



AUTHORIZED POSITION SCHEDULE

<i>Department</i>	<i>Position</i>	<i>Adopted 05/06</i>	<i>Adopted 06/07</i>	<i>Adopted 07/08</i>	<i>change</i>	<i>Adopted 08/09</i>	<i>change</i>	<i>Adopted 09-10</i>
GENERAL GOVERNMENT								
CITY COUNCIL								
	Mayor	1.00	1.00	1.00	-	1.00	-	1.00
	Councilperson	4.00	4.00	4.00	-	4.00	-	4.00
	Council Aide	5.00	5.00	5.00	-	5.00	-	5.00
	Office Specialist I	0.33	0.33	0.35	-	0.35	-	0.35
	SUBTOTAL	10.33	10.33	10.35	-	10.35	-	10.35
CITY CLERK								
	City Clerk	1.00	1.00	1.00	-	1.00	-	1.00
	Assistant City Clerk	1.00	1.00	1.00	-	1.00	-	1.00
	Administrative Analyst II	1.00	1.00	1.00	-	1.00	-	1.00
	Administrative Secretary	1.00	1.00	1.00	-	1.00	-	1.00
	Document Technician	1.00	1.00	1.00	-	1.00	-	1.00
	Minutes Specialist	1.00	1.00	1.00	-	1.00	-	1.00
	Program Specialist	1.00	1.00	1.00	-	1.00	-	1.00
	Records Center Technician	1.00	1.00	1.00	-	1.00	-	1.00
	Records Manager	1.00	1.00	1.00	-	1.00	-	1.00
	SUBTOTAL	9.00	9.00	9.00	-	9.00	-	9.00
CITY TREASURER								
	City Treasurer	1.00	1.00	1.00	-	1.00	-	1.00
	Treasury Manager	1.00	1.00	1.00	-	1.00	-	1.00
	Treasury Technician	1.00	1.00	1.00	-	1.00	-	1.00
	SUBTOTAL	3.00	3.00	3.00	-	3.00	-	3.00
CITY MANAGER								
	City Manager	0.60	0.60	0.50	-	0.50	-	0.50
	Assistant to the City Manager	1.00	1.00	-	-	-	-	-
	Deputy City Manager	0.65	0.65	1.00	-	1.00	-	1.00
	Chief Information Officer	1.00	1.00	1.00	-	1.00	-	1.00
	Public Information Officer	0.50	0.75	-	-	-	-	-
	Administrative Secretary	2.00	1.00	-	-	-	-	-



AUTHORIZED POSITION SCHEDULE

Department	Position	Adopted 05/06	Adopted 06/07	Adopted 07/08	change	Adopted 08/09	change	Adopted 09-10
	Applications Analyst I	2.00	2.00	-	-	-	-	-
	Applications Analyst II	1.00	1.00	-	-	-	-	-
	Applications Analyst III	-	-	1.00	-	1.00	-	1.00
	Applications Analyst IV	1.00	1.00	2.00	-	2.00	-	2.00
	Customer Account Rep. II	-	1.00	1.00	-	1.00	-	1.00
	Info. Systems Analyst I	1.00	1.00	-	-	-	-	-
	Info. Systems Analyst II	1.00	1.00	6.00	-	6.00	-	6.00
	Info. Systems Analyst III	3.00	3.00	-	-	-	-	-
	Info. Systems Analyst IV	-	-	4.00	-	4.00	-	4.00
	Info. Systems Specialist II	7.00	7.00	1.00	-	1.00	-	1.00
	Management Analyst	-	-	1.00	-	1.00	-	1.00
	Office Specialist I	0.34	0.34	0.32	-	0.32	-	0.32
	Program Specialist	1.00	1.00	2.00	-	2.00	-	2.00
	Purchasing Coordinator	1.00	1.00	1.00	-	1.00	-	1.00
	Secretary to City Manager	-	1.00	1.00	-	1.00	-	1.00
	Senior Info Tech Analyst	-	-	2.00	-	2.00	-	2.00
	SUBTOTAL	24.09	25.34	24.82	-	24.82	-	24.82
CITY ATTORNEY								
	City Attorney	1.00	1.00	1.00	-	1.00	-	1.00
	Assistant City Attorney	1.00	1.00	1.00	-	1.00	-	1.00
	Senior Deputy City Attorney	1.00	1.00	1.00	(1.00)	-	-	-
	Deputy City Attorney II	3.00	3.00	3.00	-	3.00	-	3.00
	Supervising Deputy City Attorney	-	-	-	1.00	1.00	-	1.00
	Legal Secretary	2.00	3.00	3.00	(1.00)	2.00	-	2.00
	Secretary to the City Attorney	1.00	1.00	1.00	-	1.00	-	1.00
	Administrative Secretary	1.00	-	-	-	-	-	-
	Office Specialist I	0.33	0.33	0.33	-	0.33	-	0.33
	Paralegal I	-	-	-	1.00	1.00	(1.00)	-
	Paralegal II	-	-	-	-	-	1.00	1.00
	SUBTOTAL	10.33	10.33	10.33	-	10.33	-	10.33
FINANCIAL SERVICES								
	Financial Services Director	1.00	1.00	1.00	-	1.00	-	1.00
	Financial Services Division Manager	1.00	1.00	1.00	-	1.00	-	1.00
	Accounting Manager	1.00	1.00	1.00	-	1.00	-	1.00



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<i>Department</i>	<i>Position</i>	<i>Adopted 05/06</i>	<i>Adopted 06/07</i>	<i>Adopted 07/08</i>	<i>change</i>	<i>Adopted 08/09</i>	<i>change</i>	<i>Adopted 09-10</i>
	Budget Manager	1.00	1.00	1.00	-	1.00	-	1.00
	Principal Accountant	-	-	-	1.00	1.00	-	1.00
	Accountant	1.00	1.00	1.00	-	1.00	-	1.00
	Accounting Specialist II	3.00	3.00	3.00	(2.00)	1.00	-	1.00
	Accounting Supervisor	1.00	1.00	1.00	-	1.00	-	1.00
	Accounting Technician	4.00	4.00	4.00	(1.00)	3.00	-	3.00
	Administrative Analyst II	1.00	-	-	1.00	1.00	-	1.00
	Administrative Secretary	1.00	1.00	1.00	(1.00)	-	-	-
	Business License Inspector	1.00	1.00	1.00	-	1.00	-	1.00
	Customer Account Rep. I	-	2.00	2.00	4.00	6.00	-	6.00
	Customer Account Rep. II	15.00	14.00	14.00	(6.00)	8.00	-	8.00
	Customer Service Supervisor	2.00	2.00	2.00	-	2.00	-	2.00
	Management Analyst	1.00	1.00	1.00	1.00	2.00	-	2.00
	Office Services Technician	1.00	1.00	1.00	1.00	2.00	-	2.00
	Office Specialist II	-	-	-	1.00	1.00	-	1.00
	Payroll Technician I	-	-	-	2.00	2.00	-	2.00
	Program Specialist	1.00	1.00	1.00	-	1.00	-	1.00
	Senior Customer Account Rep.	2.00	3.00	3.00	1.00	4.00	-	4.00
	Senior Management Analyst	1.00	2.00	2.00	(1.00)	1.00	-	1.00
	Supervising Accountant	2.00	2.00	2.00	(1.00)	1.00	-	1.00
	SUBTOTAL	41.00	43.00	43.00	-	43.00	-	43.00

HUMAN RESOURCES

	Human Resources Director	-	-	1.00	-	1.00	-	1.00
	Personnel Director	1.00	1.00	-	-	-	-	-
	Personnel Division Manager	1.00	1.00	-	-	-	-	-
	EEO Manager	1.00	1.00	1.00	-	1.00	-	1.00
	Workers Compensation and Safety Manager	1.00	1.00	1.00	-	1.00	-	1.00
	Principal Human Resources Analyst	-	-	3.00	-	3.00	-	3.00
	Principal Personnel Analyst	1.00	3.00	-	-	-	-	-
	Claims Officer	1.00	1.00	1.00	-	1.00	-	1.00
	Human Resources Analyst I	-	-	1.00	1.00	2.00	-	2.00
	Human Resources Technician	-	-	3.00	-	3.00	-	3.00
	Office Specialist I	-	-	2.00	-	2.00	-	2.00
	Office Specialist II	1.00	1.00	1.00	-	1.00	-	1.00
	Personnel Analyst II	1.00	1.00	-	-	-	-	-



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	Personnel Assistant	3.00	3.00	-	-	-	-	-
	Personnel Technician	1.00	1.00	-	-	-	-	-
	Senior Human Resources Analyst	-	-	1.00	-	1.00	-	1.00
	Senior Personnel Analyst	4.00	2.00	-	-	-	-	-
	SUBTOTAL	16.00	16.00	15.00	1.00	16.00	-	16.00

PUBLIC SAFETY

POLICE

Police Chief	1.00	1.00	1.00	-	1.00	-	1.00
Police Corporal	21.00	-	-	-	-	-	-
Police Lieutenant	6.00	6.00	8.00	-	8.00	-	8.00
Police Officer	137.00	159.00	175.00	-	175.00	-	175.00
Police Officer Recruits	-	-	4.00	-	4.00	-	4.00
Police Records Manager	-	-	1.00	-	1.00	-	1.00
Police Records Supervisor	3.00	3.00	3.00	-	3.00	-	3.00
Police Records Technician	13.00	13.75	15.00	-	15.00	-	15.00
Police Sergeant	23.00	23.00	25.00	-	25.00	-	25.00
Police Training Coordinator	-	-	1.00	-	1.00	-	1.00
Police Captain	3.00	3.00	3.00	-	3.00	-	3.00
Administrative Analyst I	1.00	1.00	-	-	-	-	-
Administrative Secretary	1.00	1.00	1.00	-	1.00	-	1.00
Communications Manager	1.00	1.00	-	-	-	-	-
Communications Supervisor	3.00	3.00	4.00	-	4.00	-	4.00
Community Services Officer	-	-	7.00	-	7.00	-	7.00
Community Services Officer I	6.00	6.75	-	-	-	-	-
Community Services Officer II	3.00	4.00	-	-	-	-	-
Community Services Officer III (Level I)	13.00	13.00	-	-	-	-	-
Community Services Officer III (Level II)-A	-	0.75	-	-	-	-	-
Community Services Officer III (Level II)-B	6.00	6.00	-	-	-	-	-
Community Services Officer IV	1.00	1.00	-	-	-	-	-
Community Services Supervisor	1.00	2.75	1.00	-	1.00	-	1.00
Crime Analyst	1.00	1.00	1.00	-	1.00	-	1.00
Crime Prevention Specialist	-	-	4.00	-	4.00	-	4.00
Dispatcher I	-	-	4.00	-	4.00	-	4.00
Dispatcher II	23.00	27.00	23.00	(2.00)	21.00	-	21.00



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	Evidence Property Supervisor	1.00	1.00	1.00	-	1.00	-	1.00
	Evidence/Property Tech. I	1.00	1.00	1.00	-	1.00	-	1.00
	Evidence/Property Tech. II	1.00	1.00	1.00	-	1.00	-	1.00
	Field Evidence Technician	-	-	17.00	(2.00)	15.00	-	15.00
	Investigative Assistant	-	-	3.00	-	3.00	-	3.00
	Management Analyst	1.00	1.00	-	-	-	-	-
	Office Specialist I	1.00	0.75	1.00	-	1.00	-	1.00
	Office Specialist II	2.00	3.00	2.00	-	2.00	-	2.00
	Program Specialist	-	0.75	2.00	-	2.00	-	2.00
	Public Information Officer (Police)	1.00	-	-	-	-	-	-
	Public Safety Communications Manager	-	-	1.00	-	1.00	-	1.00
	Public Safety Comm./Record Mgr.	1.50	1.00	-	-	-	-	-
	Records Manager	-	1.00	-	-	-	-	-
	Senior Crime Analyst	-	0.75	1.00	-	1.00	-	1.00
	Senior Evidence/Property Tech.	1.00	1.00	1.00	-	1.00	-	1.00
	Senior Field Evidence Technician	-	-	1.00	-	1.00	-	1.00
	Senior Management Analyst	-	-	1.00	-	1.00	-	1.00
	Senior Office Specialist	7.00	7.00	7.00	-	7.00	-	7.00
	Senior Police Records Tech.	2.00	2.00	2.00	-	2.00	-	2.00
	SUBTOTAL	286.50	298.25	323.00	(4.00)	319.00	-	319.00

FIRE

	Fire Chief	1.00	1.00	1.00	-	1.00	-	1.00
	Fire Battalion Chief	5.00	7.00	9.00	(1.00)	8.00	-	8.00
	Fire Captain	25.00	27.00	27.00	-	27.00	-	27.00
	Fire Engineer	21.00	24.00	24.00	-	24.00	-	24.00
	Fire Safety Specialist	3.00	3.00	3.00	-	3.00	-	3.00
	Firefighter Recruits	20.00	10.00	10.00	-	10.00	-	10.00
	Firefighter/Paramedic	48.00	48.00	48.00	-	48.00	-	48.00
	Accounting Specialist I	1.00	1.00	1.00	-	1.00	-	1.00
	Administrative Analyst I	1.00	1.00	1.00	(1.00)	-	-	-
	Administrative Secretary	-	1.00	1.00	-	1.00	-	1.00
	Assistant Fire Chief	2.00	-	-	-	-	-	-
	Assistant Training Officer	2.00	2.00	2.00	(1.00)	1.00	-	1.00
	Courier	1.00	1.00	1.00	-	1.00	-	1.00
	Dispatcher II	4.00	-	-	-	-	-	-



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	Emergency Medical Tech.	12.00	-	-	-	-	-	-
	Office Specialist I	1.00	1.00	1.00	(1.00)	-	-	-
	Office Specialist II	-	-	-	1.00	1.00	-	1.00
	Public Safety Comm./Records Manager	0.50	-	-	-	-	-	-
	Senior Management Analyst	-	-	-	1.00	1.00	-	1.00
	Senior Office Specialist	2.00	2.00	2.00	-	2.00	-	2.00
	SUBTOTAL	149.50	129.00	131.00	(2.00)	129.00	-	129.00
PUBLIC WORKS								
	Public Works Director	1.00	1.00	-	-	-	-	-
	Public Works Division Mgr.	2.00	2.00	2.00	(0.40)	1.60	-	1.60
	City Manager	0.10	0.10	0.10	-	0.10	-	0.10
	City Traffic Engineer	1.00	1.00	1.00	-	1.00	-	1.00
	Deputy Director Public Works	-	-	1.00	-	1.00	-	1.00
	Deputy Director Public Works-City Engineer	1.00	1.00	-	-	-	-	-
	Deputy Director Public Works-Trans. Eng.	1.00	1.00	-	-	-	-	-
	Accounting Technician	1.00	1.00	1.00	-	1.00	-	1.00
	Administrative Analyst I	2.00	2.00	1.00	-	1.00	-	1.00
	Administrative Analyst II	-	1.00	-	-	-	-	-
	Administrative Secretary	1.00	1.00	-	-	-	-	-
	Assistant Engineer	4.00	3.00	-	-	-	-	-
	Associate Engineer	4.00	5.00	-	-	-	-	-
	Automotive Technician I	3.00	2.00	1.00	-	1.00	-	1.00
	Automotive Technician II	-	2.00	2.00	-	2.00	-	2.00
	Automotive Technician III	-	2.00	4.00	-	4.00	-	4.00
	CIP Manager I	-	-	1.00	-	1.00	-	1.00
	Clean Water Coordinator	0.25	0.25	-	-	-	-	-
	Code Enforcement Officer II	1.00	1.00	-	-	-	-	-
	Custodian	9.00	9.00	8.00	-	8.00	-	8.00
	Electrician	4.00	4.00	4.00	(0.30)	3.70	-	3.70
	Electrician/Traffic Maintenance Supervisor	1.00	1.00	0.75	-	0.75	-	0.75
	Electronic Specialist	1.00	1.00	1.00	-	1.00	-	1.00
	Engineering Assistant I*	3.00	2.00	-	-	-	-	-
	Engineering Assistant II	1.00	1.00	-	-	-	-	-
	Engineering Staff Assistant	1.00	1.00	-	-	-	-	-
	Environmental Specialist I	1.00	1.00	1.00	-	1.00	-	1.00



