

City of Westminster, CA

Adopted Budget

Fiscal Year 2016-17



Photos on the Cover are of Westminster's Water Conservation Garden which is located at 6312 California Avenue. It is host to nearly 20 species of drought tolerant California friendly and native plants. Local nurseries were used to supply plants and signs are posted to identify species and costs. Hardscape materials were donated by local vendors and offer a beautiful alternative to turf.

City of Westminster Elected Officials



Tri Ta
Mayor



Sergio Contreras
Mayor Pro Tem



Diana Lee Carey
Council Member



Tyler Diep
Council Member



Margie L. Rice
Council Member

Eddie Manfro City Manager

Assistant City Manager.....	Chester Simmons
City Attorney.....	Richard D. Jones
City Clerk.....	Amanda Jensen
Community Services Director.....	Diana Dobbert
Community Development Director.....	Soroosh Rahbari
Director of Human Resources and Risk Management.....	Mike Harary
Finance Director/City Treasurer.....	Sherry Johnson
Interim Police Chief.....	Roy Campos
O.C. Fire Authority Division Chief.....	Ken Cruz
Public Works Director/City Engineer.....	Marwan Youssef



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TRANSMITTAL



City of Westminster

8200 Westminster Boulevard, Westminster, CA 92683 714.898.3311
www.westminster-ca.gov

Date: August 24, 2016
To: Honorable Mayor
Members of the City Council
Subject: **Adopted Budget: Fiscal Year 2016-17**

TRI TA
Mayor

SERGIO CONTRERAS
Mayor Pro Tem

DIANA LEE CAREY
Council Member

TYLER DIEP
Council Member

MARGIE L. RICE
Council Member

EDDIE MANFRO
City Manager

Transmitted herewith is the Adopted Budget document for FY 2016-17. The adopted budget is a one-year budget which will fund City operations through June 30, 2017. This budget is a status quo budget that continues to fund City operations and services at their current levels and takes into account ongoing projects and programs that were approved by the City Council during the past year. The purpose of this one-year budget is to set in place an operations plan so that the City can continue to provide municipal services, while still allowing for the Council to address the larger issues surrounding the City's overall financial structure.

While the budget process is largely focused on the General Fund revenues and expenditures, it is important to note that the City's total budget of \$112 million is made up of a number of different funding sources, such as the City's Water Utility, Gas Tax, Measure M, and various Federal and State grants. The funding made available from these sources is highly restrictive and is dedicated to the completion of various infrastructure and capital improvements projects. This funding cannot be used for general City operations (except for specific administrative costs).

The estimated General Fund revenues to be available to fund general City operations in Fiscal Year 2016-17 are expected to total \$48.4 million. Approved General Fund expenditure appropriations and transfers to other funds for Fiscal Year 2016-17 total \$53.7 million. The resulting revenue shortfall of \$5.3 million will be made up by drawing \$1.9 million from the General Fund balance and \$3.4 million from the balances of other funds, leaving an expected General Fund reserve balance of \$18.5 million at the close of Fiscal Year 2016-17.

The residents of Westminster have identified the top community priorities as:

- Protecting local drinking water supplies
- Providing fast emergency response times

- Fighting gangs and drugs
- Preventing the elimination of Police Narcotics, Domestic Violence, Sex Crimes, and Human Trafficking units
- Preventing cuts to 911 response, and the number of Paramedics and Firefighters
- Preserving Westminster's local Police Department
- Recruiting and retaining Vietnamese/Spanish speaking Police Officers and improving communications and outreach to those communities
- Preventing City bankruptcy
- Repairing streets and potholes
- Promoting programs that attract businesses and create jobs

These are the long-term goals for the City. However, the primary strategic goal for the City continues to be fiscal stability, without which the community's priorities cannot be successfully addressed. The City is in a serious financial position. And the City's budgetary issues are not new. Since the elimination of redevelopment agencies by the State in 2012 and the \$11 million per year loss in City revenues as a result of that action, the City's primary focus for the past four years has been on how to reduce staffing levels and expenditures and still provide the necessary services that the community expects. The strategies taken over the past four years included staffing reductions, reductions in General Fund expenditures and drawing down reserve levels in the General Fund and other City funds, with the aim of gradually reducing the size of annual General Fund budget deficits. Over the past four years, staffing levels have been reduced by 71 positions and overall budget reductions have totaled \$4.3 million.

This past year, the City adopted some additional strategies to address this growing concern, and has taken a very focused, methodical and pragmatic approach to addressing our financial situation. These actions established a clear framework for analyzing the City's finances, helped us to better understand underlying root causes, and through community involvement, identified specific recommendations for the Mayor and City Council to consider.

First, in July 2015 the City hired an independent financial consultant to conduct a full review of the City's FY 2015-16 budget, to prepare a multi-year financial forecast to project the size of the future General Fund deficits, and to determine how long the City Council had to address the deficits before General Fund reserves would be fully depleted. The financial consultant's report in November 2015 forecasted continuing budget deficits, estimated the size of the City's structural deficits at \$12.4-\$12.9 million per year and indicated that general reserves would be fully depleted by the end of FY 2018-19.

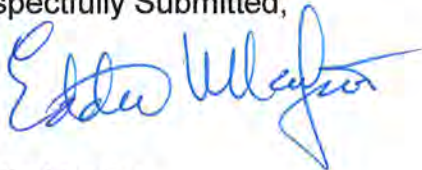
In September 2015, the Mayor recommended the formation of a Financial Task Force composed of members of the community to make their own recommendations for how to address the City's budget and structural deficits. The five-member Task Force met a total of eight times from late November until early May 2016. The Task

Force identified a total of 35 possible ideas for addressing the City's structural deficit situation, ultimately, recommended 16 of them to the City Council for consideration.

The City Council received an update to the consultant's report in May 2016, which estimated that the structural deficit was now likely to grow even faster in the coming years and reiterated the previous forecast that general reserves would fully depleted by the end of FY 2018-19. After receiving this report and the Financial Task Force's recommendations in May 2016, the City Council acted in June 2016 to place a local sales tax measure on the November 8, 2016 ballot for consideration by Westminster voters. The measure, if approved, would enact a 1% local Transaction and Use Tax, allowing the City to address Westminster's budget and structural deficits and protect key resident service priorities. If enacted, the measure would expire in six (6) years.

While the economy has turned a corner, historical State takeaways and the slow recovery from the recession have impacted Westminster's ability to address basic City needs. While the City Council has prudently cut services and utilized reserves to help make ends meet, reserve levels are declining and the City cannot continue to operate in this way. The City will need to either make additional, deep cuts to core services that our residents have told us they want maintained, or generate additional funding. On November 8, the voters of Westminster will decide which direction they would like their city to take.

Respectfully Submitted,



Eddie Manfro
City Manager

The long recovery from the “Great Recession” has now entered its seventh year. At this time, there are signs that the economic recovery is picking up steam both in California and in Orange County. Nevertheless, the City of Westminster continues to face a number of budget challenges. The 2016-17 adopted budget includes a use of General Fund reserves of \$1.9 million and transfers in from other funds of \$3.4 million to provide the necessary General Fund services for the coming year. During the last several months, staff has worked diligently to produce a budget which reduces the budget gap while maintaining City services and reserves.

Tax Revenues

Taxes are the largest revenue source in the City. As indicated in the table below, total tax revenues for Fiscal Year 2016-17 are projected to increase 5.2% over the prior year. The large increase in the property tax category is due to the estimated residual tax increment disbursed to the City and Municipal Lighting District after the Successor Agency to the Westminster Redevelopment Agency (SAWRA) receives its allocation from the Redevelopment Property Tax Trust Fund (RPTTF) to pay approved enforceable obligations of the former Westminster Redevelopment Agency. As enforceable obligations are satisfied, residual receipts will increase. Property taxes, excluding RPTTF, are projected to increase by 4% based on estimates provided by the County of Orange Auditor Controller and the City’s property tax consultant, HdL Coren & Cone.

	2015-16	2016-17	
	<u>Revised Budget</u>	<u>Adopted Budget</u>	<u>% Change</u>
Property Tax	\$13,921,400	\$15,459,700	11.05%
Sales Tax	16,629,000	16,985,000	4.02%
Other Taxes	<u>8,652,000</u>	<u>8,494,000</u>	<u>-1.83%</u>
Total Taxes	<u>\$38,902,400</u>	<u>\$40,938,700</u>	5.23%

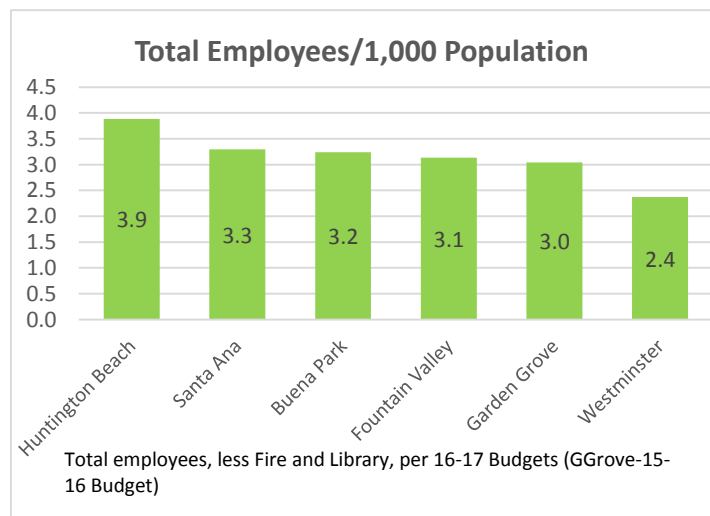
Sales tax revenue continues to experience varying levels of low to moderate economic growth across most major retail sectors. Fiscal Year 2016-17 sales tax revenues are projected to increase slightly, by \$356,000 (or 4.02%), when compared to the Fiscal Year 2015-16 revised budget, based on discussions with the City’s sales tax auditor, Hinderliter, deLlamas and Associates. This projection is based on anticipated positive economic trends and reflects projected increases in the cost of fuel and increased auto sales. The expectation is that sales tax receipts will continue this positive trend in Fiscal Year 2017-18.

City Staffing

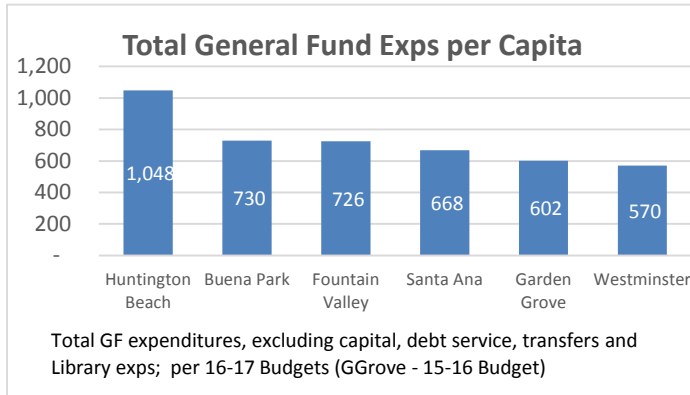
On a benchmark basis, Westminster's Fiscal Year 2016-17 ratio of 2.4 employees per thousand population ranks below that of all five of its most comparable neighboring cities.

The 2016-17 Budget includes the following personnel changes:

- Part time employees at the Range and Safety Training Center
- Part time Animal Control Officer
- Additional part time Planning hours
- Additional Housing Authority part time hours



- Decrease in community services part time wages due to no aquatics program in 2016-17.



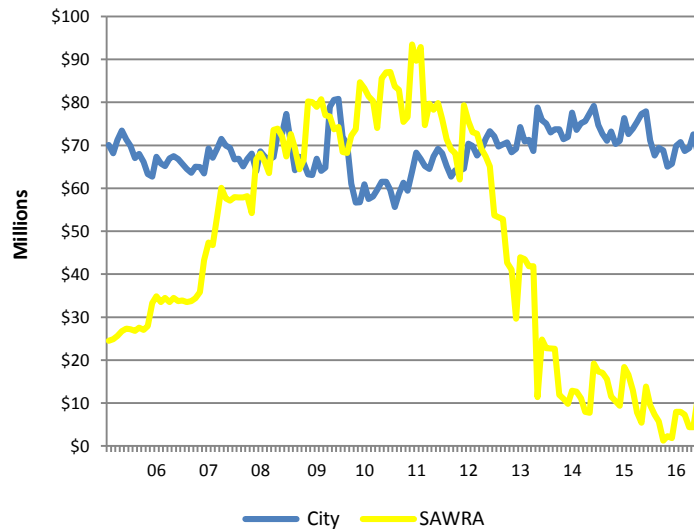
City Costs

Westminster prides itself on being able to provide a full spectrum of services efficiently and cost effectively. The City's per capita cost of providing General Fund services is \$570, which is below that of all five of its most comparable neighboring cities.

Liquidity Levels

The City's June 30, 2016 portfolio consisted of \$4.2 million cash and investments totaling \$64.1 million, of which 11.3% or \$7.2 million was invested in the State Treasurer's Local Agency Investment Fund (LAIF). The remaining funds are managed by the City's external investment advisor Chandler Asset Management. The investment portfolio make up at June 30, 2016 was Treasury issues (16.2%), US Government Sponsored Enterprises securities (33.4%), corporate notes (23.6%) and 15.5% in commercial paper, asset-backed securities and money market funds. The City's ending portfolio balance decreased 12.4% in FY 2015-16.

Cash and Investment Balances



Successor Agency to the Westminster Redevelopment Agency (SAWRA) funds at June 30 (excluding bond proceeds) totaled \$11.3 million and were invested in LAIF. Funds are received to pay SAWRA obligations for a six month period and are actual expenditures reconciled with the State Department of Finance during the review process.

2016-17 Budget Overview

The 2015-16 Budget was the first year of a two year plan to address the City's current budget deficit as well as the \$12 million structural deficit. Over the past several years, the City has made reductions of 71 positions and \$4.3 million in overall budget reductions. Even with these reductions, the difference between General Fund estimated revenues and operating expenditures and transfers to other funds in 2015-16 was \$5.3 million and the 2016-17 Budget includes a similar difference of \$5.3 million. Reserves were used last year and again are being used this year to reduce these deficits and as a result, reserves are being depleted.

Although the overall City budget (all funds) is down \$18.6 million, or 15.2%, in Fiscal Year 2016-17 when compared to the prior year revised budget, the budget continues as a status quo budget and only includes increases for projects and services approved by the City Council during the 2015-16 year.

	2015-16	2016-17	
	<u>Revised Budget</u>	<u>Adopted Budget</u>	<u>% Change</u>
General Funds	\$52,327,224	\$53,620,566	2.47%
Special Revenue	8,436,465	7,188,093	-14.80%
Water Utility	17,707,837	14,254,716	-19.50%
Internal Service	24,247,496	24,675,973	1.77%
Capital Projects	<u>19,298,791</u>	<u>3,714,245</u>	<u>-80.75%</u>
Total	<u>\$122,017,813</u>	<u>\$103,453,593</u>	<u>-15.21%</u>

The 2016-17 Budget reflects new allocations to capital projects while the 2015-16 revised budget includes all open project budgets resulting in a large decrease in both the Water Utility funds and the Capital Projects funds.

Rising costs for CalPERS retirement and the costs of retiree medical costs continue to be a concern for the City. The City is not adding any full time positions in FY 2016-17 but is adding part time positions for the Range Training Facility and Animal Control. Salaries and benefit costs are together increasing 1.92% in the 2016-17 budget. Over half of the increase is related to rising PERS costs. In FY 2015-16, the City paid \$2.1 million toward the unfunded pension liability for Safety personnel. This annual amount is projected to increase approximately \$0.5 million annually, reaching an estimated \$4.0 million in FY 2020-21. During FY 2015-16, the memoranda of understanding (MOUs) between the City and the Police and Municipal Employee groups were extended nine months from the expiration on June 30, 2016. The new expiration date is March 31, 2017. It is hoped that successor MOUs can be agreed upon prior to the end of the fiscal year in order to provide stability and predictability to future budget development discussions. Some of the savings to the City agreed to in the current MOUs were requiring employees to pay the full employee share of retirement contributions, and in some instances, some of the employer share of retirement contributions.

Strategic Goal and Strategies

The primary strategic goal for the City continues to be fiscal stability. The City's primary focus for the past four years has been on how to reduce staffing levels and expenditures and still provide the necessary services that the community expects. Over the past four years, staffing levels have been reduced by 71 positions and overall budget reductions have totaled \$4.3 million. Reserves have been reduced significantly.

Over the past 12 months, additional strategies have been undertaken to address the ongoing deficits:

Independent Financial Review

The first of these steps began in July 2015, with the hiring of an independent municipal finance consultant to conduct a full review of the City's budget and financial practices. The goal of this effort was to develop a three-year financial forecast to provide the City Council with reliable and verified estimates of the size of the projected General Fund deficits for the three-year period FY 2015-16 through FY 2017-18, and also to develop a timeline for how long the City Council had to address the deficits before General Fund reserves would be fully depleted.

The study, presented to the City Council in November 2015, involved a detailed review of individual tax and other revenue sources for the General Fund, as well as major individual expenditure items. The study also included an analysis of the City's internal service funds, and how they relate to the General Fund. This review highlighted the fact that deficits in internal service funds ultimately have a significant

impact on the City's General Fund, and if not remedied, lead to an acceleration in the depletion of General Fund reserves.

The study identified both the City's projected "budget deficits" and its "structural deficits". Simply put, "budget deficits take into account the use of one-time revenues, reserves and other short-term budget fixes, whereas "structural deficits" exclude such items and also account for funding of essential long-term obligations (most notably street repairs). The study showed that, based on current spending patterns and assuming no major downturn in revenues, the City's "budget deficits" were expected to range between \$2.1 million and \$6.4 million during the next three years. He also concluded that the City's "structural deficits" would be in the range of \$12.4 - \$12.9 million per year, and that General Fund reserves would be fully depleted before the end of Fiscal Year 2018-19.

Additional information related to the long-range financial forecast can be found in the Supplemental Information section of this budget document.

Financial Controls Audit

As this independent review was taking place, the City also took steps to analyze and ensure that the City was protecting the municipal funds with which it is entrusted. To ensure that the City's financial control policies were in line with the industry's best practices and standards, the City contracted with an independent auditing firm to test the integrity of the City's processes. This assessment included a series of agreed upon procedures to test whether current financial controls in the City would prevent the misuse of public funds. The results of this independent assessment showed that the City of Westminster was current in its practices and had instituted effective control systems needed to protect public funds. This included evaluating accountability for cash and investments and certain other work responsibilities, ensuring that investment transactions were conducted within the parameters of the City's Investment Policy, and that all transactions are being conducted in strict accordance with State law. The City continues the practice of annual independent audits to ensure that Westminster continues to meet financial transparency and reporting requirements.

Financial Task Force

At the City Council meeting of September 23, 2015, Mayor Ta recommended the formation of a community task force to offer the community's perspective and advice to the City Council in an effort to find a long-term solution to the City's budget situation. The Mayor and City Council approved the formation of the Financial Task Force, with each Councilmember appointing a community member as a representative. The Financial Task Force was charged with reviewing all data related to the City's budget, considering potential options, and ultimately bringing forward recommendations for City Council consideration.

The five-member Task Force met a total of eight times from late November until early May 2016. The initial meetings focused on providing Task Force members pertinent information with which to evaluate the City's financial condition. Subsequent meetings focused on the City's operations and included presentations from each of the City's departments, department cuts and cost saving measures that had already been implemented, updates on projects and efficiency measures that had already been put into place, and general information regarding City operations. The later meetings focused on the Task Force's exploration of potential expenditure reductions and revenue generating ideas.

As a result of these meetings, the Task Force identified a total of 35 possible ideas for addressing the City's structural deficit situation, ultimately, recommended 16 of them to the City Council for consideration. The Financial Task Force recommendations were presented to the City Council at the May 18, 2016 budget study session.

"Fiscal DNA" Study

While the Task Force worked to identify potential remedies, the City also spent time to identify the underlying cause of the City's structural budget deficit. The City conducted a fiscal analysis of the City's General Fund revenues in comparison to nearby cities of similar demographics and size. The purpose of

this analysis was to determine if there were any unique characteristics in the way Westminster's General Fund revenues are generated. The findings of this study confirmed that two particular actions at the State level have been the primary causes of the City's ongoing deficits.

The first of these is the proportional share of property tax that the City receives. While each property owner in the City pays the same 1% basic property tax rate per year as all Californians do, the City of Westminster receives a significantly lower amount of that 1% than surrounding cities receive. The reason for this is that in the 1970s, when there was significant volatility in property tax rates and property owners were experiencing significant increases year over year as property values skyrocketed, the Westminster City Council took several actions to lower the City's property tax rate. Then, when Proposition 13 was approved by the voters in 1978, the State implemented the new uniform 1% basic property tax rate by freezing in place the relative proportion that each taxing jurisdiction received of the total property tax revenues generated by all taxing jurisdictions prior to Proposition 13's passage. Thus, while surrounding cities had their property tax shares frozen at higher levels, Westminster was forever stuck with the lower share.

As a result, Westminster receives a very small share of each dollar of property tax paid by property owners of the City, and one of the smallest shares of all the cities in Orange County. To put this in perspective, a single family home, valued at \$500,000 will pay approximately \$5,000 in property tax each year. Of that \$5,000, the City of Westminster's General Fund only receives \$375. Since 1978, the City has received **millions of dollars less** in property tax revenue than surrounding cities such as Fountain Valley, Garden Grove, and Huntington Beach.

The second significant action that helped to create the current deficits occurred when the State of California in 2012 abolished all redevelopment agencies in California in order to address its own budget deficit. This action had a significant impact on Westminster, as the Westminster Redevelopment Agency was created to address significant infrastructure needs in the City and to provide a dedicated funding source to address them. The creation of the Redevelopment Agency was also a way for the City to contend with the impacts of having less funding available for infrastructure projects due to the limited amount of property taxes the City received. With the takeaway of this important financing tool, the City lost over \$11 million annually to the State.

Council Actions to Address the Deficits

In May 2016, an update to the financial consultant's November 2015 study was presented to the City Council based on actual revenue and expenditure activity occurring during FY 2015-16, which confirmed the earlier finding that the City's General Fund reserves could be expected to be fully exhausted before the end of Fiscal Year 2018-19, unless significant action was taken to address the deficits. In addition, the City Council directed staff to analyze the 16 recommendations of the Financial Task Force and to provide options for their implementation. Staff was also asked to analyze and prepare a budget cut scenario that would achieve \$3 million in annual General Fund savings.

At their meeting of June 22, 2016, the City Council considered placing a 1% Transactions and Use Tax measure on the November 8, 2016 General Election ballot. After considerable public comment and Council discussion, the Council voted in favor of placing the measure on the ballot. In addition, the Council received staff's review of the Task Force recommendations and a budget reduction scenario to achieve \$3 million in annual General Fund savings. The Mayor and City Council directed staff to schedule an additional budget study session in July to consider these items, as well as to discuss potential alternative cost saving measures.

At their July Council meetings, the Mayor and City Council reached agreement on a number of potential cost saving items, and on August 24, 2016, the City Council adopted the FY 2016-17 Budget, making a total of \$174,000 in additional cuts.

Major Policy Issues that Address Fiscal Stability

There are several major policy issues that the City will address during the coming year. These policy areas relate to the strategic goal of fiscal stability and include:

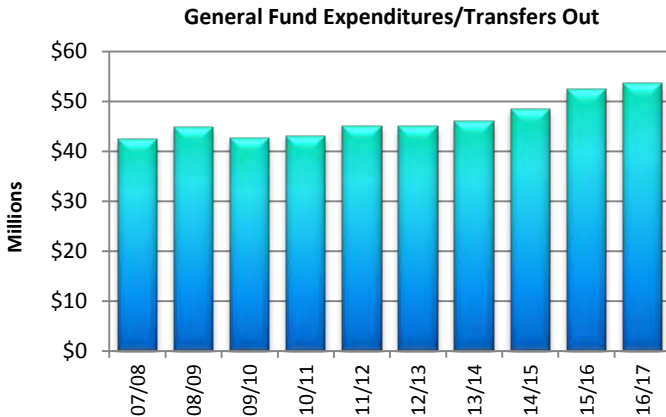
- Reserve Policies
The City is currently reviewing its policies related to the classification and expenditure of reserve funds. The review of the reserve policies will improve the City’s fiscal stability by helping elected officials and Staff plan long-term spending decisions in a more strategic and consistent manner.
- General Plan Update
The City is currently undergoing an update to its General Plan. Once adopted, this plan will govern future land use decisions. The update will positively impact the local economy through the development opportunities it creates, and will improve the current condition of the City’s infrastructure and housing stock. The update will also have a positive impact on the City’s property tax base, as new development opportunities will invite developers and investors to increase their investment in Westminster’s real estate market. The turnover of properties will also create the added benefit of resetting the taxable values for property tax purposes.
- Additional Financial Policy Issues
In addition to the reviews of the Reserve and Investment Policies, the City also intends to update its internal policies related to the expenditure of funds from various accounts. This will include the study of how internal service fund charges are calculated and charged to various departments throughout the City. Funds to be studied include:
 - Municipal Lighting Fund
 - Motor Pool/Equipment Replacement Fund
 - Information Systems Fund
 - Building Maintenance Fund

General Fund

Everything not specifically covered by a dedicated fee or restricted revenue source is funded through the General Fund. The Adopted Budget shows a net reduction in the General Fund balance in the amount of \$1.9 million for Fiscal Year 2016-17. The General Fund balance is projected to decrease from \$20.4 million to \$18.5 million. This decline is due to the use of General Fund balance to help offset the budget deficit for the fiscal year. The amount of General Fund balance needed to fund expenditures has been reduced by a \$2.2 million transfer in from the Reserve Fund, a \$0.6 million transfer from the Debt Service Fund, and \$0.6 million in transfers from the internal service funds..

	2015-16	2016-17	
	<u>Revised Budget</u>	<u>Adopted Budget</u>	<u>% Change</u>
Revenue/Transfers In	\$48,647,655	\$ 51,787,307	6%
Expenses/Transfers Out	<u>\$52,427,224</u>	<u>\$ 53,715,566</u>	2%
Ending Fund Balance/(Deficit)	<u>\$ (3,779,569)</u>	<u>\$ (1,928,259)</u>	-49%

The use of the remaining reserves in the Reserve Fund was part of a two-year plan. \$1.6 million was used to reduce the 2015-16 budget deficit and the remaining \$2.2 million in the Reserve Fund will be to be used during FY 2016-17 again to offset a portion of the projected General Fund deficit, as the City works on a plan to resolve the budget and structural deficits of the City. As previously mentioned, the City hired a financial consultant and the City Council appointed a Financial Task Force to assist with the review of the finances. The Fiscal Year 2016-17 budget is a status quo budget and includes all existing programs, all services and all staffing levels included in the prior fiscal year.

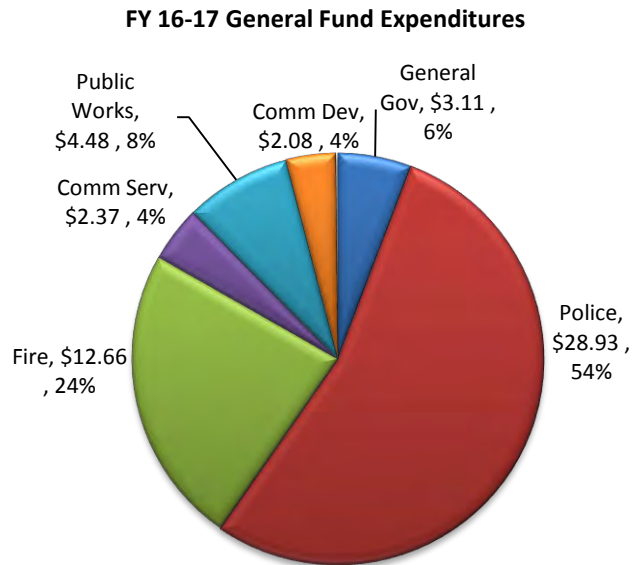


As in the past, the largest expenditure component of the General Fund is Public Safety. Public Safety – Police and Fire – costs comprise 78% of all General Fund expenditures. After Public Works at 8% and Community Development and Community Services at 4% each, the remainder is Finance, Human Resources and City Administration. In fact, only 6% of the General Fund budget goes toward funding general administration of the City.

The adopted Fiscal Year 2016-17 General Fund expense budget is increasing just 2% from the Fiscal Year 2015-16 revised budget.

General Fund revenue and transfers in are projected to increase 6% during 2016-17. Highlights include:

- A slight increase in sales tax revenue from the Fiscal Year 2015-16 revised budgeted amount is expected. The City also expects new businesses to open during FY 2016-17 which will positively impact sales tax revenue and are not included in the projections. This projection reflects an increase in auto sales, fuel and service stations, restaurants and building and construction categories. Total sales tax revenue accounts for 35% of total General Fund revenues.
- Utility Users Tax revenue accounts for 10% of total General Fund revenues and is projected at \$4.8 million, based upon the existing 4% rate and Fiscal Year 2015-16 estimated actual revenue of \$4.5 million. The City will continue to see a reduction in Utility Users Tax revenues as ‘bundling’ continues to decrease costs of cell phones, internet cable and satellite communication services for both residential and business users.
- General Fund property tax revenues will total approximately \$13.9 million, which accounts for 29% of total General Fund revenues and reflects an 11% increase from the Fiscal Year 2015-16 revised budget, due primarily to the residual property tax revenue resulting from the elimination of redevelopment agencies.



There are some general concerns that, while possibly not impacting the 2016-17 Adopted Budget, certainly could create funding issues in subsequent fiscal years. It is important to be aware of these issues on the horizon and their potential impact to the City’s financial position. Some of these issues include:

- State Budget Planning and Potential Local Revenue Takeaways

The State will receive additional funding due to the passage of Proposition 30 in 2012, which temporarily increased the sales tax and income tax rates for four years and seven years respectively. Regardless of this temporary revenue increase, the State has shown a continued willingness to use local funding to solve State budget issues. Given the State's continuing budget uncertainty, staff cannot accurately predict what measures, if any, will be adopted at the State level which would impact local agencies. Nevertheless, staff remains vigilant of any legislation that could negatively impact Westminster.

- Sales Tax Revenue

With approximately \$16.3 million budgeted for Fiscal Year 2015-16, sales tax revenue represents over 35% of the entire General Fund revenue base. It is important to note that these projections are based upon an assumed continued growth in the economy. The likelihood that the Federal Reserve will start to raise short-term interest rates and the continuing Federal debt ceiling debate, the legal limit on borrowing by the Federal government, will continue to influence the growth of the economy at the national and local level and may result in changes to the sales tax forecast.

- Retirement and Retiree Health Care Costs

The cost of employee retirement benefits continues to increase as a result of actions taken by the California Public Employees Retirement System to address changing actuarial assumptions and to reduce the amount of risk and volatility in their investment portfolio. In addition, how to adequately address the unfunded liability for retiree health care benefits will continue to be a priority of the City. Staff will research ways in which to address these ongoing expenses.

Special Revenue Funds

The City has numerous special revenue funds. Special revenue funds are those whose revenue source, which could include taxes or fees, is restricted. Generally speaking, these programs have to live within their means; that is, the budget cannot exceed the resource total (revenue and fund balance). Changes to the special revenue funds for FY 2016-17 include:

Gas Tax Fund 210

There is a statewide sales tax assessed on each gallon of fuel purchased. This revenue is apportioned to local agencies to spend on street and road related maintenance and construction needs. The 2016-17 Gas Tax fund revenue budget is projected to remain consistent with the prior year estimated actual. The revenue in the Gas Tax Fund can vary from year to year due to the variability in gasoline prices and consumption.

Measure M Fund 211

Measure M revenue is derived from the half-cent sales tax that was originally approved by the Orange County voters in 1991 for a 20 year period to fund traffic improvements. Based on the success of the Measure M program, it was re-authorized by 70% of Orange County voters in November 2006. The re-authorization ("M2") has allowed transportation investments funded by the local half cent sales tax to continue for another 30 years. The City's Measure M2 revenues for Fiscal Year 2016-17 are projected to decrease 7% from the Fiscal Year 2015-16 revised budget. This is a result of a \$208,000 reduction in competitive OCTA Measure M grant funds for ICE (OCTA's Intersection Capacity Enhancement program) and ECP (OCTA's Environmental Clean Up program). Measure M competitive funds for projects are budgeted when the corresponding capital projects are appropriated but are received upon completion of the project.

Street Improvements Grant Fund 214

The Fiscal Year 2016-17 Street Improvements Fund budget reflects a decrease in revenue when compared to the Fiscal Year 2015-16 revised budget. This decrease is based on the Fiscal Year 2015-16 budgeted revenue received from the US Department of Transportation which passes through the California Department of Transportation for highway planning and construction (HSIPL). HSIPL matching revenues are budgeted when the corresponding capital projects are appropriated but are received upon completion of the project. This fund is used to account for grant revenues and does not have a consistent revenue source so revenues will always fluctuate. There were no matching fund projects budgeted in FY 2016-17.

Housing/Community Development (CDBG) Fund 240 and HCD HOME Housing Fund 242

The Fiscal Year 2015-16 budget for Funds 240 and 242 were approved by the City Council on April 27, 2016 as part of the adoption of the Annual Action Plan.

Housing Authority Fund 245

The revenue received in the Housing Authority is from the repayment of the Supplemental Educational Revenue Augmentation Fund (SERAF) Loan and is allocated through the Successor Agency to the Westminster Redevelopment Agency recognized obligation payment schedule (ROPS) process. SERAF repayment funds must be encumbered within four years of receipt.

Police Asset Seizure and Grant Funds 250 through 264

The uncertainty of the revenue in these funds does not allow for consistent budgeting since the source of funding for the majority of these funds is grant revenue, which can vary annually. Budget amendments are approved by the City Council as needed and required by the grant funding source.

Remaining special revenue programs do not vary significantly from Fiscal Year 2015-16.

Water Utility Funds 600, 601, 602

The City's water utility funds operate on an "enterprise fund" basis. That is, revenues (fees and charges for services) are established to meet 100% of all operating costs. For budget presentation purposes the water utility fund has been converted to a modified accrual basis. Therefore the operating expenditure budget includes the principal portion of the debt service and excludes depreciation.

Water Utility Fund revenues show a projected 10% decrease when compared with prior year's revised budget estimates. The reduced water revenue is a result of conservation efforts and restricted water use. California is in a severe drought and the City Council declared a Level 2 Water Supply Shortage on April 29, 2015. Water rates are reviewed annually and adjusted in January when necessary. Costs are projected to increase for purchased water from both the Metropolitan Water District and the Orange County Water District. However, due to conservation efforts by Westminster residents and businesses, water use is down, resulting in a 2% increase in the water fund budget.

Costs for purchased water have been estimated at \$975/per acre foot for Fiscal Year 2016-17 and the Orange County Water District replenishment assessment is set at \$395/per acre foot for Fiscal Year 2016-17.

Capital Improvements Fund 400

The City will dedicate \$4.7 million to capital improvements for Fiscal Year 2016-17. The majority of the projects are focused on street and water system improvements. The City's Public Works Department

actively seeks grants and competitive funds and 42% of the funding for the street projects will come from outside sources. The breakdown of capital projects by major category is presented below:

	2016-17
	<u>Adopted Budget</u>
Streets	\$2,684,245
Water System	978,300
Building Maintenance	240,000
Electrical Charging Stations	230,000
Technology Replacement	250,000
Equipment Replacement	<u>310,000</u>
Total	<u>\$4,692,545</u>

Redevelopment/Successor Agency Fund 501

On June 29, 2011, Assembly Bill 1x 26 (the “Dissolution Act”) was enacted as part of the Fiscal Year 2011-12 State budget package. The Dissolution Act required each California redevelopment agency to suspend nearly all activities except to implement existing contracts, meet already-incurred obligations, preserve its assets and prepare for impending dissolution.

Under the Dissolution Act, each California redevelopment agency (each a “Dissolved RDA”) was dissolved as of February 1, 2012. The sponsoring community that formed the Dissolved RDA, together with other designated entities, has initiated the process under the Dissolution Act to unwind the affairs of the Dissolved RDA. The Successor Agency of the Westminster Redevelopment Agency (SAWRA) and the Westminster Housing Authority were created in order to enact the State mandated wind-down, make payments due on enforceable obligations, dispose of the former redevelopment agency’s assets and remit unencumbered cash balances of the Dissolved RDAs to the County Auditor-Controller for distribution to the affected taxing entities.

As part of the dissolution process, the County Auditor-Controller is charged with establishing a Redevelopment Property Tax Trust Fund (RPTTF) for the purpose of depositing into the RPTTF for each six-month period the amount of property taxes that would have been redevelopment property tax increment had the Dissolved RDA not been dissolved. The deposit in the RPTTF fund is to be used to pay the Successor Agency’s State Department of Finance (DOF)-approved enforceable obligations for the upcoming six-month period.

The Successor Agency is required to prepare a recognized obligation payment schedule (ROPS) and have it approved by its Oversight Board, setting forth the amounts due for each enforceable obligation during each six month period. The ROPS is submitted to the DOF for approval. The County Auditor-Controller will make payments to the Successor Agency from the RPTTF fund based on the ROPS amount approved by the DOF.

This timeframe for ROPS approvals has made it difficult to prepare a full fiscal year budget given the need to have Successor Agency expenditures approved in six month intervals. The budget for the Successor Agency to the Westminster Redevelopment Agency includes revenue and projected obligations for ROPS 16-17A (July 1 through December 31, 2016), and ROPS 16-17B (January 1 through June 30, 2017). Obligations have been approved by the State for both ROPS 16-17A and 16-17B.

The DOF review of the ROPS has been inconsistent, which makes strategic planning difficult. The City will continue to work with its consultants and legal counsel to navigate the redevelopment wind-down process.

Conclusion

The City's 2016-17 Adopted Budget will allow the City to continue to provide high quality services while taking into consideration the concerns and interests of the past year, and integrating these into a vision dedicated to meeting the needs of our residents. This goal is accomplished by making fiscally responsible decisions based on strong structural forecasting models. The City's long term plans call for a continued re-evaluation of its operations in order to further strengthen the organization, address the budget deficits and improve the fiscal health of the City.



GENERAL INFORMATION

City of Westminster's Mission Statement



The City of Westminster is committed to providing the highest quality of service ensuring that Westminster is a desirable place to live, work, play and do business.

Westminster's Statement of Values

●Customer Service●

Emphasizing service with a human touch

●Innovative Partnerships●

Establishing cooperative and efficient enterprises

●Pride●

Dedicated to being the best

●Participation●

Encouraging citizen, business and employee interaction

●Responsibility●

Delivering efficient and effective service

●Innovation●

Looking to the present and future

●Loyalty●

Dedicating ourselves to the community and the organization

●Integrity●

Being honest and sincere in everything we do

●Environment●

Maintaining a safe and healthy community

●Employees●

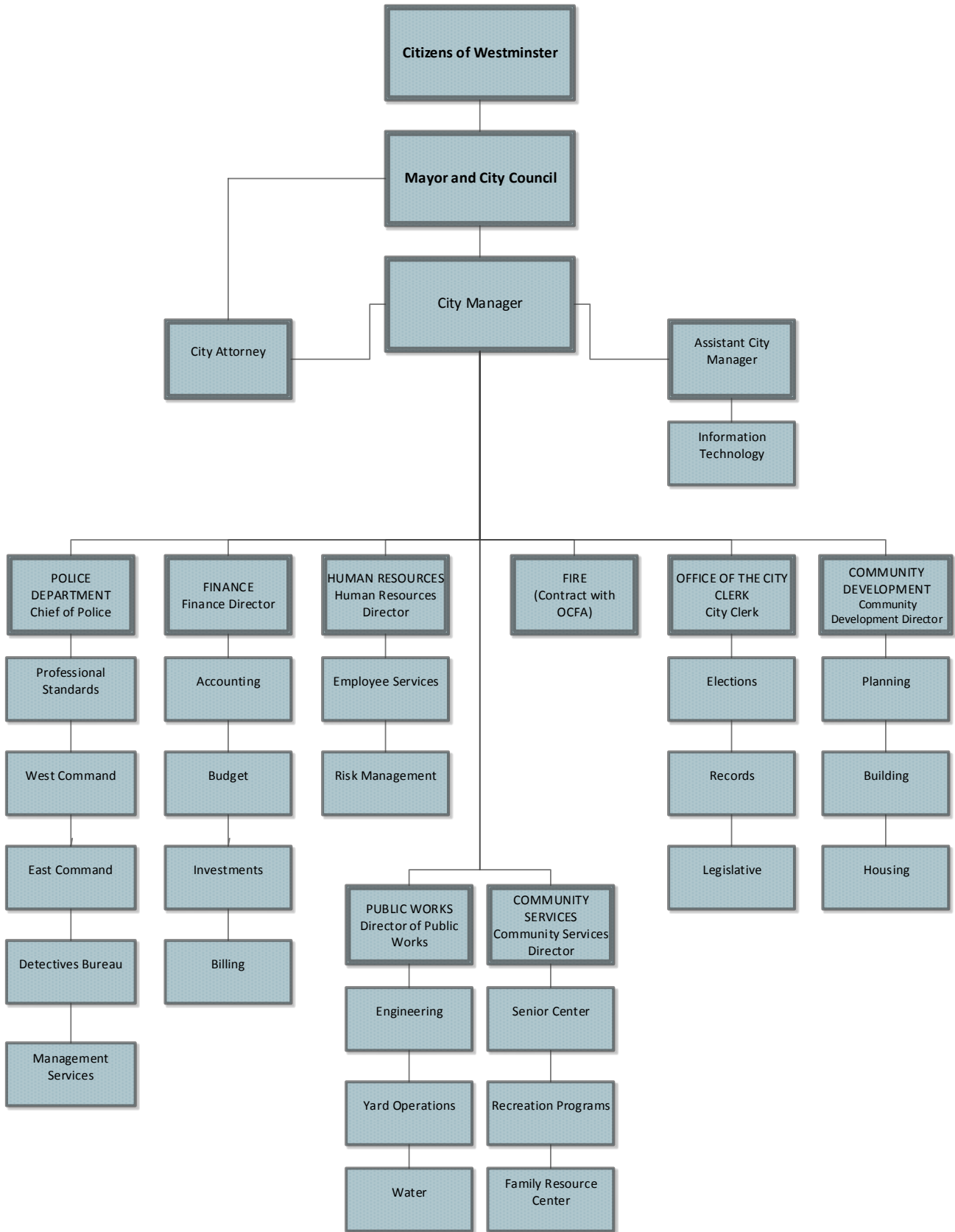
Shall be provided a positive work environment that encourages development and advancement

●City Council●

Will dedicate itself to provide progressive leadership and will recognize the efforts of those in pursuit of excellence

“City of Progress Built on Pride”





All-America City

The City of Westminster was named one of ten “All-America Cities” in the United States in 1996. The national competition, sponsored by the National Civic League, is based on how the community comes together to address and solve its own problems.

History

The story of Westminster that was and the Westminster that has changed through the years to become the thriving city as we know it today, is one of a cooperative spirit, purpose and determination.

The Presbyterian Reverend Lemuel P. Webber founded Westminster as a temperance colony in 1870 upon his purchase of some 6,000 acres of the Stearns Rancho. Fulfilling his dream, he invited those people with like ideas in religion and morals to locate on individual 40-acre farms in his new colony. The town was named for the Westminster Assembly of 1643, which prescribed the basic tenets of the Presbyterian Church. John Y. Anderson, a native of Virginia, was the first man to respond to the Reverend's invitation. Anderson took up residence on the corner of what we now know as Westminster Boulevard and Monroe Street.

The community maintained its rural character until the housing boom that followed World War II in the 1940s and 50s. The City was incorporated in 1957 as a bedroom community to the aerospace, industrial and commercial centers of Los Angeles County. Residential growth brought large tracts of single-family homes, apartments and mobile home parks to Westminster and commercial areas developed along the major boulevards.

The 1970's found a thriving community concerned with the original cooperation spirit the townspeople showed throughout the years. Most vacant land had been developed in residential zones and new construction was replacing some of the older dwellings. Two libraries situated in storefront buildings were accommodated by one new facility. The Historical Society, joining with the City Council, restored and resettled the 1874 McCoy-Hare House in Heritage Park as a reminder of the early days.

The 1980's saw population growth as Southeast Asian refugees, fleeing from the conflict in their homelands, relocated to this area. Over 500 businesses opened in the Bolsa Avenue area. The construction and development of Southeast Asian businesses, restaurants, and professional services not only added to the commercial base, but also became a tourist attraction.

The 1990's were a time of challenge, celebration, change and crisis for the city of Westminster. Westminster was named an “All-America City” in 1996 by the National Civic League for civic accomplishments, made possible by the cooperative efforts of business, government, the volunteer sector, and other individuals. Fire services that had been provided by the Westminster Fire Department since incorporation in 1957 were transferred to the Orange County Fire Authority. The Highway-39 Drive-in Theater (the last drive-in in Orange County), built in 1955, was redeveloped into a shopping center. Crisis hit the community in September 1998, when the five-million-gallon water storage tank on Hefley Street ruptured, flooding the adjoining fire station and 49 Hefley Square townhouses.

The turn of the century and early years of 2000 found continued growth and improvement in Westminster. Design and completion of two eight-million-gallon, state-of-the-art water tanks at Hoover and Hazard Avenues assured an adequate water supply. In the Civic Center area, Sid Goldstein Memorial Park was dedicated. An important part of the park is the Vietnam War Memorial which is a tribute to all who served in that arena. Coastline Community College now serves the community at its satellite campus located adjacent to the Westminster Rose Center, which includes a 411-seat theater and convention/banquet center for community events and programs.

Westminster is home to the West Orange County Municipal Courthouse, the beautiful Westminster Mall and pleasant residential neighborhoods, parks, churches and schools.

Business

The City of Westminster is strategically located with the State Route 22 (Garden Grove) Freeway on its northern boundary and the Interstate 405 (San Diego) Freeway on its southern boundary. It is 15 minutes from Disneyland and Knott’s Berry Farm and 10 minutes from Southern California’s beautiful beaches. The John Wayne Airport is within 10 miles and Los Angeles International Airport is 45 minutes away. Westminster Mall, at Goldenwest and the 405 Freeway, has in excess of 200 stores. The Westminster Center, located at Goldenwest and Westminster Blvd., is a 40-acre site with a variety of retail, food services and a large theater complex. Four automobile dealerships, Walmart and a Costco Business Center are located on Beach Blvd.

Little Saigon

Once home to orange and lemon groves, Westminster now attracts perhaps the greatest Asian population of any place in the United States. A visit to Little Saigon is a trip to another land. Clothes, food and services cater to the needs of a unique audience.

In the early 1970’s Vietnamese migrated and settled in Orange County. A major developer and refugee himself, Frank Jao, built the Little Saigon mall. The Vietnamese came to recognize this development as an opportunity to reunite with their friends and their culture. Mr. Jao and others began to develop other businesses in the district while successfully maintaining the Asian atmosphere, which is enjoyed by all visitors.

On a typical weekend, cars back up on Bolsa Avenue, waiting in line to park at the Asian Garden Mall and other shops of Little Saigon a cultural region which bridges two cities, Westminster and Garden Grove. With the influence of Saigon, Cambodia, Thailand and Korean cultures, foods, spices and clothes plus services such as tax preparation, catering, tailoring, wedding planning, photography and more offer signage and service in native tongues with English also spoken.

Government

- Incorporated in 1957
- Westminster has a Council - Manager form of government with the City Council appointing a professional administrator.
- Four persons are elected by popular vote to serve four-year terms on the City Council. Since 1986, the voters directly elect the Mayor for a two-year term.

General Election (11/2014)	Registered voters	39,816
	Votes cast last city election	18,876
	% voting last city election	47.41%

Location

Westminster is located in Orange County, approximately 25 miles southeast of downtown Los Angeles and five miles inland from the Pacific Ocean. The city is situated between two of the region’s most active freeways, Interstate 405 and State Route 22. State Route 39, otherwise known as Beach Boulevard, also bisects the City. The Westminster segment of Beach Boulevard carries more daily traffic than any section along its 20-mile span.

Demographics

Population		By Age group:	
2016	94,073	Under 5 years	5.9%
2015	92,106	Under 18 years	23.3%
2014	91,652	Over 65 years	14.3%
2013	91,169		
2012	90,677		

Median Age	2015	40
Median Household Income	2015	\$53,660
Housing Units	2015	28,282
2015 Racial Composition of City	Asian	47.7%
	White	25.6%
	Hispanic	22.8%
	Black/Other	3.9%
Land Uses	Commercial	606 acres
	Industrial	241 acres
	Public/Semi Public	601 acres
	Single Family Residential	2,495 acres
	Multi-family Residential	881 acres
	Park/Open Space	114 acres
	Right-of-Way	2,025 acres
	Vacant	33 acres
	Total Acres	6,994 acres
	Square Miles	10.6
School Enrollment	2016	11,947
	2015	12,097
	2012	15,711
	2011	15,715
	2010	15,707
New Construction (2015)	Permits	Valuation
Commercial	356	\$24,167,779
Residential	1,592	37,337,498
Multi-Family	5	1,896,986
Other	5	-
Total	1,958	\$63,402,263
<u>City Services</u>		
Community Services	Senior Centers	1
	Recreation Centers	2
	Parks	23
	Park Acreage	83.76
	Tennis Courts	11
	Skate Park	1
Police	Station	1
	Police Personnel	132 full-time/19 part-time
	Patrol Units	26
Law Violations:	Arrests	2,540
	Traffic Violations	1,831
	Parking Violations	21,308
	Total Incidents	25,679

Fire	Stations	3
	Fire personnel (OCFA)	51
	Medic/Engines	3
	Trucks	1
	Transportation Ambulances	2
	Incidents	7,223
	Inspections conducted	868
Public Works	Streets	186.6 miles
	Street Lights (total)	4,733
	Traffic Signals	71
Water	Production Wells	10
	Well Capacity	81.8 acre feet/day
	Miles of water mains ≥ 6"	240
	Number of service connections	20,349
	Number of fire hydrants	2,655
	Average daily consumption FY 15-16	28.0 acre feet/day
	Maximum daily capacity produced by the City in acre feet per day	43.6 acre feet/day

Services Provided by Other Governmental Units

Education	Westminster School District	
	Ocean View School District	
	Garden Grove Unified School District	
	Huntington Beach Union High School District	
	Goldenwest College	
	Coastline Community College	
	Elementary schools	13
	Middle schools	3
	Child Development	1
	High Schools	1
Community College Campus	1	

Trash and Sewers	Midway City Sanitary District
	Garden Grove Sanitary District
Library Services	Orange County Library
Natural Gas	Southern California Gas Company
Electricity	Southern California Edison Company
Public Transportation	Orange County Transportation Authority
Drainage	Orange County Flood Control District
Imported Water	
Purchased:	Metropolitan Water District of Southern California
Distributed:	Municipal Water District of Orange County

Economics

Property Tax Assessed Valuation	2015-16 Values	\$8,261,117,705
	2014-15 Values	\$7,621,181,246
Major Employers/ Number of Employees	Westminster School District	691
	Kindred Hospital Westminster	687
	City of Westminster	382
	Walmart	354
	Macy's	245

Principal Tax Payers/ Taxable Assessed Value	Westminster Mall LLC	\$255,151,962
	WRI West Gate South LP	\$70,622,799
	Land Partners Company	\$64,452,657
	Westpark Apartments	\$60,417,115
	Gretchen Ann Howard Trust	\$57,974,958

Unemployment Rate for the Area	2015	6.70%
	2014	7.50%
	2013	9.20%
	2012	11.20%
	2011	12.70%

Bond Ratings	2016 SAWRA Tax Allocation Refunding Bonds	AA
	2011 RDA Tax Allocation Bonds	A
	2008 COP Civic Center Refunding	AA/A+
	2008 COP Water System Refunding	AA+/AA
	2008 RDA Tax Allocation Refunding Notes	A2

Transportation

Two main freeways pass through the City; the San Diego Freeway (I-405) and the Garden Grove Freeway (State Route 22).

The closest airport to the City is the John Wayne Airport, which is located ten miles from the City. The Long Beach Municipal Airport, twelve miles from the City, also serves the City of Westminster. In addition, the Los Angeles International Airport is thirty-five miles from the City and provides passenger flights on all major airlines as well as air cargo service.

Local bus transportation is provided through the Orange County Transportation Authority. Greyhound Bus Lines also provides service to other localities and additional transcontinental service. Metrolink and Amtrak provide nearby passenger rail services.

<u>Climate</u>	Average Temperature	65.85 degrees
	Average Rainfall	13.88 inches

<u>Contact the City</u>	Building & Planning	(714) 548-3245
	City Hall	(714) 898-3311
	Community Services	(714) 895-2860
	Public Works	(714) 895-2876
	Corporation Yard	(714) 548-3249
	Senior Center	(714) 548-2878
	Family Resource Center	(714) 903-1331
	Police Department	(714) 898-3315

Web Site: www.westminster-ca.gov
 Westminster Municipal Code: www.qcodes.us/codes/westminster

Sources include: City of Westminster Records; City of Westminster Consolidated General Plan & Environmental Impact Report; State of California, Employment Development Department; State of California Department of Finance; State of California, Department of Finance Demographic Research Unit; U.S. Department of Labor, Bureau of Labor Statistics; U.S. Census; Westminster School District; Orange County Registrar of Voters; EMMA; California Demographics.

March 1, 2016	Budget Packets available on shared drive (expenditure, revenue)
March 1, 2016	Calendar and guidelines to Departments
March 21, 2016	Due - CIP list of new and closed projects
March 21, 2016	Due - Revenue and expenditure requests
March 21, 2016	Due - Internal service charges
March 21, 2016	Due - Program descriptions, supplemental requests
April 11 – April 15, 2016	Finance budget review
April 25 - April 29, 2016	City Manager/Department Head Budget Review meetings
May 2 – May 6, 2016	Finalize budget for Study Session presentation (week of May 16)
May 16, 2016	City Council Budget Presentation – Study Session
June 6, 2016	Finalize Staff Report to City Clerk’s Office
June 22, 2016	Present FY 2016-2017 Budget, Supplemental Requests and Capital Improvement Projects for Adoption
July 27, 2016	Present FY 2016-2017 Budget, Supplemental Requests and Capital Improvement Projects for Adoption
August 24, 2016	Present FY 2016-2017 Budget, Supplemental Requests and Capital Improvement Projects for Adoption
August 24, 2016	2016-17 Budget Adopted
February 2017	2016-2017 Midyear Review

After adoption, the City Manager has the authority to make technical corrections in compiling and preparing the printed version of the adopted budget. The City Manager, or his designee, has the discretion to make budget adjustments within a fund, within capital projects, and within a department’s operating budget. Such discretion does not include any increase to an operating fund or to the overall adopted budget. All budget adjustments between City funds are submitted to the City Council for formal approval.

The City of Westminster's Annual Budget is developed to give the public a general understanding of the City's revenues, expenditures, and organizational structure. The following summary gives a brief explanation of the different sections of the document:

Transmittal

The City Manager's Budget Message and Executive Summary are included in the transmittal section. The City Manager's budget message which is addressed to the City Council gives a general overview of the 2016-2017 operating and capital improvement budgets, including a description of estimates and assumptions used in the preparation of the document, budget changes, budget highlights, and future issues. The Executive Summary provides additional detail to the items addressed in the City Manager's Budget Message.

General Information

This section provides the reader with additional information about the City of Westminster as well as a regional map, the City Mission statement and budget calendar.

Summaries

This section includes a schedule of sources and uses for each fund in the City, an overall financial summary schedule that includes revenues, expenditures and fund balance for all City funds and a schedule of all operating transfers that are included in the budget.

Fund Statements

An individual schedule of revenues, expenditures and fund balance for each fund in the City is included in this section.

Revenues

The revenues section includes a summary of all the City revenue by fund type and by fund including two prior years of history. Also included is a summary and description of the City's major revenue sources.

Expenditures

The expenditures section includes a summary of City expenditures by fund and broken into the following categories: salaries & benefits, operations & maintenance, capital outlay and interfund charges.

Department Sections (City Council through Public Works)

The program budget detail is summarized by operating department. All Community Services-related programs, for example, are located under the Community Services tab. Each department section includes a department organizational chart and program summary sheets, which include an expenditure summary, mission statement, priorities, challenges and highlights, a personnel summary and department historical information.

Capital Improvement Projects

This section provides a listing of all of the new 2016-2017 Capital Improvement Projects as well as a list of ongoing projects.

Supplemental Information

The Supplemental Information Section includes supplemental budget requests, a schedule of overhead and interfund charges, a summary of City positions, a debt service schedule, policies and procedures, the adopted budget resolutions, as well as a glossary and an index.

A TRAFFIC IMPACT FEE - 216

FY 2016 – 2017

	B	C	D	DIFFERENCE	E
	2014-15	2015-16	2015-16	FAVORABLE/ (UNFAVORABLE)	2016-17
	ACTUAL	REVISED BUDGET	ESTIMATED		ADOPTED BUDGET
F REVENUES					
Use of Money & Property	4,288	4,000	1,913	(2,087)	4,000
Charges for Services	73,633	50,000	100,304	50,304	50,000
TOTAL REVENUES	77,921	54,000	102,217	48,217	54,000
G EXPENDITURES					
Public Works	53,896	52,700	55,111	(2,411)	52,700
TOTAL EXPENDITURES	53,896	52,700	55,111	(2,411)	52,700
H OTHER FINANCING SOURCES/(USES)					
Transfers In:					
Capital Improvement Projects Fund	-	-	-	-	-
Transfers Out:					
Capital Improvement Projects Fund	-	(80,000)	(80,000)	-	(156,864)
TOTAL OTHER FINANCING SOURCES/(USES)	-	(80,000)	(80,000)	-	(156,864)
I NET CHANGE IN FUND BALANCE	24,025	(78,700)	(32,894)	45,806	(155,564)
J BEGINNING FUND BALANCE	209,894	233,919	233,919	-	201,025
K ENDING FUND BALANCE	233,919	155,219	201,025	45,806	45,461
L FUND BALANCES					
Unassigned	233,919	155,219	201,025	45,806	45,461
TOTAL FUND BALANCES	233,919	155,219	201,025	45,806	45,461

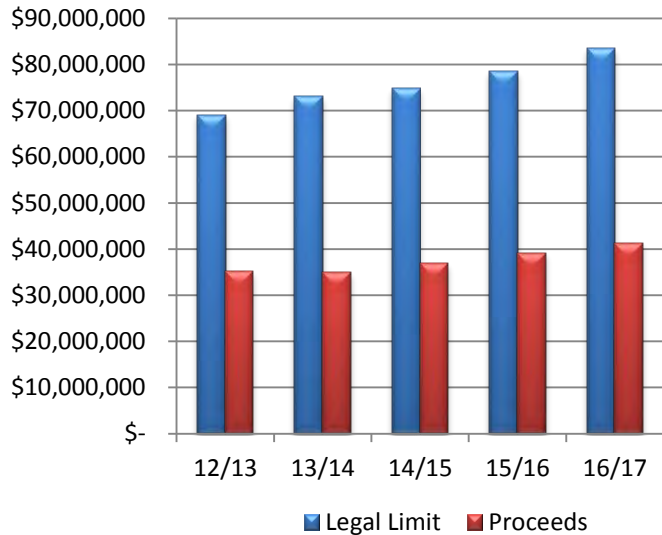
- A Fund name and number
- B 2014-15 (prior year) revenue and expenditure information
- C 2015-16 (current year) revised budget
- D 2015-16 (current year) estimated revenue and expenditures
- E 2016-17 budgeted revenue and expenditures
- F Revenue breakdown for the fund
- G Expenditure breakdown for the fund
- H Breakdown of other sources and uses
- I Net change in fund balance (revenue – expenditure +- other financing sources/uses)
- J Prior year ending available balance
- K Prior year ending balance plus net change in fund balance (I + J)
- L Fund balance breakdown

In November of 1979, California voters approved Proposition 4, an initiative that added Article XIII B to the State Constitution. This constitutional amendment, popularly known as the Gann initiative or Gann Appropriations Limit (due to the name of its sponsor Paul Gann), placed limits on the growth of expenditures for publicly funded programs. The measure, which was modified by Proposition 111 in 1990, limits the amount of tax proceeds state and local governments can spend each year.

The limit changes annually and is different for every city. Each year's limit is based on the amount of tax proceeds that were authorized to be spent in FY 1978-79 in each city, and modified for changes in inflation and population in each subsequent year. By law, inflationary adjustments are based on the California Department of Finance's official report on changes in the state's per capita income or on non-residential assessed valuation due to new construction. Population adjustments are based on the changes in city or county population levels.

Each year the City Council must adopt, by resolution, an appropriations limit for the following year. Using cost of living data provided by the State of California, and population and per capita personal income data provided by the State Department of Finance, the City's Appropriation Limit for 2016-2017 has been computed to be \$83,458,461. Appropriations subject to the limitation in the 2016-2017 budget total \$41,362,897 which is \$42,095,564, less than the computed limit.

Additional appropriations to the budget funded by non-tax sources such as service charges, restricted revenues from other agencies, grants or beginning fund balances would be unaffected by the Appropriations Limit. However, any supplemental appropriations funded through increased tax sources would be subject to the Appropriations Limit and could not exceed the \$42,095,564 variance indicated. Further, any overall actual receipts from tax sources exceeding budget estimates by more than \$42,095,564 will result in proceeds from taxes in excess of the City's Appropriations Limit, requiring refunds of the excess within the next two fiscal years or voter approval of an increase in the City's Appropriations Limit.





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Westminster
California**

For the Fiscal Year Beginning

July 1, 2015

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Westminster, California for its annual budget for the fiscal year beginning July 1, 2015. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.





