

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CAMPBELL
ADOPTING THE CITY'S OPERATING AND CAPITAL BUDGET
FOR FISCAL YEAR 2009-10 (FY 10)**

WHEREAS, there has been submitted to the City Council a proposed budget for the operation of all departments and facilities of the City of Campbell for FY 10, and there has been submitted to the City Council a proposed budget for the capital expenditures related to City projects, and

WHEREAS, the City Council held meetings to review the proposed operating and capital budget; and the City Council took action to adopt the proposed budget;

NOW, THEREFORE, BE IT RESOLVED by the City Council that as of July 1, 2009 the amount of \$45,250,915 be fixed as the amount necessary to meet all municipal operating requirements (excluding any further changes resulting from this public hearing, and/or any miscellaneous corrections), and that the amount of \$4,822,750 be fixed as the amount necessary to meet the capital requirements of the City and that the same is hereby approved, confirmed and adopted at the combined total of \$50,073,665; and,

BE IT FURTHER RESOLVED that the Finance Director is hereby authorized to make any changes resulting from the public hearing to adopt the FY 10 operating and capital budget, modifications resulting from the meet and confer process, or any miscellaneous corrections due to more refined estimates and incorporate these changes into the final published FY 10 operating and capital budget document; and,

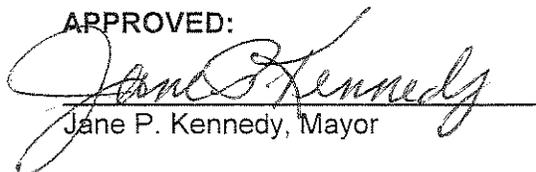
BE IT FURTHER RESOLVED that pursuant to Section 33445 of California Redevelopment Law, the City Council finds that the payment of all or part of the value of the land for and the cost of installation and construction of any buildings, facilities, structures or other improvements contemplated in the Redevelopment Agency's FY 10 budget are of benefit to the project area, that no other reasonable means of financing such buildings, facilities, structures, or other improvements are available to the community, that the payment of funds for the acquisition of land or the cost of buildings, facilities, structures, or other improvements contemplated in the Agency's FY 10 budget will assist in the elimination of one or more blighting conditions inside the project area or provide housing for low or moderate income persons; and that the payment of funds for the acquisition of land or the cost of buildings is consistent with the Redevelopment Agency's implementation plan adopted in accordance with California Redevelopment Law; and

BE IT FURTHER RESOLVED that based on the foregoing findings, the City Council consents to the payment of the Agency for the cost of land and the cost of buildings, facilities, structures, or other improvements contemplated in the Agency's FY 10 budget.

PASSED AND ADOPTED the 16th day of June, 2009, by the following roll call vote:

AYES: Councilmembers: Kotowski, Furtado, Baker, Low, Kennedy
NOES: Councilmembers: None
ABSENT: Councilmembers: None

APPROVED:


Jane P. Kennedy, Mayor

ATTEST:


Anne Bybee, City Clerk

**A RESOLUTION OF THE AGENCY BOARD OF THE CITY OF CAMPBELL
REDEVELOPMENT AGENCY ADOPTING THE OPERATING AND CAPITAL BUDGET
FOR FISCAL YEAR 2009-10 (FY 10)**

WHEREAS, there has been submitted to the Agency Board a Proposed Budget for the operation of all Redevelopment Agency programs and functions for FY 10, and

WHEREAS, the Agency Board held meetings to review the proposed Agency operating budget; and the Agency Board took action to accept the proposed budget; and

WHEREAS, pursuant to Health and Safety Code Section 33334.3(d) the Agency Board is to determine that the planning and administrative expenses budgeted from the Low and Moderate Income Housing Fund are necessary for the production, improvement, or preservation of low and moderate income housing.

NOW, THEREFORE, BE IT RESOLVED by the Agency Board that as of July 1, 2009 the amount of \$8,070,709 be fixed as the amount necessary to meet all agency operating requirements, and that the amount of \$93,750 be fixed as the amount necessary to meet the capital requirements of the Agency, and that the same is hereby approved, confirmed and adopted at the combined total of \$8,164,459; and,

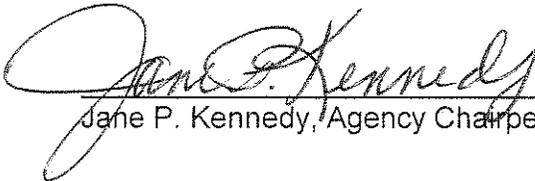
BE IT FURTHER RESOLVED that the Agency Board finds that the planning and administrative expenses from the Low and Moderate Income Housing Fund currently budgeted in the proposed FY 10 operating budget are necessary for the production, improvement, or preservation of low and moderate income housing; and,

BE IT FURTHER RESOLVED that the Finance Director is hereby authorized to make any changes or impacts resulting from the public hearing to adopt the FY 10 operating budget, or any miscellaneous corrections due to more refined estimates and incorporate these changes into the final published FY 10 operating and capital budget document.

PASSED AND ADOPTED the 16th day of June 2009, by the following roll call vote:

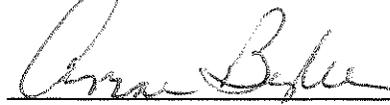
AYES:	Agency Members:	Kotowski, Furtado, Baker, Low, Kennedy
NOES:	Agency Members:	None
ABSENT:	Agency Members:	None

APPROVED:



Jane P. Kennedy, Agency Chairperson

ATTEST:



Anne Bybee, Agency Secretary

A Resolution of the Campbell City Council Approving the Proposed Fiscal Years 2010-2014 5-Year Capital Improvement Plan (CIP) and Finding the CIP to be Consistent with the City's General Plan Pursuant to § 65401 of the State of California Government Code and the Projects to be Categorically Exempt Under the California Environmental Quality Act

WHEREAS, after due consideration of all evidence presented, the City Council does find as follows with respect to the FY 2010-2014 CIP:

1. The proposed CIP is consistent with the City's General Plan and Redevelopment Plan, pursuant to §65401 of the State of California Government Code;
2. That the City Council finds the capital projects to be Categorically Exempt under CEQA and that these projects will not have a significant effect on the environment due to their location, cumulative impact or unusual circumstances; and

WHEREAS, based upon the foregoing findings of fact, the City Council further finds and concludes that:

1. The CIP is consistent with the General Plan; and
2. No substantial evidence has been presented from which a reasonable argument could be made that the CIP projects would have a significant adverse impact on the environment.

NOW, THEREFORE, BE IT RESOLVED that the City Council finds the proposed CIP to be consistent with the City's General Plan pursuant to §65401 of the State of California Government Code and finds the capital projects to be Categorically Exempt; and,

BE IT FURTHER RESOLVED that the City Council approves the Fiscal Year 2010-2014 Capital Improvement Plan with projects totaling \$12,318,250, including first year appropriations of \$2,458,250 for FY 10.

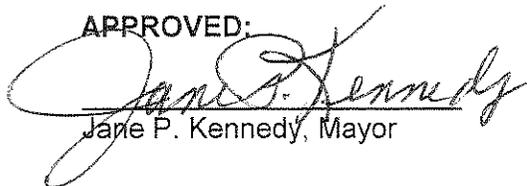
PASSED AND ADOPTED this 16th day of June, 2009, by the following roll call vote:

AYES: Councilmembers: Kotowski, Furtado, Baker, Low, Kennedy

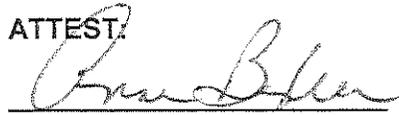
NOES: Councilmembers: None

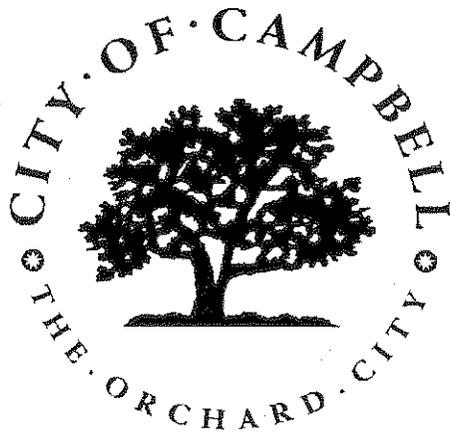
ABSENT: Councilmembers: None

APPROVED:


Jane P. Kennedy, Mayor

ATTEST:


Anne Bybee, City Clerk



Budget Awards





2009 - 2010 Budget Calendar



Jul 2009						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

Aug 2009						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

Sep 2009						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

Oct 2009						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

Nov 2009						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

Dec 2009						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

<u>December</u>	
12/11	CDBG Study Session
12/15	Begin Update on Salary/Benefits Model with Human Resources
12/24 - 12/25	City Holiday - City Offices Closed @ Noon 12/24
12/26 - 12/31	City Offices Closed
<u>January 2009</u>	
1/1 - 1/2	City Holiday - New Year's Day - City Offices Closed
1/8	CDBG Study Session & Public Hearings (1)
1/9	Distribute Round I Budget Packets to Departments / Hard Copy
1/12	Schedule Budget Meetings with CM & Department Heads
1/19	City Holiday - Martin Luther King
1/26	Mid-year Reports Due to CM (Budget, Workplans & Perf Measures)
1/26	Proposed FY 10 Workplans & Changes to Mssions/Ongoing Resp Due to CM
1/28	Motor Pool/Vehicle Eqmt, Bldg & Facility Maintenance Requests due to PW
1/28	IT Equipment & Project Requests Due to IT
1/28	CIP Project Requests due to CM
1/30	Personnel Requests due to HR
1/30	Mid-Year Changes Due to Finance
<u>February</u>	
2/9	Round I Budget Worksheets Due to Finance
2/9 - 2/13	Review of Departmental Workplans with Dept. Heads @ 1/1's
2/12	CDBG Study Session - Public Hearing (II)
2/12	Sub-Grant Funding - Study Session (Tentative)
2/16	City Holiday - President's Day
2/23	Mid-Year Update Study Session
2/23	Distribute Round I Budget Worksheets for Proofing
<u>March</u>	
3/2	Proofed Round I Copies Due to Finance by 10:00 a.m. (Hard Copy)
3/3	Mid-year Report to City Council
3/6	Distribute Round I Budget Binders to Dept's. for CM Meetings
3/9	Fee Schedule Changes Due to Finance
3/12	Sub-Grant Funding - Study Session - Public Hearings (1)
3/9 - 3/13	Dept'l. Meetings With City Manager
3/16 - 3/18	Follow-up Departmental Meetings with City Manager
3/17	CDBG Council Action (Tentative)
3/24	Notice of Public Hearing Information to City Clerk - Fee Resolution
<u>April</u>	
4/6	Round II Changes to Departments for Proofing
4/7	Budget Study Session (Program Overviews, Workplans, CIP)
4/9	Sub-Grant Funding - Public Hearing (II)
4/13	Proofed Round II Copies Due to Finance by 10:00 a.m. (Hard Copy)
4/21	Public Hearing & Adoption of Fee Schedule
4/30	Significant Accomplishments Due to Finance
<u>May</u>	
5/4	Narrative Budget Study Session
5/5	Sub-Grant Funding Council Action
5/12	CIP - Planning Commission Review
5/22	Distribution of Budget Binder to Council
5/25	City Holiday - Memorial Day
<u>June</u>	
6/2	City Clerk to Notice Public Hearing - Budget Adoption
6/2	Introduction of FY 10 Budget (Regular Meeting)
6/16	CIP Council Approval
6/16	Public Hearing & Adoption of Operating/Capital Budget (City & RDA) & Gann Limit

Jan 2010						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

Feb 2010						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

Mar 2010						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

Apr 2010						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

May 2010						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

Jun 2010						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

SUMMARY OF BUDGET PROCESS

The City of Campbell adopts an annual budget. There is one document containing both summary and detailed information on revenues and expenditure appropriations for the Fiscal Year beginning July 1, and ending June 30. In addition to the operating budget, the City Council adopts a seven-year Capital Improvement Plan (CIP) from which new projects for the first year become an integral part of the proposed operating/capital budget. Typically, this process begins in late September with the distribution of CIP request forms and instructions and ends in mid April or early May with Council's formal adoption of the seven-year CIP. Although a CIP document is prepared separate from the budget document, the CIP information is incorporated into the budget document resulting in an operating/capital budget. The operating and capital budget is appropriated for both the City as a whole and the Redevelopment Agency (RDA). The document is detailed and the budget is managed and accounted for by line-item, by individual program, by fund.

