DESCRIPTION OF FUNDS

The City of Oceanside accounts for various revenues and expenditures in a series of funds. Each fund is an autonomous accounting entity, established in accordance with legal and professional accounting standards. Funds are used to segregate the various financial activities of a governmental entity and to demonstrate compliance with specific regulations, restrictions or limitations.

Following is a brief description of funds within the City of Oceanside.

General Fund

This is the general operating fund for the City, utilized to account for all resources not required to be accounted for in another fund.

Special Revenue Funds

These funds are used to account for the revenue derived from specific taxes or other earmarked revenue sources (other than for major capital projects) that are restricted by law or administrative action to expenditures for specified purposes. Special Revenue funds of the City include Recreation, Asset Forfeiture, Library, TransNet, Gas Tax, Supplemental Law Enforcement, Traffic Services (STOP), Maintenance & Special Districts, Community Development Block Grant, Federal/State/Local/Private Grants, HOME Grant, and Housing Assistance Programs.

Debt Service Funds

This governmental fund type is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Capital Projects Funds

These funds were established to account for resources used for the acquisition and construction of capital facilities by the City, except those financed by enterprise funds, internal service funds and/or redevelopment agency funds.

Enterprise Funds

These funds account for the operations and financing of self-supporting activities of a governmental unit that renders services on a user charge basis to the general public, similar to private business enterprises. Enterprise funds of the City include Airport, Harbor/Beaches, Water/Sewer, and Solid Waste.

Internal Service Funds

These funds account for the financing of centralized services to different funds and City departments on a cost reimbursement basis (including replacement costs). Internal Service funds of the City include City Facilities, Employee Benefits, Fleet Management, Information Technology, Risk Management, and Workers Compensation.

Redevelopment Agency Funds

These funds provide administration for the Oceanside Community Development Commission. These funds support debt service, general projects, and low and moderate income housing.

Fund Balance Projections
FY 2008-2010

	Estimated 6/29/2008 *	Adopted FY 2008-2009		Projected 06/30/09	Adopted FY 2009-2010		Projected 06/30/10
	Ending Bal	Revenue	Expenditures	Ending Bal	Revenue	Expenditures	Ending Bal
GENERAL FUND							
General Fd	6,186,000	**120,525,610**	**120,378,492**	6,333,118	**125,372,992**	**125,327,685**	5,878,425
SPECIAL FUNDS							
Recreation	71,980	869,300	905,142	36,138	876,300	921,205	(8,767)
Asset Forfeiture	1,105,282	120,000	0	1,225,282	120,000	0	1,345,282
Library	7,072	452,850	452,280	7,642	452,850	452,280	8,212
TransNet & Transportation	15,971,593	7,250,198	10,069,838	13,151,953	4,393,000	0	17,544,953
Gas Tax	440,619	4,863,854	3,978,217	1,326,256	3,445,000	3,661,389	1,109,867
Supptl Law Enforcement	14,908	319,000	353,409	(19,501)	0	353,409	(372,910)
Traffic Services STOP	1,072,994	652,000	708,181	1,016,813	652,000	728,105	940,708
Maintenance & Special Districts	22,842,860	7,572,467	7,442,100	22,973,227	7,591,193	7,512,895	23,051,525
Community Development Block Grants	0	2,085,655	2,085,659	(4)	1,857,843	1,734,847	122,992
Federal/State/Local/Private Grants	0	944,298	950,949	(6,651)	820,393	952,475	(138,733)
HOME Grant	148,480	826,085	808,497	166,068	795,839	791,928	169,979
Housing Assistance Programs	21,524,272	14,111,468	16,590,622	19,045,118	16,272,226	17,060,373	18,256,971
Total Special Funds		**40,067,175**	**44,344,894**		**37,276,644**	**34,168,906**	
DEBT SERVICE FUNDS							
City Debt Service	0	2,802,691	2,802,691	0	2,918,461	2,918,461	0
98 COP Police/Library DS	8,492	785,126	785,125	8,493	793,087	793,088	8,492
OBA-93/COP 03 Refunding	1,921,788	2,178,153	2,178,153	1,921,788	2,171,403	2,171,403	1,921,788
Total Debt Service Funds		**5,765,970**	**5,765,969**		**5,882,951**	**5,882,952**	
CAPITAL PROJECTS FUNDS							
General Capital Projects	635,860	1,387,570	480,000	1,543,430	300,000	0	1,843,430
Public Facilities Fees	3,610,677	1,057,400	965,398	3,702,679	953,800	618,608	4,037,871
Traffic Signal DIF	1,096,802	564,425	635,000	1,026,227	75,325	0	1,101,552
SLRR Major Water Course & Zones	13,300,393	4,127,739	5,890,278	11,537,854	2,127,739	1,630,089	12,035,504
Major Thoroughfare Fees	8,631,972	644,790	565,000	8,711,762	544,790	0	9,256,552
Community Facilities	0	1,010,000	1,005,000	5,000	1,010,000	685,000	330,000
Municipal Golf Course	174,721	0	170,000	4,721	0	0	4,721
Park Fees	559,926	1,665,450	381,740	1,843,636	650,450	125,934	2,368,152
Total Capital Projects Funds		**10,457,374**	**10,092,416**		**5,662,104**	**3,059,631**	
ENTERPRISE FUNDS							
Water	37,870,316	47,352,896	47,833,509	37,389,703	46,895,003	42,168,090	42,116,616
Sewer	11,610,865	31,297,605	30,628,434	12,280,036	30,004,971	29,410,633	12,874,374
Solid Waste Disposal	998,866	21,786,742	22,174,821	610,787	22,534,339	23,035,802	109,324
Airport	0	553,255	625,083	(71,828)	574,515	660,147	(157,460)
Harbor	6,098,970	6,016,300	6,047,416	6,067,854	6,175,300	6,135,751	6,107,403
Total Enterprise Funds		**107,006,798**	**107,309,263**		**106,184,128**	**101,410,423**	