SUMMARIES

TOTAL SOURCES & USES

FY 2016 – 2017

FUND #	FUND	BEGINNING BALANCE	REVENUE	TRANSFERS IN	TOTAL SOURCES	OPERATING EXPENDITURE	TRANSFERS OUT	TOTAL USES	ENDING BALANCE
GENERAL FUND									
100	General Fund	20,446,619	48,422,302	3,365,005	72,233,926	53,620,566	95,000	53,715,566	18,518,360
SPECIAL REVENUE FUNDS									
200	Park Dedication	1,219,619	110,000	-	1,329,619	5,500	-	5,500	1,324,119
210	Gas Tax	412,970	2,218,442	-	2,631,412	1,335,029	773,000	2,108,029	523,383
211	Measure M	(269,479)	2,320,923	-	2,051,444	783,524	1,467,000	2,250,524	(199,080)
214	Street Improvements Grant Fund	(399,904)	2,000	-	(397,904)	-	-	-	(397,904)
216	Traffic Impact Fee	201,025	54,000	-	255,025	52,700	156,864	209,564	45,461
220	Municipal Lighting District	2,188,546	1,522,000	-	3,710,546	968,100	-	968,100	2,742,446
230	Debt Service Administration	1,480,898	8,000	60,000	1,548,898	267,261	580,000	847,261	701,637
240	Housing/Community Development	778,649	1,092,540	-	1,871,189	711,554	362,381	1,073,935	797,254
242	HCD Home Housing	112,246	729,401	-	841,647	729,401	-	729,401	112,246
245	Housing Authority Fund ***	5,523,056	45,000	-	5,568,056	986,082	-	986,082	4,581,974
250	Police Seizure	1,205,634	108,000	-	1,313,634	385,000	-	385,000	928,634
251	Special Police Services	-	-	-	-	-	-	-	-
252	Orange County Human Trafficking	-	-	-	-	-	-	-	-
253	Special Police Services	-	-	-	-	-	-	-	-
254	Special Police Services	-	-	-	-	-	-	-	-
255	Special Police Services	81,822	-	-	81,822	25,688	-	25,688	56,134
256	Special Police Services	174,703	-	-	174,703	-	-	-	174,703
258	Special Police Services	28,533	3,000	-	31,533	6,000	-	6,000	25,533
259	Special Police Services	-	-	-	-	-	-	-	-
260	Local Narcotics Seized Property	379,344	12,000	-	391,344	1,000	-	1,000	390,344
261	Supplemental Law Enforcement Services	4,370	144,000	70,000	218,370	217,589	-	217,589	781
264	Special Police Services	(7,632)	-	-	(7,632)	-	-	-	(7,632)
270	Drainage District	147,873	5,000	-	152,873	250	-	250	152,623
275	Community Services Grant	26,077	343,000	-	369,077	337,579	-	337,579	31,498
280	AQMD	423,860	233,000	-	656,860	85,981	258,000	343,981	312,879
290	Senior Transportation	291,237	206,572	28,000	525,809	250,447	-	250,447	275,362
295	Project SHUE	5,065	20,751	-	25,816	39,408	-	39,408	(13,592)
Total Special Revenue Funds		14,008,512	9,177,629	158,000	23,344,141	7,188,093	3,597,245	10,785,338	12,558,803
CAPITAL PROJECTS FUNDS									
400	Capital Projects	12	-	3,714,245	3,714,257	3,714,245	-	3,714,245	12
800	Reserve Fund	2,200,005	-	-	2,200,005	-	2,200,005	2,200,005	-
Total Capital Projects Funds		2,200,017	-	3,714,245	5,914,262	3,714,245	2,200,005	5,914,250	12
ENTERPRISE FUNDS **									
600	Water Utility	4,291,810	13,529,000	25,000	17,845,810	13,276,416	893,300	14,169,716	3,676,094
601	Utility Conservation	4,122,091	285,000	-	4,407,091	145,000	-	145,000	4,262,091
602	Utility Capital Projects	-	-	833,300	833,300	833,300	-	833,300	-
Total Enterprise Funds		8,413,901	13,814,000	858,300	23,086,201	14,254,716	893,300	15,148,016	7,938,185
TOTAL									
		45,069,049	71,413,931	8,095,550	124,578,530	78,777,620	6,785,550	85,563,170	39,015,360
INTERNAL SERVICE FUNDS **									
700	Equipment Replacement	879,915	1,951,460	-	2,831,375	1,753,801	495,000	2,248,801	582,574
740	General Benefits	3,035,360	15,851,350	-	18,886,710	15,835,908	-	15,835,908	3,050,802
750	Liability Administration	(1,865,590)	2,017,000	-	151,410	2,848,840	-	2,848,840	(2,697,430)
760	Information Systems and Equipment	561,404	1,343,000	-	1,904,404	1,814,704	250,000	2,064,704	(160,300)
770	Government Buildings	1,234,980	2,294,650	-	3,529,630	2,422,720	565,000	2,987,720	541,910
Total Internal Service Funds		3,846,069	23,457,460	-	27,303,529	24,675,973	1,310,000	25,985,973	1,317,556
Total All Funds		48,915,118	94,871,391	8,095,550	151,882,059	103,453,593	8,095,550	111,549,143	40,332,916

** Enterprise and Internal Service funds net of Investment in Capital Assets

*** Housing Authority Excluded non-current notes receivable and SERAF payments

Negative fund balances will be remedied by future revenues or transfers from other funds. See individual fund statements for more information.

OVERALL FINANCIAL SUMMARY

FY 2016 – 2017

	General Funds	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Internal Service Funds	Budget 2016-17	Revised Budget 2015-16	Actual 2014-15
Revenues								
Property Taxes	13,987,700	1,472,000	-	-	-	15,459,700	13,921,400	13,663,130
Other Taxes	25,479,000	-	-	-	-	25,479,000	24,981,000	24,188,906
Licenses and Permits	870,000	-	-	-	-	870,000	770,600	841,683
Fines, Forfeits and Penalties	965,000	15,000	-	-	-	980,000	1,000,000	1,054,360
Use of Money and Property	1,212,000	123,000	-	85,000	55,000	1,475,000	1,318,000	1,633,895
Intergovernmental	187,000	7,269,629	-	-	-	7,456,629	8,280,673	8,771,256
Charges for Services	3,938,079	155,000	-	13,664,000	21,859,110	39,616,189	40,471,000	39,825,356
Other Revenue	1,783,523	143,000	-	65,000	1,543,350	3,534,873	3,680,655	5,479,366
Total Revenues	48,422,302	9,177,629	-	13,814,000	23,457,460	94,871,391	94,423,328	95,457,951
Expenditures								
General Government	4,493,288	89,481	-	793,379	19,589,114	24,965,262	24,550,654	24,677,805
Police	28,929,453	603,277	-	-	-	29,532,730	29,098,425	27,031,668
Fire	12,659,511	-	-	-	-	12,659,511	12,286,258	11,300,230
Community Services	2,365,648	632,934	-	-	-	2,998,582	3,089,847	2,573,295
Community Development	2,083,306	2,427,037	-	-	-	4,510,343	5,269,713	4,435,165
Public Works	6,075,184	1,800,050	-	10,938,868	3,996,701	22,810,803	22,505,800	20,675,972
Capital Outlay	-	32,000	3,714,245	981,300	40,000	4,767,545	24,010,577	6,584,507
Debt Service	-	486,171	-	519,168	203,478	1,208,817	1,206,539	913,019
Budget Contingency	-	-	-	-	-	-	-	-
Interfund Charges	(2,985,824)	1,117,143	-	1,022,001	846,680	-	-	-
Total Expenditures	53,620,566	7,188,093	3,714,245	14,254,716	24,675,973	103,453,593	122,017,813	98,191,660
Excess (deficiency) of revenues over (under) expenditures	(5,198,264)	1,989,536	(3,714,245)	(440,717)	(1,218,513)	(8,582,203)	(27,594,485)	(2,733,709)
Other financing sources (uses)								
Operating transfers in	3,365,005	158,000	3,714,245	858,300	-	8,095,550	9,265,918	21,004,576
Operating transfers out	(95,000)	(3,597,245)	(2,200,005)	(893,300)	(1,310,000)	(8,095,550)	(9,172,180)	(20,996,694)
Bond proceeds	-	-	-	-	-	-	-	-
Total other financing sources (uses)	3,270,005	(3,439,245)	1,514,240	(35,000)	(1,310,000)	-	93,738	7,882
Beginning Fund Balance July 1	20,446,619	33,588,377	2,200,017	8,413,902	8,966,791	73,615,706	96,953,381	99,430,984
Increase (decrease) in fund balance	(1,928,259)	(1,449,709)	(2,200,005)	(475,717)	(2,528,513)	(8,582,203)	(27,500,747)	(2,725,827)
Ending Fund Balance June 30	18,518,360	32,138,668	12	7,938,185	6,438,278	65,033,503	69,452,634	96,705,157

Revenue categories are summarized on this schedule. In some cases, Fund Statements show more detailed categories to provide additional information to the reader.

2016-17 Budget beginning balance is based on estimated ending fund balances as shown on the fund statements (pages 37 - 79). 2015-16 Budget ending balance is based on revised budget numbers. The revised budget numbers include carry over capital project budgets of \$14.9 million. The adopted budget only includes new capital project allocations.

OPERATING TRANSFERS

FY 2016 – 2017

FUND	PROGRAM	OBJECT	FUND NAME	TRANSFER IN	TRANSFER OUT	PURPOSE
100	20000	81000	General Fund	2,200,005	-	Reserve Fund
100	20000	81000	General Fund	400,000	-	Government Buildings Fund
100	20000	81000	General Fund	185,000	-	Equipment Replacement Fund
100	20000	81000	General Fund	580,000	-	Debt Service Fund
100	20000	91000	General Fund	-	25,000	Lifeline program
100	31000	91000	General Fund	-	70,000	Police Officer Salaries
				<u>3,365,005</u>	<u>95,000</u>	
210	55005	91050	Gas Tax Fund	-	773,000	Capital Projects
211	55027	91050	Measure M Fund	-	1,467,000	Capital Projects
216	55030	91050	Traffic Impact Fee Fund	-	156,864	Capital Projects
230	11200	81000	Debt Service Administration	60,000	-	800 MHz Debt Service Payment
230	11200	91000	Debt Service Administration	-	580,000	To General Fund
				<u>60,000</u>	<u>580,000</u>	
240	16010	91050	CDBG Fund	-	362,381	Capital Projects
261	38500	81000	SLESF Fund	70,000	-	Police Officer Salaries
280	14800	91000	AQMD Fund	-	28,000	Senior Transportation Program
280	14800	91050	AQMD Fund	-	230,000	Capital Projects
					<u>258,000</u>	
290	70501	81000	Senior Transportation Fund	28,000	-	Senior Transportation Program
400	14502	81050	Capital Improvement Projects Fund	250,000	-	Capital Projects
400	14802	91050	Capital Improvement Projects Fund	230,000	-	Capital Projects
400	16510	81050	Capital Improvement Projects Fund	362,381	-	CDBG Capital Projects
400	55031	81050	Capital Improvement Projects Fund	156,864	-	Traffic Impact Capital Projects
400	55026	81050	Capital Improvement Projects Fund	1,467,000	-	Measure M Capital Projects
400	55036	81050	Capital Improvement Projects Fund	773,000	-	Gas Tax Capital Projects
400	58002	81050	Capital Improvement Projects Fund	310,000	-	Equipment Replace Capital Projects
400	75502	81050	Capital Improvement Projects Fund	165,000	-	Building Maint Capital Projects
				<u>3,714,245</u>	<u>-</u>	
800	80001	91000	Reserve Fund	-	2,200,005	General Fund
600	23000	81000	Water Utility Fund	25,000	-	Lifeline
600	23000	91000	Water Utility Fund	-	60,000	800 MHz Debt Service Payment
600	55500	91050	Water Utility Fund	-	833,300	Capital Projects
				<u>25,000</u>	<u>893,300</u>	
602	55502	81050	Capital Improvement Projects Fund	833,300	-	Water Capital Projects
700	58000	91000	Equipment Replacement Fund	-	185,000	General Fund
700	58000	91050	Equipment Replacement Fund	-	310,000	Capital Projects
				-	<u>495,000</u>	
760	14450	91050	Information Systems Fund	-	250,000	Capital Projects
770	75500	81000	Government Buildings Fund	-	400,000	General Fund
770	75500	91050	Government Buildings Fund	-	165,000	Capital Projects
				-	<u>565,000</u>	
				<u>8,095,550</u>	<u>8,095,550</u>	





FUND STATEMENTS

Fund Structure

Governmental Funds

General Funds

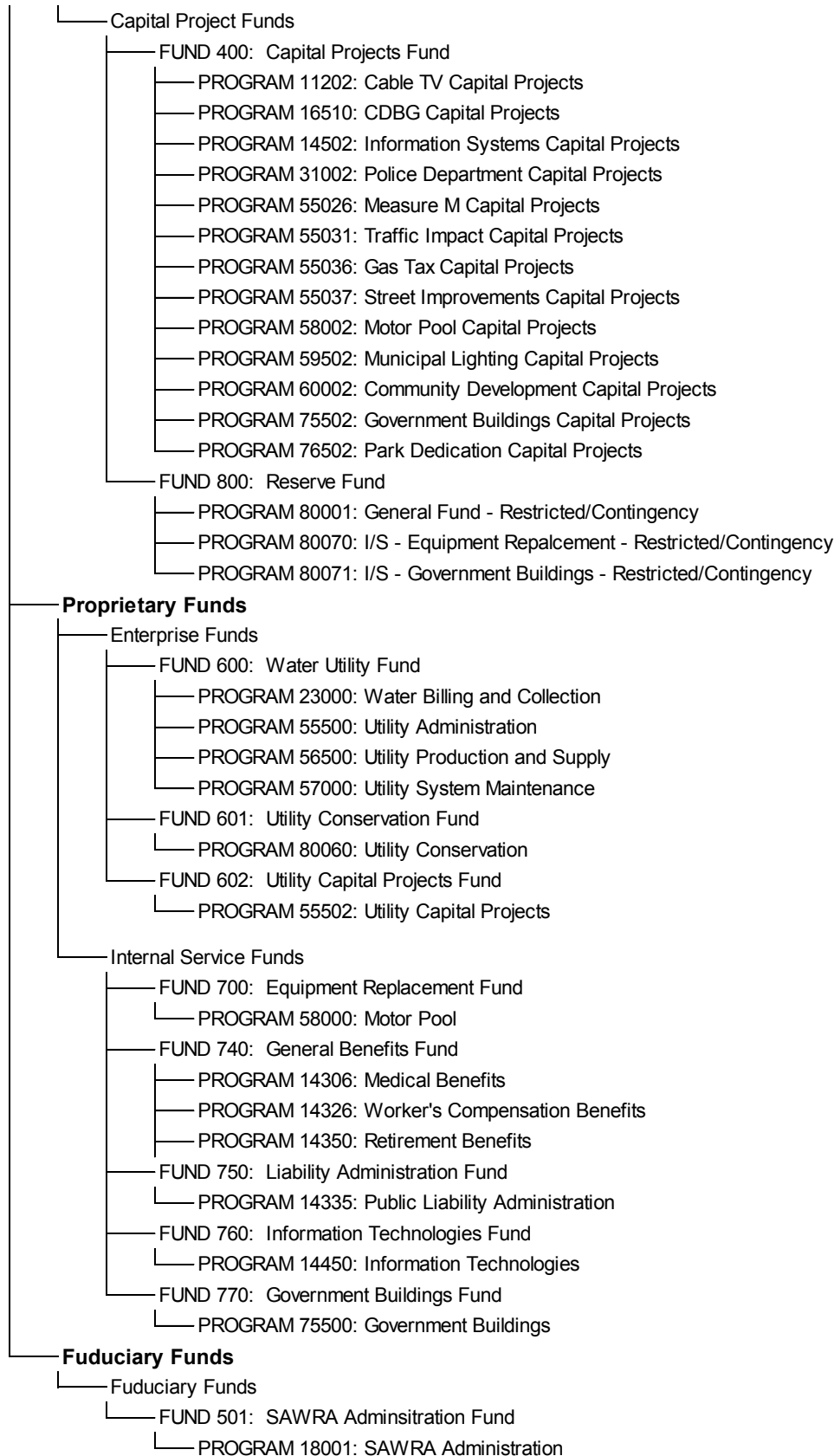
FUND 100: General Fund

- PROGRAM 10000: City Council
- PROGRAM 10100: Planning Commission
- PROGRAM 10200: Traffic Commission
- PROGRAM 10300: Community Services & Recreation Commission
- PROGRAM 11500: City Manager
- PROGRAM 12000: City Clerk
- PROGRAM 12500: Elections
- PROGRAM 13000: City Attorney
- PROGRAM 14200: Human Resources and Risk Management
- PROGRAM 14336: Personnel Board
- PROGRAM 20000: General City
- PROGRAM 21000: Finance Administration
- PROGRAM 31000: General Police Services
- PROGRAM 32000: Animal Control
- PROGRAM 33000: Code Enforcement
- PROGRAM 41000: General Fire Services
- PROGRAM 44000: Ambulance Transport Services
- PROGRAM 50000: Public Works Administration
- PROGRAM 50500: Engineering Services
- PROGRAM 51500: Street Maintenance
- PROGRAM 52500: Concrete Repair
- PROGRAM 53000: Park Maintenance
- PROGRAM 53500: Street Tree Maintenance
- PROGRAM 61050: Planning
- PROGRAM 62050: Building
- PROGRAM 70000: Community Services Administration
- PROGRAM 70500: Senior Center
- PROGRAM 71000: Recreation Services
- PROGRAM 75000: Community Promotion and Events

Special Revenue Funds

- FUND 200: Park Dedication Fund
 - PROGRAM 76500: Park Dedication Administration
- FUND 210: Gas Tax Fund
 - PROGRAM 55005: Gas Tax Program
- FUND 211: Measure M Fund
 - PROGRAM 55027: Measure M Administration
- FUND 214: Street Improvements Grant Fund
 - PROGRAM 55035: Street Improvements Grant
- FUND 216: Traffic Impact Fund
 - PROGRAM 55030: Traffic Impact Fee Administration
- FUND 220: Municipal Lighting Fund
 - PROGRAM 59500: Municipal Lighting

- FUND 230: Debt Service Administration Fund
 - └─ PROGRAM 11200: Debt Service Administration
- FUND 240: Housing/Community Development (CDBG) Fund
 - └─ PROGRAM 16010: CDBG
- FUND 242: HCD Home Housing Fund
 - └─ PROGRAM 17403: HOME Housing
- FUND 245: Housing Authority Fund
 - └─ PROGRAM 19000: Housing Authority
- FUND 250: Police Seizure Fund
 - └─ PROGRAM 34100: DOJ Seizures - Criminal
- FUND 251: Special Police Services Fund
 - └─ PROGRAM 39400: JAG 2014
- FUND 252: Special Police Services Fund
 - └─ PROGRAM 39800: Special Police Services Fund Debt Service
- FUND 253: Special Police Services Fund
 - └─ PROGRAM 39990: Office of Traffic Safety - Grant
- FUND 254: Special Police Services Fund
 - └─ PROGRAM 39900: ABC Grant
- FUND 255: Special Police Services Fund
 - └─ PROGRAM 39500: SAAV
- FUND 256: Special Police Services Fund
 - └─ PROGRAM 39150: Board of State and Community Corrections Local Assistance (BSCC)
- FUND 257: Special Police Services Fund
 - └─ PROGRAM 39250: JAG 2013
- FUND 258: Special Police Services Fund
 - └─ PROGRAM 39200: Animal Control - Humane Programs
- FUND 259: Special Police Services Fund
 - └─ PROGRAM 39350: Police Prop 69
- FUND 260: Local Seized Property Fund
 - └─ PROGRAM 35000: Local Narcotic Seizure
- FUND 261: Supplemental Law Enforcement Services Fund
 - └─ PROGRAM 38500: Citizens Options for Public Safety Program
- FUND 262: Special Police Services Fund
 - └─ PROGRAM 39251: JAG 2011
- FUND 263: Special Police Services Fund
 - └─ PROGRAM 39252: JAG 2012
- FUND 264: Special Police Services Fund
 - └─ PROGRAM 39253: AB109
- FUND 270: Drainage District Fund
 - └─ PROGRAM 59000: Drainage District
- FUND 275: Community Services Grant Fund
 - └─ PROGRAM 71800: Family Resource Center
- FUND 280: AQMD Fund
 - └─ PROGRAM 14800: Air Quality Management Program
- FUND 290: Community Services Grant Fund
 - └─ PROGRAM 70501: Senior Transportation
- FUND 295: Project SHUE Fund
 - └─ PROGRAM 76000: Project SHUE



GENERAL FUNDS

FUND 100: General Fund

The General Fund is the primary operating fund of the City. All general tax receipts and fee revenue not allocated by law, Council policy or contractual agreement to other funds are accounted for in the General Fund. General Fund expenditures include operations traditionally associated with activities which are not required to be accounted for or paid by another fund.

	2014-15 ACTUAL	2015-16 REVISED BUDGET	2015-16 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2016-17 ADOPTED BUDGET	% Change
REVENUE						
Property Taxes	2,937,851	2,976,000	3,032,496	56,496	2,990,500	-1%
Property Taxes - In Lieu of VLF	8,074,210	8,266,400	8,710,469	444,069	9,033,000	4%
<i>Property Taxes - Residual RDA elimination</i>	<i>1,386,675</i>	<i>1,584,000</i>	<i>1,973,541</i>	<i>389,541</i>	<i>1,964,200</i>	0%
Sales Taxes	15,725,649	16,329,000	17,098,000	769,000	16,985,000	-1%
Property Transfer	204,707	200,000	298,668	98,668	300,000	0%
Franchise	1,410,626	1,400,000	1,363,710	(36,290)	1,390,000	2%
Business License	1,216,170	1,264,000	1,329,404	65,404	1,254,000	-6%
Transient Occupancy	713,760	688,000	776,997	88,997	750,000	-3%
Utility Users Taxes	4,917,994	5,100,000	4,470,450	(629,550)	4,800,000	7%
License & Permits	841,683	770,600	867,269	96,669	870,000	0%
Fines, Forfeits and Penalties	1,049,660	1,000,000	882,906	(117,094)	965,000	9%
Use of Money & Property	1,265,532	1,118,000	1,077,485	(40,515)	1,212,000	12%
Intergovernmental	294,196	87,000	192,638	105,638	187,000	-3%
Charges for Services	3,194,659	3,133,000	3,391,289	258,289	3,314,079	-2%
<i>Capital Improvement Project charges</i>	<i>1,010,477</i>	<i>1,014,000</i>	<i>1,014,000</i>	<i>-</i>	<i>624,000</i>	<i>-38%</i>
<i>WRA/ROPS Administration</i>	<i>743,864</i>	<i>652,000</i>	<i>608,257</i>	<i>(43,743)</i>	<i>376,000</i>	<i>-38%</i>
Overhead Charges	1,287,327	1,171,740	1,297,747	126,007	1,094,323	-16%
Other Revenue	384,433	318,915	294,563	(24,352)	313,200	6%
TOTAL REVENUE	46,659,472	47,072,655	48,679,889	1,607,234	48,422,302	-1%
EXPENDITURES						
General Government	2,772,608	3,052,813	2,917,785	135,028	3,106,575	6%
Police	26,488,995	27,996,989	27,886,426	110,563	28,929,453	4%
Fire	11,300,230	12,286,258	12,179,565	106,693	12,659,511	4%
Community Services	2,085,968	2,451,000	2,299,890	151,110	2,365,648	3%
Public Works	4,059,709	4,440,164	4,473,909	(33,745)	4,476,073	0%
Community Development	1,903,931	2,100,000	2,067,541	32,459	2,083,306	1%
TOTAL OPERATING EXPENDITURE	48,611,441	52,327,224	51,825,116	502,108	53,620,566	3%
OTHER FINANCING SOURCES/(USES)						
Transfers In:						
Equipment Replacement	-	-	-	-	185,000	
Reserve Fund	-	1,575,000	1,575,000	-	2,200,005	
Government Buildings	40,000	-	-	-	400,000	
Debt Service	-	-	-	-	580,000	
Capital Projects	6,877	-	-	-	-	
Transfers Out:						
Water Enterprise Fund	(25,000)	(25,000)	(25,000)	-	(25,000)	
Special Police Grant Services Fund	(43,000)	-	-	-	-	
Supp Law Enforcement Svcs Fund	(68,000)	(75,000)	(75,000)	-	(70,000)	
TOTAL OTHER FINANCING SOURCES/(USES)	(89,123)	1,475,000	1,475,000	-	3,270,005	
NET CHANGE IN FUND BALANCE	(2,041,092)	(3,779,569)	(1,670,227)	2,109,342	(1,928,259)	
BEGINNING FUND BALANCE	24,157,938	22,116,846	22,116,846	-	20,446,619	
ENDING FUND BALANCE	22,116,846	18,337,277	20,446,619	2,109,342	18,518,360	

The general fund budget is balanced by use of reserves and transfers in from the Reserve Fund. This is the second year of a two year plan to provide time to address the financial structure of the City as well as continued use of reserves.

SPECIAL REVENUE FUNDS

Special Revenue Funds account for the proceeds of specific revenue sources (other than expendable and nonexpendable trusts) that are legally restricted or otherwise assigned for specific purposes.

FUND 200: Park Dedication Fund

The Park Dedication Fund accounts for payments assessed against new residential developments to support community parks. Amounts are required to be used for acquisition and improvement of City parks.

FUND 210: Gas Tax Fund

The Gas Tax Fund accounts for revenues and expenditures under the Street and Highways Code of the State of California. Expenditures may be made for any street-related purpose in the City's system of streets, including maintenance thereof.

FUND 211: Measure M Fund

The Measure M Fund accounts for the receipt and distribution of the City's share of the local Sales Tax funds as approved by the voters of Orange County for use in the City's system of streets, including maintenance thereof.

FUND 214: Street Improvement Grant Fund

The Street Improvement Grant Fund accounts for the receipt and distribution of the City's share of the Transportation Relief Funds. Allocated funds must only be used for the maintenance or reconstruction costs on public streets or roads.

FUND 216: Traffic Impact Fee Fund

The Traffic Impact Fee Fund accounts for the collection and distribution of Traffic Impact Mitigation Fees pursuant to Ordinance No. 2203 and Resolution 3097.

FUND 220: Municipal Lighting District Fund

The Municipal Lighting District Fund accounts for the City's share of property taxes collected under the Municipal Lighting District Act of 1919. Property taxes are collected by the County and paid to the City for operating and maintaining the municipal lighting district.

FUND 230: Debt Service Administration Fund

The Debt Service Administration Fund accounts for the debt service payments specific to the Rose Center and 800 MHz portion of the 2008 Westminster Certificates of Participation (Civic Center Refunding Program).

FUND 240: Housing/Community Development (CDBG) Fund

The Housing/Community Development Fund accounts for a Federal grant received from the Department of Housing and Urban Development (HUD). The grant is to be used for the development of a viable community by providing decent housing, a suitable living environment, and expanding economic opportunities, principally for persons with low and moderate income.

FUND 242: HCD Home Housing Fund

The HCD Home Housing Fund accounts for a Federal grant received from the Department of Housing and Urban Development (HUD). The grant is to be used to provide funding to local governments and their private and nonprofit partners for the expansion of affordable housing.

FUND 245: Housing Authority Fund

The Housing Authority Fund accounts for revenues received primarily from loan repayments and the associated expenditures to be used for increasing or improving low and moderate income housing. The assets in this account were transferred to the City upon dissolution of the Westminster Redevelopment Agency.

FUND 250: Police Seizure Fund

The Police Seizure Fund accounts for seized assets and related Police expenditures.

FUND 251: Special Police Services Fund

This Special Police Services Fund accounts for the Edward Byrne Memorial Justice Assistance Grant Program (JAG) 2014 funds to prevent and control crime and to improve criminal justice systems.

FUND 252: Special Police Services Fund

This Special Police Services Fund accounts for the 800 MHz Debt Service Administration Fund accounts for the debt service payments specific to the 800 MHz portion of the 2008 Westminster Certificates of Participation (Civic Center Refunding Program). These funds were moved to fund 230 for the 2015-16 Budgets.

FUND 253: Special Police Services Fund

This Special Police Services Fund accounts for the Office of Traffic Safety Grant funds.

FUND 254: Special Police Services Fund

This Special Police Services Fund accounts for the ABC (Alcohol Beverage Control) grant funds.

FUND 255: Special Police Services Fund

This Special Police Services Fund accounts for the Orange County Service Authority for Abandoned Vehicles (SAAV) funds.

FUND 256: Special Police Services Fund

This Special Police Services Fund accounts for the Board of State and Community Corrections Local Assistance (BSCC) grant funds.

FUND 257: Special Police Services Fund

This Special Police Services Fund accounts for the Edward Byrne Memorial Justice Assistance Grant Program (JAG) 2013 funds to prevent and control crime and to improve criminal justice systems.

FUND 258: Special Police Services Fund

The Special Police Services Fund accounts for the animal control humane program.

FUND 259: Special Police Services Fund

This Special Police Services Fund accounts for the Police Proposition 69 grant funds.

FUND 260: Local Narcotics Seized Property Fund

The Local Narcotics Seized Property Fund accounts for locally seized assets and related Police expenditures.

FUND 261: Supplemental Law Enforcement Service Fund

The Supplemental Law Enforcement Service Fund accounts for a state grant related to crime prevention. Expenditures in this fund provide more time for front line police officers to interact with the community.

FUND 262: Special Police Services Fund

This Special Police Services Fund accounts for the JAG 2011 grant funds.

FUND 263: Special Police Services Fund

This Special Police Services Fund accounts for the JAG 2012 grant funds.

FUND 264: Special Police Services Fund

This Special Police Services Fund accounts for the AB109 grant funds.

FUND 270: Drainage District Fund

The Drainage District Fund accounts for revenues received from developers and expenditures to provide storm drain systems within each District.

FUND 275: Community Services Grant Fund

The Community Services Grant Fund accounts for all County grants received which are not otherwise separately accounted for in other funds. These grants include Summer Youth Employment, Year-Round Youth Employment, Welfare to Work, and The Family Resources Center.

FUND 280: AQMD Fund

The Air Quality Management fund accounts for a State grant which provides incentives to employees who ride share in order to reduce air pollution. The grant also provides for daily group pick-up transportation to older adults, within the community, who do not have other ways to do shopping, banking or other errands.

FUND 290: Community Services Grant Fund

The Senior Transportation Fund accounts for money from OCTA, AQMD and CDBG to provide safe and efficient transportation services to Westminster Seniors.

FUND 295: Project SHUE Fund

The Project SHUE (Safety, Health and Understanding in Education) Fund provides an after school intergenerational program for at risk youth, trains and subsidizes income for older adults in a workplace environment, and tracks young children for unsubsidized employment.

	2014-15 ACTUAL	2015-16 REVISED BUDGET	2015-16 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2016-17 ADOPTED BUDGET
REVENUES					
Use of Money & Property	16,202	10,000	21,382	11,382	10,000
Charges for Services	730,327	50,000	534,808	484,808	100,000
Other Revenue	-	-	540	540	-
TOTAL REVENUES	746,529	60,000	556,730	496,730	110,000
EXPENDITURES					
Community Services	37,326	3,000	27,837	(24,837)	5,500
TOTAL EXPENDITURES	37,326	3,000	27,837	(24,837)	5,500
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
Capital Improvement Projects Fund	-	-	-	-	-
Transfers Out:					
Capital Improvement Projects Fund	(810,000)	(50,000)	(50,000)	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	(810,000)	(50,000)	(50,000)	-	-
NET CHANGE IN FUND BALANCE	(100,798)	7,000	478,893	471,893	104,500
BEGINNING FUND BALANCE	841,524	740,726	740,726	-	1,219,619
ENDING FUND BALANCE	740,726	747,726	1,219,619	471,893	1,324,119
FUND BALANCES					
Restricted for :					
Parks	740,726	747,726	1,219,619	471,893	1,324,119
Assigned:	-	-	-	-	-
TOTAL FUND BALANCES	740,726	747,726	1,219,619	471,893	1,324,119

	2014-15 ACTUAL	2015-16 REVISED BUDGET	2015-16 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2016-17 ADOPTED BUDGET
REVENUES					
Use of Money & Property	3,775	2,000	3,584	1,584	4,000
Intergovernmental	1,702,297	1,994,000	2,038,297	44,297	2,214,442
Other Revenue	9,562	-	1,110	1,110	-
TOTAL REVENUES	1,715,635	1,996,000	2,042,991	46,991	2,218,442
EXPENDITURES					
Public Works	1,130,712	1,337,132	1,349,755	(12,623)	1,335,029
TOTAL EXPENDITURES	1,130,712	1,337,132	1,349,755	(12,623)	1,335,029
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
Capital Improvement Projects Fund	31	-	-	-	-
Transfers Out:					
Capital Improvement Projects Fund	(150,000)	(766,294)	(766,294)	-	(773,000)
TOTAL OTHER FINANCING SOURCES/(USES)	(149,969)	(766,294)	(766,294)	-	(773,000)
NET CHANGE IN FUND BALANCE	434,954	(107,426)	(73,058)	(34,368)	110,413
BEGINNING FUND BALANCE	51,074	486,028	486,028	-	412,970
ENDING FUND BALANCE	486,028	378,602	412,970	34,368	523,383
FUND BALANCES					
Unassigned	486,028	378,602	412,970	34,368	523,383
TOTAL FUND BALANCES	486,028	378,602	412,970	34,368	523,383

Capital Projects are funded and transferred to the Capital Projects Fund 400 in the year they are approved.

	2014-15 ACTUAL	2015-16 REVISED BUDGET	2015-16 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2016-17 ADOPTED BUDGET
REVENUES					
Use of Money & Property	14,018	7,000	11,738	4,738	7,000
Intergovernmental	2,346,738	2,491,000	2,540,360	49,360	2,313,923
TOTAL REVENUES	2,360,756	2,498,000	2,552,098	54,098	2,320,923
EXPENDITURES					
Public Works	502,345	576,348	540,029	36,319	561,114
Capital Outlay	4,200	-	-	-	-
Debt Service:					
Principal Retirement	169,311	176,000	175,761	239	183,823
Interest and Fiscal Charges	52,390	46,000	45,617	383	38,587
TOTAL EXPENDITURES	728,246	798,348	761,407	36,941	783,524
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
Capital Improvement Projects Fund	4,200	-	-	-	-
Transfers Out:					
Capital Improvement Projects Fund	(1,356,000)	(1,724,856)	(1,724,856)	-	(1,467,000)
TOTAL OTHER FINANCING SOURCES/(USES)	(1,351,800)	(1,724,856)	(1,724,856)	-	(1,467,000)
NET CHANGE IN FUND BALANCE	280,710	(25,204)	65,836	91,040	70,399
BEGINNING FUND BALANCE	(616,025)	(335,315)	(335,315)	-	(269,479)
ENDING FUND BALANCE	(335,315)	(360,519)	(269,479)	91,040	(199,080)
FUND BALANCES					
Restricted for:					
Debt Service	221,378	221,378	221,378	-	221,378
Unassigned	(556,693)	(581,897)	(490,857)	91,040	(420,458)
TOTAL FUND BALANCES	(335,315)	(360,519)	(269,479)	91,040	(199,080)

Capital Projects are funded and transferred to the Capital Projects Fund 400 in the year they are approved. The City will be reimbursed upon completion of the projects.

STREET IMPROVEMENTS GRANT - 214

FY 2016 – 2017

	2014-15 ACTUAL	2015-16 REVISED BUDGET	2015-16 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2016-17 ADOPTED BUDGET
REVENUES					
Use of Money & Property	11,930	7,000	12,278	5,278	2,000
Intergovernmental	1,020,569	719,700	732,683	12,983	-
TOTAL REVENUES	1,032,499	726,700	744,961	18,261	2,000
EXPENDITURES					
Public Works	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
Capital Improvement Projects Fund	177	-	-	-	-
Transfers Out:					
Capital Improvement Projects Fund	(1,771,000)	(719,700)	(719,700)	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	(1,770,823)	(719,700)	(719,700)	-	-
NET CHANGE IN FUND BALANCE	(738,324)	7,000	25,261	18,261	2,000
BEGINNING FUND BALANCE	313,159	(425,165)	(425,165)	-	(399,904)
ENDING FUND BALANCE	(425,165)	(418,165)	(399,904)	18,261	(397,904)
FUND BALANCES					
Unassigned	(425,165)	(418,165)	(399,904)	18,261	(397,904)
TOTAL FUND BALANCES	(425,165)	(418,165)	(399,904)	18,261	(397,904)

	2014-15 ACTUAL	2015-16 REVISED BUDGET	2015-16 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2016-17 ADOPTED BUDGET
REVENUES					
Use of Money & Property	4,288	4,000	1,913	(2,087)	4,000
Charges for Services	73,633	50,000	100,304	50,304	50,000
TOTAL REVENUES	77,921	54,000	102,217	48,217	54,000
EXPENDITURES					
Public Works	53,896	52,700	55,111	(2,411)	52,700
TOTAL EXPENDITURES	53,896	52,700	55,111	(2,411)	52,700
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
Capital Improvement Projects Fund	-	-	-	-	-
Transfers Out:					
Capital Improvement Projects Fund	-	(80,000)	(80,000)	-	(156,864)
TOTAL OTHER FINANCING SOURCES/(USES)	-	(80,000)	(80,000)	-	(156,864)
NET CHANGE IN FUND BALANCE	24,025	(78,700)	(32,894)	45,806	(155,564)
BEGINNING FUND BALANCE	209,894	233,919	233,919	-	201,025
ENDING FUND BALANCE	233,919	155,219	201,025	45,806	45,461
FUND BALANCES					
Unassigned	233,919	155,219	201,025	45,806	45,461
TOTAL FUND BALANCES	233,919	155,219	201,025	45,806	45,461

The decrease in fund balance is a result of a capital project allocation for traffic signal modifications.

	2014-15 ACTUAL	2015-16 REVISED BUDGET	2015-16 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2016-17 ADOPTED BUDGET
REVENUE					
Property Taxes	1,303,036	1,095,000	1,479,233	384,233	1,472,000
Use of Money & Property	52,432	25,000	41,113	16,113	50,000
TOTAL REVENUE	1,355,468	1,120,000	1,520,346	400,346	1,522,000
EXPENDITURES					
Public Works	928,484	948,000	942,157	5,843	968,100
Capital Outlay	-	-	-	-	-
TOTAL OPERATING EXPENDITURE	928,484	948,000	942,157	5,843	968,100
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
Capital Improvement Projects Fund	-	-	-	-	-
Operating Transfers Out:					
Capital Improvement Projects Fund	(1,900,000)	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	(1,900,000)	-	-	-	-
NET CHANGE IN FUND BALANCE	(1,473,016)	172,000	578,189	406,189	553,900
BEGINNING FUND BALANCE	3,083,373	1,610,357	1,610,357	-	2,188,546
ENDING FUND BALANCE	1,610,357	1,782,357	2,188,546	406,189	2,742,446
FUND BALANCES					
Assigned:					
Municipal Lighting	1,610,357	1,782,357	2,188,546	406,189	2,742,446
TOTAL FUND BALANCES	1,610,357	1,782,357	2,188,546	406,189	2,742,446

	2014-15 ACTUAL	2015-16 REVISED BUDGET	2015-16 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2016-17 ADOPTED BUDGET
REVENUE					
Use of Money & Property	15,279	8,000	15,737	7,737	8,000
TOTAL REVENUE	15,279	8,000	15,737	7,737	8,000
EXPENDITURES					
General Government	511	3,500	2,983	517	3,500
Debt Service					
Principal Retirement	120,474	208,439	208,439	-	218,000
Interest and Fiscal Charges	37,278	54,100	54,100	-	45,761
Capital Outlay	-	-	-	-	-
TOTAL OPERATING EXPENDITURE	158,262	266,039	265,522	517	267,261
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
Water Utility Fund	-	60,000	60,000	-	60,000
Special Police Services Fund	110,901	-	-	-	-
Capital Projects Fund	7,883	-	-	-	-
Transfers Out:					
General Fund	-	-	-	-	(580,000)
TOTAL OTHER FINANCING SOURCES/(USES)	118,783	60,000	60,000	-	(520,000)
NET CHANGE IN FUND BALANCE	(24,200)	(198,039)	(189,785)	8,254	(779,261)
BEGINNING FUND BALANCE	1,694,883	1,670,683	1,670,683	-	1,480,898
ENDING FUND BALANCE	1,670,683	1,472,644	1,480,898	8,254	701,637
FUND BALANCES					
Restricted for:					
Debt Service	262,537	262,537	262,537	-	262,537
Assigned:					
Community Promotions	1,408,146	1,210,107	1,218,361	8,254	439,100
TOTAL FUND BALANCES	1,670,683	1,472,644	1,480,898	8,254	701,637

The balance in Fund 230 is dedicated to the payment of the debt service on the 2008 Certificates of Participation as related to the Rose Center Community Theater and the 800 MHz radio replacement. The fund balance will decrease annually by the debt service payment.

	2014-15 ACTUAL	2015-16 REVISED BUDGET	2015-16 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2016-17 ADOPTED BUDGET
REVENUES					
Use of Money & Property	2	-	(394)	(394)	15,000
Intergovernmental	1,388,880	1,009,394	1,009,394	-	1,077,540
Fines, Forfeits and Penalties	4,700	-	14,799	14,799	-
Other Revenue	27,876	-	9,000	9,000	-
TOTAL REVENUES	1,421,457	1,009,394	1,032,799	23,405	1,092,540
EXPENDITURES					
Community Development	532,733	723,128	712,970	10,158	711,554
Capital Outlay	54,887	-	-	-	-
TOTAL EXPENDITURES	587,619	723,128	712,970	10,158	711,554
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
Capital Improvement Projects Fund	18,488	-	-	-	-
Transfers Out:					
Capital Improvement Projects Fund	(535,000)	(250,000)	(250,000)	-	(362,381)
TOTAL OTHER FINANCING SOURCES/(USES)	(516,512)	(250,000)	(250,000)	-	(362,381)
NET CHANGE IN FUND BALANCE	317,325	36,266	69,829	33,563	18,605
BEGINNING FUND BALANCE	391,494	708,820	708,820	-	778,649
ENDING FUND BALANCE	708,820	745,086	778,649	33,563	797,254
FUND BALANCES					
Reserved for:					
Notes Receivable	850,000	850,000	850,000	-	850,000
Unassigned	(141,180)	(104,914)	(71,351)	33,563	(52,746)
TOTAL FUND BALANCES	708,820	745,086	778,649	33,563	797,254

The projected ending fund balance is based on outstanding Community Development Block Grants. Grant funding is not received until the funds are spent, therefore sometimes resulting in a deficit fund balance.

	2014-15 ACTUAL	2015-16 REVISED BUDGET	2015-16 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2016-17 ADOPTED BUDGET
REVENUES					
Use of Money & Property	(1,097)	-	(2,304)	(2,304)	-
Intergovernmental	973,490	973,684	973,684	-	719,401
Other Revenue	105,878	75,000	14,789	(60,211)	10,000
TOTAL REVENUES	1,078,271	1,048,684	986,169	(62,515)	729,401
EXPENDITURES					
Community Development	1,034,280	738,585	886,384	(147,799)	729,401
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	1,034,280	738,585	886,384	(147,799)	729,401
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
Housing/Community Development (CDBG)	-	-	-	-	-
Transfers Out:					
Community Development	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	43,991	310,099	99,785	(210,314)	-
BEGINNING FUND BALANCE	(31,530)	12,461	12,461	-	112,246
ENDING FUND BALANCE	12,461	322,560	112,246	(210,314)	112,246
FUND BALANCES					
Unassigned	12,461	322,560	112,246	(210,314)	112,246
TOTAL FUND BALANCES	12,461	322,560	112,246	(210,314)	112,246

The projected ending fund balance is based on outstanding Community Development Block Grants/HOME. Grant funding is not received until the funds are spent, therefore sometimes resulting in a deficit fund balance.

	2014-15 ACTUAL	2015-16 REVISED BUDGET	2015-16 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2016-17 ADOPTED BUDGET
REVENUES					
Use of Money & Property	39,488	20,000	55,503	35,503	20,000
Other Revenue	4,931	50,000	-	(50,000)	25,000
TOTAL REVENUES	44,420	70,000	55,503	(14,497)	45,000
EXPENDITURES					
Community Development	964,221	1,708,000	1,396,851	311,149	986,082
Capital Outlay	75,010	-	-	-	-
TOTAL EXPENDITURES	1,039,231	1,708,000	1,396,851	311,149	986,082
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
SAWRA	-	-	-	-	-
Transfers Out:					
General Fund	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	(994,811)	(1,638,000)	(1,341,348)	296,652	(941,082)
BEGINNING FUND BALANCE	27,439,080	26,444,269	26,444,269	-	25,102,921
ENDING FUND BALANCE	26,444,269	24,806,269	25,102,921	296,652	24,161,839
FUND BALANCES					
Reserved for:					
Land held for Resale	796,611	796,611	796,611	-	796,611
Low and Moderate Income Housing	1,584,404	1,601,404	1,898,056	296,652	4,581,974
Notes Receivable	11,562,236	11,562,236	11,562,236	-	11,437,236
Advance from Successor Agency	12,501,019	10,846,019	10,846,019	-	7,346,019
TOTAL FUND BALANCES	26,444,269	24,806,269	25,102,921	296,652	24,161,839

	2014-15 ACTUAL	2015-16 REVISED BUDGET	2015-16 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2016-17 ADOPTED BUDGET
REVENUES					
Use of Money & Property	14,147	8,000	12,995	4,995	8,000
Other Revenue	81,675	100,000	100,156	156	100,000
TOTAL REVENUES	95,822	108,000	113,151	5,151	108,000
EXPENDITURES					
Police	144,317	397,900	214,617	183,283	353,000
Capital Outlay	108,942	36,400	22,715	13,685	32,000
TOTAL EXPENDITURES	253,259	434,300	237,332	196,968	385,000
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
General Fund	-	-	-	-	-
Transfers Out:					
Capital Improvement Projects Fund	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	(157,437)	(326,300)	(124,181)	202,119	(277,000)
BEGINNING FUND BALANCE	1,487,252	1,329,815	1,329,815	-	1,205,634
ENDING FUND BALANCE	1,329,815	1,003,515	1,205,634	202,119	928,634
FUND BALANCES					
Unassigned	1,329,815	1,003,515	1,205,634	202,119	928,634
TOTAL FUND BALANCES	1,329,815	1,003,515	1,205,634	202,119	928,634

Seizure funds received are part of the Department of Justice Asset Forfeiture program and must be used for police related expenditures. While the drop in fund balance is greater than 10%, significant funds remain to fund future obligations.

	2014-15 ACTUAL	2015-16 REVISED BUDGET	2015-16 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2016-17 ADOPTED BUDGET
REVENUES					
Intergovernmental	5,275	14,392	14,392	-	-
TOTAL REVENUES	5,275	14,392	14,392	-	-
EXPENDITURES					
Police	5,275	14,392	14,392	-	-
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	5,275	14,392	14,392	-	-
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
General Fund	-	-	-	-	-
Transfers Out:					
General Fund	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	-	-	-
BEGINNING FUND BALANCE	0	0	0	-	0
ENDING FUND BALANCE	0	0	0	-	0
<hr/> <hr/>					
FUND BALANCE					
Unassigned	0	0	0	-	0
TOTAL FUND BALANCE	0	0	0	-	0

	2014-15 ACTUAL	2015-16 REVISED BUDGET	2015-16 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2016-17 ADOPTED BUDGET
REVENUES					
Use of Money & Property	1,877	19,120	19,120	-	-
Intergovernmental	-	-	-	-	-
TOTAL REVENUES	1,877	19,120	19,120	-	-
EXPENDITURES					
Police	340	19,120	19,120	-	-
Debt Service:					
Principal Retirement	80,316	-	-	-	-
Interest and Fiscal Charges	24,852	-	-	-	-
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	105,508	19,120	19,120	-	-
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
General Fund	43,000	-	-	-	-
Water Utility Fund	60,000	-	-	-	-
Transfers Out:					
Debt Service Fund	(110,901)	-	-	-	-
Interfund Reimbursements	111,532	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	103,632	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	-	-	-
BEGINNING FUND BALANCE	(0)	(0)	(0)	-	(0)
ENDING FUND BALANCE	(0)	(0)	(0)	-	(0)
FUND BALANCES					
Reserved for:					
Debt Service	-	105,015	105,168	153	-
Unassigned	(0)	(105,015)	(105,168)	(153)	(0)
TOTAL FUND BALANCES	(0)	-	-	-	(0)

	2014-15 ACTUAL	2015-16 REVISED BUDGET	2015-16 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2016-17 ADOPTED BUDGET
REVENUES					
Use of Money & Property	-	-	-	-	-
Intergovernmental	110,299	154,322	154,322	-	-
TOTAL REVENUES	110,299	154,322	154,322	-	-
EXPENDITURES					
Police	103,854	160,767	154,322	6,445	-
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	103,854	160,767	154,322	6,445	-
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
General Fund	-	-	-	-	-
Transfers Out:					
Special Police	-	-	-	-	-
Interfund Reimbursements	(6,445)	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	(6,445)	-	-	-	-
NET CHANGE IN FUND BALANCE	(0)	(6,445)	-	6,445	-
BEGINNING FUND BALANCE	-	(0)	(0)	-	(0)
ENDING FUND BALANCE	(0)	(6,445)	(0)	6,445	(0)
FUND BALANCES					
Unassigned	(0)	(6,445)	(0)	6,445	(0)
TOTAL FUND BALANCE	(0)	(6,445)	(0)	6,445	(0)

	2014-15 ACTUAL	2015-16 REVISED BUDGET	2015-16 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2016-17 ADOPTED BUDGET
REVENUES					
Intergovernmental	-	-	-	-	-
TOTAL REVENUES	-	-	-	-	-
EXPENDITURES					
Police	4,671	1,591	1,591	-	-
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	4,671	1,591	1,591	-	-
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
General Fund	-	-	-	-	-
Transfers Out:					
General Fund	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	(4,671)	(1,591)	(1,591)	-	-
BEGINNING FUND BALANCE	6,262	1,591	1,591	-	(0)
ENDING FUND BALANCE	1,591	(0)	(0)	-	(0)
FUND BALANCES					
Unassigned	1,591	(0)	(0)	-	(0)
TOTAL FUND BALANCE	1,591	(0)	(0)	-	(0)

	2014-15 ACTUAL	2015-16 REVISED BUDGET	2015-16 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2016-17 ADOPTED BUDGET
REVENUES					
Use of Money & Property	977	-	740	740	-
TOTAL REVENUES	977	-	740	740	-
EXPENDITURES					
Police	10,116	90,310	11,860	78,450	25,688
Capital Outlay	-	4,000	1,367	2,633	-
TOTAL EXPENDITURES	10,116	94,310	13,227	81,083	25,688
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
General Fund	-	-	-	-	-
Transfers Out:					
General Fund	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	(9,139)	(94,310)	(12,487)	81,823	(25,688)
BEGINNING FUND BALANCE	103,448	94,309	94,309	-	81,822
ENDING FUND BALANCE	94,309	(1)	81,822	81,823	56,134
FUND BALANCES					
Unassigned	94,309	(1)	81,822	81,823	56,134
TOTAL FUND BALANCES	94,309	(1)	81,822	81,823	56,134

The decrease in fund balance is due to the need to expend grant funds in a timely manner.

	2014-15 ACTUAL	2015-16 REVISED BUDGET	2015-16 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2016-17 ADOPTED BUDGET
REVENUES					
Intergovernmental	93,658	-	50,967	50,967	
TOTAL REVENUES	93,658	-	50,967	50,967	-
EXPENDITURES					
Police	-	136,882	13,146	123,736	-
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	-	136,882	13,146	123,736	-
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
Special Police	43,224	93,738	-	(93,738)	-
Transfers Out:					
General Fund	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	43,224	93,738	-	(93,738)	-
NET CHANGE IN FUND BALANCE	136,882	(43,144)	37,821	80,965	-
BEGINNING FUND BALANCE	(0)	136,882	136,882	-	174,703
ENDING FUND BALANCE	136,882	93,738	174,703	80,965	174,703
<hr/> <hr/>					
FUND BALANCES					
Unassigned	136,882	93,738	174,703	80,965	174,703
TOTAL FUND BALANCE	136,882	93,738	174,703	80,965	174,703

	2014-15 ACTUAL	2015-16 REVISED BUDGET	2015-16 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2016-17 ADOPTED BUDGET
REVENUES					
Intergovernmental	10,880	-	-	-	-
TOTAL REVENUES	10,880	-	-	-	-
EXPENDITURES					
Police	10,700	-	-	-	-
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	10,700	-	-	-	-
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
Special Police	-	-	-	-	-
Transfers Out:					
General Fund	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	180	-	-	-	-
BEGINNING FUND BALANCE	(180)	(0)	(0)	-	(0)
ENDING FUND BALANCE	(0)	(0)	(0)	-	(0)
<hr/> <hr/>					
FUND BALANCES					
Unassigned	(0)	(0)	(0)	-	(0)
TOTAL FUND BALANCE	(0)	(0)	(0)	-	(0)

	2014-15 ACTUAL	2015-16 REVISED BUDGET	2015-16 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2016-17 ADOPTED BUDGET
REVENUES					
Use of Money & Property	321	1,000	231	(769)	1,000
Charges for Services	1,990	2,000	3,460	1,460	2,000
TOTAL REVENUES	2,311	3,000	3,691	691	3,000
EXPENDITURES					
Police	2,600	6,000	7,240	(1,240)	6,000
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	2,600	6,000	7,240	(1,240)	6,000
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
General Fund	-	-	-	-	-
Transfers Out:					
Special Police	-	-	-	-	-
Interfund Reimbursements	(105,087)	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	(105,087)	-	-	-	-
NET CHANGE IN FUND BALANCE	(105,376)	(3,000)	(3,549)	(549)	(3,000)
BEGINNING FUND BALANCE	137,458	32,082	32,082	-	28,533
ENDING FUND BALANCE	32,082	29,082	28,533	(549)	25,533
FUND BALANCES					
Reserved for:					
Debt Service	-	-	-	-	-
Unassigned	32,082	29,082	28,533	(549)	25,533
TOTAL FUND BALANCES	32,082	29,082	28,533	(549)	25,533

	2014-15 ACTUAL	2015-16 REVISED BUDGET	2015-16 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2016-17 ADOPTED BUDGET
REVENUES					
Intergovernmental	2,026	-	-	-	-
TOTAL REVENUES	2,026	-	-	-	-
EXPENDITURES					
Police	3,601	25,618	25,618	-	-
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	3,601	25,618	25,618	-	-
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
General Fund	-	-	-	-	-
Transfers Out:					
General Fund	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	(1,575)	(25,618)	(25,618)	-	-
BEGINNING FUND BALANCE	27,193	25,618	25,618	-	0
ENDING FUND BALANCE	25,618	0	0	-	0
FUND BALANCES					
Unassigned	25,618	0	0	-	0
TOTAL FUND BALANCES	25,618	0	0	-	0

LOCAL NARCOTICS SEIZED PROPERTY - 260

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	2014-15 ACTUAL	2015-16 REVISED BUDGET	2015-16 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2016-17 ADOPTED BUDGET
REVENUES					
Use of Money & Property	3,732	2,000	3,155	1,155	2,000
Intergovernmental	20,491	10,000	115,266	105,266	10,000
TOTAL REVENUES	24,223	12,000	118,421	106,421	12,000
EXPENDITURES					
Police	299	1,000	202	798	1,000
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	299	1,000	202	798	1,000
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
General Fund	-	-	-	-	-
Transfers Out:					
General Fund	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	23,925	11,000	118,219	107,219	11,000
BEGINNING FUND BALANCE	237,200	261,125	261,125	-	379,344
ENDING FUND BALANCE	261,125	272,125	379,344	107,219	390,344
FUND BALANCES					
Unassigned	261,125	272,125	379,344	107,219	390,344
TOTAL FUND BALANCES	261,125	272,125	379,344	107,219	390,344

	2014-15 ACTUAL	2015-16 REVISED BUDGET	2015-16 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2016-17 ADOPTED BUDGET
REVENUES					
Use of Money & Property	126	-	429	429	-
Intergovernmental	163,755	144,000	143,971	(29)	144,000
TOTAL REVENUES	163,880	144,000	144,400	400	144,000
EXPENDITURES					
Police	213,745	219,000	209,375	9,625	217,589
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	213,745	219,000	209,375	9,625	217,589
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
General Fund	68,000	75,000	75,000	-	70,000
Transfers Out:					
Special Police Services Fund	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	68,000	75,000	75,000	-	70,000
NET CHANGE IN FUND BALANCE	18,136	-	10,025	10,025	(3,589)
BEGINNING FUND BALANCE	(23,790)	(5,654)	(5,654)	-	4,370
ENDING FUND BALANCE	(5,654)	(5,654)	4,370	10,025	781
<hr/> <hr/>					
FUND BALANCES					
Unassigned	(5,654)	(5,654)	4,370	10,025	-
TOTAL FUND BALANCES	(5,654)	(5,654)	4,370	10,025	781

	2014-15 ACTUAL	2015-16 REVISED BUDGET	2015-16 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2016-17 ADOPTED BUDGET
REVENUES					
Intergovernmental	16,762	-	-	-	-
TOTAL REVENUES	16,762	-	-	-	-
EXPENDITURES					
Police	16,762	-	-	-	-
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	16,762	-	-	-	-
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
General Fund	-	-	-	-	-
Transfers Out:					
Special Police	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	-	-	-
BEGINNING FUND BALANCE	-	-	-	-	-
ENDING FUND BALANCE	-	-	-	-	-
<hr/> <hr/>					
FUND BALANCES					
Unassigned	-	-	-	-	-
TOTAL FUND BALANCES	-	-	-	-	-

	2014-15 ACTUAL	2015-16 REVISED BUDGET	2015-16 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2016-17 ADOPTED BUDGET
REVENUES					
Intergovernmental	-	-	-	-	-
TOTAL REVENUES	-	-	-	-	-
EXPENDITURES					
Police				-	
Capital Outlay	(110)	-	-	-	-
TOTAL EXPENDITURES	(110)	-	-	-	-
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
General Fund	-	-	-	-	-
Transfers Out:					
General Fund	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	110	-	-	-	-
BEGINNING FUND BALANCE	(110)	(0)	(0)	-	(0)
ENDING FUND BALANCE	(0)	(0)	(0)	-	(0)
<hr/> <hr/>					
FUND BALANCES					
Unassigned	(0)	(0)	(0)	-	(0)
TOTAL FUND BALANCE	(0)	(0)	(0)	-	(0)

	2014-15 ACTUAL	2015-16 REVISED BUDGET	2015-16 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2016-17 ADOPTED BUDGET
REVENUES					
Intergovernmental	37,333	-	-	-	-
TOTAL REVENUES	37,333	-	-	-	-
EXPENDITURES					
Police	26,393	28,856	7,632	21,224	
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	26,393	28,856	7,632	21,224	-
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
General Fund	-	-	-	-	-
Transfers Out:					
Special Police Services	(43,224)	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	(43,224)	-	-	-	-
NET CHANGE IN FUND BALANCE	(32,284)	(28,856)	(7,632)	21,224	-
BEGINNING FUND BALANCE	32,284	-	-	-	(7,632)
ENDING FUND BALANCE	-	(28,856)	(7,632)	21,224	(7,632)
FUND BALANCES					
Unassigned	-	(28,856)	(7,632)	21,224	(7,632)
TOTAL FUND BALANCES	-	(28,856)	(7,632)	21,224	(7,632)

The decrease in fund balance is due to the need to expend grant funds in a timely manner and receiving reimbursement after expenditure of funds.

	2014-15 ACTUAL	2015-16 REVISED BUDGET	2015-16 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2016-17 ADOPTED BUDGET
REVENUES					
Use of Money & Property	1,400	2,000	1,453	(547)	2,000
Charges for Services	10,848	3,000	1,699	(1,301)	3,000
TOTAL REVENUES	12,248	5,000	3,153	(1,847)	5,000
EXPENDITURES					
Public Works	612	250	158	92	250
TOTAL EXPENDITURES	612	250	158	92	250
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
Capital Improvement Projects Fund	-	-	-	-	-
Transfers Out:					
Capital Improvement Projects Fund	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	11,635	4,750	2,995	(1,755)	4,750
BEGINNING FUND BALANCE	133,243	144,878	144,878	-	147,873
ENDING FUND BALANCE	144,878	149,628	147,873	(1,755)	152,623
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FUND BALANCES					
Unassigned	144,878	149,628	147,873	(1,755)	152,623
TOTAL FUND BALANCE	144,878	149,628	147,873	(1,755)	152,623

	2014-15 ACTUAL	2015-16 REVISED BUDGET	2015-16 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2016-17 ADOPTED BUDGET
REVENUES					
Intergovernmental	255,869	340,000	340,000	-	341,000
Other Revenue	5,000	2,000	-	(2,000)	2,000
TOTAL REVENUES	260,869	342,000	340,000	(2,000)	343,000
EXPENDITURES					
Community Services	264,062	342,000	324,761	17,239	337,579
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	264,062	342,000	324,761	17,239	337,579
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
General Fund	-	-	-	-	-
Transfers Out:					
General Fund	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	(3,194)	-	15,239	15,239	5,421
BEGINNING FUND BALANCE	14,031	10,838	10,838	-	26,077
ENDING FUND BALANCE	10,838	10,838	26,077	15,239	31,498
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FUND BALANCES					
Unassigned	10,838	10,838	26,077	15,239	31,498
TOTAL FUND BALANCES	10,838	10,838	26,077	15,239	31,498

	2014-15 ACTUAL	2015-16 REVISED BUDGET	2015-16 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2016-17 ADOPTED BUDGET
REVENUES					
Use of Money & Property	3,485	2,000	3,816	1,816	3,000
Intergovernmental	113,714	110,000	117,436	7,436	230,000
TOTAL REVENUES	117,199	112,000	121,252	9,252	233,000
EXPENDITURES					
General Government	64,945	83,600	84,063	(463)	85,981
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	64,945	83,600	84,063	(463)	85,981
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
Capital Improvement Projects Fund	-	-	-	-	-
Transfers Out:					
Senior Transportation Fund	(28,000)	(28,000)	(28,000)	-	(28,000)
Capital Improvement Projects Fund	-	-	-	-	(230,000)
TOTAL OTHER FINANCING SOURCES/(USES)	(28,000)	(28,000)	(28,000)	-	(258,000)
NET CHANGE IN FUND BALANCE	24,255	400	9,189	8,789	(110,981)
BEGINNING FUND BALANCE	390,416	414,671	414,671	-	423,860
ENDING FUND BALANCE	414,671	415,071	423,860	8,789	312,879
FUND BALANCES					
Unassigned	414,671	415,071	423,860	8,789	312,879
TOTAL FUND BALANCE	414,671	415,071	423,860	8,789	312,879

	2014-15 ACTUAL	2015-16 REVISED BUDGET	2015-16 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2016-17 ADOPTED BUDGET
REVENUES					
Use of Money & Property	2,261	1,000	1,555	555	1,000
Intergovernmental	176,381	200,689	181,486	(19,203)	205,572
Other Revenue	19,789	-	9,008	9,008	-
TOTAL REVENUES	198,431	201,689	192,049	(9,640)	206,572
EXPENDITURES					
Community Services	163,055	253,000	188,956	64,044	250,447
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	163,055	253,000	188,956	64,044	250,447
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
AQMD Fund	28,000	28,000	28,000	-	28,000
Transfers Out:					
Capital Improvement Projects Fund	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	28,000	28,000	28,000	-	28,000
NET CHANGE IN FUND BALANCE	63,376	(23,311)	31,093	54,404	(15,875)
BEGINNING FUND BALANCE	196,768	260,144	260,144	-	291,237
ENDING FUND BALANCE	260,144	236,833	291,237	54,404	275,362
FUND BALANCES					
Unassigned	260,144	236,833	291,237	54,404	275,362
TOTAL FUND BALANCE	260,144	236,833	291,237	54,404	275,362

	2014-15 ACTUAL	2015-16 REVISED BUDGET	2015-16 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2016-17 ADOPTED BUDGET
REVENUES					
Use of Money & Property	283	1,000	133	(867)	1,000
Intergovernmental	-	13,372	13,372	-	13,751
Other Revenue	4,650	6,000	4,580	(1,420)	6,000
TOTAL REVENUES	4,933	20,372	18,085	(2,287)	20,751
EXPENDITURES					
Community Services	22,884	40,847	33,794	7,053	39,408
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	22,884	40,847	33,794	7,053	39,408
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
General Fund	-	-	-	-	-
Transfers Out:					
Internal Service (fixed assets)	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	(17,951)	(20,475)	(15,709)	4,766	(18,657)
BEGINNING FUND BALANCE	38,725	20,774	20,774	-	5,065
ENDING FUND BALANCE	20,774	299	5,065	4,766	(13,592)
FUND BALANCES					
Unassigned	20,774	299	5,065	4,766	(13,592)
TOTAL FUND BALANCE	20,774	299	5,065	4,766	(13,592)

The Project SHUE program is funded from reserves and CDBG funds, which accounts for the steady decline in fund balance.

CAPITAL PROJECTS FUNDS

FUND 400: Capital Projects Fund

Capital Project Funds account for the acquisition or construction of major capital facilities or fixed assets. Capital project appropriations are for the life of the project.