The formal operating budget preparation process begins in mid December with distribution of budget packets containing the appropriate forms and instructions to assist the preparer. If desired, a budget kick-off meeting is scheduled for the purpose of outlining the budget calendar, as well as the process, procedures and forms to be used in the development of the budget. More importantly, this ensures that the budget is prepared in accordance with fiscal policies/guidelines and objectives established by the City Council. The time frames provided in the budget calendar reflect early involvement of City staff and the City Council in review and discussion of policy direction, goals and objectives concurrent with development of financial projections and service level requirements. With this approach, the necessary components that guide the process are incorporated into the proposed budget prior to formal submission to the City Council. Readers may be interested to know that all appropriations, excluding Capital Projects, lapse at year-end. This means that this budget only contains new appropriations for the Fiscal Year.

BUDGET AMENDMENTS

Because the budget is an estimate, from time to time it is necessary to make adjustments to fine-tune the line-items within it. Various levels of administrative control are utilized to maintain the budget's integrity. Program Managers are accountable for the line-item level of control of their individual program budgets for operating revenues and expenditures as well as capital projects. Department Heads are accountable for the fund level of control for funds within their departments. Finance oversees the general level of accountability related to budgetary integrity through systems checks and balances and various internal controls. Budget adjustments can consist of two basic types; administrative adjustments or those requiring additional appropriations. The City Manager can authorize budget adjustments within the adopted budget or those requiring transfers from reserves of less than \$5,000. These are referred to as administrative budget adjustments. All budget adjustments that increase appropriations or any adjustments to capital projects must be approved by Resolution of the City Council whether they are for the operating or capital budget.

A General Fund mid-year report will be presented to the City Council in January of each year. Budget amendments resulting from that review will be authorized by Resolution of the City Council. The City shall attempt to keep budgetary records in such a manner to qualify for the Distinguished Budget Presentation Award from the Government Finance Officer's Association (GFOA) and the Excellence in Operating and Capital Budgeting Award from the California Society of Municipal Finance Officers (CSMFO).

The City Council has established formal Financial and Administrative Policies. These policies require a review of the General Fund (the City's largest fund) at the mid-point of the fiscal year. All appropriation adjustments are approved at that time by Resolution of the City Council and implemented by the Finance Department. Excerpts from the Financial Policies Summary are incorporated within the Summary budget document. The policies have been modified slightly with changes in management; however, in all cases, they have become more, rather than less restrictive.

BUDGET EXHIBITS

Summary of Exhibits

Exhibit A: This is a three-part summary. The first section, the **Summary of all Expenditures by Major Category**, summarizes total appropriations by program. It is considered to be the program's use of funds. The next Section of the form is the **Funding Source Summary** or source of funds. It identifies the major sources of funding for the program such as General Fund, Gas Tax, Etc.

The source and use sections must be equal in total dollars. In the unlikely circumstance that the two do not equal, budgeting a non-operating funding source such as beginning fund balance may be required.

Revenues Monitored by the Program. This third section of the form reflects revenue accounts that are projected and monitored by the respective program. Revenue titles and account numbers in addition to historical and projected data are reflected in this section. Total revenues may be less than, equal to, or greater than the preceding two sections of the form. Revenue documentation forms for each revenue account are completed to support both the revenue projection and fee resolution changes.

Employee Services Summary

Exhibit B: This exhibit is completed by the Finance Department once final salary and benefit information is available. Department heads and managers contact Finance when specific salary and benefit information is needed.

Personnel Allocation Detail

Exhibit B-1: This two-part exhibit serves as the detail to salary accounts #7001 and #7002 in Exhibit B. The top half of this form is for permanent personnel, and the bottom half is for temporary and contract personnel. The current fiscal years' full-time equivalents (FTE's) and related salary dollars (not including benefits) are identified in the shaded columns.

Supplies and Services Summary

Exhibit C: The line-item detail information that supports this exhibit is contained in Exhibit C-1. Line item total from Exhibit C-1 are brought forward to this exhibit. Both exhibits are equal in total dollars.

Supplies and Services Detail

Exhibit C-1: In this single exhibit, each line-item should contain narrative regarding the specific types of expenditures budgeted. Sub-total by line-item are totaled and transferred to the appropriate location on Exhibit C. Both exhibits are equal in total dollars.

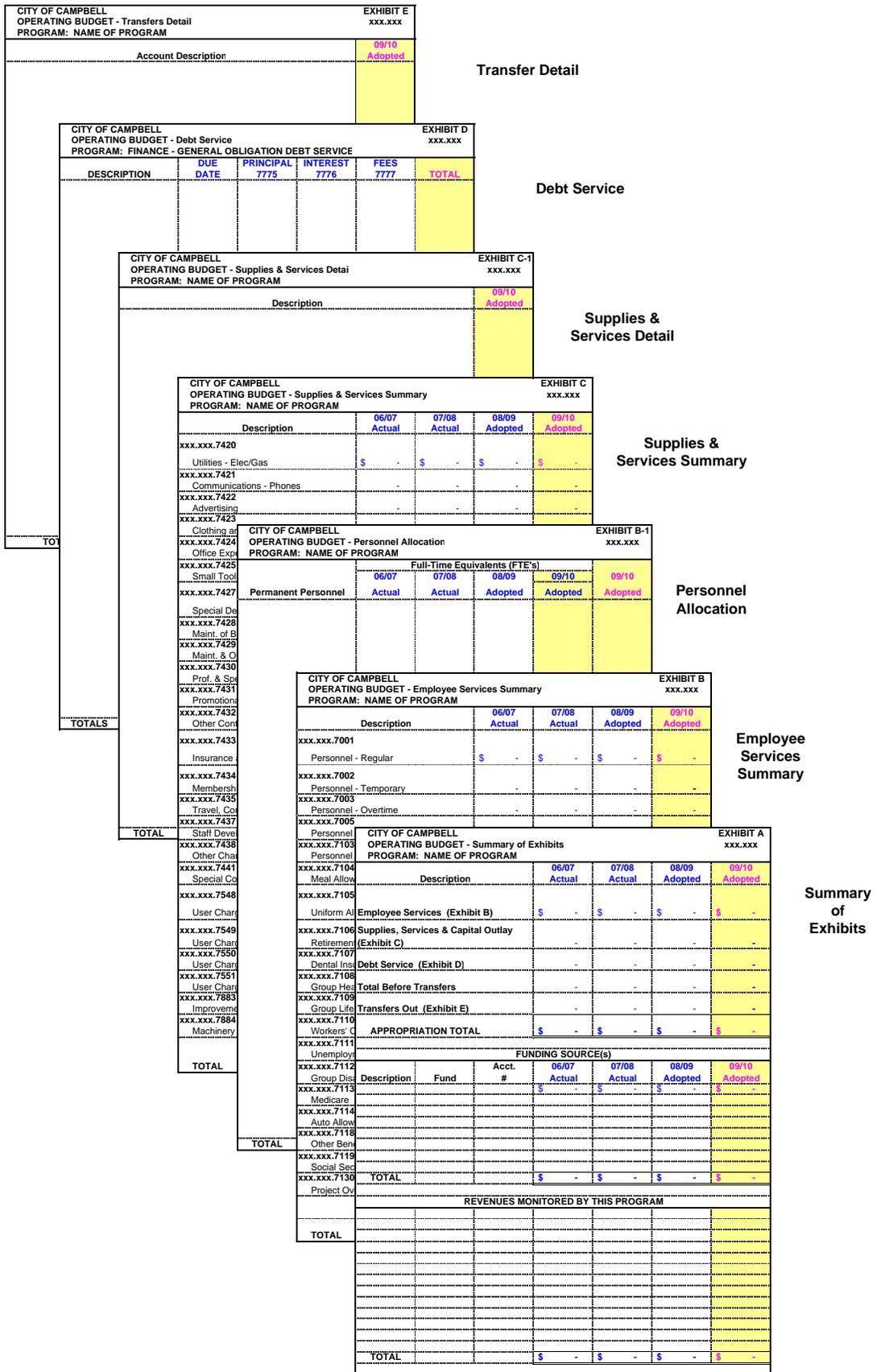
Debt Service Detail

Exhibit D: Redevelopment and Finance are the only two program areas that use this exhibit to identify principal and interest payments related to debt service.

Transfers Detail

Exhibit E: This exhibit provides narrative similar to that reflected on Exhibit C-1. The primary difference is that this from pertains to interfund transfers. The information provided on this form rolls forward to the appropriate section of Exhibit A. The recipient fund and program number in addition to the intended use of the transferred funds is provided.

BUDGET EXHIBITS FLOW CHART



Program / Department / Fund Matrix

<u>Program Name</u>	<u>#</u>	<u>Department Name</u>	<u>Fund Name</u>	<u>#</u>
City Council	501	Legislative Bodies	General Fund	101
City Manager	510	City Manager - Administration	General Fund	101
City Clerk	511	Legislative Bodies	General Fund	101
Human Resources	515	City Manager - Administration	General Fund	101
Workers' Comp. Insurance	516	City Manager - Administration	Workers Comp. Trust	690
Community Svcs. Administration	524	Recreation & Community Services	General Fund	101
Senior Citizens Nutrition Program	525	Recreation & Community Services	General Fund	101
Adult Services	526	Recreation & Community Services	General Fund	101
Campbell Community Center	527	Recreation & Community Services	General Fund	101
Museum Services	528	Recreation & Community Services	General Fund	101
Theater	529	Recreation & Community Services	General Fund	101
Building Maintenance	530	Public Works Department	General Fund	101
Sports, Aquatics & Fitness	531	Recreation & Community Services	General Fund	101
Trips/Tours & Classes	532	Recreation & Community Services	General Fund	101
Accounting	535	Finance Department	General Fund	101
Non-Departmental	540	Finance Department	General Fund	101
L.I.D. Debt Service	541	Debt Service	Debt Service - L.I.D.	367
C.O.P. Debt Service, 1993	543	Debt Service	Debt Service - C.O.P.	366
C.O.P. Debt Service	544	Debt Service	Debt Service - C.O.P.	368
City Treasurer	545	Finance Department	General Fund	101
Information Technologies Services	547	Finance Department	IT Pool	647
Comm. Dev. - Administration	550	Community Development	General Fund	101
Current Planning	551	Community Development	General Fund	101
Policy Development	552	Community Development	General Fund	101
Housing	553	Community Development	Housing & Comm. Dev.	208
Building	554	Community Development	General Fund	101
Housing / C.D.B.G.	555	Community Development	Housing & Comm. Dev.	208
Legal Services	560	City Manager - Administration	General Fund	101
Police - Administration	601	Police Department	General Fund	101
Communications	602	Police Department	General Fund	101
Records	603	Police Department	General Fund	101
Special Enforcement Services	604	Police Department	General Fund	101
Field Services	605	Police Department	General Fund	101
Fire Protection Services	610	Police Department	General Fund	101
Public Works - Administration	701	Public Works Department	General Fund	101
Environmental Programs	715	Public Works Department	Solid Waste Mgmt.	209
Transportation Engineering	720	Public Works Department	General Fund	101
Engineering	730	Public Works Department	General Fund	101
Land Dev. / Envir. Programs	740	Public Works Department	General Fund	101
Maintenance Administration	745	Public Works Department	General Fund	101
Vehicle & Equip. Maint. Services	750	Public Works Department	Motor Vehicle Pool	641
Street Maintenance	760	Public Works Department	Gax Tax	204
Signals & Lighting Maint.	770	Public Works Department	Lighting & Lndscp. Dist.	207
Park Maintenance	775	Public Works Department	Lighting & Lndscp. Dist.	207
R.D.A. Administration	815	Redevelopment Agency	Capital Projects - R.D.A.	434
R.D.A. Debt Service	816	Redevelopment Agency	Debt Service - R.D.A.	364
R.D.A. Housing	817	Redevelopment Agency	R.D.A. Housing	223
Capital Projects	950	Capital Project	Capital Projects	435
Operating Transfers-Out	980	Summary of Departments	General Fund	101
Transfers-Out	990	Other Financing Sources		