Fund Balance Projections
FY 2008-2010

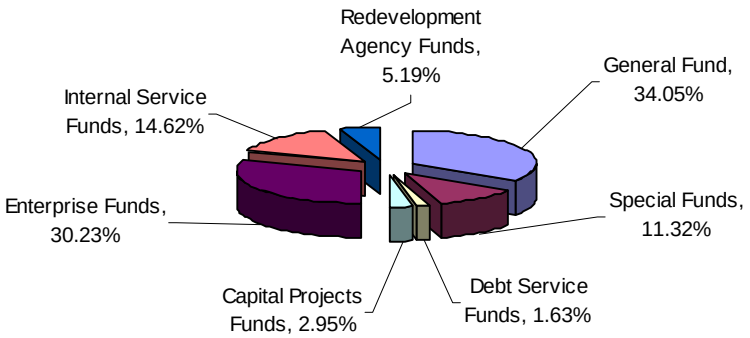
	Estimated 6/29/2008 *	Adopted FY 2008-2009		Projected 06/30/09	Adopted FY 2009-2010		Projected 06/30/10
	Ending Bal	Revenue	Expenditures	Ending Bal	Revenue	Expenditures	Ending Bal
INTERNAL SERVICE FUNDS							
Risk Management	4,333,108	3,011,895	2,979,094	4,365,909	3,143,249	3,109,016	4,400,142
Employee Benefits	96,766	26,102,420	24,056,427	2,142,759	29,687,160	26,192,471	5,637,448
Workers' Compensation	636,128	3,206,841	3,144,173	698,796	3,319,962	3,154,669	864,089
Fleet Management	16,422,279	7,633,484	7,633,484	16,422,279	7,898,064	7,684,870	16,635,473
Information Services	0	5,587,410	5,656,486	(69,076)	5,822,554	5,889,270	(135,792)
City Building Services	660	6,212,493	6,227,804	(14,651)	6,388,303	6,483,089	(109,437)
Total Internal Service Funds		**51,754,543**	**49,697,468**		**56,259,292**	**52,513,385**	
REDEVELOPMENT AGENCY FUNDS							
CDC/CRA General Project	8,807,563	7,458,596	10,476,446	5,789,713	8,951,752	8,396,989	6,344,476
CDC/CRA Debt Service	0	8,665,675	7,964,061	701,614	8,731,262	8,019,285	1,413,591
CDC/CRA Low/Moderate Housing	8,211,933	2,244,100	182,103	10,273,930	2,771,170	198,117	12,846,983
Total Redevelopment Agency Funds		**18,368,371**	**18,622,610**		**20,454,184**	**16,614,391**	
GRAND TOTAL		**353,945,841**	**356,211,112**		**357,092,295**	**338,977,373**	

* Balances at 6/29/08 are unaudited and include reductions for carry forwards.

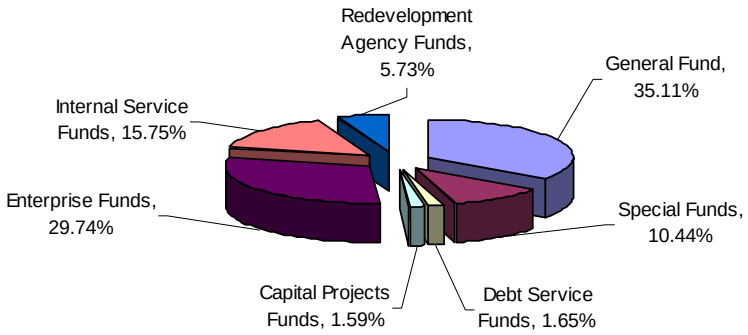
CITY OF OCEANSIDE
Revenue Summary by Fund - All Funds
FY 2008-2010 Budget

Description	Actual 2005-06	Actual 2006-07	Budget 2007-08	Adopted 2008-09	Adopted 2009-10
General Fund	105,746,607	114,370,755	116,473,362	120,525,610	125,372,992
Special Funds	51,957,757	53,797,614	63,764,232	40,067,175	37,276,644
Debt Service Funds	46,771,852	5,568,532	5,647,224	5,765,970	5,882,951
Capital Projects Funds	18,442,779	23,642,099	34,915,884	10,457,374	5,662,104
Enterprise Funds	87,624,453	99,282,820	103,691,438	107,006,798	106,184,128
Internal Service Funds	48,706,050	45,214,941	49,582,102	51,754,543	56,259,292
Redevelopment Agency Funds	14,693,694	35,124,547	18,197,584	18,368,371	20,454,184
Totals	373,943,192	377,001,308	392,271,826	353,945,841	357,092,295