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	Fleet Manager	1.00	1.00	-	-	-	-	-
	Fleet Supervisor	1.00	1.00	1.00	-	1.00	-	1.00
	Garage Service Worker	1.00	1.00	2.00	-	2.00	-	2.00
	Lead Automotive Technician	-	1.00	1.00	-	1.00	-	1.00
	Lead Custodian	1.00	1.00	2.00	-	2.00	-	2.00
	Lead Mechanic	1.00	-	-	-	-	-	-
	Lead Public Works Inspector	2.00	-	-	-	-	-	-
	Maintenance Specialist	12.00	12.00	14.00	-	14.00	-	14.00
	Maintenance Supervisor	3.00	4.00	3.00	-	3.00	-	3.00
	Maintenance Worker I	10.00	2.00	5.00	-	5.00	-	5.00
	Maintenance Worker II	23.00	31.00	27.00	-	27.00	-	27.00
	Maintenance Worker III	11.00	11.00	13.00	-	13.00	-	13.00
	Management Analyst	-	-	1.00	-	1.00	-	1.00
	Mechanic I	1.00	1.00	-	-	-	-	-
	Mechanic II	6.00	3.00	2.00	-	2.00	-	2.00
	Office Specialist I	1.00	1.00	-	-	-	-	-
	Office Specialist II	4.00	4.00	2.50	-	2.50	-	2.50
	Ordinance Enforce. Supervisor	1.00	1.00	1.00	-	1.00	-	1.00
	Parking Enforcement Coordinator	1.00	-	-	-	-	-	-
	Parking Enforcement Officer I	6.00	5.00	9.00	-	9.00	-	9.00
	Parking Enforcement Officer II	3.00	4.00	-	-	-	-	-
	Principal Engineering Staff Asst.	1.00	1.00	-	-	-	-	-
	Program Specialist	2.00	2.00	1.00	-	1.00	-	1.00
	Property Agent	0.73	1.00	1.00	-	1.00	-	1.00
	Public Works Inspector	11.00	11.00	-	-	-	-	-
	Purchasing Technician	1.00	1.00	1.00	-	1.00	-	1.00
	Real Property Manager	-	1.00	-	-	-	-	-
	Senior Civil Engineer	4.00	4.00	-	-	-	-	-
	Senior Engineering Assist.	2.00	2.00	-	-	-	-	-
	Senior Mgmt. Analyst	2.00	2.00	-	-	-	-	-
	Senior Office Specialist	3.67	4.00	2.00	-	2.00	-	2.00
	Senior Parking Enforce. Officer	1.00	1.00	1.00	-	1.00	-	1.00
	Senior Property Agent	2.00	2.00	1.00	-	1.00	-	1.00
	Senior Transportation Engineer	1.00	1.00	-	-	-	-	-
	Supervising Property Agent	1.00	-	-	-	-	-	-
	Transportation Operations Sup.	1.00	1.00	-	-	-	-	-



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	Transportation Planner	1.00	1.00	-	-	-	-	-
	SUBTOTAL	166.75	165.35	119.35	(0.70)	118.65	-	118.65

COMMUNITY DEVELOPMENT

DEVELOPMENT SERVICES

Development Services Director	-	-	1.00	-	1.00	-	1.00
Community Development Director	1.00	1.00	-	-	-	-	-
Planning Director	1.00	1.00	-	-	-	-	-
Building Director	1.00	1.00	-	-	-	-	-
City Manager	-	-	-	0.10	0.10	-	0.10
Deputy City Manager	-	-	1.00	-	1.00	-	1.00
Chief Building Official	-	-	1.00	-	1.00	-	1.00
City Development Engineer	-	-	1.00	-	1.00	-	1.00
City Engineer	-	-	1.00	-	1.00	-	1.00
Economic Development Division Manager	-	-	-	0.10	0.10	-	0.10
Accounting Technician	-	-	1.00	-	1.00	-	1.00
Administrative Analyst II	-	-	1.00	-	1.00	-	1.00
Administrative Secretary	-	-	1.00	-	1.00	-	1.00
Assistant Engineer	-	-	3.00	(1.00)	2.00	-	2.00
Associate Engineer	-	-	5.00	-	5.00	-	5.00
Associate Planner	1.00	1.00	1.00	-	1.00	-	1.00
Building Inspections Manager	1.00	1.00	1.00	-	1.00	-	1.00
Building Inspector I	1.00	1.00	2.00	(1.00)	1.00	-	1.00
Building Inspector II	6.00	6.00	7.00	-	7.00	-	7.00
Building Inspector III	1.00	1.00	1.00	-	1.00	-	1.00
CIP Manager I	-	-	1.00	-	1.00	-	1.00
City Planner	-	-	1.00	-	1.00	-	1.00
City Traffic Engineer	-	-	1.00	-	1.00	-	1.00
Clean Water Coordinator	-	-	0.25	-	0.25	-	0.25
Electrician	-	-	-	0.30	0.30	-	0.30
Electrician/Traffic Maint Supv	-	-	0.25	-	0.25	-	0.25
Engineering Assistant I	-	-	1.00	-	1.00	-	1.00
Engineering Assistant II	1.00	1.00	2.00	(1.00)	1.00	-	1.00
Fire Plans Examiner	-	1.00	-	-	-	-	-
Lead Public Works Inspector	-	-	1.00	-	1.00	-	1.00



AUTHORIZED POSITION SCHEDULE

<i>Department</i>	<i>Position</i>	<i>Adopted 05/06</i>	<i>Adopted 06/07</i>	<i>Adopted 07/08</i>	<i>change</i>	<i>Adopted 08/09</i>	<i>change</i>	<i>Adopted 09-10</i>
	Office Specialist I	1.00	-	2.00	(1.00)	1.00	-	1.00
	Office Specialist II	3.00	4.00	6.50	(1.00)	5.50	-	5.50
	Permit Processing Manager	1.00	1.00	1.00	-	1.00	-	1.00
	Planner I	1.00	1.00	1.00	-	1.00	-	1.00
	Planner II	2.00	2.00	2.00	-	2.00	-	2.00
	Principal Engineering Staff Assistant	-	-	1.00	-	1.00	-	1.00
	Principal Planner	-	-	1.00	-	1.00	-	1.00
	Program Specialist	1.00	1.00	3.00	(1.00)	2.00	-	2.00
	Public Works Inspector	-	-	9.00	(2.00)	7.00	-	7.00
	Public Works Division Manager	-	-	-	0.20	0.20	-	0.20
	Senior Building Inspector	3.00	3.00	3.00	-	3.00	-	3.00
	Senior Civil Engineer	-	-	3.00	-	3.00	-	3.00
	Senior Engineering Asst	-	-	2.00	-	2.00	-	2.00
	Senior Management Analyst	-	-	1.00	-	1.00	-	1.00
	Senior Office Specialist	2.00	2.00	1.00	-	1.00	-	1.00
	Senior Planner	3.00	3.00	1.00	-	1.00	-	1.00
	Transportation Operations Supv	-	-	1.00	-	1.00	-	1.00
	Transportation Planner	-	-	1.00	-	1.00	-	1.00
	SUBTOTAL	31.00	32.00	75.00	(7.30)	67.70	-	67.70

COMMUNITY/CULTURAL SERVICES

NEIGHBORHOOD SERVICES

Neighborhood Services Director	-	-	1.00		1.00	-	1.00
Accountant	1.00	-	-		-	-	-
Accounting Technician	2.00	2.00	2.00		2.00	-	2.00
Administrative Analyst I	2.00	1.00	1.00		1.00	-	1.00
Administrative Analyst II	2.00	1.00	2.00		2.00	-	2.00
Administrative Secretary	2.00	2.00	2.00		2.00	-	2.00
Aquatics Specialist	1.00	1.00	1.00		1.00	-	1.00
Aquatics Supervisor	1.00	1.00	1.00		1.00	-	1.00
Aquatics Technician	6.00	6.00	6.00		6.00	-	6.00
Code Enforcement Manager	1.00	1.00	1.00		1.00	-	1.00
Code Enforcement Officer II	9.00	9.00	9.00		9.00	-	9.00
Code Enforcement Officer III	-	-	-		-	-	-
Community Resource Ctr. Assist	6.00	6.00	8.00	(3.00)	5.00	-	5.00



AUTHORIZED POSITION SCHEDULE

<i>Department</i>	<i>Position</i>	<i>Adopted 05/06</i>	<i>Adopted 06/07</i>	<i>Adopted 07/08</i>	<i>change</i>	<i>Adopted 08/09</i>	<i>change</i>	<i>Adopted 09-10</i>
	Custodian	3.00	3.00	3.00		3.00	-	3.00
	Housing & Neighborhood Services Director	1.00	1.00	1.00		1.00	-	1.00
	Housing Program Manager	-	-	-		-	-	-
	Housing Specialist	10.00	10.00	10.00		10.00	-	10.00
	Housing Technician	2.00	2.00	2.00		2.00	-	2.00
	Management Analyst	3.00	4.00	4.00		4.00	-	4.00
	Neighborhood Services Division Manager	-	-	-		-	-	-
	Office Specialist I	-	-	-		-	-	-
	Office Specialist II	5.00	5.00	5.00	(1.00)	4.00	-	4.00
	Parks & Recreation Director	1.00	1.00	1.00		1.00	-	1.00
	Recreation Specialist I	7.00	7.00	7.00		7.00	-	7.00
	Recreation Specialist II	1.00	2.00	2.00		2.00	-	2.00
	Recreation Supervisor	6.00	6.00	6.00		6.00	-	6.00
	Senior Housing Specialist	3.00	3.00	3.00		3.00	-	3.00
	Senior Management Analyst	1.30	1.00	-		-	-	-
	Senior Office Specialist	3.00	3.00	3.00		3.00	-	3.00
	Supervising Accountant	-	1.00	1.00		1.00	-	1.00
	Supervising Housing Specialist	-	-	-		-	-	-
	SUBTOTAL	79.30	79.00	82.00	(4.00)	78.00	-	78.00

ECONOMIC & COMMUNITY DEVELOPMENT

Economic Development & Redevelopment	1.00	1.00	1.00	-	1.00	-	1.00
Economic Development Division Manager	-	-	0.90	-	0.90	-	0.90
Redevelopment Manager	1.00	1.00	1.00	-	1.00	-	1.00
Deputy City Manager	0.35	0.35	-	-	-	-	-
Administrative Secretary	1.00	1.00	-	-	-	-	-
Associate Planner	-	-	1.00	-	1.00	-	1.00
Community Service Officer I	-	0.25	-	-	-	-	-
Community Services Officer III (Level II)-A	-	0.25	-	-	-	-	-
Community Services Supervisor	-	0.25	-	-	-	-	-
Development Coordinator	-	-	1.00	-	1.00	-	1.00
Development Project Manager	-	1.00	-	-	-	-	-
Development Specialist	-	-	2.00	-	2.00	-	2.00
Economic Development Specialist	1.00	2.00	-	-	-	-	-
Office Specialist I	1.00	1.25	-	-	-	-	-
Office Specialist II	-	-	1.00	-	1.00	-	1.00



AUTHORIZED POSITION SCHEDULE

<i>Department</i>	<i>Position</i>	<i>Adopted 05/06</i>	<i>Adopted 06/07</i>	<i>Adopted 07/08</i>	<i>change</i>	<i>Adopted 08/09</i>	<i>change</i>	<i>Adopted 09-10</i>
	Police Officer	4.00	4.00	-	-	-	-	-
	Police Records Technician	-	0.25	-	-	-	-	-
	Program Specialist	2.00	1.25	3.00	-	3.00	-	3.00
	Property Agent	-	-	1.00	-	1.00	-	1.00
	Public Works Division Manager	-	-	0.20	-	0.20	-	0.20
	Public Works Inspector	-	-	1.00	-	1.00	-	1.00
	Senior Crime Analyst	-	0.25	-	-	-	-	-
	Senior Management Analyst	1.00	-	-	-	-	-	-
	Senior Property Agent	-	-	1.00	-	1.00	-	1.00
	SUBTOTAL	12.35	14.10	14.10	-	14.10	-	14.10
LIBRARY								
	Library Director	1.00	1.00	1.00	-	1.00	-	1.00
	Library Division Manager	-	-	1.00	-	1.00	-	1.00
	Principal Librarian	3.00	3.00	3.00	-	3.00	-	3.00
	Accounting Specialist	1.00	1.00	1.00	-	1.00	-	1.00
	Administrative Secretary	1.00	1.00	-	-	-	-	-
	Computer Operator	2.00	2.00	-	-	-	-	-
	Librarian I	2.00	2.00	1.00	-	1.00	-	1.00
	Librarian II	8.00	8.00	7.00	-	7.00	-	7.00
	Library Assistant	5.00	7.00	7.00	-	7.00	-	7.00
	Library Clerk II	5.00	4.00	3.00	(1.00)	2.00	-	2.00
	Library Technician	8.00	7.00	5.00	-	5.00	-	5.00
	Literacy Coordinator	1.00	1.00	1.00	-	1.00	-	1.00
	Management Analyst	-	-	1.00	-	1.00	-	1.00
	Program Specialist	1.00	1.00	2.00	-	2.00	-	2.00
	Senior Librarian	3.00	3.00	2.00	-	2.00	-	2.00
	Senior Library Assistant	1.00	1.00	-	-	-	-	-
	Senior Management Analyst	0.70	1.00	-	-	-	-	-
	Senior Office Specialist	1.00	1.00	1.00	-	1.00	-	1.00
	Technology Analyst	-	-	1.00	-	1.00	-	1.00
	SUBTOTAL	43.70	44.00	37.00	(1.00)	36.00	-	36.00



AUTHORIZED POSITION SCHEDULE

<i>Department</i>	<i>Position</i>	<i>Adopted 05/06</i>	<i>Adopted 06/07</i>	<i>Adopted 07/08</i>	<i>change</i>	<i>Adopted 08/09</i>	<i>change</i>	<i>Adopted 09-10</i>
ENTERPRISE FUNDS								
WATER UTILITIES								
	Water Utilities Director	1.00	1.00	1.00	-	1.00	-	1.00
	Water Utilities Division Manager	2.00	3.00	3.00	-	3.00	-	3.00
	City Manager	0.20	0.20	0.20	-	0.20	-	0.20
	Chief Plant Operator	4.00	4.00	3.00	-	3.00	-	3.00
	Administrative Analyst II	1.00	1.00	1.00	-	1.00	-	1.00
	Administrative Manager	1.00	-	-	-	-	-	-
	Associate Chemist	1.00	1.00	1.00	-	1.00	-	1.00
	Associate Engineer	1.00	1.00	-	-	-	-	-
	Clean Water Coordinator	0.75	0.75	0.75	-	0.75	-	0.75
	Clean Water Program Inspector	-	-	-	2.00	2.00	-	2.00
	Code Enforcement Officer II	-	-	2.00	-	2.00	-	2.00
	Code Enforcement Officer III	2.00	2.00	-	-	-	-	-
	Cross Connection Control Tech.	1.00	1.00	1.00	-	1.00	-	1.00
	Distribution Operator II	4.00	4.00	4.00	-	4.00	-	4.00
	Distribution Operator III	-	-	3.00	-	3.00	-	3.00
	Electrician	2.00	2.00	2.00	-	2.00	-	2.00
	Engineer Assistant I	1.00	1.00	-	-	-	-	-
	Engineer Assistant II	-	1.00	1.00	-	1.00	-	1.00
	Environmental and Regulatory Compliance Officer	1.00	1.00	1.00	-	1.00	-	1.00
	Environmental Specialist	1.00	1.00	2.00	-	2.00	-	2.00
	Geographic Information System Specialist	4.00	4.00	3.00	-	3.00	-	3.00
	Geographic Information System Supervisor	1.00	1.00	1.00	-	1.00	-	1.00
	Groundwater Comp. Inspector	1.00	1.00	-	-	-	-	-
	Industrial Waste Inspector	1.00	1.00	1.00	-	1.00	-	1.00
	Instrumentation Supervisor	1.00	1.00	1.00	-	1.00	-	1.00
	Instrumentation Technician I	2.00	2.00	2.00	-	2.00	-	2.00
	Instrumentation Technician II	1.00	1.00	1.00	-	1.00	-	1.00
	Laboratory Assistant	1.00	1.00	1.00	-	1.00	-	1.00
	Laboratory Supervisor	1.00	1.00	1.00	-	1.00	-	1.00
	Laboratory Technician	2.00	2.00	2.00	-	2.00	-	2.00
	Maintenance Specialist	4.00	4.00	1.00	-	1.00	-	1.00
	Maintenance Worker I	3.00	3.00	5.00	-	5.00	-	5.00
	Management Analyst	1.00	1.00	1.00	-	1.00	-	1.00