FUND 800: Reserve Fund

The Reserve Fund accounts for the funds dedicated to future City improvements.

	2014-15 ACTUAL	2015-16 REVISED BUDGET	2015-16 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2016-17 ADOPTED BUDGET
REVENUES					
Other Revenue	-	-	-	-	-
TOTAL REVENUES	-	-	-	-	-
EXPENDITURES					
Capital Outlay	4,230,213	19,298,791	19,298,791	-	3,714,245
TOTAL EXPENDITURES	4,230,213	19,298,791	19,298,791	-	3,714,245
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
CDBG Fund	535,000	250,000	250,000	-	362,381
AQMD Fund	-	-	-	-	230,000
Gas Tax Fund	150,000	766,294	766,294	-	773,000
Municipal Lighting Fund	1,900,000	-	-	-	-
Measure M Fund	1,358,960	1,724,856	1,724,856	-	1,467,000
Street Improvements Grant Fund	1,829,655	719,700	719,700	-	-
Traffic Impact Fee Fund	-	80,000	80,000	-	156,864
Park Dedication Fund	810,000	50,000	50,000	-	-
Information Technologies Fund	177,000	-	-	-	250,000
Equipment Replacement Fund	525,000	665,000	665,000	-	310,000
Building Maintenance Fund	48,000	112,000	112,000	-	165,000
Reserve Fund	3,708,000	-	-	-	-
Transfers Out:					
General Fund	(6,877)	-	-	-	-
CDBG Fund	(18,488)	-	-	-	-
Gas Tax Fund	(31)	-	-	-	-
Measure M Fund	(58,655)	-	-	-	-
Street Improvements Grant Fund	(3,137)	-	-	-	-
Information Technologies Fund	(7,633)	-	-	-	-
Building Maintenance Fund	(16,617)	-	-	-	-
Equipment Replacement Fund	(833,392)	-	(2,510)	(2,510)	-
TOTAL OTHER FINANCING SOURCES/(USES)	10,096,786	4,367,850	4,365,340	(2,510)	3,714,245
NET CHANGE IN FUND BALANCE	5,866,573	(14,930,941)	(14,933,451)	(2,510)	-
BEGINNING FUND BALANCE	10,288,460	14,933,463	14,933,463	-	12
PRIOR YEAR RECLASS (to fund 602)	(1,221,569)	-	-	-	-
ENDING FUND BALANCE	14,933,463	2,522	12	(2,510)	12
FUND BALANCES					
Assigned:					
CIP Items	14,933,463	2,522	12	(2,510)	12
TOTAL FUND BALANCES	14,933,463	2,522	12	(2,510)	12

	2014-15 ACTUAL	2015-16 REVISED BUDGET	2015-16 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2016-17 ADOPTED BUDGET
REVENUES					
Use of Money and Property	9,554	-	38	38	-
TOTAL REVENUES	9,554	-	38	38	-
EXPENDITURES					
General Government	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
Utility Fund	-	-	-	-	-
Transfers Out:					
General Fund	-	(1,575,000)	(1,576,620)	(1,620)	(2,200,005)
Capital Improvement Project Fund	(3,708,000)	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	(3,708,000)	(1,575,000)	(1,576,620)	(1,620)	(2,200,005)
NET CHANGE IN FUND BALANCE	(3,698,446)	(1,575,000)	(1,576,582)	(1,582)	(2,200,005)
BEGINNING FUND BALANCE	10,817,752	3,776,587	3,776,587	-	2,200,005
PRIOR YEAR RECLASS (to fund 601)	(3,342,719)	-	-	-	-
ENDING FUND BALANCE	3,776,587	2,201,587	2,200,005	(1,582)	(0)
FUND BALANCES					
Restricted for:	-	-	-	-	-
Assigned:					
CIP Items					
General Fund	2,792,004	2,201,587	2,200,005	(1,582)	-
Equipment Replacement	650,517	-	-	-	-
Building Maintenance	334,066	-	-	-	-
TOTAL FUND BALANCES	3,776,587	2,201,587	2,200,005	(1,582)	(0)

The fund balance was first used in 2015-16 to provide General Fund relief. The remaining fund balance will be used to balance the 2016-17 General Fund budget.

ENTERPRISE FUNDS

FUND 600: Water Utility Fund

The Water Utility Fund accounts for the City's water utility operations, which are financed and operated in a manner similar to a private enterprise. The costs (expenses, including depreciation) of providing these services to the general public on a continuing basis are financed or recovered primarily through user charges.

FUND 601: Utility Conservation Fund

The Utility Conservation Fund accounts for the cash on hand for the City to use toward water conservation programs such as customer education, appliance and irrigation retrofitting, and conservation rebate programs. It also includes the cash on hand to meet anticipated expenses from MWDOC should penalty water need to be accessed from MWDOC at significantly higher acre foot rates than what is currently purchased.

FUND 602: Utility Capital Projects Fund

The Utility Capital Projects Fund account for the acquisition or construction of major capital facilities or fixed assets related to the water utility. Capital project appropriations are for the life of the project.

	2014-15 ACTUAL	2015-16 REVISED BUDGET	2015-16 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2016-17 ADOPTED BUDGET
REVENUES					
Use of Money & Property	73,835	50,000	66,668	16,668	50,000
Charges for Services	13,722,139	14,807,000	12,897,147	(1,909,853)	13,414,000
Other Revenue	206,625	200,000	14,701	(185,299)	65,000
TOTAL REVENUES	14,002,598	15,057,000	12,978,516	(2,078,484)	13,529,000
EXPENSES					
Salaries & Benefits	2,721,880	3,073,000	2,955,728	117,272	3,044,024
Maintenance and operations	2,580,378	2,947,451	1,371,161	1,576,290	3,035,401
Purchased water	3,536,426	3,790,000	3,756,540	33,460	3,212,844
Pump and basin assessment	2,460,927	2,747,000	2,747,000	-	3,461,978
Depreciation and amortization	1,225,210	-	-	-	-
Capital Outlay	-	3,000	4,808	(1,808)	3,000
Debt Service:					
Principal Payments	-	355,000	354,424	576	368,441
Interest Payments	201,293	164,000	164,383	(383)	150,728
TOTAL EXPENSES	12,726,114	13,079,451	11,354,044	1,725,407	13,276,416
INCOME (LOSS) BEFORE TRANSFERS	1,276,484	1,977,549	1,624,472	(353,077)	252,584
Transfers In:					
General Fund (Life Line)	25,000	25,000	25,000	-	25,000
Capital Projects Fund	1,510,719	-	-	-	-
Transfers Out:					
Special Police Services Fund (800 MHz)	(60,000)	(60,000)	(60,000)	-	(60,000)
Capital Projects Fund	(2,388,000)	(3,041,330)	(3,041,330)	-	(833,300)
TOTAL TRANSFERS	(912,281)	(3,076,330)	(3,076,330)	-	(868,300)
CHANGE IN NET POSITION	364,203	(1,098,781)	(1,451,858)	(353,077)	(615,716)
BEGINNING NET POSITION	29,499,976	29,864,179	29,864,179	-	28,412,321
ENDING NET POSITION	29,864,179	28,765,398	28,412,321	(353,077)	27,796,605
NET POSITION					
INVESTED IN CAPITAL ASSETS	28,666,666	28,666,666	28,666,666	-	28,666,666
RESTRICTED					
Debt Service	112,548	112,548	112,548	-	112,548
UNRESTRICTED	1,084,965	(13,816)	(366,893)	(353,077)	(982,609)
TOTAL NET POSITION	29,864,179	28,765,398	28,412,321	(353,077)	27,796,605
Working Capital	5,885,446	4,644,888	4,291,811	(353,077)	3,676,094

The decrease in fund balance is a result of a capital project allocation of \$833,300 for water system repair and replacement, water well maintenance and repairs, and generator replacement and irrigation.

	2014-15 ACTUAL	2015-16 REVISED BUDGET	2015-16 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2016-17 ADOPTED BUDGET
REVENUES					
Water Sales - Tier 2 penalty	273,334	450,000	218,875	(231,125)	250,000
Use of Money and Property	34,518	15,000	37,644	22,644	35,000
TOTAL REVENUES	307,852	465,000	256,519	(208,481)	285,000
EXPENSES					
Maintenance and operations	-	-	-	-	-
Capital Outlay	96,852	250,434	250,434	-	145,000
TOTAL EXPENSES	96,852	250,434	250,434	-	145,000
TRANSFERS					
Transfers In:					
Utility Fund	247,287	-	-	-	-
Transfers Out:					
Capital Improvement Project Fund	(75,000)	-	-	-	-
TOTAL TRANSFERS	172,287	-	-	-	-
CHANGE IN NET POSITION	383,287	214,566	6,085	(208,481)	140,000
BEGINNING NET POSITION	-	4,116,006	4,116,006	-	4,122,091
PRIOR YEAR RECLASS (from fund 800)	3,342,719	-	-	-	-
ENDING NET POSITION	3,726,006	4,330,572	4,122,091	(208,481)	4,262,091
NET POSITION					
RESTRICTED					
Penalty Water Reserve	3,400,000	3,400,000	3,400,000	-	3,400,000
Subtotal Restricted	3,400,000	3,400,000	3,400,000	-	3,400,000
UNRESTRICTED					
Designated:					
Capital Projects	326,006	930,572	722,091	(208,481)	862,091
Subtotal Unrestricted	326,006	930,572	722,091	(208,481)	862,091
TOTAL NET POSITION	3,726,006	4,330,572	4,122,091	(208,481)	4,262,091

	2014-15 ACTUAL	2015-16 REVISED BUDGET	2015-16 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2016-17 ADOPTED BUDGET
REVENUES					
Use of Money and Property	-	-	-	-	-
TOTAL REVENUES	-	-	-	-	-
EXPENSES					
Capital Outlay	585,741	4,377,952	4,377,952	-	833,300
TOTAL EXPENSES	585,741	4,377,952	4,377,952	-	833,300
TRANSFERS					
Transfers In:					
Utility Fund	2,215,713	3,041,330	3,041,330	-	833,300
Water Conservation Fund	-	-	-	-	-
Transfers Out:					
Utility Fund	(1,514,919)	-	-	-	-
TOTAL TRANSFERS	700,794	3,041,330	3,041,330	-	833,300
CHANGE IN NET POSITION	115,053	(1,336,622)	(1,336,622)	-	-
BEGINNING NET POSITION	-	1,336,622	1,336,622	-	0
PRIOR YEAR RECLASS (from fund 400)	1,221,569	-	-	-	-
ENDING NET POSITION	1,336,622	0	0	-	0
NET POSITION					
UNRESTRICTED					
Designated:					
Capital Projects	1,336,622	0	0	-	-
Subtotal Unrestricted	1,336,622	0	0	-	-
TOTAL NET POSITION	1,336,622	0	0	-	-

INTERNAL SERVICE FUNDS

Internal Service Funds finance and account for goods and services provided by one City department to other City departments, or to other governments, on a cost-reimbursement basis, including depreciation. The City used the following Internal Service Funds:

FUND 700: Equipment Replacement Fund

The Equipment Replacement Fund accounts for the maintenance and replacement of City-owned vehicles and equipment.

FUND 740: General Benefits Fund

The General Benefits Fund finances and accounts for the City's group medical, vision and dental insurance, workers compensation insurance, unemployment insurance, employee life insurance and compensated absences.

FUND 750: Liability Administration Fund

The Liability Administration Fund accounts for the administration of the City's general liability insurance and for the payment of any related claims.

FUND 760: Information Systems and Equipment Fund

The Information Systems and Equipment Fund accounts for the maintenance and replacement of the City's information systems, including computer hardware and software.

FUND 770: Government Buildings Fund

The Government Buildings Fund accounts for the City's building maintenance and utilities costs.

EQUIPMENT REPLACEMENT - 700

FY 2016 – 2017

	2014-15 ACTUAL	2015-16 REVISED BUDGET	2015-16 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2016-17 ADOPTED BUDGET
REVENUES					
Use of Money & Property	22,883	15,000	21,040	6,040	20,000
Charges for Services	1,870,935	1,884,000	1,876,000	(8,000)	1,896,460
Other Revenue	39,367	80,000	40,000	(40,000)	20,000
Gain on sale of equipment	12,366	15,000	22,019	7,019	15,000
TOTAL REVENUES	1,945,551	1,994,000	1,959,059	(34,941)	1,951,460
EXPENSES					
Salaries and Benefits	414,703	426,000	432,027	(6,027)	436,137
Maintenance and Operations	1,746,845	1,327,700	1,311,197	16,503	1,317,664
Capital Outlay	-	-	-	-	-
TOTAL EXPENSES	2,161,548	1,753,700	1,743,224	10,476	1,753,801
TRANSFERS					
Transfers In:					
Capital Improvement Projects Fund	833,392	-	2,510	2,510	-
Transfers Out:					
General Fund	-	-	-	-	(185,000)
Capital Improvement Projects Fund	(525,000)	(665,000)	(665,000)	-	(310,000)
TOTAL TRANSFERS	308,392	(665,000)	(662,490)	2,510	(495,000)
CHANGE IN NET POSITION	92,395	(424,700)	(446,655)	(21,955)	(297,341)
BEGINNING NET POSITION	3,193,807	3,286,202	3,286,202	-	2,839,547
ENDING NET POSITION	3,286,202	2,861,502	2,839,547	(21,955)	2,542,206
NET POSITION					
INVESTED IN CAPITAL ASSETS	1,959,632	1,959,632	1,959,632	-	1,959,632
UNRESTRICTED	1,326,570	901,870	879,915	(21,955)	582,574
TOTAL NET POSITON	3,286,202	2,861,502	2,839,547	(21,955)	2,542,206

The large decrease in unrestricted funds is a result of a capital project allocation for new vehicles in the amount of \$310,000.

	2014-15 ACTUAL	2015-16 REVISED BUDGET	2015-16 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2016-17 ADOPTED BUDGET
REVENUES					
Charges for Services	13,986,015	13,470,000	13,723,457	253,457	14,353,000
Other Revenue	1,525,120	1,000,000	1,504,107	504,107	1,498,350
TOTAL REVENUES	15,511,135	14,470,000	15,227,564	757,564	15,851,350
EXPENSES					
Salaries and Benefits	3,000	-	-	-	-
Maintenance and Operations	5,686,194	5,383,698	5,180,092	203,606	5,713,908
Insurance Premiums and Legal Fees	2,036,234	2,420,000	2,232,861	187,139	2,378,000
Claims and Benefits	7,878,340	7,890,000	8,247,538	(357,538)	7,744,000
TOTAL EXPENSES	15,603,768	15,693,698	15,660,491	33,207	15,835,908
TRANSFERS					
Transfers In:					
General Fund	-	-	-	-	-
Transfers Out:					
General Fund	-	-	-	-	-
TOTAL TRANSFERS	-	-	-	-	-
CHANGE IN NET POSTION	(92,633)	(1,223,698)	(432,927)	790,771	15,442
BEGINNING NET POSITION	3,560,920	3,468,287	3,468,287	-	3,035,360
ENDING NET POSITION	3,468,287	2,244,589	3,035,360	790,771	3,050,802
NET POSITION					
INVESTED IN CAPITAL ASSETS	-	-	-	-	-
UNRESTRICTED	3,468,287	2,244,589	3,035,360	790,771	3,050,802
TOTAL NET POSITION	3,468,287	2,244,589	3,035,360	790,771	3,050,802

	2014-15 ACTUAL	2015-16 REVISED BUDGET	2015-16 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2016-17 ADOPTED BUDGET
REVENUES					
Charges for Services	1,708,000	2,017,000	2,017,000	-	2,017,000
Other Revenue	1,000,000	-	425,133	425,133	-
TOTAL REVENUES	2,708,000	2,017,000	2,442,133	425,133	2,017,000
EXPENSES					
Maintenance and Operations	506,294	527,048	584,879	(57,831)	448,840
Insurance Premiums and Legal Fees	1,363,385	1,300,000	1,347,713	(47,713)	1,400,000
Claims and Benefits	1,371,318	750,000	1,266,400	(516,400)	1,000,000
TOTAL EXPENSES	3,240,996	2,577,048	3,198,992	(621,944)	2,848,840
TRANSFERS					
Transfers In:					
General Fund	-	-	-	-	-
Transfers Out:					
CDBG Fund	-	-	-	-	-
TOTAL TRANSFERS	-	-	-	-	-
CHANGE IN NET POSITION	(532,996)	(560,048)	(756,859)	(196,811)	(831,840)
BEGINNING NET POSITION	(575,735)	(1,108,731)	(1,108,731)	-	(1,865,590)
ENDING NET POSITION	(1,108,731)	(1,668,779)	(1,865,590)	(196,811)	(2,697,430)
NET POSITION					
INVESTED IN CAPITAL ASSETS	-	-	-	-	-
UNRESTRICTED	(1,108,731)	(1,668,779)	(1,865,590)	(196,811)	(2,697,430)
TOTAL NET POSITION	(1,108,731)	(1,668,779)	(1,865,590)	(196,811)	(2,697,430)

The negative balance is a result of outstanding claims and will be remedied by transfers in from other funds. This is a 2 year plan to provide time to address the financial structure of the City as well as continued use of reserves.

	2014-15 ACTUAL	2015-16 REVISED BUDGET	2015-16 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2016-17 ADOPTED BUDGET
REVENUES					
Use of Money & Property	22,120	10,000	18,988	8,988	15,000
Charges for Services	1,323,000	1,323,000	1,323,000	-	1,323,000
Other Revenue	15,540	5,000	6,550	1,550	5,000
Gain on sale of equipment	-	-	40	40	-
TOTAL REVENUES	1,360,660	1,338,000	1,348,578	10,578	1,343,000
EXPENSES					
Salaries and Benefits	452,783	603,000	526,527	76,474	618,046
Maintenance and Operations	1,229,253	1,201,900	1,183,761	18,139	1,133,000
Capital Outlay	197,212	40,000	44,343	(4,343)	40,000
Debt Service:					
Principal Retirement	18,011	19,000	18,697	303	19,555
Interest and Fiscal Charges	6,521	5,000	4,853	147	4,103
TOTAL EXPENSES	1,903,781	1,868,900	1,778,181	90,720	1,814,704
TRANSFERS					
Transfers In:					
Capital Improvement Projects Fund	7,633	-	-	-	(250,000)
Transfers Out:					
Capital Improvement Projects Fund	(177,000)	-	-	-	-
TOTAL TRANSFERS	(169,367)	-	-	-	(250,000)
CHANGE IN NET POSITON	(712,488)	(530,900)	(429,602)	101,298	(721,704)
BEGINNING NET POSITION	2,590,485	1,877,997	1,877,997	-	1,448,395
ENDING NET POSITION	1,877,997	1,347,097	1,448,395	101,298	726,691
NET POSITION					
INVESTED IN CAPITAL ASSETS	886,991	886,991	886,991	-	886,991
UNRESTRICTED	991,007	460,107	561,404	101,298	(160,300)
TOTAL NET POSITION	1,877,997	1,347,097	1,448,395	101,298	726,691

The budget for this fund is balanced by the use of reserves. This is a 2 year plan to provide time to address the financial structure of the City as well as continued use of reserves.

	2014-15 ACTUAL	2015-16 REVISED BUDGET	2015-16 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2016-17 ADOPTED BUDGET
REVENUES					
Use of Money & Property	20,527	10,000	22,182	12,182	20,000
Charges for Services	1,920,000	2,268,000	2,268,000	-	2,269,650
Other Revenue	5,363	5,000	27,305	22,305	5,000
TOTAL REVENUES	1,945,890	2,283,000	2,317,487	34,487	2,294,650
EXPENSES					
Salaries	329,762	375,000	355,329	19,671	379,012
Maintenance and Operations	1,518,032	1,800,150	1,695,797	104,353	1,863,888
Capital outlay	10,550	-	-	-	-
Debt Service:					
Principal Retirement	136,888	142,000	142,000	-	148,622
Interest and Fiscal Charges	65,685	37,000	35,860	1,140	31,198
TOTAL EXPENSES	2,060,918	2,354,150	2,228,986	125,164	2,422,720
TRANSFERS					
Transfers In:					
Capital Improvement Projects Fund	16,617	-	-	-	-
Transfers Out:					
Capital Improvement Projects Fund	(48,000)	(112,000)	(112,000)	-	(165,000)
General Fund	(40,000)	-	-	-	(400,000)
TOTAL TRANSFERS	(71,383)	(112,000)	(112,000)	-	(565,000)
CHANGE IN NET POSITION	(186,411)	(183,150)	(23,498)	159,652	(693,070)
BEGINNING NET POSITION	3,718,988	3,532,577	3,532,577	-	3,509,079
ENDING NET POSITION	3,532,577	3,349,427	3,509,079	159,652	2,816,009
NET POSITION					
INVESTED IN CAPITAL ASSETS	2,274,099	2,274,099	2,274,099	-	2,274,099
UNRESTRICTED	1,258,478	1,075,328	1,234,980	159,652	541,910
TOTAL NET POSITION	3,532,577	3,349,427	3,509,079	159,652	2,816,009





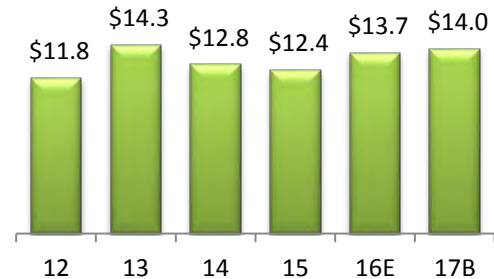
REVENUES

GENERAL FUND REVENUES:

Property Tax: The percentage of Property Tax going to the General Fund is 7.8%, substantially below most cities. Westminster is a "low property tax city". "Low property tax" does not mean our citizens pay less property tax. Rather, as a result of the Post Proposition 13 tax distribution formula, a relatively larger share of the City's property tax revenue goes to the county and other governmental agencies. Also, the State continues to divert a portion of property tax to schools thereby reducing the amount of property tax cities receive.

General Fund Property Tax revenue is projected to increase slightly in fiscal year 2015-16. This increase is due to a slight increase in property values coupled with the residual receipt of property tax due to the dissolution of the redevelopment agency. This projection is based on historical trends and projections provided by the County of Orange and the City's property tax consultant, the HdL Companies.

Property Tax (millions)



Secured and unsecured property is distinguished for taxing purposes. Unsecured property is subject to the tax rate which applied to secured property in the previous year. Secured roll tax is paid in two installments, due December 10 and April 10. Unsecured roll tax is due on August 31. The County of Orange collects the property tax and distributes it throughout the year, with the largest distributions occurring in December and April.

Property Tax in Lieu of VLF is the largest part of the property tax category at \$8.3 million. As part of the State Budget Act of 2004, the Legislature cut the backfill to cities and counties for reductions in the Vehicle License Fee and in return gave cities and counties additional property tax revenue. Payments are received in January and May.

Sales Tax (millions)



SALES & USE TAX: The sales tax is imposed on retailers for the privilege of selling tangible personal property in California. The use tax is imposed on the user of a product purchased out-of-state and delivered for use in California.

All taxable retail sales within the City are charged an 8.00% tax. Due to voter approval of Proposition 30, the statewide base sales and use tax rate increased one quarter of one percent (0.25%) on January 1, 2013. The higher tax rate will apply for four years – January 1, 2013 through December 31, 2016. This is collected by the State and distributed to the cities on a quarterly basis with advances being paid monthly.

Quarterly adjustments are made to reflect actual funds collected.

The current allocation of sales tax revenue is as follows: the City receives 0.75%, the Orange County Transportation Authority receives 0.5%, and the State receives 6.75%. The County receives 0.5% for health and welfare programs and 0.5% for public safety under Proposition 172, from the State's share.

In 2003 and 2004 legislation was passed that created the "triple flip" which shifted ¼ ¢ of local sales and use taxes to the State to repay bonds approved by the passage of Proposition 57. In its place, the City receives an amount equal to the ¼ ¢ shift in the form of property tax paid from the County ERAF account in January and May annually. The "triple flip" ended in January 2016.

Sales Tax is the largest source of revenue for the City of Westminster, and accounts for approximately 36% of total General Fund revenue. Sales tax revenue is projected at \$17.0 million for fiscal year 2016-17, which is trending slightly below the fiscal year 2015-16 estimate of \$17.1 million. This reduction is a result of the timing of

the final clean-up payment from the wind-down of the triple flip. Sales tax increases are anticipated in auto sales, restaurants and hotels, fuel and service stations and building and construction materials. The City is also anticipation new businesses opening in fiscal year 2016-17.

PROPERTY TRANSFER: The Documentary Transfer Tax, also referred to as the Property Transfer Tax, is imposed on the transfer of real property. The County is authorized to levy the tax at a rate of \$.55 per \$500 of the sale value, exclusive of any lien or encumbrance remaining at the time of sale. The City receives \$0.275 per \$500 value, exclusive of any lien or remaining encumbrance.

Property Transfer Tax revenue is collected by the County of Orange and the City’s share is remitted monthly. The City expects property transfer tax revenue to remain fairly constant in fiscal year 2016-17.

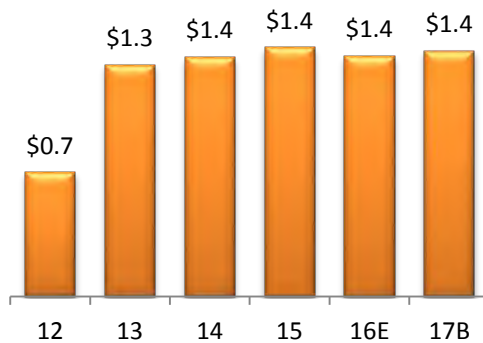
BUSINESS LICENSE: The Business License Tax is imposed on businesses for the privilege of conducting business within the City. The City’s business license tax was restructured in June 1995 to a tiered tax structure based mainly on gross receipts. In November 1998 the tiered tax structure was approved by the local voters. This tax is for both regulatory and revenue raising purposes. Regulatory fees can only be levied to cover the costs of regulation.

Business License Tax revenue is imposed by the City and is collected by the City. Revenue is projected to remain fairly constant in fiscal year 2016-17.

Business License (millions)



Franchise Tax (thousands)

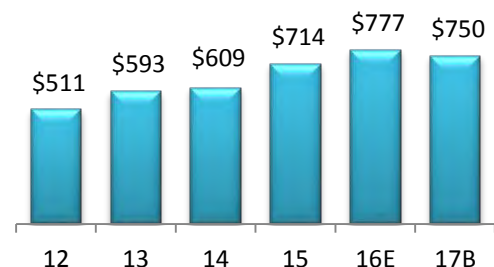


FRANCHISE: Franchise Tax is a fee on privately-owned utility companies and other businesses using the City’s right-of-way. Types of businesses which are frequently required by City ordinance to pay "franchise" fees include: public utilities (gas, water, electricity), companies which conduct business on City streets (taxicabs and private ambulances), and cable television companies.

In 1999-00 the franchise revenue from the cable television companies was moved to the community promotion fund to cover costs associated with the City’s cable television program. These funds were moved back to the General Fund in 2012-13 as part of the Fiscal Stabilization Plan resulting in the large jump in Franchise revenue.

Franchise fees are imposed by local ordinance and State statute, collected by the franchisee and remitted to the City on varying schedules, depending on the franchise. Revenue is projected to remain constant in fiscal year 2016-17.

Transient Occupancy (thousands)



TRANSIENT OCCUPANCY TAX: Transient Occupancy also known as the "hotel tax" is a tax imposed for the privilege of occupying a room(s) in a hotel, inn, motel, tourist homes, or other lodging facility, unless such occupancy is for a period of 30 days or more. Rates are set at local discretion and range from 1% to 10%, with an average of 7.3%. The City’s rate is 8%.

Transient Occupancy Tax revenue is collected by the hotel operator and remitted to the City monthly. The transient occupancy tax revenue is trending up in 2015-16 and is projected to decrease for fiscal year 2016-17. The large increase in 2015-16 was due to a one-time prior year clean-up payment.

UTILITY USERS TAX: Utility Users Tax revenue is approximately 12% of total General Fund revenue. The Utility User Tax, adopted by the Council in 1986, is derived from "municipal affairs" authority of charter cities and Section 37100.5 of the Government Code for general law cities. The tax is collected by the utility as part of its regular billing procedure and remitted to the City. The tax is imposed on residential and commercial consumers of any combination of electric, gas, cable television, water, and telephone system services. In 1999-00 the City Council lowered the rate from 5% to 4%.

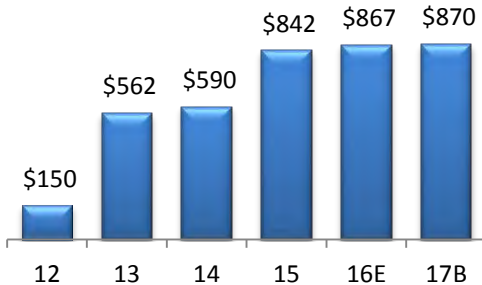
Utility Users tax revenue is collected by the service provider and remitted to the City monthly. Revenue is projected to increase in 2016-17 after a drop in 2015-16.

Utility Users (millions)



LICENSE & PERMITS: The California Constitution as well as various statutes allow cities the authority to engage in certain regulatory activities in the interest of the overall community. Cities may charge license and permit fees as a means of recovering the cost of regulation. Animal, bicycle, and a variety of construction permits are examples. Most revenue for licenses and permits is unrestricted and can be used for any General Fund purpose.

License & Permits (thousands)



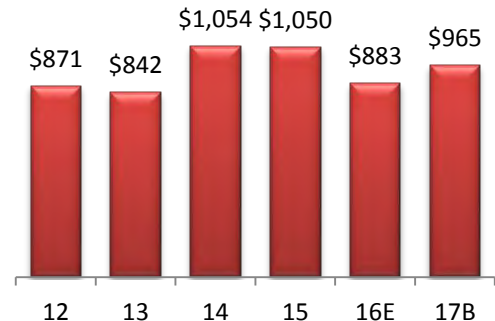
The increase in license and permit revenue in fiscal year 2012-13 is a result of the elimination of the Community Development Fund 285. These funds were moved back to the General Fund in 2012-13 as part of the Fiscal Stabilization Plan resulting in the large jump in revenue.

Note: The revenue swings are reflective of the local economic swings.

FINES, FORFEITS & PENALTIES: Cities share with the County all fines collected upon conviction of a misdemeanor, or an infraction in any municipal or justice court, and bail moneys forfeited from such action. Distribution depends upon what violation, fines, or forfeiture are derived, and the employing agency of the arresting officer. While parking citation fines are set by the Council, a portion of these fines also go to the County.

Fine, forfeiture and penalty revenue is project to increase slightly in fiscal years 2016-17.

Fines (millions)



USE OF MONEY AND PROPERTY: Categories in this group consists of interest income from the investment of city money (\$350,000), rental of city facilities (\$735,000) and the bus shelter rental agreement revenue (\$127,000).

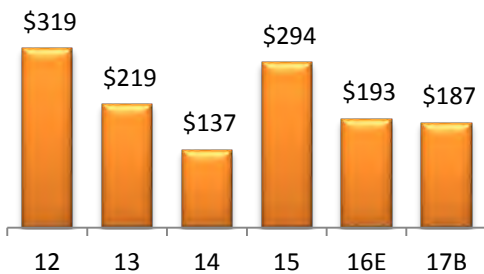
Interest income is earned on the investment of temporary idle cash. All cash in the City, except funds belonging to the Successor Agency to the Westminster Redevelopment Agency, is pooled for investment purposes. The interest earned is prorated to individual funds on the basis of cash ownership.

The fluctuations in the interest earning category have to do with the year-end account adjustment to report the portfolio at market value. The City's Cash balances decreased slightly from \$73.9 million in June of 2015 to \$68.3 million in June of 2016. At the end of the 2015-16 fiscal year, 11.3% of the City's idle cash was invested in the Local Agency Investment Fund (LAIF), 33.4% in United States Government Sponsored Enterprise Securities, 16.2% in United States Treasury Obligations, 23.6% in Corporates, 4.4% in Asset Backed Securities and the remaining 11.1% in Money Market Mutual Funds and Commercial Paper. The City uses an external investment advisor to manage most of its investment portfolio.

Use of Money & Property (millions)



Intergovernmental (thousands)



INTERGOVERNMENTAL REVENUE: Intergovernmental Revenue is money distributed by other government agencies. Intergovernmental revenue sources include state mandated cost reimbursements, POST reimbursements, and CDBG program grants. The drop from prior years is a result of the state diverting motor vehicle fees revenue for other purposes.

The intergovernmental revenue category will continue to be below prior year levels due to continued shifts and take-aways.

services are primarily for the benefit of an individual rather than the general public, the individual benefiting from the service should pay the cost. The charge is limited to the cost required to provide the service. The City evaluates costs bi-annually and recommends appropriate levels to the City Council.

CHARGES FOR SERVICE: A Service Charge is a fee imposed upon the user for a service provided by the City. Because certain

Cities have turned to user fees as the principal means of recovering costs for clearly identified services. In 2014, the City Council updated the City's Master Cost Recovery Schedule. The schedule included a 2 year phase in with half of the fee increase effective July 15, 2014 and the remaining increase effective July 1, 2015. Prior to this, fees had not been increased since 2006.

Charges for Service (millions)



The primary sources of revenue in this category are engineering fees, ambulance transport fees, paramedic subscription charges, police charges and police false alarm charges.

The charges for services category is projected decline slightly in 16/17. This category can fluctuate due to a staffing time charged to capital projects.

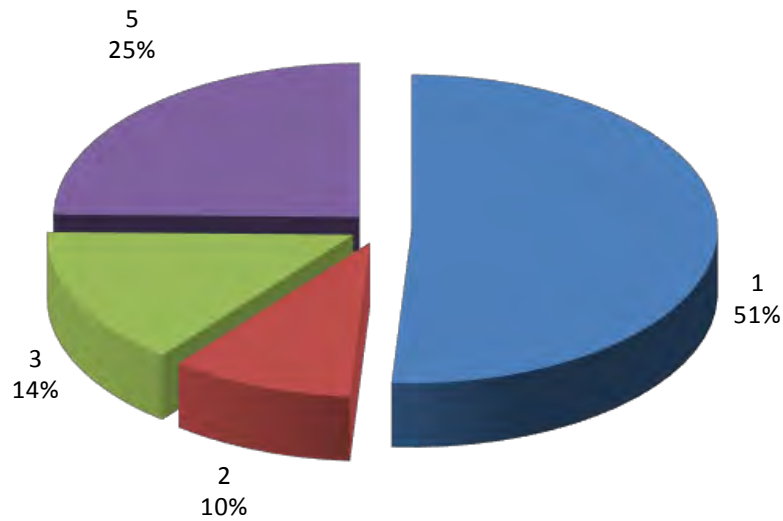
OVERHEAD CHARGES: The overhead charge is a 5% administrative fee assessed to several non-general fund funds. The charges are assessed quarterly and reconciled at year end to the actual revenue received.

Prior to 1990, the General Fund did not recover costs for providing staff support to other funds.

NON-GENERAL FUND REVENUES:

Special Revenue Funds: The city receives gas tax funds, Measure M funds, property tax related to the City's Municipal Lighting district, revenue from traffic impact fees, park dedication revenue, CDBG and HOME funds, special police grant and seizure fund revenue, AQMD, Senior Transportation grant revenue from the county and Family Resource Center revenue from the County. The biggest revenue sources in the special revenue funds category are related to streets. The majority of revenue in these funds is projected to remain stable however the fluctuation in overall special revenue is due to the amount of capital project matching and grant funding received each year.

Water Enterprise: Water utility operations are funded through customer charges. The City's water rate structure was modified in September 2009 following an extensive water rate study. The most recent rate increase was effective March 12, 2014 and was a result of pass through costs from increased water purchase costs from replenishment assessment charges by the Orange County Water District and rate increases for water purchase the Municipal Water District of Orange County. The rate is reviewed periodically to ensure fiscal integrity of the Water Fund. Other Water Fund charges (non-water use) are adjusted bi-annually as part of the City's fee study performed by an outside contractor.



	ACTUAL 2014-15	REVISED BUDGET 2015-16	ESTIMATED 2015-16	BUDGET 2016-17
1 ■ General Funds	46,659,472	47,072,655	48,679,889	48,422,302
2 ■ Special Revenue Funds	11,007,238	9,726,673	10,903,294	9,177,629
3 ■ Enterprise Funds	14,310,450	15,522,000	13,235,035	13,814,000
Capital Project Funds	9,554	-	38	-
4 ■ Internal Service Funds	23,471,236	22,102,000	23,294,821	23,457,460
Total Revenue	95,457,950	94,423,328	96,113,077	94,871,391

REVENUE SUMMARY BY FUND

FY 2016 – 2017

FUND #	FUND	ACTUAL	REVISED BUDGET	ESTIMATED	BUDGET
		2014-15	2015-16	2015-16	2016-17
GENERAL FUND					
100	General Fund	46,659,472	47,072,655	48,679,889	48,422,302
TOTAL GENERAL FUNDS		46,659,472	47,072,655	48,679,889	48,422,302
SPECIAL REVENUE FUNDS					
200	Park Dedication	746,529	60,000	556,730	110,000
210	Gas Tax	1,715,635	1,996,000	2,042,991	2,218,442
211	Measure M	2,360,756	2,498,000	2,552,098	2,320,923
214	Street Improvements Grant	1,032,499	726,700	744,961	2,000
216	Traffic Impact Fee	77,921	54,000	102,217	54,000
220	Municipal Lighting District	1,355,468	1,120,000	1,520,346	1,522,000
230	Debt Service Administration	15,279	8,000	15,737	8,000
240	Housing/Community Development	1,421,457	1,009,394	1,032,799	1,092,540
242	HCD Home Housing	1,078,271	1,048,684	986,169	729,401
245	Housing Authority	44,420	70,000	55,503	45,000
250	Police Seizure	95,822	108,000	113,151	108,000
251	Special Police Services	5,275	14,392	14,392	-
252	Special Police Services	1,877	19,120	19,120	-
253	Special Police Services	110,299	154,322	154,322	-
255	Special Police Services	977	-	740	-
256	Special Police Services	93,658	-	50,967	-
257	Special Police Services	10,880	-	-	-
258	Special Police Services	2,311	3,000	3,691	3,000
259	Special Police Services	2,026	-	-	-
260	Local Narcotics Seized Property	24,223	12,000	118,421	12,000
261	Supplemental Law Enforcement Services	163,880	144,000	144,400	144,000
262	Special Police Services	16,762	-	-	-
264	Special Police Services	37,333	-	-	-
270	Drainage District	12,248	5,000	3,153	5,000
275	Community Services Grant	260,869	342,000	340,000	343,000
280	AQMD	117,199	112,000	121,252	233,000
290	Community Services Grant	198,431	201,689	192,049	206,572
295	Project S.H.U.E.	4,933	20,372	18,085	20,751
TOTAL SPECIAL REVENUE FUNDS		11,007,238	9,726,673	10,903,294	9,177,629
CAPITAL PROJECTS FUNDS					
800	Reserve	9,554	-	38	-
TOTAL CAPITAL PROJECTS FUNDS		9,554	-	38	-
ENTERPRISE FUNDS					
600	Water Utility	14,002,598	15,057,000	12,978,516	13,529,000
601	Utility Conservation	307,852	465,000	256,519	285,000
TOTAL ENTERPRISE FUNDS		14,310,450	15,522,000	13,235,035	13,814,000

REVENUE SUMMARY BY FUND

FY 2016 – 2017

FUND #	FUND	ACTUAL 2014-15	REVISED BUDGET 2015-16	ESTIMATED 2015-16	BUDGET 2016-17
INTERNAL SERVICE FUNDS					
700	Equipment Replacement	1,945,551	1,994,000	1,959,059	1,951,460
740	General Benefits	15,511,135	14,470,000	15,227,564	15,851,350
750	Liability Administration	2,708,000	2,017,000	2,442,133	2,017,000
760	Information Systems and Equipment	1,360,660	1,338,000	1,348,578	1,343,000
770	Government Buildings	1,945,890	2,283,000	2,317,487	2,294,650
TOTAL INTERNAL SERVICE FUNDS		23,471,236	22,102,000	23,294,821	23,457,460
GRAND TOTAL ALL FUNDS		95,457,950	94,423,328	96,113,077	94,871,391

REVENUE SUMMARY BY TYPE

FY 2016 – 2017

<i>Fund #</i>		ACTUAL 2014-15	REVISED BUDGET 2015-16	ESTIMATED ACTUAL 2015-16	BUDGET 2016-17
30xxx	Property Taxes (ad valorem)				
100	General Fund	12,360,094	12,826,400	13,716,506	13,987,700
220	Municipal Lighting District Fund	1,303,036	1,095,000	1,479,233	1,472,000
	Total Property Taxes	13,663,130	13,921,400	15,195,739	15,459,700
30xxx	Other Taxes				
100	General Fund	24,188,905	24,981,000	25,337,229	25,479,000
	Total Other Taxes	24,188,905	24,981,000	25,337,229	25,479,000
31xxx	Licenses and Permits				
100	General Fund	841,683	770,600	867,269	870,000
	Total Licenses and Permits	841,683	770,600	867,269	870,000
32xxx	Fines, Forfeits and Penalties				
100	General Fund	1,049,660	1,000,000	882,906	965,000
240	Housing/Comm Devlpmt Fund	4,700	-	14,799	15,000
	Total Fines, Forfeits and Penalties	1,054,360	1,000,000	897,705	980,000
33xxx	Use of Money and Property				
100	General Fund	1,265,532	1,118,000	1,077,485	1,212,000
200	Park Dedication Fund	16,202	10,000	21,382	10,000
210	Gas Tax Fund	3,775	2,000	3,584	4,000
211	Measure M Administration	14,018	7,000	11,738	7,000
214	Street Improvements Grant Fund	11,930	7,000	12,278	2,000
216	Traffic Impact Fee Fund	4,288	4,000	1,913	4,000
220	Municipal Lighting District Fund	52,432	25,000	41,113	50,000
230	Debt Service Administration Fund	15,279	8,000	15,737	8,000
240	Housing/Comm Devlpmt Fund	1	-	(394)	-
242	HCD Home Housing Fund	(1,097)	-	(2,304)	-
245	Housing Authority	39,489	20,000	55,503	20,000
250	Police Seizure Fund	14,147	8,000	12,995	8,000
252	Special Police Services Fund	1,877	-	-	-
255	Special Police Services Fund	977	-	740	-
258	Special Police Services Fund	321	1,000	231	1,000
260	Local Narcotics Seized Prop. Fund	3,732	2,000	3,155	2,000
261	Supplemental Law Enf. Svcs. Fund	126	-	429	-
270	Drainage District Fund	1,400	2,000	1,453	2,000
280	AQMD Fund	3,485	2,000	3,816	3,000
290	Community Services Grant Fund	2,261	1,000	1,555	1,000
295	Project SHUE Fund	283	1,000	133	1,000
600	Water Utility Fund	73,835	50,000	66,668	50,000
601	Utility Conservation	34,518	15,000	37,644	35,000
700	Equipment Replacement Fund	22,883	15,000	21,040	20,000
760	Info. Systems and Equipment Fund	22,120	10,000	18,988	15,000
770	Government Buildings Fund	20,527	10,000	22,182	20,000
800	Reserve Fund	9,554	-	38	-
	Total Use of Money and Property	1,633,895	1,318,000	1,429,102	1,475,000

REVENUE SUMMARY BY TYPE

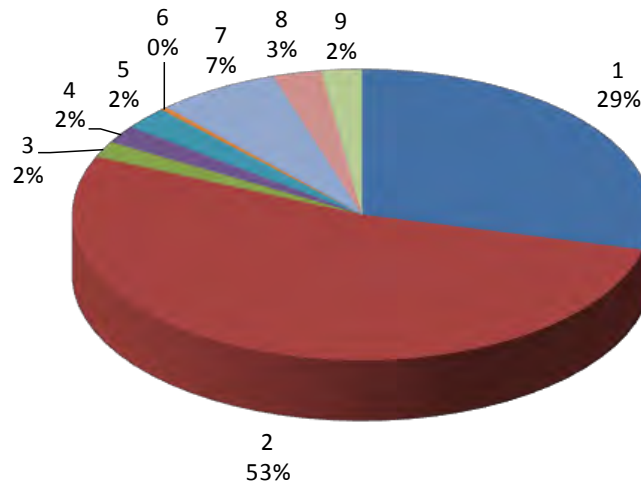
FY 2016 – 2017

<i>Fund #</i>		ACTUAL 2014-15	REVISED BUDGET 2015-16	ESTIMATED ACTUAL 2015-16	BUDGET 2016-17
34xxx	Intergovernmental				
100	General Fund	332,838	87,000	192,638	187,000
210	Gas Tax Fund	1,702,298	1,994,000	2,038,297	2,214,442
211	Measure M Administration	2,346,738	2,491,000	2,540,360	2,313,923
214	Street Improvements Grant Fund	1,020,569	719,700	732,683	-
240	Housing/Comm Devlpmt Fund	1,388,880	1,009,394	1,009,394	1,077,540
242	HCD Home Housing Fund	973,490	973,684	973,684	719,401
251	Special Police Services Fund	5,275	14,392	14,392	-
252	Special Police Services Fund	-	19,120	19,120	-
253	Special Police Services Fund	110,299	154,322	154,322	-
256	Special Police Services Fund	93,658	-	50,967	-
257	Special Police Services Fund	10,880	-	-	-
259	Special Police Services Fund	2,026	-	-	-
260	Local Narcotics Seized Prop. Fund	20,491	10,000	115,266	10,000
261	Supplemental Law Enf. Srvs. Fund	163,755	144,000	143,971	144,000
262	Special Police Services Fund	16,762	-	-	-
263	Special Police Services Fund	-	-	-	-
264	Special Police Services Fund	37,333	-	-	-
275	Community Services Grant Fund	255,869	340,000	340,000	341,000
280	AQMD Fund	113,714	110,000	117,436	230,000
290	Community Services Grant Fund	176,381	200,689	181,486	205,572
295	Project SHUE Fund	-	13,372	13,372	13,751
	Total Intergovernmental	8,771,256	8,280,673	8,637,388	7,456,629
35xxx	Charges for Services				
100	General Fund	4,205,136	4,147,000	4,405,289	3,938,079
200	Park Dedication Fund	730,327	50,000	534,808	100,000
216	Traffic Impact Fee Fund	73,633	50,000	100,304	50,000
258	Special Police Services Fund	1,990	2,000	3,460	2,000
270	Drainage District Fund	10,848	3,000	1,699	3,000
600	Water Utility Fund	13,722,139	14,807,000	12,897,147	13,414,000
601	Utility Conservation	273,334	450,000	218,875	250,000
700	Equipment Replacement Fund	1,870,935	1,884,000	1,876,000	1,896,460
740	General Benefits Fund	13,986,015	13,470,000	13,723,457	14,353,000
750	Liability Administration Fund	1,708,000	2,017,000	2,017,000	2,017,000
760	Info. Systems and Equipment Fund	1,323,000	1,323,000	1,323,000	1,323,000
770	Government Buildings Fund	1,920,000	2,268,000	2,268,000	2,269,650
	Total Charges for Services	39,825,357	40,471,000	39,369,039	39,616,189
39/84xxx	Other Revenue				
100	General Fund	1,128,297	970,915	902,820	689,200
200	Park Dedication Fund	-	-	540	-
210	Gas Tax Fund	9,562	-	1,110	-
240	Housing/Comm Devlpmt Fund	27,876	-	9,000	-
242	HCD Home Housing Fund	105,878	75,000	14,789	10,000
245	Housing Authority	4,931	50,000	-	25,000

REVENUE SUMMARY BY TYPE

FY 2016 – 2017

<i>Fund #</i>		ACTUAL 2014-15	REVISED BUDGET 2015-16	ESTIMATED ACTUAL 2015-16	BUDGET 2016-17
250	Police Seizure Fund	81,675	100,000	100,156	100,000
275	Community Services Grant Fund	5,000	2,000	-	2,000
290	Community Services Grant Fund	19,789	-	9,008	-
295	Project SHUE Fund	4,650	6,000	4,580	6,000
600	Water Utility Fund	206,625	200,000	14,704	65,000
700	Equipment Replacement Fund	51,733	95,000	62,019	35,000
740	General Benefits Fund	1,525,121	1,000,000	1,504,107	1,498,350
750	Liability Administration Fund	1,000,000	-	425,133	-
760	Info. Systems and Equipment Fund	15,540	5,000	6,590	5,000
770	Government Buildings Fund	5,363	5,000	27,305	5,000
	Total Other Revenue	4,192,039	2,508,915	3,081,861	2,440,550
60400	Overhead Charges				
100	General Fund	1,287,327	1,171,740	1,297,746	1,094,323
	Total Overhead Charges	1,287,327	1,171,740	1,297,746	1,094,323
	Total Revenue	95,457,950	94,423,328	96,113,077	94,871,391



	ACTUAL 2014-15	REVISED BUDGET 2015-16	ESTIMATED 2015-16	BUDGET 2016-17
1 Property Taxes	12,360,094	12,826,400	13,716,506	13,987,700
2 Other Taxes	24,188,905	24,981,000	25,337,229	25,479,000
3 Licenses and Permits	841,683	770,600	867,269	870,000
4 Fines, Forfeits and Penalties	1,049,660	1,000,000	882,906	965,000
5 Use of Money and Property	1,265,532	1,118,000	1,077,485	1,212,000
6 Intergovernmental	332,838	87,000	192,638	187,000
7 Charges for Services	3,194,659	3,133,000	3,391,289	3,314,079
8 Other Revenue	2,138,774	1,984,915	1,916,820	1,313,200
9 Overhead Charges	1,287,327	1,171,740	1,297,746	1,094,323
Total General Funds	46,659,472	47,072,655	48,679,889	48,422,302

GENERAL FUNDS REVENUE SUMMARY

FY 2016 – 2017

<i>Object #</i>	ACTUAL 2014-15	REVISED BUDGET 2015-16	ESTIMATED 2015-16	BUDGET 2016-17	
GENERAL FUNDS					
Property Taxes (ad valorem)					
30000	Current Year - Secured	2,212,318	2,240,000	2,299,706	2,242,000
30002	Current Year - Unsecured	87,751	80,000	66,639	85,000
30020	Current Year - Supplemental Roll	51,636	60,000	70,431	60,000
30030	Residual	1,386,675	1,584,000	1,973,541	1,964,200
30040	Property Tax - other	1,207	2,000	940	1,500
30042	Public Utility Roll	78,532	80,000	82,850	80,000
30043	Homeowners Exemption	16,789	18,000	15,880	17,000
30045	In Lieu of VLF	8,074,210	8,266,400	8,710,469	9,033,000
30049	Pass-Through Agreements	450,976	496,000	496,050	505,000
Total Property Taxes		12,360,094	12,826,400	13,716,506	13,987,700
Other Taxes					
30060	Utility Users Tax	4,917,994	5,100,000	4,470,450	4,800,000
30080	Business License Tax	1,212,658	1,260,000	1,325,404	1,250,000
30081	ADA Compliance Fee	3,512	4,000	4,000	4,000
30500	Sales and Use Taxes	11,596,743	14,309,000	15,897,657	16,820,000
30501	Sales Tax In Lieu (triple flip)	3,949,278	1,812,000	1,035,343	-
30505	Sales Tax - Public Safety	179,628	208,000	165,000	165,000
30520	Franchise Tax - Public Utility	765,875	765,000	733,590	740,000
30522	Franchise Tax - PCTA	644,751	635,000	630,120	650,000
30540	Transient Occupancy Tax	713,760	688,000	776,997	750,000
30580	Property Transfer Tax	204,707	200,000	298,668	300,000
Total Other Taxes		24,188,905	24,981,000	25,337,229	25,479,000
Licenses and Permits					
31000	Animal Licenses	151,577	150,000	152,643	250,000
31040	Special Inspectors	1,560	2,000	4,097	2,000
31500	Permits - Construction - Building	541,866	480,000	550,000	480,000
31501	Permits - Construction - Plumbing	37,896	31,000	42,012	30,000
31502	Permits - Construction - Electrical	46,486	42,000	54,884	42,000
31503	Permits - Construction - Grn Bldg	553	600	661	1,000
31504	Permits - Construction - Mech	20,154	18,000	29,450	18,000
31505	Permits - Firework Stands	15,000	15,000	15,000	15,000
31509	Permits - Construction - Other	2,447	-	-	-
31590	Permits - Street & Curb	5	10,000	-	10,000
31598	Permits - Police	20,970	18,000	17,002	18,000
31599	Permits - Film	3,170	4,000	1,520	4,000
Total Licenses and Permits		841,683	770,600	867,269	870,000

GENERAL FUNDS REVENUE SUMMARY

FY 2016 – 2017

<i>Object #</i>	ACTUAL 2014-15	REVISED BUDGET 2015-16	ESTIMATED 2015-16	BUDGET 2016-17
Fines, Forfeits and Penalties				
32500	267,237	300,000	179,959	270,000
32520	749,019	650,000	655,472	650,000
32521	33,403	50,000	47,475	45,000
Total Fines, Forfeits and Penalties	1,049,660	1,000,000	882,906	965,000
Use of Money and Property				
33000	382,703	274,000	360,012	350,000
33020	19,739	-	(42,905)	-
33500	38,600	35,000	41,328	35,000
33560	698,227	682,000	618,054	700,000
33568	126,263	127,000	100,996	127,000
Total Use of Money and Property	1,265,532	1,118,000	1,077,485	1,212,000
Intergovernmental				
34000	54,248	61,548	61,548	49,000
34098	7,407	-	5,543	-
34200	38,642	-	37,163	38,000
34220	28,033	-	16,181	10,000
34222	196,466	10,000	55,721	-
34294	8,041	-	143	-
34490	-	15,452	16,339	15,000
34805	-	-	-	75,000
Total Intergovernmental	332,838	87,000	192,638	187,000
Charges for Services				
35000	120,719	130,000	152,205	133,000
35002	8,843	10,000	4,577	15,000
35003	43,254	55,000	9,511	66,000
35004	2,685	4,050	5,154	4,050
35008	26,486	21,000	33,210	21,000
35010	3,834	5,000	24,540	7,000
35011	78,530	70,000	107,242	70,000
35012	130,479	120,000	190,961	85,000
35013	-	1,000	300	500
35017	9,534	8,000	6,916	6,000
35020	19,110	20,000	20,171	19,500
35022	122,097	130,000	137,481	133,000
35023	216,106	218,000	229,902	218,000
35034	196,630	200,000	184,823	200,000

GENERAL FUNDS REVENUE SUMMARY

FY 2016 – 2017

<u>Object #</u>		ACTUAL 2014-15	REVISED BUDGET 2015-16	ESTIMATED 2015-16	BUDGET 2016-17
35036	Fire - Plan Check Fees	12,333	15,000	13,236	15,000
35038	Fire - Ambulance Transport	1,163,853	1,100,000	1,235,846	1,200,000
35040	Police - Special Services	143,197	165,000	132,045	246,666
35041	Police - False Alarms	136,713	140,000	143,136	143,000
35042	Booking Fees	32,704	8,000	33,003	33,000
35043	Jail Payphone	207	1,000	249	1,000
35044	Police - Animal Shelter Fees	11,884	10,950	12,642	8,000
35050	Recreation Programs	257,403	262,000	212,541	223,363
35052	Recreation Facilities	5,142	8,000	3,318	8,000
35053	Chrgs - Parking Meter	44,609	41,000	43,074	45,000
35099	Other - Miscellaneous	5,366	5,000	2,538	5,000
35102	Inspections - Plan Check	402,941	385,000	452,668	408,000
	Total Charges for Services	3,194,659	3,133,000	3,391,289	3,314,079
	Other Revenue				
39000	Reimbursements - Solar Panels	23,025	18,000	26,796	26,000
39049	Donations-Misc	17,542	10,000	3,537	8,000
39060	Reimbursed Damages, Misc	1,551	2,000	1,558	2,000
39064	Other Rev - Senior Services	-	87,000	54,830	70,000
39069	Reimbursements - Other	319,968	189,115	200,509	195,200
39090	Miscellaneous receipts	12,030	7,800	6,223	7,000
39092	Cash Over/Short	(96)	-	(55)	-
35025	SAWRA	743,864	652,000	608,257	376,000
35020	Staff Service Fee - CIP	1,010,477	1,014,000	1,014,000	624,000
84000	Sale of Real or Personal Property	10,414	5,000	1,166	5,000
	Total Other Revenue	2,138,774	1,984,915	1,916,820	1,313,200
60400	Overhead Charges				
200	Park Dedication	37,326	3,000	27,837	5,500
216	Traffic Impact	3,896	2,700	5,111	2,700
220	Municipal Lighting	67,773	56,000	76,017	76,100
270	Drainage District	612	250	158	250
280	AQMD	4,776	4,690	5,123	4,900
700	Motor Pool	96,659	99,700	98,078	97,573
740	General Benefits	775,557	723,500	780,013	792,568
750	Liability Administration	135,400	100,850	122,107	-
760	Information Systems	68,033	66,900	67,429	-
770	Government Buildings	97,294	114,150	115,874	114,733
	Total Overhead Charges	1,287,327	1,171,740	1,297,746	1,094,323
	TOTAL GENERAL FUND REVENUE	46,659,472	47,072,655	48,679,889	48,422,302

GENERAL FUNDS REVENUE SUMMARY

FY 2016 – 2017

<i>Object #</i>		ACTUAL 2014-15	REVISED BUDGET 2015-16	ESTIMATED 2015-16	BUDGET 2016-17
GENERAL FUND (100)					
10000	City Council				
39069	Reimbursements - Other	-	-	100	-
	Total	-	-	100	-
10100	Commission - Planning				
39069	Reimbursements - Other	223	-	-	-
	Total	223	-	-	-
12000	City Clerk				
35004	Charges - Maps and Publications	49	50	-	50
39069	Reimbursements - Other	195	200	60	200
	Total	244	250	60	250
12500	Elections				
39069	Reimbs - Other	3,345	-	-	5,000
	Total	3,345	-	-	5,000
20000	General City Revenues/Expenses				
30000	Prop Tax - CY - Secured	2,212,318	2,240,000	2,299,706	2,242,000
30002	Prop Tax - CY - Unsecured	87,751	80,000	66,639	85,000
30020	Prop Tax - CY - Supplemental Roll	51,636	60,000	70,431	60,000
30030	Prop Tax - Residual	1,386,675	1,584,000	1,973,541	1,964,200
30040	Prop Tax - Other - Misc	1,207	2,000	940	1,500
30042	Prop Tax - Public Utility Roll	78,532	80,000	82,850	80,000
30043	Prop Tax - Homeowners	16,789	18,000	15,880	17,000
30045	Prop Tax - In Lieu of VLF	8,074,210	8,266,400	8,710,469	9,033,000
30049	Pass-Through Agreements	450,976	496,000	496,050	505,000
30060	Utility Users Tax	4,917,994	5,100,000	4,470,450	4,800,000
30080	Business License Tax	1,212,658	1,260,000	1,325,404	1,250,000
30081	ADA Compliance Fee	3,512	-	-	-
30500	Sales and Use Taxes	11,596,743	14,309,000	15,897,657	16,820,000
30501	Sales Tax In Lieu (triple flip)	3,949,278	1,812,000	1,035,343	-
30520	Franchise Tax - Public Utility	765,875	765,000	733,590	740,000
30522	Franchise Tax - PCTA	644,751	635,000	630,120	650,000
30540	Transient Occupancy Tax	713,760	688,000	776,997	750,000
30580	Property Transfer Tax	204,707	200,000	298,668	300,000

GENERAL FUNDS REVENUE SUMMARY

FY 2016 – 2017

<i>Object #</i>		ACTUAL 2014-15	REVISED BUDGET 2015-16	ESTIMATED 2015-16	BUDGET 2016-17
33000	Interest Income - Pooled	382,703	274,000	360,012	350,000
33020	Interest Income - Other	19,739	-	(42,905)	-
33560	Rent Income - Facilities	698,227	682,000	618,054	700,000
34200	State Motor Vehicle in Lieu Tax	38,642	-	37,163	38,000
34294	I/GVT-St-Other	4,935	-	143	-
35025	SAWRA Admin Offset	743,864	652,000	608,257	376,000
35053	Charges - Parking Meter	44,609	41,000	43,074	45,000
35092	Charges - Other - Departments	1,287,327	1,171,740	1,297,747	1,094,323
39000	Reimbursements - Solar Panels	23,025	18,000	26,796	26,000
39069	Reimbursements - Other	243	-	-	-
39090	Other - Miscellaneous Receipts	5,766	-	-	-
39092	Other - Cash Over/Short	(96)	-	(54)	-
84000	Property Sales	549	-	-	-
	Total	39,618,906	40,434,140	41,833,022	41,927,023
21000	Finance Administration				
34222	Reimburse - Mandated Costs	196,466	10,000	55,721	-
35099	Charges - Other - Misc	5,366	5,000	2,538	5,000
39090	Other - Misc - Receipts	5,880	6,800	6,100	6,000
	Total	207,713	21,800	64,359	11,000
31000	General Police Services				
30505	Sales Tax - Public Safety	179,628	208,000	165,000	165,000
31598	Permits - Police	17,930	16,000	13,618	16,000
32500	Fines - Vehicle - Code	267,237	300,000	179,959	270,000
32520	Fines - Ordinance - Violation	737,849	650,000	655,472	650,000
32522	Fines - Administrative Cites	15,253	15,000	22,620	15,000
34098	I/GVT - Fed - Other	7,407	-	5,543	-
34220	I/GVT - POST Reimbursement	28,033	-	16,181	10,000
34294	I/GVT - State - Other	3,106	-	-	-
35040	Charges - Police Special	143,197	165,000	132,045	140,000
35041	Charges - False Alarm	136,713	140,000	143,136	143,000
35042	Charges - Booking Fees	32,704	8,000	33,003	33,000
35043	Charges - Jail Payphone	207	1,000	249	1,000
39049	Misc Donations	10,112	2,000	(223)	-
39069	Reimbursements - Other	7,552	7,000	48	7,000
39092	Other - Cash Over/Short	(0)	-	(1)	-
84000	Property Sales	9,864	5,000	1,166	5,000
	Total	1,596,793	1,517,000	1,367,814	1,455,000

GENERAL FUNDS REVENUE SUMMARY

FY 2016 – 2017

<i>Object #</i>		ACTUAL 2014-15	REVISED BUDGET 2015-16	ESTIMATED 2015-16	BUDGET 2016-17
32000	Animal Control				
31000	Licenses - Animal	151,577	150,000	152,643	250,000
31598	Permits - Police	3,040	2,000	3,384	2,000
35040	Charges - Police Special	-	-	-	106,666
35044	Charges - Animal Shelter	11,884	10,950	12,642	8,000
39049	Misc Donations	975	-	400	-
	Total	167,476	162,950	169,069	366,666
33000	Code Enforcement				
31505	Permits - Firework Stands	15,000	15,000	15,000	15,000
32520	Fines - Ordinance - Violation	11,170	-	-	-
32521	Fines - Admin Citations	18,150	35,000	24,855	30,000
35013	Charges - Over the Top Program	-	1,000	300	500
39069	Reimbursements - Other	-	-	22,200	-
	Total	44,320	51,000	62,355	45,500
34000	Range and Safety Training Center				
34805	I/Gvt - Other Range Fees	-	-	-	75,000
	Total	-	-	-	75,000
41000	General Fire Services				
35032	Charges - Paramedic Service	-	-	-	-
35034	Charges - Paramedic Subscription	196,630	200,000	184,823	200,000
	Total	196,630	200,000	184,823	200,000
44000	Ambulance Transport Services				
35038	Charges - Ambulance Srv	1,163,853	1,100,000	1,235,846	1,200,000
	Total	1,163,853	1,100,000	1,235,846	1,200,000
50000	Public Works Administration				
33568	Rental Income - Bus Shelters	126,263	127,000	100,996	127,000
35020	Charges - Staff Service	-	100,000	100,000	100,000
39069	Reimbursements - Other	133,000	-	-	-
	Total	259,263	227,000	200,996	227,000
50500	Engineering Services				
31590	Permits - Street & Curb	5	10,000	-	10,000
35004	Charges - Maps and Publications	2,608	2,000	5,122	2,000