FY 2008-09



FY 2009-10



CITY OF OCEANSIDE
Revenue Sources by Fund - All Funds
FY 2008-2010 Budget

Description	Actual 2005-06	Actual 2006-07	Budget 2007-08	Adopted 2008-09	Adopted 2009-10
GENERAL FUND	105,746,607	114,370,755	116,473,362	120,525,610	125,372,992
SPECIAL FUNDS					
Recreation	711,196	932,160	1,028,780	869,300	876,300
Asset Forfeiture	106,773	55,359	100,000	120,000	120,000
Library	399,418	441,050	442,260	452,850	452,850
TransNet & Transportation	5,785,347	10,902,007	5,638,830	7,250,198	4,393,000
Gas Tax	5,260,576	3,490,102	3,926,441	4,863,854	3,445,000
Supplemental Law Enforcement	254,453	276,740	362,400	319,000	-
Storm Damage	742,433	997,377	-	-	-
Traffic Services STOP	595,283	726,521	455,000	652,000	652,000
Maintenance & Special Districts	9,093,168	8,219,002	7,821,315	7,572,467	7,591,193
Community Development Block Grants	1,906,420	2,335,464	3,097,644	2,208,655	1,857,843
Federal/State/Local/Private Grants	2,403,667	1,944,279	2,002,529	821,298	820,393
HOME Grant	3,044,587	599,788	3,139,413	826,085	795,839
Housing Assistance Programs	21,654,436	22,877,765	35,749,620	14,111,468	16,272,226
Total Special Funds	51,957,757	53,797,614	63,764,232	40,067,175	37,276,644
DEBT SERVICE FUNDS					
City Debt Service	43,832,205	2,619,891	2,694,246	2,802,691	2,918,461
98 COP Police/Library DS	764,712	771,850	775,825	785,126	793,087
OBA-93/COP 03 Refunding	2,174,935	2,176,791	2,177,153	2,178,153	2,171,403
Total Debt Service Funds	46,771,852	5,568,532	5,647,224	5,765,970	5,882,951
CAPITAL PROJECTS FUNDS					
General Capital Projects	6,891,820	3,337,189	10,690,741	1,387,570	300,000
Public Facility Fees	1,690,910	3,270,741	11,686,287	1,057,400	953,800
Traffic Signal DIF	363,590	554,976	324,170	564,425	75,325
SLRR Major Water Course & Zones	2,967,234	2,413,761	1,868,306	1,787,221	1,787,221

Description	Actual 2005-06	Actual 2006-07	Budget 2007-08	Adopted 2008-09	Adopted 2009-10
Major Thoroughfare Fees	2,299,765	2,211,386	580,433	644,790	544,790
Community Facilities	1,525,000	429,999	1,610,000	1,010,000	1,010,000
Municipal Golf Course	110,821	146,897	120,000	-	-
Park Fees	2,422,405	3,214,716	7,724,275	1,665,450	650,450
Other Capital Projects	171,234	8,062,434	311,672	2,340,518	340,518
Total Capital Projects Funds	18,442,779	23,642,099	34,915,884	10,457,374	5,662,104
ENTERPRISE FUNDS					
Water	39,709,722	43,632,406	50,417,915	47,352,896	46,895,003
Sewer	22,554,752	29,119,469	26,254,043	31,297,605	30,004,971
Solid Waste Disposal	19,737,565	20,405,194	21,082,900	21,786,742	22,534,339
Airport	394,072	439,421	385,000	553,255	574,515
Harbor	5,228,342	5,686,330	5,551,580	6,016,300	6,175,300
Total Enterprise Funds	87,624,453	99,282,820	103,691,438	107,006,798	106,184,128
INTERNAL SERVICE FUNDS					
Risk Management	4,363,447	3,160,780	3,888,290	3,011,895	3,143,249
Employee Benefits	18,330,445	20,072,467	22,920,605	26,102,420	29,687,160
Workers' Compensation	2,939,195	3,559,710	3,471,881	3,206,841	3,319,962
Fleet Management	8,081,217	7,146,746	7,678,103	7,633,484	7,898,064
Information Services	4,838,618	5,341,655	5,519,794	5,587,410	5,822,554
City Building Services	5,848,879	5,933,583	6,103,429	6,212,493	6,388,303
Radio Communications Services	4,304,249	-	-	-	-
Total Internal Service Funds	48,706,050	45,214,941	49,582,102	51,754,543	56,259,292
REDEVELOPMENT AGENCY FUNDS					
CDC/CRA General Project	6,208,455	23,168,559	9,505,722	7,458,596	8,951,752
CDC CRA Debt Service	6,699,640	6,951,754	6,962,642	8,665,675	8,731,262
CDC/CRA Low/Moderate Housing	1,785,599	5,004,234	1,729,220	2,244,100	2,771,170
Total Redevelopment Agency Funds	14,693,694	35,124,547	18,197,584	18,368,371	20,454,184
GRAND TOTAL REVENUES BY FUND	**373,943,192**	**377,001,308**	**392,271,826**	**353,945,841**	**357,092,295**

CITY OF OCEANSIDE
Revenue Sources by Type - All Funds
FY 2008-2010 Budget

Description	Actual 2005-06	Actual 2006-07	Budget 2007-08	Adopted 2008-09	Adopted 2009-10
GENERAL FUND					
Taxes					
Property Taxes	38,983,217	44,484,217	46,391,140	50,867,500	53,648,600
Sales & Use Taxes	17,404,797	19,548,981	20,255,130	20,061,700	20,061,700
Transit Occupancy Taxes	2,526,606	2,546,669	2,465,480	3,319,400	3,853,500
Franchise Fees	3,711,531	3,882,369	4,045,300	4,045,300	4,149,600
Card Room Taxes	1,050,759	1,040,379	985,000	1,525,300	1,745,300
Business Licenses	2,620,629	2,586,944	2,702,090	2,729,100	2,783,700
Property Transfer Taxes	1,451,267	897,005	1,652,890	606,000	612,100
Subtotal Taxes	67,748,806	74,986,564	78,497,030	83,154,300	86,854,500
Licenses & Permits					
Kiosk Sign Program Permits	3,920	4,685	12,100	1,000	1,000
Sign Permits	-	1,350	-	-	-
Special Event Permits	16,755	16,395	-	19,000	19,000
Coastal Development Permits	77,356	38,819	43,290	41,000	41,000
Street Name Permits	481	1,050	200	-	-
Building Permits	1,575,010	1,169,265	1,244,700	868,000	994,000
Street & Curb Permits	46,774	35,970	43,700	32,000	29,000
Annual Parking Permits	46,012	51,681	49,555	60,000	60,000
Subtotal Licenses & Permits	1,766,308	1,319,215	1,393,545	1,021,000	1,144,000
Fines & Forfeitures					
Library Fines/Fees	24,554	29,124	25,000	-	-
Public Nuisance Abatement	158,318	130,211	164,000	164,000	164,000
Impound Fees	3,592,763	3,481,497	3,730,110	4,481,000	4,575,000
Subtotal Fines & Forfeitures	3,775,635	3,640,832	3,919,110	4,645,000	4,739,000

