</b>	<b>\$ 661,324</b>	<b>\$ 324</b>	<b>\$ 661,000</b>	<b>\$ 0</b>	<b>\$ 21,093,676</b>
<b>TOTAL RDA MERGED DT CAPITAL CIP PLAN</b>			<b>\$ 21,755,000</b>	<b>\$ 324</b>	<b>\$ 661,000</b>	<b>\$ 661,324</b>	<b>\$ 324</b>	<b>\$ 661,000</b>	<b>\$ 0</b>	<b>\$ 21,093,676</b>
<b>RDA MERGED DT CAPITAL - Completed by 6/30/08</b>										
99886		Downtown Trash Enclosures	\$ 341,000	\$ 341,000	\$ 0	\$ 341,000	\$ 341,000	\$ 0	\$ 0	\$ 0
<b>TOTAL RDA MERGED DT CAPITAL CIP COMPLETED</b>			<b>\$ 341,000</b>	<b>\$ 341,000</b>	<b>\$ 0</b>	<b>\$ 341,000</b>	<b>\$ 341,000</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

<sup>(A)</sup> May include revisions recorded after 5/15/08 during FY 2007-08. Appropriations will be adjusted after year end closing.

**Recommended Soft Carryover Appropriations from  
FY 2007-08 to FY 2008-09**

**Exhibit C**

<b>Dept.</b>	<b>Fund #</b>	<b>Description</b>	<b>Program</b>	<b>Object</b>	<b>Amount</b>
<b>General Fund - 01</b>					
<u>City Manager</u>					
		Stanley site clearance, soils testing and remediation, if necessary.	10300	52399	\$ 125,000
<b>Subtotal City Manager</b>					<b>\$ 125,000</b>
<u>Community Development</u>					
		Engineering floor design, facilities management, and other tenant improvement costs for the VTA Business Incubator offices located at 505 Poli Street.	31113	52399	\$ 523,400
		Adoption of Saticoy / Wells Community Plan - Noticing, Mailing and Printing	33300	52403, 52501, 52701, 56110	\$ 21,874
		Noticing, Mailings and Printing of the Housing Element	31121	52399	\$ 24,329
		Adoption of Victoria Corridor Community Plan - Noticing, Mailing and Printing	33103	52302	\$ 17,772
<b>Subtotal Community Development</b>					<b>\$ 587,375</b>
<u>Community Services</u>					
		Consulting services for Golf Operations from ERA. The consulting covers market analysis, management practices, and potential revenue sources for the future ( <i>possible hard encumbrance</i> ).	76110	52399	\$ 37,000
<b>Subtotal Community Services</b>					<b>\$ 37,000</b>
<u>Community Services / Finance and Technology</u>					
		Independent Audit Services	76110	52301	\$ 12,500
<b>Subtotal Community Services / Finance and Technology</b>					<b>\$ 12,500</b>
<u>Finance and Technology</u>					
		Audit services increased by 12% this year due to more stringent auditing standards (SAS #104-111). (Approved at mid-year; may be hard encumbered by year-end)	22200	52301	\$ 7,000
		Contract with Macias, Gini & O'Connell (City's Auditors) to prepare the State Controller's Reports for the City & the City's Public Facilities Financing Authority. (May be hard encumbered by year-end)	22200	52302	\$ 8,500
		Fixed asset review and response to internal control comments reported in the FY2006-07 CAFR regarding the tracking, recording, and safeguarding of the City's capital assets. (Approved at mid-year)	22200	52399	\$ 25,000
		Shelving materials in support of improving the safety and lay-out of the Warehouse for physical inventory purposes. (Approved at mid-year)	22410	52218	\$ 40,500
<b>Subtotal Finance and Technology</b>					<b>\$ 81,000</b>

**Recommended Soft Carryover Appropriations from  
FY 2007-08 to FY 2008-09**

**Exhibit C**

<b>Dept.</b>	<b>Fund #</b>	<b>Description</b>	<b>Program</b>	<b>Object</b>	<b>Amount</b>
<b>Police</b>					
		New patrol vehicles (2) purchase (May be hard encumbered by year-end)	43100	96403	\$ 51,000
		New patrol vehicle (1) purchase (May be hard encumbered by year-end)	41100	96403	\$ 25,500
		<b>Subtotal Police</b>			<b>\$ 76,500</b>
<b>Public Works</b>					
		Dredging the City's Sailing Docks	65100	52399	\$ 20,000
		Acquisition of Environmental Permits to perform maintenance on Moreland Drainage Channel	62240	54124	\$ 80,000
		<b>Subtotal Public Works Fund 01</b>			<b>\$ 100,000</b>
		<b>Grand Total Fund 01</b>			<b>\$ 1,019,375</b>
<b>General Grant - Fund 02</b>					
<b>Public Works</b>					
		Purchase of Hybrid vehicle (1) for performing stormwater quality inspections of restaurants, automotive service stations, industrial sites, and to respond to reports of illicit discharge.	62800	96403	\$ 25,000
		<b>Subtotal Public Works Fund 02</b>			<b>\$ 25,000</b>
		<b>Grand Total Fund 02</b>			<b>\$ 25,000</b>
<b>Wastewater - Fund 51</b>					
<b>Public Works</b>					
		Purchase of Hansen Maintenance Work Order Computerized Software to meet State Regional Water Quality Control Board Sanitary Sewer Management Plan requirements.	64110	52396	\$ 34,000
		Remove and replace 2 boilers designed for heating water in the bio-solids anaerobic digester process.	64110	71400	\$ 125,000
		Purchase of 2 new vehicles as follows: 1) Purchase of 10 Wheel Dump Truck for wastewater line repairs. Dump truck is used to haul away asphalt and other debris while making repairs; and 2) Purchase of Crew Truck used for various maintenance repairs.	64110	96403	\$ 237,207
		<b>Subtotal Wastewater</b>			<b>\$ 396,207</b>
		<b>Grand Total Fund 51</b>			<b>\$ 396,207</b>

**Recommended Soft Carryover Appropriations from  
FY 2007-08 to FY 2008-09**

**Exhibit C**

<b>Dept.</b>	<b>Fund #</b>	<b>Description</b>	<b>Program</b>	<b>Object</b>	<b>Amount</b>
<b>Water - Fund 52</b>					
<u>Public Works</u>					
		New vehicle purchase of (1) small efficient 1/2 ton Truck to be used by the treatment leadworker to provide independent inspection and operation of four treatment plants and various water system facilities, and improve supervision of field personnel.	63150	96403	\$ 26,000
		Kennedy/Jenks consultants shall provide assistance to the City with evaluating the short-term transfer opportunities for its State Water project.	63100	52303	\$ 20,000
		Water conservation program: improve water supply by reducing water use through the retrofit of high to low flow irrigation systems in City parks.	63055	55250	\$ 37,593
		<b>Subtotal Water</b>			<b>\$ 83,593</b>
		<b>Grand Total Fund 52</b>			<b>\$ 83,593</b>
<b>Paramedic Services - Fund 56</b>					
<u>Fire</u>					
		Replace all twelve defibrillators in the Fire Suppression Division	56200	71400	\$ 173,999
		<b>Subtotal Fire</b>			<b>\$ 173,999</b>
		<b>Grand Total Fund 56</b>			<b>\$ 173,999</b>
		<b>Total All Funds</b>			<b>\$ 1,698,174</b>

STATE OF CALIFORNIA )  
COUNTY OF VENTURA ) ss  
CITY OF SAN BUENAVENTURA )

I, Elaine M. Preston, Deputy City Clerk of the City of San Buenaventura, California, certify that the foregoing Resolution was passed and adopted by the City Council of the City of San Buenaventura at a regular meeting on June 16, 2008, by the following vote:

AYES: Councilmembers Brennan, Summers, Morehouse, Andrews  
Monahan, Fulton, and Weir.

NOES: None.

ABSENT: None.

IN WITNESS WHEREOF, I have set my hand and affixed the seal of the City of San Buenaventura on June 17, 2008.



Deputy City Clerk

**Resolution No. RA2008-002**

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**A Resolution of the Redevelopment Agency of the City of San Buenaventura  
Adopting the Agency's Operating Budget for FY 2008-09**

**REDEVELOPMENT AGENCY RESOLUTION NO. RA2008-002**

**A RESOLUTION OF THE REDEVELOPMENT AGENCY  
OF THE CITY OF SAN BUENAVENTURA ADOPTING THE  
AGENCY'S OPERATING BUDGET FOR FY 2008-09**

BE IT RESOLVED by the Redevelopment Agency of the City of San Buenaventura as follows:

SECTION 1: By memorandum dated May 5, 2008, a copy of which is on file in the office of the City Clerk, the Agency's Executive Director has submitted to the Agency's Board a proposed Operating Budget for the FY 2008-09 commencing July 1, 2008.

SECTION 2: The Agency conducted a two-day Public Hearing on June 9 and June 16, 2008, on the proposed budget and all other proceedings preliminary to the adoption of the budget, which have been duly completed.

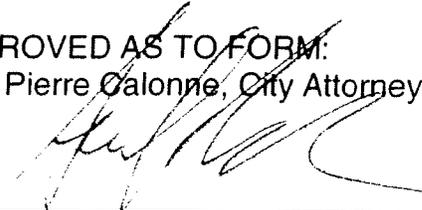
SECTION 3: The Redevelopment Agency's Operating Budget of \$5,883,347 for FY 2008-09 as submitted to the Agency is hereby approved and adopted with no revisions. Included in the total amount is \$661,000 for the RDA Capital Improvement Budget for FY 2008-09.

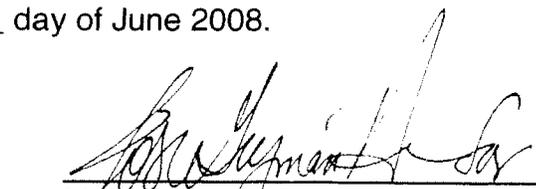
SECTION 4: The Low/Moderate Housing Fund has been reviewed and is found to be in compliance with the expenditure schedule relating to excess surplus amounts.

SECTION 5: The annual payment for the line of credit provided by the City of San Buenaventura for FY 2008-09 is \$731,305.

PASSED AND APPROVED this 16 day of June 2008.

APPROVED AS TO FORM:  
Ariel Pierre Calonne, City Attorney

By:   
Ariel Pierre Calonne  
City Attorney

  
Mabi Covarrubias Plisky  
City Clerk

STATE OF CALIFORNIA                    )  
COUNTY OF VENTURA                 ) ss  
CITY OF SAN BUENAVENTURA         )

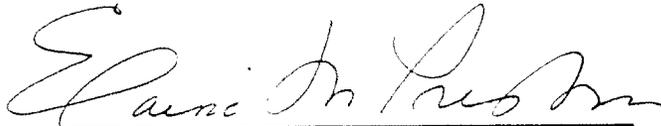
I, Elaine M. Preston, Deputy City Clerk, for the Records Officer of the City of San Buenaventura, California, do hereby certify that the foregoing Resolution was passed and adopted by the Redevelopment Agency of the City of San Buenaventura at a regular meeting held on June 16, 2008, by the following vote:

AYES:           Agency Members Brennan, Summers, Morehouse,  
                  Andrews, Monahan, Fulton, and Weir.

NOES:           None.

ABSENT:        None.

IN WITNESS WHEREOF, I have set my hand and affixed the official seal of the Redevelopment Agency, of the City of San Buenaventura, on June 17, 2008.