List of Funds

101	General Fund	368	Debt Service - 1997 C.O.P.
202	Special Revenue Fund	431	Campbell - '91 COP Capital Projects
204	Gas Tax	432	1999 RDA Tax Allocation Bonds
205	Asset Forfeiture Fund	433	RDA - COP Capital Projects
207	Lighting & Landscape District	434	Capital Projects - RDA
208	Housing & Community Development	435	Capital Projects Fund
209	Environmental Services	436	RDA - Tax Allocation Capital Projects
210	Supplemental Law Enforcement	641	Motor Vehicle Pool
211	Federal Aide Urban	647	Information Technologies Pool
212	State & County Grants	690	Workers Compensation
213	Senior Nutrition Program	693	Heritage Theatre
216	TDA Grant	794	Parks and Museum
218	Federal Grants	797	Adult Center
223	Redevelopment Agency Housing Fund	836	General Fixed Assets
295	Parkland Dedication	838	General Fixed Assets - RDA
360	Debt Service - LID #27	937	General LTD Group
364	Debt Service - RDA	939	General LTD Group - RDA
366	Debt Service - City C.O.P.	963	General LTD Group - 1915 Act Bond
367	Debt Service - LID #30		

List of Programs

City Council

501 City Council

City Manager

510 Administration
511 City Clerk
515 Human Resources
516 Workers Compensation Self-Insurance

Recreation & Community Services

524 Community Services - Administration
525 Senior Citizen Nutrition Program
526 Adult Services
527 Campbell Community Center
528 Museum Services
529 Theater
531 Sports, Aquatics & Fitness
532 Trips, Tours & Classes

Finance

535 Accounting
540 Non-Departmental
541 L.I.D. Debt Service
542 General Obligation Debt Service
543 1993 C.O.P. Debt Service
545 City Treasurer
547 Information Technologies

Community Development

550 Administration
551 Current Planning
552 Policy Development
553 Housing
554 Building
555 Housing/CDBG

List of Programs

Legal Services

560 Legal Services

Police

601 Administration
602 Communications
603 Records
604 Special Enforcement Services
605 Field Services
610 Fire Protection Services

Public Works

701 Department Administration
715 Environmental Programs
720 Transportation Engineering
730 Engineering
740 Land Development / Environmental Programs
745 Maintenance Administration
750 Vehicle & Equipment Maintenance
760 Street Maintenance
770 Signals & Lighting Maintenance
775 Park Maintenance
530 Building Maintenance

Redevelopment Agency

815 Administration
816 Debt Service
817 20% Housing

Capital Projects

850 RDA Capital Projects
950 City Capital Projects.

Transfers

980 Operating Transfers Out
990 City Transfers

FUND DESCRIPTIONS

The basic accounting and reporting entity for the City is a fund. A fund is "an independent fiscal and accounting entity used to record all financial transactions related to the specific purpose for which the fund was created." Funds are established for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Funds used in government are classified into three broad categories: governmental, proprietary and fiduciary. Governmental funds include activities usually associated with a typical state or local government's operations (public safety, general government activities, etc.). Proprietary funds are used to account for activities often found in the private sector (utilities, stadiums and golf courses are prime examples). Trust and Agency funds are utilized in situations where the government is acting in a fiduciary capacity as a trustee or agent. The various funds are grouped in fund types and categories as follows:

GOVERNMENTAL FUNDS - include activities usually associated with the governmental entities' operation (police, fire, and general governmental functions).

General Fund - The General Fund is used as the accounting entity for resources traditionally associated with governments such as administration, engineering and public safety, which are not required to be accounted for in another fund.

Special Revenue Funds - are those which have been created in accordance with the requirements of State and Federal statutes or which requires that the funds be used only for designated functions.

Gas Tax Fund - budgets and accounts for revenues and expenditures pertaining to the maintenance and reconstruction of City streets.

Environmental Services Fund - budgets and accounts for environmental services such as administration of solid waste programs, recycling, storm water management, etc.

Lighting and Landscaping District Fund - budgets and accounts for revenues and expenditures providing for street lighting and landscaping.

Community Development Block Grant Fund - budgets and accounts for federal block grants to community development.

FUND DESCRIPTIONS

Senior Nutrition Program Fund - budgets and accounts for revenues and expenditures pertaining to the operation of the Campbell Senior Nutrition Program.

Other Grant Funds - budgets and accounts for funds which are provided for specific purposes.

Redevelopment Agency Housing Fund - budgets and accounts for twenty percent of the increased property tax revenues from the County of Santa Clara legally required to be set aside for low and moderate income housing.

Redevelopment Agency Fund - budgets and accounts for increased property tax revenues from the County of Santa Clara and for the payment of administrative expenditures relating to the operation of the Redevelopment Agency.

Campbell Community Center Fund - budgets and accounts for revenues and expenditures pertaining to the operation of the Campbell Community Center.

Drug Enforcement Revenue Fund - budgets and accounts for revenues received through asset seizure from any drug related convictions.

Other Special Revenues Fund (Miscellaneous) - budgets and accounts for donations restricted to specific uses within the City.

DEBT SERVICE FUNDS - established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

RDA Debt Service Fund - budgets and accounts for payment of principal and interest on Redevelopment Agency general long-term debt.

1915 Act Bond Debt Service Fund - budgets and accounts for the assessments received and the payment of principal and interest under the Improvement Bond Act of 1915. (See Glossary - LIDs)

City COP Funds - budgets and accounts for City debt service for the 1993 and 1997 Certificates of Participation.

FUND DESCRIPTIONS

CAPITAL PROJECTS FUNDS:

RDA Capital Projects Fund - budgets and accounts for the expenditures of Redevelopment Agency projects.

City Capital Projects Fund - budgets and accounts for the expenditures and financing of the City's capital improvement projects.

COP Projects - budgets and accounts for City capital projects funded by the 1993 and 1997 COPs.

RDA - COP Projects - budgets and accounts for RDA capital projects funded by the 1991 and 1993 COPs.

INTERNAL SERVICE FUNDS - budgets and accounts for the financing of goods and services provided by one department or agency to other departments on a cost reimbursement basis.

Motor Vehicle Pool Fund - budgets and accounts for the cost of operating, maintaining and replacing automotive and related equipment used by other City departments. Rental rates charged to the user departments include operating and replacement costs.

Information Technologies Fund - budgets and accounts for the costs of operating, maintaining and replacement of computer hardware, software and photocopy/fax equipment. Rental rate charges to the user departments include operating and replacement costs.

Workers' Compensation Self-Insurance Fund - budgets and accounts for revenues derived from charges made to operating departments at rates based on the State Compensation Fund, annually adjusted to ensure an adequate reserve for future claims. This fund is charged for administrative costs of settling claims as well as material and other costs of job related illness or injury.

REVENUES

The City of Campbell provides many services to its residents such as Police, Fire, Parks, Recreation, etc. These services are not without a cost to the taxpayer. It is the task of City Officials to produce the necessary revenue to satisfy the ever-growing demand for local services.

The City of Campbell receives revenue from many sources to offset the costs of its operations. Revenue is received from sales taxes, property taxes, and many other sources. For each fiscal year, the City's revenues are estimated conservatively and, therefore, actual revenues received often exceed the estimated projections. This section will describe the major revenue sources available to the City. The budget summaries will provide a more detailed breakdown of all revenues. The major revenue sources are as follows:

BUILDING PERMITS - The City requires that building permits be obtained to ensure that structures meet specific standards as identified in the Municipal Code. The City requires various construction permits for activities such as the installation of electrical and plumbing, etc. The City charges a fee for issuing these permits in order to recover the costs incurred.

FRANCHISE FEES - The Franchise Fee is imposed on various utilities and organizations which permits them to use and operate those facilities within the City.

INVESTMENT INCOME - Interest income is earned as the City invests its idle funds in various investment instruments. The goal of the City regarding investments is to ensure the safety of each investment and maintain liquidity while achieving a fair rate of return - in that particular order.

MOTOR VEHICLE LICENSE FEES - The Motor Vehicle License Fee is collected by the State of California as a component of vehicle registration and is apportioned to cities based on population.

OTHER - The City of Campbell also collects revenues from services such as Plan Checks and Recreational programs. A number of Federal, State and County grants are received to help fund specific City services. Other revenue sources include Internal Services Funds, Interfund Transfers, Redevelopment Agency Funds, and miscellaneous revenues.

PROPERTY TAX - Property tax is imposed on real property (land and permanently attached improvements, such as buildings) and tangible personal property located within the City. The tax comprises one percent of the assessed value of the property -- of which the City's apportionment is .27% of County tax receipts. The assessed value of real property appraised by the County Assessor is the 1975-76 assessment role value adjusted after 1975 by a two percent inflation factor per year. When property changes hands or new construction occurs, it is reassessed at its current market value.

REVENUES

SALES AND USE TAX - Sales and use tax is imposed on retailers for the privilege of selling, at retail, within the City limits. This tax is based on the sales price of any taxable transaction of tangible personal property. The Bradley-Burns Uniform Local Sales and Use Tax Law, adopted in 1955, extends the authority to impose local sales tax to counties. One percentage point of the sales tax collected by the State Board of Equalization is allocated back to the City for general purposes. This revenue is placed in the General Fund for unrestricted uses.

STATE GAS TAX - The State Gas Tax is derived from State of California taxes on gasoline purchases and is allocated, on a share basis, to cities. The Gas Tax revenues are broken down into Sections 2106, 2107, and 2107.5. Sections 2106 and 2107 funds are restricted to the construction, improvements, and maintenance of public streets. Section 2107.5 funds are restricted to engineering costs and administrative expenses with respect to City streets.

TRANSIENT OCCUPANCY TAX - The Transient Occupancy Tax in Campbell is a ten percent (10%) tax on the cost of a hotel room and imposed on "transients" who occupy a room or rooms in a hotel, inn, motel, tourist home, or other lodging facility within the City's limits.