Description	Actual 2005-06	Actual 2006-07	Budget 2007-08	Adopted 2008-09	Adopted 2009-10
Use of Money & Property					
Investment Earnings	1,900,521	3,698,746	2,000,000	2,830,000	2,580,000
Rental & Leases - Golf Course	897,723	902,511	898,211	925,000	957,800
Rental & Leases - Property Management	1,197,552	1,226,293	1,443,700	1,827,100	1,876,900
Parking Machine Collections	475,869	677,334	465,825	454,350	454,350
Parking Meter	275,070	156,489	299,620	300,650	300,650
Subtotal Use of Money & Property	4,746,735	6,661,373	5,107,356	6,337,100	6,169,700
Intergovernmental					
Motor Vehicle In Lieu	4,464,714	2,583,790	1,563,570	1,823,900	2,055,900
State/Local Grants	-	14,209	-	125,000	125,000
DEA Reimbursements	13,935	16,957	12,000	20,000	20,000
Joint Task Force Operations	93,118	160,211	100,000	150,000	150,000
County Grant	4,965	-	-	-	-
Subtotal Intergovernmental	4,576,732	2,775,167	1,675,570	2,118,900	2,350,900
Charges for Services					
Parks & Recreation	23,346	33,155	31,500	22,900	19,900
Fire Inspection Fees	266,832	231,217	133,800	102,000	102,000
Advertising & Subscription	112,211	52,943	75,000	75,000	75,000
DUI Emergency Response	3,430,668	2,918,064	3,092,300	2,899,700	2,956,000
General Administrative Charges	11,981,723	12,682,555	13,933,791	14,317,585	14,914,393
In Lieu Underground	-	78,266	-	-	-
Reimbursement for Services	2,572,648	2,759,698	2,791,196	2,659,381	2,847,375
Registration	-	21,075	-	30,500	30,500
Documentation/Copier Services	528,839	528,398	539,490	340,700	340,700
Inspections & Plan Checks	3,514,188	2,350,569	3,665,500	1,779,500	1,779,500
Subtotal Charges for Services	22,430,455	21,655,940	24,262,577	22,227,266	23,065,368

Description	Actual 2005-06	Actual 2006-07	Budget 2007-08	Adopted 2008-09	Adopted 2009-10
Other Revenues & Transfers					
Contributions	516	62,918	-	15,000	15,000
Other Revenues	671,420	2,353,336	206,000	206,000	206,000
Transfer In Gas Tax	30,000	915,410	1,412,174	801,044	828,524
Subtotal Other Revenues & Transfers	701,936	3,331,664	1,618,174	1,022,044	1,049,524
Total General Fund	**105,746,607**	**114,370,755**	**116,473,362**	**120,525,610**	**125,372,992**
SPECIAL FUNDS					
Recreation	711,195	932,159	1,028,780	869,300	876,300
Assets Forfeiture	106,695	55,207	100,000	120,000	120,000
Library	399,418	441,050	442,260	452,850	452,850
TransNet & Transportation Funds					
Sales Taxes	4,450,000	10,150,000	4,500,000	3,952,000	4,126,000
State & Local Grants	-	-	-	2,841,198	-
Other Revenues	1,035,347	752,007	1,138,830	457,000	267,000
Transfers from Other Funds	300,000	-	-	-	-
Gas Tax Fund					
Gas Taxes	3,201,968	3,194,032	3,600,000	3,110,000	3,110,000
Traffic Congestion Relief	1,845,332	-	-	1,418,854	-
Other Revenues	213,276	296,070	326,441	335,000	335,000
Supplemental Law Enforcement	254,531	276,892	362,400	319,000	-
Storm Damage	742,433	997,377	-	-	-
Traffic Services STOP	595,283	726,521	455,000	652,000	652,000
Maintenance & Special Districts					
Special Assessments	7,414,319	6,440,966	7,144,511	6,751,352	6,776,641
Transfers from Other Funds	653,696	705,757	642,004	655,666	655,666
Other Revenues	1,025,156	1,072,281	34,800	165,449	158,886
Grants					
Community Development Block Grants	1,906,421	2,335,463	3,097,644	2,208,655	1,857,843
Federal Grants	1,580,772	1,052,905	784,707	326,798	324,395
State & Local Grants	520,085	788,048	1,059,551	385,500	386,998
HOME Grant	3,025,627	423,500	3,139,413	826,085	795,839