Elaine M. Preston, Deputy City Clerk  
for the Records Officer



Revenues

Prog	Object	Description	FY 2006-07 Actual	FY 2007-08 Adopted	FY 2007-08 Revised	FY 2007-08 Estimated	FY 2008-09 Adopted	% Change FY 2007-08 Adopted To FY 2008-09 Adopted
<b>01 GENERAL</b>								
22301	41010	CURRENT SECURED	16,599,091	17,154,963	17,154,963	17,565,914	18,251,000	6 %
22301	41011	CURRENT SUPPLEMENTAL	886,532	931,000	931,000	794,098	775,835	-17 %
22301	41020	CURRENT UNSECURED	639,074	642,250	642,250	669,758	686,502	7 %
22301	41030	PRIOR SECURED	746,597	640,965	640,965	817,920	834,278	30 %
22301	41040	PRIOR UNSECURED	16,553	20,800	20,800	23,821	24,297	17 %
22301	41050	PENALTY, DELQ PROPERTY	59,259	47,819	47,819	60,656	61,869	29 %
22301	41055	SUPPLEMENTAL REDEMPTION	58,873	0	0	0	0	0 %
22301	41080	1/4 CENT SALES TAX BACK-FILL	5,823,068	6,055,991	6,055,991	5,828,950	5,887,240	-3 %
		<b>Property Tax</b>	<b>24,829,047</b>	<b>25,493,788</b>	<b>25,493,788</b>	<b>25,761,117</b>	<b>26,521,021</b>	<b>4 %</b>
22301	41210	SALES	16,909,353	18,794,501	17,787,001	16,293,953	16,071,379	-14 %
22301	41220	SALE-PSAF-SB509	750,712	819,070	819,070	840,497	859,408	5 %
		<b>Sales Tax</b>	<b>17,660,065</b>	<b>19,613,571</b>	<b>18,606,071</b>	<b>17,134,450</b>	<b>16,930,787</b>	<b>-14 %</b>
22301	41320	UT-ELECTRIC	3,890,094	4,379,321	4,379,321	3,958,804	4,156,744	-5 %
22301	41330	UT-GAS	1,240,526	1,357,429	1,357,429	1,573,595	1,597,199	18 %
22301	41340	UT-AVENUE TV CABLE	295,005	300,811	300,811	311,607	324,071	8 %
22301	41341	UT-CENTURY CABLE	475,129	492,756	492,756	479,445	489,034	-1 %
22301	41390	UT-LONG DISTANCE (NON-CELLULAR)	370,008	418,194	418,194	371,072	378,493	-9 %
22301	41391	UT-CELLULAR	1,760,130	1,788,433	1,788,433	1,888,322	1,963,855	10 %
22301	41392	UT-LOCAL (PAC TEL SBC)	638,419	643,341	643,341	650,739	663,754	3 %
22301	41393	UT (NON-CELLULAR)	7,157	7,140	7,140	9,114	9,228	29 %
22301	41394	UT-VOICE OVER INTERNET PROTOCO	526	0	0	1,219	1,247	0 %
		<b>Utility Tax</b>	<b>8,676,994</b>	<b>9,387,425</b>	<b>9,387,425</b>	<b>9,243,917</b>	<b>9,583,625</b>	<b>2 %</b>
22301	41910	FRANCHISE	2,878,263	2,798,177	2,798,177	3,000,073	3,850,000	38 %
22301	41930	REAL PROPERTY TRANSFER	573,710	571,619	571,619	587,079	575,000	1 %
22301	41940	TRANSIENT LODGING	3,944,041	4,286,236	4,286,236	3,763,915	3,900,000	-9 %
22301	41973	FIRE STA 6 IMPROVEMENT	527	22,000	22,000	0	0	-100 %
22301	41981	PARIMUTUAL WAGERING	131,196	134,594	134,594	106,665	111,998	-17 %
22301	41982	CARD ROOM TAX	221,072	225,000	225,000	271,146	276,569	23 %
22500	41920	BUSINESS LICENSE	1,479,715	1,610,961	1,610,961	1,536,807	1,559,859	-3 %
22500	41921	BUSINESS LICENSE PENALTY	55,442	65,139	65,139	66,434	69,424	7 %
22500	41922	BUS LIC ALCOHOL PERMIT FEE	7,125	7,125	7,125	7,125	7,125	0 %
22500	41923	BUS LIC PROCESSING FEE	142,049	150,652	150,652	150,379	152,635	1 %
22500	41924	STORMWATER PROG PROCESSING FEE	8,375	0	0	0	0	0 %
53240	41923	BUS LIC PROCESSING FEE	140	0	0	0	0	0 %

Revenues

Prog	Object	Description	FY 2006-07 Actual	FY 2007-08 Adopted	FY 2007-08 Revised	FY 2007-08 Estimated	FY 2008-09 Adopted	% Change FY 2007-08 Adopted To FY 2008-09 Adopted
		<b>Other Taxes</b>	<b>9,441,655</b>	<b>9,871,503</b>	<b>9,871,503</b>	<b>9,489,623</b>	<b>10,502,610</b>	<b>6 %</b>
10340	42201	PERMIT/APPLIC-FILMING	7,215	13,000	13,000	12,028	11,000	-15 %
10510	42111	GIS BLDG FOOTPRINT UPDATE FEE	3,907	2,000	2,000	3,012	3,000	50 %
22301	42300	FRANCHISE APPLICATION FEE	0	0	0	100	100	0 %
22301	42901	STVR - Permit Fee	0	8,943	8,943	8,943	8,943	0 %
22301	42910	LICENSES-BICYCLE	140	150	150	162	165	10 %
22301	42930	LICENSES-DOG (REBATE)	274	150	150	155	158	5 %
22500	42901	STVR - Permit Fee	0	0	0	8,340	2,000	0 %
22500	42920	LICENSES-BINGO	276	405	405	405	405	0 %
22500	42999	LICENSES-MISCELLANEOUS	12,738	12,529	12,529	14,976	15,000	20 %
32100	42110	CIP PERMITS-BUILDING	1,060,031	1,254,598	1,254,598	714,112	714,112	-43 %
32100	42120	CIP PERMITS-PLUMBING	198,762	163,200	163,200	146,219	146,219	-10 %
32100	42121	CIP PERMITS-MECHANICAL	104,597	79,200	79,200	76,547	76,547	-3 %
32100	42130	CIP PERMITS-ELECTRICAL	213,059	182,000	182,000	150,230	150,230	-17 %
32100	42140	CIP PERMITS-SIGNS	25,400	13,388	13,388	33,935	33,935	153 %
32100	42150	CIP PERMITS-MOBILE HOMES	12,709	10,168	10,168	15,516	15,516	53 %
33400	42160	CIP PERMITS-ENCROACHMENT	54,092	43,163	43,163	58,017	59,467	38 %
33400	42170	CIP PERMITS-GRADING	9,381	18,748	18,748	18,947	19,894	6 %
53210	42999	LICENSES-MISCELLANEOUS	0	0	0	147	0	0 %
62100	42121	CIP PERMITS-MECHANICAL	0	0	0	(99)	0	0 %
65100	42160	CIP PERMITS-ENCROACHMENT	70	0	0	0	0	0 %
		<b>Licenses and Permits</b>	<b>1,702,651</b>	<b>1,801,642</b>	<b>1,801,642</b>	<b>1,261,692</b>	<b>1,256,691</b>	<b>-30 %</b>
22301	43110	FINES-VEHICLE CODE	657,512	654,359	654,359	696,322	713,730	9 %
22301	43140	FINES-HEALTH AND SAFETY	922	924	924	1,109	1,142	24 %
42500	43120	FINES-PARKING	387,224	365,000	365,000	430,451	532,001	46 %
42500	43160	FINES-VEHICLE RELEASE	141,444	175,000	175,000	163,255	175,000	0 %
42500	43165	FINES-ABANDONED VEHICLES	7,963	12,500	12,500	6,222	7,500	-40 %
43205	43111	FINES-AUTO RED LIGHT PROG	615,122	515,000	584,500	576,081	585,000	14 %
		<b>Fines and Forfeitures</b>	<b>1,810,187</b>	<b>1,722,783</b>	<b>1,792,283</b>	<b>1,873,440</b>	<b>2,014,373</b>	<b>17 %</b>
22301	44101	INTEREST FD 01	910,573	996,717	996,717	1,003,808	735,951	-26 %
22301	44103	INTEREST FD 04	244,648	281,669	281,669	254,584	181,339	-36 %
22301	44105	INTEREST FD 15	5,960	5,893	5,893	6,261	4,460	-24 %
22301	44107	INTEREST FD 32	2,076	2,766	2,766	371	0	-100 %
22301	44108	INTEREST FD 42	2,770	2,382	2,382	47	0	-100 %
22301	44109	INTEREST FD 44	37,324	40,939	40,939	46,403	32,455	-21 %

Revenues

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22301	44116	INTEREST FD 64	117,901	132,580	132,580	157,598	112,256	-15 %
22301	44117	INTEREST FD 65	42,738	38,711	38,711	104,250	74,257	92 %
22301	44118	INTEREST FD 66	5,964	6,297	6,297	6,530	4,652	-26 %
22301	44119	INTEREST FD 68	272,660	305,726	305,726	311,713	222,032	-27 %
22301	44122	INTEREST FD 40	0	0	0	4	3	0 %
22301	44123	INTEREST FD 61	84,224	89,253	89,253	68,627	48,882	-45 %
22301	44124	INTEREST FD 67	305,053	386,050	386,050	375,741	267,639	-31 %
22301	44127	INTEREST FD 69	171,910	166,239	166,239	266,101	189,542	14 %
22301	44185	INT-GOLD COAST TCD	0	42,460	42,460	0	0	-100 %
22301	44186	INT-EMPL HOUSING LOANS	0	0	0	12,408	13,976	0 %
22301	44187	INT-PORTOBELLO ASSMT BOND	81,400	68,800	68,800	68,600	54,800	-20 %
22301	44190	INT-UNAPPORTIONED TAXES	66,652	67,985	67,985	100,826	67,985	0 %
22301	44193	INT HOUSING PRESERVATION-CDBG	0	0	0	2,005	0	0 %
22301	44198	INT-COMM REHAB	29,943	24,027	24,027	24,093	24,027	0 %
22301	44199	INT-OTHER	702,017	744,107	744,107	727,997	718,765	-3 %
22301	44240	RENT-SPRR TEXACO PIPE	809	1,955	1,955	2,524	1,955	0 %
22301	44293	RENT-STANLEY AVE	47,080	44,580	44,580	26,580	26,580	-40 %
22301	44298	RENT-PIER RESTAURANT	199,539	211,966	211,966	187,339	194,833	-8 %
22301	44299	RENT-OTHER	18,083	19,000	19,000	17,370	18,239	-4 %
22410	44330	SALES-SALVAGE	0	0	0	79	0	0 %
29996	44291	RENT-MOTIVE	0	0	0	10,847	0	0 %
31110	44199	INT-OTHER	51,368	0	0	0	0	0 %
31113	44299	RENT-OTHER	0	0	0	0	36,000	0 %
32110	44190	INT-UNAPPORTIONED TAXES	0	0	0	86	100	0 %
34100	44193	INT HOUSING PRESERVATION-CDBG	21,475	21,880	21,880	24,230	17,911	-18 %
62220	44330	SALES-SALVAGE	231	50	50	182	50	0 %
62240	44330	SALES-SALVAGE	738	176	176	0	176	0 %
62260	44330	SALES-SALVAGE	0	50	50	886	50	0 %
65200	44290	RENT-60 CALIF LICENSE	0	0	0	9,943	0	0 %
77400	44210	RENT-HANDBALL COURT	13,032	13,020	13,020	13,020	13,020	0 %
77400	44220	RENT-CONCESSIONS	669	1,000	1,000	1,125	1,000	0 %
77400	44230	RENT-PARKG STR,STALLS	21,996	21,996	21,996	21,996	21,996	0 %
77400	44241	RENT-1658 BUENAVISTA	200	200	200	200	200	0 %
77400	44250	RENT-PARKING, STR, BOOTH	74,225	98,000	98,000	104,000	104,000	6 %
77400	44297	RENT-66 CALIF LEASE	1,703	1,704	1,704	1,886	1,704	0 %
77400	44299	RENT-OTHER	160,614	162,804	162,804	164,219	162,804	0 %
77400	44330	SALES-SALVAGE	0	0	0	45	0	0 %

Revenues

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<b>Use of Money and Property</b>			<b>3,695,575</b>	<b>4,000,982</b>	<b>4,000,982</b>	<b>4,124,524</b>	<b>3,353,639</b>	<b>-16 %</b>
10714	45302	ST GT-CA INTEGRATED WASTE MANAGEMEN	42,460	0	0	0	0	0 %
22301	45410	ST SHARED-HMOWNRS PROP TAX RE	188,054	197,457	197,457	194,903	200,000	1 %
22301	45430	ST SHARED-MOTOR VEHICLE LICNSE	7,887,569	8,041,128	8,041,128	8,300,357	8,483,460	6 %
22301	45445	ST SHARED-OFF HWY MOTOR LICNS	0	4,450	4,450	2,804	2,860	-36 %
22301	45470	ST SHARED-SB90	99,236	100,000	100,000	18,352	23,000	-77 %
42201	45464	ST SHARED-911 FUNDING	196,200	0	0	0	0	0 %
42550	45470	ST SHARED-SB90	8,661	0	0	0	2,000	0 %
43100	45136	FED GT-DOJ	3,906	0	0	0	0	0 %
51100	45164	FED GT-HOMELAND SECURITY	(1)	75,000	75,000	0	0	-100 %
51105	45313	ST GT - OFF OF EMERGENCY SVCS	15,283	0	0	16,000	16,000	0 %
62220	45461	ST SHARED-SANJON PUMP STA MNTC	0	100	100	0	100	0 %
62240	45461	ST SHARED-SANJON PUMP STA MNTC	236	0	0	109	0	0 %
62260	45460	ST SHARED-TRAFFIC SIGNAL MNTNC	39,458	12,000	12,000	(5,963)	12,000	0 %
<b>Other Agencies</b>			<b>8,481,062</b>	<b>8,430,135</b>	<b>8,430,135</b>	<b>8,526,562</b>	<b>8,739,420</b>	<b>4 %</b>
10329	46130	GEN GOV-PUBLICATIONS	2,485	400	400	1,626	2,000	400 %
10329	46230	COM DEV-APPEAL FEES	2,466	2,000	2,000	850	1,000	-50 %
10340	46730	P&R-FACILITY RENTALS	6,745	4,000	4,000	2,630	4,000	0 %
10360	46730	P&R-FACILITY RENTALS	515	0	0	0	0	0 %
10371	46130	GEN GOV-PUBLICATIONS	2,500	0	0	0	0	0 %
10371	46180	GEN GOV-JULY 4 STREET FAIR	66,090	70,162	70,162	69,175	68,500	-2 %
10371	46190	GEN GOV-CHRISTMAS ST FAIR	2,743	0	0	1,288	0	0 %
10373	46190	GEN GOV-CHRISTMAS ST FAIR	61,850	69,004	69,004	65,198	61,000	-12 %
10373	46730	P&R-FACILITY RENTALS	15	0	0	0	0	0 %
10376	46703	P&R-SPECIAL EVENTS	9,370	10,096	10,096	3,465	5,000	-50 %
10601	47996	INTRL SER-OUTSIDE LEGAL SRVCS	174,024	184,465	184,465	184,465	189,999	3 %
10702	46102	GEN GOV-ADMIN HOST FEE	431,227	0	0	0	0	0 %
10702	46104	GEN GOV-MARKET(RECYCLING)	18,346	0	0	0	0	0 %
22301	46102	GEN GOV-ADMIN HOST FEE	293,611	780,000	780,000	733,551	762,893	-2 %
22301	46104	GEN GOV-MARKET(RECYCLING)	16,372	30,000	30,000	33,695	35,043	17 %
22301	46140	GEN GOV-CALL BONDS	70	0	0	0	488,150	0 %
22301	46160	GEN GOV-BAD CHECK FEES	7,448	7,500	7,500	9,002	9,362	25 %
22301	47901	INTRL SER-ADMINISTRATION	2,153,988	2,283,225	2,283,225	2,283,225	2,351,721	3 %
22410	46330	PUBLIC SFTY-AUCTION,CONFISCAT	659	0	0	1,569	1,000	0 %
22500	46165	GEN GOV-REFUND PROCESSING FEE	1,680	1,234	1,234	1,779	2,000	62 %
22500	46240	COM DEV-BLDG INVESTIGATION FEE	0	0	0	294	300	0 %