CHART OF ACCOUNTS – REVENUES

<u>Account Number</u>	<u>Description</u>
4001	Property Taxes - Current Secured
4002	Property Taxes - Current Unsecured
4003	Property Taxes - Prior Year Secured (SB813 Redemptions)
4004	Property Taxes - Prior Year Unsecured
4005	Other Property Taxes
4006	Penalties on Delinquent Property Taxes
4110	Sales and Use Taxes - Sales Tax from State & County
4111	Measure B Street Maintenance
4115	Sales Tax Backfill
4120	Franchises - Electric - PG&E
4121	Franchises - Gas - PG&E
4122	Franchises - Cable TV - TCI
4123	Franchises - Garbage - Green Valley Disposal
4124	Franchises - Water - San Jose Water Company
4125	Telephone Franchise Fee
4150	Motel Tax - Campbell Inn, Larkspur Landing, Marriott, Motel 6 & Pruneyard Inn
4151	Construction Tax
4152	Business License Tax
4153	Real Property Transfer Tax
4210	Construction Permits - Building, Electrical, Plumbing and Mechanical
4211	Advanced Plan Check Fees
4212	Building Department Fees - General Revenue - Records Search, House Inspections, Resale Inspections, County Sanitation District #4 Inspections, SMIP, Etc.
4241	Fire Permits
4242	Bicycle Licenses
4243	Animal License Fees
4271	Truck Permits
4310	Vehicle Code Fines - City
4320	Vehicle Code Fines - County
4330	Vehicle Code Fines - State
4390	Miscellaneous Fines – Police Department
4410	Investment Earnings - Interest from Investments & Redevelopment Agency Interest

CHART OF ACCOUNTS – REVENUES

<u>Account Number</u>	<u>Description</u>
4431	GASB-31 Market Value Adjustments
4450	Interest Earned on Non-Investments
4510	State Gasoline Tax 2105
4511	State Gasoline Tax 2106
4512	State Gasoline Tax 2107
4513	State Gasoline Tax 2107.5
4515	Traffic Congestion AB-2928
4520	Community Development Block Grants - from S.C. County
4521	Federal Aide Urban
4522	ISTEA Grant
4523	Other Grants
4524	Federal Crime Bill Grant
4525	TDA Grant - from State
4526	COPS - Grant Supplemental Law Enforcement AB3229
4527	OTS - Office of Traffic Service Grant
4528	Grants - VTA (Valley Transit Authority)
4529	Other Federal Grants - HES
4530	Other Federal Grants - TEA
4531	Department of Justice (DOJ) Grant Bulletproof Vest Program (BVP)
4532	Local Law Enforcement BG
4536	Prop. 42 Gasoline Sales Tax
4541	Ainsley House/Museum Grant - from State
4542	Signal Maintenance Cost Sharing
4543	Grants - Other State Grants
4544	Transit Shelter Advertising
4545	CLETEP - Tech Equipment Purchase
4561	Senior Nutrition Program - from S.C. County - Personnel Costs
4562	Ainsley House/Museum Grant - from S.C. County
4580	State Motor Vehicle in Lieu Tax
4581	State Homeowners Property Tax Relief - HOPTR
4582	Abandoned Vehicle Fees
4583	State Trailer Coach in Lieu Tax
4584	Reimbursements - Mandated Costs - from State
4585	Auto Burglary - SCC

CHART OF ACCOUNTS – REVENUES

<u>Account Number</u>	<u>Description</u>
4586	Off-highway Motor Vehicle License Fees - from State
4587	O.E.S. Disaster Reimbursement
4588	POST Reimbursements - from State
4609	Community Services - Museum Programs
4610	Ainsley House Rental
4611	Community Services - Museum Admission Fees
4612	Community Services - Classes
4613	Program Fees - Sports (R&CS)
4614	Program Fees - Aquatics (R&CS)
4615	Program Fees - Adult Classes (R&CS)
4616	Program Fees - Picnic Fees (R&CS)
4617	Program Fees - Day Camps (R&CS)
4618	Program Fees - Trips & Tours (R&CS)
4619	Program Fees - Youth Classes (R&CS)
4620	Program Fees - Pre-School (R&CS)
4621	Program Fees - Special Events (R&CS)
4622	Program Fees - Fitness (R&CS)
4623	Historical Calendar - Advertisements
4624	Homework Center
4625	Fund Raiser – Adult Services
4626	Program Fees – Adult Services
4630	Community Group Sponsor - Special Events
4631	Theater Revenue
4632	Theater Preservation Charge
4641	Membership Priority Partnership
4642	Theater Client Services
4643	Concession & Merchandise
4644	Theater Ticket Sales
4645	Sponsor / Program Advertising
4646	Theatre Program Ads
4652	Business License Application Fee
4660	Zoning Fees - General Plan Amendment, Zone Change, Text Amendment, Planned Dev. Permit, Use Permit, Architectural Approval, Special Dev. Permit, Variance, Sign Application, Sign Permit
4661	Microfilm Fees

CHART OF ACCOUNTS – REVENUES

<u>Account Number</u>	<u>Description</u>
4662	Nuisance Abatement Fees
4663	Rental Dispute Resolution Fees - Owners of Rental Property
4664	Dumpster Enclosures - Private Sources
4666	City Hall Accessibility
4667	Community Svcs. - Campbell Union High School District - Staff Hours Reimbursement
4668	Architectural Advisor Fee
4669	Storm Water Impact Fee
4670	General Plan Maintenance Fee
4671	Code Enforcement Fee
4690	Other Police Department Filing Fees - For live entertainment, massagists, bingo or other special licenses.
4691	Special Police Department Services - Extradition reimbursement, police reports, fingerprinting, impound fees, house moving permits, parking permits, evidence money, vehicle release, baseball cards, 911 phone line reimbursement.
4692	Hazardous Waste Clean-up.
4693	False Alarm Fees - Police Department
4694	Other Current Police Department Service Charges - Tear Gas Permits, Tow Truck Permits, etc.
4695	Administrative Fee - Parking Fines
4696	Expense Abatement: Police Security - Escorts & Security
4697	Paramedic Ambulance Fee
4698	DUI Cost Recovery - Police Department
4699	Cost Recovery - Police Department Towing Charges
4700	Booking Fees - Cost Recovery
4701	Cost Recovery - Public Works
4702	School District - S.R.O.
4703	Disaster Kits
4704	Court Liaison Services – Cost Recovery
4720	Storm Water Fees - West Valley Sanitation
4721	Storm Drain Fees - Storm drainage area fee per acre.
4722	Engineering & Subdivision Filing Fees - Prelim. Environ., Impact Report Fee, Plan Exam. & Construction Inspection Fee, Tent. Parcel Map Filing Fee, Tent. Map Filing Fee, Final Parcel, Filing Fee, Final Tract Map Filing Fee, Vacation of Public Streets & Easements, Assessment Segregation or Reapportionment, Lot Line Adjustment Fee, Certificate of Compliance, Map Revisions to Map Co., Excavation Permits Application Fee, Excavation Permit Fee.

CHART OF ACCOUNTS – REVENUES

<u>Account Number</u>	<u>Description</u>
4723	Public Works - Special Projects - Reimbursement of special P.W. Services, i.e. (Trash cans, barricades, guide signs, "No Parking" signs etc.)
4724	Solid Waste Rate Fee - Green Valley Disposal
4725	Project Overhead Offset
4726	GIS Fees - From Other Municipalities
4727	Motor Pool Reimbursement
4728	Traffic Engineering Service Fees
4729	USA Marking Fees
4730	Metricom Encroachment Agreement
4731	Street Impact Fee – Construction Permits
7432	Street Impact Fee – Solid Waste
4750	RDA Administration Fees
4760	Sale of Maps & Publications - Copies of Maps, Plans & Specifications, Zoning Ordinances, Etc.
4810	Rental Income - Real Property - Long Term
4811	Donations to Theatre
4812	Donations to City - Historical Museum
4813	Donations to City - Senior Citizens Center
4814	Donations to City - Historic Preservation Board
4815	Donations to City - Ainsley Capital Campaign
4816	Donations to City - Senior Meals
4817	Donations to City - Miscellaneous
4818	Donations to City - Parks
4819	Rents & Leases - Short Term
4820	Donations - DARE Promotion
4840	PERS Surplus
4841	ABAG Insurance Refunds
4892	Asset Seizures - AANET
4920	Parkland Dedication Fee - Paid by Developers
4921	Project Revenues - Monies contributed by local governments & developers for capital projects; San Jose Water Works refund of Improvement Districts.
4922	AB-939 Recycling - Santa Clara County
4923	Reimbursement of Street Maintenance Costs
4950	Lease Revenue - Redevelopment Agency
4951	COP Debt Service Abatement - RDA

CHART OF ACCOUNTS – REVENUES

<u>Account Number</u>	<u>Description</u>
4960	Sale of Real or Personal Property - Auctions, Scrap Metal, Etc.
4961	Gain on Sale
4962	Insurance Claims Refunds - Monies received for restitution of damaged or stolen City property.
4963	Workers' Compensation Refunds
4964	Administrative Cost Allocation
4965	Other Revenue - Postage/UPS Fees; business license duplicates or name changes; commission from public telephone (City Hall/Community Center); employee phone charges; restroom machine; photocopy charges; subpoena fees; witness fees; jury duty (#4968 for mileage); monitoring of City Council tapes; candidate statements; service charge for NSF checks; etc.
4966	Principal Repayment
4967	Expense Abatement - Bus Tickets
4968	Expense Abatement - Miscellaneous; refund of extradition expenses; reimbursement of expenditures paid by city for third parties; C.I.I. fingerprinting charges; jury duty - mileage; COBRA Insurance Payments.
4969	Inspection Escrow - Santa Clara County
4970	West Valley Joint Powers Authority (JPA)
4971	Tree In-Lieu - Developers
4972	Use Fees - Campbell Unified School District
5001	Street Lighting Assessments - from Santa Clara County
5002	Special Assessments - Debt Service - from S.C. County & Title Co.
5003	Special Assessments - Construction
5101	User Fees - Motor Pool Equipment - Finance Department Only
5102	User Fees - Communication Equipment - Finance Department Only
5103	User Fees - Photocopy Equipment - Finance Department Only
5104	User Fees - IT Equipment - Finance Department. Only
5142	Premiums - Workers' Compensation Insurance - Finance Department.
5143	Premiums - Federal Unemployment Insurance - Finance Department. Only
5144	Premiums - LTD Insurance - Finance Department Only
6020	Sale of Bonds - Local Improvement District & G.O. Bonds
6021	Proceeds of Refunding Debt
6022	Redevelopment Agency Bonds
6040	Loan Proceeds
6070	Cash Over/Short

CHART OF ACCOUNTS – REVENUES

<u>Account Number</u>	<u>Description</u>
6090	Beginning Fund Balance - Operating
6091	Beginning Fund Balance – Capital
6899	Operating Transfers-In
6999	Capital Transfers-In

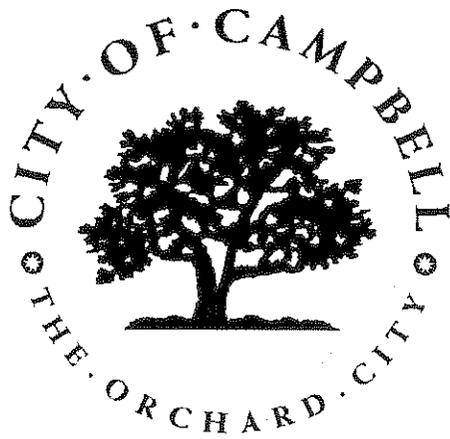


CHART OF ACCOUNTS – EXPENDITURES

<u>Account Number</u>	<u>Description</u>
7001	<u>Personnel – Regular</u> Includes charges for Regular Salaries only.
7002	<u>Personnel - Temporary</u> Includes all Temporary Salaries such as part-time employees, crossing guards, vacation and sick leave substitutes.
7003	<u>Personnel - Overtime</u> Charges for all overtime earned.
7005	<u>Personnel – POST Pay</u> Includes payroll charges for special payment to Police Officers who have obtained the POST certificate.
7006	<u>Vacation Pay</u> Used only for allocation of Vacation Pay.
7007	<u>Sick Leave Pay</u> Used only for allocation of Sick Leave Pay.
7008	<u>FLSA Overtime</u> Used only for allocation of overtime related to FLSA regulations.
7103	<u>Personnel - Holiday Pay</u> Includes amounts paid to Public Safety Employees who receive an allowance in lieu of receiving time off on holidays.
7104	<u>Meal Allowance</u> Includes amounts paid to regular employees as an allowance for extensive overtime performed.
7105	<u>Uniform Allowance</u> Includes amounts paid directly to employees as an allowance for special uniforms or clothing.
7106	<u>Retirement</u> Includes City's expense for Public Employees' Retirement System.
7107	<u>Dental Insurance</u> Includes City's expense for Group Dental Insurance Plan.
7108	<u>Group Health Insurance</u> Includes City's expense for Group Health Insurance Plan.
7109	<u>Group Life Insurance</u> Includes City's expense for Group Life Insurance Plan.