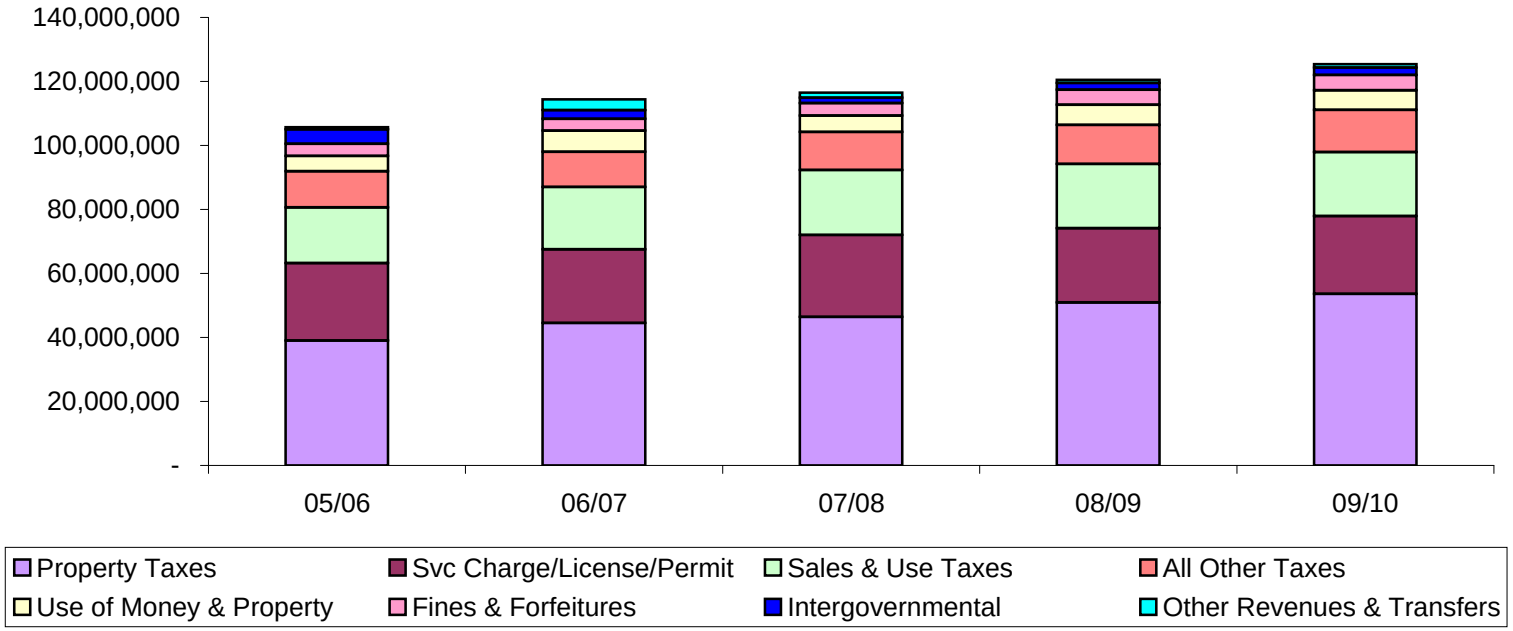
Description	Actual 2005-06	Actual 2006-07	Budget 2007-08	Adopted 2008-09	Adopted 2009-10
Other Revenues	119,016	272,167	158,271	109,000	109,000
Transfers from Other Funds	202,752	7,447	-	-	-
Housing Assistance Programs					
Inclusionary In Lieu	-	3,343,966	-	560,172	301,500
CDC Housing Rehab Loan	-	-	182,500	120,000	120,000
Federal Grants	-	-	78,000	-	-
Other Revenues	694,197	1,376,141	621,560	819,246	740,963
Transfers from Other Funds	2,828,505	490,459	611,869	649,018	699,413
CDC Housing Section 8	13,436,900	14,002,228	13,793,091	11,457,169	13,891,477
Condo Conversion	4,321,944	3,508,837	19,275,391	383,625	396,635
Housing Mobilehome Rent Control	122,890	122,833	120,509	122,238	122,238
CDC Housing Cal Home Program	250,000	33,300	1,066,700	-	-
Total Special Funds	**51,957,758**	**53,797,613**	**63,764,232**	**40,067,175**	**37,276,644**
DEBT SERVICE FUNDS					
Investment Earnings	100,909	133,819	-	-	-
Bond Proceeds	42,780,000	-	-	-	-
Transfers from Other Funds	3,890,943	5,434,713	5,647,224	5,765,970	5,882,951
Total Debt Service Funds	**46,771,852**	**5,568,532**	**5,647,224**	**5,765,970**	**5,882,951**
CAPITAL PROJECTS FUNDS					
Developer Fees	6,664,693	5,252,164	2,888,197	2,246,104	2,142,504
Grants	339,915	226,377	-	-	-
Contributions From Other Agencies	4,452,656	1,703,212	5,324,284	1,576,670	-
Use of Money & Property	1,446,115	2,513,010	599,343	1,259,600	1,184,600
Transfers from Other Funds	5,539,400	13,947,336	26,104,060	5,375,000	2,335,000
Total Capital Project Funds	**18,442,779**	**23,642,099**	**34,915,884**	**10,457,374**	**5,662,104**
ENTERPRISE FUNDS					
Water					
Charges for Services	35,578,753	38,336,759	41,900,647	44,125,211	44,218,042
Investment Earnings	1,350,500	2,426,197	-	1,623,831	1,622,469