Revenues

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22500	46310	PUBLIC SFTY-POLICE REPORTS	0	0	0	366	400	0 %
23100	46130	GEN GOV-PUBLICATIONS	0	0	0	60	120	0 %
32100	46110	GEN GOV-PRINTING OUTSIDE AGY	2,094	400	400	2,300	1,750	338 %
32100	46120	GEN GOV-MICRO FILM	69,738	55,200	55,200	61,177	63,624	15 %
32100	46130	GEN GOV-PUBLICATIONS	1,332	40	40	120	40	0 %
32100	46240	COM DEV-BLDG INVESTIGATION FEE	22,577	8,080	8,080	22,725	23,748	194 %
32100	46250	COM DEV-BLDG PLAN CHECK FEES	835,890	487,040	588,395	782,513	598,000	23 %
32100	46251	COM DEV-ENERGY CONSERV PLAN CK	45,382	37,600	37,600	25,402	26,164	-30 %
32100	46252	COM DEV-ENERGY CONSERV INSPECT	67,510	70,800	70,800	22,945	24,322	-66 %
32100	46253	COM DEV-HANDICAP ACCESS PLAN C	17,992	14,800	14,800	16,946	17,624	19 %
32100	46254	COM DEV-HANDICAP ACCESS INSPEC	22,365	31,520	31,520	17,403	17,925	-43 %
32100	46255	FLOOD PLAIN MGMT FEE	0	0	0	11	25	0 %
32100	46257	FIRE FAC-EQUIP MITIGATION FE	647	0	0	0	0	0 %
32110	46130	GEN GOV-PUBLICATIONS	48	0	0	0	0	0 %
32110	46240	COM DEV-BLDG INVESTIGATION FEE	0	0	0	0	210,000	0 %
32110	46311	PUBLIC SFTY-ADMIN CITATIONS	47,374	150,000	150,000	165,000	195,894	31 %
32110	46316	PUBLIC SFTY-NUISANCE ABATEMENT	0	0	0	26,249	26,774	0 %
32110	46380	PUBLIC SFTY-COURT APPEARANCES	150	300	300	300	300	0 %
32110	46397	PUBLIC SFTY-RCVBLE-SERV FEES	1,763	0	0	1,177	1,206	0 %
33100	46130	GEN GOV-PUBLICATIONS	27,713	45,557	45,557	48,124	49,808	9 %
33100	46210	COM DEV-ZONING,VARIANCE FEES	405,967	561,080	561,080	554,502	562,820	0 %
33100	46211	COM DEV-ZONING CLEARANCE VERIF	0	0	0	2,583	2,700	0 %
33100	46220	COM DEV-EIR ASSESSMENT FEES	30,445	28,991	28,991	51,907	52,945	83 %
33100	46221	COMM DEV-LICENSE AGREEMENT	3,400	0	0	1,172	1,197	0 %
33100	46256	DEVELOPER SIGN POSTING FEE	3,209	6,322	6,322	1,823	1,896	-70 %
33400	46130	GEN GOV-PUBLICATIONS	389	235	235	353	371	58 %
33400	46420	PUB WRKS-MISC DEV PLN CHK	15,670	18,748	18,748	102,517	30,000	60 %
33400	46430	PUB WRKS-GRADNG PERMT PLN CHK	22,902	26,431	26,431	34,728	35,770	35 %
33400	46440	PUB WRKS-PLAN CHK,SUB DIV	93,439	120,055	120,055	2,926	90,000	-25 %
33400	46441	PUB WRKS-INSP. SUB DIV	88,053	187,649	187,649	16,889	95,000	-49 %
33400	46442	STORM WATER CONTROL PLAN	9,305	2,026	2,026	2,971	3,001	48 %
33400	46499	PUB WRKS-MISC ENGINEERING FEES	4,576	0	0	0	0	0 %
41100	46397	PUBLIC SFTY-RCVBLE-SERV FEES	51	0	0	0	0	0 %
42200	46911	911 SERVICE FEE	0	0	0	145,000	2,250,000	0 %
42500	46310	PUBLIC SFTY-POLICE REPORTS	66,800	95,000	95,000	58,231	62,000	-35 %
42500	46311	PUBLIC SFTY-ADMIN CITATIONS	7,325	0	55,000	55,210	55,000	0 %
42500	46315	PUBLIC SFTY-NOISE ABATEMENT	14,322	0	0	8,384	8,000	0 %
42500	46320	PUBLIC SFTY-FINGERPRINTING	91,045	152,438	152,438	73,792	85,000	-44 %

Revenues

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42500	46330	PUBLIC SFTY-AUCTION,CONFISCAT	5,632	7,500	7,500	7,011	7,500	0 %
42500	46340	PUBLIC SFTY-BURGLAR ALARM FEE	5,484	151,970	151,970	10,534	9,500	-94 %
42500	46345	PUBLIC SFTY-FALSE ALARMS	12,179	17,609	17,609	14,537	17,600	0 %
42500	46360	PUBLIC SFTY-EDUCATIONAL REIMB	84,135	65,000	65,000	72,138	65,000	0 %
42500	46380	PUBLIC SFTY-COURT APPEARANCES	2,335	4,500	4,500	3,600	3,500	-22 %
42500	46389	PUBLIC SAFETY-ALCOHOL PERMITS	174,153	210,000	210,000	210,103	210,000	0 %
42500	46399	PUBLIC SFTY-OTHER EMERG RESPNS	0	0	0	4,450	0	0 %
42550	46310	PUBLIC SFTY-POLICE REPORTS	(15)	0	0	(16)	0	0 %
43100	46390	PUBLIC SFTY-SPEC EVENTS REIMB	4,844	0	0	2,878	0	0 %
43210	46371	PUBLIC SFTY-PLAN CHECK FEES	0	0	0	2,106	2,159	0 %
43210	46396	PUBLIC SFTY-RL OCCUPANCY PERMT	0	0	0	6,482	6,644	0 %
43300	46709	P&R-ADULT BASKETBALL	0	0	0	545	567	0 %
43807	46390	PUBLIC SFTY-SPEC EVENTS REIMB	15,132	37,800	37,800	41,034	37,800	0 %
43812	46390	PUBLIC SFTY-SPEC EVENTS REIMB	35,742	92,000	92,000	95,853	92,000	0 %
43818	46392	PUBLIC SFTY-VUSD CROSSING GUAR	83,415	80,000	80,000	96,560	80,000	0 %
43822	46390	PUBLIC SFTY-SPEC EVENTS REIMB	0	8,000	8,000	1,932	8,000	0 %
43823	46390	PUBLIC SFTY-SPEC EVENTS REIMB	8,113	8,000	8,000	10,797	8,000	0 %
43824	46390	PUBLIC SFTY-SPEC EVENTS REIMB	159,358	165,000	185,000	179,729	180,000	9 %
43901	46390	PUBLIC SFTY-SPEC EVENTS REIMB	0	30,000	30,000	0	30,000	0 %
43901	46397	PUBLIC SFTY-RCVBLE-SERV FEES	14,688	0	0	0	30,000	0 %
52100	46330	PUBLIC SFTY-AUCTION,CONFISCAT	0	0	0	81	0	0 %
52100	46380	PUBLIC SFTY-COURT APPEARANCES	12	300	300	450	600	100 %
52100	46398	PUBLIC SFTY-VTA CTY EMERG RESP	0	100,000	100,000	0	0	-100 %
52100	46399	PUBLIC SFTY-OTHER EMERG RESPNS	158,354	0	0	211,032	0	0 %
53210	46240	COM DEV-BLDG INVESTIGATION FEE	71,716	82,139	82,139	82,355	86,246	5 %
53210	46302	PUBLIC SAFETY R1 INSPECTION FEE	4,950	109,529	109,529	76,509	110,000	0 %
53210	46311	PUBLIC SFTY-ADMIN CITATIONS	6,866	0	0	9,205	5,361	0 %
53210	46316	PUBLIC SFTY-NUISANCE ABATEMENT	0	0	0	86	100	0 %
53210	46371	PUBLIC SFTY-PLAN CHECK FEES	165,566	186,209	186,209	81,949	83,259	-55 %
53210	46375	PUBLIC SFTY-WEED&LOT CLEANING	(104)	0	0	2,000	2,000	0 %
53210	46390	PUBLIC SFTY-SPEC EVENTS REIMB	0	3,465	3,465	3,564	3,604	4 %
53210	46393	PUBLIC SFTY-UFC PERMITS	1,540	0	0	5,606	5,574	0 %
53210	46395	PUBLIC SFTY-HZD MATL STOR FEE	35,732	0	0	1,283	1,200	0 %
53210	46396	PUBLIC SFTY-RL OCCUPANCY PERMT	100,604	1,470	1,470	12,209	1,544	5 %
53210	46397	PUBLIC SFTY-RCVBLE-SERV FEES	2,304	5,684	5,684	5,834	5,968	5 %
53220	46311	PUBLIC SFTY-ADMIN CITATIONS	6,151	0	0	1,200	1,260	0 %
53220	46316	PUBLIC SFTY-NUISANCE ABATEMENT	0	0	0	1,238	1,300	0 %
53220	46371	PUBLIC SFTY-PLAN CHECK FEES	1,050	0	0	3,455	2,902	0 %