CHART OF ACCOUNTS – EXPENDITURES

<u>Account Number</u>	<u>Description</u>
7110	<u>Workers' Compensation Insurance</u> Includes charges for Workers' Compensation Insurance from City's Self-Insurance Program.
7111	<u>Unemployment Insurance</u> Includes charges for Unemployment Insurance from City's Self-Insurance Program.
7112	<u>Group Disability Insurance</u> Includes City's expense for Group Disability Insurance Plan.
7113	<u>Medicare</u> Includes City's expense for Medicare coverage for new employees.
7114	<u>Auto Allowance</u> Includes City's expense for automobile allowance for management staff.
7115	<u>Cell Phone Allowance</u> Includes City's expense for cell phone stipends
7118	<u>Other Benefits Pay</u> Used for other benefits not outlined in any of the other accounts.
7119	<u>Social Security</u> City's contribution for social security benefits for temporary or extra help employees.
7120	<u>Terminating Sick Pay</u> Payment of unused sick leave for employees terminating employment.
7121	<u>Terminating Compensation/Vacation Pay</u> Payment of unused compensation time earned and unused vacation leave for employees terminating employment.
7122	<u>Deferred Compensation Distribution</u> Provide for employee contributions to deferred compensation plan.
7130	<u>Project Overhead Cost</u> Accounts for overhead costs relating to various capital projects.
7299	<u>Cash Register Shortages and Overages</u> Accounts for cash register discrepancies, wrong account codes, etc.
7319	<u>Benefits - Capital Projects</u> To allocate payroll benefits to capital projects.

CHART OF ACCOUNTS – EXPENDITURES

<u>Account Number</u>	<u>Description</u>
7420	<u>Utilities</u> Includes expenses for gas, electricity, water and waste disposal service.
7421	<u>Communications</u> Includes telephone, telegraph and teletype services; i.e., SLETS, APD, CJIC, Hot Lines, etc.
7422	<u>Advertising</u> Includes promotional and legal advertising in newspapers, magazines, and other media. Does not include election advertising. Election advertising is included in Election Expense Account #7436.
7423	<u>Clothing and Personal Expense</u> Includes purchase or rental of badges, goggles, helmets, raincoats, etc. Also includes expenses for damages to employees uniforms or personal property.
7424	<u>Office Expense</u> Includes office supplies, postage, mailing and courier services, printing, maps, publications, annual reports, blueprints, forms and any other office related expense. Includes office furniture and equipment costing less than \$5,000.
7425	<u>Minor Tools & Equipment</u> Includes expense for minor equipment and tools costing less than \$5,000.
7426	<u>Administrative Cost Allocation</u> Allocation of indirect cost administration as calculated in a City-wide cost allocation plan.
7427	<u>Special Departmental Expense</u> Includes supplies or expenses for which an account has not otherwise been provided, i.e., ammunition, athletic supplies, employee recognition, fire extinguishers, fingerprinting supplies, etc.
7428	<u>Maintenance of Buildings, Structures and Grounds</u> Includes expenses incurred in Maintenance of Buildings, Structures, and Grounds. Includes street maintenance and supplies, i.e., asphalt, oil, etc. Does not included rental of property nor purchase of tools for maintenance purposes.

CHART OF ACCOUNTS – EXPENDITURES

<u>Account Number</u>	<u>Description</u>
7429	<u>Maintenance and Operation of Equipment</u> Includes maintenance and operational costs of City controlled equipment, including charges billed by other governmental agencies for repairs, and maintenance of communications equipment. Does not include rentals on leased equipment nor purchase of tools for maintenance purposes. NOTE: Vehicle maintenance expenditures are charged to the Vehicle Pool account only.
7430	<u>Professional and Specialized Services</u> Includes services rendered by outside parties whether on a fee for service or retainer basis, the type rendered by professionals and consultants; legal, engineering, administrative, architectural, actuarial, data processing, auditing, physical examinations, investigative services, prisoner housing, and similar services.
7431	<u>Promotional Expense</u> Includes expenses to Chamber of Commerce and other costs relating to promoting the City.
7432	<u>Other Contractual Services</u> Includes general contracts for recurring services for such expenses as animal control, weed abatement, etc. Also includes Social Service Grants, etc.
7433	<u>Insurance and Surety Bonds</u> Includes expenses for insurance premiums for other than group health and life insurance.
7434	<u>Membership, Dues, Books, Etc.</u> Includes expenses for membership and dues to organizations, state codes, books, subscriptions, etc.
7435	<u>Travel, Conferences and Meetings</u> Includes reimbursements for meals, lodging, conference registrations, air fares, private car use, luncheon and dinner meetings which are included in Expense Account #7437. DOES NOT include expenses for seminars or other staff related development.
7436	<u>Election Expense</u> Expenses of conducting an election, including payments to election officers, election advertising, etc.
7437	<u>Staff Development</u> Includes expenses for special seminars, staff training and reimbursements for education expenses. (See also #7435.)

CHART OF ACCOUNTS – EXPENDITURES

<u>Account Number</u>	<u>Description</u>
7438	<u>Other Charges</u> Includes court costs, judgments, taxes and other expenses not classified elsewhere.
7439	<u>Bad Debts</u> To charge for write-off of un-collectible accounts receivable.
7440	<u>Fees Paid to State</u> Includes fees charged by State of California for fuel tank storage.
7441	<u>Special Community Services</u> Includes charges of various kinds relating to special projects such as bus charter expenses, picnic supplies, etc.
7442	<u>Insurance Claims Expense</u> Includes charges relating to payment of claims made against the City; such as general liability claims, worker's compensation claims, damage to property claims, including costs associated with the investigation and evaluation of claims against the City.
7443	<u>Miscellaneous Expense Abatement</u> Expense account to charge and abate for refunds of various revenue.
7444	<u>Depreciation</u> To allocate depreciation for Internal Service Program.
7445	<u>COBRA Insurance</u> Includes charges for health and dental insurance for retirees and former employees.
7446	<u>HCD Bank Service Charges</u> Banking service charges for Housing and Community Development bank accounts.
7447	<u>Housing Loans and Grants</u> To expense housing rehabilitation loans, grants, and to expense RDA and 20% Housing Assistance Programs.
7448	<u>Other Interest Expense</u> Interest paid on obligations other than debt service interest payments. Includes interest paid on refundable deposits.
7449	<u>Rehab Loans</u> Rehabilitation loans extended to homeowners eligible to participate under the federal CDBG Block Grant awards administered through a sub-grant from the county.

CHART OF ACCOUNTS – EXPENDITURES

<u>Account Number</u>	<u>Description</u>
7450	<u>Prisoner Booking Fees</u> City's share of the booking costs incurred by the county in administering prisoners.
7451	<u>Loss on Sale of Equipment</u> The excess of the net book value (original cost less accumulated depreciation) over the proceeds of sales of capitalized equipment.
7452	<u>Expense for Future Claims</u> To be used for claims such as sidewalk injuries, complaints, or law suits.
7453	<u>Donation Expense - Supplies and Services</u> Used for supplies and/or services donate to charities.
7549	<u>User Charges - Communications System</u> Used for inter-departmental charges for allocating the cost of using Communications services provided by the Police Department.
7550	<u>User Charges - City - Owned Vehicle Pool Equipment</u> Used to allocate to the various programs the costs for the use of City-owned vehicle pool equipment. This includes vehicles, street maintenance equipment, etc. (See Account #7549 for allocation of Police Communications to Police and Public Works programs.)
7551	<u>User Charges - Information Technology</u> Used to allocate charges to the various programs the cost of using of computer equipment and services provided by the IT Division.
7552	<u>Annual Lease Payment</u> City lease payment to Redevelopment Agency for Certificates of Participation.
7625	<u>Retiree Health Rebate</u> Reimbursement of a portion of medical program for retirees.
7626	<u>Retiree Health Pre-Funding</u> Annual required contribution for OPEB Plan per actuarial study.
7662	<u>Refundable Deposits</u> Expense account to charge and abate for refunds of performance deposits.
7663	<u>Activity Refunds</u> Expense account to charge and abate for refunds of Recreation & Community Services fees and revenues.

CHART OF ACCOUNTS – EXPENDITURES

<u>Account Number</u>	<u>Description</u>
7664	<u>Security Abatement</u> Expense account to charge and abate for payment of security fees earned by police officers.
7665	<u>Donation Expenditure - Cash</u> Expense account to charge for the cash donated to charities.
7666	<u>Refunds – Community Center</u> Expense account to charge and abate for refunds of fees received at the Community Center.
7667	<u>Senior Center Refunds</u> Expense account to charge and abate for refunds of fees received at the Senior Center.
7668	<u>Change in Accrued Workers' Compensation Loss</u> Expense account to charge at year-end when there is an increase in Workers' Compensation Accrual.
7669	<u>Reimbursable Workers' Compensation Expense</u> Expense account to charge when claims costs exceeding self-insured retention limits.
7774	<u>Bond Issuance Costs</u> Includes costs associated with bond issuance such as underwriters' charge, legal fee, publication fee, etc.
7775	<u>Principal Payment</u> Includes expenditures to retire principal maturity on bonds.
7776	<u>Interest Expense</u> Includes expense incurred to retire interest maturity on bonds.
7777	<u>Paying Agent Fees</u> Includes service charges of bank as Paying Agent for bonds, premiums on bond calls, etc.
7778	<u>Discount</u> To charge for discounts paid in sale of bonds, etc.
7779	<u>Payment to Escrow</u> Includes payment related to refunding or defeasing of long-term debt.
7880	<u>Land</u> Includes the cost of acquiring in-fee land to be used for purposes other than right of way.