Description	Actual 2005-06	Actual 2006-07	Budget 2007-08	Adopted 2008-09	Adopted 2009-10
Other Revenues	978,608	1,078,386	1,170,588	1,236,438	730,904
Transfers from Other Funds	1,801,862	1,791,065	1,792,305	367,416	323,588
Sewer					
Charges for Services	20,573,422	22,298,622	23,414,292	28,843,068	27,563,099
Investment Earnings	694,338	1,137,977	-	405,000	405,000
Other Revenues	31,242	755,383	5,554,375	-	-
Transfers from Other Funds	1,255,750	4,927,486	2,839,751	2,049,537	2,036,872
Solid Waste					
Charges for Services	19,737,565	20,405,194	21,082,900	21,786,742	22,534,339
Airport					
Charges for Services	394,071	439,421	385,000	553,255	574,515
Harbor					
Rental & Leases	4,974,841	5,276,507	5,313,580	5,716,300	5,875,300
Investment Earnings	230,075	380,870	220,000	280,000	280,000
Other Revenues	23,426	28,953	18,000	20,000	20,000
Total Enterprise Funds	**87,624,453**	**99,282,820**	**103,691,438**	**107,006,798**	**106,184,128**
INTERNAL SERVICE FUNDS					
Risk Management	4,363,447	3,160,780	3,888,290	3,011,895	3,143,249
Employee Benefits	18,330,445	20,072,467	22,920,605	26,102,420	29,687,160
Workers' Compensation	2,939,195	3,559,710	3,471,881	3,206,841	3,319,962
Fleet Management	8,081,217	7,146,746	7,678,103	7,633,484	7,898,064
Information Services	4,838,618	5,341,655	5,519,794	5,587,410	5,822,554
City Building Services	5,848,879	5,933,583	6,103,429	6,212,493	6,388,303
Radio Communication Services	4,304,249	-	-	-	-
Total Internal Service Funds	**48,706,050**	**45,214,941**	**49,582,102**	**51,754,543**	**56,259,292**
REDEVELOPMENT AGENCY FUNDS					
Tax Increment	7,235,679	8,968,323	8,557,742	9,156,696	11,190,922
TOT Taxes	191,093	195,968	-	-	-
Rents & Leases	41,114	2,432,735	2,413,863	2,416,438	2,408,563
Charges for Services	55,092	303,803	60,000	40,000	30,000
Investment Earnings	759,964	1,298,092	35,000	560,000	560,000

Description	Actual 2005-06	Actual 2006-07	Budget 2007-08	Adopted 2008-09	Adopted 2009-10
Transfers from Other Funds	6,216,530	18,759,369	7,040,979	6,145,237	6,214,699
Other Revenues	194,222	3,166,257	90,000	50,000	50,000
Total Redevelopment Agency Funds	**14,693,694**	**35,124,547**	**18,197,584**	**18,368,371**	**20,454,184**
GRAND TOTAL	**373,943,193**	**377,001,307**	**392,271,826**	**353,945,841**	**357,092,295**

CITY OF OCEANSIDE
General Fund Revenues
FY 2008-2010 Budget

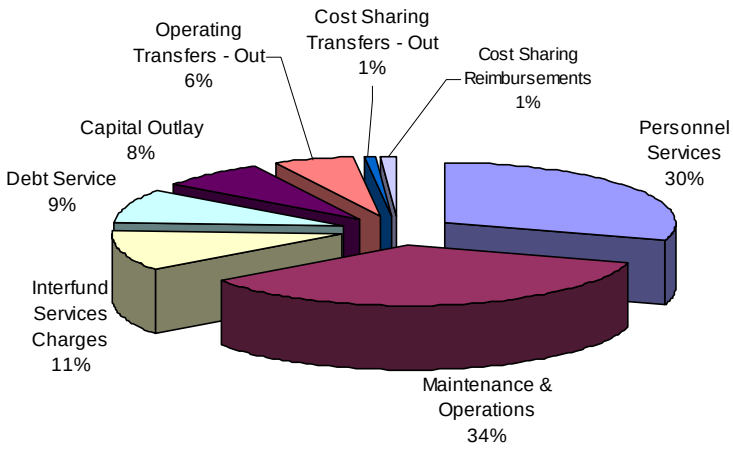
	Actual 05/06	Actual 06/07	Budget 07/08	Adopted 08/09	Adopted 09/10
Property Taxes	38,983,217	44,484,217	46,391,140	50,867,500	53,648,600
Svc Charge/License/Permit	24,196,763	22,975,155	25,656,122	23,248,266	24,209,368
Sales & Use Taxes	17,404,797	19,548,981	20,255,130	20,061,700	20,061,700
All Other Taxes	11,360,792	10,953,366	11,850,760	12,225,100	13,144,200
Use of Money & Property	4,746,735	6,661,373	5,107,356	6,337,100	6,169,700
Fines & Forfeitures	3,775,635	3,640,832	3,919,110	4,645,000	4,739,000
Intergovernmental	4,576,732	2,775,167	1,675,570	2,118,900	2,350,900
Other Revenues & Transfers	701,936	3,331,664	1,618,174	1,022,044	1,049,524
Total General Fund	**105,746,607**	**114,370,755**	**116,473,362**	**120,525,610**	**125,372,992**



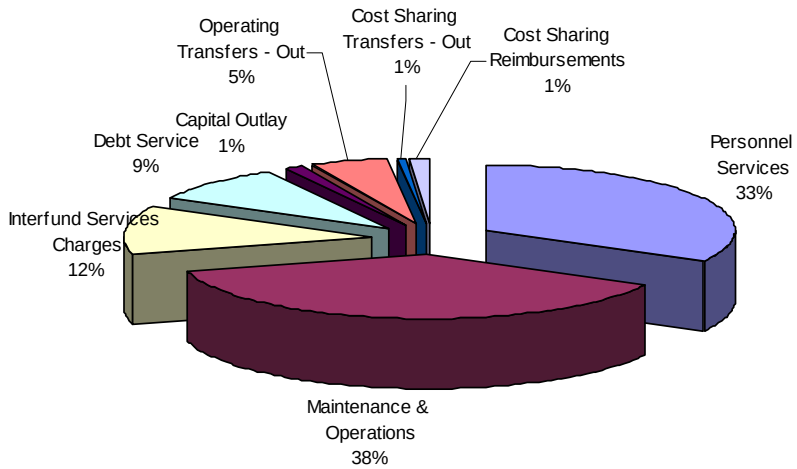
Expenditure Summary by Category Grand Total