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Prog	Object	Description	FY 2006-07 Actual	FY 2007-08 Adopted	FY 2007-08 Revised	FY 2007-08 Estimated	FY 2008-09 Adopted	% Change FY 2007-08 Adopted To FY 2008-09 Adopted
53220	46395	PUBLIC SFTY-HZD MATL STOR FEE	107,400	210,000	210,000	179,259	220,500	5 %
53220	46396	PUBLIC SFTY-RL OCCUPANCY PERMT	116	0	0	0	0	0 %
53240	46240	COM DEV-BLDG INVESTIGATION FEE	2,051	0	0	9,021	18,000	0 %
53240	46371	PUBLIC SFTY-PLAN CHECK FEES	1,031	0	0	891	0	0 %
53240	46390	PUBLIC SFTY-SPEC EVENTS REIMB	2,061	0	0	2,113	0	0 %
53240	46392	PUBLIC SFTY-VUSD CROSSING GUAR	61	0	0	100	0	0 %
65100	46130	GEN GOV-PUBLICATIONS	129	0	0	100	0	0 %
65100	46450	PUB WRKS-PLANS & SPECS	6,950	0	0	6,445	0	0 %
65100	46461	PUB WRKS-ATLAS MAPPING FEE	236	0	0	0	0	0 %
65200	46499	PUB WRKS-MISC ENGINEERING FEES	6,548	6,800	6,800	4,132	6,800	0 %
73200	46701	P&R-CLASSES	32,035	36,069	36,069	36,069	36,069	0 %
73200	46703	P&R-SPECIAL EVENTS	250	0	0	0	0	0 %
73200	46705	P&R-VYBA	99,442	101,975	101,975	101,975	101,975	0 %
73200	46717	P&R-JUNIOR TENNIS TOURNAMENTS	4,062	4,000	4,000	4,000	0	-100 %
73300	46701	P&R-CLASSES	22,385	13,751	13,751	27,353	18,500	35 %
73300	46708	P&R-SLOWPITCH SOFTBALL	94,490	122,850	122,850	122,788	122,850	0 %
73300	46709	P&R-ADULT BASKETBALL	29,503	34,200	34,200	33,715	34,200	0 %
73300	46710	P&R-CONCESSIONS/RETAIL MERCHAN	9,864	15,245	15,245	9,170	10,245	-33 %
73300	46718	P&R-ADULT SPORTS	3,896	2,150	2,150	5,764	2,150	0 %
73300	46742	P&R-SOCCER	14,116	12,500	12,500	21,050	14,000	12 %
73300	46743	P&R-FLAG FOOTBALL	1,000	2,500	2,500	1,500	2,500	0 %
73400	46701	P&R-CLASSES	13,907	54,926	54,926	54,926	54,926	0 %
73400	46710	P&R-CONCESSIONS/RETAIL MERCHAN	6,007	10,000	10,000	6,000	6,000	-40 %
73400	46713	P&R-AQUATIC LESSONS	129,616	164,731	164,731	164,731	164,731	0 %
73400	46714	P&R-RECREATION SWIM	5	0	0	0	0	0 %
73400	46721	P&R-ADMISSION FEES	342,393	295,343	295,343	299,343	299,343	1 %
73400	46727	P&R-PARTICIPANTS'FEES	3,231	0	0	0	0	0 %
73400	46730	P&R-FACILITY RENTALS	85,266	50,000	50,000	50,000	60,000	20 %
73500	46701	P&R-CLASSES	9,904	10,000	10,000	10,000	49,000	390 %
73600	46701	P&R-CLASSES	133,509	99,338	99,338	99,338	101,288	2 %
73600	46710	P&R-CONCESSIONS/RETAIL MERCHAN	2,203	1,950	1,950	1,950	0	-100 %
73600	46715	P&R-COUNTY TENNIS	2,881	2,750	2,750	2,750	6,750	145 %
73610	46701	P&R-CLASSES	0	22,180	22,180	22,180	22,180	0 %
73700	46712	P&R-CORP CHALLENGE FEES	47,453	43,500	43,500	44,950	43,500	0 %
73700	46716	P&R-SOFTBALL	2,900	5,200	5,200	5,100	5,200	0 %
73700	46719	P&R-ADULT BASKETBALL TOURNAMEN	325	1,200	1,200	125	1,200	0 %
73800	46740	RECREATION ENRICHMENT PROG	179,006	145,000	145,000	145,000	145,000	0 %
73801	46741	AFTERSCHOOL LATCHKEY	215,000	215,000	215,000	215,000	215,000	0 %

## Revenues

Prog	Object	Description	FY 2006-07	FY 2007-08	FY 2007-08	FY 2007-08	FY 2008-09	% Change
			Actual	Adopted	Revised	Estimated	Adopted	FY 2007-08 Adopted To FY 2008-09 Adopted
74400	46701	P&R-CLASSES	4,071	2,000	2,000	5,689	2,000	0 %
74400	46702	P&R-EXCURSIONS	114,823	129,950	129,950	132,185	129,950	0 %
74400	46710	P&R-CONCESSIONS/RETAIL MERCHAN	2,045	1,300	1,300	1,965	1,300	0 %
74400	46730	P&R-FACILITY RENTALS	9,714	5,500	5,500	10,212	5,500	0 %
74400	46795	P&R-REFUNDS	(3,400)	0	0	(85)	0	0 %
74800	46701	P&R-CLASSES	9,276	10,000	10,000	10,000	10,000	0 %
74800	46702	P&R-EXCURSIONS	50	0	0	0	0	0 %
74800	46710	P&R-CONCESSIONS/RETAIL MERCHAN	1,959	1,500	1,500	1,500	1,500	0 %
74800	46730	P&R-FACILITY RENTALS	8,198	6,500	6,500	2,432	6,500	0 %
74800	46736	P&R-SOCIAL ACTIVITIES	308	0	0	0	0	0 %
75200	46701	P&R-CLASSES	3,227	4,200	4,200	3,423	4,200	0 %
75200	46703	P&R-SPECIAL EVENTS	5,360	8,000	8,000	8,000	8,000	0 %
75200	46710	P&R-CONCESSIONS/RETAIL MERCHAN	2,833	3,000	3,000	2,773	3,000	0 %
75200	46721	P&R-ADMISSION FEES	20,014	21,000	21,000	21,000	21,000	0 %
75200	46727	P&R-PARTICIPANTS'FEES	20	0	0	0	0	0 %
75200	46729	P&R-CONCERTS	60,990	66,000	66,000	60,246	61,000	-8 %
75200	46730	P&R-FACILITY RENTALS	13,170	10,300	10,300	11,000	5,000	-51 %
75200	46795	P&R-REFUNDS	(82)	0	0	0	0	0 %
75300	46701	P&R-CLASSES	45	0	0	0	0	0 %
75300	46722	P&R-GARDEN PLOT RENTALS	11,919	15,250	15,250	13,250	15,250	0 %
75300	46795	P&R-REFUNDS	(75)	0	0	0	0	0 %
75400	46701	P&R-CLASSES	4,578	2,500	2,500	2,758	2,500	0 %
75400	46723	P&R-INTERPRETIVE OUTREACH	112,057	94,500	94,500	94,167	94,500	0 %
75400	46738	INTERPRETIVE SENIOR PROGRAMS	0	0	0	75	0	0 %
75500	46701	P&R-CLASSES	114,532	145,200	145,200	121,848	125,000	-14 %
75500	46710	P&R-CONCESSIONS/RETAIL MERCHAN	1,588	2,200	2,200	1,900	2,200	0 %
75500	46728	P&R-AFTER SCHOOL	11,222	10,000	10,000	11,570	11,000	10 %
75500	46730	P&R-FACILITY RENTALS	1,668	1,500	1,500	960	1,000	-33 %
75500	46795	P&R-REFUNDS	(397)	0	0	0	0	0 %
75550	46701	P&R-CLASSES	8,050	8,986	8,986	10,280	10,280	14 %
75550	46721	P&R-ADMISSION FEES	245	0	0	0	0	0 %
75705	46701	P&R-CLASSES	0	0	0	0	3,500	0 %
75720	46701	P&R-CLASSES	0	0	0	0	5,000	0 %
75750	46721	P&R-ADMISSION FEES	6,000	5,500	5,500	1,500	5,500	0 %
75750	46727	P&R-PARTICIPANTS'FEES	14,800	16,950	16,950	11,150	16,950	0 %
75800	46721	P&R-ADMISSION FEES	640	4,600	4,600	0	0	-100 %
75800	46727	P&R-PARTICIPANTS'FEES	2,200	0	0	2,000	2,600	0 %
76110	46701	P&R-CLASSES	0	0	0	(17)	0	0 %

Revenues

Prog	Object	Description	FY 2006-07 Actual	FY 2007-08 Adopted	FY 2007-08 Revised	FY 2007-08 Estimated	FY 2008-09 Adopted	% Change FY 2007-08 Adopted To FY 2008-09 Adopted
77400	46191	GEN GOV-PIER PARKING FEES	118,766	102,000	102,000	111,958	111,000	9 %
77400	46193	GEN GOV-ARROYO VERDE PARKING	34,423	10,000	10,000	55,982	58,000	480 %
77400	46330	PUBLIC SFTY-AUCTION,CONFISCAT	89	0	0	180	0	0 %
77400	46702	P&R-EXCURSIONS	7,569	0	0	0	0	0 %
77400	46723	P&R-INTERPRETIVE OUTREACH	0	0	0	180	0	0 %
77400	46725	P&R-PARK AREA RENTALS	23,393	21,000	21,000	22,002	24,000	14 %
77400	46731	P&R-BBQ RENTALS	15,704	12,000	12,000	16,111	20,000	67 %
77400	46732	P&R-SPORT FIELD/TENNIS CT RENT	22,622	20,000	20,000	31,792	32,000	60 %
77400	46795	P&R-REFUNDS	4,676	2,000	2,000	(2,763)	10,000	400 %
		<b>Charges for Services</b>	<b>8,811,735</b>	<b>9,335,167</b>	<b>9,511,522</b>	<b>9,420,008</b>	<b>12,245,717</b>	<b>31 %</b>
10300	48285	OTHER-ASSIGNED A/R COLLECTED	26	0	0	0	0	0 %
10329	48298	OTHER-CONTR FR TRUST DEPOSITS	10,085	0	0	0	0	0 %
10340	48299	OTHER-MISCELLANEOUS	79	0	0	0	0	0 %
10400	48199	RCVBL-OTHER	89	0	0	150	0	0 %
10600	48199	RCVBL-OTHER	12,873	0	0	0	0	0 %
10601	48187	RCVBL-INSURANCE	692,000	0	0	0	0	0 %
10601	48190	RCVBL-MOBILE HOME LITIGATION	0	15,030	15,030	0	0	-100 %
10601	48199	RCVBL-OTHER	850,000	0	200,000	200,000	500,000	0 %
22301	48186	RCVBL-WITNESS FEES	150	0	0	0	0	0 %
22301	48199	RCVBL-OTHER	1,329	2,790	2,790	7,482	3,000	8 %
22301	48205	OTHER-LATE PMT PENALTY ASSMT	16,467	5,118	5,118	6,520	6,716	31 %
22301	48209	OTHER-BOND PREMIUM	450	455	455	150	455	0 %
22301	48299	OTHER-MISCELLANEOUS	421	1,500	1,500	1,700	1,734	16 %
22420	48185	RCVBL-JURY DUTY	0	45	45	0	0	-100 %
22500	48199	RCVBL-OTHER	1,874	2,544	2,544	1,193	1,300	-49 %
22500	48218	OTHER-PASSPORT SERVICES	30,667	41,351	41,351	3,249	0	-100 %
22500	48285	OTHER-ASSIGNED A/R COLLECTED	1,895	1,698	1,698	615	650	-62 %
22500	48299	OTHER-MISCELLANEOUS	1,175	0	0	0	0	0 %
23110	48190	RCVBL-MOBILE HOME LITIGATION	0	0	0	17,445	18,143	0 %
23110	48203	OTHER-RENT CONTROL ADMIN FEE	42,807	42,105	42,105	47,847	44,519	6 %
31119	48284	OTHER-AFFORD HOUSING MONIT FEE	0	70,000	0	0	0	-100 %
32100	48170	RCVBL-RECORDS RESEARCH	1,306	620	620	1,533	1,594	157 %
32100	48186	RCVBL-WITNESS FEES	0	232	232	675	675	191 %
32110	48285	OTHER-ASSIGNED A/R COLLECTED	15,866	50,000	50,000	14,581	14,873	-70 %
32110	48299	OTHER-MISCELLANEOUS	196	300	300	403	500	67 %
33100	48199	RCVBL-OTHER	34,340	0	0	17,200	17,544	0 %
33200	48186	RCVBL-WITNESS FEES	150	0	0	0	0	0 %

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Prog	Object	Description	FY 2006-07 Actual	FY 2007-08 Adopted	FY 2007-08 Revised	FY 2007-08 Estimated	FY 2008-09 Adopted	% Change FY 2007-08 Adopted To FY 2008-09 Adopted
33200	48199	RCVBL-OTHER	6,666	0	0	150	150	0 %
33400	48299	OTHER-MISCELLANEOUS	1,143	0	0	0	0	0 %
34102	48299	OTHER-MISCELLANEOUS	0	0	0	1,000	1,000	0 %
41100	48299	OTHER-MISCELLANEOUS	3,184	0	0	0	0	0 %
41200	48220	OTHER-DONATIONS	0	0	1,500	1,500	0	0 %
41200	48299	OTHER-MISCELLANEOUS	25	0	0	1,500	0	0 %
42500	48199	RCVBL-OTHER	654	0	0	0	0	0 %
42500	48205	OTHER-LATE PMT PENALTY ASSMT	3,277	0	0	(305)	0	0 %
42500	48285	OTHER-ASSIGNED A/R COLLECTED	0	0	0	498	0	0 %
42550	48299	OTHER-MISCELLANEOUS	0	60,000	60,000	0	60,000	0 %
43100	48199	RCVBL-OTHER	73	0	0	0	0	0 %
43100	48285	OTHER-ASSIGNED A/R COLLECTED	(73)	0	0	0	0	0 %
51100	48199	RCVBL-OTHER	408	0	0	0	0	0 %
51100	48299	OTHER-MISCELLANEOUS	50	0	0	0	0	0 %
52356	48199	RCVBL-OTHER	0	0	0	0	465,390	0 %
53210	48299	OTHER-MISCELLANEOUS	298	0	0	160	0	0 %
53220	48299	OTHER-MISCELLANEOUS	64	0	0	17	0	0 %
62240	48198	RCVBL-COLLECTIBLE REPAIRS	7,965	1,250	1,250	0	1,250	0 %
62240	48199	RCVBL-OTHER	0	1,700	1,700	0	1,700	0 %
62250	48198	RCVBL-COLLECTIBLE REPAIRS	6,693	8,000	8,000	8,618	8,000	0 %
62250	48199	RCVBL-OTHER	637	0	0	102	0	0 %
62250	48285	OTHER-ASSIGNED A/R COLLECTED	136	0	0	0	0	0 %
62255	48198	RCVBL-COLLECTIBLE REPAIRS	2,267	200	200	0	200	0 %
62255	48199	RCVBL-OTHER	0	0	0	413	0	0 %
62260	48198	RCVBL-COLLECTIBLE REPAIRS	51,193	22,000	22,000	15,110	22,000	0 %
62260	48199	RCVBL-OTHER	33	0	0	0	0	0 %
62260	48299	OTHER-MISCELLANEOUS	701	666	666	0	777	17 %
65100	48199	RCVBL-OTHER	104	0	0	0	0	0 %
65100	48299	OTHER-MISCELLANEOUS	43	0	0	19	0	0 %
65200	48296	OTHER-JANSS CORP. CONCESSIONS	3,233	2,400	2,400	1,696	2,400	0 %
65200	48299	OTHER-MISCELLANEOUS	6,903	7,868	7,868	2,244	7,868	0 %
72100	48199	RCVBL-OTHER	247	0	0	0	0	0 %
73400	48199	RCVBL-OTHER	137	0	0	0	0	0 %
73400	48296	OTHER-JANSS CORP. CONCESSIONS	708	0	0	(1)	0	0 %
73500	48296	OTHER-JANSS CORP. CONCESSIONS	335	0	0	246	0	0 %
73503	48288	OTHER - PAL SUBSIDY	25,000	25,000	25,000	25,000	25,000	0 %
73520	48288	OTHER - PAL SUBSIDY	0	29,000	29,000	29,000	29,000	0 %
75200	48299	OTHER-MISCELLANEOUS	11,500	11,500	15,000	16,500	16,500	43 %