AUTHORIZED POSITION SCHEDULE

<i>Department</i>	<i>Position</i>	<i>Adopted 05/06</i>	<i>Adopted 06/07</i>	<i>Adopted 07/08</i>	<i>change</i>	<i>Adopted 08/09</i>	<i>change</i>	<i>Adopted 09-10</i>
	Mechanic II	-	-	-	-	-	-	-
	Mechanical Technologist I	3.00	3.00	4.00	-	4.00	-	4.00
	Mechanical Technologist II	3.00	3.00	2.00	-	2.00	-	2.00
	Meter Service Worker I	2.00	2.00	2.00	-	2.00	-	2.00
	Meter Service Worker II	7.00	7.00	4.00	-	4.00	-	4.00
	Meter Service Worker III	1.00	1.00	5.00	-	5.00	-	5.00
	Meter Shop Supervisor	1.00	1.00	1.00	-	1.00	-	1.00
	Microbiologist	1.00	1.00	1.00	-	1.00	-	1.00
	Office Specialist II	3.00	3.00	2.00	-	2.00	-	2.00
	Plant Maintenance Supervisor	1.00	1.00	1.00	-	1.00	-	1.00
	Public Information Officer	0.50	0.25	-	-	-	-	-
	Senior Chemist	1.00	1.00	1.00	-	1.00	-	1.00
	Senior Engineering Assistant	-	-	1.00	-	1.00	-	1.00
	Senior Management Analyst	1.00	1.00	1.00	-	1.00	-	1.00
	Senior Meter Service Worker	1.00	1.00	1.00	-	1.00	-	1.00
	Senior Office Specialist	1.00	1.00	2.00	-	2.00	-	2.00
	Senior Utility Worker	-	-	2.00	-	2.00	-	2.00
	Utility Inspector	2.00	2.00	-	-	-	-	-
	Utility Supervisor	2.00	2.00	2.00	-	2.00	-	2.00
	Utility Worker I	5.00	5.00	6.00	-	6.00	-	6.00
	Utility Worker II	14.00	14.00	10.00	-	10.00	-	10.00
	Utility Worker III	8.00	8.00	8.00	-	8.00	-	8.00
	Wastewater Plant Operator I	1.00	1.00	1.00	-	1.00	-	1.00
	Wastewater Plant Operator II	4.00	4.00	5.00	-	5.00	-	5.00
	Wastewater Plant Operator III	19.00	19.00	17.00	-	17.00	-	17.00
	Wastewater Plant Supervisor	-	-	1.00	-	1.00	-	1.00
	Water Distribution Supervisor	1.00	1.00	1.00	-	1.00	-	1.00
	Water Plant Operator I	-	-	1.00	-	1.00	-	1.00
	Water Plant Operator II	7.00	7.00	7.00	-	7.00	-	7.00
	Water Plant Operator III	3.00	3.00	3.00	-	3.00	-	3.00
	Water Treatment Supervisor	-	-	1.00	-	1.00	-	1.00
	Water/Wastewater Project Manager	2.00	2.00	2.00	-	2.00	-	2.00
	SUBTOTAL	141.45	142.20	140.95	2.00	142.95	-	142.95



AUTHORIZED POSITION SCHEDULE

<i>Department</i>	<i>Position</i>	<i>Adopted 05/06</i>	<i>Adopted 06/07</i>	<i>Adopted 07/08</i>	<i>change</i>	<i>Adopted 08/09</i>	<i>change</i>	<i>Adopted 09-10</i>
HARBOR & BEACHES								
	Harbor & Beaches Director	1.00	1.00	-	-	-	-	-
	Harbor & Beaches Division Manager	1.00	1.00	1.00	-	1.00	-	1.00
	Harbor Police Corporal	3.00	-	-	-	-	-	-
	Harbor Police Officer	5.00	8.00	8.00	-	8.00	-	8.00
	Harbor Police Sergeant	1.00	1.00	1.00	-	1.00	-	1.00
	City Manager	0.10	0.10	0.10	-	0.10	-	0.10
	Deputy City Manager	-	-	1.00	-	1.00	-	1.00
	Accounting Technician	1.00	1.00	1.00	-	1.00	-	1.00
	Administrative Secretary	1.00	1.00	1.00	-	1.00	-	1.00
	Aquatics Specialist	3.00	3.00	-	-	-	-	-
	Aquatics Supervisor	1.00	1.00	-	-	-	-	-
	Aquatics Technician	4.00	4.00	1.00	-	1.00	-	1.00
	Beach Lifeguard - Captain	-	-	1.00	-	1.00	-	1.00
	Beach Lifeguard - Lieutenant	-	-	1.00	-	1.00	-	1.00
	Beach Lifeguard - Sergeant	-	-	3.00	-	3.00	-	3.00
	Seasonal Beach Lifeguard	-	-	-	-	-	-	-
	Customer Account Rep. II	2.00	2.00	2.00	-	2.00	-	2.00
	Electrician	1.00	1.00	1.00	-	1.00	-	1.00
	Maintenance Manager	1.00	1.00	1.00	-	1.00	-	1.00
	Maintenance Specialist	-	-	1.00	-	1.00	-	1.00
	Maintenance Supervisor	1.00	1.00	1.00	-	1.00	-	1.00
	Maintenance Worker I	-	-	1.00	-	1.00	-	1.00
	Maintenance Worker II	8.00	8.00	7.00	-	7.00	-	7.00
	Maintenance Worker III	5.00	5.00	4.00	-	4.00	-	4.00
	Property Agent	0.27	-	-	-	-	-	-
	Senior Office Specialist	0.33	-	-	-	-	-	-
	SUBTOTAL	39.70	39.10	37.10	-	37.10	-	37.10
Total City Authorized		1,064.00	1,060.00	1,075.00	(16.00)	1,059.00	-	1,059.00



BUDGET PROCESS



The City's budget represents the official financial plan by which City financial and organizational policies and programs are implemented. This budget, upon adoption by the City Council, allocates the resources necessary to provide essential services and includes the revenues to fund those services.

The City's budget is prepared by City staff under direction of the City Manager. The City Manager reviews and considers preliminary budget estimates and proposals submitted by City departments. The City Manager then formulates these estimates and proposals into the Proposed Budget for submission to the City Council. The City Manager is supported in this budget formulation process by the Financial Services Department, Department Directors, departmental budget coordinators, and other support staff.

The City of Oceanside is on a biennial (two-year) budget cycle. The City's budget process begins six months prior to the adoption deadline in June with a kick-off meeting in January between the Finance Department, City Manager, Department Directors, and departmental budget coordinators. The City Manager's budget goals and directives for development of the coming years' budget are outlined. Instructions, decision packages, forms and budget worksheets are distributed to the departments. (Decision packages include requests for reclassifications, new positions, programs or capital equipment).

In January, preliminary forecasts of revenues for the budget years are completed and submitted to the City Manager. Internal Service Fund rates are developed and distributed to departments. Public Works and Finance also meet to discuss the inclusion of the CIP, Landscape Maintenance, and Lighting Districts' budget development to coordinate with the Operating Budget adoption.

The City Manager issues written guidelines to Departments and others who receive funding. Included in these guidelines is direction to staff to ensure that budgets are developed keeping in mind items identified as goals and priorities by the City Council. Throughout the next few months,



departments work diligently to create a workable budget plan for the next two years. Communication with the City Manager and Finance Director is ongoing as everyone works together to create a balanced budget.

After the departments have completed their input, Finance budget staff compiles the data and calculates the total amount requested including estimated revenues and projected fund balances. Departmental budget hearings with the City Manager and Finance Director are held. In determining recommended allocation levels, the City Manager considers the projected amount of available resources, direction provided by the City Council, the City's fiscal policies, and the most cost-effective and efficient method of service delivery to the public. Subsequently, the City Manager makes his recommendations and communicates this information to the Finance Department.



The Finance Department prepares the proposed budget document in April and May. The City Manager then presents the proposed budget to the City Council. The City Council, Community Development Commission and the Oceanside Small Craft Harbor District Board review and consider the proposed budget. Public hearings are also conducted for usage of Community Development Block Grant Funds, Landscape Maintenance and the Capital Improvement Budget in addition to the Operating Budget. The purpose of the public hearings is to provide the City Council and public with an overview of the budget proposals, receive public comment and give final consideration to the annual operating and capital budgets.

The approved budget is then adopted by resolution prior to the beginning of the fiscal year. The final Budget document is printed and made available to the public.

The Capital Improvement Program Process

The City Manager, Finance Director and Public Works Director review the list of proposed capital improvement projects and funding sources



BUDGET PROCESS

during the review of the operating budgets. The final Capital Improvement Program, produced as a separate document, is presented by the City Manager during the budget workshops in May. The City Council adopts a resolution approving the fiscal year Capital Improvement Program, along with the operating budgets in June.

Level of Control and Changes to Adopted Budget



Budgetary control, the level at which expenditures cannot legally exceed the appropriated amount, is exercised at the *fund level*. Administrative policies provide guidelines on budget transfers and the authorization necessary to implement transfers. Generally, there are two types of budget transfers:

Budget Adjustment: This is a transfer which does not change the total appropriated amount within a fund and does not require Council action. Approval is granted at the City Manager level.

The City Manager has discretion to reappropriation funds between certain line items within a business unit but may not exceed total appropriated amounts for each fund or business unit. Additional expenditures for capital outlay items (in excess of \$10,000, or in the case of Public Works projects per policy 300-01, changes in excess of 10% of the initial contract amount or \$25,000 whichever is less) must be approved by the City Manager and City Council. Funds appropriated for salaries and benefits may not be expended for any other purpose without approval by the City Council.

The City Manager may transfer funds within and between programs and departments (with the exception of additional capital outlay expenditures which require Council approval.)

Budget Amendment: This is an adjustment to the total appropriated amount within a fund or business unit which was not included in the original budget. These supplemental appropriations are presented to City Council in an agenda report and require the passage by a simple

majority of the City Council for approval. Types of modifications can be categorized as follows:

- Unanticipated revenue which was not projected in the budget may be appropriated by Council for expenditure in the year received.
- Prior year reserves or fund balances may be appropriated to fund items not previously included in the adopted budget. Reserves/fund balances exceeding minimum amounts required by administrative policies may be appropriated if it is determined to be in the best interest of the City. Council may also appropriate reserves in case of emergencies or unusual circumstances.
- Transfers between funds require a motion and agreement by majority of the City Council.

Budgetary Basis: The City of Oceanside does not distinguish between Basis of Budgeting and Basis of Accounting. The principles set forth as the Basis of Accounting are strictly observed in the budgeting process. A fund's Basis of Budgeting and Basis of Accounting determines when a transaction or event is recognized within a fund's operating statement. All City of Oceanside funds are maintained on a Modified Accrual basis. Revenues are recognized when measurable and available to be used to pay liabilities of the current period. Expenditures are recognized when the liability is incurred. Only revenues and expenditures anticipated during the fiscal year are included in the budget. Unexpended operating budget funds revert to fund balance at the close of a fiscal year. Unexpended capital reserve funds are carried forward from year to year until projects are officially closed.

Cost Allocation: Interdepartmental charges are cost allocations for goods and services provided by one City department to another City department on a cost reimbursement basis. A fair and equitable methodology is determined for identifying and distributing direct and indirect cost from a service provider to the service consumer. In the City's case, the General Fund is the service provider, and the external



BUDGET PROCESS

funds are the service consumer for costs such as city administration, financial services, human resources, legal services, facilities maintenance, etc. In addition, Internal Service Funds receive revenues from other City departments for charges such as insurance, postage, duplicating, central services, data processing, communications, fleet rental, etc. Charges are established biennially and are based generally upon actual use of the goods or services. Replacement charges to Information Services and the Fleet Replacement Reserve are based upon the anticipated cost of replacement. Replacement charges are allocated annually over the life of the vehicle or equipment.



2008 BUDGET CALENDAR

January

14 - Budget Kick-Off - Rules and process review for operating and CIP budgets, distribute budget calendar, manual and forms including internal service charges.

February

4 - Budgets due from departments including expenditure & revenue line item budget, verification of approved positions and personnel, department program narratives, new capital outlay requests, new position and reclassification requests. Finance submits copies of department budgets to City Manager.

7 - Return budgets to departments with list of questions.

18 - All department final changes due, including expenditures, revenues, personnel, and written answers to Financial Services Department questions. CIP project list due to Finance including funding source and project amounts. Finance submits copy of CIP budget to City Manager.

March

12 - Public Hearing on CDBG allocations - public comment period only.

18 - Public Hearing on CDBG (continued) at workshop with approval of allocations and FY 2008-09 CDBG budget.

25 - Finance submits preliminary budgets to City Manager and departments for review.

24-27 - City Manager review of budget recommendations and CIP projects with Finance and individual Departments.

April

14 - Submit paperwork for public hearing budget workshop to City Clerk's office (15 days) through May 6th

28 - Preliminary budgets and CIP books compiled, copied and distributed to Council.

May

7 - Public Hearing and approval for CDBG 2008-09 Action Plan by City Council

6 - City Council Workshops for Operating Budget and CIP Budget

12 - Submit paperwork for public hearing budget adoption to City Clerk's office (15 days) through June 4th

June

11 - Conduct Public Hearing and Adopt Operating, CIP and LMAD Budget

September

12 - Distribute Adopted Budget to City Manager/City Council, City Clerk, Department Directors, Budget Coordinators, City Libraries and the public. Post Adopted Budget online at www.ci.oceanside.ca.us. Debrief meeting to discuss budget process.





RESOLUTIONS

1 RESOLUTION NO. 08-R0363-1

2 **A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF**

3 **OCEANSIDE, CALIFORNIA APPROVING THE OPERATING**

4 **BUDGET FOR THE FISCAL YEAR 2008-2009 AND 2009-2010**

5 WHEREAS, an Operating Budget for Fiscal Year 2008-2009 and 2009-2010 has been

6 prepared by the City Manager and presented to this Council; and

7 WHEREAS, this City Council has examined said Operating Budget at a workshop held

8 on May 6, 2008, and at a public hearing on June 11, 2008, and conferred with the City

9 Manager and various department heads; and

10 WHEREAS, the City Council has, after due deliberation and consideration, made such

11 amendments in the Operating Budget as they considered necessary; and

12 WHEREAS, the City Council desires to establish reserves of the General Fund

13 Balance.

14 NOW, THEREFORE, the City Council of the City of Oceanside does resolve as follows:

15 SECTION 1. That the Operating Budget Appropriation Summary, attached hereto as

16 Exhibit "A" and by this reference incorporated herein as if set forth in full, is hereby approved

17 for Fiscal Year 2008-2009, effective as of July 1, 2008 and for Fiscal Year 2009-2010,

18 effective as of July 1, 2009 said appropriations are hereby made.

19 SECTION 2. That the City Manager and the Director of Financial Services, acting

20 concurrently, are hereby authorized to modify appropriations for continuing programs and

21 projects that have been specifically considered in the budgeted amounts in Exhibit "A." Such

22 appropriations are to be adjusted to actual remaining balances at June 30 each year and

23 carried forward to the next Fiscal Year.