Category / Type	Actual FY 2005 - 2006	Actual FY 2006 - 2007	Budget FY 2007 - 2008	Actual FY 2007 - 2008	Adopted FY 2008 - 2009	Adopted FY 2009 - 2010
Personnel Services	84,442,821	92,998,907	103,217,601	92,839,359	108,678,587	115,258,164
Maintenance & Operations	144,192,388	168,336,523	169,855,291	140,561,799	128,441,844	131,437,570
Interfund Services Charges	37,528,749	41,137,351	42,977,962	42,407,504	40,329,390	41,412,031
Debt Service	64,038,110	27,152,614	31,593,936	30,124,758	32,512,777	32,284,745
Capital Outlay	6,114,364	1,459,774	125,920,588	17,944,845	28,136,139	3,694,644
Operating Transfers - Out	27,165,576	42,919,983	39,514,641	27,903,104	20,260,865	17,449,273
Cost Sharing Transfers - Out	3,173,792	2,548,971	6,642,968	1,733,996	2,301,294	2,390,081
Cost Sharing Reimbursements	(4,439,839)	(3,543,627)	(6,176,832)	(3,141,967)	(4,449,784)	(4,699,135)
Total	**362,215,960**	**373,010,496**	**513,546,154**	**350,373,398**	**356,211,112**	**339,227,373**

FY 2008-2009



FY 2009-2010



CITY OF OCEANSIDE
Expenditure Sources by Fund - All Funds
FY 2008-2010 Budget

Description	Actual 2005-06	Actual 2006-07	Budget 2007-08	Adopted 2008-09	Adopted 2009-10
GENERAL FUND	102,350,363	110,821,450	136,962,185	120,378,492	125,327,685
SPECIAL FUNDS					
Recreation	824,434	863,780	1,153,293	905,142	921,205
Asset Forfeiture	13,615	-	-	-	-
Library	418,471	464,099	439,376	452,280	452,280
TransNet & Transportation	3,443,243	8,756,099	11,855,214	10,069,838	-
Gas Tax	4,531,469	4,319,558	4,940,658	3,978,217	3,661,389
Supplemental Law Enforcement	254,453	261,832	370,464	353,409	353,409
Storm Damage	96,869	-	-	-	-
Traffic Services STOP	470,390	637,260	695,205	708,181	728,105
Maintenance & Special Districts	15,384,474	12,016,414	7,730,022	7,442,100	7,512,895
Community Development Block Grants	1,905,212	2,335,464	3,097,644	2,085,659	1,734,847
Federal/State/Local/Private Grants	2,463,668	1,870,974	1,918,447	950,949	952,475
HOME Grant	2,511,358	500,102	3,107,493	808,497	791,928
Housing Assistance Programs	14,642,925	20,398,297	36,221,825	16,590,622	17,060,373
Total Special Funds	46,960,581	52,423,879	71,529,641	44,344,894	34,168,906
DEBT SERVICE FUNDS					
City Debt Service	43,784,385	2,589,779	2,694,772	2,802,691	2,918,461
98 COP Police/Library DS	762,276	768,706	775,825	785,125	793,088
OBA-93/COP 03 Refunding	2,165,253	2,170,253	2,177,153	2,178,153	2,171,403
Total Debt Service Funds	46,711,914	5,528,738	5,647,750	5,765,969	5,882,952
CAPITAL PROJECTS FUNDS					
General Capital Projects	6,299,733	6,650,650	20,047,973	480,000	-
Public Facility Fees	1,623,360	2,955,560	12,436,153	965,398	618,608
Traffic Signal DIF	281,528	168,631	2,030,829	635,000	-
SLRR Major Water Course & Zones	7,549,407	3,268,627	8,851,334	5,890,278	1,630,089
Major Thoroughfare Fees	286,139	1,921,386	9,754,949	565,000	-
Community Facilities	1,931,733	412,948	3,226,560	1,005,000	685,000