GENERAL FUNDS REVENUE SUMMARY

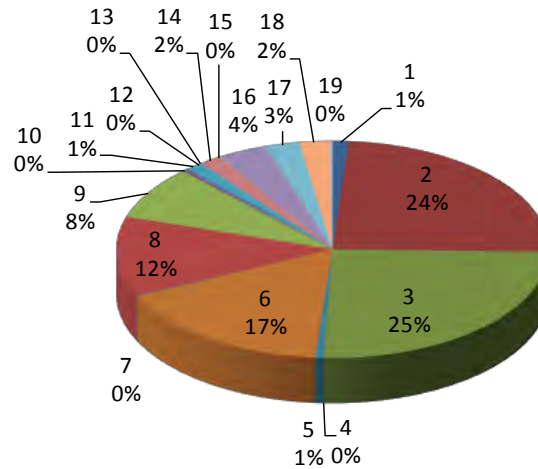
FY 2016 – 2017

<i>Object #</i>		ACTUAL 2014-15	REVISED BUDGET 2015-16	ESTIMATED 2015-16	BUDGET 2016-17
35010	Charges - Eng - Subdivision	3,834	5,000	24,540	7,000
35011	Charges - Eng - Inspection	78,530	70,000	107,242	70,000
35012	Charges - Plan Check/Inspection	85,814	90,000	138,728	70,000
35017	Charges - Wide Load Permit	9,534	8,000	6,916	6,000
35020	Charges - Staff Service	1,010,477	914,000	914,000	524,000
39060	Reimburse - Damaged Property	1,551	2,000	1,558	2,000
Total		1,192,352	1,101,000	1,198,107	691,000
51500	Street Maintenance				
39069	Reimbursements - Other	-	4,000	-	-
Total		-	4,000	-	-
52500	Concrete Repair				
39069	Reimburse - Other	16,000	16,000	16,000	16,000
Total		16,000	16,000	16,000	16,000
53000	Park Maintenance				
34490	I/GVT - County - Other	-	15,452	16,339	15,000
39069	Reimbursements - Other	44,950	43,915	45,986	45,000
Total		44,950	59,367	62,325	60,000
61050	Planning				
35000	Charges - Zoning Fee	120,719	130,000	152,205	133,000
35002	Charges - Subdivision Fee	8,843	10,000	4,577	15,000
35003	Charges - Development Fee	43,254	55,000	9,511	66,000
35004	Charges - Maps and Publications	3	1,000	2	1,000
35008	General Plan Assessment	26,486	21,000	33,210	21,000
35012	Charges - Plan Check Fees	44,665	30,000	52,233	15,000
Total		243,970	247,000	251,738	251,000
62050	Building				
30081	ADA Compliance Fee	-	4,000	4,000	4,000
31040	Licenses - Special Inspectors	1,560	2,000	4,097	2,000
31500	Permits - Construction - Building	541,866	480,000	550,000	480,000
31501	Permits - Construction - Plumbing	37,896	31,000	42,012	30,000
31502	Permits - Construction - Electrical	46,486	42,000	54,884	42,000
31503	Permits - Construction - Grn Bldg	553	600	661	1,000
31504	Permits - Construction - Mech	20,154	18,000	29,450	18,000

GENERAL FUNDS REVENUE SUMMARY

FY 2016 – 2017

<i>Object #</i>		ACTUAL 2014-15	REVISED BUDGET 2015-16	ESTIMATED 2015-16	BUDGET 2016-17
31509	Permits - Construction - Other	2,447	-	-	-
35004	Charges - Maps and Publications	26	1,000	30	1,000
35020	Charges - Staff Service	16,010	16,000	17,292	16,000
35022	Business License Processing	122,097	130,000	137,481	133,000
35023	Business License Renewals	216,106	218,000	229,902	218,000
35036	Charges - Fire - Plan Check	12,333	15,000	13,236	15,000
35102	Inspections - Plan Check	402,941	385,000	452,668	408,000
	Total	1,420,474	1,342,600	1,535,713	1,368,000
70000	Community Services Administration				
33500	Rent Income - Community Service	38,600	35,000	41,328	35,000
35020	Charges - Staff Service	3,100	4,000	2,879	3,500
39069	Reimbursements - Other	46,596	52,000	50,616	52,000
	Total	88,296	91,000	94,822	90,500
70500	Senior Center				
34000	CDBG - Program Grants	54,248	48,548	48,548	49,000
39064	Other Rev - Senior Services	-	87,000	54,830	70,000
39069	Reimbursements - Other	-	1,000	500	5,000
	Total	54,248	136,548	103,878	124,000
71000	Recreation Services				
34000	CDBG - Program Grants	-	13,000	13,000	-
35050	Charges - Recreation Programs	245,063	250,000	201,709	208,363
35052	Charges - Recreation Facilities	5,142	8,000	3,318	8,000
	Total	250,205	271,000	218,027	216,363
75000	Community Promotion				
31599	Film Permits	3,170	4,000	1,520	4,000
35050	Charges - Recreation Programs	12,340	12,000	10,832	15,000
39049	Donations-Misc	6,455	8,000	3,360	8,000
39069	Reimbursements - Other	67,863	65,000	65,000	65,000
39090	Other - Misc Receipts	384	1,000	123	1,000
	Total	90,211	90,000	80,835	93,000
	FUND TOTAL	46,659,472	47,072,655	48,679,889	48,422,302



	ACTUAL 2014-15	REVISED BUDGET 2015-16	ESTIMATED 2015-16	BUDGET 2016-17
1	746,529	60,000	556,730	110,000
2	1,715,635	1,996,000	2,042,991	2,218,442
3	2,360,756	2,498,000	2,552,098	2,320,923
4	1,032,499	726,700	744,961	2,000
5	77,921	54,000	102,217	54,000
6	1,355,468	1,120,000	1,520,346	1,522,000
7	15,279	8,000	15,737	8,000
8	1,421,457	1,009,394	1,032,799	1,092,540
9	1,078,271	1,048,684	986,169	729,401
10	44,420	70,000	55,503	45,000
11	95,822	108,000	113,151	108,000
	Special Police Services Fund (251)	5,275	14,392	-
	Special Police Services Fund (252)	1,877	19,120	-
	Special Police Services Fund (253)	110,299	154,322	-
	Special Police Services Fund (255)	977	-	740
	Special Police Services Fund (256)	93,658	-	50,967
	Special Police Services Fund (257)	10,880	-	-
12	Special Police Services Fund (258)	2,311	3,000	3,691
	Special Police Services Fund (259)	2,026	-	-
13	Local Narcotic Seized Prop Fund (260)	24,223	12,000	118,421
14	Supp Law Enforce Service Fund (261)	163,880	144,000	144,400
	Special Police Services Fund (262)	16,762	-	-
	Special Police Services Fund (264)	37,333	-	-
15	Drainage District Fund (270)	12,248	5,000	3,153
16	Community Services Grant Fund (275)	260,869	342,000	340,000
17	AQMD Fund (280)	117,199	112,000	121,252
18	Senior Transportation (290)	198,431	201,689	192,049
19	Project SHUE Fund (295)	4,933	20,372	18,085
Total Special Revenue Funds		11,007,238	9,726,673	10,903,294
				9,177,629

SPECIAL REVENUE FUNDS REVENUE SUMMARY

FY 2016 – 2017

<i>Object #</i>		ACTUAL 2014-15	REVISED BUDGET 2015-16	ESTIMATED 2015-16	BUDGET 2016-17
PARK DEDICATION FUND (200)					
76500	Park Dedication				
33000	Interest Income - Pooled	16,202	10,000	21,382	10,000
35070	Charges - Park Dedication Fee	730,327	50,000	534,808	100,000
39049	Donations-Misc	-	-	540	-
	Total	746,529	60,000	556,730	110,000
GAS TAX FUND (210)					
55005	Gas Tax				
33000	Interest Income - Pooled	3,775	2,000	3,584	4,000
34240	Gas Tax - 2107	714,771	737,000	773,962	798,845
34244	Gas Tax - 2106	362,004	283,000	276,828	285,591
34246	Gas Tax - 2105	555,921	539,000	557,984	575,263
34248	Gas Tax - 2107.5	15,000	8,000	-	7,500
34261	I/GVT - Gas Tax 2103	-	427,000	429,523	217,243
34294	I/GVT - State - Other	54,601	-	-	330,000
39069	Reimbursements - Other	9,562	-	1,110	-
	Total	1,715,635	1,996,000	2,042,991	2,218,442
MEASURE M FUND (211)					
55027	Measure M Administration				
33000	Interest Income - Pooled	14,018	7,000	11,738	7,000
34294	I/GVT - State - Other	440,886	-	-	-
34421	I/GVT - Measure M2	1,331,535	1,441,000	1,440,360	1,471,923
34428	I/GVT - Measure M2 Comp	512,567	995,000	995,000	787,000
34490	I/GVT - County - Other	61,750	55,000	105,000	55,000
	Total	2,360,756	2,498,000	2,552,098	2,320,923
STREET IMPROVEMENTS GRANT FUND (214)					
55035	Street Improvements Grant				
33000	Interest Income - Pooled	11,930	7,000	12,278	2,000
34098	I/GVT - Federal - Other	52,500	719,700	719,700	-
34261	I/GVT - Gas Tax 2103	968,069	-	-	-
34294	I/GVT - State - Other	-	-	12,983	-
	Total	1,032,499	726,700	744,961	2,000

SPECIAL REVENUE FUNDS REVENUE SUMMARY

FY 2016 – 2017

<i>Object #</i>		ACTUAL 2014-15	REVISED BUDGET 2015-16	ESTIMATED 2015-16	BUDGET 2016-17
TRAFFIC IMPACT FEE FUND (216)					
55030	Traffic Impact Fee Administration				
33000	Interest Income - Pooled	4,288	4,000	1,913	4,000
35019	Traffic Mitigation Fee	73,633	50,000	100,304	50,000
	Total	77,921	54,000	102,217	54,000
MUNICIPAL LIGHTING DISTRICT FUND (220)					
59500	Municipal Lighting				
30000	Current Year - Secured	666,237	675,000	676,035	675,000
30002	Current Year - Unsecured	25,741	25,000	19,551	25,000
30020	Current Year - Supplemental Roll	17,211	20,000	20,754	20,000
30030	Property Tax - Residual	408,482	200,000	581,264	578,000
30040	Property Tax - Other	177	-	199	-
30042	Public Utility Roll	20,524	20,000	18,499	20,000
30043	Homeowners Exemption	4,937	5,000	4,670	5,000
30049	Pass-Through Agreements	159,728	150,000	158,261	149,000
33000	Interest Income - Pooled	52,432	25,000	41,113	50,000
	Total	1,355,468	1,120,000	1,520,346	1,522,000
DEBT SERVICE ADMINISTRATION FUND (230)					
11200	Debt Service Administration				
33000	Interest Income - Pooled	15,274	8,000	15,737	8,000
33020	Interest Income - Other	5	-	-	-
	Total	15,279	8,000	15,737	8,000
HOUSING/COMMUNITY DEVELOPMENT FUND (240)					
16010	CDBG				
32521	Fines - Admin Citation	4,700	-	14,799	15,000
33000	Interest Income - Pooled	(14)	-	(394)	-
33020	Interest Income - Other	15	-	-	-
34000	CDBG - Current Year	1,388,880	1,009,394	1,009,394	1,077,540
36020	Program Income	27,876	-	9,000	-
	Total	1,421,457	1,009,394	1,032,799	1,092,540

SPECIAL REVENUE FUNDS REVENUE SUMMARY

FY 2016 – 2017

<i>Object #</i>		ACTUAL 2014-15	REVISED BUDGET 2015-16	ESTIMATED 2015-16	BUDGET 2016-17
HCD HOME HOUSING FUND (242)					
17403	HOME Housing				
33000	Interest Income - Pooled	(1,097)	-	(2,304)	-
34004	I/GVT - Fed - HOME	973,490	973,684	973,684	719,401
36020	Program Income	105,878	75,000	14,789	10,000
	Total	1,078,271	1,048,684	986,169	729,401
HOUSING AUTHORITY FUND (245)					
19000	Housing Authority				
33000	Interest Income - Pooled	16,795	10,000	33,779	10,000
33020	Interest Income - Other	22,694	10,000	21,724	10,000
36020	Program Income	-	50,000	-	25,000
39069	Reimbursements - Other	4,931	-	-	-
	Total	44,420	70,000	55,503	45,000
POLICE SEIZURE FUND (250)					
34100	DOJ Seizures - Criminal				
33000	Interest Income - Pooled	14,147	8,000	12,995	8,000
39090	Other - Misc - Receipts	81,675	100,000	100,156	100,000
	Total	95,822	108,000	113,151	108,000
SPECIAL POLICE SERVICES FUND (251)					
39400	JAG 2014				
34098	Federal - Other	5,275	14,392	14,392	-
	Total	5,275	14,392	14,392	-
HUMAN TRAFFICKING FUND (252)					
39450	JAG 2015				
34098	Federal - Other	-	19,120	19,120	-
	Total	-	19,120	19,120	-
39800	Special Police Debt Service				
33000	Interest Income - Pooled	1,877	-	-	-
	Total	1,877	-	-	-
	Total	1,877	19,120	19,120	-

SPECIAL REVENUE FUNDS REVENUE SUMMARY

FY 2016 – 2017

<i>Object #</i>		ACTUAL 2014-15	REVISED BUDGET 2015-16	ESTIMATED 2015-16	BUDGET 2016-17
SPECIAL POLICE SERVICES FUND (253)					
39990	Off of Traf Safety - Grants				
34296	I/GVT - State - Other - OTS	110,299	154,322	154,322	-
	FUND TOTAL	110,299	154,322	154,322	-
SPECIAL POLICE SERVICES FUND (255)					
39500	SAAV				
33000	Interest Income - Pooled	977	-	740	-
	Total	977	-	740	-
SPECIAL POLICE SERVICES FUND (256)					
39150	OCHTTF				
34098	Federal - Other	93,658	-	50,967	-
	Total	93,658	-	50,967	-
SPECIAL POLICE SERVICES FUND (257)					
39250	JAG				
34098	Federal - Other	10,880	-	-	-
	Total	10,880	-	-	-
SPECIAL POLICE SERVICES FUND (258)					
39200	Animal Control - Humane Program				
33000	Interest Income - Pooled	321	1,000	231	1,000
35044	Charges - Animal Shelter	1,990	2,000	3,460	2,000
	Total	2,311	3,000	3,691	3,000
	FUND TOTAL	2,311	3,000	3,691	3,000
SPECIAL POLICE SERVICES FUND (259)					
39350	Police Prop 69				
34490	I/GVT - County - Other	2,026	-	-	-
	Total	2,026	-	-	-

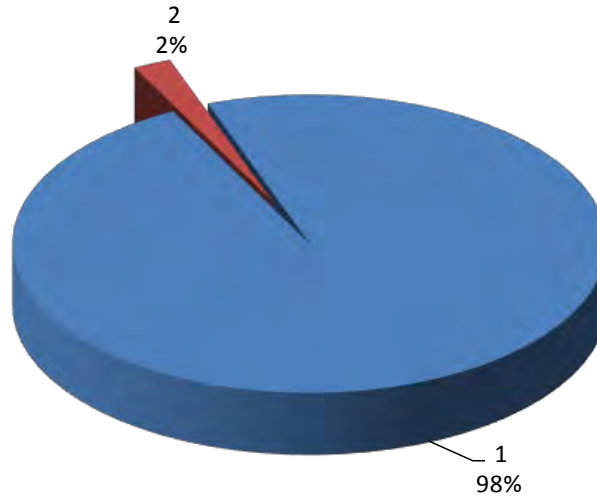
SPECIAL REVENUE FUNDS REVENUE SUMMARY

FY 2016 – 2017

<i>Object #</i>		ACTUAL 2014-15	REVISED BUDGET 2015-16	ESTIMATED 2015-16	BUDGET 2016-17
LOCAL NARCOTICS SEIZED PROPERTY FUND (260)					
35000	LNSP				
33000	Interest Income - Pooled	3,732	2,000	3,155	2,000
34802	I/GVT - Other - LNSP	20,491	10,000	115,266	10,000
	Total	24,223	12,000	118,421	12,000
SUPPLEMENTAL LAW ENFORCEMENT SERVICES FUND (261)					
38500	Citizens Option for Public Safety				
33020	Interest Income - Other	126	-	429	-
34500	I/GVT - County - COPS	163,755	144,000	143,971	144,000
	Total	163,880	144,000	144,400	144,000
SPECIAL POLICE SERVICES FUND (262)					
39251	JAG 2011				
34098	Federal - Other	16,762	-	-	-
	Total	16,762	-	-	-
SPECIAL POLICE SERVICES FUND (264)					
39253	AB109				
34490	I/GVT - County - Other	37,333	-	-	-
	Total	37,333	-	-	-
DRAINAGE DISTRICT FUND (270)					
59000	Drainage District				
33000	Interest Income - Pooled	1,400	2,000	1,453	2,000
35084	Charges - Drainage Fee Dist 4	1,166	2,000	300	2,000
35087	Charges - Drainage Fee Dist 7	788	1,000	1,399	1,000
35089	Charges - Drainage Fee Dist 9	8,894	-	-	-
	Total	12,248	5,000	3,153	5,000
COMMUNITY SERVICES GRANT FUND (275)					
71800	Family Resource Center				
34000	I/GVT - CDBG - Current	40,214	40,000	40,000	41,000
34490	I/GVT - County - Other	215,655	300,000	300,000	300,000
39049	Donations-Misc	5,000	2,000	-	2,000
	Total	260,869	342,000	340,000	343,000

<i>Object #</i>		ACTUAL 2014-15	REVISED BUDGET 2015-16	ESTIMATED 2015-16	BUDGET 2016-17
AQMD FUND (280)					
14800	Air Quality Management Program				
33000	Interest Income - Pooled	3,485	2,000	3,816	3,000
34280	State - AQMD	113,714	110,000	117,436	230,000
	Total	117,199	112,000	121,252	233,000
COMMUNITY SERVICES GRANT FUND (290)					
70501	Senior Transportation				
33000	Interest Income - Pooled	2,261	1,000	1,555	1,000
34490	I/GVT - County - Other	176,381	200,689	181,486	205,572
39049	Donations-Misc	83	-	-	-
39069	Reimbursements - Other	19,706	-	9,008	-
	Total	198,431	201,689	192,049	206,572
PROJECT SHUE FUND (295)					
76000	Project SHUE				
33000	Interest Income - Pooled	283	1,000	133	1,000
34000	I/GVT - CDBG - Current	-	13,372	13,372	13,751
39049	Donations-Misc	4,650	6,000	4,580	6,000
	Total	4,933	20,372	18,085	20,751

<u>Object #</u>		<u>ACTUAL 2014-15</u>	<u>REVISED BUDGET 2015-16</u>	<u>ESTIMATED 2015-16</u>	<u>BUDGET 2016-17</u>
RESERVE FUND (800)					
80070	I/S - Equipment Replacement Restricted/Contingency				
33000	Interest Income - Pooled	6,312	-	25	-
	Total	6,312	-	25	-
80071	I/S - Building Maintenance Restricted/Contingency				
33000	Interest Income - Pooled	3,241	-	13	-
	Total	3,241	-	13	-
	FUND TOTAL	9,554	-	38	-

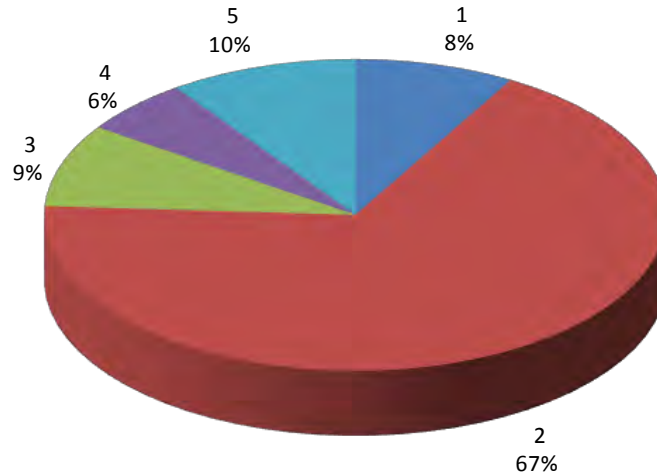







	ACTUAL 2014-15	REVISED BUDGET 2015-16	ESTIMATED 2015-16	BUDGET 2016-17
1 ■ Water Utility Fund	14,002,598	15,057,000	12,978,516	13,529,000
2 ■ Water Conservation Fund	307,852	465,000	256,519	285,000
Total Enterprise Fund	14,310,450	15,522,000	13,235,035	13,814,000

ENTERPRISE FUNDS REVENUE SUMMARY

FY 2016 – 2017

<i>Object #</i>	ACTUAL 2014-15	REVISED BUDGET 2015-16	ESTIMATED 2015-16	BUDGET 2016-17
WATER UTILITY FUND (600)				
23000	Water Billing and Collection			
33020	20	-	7	-
35060	13,324,386	14,400,000	12,447,007	13,000,000
35061	71,274	75,000	67,290	75,000
35062	58,230	65,000	88,632	70,000
35063	-	-	1,320	1,500
35066	199,667	210,000	206,884	210,000
35068	22,194	25,000	25,470	25,000
35069	178	-	250	500
Total	13,675,949	14,775,000	12,836,860	13,382,000
55500	Water Utility - Administration			
33000	73,815	50,000	66,661	50,000
39069	55,440	50,000	2,157	50,000
Total	129,254	100,000	68,818	100,000
56500	Utility Production & Supply			
39069	147,855	150,000	12,544	15,000
Total	147,855	150,000	12,544	15,000
57000	System Maintenance			
35020	1,138	2,000	2,730	2,000
35064	28,573	30,000	57,564	30,000
35065	16,500	-	-	-
39069	3,295	-	-	-
39090	35	-	-	-
Total	49,540	32,000	60,294	32,000
FUND TOTAL	14,002,598	15,057,000	12,978,516	13,529,000
UTILITY CONSERVATION FUND (601)				
80060	Utility Conservation			
33000	34,518	15,000	37,644	35,000
35060	273,334	450,000	218,875	250,000
Total	307,852	465,000	256,519	285,000



	ACTUAL 2014-15	REVISED BUDGET 2015-16	ESTIMATED 2015-16	BUDGET 2016-17
1  Equipment Replacement Fund (700)	1,945,551	1,994,000	1,959,059	1,951,460
2  General Benefits Fund (740)	15,511,135	14,470,000	15,227,564	15,851,350
3  Liability Administration Fund (750)	2,708,000	2,017,000	2,442,133	2,017,000
4  Information Systems & Equip. Fund (760)	1,360,660	1,338,000	1,348,578	1,343,000
5  Government Buildings Fund (770)	1,945,890	2,283,000	2,317,487	2,294,650
Total Internal Service Funds	23,471,236	22,102,000	23,294,821	23,457,460

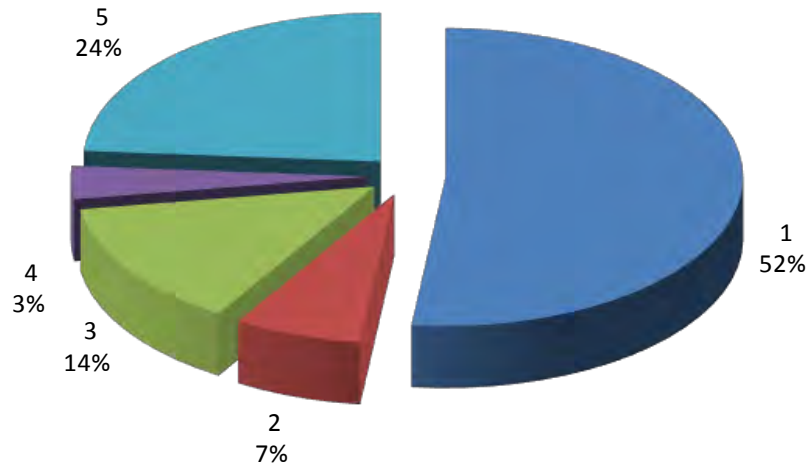
<i>Object #</i>	ACTUAL 2014-15	REVISED BUDGET 2015-16	ESTIMATED 2015-16	BUDGET 2016-17	
EQUIPMENT REPLACEMENT FUND (700)					
58000	Motor Pool				
33000	Interest Income - Pooled	22,883	15,000	21,040	20,000
35093	Department Use Charges	968,000	983,000	983,000	816,962
35094	Department Replacement Charges	899,000	893,000	893,000	1,071,498
35099	Charges - Other - Misc	3,935	8,000	-	8,000
39069	Reimbursements - Other	39,367	80,000	40,000	20,000
84000	Property Sales	12,366	15,000	22,019	15,000
	Total	1,945,551	1,994,000	1,959,059	1,951,460
GENERAL BENEFITS FUND (740)					
14306	Medical Benefits				
35092	Charges - Other Departments	4,968,657	5,200,000	5,416,356	6,021,000
35099	Charges - Other Miscellaneous	416,976	500,000	361,947	365,000
39069	Reimbursements - Other	176,577	150,000	139,909	150,000
	Total	5,562,210	5,850,000	5,918,212	6,536,000
14326	Worker's Compensation Benefits				
35092	Charges - Other Departments	1,603,264	1,600,000	1,606,958	1,578,000
39069	Reimbursements - Other	25,194	50,000	40,848	25,000
	Total	1,628,457	1,650,000	1,647,806	1,603,000
14350	Retirement Benefits				
35092	Charges - Other Departments	5,195,533	4,870,000	4,232,716	4,468,000
35099	Charges - Other Miscellaneous	1,600,585	1,300,000	2,105,480	1,921,000
39069	Reimbursements - Other	1,323,350	800,000	1,323,350	1,323,350
	Total	8,119,468	6,970,000	7,661,546	7,712,350
14355	Compensated Absences				
35092	Charges - Other Departments	201,000	-	-	-
	Total	201,000	-	-	-
FUND TOTAL		15,511,135	14,470,000	15,227,564	15,851,350

<i>Object #</i>	ACTUAL 2014-15	REVISED BUDGET 2015-16	ESTIMATED 2015-16	BUDGET 2016-17	
LIABILITY ADMINISTRATION FUND (750)					
14335	Public Liability Administration				
35092	Charges - Other Departments	1,708,000	2,017,000	2,017,000	2,017,000
39060	Reimbursements - Damaged Property	-	-	-	-
39069	Reimbursements - Other	1,000,000	-	425,133	-
	Total	2,708,000	2,017,000	2,442,133	2,017,000
INFORMATION SYSTEMS AND EQUIPMENT FUND (760)					
14450	Information Systems				
33000	Interest Income - Pooled	22,120	10,000	18,988	15,000
35092	Charges - Other Departments	1,323,000	1,323,000	1,323,000	1,323,000
39069	Reimbursements - Other	15,540	5,000	6,550	5,000
84000	Property Sales	-	-	40	-
	Total	1,360,660	1,338,000	1,348,578	1,343,000
GOVERNMENT BUILDINGS FUND (770)					
75500	Government Building				
33000	Interest Income - Pooled	20,527	10,000	22,182	20,000
35092	Charges - Other Departments	1,920,000	2,268,000	2,268,000	2,269,650
39069	Reimbursements - Other	5,363	5,000	27,305	5,000
	Total	1,945,890	2,283,000	2,317,487	2,294,650





EXPENDITURES



	ACTUAL 2014-15	REVISED BUDGET 2015-16	ESTIMATED 2015-16	BUDGET 2016-17
1 ■ General Funds	48,611,441	52,327,224	51,825,116	53,620,566
2 ■ Special Revenue Funds	6,970,287	8,436,465	7,732,923	7,188,093
3 ■ Enterprise Funds	13,408,707	17,707,837	15,982,430	14,254,716
4 ■ Capital Project Funds	4,230,213	19,298,791	19,298,791	3,714,245
<i>subtotal</i>	<u>73,220,648</u>	<u>97,770,317</u>	<u>94,839,260</u>	<u>78,777,620</u>
5 ■ Internal Service Funds	24,971,011	24,247,496	24,609,874	24,675,973
Total Expenditures	<u><u>98,191,659</u></u>	<u><u>122,017,813</u></u>	<u><u>119,449,134</u></u>	<u><u>103,453,593</u></u>

EXPENDITURE SUMMARY BY FUND

FY 2016 – 2017

FUND #	FUND	ACTUAL 2014-15	REVISED BUDGET 2015-16	ESTIMATED 2015-16	BUDGET 2016-17
GENERAL FUND					
100	General Fund	48,611,441	52,327,224	51,825,116	53,620,566
TOTAL GENERAL FUNDS		48,611,441	52,327,224	51,825,116	53,620,566
SPECIAL REVENUE FUNDS					
200	Park Dedication	37,326	3,000	27,837	5,500
210	Gas Tax	1,130,712	1,337,132	1,349,755	1,335,029
211	Measure M	728,246	798,348	761,407	783,524
216	Traffic Impact Fee	53,896	52,700	55,111	52,700
220	Municipal Lighting District	928,484	948,000	942,157	968,100
230	Rose Center/800 MHz Debt Service Admin	158,262	266,039	265,522	267,261
240	Housing/Community Development (CDBG)	587,619	723,128	712,970	711,554
242	HCD Home Housing	1,034,280	738,585	886,384	729,401
245	Housing Authority	1,039,231	1,708,000	1,396,851	986,082
250	Police Seizure	253,259	434,300	237,332	385,000
251	Special Police Services	5,275	14,392	14,392	-
252	Special Police Services	105,508	19,120	19,120	-
253	Special Police Services	103,854	160,767	154,322	-
254	Special Police Services	4,671	1,591	1,591	-
255	Special Police Services	10,116	94,310	13,227	25,688
256	Special Police Services	-	136,882	13,146	-
257	Special Police Services	10,700	-	-	-
258	Special Police Services	2,600	6,000	7,240	6,000
259	Special Police Services	3,601	25,618	25,618	-
260	Local Narcotics Seized Property	299	1,000	202	1,000
261	Supplemental Law Enforcement Services	213,745	219,000	209,375	217,589
262	Special Police Services	16,762	-	-	-
263	Special Police Services	(110)	-	-	-
264	Special Police Services	26,393	28,856	7,632	-
270	Drainage District	612	250	158	250
275	Community Services Grant	264,062	342,000	324,761	337,579
280	AQMD	64,945	83,600	84,063	85,981
290	Community Services Grant	163,055	253,000	188,956	250,447
295	Project SHUE	22,884	40,847	33,794	39,408
TOTAL SPECIAL REVENUE FUNDS		6,970,287	8,436,465	7,732,923	7,188,093
CAPITAL PROJECTS FUNDS					
400	Capital Improvement Projects	4,230,213	19,298,791	19,298,791	3,714,245
TOTAL CAPITAL PROJECTS FUNDS		4,230,213	19,298,791	19,298,791	3,714,245

EXPENDITURE SUMMARY BY FUND

FY 2016 – 2017

FUND #	FUND	ACTUAL 2014-15	REVISED BUDGET 2015-16	ESTIMATED 2015-16	BUDGET 2016-17
ENTERPRISE FUNDS					
600	Water Utility	12,726,114	13,079,451	11,354,044	13,276,416
601	Utility Conservation	96,852	250,434	250,434	145,000
602	Utility Capital Projects	585,741	4,377,952	4,377,952	833,300
TOTAL ENTERPRISE FUNDS		13,408,707	17,707,837	15,982,430	14,254,716
INTERNAL SERVICE FUNDS					
700	Equipment Replacement	2,161,548	1,753,700	1,743,224	1,753,801
740	General Benefits	15,603,768	15,693,698	15,660,491	15,835,908
750	Liability Administration	3,240,996	2,577,048	3,198,992	2,848,840
760	Information Systems and Equipment	1,903,781	1,868,900	1,778,181	1,814,704
770	Government Buildings	2,060,918	2,354,150	2,228,986	2,422,720
TOTAL INTERNAL SERVICE FUNDS		24,971,011	24,247,496	24,609,874	24,675,973
GRAND TOTAL ALL FUNDS		98,191,659	122,017,813	119,449,134	103,453,593

EXPENDITURE SUMMARY BY DEPARTMENT | FY 2016 – 2017

FUND #	FUND	ACTUAL 2014-15	REVISED BUDGET 2015-16	ESTIMATED 2015-16	BUDGET 2016-17	
City Council/Commissions						
100	10000	City Council	342,469	378,459	360,948	346,355
100	10100	Planning Commission	11,355	9,253	8,141	8,753
100	10200	Traffic Commission	6,253	4,072	2,086	3,572
100	10300	Community Services & Recreation Comm.	6,386	5,555	2,194	4,055
100	14336	Personnel Board	-	9,072	4,036	9,072
740	14336	Personnel Board	20,000	-	-	-
Total City Council/Commissions			386,463	406,411	377,405	371,807
City Manager						
100	11500	City Manager	905,316	1,025,786	990,278	1,011,473
400	14502	Information Services Equipment CIP	65,247	877,189	877,189	250,000
760	14500	Information Systems	1,903,781	1,868,900	1,778,181	1,814,704
Total City Manager			2,874,344	3,771,875	3,645,648	3,076,177
City Clerk						
100	12000	City Clerk	507,823	529,650	479,561	525,806
100	12500	Elections	47,958	6,000	8,316	93,000
Total City Clerk			555,781	535,650	487,877	618,806
City Attorney						
100	13000	City Attorney	110,183	117,139	116,531	116,676
Total City Attorney			110,183	117,139	116,531	116,676
Human Resources and Risk Management						
100	14200	Human Resources and Risk Management	95,166	147,227	163,484	161,339
280	14800	Air Quality Management Program	64,945	83,600	84,063	85,981
400	14802	AQMD Capital Projects	-	-	-	230,000
740	14306	Medical Benefits	5,927,007	6,937,599	6,477,735	7,119,470
740	14326	Worker's Compensation Benefits	2,366,232	1,797,599	2,387,482	1,866,820
740	14350	Retirement Benefits	6,628,086	6,958,500	6,795,274	6,849,618
740	14355	Compensated Absences	662,443	-	-	-
750	14335	Public Liability Administration	3,240,996	2,577,048	3,198,992	2,848,840
Total Human Resources			18,984,875	18,501,573	19,107,030	19,162,068
Finance						
100	20000	General City	(21,931)	16,000	4,077	16,000
100	21000	Finance Administration	761,629	804,600	778,133	810,474
230	11200	Debt Service Administration	158,262	266,039	265,522	267,261
600	23000	Water Billing and Collection	1,034,661	1,319,000	1,323,292	1,312,547
Total Finance			1,932,621	2,405,639	2,371,024	2,406,282
Police						
100	31000	General Police Services	25,647,941	27,130,989	27,010,985	27,516,942
100	32000	Animal Control	359,425	408,000	366,709	849,341
100	33000	Code Enforcement	481,629	458,000	508,732	454,452
100	34000	Range and Safety Training Center	-	-	-	108,718
250	34100	DOJ Seizures - Criminal	253,259	434,300	237,332	385,000
251	39400	JAG 2014	5,275	14,392	14,392	-

EXPENDITURE SUMMARY BY DEPARTMENT | FY 2016 – 2017

FUND #	FUND	ACTUAL 2014-15	REVISED BUDGET 2015-16	ESTIMATED 2015-16	BUDGET 2016-17	
252	39800	Special Police Service Fund Debt Service	105,508	19,120	19,120	-
253	39990	Office of Traffic Safety Grant	103,854	160,767	154,322	-
254	39900	CalEMA Human Trafficking	4,671	1,591	1,591	-
255	39500	SAAV	10,116	94,310	13,227	25,688
256	39150	OCHTTF	-	136,882	13,146	-
257	39250	BSCC	10,700	-	-	-
258	39200	Animal Humane Program	2,600	6,000	7,240	6,000
259	39350	Police Prop 69	3,601	25,618	25,618	-
260	35000	Local Narcotic Seizure	299	1,000	202	1,000
261	38500	Citizens Option for Public Safety	213,745	219,000	209,375	217,589
262	39251	JAG 2011	16,762	-	-	-
263	39252	JAG 2012	(110)	-	-	-
264	39253	AB109	26,393	28,856	7,632	-
400	31002	Police Department Capital Projects	77,230	3,835,321	3,835,321	-
Total Police			27,322,898	32,974,146	32,424,944	29,564,730
Fire						
100	41000	General Fire Services	10,288,177	11,291,258	11,175,262	11,644,511
100	44000	Ambulance Transport Services	1,012,053	995,000	1,004,303	1,015,000
Total Fire			11,300,230	12,286,258	12,179,565	12,659,511
Public Works						
100	50000	Public Works Administration	398,031	392,860	396,241	400,508
100	50500	Engineering Services	1,345,701	1,443,024	1,394,136	1,443,752
100	52500	Concrete Repair	328,938	406,000	388,630	397,403
100	53000	Park Maintenance	1,616,441	1,762,740	1,866,934	1,800,444
100	53500	Street Tree Maintenance	370,598	435,540	427,969	433,966
210	55005	Gas Tax	1,130,712	1,337,132	1,349,755	1,335,029
211	55027	Measure M Administration	728,246	798,348	761,407	783,524
216	55030	Traffic Impact Fee Administration	53,896	52,700	55,111	52,700
220	59500	Municipal Lighting	928,484	948,000	942,157	968,100
270	59000	Drainage District	612	250	158	250
400	55026	Measure M Capital Projects	1,166,359	3,225,544	3,225,544	1,467,000
400	55031	Traffic Impact Capital Projects	134,318	268,446	268,446	156,864
400	55036	Gas Tax Capital Projects	164,800	979,587	979,587	773,000
400	55037	Street Improvements Grants	602,663	2,394,702	2,394,702	-
400	58002	Motor Pool Capital Projects	49,289	1,022,251	1,022,251	310,000
400	59502	Municipal Lighting Capital Projects	56,464	4,040,556	4,040,556	-
400	75502	Government Buildings CIP	44,821	141,857	141,857	165,000
600	55500	Water Utility - Administration	717,805	981,000	898,687	966,651
600	56500	Utility Production/Supply	9,103,183	8,887,451	7,236,743	9,054,413
600	57000	System Maintenance	1,870,464	1,892,000	1,895,322	1,942,805
601	80060	Utility Conservation	96,852	250,434	250,434	145,000
602	55502	Utility Capital Projects	585,741	4,377,952	4,377,952	833,300
700	58000	Motor Pool	2,161,548	1,753,700	1,743,224	1,753,801
770	75500	Government Building	2,060,918	2,354,150	2,228,986	2,422,720
Total Public Works			25,716,884	40,146,224	38,286,789	27,606,230

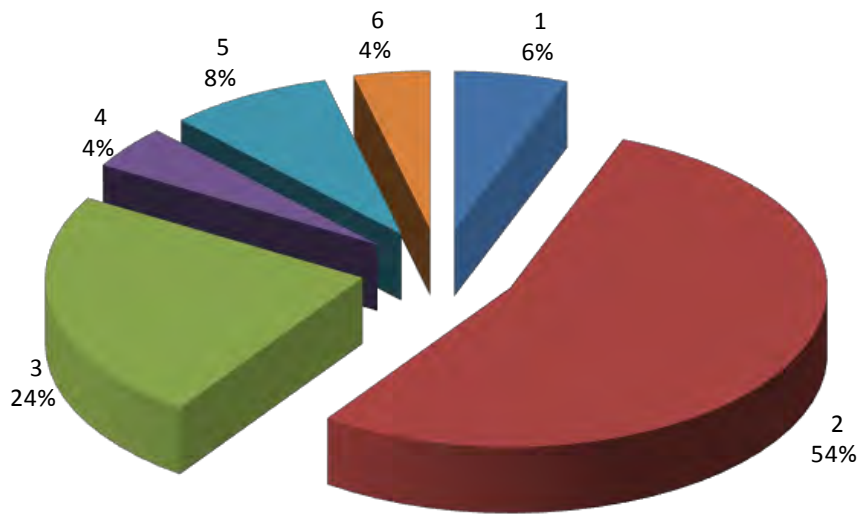
EXPENDITURE SUMMARY BY DEPARTMENT | FY 2016 – 2017

FUND #	FUND	ACTUAL 2014-15	REVISED BUDGET 2015-16	ESTIMATED 2015-16	BUDGET 2016-17
Community Development					
100	61050	835,884	930,000	903,886	898,892
100	62050	1,068,047	1,170,000	1,163,655	1,184,414
240	16010	587,619	723,128	712,970	711,554
242	17403	1,034,280	738,585	886,384	729,401
245	19000	1,039,231	1,708,000	1,396,851	986,082
400	16510	933,544	487,405	487,405	362,381
400	60002	337,832	941,799	941,799	-
Total Community Development		5,836,437	6,698,917	6,492,950	4,872,724
Community Services					
100	70000	1,251,712	1,377,000	1,360,393	1,378,887
100	70500	227,062	334,000	296,825	329,228
100	71000	430,352	532,000	464,536	453,533
100	75000	176,842	208,000	178,136	204,000
200	76500	37,326	3,000	27,837	5,500
275	71800	264,062	342,000	324,761	337,579
290	70501	163,055	253,000	188,956	250,447
295	70500	22,884	40,847	33,794	39,408
400	11202	7,883	-	-	-
400	76502	589,764	1,084,134	1,084,134	-
Total Community Services		3,170,942	4,173,981	3,959,372	2,998,582
		98,191,659	122,017,813	119,449,134	103,453,593

EXPENDITURE SUMMARY BY TYPE

FY 2016 – 2017

<i>FUND NUMBER</i>		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
100	General Fund	32,643,249	23,963,141	-	56,606,390	(2,985,824)	53,620,566
200	Park Dedication Fund	-	5,500	-	5,500	-	5,500
210	Gas Tax Fund	-	410,000	-	410,000	925,029	1,335,029
211	Measure M Fund	-	672,410	-	672,410	111,114	783,524
216	Traffic Impact Fee Fund	-	2,700	-	2,700	50,000	52,700
220	Municipal Lighting District Fund	-	937,100	-	937,100	31,000	968,100
230	Debt Service Administration Fund	-	267,261	-	267,261	-	267,261
240	Housing/Community Development Fund	328,928	382,626	-	711,554	-	711,554
242	HCD Home Housing Fund	-	729,401	-	729,401	-	729,401
245	Housing Authority	370,782	615,300	-	986,082	-	986,082
250	Police Seizure Fund	-	353,000	32,000	385,000	-	385,000
252	Special Police Services Fund	-	-	-	-	-	-
255	Special Police Services Fund	-	25,688	-	25,688	-	25,688
258	Special Police Services Fund	-	6,000	-	6,000	-	6,000
260	Local Narcotics Seized Property Fund	-	1,000	-	1,000	-	1,000
261	Supp. Law Enfrcrmnt Services Fund	216,589	1,000	-	217,589	-	217,589
270	Drainage District Fund	-	250	-	250	-	250
275	Community Services Grant Fund	209,274	128,305	-	337,579	-	337,579
280	AQMD Fund	-	85,981	-	85,981	-	85,981
290	Community Services Grant Fund	133,899	116,548	-	250,447	-	250,447
295	Project SHUE Fund	36,408	3,000	-	39,408	-	39,408
400	Capital Projects Fund	-	-	3,714,245	3,714,245	-	3,714,245
600	Water Utility	3,044,024	9,207,391	3,000	12,254,415	1,022,001	13,276,416
601	Utility Conservation	-	-	145,000	145,000	-	145,000
602	Utility Capital Projects	-	-	833,300	833,300	-	833,300
700	Equipment Replacement	436,137	1,317,664	-	1,753,801	-	1,753,801
740	General Benefits	-	15,412,568	-	15,412,568	423,340	15,835,908
750	Liability Administration	-	2,425,500	-	2,425,500	423,340	2,848,840
760	Information Systems	618,046	1,156,658	40,000	1,814,704	-	1,814,704
770	Government Buildings	379,012	2,043,708	-	2,422,720	-	2,422,720
Total Expenditure		38,416,348	60,269,700	4,767,545	103,453,593	-	103,453,593



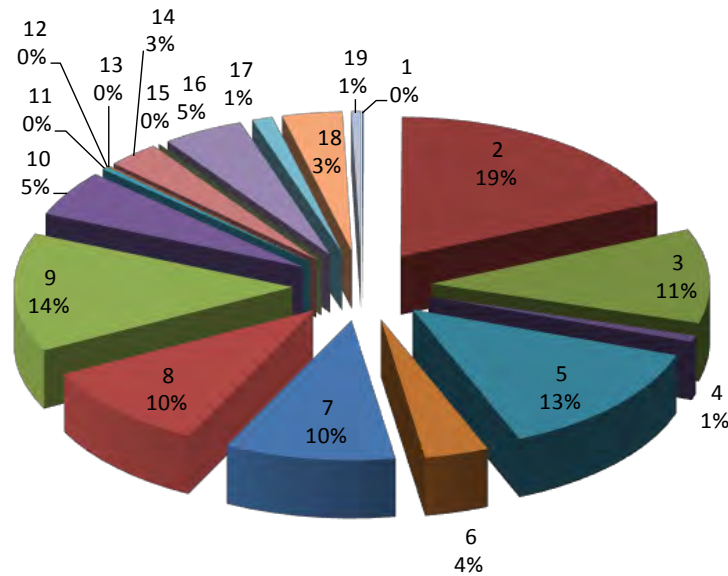
	ACTUAL 2014-15	REVISED BUDGET 2015-16	ESTIMATED 2015-16	BUDGET 2016-17
1 General Government	2,772,608	3,052,813	2,917,785	3,106,575
2 Police	26,488,995	27,996,989	27,886,426	28,929,453
3 Fire	11,300,230	12,286,258	12,179,565	12,659,511
4 Community Services	2,085,968	2,451,000	2,299,890	2,365,648
5 Public Works	4,059,709	4,440,164	4,473,909	4,476,073
6 Community Development	1,903,931	2,100,000	2,067,541	2,083,306
Total General Funds	48,611,441	52,327,224	51,825,116	53,620,566

GENERAL FUND EXPENDITURE SUMMARY | FY 2016 – 2017

PROGRAM NUMBER	SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL	
100	GENERAL FUND						
CITY COUNCIL							
10000	City Council	152,862	206,800	-	359,662	(13,307)	346,355
10100	Planning Commission	7,253	1,500	-	8,753	-	8,753
10200	Traffic Commission	2,072	1,500	-	3,572	-	3,572
10300	Community Svr & Rec Comm	1,555	2,500	-	4,055	-	4,055
14336	Personnel Board	2,072	7,000	-	9,072	-	9,072
	Subtotal	165,814	219,300	-	385,114	(13,307)	371,807
CITY MANAGER							
11500	City Manager	781,355	328,934	-	1,110,289	(98,816)	1,011,473
	Subtotal	781,355	328,934	-	1,110,289	(98,816)	1,011,473
CITY CLERK							
12000	City Clerk	394,408	151,600	-	546,008	(20,202)	525,806
12500	Elections	-	93,000	-	93,000	-	93,000
	Subtotal	394,408	244,600	-	639,008	(20,202)	618,806
CITY ATTORNEY							
13000	City Attorney	-	252,000	-	252,000	(135,324)	116,676
	Subtotal	-	252,000	-	252,000	(135,324)	116,676
HUMAN RESOURCES							
14200	Human Resources	519,636	220,452	-	740,088	(578,749)	161,339
	Subtotal	519,636	220,452	-	740,088	(578,749)	161,339
FINANCE							
21000	Finance Administration	997,838	352,951	-	1,350,789	(540,315)	810,474
	Subtotal	997,838	352,951	-	1,350,789	(540,315)	810,474
GENERAL CITY							
20000	General City	-	16,000	-	16,000	-	16,000
	Subtotal	-	16,000	-	16,000	-	16,000
GENERAL GOVERNMENT	2,859,051	1,634,237	-	4,493,288	(1,386,713)	3,106,575	
POLICE							
31000	General Police	22,058,659	5,458,283	-	27,516,942	-	27,516,942
32000	Animal Control	300,630	548,711	-	849,341	-	849,341
33000	Code Enforcement	323,540	130,912	-	454,452	-	454,452
34000	Range/Safety Training Cntr	37,000	71,718	-	108,718	-	108,718
	POLICE	22,719,829	6,209,624	-	28,929,453	-	28,929,453
FIRE							
41000	General Fire Services	923,474	10,721,037	-	11,644,511	-	11,644,511
44000	Ambulance Services	-	1,015,000	-	1,015,000	-	1,015,000
	FIRE	923,474	11,736,037	-	12,659,511	-	12,659,511

GENERAL FUND EXPENDITURE SUMMARY | FY 2016 – 2017

<i>PROGRAM NUMBER</i>		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
70000	Administration	735,976	642,911	-	1,378,887	-	1,378,887
70500	Senior Center	198,728	130,500	-	329,228	-	329,228
71000	Recreation Services	250,383	203,150	-	453,533	-	453,533
72000	Community Promo/Events	-	204,000	-	204,000	-	204,000
COMMUNITY SERVICES		1,185,087	1,180,561	-	2,365,648	-	2,365,648
50000	Administration	445,163	64,730	-	509,893	(109,385)	400,508
50500	Engineering	1,272,927	476,624	-	1,749,551	(305,799)	1,443,752
51500	Street Maintenance	604,195	429,292	-	1,033,487	(1,033,487)	-
52500	Concrete Repair	236,294	214,109	-	450,403	(53,000)	397,403
53000	Park Maintenance	664,207	1,187,266	-	1,851,473	(51,029)	1,800,444
53500	Street Tree Maintenance	185,996	294,381	-	480,377	(46,411)	433,966
PUBLIC WORKS		3,408,782	2,666,402	-	6,075,184	(1,599,111)	4,476,073
285	COMMUNITY DEVELOPMENT FUND						
61050	Planning	689,950	208,942	-	898,892	-	898,892
62050	Building	857,076	327,338	-	1,184,414	-	1,184,414
COMMUNITY DEV		1,547,026	536,280	-	2,083,306	-	2,083,306
TOTAL GENERAL FUND		32,643,249	23,963,141	-	56,606,390	(2,985,824)	53,620,566



	ACTUAL 2014-15	REVISED BUDGET 2015-16	ESTIMATED 2015-16	BUDGET 2016-17
1 Park Dedication Fund (200)	37,326	3,000	27,837	5,500
2 Gas Tax Fund (210)	1,130,712	1,337,132	1,349,755	1,335,029
3 Measure M Fund (211)	728,246	798,348	761,407	783,524
4 Traffic Impact Fee Fund (216)	53,896	52,700	55,111	52,700
5 Municipal Lighting District Fund (220)	928,484	948,000	942,157	968,100
6 Debt Service Administration Fund (230)	158,262	266,039	265,522	267,261
7 Housing/Community Dev Fund (240)	587,619	723,128	712,970	711,554
8 HCD HOME Housing Fund (242)	1,034,280	738,585	886,384	729,401
9 Housing Authority (245)	1,039,231	1,708,000	1,396,851	986,082
10 Police Seizure Fund (250)	253,259	434,300	237,332	385,000
Special Police Services Fund (251)	5,275	14,392	14,392	-
Orange County Human Trafficking (252)	105,508	19,120	19,120	-
Special Police Services Fund (253)	103,854	160,767	154,322	-
Special Police Services Fund (254)	4,671	1,591	1,591	-
11 Special Police Services Fund (255)	10,116	94,310	13,227	25,688
Special Police Services Fund (256)	-	136,882	13,146	-
Special Police Services Fund (257)	10,700	-	-	-
12 Special Police Services Fund (258)	2,600	6,000	7,240	6,000
Special Police Services Fund (259)	3,601	25,618	25,618	-
13 Local Narcotic Seized Prop Fund (260)	299	1,000	202	1,000
14 Supp Law Enforcement Svc Fund (261)	213,745	219,000	209,375	217,589
Special Police Services Fund (262)	16,762	-	-	-
Special Police Services Fund (263)	(110)	-	-	-
Special Police Services Fund (264)	26,393	28,856	7,632	-
15 Drainage District Fund (270)	612	250	158	250
16 Community Services Grant Fund (275)	264,062	342,000	324,761	337,579
17 AQMD Fund (280)	64,945	83,600	84,063	85,981
18 Community Services Grant Fund (290)	163,055	253,000	188,956	250,447
19 Project SHUE Fund (295)	22,884	40,847	33,794	39,408
Total Special Revenue Funds	6,970,287	8,436,465	7,732,923	7,188,093

SPECIAL REVENUE FUND EXPENDITURE SUMMARY

FY 2016 – 2017

<i>PROGRAM NUMBER</i>		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
200	PARK DEDICATION FUND						
76500	Park Dedication	-	5,500	-	5,500	-	5,500
	TOTAL	-	5,500	-	5,500	-	5,500
210	GAS TAX FUND						
55005	Gas Tax	-	410,000	-	410,000	925,029	1,335,029
	TOTAL	-	410,000	-	410,000	925,029	1,335,029
211	MEASURE M FUND						
55027	Measure M Administration	-	672,410	-	672,410	111,114	783,524
	TOTAL	-	672,410	-	672,410	111,114	783,524
216	TRAFFIC IMPACT FEE FUND						
55030	Traffic Impact Fee Admin.	-	2,700	-	2,700	50,000	52,700
	TOTAL	-	2,700	-	2,700	50,000	52,700
220	MUNICIPAL LIGHTING DISTRICT FUND						
59500	Municipal Lighting	-	937,100	-	937,100	31,000	968,100
	TOTAL	-	937,100	-	937,100	31,000	968,100
230	DEBT SERVICE ADMINISTRATION FUND						
11200	Debt Service Administration	-	267,261	-	267,261	-	267,261
	TOTAL	-	267,261	-	267,261	-	267,261
240	HOUSING/COMMUNITY DEVELOPMENT FUND						
16010	CDBG	328,928	382,626	-	711,554	-	711,554
	TOTAL	328,928	382,626	-	711,554	-	711,554
242	HCD HOME HOUSING FUND						
17403	HOME Housing	-	729,401	-	729,401	-	729,401
	TOTAL	-	729,401	-	729,401	-	729,401
245	HOUSING AUTHORITY FUND						
19000	Housing Authority	370,782	615,300	-	986,082	-	986,082
	TOTAL	370,782	615,300	-	986,082	-	986,082

SPECIAL REVENUE FUND EXPENDITURE SUMMARY

FY 2016 – 2017

PROGRAM NUMBER		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
250	POLICE SEIZURE FUND						
34100	DOJ Seizures - Criminal	-	353,000	32,000	385,000	-	385,000
	TOTAL	-	353,000	32,000	385,000	-	385,000
255	SPECIAL POLICE SERVICES FUND						
39500	SAAV	-	25,688	-	25,688	-	25,688
	TOTAL	-	25,688	-	25,688	-	25,688
258	SPECIAL POLICE SERVICES FUND						
39200	Animal Control - Humane Prgm	-	6,000	-	6,000	-	6,000
	TOTAL	-	6,000	-	6,000	-	6,000
260	LOCAL NARCOTICS SEIZED PROPERTY FUND						
35000	Local Narcotics Seizure	-	1,000	-	1,000	-	1,000
	TOTAL	-	1,000	-	1,000	-	1,000
261	SUPP. LAW ENFCRMNT SERVICES FUND						
38500	Citizens Option for Public Sfty	216,589	1,000	-	217,589	-	217,589
	TOTAL	216,589	1,000	-	217,589	-	217,589
270	DRAINAGE DISTRICT FUND						
59000	Drainage District	-	250	-	250	-	250
	TOTAL	-	250	-	250	-	250
275	COMMUNITY SERVICES GRANT FUND						
71800	Family Resources Center	209,274	128,305	-	337,579	-	337,579
	TOTAL	209,274	128,305	-	337,579	-	337,579
280	AQMD FUND						
14800	Air Quality Mgmt. Program	-	85,981	-	85,981	-	85,981
	TOTAL	-	85,981	-	85,981	-	85,981
290	SENIOR TRANSPORTATION FUND						
70501	Senior Transportation	133,899	116,548	-	250,447	-	250,447
	TOTAL	133,899	116,548	-	250,447	-	250,447

SPECIAL REVENUE FUND EXPENDITURE SUMMARY

| FY 2016 – 2017

<i>PROGRAM NUMBER</i>		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
295	PROJECT SHUE FUND						
70500	Project SHUE	36,408	3,000	-	39,408	-	39,408
	TOTAL	36,408	3,000	-	39,408	-	39,408

CAPITAL PROJECTS FUNDS EXPENDITURE SUMMARY

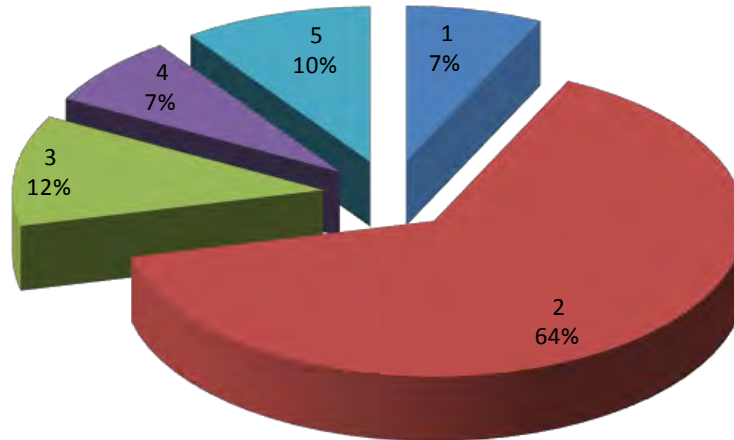
FY 2016 – 2017

<u>PROGRAM</u> <u>NUMBER</u>		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
400	CAPITAL PROJECTS FUND						
14502	Info Services Equip Cap Proj	-	-	250,000	250,000	-	250,000
14802	AQMD Capital Projects	-	-	230,000	230,000	-	230,000
16510	CDBG Capital Projects	-	-	362,381	362,381	-	362,381
55031	Traffic Impact Capital Projects	-	-	156,864	156,864	-	156,864
55026	Measure M Capital Projects	-	-	1,467,000	1,467,000	-	1,467,000
55036	Gas Tax Capital Projects	-	-	773,000	773,000	-	773,000
58002	Motor Pool Capital Projects	-	-	310,000	310,000	-	310,000
75502	Government Buildings CIP	-	-	165,000	165,000	-	165,000
	TOTAL	-	-	3,714,245	3,714,245	-	3,714,245

ENTERPRISE FUND EXPENDITURE SUMMARY

FY 2016 – 2017

<i>PROGRAM NUMBER</i>		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
600	WATER UTILITY						
23000	Water Billing and Collection	372,426	940,121	-	1,312,547	-	1,312,547
55500	Water Utility-Administration	679,543	284,108	3,000	966,651	-	966,651
56500	Water Production & Supply	528,082	7,504,330	-	8,032,412	1,022,001	9,054,413
57000	System Maintenance	1,463,973	478,832	-	1,942,805	-	1,942,805
	TOTAL	3,044,024	9,207,391	3,000	12,254,415	1,022,001	13,276,416
601	UTILITY CONSERVATION						
80060	Utility Conservation	-	-	145,000	145,000	-	145,000
	TOTAL	-	-	145,000	145,000	-	145,000
602	UTILITY CAPITAL PROJECTS						
55502	Utility Capital Projects	-	-	833,300	833,300	-	833,300
	TOTAL	-	-	833,300	833,300	-	833,300



		ACTUAL 2014-15	REVISED BUDGET 2015-16	ESTIMATED 2015-16	BUDGET 2016-17
1	Equipment Replacement Fund (700)	2,161,548	1,753,700	1,743,224	1,753,801
2	General Benefits Fund (740)	15,603,768	15,693,698	15,660,491	15,835,908
3	Liability Administration Fund (750)	3,240,996	2,577,048	3,198,992	2,848,840
4	Information Systems Fund (760)	1,903,781	1,868,900	1,778,181	1,814,704
5	Government Buildings Fund (770)	2,060,918	2,354,150	2,228,986	2,422,720
Total Internal Service Funds		24,971,011	24,247,496	24,609,874	24,675,973

<u>PROGRAM NUMBER</u>		<u>SALARIES & BENEFITS</u>	<u>OPERATIONS & MAINTENANCE</u>	<u>CAPITAL OUTLAY</u>	<u>SUBTOTAL</u>	<u>INTERFUND CHARGES</u>	<u>TOTAL</u>
700	EQUIPMENT REPLACEMENT						
58000	Motor Pool	436,137	1,317,664	-	1,753,801	-	1,753,801
	TOTAL	436,137	1,317,664	-	1,753,801	-	1,753,801
740	GENERAL BENEFITS						
14306	Medical Benefits	-	6,907,800	-	6,907,800	211,670	7,119,470
14326	Worker's Compensation	-	1,655,150	-	1,655,150	211,670	1,866,820
14350	Retirement Benefits	-	6,849,618	-	6,849,618	-	6,849,618
	TOTAL	-	15,412,568	-	15,412,568	423,340	15,835,908
750	PUBLIC LIABILITY						
14335	Public Liability Admin	-	2,425,500	-	2,425,500	423,340	2,848,840
	TOTAL	-	2,425,500	-	2,425,500	423,340	2,848,840
760	INFORMATION SYSTEMS						
14450	Information Systems	618,046	1,156,658	40,000	1,814,704	-	1,814,704
	TOTAL	618,046	1,156,658	40,000	1,814,704	-	1,814,704
770	GOVERNMENT BUILDINGS						
75500	Government Building	379,012	2,043,708	-	2,422,720	-	2,422,720
	TOTAL	379,012	2,043,708	-	2,422,720	-	2,422,720



CITY COUNCIL

CITY COUNCIL

Description of the Service

The Mayor and City Council provide policy direction for the City of Westminster and enact all municipal legislation. The City Council section is made up of five programs including the City Council and four commissions.

Department Highlights

- Traffic Commission: Work with Planning Commission to revise parking ordinance.
- Community Services & Recreation Commission: Reduce fiscal impact by providing volunteer hours and service.

Department Challenges

- Establish policies governing the operation of the City government.
- Evaluate the needs of business and property owners and implement programs to ensure their success and meet their needs as they relate to City goals.
- Respond to concerns, complaints and suggestions from residents and business owners.

Mission Statement

The City of Westminster is committed to providing the highest quality of service ensuring that Westminster is a desirable place to live, work, play and do business.

Priorities

- Evaluate the needs of the residents and business owners to determine if current services provided are appropriate, modify levels and types of service as necessary and develop balanced budget with input from commissions, committees, staff, residents and business owners.
- Research, obtain public input, and advise the City Council on matters pertaining to traffic and pedestrian circulation and safety. (Traffic Commission)
- Hear and act upon community concerns and issues as they relate to leisure activities and quality of life concerns of residents. (CS & R Commission)
- Hear and evaluate all disputes and issues in an objective and fair manner.
- Bring the City's zoning into conformance with the General Plan. (Planning Commission)
- Update Land Use Ordinance. (Planning Commission)
- Evaluate the needs of business and property owners to determine if current programs are meeting their needs as they relate to the City's goals.

Programs and Program Goals**GENERAL FUNDS****General Fund – 100**

City Council: To continue to provide quality municipal services, improve the City's appearance and operate within a balanced budget; improve the infrastructure; provide better, lower cost, faster service; and improve communication internally and externally.