Revenues

Prog	Object	Description	FY 2006-07 Actual	FY 2007-08 Adopted	FY 2007-08 Revised	FY 2007-08 Estimated	FY 2008-09 Adopted	% Change FY 2007-08 Adopted To FY 2008-09 Adopted
77400	48189	RCVBL-FILMING/MOVIE CONTRACTS	2,399	1,500	1,500	3,511	3,500	133 %
77400	48198	RCVBL-COLLECTIBLE REPAIRS	750	0	0	0	0	0 %
77400	48199	RCVBL-OTHER	220	0	0	0	0	0 %
77400	48292	OTHER-PORT DIST TRASH FEE	1,200	1,200	1,200	1,200	1,200	0 %
77400	48296	OTHER-JANSS CORP. CONCESSIONS	3,449	0	0	2,178	0	0 %
77400	48299	OTHER-MISCELLANEOUS	932	1,800	1,800	0	0	-100 %
		<b>Other Miscellaneous Revenue</b>	<b>1,856,799</b>	<b>407,872</b>	<b>542,872</b>	<b>431,099</b>	<b>1,257,638</b>	<b>208 %</b>
10304	49228	TSF-FR 21-2001 SERIES C COP	400,000	0	0	0	0	0 %
10601	49956	TSF-FR 67	0	0	635,000	635,000	0	0 %
22301	49006	TSF-FR 52 WATER	293,973	272,630	272,630	272,630	304,382	12 %
22301	49007	TSF-FR 51 SEWER	55,632	0	0	0	0	0 %
22301	49011	TSF-FR 18-LSE OBLIG	150,000	150,000	150,000	150,000	150,000	0 %
22301	49013	TSF-FR 53-LAND LEASE	215,004	215,000	215,000	215,000	215,000	0 %
22301	49018	TSF-FR 65-LSE OBLIG	249,996	0	0	0	0	0 %
22301	49121	TSF-FR 51-SEWER & SANITATION	194,616	195,602	195,602	195,602	223,451	14 %
22301	49122	TSF-FR 52-WATER	0	40,000	40,000	40,000	40,000	0 %
22301	49401	TSF-FR FUND 40	55,032	74,619	74,619	74,619	94,799	27 %
22301	49640	TSF FR NEW VEH PURCHASE	0	8,863	8,863	8,863	0	-100 %
32110	49126	TSF FR-32 HCDA	0	0	0	0	100,000	0 %
34102	49126	TSF FR-32 HCDA	2,628	34,000	34,000	0	0	-100 %
72100	49122	TSF-FR 52-WATER	5,004	5,000	5,000	5,000	5,000	0 %
		<b>Internal Transfers</b>	<b>1,621,885</b>	<b>995,714</b>	<b>1,630,714</b>	<b>1,596,714</b>	<b>1,132,632</b>	<b>14 %</b>
22301	48201	OTHER-FROM FUND BALANCE	0	3,009,156	5,832,689	6,188,168	324,683	-89 %
31102	48201	OTHER-FROM FUND BALANCE	0	0	0	0	212,063	0 %
31113	48201	OTHER-FROM FUND BALANCE	0	0	485,400	0	0	0 %
31114	48201	OTHER-FROM FUND BALANCE	0	0	307,406	0	0	0 %
31121	48201	OTHER-FROM FUND BALANCE	0	0	87,256	0	0	0 %
52356	48201	OTHER-FROM FUND BALANCE	0	0	0	0	9,329	0 %
74800	48201	OTHER-FROM FUND BALANCE	0	0	(6,141)	0	0	0 %
		<b>Prior Year Resources</b>	<b>0</b>	<b>3,009,156</b>	<b>6,706,610</b>	<b>6,188,168</b>	<b>546,075</b>	<b>-82 %</b>
		<b>GENERAL Total</b>	<b>88,587,655</b>	<b>94,069,738</b>	<b>97,775,547</b>	<b>95,051,314</b>	<b>94,084,228</b>	<b>0 %</b>

## Revenues

Fund Description	FY 2006-07 Actual	FY 2007-08 Adopted	FY 2007-08 Revised	FY 2007-08 Estimated	FY 2008-09 Adopted	% Change FY 2007-08 Adopted To FY 2008-09 Adopted
<b>02 GENERAL GRANT &amp; CATEGORICAL FUND</b>						
Fines and Forfeitures	111	0	0	267	0	0 %
Use of Money and Property	67	70	70	70	69	-1 %
Other Agencies	607,579	131,056	275,411	188,892	100,710	-23 %
Charges for Services	870,404	885,000	935,000	966,299	990,470	12 %
Other Miscellaneous Revenue	270,531	263,000	828,869	277,840	497,471	89 %
Internal Transfers	208,454	144,156	258,131	142,932	471,121	227 %
Prior Year Resources	0	225,835	297,123	153,216	72,345	-68 %
<b>GENERAL GRANT &amp; CATEGORICAL FUND Total</b>	<b>1,957,146</b>	<b>1,649,117</b>	<b>2,594,604</b>	<b>1,729,516</b>	<b>2,132,186</b>	<b>29 %</b>
<b>04 CIP GENERAL</b>						
Other Taxes	258,340	200,000	200,000	29,304	0	-100 %
Use of Money and Property	42,692	46,420	46,420	54,550	38,856	-16 %
Other Agencies	98,922	3,329,105	3,730,832	1,158,058	4,076,000	22 %
Other Miscellaneous Revenue	0	0	0	300,000	0	0 %
Internal Transfers	4,529,205	1,264,468	2,688,440	2,173,972	3,404,638	169 %
Prior Year Resources	0	4,350,459	6,021,185	879,031	4,496,906	3 %
<b>CIP GENERAL Total</b>	<b>4,929,159</b>	<b>9,190,452</b>	<b>12,686,877</b>	<b>4,594,915</b>	<b>12,016,400</b>	<b>31 %</b>
<b>06 TDA ART8C</b>						
Use of Money and Property	4,519	4,136	4,136	8,529	5,731	39 %
Other Agencies	157,893	155,000	155,000	158,490	155,000	0 %
Other Miscellaneous Revenue	0	0	0	80,000	0	0 %
Prior Year Resources	0	169,049	374,049	148,366	454	-100 %
<b>TDA ART8C Total</b>	<b>162,412</b>	<b>328,185</b>	<b>533,185</b>	<b>395,385</b>	<b>161,185</b>	<b>-51 %</b>
<b>07 TDA ART3</b>						
Use of Money and Property	7,937	0	0	13,249	9,437	0 %
Other Agencies	119,381	39,444	39,444	55,000	39,444	0 %
Internal Transfers	55,000	0	0	0	0	0 %
Prior Year Resources	0	0	239,200	278,644	0	0 %
<b>TDA ART3 Total</b>	<b>182,318</b>	<b>39,444</b>	<b>278,644</b>	<b>346,893</b>	<b>48,881</b>	<b>24 %</b>
<b>08 TDA ART8A</b>						
Use of Money and Property	113,081	108,716	108,716	177,229	128,965	19 %

## Revenues

Fund Description	FY 2006-07 Actual	FY 2007-08 Adopted	FY 2007-08 Revised	FY 2007-08 Estimated	FY 2008-09 Adopted	% Change FY 2007-08 Adopted To FY 2008-09 Adopted
Other Agencies	1,022,096	715,000	715,000	558,846	176,759	-75 %
Internal Transfers	0	0	35,567	35,567	0	0 %
Prior Year Resources	0	1,441,284	2,294,971	841,705	2,512,407	74 %
<b>TDA ART8A Total</b>	<b>1,135,177</b>	<b>2,265,000</b>	<b>3,154,254</b>	<b>1,613,347</b>	<b>2,818,131</b>	<b>24 %</b>
<b><u>09 MIS IMPLEMENTATION</u></b>						
Charges for Services	0	255,338	255,338	255,338	260,149	2 %
Internal Transfers	1,929,773	0	0	0	0	0 %
Prior Year Resources	0	1,926,775	1,926,775	995,057	628,219	-67 %
<b>MIS IMPLEMENTATION Total</b>	<b>1,929,773</b>	<b>2,182,113</b>	<b>2,182,113</b>	<b>1,250,395</b>	<b>888,368</b>	<b>-59 %</b>
<b><u>12 GAS TAX</u></b>						
Other Taxes	1,887,564	1,200,000	1,200,000	836,332	0	-100 %
Use of Money and Property	622,252	624,023	624,023	839,896	610,404	-2 %
Other Agencies	3,793,585	7,116,500	11,377,728	7,902,762	4,191,710	-41 %
Other Miscellaneous Revenue	105,066	0	322,000	326,096	0	0 %
Internal Transfers	3,276,615	500,000	1,091,109	1,189,242	136,266	-73 %
Prior Year Resources	0	538,961	7,471,451	133,193	13,115,234	2,333 %
<b>GAS TAX Total</b>	<b>9,685,082</b>	<b>9,979,484</b>	<b>22,086,311</b>	<b>11,227,521</b>	<b>18,053,614</b>	<b>81 %</b>
<b><u>14 SUPPLEMENTAL LAW ENFORCEMENT</u></b>						
Use of Money and Property	1,540	2,155	2,155	2,361	1,682	-22 %
Other Agencies	207,697	165,000	165,000	206,693	200,000	21 %
Internal Transfers	232,740	256,639	256,639	230,274	240,946	-6 %
<b>SUPPLEMENTAL LAW ENFORCEMENT Total</b>	<b>441,977</b>	<b>423,794</b>	<b>423,794</b>	<b>439,328</b>	<b>442,628</b>	<b>4 %</b>
<b><u>15 LAW ENFORCEMENT FUND</u></b>						
Use of Money and Property	11	26	0	0	26	0 %
Other Agencies	329,523	169,404	380,444	292,550	90,000	-47 %
Internal Transfers	10,470	158,512	153,539	165,619	225,700	42 %
Prior Year Resources	0	34,863	0	0	0	-100 %
<b>LAW ENFORCEMENT FUND Total</b>	<b>340,004</b>	<b>362,805</b>	<b>533,983</b>	<b>458,169</b>	<b>315,726</b>	<b>-13 %</b>
<b><u>18 PARK &amp; REC IMPRV</u></b>						