CITY OF OCEANSIDE
Expenditure Sources by Fund - All Funds
FY 2008-2010 Budget

Description	Actual 2005-06	Actual 2006-07	Budget 2007-08	Adopted 2008-09	Adopted 2009-10
Municipal Golf Course	41,803	217,435	290,008	170,000	-
Park Fees	1,697,002	6,250,133	17,445,507	381,740	125,934
Other Capital Projects	-	-	-	-	-
Total Capital Projects Funds	19,710,705	21,845,370	74,083,313	10,092,416	3,059,631
ENTERPRISE FUNDS					
Water	40,353,471	44,050,822	64,383,254	47,833,509	42,168,090
Sewer	24,872,146	31,714,425	41,822,737	30,628,434	29,410,633
Solid Waste Disposal	19,471,412	20,356,487	21,054,985	22,174,821	23,035,802
Airport	483,011	471,448	588,257	625,083	660,147
Harbor	5,813,046	5,857,692	9,412,207	6,047,416	6,135,751
Total Enterprise Funds	90,993,086	102,450,874	137,261,440	107,309,263	101,410,423
INTERNAL SERVICE FUNDS					
Risk Management	3,427,605	1,888,331	5,016,622	2,979,094	3,109,016
Employee Benefits	18,712,335	20,551,232	20,888,893	24,056,427	26,192,471
Workers' Compensation	1,942,866	2,355,093	2,840,372	3,144,173	3,154,669
Fleet Management	4,914,588	5,051,782	9,827,200	7,633,484	7,684,870
Information Services	5,811,456	5,454,224	5,352,869	5,656,486	5,889,270
City Building Services	3,997,275	5,884,688	6,165,555	6,227,804	6,483,089
Radio Communications Services	811,786	792,829	-	-	-
Total Internal Service Funds	39,617,911	41,978,179	50,091,511	49,697,468	52,513,385
REDEVELOPMENT AGENCY FUNDS					
CDC/CRA General Project	8,649,301	7,922,200	25,660,536	10,476,446	8,396,989
CDC CRA Debt Service	7,075,454	21,923,169	9,934,901	7,964,061	8,019,285
CDC/CRA Low/Moderate Housing	146,643	8,116,640	210,178	182,103	198,117
Total Redevelopment Agency Funds	15,871,398	37,962,009	35,805,615	18,622,610	16,614,391
GRAND TOTAL	**362,215,958**	**373,010,499**	**511,381,455**	**356,211,112**	**338,977,373**

CITY OF OCEANSIDE
Expenditure Sources by Department - All Funds
FY 2008-2010 Budget

Description	Actual 2005-06	Actual 2006-07	Budget 2007-08	Adopted 2008-09	Adopted 2009-10
GENERAL GOVERNMENT					
City Attorney	1,369,539	1,556,842	1,712,819	1,663,148	1,813,598
City Clerk	821,611	935,163	1,190,864	1,184,816	1,156,474
City Council	853,339	897,485	954,243	904,860	955,541
City Manager	6,777,588	6,505,769	6,618,267	6,621,109	6,902,744
City Treasurer	297,038	306,559	313,301	298,971	319,447
Finance	7,560,359	6,436,692	11,709,525	7,802,954	8,315,363
Human Resources	21,410,451	23,793,457	24,690,667	28,299,101	30,495,019
Non Departmental	66,870,274	32,482,603	35,732,581	14,605,420	14,789,332
Total General Government	105,960,199	72,914,570	82,922,267	61,380,379	64,747,518
PUBLIC SAFETY					
Fire	21,190,814	23,508,567	23,919,496	25,742,302	26,169,528
Police	41,470,265	45,034,220	50,402,230	51,384,993	53,350,205
Total Public Safety	62,661,079	68,542,787	74,321,726	77,127,295	79,519,733
PUBLIC WORKS					
Public Works	18,638,538	22,641,635	29,256,633	24,778,378	25,609,028
Total Public Works	18,638,538	22,641,635	29,256,633	24,778,378	25,609,028
COMMUNITY DEVELOPMENT					
Development Services	7,385,828	7,086,534	8,815,041	10,071,449	8,526,537
Total Community Development	7,385,828	7,086,534	8,815,041	10,071,449	8,526,537
COMMUNITY / CULTURAL SERVICES					
Economic and Community Development	22,144,459	33,165,815	22,973,282	22,202,335	22,377,941
Library	5,485,431	5,822,620	6,910,310	6,006,117	6,280,114
Neighborhood Services	24,053,674	35,974,151	48,524,645	25,093,641	25,765,553
Total Community / Cultural Services	51,683,564	74,962,586	78,408,237	53,302,093	54,423,608

CITY OF OCEANSIDE
Expenditure Sources by Department - All Funds
FY 2008-2010 Budget

Description	Actual 2005-06	Actual 2006-07	Budget 2007-08	Adopted 2008-09	Adopted 2009-10
ENTERPRISE FUNDS					
Water	38,654,606	42,841,405	46,953,160	41,838,509	42,168,090
Sewer	23,311,804	25,125,468	24,589,088	28,928,434	29,410,633
Solid Waste	19,471,412	20,356,487	21,054,985	22,174,821	23,035,802
Airport	504,609	471,599	523,503	625,083	660,147
Harbor	7,455,800	8,445,026	8,491,194	8,817,675	9,146,188
Total Enterprise Funds	89,398,231	97,239,985	101,611,930	102,384,522	104,420,860
CAPITAL PROJECTS FUNDS					
CIP- Social Services	430,104	484,179	407,767	321,880	-
CIP- Airport	-	-	64,754	-	-
CIP- Bicycle	153,727	120,760	1,733,257	-	-
CIP- Bridges	266,934	5,020,252	18,168,578	10,000	-
CIP- Street Construction	3,621,162	2,462,059	9,466,165	7,894,838	-
CIP- Traffic	281,541	197,557	1,927,058	735,000	-
CIP- Thoroughfare	950,636	2,309,960	6,983,144	1,115,000	-
CIP- Drainage	7,549,409	3,501,508	11,351,334	5,890,278	1,630,089
CIP- Municipal Buildings	1,036,206	2,683,675	19,974,554	353,000	-
CIP- Parks & Recreation	1,957,147	6,550,600	20,287,018	435,000	-
CIP- Water	1,731,754	1,184,118	17,430,094	5,995,000	-
CIP- Sewer	1,552,104	2,307,662	16,783,649	1,720,000	-
CIP- General	6,957,800	2,800,069	11,468,248	2,697,000	100,000
Total Capital Project Funds	26,488,524	29,622,399	136,045,620	27,166,996	1,730,089
GRAND TOTAL	**362,215,963**	**373,010,496**	**511,381,454**	**356,211,112**	**338,977,373**