Planning Commission: To hold public meetings and hearings and acts upon discretionary land use planning matters. To advise the City Council on appropriate actions on issues pertaining to the Municipal Code, General Plan and Land Use Laws.

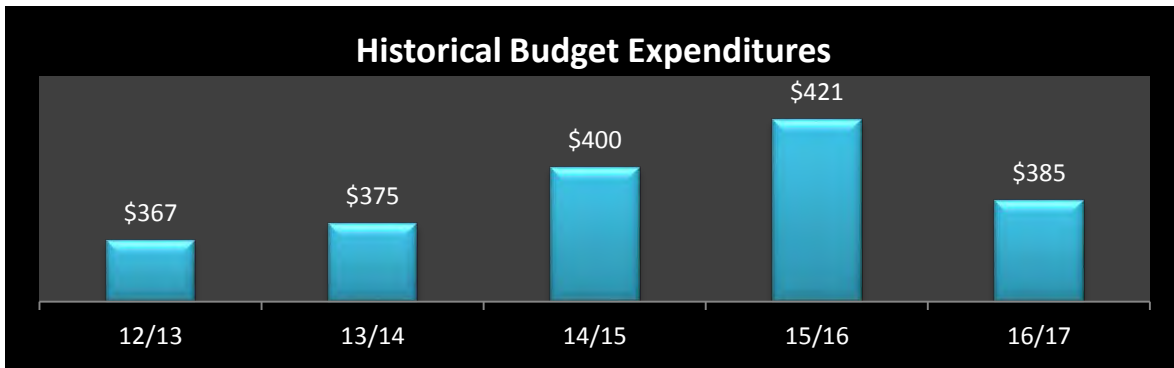
Traffic Commission: To provide the best advice possible to the City Council on traffic, safety and circulation in the City.

Community Services & Recreation Commission: To provide the City Council input on community leisure needs, human services programs, park development, and other program activities desired by local residents.

Personnel Board: Provide advisory recommendations to the City Council on personnel hearings.

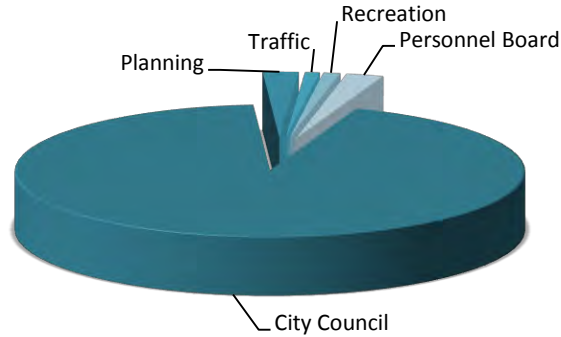
Department Summary

Budget Summary	Actual 2013/14	Actual 2014/15	Revised Budget 2015/16	Adopted Budget 2016/17
Salaries & Benefits	151,105	171,709	176,952	165,814
Operations & Maintenance	223,679	227,912	244,000	219,300
Capital Outlay	-	-	-	-
Total Budget (gross)	374,784	399,621	420,952	385,114
Interfund Charges	(12,749)	(13,158)	(14,541)	(13,307)
Total Budget (net)	362,035	386,463	406,411	371,807



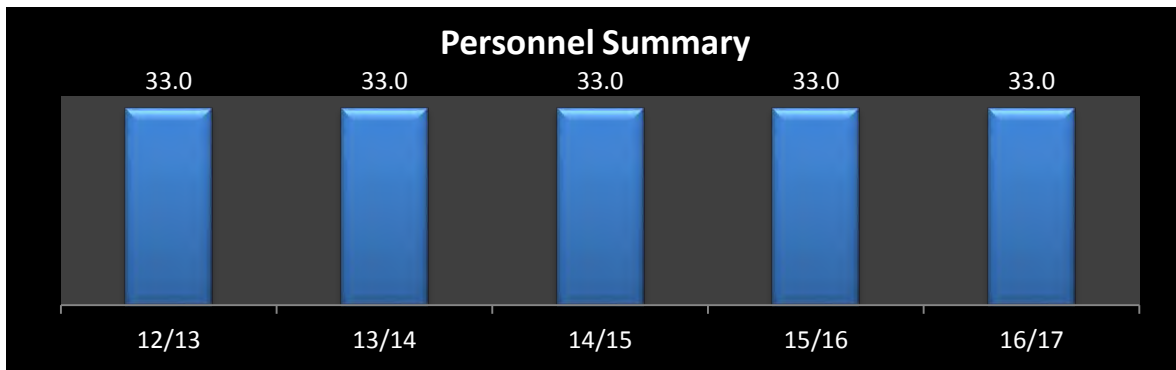
Expenditure Summary (gross)	Actual 2013/14	Actual 2014/15	Revised Budget 2015/16	Adopted Budget 2016/17
City Council	344,569	355,627	393,000	359,662
Planning Commission	7,194	11,355	9,253	8,753
Traffic Commission	3,182	6,253	4,072	3,572
Community Services/Recreation Comm.	3,232	6,386	5,555	4,055
Personnel Board	16,607	20,000	9,072	9,072
Expenditure Total	374,784	399,621	420,952	385,114

16/17 Spending Distribution



Fund Summary	Actual 2013/14	Actual 2014/15	Revised Budget 2015/16	Adopted Budget 2016/17
General Fund (100)	345,428	366,463	406,411	371,807
Water Utility Fund (600)	12,749	13,158	16,000	13,307
General Benefits Fund (740)	16,607	20,000	-	-

Personnel Summary	Actual 2013/14	Actual 2014/15	Revised Budget 2015/16	Adopted Budget 2016/17
Full Time Personnel	5.00	5.00	5.00	5.00
Part Time Personnel (FTE)	28.00	28.00	28.00	28.00





CITY MANAGER

CITY MANAGER

Description of the Service

The City Manager serves as the Council-appointed executive manager of the City. The City Manager is responsible for the administration and implementation of policies and programs adopted by the Mayor and City Council, for providing timely and accurate information to the Mayor and City Council, and for maintaining a valuable communication link that allows the Westminster City Council to formulate policy, set direction, adopt programs and projects, and establish City service levels.

Department Highlights

- Conduct various high profile City events including State of the City, the International Conference of Shopping Centers, and interaction with federal legislators as part of the federal appropriations process.
- Attract new businesses and retain existing high quality companies through various economic development efforts.

Information Technology Division

- Begin to implement IT Audit recommendations, including hardware and software systems allowing for city-wide server virtualization.
- Implemented IT Infrastructure replacement for new police facility and City campus.
- Centralized IT personnel and systems into the new police facility.

Department Challenges

- Evaluate the needs of business and property owners to determine if current programs are meeting their needs as they relate to City goals.
- Respond to concerns, complaints and suggestions from residents and business owners.
- Establish policies governing the operation of the City government.
- Continue efforts to ensure the City is managed in a cost effective manner.
- Insure City role in negotiations occurring with tenant changes occurring at the Westminster Mall.
- Expand amount of captured sales tax.
- Evaluate Civic Center parking demand/needs.

Information Technology

- Further reduction of IT staff due to new CalPERS post-retirement allowances
- Enhanced security testing required
- Increased IT policy and procedure documentation required
- GIS systems integration with core City technologies

Mission Statement

Implement City Council's strategic plan, policy, and coordinate departmental activity.

Priorities

- Continue to implement the Mayor and City Council's goals and objectives.
- Promote continued economic growth and development, as well as redevelopment.
- Continue to promote private sector parcel consolidation.
- Expand amount of captured sales tax through business education expansion.
- Approval of the components of the Economic Development Strategy.
- Maximize leads/contacts at the International Conference of Shopping Centers.
- Provision of municipal sector services, as requested by the County, to Midway City.

Programs and Program Goals**GENERAL FUNDS****General Fund – 100**

City Manager: To provide leadership, administrative direction, and support to the operating departments; implement the policy directives of the Mayor and City Council; and ensure proper implementation of activities subject to the Municipal Code.

CAPITAL PROJECTS FUNDS**CAPITAL PROJECTS FUND – 400**

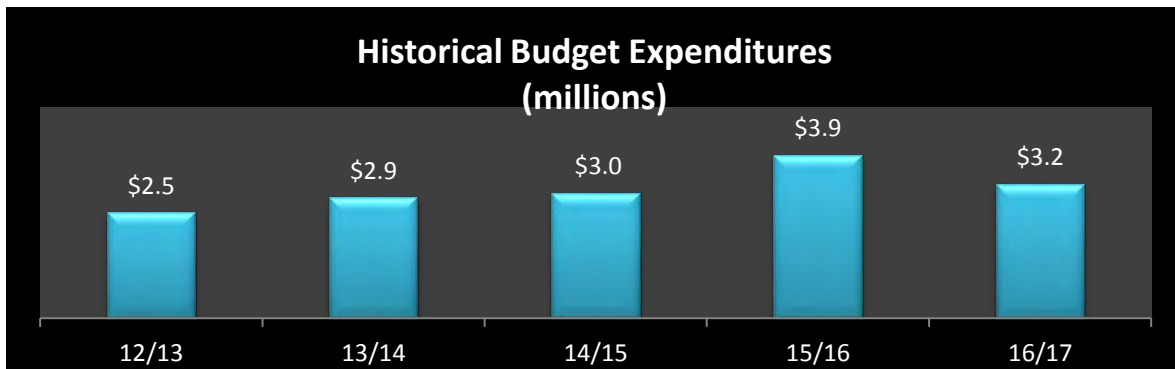
Capital Projects: Accounts for expenditures related to capital projects and multiyear programs for information technologies.

INTERNAL SERVICE FUNDS**INFORMATION SYSTEMS FUND – 760**

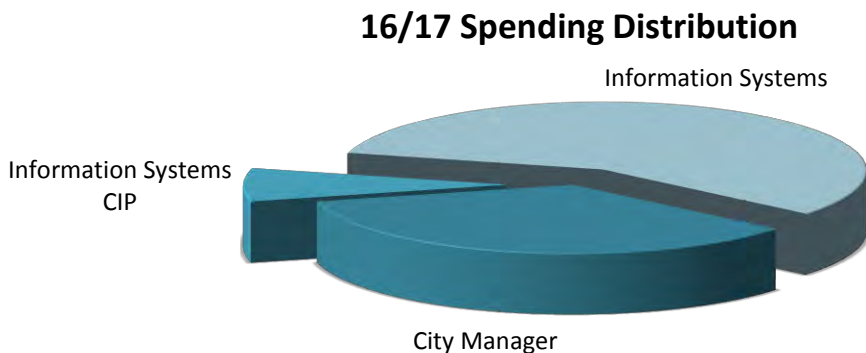
Information Systems: To improve the quality of service to citizens, quality of decisions, productivity and promote staff training; effectively manage existing systems (Servers, Desktops & networks); identify and prioritize information needs, and eliminate redundancy of stored data; and promote understanding and communications between all hardware and software applications in the City.

Department Summary

Budget Summary	Actual 2013/14	Actual 2014/15	Revised Budget 2015/16	Adopted Budget 2016/17
Salaries & Benefits	1,034,890	1,163,222	1,375,000	1,399,401
Operations & Maintenance	1,240,876	1,711,488	1,579,900	1,485,592
Capital Outlay	581,446	86,144	917,189	290,000
Total Budget (gross)	2,857,212	2,960,854	3,872,089	3,174,993
Interfund Charges	(83,900)	(86,511)	(100,214)	(98,816)
Total Budget (net)	2,773,313	2,874,344	3,771,875	3,076,177

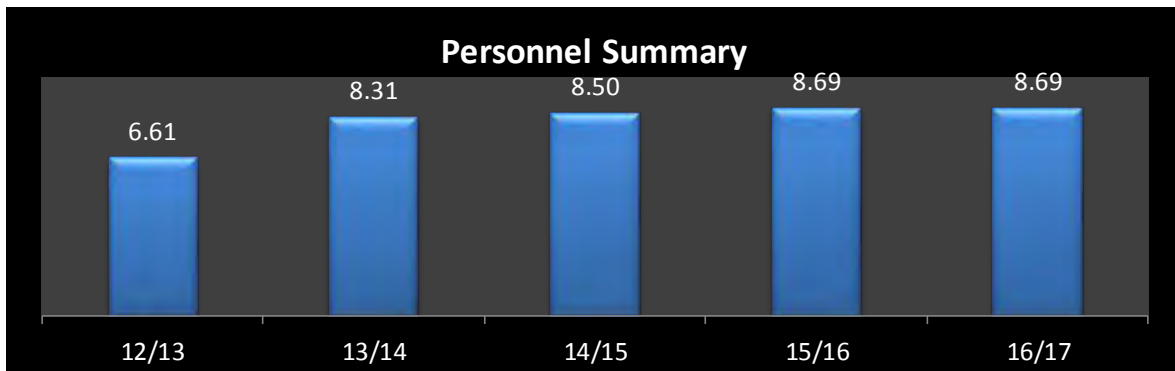


Expenditure Summary (gross)	Actual 2013/14	Actual 2014/15	Revised Budget 2015/16	Adopted Budget 2016/17
City Manager	942,443	991,827	1,126,000	1,110,289
Information Systems CIP	59,321	65,247	877,189	250,000
Information Systems	1,855,448	1,903,781	1,868,900	1,814,704
Expenditure Total	2,857,212	2,960,854	3,872,089	3,174,993

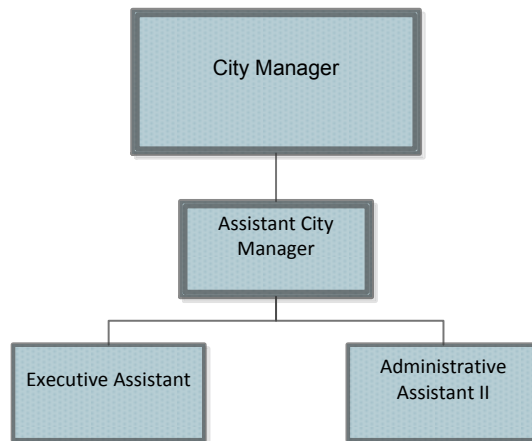


Fund Summary	Actual 2013/14	Actual 2014/15	Revised Budget 2015/16	Adopted Budget 2016/17
General Fund (100)	858,543	905,316	1,025,786	1,011,473
Capital Improvement Projects (400)	59,321	65,247	877,189	250,000
Water Utility Fund (600)	83,900	86,511	100,214	98,816
Information Systems (760)	1,855,448	1,903,781	1,868,900	1,814,704

Personnel Summary	Actual 2013/14	Actual 2014/15	Revised Budget 2015/16	Adopted Budget 2016/17
Full Time Personnel	7.00	7.00	7.00	7.00
Part Time Personnel (FTE)	1.31	1.50	1.69	1.69



Organizational Chart





CITY CLERK

CITY CLERK

Description of the Service

The Office of the City Clerk provides government transparency, records and information management, contract administration and customer service. The City Clerk's office maintains the legislative record of all proceedings; accepts and processes liability claims; publishes required legal notices; attends bid openings; processes all minutes, ordinances, resolutions, and contracts; codifies the Municipal Code; maintains FPPC conflict of interest and campaign finance information and filings; maintains an updated list of all Boards and Commission members; and conducts Municipal Elections in consolidation with the Orange County Registrar of Voters.

Department Highlights

- Transitioned to Granicus agenda management system for increased efficiency in processing and disseminating City Council meeting staff reports, agendas, and minutes.
- Processed and responded to 167 public records requests in FY 2014-15 and 92 to date in FY 2015-16 in accordance with the California Public Records Act.
- Oversaw the timely filings of all Candidate Campaign Statements and Statements of Economic Interests in accordance with the Fair Political Practices Commission.

Department Challenges

- Decrease in staffing levels due to vacancies resulted in increased workload per capita.
- Simultaneously used two agenda management platforms while transitioning into a new system.

Mission Statement

It is our mission to provide courteous and professional services in a fiscally responsible manner. We are dedicated to accurately recording and archiving the actions of the City Council, Successor Agency to the Westminster Redevelopment Agency, Westminster Housing Authority and Westminster Public Financing Authority, Planning Commissions, Traffic Commission and Oversight Board to the Successor Agency to the Westminster Redevelopment Agency.

Priorities

- Transition all commission and committee agenda processes into the electronic format.
- Maintain legal compliancy with various federal, state, and local laws.
- Conduct the 2016 Municipal Election and assist candidates in the process.
- Continue document imaging of all records and quality controlling per the retention schedule.
Provide structured training for other departments in utilizing the Laserfiche and Granicus systems.

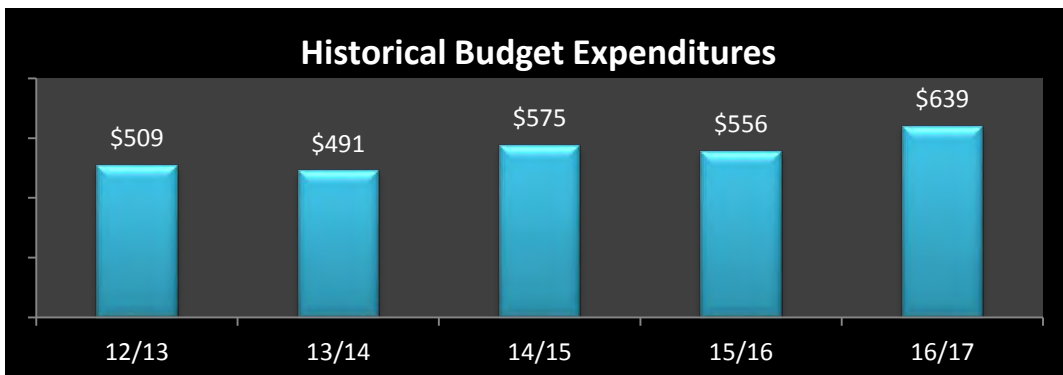
Programs and Program Goals**GENERAL FUNDS****General Fund – 100**

City Clerk: Provided government transparency; codify the Westminster Municipal Code; monitor and maintain filings required by the Political Reform Act; prepare and post City Council, Redevelopment Agency, Housing Authority, and Public Financing Authority meeting agendas, minutes and required notices; process agreements, resolutions, ordinances and follow up documentation from all entity meetings; fulfill California Public Record Act requests; and provide research and information services to the public and staff.

Elections: Conduct General Municipal elections in accordance with State and local laws; encourage maximum voter participation in the most cost effective manner; provide government transparency.

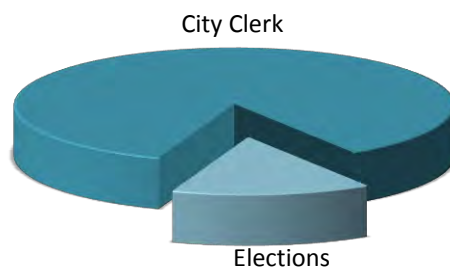
Department Summary

Budget Summary	Actual 2013/14	Actual 2014/15	Revised Budget 2015/16	Adopted Budget 2016/17
Salaries & Benefits	359,498	355,512	398,000	394,408
Operations & Maintenance	131,555	219,781	158,000	244,600
Capital Outlay	-	-	-	-
Total Budget (gross)	491,053	575,293	556,000	639,008
Interfund Charges	(17,931)	(19,511)	(20,350)	(20,202)
Total Budget (net)	473,122	555,781	535,650	618,806



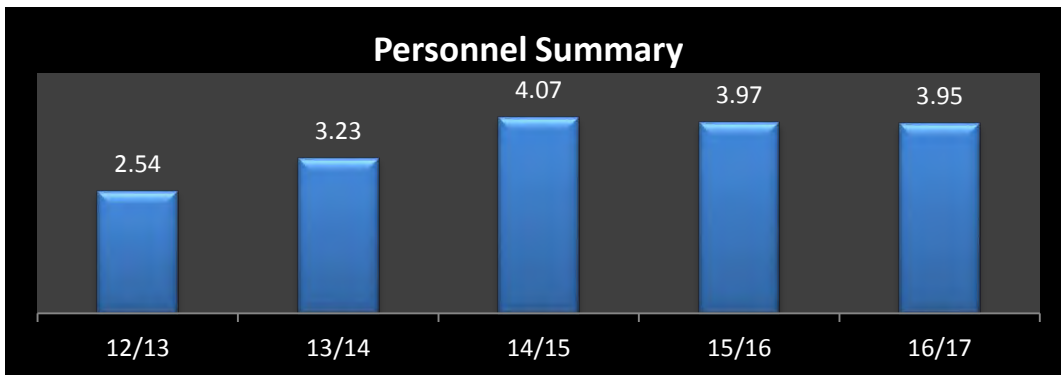
Expenditure Summary (gross)	Actual 2013/14	Actual 2014/15	Revised Budget 2015/16	Adopted Budget 2016/17
City Clerk	484,628	527,335	550,000	546,008
Elections	6,425	47,958	6,000	93,000
Expenditure Total	491,053	575,293	556,000	639,008

16/17 Spending Distribution

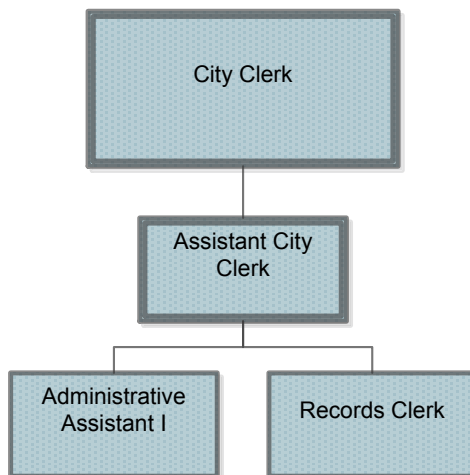


Fund Summary	Actual 2013/14	Actual 2014/15	Revised Budget 2015/16	Adopted Budget 2016/17
General Fund (100)	473,122	555,781	535,650	618,806
Water Utility Fund (600)	17,931	19,511	21,000	20,202

Personnel Summary	Actual 2013/14	Actual 2014/15	Revised Budget 2015/16	Adopted Budget 2016/17
Full Time Personnel	2.00	2.00	2.00	2.00
Part Time Personnel (FTE)	1.23	2.07	1.97	1.95



Organizational Chart





CITY ATTORNEY

CITY ATTORNEY

Description of the Service

The City Attorney provides legal advice and services to the Mayor and City Council, Commissions and departments as well as the defense and initiation of lawsuits involving the City of Westminster and their officers and employees.

Department Highlights

- Prepare contracts, ordinances, resolutions and reports for the City Council and staff.
- Provide legal advice in person, on the phone and in writing.
- Review legal documents prepared by City Staff and provide comments on necessary changes.

Department Challenges

- Work with staff to develop procedures that will encourage potential litigants to resolve disputes administratively. When this is not possible, ensure that staff and the City Attorney have a complete exchange of information to ensure the best possible defense for the City.
- Code enforcement prosecution.

Mission Statement

To provide legal assistance to the City Council and staff and to represent the City of Westminster in litigation.

Priorities

Reduce the number of lawsuits filed against the City, the dollar amount of judgments against the City and the number of verdicts against the City.

Programs and Program Goals

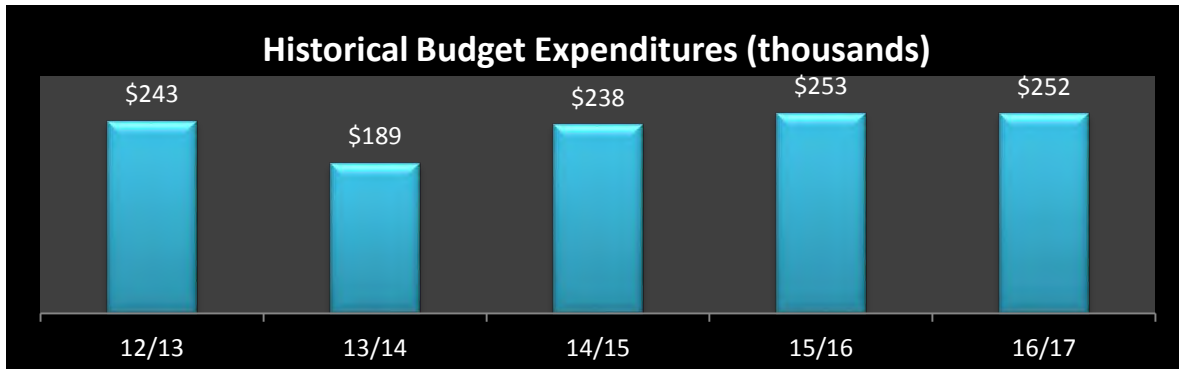
GENERAL FUNDS

General Fund – 100

City Attorney: To reduce the number of lawsuits filed against the City, the dollar amount of judgments against the City and the number of verdicts against the City.

Department Summary

Budget Summary	Actual 2013/14	Actual 2014/15	Revised Budget 2015/16	Adopted Budget 2016/17
Salaries & Benefits	8,540	5,065	-	-
Operations & Maintenance	180,745	232,912	253,000	252,000
Capital Outlay	-	-	-	-
Total Budget (gross)	189,285	237,977	253,000	252,000
Interfund Charges	(97,309)	(127,794)	(135,861)	(135,324)
Total Budget (net)	91,976	110,183	117,139	116,676



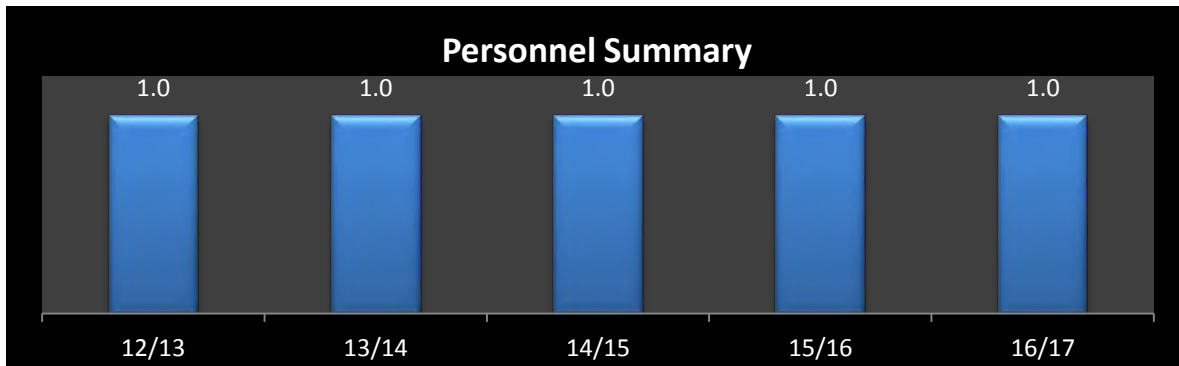
Expenditure Summary (gross)	Actual 2013/14	Actual 2014/15	Revised Budget 2015/16	Adopted Budget 2016/17
City Attorney	189,285	237,977	253,000	252,000
Expenditure Total	189,285	237,977	253,000	252,000

16/17 Spending Distribution



Fund Summary	Actual 2013/14	Actual 2014/15	Revised Budget 2015/16	Adopted Budget 2016/17
General Fund (100)	91,976	110,183	117,139	116,676
Water Utility Fund (600)	6,705	8,805	9,361	9,324
General Benefits Fund (740)	45,302	59,494	63,250	63,000
Liability Administration Fund (750)	45,302	59,494	63,250	63,000

Personnel Summary	Actual 2013/14	Actual 2014/15	Revised Budget 2015/16	Adopted Budget 2016/17
Full Time Personnel	1.00	1.00	1.00	1.00
Part Time Personnel (FTE)	-	-	-	-







HUMAN RESOURCES

HUMAN RESOURCES

Description of the Service

The Human Resources & Risk Management Department is responsible for recruiting qualified City employees; maintaining the City's classification and compensation plans; administering the City's comprehensive benefits and retirement programs; evaluating and coordinating staff training and development; and providing comprehensive labor relations support. The Department manages the City's self-insured Workers' Compensation and Liability claims programs; oversees the procurement of excess and supplemental lines of coverage to safeguard the City; and works with operating departments to ensure a safe working environment.

Department Highlights

- Conduct recruitments to fill vacancies in all City departments.
- Process payroll data entry for approximately 200 full-time and 100 part-time employees.
- Conduct annual benefits open enrollment for full-time employees and approximately 272 retirees.
- Administer labor contracts and inform employees of City-wide policies and procedures.
- Administer the City's cafeteria benefits program and retirement program.

Department Challenges

- Reduction of the City's Unfunded OPEG Liability (Other Post-Employment Benefits)
- Hire highly-qualified individuals to fill City positions.
- Coordinate the investigation and resolution of claims against the City.
- Actively manage Workers' Compensation claims to provide appropriate medical care and facilitate return to work.
- Identify and facilitate employee training opportunities.

Mission Statement

To recruit and develop highly-qualified employees; to provide quality customer service to all City departments and employees, and to safeguard the City's resources through responsible risk management.

Priorities

- Maximize the capabilities of online application/recruitment technologies.
- Review and update the City's Personnel Rules and related policies.
- Review and update all Department communications.
- Automate and streamline benefits transactions and open enrollment.
- Assist departments in the review of vendor/contractor insurance requirements.
- Conduct labor negotiations with WMEA and WPOA during FY 2016-2017.

Programs and Program Goals

GENERAL FUNDS

General Fund – 100

Human Resources: To provide complete services to Department and City employees.

SPECIAL REVENUE FUNDS

AQMD Fund – 280

Air Quality Management Program: To encourage employee trip reduction through the promotion of ride sharing and alternative forms of transportation; and to provide daily group pick-up transportation to older adults who do not have ways to do their shopping, banking and other errands.

INTERNAL SERVICE FUNDS

Employee Benefits Fund - 740

Employee Benefits: To manage the City's group health insurance and benefits program in an efficient and cost effective manner.

Worker's Compensation Benefits: To manage the City's Worker's Compensation claims, reduce the number and severity of claims, and to and assist employees obtain treatment and return to work.

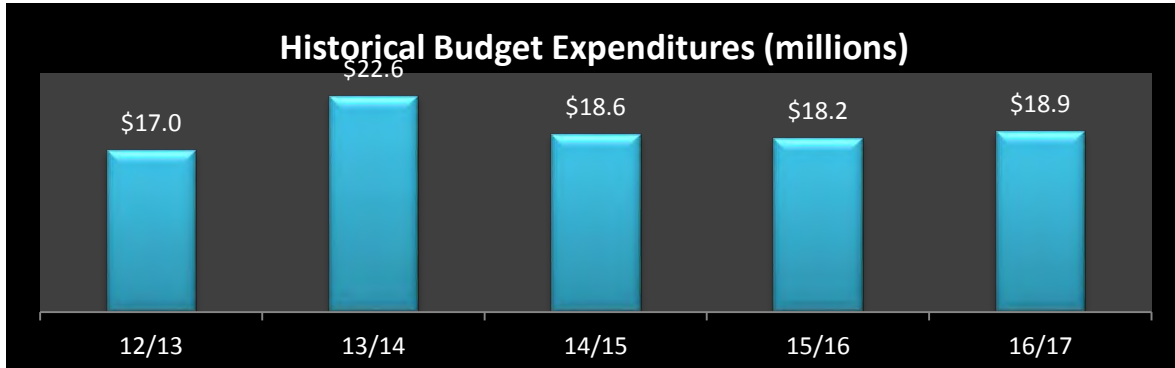
Retirement Benefits: To provide the city and employee contribution to the Public Employees' Retirement System.

Public Liability Fund – 750

Public Liability Administration: To provide the City with comprehensive, cost-effective liability insurance.

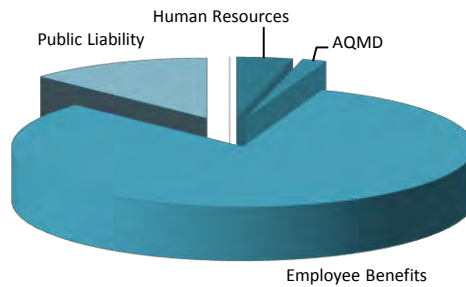
Department Summary

Budget Summary	Actual 2013/14	Actual 2014/15	Revised Budget 2015/16	Proposed Budget 2016/17
Salaries & Benefits	3,548,590	3,821,394	4,600,000	4,857,636
Operations & Maintenance	19,075,270	14,890,696	13,629,302	13,806,501
Capital Outlay	-	-	-	230,000
Total Budget (gross)	22,623,860	18,712,090	18,229,302	18,894,137
Interfund Charges	229,341	272,785	272,271	267,931
Total Budget (net)	22,853,202	18,984,875	18,501,573	19,162,068



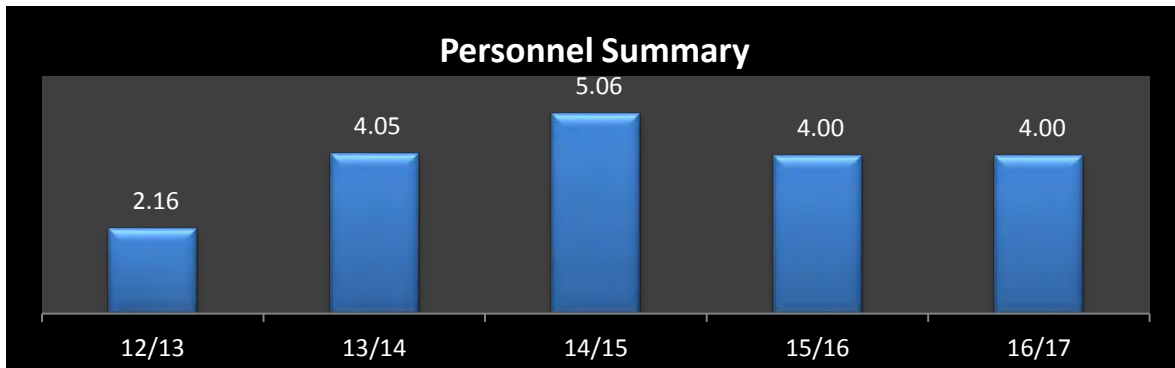
Expenditure Summary (gross)	Actual 2013/14	Actual 2014/15	Revised Budget 2015/16	Proposed Budget 2016/17
Human Resources	454,669	435,835	675,352	740,088
AQMD	55,248	64,945	83,600	85,981
AQMD CIP	-	-	-	230,000
Employee Benefits	5,526,014	5,773,643	6,737,500	6,907,800
Worker's Compensation	2,405,457	2,212,869	1,597,500	1,655,150
Compensated Absences	6,701,535	6,628,086	6,958,500	6,849,618
Retirement Benefits	669,437	662,443	-	-
Public Liability Administration	6,811,500	2,934,270	2,176,850	2,425,500
Expenditure Total	22,623,860	18,712,090	18,229,302	18,894,137

16/17 Spending Distribution

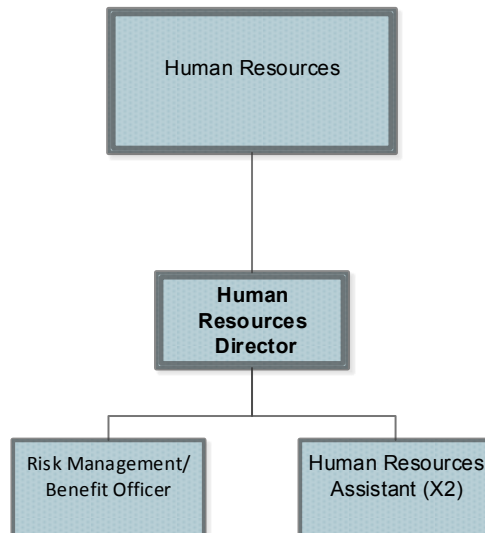


Fund Summary	Actual 2013/14	Actual 2014/15	Revised Budget 2015/16	Proposed Budget 2016/17
General Fund (100)	103,028	95,166	147,227	161,339
AQMD Fund (280)	55,248	64,945	83,600	85,981
AQMD CIP (400)	-	-	-	230,000
Water Utility Fund (600)	36,873	35,722	55,379	60,687
General Benefits Fund (740)	15,459,828	15,429,515	15,529,873	15,671,599
Liability Administration Fund (750)	6,968,884	3,086,743	2,413,223	2,684,531

Personnel Summary	Actual 2013/14	Actual 2014/15	Revised Budget 2015/16	Proposed Budget 2016/17
Full Time Personnel	2.00	4.00	4.00	4.00
Part Time Personnel (FTE)	2.05	1.06	-	-



Organizational Chart





FINANCE

FINANCE

Description of the Service

The Finance Department is responsible for the fiscal affairs of the City. This includes the handling and investment of cash receipts, procurement of goods and services, disbursement of all money, billing of the water services and pet licensing, recording of all transactions, preparation of payroll, preparation and maintenance of the budget and general ledger, and safeguarding the financial assets and financial records of the City.

Department Highlights

- Awarded the Government Finance Officers Association Distinguished Budget Presentation Award for the fiscal year ended June 30, 2016.
- Awarded the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association for the fiscal year ended June 30, 2015.
- Process payroll data entry for approximately 223 full-time and 165 part-time employees.

Department Challenges

- Reduction of the City's Unfunded OPEG Liability (Other Post-Employment Benefits)
- The Governor's elimination of the State's Redevelopment Agencies.
- The State of California's unconstitutional raids on Agency funds.
- Reducing the City's reliance on tax increment for general fund services.

Mission Statement

To facilitate financial planning for City services and maintain the integrity of the City's financial assets through timely and accurate accounting of City records and to provide a quality level of public relations and customer service to support the efficient delivery of municipal services to the City organization and the public.

Priorities

- Provide current budget updates including future State impacts.
- Prepare Comprehensive Annual Financial Report and Single Audit.
- Monitor budget activity and adjust for additional State impacts.
- Complete required financial grant reporting.
- Provide timely bills to customer for water services and pet licensing.
- Over multiple options for making payments for City services.

Programs and Program Goals

GENERAL FUNDS

General Fund – 100

General City: To account for all non-program associated general fund revenue.

Finance Administration: To improve financial reporting through employee training and enhanced system capabilities as well as to provide final reports and information within four months of year-end.

SPECIAL REVENUE FUNDS

DEBT SERVICE ADMINISTRATION FUND - 230

Debt Service Administration: Make debt service payments and meet all issuance covenants for the 1998 Series A Refunding as related to financing the construction of the Rose Center Theater building and the 800 MHZ replacement.

CAPITAL PROJECTS FUNDS

CAPITAL PROJECTS FUND – 400

Capital Projects: Account for expenditures related to capital projects.

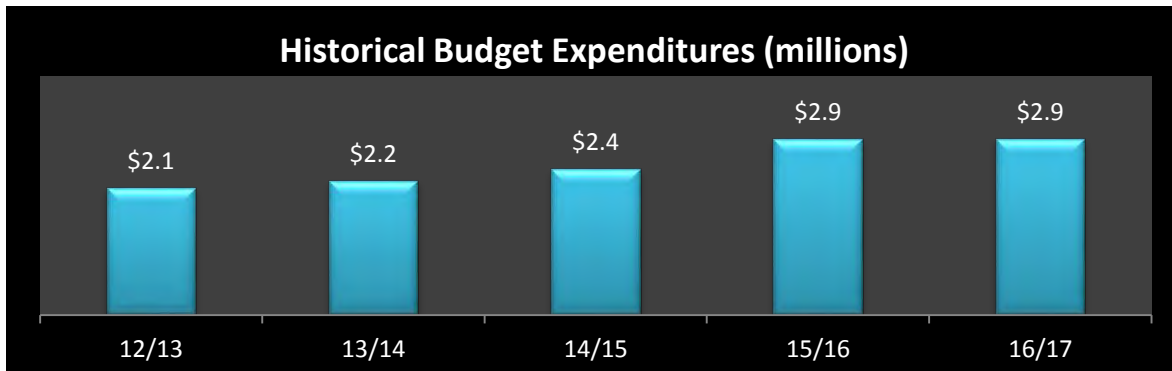
ENTERPRISE FUNDS

Water Utility Fund – 600

Water Billing and Collection: Provide Westminster utility customers with quality customer service and accurate utility bills.

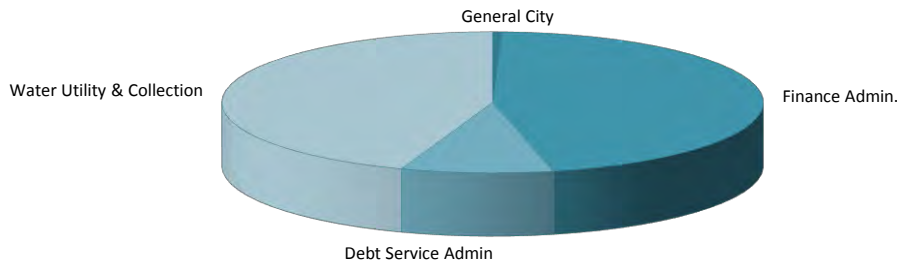
Department Summary

Budget Summary	Actual 2013/14	Actual 2014/15	Revised Budget 2015/16	Proposed Budget 2016/17
Salaries & Benefits	1,213,384	1,420,326	1,419,000	1,370,264
Operations & Maintenance	1,030,868	1,017,679	1,523,039	1,576,333
Capital Outlay	-	-	-	-
Total Budget (gross)	2,244,252	2,438,005	2,942,039	2,946,597
Interfund Charges	(468,294)	(505,383)	(536,400)	(540,315)
Total Budget (net)	1,775,958	1,932,621	2,405,639	2,406,282

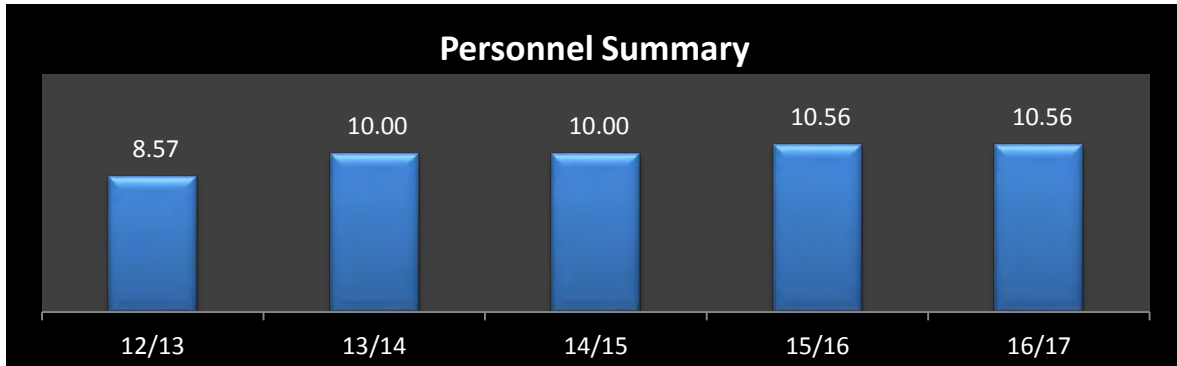


Expenditure Summary (gross)	Actual 2013/14	Actual 2014/15	Revised Budget 2015/16	Proposed Budget 2016/17
General City	5,313	(21,931)	16,000	16,000
Finance Administration	1,181,431	1,267,012	1,341,000	1,350,789
Debt Service Administration	157,632	158,262	266,039	267,261
Water Billing and Collection	899,877	1,034,661	1,319,000	1,312,547
Expenditure Total	2,244,252	2,438,005	2,942,039	2,946,597

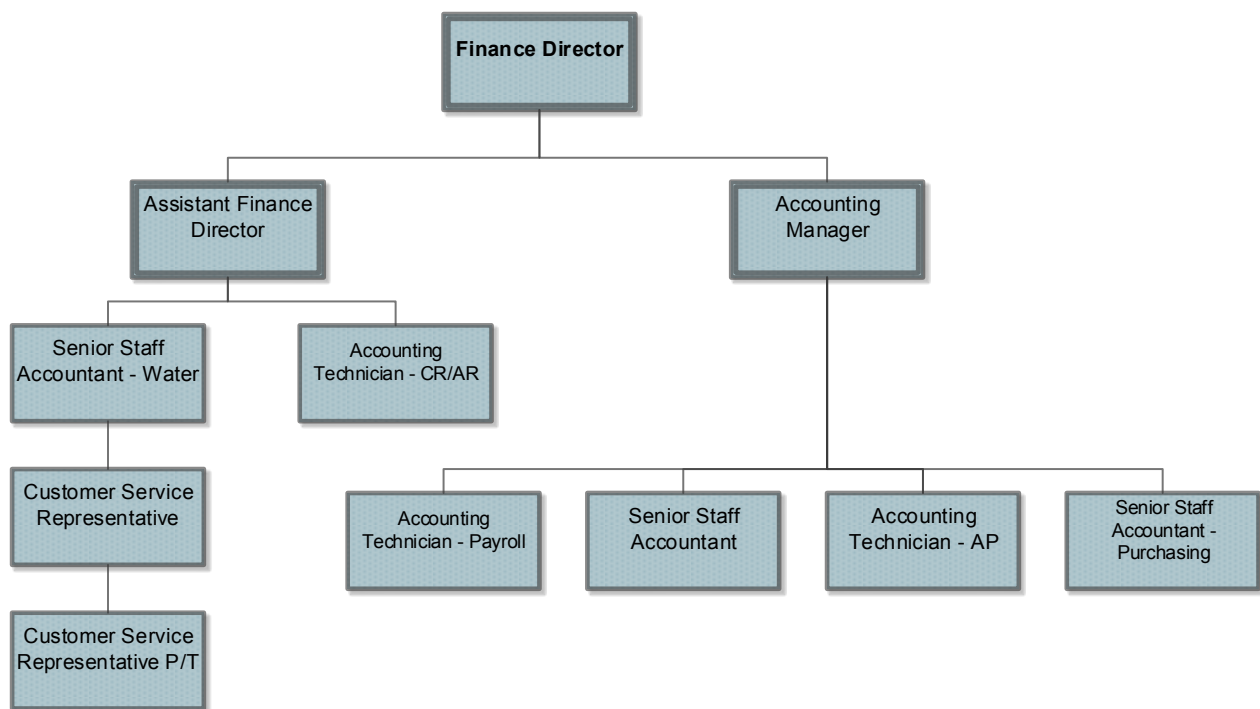
16/17 Spending Distribution



Fund Summary	Actual 2013/14	Actual 2014/15	Revised Budget 2015/16	Proposed Budget 2016/17
General Fund (100)	718,449	739,699	820,600	826,474
Debt Service Administration (230)	157,632	158,262	266,039	267,261
Water Utility Fund (600)	1,192,561	1,350,526	1,654,250	1,650,244
General Benefits Fund (740)	87,805	94,759	100,575	101,309
Liability Administration Fund (750)	87,805	94,759	100,575	101,309



Organizational Chart





POLICE

POLICE DEPARTMENT

Description of the Service

The Police Department is responsible for the enforcement of local, state and federal laws, while managers and supervisors diligently continue to increase the Department's performance and remain within budget. Quality public safety services are a significant part of this City's budget and the men and women of the Department conscientiously work to ensure the public receives a solid return on their investment. In addition, the Police Department is responsible for overseeing Code Enforcement and Animal Control services.

Department Highlights

- The successful reorganization of the police department organizational structure to become more fiscally sound, enhance community policing and redirect resources to critical areas of need.
- The implementation of a new policing methodology utilizing geographic and intelligence led policing to address emerging crime issues, create partnerships the community and improve life in the City of Westminster.
- The completion of the Westminster Police Range and Safety Training Center now provides Westminster Police Officers with priority scheduling to take part in enhanced tactical training exercises and range qualifications. Use of this facility saves staff driving and training time previously held at an offsite location. The facility is also available for use to other law enforcement agencies on a rental basis.
- Provide department staff with the knowledge and training necessary to carry out the Department's mission, with a significant emphasis on personnel development and training.

Code Enforcement

- At the request of the Planning Commission and City Council, authored the new "Donation Collection Bin" ordinance to manage the location and maintenance of these bins.
- Hired a full-time officer in April 2015 and assigned to the designated CDBG areas to address excessive caseloads and provide better service to the community.
- In accordance with additional HUD requirements, identified six (6) specific project areas within the CDBG designated areas, as approved by HUD.
- In the process of researching laws and regulations for potential authoring of a future ordinance relating to short-term (vacation) rentals in residential areas.
- With the passage of Proposition 64 relating to marijuana/cannabis, researching new laws and regulations should in the future the City Council desire to allow medical marijuana dispensaries in the City.
- With the passage of the new Massage/Reflexology ordinance, Code Enforcement continues to monitor the businesses to ensure compliance.
- In an effort to modernize our case management operations, continuing to work with our vendor on our new wireless database created exclusively for Code Enforcement.
- FY 2014-2015: 93 Administrative Citations issued with revenue generated in the amount of \$24,020.
- FY 2015-2016: 178 Administrative Citations issued with revenue generated in the amount of \$63,156.

Department Challenges

- Adjusted service levels to reflect current staffing limitations.

- The recent passage of Proposition 64 relating to the commercialization and normalization of marijuana and the associated marketing and sale of high potency edible products without potency limits may pose associated risks to public safety.
- 2011 Supreme Court decision ordering the State of California to reduce the State prison inmate population by 44,000 inmates in 2 years.
- Potential State of California raids on criminal justice funding still possible:
 1. State Supplemental Law Enforcement Service Fund (SLESF) allocations
 2. Jail Booking Fee reimbursements
 3. State Peace Officer Standards and Training (POST) reimbursements
 4. Justice Assistance Grants (JAG) allocations

Code Enforcement

- Allocate staff time for proactive sweeps through additional staffing or realignment of case priorities.
- Updating case tracking system to identify the location of specific violation type and the ability to map the results.
- Having adequate staffing levels to sufficiently address community needs and demand for service.
-

Mission Statement

To provide productive, accountable, competent, and effective public safety services to all resident, businesses and visitors to Westminster.

2016/2017 Priorities

- Proactively address Part 1 crimes through a crime intervention strategy
- Decrease our Priority 1 response times
- Sustain quality community partnerships Continue to train personnel to perform quality service
- Partner with businesses and the community to create positive outcomes
- Established an Animal Control Services contract to the City of Stanton for provision of Animal Control and Shelter services.

Code Enforcement

- Provide education to the community regarding local, state and federal codes to encourage voluntary compliance.
- Coordination with other City departments to create a new massage establishment ordinance that also regulates reflexology establishments.
- Create a fully automated Code Enforcement case management system.
- Convert to electronic Notice of Violation (NOV) and Administrative Citation issuance and tracking.
- Partner with our administrative citation processing vendor to create the ability to lien properties which provides an additional tool for the collection of unpaid fines.

Programs and Program Goals

GENERAL FUNDS

GENERAL FUND – 100

General Police: To expedite hiring practices and achieve full employment status; create and maintain community partnerships; maintain justice system teams that enhance the delivery of police services and community protection; explore strategic partnerships with allied law enforcement agencies; proactively analyze crime trends to be used in directive patrol and investigative case management; actively pursue grant funding to enhance and expand our mission; and complete strategic planning process.

Animal Control: Fill current part-time Police Aide position; update Title 6 of the Municipal Code; efficiently respond to the City's need for animal control services; continue the spay/neuter program in compliance with new state law using impound fees to provide spay/neuter at no cost to the owner; and educate the public regarding responsible pet ownership and pet overpopulation. Provide Animal Control and shelter services contracted by the City of Stanton.

Code Enforcement: Provide education regarding code enforcement issues to the community; to encourage voluntary compliance with city codes; to assertively address commercial and residential code violations; to sustain viable relationships between community and business members and the City; create a safe environment for our citizens throughout the City; generate long-term compliance with City ordinances and best practices in commercial and residential code enforcement compliance.

Range and Safety Training Center: Provides our police personnel with a state-of-the-art training facility to meet the Peace Officers Standards and Training (POST) requirements and tactical needs to address current and future threats.

SPECIAL REVENUE FUNDS

POLICE SEIZURE FUND - 250

DOJ Seizures - Criminal: To actively pursue criminals and their organizations that impact citizens and businesses in Westminster; seize assets and monies derived from criminal enterprises; and prosecute and convict the members of criminal enterprises.

DEA Task Force: To engage in pro-active criminal investigations on criminal organizations leveraging the vertical prosecution teams to enhance these efforts.

SPECIAL POLICE SERVICES FUND – 251

Justice Assistance Grant 2014 (JAG): The Edward Byrne Memorial JAG Program supports all components of the criminal justice system.

SPECIAL POLICE SERVICES FUND – 253

Office of Traffic and Safety Grants: To reduce the number of persons killed and injured in traffic collisions; alcohol-related collisions; hit and runs, speeding, and intersections with red-light runners.

SPECIAL POLICE SERVICES FUND – 254

ABC Grant: To administer the provisions of the Alcoholic Beverage Control Act in a manner that fosters and protects the health, safety, welfare, and economic wellbeing of the people of the State.

SPECIAL POLICE SERVICES FUND – 255

SAAV: To account for the Orange County Service Authority for Abandoned Vehicles (SAAV) funds.

SPECIAL POLICE SERVICES FUND – 256

Board of State and Community Corrections Local Assistance (BSCC): To account for the City's share of the BSCC local funding.

SPECIAL POLICE SERVICES FUND – 257

Justice Assistance Grant 2013 (JAG): The Edward Byrne Memorial JAG Program supports all components of the criminal justice system.

SPECIAL POLICE PROGRAMS FUND – 258

Animal Humane Program: Fulfill State law requirements as stated in Section Fd & Arg 30804.7 - Citations for failure to Spay or Neuter, requiring fines to be collected for impounded non-spay or non-neutered dogs.

SPECIAL POLICE PROGRAMS FUND – 259

Police Prop 69: This program accounts for the reimbursements of costs incurred under the Proposition 69 DNA Funding Allocation Program.

LOCAL NARCOTIC SEIZED PROPERTY FUND – 260

Local Narcotic Seizure: To aggressively pursue enforcement against criminal enterprises, including seizing the property and assets used to facilitate the criminal organization and reinvesting these resources to enhance our law enforcement efforts.

SUPPLEMENTAL LAW ENFORCEMENT SERVICES FUND – 261

Citizens Option for Public Safety: To improve the scope of supervision of police personnel in Patrol and Investigations.

SPECIAL POLICE PROGRAMS FUND – 262

Justice Assistance Grant 2011 (JAG): The Edward Byrne Memorial JAG Program supports all components of the criminal justice system.

SPECIAL POLICE PROGRAMS FUND – 263

Justice Assistance Grant 2012 (JAG): The Edward Byrne Memorial JAG Program supports all components of the criminal justice system.

SPECIAL POLICE PROGRAMS FUND – 264

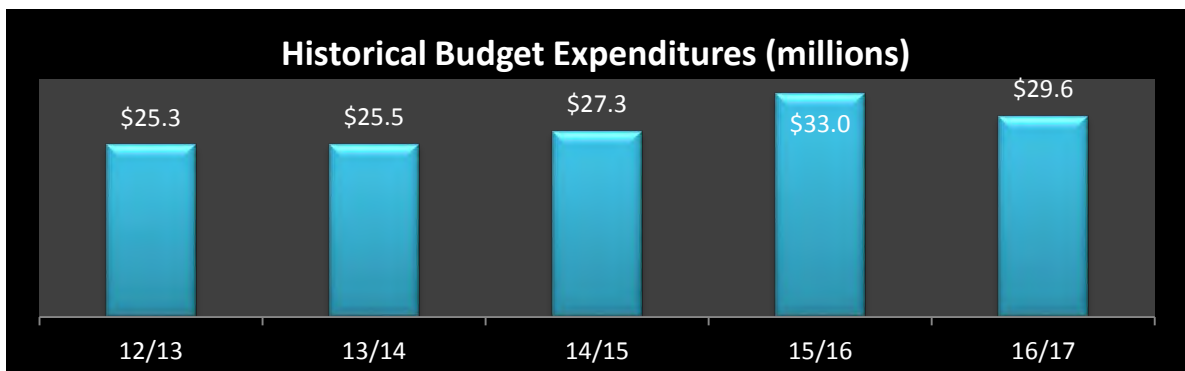
AB109: The reimbursement of costs relating to the “2011 Realignment Legislation Addressing Public Safety” which became effective July 1, 2011.

CAPITAL PROJECTS FUNDS**CAPITAL PROJECTS FUND – 400**

Capital Projects: Accounts for expenditures related to capital projects and multiyear programs for to police and information technologies.

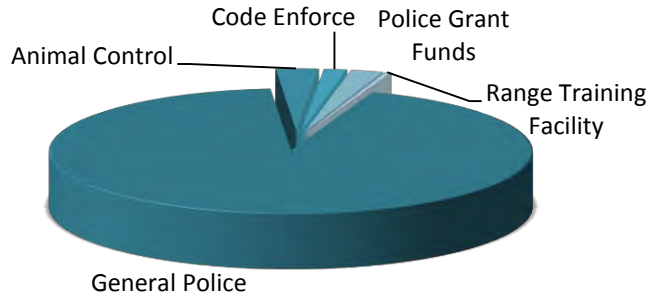
Department Summary

Budget Summary	Actual 2013/14	Actual 2014/15	Revised Budget 2015/16	Adopted Budget 2016/17
Salaries & Benefits	20,563,911	21,703,960	22,917,624	22,936,418
Operations & Maintenance	4,854,973	5,246,461	6,184,801	6,596,312
Capital Outlay	46,460	372,477	3,871,721	32,000
Total Budget (gross)	25,465,344	27,322,898	32,974,146	29,564,730
Interfund Charges	-	-	-	-
Total Budget (net)	25,465,344	27,322,898	32,974,146	29,564,730



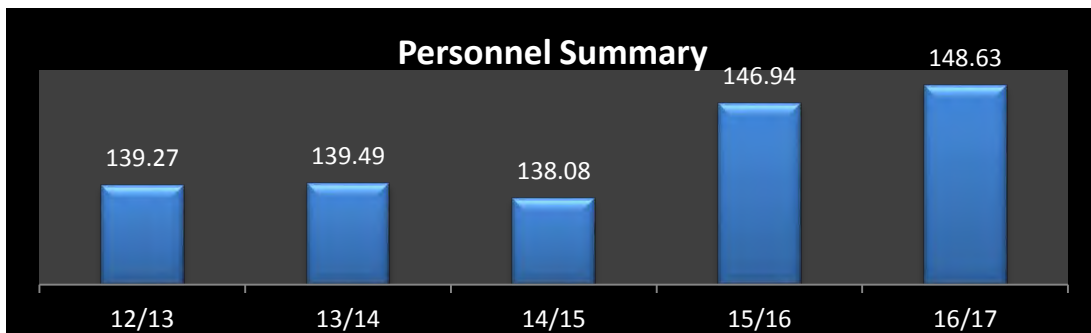
Expenditure Summary (gross)	Actual 2013/14	Actual 2014/15	Revised Budget 2015/16	Adopted Budget 2016/17
General Police Services	24,098,059	25,647,941	27,130,989	27,516,942
Animal Control	317,898	359,425	408,000	849,341
Code Enforcement	481,050	481,629	458,000	454,452
Range and Safety Training Facility	-	-	-	108,718
DOJ Seizures - Criminal	68,144	253,259	434,300	385,000
ABC Grant	42,739	4,671	1,591	-
SAAV	36,408	10,116	94,310	25,688
OCHTTF/BSCC	16,924	0	136,882	-
Animal Humane Program	250	2,600	6,000	6,000
Special Police Service Fund Debt Service	105,080	105,508	-	-
Justice Assistance Grants	24,967	32,627	33,512	-
Office of Traffic Safety Grants	47,585	103,854	160,767	-
Prop 69	12,094	3,601	25,618	-
AB109	9,840	26,393	28,856	-
Local Narcotic Seizure	16	299	1,000	1,000
Citizens Option for Public Safety (SLESF)	204,290	213,745	219,000	217,589
Capital Projects	-	77,230	3,835,321	-
Expenditure Total	25,465,344	27,322,898	32,974,146	29,564,730

16/17 Spending Distribution

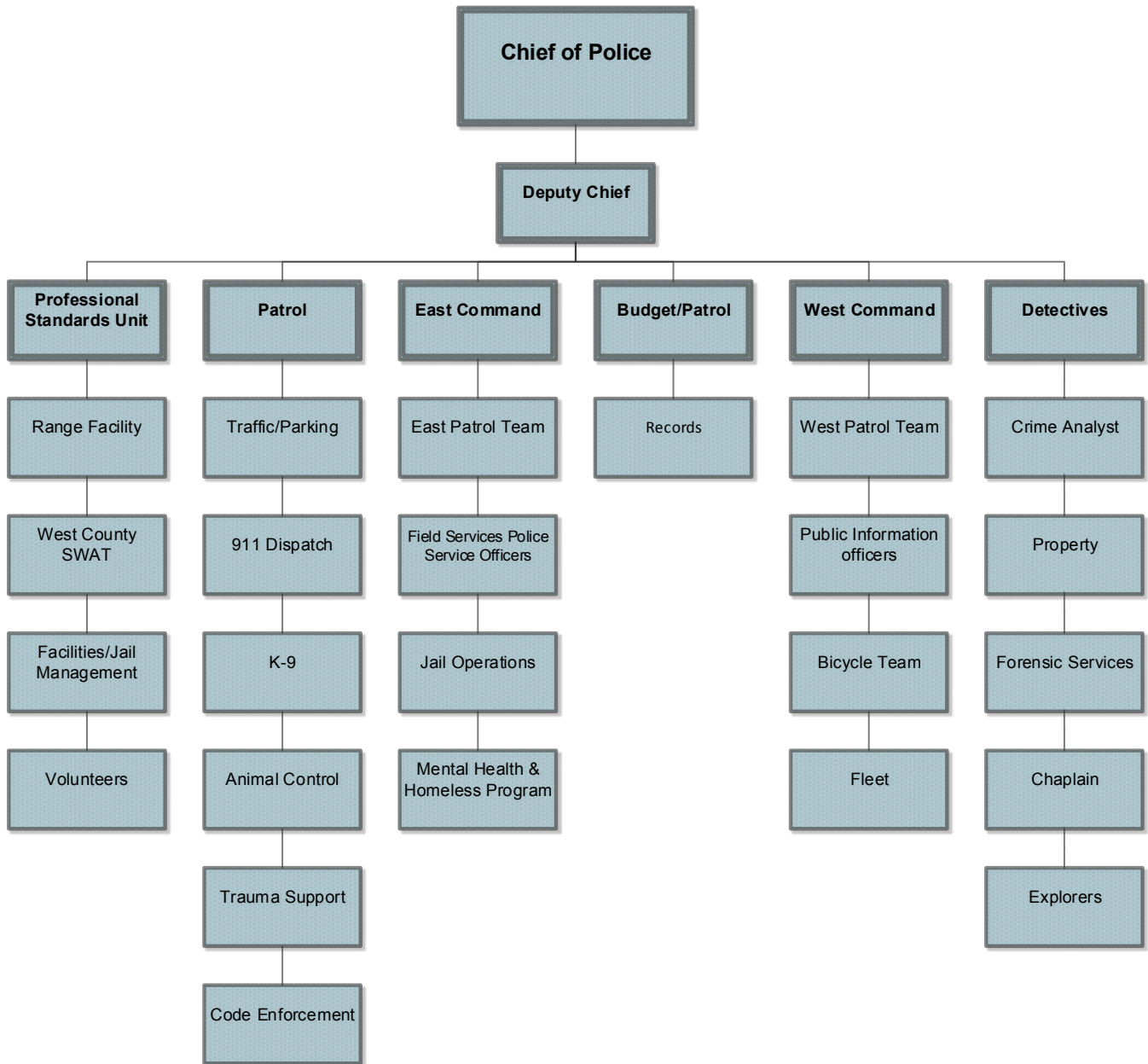


Fund Summary	Actual 2013/14	Actual 2014/15	Revised Budget 2015/16	Adopted Budget 2016/17
General Fund (100)	24,897,006	26,488,995	27,996,989	28,929,453
Police Seizure Fund (250)	68,144	253,259	434,300	385,000
Special Police Services Fund (251)	-	5,275	14,392	-
Special Police Services Fund (252)	-	105,508	19,120	-
Special Police Services Fund (253)	-	103,854	160,767	-
Special Police Services Fund (254)	42,739	4,671	1,591	-
Special Police Services Fund (255)	36,408	10,116	94,310	25,688
Special Police Services Fund (256)	16,924	0	136,882	-
Special Police Services Fund (257)	7,127	10,700	-	-
Special Police Programs Fund (258)	152,916	2,600	6,000	6,000
Special Police Programs Fund (259)	12,094	3,601	25,618	-
Local Narcotics Seized Property (260)	16	299	1,000	1,000
Sup Law Enforcement Services (261)	204,290	213,745	219,000	217,589
Special Police Programs Fund (262)	-	16,762	-	-
Special Police Programs Fund (263)	17,840	(110)	-	-
Special Police Programs Fund (264)	9,840	26,393	28,856	-
Capital Projects Fund (400)	-	77,230	3,835,321	-

Personnel Summary	Actual 2013/14	Actual 2014/15	Revised Budget 2015/16	Adopted Budget 2016/17
Full Time Personnel	125.00	128.00	128.00	128.00
Part Time Personnel (FTE)	14.49	10.08	18.94	20.63



Organizational Chart







FIRE

FIRE DEPARTMENT

Description of the Service

The City of Westminster contracts with the Orange County Fire Authority (OCFA) for fire protection services. In addition, OCFA provides public education programs to schools, businesses, community associations, childcare providers and other members of the community. They also coordinate the inspection of all commercial buildings, investigate all fires and enforce hazardous materials regulation.