## Revenues

Fund Description	FY 2006-07 Actual	FY 2007-08 Adopted	FY 2007-08 Revised	FY 2007-08 Estimated	FY 2008-09 Adopted	% Change FY 2007-08 Adopted To FY 2008-09 Adopted
Other Taxes	493,786	250,000	250,000	56,905	0	-100 %
Use of Money and Property	284,765	226,304	226,304	349,429	228,672	1 %
Other Agencies	206,896	751,369	751,369	23,000	728,369	-3 %
Other Miscellaneous Revenue	814,599	4,164,198	4,267,030	1,050,749	3,828,724	-8 %
Internal Transfers	407,500	2,000,000	2,000,000	2,000,000	0	-100 %
Prior Year Resources	0	2,543,828	4,464,182	1,872,493	2,170,544	-15 %
<b>PARK &amp; REC IMPRV Total</b>	<b>2,207,546</b>	<b>9,935,699</b>	<b>11,958,885</b>	<b>5,352,576</b>	<b>6,956,309</b>	<b>-30 %</b>
<b>19 PUBLIC ART</b>						
Use of Money and Property	122,627	0	0	88,762	0	0 %
Other Agencies	8,000	0	0	0	0	0 %
Other Miscellaneous Revenue	724	0	0	0	0	0 %
Internal Transfers	78,863	0	8,448	8,448	0	0 %
Prior Year Resources	0	1,601,137	1,672,036	498,287	1,305,459	-18 %
<b>PUBLIC ART Total</b>	<b>210,214</b>	<b>1,601,137</b>	<b>1,680,484</b>	<b>595,497</b>	<b>1,305,459</b>	<b>-18 %</b>
<b>21 LEASE OBLIGATION-COP</b>						
Use of Money and Property	360,661	79,375	79,375	188,497	89,064	12 %
Internal Transfers	4,337,317	4,165,615	4,165,615	4,337,212	4,378,910	5 %
Prior Year Resources	0	394,468	3,336,517	2,157,812	1,573,023	299 %
<b>LEASE OBLIGATION-COP Total</b>	<b>4,697,978</b>	<b>4,639,458</b>	<b>7,581,507</b>	<b>6,683,521</b>	<b>6,040,997</b>	<b>30 %</b>
<b>23 LEASE OBLIGATION-PARKING STRUCT</b>						
Use of Money and Property	237,675	246,107	246,107	228,714	132,269	-46 %
Other Miscellaneous Revenue	0	0	11,420,000	11,420,000	0	0 %
Internal Transfers	999,996	800,000	0	0	150,000	-81 %
Prior Year Resources	0	451,522	1,251,522	0	2,285,563	406 %
<b>LEASE OBLIGATION-PARKING STRUCT Total</b>	<b>1,237,671</b>	<b>1,497,629</b>	<b>12,917,629</b>	<b>11,648,714</b>	<b>2,567,832</b>	<b>71 %</b>
<b>32 HCDA-ACT OF 1974</b>						
Use of Money and Property	35,966	20,835	20,835	24,804	17,667	-15 %
Other Agencies	1,021,125	1,951,645	2,217,648	1,630,535	2,088,669	7 %
Other Miscellaneous Revenue	72	0	0	0	0	0 %
Prior Year Resources	0	0	244,672	0	0	0 %

## Revenues

Fund Description	FY 2006-07 Actual	FY 2007-08 Adopted	FY 2007-08 Revised	FY 2007-08 Estimated	FY 2008-09 Adopted	% Change FY 2007-08 Adopted To FY 2008-09 Adopted
HCDA-ACT OF 1974 Total	1,057,163	1,972,480	2,483,155	1,655,339	2,106,336	7 %
<b>40 MAINT ASSMT DISTRICTS</b>						
Property Tax	24	0	0	106	0	0 %
Use of Money and Property	2,408	2,903	2,903	2,616	1,529	-47 %
Other Miscellaneous Revenue	172,088	433,461	485,961	433,461	604,591	39 %
Prior Year Resources	0	10,889	10,889	15,475	1,784	-84 %
<b>MAINT ASSMT DISTRICTS Total</b>	<b>174,520</b>	<b>447,253</b>	<b>499,753</b>	<b>451,658</b>	<b>607,904</b>	<b>36 %</b>
<b>42 STREET LIGHTING DISTRICT NO 36</b>						
Property Tax	2,239	1,300	1,300	1,553	2,000	54 %
Use of Money and Property	2,739	1,250	1,250	3,740	4,000	220 %
Other Agencies	8,068	7,600	7,600	(848)	275	-96 %
Other Miscellaneous Revenue	877,562	874,147	874,147	873,971	872,899	0 %
Internal Transfers	0	155,040	155,040	189,000	256,248	65 %
<b>STREET LIGHTING DISTRICT NO 36 Total</b>	<b>890,608</b>	<b>1,039,337</b>	<b>1,039,337</b>	<b>1,067,416</b>	<b>1,135,422</b>	<b>9 %</b>
<b>44 PORTOBELLO ASSMT DIST-DREDGING</b>						
Property Tax	274	2,545	2,545	151	100	-96 %
Use of Money and Property	13,457	14,392	14,392	16,556	11,681	-19 %
Other Miscellaneous Revenue	87,115	88,548	88,548	74,519	61,889	-30 %
Prior Year Resources	0	136,955	136,955	134,959	183,930	34 %
<b>PORTOBELLO ASSMT DIST-DREDGING Total</b>	<b>100,846</b>	<b>242,440</b>	<b>242,440</b>	<b>226,185</b>	<b>257,600</b>	<b>6 %</b>
<b>51 WASTEWATER</b>						
Use of Money and Property	830,022	740,000	740,000	629,642	450,000	-39 %
Charges for Services	14,154,768	13,290,480	13,290,480	14,100,584	14,239,180	7 %
Other Miscellaneous Revenue	840	0	0	524	0	0 %
Prior Year Resources	0	1,086,055	2,494,307	1,185,822	531,776	-51 %
<b>WASTEWATER Total</b>	<b>14,985,630</b>	<b>15,116,535</b>	<b>16,524,787</b>	<b>15,916,572</b>	<b>15,220,956</b>	<b>1 %</b>
<b>52 WATER</b>						
Use of Money and Property	454,584	180,000	180,000	107,786	0	-100 %
Other Agencies	45,738	0	0	0	0	0 %

## Revenues

Fund Description	FY 2006-07 Actual	FY 2007-08 Adopted	FY 2007-08 Revised	FY 2007-08 Estimated	FY 2008-09 Adopted	% Change FY 2007-08 Adopted To FY 2008-09 Adopted
Charges for Services	19,211,989	18,505,220	18,505,220	19,124,788	19,665,400	6 %
Other Miscellaneous Revenue	138,896	20,000	20,000	38,538	20,000	0 %
Internal Transfers	675,514	816,903	816,903	912,172	716,691	-12 %
Prior Year Resources	0	971,737	1,634,595	709,198	1,430,040	47 %
<b>WATER Total</b>	<b>20,526,721</b>	<b>20,493,860</b>	<b>21,156,718</b>	<b>20,892,482</b>	<b>21,832,131</b>	<b>7 %</b>
<b>53 GOLF</b>						
Use of Money and Property	8,007	0	0	0	0	0 %
Charges for Services	3,079,397	6,496,000	6,496,000	5,424,712	5,625,100	-13 %
Other Miscellaneous Revenue	1,435	0	0	70,894	0	0 %
Internal Transfers	0	0	0	435,284	0	0 %
Prior Year Resources	0	44,255	124,357	680,816	1,236,678	2,694 %
<b>GOLF Total</b>	<b>3,088,839</b>	<b>6,540,255</b>	<b>6,620,357</b>	<b>6,611,706</b>	<b>6,861,778</b>	<b>5 %</b>
<b>56 PARAMEDIC SERVICES</b>						
Use of Money and Property	16,785	15,504	15,504	29,405	0	-100 %
Other Miscellaneous Revenue	513,826	465,390	465,390	465,390	0	-100 %
Prior Year Resources	0	0	8,260	1,760	0	0 %
<b>PARAMEDIC SERVICES Total</b>	<b>530,611</b>	<b>480,894</b>	<b>489,154</b>	<b>496,555</b>	<b>0</b>	<b>-100 %</b>
<b>61 INFORMATION TECHNOLOGY</b>						
Charges for Services	1,307,532	1,563,652	1,563,652	1,563,654	1,733,947	11 %
Other Miscellaneous Revenue	23,840	23,840	23,840	0	24,168	1 %
Internal Transfers	111,000	0	0	0	0	0 %
Prior Year Resources	0	0	312,950	0	0	0 %
<b>INFORMATION TECHNOLOGY Total</b>	<b>1,442,372</b>	<b>1,587,492</b>	<b>1,900,442</b>	<b>1,563,654</b>	<b>1,758,115</b>	<b>11 %</b>
<b>64 FLEET MAINTENANCE</b>						
Use of Money and Property	(6,895)	75,428	77,428	36,019	75,428	0 %
Charges for Services	3,623,895	4,034,237	4,039,837	3,982,343	4,523,524	12 %
Other Miscellaneous Revenue	104,852	29,000	29,000	29,264	29,000	0 %
Internal Transfers	1,024,036	128,500	405,546	639,970	0	-100 %
Prior Year Resources	0	1,398,958	3,446,952	2,015,621	1,194,479	-15 %

## Revenues

Fund Description	FY 2006-07 Actual	FY 2007-08 Adopted	FY 2007-08 Revised	FY 2007-08 Estimated	FY 2008-09 Adopted	% Change FY 2007-08 Adopted To FY 2008-09 Adopted
<b>FLEET MAINTENANCE Total</b>	<b>4,745,888</b>	<b>5,666,123</b>	<b>7,998,763</b>	<b>6,703,217</b>	<b>5,822,431</b>	<b>3 %</b>
<b>65 FACILITIES MAINTENANCE</b>						
Charges for Services	4,083,161	4,468,117	4,468,117	4,395,924	3,690,447	-17 %
Other Miscellaneous Revenue	4,885	1,339	1,339	4,979	1,339	0 %
Internal Transfers	1,142,385	130,000	1,014,130	239,852	774,278	496 %
Prior Year Resources	0	186,888	294,690	67,164	978,355	423 %
<b>FACILITIES MAINTENANCE Total</b>	<b>5,230,431</b>	<b>4,786,344</b>	<b>5,778,276</b>	<b>4,707,919</b>	<b>5,444,419</b>	<b>14 %</b>
<b>66 REPRODUCTION SERVICES</b>						
Charges for Services	5,177	3,000	3,000	3,124	3,000	0 %
Other Miscellaneous Revenue	0	73,319	73,319	0	0	-100 %
Internal Transfers	358,117	276,423	276,423	316,608	412,742	49 %
Prior Year Resources	0	53,025	53,025	0	0	-100 %
<b>REPRODUCTION SERVICES Total</b>	<b>363,294</b>	<b>405,767</b>	<b>405,767</b>	<b>319,732</b>	<b>415,742</b>	<b>2 %</b>
<b>67 WORKERS COMPENSATION</b>						
Charges for Services	4,642,188	4,541,954	4,541,954	4,541,954	3,487,362	-23 %
Other Miscellaneous Revenue	2,221	0	0	88,749	1,329	0 %
Prior Year Resources	0	0	752,060	1,135,000	0	0 %
<b>WORKERS COMPENSATION Total</b>	<b>4,644,409</b>	<b>4,541,954</b>	<b>5,294,014</b>	<b>5,765,703</b>	<b>3,488,691</b>	<b>-23 %</b>
<b>68 EMPLOYEE BENEFITS</b>						
Use of Money and Property	0	0	0	11,001	0	0 %
Charges for Services	19,163,190	21,629,653	21,629,653	19,927,149	23,421,346	8 %
Other Miscellaneous Revenue	1,646	570	570	1,780	300	-47 %
Internal Transfers	100,000	0	220,000	220,000	0	0 %
Prior Year Resources	0	220,039	378,089	0	96,409	-56 %
<b>EMPLOYEE BENEFITS Total</b>	<b>19,264,836</b>	<b>21,850,262</b>	<b>22,228,312</b>	<b>20,159,930</b>	<b>23,518,055</b>	<b>8 %</b>
<b>69 PUBLIC LIABILITY</b>						
Other Agencies	212,855	0	0	0	0	0 %
Charges for Services	1,372,284	1,454,691	1,454,691	1,454,691	1,500,732	3 %
Other Miscellaneous Revenue	239,004	17,500	17,500	150,558	17,500	0 %

## Revenues

Fund Description	FY 2006-07 Actual	FY 2007-08 Adopted	FY 2007-08 Revised	FY 2007-08 Estimated	FY 2008-09 Adopted	% Change FY 2007-08 Adopted To FY 2008-09 Adopted
Prior Year Resources	0	0	393,175	0	0	0 %
<b>PUBLIC LIABILITY Total</b>	<b>1,824,143</b>	<b>1,472,191</b>	<b>1,865,366</b>	<b>1,605,249</b>	<b>1,518,232</b>	<b>3 %</b>
<b>71 CIP WASTEWATER</b>						
Use of Money and Property	808,341	862,772	862,772	1,075,618	781,524	-9 %
Charges for Services	1,303,202	760,000	760,000	487,153	700,000	-8 %
Other Miscellaneous Revenue	1,413	0	0	0	0	0 %
Prior Year Resources	0	31,504,228	35,732,145	3,984,889	35,121,976	11 %
<b>CIP WASTEWATER Total</b>	<b>2,112,956</b>	<b>33,127,000</b>	<b>37,354,917</b>	<b>5,547,660</b>	<b>36,603,500</b>	<b>10 %</b>
<b>72 CIP WATER</b>						
Use of Money and Property	457,116	461,671	461,671	741,613	528,247	14 %
Charges for Services	858,841	600,000	600,000	265,000	400,000	-33 %
Other Miscellaneous Revenue	282,862	0	0	36,518	0	0 %
Prior Year Resources	0	8,598,329	13,074,766	7,298,856	9,139,753	6 %
<b>CIP WATER Total</b>	<b>1,598,819</b>	<b>9,660,000</b>	<b>14,136,437</b>	<b>8,341,987</b>	<b>10,068,000</b>	<b>4 %</b>
<b>73 CIP GOLF</b>						
Use of Money and Property	65,359	24,500	24,500	6,309	4,364	-82 %
Internal Transfers	3,201,796	0	1,618,077	1,005,317	0	0 %
Prior Year Resources	0	807,353	34,040	0	249,102	-69 %
<b>CIP GOLF Total</b>	<b>3,267,155</b>	<b>831,853</b>	<b>1,676,617</b>	<b>1,011,626</b>	<b>253,466</b>	<b>-70 %</b>
<b>74 SAFE DRINKING WTR LOAN</b>						
Use of Money and Property	108,851	0	0	46,559	0	0 %
Other Miscellaneous Revenue	6,843,400	0	0	0	0	0 %
Internal Transfers	378,761	1,390,062	1,390,062	1,390,062	1,391,563	0 %
Prior Year Resources	0	1,140,000	2,244,107	1,861,011	0	-100 %
<b>SAFE DRINKING WTR LOAN Total</b>	<b>7,331,012</b>	<b>2,530,062</b>	<b>3,634,169</b>	<b>3,297,632</b>	<b>1,391,563</b>	<b>-45 %</b>
<b>88 RDA-MERGED DT CAPITAL PROJECTS</b>						
Property Tax	2,384,459	2,559,541	2,559,541	2,576,732	2,636,317	3 %
Use of Money and Property	67,841	59,538	59,538	78,705	61,324	3 %
Other Agencies	6,522	7,200	7,200	7,353	1,700	-76 %