24 SECTION 3. That the Reserve of General Fund Balance Summary, attached hereto as

25 Exhibit "B" and by this reference incorporated herein as if set forth in full, is hereby approved

26 for Fiscal Year 2008-2009 and 2009-2010.

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1 PASSED AND ADOPTED by the City Council of the City of Oceanside, California, this

2 11th day of June, 2008, by the following vote:

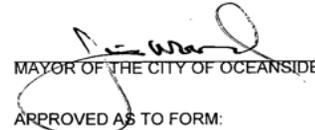
3 AYES: WOOD, CHAVEZ, FELLER, KERN, SANCHEZ

4 NAYS: NONE

5 ABSENT: NONE

6 ABSTAIN: NONE

7

8 
MAYOR OF THE CITY OF OCEANSIDE

9 APPROVED AS TO FORM:

10 ATTEST:

11 
CITY CLERK

12 
CITY ATTORNEY

13

14

15

16

17 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF

18 OCEANSIDE, CALIFORNIA APPROVING THE OPERATING

19 BUDGET FOR THE FISCAL YEAR 2008-2009 AND 2009-2010.

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Exhibit "A"

CITY OF OCEANSIDE
Appropriations by Agency
FY 2008-2010

Description	FY 2008-2009				FY 2009-2010			
	Council	CDC	Harbor	Total	Council	CDC	Harbor	Total
GENERAL FUND	117,783,953		2,594,539	120,378,492	122,797,959		2,779,726	125,327,685
SPECIAL FUNDS								
Recreation	905,142			905,142	921,205			921,205
Asset Forfeiture								
Library	452,280			452,280	452,280			452,280
TransNet & Transportation	9,996,198			9,996,198				
Gas Tax	3,978,217			3,978,217	3,661,389			3,661,389
Pavement Repair	73,640			73,640				
Supplemental Law Enforcement	353,409			353,409	353,409			353,409
Storm Damage								
Traffic Services STOP	708,181			708,181	728,105			728,105
Maintenance & Special Districts	7,442,100			7,442,100	7,512,895			7,512,895
Community Development Block Grants		2,085,659		2,085,659		1,734,847		1,734,847
Federal/State/Local/Private Grants	950,949			950,949	952,475			952,475
HOME Grant		808,497		808,497		791,928		791,928
Housing Assistance Programs		16,590,622		16,590,622		17,060,373		17,060,373
Total Special Funds	24,860,116	19,484,778		44,344,894	14,581,758	19,587,148		34,168,906
DEBT SERVICE FUNDS								
City Debt Service	2,802,691			2,802,691	2,918,461			2,918,461
98 COP Police/Library DS	785,125			785,125	793,088			793,088
OBA-93/COP 03 Refunding	2,178,153			2,178,153	2,171,403			2,171,403
Total Debt Service Funds	5,765,969			5,765,969	5,882,952			5,882,952
CAPITAL PROJECT FUNDS								
General Capital Projects	480,000			480,000				
Public Facilities Fees	965,398			965,398	618,608			618,608
Traffic Signal DIF	635,000			635,000				
SLRR Major Water Course & Zones	5,890,278			5,890,278	1,630,089			1,630,089
Major Thoroughfare Fees	565,000			565,000				
Community Facilities	1,005,000			1,005,000	685,000			685,000
Municipal Golf Course	170,000			170,000				
Park Fees	381,740			381,740	125,934			125,934
Total Capital Projects Funds	10,092,416			10,092,416	3,059,631			3,059,631

Resolution No. 08-R0363-1
6/1/08 (22)



Exhibit "A"

CITY OF OCEANSIDE
 Appropriations by Agency
 FY 2008-2010

Description	FY 2008-2009				FY 2009-2010			
	Council	CDC	Harbor	Total	Council	CDC	Harbor	Total
ENTERPRISE FUNDS								
Water	47,833,509			47,833,509	42,168,090			42,168,090
Sewer	30,628,434			30,628,434	29,410,633			29,410,633
Solid Waste	22,174,821			22,174,821	23,035,802			23,035,802
Airport	625,083			625,083	660,147			660,147
Harbor			6,047,416	6,047,416			6,135,751	6,135,751
Total Enterprise Funds	101,261,847		6,047,416	107,309,263	95,274,672		6,135,751	101,410,423
INTERNAL SERVICE FUNDS								
Risk Management	2,979,094			2,979,094	3,109,016			3,109,016
Employee Benefits	24,056,427			24,056,427	26,192,471			26,192,471
Workers' Compensation	3,144,173			3,144,173	3,154,669			3,154,669
Fleet Management	7,633,484			7,633,484	7,684,870			7,684,870
Information Services	5,656,486			5,656,486	5,889,270			5,889,270
City Building Services	6,227,804			6,227,804	6,483,089			6,483,089
Radio Communications	-			-	-			-
Total Internal Service Funds	49,697,468			49,697,468	52,513,385			52,513,385
REDEVELOPMENT AGENCY FUNDS								
CDC/CRA General Project		10,476,446		10,476,446		8,396,989		8,396,989
CDC/CRA Debt Service		7,964,061		7,964,061		8,019,285		8,019,285
CDC/CRA Low/Moderate Housing		182,103		182,103		198,117		198,117
Total Redevelopment Agency Funds		18,622,610		18,622,610		16,614,391		16,614,391
GRAND TOTAL	309,461,769	38,107,388	8,641,955	356,211,112	291,050,726	36,201,539	8,915,477	338,977,373



Resolution No. 08-R0363-1
6/11/08 (22)
Resolution Adopting FY 2008-2010 Operating Budget

EXHIBIT "B"
CITY OF OCEANSIDE
GENERAL FUND RESERVE BALANCES

	Actual 6/30/07	Projected 6/30/08	Proposed 08/09
Advance/Prepaid/Inventory	\$3.740	\$3.705	\$3.705
Healthy City (12%)	\$11.500	\$11.500	\$14.500
Economic Stabilization	\$1.800	\$1.800	\$5.800
Capital Projects/Infrastructure	\$20.740	\$12.255	\$12.255
Undesignated	\$12.163	\$13.186	\$6.186
Total	\$49.943	\$42.446	\$42.446



GANN APPROPRIATIONS LIMIT

Article XIII of the California State Constitution, more commonly referred to as the Gann Initiative or Gann Limit, was adopted by California voters in 1979 and placed limits on the amount of proceeds of taxes that state and local governmental agencies can receive and appropriate (authorize to spend) each year.

The limit is different for each agency and the limit changes each year. Each year's limit is based on the amount of tax proceeds that were authorized to be spent in fiscal year 1978-79 in each agency, modified by changes in inflation and population in each subsequent year.

Inflationary adjustments are, by law based on increases in the March-to-March U.S., or California, All Urban Consumer Price Index. The State Department of Finance provides the City with the required annual population change factor to be used for the appropriations limit calculations.

For Fiscal Year 2008-2010, the City's estimated tax proceeds to be received, as well as tax proceeds appropriated by the City Council, will be under the legal limit.

RESOLUTION NO. 08-R0362-1

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF OCEANSIDE, CALIFORNIA DETERMINING AND ADOPTING APPROPRIATION LIMITS FOR THE FISCAL YEARS 2008-2009 AND 2009-2010 IN ACCORDANCE WITH ARTICLE XIII-B OF THE CONSTITUTION OF THE STATE OF CALIFORNIA

WHEREAS, Article XIII-B was added to the Constitution of the State of California through a general election held on November 6, 1979; and

WHEREAS, Proposition 111 approved by the voters in June 1990, and SB 88 (Chapter 60/90) made modifications to Article XIII-B regarding the adjustment factors for inflation and population; and

WHEREAS, the City Council desires to select the factors that are more indicative of local conditions, or are considered more advantageous, as indicated in Exhibit "A"; and

WHEREAS, an annual appropriations limit must be determined for this City, effective for the Fiscal Years 2008-2009 and 2009-2010, beginning July 1, 2008; and

WHEREAS, the appropriations limit must be adhered to in preparing and adopting this City's annual budget; and

WHEREAS, it is necessary for the orderly adoption and administration of this City's annual budget that the appropriations limits be determined and adopted in conjunction with the adoption of the annual budget.

NOW, THEREFORE, the City Council of the City of Oceanside does resolve as follows:

SECTION 1. In accordance with Article XIII-B of the Constitution of the State of California, as modified by Proposition 111 and SB 88 (Chapter 60/90) the appropriation limits for Fiscal Years 2008-2009 and 2009-2010, beginning July 1, 2008, as set forth in the attached Exhibit "A" are \$291,330,859 for FY 2008-2009 and \$307,354,472 for FY 2009-2010.

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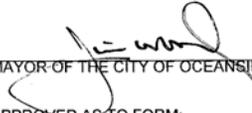
GANN APPROPRIATIONS LIMIT

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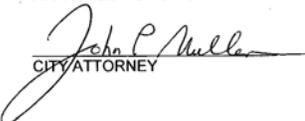
SECTION 2. That the appropriation limits shall not be exceeded in the proposed budget nor by any proposed amendment to the budget.

PASSED AND ADOPTED by the City Council of the City of Oceanside, California, this 11th day of June, 2008, by the following vote:

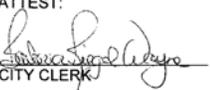
AYES: WOOD, CHAVEZ, FELLER, KERN, SANCHEZ
NAYS: NONE
ABSENT: NONE
ABSTAIN: NONE


MAYOR OF THE CITY OF OCEANSIDE

APPROVED AS TO FORM:


CITY ATTORNEY

ATTEST:


CITY CLERK

Resolution No. 08-R0362-1
6/1/08 (22)

Resolution Determining and Adopting Appropriations Limit FY 2008-2010

EXHIBIT "A" CITY OF OCEANSIDE Schedule of Annual Appropriations and Limitation for FY 2008-09 and FY 2009-10

	2008-09	2009-10
Cumulative Growth Rate	1.0550%	1.0550%
Appropriations Limit	\$291,330,859	\$307,354,472
Projected Revenues from Proceeds of Taxes	\$ 86,972,153	\$ 90,738,674
Amount of Projected Revenues Below the Maximum Revenue Allowed	\$204,358,706	\$216,615,799
Percentage Under Appropriation Limitation	70.15%	70.48%

Article XIII B of the California Constitution, more commonly known as the Annual Appropriation Limitation or "Gann Limit", specifies the amount of allowable revenue the City of Oceanside can appropriate from the proceeds of taxes. The City's Appropriation Limitation is projected to be approximately \$204.3 million or 70.15% below its Gann Limit for the 2008-09 fiscal year and \$216.6 million or 70.48% below its Gann Limit for the 2009-10 fiscal year. In accordance with Proposition 111 and SB 88 (Chapter 60/90) the Appropriation Limitation is calculated utilizing a format based on the percentage of growth in California Per Capita Income and City population.



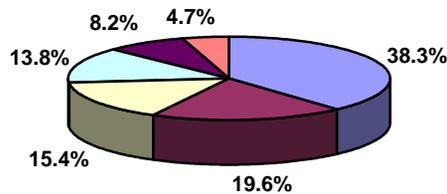
SAMPLE PROPERTY TAX BILL

Where Does My Property Tax Go?

In accordance with State law, property is assessed at actual full cash value, and the maximum property tax is one percent of the assessed value. The sample tax bill shows the value of this property is \$252,993 (*net taxable value). Therefore the property tax is \$2,529.93 (** 1% tax on net value).

The City of Oceanside receives \$0.196 of every property tax dollar collected. In this example, the City would receive \$496.88. The remaining property taxes are allocated to the Oceanside Unified School District, State of California (Educational Revenue Augmentation Fund), County of San Diego, Mira Costa Community College, and numerous other smaller agencies.

The chart below identifies the breakdown of property tax allocations.



- Oceanside Unified School District
- City of Oceanside
- State of California (ERAF)
- County of San Diego
- Mira Costa Community College

Dan McAllister
San Diego County Treasurer-Tax Collector
P.O. BOX 129009 • San Diego, California 92112

TOLL FREE: (877) TAX4SDC (829-4732)
FAX: (619) 531-0056
PAY ONLINE: WWW.SDTREASTAX.COM

2007-2008
TAX BILL

For Fiscal Year July 1, 2007 thru June 30, 2008
PROPERTY ADDRESS - DESCRIPTION - SUBDIVISION

12345 ANYWHERE STREET
LOT 2509
OCEANSIDE #100

CURRENT OWNER
JOAN Q. PUBLIC
12345 ANYWHERE STREET
OCEANSIDE, CA 92054

MAP NO. 00061
DESCRIPTION LAND IMPROVEMENTS \$ 119457
TOTAL L & I 259993
PERSONAL PROPERTY EXEMPTIONS:
HOMEOWNERS \$ 3000
OTHER
NET TAXABLE VALUE 252993

DOCUMENT NO. 99982
DOCUMENT DATE 08-20-98
OWNER OF RECORD ON JANUARY 1, 2007
TAXPAYER PROPERTY INC

PARCEL / BILL NO. 123-456-78-90
TAX RATE AREA 59088
CORTAC NO. ZRC5
1st Installment 1/1/07 1439.97
2nd Installment 2/1/08 1439.97
TOTAL DUE 2879.94

AGENCY	YOUR TAX DISTRIBUTION	YOUR TAX DISTRIBUTION
	BASE	RATE
1% TAX ON NET VALUE	NET	1.00000
VOTER APPROVED BOND:		
SAN DIEGO COUNTY	NET	0.00680
UNIFIED SCHOOL	NET	0.09575
COMMUNITY COLLEGE	NET	0.01786
METRO WATER DISTRICT	NET	0.00610
COUNTY WTR AUTHORITY	NET	0.00075
TOTAL ON NET VALUE	1.12726	2851.68

AGENCY	YOUR TAX DISTRIBUTION	YOUR TAX DISTRIBUTION
	BASE	RATE
FIXED CHARGE ASSMTS:		
CO MOSQUITORAT CTRL	(858) 684-2888	3.00
MIRA MESA MAINT	(619) 533-6779	3.76
MWD WTR STANDBY CHR	(800) 755-6864	11.50
CWA WTR AVAILABILITY	(858) 622-6518	10.00
TOTAL DISTRIBUTION AMOUNT		2879.94

SECURED TAX BILL

TO PAY 2ND INSTALLMENT, SEND THIS STUB WITH YOUR PAYMENT
WRITE YOUR PARCEL NO. ON YOUR CHECK
PLEASE SEPARATE AND INCLUDE BOTH STUBS IF PAYING BOTH INSTALLMENTS

PARCEL / BILL NO. 123-456-78-90
TAX RATE AREA 59088
CORTAC NO. ZRC5
DUE DATE 02-01-08
DELINQUENT AFTER 04-10-08
TO PAY BOTH INSTALLMENTS BY DEC. 10 2879.94

SAN DIEGO COUNTY 2007-2008 SECURED PROPERTY TAX
For Fiscal Year July 1, 2007 thru June 30, 2008

JOAN Q. PUBLIC
12345 ANYWHERE STREET
OCEANSIDE, CA 92054

Pay Online
WWW.SDTREASTAX.COM

Second Installment
DUE FEBRUARY 1, 2008
\$ 1439.97
PAY THIS AMOUNT

0100000466512345678901000004665123456789005



GENERAL FUND REVENUE SOURCES

The revenues for the City of Oceanside come from a wide variety of sources, many of which are restricted in their use. Revenues that are of a “general” nature, i.e. those that can be used for the general operations of the City, are maintained in the General Fund.

GENERAL FUND REVENUES

General Fund revenues are of particular interest as they fund basic City services. Table 1 summarizes the major General Fund revenues for the next two years along with percentage changes from the prior fiscal year.