CHART OF ACCOUNTS – EXPENDITURES

<u>Account Number</u>	<u>Description</u>
7881	<u>Rights-of-Way</u> Includes the acquisition of easements and land acquired for street or other rights-of-way.
7882	<u>Buildings</u> Includes expenditures for the acquisition of or the construction, alteration, or other improvements made to city buildings. Equipment not a part of the building must be charged to Account #7884.
7883	<u>Improvements Other Than Buildings</u> Includes expenditures for the acquisition of or the construction, alteration, or other improvements to other than buildings.
7884	<u>Machinery and Equipment</u> Includes expenditures for furniture, machinery and other equipment, with a unit cost, including tax and delivery, exceeding \$5,000.
7885	<u>Street Maintenance Reserve</u> This account budgets for additions to the reserve fund used primarily for street related capital projects.
7886	<u>Communication Equipment Reserve</u> Account used to increase reserve for replacement of communications equipment.
9899	<u>Operating Transfers Out</u> Allows for operating transfers between funds.
9999	<u>Capital Transfers Out</u> Account to be used for funding Capital Improvement Projects.

GLOSSARY OF ACRONYMS

<u>Acronym</u>	<u>Description</u>
<u>AAM</u>	American Association of Museums
<u>ABAG</u>	Association of Bay Area Governments
<u>ADA</u>	American Disabilities Act
<u>AELE</u>	Americans for Law Enforcement
<u>AFIS</u>	Automated Fingerprint Identification System
<u>AICP</u>	American Institute of Certified Planners
<u>AMA</u>	American Museum Association
<u>AOT</u>	Advanced Officer Training
<u>A/P</u>	Accounts Payable
<u>APA</u>	American Payroll Association
<u>APA</u>	American Planning Association
<u>APC</u>	Armored Personnel Carrier
<u>APWA</u>	American Public Works Association
<u>A/R</u>	Accounts Receivable
<u>ARK</u>	Ark
<u>ASCAP</u>	American Society of Composers, Authors & Performers
<u>ASIS</u>	American Society for Industrial Security
<u>ATAP</u>	Association of Threat Assessment Professionals
<u>AT & T</u>	American Telephone & Telegraph
<u>AWS</u>	Automated Warrant System
<u>BAAQMD</u>	Bay Area Air Quality Management District
<u>BFB</u>	Beginning Fund Balance
<u>BOMA</u>	Building Owners Managers Association
<u>BVP</u>	Bulletproof Vest Program
<u>CABO</u>	Certified Association of Building Officials
<u>CAD</u>	Computer Aided Dispatch
<u>CAFR</u>	Comprehensive Annual Financial Report
<u>CAHN</u>	California Association of Hostage Negotiators
<u>CALPELRA</u>	California Public Employers Labor Relations Association
<u>CAPE</u>	California Association of Property & Evidence
<u>CAPIO</u>	California Association of Public Information Officers
<u>CBO</u>	City Building Official
<u>CATO</u>	California Association of Tactical Officers
<u>CCUG</u>	California CLETS Users Group
<u>CDBG</u>	Community Development Block Grant
<u>CERT</u>	Community Emergency Response Team
<u>CESA</u>	California Emergency Services Association

GLOSSARY OF ACRONYMS

<u>Acronym</u>	<u>Description</u>
<u>CEQA</u>	California Environmental Quality Act
<u>CFCIA</u>	California Finance Crimes Investigation Association
<u>CHIA</u>	California Homicide Investigators Association
<u>CHP</u>	California Highway Patrol
<u>CIP</u>	Capital Improvement Plan
<u>CIPR</u>	Capital Improvement Plan Reserve
<u>CJIC</u>	Criminal Justice Information Control
<u>CLEARs</u>	California Law Enforcement Association of Records Supervisor
<u>CLETEP</u>	California Law Enforcement Technology Equipment Purchase
<u>CLETS</u>	California Law Enforcement Telecommunication System
<u>CMA</u>	Congestion Management Association
<u>CMEA</u>	Campbell Municipal Employees Association
<u>CMP</u>	Congestion Management Program
<u>CMTA</u>	California Municipal Treasurers Association
<u>CNOA</u>	California Narcotics Officers Association
<u>CNT</u>	Crisis Negotiation Team
<u>COP</u>	Certificates of Participation
<u>CPCEA</u>	Campbell Police Civilian Employees Association
<u>CPOA</u>	California Police Officers Association
<u>CPR</u>	Cardio Pulmonary Resuscitation
<u>CPRS</u>	California Parks & Recreation Society
<u>CPT</u>	Continued Professional Training
<u>CRA</u>	California Redevelopment Association
<u>CSAIA</u>	California Sexual Assault Investigation Association
<u>CSMFO</u>	California Society of Municipal Finance Officers
<u>CSO</u>	Community Service Officer
<u>CSRT</u>	Crime Scene Response Team
<u>CUHSD</u>	Campbell Union High School District
<u>CUSD</u>	Campbell Union School District
<u>CWSA</u>	California Warrant Specialist Association
<u>DARE</u>	Drug Abuse Resistance Education
<u>DCBA</u>	Downtown Campbell Business Association
<u>DDA</u>	Disposition Development Agreement
<u>DDLA</u>	Disposition Development & Loan Agreement
<u>DOIR</u>	Department of Industrial Relations
<u>DRC</u>	Development Review Committee
<u>DUI</u>	Driving Under the Influence of Drugs or Alcohol

GLOSSARY OF ACRONYMS

<u>Acronym</u>	<u>Description</u>
<u>EBS</u>	Employee Benefit Specialists
<u>ECOMM</u>	Emergency Communications
<u>EIR</u>	Environmental Impact Report
<u>EMPG</u>	Emergency Management Performance Grant
<u>EOC</u>	Emergency Operations Center
<u>EOS</u>	Employer & Occupational Services
<u>ERAF</u>	Educational Revenue Augmentation Fund
<u>ESGR</u>	Employer Support for Guard and Reserve
<u>ESO</u>	Economic Social Opportunities
<u>EVOC</u>	Emergency Vehicle Operations Course
<u>FBI</u>	Federal Bureau of Investigation
<u>FOCUS</u>	Focusing Our Vision
<u>FY</u>	Fiscal Year
<u>GAAP</u>	Generally Accepted Accounting Principals
<u>GASB</u>	Government Accounting Standards Board
<u>GF</u>	General Fund
<u>GFOA</u>	Government Finance Officers Association
<u>GIS</u>	Geographic Information Systems
<u>GL</u>	General Ledger
<u>GPS</u>	Global Positioning System
<u>GTS</u>	Government Tech Series Software
<u>HCD</u>	Housing & Community Development
<u>HDC</u>	Historic Downtown Campbell
<u>HSIP</u>	Highway Safety Improvement Program
<u>HPB</u>	Historic Preservation Board
<u>HR</u>	Human Resources
<u>HVAC</u>	Heating Ventilation Air Conditioning
<u>ID</u>	Identification
<u>IAPE</u>	International Association of Property & Evidence
<u>ICC</u>	International Code Council
<u>ICMA</u>	International City Management Association
<u>ICS</u>	Incident Command System
<u>IIPP</u>	Injury/Illness Prevention Program
<u>IMLA</u>	International Municipal Lawyer's Association
<u>IMSA</u>	International Municipal Signal Association
<u>IMIU</u>	Information Management Interface Unit
<u>ISU</u>	Investigative Services Unit

GLOSSARY OF ACRONYMS

<u>Acronym</u>	<u>Description</u>
<u>IT</u>	Information Technologies (Previously Referred to as MIS)
<u>ITE</u>	Institute of Transportation Engineering
<u>ITS</u>	Intelligent Transportation Systems
<u>IVR</u>	Interactive Voice Response System
<u>LAFCO</u>	Local Agency Formation Commission
<u>LAIF</u>	Local Agency Investment Fund
<u>LCC</u>	League of California Cities
<u>LEEC</u>	Law Enforcement Executive Council
<u>LED</u>	Light Emitting Diodes
<u>LID</u>	Local Improvement District
<u>LLD</u>	Lighting & Landscape District
<u>LLEBG</u>	Local Law Enforcement Block Grant
<u>MAC</u>	Moves Adds & Changes
<u>MAIT</u>	Major Accident Investigation Team
<u>MERGE</u>	Mobile Emergency Response Group & Equipment
<u>MIC</u>	Millmen and Industrial Carpenters
<u>MIS</u>	Management Information Systems (Now Referred to as IT)
<u>MMANC</u>	Municipal Management Assistants Northern California
<u>MOU</u>	Memorandum of Understanding
<u>MTBE</u>	Methyl Tertiary Butyl Ether
<u>MTEP</u>	Management Talent Exchange Program
<u>NAFTO</u>	National Association of Field Training Officers
<u>NEMA</u>	National Electrical Manufacturers Association
<u>NPDES</u>	National Pollution Discharge Elimination System
<u>NOCA</u>	North of Campbell Avenue
<u>NRPA</u>	National Recreation Parks Association
<u>NTOA</u>	National Tactical Officers Association
<u>NTMP</u>	Neighborhood Traffic Management Plan
<u>OC</u>	Oleoresin Capsicum
<u>OPEB</u>	Other Post-Employment Benefits
<u>OTS</u>	Office of Traffic Safety
<u>PARS</u>	Public Agency Retirement System
<u>PAS</u>	Passive Alcohol Sensor
<u>PCI</u>	Pavement Condition Index
<u>PDA</u>	Priority Development Area
<u>PERS</u>	Public Employees' Retirement System
<u>PG&E</u>	Pacific Gas and Electric

GLOSSARY OF ACRONYMS

<u>Acronym</u>	<u>Description</u>
<u>POA</u>	Police Officers' Association
<u>POST</u>	Peace Officers Training Standards
<u>PPE</u>	Personal Protective Equipment
<u>PPT</u>	Permanent Part-Time
<u>PSA</u>	Public Safety Assistant
<u>PW</u>	Public Works
<u>R&CS</u>	Recreation & Community Services
<u>RDA</u>	Redevelopment Agency
<u>RFP</u>	Request for Proposal
<u>RMS</u>	Records Management Systems
<u>RSS</u>	Real Simple Syndication
<u>RWQCB</u>	Regional Water Quality Control Board
<u>SANCR</u>	Sports Association of Northern California Recreation Agencies
<u>SARC</u>	Site & Architectural Review Committee
<u>SCBA</u>	Self-Contained Breathing Apparatus
<u>SCC</u>	Santa Clara County
<u>SCCCA</u>	Santa Clara County Cities Association
<u>SCCAPO</u>	Santa Clara County Association of Planning Officials
<u>SCCATO</u>	Santa Clara County Association of Training Officers
<u>SCCFD</u>	Santa Clara County Fire Department
<u>SCCSET</u>	Santa Clara County Special Enforcement Team
<u>SCVIU</u>	Santa Clara Valley Intelligence Unit
<u>SCVWD</u>	Santa Clara Valley Water District
<u>SLETS</u>	Sheriff's Law Enforcement Telecommunication System
<u>SIR</u>	Self Insured Retention
<u>SOCA</u>	South of Campbell Avenue
<u>SSD</u>	Special Services Division
<u>SV-ITS</u>	Silicon Valley-Intelligent Transportation Systems
<u>SVMG</u>	Silicon Valley Manufacturing Group
<u>SVRIP</u>	Silicon Valley Regional Interoperability Project
<u>SWAT</u>	Special Weapons & Tactics
<u>TABS</u>	Tax Allocation Bonds
<u>TBD</u>	To Be Determined
<u>TMS</u>	Training Manager System
<u>TOT</u>	Transient Occupancy Tax
<u>TRAK</u>	Technology to Recover Abducted Kids
<u>TRB</u>	Transportation Resources Board

GLOSSARY OF ACRONYMS

<u>Acronym</u>	<u>Description</u>
<u>UPS</u>	Uninterruptible Power Supply
<u>URL</u>	Uniform Resource Locator
<u>URM</u>	Un-reinforced Masonry
<u>VC</u>	Vehicle Codes
<u>VMC</u>	Valley Medical Center
<u>VPN</u>	Virtual Private Network
<u>VTA</u>	Valley Transportation Authority
<u>WAMA</u>	Western American Museum Association
<u>WMD</u>	Weapons of Mass Destruction
<u>WWW</u>	World Wide Web

GLOSSARY OF BUDGET TERMS

ACCRUAL BASIS OF ACCOUNTING – A method of accounting that recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the timing of related cash flows.