## Revenues

Fund Description	FY 2006-07 Actual	FY 2007-08 Adopted	FY 2007-08 Revised	FY 2007-08 Estimated	FY 2008-09 Adopted	% Change FY 2007-08 Adopted To FY 2008-09 Adopted
Prior Year Resources	0	547,610	339,651	549,862	661,000	21 %
<b>RDA-MERGED DT CAPITAL PROJECTS Total</b>	<b>2,458,822</b>	<b>3,173,889</b>	<b>2,965,930</b>	<b>3,212,652</b>	<b>3,360,341</b>	<b>6 %</b>
<b>89 RDA-MERGED DT LOW-MOD PROJECTS</b>						
Property Tax	596,116	610,389	610,389	617,577	628,701	3 %
Use of Money and Property	56,749	65,369	65,369	55,081	67,240	3 %
Other Agencies	1,632	1,700	1,700	1,738	1,700	0 %
Other Miscellaneous Revenue	6,729	0	0	11,367	0	0 %
Prior Year Resources	0	500,000	919,885	359,602	485,584	-3 %
<b>RDA-MERGED DT LOW-MOD PROJECTS Total</b>	<b>661,226</b>	<b>1,177,458</b>	<b>1,597,343</b>	<b>1,045,365</b>	<b>1,183,225</b>	<b>0 %</b>
<b>91 RDA-ADMINISTRATION</b>						
Use of Money and Property	541	299	299	7,323	5,216	1,644 %
Internal Transfers	790,068	811,406	811,406	629,216	815,351	0 %
Prior Year Resources	0	0	84,627	0	0	0 %
<b>RDA-ADMINISTRATION Total</b>	<b>790,609</b>	<b>811,705</b>	<b>896,332</b>	<b>636,539</b>	<b>820,567</b>	<b>1 %</b>
<b>92 RDA-DEBT SERVICE</b>						
Use of Money and Property	21,164	20,100	20,100	20,784	20,100	0 %
Internal Transfers	497,992	499,483	499,483	498,349	499,114	0 %
<b>RDA-DEBT SERVICE Total</b>	<b>519,156</b>	<b>519,583</b>	<b>519,583</b>	<b>519,133</b>	<b>519,214</b>	<b>0 %</b>
<b>Grand Total Citywide *</b>	<b>126,726,523</b>	<b>182,569,054</b>	<b>235,920,239</b>	<b>158,091,688</b>	<b>197,935,404</b>	<b>8 %</b>

\*Does not include General Fund Revenue

## Debt Overview

### Legal Debt Margin

Under State law, the City has a legal debt limitation not to exceed 15 percent of the total assessed valuation of taxable property within the City boundaries. In accordance with California Government Section 43605, only the City's general obligation bonds are subject to the legal debt limit. With no outstanding debt subject to the legal debt limit and a legal debt limit of \$1,680,696,670, the City is not at risk of exceeding its legal debt limit.

### Computation of Legal Debt Margin as of June 30, 2007

Assessed Valuation (Net) <sup>1</sup>	\$ 11,204,644,465
Debt Limit: 15% of assessed value	1,680,696,670
Less Outstanding Debt (Subject to Legal Debt Limit)	0
Legal Debt Margin	\$ 1,680,696,670

<sup>1</sup> Source: Ventura County Tax Assessor's Office as reported in the City of Ventura, California, Comprehensive Annual Financial Report for the Fiscal Year Ended June 30, 2007, p. 114.

### Bond Ratings

The City of Ventura has maintained excellent ratings for many years. The City's bond ratings as of June 30, 2007, are as follows:

Year	Debt Type	Purpose	Moody's Rating	Standard & Poor's
2007	Certificates of participation/leases, Ser. E	Multiple capital improvements, public works	Aaa	AAA/A
2004	Certificates of participation/leases	Wastewater collection, treatment	Aaa	AAA/A+
2004	Certificates of participation/leases	Water supply, storage, distribution	Aaa	AAA/A
2002	Certificates of participation/leases, Ser. D	Golf Courses	Aaa	AAA/A
2001	Certificates of participation/leases, Ser. A	Multiple capital improvements, public works	Aaa	AAA/A
2001	Certificates of participation/leases, Ser. B	Multiple capital improvements, public works	Aaa	AAA/A
2001	Certificates of participation/leases, Ser. C	Recreation and sports facilities	Aaa	AAA/A

## Debt Overview

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Standard & Poor's top four bond rating categories (AAA, AA, A, BBB) generally are regarded as eligible for bank investment (AAA is the highest rating).

Moody's bond ratings range from Aaa (highest quality) to C (lowest quality) for long-term obligations. Moody's applies numerical modifiers 1-high, 2-mid, and 3-low in each generic rating classification from Aa to Caa.

The bond rating process is a comprehensive analysis of the City's financial practices and performances (past and current). Forecasts of future performance and projected long-term planning practices are also reviewed. The following data is typically requested and analyzed by the bond rating agencies:

- City Council and City Management goals and objectives
- Major employers in the Ventura area
- Contingency planning / healthy reserve balances
- Budget documents / performance to budget
- Trends of demographic / economic information
- Projections of future performance
- Capital Improvement Program
- Strategic planning
- Local economic climate
- Major programs
- Financial policies and practices
- Major initiatives
- Addition/Retention of Business
- Financial Audits

### Use of Borrowed Funds

Over the years, a number of important capital projects have come to fruition as a result of debt financing. Most recently, the new Community Park was built, the historical City Hall Terra Cotta and the City's two golf courses were refurbished, and critical water and wastewater infrastructure was improved. These debt-financed projects safeguard public health, well being, and prosperity by providing and maintaining facilities throughout the City.

## COMBINED SCHEDULE OF BOND AND LEASE INDEBTEDNESS

DESCRIPTION	OUTSTANDING AT 07/01/08		FY 2008-09 PRINCIPAL		FY 2008-09 INTEREST		FY 2008-09 TOTAL		OUTSTANDING AT 6/30/09	
<b>Water Fund</b>										
2004 Water Revenue COP	\$	24,960,000	\$	550,000	\$	1,136,475	\$	1,686,475	\$	24,410,000
SDWR Loan	\$	19,209,485	\$	809,521	\$	454,299	\$	1,263,820	\$	18,399,964
<b>Total Water Debt</b>	<b>\$</b>	<b>44,169,485</b>	<b>\$</b>	<b>1,359,521</b>	<b>\$</b>	<b>1,590,774</b>	<b>\$</b>	<b>2,950,295</b>	<b>\$</b>	<b>42,809,964</b>
<b>Wastewater Fund</b>										
2004 Wastewater Revenue COP	\$	23,140,000	\$	680,000	\$	1,060,000	\$	1,740,000	\$	22,460,000
<b>Total Wastewater Debt</b>	<b>\$</b>	<b>23,140,000</b>	<b>\$</b>	<b>680,000</b>	<b>\$</b>	<b>1,060,000</b>	<b>\$</b>	<b>1,740,000</b>	<b>\$</b>	<b>22,460,000</b>
<b>Redevelopment Agency</b>										
2003 Tax Allocation Bonds	\$	7,060,000	\$	255,000	\$	259,714	\$	514,714	\$	6,805,000
<b>Total RDA Debt</b>	<b>\$</b>	<b>7,060,000</b>	<b>\$</b>	<b>255,000</b>	<b>\$</b>	<b>259,714</b>	<b>\$</b>	<b>514,714</b>	<b>\$</b>	<b>6,805,000</b>
<b>Special Assessments Bonds</b>										
1992 Portobello	\$	775,000	\$	185,000	\$	54,800	\$	239,800	\$	590,000
<b>Total Special Assessment Bonds</b>	<b>\$</b>	<b>775,000</b>	<b>\$</b>	<b>185,000</b>	<b>\$</b>	<b>54,800</b>	<b>\$</b>	<b>239,800</b>	<b>\$</b>	<b>590,000</b>
<b>General Fund</b>										
<b>Certificates of Participation</b>										
2001 Series A Refunding	\$	1,955,000	\$	185,000	\$	83,250	\$	268,250	\$	1,770,000
2002 Series B Refunding		13,925,000		1,260,000		731,706		1,991,706		12,665,000
2001 Series C		14,485,000		365,000		710,944		1,075,944		14,120,000
2002 Series D, Golf Courses		14,390,000		355,000		675,009		1,030,009		14,035,000
2007 Series E, Refunding		11,025,000		425,000		482,819		907,819		10,600,000
<b>Total General COPs &amp; Leases</b>	<b>\$</b>	<b>55,780,000</b>	<b>\$</b>	<b>2,590,000</b>	<b>\$</b>	<b>2,683,728</b>	<b>\$</b>	<b>5,273,728</b>	<b>\$</b>	<b>53,190,000</b>
<b>Total Bond and Lease Indebtedness</b>	<b>\$</b>	<b>130,924,485</b>	<b>\$</b>	<b>5,069,521</b>	<b>\$</b>	<b>5,649,016</b>	<b>\$</b>	<b>10,718,537</b>	<b>\$</b>	<b>125,854,964</b>

## COMBINED SCHEDULE OF BONDS, COPS AND LEASE INDEBTEDNESS

### Summary: Total Bonds, COPS and Lease Indebtedness

DESCRIPTION	OUTSTANDING AT 07/01/08	FY 2008-09 PRINCIPAL	FY 2008-09 INTEREST	FY 2008-09 TOTAL	OUTSTANDING AT 6/30/09
Water COPS & SDWR Loan	\$ 44,169,485	\$ 1,359,521	\$ 1,590,774	\$ 2,950,295	\$ 42,809,964
Wastewater COPS	\$ 23,140,000	\$ 680,000	\$ 1,060,000	\$ 1,740,000	\$ 22,460,000
Redevelopment Agency	\$ 7,060,000	\$ 255,000	\$ 259,714	\$ 514,714	\$ 6,805,000
Special Assessments	\$ 775,000	\$ 185,000	\$ 54,800	\$ 239,800	\$ 590,000
General COPS & Leases	\$ 55,780,000	\$ 2,590,000	\$ 2,683,728	\$ 5,273,728	\$ 53,190,000
<b>Total Bond, COP and Lease Indebtedness</b>	<b>\$ 130,924,485</b>	<b>\$ 5,069,521</b>	<b>\$ 5,649,016</b>	<b>\$ 10,718,537</b>	<b>\$ 125,854,964</b>

## GLOSSARY

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**Accounts Payable** - Purchase of services and supplies as of, or prior to, June 30 that are not yet paid.

**Accounts Receivable** - General bills due from customers.

**Accrual** - In accrual basis accounting, accrued expense is a liability resulting from an expense for which no invoice or other official document is available yet. Similarly, accrued revenue is an asset resulting from a revenue for which no official document was issued yet.

**AMR** - American Medical Response; contractor having ambulance service contract with the City of Ventura.

**Appropriation** - A specific act by the City Council to formally dedicate the revenue to cover certain expenditure or expenditures.

**Balanced Budget** - A balanced budget in the public sector is achieved when the government has enough fiscal discipline to be able to equate the revenues with expenditures over the business cycles. In other words, a government's budget is balanced if its income is equal to its expenditure. This allows for a deficit in periods of low economic prospects that, however, needs to be matched by a surplus in periods of high economic activity.

**Baseline or Core Revenue** – Property Tax, Sales Tax, Transient Occupancy Tax (TOT), Utility Taxes, and Business License Tax.

**Benefits** - Employee benefits and benefit savings for regular employees.

**Budget Adoption** – On or about June 30, the Council shall adopt by resolution the budget with revisions by the affirmative vote of at least four members of the Council.

**Budgeting for Outcomes (BFO)** – A new budgeting process that aligns the City's finances with its strategic goals to achieve what matters most to Ventura's citizens.

**Capital Budget** - A plan of proposed capital expenditures and the means of financing them. The capital budget is enacted as part of the complete annual budget which includes both operating and capital outlays. The capital budget is based on a capital improvement project plan (CIP).