General Fund Revenues (in millions)	Budget FY 07/08	Adopted FY 08/09	% Chg	Adopted FY 09/10	% Chg
Taxes	\$78.497	\$83.154	5.93%	\$86.854	4.45%
Service Charges	\$25.656	\$23.248	-9.39%	\$24.209	4.13%
Intergov't.	\$1.675	\$2.119	26.51%	\$2.351	10.95%
Other: Fines, Interest, Rentals, Transfers	\$10.645	\$12.004	12.77%	\$11.958	-0.38%
Grand Total	\$116.473	\$120.525	3.48%	\$125.372	4.02%

Table 1

Taxes constitute 69% of General Fund revenues, and are proposed to increase approximately 6% in FY 08/09 plus another 4% in FY 09/10. Table 2 and Chart 1 reflect the taxes component of the General Fund revenues.

Tax Breakdown	FY 08/09	FY 09/10
Property Tax	\$50,867,500	\$53,648,600
Sales & Use Tax	\$20,061,700	\$20,061,700
Transient Occupancy Tax	\$3,319,400	\$3,853,500
Franchise Tax	\$4,045,300	\$4,149,600
Card Room Tax	\$1,525,300	\$1,745,300
Business License Tax	\$2,729,100	\$2,783,700
Property Transfer Tax	\$606,000	\$612,100
Grand Total	\$83,154,300	\$86,854,500

Table 2

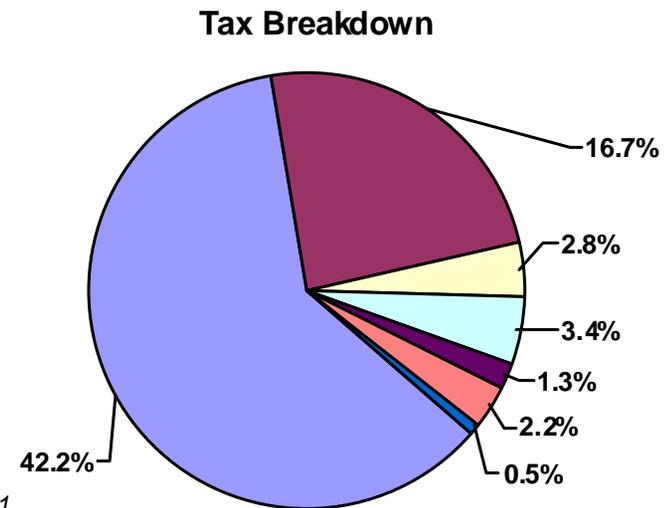


Chart 1





GENERAL FUND REVENUE SOURCES

Property Taxes – are the City’s largest revenue source representing 42.2 percent of the total General Fund revenue. They are derived from a portion of the one-percent property tax collected by the County of San Diego and allocated to the various governmental entities within the county. Oceanside’s General Fund receives approximately \$19.64 for every \$100 collected. In accordance with State law, property is assessed at actual full cash value and the maximum tax is one percent of the assessed valuation. Proposition 13, passed by California voters in 1979, specified that an assessed value may increase at the rate of the Consumer Price Index, not to exceed two percent per year based on the 1979 value, unless the property is improved or sold to establish a new market value. In March 2004, California voters approved Proposition 57, the California Economic Recovery Bond Act, which allowed the state to purchase bonds to reduce the state budget deficit. The legislature enacted provisions that changed how revenues were distributed to schools and local governments. Consequently, effective July 1, 2004, the Motor Vehicle License Fee backfill was eliminated by the State and replaced dollar-for-dollar with property tax, resulting in a property tax revenue increase to Oceanside of approximately \$7.5 million. The “property tax in-lieu of motor vehicle license fee” has risen annually and will continue to increase at the rate of growth in assessed valuation. The overall property tax revenue will increase approximately 9.6 percent from last year’s budget, which is attributed to the assessed valuation increase in commercial and industrial properties along with the two-percent CPI growth. FY 09/10 increase will slow down to approximately 5.0 percent growth. These projections were prepared with assistance from our property tax consultants who monitor all of Oceanside’s assessed valuations. Chart 2 portrays the use categories from which property taxes are derived. While residential is the largest component, this category is experiencing modest growth. The increase in the commercial and industrial categories is contributing to increasing the overall size of the “revenue pie” via additional assessed valuations.

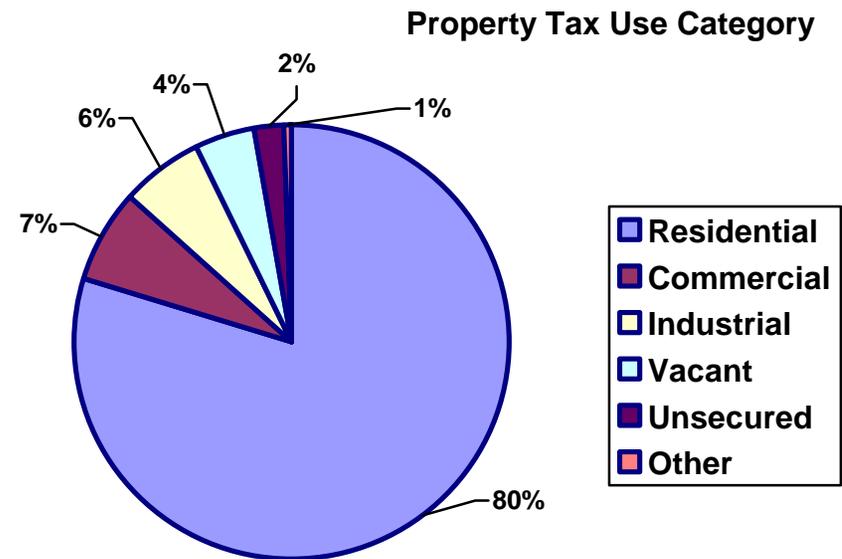


Chart 2

Sales & Use Taxes – are the City’s second largest revenue source representing 16.7 percent of the total General Fund revenue. The State Board of Equalization collects sales tax receipts from the sale of tangible personal property. The sales tax rate in Oceanside is 7.75 percent. In compliance with the Bradley-Burns Sales and Use Tax law, Oceanside receives one percent of the total based on sales within its jurisdiction, although as a result of Proposition 57, one-quarter percent was diverted to the State with an equivalent amount remitted to the City in the form of a property tax reimbursement (this transaction is commonly known as the “Triple Flip”). Once the State’s Economic Recovery Bonds are paid off, the City will no longer receive the property tax reimbursement, but will regain the one-quarter-cent sales tax that was diverted to the State. (This shift is different from the “property tax in-lieu of motor vehicle license fee” which is a permanent shift of revenues.) Another component of the sales tax revenues received by the City is the safety sales tax,



GENERAL FUND REVENUE SOURCES

also known as Proposition 172 Public Safety Augmentation Fund, which was approved by California voters in 1993. While taxpayers saw no net increase in their sales tax burden from this proposition, it resulted in additional revenues for the City of Oceanside for use solely for public safety purposes. Of the remaining 6.75 percent collected by SBOE, one-quarter percent is allocated to the San Diego County Transportation District, and one-half percent is allocated to the San Diego Improvement Program (TransNet) which was approved by San Diego County voters in 1987 and renewed in 2008 for an additional 40-year term. The remaining six percent is retained by the State. Chart 3 depicts the breakdown of every sales tax dollar in Oceanside.

Future budget projections are taking a conservative, “flat” approach based on the economy. General consumer goods, fuel, and food are the categories that are experiencing modest growth, but they are offset by declines in the building/construction and auto/transportation categories. Overall the City is projecting a one percent decrease in sales tax revenues for FY 08/09 and no adjustment for FY 09/10. Chart 4 identifies the sales categories.

Breakdown of Sales Tax Dollar

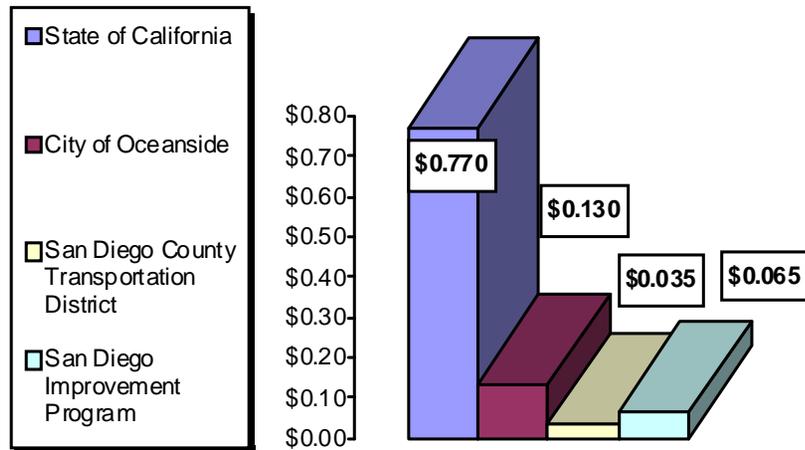


Chart 3

Sales Tax Revenue Categories

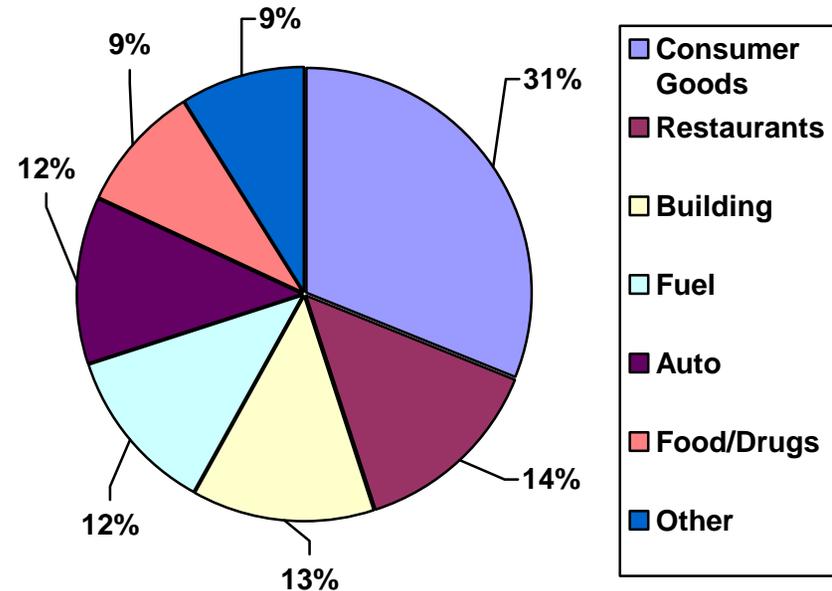


Chart 4

Transient Occupancy Taxes – is known as the Hotel Bed Tax or by the acronym “TOT”. The City of Oceanside imposes a ten percent tax on the rent of all transient lodging facilities in the City. TOT revenues are expected to increase approximately 34 percent due to the additional new hotels that have opened since last year. In addition, the City is taking a proactive stance in auditing hotels for tax compliance as well as ensuring all hotels have a Transient Occupancy Registration Certificate.

Card Room Taxes – the City Council has recently adopted an ordinance to increase the card room tax an additional one percent for a total tax of five percent on gross revenues for the Ocean’s 11 card room. Based on this business’ historical trend, coupled with the addition of new card tables, the City is projecting an additional \$500,000 in revenues.



GENERAL FUND REVENUE SOURCES

Franchise Taxes – are a form of “rent” for use of public streets and roadways. The City of Oceanside collects franchise taxes from businesses that have a franchise to operate in Oceanside, including: San Diego Gas & Electric, Southern California Gas Company, Cox Communications, and Kinder Morgan. Each company is assessed between two and five percent of gross receipts. These taxes will remain flat, an indicator that utility usage is declining due to the high costs to residences and businesses.

Licenses & Permits – the largest component of this revenue category is building permits, which is projected at 30% less than the previous fiscal year. It is difficult to estimate development activity, but based on the current economy it is certain that it will remain low. New residential construction has decreased 50% in both permit activity and valuation (which the permit is calculated upon). This amount is only slightly offset by increases in residential remodels/additions and new industrial construction. This trend is expected to continue within the residential sector for the next few years as home-builders remain cautious.

Fines & Forfeitures – the majority of fines is categorized as “impound fees” but actually consists of several motor vehicle and traffic fines. Parking citations fall in this category and these fines were increased in July 2007 resulting in more revenue to the City. While fewer citations were issued due to increased compliance by the populace, these revenues are projected to increase an additional \$350,000 based on trending and the higher fine. Red light camera fines are also in this category and are projected to increase due to the addition of red light cameras at new locations. Citations for traffic violations are also projected to grow by \$400,000 due to trending and continued enforcement.



Use of Money & Property – investment earnings constitute the largest portion of this revenue category, and are expected to increase \$830,000 from the previous fiscal year. Interest is earned on idle cash balances in the general fund, and as of June 2008 the City’s portfolio is earning an

average of 4.08% compared to the Local Agency Investment Fund (LAIF) rate of 2.89%. Rental and leases collected on city-owned property comprise the second largest portion of this revenue category and is expected to increase approximately \$300,000. The City has rental/lease agreements with two golf courses, business tenants, and telecomm towers.

Intergovernmental – the Motor Vehicle in Lieu (also known as VLF) is a special license fee equivalent to 0.65 percent (formerly 2 percent) of motor vehicles and is collected annually by the State. Of this assessment, 81.25 percent is divided equally between cities and counties and is apportioned on the basis of population. The remaining 18.75 percent of this fee is distributed to certain cities that lost limited taxing authority when it was abolished by the State in 1978. Based on current state legislation, the former 2% of the market value has been statutorily reduced to 0.65 percent. The “gap” between the 2% and 0.65% is ‘backfilled’ by additional property taxes and recorded in that revenue category. Oceanside is projecting an increase of \$260,000 in these revenues.



Charges for Services – includes general administrative charges and reimbursement for services. Based on a cost allocation analysis, the general fund recovers 10% of general administrative charges from the City’s enterprise and other funds. The cost allocation analysis is several years old and will be revisited in the upcoming fiscal year. Projections for this revenue have increased less than 3%. Reimbursement for services is a cost recovery of utility billing services from enterprise funds and is based on actual costs to provide the service.



GENERAL FUND REVENUES TREND ANALYSIS

Fiscal Year	00/01	01/02	02/03	03/04	04/05	05/06	06/07	07/08	08/09 *	09/10 *
Net operating revenues (rounded to nearest thousand)	70,932	74,274	78,211	81,074	89,670	92,724	109,019	115,072	120,526	125,373
Consumer price index (base year 1982-84**)	185.8	190.1	195.7	203.8	211.4	218.3	226.7	231.9	242.4	242.4
Net operating revenues in constant dollars (rounded to nearest thousand)	38,177	39,071	39,965	39,781	42,417	42,475	48,090	49,621	49,722	51,722
Population	164,311	167,342	170,455	173,008	174,597	175,045	176,755	178,806	182,795	186,785
Net operating revenues per capita in constant dollars	232.35	233.48	234.46	229.94	242.94	242.65	272.07	277.51	272.01	276.91

* FY 2008/2009 and FY 2009/2010 population estimates per SANDAG

** Consumer Price Index for All Urban Consumers (CPI-U), semi-annual average for San Diego, CA; US Department of Labor

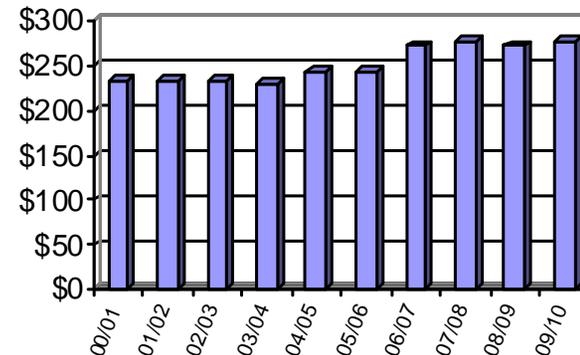
Description: Examining per capital revenues shows changes in revenues relative to changes in population size and rate of inflation. As population increases, it is expected that revenues and the need for services would increase proportionately and therefore that the level of per capita revenues would remain at least constant in real terms. This reasoning assumes that the cost of services is directly related to population size.