ADOPTION - Formal action by the City Council which sets the spending limits for the fiscal year. The City's budget is adopted by Council resolution.

APPROPRIATION - Through an appropriation, the City Council legally authorizes the City to spend money and to incur obligations for specific purposes. Budgetary/operating fund appropriations lapse at the end of each fiscal year. Non-operating fund appropriations, on the other hand, continue in force until fully expended or until the City has accomplished or abandoned the purpose for which the Council granted the funds. Spending cannot exceed the level of appropriation without the Council's approval. Campbell's budget is appropriated at the total City and total RDA level but, for control purposes is accounted for at the line-item level.

ASSESSED VALUATION - A value established for real property for use as a basis in levying property taxes. For all agencies in the State of California, assessed value is established by the County Assessor for the secured and unsecured property tax rolls; the utility property tax roll is valued by the State Board of Equalization. Under Article XIII of the State Constitution (Proposition 13 adopted by the voters on June 6, 1978), properties are assessed at 100% of full value. Proposition 13 also modified the value of real taxable property for fiscal 1979 by rolling back values to fiscal 1976 levels. From this base of assessment, subsequent annual increases in valuation are limited to a maximum of 2%. However, increases to full value are allowed for property improvements or upon change of ownership. Personal property is excluded from these limitations, and is subject to annual reappraisal.

AUDIT - Prepared by an independent Certified Public Accountant (CPA), the primary objective of an audit is to determine if the City's Financial Statements present fairly the City's financial position and results of operations in conformity with generally accepted accounting principles. In conjunction with their performance of an audit, it is customary for an independent auditor to issue a Management Letter stating the adequacy of the City's internal controls as well as recommending improvements to the City's financial management practices.

BONDS - A bond is a written promise to pay a specified sum of money (called the face value or principle amount) at a specified date or dates in the future (called the maturity date) together with period interest at a specified rate.

BUDGET - As the City's financial operating plan for the fiscal year, the budget displays the estimated expenditures (costs) for providing services and the estimated sources of revenue (income) to pay for them. Once the City Council adopts the budget, the total becomes the maximum spending limit. Campbell's budget encompasses fiscal year (July 1, through June 30).

GLOSSARY OF BUDGET TERMS

BUDGET AMENDMENT - The Council has the sole responsibility for adopting the City's budget, and may amend or supplement the budget at any time after adoption. The City Manager has the authority to approve administrative adjustments to the budget as outlined in the Financial and Administrative Policies set by Council.

BUDGET DOCUMENT - The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating body. Campbell's budget consists of two documents. The Budget contains a budget message to the budget-making authority, together with a summary of the proposed expenditures and the means of financing them. The document consists of detailed schedules supporting the summary pages. These schedules show, in detail, the information as to the past years' actual revenues, expenditures, and other data used in determining the estimates. In addition to the budget document, the appropriation resolution is necessary to put the budget into effect.

BUDGET MESSAGE - Included in the opening section of the budget, the Budget Message provides the Council and the Public with a general summary of the most important aspects of the budget, comparative data from previous fiscal years, goals and objectives, and the views and recommendations of the City Manager.

BUDGET POLICIES - General and specific guidelines adopted by the Council that govern the financial plan's preparation and administration.

CAPITAL IMPROVEMENT PLAN (CIP)- The plan or schedule of expenditures for major construction of roads, sidewalks, City facilities and/or park improvements and for the purchase of equipment. Campbell's CIP follows a seven-year schedule and includes projects which cost \$25,000 or more to complete. Although the City adopts the CIP budget in a process which is separate from the adoption of the budget, the budget incorporates the first two years of the seven-year CIP.

CONTINGENCY - A reserve set aside for emergency or unanticipated appropriations.

DEBT INSTRUMENT - Methods of borrowing funds, including General Obligation (G.O.) bonds, revenue bonds, lease/purchase agreements, lease-revenue bonds, tax allocation bonds, Certificates of Participation (COPs), and assessment district bonds (LIDs). (See Bonds.)

DEBT SERVICE - Payment of the principal and interest on an obligation resulting from the issuance of bonds, notes, or Certificates of Participation (COP's).

DEBT SERVICE FUNDS - Are used to account for the accumulation of resources and the payment of, principal and interest on the City's bonds, Certificates of Participation (C.O.P.), and other long-term obligations.

GLOSSARY OF BUDGET TERMS

DEPARTMENT - A major organizational unit of the City which has been assigned overall management responsibility for an operation or a group of related operations within a functional area. In Campbell, Department Heads are the chief administrators within a department. Program Managers typically report to either the Department Head or his/her assistant.

EMPLOYEE SERVICES - A budget category which generally accounts for salaries of full-time and temporary employees, overtime expenses, and all employee benefits, such as medical, dental, and retirement.

ENCUMBRANCES - Commitments against an approved budget for unperformed (executory) contracts for goods or services. They cease to be encumbrances when the obligations are paid or otherwise terminated.

EXPENDITURE - The outflow of funds paid or to be paid for an asset obtained or goods and services obtained. Note: An encumbrance is not an expenditure; an encumbrance reserves funds to be expended. (See Encumbrances.)

FISCAL YEAR - The period designated by the City for the beginning and ending of financial transactions. The fiscal year begins July 1 and ends June 30.

FIXED ASSETS - Non-consumable assets of long-term nature such as land, buildings, machinery, furniture, and other equipment. The city has defined such assets as those with an expected life in excess of one year and an acquisition cost in excess of \$500.

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. Full-time employees are paid for 2,080 hours in a year equating 1.0 FTE. Correspondingly, a part-time employee who worked 1,040 hours would equate to 0.5 FTE. Elected positions are budgeted, however, are not included in net FTE totals.

FUND - Municipal governments organize and operate their accounting systems on a fund basis. The formal definition of the fund is an independent financial and accounting entity with a self-balancing set of accounts in which cities record financial transactions relating to revenues, expenditures, assets and liabilities. Each fund has a budget with exception of the General Fund (which accounts for general purpose actions and has unrestricted revenue sources). Each remaining fund typically has a unique funding source and purpose. Establishing funds enables the City to account for the use of restricted revenue sources and carry on specific activities or pursue specific objectives.

FUND BALANCE - Fund balance is the excess of assets over liabilities, and represents the cumulative effect of revenues and other financing sources over expenditures and other financing uses.

GLOSSARY OF BUDGET TERMS

GAAP - (Generally Accepted Accounting Principles) - Both industry and governments use Generally Accepted Accounting Principles as standards for accounting and reporting financial activity. The Governmental Accounting Standards Board (GASB) is the primary source of governmental GAAP.

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. With the exception of subvention or grant revenues restricted for specific uses, General Fund resources can be utilized for any legitimate governmental purpose.

GENERAL OBLIGATION BONDS - Bonds for which the City pledges its full faith and credit for repayment. Debt Service is paid from property tax revenue levied (in the case of voter-approved bonds) or other general revenue.

GOAL - A statement of broad direction, purpose, or intent. In Campbell's budget, goals are synonymous with mission statements.

GRANT - External contributions, and/or gifts of cash, or other assets typically from another governmental entity to be used or expended for a specific purpose, activity, or facility. An example is Community Development Block Grant funding from the Federal Government.

INTERFUND TRANSFERS - When the City moves money between its various funds, it makes an interfund transfer, referred to as transfers-in and transfers-out. In aggregate, transfers in and out offset each other for the fiscal year.

INTERNAL SERVICE FUNDS - Are used to finance and account for goods and/or services provided by one City department to other City departments on a cost reimbursement basis.

LID - In a Local Improvement District (LID), the City makes special assessments against certain properties to defray part or all of the cost of a specific improvement or service, which it deems, will primarily benefit the subject properties. The assessments are levied on the property tax roll and are paid in full or in installments over a set period of time.

LINE-ITEM BUDGET - A budget that lists detailed expenditure categories (salaries & benefits, office supplies, travel, dues, rents, etc.) separately, along with the amount budgeted for each specified category. The Summary Budget reflects the program rather than line-item budgets. The Detail Budget reflects the line-item detail. In Campbell, the line-item level is the level of accountability in a fiscal year.

MODIFIED ACCRUAL BASIS OF ACCOUNTING - Basis of accounting according to which (a) revenues are recognized in the accounting period in which they have become available and measurable and (b) expenditures are recognized in the

GLOSSARY OF BUDGET TERMS

accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due.

MUNICIPAL CODE - A book that codifies the City Council approved ordinances currently in effect. The Code defines City policy with respect to all areas of municipal jurisdictions and administration.

NON-DEPARTMENTAL - This department has the sole purpose of accounting for all expenditures that the City cannot specifically designate to any operating department within the General Fund. Examples of expenses include shared paper products and contracts with outside agencies, etc.

NON-OPERATING BUDGET - The non-operating budget contains non-operating funds which the City uses to finance projects with limited objectives and/or finite life spans. These budgets do not lapse at year end and are carried forward from year to year until the monies are fully expended or their purposes are accomplished or abandoned. As a matter of practice, Campbell budgets for all non-operating funds. The non-operating portion of the budget typically accounts for debts, reserves and capital projects funds.

OBJECTIVE - A statement of specific direction, purpose, or intent based on the needs of the community and the goals established for a specific program or service level.

OBJECTS OF EXPENDITURE - The individual expenditure accounts used to record each type of expenditure incurred in City operations. For budgeting purposes, objects of expenditure are categorized into groups of similar types of expenditures called major objects or types of expenditure. The major objects of expenditure used in the budget are:

Employee Services - Salaries and benefits paid to City employees (permanent and temporary).

Supplies and Other Services - Office supplies; travel and related expenses; rents; contractual services; and memberships, dues and books.

Debt Service - Payments of principal and interest on debt instruments.

Capital Outlay - The purchase of non-consumable assets that exceed the capitalization limit of \$500 and that are expected to have a useful life of more than one year. These would include furniture, fixtures, machinery and equipment.

Transfers - (See Interfund Transfers)

GLOSSARY OF BUDGET TERMS

ORDINANCE - A formal legislative enactment by the City Council. It has the full force and effect of law within City boundaries unless pre-empted by a higher form of law. An Ordinance has a higher legal standing than a Resolution and is typically codified in a city's municipal code.

OPERATING BUDGET - The operating budget provides a plan for current expenditures and the proposed means of financing them. In a broader sense, the annual operating budget is a statement of what services the municipality will deliver to its citizens.

PERS - The State of California's Public Employee's Retirement System (PERS) for the City's employees.

PROGRAM - As subdivisions of departments, programs are budgetary or organizational units of government with limited sets of work responsibilities within their respective departments. Programs also serve to increase budgetary accountability. Campbell's budget is compiled on a program basis, each with an identified program manager.