**Capital Improvement Project** - A specific undertaking involving the procurement, construction or installation of facilities and related equipment which improves, preserves, enhances or modernizes the City's provision of municipal services, has a useful life of at least five years, and which costs in excess of \$25,000.

**Capital Improvement Project Funds** - These funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities, as approved in the five year Capital Improvement Project Plan.

**Capital Improvement Project Plan (CIP)** - Annually prepared summary plan and list of capital improvement projects proposed during the next five fiscal years such as street or park improvements, building construction, and various kinds of major facility maintenance.

**Capital Outlay** - Tangible equipment needs (i.e., personal computers, vehicles, photocopiers, pumps, etc.) which are one-time purchases costing \$1,000 or more.

**Categorical Grant** - Grant typically allocated either to qualifying applicants according to a formula or to applicants competing for project grants through an application process. Categorical grants are the most common form of federal aid.

**Category Level** - Budget classifications used in the City's accounting system for control and reporting purposes, such as: Personnel Services, Supplies and Services, Capital Outlay.

**CIP Carryover** - This represents the remaining value of the capital projects approved by Council.

**City Charter Requirements** - The City Charter requires the City to operate on a fiscal year beginning on the first day of July of each year, and end on the thirtieth day of June the following year. On or before the first day of May of each year, the Manager shall submit to the Council a proposed budget for the next fiscal year. The budget shall provide a complete financial plan of all City funds and activities for the next fiscal year, and the total of proposed expenditures shall not exceed the total of estimated revenue.

## GLOSSARY

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In organizing the budget, the Manager shall utilize the most feasible combination of expenditure classification by fund, organization unit, program, purpose, or activity, and object.

**Communication** - Communication services include expenses for:

- Telephones
- Mobile Telephones
- Internet
- 911 Telephone Reimbursement
- Network Access Charges
- Postage

**Community Visioning Process** – The activities used to develop a plan for the future goals of the community and the creation of a shared vision for future strategic growth.

**Comprehensive Beach Management Program** – The City working jointly with key stakeholders to develop a leadership model to provide a comprehensive approach to develop strategies for promoting the importance of the beaches and the maintenance and enhancement of the beachfront corridor.

**Comprehensive Plan** – The general plan for the City developed through input from citizens, the Planning Commission, and the City Council. State law mandates that the Comprehensive Plan include the following seven elements:

- Open Space
- Conservation
- Land Use
- Circulation
- Housing
- Safety
- Noise

In addition, the City's Plan includes the following optional elements:

- Park & Recreation
- Economic Development
- Community Design

**Computer Replacement** - This represents the estimated replacement value of existing personal computer equipment. Council and City Management are committed to keeping a level playing field for computer technology and have designated funds to support the computer infrastructure.

**Contingencies** - Expenses impossible to project or estimate for a fiscal year that are likely and possible based on the size and complexity of overall City operations.

**Contracts Payable** - Contract work completed as of June 30 that has not been paid for (generally major construction work).

**Contributions** - Contributions that are City Council approved or legally mandated: Contributions to Others (i.e., social service agencies, special event's promotions, and cultural programs); Reserve for Future Projects – CIP, and South Coast Area Transit (SCAT) Contribution.

**Debt Financing** - Issuance of bonds and other debt instruments to finance municipal improvements and services.

**Debt Service** - Debt service refers to the interest and principal payments on bond issues and Certificates of Participation, and includes the issuance costs related to bond funding.

**Deferred Compensation Plan** – A salary set-aside on a pre-tax basis that allows savings to accrue for retirement (similar to a 401(k)).

**Depreciation** – The loss of value of an asset due to age, wear and tear, and obsolescence. "Straight-line depreciation" assumes that the asset loses value evenly over its life, by the same amount each year. "Reducing balance depreciation" assumes that an asset loses a constant proportion of its remaining value each year until it is finally scrapped, when the rest disappears.

**Direct costs** - Costs of an activity completely related to that activity and no other (i.e., the cost of material used to make a part).

**Downtown Specific Plan** – A land-use planning document that covers the downtown area in the City of San Buenaventura and provides more detailed direction for development within the specific plan area than the Citywide Comprehensive Plan, or the regular Zoning Code.

## GLOSSARY

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**EIR** - Environmental Impact Report. An analysis of the environmental implications related to a specific action (i.e., an increase in traffic in an area of new development).

**Encumbrances** - To account for actual purchase contracts issued for supplies, services, and construction; tasks not completed, and not paid for, which the City has legal obligation to fulfill under the payment terms of the contract.

**Enterprise Funds** - Funds used to account for operations that are financed and operated in a manner similar to private business enterprises. These funds are used where the intent of Council is for the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis, be financed or recovered primarily through user charges.

**ERAF** - Educational Revenue Augmentation Fund: the 1992-93 permanent redirection of over \$3 billion of property taxes from cities, counties, and special districts, to schools and community college districts. These redirected funds reduced the state's funding obligation for K-14 school districts by a commensurate amount.

**Fiduciary Funds** – Funds used to report resources that are legally restricted for a certain purpose, such as the Portobello Assessment District.

**Fund** – A self-balancing set of accounts.

**Fund Balance** – The revenues remaining from prior year activities that were unused in the year earned and available for use in the current year.

**GASB-31** - A Government Accounting Standards Board ruling that mandates "Fair Value" (that value at which a financial instrument could be exchanged in a current transaction by willing parties) accounting for investment pools.

**GASB-34** - A Government Accounting Standards Board ruling that changed the methods by which governmental accounting is performed to disclose more detailed and accurate information.

**General Fund** - The General Fund is used to account for all financial resources except those required to be accounted for in another fund. The General Fund is the primary operating fund for the day-to-day operations of the City.

**Grants** - Contributions of cash or other assets from another governmental agency to be used or expended for a specified purpose, activity, or facility.

### Improvement

1. Real property acquisition or new construction.
2. Any alteration, renovation, addition, or betterment, which extends the design life or alters/upgrades the function of a structure.
3. Alteration means any modification of existing space (buildings, structures or other facilities) that changes the use as to function, layout, capacity, or quality.
4. Betterment means any modification that increases the designed level of services or life expectancy of a facility or other state infrastructure.
5. Fixed and movable equipment needed for initial occupancy of a new facility or space, but only if the new facility is not replacing an existing facility.

**Indirect Costs** - Cost that not absolutely related to an activity that are costs of that activity (i.e., administrative costs related to producing a part).

**Internal Service Funds** - Internal Service Funds are used to account for the financing of goods or services provided by one or more departments to other operating departments of the City on a cost reimbursement-basis (i.e., Reproduction Services).

**Internal Transfers** - Revenue occurring because of a transfer of monies from one City fund to another (i.e., General Fund to Debt Service).

**Investments** - Represents the difference between cost and market values on certain investments. The City considers this a temporary decline in value and plans to hold all investment securities to maturity or until market value exceeds cost, and does not anticipate any loss on investments. The City is obligated to record this potential loss to comply with reformed investment guidelines as promulgated by the State of California.

## GLOSSARY

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**LAIF**– The Local Agency Investment Fund is a fund whereby municipal governments may invest excess funds at a guaranteed rate of return.

**Light Duty Pay** – The salary paid to injured personnel returning to work on a partial basis with the expectation of a return to full duty within a reasonable period of time.

**Maintenance Assessment Districts (MADs)** – An established geographical area that charges fees for the maintenance of grounds, streets, lighting, etc.; usually a new development outside of the traditional citywide district.

### **Maintenance – Capital**

A maintenance project that exceeds \$250,000 and requires multiple fiscal years for completion.

### **Maintenance - Operations**

1. Repairs and maintenance intended to keep a facility functional at its designed level of services and life expectancy.
2. Equipment not included in the complement necessary for initial operation of a new construction or renovation project.
3. Movable equipment for new employees or new programs that are not part of a capital outlay project.
4. Replacement equipment items (regardless of amount).
5. Repair projects, including special repairs, not connected with a construction or improvement project. Examples of special repair projects include repainting, re-roofing, electrical re-wiring, plumbing repairs, and replacement of old equipment items.

**Net Operating Income** – Operating revenue less operating expenses.

**Non-Operating Expenses** - City non-operating expenses relate to taxes and accounting adjustments (i.e., loss on inventory, sale of assets, depreciation, bad debt, etc.).

**Office Supplies** - Consumable office supplies and periodicals, maps, and pamphlets.

**Operating Supplies** – Miscellaneous consumable equipment, tools, and supplies not related to office operations.

**Operating Utilities** - Utility expenses for City facilities and operations include:

- Gas
- Water
- Waste Disposal
- Ground Water Extraction
- Electric
- Sewer
- Sludge Disposal Fees

### **Other Agencies Revenues**

- State Shared Revenues
- State Allocated Motor Vehicle License
- State and Federal Grants

**Other Operating Expenses** – Miscellaneous operating expenses not related to consumable materials.

### **Other Revenue**

- Miscellaneous Recoverable
- Rent Control Administration Fee
- Special Assessments
- Late Payment Penalties
- Contributions

### **Other Taxes**

- Franchise Tax
- Business License
- Real Property
- Transient Occupancy Tax (TOT)
- Parimutuel Wagering

**Overhead Cost Allocations** – Allocation of selected indirect costs to direct operations and projects.

**Overtime** - Overtime salaries for regular employees including call-back, fire suppression, police administrative/investigation, July 4 fire prevention festivities, police court time, police and fire training, hazardous material incident callout, paramedic callout, police firearms, etc.

**“Pay-As-You-Go”** - Concept of paying for capital projects when the initial cost is incurred, rather than over time through the use of debt financing.

## GLOSSARY

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**“Pay-As-You-Use”** - Concept that debt financing enables the public entity to spread the cost of a capital project over time, as the project is being utilized.

**Petty Cash** - Petty cash is reserved and not available for budgeting purposes because the funds have already been converted to cash for small dollar purchases. It is a self-balancing revolving fund.

**Prepaid Expenses** - Amounts paid for services before actual incurrence, such as prepaid travel or prepaid insurance.

**Prior Year Resources** - Revenues remaining from prior year activities that were unused in the year earned and available for use in the current year.

**Professional Services** - Professional services generally described in the following service areas:

- Auditing
- Management Consulting
- Engineering and Architectural
- Legal
- Dental
- Medical Treatment for Workers' Compensation
- Maintenance
- Contract Employee Services
- Employee (Applicant) Medical Examinations
- Landscape Maintenance
- Sweeping Streets and City-owned Property
- Seismic Technical Assistance
- Laboratory Services
- Termite Inspections for City-owned Property
- Other services not specifically described above.

**Programs** - An accounting identifier that allows the accumulation of revenues and expenditures against which specific activities are performed.

**Proprietary Funds** – Funds that account for the acquisition, operation, and maintenance of government facilities and services, which are entirely self-supported by user charges, such as water, wastewater, and internal service funds.

**Repair and Maintenance** - This area includes repairs and maintenance on property such as:

- Land, Buildings or Structures
- Improvements Other Than Buildings
- Equipment and Commercial Equipment
- Traffic Signal and Lighting
- Irrigation
- Equipment Service Vehicles
- San Jon Building Maintenance (City Yard)
- Building Maintenance Area (City Yard)
- Parks
- Street Tree Planting
- Computer Hardware and Software

**Rentals** - Rental expenses include rentals for:

- Land
- Buildings or Structures
- Machinery and Equipment
- Other rentals not specifically described above.

**Reserves** - Funds retained for a specific purpose to be spent in the future, similar to a savings account.

**RFP** - Request for Proposal: one of a few selection processes used to select a contractor.

**Salaries** - Salary costs for full-time and regular part-time employees.

**Salary Step** – Salary merit levels within a pay range.

**SCAT** - South Coast Area Transit.

**Special Revenue Funds** - Funds used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. These include Debt Service Funds used for the accumulation of resources for, and the payment of, general long-term debt, principal, and interest.

## GLOSSARY

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**Tax Increment** – The amount of property tax revenue above the base amount established during the origination of a redevelopment district. Such funds are usually used to finance the development of the district.

**Traffic Mitigation Fee** – Fees incurred by developers that assist the City with the expansion of thoroughfares capable of managing increased traffic flow resulting from new developments.

**Transient Occupancy Tax (TOT)** – A tax applied to temporary lodging that is partially paid to the Visitor's and Convention Bureau for tourism attraction activities.

**Transportation** - Transportation expenses for City related business and activities include:

- Travel for conferences, seminars and meetings
- Freight for City purchased goods

### **Use of Property and Money**

- Interest Earnings on Reserves/Fund Balance
- Rental Income
- Sale of City properties and/or equipment

**VCB** – Visitor's and Convention Bureau.

**VCTC** - Ventura County Transportation Commission.

**Visioning Plan** – A plan describing the future development of the City that incorporates the desires of the community and the planning by City staff.

**Working Capital** – A valuation metric that is calculated as current assets minus current liabilities. Working capital is also known as operating capital. A most important value, it represents the amount of day-by-day operating liquidity available to a business. A company may be endowed with assets and profitability, but short of liquidity if these assets are not readily able to be converted into cash.

**VWRF** – Wastewater Reclamation Facility.