Department Highlights

- The budget includes a 1.4% increase in the OCFA charge for 2016-17.
- The ambulance program, started in 1993, continues in its current form under the Orange County Fire Authority management.
- CARE Ambulance Services Inc. began providing ambulance service to the residents of Westminster during FY 2015-16.
- The ambulance transportation program rates were restructured in 2003.
- Westminster will continue to receive all revenues generated from the ambulance program.
- The ambulance operators are trained in basic life support functions and in addition to transportation, relieve the amount of calls other fire personnel respond to, such as helping an invalid back into bed.

Department Challenges

- Review current ambulance transportation contracts.
- Improve collections by improving the timing and accuracy of billings.

Mission Statement

To provide protection through rapid aggressive action to inhibit the manifestation of events caused by accidental, intentional or acts of God to the residents and business owners of the City of Westminster and to provide rapid emergency medical transportation for the City of Westminster.

Priorities

- Maintain the current established service levels.
- Fire suppression.
- Provide fire prevention services via annual inspections, plan review and public education.

Programs and Program Goals

GENERAL FUNDS

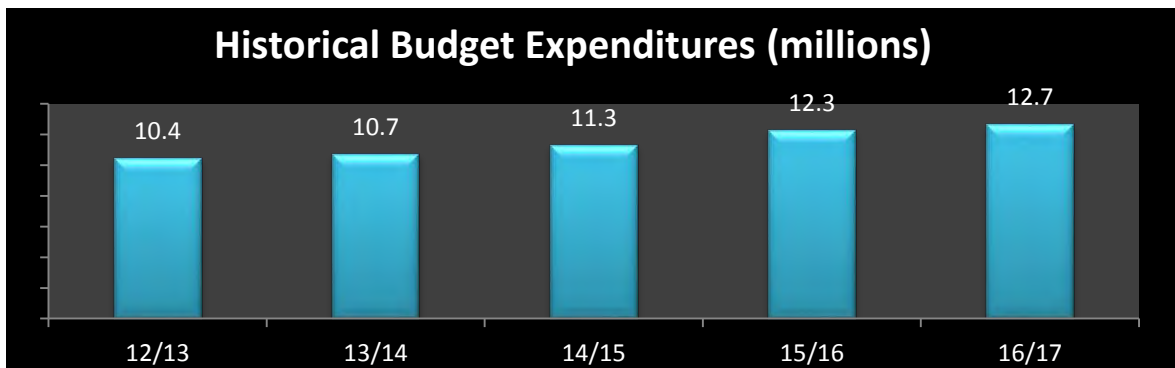
GENERAL FUND – 100

General Fire Services: To provide a cost effective service to the community from the 3 fire stations within the City boundaries & by establishing the standard of response times of 5 minutes or less, 80% of the time for an Engine Company and a response time of 10 minutes or less, 80% of the time for a Truck Company to arrive on scene at any location within the City boundaries.

Ambulance Transport Services: To provide ambulance transportation service to the community by establishing a standard response time of ten minutes or less, 80% of the time, for an ambulance unit to arrive on scene at any location within the City boundaries.

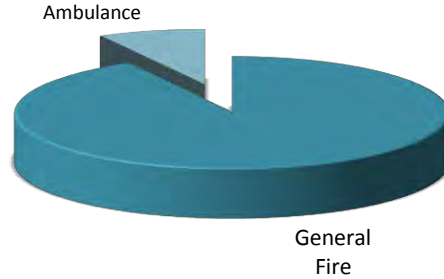
Department Summary

Budget Summary	Actual 2013/14	Actual 2014/15	Revised Budget 2015/16	Adopted Budget 2016/17
Salaries & Benefits	164,758	154,000	733,389	923,474
Operations & Maintenance	10,568,287	11,146,230	11,552,869	11,736,037
Capital Outlay	-	-	-	-
Total Budget (gross)	10,733,045	11,300,230	12,286,258	12,659,511
Interfund Charges	-	-	-	-
Total Budget (net)	10,733,045	11,300,230	12,286,258	12,659,511



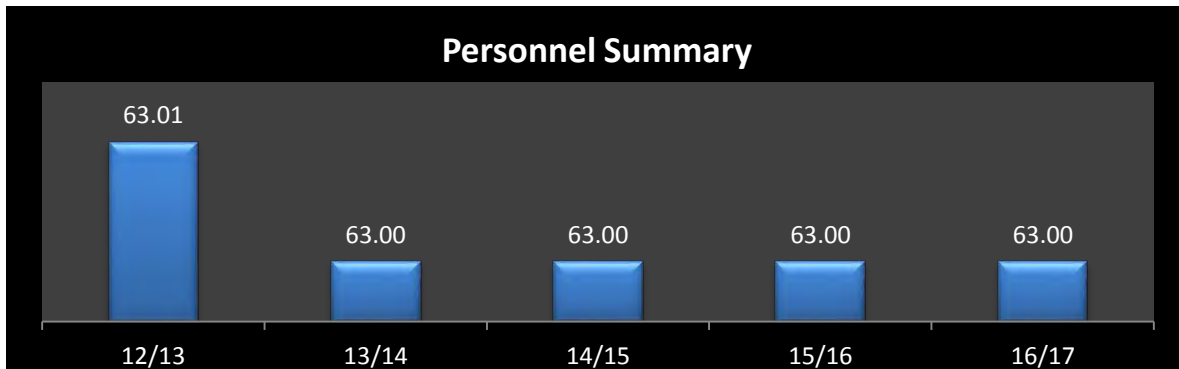
Expenditure Summary	Actual 2013/14	Actual 2014/15	Revised Budget 2015/16	Adopted Budget 2016/17
General Fire Services	9,712,932	10,288,177	11,291,258	11,644,511
Ambulance Transport Services	1,020,113	1,012,053	995,000	1,015,000
Expenditure Total	10,733,045	11,300,230	12,286,258	12,659,511

16/17 Spending Distribution



Fund Summary	Actual 2013/14	Actual 2014/15	Revised Budget 2015/16	Adopted Budget 2016/17
General Fund (100)	10,733,045	11,300,230	12,286,258	12,659,511

Personnel Summary	Actual 2013/14	Actual 2014/15	Revised Budget 2015/16	Adopted Budget 2016/17
Full Time Personnel (contract FTE's)	63.00	63.00	63.00	63.00
Part Time Personnel (FTE)	-	-	-	-





PUBLIC WORKS

PUBLIC WORKS

Description of the Service

The Public Works Department provides water, streets and right-of-ways, parks, fleet maintenance, facility maintenance and engineering services. The department is made up of sixteen programs within nine funds.

Department Highlights

- 11% General Fund share is lowest of County Cities in survey.
- Outside grant funds for CIP work continues to be a high priority.
- Additional raised landscape medians are planned.
- Provide low cost high quality water supply.

Department Challenges

- Engineering workload is increasing due to NPDES and outside grants.
- To plan and implement the residential street repair program.
- Respond to request for pothole repairs within 1-2 business days. Skin patch as necessary.
- Cap or grind sidewalk differentials within 30 days of notification.
- Complete the curb, gutter and sidewalk management plan.
- Fuel costs have increased dramatically.

Mission Statement

To provide effective public works services for: water, streets and right-of-ways, parks, fleet maintenance, facility maintenance and engineering; that cost revenue and quality conscious; customer friendly, timely proactive, innovative, forward thinking, safe, environmentally and legally compliant, attractive, and well understood.

Priorities

- Develop additional revenue sources while cutting costs.
- Develop employee practice of "better, cheaper, faster, with a smile."
- Facilitate superior communications and outreach with all City stakeholders and customers.
- Practice good stewardship of our environment.
- Attain state-of-the-art automation, equipment and training.
- Constantly improve safety awareness and reduce liability exposure.
- Develop people to their fullest potential.
- Provide high quality, low cost and timely equipment/vehicle maintenance.
- Maintain high standards in appearance & safety of public grounds/facilities at low cost.
- Provide timely, value oriented engineering services.
- Provide safe, good tasting water at the lowest cost.
- Provide safe and cost effective maintained streets and right-of-ways.

Programs and Program Goals**GENERAL FUNDS****GENERAL FUND – 100**

Public Works Administration: Develop new revenue sources and innovative business practices to ensure effective programs, customer satisfaction, and cost efficient delivery of service in compliance with the adopted budget, programs, and policies of the City. Coordinate budget and Capital Improvement Program, strategic planning, administrative and contractual support for department.

Engineering Services: Provide timely, value oriented Engineering services. To oversee all land development projects for conformity with the Subdivision Map Act, and to plan, design, and administer the construction of capital improvement projects, including major water, streets, storm drains, and traffic signals. In addition, the Engineering staff will remain updated on all Federal, State, and County requirements to ensure that the City will receive the maximum available share of outside funding for Public Works projects.

Street Maintenance: To maintain City streets in a safe drivable condition in a cost effective manner through proper resource allocation.

Concrete Repair: Repair/replace damaged concrete curbs, gutter and sidewalks to help alleviate drainage issues and eliminate height differentials for our customers. Keep the city streets and alleys clean to allow drainage and prevent urban runoff and to present a positive image to the current customers/residents and potential new customers.

Park Maintenance: To maintain 24 Parks and the Civic Center cost effectively to the highest standards possible for the overall enjoyment of the public.

Street Tree Maintenance: Cost effective trimming and shaping of Park and Parkway trees for the best possible appearance within guidelines for height clearances and public safety. Plant trees in parkways as part of Street Forestry Program and Street Improvement Projects.

SPECIAL REVENUE FUNDS**GAS TAX FUND - 210**

Gas Tax: Provide for the receipt and distribution of State Gas Tax funds restricted to be used exclusively for City street purposes pursuant to Section 2106 and 2105 of the State Streets and Highways Code as modified by Propositions 108 and 111.

MEASURE M FUND – 211

Measure M Admin: Provides for the receipt and distribution of the City's share of the local Sales Tax funds approved by the voters of Orange County as a part of Measure M for use for City street purposes.

STREET IMPROVEMENTS GRANT FUND - 214

Street improvement Grants: Accounts for the receipt and distribution of the City's share of the Transportation Relief Funds. Allocated funds must only be used for the maintenance or reconstruction costs on public streets or roads.

TRAFFIC IMPACT FUND – 216

Traffic Impact Fee Administration: Collect and distribute Traffic Impact Mitigation Fees pursuant to Ordinance No. 2203 and Resolution 3097.

MUNICIPAL LIGHTING FUND – 220

Municipal Lighting: To provide night illumination of the public streets in the City for public safety and convenience.

DRAINAGE DISTRICT FUND – 270

Drainage District: Repair and improve storm water drainage systems to preserve water quality and reduce flood damage potential from the impacts of new growth.

CAPITAL PROJECTS FUNDS**CAPITAL PROJECTS FUND – 400**

Capital Projects: Accounts for expenditures related to capital projects and multiyear programs for street maintenance and construction, vehicle replacement, lighting, and building maintenance.

ENTERPRISE FUNDS**WATER UTILITY FUND – 600**

Water Utility Administration: Manage the Westminster Water system efficiently and productively to provide our customers with the highest quality of water service, at the lowest cost.

Utility Production & Supply: To provide safe, high quality drinking water at the lowest possible cost. To ensure fire protection and adequate pressure at all times to the residents and businesses of Westminster while providing a safe working environment for all employees.

System Maintenance: Maintain a high level of professionalism and cost effectiveness in Water System maintenance and repair. Maintain and provide high quality customer service.

UTILITY CONSERVATION FUND – 601

Utility Conservation: Accounts for Tier 2 water revenue used for conservation and penalty water reserve.

UTILITY CAPITAL PROJECTS FUND – 602

Utility Capital Projects: Manage the Westminster Water system capital improvement projects.

INTERNAL SERVICE FUNDS**MOTOR POOL FUND – 700**

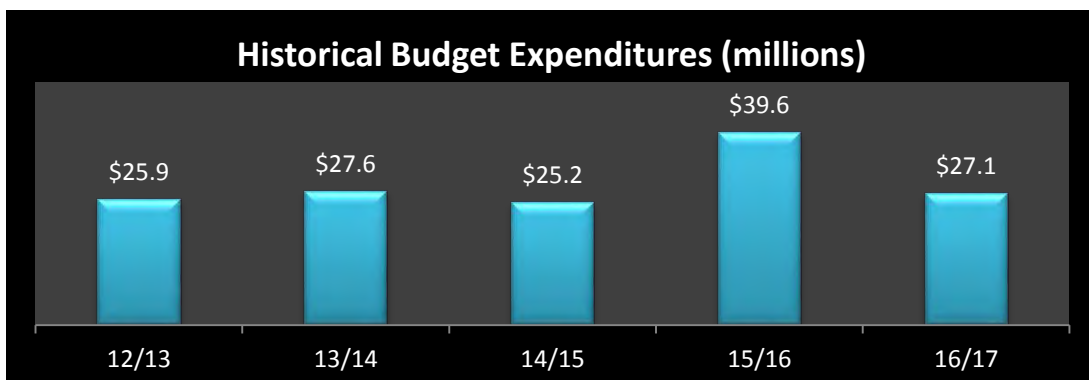
Motor Pool: To provide City staff with dependable, safe, and efficient vehicles and equipment as cost effectively as possible.

GOVERNMENT BUILDINGS FUND – 770

Government Building: To provide safe, clean, and functional city facilities.

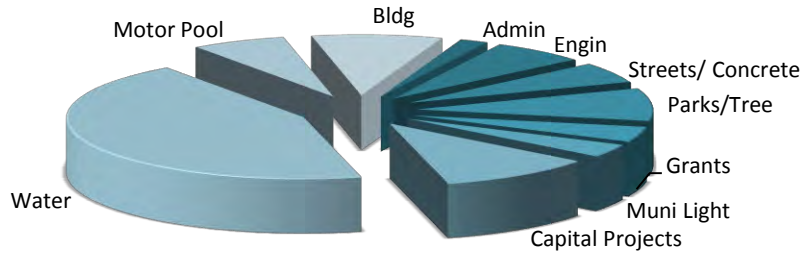
Department Summary

Budget Summary	Actual 2013/14	Actual 2014/15	Revised Budget 2015/16	Adopted Budget 2016/17
Salaries & Benefits	5,952,878	6,190,283	6,891,000	6,895,529
Operations & Maintenance	14,307,382	16,145,721	16,015,800	16,317,504
Capital Outlay	7,298,535	2,901,307	16,704,329	3,853,164
Total Budget (gross)	27,558,795	25,237,311	39,611,129	27,066,197
Interfund Charges	450,841	479,572	535,095	540,033
Total Budget (net)	28,009,637	25,716,884	40,146,224	27,606,230



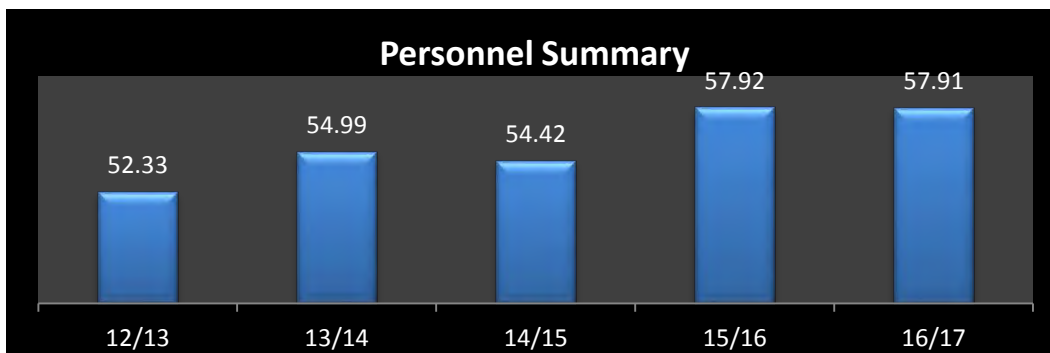
Expenditure Summary (gross)	Actual 2013/14	Actual 2014/15	Revised Budget 2015/16	Adopted Budget 2016/17
Public Works Administration	425,571	507,013	501,000	509,893
Engineering Services	1,532,905	1,568,102	1,747,000	1,749,551
Street Maintenance	870,932	902,599	1,036,000	1,033,487
Concrete Repair	440,873	381,939	459,000	450,403
Park Maintenance	1,666,025	1,663,626	1,813,000	1,851,473
Street Tree Maintenance	396,898	415,047	482,000	480,377
Gas Tax	383,400	315,237	410,000	410,000
Measure M Admin	573,891	629,304	687,000	672,410
Traffic Impact Fee Administration	2,954	3,896	2,700	2,700
Municipal Lighting	850,848	897,484	917,000	937,100
Drainage District	173	612	250	250
Capital Projects	4,997,548	2,218,714	12,072,943	2,871,864
Water Utility Administration	682,563	717,805	981,000	966,651
Utility Production & Supply	8,626,409	8,240,411	7,874,000	8,032,412
System Maintenance	1,721,403	1,870,464	1,892,000	1,942,805
Utility Conservation	-	96,852	250,434	145,000
Utility Capital Projects	-	585,741	4,377,952	833,300
Motor Pool	2,296,864	2,161,548	1,753,700	1,753,801
Building Maintenance	2,089,538	2,060,918	2,354,150	2,422,720
Expenditure Total	27,558,795	25,237,311	39,611,129	27,066,197

16/17 Spending Distribution

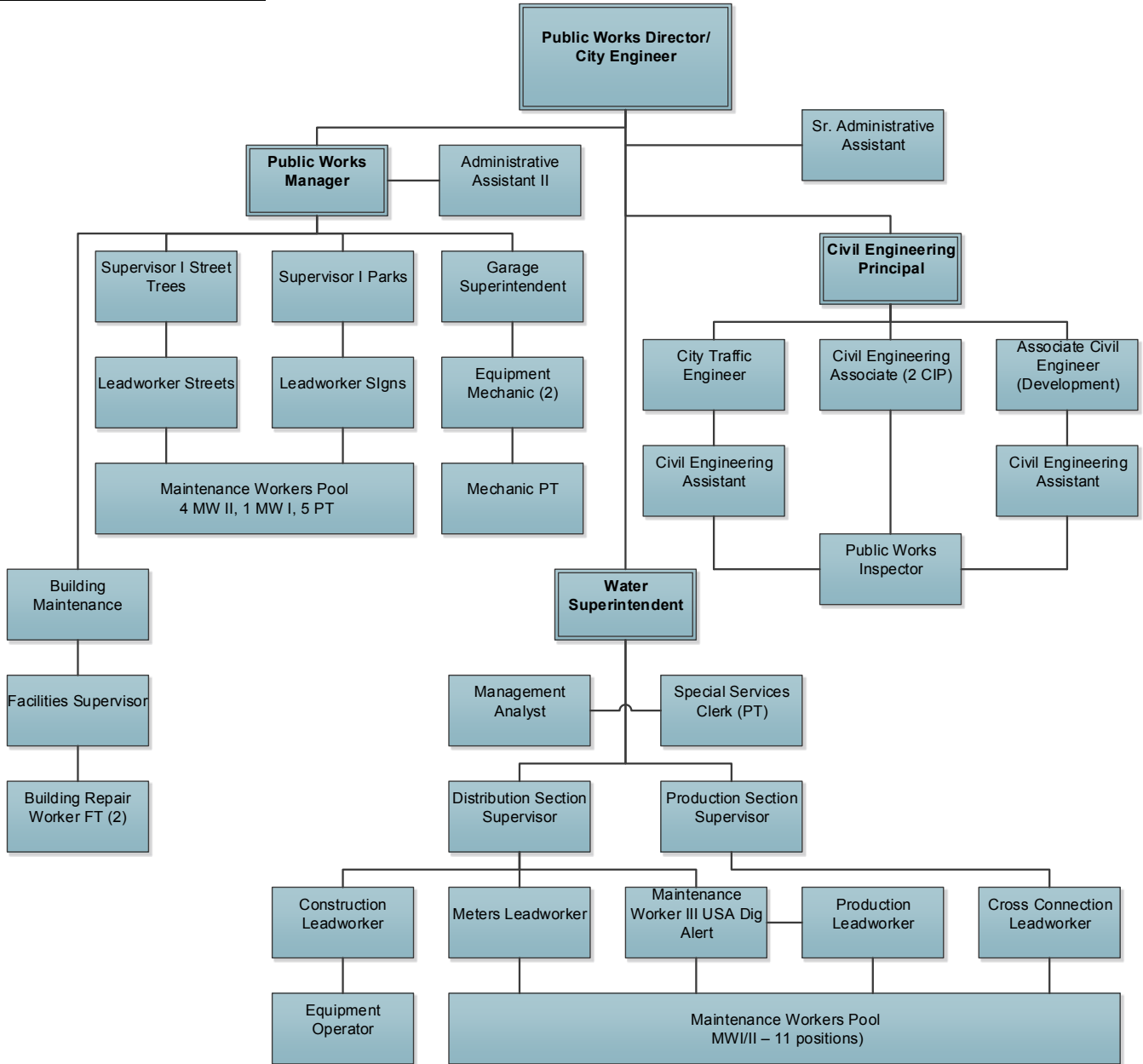


Fund Summary	Actual 2013/14	Actual 2014/15	Revised Budget 2015/16	Adopted Budget 2016/17
General Fund (100)	3,999,174	4,059,709	4,440,164	4,476,073
Gas Tax Fund (210)	1,172,370	1,130,712	1,337,132	1,335,029
Measure M Fund (211)	669,888	728,246	798,348	783,524
Traffic Impact Fund (216)	52,954	53,896	52,700	52,700
Municipal Lighting Fund (220)	882,248	928,484	948,000	968,100
Drainage District Fund (270)	173	612	250	250
Capital Improvements Projects (400)	4,997,548	2,218,714	12,072,943	2,871,864
Water Utility Fund (600)	11,398,038	11,211,880	11,225,356	11,423,836
Utility Conservation Fund (601)	-	96,852	250,434	145,000
Utility Capital Projects Fund (602)	-	585,741	4,377,952	833,300
Assessment District Fund (920)	-	-	-	-
Motor Pool Fund (700)	2,296,864	2,161,548	1,753,700	1,753,801
Government Buildings Fund (770)	2,089,538	2,060,918	2,354,150	2,422,720

Personnel Summary	Actual 2013/14	Actual 2014/15	Revised Budget 2015/16	Adopted Budget 2016/17
Full Time Personnel	49.00	51.00	52.00	52.00
Part Time Personnel (FTE)	5.99	3.42	5.92	5.91



Organizational Chart





COMMUNITY DEVELOPMENT

COMMUNITY DEVELOPMENT

Description of the Service

The Community Development Department is responsible for providing services in land use controls, building construction regulation, code enforcement, administration of Community Development Block Grant (CDBG) and Home Investment Partnership Program (HOME) Funds, and low/moderate income housing.

Building Division

Highlights

- Continued to provide excellent customer service and assisted residents and business owners on Building Code, Business Licensing and National Pollution Discharge Elimination System requirements and other Federal, State and local regulations.
- Issued over 1,700 construction permits, issued over 1,000 new business licenses and over 5,000 renewals.

Challenges

- Retain the team of skilled staff, committed and engaged in problem solving, customer service and high productivity.
- Retain the excellent “Building Code Effectiveness Grading Classification” graded by Insurance Services Office (ISO), which insurers use as a basis for property insurance rates.
- Adopt/amend and train staff on the new 2016 California Building Standards Codes.

Priorities

- Upgrade the computerized business licensing system with on-line license renewal capability.
- Continue to enhance computerized permitting system to keep track of building permits, plans and inspections.
- Complete the scanning of documents for a single uniform research capability and efficient record keeping.
- Coordinate use of computerized permit and licensing system with Building, Planning, Code Enforcement, and Engineering.

Grants and Housing Division

Highlights

- Creation and implementation of a Homeless Prevention and Rapid Rehousing Program for Family Resource Center families and individuals who are unsheltered or living in Westminster motels.
- Completion of the HUD-required Analysis of Impediments.
- Construction of Mobile Home Rehabilitation Grants and design of Single-Family Home Rehabilitation Loans
- Implementation of a Homeless Prevention and Rapid Rehousing Program aimed at identifying housing solutions for individuals and families that are at risk of being homeless, or are already homeless.
- Project financing and approval of Locust Street Affordable Housing Triplex.

- Successful transition to new fair housing service provider, which provides greatly enhanced services to renters and landlords

Challenges:

Develop and implement broad-based programs that enhance Westminster neighborhoods, and improve conditions of the existing housing stock through the use of the Supplemental Educational Revenue Augmentation Funds of the Westminster Housing Authority

Priorities.

- Develop and implement broad-based programs that enhance Westminster neighborhoods, and improve conditions of the existing housing stock through the use of the Supplemental Educational Revenue Augmentation Funds of the Westminster Housing Authority

Planning Division**Highlights**

- General Plan update progressing toward completion and adoption in Fall 2016
- Finalized official zoning map of the City
- City's sign code update completed for hearings in June 2016
- Over 4,000 customers assisted at front counter annually

Challenges

- Maintain high service levels with staffing limitations
- Ensure the general plan update stays on schedule while meeting development application workload with limited staffing
- Apply improved technology to maintain or increase efficiency and customer service

Priorities

- Continue efficient review of high priority/revenue generating development projects
- Develop standards and guidelines to address the size and design of single-family projects
- General Plan implementation - Updating Zoning Code and Map to match General Plan Land Use Map
- General Plan implementation - Goals and Objectives directed by City Council

Mission Statement

To assist and facilitate the community in developing and maintaining a socially cohesive, equitable, economically viable, safe and aesthetically pleasing community.

Programs and Program Goals**GENERAL FUNDS**

Planning: To administer the General Plan and Zoning Ordinance of the City to ensure quality development in compliance with the California Environmental Quality Act and all City and State laws.

Building: Administer building codes and business license regulations.

SPECIAL REVENUE FUNDS**HOUSING/ COMMUNITY DEVELOPMENT FUND - 240**

CDBG: Provides funding for: senior services; youth services; and street improvements.

HCD HOME HOUSING FUND - 242

HOME Housing: Provides funding for affordable housing, with the primary focus on rental housing for very low-income families.

HOUSING AUTHORITY FUND – 245

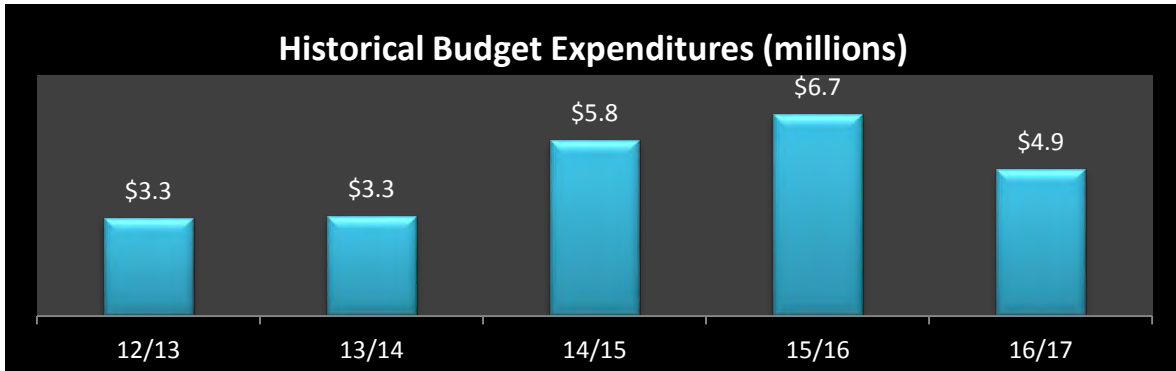
Housing Authority: The Mayor and City Council activated the Westminster Housing Authority on February 9, 2011 pursuant to the California Housing Authorities Law. Housing Authorities function as local entities with the primary responsibility of providing housing for low and moderate income households.

CAPITAL PROJECTS FUNDS**CAPITAL PROJECTS FUND – 400**

Capital Projects: Accounts for expenditures related to capital projects and multiyear programs for CDBG and Community Development projects.

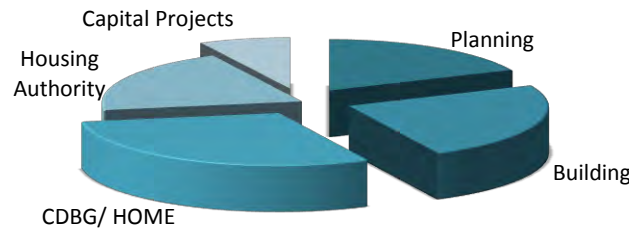
Department Summary

Budget Summary	Actual 2013/14	Actual 2014/15	Revised Budget 2015/16	Adopted Budget 2016/17
Salaries & Benefits	1,648,259	1,880,271	2,197,000	2,246,736
Operations & Maintenance	1,052,331	2,629,903	3,072,713	2,263,607
Capital Outlay	610,355	1,326,262	1,429,204	362,381
Total Budget (gross)	3,310,945	5,836,437	6,698,917	4,872,724
Interfund Charges	-	-	-	-
Total Budget (net)	3,310,945	5,836,437	6,698,917	4,872,724



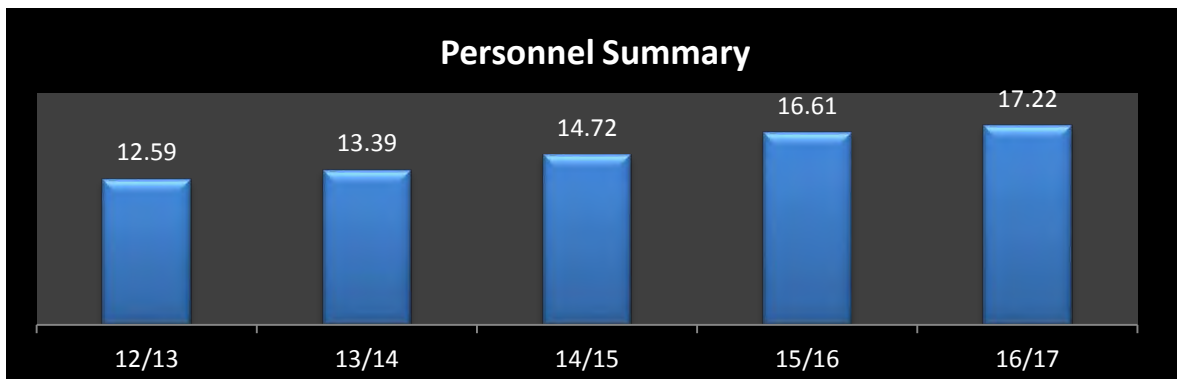
Expenditure Summary	Actual 2013/14	Actual 2014/15	Revised Budget 2015/16	Adopted Budget 2016/17
Planning	796,965	835,884	930,000	898,892
Building	972,710	1,068,047	1,170,000	1,184,414
CDBG	428,108	587,619	723,128	711,554
HOME Housing	1,158,608	1,034,280	738,585	729,401
Housing Authority	(655,801)	1,039,231	1,708,000	986,082
Capital Projects	610,355	1,271,376	1,429,204	362,381
Expenditure Total	3,310,945	5,836,437	6,698,917	4,872,724

16/17 Spending Distribution

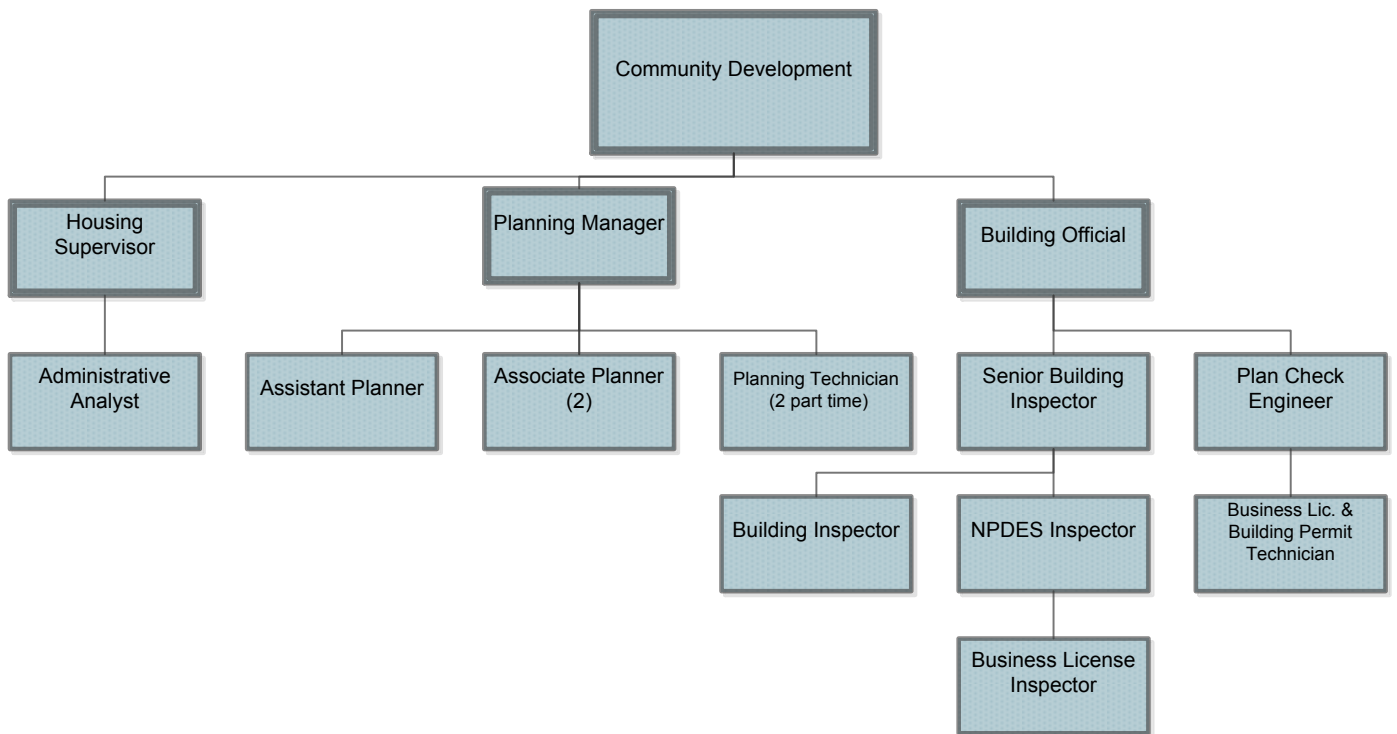


Fund Summary	Actual 2013/14	Actual 2014/15	Revised Budget 2015/16	Adopted Budget 2016/17
General Fund (100)	1,769,675	1,903,931	2,100,000	2,083,306
Housing/Community Development (240)	428,108	587,619	723,128	711,554
HCD HOME Housing Fund (242)	1,158,608	1,034,280	738,585	729,401
Housing Authority (245)	(655,801)	1,039,231	1,708,000	986,082
Capital Projects Fund (400)	610,355	1,271,376	1,429,204	362,381

Personnel Summary	Actual 2013/14	Actual 2014/15	Revised Budget 2015/16	Adopted Budget 2016/17
Full Time Personnel	11.00	12.00	12.00	12.00
Part Time Personnel (FTE)	2.39	2.72	4.61	5.22



Organizational Chart





COMMUNITY SERVICES

COMMUNITY SERVICES

Description of the Service

The Community Services Department provides a wide range of programs to the community in the areas of human leisure and cultural services, special event production, and development and operation of various facilities and parklands. These programs and services contribute to the community's health, recreation and cultural enrichment.

Department Highlights

- Actively market city rental facilities to increase revenue.
- Work closely with the school district to maintain financial partnership for crossing guard program.
- Over 150 volunteers are trained and supervised by staff to help coordinate and assist in the programs and services offered by the Senior Center
- Senior Center volunteers provide over 21,000 service hours.
- Provide comprehensive family services and activities that educate, support and provide resources to strengthen families with children ages 0 to 18 years of age.
- Provide cable television broadcasts of City Council meetings and other community oriented events.

Department Challenges

- Provide services to frail homebound seniors to help them stay independent and in their own homes as long as possible.
- Solicit donations from civic and service organizations to assist in reducing costs of parks & playgrounds programs, summer concert series and Spring Festival.
- Promote safety and permanency in homes and communities through prevention efforts aimed at child abuse, domestic violence, gang activity and substance abuse.

Mission Statement

To provide community enrichment opportunities through responsive cultural, educational, recreational and social programs at safe, attractive facilities.

Priorities

- Provide city-wide crossing guard program and staff training.
- Provide up to 25 at risk, children a safe after school environment at the Project SHUE.
- Promote the physical and emotional well-being of older adults.
- Host 1,500 residents at the Summer Concert series.

Programs and Program Goals**GENERAL FUNDS****GENERAL FUND – 100**

Community Services Administration: Evaluate and respond to community needs as related to department activities; facilitate two commissions and one committee; encourage self-supporting activities and implement new programs; actively seek grant support, public and private financial partnership; and evaluate department's system of delivering service.

Senior Center: To promote the physical and emotional well-being of older adults who reside in Westminster by providing a diverse offering of programs with an emphasis on fitness, education and human services in environments which promote a spirit of dignity and limitless potential for later life enrichment.

Recreation Services: To provide a variety of quality year-round recreational activities to the community.

Community Promotion and Events: Enhance public relations within the community to promote a sense of unity and pride.

SPECIAL REVENUE FUNDS**PARK DEDICATION FUND - 200**

Park Dedication: To provide Community Services & Recreation administrative services portion of Park Dedication program.

COMMUNITY SERVICES GRANT FUND – 275

Family Resource Center: To facilitate the strengthening of the family unit through coordinated and culturally appropriate resources that promote self-sufficiency and healthy families.

COMMUNITY SERVICES GRANT FUND - 290

Senior Transportation: To provide safe and efficient transportation services to Westminster Seniors

PROJECT SHUE FUND - 295

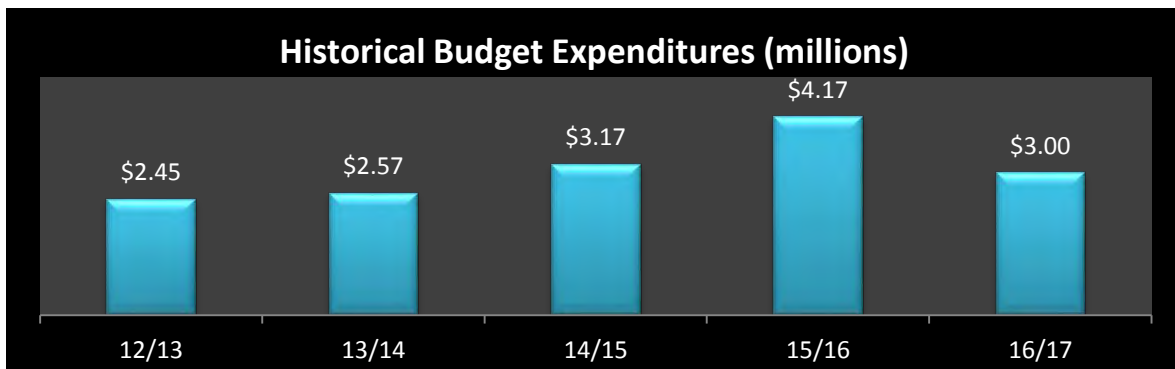
Project SHUE: To utilize the wisdom of our senior community by providing an after school intergenerational program assisting at-risk students achieve success in school, thus becoming productive members in our community.

CAPITAL PROJECTS FUNDS**CAPITAL PROJECTS FUND – 400**

Capital Projects: Account for expenditures related to park improvement capital projects.

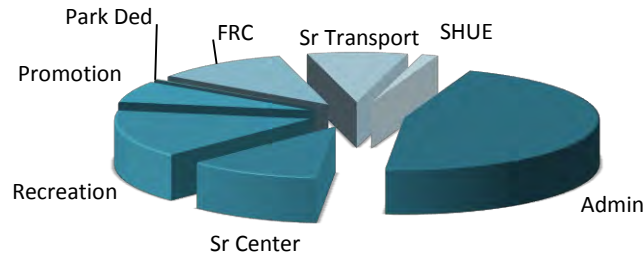
Department Summary

Budget Summary	Actual 2013/14	Actual 2014/15	Revised Budget 2015/16	Adopted Budget 2016/17
Salaries & Benefits	1,274,735	1,361,102	1,640,347	1,564,668
Operations & Maintenance	1,115,018	1,212,193	1,449,500	1,433,914
Capital Outlay	185,050	597,647	1,084,134	-
Total Budget (gross)	2,574,804	3,170,942	4,173,981	2,998,582
Interfund Charges	-	-	-	-
Total Budget (net)	2,574,804	3,170,942	4,173,981	2,998,582



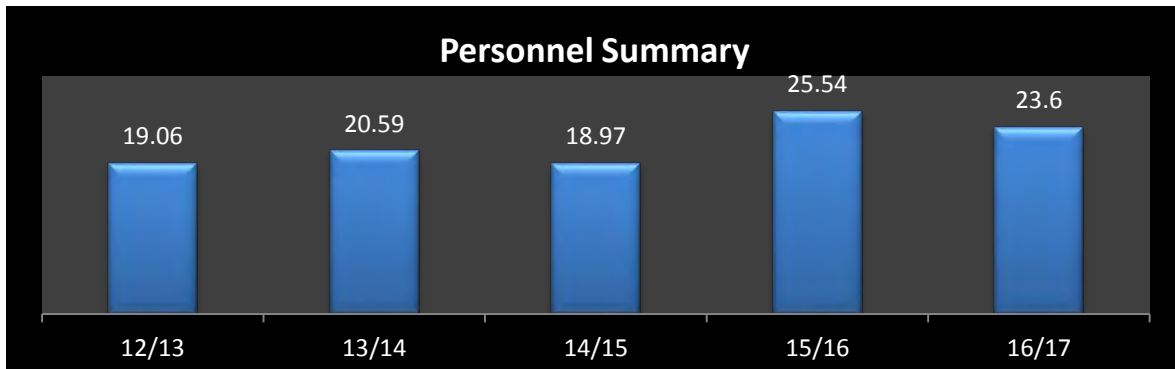
Expenditure Summary	Actual 2013/14	Actual 2014/15	Revised Budget 2015/16	Adopted Budget 2016/17
Community Services Administration	1,187,151	1,251,712	1,377,000	1,378,887
Senior Center	206,088	227,062	334,000	329,228
Recreation Services	418,896	430,352	532,000	453,533
Park Dedication	1,985	37,326	3,000	5,500
Community Promotion	131,218	176,842	208,000	204,000
Family Resource Center	255,479	264,062	342,000	337,579
Senior Transportation	167,462	163,055	253,000	250,447
Project SHUE	21,475	22,884	40,847	39,408
Capital Projects	185,050	597,647	1,084,134	-
Expenditure Total	2,574,804	3,170,942	4,173,981	2,998,582

2016/17 Spending Distribution

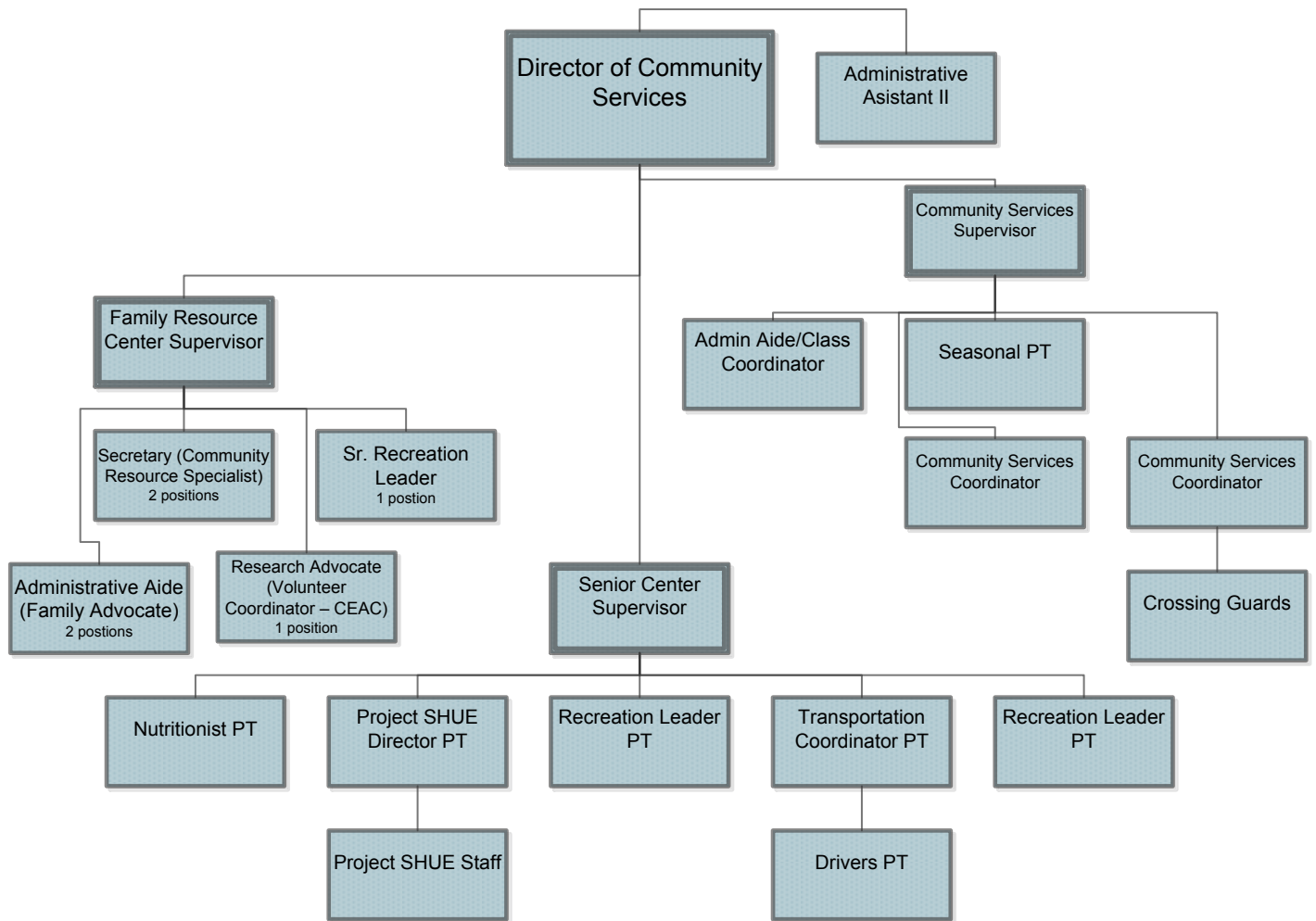


Fund Summary	Actual 2013/14	Actual 2014/15	Revised Budget 2015/16	Adopted Budget 2016/17
General Fund (100)	1,943,353	2,085,968	2,451,000	2,365,648
Park Dedication Fund (200)	1,985	37,326	3,000	5,500
Community Services Grant Fund (275)	255,479	264,062	342,000	337,579
Senior Transportation Fund (290)	167,462	163,055	253,000	250,447
Project SHUE Fund (295)	21,475	22,884	40,847	39,408
Capial Projects (400)	185,050	597,647	1,084,134	-

Personnel Summary	Actual 2013/14	Actual 2014/15	Revised Budget 2015/16	Adopted Budget 2016/17
Full Time Personnel	7.00	7.00	7.00	7.00
Part Time Personnel (FTE)	13.59	11.97	18.54	16.60



Organizational Chart







CAPITAL IMPROVEMENT PROJECTS

GENERAL INFORMATION AND OVERVIEW

Introduction:

Each year, the annual capital budget is developed in conjunction with the City's operating budget, and is part of the multi-year Capital Improvement Plan (CIP). The multi-year Capital Improvement Plan is a cooperative effort between finance staff and other City staff responsible for their respective projects. Major capital improvements can often be complex projects requiring several years of strategic planning, design, funding, and ultimately, construction. The CIP can be viewed as a five-year program designed to tie the planning of capital improvements to realistic, reliable funding sources to ensure that both planning and implementation of such projects are responsive to available resources. In addition, for street-related projects, the City prepares a separate seven-year Capital Improvement Program to adhere to the requirements of the Measure M county transportation funding program.

The annual capital budget is an important part of the City's budget and was adopted by the City Council on August 24, 2016 as part of the Fiscal Year 2016-17 budget process. The capital budget for FY 2016-17 consists of 18 new capital improvement projects and funding allocations to new and continuing projects totaling \$4.7 million in funding for fiscal year 2016-17. These projects provide funding for needed repairs, replacements, and improvements to streets, parks, public buildings, vehicles and equipment. The majority of routine and ongoing facility and landscape maintenance and repairs are funded in the City's operating budget.

The multi-year Capital Improvement Plan is a financial plan of proposed capital projects for single and multi-year capital expenditures. Funding for major capital projects commonly entails multiple-year financing. Projects that received funding in prior fiscal years but have remaining fund balances (i.e. unspent appropriations, or portions thereof) have been carried over. The CIP currently consists of 100 active projects and funding allocations, with total authorized funding of \$92.0 million (including the FY 2016-17 capital budget allocations of \$4.7 million) of which \$58.7 million has been expended and \$33.3 million remains to be spent.

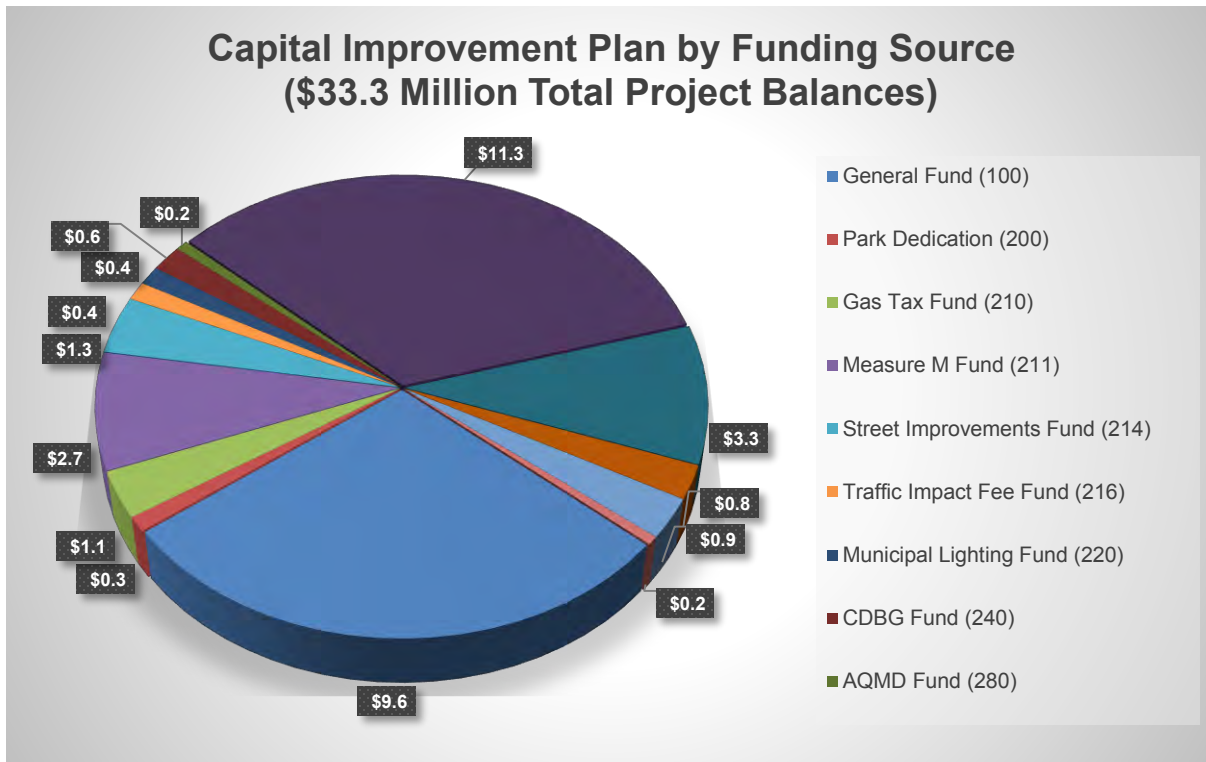
CIP Development:

Though coordinated by the finance staff, the development of the Capital Improvement Plan is a cooperative effort between the various departments involved in the planning and implementation of the respective projects. Departments submitting the proposed capital projects initially prioritize them according to need and identified work program goals and availability of funding. Projects with specific, identified funding sources (i.e. grants, Gas Tax, etc.) usually receive high priority; conversely, those projects without specific, identified funding sources must compete for the limited amount of General Fund dollars available.

Document Organization:

The CIP document is designed to give an easy to read, and readily understandable overview of the multi-year projects to which the City Council has made a long-term commitment. This section of the budget document includes: general CIP information and overview; charts and summaries of the multi-year CIP including a listing of individual projects; charts, summaries and detailed project information sheets related to the projects included in the FY 2016-17 capital budget; and a summary of future year project funding needs. Active projects in the multi-year CIP are summarized by category and by funding source. The project information sheets included for each of the 18 new projects in the FY 2016-17 capital budget include the project description, justification, whether the project is one-time, new or ongoing, impact on the operating budget, estimated costs for the current year, budget year and three subsequent years, and funding sources. Future year cost estimates are updated annually.

MULTI-YEAR CAPITAL IMPROVEMENT PLAN



Funding Source Descriptions:

Successor Agency to the Westminster Redevelopment Agency Fund \$11,298,638

Revenues received from the RPTTF fund and remaining bond proceeds to be used to pay to the Successor Agency the amounts due for enforceable obligations.

General Fund \$9,598,041

Projects without a specific funding sources that are typically facility improvements or multi-year city system upgrades.

Water Utility Fund \$3,252,160

The City, through agreements with the Metropolitan Water District (MDOC) and the Orange County Water District (OCWD) distributes water to all business and residents in the City. Water rates are based on the purchase price from MDOW and OCWD, operating costs and system improvements. Fees are also collected for meter installation, fire hydrant repairs, water meter inspections, late payments and other related services.

Measure M Fund \$2,746,133

Measure M revenues are derived from a 20-year program for transportation improvement funded by a half-cent sales tax. These revenues allocate all sales tax revenues to specific Orange County transportation improvement projects in three major areas, freeways, streets, roads and transit.

MULTI-YEAR CAPITAL IMPROVEMENT PLAN AND FY 2016-17 CAPITAL BUDGET

FY 2016 – 2017

Street Improvements Projects Fund \$1,339,160

Street Funds derived from the competitive matching funds grant funds to cities and counties for construction, maintenance and operation of local streets and roads.

Gas Tax Fund \$1,099,195

The City is allocated a share of revenues derived from the State Highway Users Tax Account Sections 2103, 2105, 2106, 2107 and 2107.5. Gasoline Taxes must be used for maintenance and improvement of City streets, which serve as State and County thoroughfares.

Information Systems and Equipment Fund \$948,942

These revenues are derived from department charges and fund replacement and improvements to the City's information technology systems.

Equipment Replacement Fund \$792,640

These revenues are derived from department vehicle use and replacement charges and are allocated based on the vehicle replacement schedule.

CDBG Projects \$610,528

Facility and street improvements funded by Community Development Block Grant (CDBG) funds.

Municipal Lighting Fund \$436,215

Fund are derived from property tax collected under the Municipal Lighting District Act of 1919. Projects include lighting upgrades and improvements.

Traffic Impact Fee Fund \$422,750

These fees are imposed on new developments within the City to help mitigate the impacts to the street and roadways systems by paying traffic impact fees. The fees collected through this program in addition to other funding sources, make it possible for the County to construct roads and other transportation facilities improvements needed to accommodate new development.

Park Dedication Fund \$347,440

The Park Dedication Fund is comprised of developer fees used for acquisition, development, and renovation of City parks, recreation facilities, and amenities. The goal is to improve the quality of life in Westminster by creating facilities that meet the needs and desires of the community.

AQMD Fund \$230,000

The Air Quality Management Fund revenue is from AB 2766 that apportions a percentage of the air quality fee from motor vehicle registrations to local jurisdictions. Eligible expenditures must show a quantifiable reduction in exhaust emissions. An annual report on qualifying expenditures is submitted to the Southern California Air Quality Management District (SCAQMD). Capital project expenditures must meet minimum requirements for emission reductions.

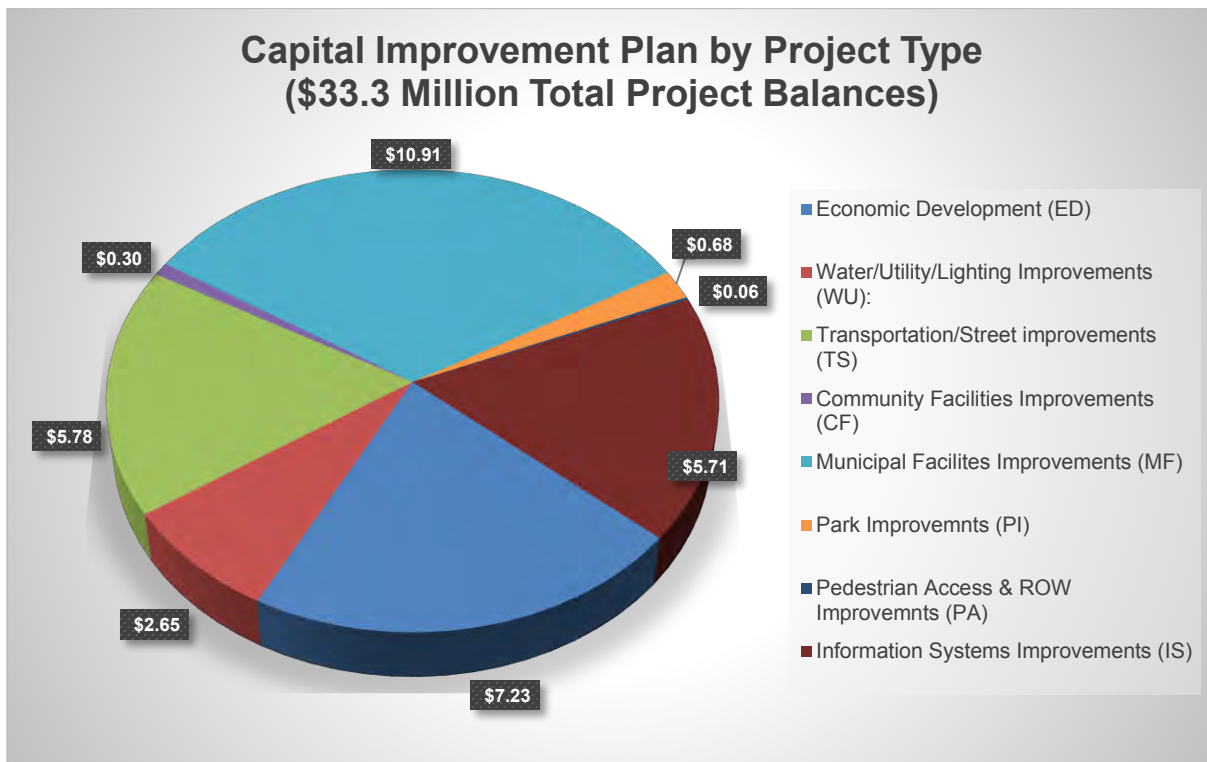
MULTI-YEAR CAPITAL IMPROVEMENT PLAN AND FY 2016-17 CAPITAL BUDGET

FY 2016 – 2017

Government Buildings

\$190,905

Improvements to City Buildings funded through department charges. Projects include roofing, doors, floor replacement, energy management system upgrades, HVAC improvements, lighting upgrades, painting and plumbing.



Municipal Facilities Improvement Projects (MF)

\$10,910,993

This project category includes the construction of the City's evidence storage facility, police complex upgrades, and the Civic Center parking structure. Projects also include the firing range construction, evidence storage facility and the city-wide vehicle and equipment replacement programs.

Economic Development Projects (ED)

\$7,225,099

Projects encompass specific plans and programs designed at improving commerce in the City of Westminster by maintaining the City's existing business while attracting new development and business to the area.

Transportation and Street Improvement Projects (TS)

\$5,780,167

Administered by the Public Works Department, these projects encompass a variety of new and ongoing projects. This includes various intersection improvements and reconfigurations, street realignments, bikeway improvements, construction of median improvements, bus pad improvements, residential street and right of way repairs and improvements and City-wide cape and slurry programs.

MULTI-YEAR CAPITAL IMPROVEMENT PLAN AND FY 2016-17 CAPITAL BUDGET

FY 2016 – 2017

Information Systems Improvements (IS) \$5,705,072

Projects include the 800MHz Countywide Coordinated Communications System (CCCS) next generation project, network infrastructure upgrades and technology replacement.

Water/Utility/Lighting Improvement Projects (WU) \$2,646,414

Administered by the Public Works Department these projects are related to system(s) maintenance, upgrades, and expansions. In addition, the utility projects include the replacement of damaged or inefficient overhead street lighting poles, implementation of distribution management system facilities, the replacement and maintenance of water distribution lines, water meter replacement and the maintenance and upgrade of storm drains.

Parks Improvements Projects (PI) \$677,662

Projects focus on the improvement and development of City parks facilities. Included in this project category is the Hoover Park extension development, replacement lighting plan at various City parks and park facility improvements.

Community Facilities Improvements (CF) \$302,832

These projects are funded through CDBG allocations. Current projects include Boys and Girls Club Improvements and Senior Center rehabilitation.