Analysis: Revenues for the City's general fund has averaged \$236/per capita between FY 00/01 and FY 05/06. FY 06/07 saw an increase to \$272/per capita due to significant increases in franchise fees due to increase in energy rates and the customer base, as well as large increases in property tax revenues due to increased property values. For the next two years, the revenue per capita will decline which is a reflection of the depressed economy.

Warning Trend: Decreasing net operating revenues per capita (constant dollars)

Formula: Net operating revenues in constant dollars divided by population

General Fund Revenues Per Capita





GENERAL FUND EXPENDITURES TREND ANALYSIS

Fiscal Year	00/01	01/02	02/03	03/04	04/05	05/06	06/07	07/08	08/09 *	09/10 *
Net operating expenditures (rounded to nearest thousand)	70,752	71,038	78,211	81,074	89,229	94,173	108,918	114,948	120,378	125,328
Consumer price index (base year 1982-84**)	185.8	190.1	195.7	203.8	211.4	218.3	226.7	231.9	242.4	242.4
Net operating expenditures in constant dollars (rounded to nearest thousand)	38,080	37,369	39,965	39,781	42,209	43,139	48,045	49,568	49,661	51,703
Population	164,311	167,342	170,455	173,008	174,597	175,045	176,755	178,806	182,795	186,785
Net operating expenditures per capita in constant dollars	231.76	223.31	234.46	229.94	241.75	246.45	271.82	277.22	271.68	276.80

* FY 2008/2009 and FY 2009/2010 population estimates per SANDAG

** Consumer Price Index for All Urban Consumers (CPI-U), semi-annual average for San Diego, CA; US Department of Labor

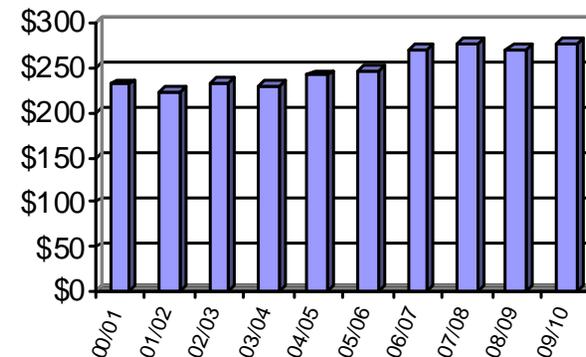
Description: Changes in per capita expenditures reflect changes in expenditures relative to changes in population size and rate of inflation. Increasing per capita expenditures can indicate that the cost of providing services is outstripping the community's ability to pay, especially if spending is increasing faster than the residents' collective personal income. From a different perspective, if the increase in spending is greater than can be accounted for by inflation or the addition of new services, it may indicate declining productivity – that is, the city is spending more real dollars to support the same level of service.

Analysis: Expenditures for the City's general fund has averaged \$235/per capita between FY 00/01 and FY 05/06. The budget for FY 06/07 and FY 07/08 included the use of general fund reserves for one-time capital improvement projects and financial software; however these amounts have been eliminated from this analysis in order to accurately compare operating expenditures. After backing out these one-time anomalies, the per capita for FY 06/07 jumps to \$272 which reflects the addition of six sworn officers, along with increases to labor costs for five out of nine bargaining groups. Expenditures per capita for the next two years will decline as the City experiences budget reductions due to the depressed economy.

Warning Trend: Increasing net operating expenditures per capita (constant dollars)

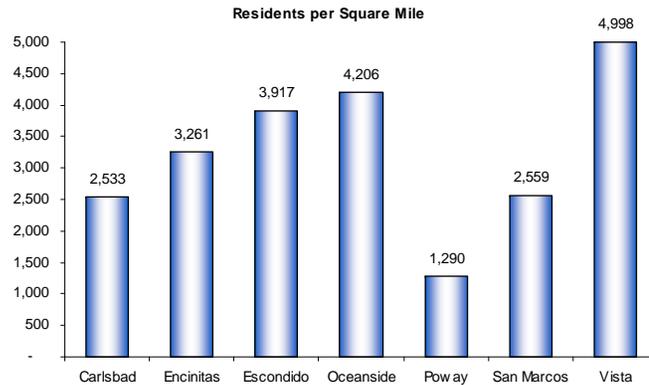
Formula: Net operating expenditures in constant dollars divided by population

General Fund Expenditures Per Capita





COMPARATIVE DATA TO SURROUNDING CITIES



City	Population	Square Miles	Residents per Square Mile
Carlsbad	101,398	40.00	2,535
Encinitas	63,298	19.40	3,263
Escondido	141,874	36.20	3,919
Oceanside	176,755	42.00	4,208
Poway	50,862	39.40	1,291
San Marcos	79,863	31.19	2,561
Vista	95,020	19.00	5,001

Due to the size of the city, a lot of unique neighborhoods with neighborhood specific demographics exist. Oceanside's geography and size runs mostly east to west and the topography is a series of hills and valleys running to the ocean. As the city was established in 1888, many of the neighborhoods are not in large master planned communities, but are an amalgam of small housing developments, built at different times and taking advantage of a specific location or supply of land, and each with different price points. This has created the unique identity and community characteristic of the neighborhoods. Oceanside's growth rate is slowing and the land supply is shrinking. Oceanside qualifies as a "boomburg" due to the rapid growth of the city over the last 20 years. From 1990 to 2000 the city grew by 25 percent. The population is estimated to grow and additional 17 percent from the year 2000 to 2010 which represents an increase of approximately 43 percent from the year 1990 to 2010. The current population is estimated at 178,806 with an average household income of \$78,545.

Oceanside has more than 30 parks, 2 public golf courses and 217 acres of park land. Additionally, there are several popular bike paths that add to the overall quality of life of the city. Oceanside is also home to beautiful sandy beaches, a municipal fishing pier, and a harbor with unique restaurants and shops. The cultural activities that Oceanside has to offer are also of importance. Attractions include the California Surf Museum and the Oceanside Museum of Art. The Mission San Luis Rey continues to be a staple within the Oceanside community and attracts a multitude of visitors. Oceanside's location provides convenient access to a number of outstanding colleges and universities such as California State Universities at San Marcos and San Diego. Oceanside is also home to two of the three Mira Costa Community College campuses, and is the site of the original campus and administrative center.

Oceanside is a thriving community that provides all the conveniences of a modern city without the disadvantages. Located just 35 miles north of San Diego and 83 miles south of Los Angeles, Oceanside offers a unique combination of outstanding location, well-priced available land and multiple resources. California's main highway, Interstate 5, runs through Oceanside, as does highway 78, which provides southeast access to Interstate 15. Highway 76, which runs northeast, also provides access to Interstate 15. Oceanside's transit center is a major transit stop for public transportation, which includes buses, trains, and the light rail SPRINTER commuter train.

Based on the total population for 2007 at 176,755 and the 2007-08 sales tax revenue of \$13.3 million, each individual citizen in Oceanside contributes \$75 dollars in annual sales tax revenue. On a local level, Oceanside has experienced a softening in the economy. The rising cost of fuel and other consumables has made a notable impact to consumer spending habits. On the positive side, Oceanside's redevelopment activity continues to move forward with construction activity in the downtown area. Various high profile hotel, retail and commercial developments are in the works to increase high-end room and retail space capacity. As these projects progress and are completed, Oceanside's downtown area will be the destination of choice for locals and visitors alike.



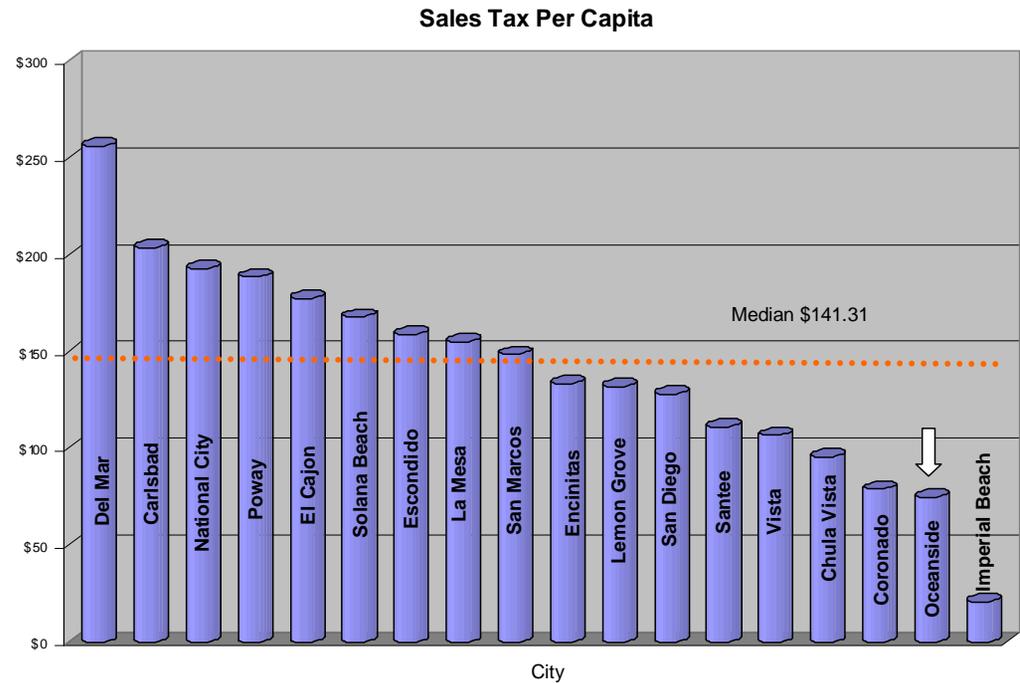
TAX COMPARISONS

City of Oceanside Sales Tax Per Capita Comparison Calendar Year 2007

	<u>2007 tax</u> <u>allocation*</u>	<u>2007</u> <u>population**</u>	<u>per</u> <u>capita</u>
Del Mar	\$ 1,168,185	4,553	\$ 256.57
Carlsbad	\$ 20,691,506	101,398	\$ 204.06
National City	\$ 11,801,809	61,146	\$ 193.01
Poway	\$ 9,608,289	50,862	\$ 188.91
El Cajon	\$ 17,319,989	97,313	\$ 177.98
Solana Beach	\$ 2,258,848	13,427	\$ 168.23
Escondido	\$ 22,591,120	141,874	\$ 159.23
La Mesa	\$ 8,739,381	56,286	\$ 155.27
San Marcos	\$ 11,894,259	79,863	\$ 148.93
Encinitas	\$ 8,462,359	63,298	\$ 133.69
Lemon Grove	\$ 3,367,727	25,467	\$ 132.24
San Diego	\$ 169,093,054	1,317,625	\$ 128.33
Santee	\$ 6,163,564	55,193	\$ 111.67
Vista	\$ 10,181,101	95,020	\$ 107.15
Chula Vista	\$ 21,853,925	227,863	\$ 95.91
Coronado	\$ 1,823,471	22,968	\$ 79.39
Oceanside	\$ 13,305,627	176,755	\$ 75.28
Imperial Beach	\$ 593,485	27,726	\$ 21.41
Median	\$ 9,894,695	\$ 62,222	\$ 141.31

* HdL Companies

** Department of Finance

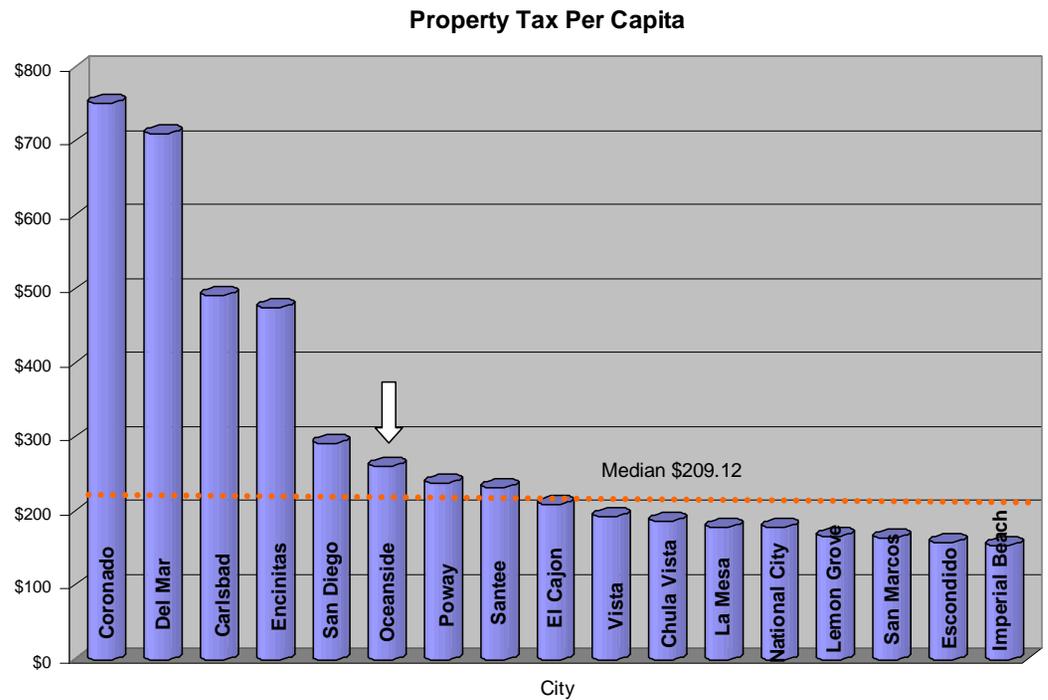




TAX COMPARISONS

City of Oceanside Property Tax Per Capita Comparison Fiscal Year 2007-2008

	2007-2008*	2007 population**	per capita
Coronado	\$ 17,292,690	22,968	\$ 752.90
Del Mar	\$ 3,240,000	4,553	\$ 711.62
Carlsbad	\$ 50,000,000	101,398	\$ 493.11
Encinitas	\$ 30,100,000	63,298	\$ 475.53
San Diego	\$ 385,700,000	1,317,625	\$ 292.72
Oceanside	\$ 46,391,140	176,755	\$ 262.46
Poway	\$ 12,145,300	50,862	\$ 238.79
Santee	\$ 12,798,000	55,193	\$ 231.88
El Cajon	\$ 20,350,000	97,313	\$ 209.12
Vista	\$ 18,429,000	95,020	\$ 193.95
Chula Vista	\$ 42,829,000	227,863	\$ 187.96
La Mesa	\$ 10,122,000	56,286	\$ 179.83
National City	\$ 10,900,000	61,146	\$ 178.26
Lemon Grove	\$ 4,237,000	25,467	\$ 166.37
San Marcos	\$ 13,195,360	79,863	\$ 165.22
Escondido	\$ 22,611,940	141,874	\$ 159.38
Imperial Beach	\$ 4,273,072	27,726	\$ 154.12
Median	\$ 17,292,690	\$ 63,298	\$ 209.12



* Individual City's Website

** Department of Finance

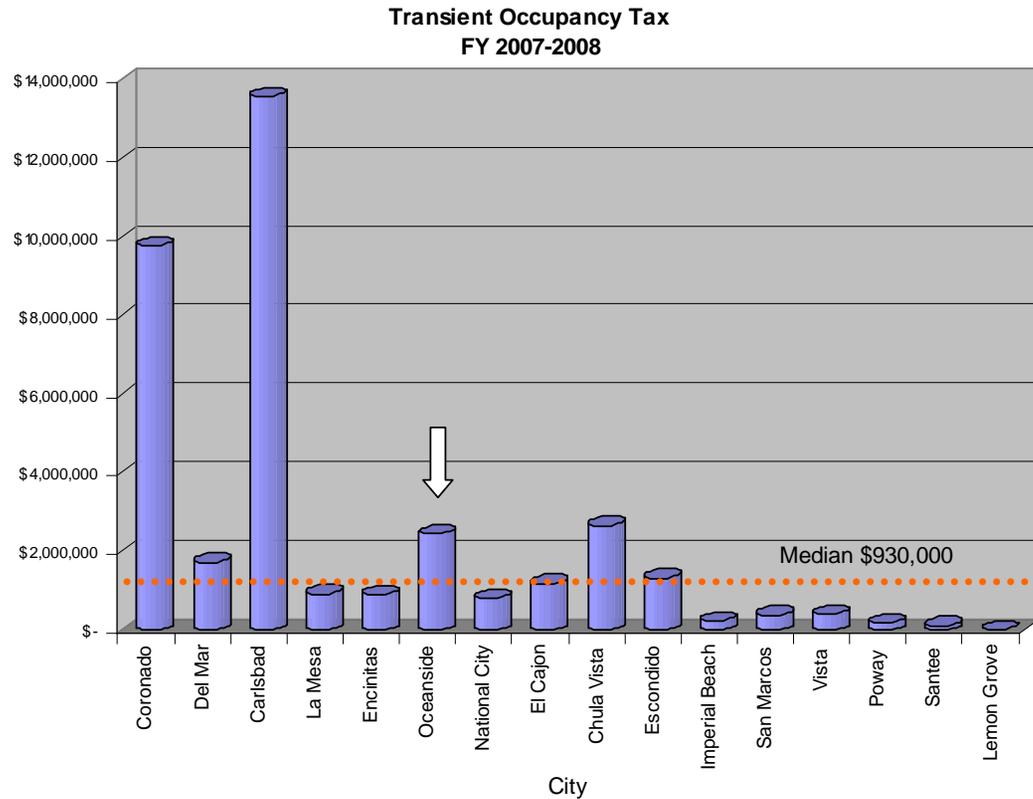


TAX COMPARISONS

City of Oceanside TOT Comparison Fiscal Year 2007-2008

	2007-2008*
Coronado	\$ 9,800,000
Del Mar	\$ 1,733,000
Carlsbad	\$ 13,600,000
La Mesa	\$ 930,000
Encinitas	\$ 919,896
Oceanside	\$ 2,465,480
National City	\$ 830,000
El Cajon	\$ 1,194,800
Chula Vista	\$ 2,672,000
Escondido	\$ 1,328,030
Imperial Beach	\$ 254,800
San Marcos	\$ 397,100
Vista	\$ 425,000
Poway	\$ 206,810
Santee	\$ 125,000
Lemon Grove	\$ 30,500
Median	\$ 924,948

* Individual City's Website





CURRENT DEBT OBLIGATION

The City uses debt financing for one-time capital improvement projects and unusual equipment purchases. General fund debt service will not exceed revenues in excess of the total budgeted expenditures and transfers out sufficient to service the outstanding debt for the issuing agency. The term of the long-term debt instrument will not exceed the legal life of the asset or thirty years, whichever is less.