PROGRAM PRIORITIZATION SERVICE LEVEL (PPSL) - The process used to evaluate all programs and service levels within the City for the purpose of prioritizing budgetary appropriations.

RESERVE - An account which the City uses either to set aside revenues that it does not need to spend in the current fiscal year or to earmark revenues for a specific future purpose. Reserves are typically established and budgeted through Council policy action.

RESOLUTION - A special order of the City Council which has a lower legal standing than an ordinance.

RESOURCES - Total amounts available for appropriation including estimated revenues, interfund transfers, and beginning fund balances.

REVENUE - Sources of income which the City receives during a fiscal year. Examples of revenue include taxes, intergovernmental grants, charges for services, resources forward from the prior year, operating transfers from other funds, and other financing sources such as the proceeds derived from the sale of fixed assets.

SPECIAL REVENUE FUNDS - Are those which have been created in accordance with the requirements of State and Federal statutes or which require that the funds be used only for specific purposes.

SERVICE LEVEL ENHANCEMENTS - Capital equipment or programs which the City departments add to their basic budget to enhance the quality and/or quantity of service they provide the public.

Index

<u>Description</u>	<u>Page #</u>
1915 Act Bond Fund (360 & 367) Revenues – Expenditures – Fund Balances	60
1997 C.O.P. Debt Service	433
1997 C.O.P. Debt Service Fund (368) Revenues – Expenditures - Fund Balances	63
20% Housing Program (817)	419
FY 2009-2010 Budget Calendar	494
Accomplishments, Significant FY 09	xviii, xxi
Accounting Services Program (535)	180
Administration Program, City Manager (510)	82
Administration Program, Community Development (550)	219
Administration Program, Police Department (601)	278
Administration Program, Redevelopment Agency (815)	404
Administrative Services Program, Recreation & Community Services (524)	119
Adult Services Program (526)	135
Annual Debt Service Payments to Maturity	43
Basis of Budgeting	xix
Budget Amendments	495
Budget and Financial Awards	xx
Budget Awards	493
Budget Calendar, 2009-2010	494
Budget Development	xix
Budget Exhibits	496
Budget Exhibits Flow Chart	497
Budget Message from the City Manager	i
Budget Summary	ii
Building Codes Regulation Program (554)	248
Building Maintenance Program (530)	392
Building Permit Revenue Comparison with Other Jurisdictions	50
C.O.P. Debt Service	431
C.O.P. Debt Service Fund (366) Revenues – Expenditures – Fund Balances	62
Campbell City Council Organization Chart	70

Index

<u>Description</u>	<u>Page #</u>
Campbell Community Center Program (527)	140
Campbell Community Profile - Demographic Statistics (Employment & Education)	18
Campbell Community Profile - Demographic Statistics (General)	15
Campbell Community Profile - Demographic Statistics (Housing)	17
Campbell Community Profile - Demographic Statistics (Infrastructure)	16
Campbell Statement of Values	4
Campbell Strategic Plan Elements & Objectives	6
Campbell's Heritage From 1846 to Today	13
Capital Budget	iv
Capital Improvement Plan - Assumptions	437
Capital Improvement Plan - Carry Forward Projects - Exhibit 4	480
Capital Improvement Plan - Environment Review	437
Capital Improvement Plan Five Year Cash Flow Analysis - Exhibit 2	443
Capital Improvement Plan Flow Chart	447
Capital Improvement Plan - Projects - Exhibit 3	448
Capital Improvement Plan - Project Funding Sources	436
Capital Improvement Plan Overview	482
Capital Improvement Plan Summaries - Exhibit 1	439
Capital Improvement Plan Summary	435
Capital Projects – RDA Fund (434) Revenues – Expenditures – Fund Balances	64
Capital Projects Fund (435) Revenues – Expenditures – Fund Balances	65
Capital Projects Program (435.950)	483
Capital Projects - Transfers Out (Program 990)	487
CDBG Program (555)	256
Certificates of Participation	42
Certificates of Participation FY 10 to Maturity	42
Charges for Services	viii
Chart of Accounts – Expenditures	515
Chart of Accounts – Revenues	507
City Administrative Staff	2

Index

<u>Description</u>	<u>Page #</u>
City Clerk Program (511)	89
City Council	69
City Council Organization Chart	70
City Council Departmental Summary	71
City Council Program (501)	72
City Manager	79
City Manager's Departmental Organization Chart	80
City Manager Department Summary	81
City Manager Department - Administration (510)	82
City of Campbell Operating/Capital Budget – Fiscal Year 2009-2010 All Funds Estimated Revenue	32
City of Campbell Operating/Capital Budget – Fiscal Year 2009-2010 Summary of Expenditures by Government Function and Fund	38
City Officials	2
City Treasurer Program (545)	193
Commissions, Committees and Advisory Boards	9
Communications Program (602)	284
Community Development	215
Community Development Department Organization Chart	216
Community Development Department Summary	217
Community Development - Administration (550)	219
Community Goals	3
Community Vision	3
Conclusion and Acknowledgements	xx
Council Committee Responsibilities	8
Current Planning Program (551)	226
Debt Management	42
Debt Service Funds	xi
Debt Service Program (541 - 544)	425
Debt Service Program (816)	413
Debt Service Summary	42

Index

<u>Description</u>	<u>Page #</u>
Economic and Fiscal Issues Facing the City	xv
Employee Services	xii
Engineering Program (730)	342
Environmental Services Fund	xv
Environmental Services Fund (209) Revenues – Expenditures – Fund Balances	58
Environmental Services Program (715)	332
Estimated Revenues	32
Exhibit 1, FY 09 Significant Accomplishments	xxi
Exhibit 2, Financial Policies	xxvii
Expenditures	xii
Expenditures, Chart of Accounts	515
Field Services Program (605)	307
Finance Department	177
Finance Department Organization Chart	178
Finance Department Summary	179
Financial Policies	xix, xxvii
Fire Protection Services Program (610)	316
Franchise Fee Revenue Comparison with Other Jurisdictions	49
Franchise Tax	x
Frozen / Unfunded Positions	12
Fund Balance Analysis – Fiscal Year 2008-2009	52
Fund Balance Analysis – Fiscal Year 2009-2010	51
Fund Descriptions	502
Funds, Debt Service	xi
Funds, Internal Service	xi
Funds, Special Revenue	xi
FY 09 Significant Accomplishments	xxi
FY 10 Major Work Plan Items	xviii
Gann Appropriations Limit	45
Gas Tax Fund	xiv

Index

<u>Description</u>	<u>Page #</u>
Gas Tax Fund (204) Revenues – Expenditures – Fund Balances	55
General Fund	v
General Fund - Revenues and Expenditures	xiii
General Fund (101) Revenues – Expenditures – Fund Balances	53
General Fund Expenditure Summary and Chart	27
General Fund Expenditures by Type	28
General Fund Revenue Summary and Chart	26
General Obligation Debt	42
General Organization Chart	1
Glossary of Acronyms	523
Glossary of Budget Terms	529
Heritage Theatre Program (529)	156
Housing & Community Development Act Fund (208) Revenues – Expenditures – Fund Balances	57
Housing Program (553)	242
Human Resources Program (515)	97
Index	535
Information Technologies Fund (647) Revenues – Expenditures – Retained Earnings	67
Information Technology Program (547)	200
Internal Service Funds	xiv
Investment Income	ix
L.I.D. Debt Service (541)	427
Land Development / Environmental Program (740)	348
Lease Rental Income	x
Legal Services	263
Legal Services Organization Chart	264
Legal Services Program (560)	266
Legal Services Program Summary	265
Level of Budgetary Control	xix
Lighting and Landscape District Fund	xv

Index

<u>Description</u>	<u>Page #</u>
Lighting District Fund (207) Revenues – Expenditures – Fund Balances	56
List of Funds	499
List of Programs	500
Maintenance Administration Program (745)	354
Major Employers (Listed Alphabetically)	19
Major General Fund Reserves/Designations Comparative Statistics & Chart	31
Mission Statement	3
Motor Vehicle Pool Fund (641) Revenues – Expenditures – Retained Earnings	66
Multi-Year Comparative Analysis	xiii
Museum Services Program (528)	146
Non-Departmental Program (540)	188
Operating Budget	iii
Other Funds - Revenue	xi
Other General Fund Revenues	x
Parks Maintenance Program (775)	383
Permanent Authorized Budgeted Personnel Positions	10
Policy Development Program (552)	234
Principal Property Taxpayers (Listed Alphabetically)	19
Program / Department / Fund Matrix	498
Property Tax	vi
Property Tax Revenue Comparison with Other Jurisdictions	47
Public Safety	275
Public Safety Department Organization Chart	276
Public Safety Program Summary	277
Public Safety - Administration (601)	278
Public Works	321
Public Works Department Organization Chart	322
Public Works Department Summary	323
Public Works Department - Administration (701)	325
Records Program (603)	291

Index

<u>Description</u>	<u>Page #</u>
Recreation & Community Services	113
Recreation & Community Services Department Organization Charts	114
Recreation & Community Services Department Summary	115
Redevelopment Agency	401
Redevelopment Agency Department Summary	403
Redevelopment Agency Fund (223) Revenues – Expenditures – Fund Balances	59
Redevelopment Agency Fund (364) Revenues – Expenditures – Fund Balances	61
Redevelopment Agency (RDA) Funds	xiii
Redevelopment Agency Tax Allocation Bonds – FY 10 to Maturity	43
Resolution Adopting the Capital Improvement Plan for FY 2010-2014	491
Resolution Adopting the City's Operating & Capital Budget for FY 2009-10	489
Resolution Adopting the Redevelopment Agency Operating & Capital Budget for FY 2009-10	490
Revenue - Other Funds	xi
Revenues	iv
Revenues Definitions	505
Revenues, Chart of Accounts	507
Salaries and Benefits	xii
Sales Tax	v
Sales Tax Comparison with Other Jurisdictions	46
Schedule of Interfund Transfers (Operating & Capital) Fiscal Year 2009-2010	29
Senior Nutrition Program (525)	126
Signals & Lighting Maintenance Program (770)	376
Significant Accomplishments, FY 09 (Exhibit 1)	xxi
Special Assessment Debt	44
Special Enforcement Program (604)	299
Special Revenue Funds	xi
Special Revenue Funds	xiv
Sports, Aquatics & Fitness Program (531)	164
Strategic Plan and Performance Reporting	xviii

Index

<u>Description</u>	<u>Page #</u>
Street Maintenance Program (760)	368
Summary of Budget Process	495
Tax Allocation Bonds	43
Top 40 Sales Tax Producers (Listed Alphabetically)	20
Total City & RDA Expenditure Summary	23
Total City & RDA Expenditures by Fund (Includes Capital Project Expenditures & Transfers-Out)	24
Total City & RDA Expenditures by Type	25
Total City & RDA Revenue by Fund (Includes Capital Project Revenue & Transfers-In)	22
Total City & RDA Revenue Summary	21
Transfers Out – General Fund (101.980)	211
Transfers Out – Miscellaneous Funds (Misc. 980)	213
Transfers-Out - Capital Projects Program (Misc. 990)	487
Transient Occupancy Tax	vii
Transient Occupancy Tax Comparison with Other Jurisdictions	48
Transportation Engineering Program (720)	335
Trips / Tours & Classes Program (532)	170
Vehicle & Equipment Maintenance Program (750)	360
Workers' Compensation Fund (690) Revenues – Expenditures – Retained Earnings	68
Workers' Compensation Self-Insurance Program (516)	105