Pedestrian Access & ROW Improvements (PA) \$64,508

Projects funded by Safe Routes to School funds to build sidewalks, bicycle paths & pedestrian-friendly infrastructure

Project Number	Project Description	2015-16 Expenses	Life to Date Expenses	Project Balance	Existing Approp.	2016-17 Budget	Total Budget	Project Type
FUNDED PROJECTS								
Information Systems projects:								
14502-024200	New financial system	14,030	1,679,042	11,541	1,690,583	-	1,690,583	IS
14502-034202	Network infrastructure upgrade	100,459	115,846	4,857	120,703	-	120,703	IS
14502-034204	PD IT Replacement	11,649	1,017,142	501,526	1,518,668	-	1,518,668	IS
14502-084200	City wide document management system	52,109	356,982	181,018	538,000	-	538,000	IS
14502-174200	Technology replacement	-	-	250,000	-	250,000	250,000	IS
	subtotal	178,247	3,169,012	948,942	3,867,954	250,000	4,117,954	
AQMD Projects:								
14802-171400	Electrical Charging Stations	-	-	230,000	-	230,000	230,000	TS
	subtotal	-	-	230,000	-	230,000	230,000	
CDBG projects:								
16510-151601	CDBG Boys & Girls Club Improvements	9,573	22,168	227,832	250,000	-	250,000	CF
16510-161600	CDBG Street Improvement Project	229,685	229,685	20,315	250,000	-	250,000	TS
16510-171600	CDBG Street Improvement Project	-	-	287,381	-	287,381	287,381	TS
16510-171601	Senior Center Rehabilitation	-	-	75,000	-	75,000	75,000	CF
	subtotal	239,258	251,853	610,528	500,000	362,381	862,381	
SAWRA projects:								
18001-101801	Parking Structure	-	17,865,571	3,549,824	21,415,395	-	21,415,395	MF
18001-111811	Evidence Storage construction (2009 & 2011 T	4,604,024	5,123,654	1,041,188	6,164,842	-	6,164,842	MF
18001-111813	Land acquisition-economic dev (2011 B TAB)	-	4,797,307	702,693	5,500,000	-	5,500,000	ED
18001-111816	Economic development grants (2011 B TAB)	-	-	6,000,000	6,000,000	-	6,000,000	ED
18001-131801	Public Improvements Parks/Streets/Water	610,051	2,326,256	4,933	2,331,189	-	2,331,189	TS
	subtotal	5,214,075	30,112,788	11,298,638	41,411,426	-	41,411,426	
General City projects:								
20002-160000	Police Complex upgrades/imprvs (2009 Bonds)	-	-	5,336,436	5,336,436	-	5,336,436	MF
	subtotal	-	-	5,336,436	5,336,436	-	5,336,436	

MULTI-YEAR CAPITAL IMPROVEMENT PLAN AND FY 2016-17 CAPITAL BUDGET

FY 2016 – 2017

Project Number	Project Description	2015-16 Expenses	Life to Date Expenses	Project Balance	Existing Approp.	2016-17 Budget	Total Budget	Project Type
	Police projects:							
31002-073001	State of California CPE 9-1-1 Funds	-	523,454	176,546	700,000	-	700,000	IS
31002-153000	800MHz System - PD	76,137	125,362	2,955,618	3,080,980	-	3,080,980	IS
31002-163000	IT CIP upgrades/replacement	19,985	19,985	607,035	627,020	-	627,020	IS
	subtotal	96,122	668,801	3,739,199	4,408,000	-	4,408,000	
	Street projects - Measure M :							
55026-132602	Dillow/Moran Filterra Bio-retention System installation (OCTA ECP Tier 1)	-	-	99,240	99,240	-	99,240	WU
55026-142600	Bolsa Chica widening from Duncannon to Old Bolsa Chica - construction (OCTA ACE)	266	431,855	336,895	768,750	-	768,750	TS
55026-142601	Rancho Road widening - design (M2)	251	35,676	3,284	38,960	-	38,960	TS
55026-142603	City wide street improvements (M2)	72,959	1,143,071	8,913	1,151,984	-	1,151,984	TS
55026-142605	City-wide catch basin screen (OCTA ECP)	-	23,000	69,028	92,028	-	92,028	TS
55026-152600	Traffic Signal Modifications - design (HSIP \$28,500 & M2 \$3,200)	-	3,200	800	4,000	-	4,000	TS
55026-152601	Rancho Road widening (match) - construction (M2 \$189,000 & HSIP \$756,000)	157,163	168,783	20,217	189,000	-	189,000	TS
55026-152603	City wide street improvements (M2 \$807,800 & 2103 \$985,724)	434,234	729,052	78,948	808,000	-	808,000	TS
55026-152604	City-wide catch basin screen (OCTA ECP)	168,929	168,929	31,071	200,000	-	200,000	TS
55026-152605	Bus Stop improvements (Project W)	-	31,510	18,490	50,000	-	50,000	TS
55026-162601	Bolsa/Magnolia improvements (M2 \$375,000 OCTA ICE \$875,000)	698,513	698,513	551,487	1,250,000	-	1,250,000	TS
55026-162602	City-wide Catch Basin Screen FY 15/16 (OCTA ECP)	14,810	14,810	105,190	120,000	-	120,000	TS
55026-172600	Westminster Blvd. improvements (Goldenwest to Edwards) (M2 \$680,000, OCTA APM)	14,810	14,810	1,165,190	-	1,180,000	1,180,000	TS
55026-172601	City-wide Catch Basin Screen FY 16/17 (ECP)	14,810	14,810	72,190	-	87,000	87,000	TS
55026-172602	Beach Blvd. median irrigation modernization I-405 to Westminster (OCTA ECP)	14,810	14,810	185,190	-	200,000	200,000	WU
	subtotal	1,591,555	3,492,829	2,746,133	4,771,962	1,467,000	6,238,962	
	Traffic impact projects:							
55031-073100	Traffic signal installation-Hoover & 21st St (TIF)	-	7,381	183,169	190,550	-	190,550	TS
55031-123100	Goldenwest Traffic Signal Synchronization	2,560	17,283	2,717	20,000	-	20,000	TS
55031-163100	Traffic Signal Modifications - Construction Westminster/University, Bushard/Hazard, Bushard/McFadden, Ward/Bolsa (HSIP \$575,700 & TIF \$64,000)	-	-	64,000	64,000	-	64,000	TS
55031-163101	Traffic Signal Modifications - Construction Westminster/Olive (HSIP \$144,000 & TIF	-	-	16,000	16,000	-	16,000	TS
55031-173100	Westminster Blvd. traffic signal synchronization (Project P) (TI \$84,448)	-	-	84,448	-	84,448	84,448	TS
55031-173101	Brookhurst Street traffic signal synchronization (Project P) (TI \$28,172)	-	-	28,172	-	28,172	28,172	TS
55031-173102	Magnolia Street traffic signal synchronization (Project P) (TI \$44,244)	-	-	44,244	-	44,244	44,244	TS
	subtotal	2,560	24,664	422,750	290,550	156,864	447,414	
	Gas Tax projects:							
55036-083600	Bolsa median improvements - Magnolia to Beach (design only)	-	94,905	5,095	100,000	-	100,000	TS
55036-113600	Safe Routes to School (10/11)	-	565,774	28,226	594,000	-	594,000	PA
55036-113602	Replace Lighting Fixtures, Sensors, Controls and Occupancy Controllers for City Buildings	-	50,004	20,762	70,766	-	70,766	WU
55036-113604	Replace LED Yellow Signal Indicators and Street Name Retrofit Kits	-	495,127	26,873	522,000	-	522,000	TS
55036-133601	15th Street and Jackson Street improvements	-	10,981	34,019	45,000	-	45,000	TS
55036-143601	City-wide concrete	100,000	264,539	100,000	264,539	100,000	364,539	TS
55036-143602	City-wide striping	27,262	50,382	69,618	90,000	30,000	120,000	TS
55036-163600	City-wide street improvements (GT)	464,692	464,692	389,602	636,294	218,000	854,294	TS
55036-173600	Westminster Blvd. Improvements (Goldenwest to Edwards) (GT)	-	-	95,000	-	95,000	95,000	TS
55036-173601	Garden Grove Blvd. Improvements (Goldenwest to Edwards) (ATP)	-	-	330,000	-	330,000	330,000	TS
	subtotal	591,954	1,996,404	1,099,195	2,322,599	773,000	3,095,599	

MULTI-YEAR CAPITAL IMPROVEMENT PLAN AND FY 2016-17 CAPITAL BUDGET

FY 2016 – 2017

Project Number	Project Description	2015-16 Expenses	Life to Date Expenses	Project Balance	Existing Approp.	2016-17 Budget	Total Budget	Project Type
	Street Improvement projects:							
55037-123700	Safe Routes to School (11/12)		157,818	36,282	194,100	-	194,100	PA
55037-143700	Bolsa Chica widening from Duncannon to Old Bolsa Chica - construction (2103)	-	190,528	65,722	256,250	-	256,250	TS
55037-153700	Traffic Signal Mods - design (HSIP \$28,500 & M2 \$3,200)	-	28,500	500	29,000	-	29,000	TS
55037-153701	Rancho Road Widening (M2 \$189k HSIP)	656,668	656,668	99,332	756,000	-	756,000	TS
55037-153702	City-wide street improvements (M2 \$807,800 & 2103 \$985,724)	398,874	568,376	417,624	986,000	-	986,000	TS
55037-163700	Traffic Signal Modifications - Construction Westminster/University, Bushard/Hazard, Bushard/McFadden, Ward/Bolsa (HSIP \$575,700 & TIF \$64,000)	-	-	575,700	575,700	-	575,700	TS
55037-163701	Traffic Signal Modifications - Construction Westminster/Olive (HSIP \$144,000 & TIF)	-	-	144,000	144,000	-	144,000	TS
	subtotal	1,055,542	1,601,890	1,339,160	2,941,050	-	2,941,050	
	Water utility projects:							
80060-105502	Water Conservation/improvements (80060)	223,992	479,890	141,442	546,332	75,000	621,332	WU
55502-115502	Well site security	13,451	36,665	19,935	48,300	8,300	56,600	WU
55502-115503	Disinfection unit replacement at well sites	-	149,694	210,306	360,000	-	360,000	WU
55502-115504	Water master plan update	-	15,000	135,000	150,000	-	150,000	WU
55502-125500	Periodic Repair/Replacement	296,750	1,354,467	639,079	1,568,546	425,000	1,993,546	WU
55502-125501	Replace small disinfection units	84,707	326,367	76,663	403,030	-	403,030	WU
55502-125503	Well 4 Rehabilitation	-	226,520	73,480	300,000	-	300,000	WU
55502-135500	Well maintenance and repair	476,762	865,999	364,001	980,000	250,000	1,230,000	WU
55502-135502	City-wide water line improvements	1,265,795	4,869,677	355,323	5,225,000	-	5,225,000	WU
55502-155500	New SCADA computer/Software upgrades to current operating systems	33,069	33,069	1,016,931	1,050,000	-	1,050,000	IS
55502-175500	Portable Generators for Well Pumps	-	-	150,000	-	150,000	150,000	WU
80060-175501	Beach Blvd. Median Irrigation modernization I-405 to Westminster	-	-	70,000	-	70,000	70,000	WU
	subtotal	2,394,526	8,357,348	3,252,160	10,631,208	978,300	11,609,508	
	Motor Pool projects:							
58002-934401	Remediation Project	28,595	969,261	34,552	1,003,813	-	1,003,813	MF
58002-105801	Senior Transportation	-	5,000	8,647	13,647	-	13,647	MF
58002-145800	Annual Equipment Replacement	511,016	1,298,385	749,441	1,737,826	310,000	2,047,826	MF
	subtotal	539,611	2,272,646	792,640	2,755,286	310,000	3,065,286	
	Street & safety lighting projects:							
59502-115900	Decorative streetlight for Bolsa Undergrounding project from Magnolia to	20,988	149,564	30,436	180,000	-	180,000	WU
59502-135900	Street lighting retrofit Westminster Blvd. between Bolsa Chica and Bushard	10,000	124,443	75,557	200,000	-	200,000	WU
59502-145900	Park improvements - Lighting	1,832,954	1,832,954	227,085	2,060,039	-	2,060,039	PI
59502-155900	Hoover St walking & biking trail improvements	1,740,399	1,796,863	103,137	1,900,000	-	1,900,000	PI
	subtotal	3,604,341	3,903,824	436,215	4,340,039	-	4,340,039	
	Community Development projects:							
60002-026000	Code Enforcement Grant Funds	-	8,388	6,489	14,877	-	14,877	ED
60002-136000	Community Development Housing Element	-	40,765	24,235	65,000	-	65,000	ED
60002-136001	Planning IT Improvements	-	22,839	52,161	75,000	-	75,000	ED
60002-146000	General Plan & Implementation Measures	602,043	993,129	439,521	1,432,650	-	1,432,650	ED
	subtotal	602,043	1,065,121	522,406	1,587,527	-	1,587,527	
	Building Maintenance projects:							
75502-127500	Senior Center - sound & audio system	7,936	24,587	9,113	33,700	-	33,700	MF
75502-157502	Door upgrade at Senior Center	-	-	12,808	12,808	-	12,808	MF
75502-167500	Lighting for garage at New Yard	18,997	18,997	1,244	20,241	-	20,241	MF
75502-167501	Energy Management and Control Systems	56,000	56,000	-	56,000	-	56,000	MF
75502-167502	New Corporate Yard - painting	33,019	33,019	2,740	35,759	-	35,759	MF
75502-177500	UPS Batteries	-	-	60,000	-	60,000	60,000	MF
75502-177501	Rose Center Kitchen Floor	-	-	20,000	-	20,000	20,000	MF
75502-177502	Post Office Plumbing	-	-	25,000	-	25,000	25,000	MF
75502-177503	Rose Center Emergency Management System	-	-	60,000	-	60,000	60,000	MF
	subtotal	115,952	132,603	190,905	158,508	165,000	323,508	

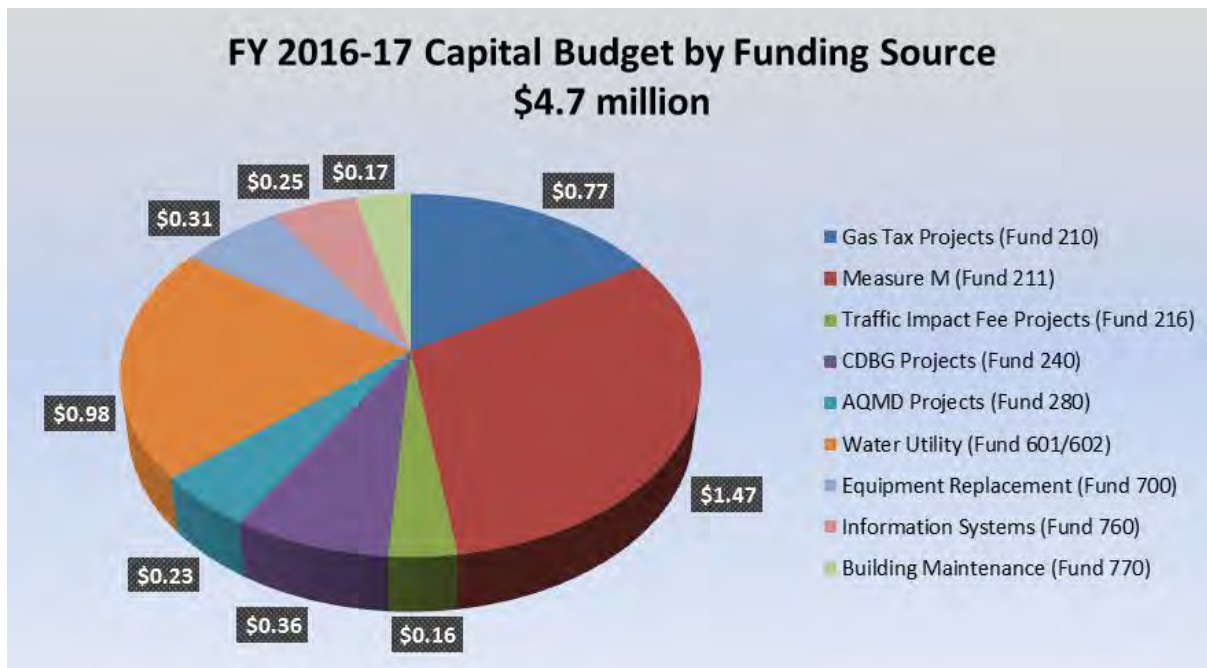
MULTI-YEAR CAPITAL IMPROVEMENT PLAN AND FY 2016-17 CAPITAL BUDGET

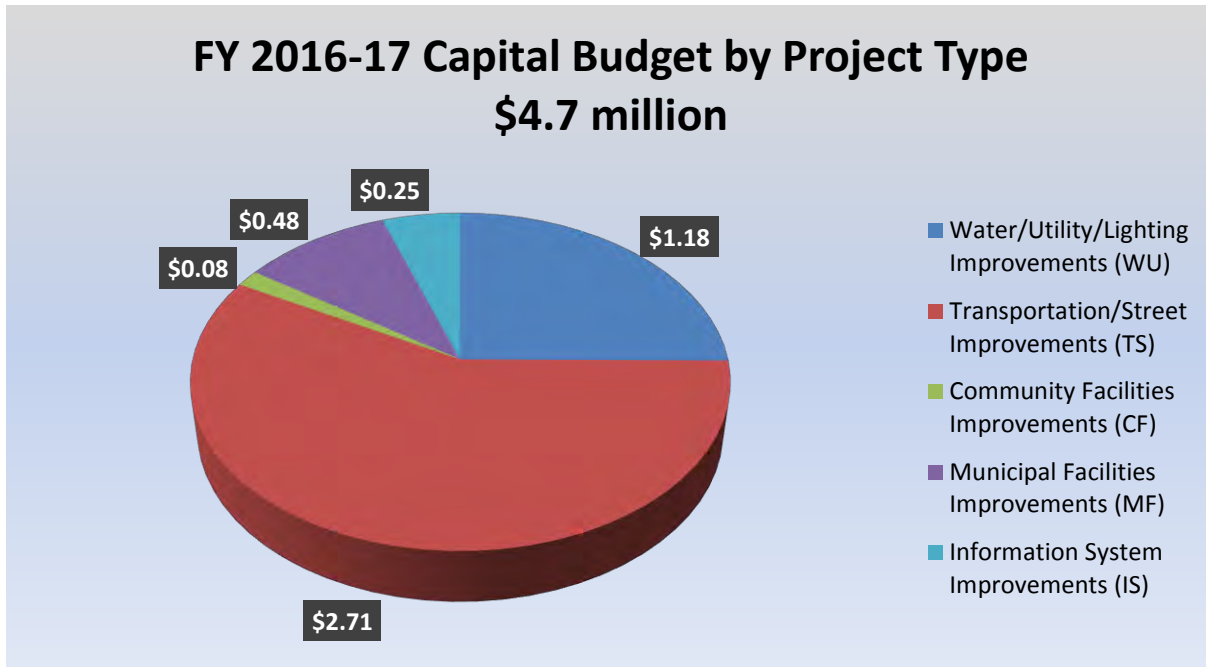
FY 2016 – 2017

Project Number	Project Description	2015-16 Expenses	Life to Date Expenses	Project Balance	Existing Approp.	2016-17 Budget	Total Budget	Project Type
Park Dedication projects:								
76502-057603	Court resurfacing	-	38,402	14,398	52,800	-	52,800	PI
76502-087602	Park projects contingency	184,483	595,312	11,854	607,166	-	607,166	PI
76502-107600	Irrigation systems at various parks	-	8,158	19,762	27,920	-	27,920	PI
76502-127600	Liberty basketball court, skate park, handball	40,000	40,000	-	40,000	-	40,000	PI
76502-147600	Refurbish sandboxes at all city parks	948	948	39,052	40,000	-	40,000	PI
76502-147601	FRC Renovation	-	373,332	1,668	375,000	-	375,000	PI
76502-157600	Cushion cap overlay at 4 parks	-	-	110,000	110,000	-	110,000	PI
76502-157601	Park platform replacement	30,066	44,495	5,505	50,000	-	50,000	PI
76502-157602	Hoover St walking & biking trail improvements	497,197	552,799	97,201	650,000	-	650,000	PI
76502-177600	City-wide park maintenance	2,000	2,000	48,000	50,000	-	50,000	PI
	subtotal	754,694	1,655,446	347,440	2,002,886	-	2,002,886	
Total funded projects		16,980,480	58,705,229	33,312,747	87,325,431	4,692,545	92,017,976	
Distribution by Funds:								
General Fund (100)		698,165	1,733,922	9,598,041	11,331,963	-	11,331,963	
Park Dedication (200)		754,694	1,655,446	347,440	2,002,886	-	2,002,886	
Gas Tax Fund (210)		591,954	1,996,404	1,099,195	2,322,599	773,000	3,095,599	
Measure M Fund (211)		1,591,555	3,492,829	2,746,133	4,771,962	1,467,000	6,238,962	
Street Improvements Fund (214)		1,055,542	1,601,890	1,339,160	2,941,050	-	2,941,050	
Traffic Impact Fee Fund (216)		2,560	24,664	422,750	290,550	156,864	447,414	
Municipal Lighting Fund (220)		3,604,341	3,903,824	436,215	4,340,039	-	4,340,039	
CDBG Fund (240)		239,258	251,853	610,528	500,000	362,381	862,381	
AQMD Fund (280)		-	-	230,000	-	230,000	230,000	
SAWRA Fund (501)		5,214,075	30,112,788	11,298,638	41,411,426	-	41,411,426	
Water Utility Fund (600, 601, 602)		2,394,526	8,357,348	3,252,160	10,631,208	978,300	11,609,508	
Equipment Replacement Fund (700)		539,611	2,272,646	792,640	2,755,286	310,000	3,065,286	
Computer Equip. Replacement Fund (760)		178,247	3,169,012	948,942	3,867,954	250,000	4,117,954	
Government Buildings Fund (770)		115,952	132,603	190,905	158,508	165,000	323,508	
Total funded projects		16,980,480	58,705,229	33,312,747	87,325,431	4,692,545	92,017,976	

FY 2016-17 CAPITAL BUDGET

The following charts, schedule and project information sheets provide information for all capital projects with new allocations for 2016-17. This level of detail is provided to help the reader better understand the City's description and justification for capital projects as well as providing an insight to the project financing for projects expected to be completed and/or financed beyond the fiscal year 2016-17.





		Amount	Project Type
Gas Tax Projects (Fund 210)			
55036-143601	City-wide concrete FY 16/17 (GT)	\$100,000	TS
55036-143602	City-wide striping FY 15/16 (GT)	\$30,000	TS
55036-163600	City-wide Street Improvements (GT)	\$218,000	TS
55036-173600	Westminster Blvd. Improvements (Goldenwest to Edwards) (GT)	\$95,000	TS
55036-173601	Garden Grove Blvd. Improvements (Goldenwest to Edwards) (ATP)	\$330,000	TS
Total requests		\$773,000	
Measure M (Fund 211)			
55026-172600	Westminster Blvd. Improvements (Goldenwest to Edwards) (M2 \$680,000, OCTA APM \$500,000)	\$1,180,000	TS
55026-172601	City-wide Catch Basin Screen FY 16/17 (OCTA ECP)	\$87,000	TS
55026-172602	Beach Blvd. Median Irrigation modernization I-405-Wstmn (OCTA ECP)	\$200,000	WU
Total requests		\$1,467,000	
Traffic Impact Fee Projects (Fund 216)			
55031-173100	Westminster Blvd. traffic signal synchronization (Project P) (TI \$84,448)	\$84,448	TS
55031-173101	Brookhurst Street traffic signal synchronization (Project P) (TI \$28,172)	\$28,172	TS
55031-173102	Magnolia Street traffic signal synchronization (Project P) (TI \$44,244)	\$44,244	TS
Total requests		\$156,864	
CDBG Projects (Fund 240)			
16510-171600	CDBG Street Improvement Project	\$287,381	TS
16510-171601	Senior Center Rehabilitaiton	\$75,000	CF
Total requests		\$362,381	
AQMD Projects (Fund 280)			
14802-171400	Electrical charging stations (AQMD \$115,000; City \$115,000)	\$230,000	TS
Total requests		\$230,000	

MULTI-YEAR CAPITAL IMPROVEMENT PLAN AND FY 2016-17 CAPITAL BUDGET

FY 2016 – 2017

		<u>Amount</u>	<u>Project Type</u>
Water Utility (Fund 601/602)			
55502-125500	Periodic Repair/Replacement - The repair and replacement of City owned water systems. Brass parts, pipeline materials, valves, meters, and other necessary parts and equipment required to maintain the system.	\$425,000	WU
55502-135500	Water Well Maintenance and Repair - The Maintenance Repair and Replacement of City owned Water Wells City Wide	\$250,000	WU
55502-115502	Well site security - Security measures to ensure that City owned water wells are secure from vandalism and malicious acts. Final year Cost is calculated based on prior installations and inflation.	\$8,300	WU
55502-175500	Portable Generators for Well Pumps - This is a replacement portable generator for operating Water Wells during electrical outages and emergencies.	\$150,000	WU
80060-105502	Water conservation - Continued education, water saving device giveaways, banners, advertisement, conservation gardens, water restriction enforcement. The City must meet the requirements of SBx7X7 and Executive order 20X2020.	\$75,000	WU
80060-175501	Beach Blvd. Median Irrigation modernization I-405-Wstmn	<u>\$70,000</u>	WU
Total requests		<u>\$978,300</u>	
Equipment Replacement (Fund 700)			
58002-145800	Annual equipment replacement project		
	Patrol Vehicles (4)	\$180,000	MF
	Crime Scene Investigation Van	\$60,000	MF
	Animal Control truck	<u>\$70,000</u>	MF
Total requests		<u>\$310,000</u>	
Information Systems (Fund 760)			
14502-174200	Technology Replacement	<u>\$250,000</u>	IS
Total requests		<u>\$250,000</u>	
Building Maintenance (Fund 770)			
75502-177500	UPS Batteries - For replacement of the UPS batteries at the emergency operations center at PD. These batteries are nearing their shelf life and are due for replacement. There are 160 batteries in all, and these batteries are a critical component to the emergency operations center.	\$60,000	MF
75502-177501	Rose Center Kitchen Floor - For repair/replacement of the floor in the kitchen area, which has aged and is deteriorating. The Health Department also made note of the condition in their most recent inspection report.	\$20,000	MF
75502-177502	Post Office Plumbing - To have the sewer line at the post office coated/relined to prevent continued plugging of the line.	\$25,000	MF
75502-177503	Rose Center Energy Management System - For the installation of the Energy Management and Control System, which will now be the on the same system as the other City buildings.	\$60,000	MF
Total requests		<u>\$165,000</u>	
Grand Total CIP Requests		<u>\$4,692,545</u>	
Fund 400 - Capital Projects		\$3,714,245	
Fund 601/602 - Water - Capital Projects		\$978,300	

MULTI-YEAR CAPITAL IMPROVEMENT PLAN AND FY 2016-17 CAPITAL BUDGET

FY 2016 – 2017

City of Westminster Project Information Sheet Fiscal Year 2016-17 City-Wide Concrete

Project Name City-Wide Concrete
Department Public Works Department
Account Number 55036-143601

FY 16-17 Appropriation \$ 100,000
Work Performed by Contract
Project Status Ongoing

DESCRIPTION

Repair damaged concrete sidewalk, curb, gutter, driveway approach, wheelchair ramps and bus pad citywide

JUSTIFICATION

Repairing damaged concrete work in public right of way will reduce on-going maintenance and City's liability exposure.

On-going Operating & Maintenance Impact: Project is expected to reduce annual maintenance to concrete work citywide. Annual allocation includes budget for operating costs.

Funding Sources	PROJECT FINANCING							
	Prior Years	2015-16	2016-17	2017-18	2018-19	2019-20	Future Years	TOTALS
Gas Tax	241,782	100,000	100,000	100,000	100,000	100,000	-	741,782
Totals	\$ 241,782	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	\$ 741,782
Expenditures								
Construction and Re-Construction	Totals	\$ 218,579	\$ 123,203	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	\$ 741,782
Balance	\$ 23,203	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project Manager: Marwan Youssef, Public Works Director/City Engineer

City of Westminster Project Information Sheet Fiscal Year 2016-17 City-Wide Striping

Project Name City-Wide Striping
Department Public Works Department
Account Number 55036-143602

FY 16-17 Appropriation \$ 30,000
Work Performed by Contract
Project Status Ongoing

DESCRIPTION

Refresh or restripe old and faded striping and markings on arterial and residential streets citywide

JUSTIFICATION

Refreshing old and faded striping and markings will increase safety for the drivers and reduce City's liability exposure.

On-going Operating & Maintenance Impact: Project is expected to reduce annual maintenance to striping citywide. The annual allocation includes all required operating costs.

Funding Sources	PROJECT FINANCING							
	Prior Years	2015-16	2016-17	2017-18	2018-19	2019-20	Future Years	TOTALS
Gas Tax	60,000	30,000	30,000	30,000	30,000	30,000	-	210,000
Totals	\$ 60,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	\$ 210,000
Expenditures								
Construction and Re-Construction	Totals	\$ 23,120	\$ 27,262	\$ 30,000	\$ 30,000	\$ 30,000	\$ 39,618	\$ 210,000
Balance	\$ 36,880	\$ 39,618	\$ 39,618	\$ 39,618	\$ 39,618	\$ 39,618	\$ -	\$ -

Project Manager: Marwan Youssef, Public Works Director/City Engineer

MULTI-YEAR CAPITAL IMPROVEMENT PLAN AND FY 2016-17 CAPITAL BUDGET

FY 2016 – 2017

City of Westminster Project Information Sheet Fiscal Year 2016-17 City Wide Street Improvements

Project Name City Wide Street Improvements **FY 16-17 Appropriation** \$ 505,381
Department Public Works Department **Work Performed by** Contract
Account Number 16510-161600, 16510-171600, 55026-142603, 55026-152603, 55026-162600, 55036-163600, 55037-153702 **Project Status** Ongoing

DESCRIPTION	JUSTIFICATION
Resurface (overlay) and reconstruct the City's cement treated base streets and roads and concrete (sidewalk, driveway apron, curb, gutter and pedestrian ramps) citywide.	Ongoing maintenance and reconstruction to the City's deteriorated streets, alleys and sidewalks will reduce on-going maintenance, improve ride quality and reduce the City's liability exposure.

On-going Operating & Maintenance Impact: Project is expected to reduce annual maintenance to City streets, alleys, and sidewalks. Annual allocation includes budget for operating costs.

Funding Sources	PROJECT FINANCING							TOTALS
	Prior Years	2015-16	2016-17	2017-18	2018-19	2018-19	Future Years	
Measure M 2	2,352,439	354,856						2,707,295
Gas Tax	3,183,522	636,294	218,000	220,000	225,000	230,000		4,712,816
CDBG	285,000	250,000	287,381	250,000	250,000	250,000		1,572,381
Totals	\$ 5,820,961	\$ 1,241,150	\$ 505,381	\$ 470,000	\$ 475,000	\$ 480,000	\$ -	\$ 8,992,492
Expenditures								
Design and Construction								
Totals	\$ 4,371,174	\$ 1,993,535	\$ 1,000,000	\$ 550,000	\$ 500,000	\$ 290,303	\$ 287,480	\$ 8,992,492
Balance	\$ 1,449,787	\$ 697,402	\$ 202,783	\$ 122,783	\$ 97,783	\$ 287,480	\$ -	\$ -

Project Manager: Marwan Youssef, Public Works Director/City Engineer

City of Westminster Project Information Sheet Fiscal Year 2016-17 Westminster Boulevard Improvements

Project Name Westminster Boulevard Improvements **FY 16-17 Appropriation** \$ 1,275,000.00
Department Public Works Department **Work Performed by** Contract
Account Number 55026-172600, 55036-173600 **Project Status** New

DESCRIPTION	JUSTIFICATION
Improvements from Goldenwest to Edwards	Grant funding of \$500,000

On-going Operating & Maintenance Impact: Project is expected to reduce annual maintenance to City residential streets and right of ways.

Funding Sources	PROJECT FINANCING							TOTALS
	Prior Years	2015-16	2016-17	2017-18	2018-19	2019-20	Future Years	
OCTA APM competitive funds			500,000					500,000
Gas Tax Funds			680,000					680,000
Measure M2			95,000					95,000
Totals	\$ -	\$ -	\$ 1,275,000	\$ -	\$ -	\$ -	\$ -	\$ 1,275,000
Expenditures								
Construction								
Totals	\$ -	\$ -	\$ 700,000	\$ 575,000	\$ -	\$ -	\$ -	\$ 1,275,000
Balance	\$ -	\$ -	\$ 575,000	\$ -	\$ -	\$ -	\$ -	\$ -

Project Manager: Marwan Youssef, Public Works Director/City Engineer

MULTI-YEAR CAPITAL IMPROVEMENT PLAN AND FY 2016-17 CAPITAL BUDGET

FY 2016 – 2017

City of Westminster Project Information Sheet Fiscal Year 2016-17 Garden Grove Boulevard Improvements

Project Name Garden Grove Boulevard Improvements
Department Public Works Department
Account Number 55026-172600, 55036-173600

FY 16-17 Appropriation \$ 330,000.00
Work Performed by Contract
Project Status New

DESCRIPTION
Improvements from Goldenwest to Edwards - design only.

JUSTIFICATION
Grant funding of \$330,000 Active Transportation Program (ATP). Construction phase scheduled for 2018-19 and will be funded by ATP grant and City match.

On-going Operating & Maintenance Impact: Project is expected to reduce annual maintenance to City residential streets and right of ways.

Funding Sources	PROJECT FINANCING							TOTALS
	Prior Years	2015-16	2016-17	2017-18	2018-19	2019-20	Future Years	
ATP competitive funds			330,000		2,402,701			2,732,701
Gas Tax					407,925			407,925
Totals	\$ -	\$ -	\$ 330,000	\$ -	\$ 2,810,626	\$ -	\$ -	\$ 3,140,626
Expenditures								
Construction			200,000	130,000	1,500,000	1,310,626		3,140,626
Totals	\$ -	\$ -	\$ 200,000	\$ 130,000	\$ 1,500,000	\$ 1,310,626	\$ -	\$ 3,140,626
Balance	\$ -	\$ -	\$ 130,000	\$ -	\$ 1,310,626	\$ -	\$ -	\$ -

Project Manager: Marwan Youssef, Public Works Director/City Engineer

City of Westminster Project Information Sheet Fiscal Year 2016-17 City-wide Catch Basin Screen

Project Name City-wide Catch Basin Screen
Department Public Works Department
Account Number 55026-142605, 55026-152604,
55026-162602, 55026-172601

FY 16-17 Appropriation \$ 87,000
Work Performed by Contract
Project Status Ongoing

DESCRIPTION
Install metal screen at catch basins citywide to eliminate debris entering into the storm drain system

JUSTIFICATION
Installing metal screens will reduce on-going maintenance to the catch basins and eliminate debris entering the City's storm drain system.

On-going Operating & Maintenance Impact: No significant maintenance as a result of this project

Funding Sources	PROJECT FINANCING							TOTALS
	Prior Years	2015-16	2016-17	2017-18	2018-19	2019-20	Future Years	
OCTA ECP	292,028	120,000	87,000	-	-	-	-	499,028
Totals	\$ 292,028	\$ 120,000	\$ 87,000	\$ -	\$ -	\$ -	\$ -	\$ 499,028
Expenditures								
Const. and Re-Construction			200,000	92,289				499,028
Totals	\$ 23,000	\$ 183,739	\$ 200,000	\$ 92,289	\$ -	\$ -	\$ -	\$ 499,028
Balance	\$ 269,028	\$ 205,289	\$ 92,289	\$ -	\$ -	\$ -	\$ -	\$ -

Project Manager: Marwan Youssef, Public Works Director/City Engineer

MULTI-YEAR CAPITAL IMPROVEMENT PLAN AND FY 2016-17 CAPITAL BUDGET

FY 2016 – 2017

**City of Westminster
Project Information Sheet
Fiscal Year 2016-17
Beach Boulevard Median Irrigation**

Project Name City-wide Water Line Improvements
Department Water Department
Account Number 55502-135502

FY 16-17 Appropriation \$ 270,000
Work Performed by Contract
Project Status One-time

DESCRIPTION

Modernization of irrigation system in medians on Beach Boulevard from I-405 freeway to Westminster Boulevard.

JUSTIFICATION

Grant Funded with match from water conservation

On-going Operating & Maintenance Impact: Project is expected to reduce annual cost of water for median irrigation on Beach Boulevard.

		PROJECT FINANCING							
Funding Sources	Prior Years	2015-16	2016-17	2017-18	2018-19	2019-20	Future Years	TOTALS	
Water Charges			70,000					70,000	
COCTA ECP			200,000					200,000	
Totals	\$ -	\$ -	\$ 270,000	\$ -	\$ -	\$ -	\$ -	\$ 270,000	
Expenditures									
Construction									
Totals	\$ -	\$ -	\$ 270,000	\$ -	\$ -	\$ -	\$ -	\$ 270,000	
Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

Project Manager: Marwan Youssef, Public Works Director/City Engineer

MULTI-YEAR CAPITAL IMPROVEMENT PLAN AND FY 2016-17 CAPITAL BUDGET

FY 2016 – 2017

**City of Westminster
Project Information Sheet
Fiscal Year 2016-17
Traffic Signal Synchronization**

Project Name Traffic Signal Synchronization
Department Public Works Department
Account Number 55031-173100, 55031-173101, 55031-173102

FY 16-17 Appropriation \$ 156,864
Work Performed by Contract
Project Status New

DESCRIPTION

Traffic signal synchronization Westminster Boulevard, Brookhurst Street and Magnolia Street. The goal of the project is to optimize traffic signal timings based on existing traffic patterns with the intent to reduce stops and delays, reduce travel times, lower fuel consumption, increase average speeds and improve air quality and reduce greenhouse gases.

JUSTIFICATION

Project P grant funds of \$687,480. This project accounts for the City's 20 % match from traffic impact funds. Remaining match of \$15,006 will be provided by in-kind staff hours. Project P provides funding for projects that develop and maintain multi-jurisdictional traffic signal synchronization on major arterials throughout Orange County.

On-going Operating & Maintenance Impact: The project includes hardware and software upgrades and equipment upgrades. All newly installed equipment will become the property of the City of Westminster. No significant ongoing maintenance costs are anticipated.

Funding Sources	PROJECT FINANCING							
	Prior Years	2015-16	2016-17	2017-18	2018-19	2019-20	Future Years	TOTALS
Traffic Impact Fees			156,864					156,864
Totals	\$ -	\$ -	\$ 156,864	\$ -	\$ -	\$ -	\$ -	\$ 156,864
Expenditures								
Equipment			156,864					156,864
Totals	\$ -	\$ -	\$ 156,864	\$ -	\$ -	\$ -	\$ -	\$ 156,864
Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project Manager: Marwan Youssef, Public Works Director/City Engineer

MULTI-YEAR CAPITAL IMPROVEMENT PLAN AND FY 2016-17 CAPITAL BUDGET

FY 2016 – 2017

**City of Westminster
Project Information Sheet
Fiscal Year 2016-17
Senior Center Rehabilitation**

Project Name Senior Center Rehabilitation
Department Community Development Block Grant
Account Number 16510-171601

FY 16-17 Appropriation \$ 75,000
Work Performed by Contract
Project Status New

DESCRIPTION

CDBG funds will be used to update the existing Westminster Senior Center, which is popularly attended by hundreds of Westminster seniors each year. The Senior Center is in need of improvements to the Activity Room and the Senior Fitness Room. Improvements include new wall coverings, ceiling tiles, new lighting, paint, permanent benches, and storage.

JUSTIFICATION

The CDBG program provides annual grants on a formula basis to implement a wide variety of community development and housing activities set forth under 24 CFR Part 570. The overriding purpose of the CDBG program is to support “bricks and mortar” activities e.g., acquisition, rehabilitation and preservation, and public improvements and facilities.

On-going Operating & Maintenance Impact: No significant ongoing maintenance anticipate over the amount currently budgeted as part of the annual building maintenance department charge.

Funding Sources	PROJECT FINANCING							
	Prior Years	2015-16	2016-17	2017-18	2018-19	2019-20	Future Years	TOTALS
CDGB Funds			75,000					75,000
								-
Totals	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000
Expenditures								
Const. and Re-Construction			75,000					75,000
Totals	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000
Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project Manager: Marwan Youssef, Public Works Director/City Engineer

MULTI-YEAR CAPITAL IMPROVEMENT PLAN AND FY 2016-17 CAPITAL BUDGET

FY 2016 – 2017

**City of Westminster
Project Information Sheet
Fiscal Year 2016-17
Electrical Charging Stations**

Project Name Electrical Charging Stations
Department Public Works
Account Number 14502-171400

FY 16-17 Appropriation \$ 230,000
Work Performed by Contract
Project Status New

DESCRIPTION
Construction of six electric fuel charging stations with capability to charge a total of 12 vehicles. Stations will be located at City Hall (2), Community Services (1), Civic Center Parking Garage (2) and City Yard (1).

JUSTIFICATION
The project is funded through a grant from AQMD with a 50% match from the annual AQMD allocation. Operating costs will be paid from revenues generated and the source fund.

On-going Operating & Maintenance Impact: No significant on-going maintenance as a result of this project

Funding Sources	PROJECT FINANCING							TOTALS
	Prior Years	2015-16	2016-17	2017-18	2018-19	2019-20	Future Years	
AQMD funds			230,000					230,000
Totals			\$ 230,000					\$ 230,000
Expenditures								
Construction/Installation			\$ 230,000					\$ 230,000
Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project Manager: Marwan Youssef, Public Works Director/City Engineer

**City of Westminster
Project Information Sheet
Fiscal Year 2016-17
Periodic Repair and Replacement**

Project Name Periodic Repair and Replacement
Department Water Department
Account Number 55502-125500

FY 16-17 Appropriation \$425,000
Work Performed by Contract
Project Status Ongoing

DESCRIPTION
This project is used for the replacement of parts and equipment needed to maintain the City's water system.

JUSTIFICATION
This project ensures the ability of the City's water system to supply water to fire hydrants, valves, mains and service lines.

On-going Operating & Maintenance Impact: This project will reduce ongoing and annual maintenance. Projected annual allocation of \$425,000.

Funding Sources	PROJECT FINANCING							TOTALS
	Prior Years	2015-16	2016-17	2017-18	2018-19	2019-20	Future Years	
Water Charges	1,348,546	220,000	425,000	425,000	425,000	425,000	-	3,268,546
Totals	\$1,348,546	\$ 220,000	\$ 425,000	\$ 425,000	\$ 425,000	\$ 425,000	\$ -	\$3,268,546
Expenditures								
Repairs/Replacement	\$ 1,057,717	\$ 296,750	\$ 425,000	\$ 425,000	\$ 425,000	\$ 425,000	\$ 214,079	\$ 3,268,546
Balance	\$290,829	\$ 214,079	\$ 214,079	\$ 214,079	\$ 214,079	\$ 214,079	\$ -	\$ -

Project Manager: Marwan Youssef, Public Works Director/City Engineer

MULTI-YEAR CAPITAL IMPROVEMENT PLAN AND FY 2016-17 CAPITAL BUDGET

FY 2016 – 2017

City of Westminster Project Information Sheet Fiscal Year 2016-17 Well Maintenance and Repair

Project Name Well Maintenance and Repair
Department Water Department
Account Number 55502-135500

FY 16-17 Appropriation \$ 250,000
Work Performed by Contract
Project Status Ongoing

DESCRIPTION

Maintenance and repairs/improvements to City owned water wells.

JUSTIFICATION

Continued preventative maintenance and repairs to the City owned Wells ensure a reliable source of water to the Westminster Community and meets all State and Federal requirements

On-going Operating & Maintenance Impact: Keeps the City in compliance with State and Federal guidelines. Projected annual allocation of \$250,000.

Funding Sources	PROJECT FINANCING							
	Prior Years	2015-16	2016-17	2017-18	2018-19	2019-20	Future Years	TOTALS
Water Charges	400,000	380,000	250,000	250,000	250,000	250,000	-	1,780,000
Totals	\$ 400,000	\$ 380,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ -	\$ 1,780,000
Expenditures								
Construction	\$ 189,237	\$ 476,762	\$ 300,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 64,001	\$ 1,780,000
Balance	\$ 210,763	\$ 114,001	\$ 64,001	\$ 64,001	\$ 64,001	\$ 64,001	\$ -	\$ -

Project Manager: Marwan Youssef, Public Works Director/City Engineer

City of Westminster Project Information Sheet Fiscal Year 2016-17 Well Site Security

Project Name Well Site Security
Department Water Department
Account Number 55502-115502

FY 16-17 Appropriation \$ 8,300
Work Performed by Contract
Project Status Ongoing

DESCRIPTION

Continued improvements to well site security systems to protect our water supply.

JUSTIFICATION

For the ongoing requirement to provide security devices at all water facilities as outlined by Homeland security and the State of California

On-going Operating & Maintenance Impact: Maintenance is included in the project annual allocation. Projected annual allocation of \$8,300.

Funding Sources	PROJECT FINANCING							
	Prior Years	2015-16	2016-17	2017-18	2018-19	2019-20	Future Years	TOTALS
Water Charges	40,000	8,300	8,300	8,300	8,300	8,300	-	81,500
Totals	\$ 40,000	\$ 8,300	\$ 8,300	\$ 8,300	\$ 8,300	\$ 8,300	\$ -	\$ 81,500
Expenditures								
Construction	\$ 23,214	\$ 13,451	\$ 8,300	\$ 8,300	\$ 8,300	\$ 8,300	\$ 11,635	\$ 81,500
Balance	\$ 16,786	\$ 11,635	\$ 11,635	\$ 11,635	\$ 11,635	\$ 11,635	\$ -	\$ -

Project Manager: Marwan Youssef, Public Works Director/City Engineer

MULTI-YEAR CAPITAL IMPROVEMENT PLAN AND FY 2016-17 CAPITAL BUDGET

FY 2016 – 2017

**City of Westminster
Project Information Sheet
Fiscal Year 2016-17
Portable Generators for Well Pumps**

Project Name SCADA System Upgrades
Department Water Department
Account Number 55502-175500

FY 16-17 Appropriation \$ 150,000
Work Performed by Contract
Project Status One-time

DESCRIPTION
Replacement of portable generator for operating water wells during electrical outages and emergencies.

JUSTIFICATION
Current generator is being removed due to not meeting EPA and AQMD emission requirements.

On-going Operating & Maintenance Impact: No increase or decrease to on-going maintenance is anticipated with the replacement.

Funding Sources	PROJECT FINANCING							
	Prior Years	2015-16	2016-17	2017-18	2018-19	2019-20	Future Years	TOTALS
Department Charges	-	-	150,000	-	-	-	-	150,000
Totals	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000
Expenditures								
Contractual Services/Installation								
Totals	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000
Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project Manager: Marwan Youssef, Public Works Director/City Engineer

**City of Westminster
Project Information Sheet
Fiscal Year 2016-17
Water Conservation/Improvements**

Project Name Water Conservation/Improvements
Department Water Department
Account Number 80060-105502

FY 16-17 Appropriation \$75,000
Work Performed by Staff
Project Status Ongoing

DESCRIPTION
On-going efforts to educate and promote conserving water for today and tomorrow through continued education, water saving device giveaways, advertisement, conservation garden, banners, and water restriction enforcement. The City must meet the requirements of SBx7X7 and Executive order 20X2020.

JUSTIFICATION
Community out-reach programs designed to help save water and meet the goals of the State

On-going Operating & Maintenance Impact: Continued education and community involvement in conserving water. Ongoing costs are part of the annual allocation.

Funding Sources	PROJECT FINANCING							
	Prior Years	2015-16	2016-17	2017-18	2018-19	2019-20	Future Years	TOTALS
Water Charges	256,332	140,000	75,000	75,000	75,000	75,000	-	696,332
Totals	\$256,332	\$ 140,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ -	\$696,332
Expenditures								
Repairs/Replacement								
Totals	\$ 105,898	\$ 223,992	\$ 100,000	\$ 100,000	\$ 80,000	\$ 80,000	\$ 6,442	\$ 696,332
Balance	\$150,434	\$66,442	\$41,442	\$16,442	\$11,442	\$6,442	\$ -	\$ -

Project Manager: Marwan Youssef, Public Works Director/City Engineer

MULTI-YEAR CAPITAL IMPROVEMENT PLAN AND FY 2016-17 CAPITAL BUDGET

FY 2016 – 2017

City of Westminster Project Information Sheet Fiscal Year 2016-17 Equipment Replacement

Project Name Equipment Replacement
Department Public Works
Account Number 58002-145800

FY 16-17 Appropriation \$310,000
Work Performed by Staff
Project Status Ongoing

DESCRIPTION

This project is used for the replacement of vehicles and equipment needed to maintain the City's fleet. Current year allocation is for the purchase of 4 patrol vehicles, one crime scene investigation truck and an animal control truck.

JUSTIFICATION

This project ensures the ability to replace City equipment and vehicles in a timely manner. Amount vary and based on the need fro replacement each year.

On-going Operating & Maintenance Impact: This project will reduce ongoing and annual maintenance cost by using more efficient vehicles. Annual operations costs are budgeted in the operating fund and charged to the department of use through department charges on year in arrears.

Funding Sources	PROJECT FINANCING							TOTALS
	Prior Years	2015-16	2016-17	2017-18	2018-19	2019-20	Future Years	
Department Charges	1,072,826	665,000	310,000	400,000	400,000	450,000		3,297,826
Totals	\$1,072,826	\$ 665,000	\$ 310,000	\$ 400,000	\$ 400,000	\$ 450,000	\$ -	\$3,297,826
Expenditures								
Vehicle Replacement								
Totals	\$ 787,369	\$ 511,016	\$ 500,000	\$ 525,000	\$ 500,000	\$ 450,000	\$ 24,441	\$ 3,297,826
Balance	\$285,457	\$ 439,441	\$ 249,441	\$ 124,441	\$ 24,441	\$ 24,441	\$ -	-

Project Manager: Marwan Youssef, Public Works Director/City Engineer

City of Westminster Project Information Sheet Fiscal Year 2016-17 Technology Replacement

Project Name Technology Replacement
Department Information Technologies
Account Number 14502-174200

FY 16-17 Appropriation \$ 250,000
Work Performed by Contract
Project Status New

DESCRIPTION

To create a reserve dedicated to the upgrade and replacement of technology related systems.

JUSTIFICATION

Annual allocating of \$250,000 for maintenance and upgrade of City technology systems.

On-going Operating & Maintenance Impact: No significant on-going maintenance as a result of this project

Funding Sources	PROJECT FINANCING							TOTALS
	Prior Years	2015-16	2016-17	2017-18	2018-19	2019-20	Future Years	
Department Charges			250,000	250,000	250,000	250,000		1,000,000
Totals			\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000		\$ 1,000,000
Expenditures								
Construction/Installation								
Totals			\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000		\$ 1,000,000
Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

Project Manager: Chet Simmons, Assistant City Manager

MULTI-YEAR CAPITAL IMPROVEMENT PLAN AND FY 2016-17 CAPITAL BUDGET

FY 2016 – 2017

**City of Westminster
Project Information Sheet
Fiscal Year 2016-17
UPS Batteries**

Project Name UPS Batteries
Department Building Maintenance
Account Number 75502-177500

FY 16-17 Appropriation \$ 60,000
Work Performed by Staff
Project Status New

DESCRIPTION

For replacement of the UPS batteries at the emergency operations center at PD. There are 160 batteries in all, and these batteries are a critical component to the emergency operations center.

JUSTIFICATION

These batteries are nearing their shelf life and are due for replacement.

On-going Operating & Maintenance Impact: No significant on-going maintenance as a result of this project

Funding Sources	PROJECT FINANCING							TOTALS
	Prior Years	2015-16	2016-17	2017-18	2018-19	2019-20	Future Years	
Department Charges			60,000					60,000
Totals			\$ 60,000					\$ 60,000
Expenditures								
Construction/Installation			\$ 60,000					\$ 60,000
Totals			\$ 60,000					\$ 60,000
Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project Manager: Marwan Youssef, Public Works Director/City Engineer

**City of Westminster
Project Information Sheet
Fiscal Year 2016-17
Rose Center Kitchen Floor**

Project Name Rose Center Kitchen Floor
Department Building Maintenance
Account Number 75502-177501

FY 16-17 Appropriation \$ 20,000
Work Performed by Contract
Project Status New

DESCRIPTION

For repair/replacement of the floor in the kitchen area, which has aged and is deteriorating.

JUSTIFICATION

The Health Department also made note of the condition in their most recent inspection report.

On-going Operating & Maintenance Impact: No significant on-going maintenance as a result of this project

Funding Sources	PROJECT FINANCING							TOTALS
	Prior Years	2015-16	2016-17	2017-18	2018-19	2019-20	Future Years	
Department Charges			20,000					20,000
Totals			\$ 20,000					\$ 20,000
Expenditures								
Construction/Installation			\$ 20,000					\$ 20,000
Totals			\$ 20,000					\$ 20,000
Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project Manager: Marwan Youssef, Public Works Director/City Engineer

MULTI-YEAR CAPITAL IMPROVEMENT PLAN AND FY 2016-17 CAPITAL BUDGET

FY 2016 – 2017

**City of Westminster
Project Information Sheet
Fiscal Year 2016-17
Post Office Plumbing**

Project Name Post Office Plumbing
Department Building Maintenance
Account Number 75502-177502

FY 16-17 Appropriation \$ **25,000**
Work Performed by Contract
Project Status New

DESCRIPTION
To have the sewer line at the post office coated/relined to prevent continued plugging of the line.

JUSTIFICATION
To prevent ongoing costs associated with plugging of the line.

On-going Operating & Maintenance Impact: Reduction of maintenance cost associated with plugged line.

Funding Sources	PROJECT FINANCING							TOTALS
	Prior Years	2015-16	2016-17	2017-18	2018-19	2019-20	Future Years	
Department Charges			25,000					25,000
Totals			\$ 25,000					\$ 25,000
Expenditures								
Construction/Installation			\$ 25,000					\$ 25,000
Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project Manager: Marwan Youssef, Public Works Director/City Engineer

**City of Westminster
Project Information Sheet
Fiscal Year 2016-17
Energy Management System**

Project Name Energy Management System
Department Building Maintenance
Account Number 75502-177503

FY 16-17 Appropriation \$ **60,000**
Work Performed by Contract
Project Status New

DESCRIPTION
Install emergency management and control system at the Rose Center so it will be on the same system as the other city buildings.

JUSTIFICATION
Currently, all City buildings are under one Energy Management System (EMS). The Rose Center needs to be converted to the new EMS system.

On-going Operating & Maintenance Impact: No significant on-going maintenance as a result of this project

Funding Sources	PROJECT FINANCING							TOTALS
	Prior Years	2015-16	2016-17	2017-18	2018-19	2019-20	Future Years	
Department Charges			60,000					60,000
Totals			\$ 60,000					\$ 60,000
Expenditures								
Construction/Installation			\$ 60,000					\$ 60,000
Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project Manager: Marwan Youssef, Public Works Director/City Engineer

MULTI-YEAR CAPITAL IMPROVEMENT PLAN AND FY 2016-17 CAPITAL BUDGET

FY 2016 – 2017

MULTI-YEAR CAPITAL IMPROVEMENT PLAN

Future Year Funding Needs:

	Project Total	Funding Source	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	Funding Source Total
<u>I. Seven-Year Capital Improvement Program for the Renewed Measure M (Streets)</u>									
Citywide Arterials - Various Locations	\$ 12,000,000	Unfunded	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 12,000,000
Citywide Cape and Slurry Seals	3,300,000	Unfunded	550,000	550,000	550,000	550,000	550,000	550,000	3,300,000
Citywide Concrete	600,000	Gas Tax	100,000	100,000	100,000	100,000	100,000	100,000	600,000
Citywide Residential Streets Improvements	12,000,000	Measure M	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	6,000,000
		Gas Tax	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	6,000,000
Citywide Striping	180,000	Gas Tax	30,000	30,000	30,000	30,000	30,000	30,000	180,000
Edwards Street Widening Improvements	2,000,000	Measure M	500,000	1,500,000					2,000,000
FY 2015-16 Catch Basin Screen Installation	33,354	In Kind Service	11,118	11,118	11,118				33,354
FY 2016-17 Catch Basin Screen Installation	29,000	In Kind Service	7,250	7,250	7,250	7,250			29,000
Garden Grove Blvd. Bike Lanes, Sidewalks and Roadway Widening Improvements (Valley View to Goldenwest)	2,000,000	Gas Tax (ATP)	2,000,000						2,000,000
Gillespie Park Filterra Bioretention and Irrigation System Modernizations	18,434	In Kind Service	7,300	5,567	5,567				18,434
Street Improvements (CDBG areas)	3,000,000	CDBG	400,000	400,000	400,000	400,000	400,000	400,000	2,400,000
		Gas Tax	100,000	100,000	100,000	100,000	100,000	100,000	600,000
TOTALS - Streets	35,160,788		7,705,668	6,703,935	5,203,935	5,187,250	5,180,000	5,180,000	35,160,788
<u>II. FY 2016-17 Capital Projects (Other Than Streets)</u>									
Periodic Repair and Replacement (Water)	1,489,079	Water Charges	425,000	425,000	425,000	214,079			1,489,079
Well Maintenance and Repair	814,001	Water Charges	250,000	250,000	250,000	64,001			814,001
Well Site Security	36,535	Water Charges	8,300	8,300	8,300	11,635			36,535
Water Conservation/Improvements	266,442	Water Charges	100,000	80,000	80,000	6,442			266,442
Equipment Replacement (Public Works)	1,499,441	Dept Charges	525,000	500,000	450,000	24,441			1,499,441
Technology Replacement (Info Technology)	750,000	Dept Charges	250,000	250,000	250,000				750,000
TOTALS - Other Than Streets	4,855,498		1,558,300	1,513,300	1,463,300	320,598			4,855,498
GRAND TOTAL	\$ 40,016,286		\$ 9,263,968	\$ 8,217,235	\$ 6,667,235	\$ 5,507,848	\$ 5,180,000	\$ 5,180,000	\$ 40,016,286





SUPPLEMENTAL INFORMATION

In July, 2015, the City contracted with Irwin Bornstein, a certified public accountant and retired assistant city manager/municipal finance director with over 35 years of experience, to conduct a full review of the City's budget. The goal of this effort was to develop a three-year financial forecast to provide the City Council with reliable and verified estimates of the size of the projected General Fund deficits for the three-year period FY 2015-16 through FY 2017-18, and also to develop a timeline for how long the City Council had to address the deficits before General Fund reserves would be fully depleted.

The study, presented to the City Council in November 2015, involved a detailed review of individual tax and other revenue sources for the General Fund, as well as major individual expenditure items. The study also included an analysis of the City's internal service funds, and how they relate to the General Fund, and included forecasts of both the City's projected "budget deficits" and its "structural deficits". In May 2016, the consultant updated his report based on actual FY 2015-16 revenues and expenditures to date, and a forecast for FY 2018-19 was added.

Following is a summary of the updated financial forecast that was presented to the City Council in May 2016.

Financial Forecast Summary				
FY 2015-16 to FY 2018-19				
General and Internal Service Funds - Combined				
(in millions of \$)	FY 2015-16 Estimated	FY 2016-17 Preliminary Budget	FY 2017-18 Projected	FY 2018-19 Projected
Revenues	69.5	70.1	71.0	71.4
Expenditures	-75.3	-77.9	-80.0	-82.1
Difference	-5.8	-7.8	-9.0	-10.7
Overhead Charges	1.3	1.1	1.1	1.1
Transfers In/Out – Net	0.7	1.9	-1.1	-1.1
Change in Fund Balances	-3.8	-4.8	-9.0	-10.7
Opening Fund Balance - 7/1	28.0	24.2	19.4	10.4
Ending Fund Balances – 6/30	24.2	19.4	10.4	-0.3

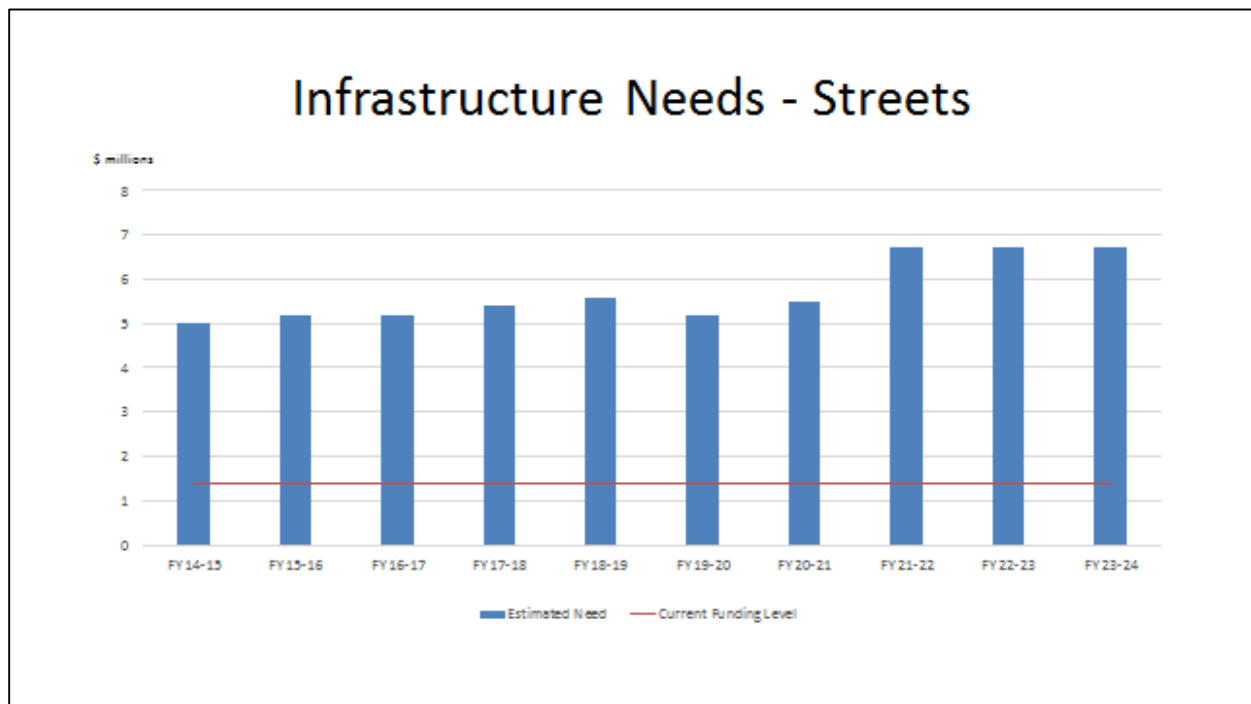
The table above summarizes the four years included in the updated financial forecast presented to the City Council. Revenues were estimated for FY 2015-16 based on year-to-date receipts for FY 2015-16. The revenue projection for FY 2016-17 and beyond assumed a continuation of the "modest growth" through FY 2018-19, with major revenue sources (for example, property tax and sales tax) continuing to grow but at a decreasing rate. Expenditures were estimated for FY 2015-16 based on year-to-date actual expenditures, and forecasted in future years based on a "status quo" scenario, using FY 2016-17 budget submittals from departments as the baseline.