The City's general fund debt to revenue ratio is 4.3% for fiscal years 08-09 and 09-10. The City has not been active in issuing debt; a bond in FY 07-08 was issued for Pacific Park Community Facilities District (CFD), which is not a general fund debt obligation. The last general fund debt obligation was the Taxable Pension Obligation Bond issued in August 2005.

The City's DUN number is 73370678, and the City has a Moody's rating of A2. Moody's defines this rating as an above average credit worthiness relative to other US municipal or tax-exempt issuers or issues. This rating reflects the City's strong financial performance and economic growth, driven by strong development trends and commercial growth.

Bond Name	Use of Funds	Repayment Source	Original Bond Issue	Principal Outstanding 6/30/2008	Fiscal Year Matures	2008/09 Principal and Interest Due	2009/10 Principal and Interest Due
General City Debt Obligations							
1998 Oceanside Building Authority - Police and Library Facilities Certificates of Participation	Acquisition and Improvement of Police and Library Facilities	General Fund	\$10,750,000	\$8,695,000	2022-23	\$781,025	\$788,979
2003 Oceanside Public Finance Authority - 93 Series A Refunding Certificates of Participation	Refunded 93 COPs - SLR Flood Control Project, Parking Project and CAD System	General Fund Water Fund	\$25,185,000	\$20,145,000	2022-23	\$2,174,853	\$2,168,103
2005 Oceanside Taxable Pension Obligation Bonds	Retire Unfunded Liability with CA Public Employee Retirement System (PERS)	All City Funds	\$42,780,000	\$41,825,000	2026-27	\$2,799,691	\$2,915,461
Enterprise Debt Obligations							
1998 Oceanside Water Revenue Refunding Bonds	Refunded 92 Watereuse Authority Bonds - Various Water CIP Projects	Water Fund	\$11,445,000	\$7,905,000	2017-18	\$1,000,279	\$1,001,779
1998 Watereuse Variable Rate Demand Bonds	San Luis Rey Wastewater Treatment Plant Expansion	Sewer Fund	\$55,785,000	\$15,635,000	2027-28	\$1,441,469	\$1,426,036



CURRENT DEBT OBLIGATION

Bond Name	Use of Funds	Repayment Source	Original Bond Issue	Principal Outstanding 6/30/2008	Fiscal Year Matures	2008/09 Principal and Interest Due	2009/10 Principal and Interest Due
2003 Oceanside Public Finance Authority Wastewater Refunding Certificates of Participation	Refunded 1993 Wasterwater System COPs - Various Wastewater CIP Projects	Sewer Fund	\$11,080,000	\$8,725,000	2021-22	\$905,750	\$907,550
2003 Oceanside Public Finance Authority Water Refunding Certificates of Participation	Refunded 1993 Wasterwater System COPs - Various Water CIP Projects	Water Fund	\$15,855,000	\$10,610,000	2021-22	\$1,787,263	\$1,328,438
<u>Oceanside Community Development Commission Debt Service</u>							
1995 Community Development Commission Refunding Certificates of Participation - Civic Center Project	Refunded 1991 CDC COPs - Civic Center Construction	Civic Center Lease Payments	\$34,300,000	\$2,780,000	2009-10	\$1,469,150	\$1,469,325
2002 Community Development Commission Tax Allocation Bonds	Downtown Redevelopment Projects	Redevelopment Tax Increment	\$22,030,000	\$19,430,000	2025-26	\$1,718,088	\$1,715,694
2003 Community Development Commission Tax Allocation Refunding Bonds	Refunded 1993 Tax Allocation Bonds - Downtown Redevelopment Projects	Redevelopment Tax Increment	\$7,740,000	\$6,060,000	2018-19	\$669,500	\$665,850
2003 Community Development Commission Tax Allocation Escrow Bonds	Downtown Redevelopment Projects	Redevelopment Tax Increment	\$17,800,000	\$16,940,000	2025-26	\$1,479,328	\$1,474,330
2003 Community Development Commission Tax Allocation Refunding Bonds	Refunded 1994 Tax Allocation Bonds - Downtown Redevelopment Projects	Redevelopment Tax Increment	\$13,510,000	\$12,545,000	2024-25	\$848,954	\$857,354
2005 Community Development Commission Refunding Certificates of Participation - Civic Center Project	Partial Refunding of 1995 Civic Center COPs - Civic Center Construction	Civic Center Lease Payments	\$20,170,000	\$19,915,000	2019-20	\$934,288	\$930,238



SCHEDULE OF ESTIMATED TRANSFERS

<u>Fund</u>	<u>Fund Name</u>	<u>Fund</u>	<u>Fund Name</u>	<u>Description</u>	<u>FY 08-09</u>	<u>FY 09-10</u>
General Fund Transfers						
213	Gas Tax	101	General Fund	Traffic Control System	391,044	418,524
221	Oceanside Lighting District	101	General Fund	Street Light Maintenance	410,000	410,000
			General Fund Transfers In		801,044	828,524
101	General Fund	209	Library Fund	Subsidize Library Fund 209	232,600	232,600
101	General Fund	287	CDC Housing Resource Center Fund	Cost of Resource Centers Fund 287	542,966	579,306
101	General Fund	288	CDC Mobile Home Program	Rent Control	106,052	120,107
101	General Fund	503	Public Facilities Fees Fund	Public Art in CIP Fund	25,000	25,000
101	General Fund	510	SLRR Major Water Course Fund	GF share of SLRR Debt Payment	400,000	400,000
101	General Fund	581	GF Community Facilities CIP Fund	Pier Deferred Maintenance	100,000	100,000
101	General Fund	581	GF Community Facilities CIP Fund	Parks Deferred Maintenance	100,000	100,000
101	General Fund	581	GF Community Facilities CIP Fund	Buildings Deferred Maintenance	30,000	30,000
101	General Fund	581	GF Community Facilities CIP Fund	Median Landscaping	210,000	210,000
101	General Fund	581	GF Community Facilities CIP Fund	Fire Apparatus	225,000	225,000
101	General Fund	581	GF Community Facilities CIP Fund	Fire Station Maintenance	20,000	20,000
101	General Fund	581	GF Community Facilities CIP Fund	San Luis Rey River Maintenance	325,000	325,000
101	General Fund	814	Risk Management Fund	General Insurance Charge	1,691,397	1,765,160
			General Fund Transfers Out		4,008,015	4,132,173
			Net General Fund Total		(3,206,971)	(3,303,649)
Inter-Fund Transfers						
817	Employee Health Services	814	Risk Management Fund	General Insurance Charge	9,026	9,420
818	Workers Comp	814	Risk Management Fund	General Insurance Charge	28,676	29,928
831	Fleet Management	814	Risk Management Fund	General Insurance Charge	40,843	42,625
841	Information Technology	814	Risk Management Fund	General Insurance Charge	54,160	56,522
851	City Building Service	814	Risk Management Fund	General Insurance Charge	36,107	37,681
			Total Inter-Fund Transfers		168,812	176,176



SCHEDULE OF ESTIMATED TRANSFERS

<u>Fund</u>	<u>Fund Name</u>	<u>Fund</u>	<u>Fund Name</u>	<u>Description</u>	<u>FY 08-09</u>	<u>FY 09-10</u>
Other Fund Transfers						
212	TransNet	520	Loma Alta Creek Major Water Course Fund	El Camino Real Detension Basin	2,000,000	-
213	Gas Tax	221	Oceanside Lighting District	Supplement Lighting District	390,000	390,000
213	Gas Tax	814	Risk Management Fund	General Insurance Charge	25,650	26,769
221	Oceanside Lighting District	963	Oceanside Lighting District Debt Service	Debt Service 04-Lease Street Lighting	250,666	250,666
237	Community Dev Block Grant Fund	814	Risk Management Fund	General Insurance Charge	2,979	3,109
272	State & Local Grant Fund	814	Risk Management Fund	General Insurance Charge	149	155
277	HOME Grant Fund	814	Risk Management Fund	General Insurance Charge	819	855
282	CDC Housing Rehab Loan Program	814	Risk Management Fund	General Insurance Charge	1,237	1,291
283	CDC Housing Section 8 Fund	814	Risk Management Fund	General Insurance Charge	20,258	21,141
284	CDC Admin/Program Dev Fund	814	Risk Management Fund	General Insurance Charge	7,001	7,306
	CDC Housing Mortgage Revenue					
286	Bond Fund	814	Risk Management Fund	General Insurance Charge	1,937	2,022
287	CDC Housing Resource Centers	814	Risk Management Fund	General Insurance Charge	5,300	5,531
288	CDC Housing MobileHome Program	814	Risk Management Fund	General Insurance Charge	81,151	84,690
452	Morrow Hills Debt Service	814	Risk Management Fund	General Insurance Charge	4,122	4,302
503	Public Facility Fees	917	98 COP Police/Library Debt Service	Debt Service for Police/Library	612,398	618,608
540	TMI Triangle DD-4 Fund	598	Park Fees Fund	Unfunded Parks Project	1,040,000	-
591	CDC-CRA General Project Fund	489	CDC-CRA Debt Service Fund	Transfer for Housing Deficit Fund	6,145,237	6,214,699
591	CDC-CRA General Project Fund	814	Risk Management Fund	General Insurance Charge	24,369	25,432
	CDC-CRA Low & Mod Income					
594	Housing	814	Risk Management Fund	General Insurance Charge	1,905	1,988
711	Water Operating Fund	510	SLRR Major Water Course Fund	Transfer for San Luis Rey River Debt	900,000	900,000
711	Water Operating Fund	717	Water Debt Service Fund	Debt Service Pmnt-City Operation Ctr	367,416	323,588
711	Water Operating Fund	814	Risk Management Fund	General Insurance Charge	469,833	490,323
721	Sewer Operating	726	Sewer Expansion-Improvement Fund	Debt Service-Water Reuse Line	1,659,787	1,665,322
721	Sewer Operating	727	Sewer Debt Service	Debt Service-2003 COP	389,750	371,550
721	Sewer Operating	814	Risk Management Fund	General Insurance Charge	220,364	229,974
721	Sewer Operating	831	Fleet Management	Police Vehicle Build-out	76,054	76,054
731	Solid Waste Disposal	213	Gas Tax	Storm Drain Cleaning	300,000	300,000
731	Solid Waste Disposal	814	Risk Management Fund	General Insurance Charge	216,312	225,746
741	Airport	814	Risk Management Fund	General Insurance Charge	4,816	5,026
751	Harbor	814	Risk Management Fund	General Insurance Charge	63,484	66,253
			Other Funds Total		15,282,994	12,312,400
			Total All Transfers		20,260,865	17,449,273



ACRONYMS

AB	Assembly Bill	MHCP	Multiple Habitat Conservation Plan
AED	Automated External Defibrillators	MIS	Management Information Services
CAFR	Comprehensive Annual Financial Report	MLK	Martin Luther King
CAL-GRIP	California Gang Reduction, Intervention and Prevention	MOU	Memorandum of Understanding
CALED	California Association for Local Economic Development	NAIOP	National Association of Industrial and Office Properties
CDBG	Community Development Block Grant	NCHS	North Coastal Humane Society
CEQA	California Environmental Quality Act	NCTD	North County Transit District
CERT	Community Emergency Response Team	NFIRS	National Fire Incident Reporting System
CHP	California Highway Patrol	OFD	Oceanside Fire Department
CDC	Community Development Commission	OPD	Oceanside Police Department
CIP	Capital Improvement Program	OSHA	Occupational Safety and Health Administration
COP	Certificate of Participation	OUSD	Oceanside Unified School District
COPE	Challenging Outdoor Personal Experiences	PASS	Portable Assisted Study Sequence
CDA	California Downtown Association	PD	Police Department
CRA	California Redevelopment Association	POST	Peace Officer Standards and Training
DD	Drainage District	QCS	Quality Children's Services
DDA	Development and Disposition Agreement	RAC	Redevelopment Advisory Committee
ECSC	El Corazon Senior Center	RDA	Redevelopment Agency
EDC	Economic Development Commission	RDRC	Redevelopment Design Review Committee
EIR	Environmental Impact Report	RFID	Radio Frequency Identification
EMS	Emergency Medical Service	RV	Recreation Vehicle
EOC	Emergency Operations Center	SANDAG	San Diego Association of Governments
EPA	Environmental Protection Agency	SBDC	Small Business Development Center
ESG	Emergency Shelter Grant	SCPP	Special College Preparatory Program
FBI	Federal Bureau of Investigation	SDCWA	San Diego County Water Authority
FY	Fiscal Year	SLRR	San Luis Rey River
GAC	Granular Activated Carbon	SLRWTP	San Luis Rey Wastewater Treatment Plant
GASB	Governmental Accounting Standards Board	SR-78	California State Route 78, runs from Oceanside to Blythe
GF	General Fund	SFR	Single Family Residence
GIS	Geographic Information System	SUN	Supporting Urban Neighborhoods
HCD	Housing and Community Development	TCP	Trichloropropane
HOME	The HOME Investment Partnerships Act, which is Title II of the National Affordable Housing Act	TOT	Transient Occupancy Tax
HUD	Housing Urban Development	VLV	Vehicle in-lieu fees
ICSC	International Council of Shopping Centers	YMCA	Young Men's Christian Association
JPA	Joint Powers Authority		
KOCT	Oceanside Community Television		
LMAD	Landscape and Maintenance District		



GLOSSARY OF TERMS

Accrual Basis – The method of accounting under which revenues and expenses are recorded when they occur, regardless of the timing of related cash flows. Expenses are recorded at the time liabilities are incurred and revenues are recorded when earned.

Actual – Represents the actual costs from the result of operations.

Adopted Budget – The official budget as approved by the City Council at the start of each fiscal year.

Amended Budget – The official budget as adopted and as amended by the City Council through the course of a fiscal year.

Appropriation – A legal authorization granted by the City Council to make expenditures or incur obligations for specific purposes.

Assessment District (AD) – Under the Municipal Improvement Act that allows a designated area to pay the debt service on bonds sold to finance capital improvements installed by the City or a developer. The property owners receiving the benefit of the improvements pay an assessment on their property tax bills.

Audit – A systematic collection of the sufficient, competent evidential matter needed to attest to the fairness of management's assertions in the financial statements or to evaluate whether management has efficiently and effectively carried out its responsibilities.

Beginning Fund Balance – Fund balance available in a fund from the end of the prior year for use in the following year.

Bond – A security that represents an obligation to pay a specific sum of money on a specific date in the future, typically with periodic interest payments.

Budget – A financial plan that identifies revenues and specific types and levels of services to be provided and establishes the amount of money which can be spent.

Budget Adjustments – The City Council and/or Agency members have the responsibility for adopting the City's budget, and may amend or supplement the budget at any time after adoption by majority vote. The City manager has the authority to approve line item budgetary transfers between expenditure objects of the budget as long as those changes will not have a significant policy impact nor affect budgeted year-end fund balances.

Budgetary Basis - Refers to the basis of accounting used to estimate financing sources and uses in the budget.

Budgetary Control – The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and revenues.

Budget Calendar – The schedule of key dates or milestones which a government follows in the preparation and adoption of the budget.

Budget Document – The official written statement prepared by Finance and supporting staff, which represents the proposed budget to the legislative body.

Business Unit - A stand-alone business that operates within a larger company – in effect, a company within a company – with its own independent management team, and financially measured or tracked as a separate entity (referred to by accountants as a separate profit and loss center, or P&L).

California Society of Municipal Finance Officers (CSMFO) – CSMFO is an organization of government officials that reinforces the professionalism in financial management and provides a method for meeting the challenges of change and solving problems relating to municipal finance.

Capital Expenditures – Expenditures resulting in the acquisition of or addition to the government's general fixed assets having a unit cost of greater than \$10,000 and a useful life of more than two years.



GLOSSARY OF TERMS

Capital Improvements Plan (CIP) – A financial plan of proposed capital improvement projects. CIP projects typically improve City owned assets such as buildings, parks, streets and other infrastructure components. Capital projects often span more than one fiscal year.

Capital Outlay – Expenditures which qualify as capital costs according to accounting standards. Includes items such as furniture, fixtures, machinery, equipment and other relatively minor fixed assets.

Certificates of Participation (COP) – Obligations of a public entity based on a lease or installment sales agreement. Payments to certificate holders may originate from the General Fund (in the case of a lease) or a special fund (in the case of an installment sale).

Code Enforcement – The act of enforcing a set of principles, or laws (especially written ones) and insuring observance of a system of norms or customs. An authority usually enforces a civil code, a set of rules, or a body of laws and compels those subject to their authority to behave in a certain way.

Community Development Block Grant (CDBG) – Funds allocated to local government from the federal government, usually through a local clearinghouse (Riverside County Economic Development Agency), based on a formula, but required to be applied for and required to be used within a broad functional area such as community development.

Community Facilities District (CFD) – A designated area for specific capital improvements installed by the City or a developer, or the maintenance of the same. The property owners receiving the benefit of the improvements pay an assessment on their property tax bills.

Comprehensive Annual Financial Report (CAFR) – Audited financial statements submitted to the Mayor, City Council, and City Manager by the Finance Director on an annual basis.

Computer-Aided Design (CAD) – The use of a wide range of computer-based tools that assist engineers, architects and other design professionals in their design activities.

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

Contingency – A budgetary reserve set aside for emergency or unanticipated expenditures.

Contracted Services – Services rendered in support of City operations and activities by external parties. These may be based upon either formal contracts or ad hoc charges.

COPS Technology Grant – The COPS Technology grants provide funding for the continued development of technologies and automated systems that help tribal, state and local law enforcement agencies prevent, respond to, and investigate crime. This funding allows state agencies to purchase technologies to advance communications interoperability, information sharing, crime analysis, intelligence gathering, and crime prevention in their communities.

Debt Service Fund – A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Debt Service – Annual principal and interest payments owed on money borrowed.

Deficit – When the expenditures of a government (its purchases of goods and services, plus its transfers (grants) to individuals and corporations) are greater than its taxes and other revenues.

Department – A major organizational group of the City with overall management responsibility for an operation or a group of related operations within a functional area.

Designated Fund Balance – Represents tentative plans for the future use of financial resources that are subject to change.

Development Impact Fee (DIF) – Fees generated by development applications to offset the effect of development on city infrastructure.



GLOSSARY OF TERMS

Fees are collected for eleven classifications which include law enforcement facilities, vehicles and equipment; fire facilities, vehicles and equipment; streets, minor bridges and culverts; traffic signals and controllers; freeway interchanges; storm drainage facilities; general facilities, vehicles and equipment; open space acquisition including habitat preservation; park land acquisition and development; community center expansion; and library facility and book collection expansion.

Economic Development (ED) – Economic development is the development of economic wealth of countries or regions for the wellbeing of their inhabitants. It is a sustainable increase in living standards that implies increased per capita income, better education and health.

Education Revenue Augmentation Funding (ERAF) – Property Tax Shift – In 1992, facing a serious deficit position, and enabled by a provision of Proposition 13, the State of California began shifting local property tax revenues from cities, counties and some special districts into these funds to reduce the cost of education to the state general fund in order to meet its obligations to fund education at specified levels under Proposition 98. To date, these property tax shifts have deprived local governments of more than \$51 Billion.

Emergency Operations Center (EOC) – The Emergency Operations Center is a central command and control facility responsible for carrying out the principles of emergency preparedness and emergency management, or disaster management functions at a strategic level in an emergency situation, and ensuring the continuity of operation of the company, or political subdivision.

Encumbrance – An amount of money committed for the payment of goods and services not yet received or paid for. A purchase order is a common encumbrance.

Enterprise Funds – Established to finance and account for the operation and maintenance of facilities and services which are predominately self-supported by user charges.

Estimated Revenue – The revenue projected or estimated to be received during the fiscal period shown. Estimates are based on prior

year actual revenues recorded and projections of current year revenues based on actual receipts through a certain point in the fiscal year.

Expenditure – The actual expenditures recorded in a fiscal period or projected to be expended. For the budget year, the expenditures are the proposed resources being requested and will be appropriated upon adoption of the budget.

Fees – Charges for services levied by the government associated with providing a service, or permitting an activity. Major types of fees include construction, recreation, and planning fees.

Fiscal Year (FY) – The period designated by the City for the beginning and ending of financial transactions. The City's fiscal year begins July 1 and ends June 30.

Full-Time Equivalents (FTE) – The amount of time a position has been budgeted for in terms of the amount of time a regular, full-time employee normally works in a year. For example, a full-time employee (1 FTE) is paid for 2,080 hours per year while a .25 FTE would work 520 hours per year.

Fund – An accounting entity with a set of self-balancing accounts used to record the financial affairs of a governmental organization.

Fund Balance – That portion of the fund equity that is available for expenditures at any time during the fiscal year for governmental type funds. For proprietary funds (enterprises) this balance is stated as retained earnings. The amounts shown are the net current resources available for expenditures excluding other assets, such as fixed assets or noncurrent receivables, that are not readily converted into cash.

GAAP – Generally Accepted Accounting Principles are uniform minimum standards used for accounting and reporting used for both private industry and governments. Government GAAP is currently set by the Governmental Accounting Standards Board.

GANN Appropriation Limit – This term refers to Article XIII B of the California State Constitution that places limits on the amount of proceeds



GLOSSARY OF TERMS

from taxes that state and local government agencies can receive and spend each year.

Gas Tax – Funds collected from gasoline sales tax to be used for any construction, betterments and maintenance of streets and roads.

General Fund – The primary operating fund of the City. All revenues that are not allocated by law or contractual agreement to a specific fund are accounted for in the General Fund.

General Obligation Bonds – Bonds for which the full faith and credit of the insuring government are pledged for payment.

Goals – The desired result of accomplishments within a given time frame.

Government Finance Officers Association (GFOA) – The GFOA is the professional association of state/provincial and local finance officers in the United States and Canada, and has served the public finance profession since 1906. GFOA members are dedicated to the sound management of government financial resources.

Governmental Accounting Standards Board (GASB) – The Governmental Accounting Standards Board establishes and improves standards of states and local governmental accounting and financial reporting that will result in useful information for users of financial reports and guide and educate the public, including issuers, auditors, and users of those financial reports.

Grant – A contribution from one government unit to another, usually made for a specific purpose and time period.

Infrastructure – The physical assets of the City, i.e. streets, public buildings, parks, and the support structures within a development.

Interfund Payments – Expenditures made to other funds for services rendered. This category includes interfund repairs and maintenance.

Intergovernmental Costs – Costs or expenses paid from one government to another government for services. These costs include but are not limited to such things as: dispatch and jail services, animal control services, audit, and voter costs.

Intergovernmental Services – Intergovernmental purchases of those specialized services typically performed by local governments.

Internal/Interdepartmental Charges – Charges paid to other City departments for services rendered and/or materials supplied.

Investment – Securities and real estate purchased and held for the production of income in the form of interest, dividends, rentals and base payments.

Investment Policy – A Council adopted policy identifying permitted investments of the City's idle cash.

Leasing – A financial technique whereby ownership of the project or equipment remains with the financing entity, and where title may or may not transfer to the City at the end of the lease.

Levy – To impose taxes, special assessments or service charges for the support of government activities. The total amount of taxes, special assessments or service charges imposed by a government.

Line Item Budget – A budget that lists detailed expenditure categories (salary, materials, telephone service, travel, etc) separately, along with amounts budgeted for each specific category.

Local Agency Investment Fund (LAIF) – a voluntary program created by statute; began in 1977 as an investment alternative for California's local governments and special districts.

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

Memorandum of Understanding (MOU) – A negotiated agreement between an employee association and a government entity.



GLOSSARY OF TERMS

Modified Accrual Basis – The method under which revenues and other financial resource increments are recognized when they become susceptible to accrual; that is, when they become both “measurable” and “available to finance expenditures of the current period.” “Available” means collectible in the current period or soon enough thereafter to be used to pay the liabilities of the current period.

Motor Vehicle In Lieu – State subvention revenue calculated annually by the State on a per capita basis.

Municipal – In its broadest sense, an adjective which denotes the state and all subordinate units of government. In a more restricted sense, an adjective which denotes a city or village as opposed to other local governments.

Objectives – The necessary steps that need to be accomplished to achieve a desired goal.

Office of Traffic Safety (OTS) – The California Office of Traffic Safety’s mission is to obtain and effectively administer traffic safety grant funds to reduce deaths, injuries and economic losses resulting from traffic related collisions.

Operating Budget – Day-to-day costs of delivering City services.

Operating and Maintenance Costs (O&M) – Items categorized as operating costs in this budget include supplies, materials and contracted services used in the normal operations of City departments.

Operating Transfers – Legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended, such as transfers from the General Fund to a Special Revenue or Capital Projects Fund.

Ordinance – A formal legislative enactment by the City Council.

Other Agencies – Funds made available from other agencies as jointly agreed upon, including City of Oceanside and County of San Diego.

PERS – Public Employees Retirement System provided for employees in the State of California.

Personnel Costs – Salaries and benefits paid to City employees. Included are items such as insurance and retirement.

Property Tax – An annual local governmental tax on real property or personal property based on a tax rate (so many dollars or cents per \$100 value of the property). The value is usually established by an Assessor, a county official. In California, the assessed value of real property is based on the amount of the last sale of the property, and the tax is limited to 1% of that figure (with a few minor exceptions) under the “Proposition 13” state constitutional provision. In addition, there are special assessments for particular public property improvements such as sidewalks, tree planting, or storm drains which are charged to each property owner on the street in which the improvements are made.

Proposed Budget – The budget as formulated and proposed by the City Manager. It is submitted to the City Council for review and approval.

Redevelopment Agency/Low-Moderate Housing (RDA) – This funding source is available from the City’s Redevelopment Agency. State law requires that 20% of gross RDA proceeds to be set aside to fund housing opportunities for low and moderate income families.

Request for Proposal (RFP) – An invitation for suppliers, through a bidding process, to submit a proposal on a specific product or service.

Reserve – A separate account maintained for restricted use, i.e., self-insurance programs, capital improvement projects, or for unrestricted use to protect the City from emergencies or unanticipated expenditures.

Resolution – An order of a legislative body requiring less formality than an ordinance.

Revenue – Income received through such sources as taxes, fines, fees, grants or services charges that can be used to finance operations or capital assets.



GLOSSARY OF TERMS

Risk Management – An organized attempt to protect an organization's assets against accidental loss in the most cost effective manner.

Sales Tax – A tax on the purchase of goods and services.

Self-Insurance – A term often used to describe the retention of liabilities, arising out of the ownership of property or from some other cause, instead of transferring that risk to an independent third party through the purchase of an insurance policy. The City currently provides self-insurance for general liability.

Special Assessment – A compulsory levy made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

Special Assessment Bond – Bonds issued by cities, counties, authorized political subdivisions, and local districts secured by liens on benefited properties included in a special assessment district.

Special Revenue Funds – Funds used to account for the proceeds from specific revenue sources (other than trusts or major capital projects) that are legally restricted to expenditures for specific purposes.

Standard Operating Procedure (SOP) – A standard operating procedure is a set of instructions having the force of a directive, covering those features of operations that lend themselves to a definite or standardized procedure without loss of effectiveness.

Subventions – Revenues collected by the State which are allocated to the City on a formula basis. For example, motor vehicle and gasoline taxes.

Surplus - When tax revenues exceed government purchases and transfer payments.

Taxes – Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither

does the term include charges for services rendered only to those paying such charges as, for example, user charges.

Transfers – Interfund transfers are funds transferred between funds when more than one revenue source is needed to fund a particular project or operation. Transfers are treated as revenue in the receiving fund and as expenditure in the fund being reduced.

Transfers In/Out – Authorized exchanges of cash or other resources between funds.

Transient Occupancy Tax (TOT) – Transient Occupancy Tax is collected from the operators of hotels and motels located within the city limits of Oceanside. Ten percent of the total rent collected by a motel or hotel is remitted to the City.

Triple Flip – The “triple flip” swaps one-quarter of the City's local sales taxes to secure \$15 billion in deficit financing bonds approved through the passage of Proposition 57 (flip #1). The State intends to replace this revenue with Educational Revenue Augmentation Fund (ERAF) property tax money that was taken from cities and counties in the early '90's (flip #2). Using ERAF money to backfill the sales tax taken from cities will increase the States obligation to fund schools from *other* general fund resources (flip #3). Another impact of the triple flip upon the City will be cash flow. Sales tax, which is received monthly, will be reduced by 25% and will be “backfilled” with property tax, which will be received bi-annually in January and May.

Trust and Agency Funds – Also known as Fiduciary Fund Types, these individual funds are used to account for assets held by the City in a trustee capacity or as an agent for private individuals, organizations, or other governmental agencies. Agency funds are custodial in nature (assets equal liabilities) and do not measure the results of operations.

Undesignated Fund Balance – Represents that portion of fund equity that is currently available to finance expenditures/expenses not already approved by the City Council.



GLOSSARY OF TERMS

User Charges/Fees – The payment of a fee for direct receipt of a public service by the party benefiting from the service (i.e. building permit fees, recreation classes).

VLF – Vehicle License Fee: Motor Vehicle In-Lieu Tax - Established in 1935 as a uniform statewide tax, the VLF is a tax on the ownership of a registered vehicle in place of taxing vehicles as personal property. By law, all revenues from the VLF fund city and county services, but the state legislature controls the tax rate and the allocation among local governments.

Workers' compensation (WC) – is a form of insurance that provides medical care and compensation for employees who are injured in the course of employment in abrogating the employee's right to sue their employer for the tort of negligence.

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