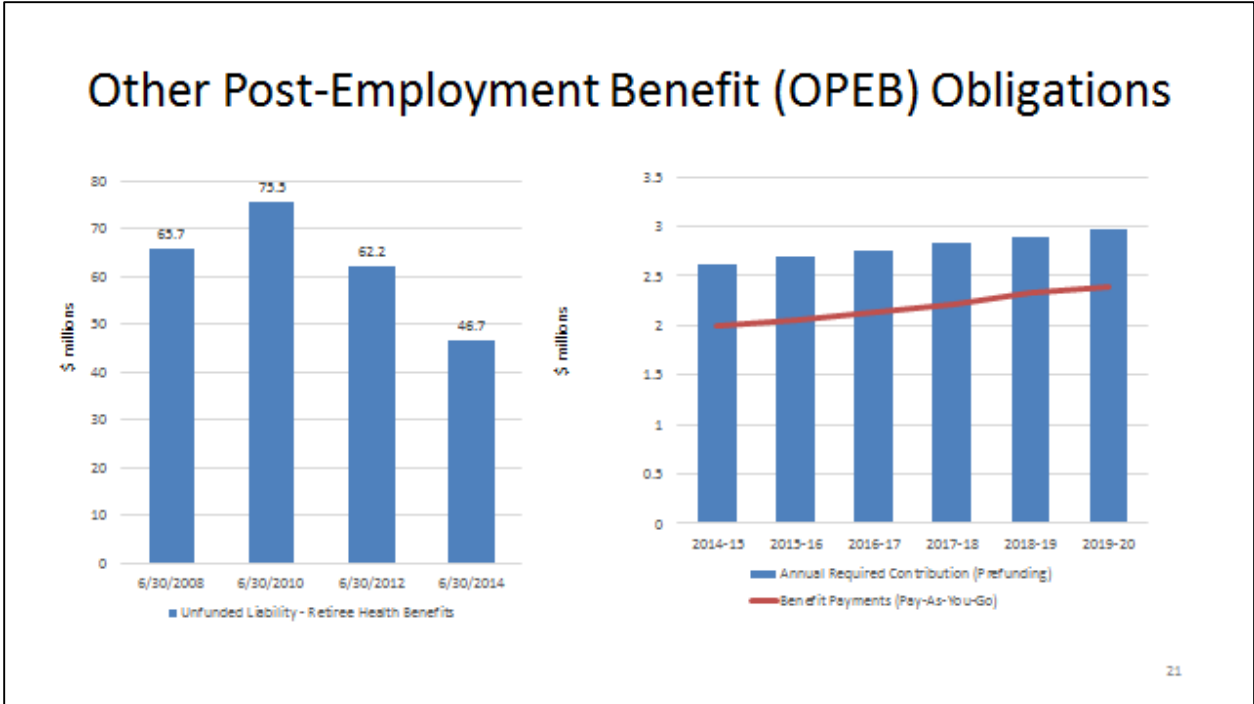
The chart depicts the combined projections for the General Fund and the City’s five internal service funds (Equipment Replacement, General Benefits, Liability, Information Technology and Government Buildings). Most of the services provided by these five funds benefit the departments funded by the General Fund. Several of the internal service funds are projected to have fund deficits in future years and a large proportion of the necessary funding will therefore need to come from the General Fund to resolve these deficits. Therefore, the consultant combined the fund balances of the General Fund and internal service funds in this study to provide the best picture of available resources.

The forecast showed that expenditures were projected to grow faster than revenues, such that the gap of excess expenditures over revenues was projected to grow from \$5.8 million in FY 2015-16 to \$10.7 million in FY 2018-19.

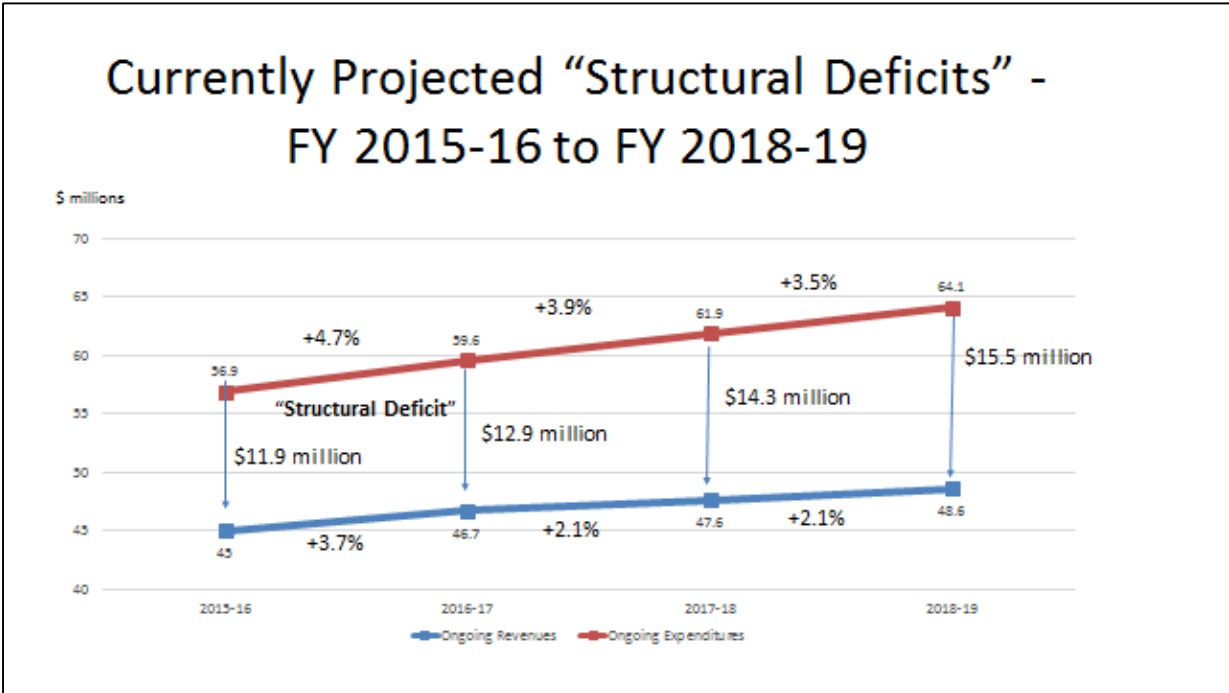
Reserves from other funds are available to help close the budget deficit in FY 2015-16 and FY 2016-17 to \$3.8 million and \$4.8 million respectively in those two years. Beginning in FY 2017-18, reserves from other funds are no longer available, causing the change in fund balance – the annual budget deficit amount -- to grow rapidly to \$9.0 million and \$10.7 million, respectively, in the latter two years of the forecast.

The study also included a calculation of the City’s “structural deficit” and a forecast of the “structural deficit” into future years. The “structural deficit” calculations started with the forecasted budget deficits, subtracted out the “one-time” revenues and expenditures included in those estimates, and then added in estimates for two significant long-term expenditure needs to able to be addressed in the current budget due to funding limitations; namely, street infrastructure needs and funding for other post-employment benefits (retiree health insurance). The following two charts depict the magnitude of these two unfunded obligations in the previous, current and future years, based on estimates provided by independent consultants and actuaries.

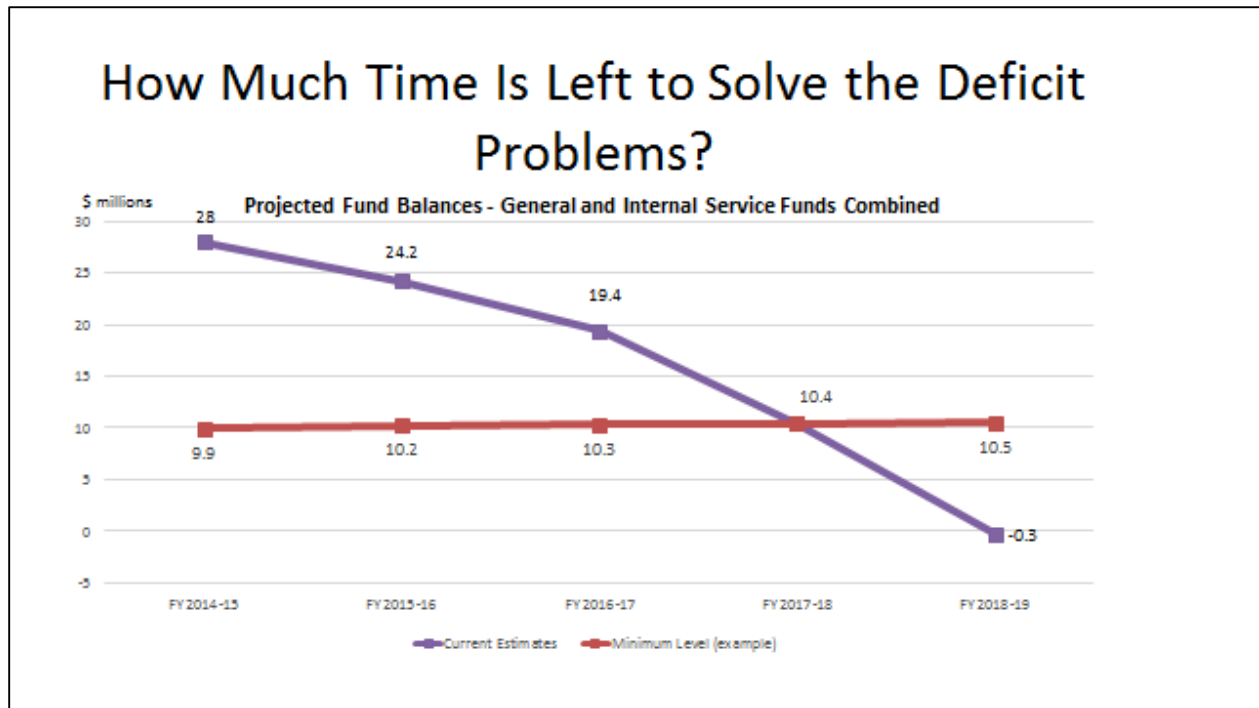




The resulting “structural deficit” calculations are shown in the following chart. Estimated “structural deficits” range from \$11.9 million in FY 2015-16 to \$15.5 million in FY 2018-19. The growth in the “structural deficits” can be attributed in large part to the faster rate of growth of ongoing expenditures (+3.5% to +4.7% per year) compared to the forecasted rate of growth in ongoing revenues (+2.1% to 3.7% per year).



Following the budget deficit and structural deficit projections, the study highlighted how many years the City Council had to address the deficit situation before general reserves would be fully exhausted. The City currently does not have a minimum fund balance policy. However, the consultant included an example of a possible minimum fund balance policy to help the City Council begin to gauge how low they could draw down general reserves and still leave sufficient funding for possible contingencies.



The ending fund balances depicted in this chart are the same as those shown in the first chart. This chart clearly shows that total combined fund balances of the General Fund and the internal service funds will be fully exhausted before the end of FY 2018-19. The minimum fund balance level shown on the chart is based on the recommended practice of the Government Finance Officers Association of the United States and Canada of keeping a minimum of two months of General Fund operating expenditures or revenues as a minimum fund balance. In this case, two months of projected General Fund revenues was depicted, plus a minimum of \$500,000 for each of the five internal service funds. If this policy were in place, the minimum fund balance level would be reached at the end of FY 2017-18.



SUPPLEMENTAL REQUESTS

APPROVED SUPPLEMENTAL REQUESTS

FY 2016 – 2017

Fund	Program	Object # / Description	Budget Adjustment (\$ Increase)	Justification for Increase/Description	GF Impact
General Fund					
Human Resources					
100	14200 - Human Resources	43090 Contractual	50,000	Negotiations consultant	10,900
Police					
100	31000 - Police	43090 - Contractual	31,000	AFIS fingerprinting County payment	31,000
100	34000 - Range Training Center	34805 - I/Gvt Rev - Range Fees	(75,000)	Revenue from use by outside agencies	(75,000)
100	34000 - Range Training Center	40020 - Part time wages	37,000	To run facility	37,000
100	34000 - Range Training Center	43090 - Contractual	34,000	lead remediation	34,000
100	34000 - Range Training Center	44000 - Supplies	4,000		4,000
Public Works					
100	53000 - Park Maintenance	43090 - Contractual	35,000	Yearly landscape maintenance (performed monthly) of the new Hoover bike trail	34,055
Total General Fund			116,000		75,955
Total Supplemental Requests - All Funds Included			116,000		75,955





OVERHEAD AND INTERFUND CHARGES

OVERHEAD CHARGE CALCULATION

FY 2016 – 2017

FUND	FUND #	REVENUE	RATE	OVERHEAD CHARGE
Park Dedication	200	110,000	5.00%	5,500
Gas Tax	210	2,218,442	0.00%	-
Measure "M"	211	2,320,923	0.00%	-
Street Improvements Grant	214	2,000	0.00%	-
Traffic Impact Fee	216	54,000	5.00%	2,700
Municipal Lighting	220	1,522,000	5.00%	76,100
Debt Service Administration	230	8,000	0.00%	-
CDBG	240	1,092,540	0.00%	-
HCD HOME	242	729,401	0.00%	-
Housing Authority	245	45,000	0.00%	-
Police Seizure	250	108,000	0.00%	-
Special Police Services	258	3,000	0.00%	-
LNSP	260	12,000	0.00%	-
SLESF	261	144,000	0.00%	-
Drainage District	270	5,000	5.00%	250
Community Services Grant	275	343,000	0.00%	-
AQMD	280	233,000	2.10%	4,900 *
Community Services Grant	290	206,572	0.00%	-
Project SHUE	295	20,751	0.00%	-
Water Utility	600	13,529,000	0.00%	-
Utility Conservation Fund	601	285,000	0.00%	-
Equipment Replacement	700	1,951,460	5.00%	97,573
Employee Benefits	740	15,851,350	0.00%	792,568
Liability Administration	750	2,017,000	0.00%	-
Information Systems	760	1,343,000	5.00%	-
Building Maintenance	770	2,294,650	5.00%	114,733
Total Overhead Charge	100	<u>46,449,089</u>		<u>1,094,323</u>

* Reduced by audit fee, program maximum of 5% for administrative expenses.

A 5% overhead is charged to several funds to offset General Fund administrative services provided to those funds. Service departments include City Council, City Clerk, City Manager, Human Resources and Finance. Funds that do not allow an indirect administrative charge are assessed a direct staffing charge detailed on page 222.

INTERFUND CHARGE CALCULATION

FY 2016 – 2017

		20-Oct-16		WATER SALARIES ENGINEER		GAS TAX		MEASURE M		TRAFFIC IMPACT		MUNICIPAL LIGHTING		MEDICAL		WORKERS COMP		LIABILITY		GENERAL FUND		TOTAL	
DEPARTMENT		%	\$\$	TRENCH NPDES	Flat \$	%	\$\$	%	\$\$	Flat \$	Flat \$	%	\$\$	%	\$\$	%	\$\$	%	\$\$	%	\$\$		
		56500				55005		55027					14306		14306		14306						
ADMINISTRATION																							
10000	CITY COUNCIL	3.7%	13,307	-	-	0.0%	-	0.0%	-	-	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	96.3%	346,355	359,662
10100	PLANNING COMMISSION	0.0%	-	-	-	0.0%	-	0.0%	-	-	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	100.0%	8,753	8,753
10200	TRAFFIC COMMISSION	0.0%	-	-	-	0.0%	-	0.0%	-	-	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	100.0%	3,572	3,572
10300	COMMUNITY SERVICE COM	0.0%	-	-	-	0.0%	-	0.0%	-	-	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	100.0%	4,055	4,055
14336	PERSONNEL BOARD	0.0%	-	-	-	0.0%	-	0.0%	-	-	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	100.0%	9,072	9,072
11500	CITY MANAGER	8.9%	98,816	-	-	0.0%	-	0.0%	-	-	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	91.1%	1,011,473	1,110,289
12000	CITY CLERK	3.7%	20,202	-	-	0.0%	-	0.0%	-	-	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	96.3%	525,806	546,008
12500	ELECTIONS	0.0%	-	-	-	0.0%	-	0.0%	-	-	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	100.0%	93,000	93,000
13000	CITY ATTORNEY	3.7%	9,324	-	-	0.0%	-	0.0%	-	-	-	-	12.5%	31,500	12.5%	31,500	25.0%	63,000	46.3%	116,676	46.3%	116,676	252,000
14200	HUMAN RESOURCES	8.2%	60,687	-	-	0.0%	-	0.0%	-	-	-	-	17.5%	129,515	17.5%	129,516	35.0%	259,031	21.8%	161,339	21.8%	161,339	740,088
20000	GENERAL CITY	0.0%	-	-	-	0.0%	-	0.0%	-	-	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	100.0%	16,000	16,000
21000	FINANCE	25.0%	337,697	-	-	0.0%	-	0.0%	-	-	-	-	3.8%	50,655	3.8%	50,654	7.5%	101,309	60.0%	810,474	60.0%	810,474	1,350,789
PUBLIC SAFETY																							
31000	POLICE	0.0%	-	-	-	0.0%	-	0.0%	-	-	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	100.0%	27,516,942	27,516,942
32000	ANIMAL CONTROL	0.0%	-	-	-	0.0%	-	0.0%	-	-	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	100.0%	849,341	849,341
33000	CODE ENFORCEMENT	0.0%	-	-	-	0.0%	-	0.0%	-	-	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	100.0%	454,452	454,452
34000	RANGE TRAINING CENTER	0.0%	-	-	-	0.0%	-	0.0%	-	-	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	100.0%	108,718	108,718
41000	FIRE	0.0%	-	-	-	0.0%	-	0.0%	-	-	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	100.0%	11,644,511	11,644,511
44000	AMBULANCE TRANSPORT	0.0%	-	-	-	0.0%	-	0.0%	-	-	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	100.0%	1,015,000	1,015,000
PUBLIC WORKS																							
50000	ADMINISTRATION	14.0%	71,385	15,000	-	2.0%	10,000	1.0%	5,000	-	-	8,000	0.0%	-	0.0%	-	0.0%	-	0.0%	-	78.5%	400,508	509,893
50500	ENGINEERING	5.0%	87,478	85,321	-	2.9%	50,000	0.6%	10,000	50,000	-	23,000	0.0%	-	0.0%	-	0.0%	-	0.0%	-	82.5%	1,443,752	1,749,551
51500	STREET MAINT	7.0%	72,344	-	-	83.7%	865,029	9.3%	96,114	-	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	0	1,033,487
52500	CONCRETE REPAIR	0.0%	-	53,000	-	0.0%	-	0.0%	-	-	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	88.2%	397,403	450,403
53000	PARK MAINT	2.0%	37,029	14,000	-	0.0%	-	0.0%	-	-	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	97.2%	1,800,444	1,851,473
53500	STREET TREE	3.0%	14,411	32,000	-	0.0%	-	0.0%	-	-	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	90.3%	433,966	480,377
COMMUNITY DEVELOPMENT																							
61050	PLANNING	0.0%	-	-	-	0.0%	-	0.0%	-	-	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	100.0%	898,892	898,892
62050	BUILDING	0.0%	-	-	-	0.0%	-	0.0%	-	-	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	100.0%	1,184,414	1,184,414
COMMUNITY SERVICES																							
70000	COMM SERVICES ADMIN	0.0%	-	-	-	0.0%	-	0.0%	-	-	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	100.0%	1,378,887	1,378,887
70500	SR CENTER	0.0%	-	-	-	0.0%	-	0.0%	-	-	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	100.0%	329,228	329,228
71000	PARKS & PLAYGROUNDS	0.0%	-	-	-	0.0%	-	0.0%	-	-	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	100.0%	453,533	453,533
75000	COMMUNITY PROMO/EVEN	0.0%	-	-	-	0.0%	-	0.0%	-	-	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	100.0%	204,000	204,000
TOTAL		1.5%	822,680	199,321	-	1.6%	925,029	0.2%	111,114	50,000	31,000	-	0.4%	211,670	0.4%	211,670	0.7%	423,340	94.7%	53,620,566	94.7%	53,620,566	56,606,390



POSITION SUMMARIES

POSITION SUMMARY

FY 2016 – 2017

	2012-13	2013-14	2014-15	2015-16	2016-17	Difference 17 - 16
CITY COUNCIL						
Elected/Appointed	33.00	33.00	33.00	33.00	33.00	-
Total Elected/Appointed	33.00	33.00	33.00	33.00	33.00	-
CITY MANAGER						
Full-time	6.00	7.00	7.00	7.00	7.00	-
Part-time FTE	0.61	1.31	1.50	1.69	1.69	-
CITY ATTORNEY						
Full-time	1.00	1.00	1.00	1.00	1.00	-
CITY CLERK						
Full-time	2.50	2.00	2.00	2.00	2.00	-
Part-time FTE	0.04	1.23	2.07	1.97	1.95	(0.02)
HUMAN RESOURCES						
Full-time	2.00	2.00	4.00	4.00	4.00	-
Part-time FTE	0.16	2.05	1.06	-	-	-
FINANCE						
Full-time	8.50	10.00	10.00	10.00	10.00	-
Part-time FTE	0.07	-	-	0.56	0.56	-
POLICE						
Full-time	130.00	125.00	128.00	128.00	128.00	-
Part-time FTE	9.27	14.49	10.08	18.94	20.63	1.68
FIRE						
Full-time (OCFA contract)	51.00	51.00	51.00	51.00	51.00	-
Full-time (ambulance contract)	12.00	12.00	12.00	12.00	12.00	-
Part-time FTE	0.01	-	-	-	-	-
COMMUNITY SERVICES						
Full-time	7.00	7.00	7.00	7.00	7.00	-
Part-time FTE	12.06	13.59	11.97	18.54	16.60	(1.93)
PUBLIC WORKS						
Full-time	49.00	49.00	51.00	52.00	52.00	-
Part-time FTE	3.33	5.99	3.42	5.92	5.91	(0.01)
COMMUNITY DEVELOPMENT						
Full-time	12.00	11.00	12.00	12.00	12.00	-
Part-time FTE	0.59	2.39	2.72	4.61	5.22	0.61
Total Full-Time Authorized	218.00	214.00	222.00	223.00	223.00	-
Total Part-Time FTE	89.14	104.05	95.81	115.23	115.56	0.33
Total Full-Time Equivalents	307.14	318.05	317.81	338.23	338.56	0.33

2016-17 Position Changes:

New PT employees at Range and Safety Traing Center
 New PT Animal Control Officer - Stanton
 Increase PT Planning - reduced from O & M
 Increase Housing Authority PT wages
 Decrease in Community Services PT wages is due to no aquatics program 16/17

						Difference
	2012-13	2013-14	2014-15	2015-16	2016-17	17 - 16
CITY COUNCIL - ELECTED/APPOINTED						
Council Members/Agency Board	5.00	5.00	5.00	5.00	5.00	-
Commissions	28.00	28.00	28.00	28.00	28.00	-
Total Elected/Appointed	33.00	33.00	33.00	33.00	33.00	-
CITY MANAGER						
Assistant City Manager	1.00	-	1.00	1.00	1.00	-
Assistant to the City Manager	1.00	1.00	-	-	-	-
City Manager	1.00	1.00	1.00	1.00	1.00	-
Executive Assistant City Manager's Office	1.00	1.00	1.00	1.00	1.00	-
Applications Supervisor	-	1.00	1.00	1.00	1.00	-
Data Center Supervisor	-	-	1.00	1.00	1.00	-
Sr. Programmer Analyst	1.00	1.00	1.00	1.00	1.00	-
Systems Administrator	1.00	2.00	1.00	1.00	1.00	-
Part-time FTE	0.61	1.31	1.50	1.69	1.69	-
Total City Manager	6.61	8.31	8.50	8.69	8.69	-
CITY ATTORNEY	1.00	1.00	1.00	1.00	1.00	-
CITY CLERK						
Assistant City Clerk	1.00	1.00	1.00	1.00	1.00	-
City Clerk	1.00	1.00	1.00	1.00	1.00	-
Customer Service Representative	0.50	-	-	-	-	-
Part-time FTE	0.04	1.23	2.07	1.97	1.95	(0.02)
Total City Clerk	2.54	3.23	4.07	3.97	3.95	(0.02)
HUMAN RESOURCES						
Director of Human Resources & Risk Mgmt	-	-	-	1.00	1.00	-
Human Resources Assistant	1.00	1.00	2.00	2.00	2.00	-
Human Resources Manager	-	-	1.00	-	-	-
Risk Management/Benefits Officer	1.00	1.00	1.00	1.00	1.00	-
Part-time FTE	0.16	2.05	1.06	-	-	-
Total Human Resources	2.16	4.05	5.06	4.00	4.00	-
FINANCE						
Accounting Manager	1.00	1.00	1.00	1.00	1.00	-
Accounting Technician	3.00	3.00	3.00	3.00	3.00	-
Administrative Services Director	-	1.00	1.00	1.00	-	(1.00)
Customer Service Representative	0.50	1.00	1.00	1.00	1.00	-
Finance Director	-	-	-	-	1.00	1.00
Financial Services Manager	1.00	1.00	1.00	1.00	1.00	-
Senior Staff Accountant	3.00	3.00	3.00	3.00	3.00	-
Part-time FTE	0.07	-	-	0.56	0.56	-
Total Finance	8.57	10.00	10.00	10.56	10.56	-
	20.87	26.59	28.63	28.22	28.20	(0.02)

						Difference
	2012-13	2013-14	2014-15	2015-16	2016-17	17 - 16
POLICE						
Administrative Assistant II - Police	1.00	1.00	1.00	1.00	1.00	-
Administrative Analyst	-	-	1.00	1.00	1.00	-
Animal Control Officer	1.00	2.00	2.00	2.00	2.00	-
Police Fiscal Specialist	1.00	1.00	1.00	1.00	1.00	-
Code Enforcement Officer	4.00	4.00	4.00	4.00	4.00	-
Code Enforcement Manager			1.00	1.00	1.00	-
Communication Supervisor	1.00	1.00	1.00	1.00	1.00	-
Computer Technician	1.00	-	-	-	-	-
Crime Analyst	1.00	1.00	1.00	1.00	1.00	-
Forensic Services Technician	2.00	2.00	2.00	2.00	2.00	-
Information Systems Manager	1.00	-	-	-	-	-
Information Systems Specialist	1.00	-	-	-	-	-
Information Systems Technician	2.00	2.00	2.00	2.00	2.00	-
Police Captain	2.00	1.00	1.00	1.00	1.00	-
Police Chief	1.00	1.00	1.00	1.00	1.00	-
Police Commander	5.00	5.00	5.00	5.00	5.00	-
Police Dispatcher	12.00	12.00	12.00	12.00	12.00	-
Police Officer	68.00	66.00	66.00	66.00	66.00	-
Police Records Specialist	5.00	5.00	5.00	5.00	5.00	-
Police Sergeant	14.00	14.00	14.00	14.00	14.00	-
Police Services Officer	4.00	4.00	4.00	4.00	4.00	-
Property Control Clerk	1.00	1.00	2.00	2.00	2.00	-
Records Supervisor	1.00	1.00	1.00	1.00	1.00	-
Research Analyst	1.00	1.00	1.00	1.00	1.00	-
Part-time FTE	9.27	14.49	10.08	18.94	20.63	1.68
Total Police	139.27	139.49	138.08	146.94	148.63	1.68
FIRE						
OCFA Contract FTE	51.00	51.00	51.00	51.00	51.00	-
Ambulance Contract FTE	12.00	12.00	12.00	12.00	12.00	-
Part-time FTE (Ambulance Transport)	0.01	-	-	-	-	-
Total Fire	63.01	63.00	63.00	63.00	63.00	-
	202.28	202.49	201.08	209.94	211.63	1.68

						Difference
	2012-13	2013-14	2014-15	2015-16	2016-17	17 - 16
COMMUNITY SERVICES						
Administrative Assistant II	1.00	1.00	1.00	1.00	1.00	-
Community Services Coordinator	2.00	2.00	2.00	2.00	2.00	-
Community Services Director	1.00	1.00	1.00	1.00	1.00	-
Community Services Supervisor	1.00	1.00	1.00	1.00	1.00	-
Family Resource Center Supervisor	1.00	1.00	1.00	1.00	1.00	-
Senior Center Supervisor	1.00	1.00	1.00	1.00	1.00	-
Part-time FTE	12.06	13.59	11.97	18.54	16.60	(1.93)
Total Community Services	19.06	20.59	18.97	25.54	23.60	(1.93)
PUBLIC WORKS						
Administrative Analyst	1.00	1.00	1.00	1.00	1.00	-
Administrative Assistant II	-	-	1.00	1.00	1.00	-
Building Maintenance/Repair Worker	1.00	1.00	2.00	2.00	2.00	-
Civil Engineering Assistant	2.00	2.00	2.00	2.00	2.00	-
Civil Engineering Associate	4.00	3.00	3.00	3.00	3.00	-
Civil Engineering Principal	1.00	1.00	1.00	1.00	1.00	-
Cross Connection Inspector/Leadworker	1.00	1.00	-	-	-	-
Customer Service Representative	1.00	1.00	-	-	-	-
Engineering Technician	1.00	1.00	1.00	1.00	1.00	-
Equipment Mechanic	1.00	1.00	1.00	1.00	1.00	-
Equipment Operator	1.00	1.00	2.00	2.00	2.00	-
Facilities Supervisor	1.00	1.00	1.00	1.00	1.00	-
Garage Superintendent	1.00	1.00	1.00	1.00	1.00	-
Leadworker	5.00	5.00	3.00	3.00	3.00	-
Maintenance Worker I	5.00	-	1.00	1.00	1.00	-
Maintenance Worker II	12.00	17.00	4.00	4.00	4.00	-
Maintenance Worker III	1.00	1.00	-	-	-	-
Mechanic	1.00	1.00	1.00	1.00	1.00	-
Public Works Director	1.00	1.00	1.00	1.00	1.00	-
Public Works Inspector	1.00	1.00	1.00	1.00	1.00	-
Public Works Mgr/Maintenance Ops	1.00	1.00	1.00	1.00	1.00	-
Public Works Mgr/Water Superintendent	1.00	1.00	1.00	1.00	1.00	-
Public Works Maintenance Supervisor	4.00	4.00	4.00	4.00	4.00	-
Senior Administrative Assistant	1.00	1.00	1.00	1.00	1.00	-
Traffic Engineer	-	1.00	1.00	1.00	1.00	-
Water Technician II	-	-	11.00	12.00	12.00	-
Water Technician III	-	-	1.00	1.00	1.00	-
Water Utility Foreman	-	-	4.00	4.00	4.00	-
Part-time FTE	3.33	5.99	3.42	5.92	5.91	(0.01)
Total Public Works	52.33	54.99	54.42	57.92	57.91	(0.01)

						Difference
	2012-13	2013-14	2014-15	2015-16	2016-17	17 - 16
COMMUNITY DEVELOPMENT						
Administrative Analyst	-	-	1.00	1.00	1.00	-
Assistant Planner	-	1.00	1.00	1.00	1.00	-
Associate Planner	2.00	2.00	2.00	2.00	2.00	-
Building Official	1.00	1.00	1.00	1.00	1.00	-
Business License & Building Permit Tech	1.00	1.00	1.00	1.00	1.00	-
Business License Inspector	1.00	1.00	1.00	1.00	1.00	-
City Housing Coordinator	1.00	1.00	1.00	1.00	1.00	-
Management Analyst	1.00	-	-	-	-	-
NPDES Inspector	1.00	1.00	1.00	1.00	1.00	-
Plan Checker Engineer	1.00	1.00	1.00	1.00	1.00	-
Planning Manager	1.00	1.00	1.00	1.00	1.00	-
Senior Planner	1.00	-	-	-	-	-
Sr. Combination Building Inspector	1.00	1.00	1.00	1.00	1.00	-
Part-time FTE	0.59	2.39	2.72	4.61	5.22	0.61
Total Community Development	12.59	13.39	14.72	16.61	17.22	0.61
Total Full-Time Authorized	218.00	214.00	222.00	223.00	223.00	-
Total Part-Time FTE	89.14	104.05	95.81	115.23	115.56	0.33
Total Full-Time Equivalents	307.14	318.05	317.81	338.23	338.56	0.33





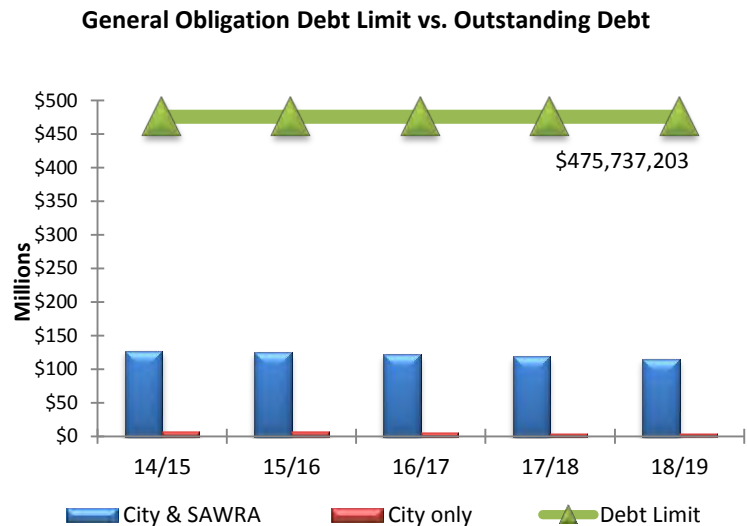
DEBT SCHEDULES

The City has debt limitations on general obligations and Successor Agency to the Westminster Redevelopment Agency. The general obligation debt limit is calculated as 15% of assessed value or \$475,737,203, which is 391% above total outstanding debt of \$121,748,790 and 8283% above the City debt excluding the SAWRA.

The City keeps an extremely low and manageable debt program. Debt levels are carefully planned to achieve project goals while maintaining appropriate operating balances. By comparison, the City has a debt limit of more than \$5,057 per capita, with actual debt levels of \$1,294, only \$61 per capita when the SAWRA is excluded.

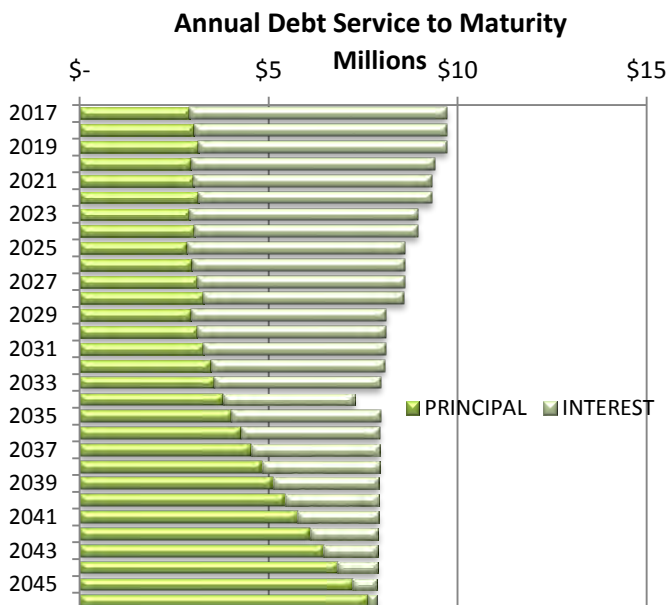
\$7,825,000 2008 Certificates of Participation (Civic Center Refunding)

The proceeds from the 2008 Certificates, together with other funds, will be used to (i) refund and defease the City of Westminster Variable Rate Demand Certificates of Participation, Series 1998A (1998 Civic Center Refunding Program) (ii) acquire a debt service reserve fund surety bond; and (iii) to pay certain costs of issuing the Certificates, including a reimbursement to the City for amounts paid to terminate a swap agreement relating to the Prior Certificates.



\$5,035,000 Certificates of Participation, Series 2008 (Water System Refunding)

The proceeds from the 2008 Certificates will be used to (i) currently refund and defease the City's Variable Rate Demand Certificates of Participation, Series 1998B (1998 Water System Refunding program), (ii) currently refund and defease the City's obligations under the 2001 Installment Sale Agreement, (iii) acquire a debt service reserve fund surety bond; (iv) pay the costs of issuance relating to the execution and delivery of the Certificates, including a termination payment in connection with a swap relating to the 1998 Certificates.



\$2,000,000 California Infrastructure and Economic Development Bank

The proceeds from the California Infrastructure and Economic Development Bank will be used for capital improvements to the City's water storage facilities.

\$889,355 Orange County Water District Loan

The loan was issued as per a conjunctive use well construction agreement for the completion of a well.

\$30,140,000 Westminster Redevelopment Agency Westminster Commercial Redevelopment Project No. 1 2008 Tax Allocation Refunding Bonds

The proceeds of the Bonds, along with funds on hand from the City, will be used to (i)

currently refund the Agency's Westminster Commercial Redevelopment Project No. 1 1997 Tax Allocation Revenue Refunding Bonds (Variable Rate Demand), (ii) provide for a Reserve Fund Surety Bond, and (iii) pay the costs of issuing the Bonds, including an amount to reimburse the Agency for making a termination payment for a swap relating to the Prior Bonds.

\$73,055,000 Westminster Redevelopment Agency Westminster Commercial Redevelopment Project No. 1 2009 Subordinate Tax Allocation Bonds

The proceeds of the Bonds will be used to (i) finance a portion of the costs of a police headquarters facility, (ii) to fund a reserve account, including the purchase of a Reserve Fund Insurance Policy to partially fund the Reserve Requirement, and (iii) to pay the costs of issuing the Bonds. The 2009 Bonds are schedule to be refunded with the issuance of 2016 Tax Allocation Refunding Bonds in July of 2016.

\$24,305,000 Westminster Redevelopment Agency Westminster Commercial Redevelopment Project No. 1 2011 Tax Allocation Bonds – Series A

The proceeds of the Bonds will be used to (i) pay a portion of the costs of a Civic Center parking facility and an evidence storage facility for the City of Westminster police department; (ii) capitalize interest on the Series A Bonds through November 1, 2013; (iii) fund the reserve account; and (iv) pay the costs of issuing the Series A Bonds.

The Westminster Redevelopment Agency organized and existed under the California Community Redevelopment Law (Health and Safety code Section 33000 *et seq.*) since 1982. As part of the 2011-2012 State Budget Bill, the California State Legislature enacted, and Governor Brown signed, ABx1 26, eliminating every redevelopment agency statewide. The California Supreme Court's (*California Redevelopment Association vs. Matosantos, Case No. S194861*) action on December 29, 2011 validated ABx1 26, requiring the dissolution of statewide redevelopment agencies. On January 11, 2012 the Westminster City Council took affirmative action, by approving Resolution 4388, thereby becoming the Successor Agency for the Westminster Redevelopment Agency (Health and Safety Code Section 34713). The City of Westminster has elected to be appointed as successor agency for purposes of winding down the affairs of the Agency, including those relating to payment of the above listed bonds of the Agency.

DEBT SCHEDULE

FY 2016 – 2017

PROGRAM	ISSUE DATE	MATURITY DATE	PRINCIPAL ISSUED	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL	%	OUTSTANDING AT 6/30/17
2015/16 Debt Service								
2008 COP Civic Center Refunding*								
800MHz	06/01/08	06/01/22	\$ 1,197,087	\$ 87,200	\$ 18,304	\$ 105,504	1%	\$ 338,856
Civic Center Improvements	06/01/08	06/01/22	2,040,290	148,622	31,198	179,819	2%	577,539
Street Improvements	06/01/08	06/01/22	2,523,539	183,823	38,587	222,410	2%	714,331
Computer Upgrades	06/01/08	06/01/22	268,452	19,555	4,105	23,660	0%	75,990
Community Theater	06/01/08	06/01/22	1,795,632	130,800	27,457	158,257	2%	508,284
2008 COP Water System Refunding'	06/01/08	06/01/24	5,035,000	250,000	106,156	356,156	4%	2,565,000
California Infrastructure and Economic Development Bank	01/28/02	08/01/33	2,000,000	63,910	46,127	110,037	1%	1,278,475
Orange County Water District Loan	08/01/00	02/01/20	889,355	54,531	8,045	62,576	1%	175,315
Successor Agency to the Westminster Redevelopment Agency **								
2008 Tax Allocation Refunding †	06/01/08	08/01/27	30,140,000	1,430,000	907,156	2,337,156	24%	20,200,000
2009 Subordinate Tax Allocati	03/04/10	11/01/45	73,055,000	-	4,357,144	4,357,144		73,055,000
2011 TABS - Series A	06/09/11	11/01/45	24,305,000	535,000	1,274,694	1,809,694		22,750,000
Total Successor Agency			127,500,000	1,965,000	6,538,994	8,503,994	87%	116,005,000
2016/17 Debt Service Total			\$ 143,249,355	\$ 2,903,441	\$ 6,818,972	\$ 9,722,413	100%	\$ 122,238,790
* Public Financing Authority 2016/17 Debt Service Total			\$ 12,860,000	\$ 820,000	\$ 225,806	\$ 1,045,806		\$ 4,780,000
2017/18 Debt Service Total				\$ 3,027,599	\$ 6,685,668	\$ 9,713,267		\$ 118,721,191
2018/19 Debt Service Total				\$ 3,141,903	\$ 6,562,085	\$ 9,703,988		\$ 115,579,287
2019/20 Debt Service Total				\$ 2,951,359	\$ 6,433,794	\$ 9,385,153		\$ 112,627,928
2020/21 Debt Service Total				\$ 3,008,395	\$ 6,309,844	\$ 9,318,239		\$ 109,619,534
2021/22 Debt Service Total				\$ 3,140,978	\$ 6,179,000	\$ 9,319,978		\$ 106,478,556
Total Remaining				\$ 106,478,556	\$ 88,177,972	\$ 194,006,527		\$ 0

PROGRAM	REVENUE SOURCE	ESTIMATED REVENUE 2016/17	COVERAGE RATIO	COVERAGE REQUIREMENT	INTEREST RATE	MOODY'S/ S & P RATING
2008 COP Civic Center Refunding						3.00-4.48
800MHz	General Fund	\$131,880	1.25	1.25		AA/A+
Civic Center Improvements	Building Charges/General Fund	\$224,774	1.25	1.25		AA/A+
Street Improvements	Measure M Turn Back	\$910,809	4.10	1.25		AA/A+
Computer Upgrades	Information Systems Charges/General Fund	\$29,575	1.25	1.25		AA/A+
Community Theater	General Fund	\$197,821	1.25	1.25		AA/A+
2008 COP Water System Refunding' Net Operating Revenue						
		\$771,753	2.17	1.50	3.00-4.375	AA
California Infrastructure & Economic Development Bank						3.26
Orange County Water District Loan						3.50
Successory Agency to the Westminster Redevelopment Agency						
2008 Tax Allocation Refunding Notes						3.00-5.00 Ba1
2009 Subordinate Tax Allocation Bonds						5.375-6.25 A2
2011 Tax Allocatrin Bonds						2.00-5.625 Ba1
Total SAWRA	Tax Increment	\$8,503,994	1.00	1.25		

** In addition the City issued \$6.1 million mortgage revenue bonds. The bond is loaned to the developer with apartment rental income securing principal and interest payments.





POLICIES AND PROCEDURES

BASIS OF BUDGETING

The City of Westminster was incorporated in 1957 under the General Laws of the State of California. The City operates under a Council-Manager form of government. Policymaking and legislative authority are vested in the City Council, which consists of the Mayor and four Council Members. The City Council is responsible, among other things, for passing ordinances, adopting the budget, appointing committees, hiring the City Manager and appointing the City Attorney. The City Manager is responsible for carrying out the policies and ordinances of the City Council, for overseeing the day-to-day operations of the government and for appointing the heads of the City departments. The City Council is elected, at large, on a non-partisan basis. The Mayor is elected, at large, to serve a two year term. Council Members serve four-year staggered terms, with two Council Members elected every two years.

The City of Westminster provides a full range of services, including, police, fire protection (as a contract member of the Orange County Fire Authority), street and infrastructure maintenance and construction, recreational and cultural services, planning and community development and general administration. The City of Westminster is also financially accountable for the legally separate Successor Agency to the Westminster Redevelopment Agency, Housing Authority and the Westminster Public Financing Authority. The City has accounted for the Westminster Public Financing Authority and Westminster Housing Authority as “blended” component units and therefore they have been included as an integral part of the City of Westminster’s budget. The annual budget serves as the foundation for the City of Westminster’s financial planning and control.

The accounts of the City are organized on the basis of funds and account groups, each of which is considered a separate independent fiscal accounting entity with a self-balancing set of accounts. The various funds are grouped into three fund types and seven fund categories as follows:

- Governmental Fund Types
 - General Fund
 - Special Revenue Funds
 - Debt Service Fund
 - Capital Project Funds
- Proprietary Fund Types
 - Enterprise Fund
 - Internal Service Funds
- Account Groups
 - General Fixed Asset Account Group
 - General Long Term Debt Account Group

Within each fund group are funds, programs and objects described in more detail in the fund statements and budget detail sections. All fund types except Account Groups are subject to budgetary appropriation.

The City budgets for governmental fund types based on the modified accrual basis of accounting. Under this method, revenues (income) are recognized in the period they become measurable and available to finance expenditures of the period and expenditures (expenses) are recorded when incurred. Exceptions include:

- Principal and interest on long term debt are recorded when due.
- Grants are considered to be revenue when awarded, not when earned.
- Capital improvement project budgets are considered to be reductions of funds available when appropriated. Overspending of capital improvement project budgets are considered to reduce funds available and close out of capital improvement project budgets are considered to increase funds available.

The budgets for all proprietary and fiduciary funds are prepared using the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. Exceptions include:

- Capital outlay is budgeted as an expenditure in the year purchased.
- Depreciation is not budgeted.
- Interest capitalized on construction projects is budgeted as interest expense.
- Proceeds from the issuance of debt are considered to be revenues, not an increase in liabilities.
- Principal payments are shown as expenditures rather than reductions of the liability.
- Proceeds from the sale of assets are recognized as revenue; however, the related gain or loss is not.
- Purchases of inventory are considered to be expenditures when purchased, not when sold or used.
- Accrued compensated absences are not considered to be expenditures until paid.

BUDGET POLICIES

The City establishes accounting control through formal adoption of an annual operating budget for the governmental, proprietary and fiduciary fund types. The City Council's policy is to adopt a formal operating budget with a majority vote the City Council by June 30 of each year. In the event the budget is not adopted by June 30, the Council will adopt a resolution authorizing the continuing authority to pay bills and payroll until the adoption of the budget. The legal level of budgetary control, that is, the level at which expenditures cannot exceed appropriations, is the fund level for all General, Special Revenue, Debt Service, Enterprise, Internal Service and Agency Funds, and by project in the Capital Projects Funds.

The City Manager may authorize appropriation transfers within a single department, between capital projects with a single funding source, and between departments within the same fund. All increases at the overall fund level must be approved by the City Council. All budget appropriations, except capital project and grant funded budgets, lapse at the end of each fiscal year. Throughout the fiscal year, the budget may be amended to add supplemental appropriations. All increases to the adopted budget require a majority vote of the City Council approval and must clearly state the amount of the increase request, as well as the availability of appropriate funding sources.

BUDGET PROCESS

Each year, staff prepares and distributes a mid-year budget report to the City Council/Agency Board and the City Departments. The mid-year budget review includes the first six months of actual figures for the period July 1 to December 31 along with staff's six-month projections for the period January 1 to June 30, in order to provide a projection of the City's budget at the end of the fiscal year. This mid-year review allows staff and City Council the opportunity to evaluate the current state of the budget, observe potential trends, and prepare for the new fiscal year budget.

Before the mid-year review from January through March, the Finance Department and City Department Heads carefully review, evaluate and prioritize each department's budget submissions for new and additional services, positions, and capital improvements projects. The overall picture of estimated revenues and proposed appropriations is also carefully studied. Moreover, remaining cognizant of public safety and legal requirements; adhering to the City Council's financial policies; as well as providing the most efficient, effective, economical, and efficacious services levels possible are major considerations throughout the budget process.

The official budget process begins following the distribution of the mid-year review. The finance department provides the departments with budget packets which include the guidelines to be used to prepare the new budget, deadlines, prior year actual and year to date budget to actual information. The departments then submit their budget requests for the upcoming fiscal year. The following guidelines were used when submitting the budget work papers for 2016-17:

- Any request over the prior year budget must be submitted as a supplemental request.
- All new personnel requests are supplemental.
- All new equipment is a supplemental request. Prior year equipment budgets do not roll over.

The finance staff then compiles the department requested budget to present to the City Manager. The City Manager conducts meeting with each department to review their requested budget plus any supplemental requests they may have. The City Manager then uses the Department Requested Budget plus any changes that occurred during the City Manager/Department meetings to prepare the City Manager Recommended Budget. This is the document that is submitted to the City Council.

The budget submitted to Council must be balanced. A balance budget is one where the City is clearly living within its means. By law, budgets cannot exceed available resources, defined as revenues generated in the current period added to balances carried forward from prior years. Temporary shortages, or operating deficits, can and do occur but they are always addressed and corrected within in a reasonable time frame. The most common cause of fund deficits is grants that require the City to front the money for the project and draw the funds upon completion. In cases where funds are not expected to be reimbursed in a reasonable period of time, the City Council may authorize interfund loans to cover the short term deficit.

The City Council reviews the City Manager Recommended Budget during Budget Study Sessions which are open to the public. The City Council makes changes to the City Manager Recommended Budget. Any changes to the recommended budget are implemented by the Finance Staff and taken to the City Council for formal adoption by June 30, the close of the City of Westminster's fiscal year. If the budget is not adopted by June 30, a spending resolution will be adopted giving the City the authority to pay the bills and payroll until the adoption of the budget.

Prior to the adoption of the budget, at least one public hearing shall be conducted before the Council, allowing interested citizens to express their opinions concerning items reflected in the proposed budget document. The notice of hearing shall be published a minimum of 15 days prior to the public hearing.

After adoption, the City Manager has the authority to make technical corrections in compiling and preparing the printed version of the adopted budget. The City Manager, or his designee, has the discretion to make budget adjustments within a fund, within capital projects, and within a departments operating budget. Such discretion does not include any increase to an operating fund or to overall adopted budget.

All budget adjustments between City funds are submitted to the City Council for formal approval. Budget adjustments should be clearly marked as budget adjustments, including the reason for the adjustment, availability of resources, and financial impact on impacted funds.

The adopted budget should be considered an allocation of the City's resources. These resources should be allocated on a basis consistent with City priorities and needs.

REVENUE POLICIES

Revenue sources are the resources allocated in the budget process. As such, analysis of existing revenue sources, as well as development of new revenue resources, is critically important to both the quality of life as well as safety of the community.

The following are basic guidelines to revenue management.

- The development and maintenance of diversified and reliable revenue streams will be the primary revenue policy of the City. The City should focus its efforts to optimize existing revenue sources and developing potential new revenue sources.
- Revenue projections for budget and future estimates should be estimated conservatively using information provided by State and other governmental agencies, historical trends and other relevant information.
- To the extent possible, all revenues shall be associated with operating programs, and where not so associated, designated to the City's general fund.
- Fees and charges for services will be evaluated and, if necessary, adjusted regularly through a documented evaluation and review process conducted at the adoption of the initial year of the two year budget. The City's objective in setting fees and charges for services is to achieve an appropriate level of

cost recovery for services based on the annual cost and fee study, that are not provided to, or do not benefit, the community as a whole.

- Interfund charges will be assessed for actual work done in one operating fund for another operating fund. Charges should be fully burdened, including salaries, benefits, and a percentage of fixed asset charges, and recovered to the originating fund as an interfund revenue source.
- General Administrative and Overhead Charges should be assessed against all funds receiving general administrative and maintenance services from the City. Charges should be assessed monthly, based on actual expenditure history, and transferred to the general fund as revenue.

EXPENDITURE POLICIES

A. Expenditures are limited by revenue, or available resources, and should result in providing important public services. As such, expenditures should always be undertaken in a manner consistent with cost effective public management resulting in a responsible public practice. The following are basic expenditure guidelines.

- Expenditures will be estimated conservatively using information provided by State and other governmental agencies, trending of historical information, and other relevant information.
- A good internal accounting and financial control structure shall be maintained assuring that only properly authorized expenditures are made during the budget year.
- The level of expenditure control will be at the individual fund level. No fund shall exceed appropriations without specific City Council authorization.
- All appropriations, except capital project, contingency/reserve carryover or grant funded programs, shall lapse at the end of the fiscal year to the extent that they have not been expended or encumbered.
- Obligations are recognized when incurred. Encumbrances are used for outstanding commitments. Capital project, contingency reserves and grant-funded encumbrances outstanding at year-end will be carried over to the next fiscal year. All other encumbrances will lapse at year-end.

Budget Levels – The level of appropriated budgetary control is at the functional department level. The City Manager may authorize transfers of appropriations within a department function. Expenditures may not legally exceed total departmental appropriations. Supplemental appropriations during the year must be approved by the City Council by no less than a majority vote. Every City service, program or subprograms are expected to conduct self-assessments and develop cost and quality measures of efficiency and effectiveness. Monitoring of the City's financial performance is required of all program managers on a monthly basis. Variance from budget estimates and projected forecasts is reviewed monthly by the department and the Finance Department.

B. Exceeding Adopted Budgets – Departments should not exceed their annual budget appropriation. All instances where Departments exceed their Adopted Budget shall be reported to the City Council.

C. Consultant Use – Prudent use of professional consulting services can provide a valuable cost effective supplement to responsible financial and operational management. Determining the cost effectiveness and necessity of consulting services is the responsibility of the proposing department. Consulting services should not be considered a substitute for appropriate staffing levels or a means of circumventing authorized staffing levels.

D. Whenever contracting services are being considered, City employees may submit proposals to conduct services. All outside service contracts shall be in compliance with the section 3.44. of the Westminster Municipal Code.

- The purchase of supplies, materials, equipment and services as defined in section 3.44 (all public works projects, as defined in the California Public Contract Code Section 20161 or amendments thereto shall be conducted and advertised in accordance with applicable sections of the Public Contract Code) shall be by written contract and shall require the approval of the City Council following a formal bid procedure.

- Contracting Services – to the extent practical, requiring an outside service contractor should be competitively priced and cost effective.
- Competitiveness of the City services should be clearly demonstrated. Such demonstration may include comparison to similar services privately run, basic cost per unit, or comparison to other available and reasonable measures.
- When consider private contract services, the following should be considered:
 1. Level of service,
 2. Quality of service,
 3. Service guarantees,
 4. Retention, transfer of existing employees.

CAPITAL IMPROVEMENTS PLANNING AND FUNDING

A comprehensive plan of capital improvements is of critical importance to prioritize the repair and maintenance for the community infrastructure.

- A Comprehensive Capital Improvement Plan (CIP), identifying proposed City construction projects and capital equipment outlay. The report will list projects in the year they reasonably can be expected to be started and funded.
- The CIP plan shall identify all proposed projects planned for the next period.
- Those projects approved shall be appropriated in the annual budget. Appropriations for each project are ongoing until project completion, cancellation, or amendment. All projects shall be funded, in full, in the year of approval or the project shall be deferred.
- The adopted capital improvement budget shall only include those projects which can reasonably be accomplished or substantially started within the fiscal year of the Adopted Budget.
- Recurring annual projects shall be closed out at the end of the fiscal year or as soon as all related expenditures have been paid.
- Capital projects will be reviewed on an annual basis for amendments or potential closure/cancellation.
- A list of unscheduled projects will be identified in the CIP plan as an indication of potential future projects.
- Future potential outgoing operating costs associated with a project will be identified with the project in the CIP plan.

CASH MANAGEMENT AND INVESTMENT POLICY

Proper cash management and investment policies requiring timely collection of all revenues, placement of received funds in appropriate investment vehicles and the efficient and timely disbursement of expenditures will be observed.

- The City will invest all funds based on the following criteria: safety of investment; maintenance of sufficient liquidity to meet cash flow needs; and attainment of maximum yield possible consistent with the above priorities.
- The City shall conduct all of its investment activities in accordance with the appropriate California Government Code Section and the City's investment policy.
- The City's investment policy shall be reviewed, updated as necessary, with changes approved annually by the City Council.
- A complete report on the City's investment portfolio shall be presented to the City Council on a monthly basis.

ACCOUNTING PRACTICE

- A financial accounting system adequate to provide internal controls, management information and meet reporting requirements shall be maintained in accordance with generally accepted accounting principles. The accounting system shall be maintained in accordance with the highest financial control and reporting

levels and shall contain the necessary internal controls to provide a reasonable level of assurance against over expenditure or misappropriation of City resources.

- Accounting controls shall also maintain a reasonable record of fixed assets.
- Financial reports containing assets, liabilities and changes to fund balance shall be prepared and presented to the City Council on an annual basis.
- An independent accounting firm licensed to operate in California will audit the City's financial records annually.
- A Comprehensive Annual Financial Report (CAFR) shall be prepared each year and submitted to the City Council within six months of the close of the previous fiscal year.
- The CAFR shall be prepared in accordance with generally accepted accounting principles applicable to local governments.

DEBT UTILIZATION AND MANAGEMENT

Decisions on utilizing municipal financing techniques should be based on specific projects and financial considerations, including:

- Long-term financing should be limited to funding of capital improvement projects and equipment or other long-term obligations. The use of long-term borrowing for ongoing operations is prohibited.
- The term of the financing shall not exceed the expected useful life of the capital improvement or equipment being financed.
- A recommended financing must also include the resources available to meet the annual obligation, the percentage of annual resources available to meet the obligation and a projection of resource availability for the term of the financing.
- Financing obligations will be met in a timely and efficient manner.
- The City shall comply with all issuance covenants.
- Refunding techniques may be used where appropriate to allow for the restructuring of its current outstanding debt in order to remove or change restrictive covenants, reduce annual debt service costs in an amount sufficient to justify the costs of the refunding/reissuance and other purposes that can be clearly shown to be cost effective and in the City's best interest.

PURCHASING PROGRAM

The use of centralized purchasing and bidding techniques is a valuable tool in controlling costs, as well as maintaining consistency in product use, maintaining controls and fixed asset records.

The City shall maintain a purchasing policy that will provide for purchasing items with the best overall value. Such a policy should include:

- Authorized levels for approving purchasing items.
- Formal and informal bidding procedures.
- Procedures for selecting professional services.
- Clear statements that the City intends to purchase items that represent the best overall value, not necessarily based on the lowest price.
- Standard terms and conditions.
- Procedures for delivery, receiving, and recording purchase items.
- Procedures for disposing of equipment.
- Procedures for amending purchasing rules.



RESOLUTIONS

RESOLUTION NO. 4800

A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF WESTMINSTER ADOPTING AND APPROPRIATING THE BUDGET FOR FISCAL YEAR 2016-17

WHEREAS, the City Manager has prepared and submitted to the Mayor and City Council a proposed budget for fiscal year 2016-17; and

WHEREAS, the Mayor and City Council has at public meetings reviewed and amended the budget as proposed for fiscal year 2016-17.

NOW, THEREFORE, BE IT RESOLVED, that the Mayor and City Council approve and appropriate 2016-17 fiscal year budget for the City of Westminster as presented and amended at the City Council meeting of August 24, 2016.

BE IT FURTHER RESOLVED that the Mayor and City Council, aware that the adopted budget is an operational plan, does hereby authorize:

1. The City Manager to make such modifications, corrections, and changes to the adopted budget as are necessary to correct any technical or drafting errors or to otherwise accurately reflect Council intent in adopting the budget.
2. The City Manager may transfer appropriations within a single department, and capital projects within a single funding source.
3. The City Manager may transfer appropriations between departments and programs in the same fund.
4. Except for open year-end 2015-16 encumbrances, which require budget adjustments for the 2016-17 year, City Council authorization is required to increase the adopted budget in any fund. Requests to increase the adopted budget shall be submitted to the Mayor and City Council, clearly identified as a request for budget increase, clearly state the amount of increase requested, appropriate funding source as well as the status of available funds.
5. The City Manager is authorized to increase certain 2015-16 operating budgets as detailed in the budget memorandum.

BE IT FURTHER RESOLVED, that the City accepts award of certain grants and "matching fund" contracts that require the City to pay expenses in "advance" of payment from the grant or contract. Acceptance by the City Council of such reimbursable grants or contracts shall provide authority to establish the appropriate budget and to make the advances necessary to carry out the Council-approved purpose and for those advances

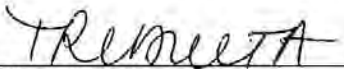
to be repaid in accordance with the terms and conditions of the approved grant or contract.

BE IT FURTHER RESOLVED, that routine payment of bills and payroll being critical to the efficient operation of the entire City, the City Manager is authorized to permit temporary cash advances as may be necessary to meet the Council's budgetary intent.

BE IT FURTHER RESOLVED, that all debt service requirements, including all lease, certificates of participation, installment sales and other obligations of the City have been included in the proposed budget.


PASSED, APPROVED AND ADOPTED this 24th day of August 2016, by the following vote:

AYES:	COUNCIL MEMBERS:	TA, CONTERAS, CAREY, RICE
NOES:	COUNCIL MEMBERS:	DIEP
ABSENT:	COUNCIL MEMBERS:	NONE


 TRI TA, MAYOR

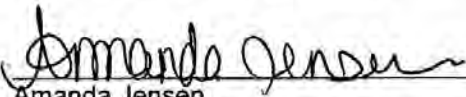
ATTEST:

 AMANDA JENSEN, CITY CLERK

APPROVED AS TO FORM:

 RICHARD D. JONES, CITY ATTORNEY

STATE OF CALIFORNIA)
 COUNTY OF ORANGE) SS.
 CITY OF WESTMINSTER)

I, Amanda Jensen, hereby certify that I am the duly appointed Clerk of the City of Westminster, and that the foregoing resolution was duly adopted at a regular meeting of the City Council of the City of Westminster held on the 24th day of August 2016.


 Amanda Jensen
 City Clerk

RESOLUTION NO. 4791

A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF WESTMINSTER ESTABLISHING THE ARTICLE XIII B APPROPRIATION LIMIT FOR THE 2016-17 FISCAL YEAR

WHEREAS, Article XIII B of the California Constitution requires the City Council to set the spending limitation from proceeds of taxes for fiscal year 2016-17 according to the formula in said Article, as amended; and

WHEREAS, an amendment to Article XIII B stipulates that the spending limitation may be adjusted from the prior fiscal year based on population and inflation factors as selected by vote of the legislative body; and

WHEREAS, the appropriation limit annual adjustment factor options include:

1. The growth in the California Per Capita Income, or the growth in the non-residential assessed valuation due to new construction within the city; and
2. Population growth of the City, or population growth within the County of Orange.

WHEREAS, the applicable factor for the California Per Capita Income increased 5.37 percent compared to an increase of 1.15 percent non-residential assessed valuation due to new construction within the city; and

WHEREAS, population within the city increased 0.74 percent compared to the population increase within the county of 0.99 percent.

NOW, THEREFORE, BE IT RESOLVED that the appropriation limit for fiscal year 2016-17 has been calculated based on the adjusted prior year limit increased by the greater of the percentage growth in population of the city or the county and in the increased percentage of California Per Capita Income from the preceding year as follows:

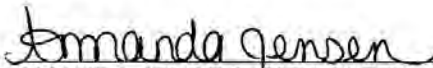
Prior Year 2015-16 Appropriation Limit	\$78,428,701
Fiscal Year 2016-17 Adjustment Factor	X 1.06413163
Fiscal Year 2016-17 Appropriation Limit	\$83,458,461
Proceeds of Taxes	\$41,362,897
Appropriation Limit in excess of Proceeds of Taxes	<u>\$42,095,564</u>

PASSED, APPROVED, and ADOPTED this 22nd day of June 2016, by the following vote:

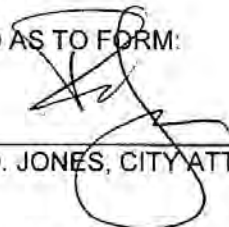
AYES:	COUNCIL MEMBERS:	TA, CONTRERAS, CAREY, RICE
NOES:	COUNCIL MEMBERS:	DIEP
ABSENT:	COUNCIL MEMBERS:	NONE


 TRI TA, MAYOR

ATTEST:

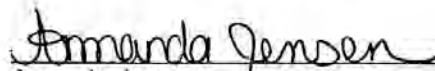

 AMANDA JENSEN, CITY CLERK

APPROVED AS TO FORM:


 RICHARD D. JONES, CITY ATTORNEY

STATE OF CALIFORNIA)
 COUNTY OF ORANGE) SS.
 CITY OF WESTMINSTER)

I, Amanda Jensen, hereby certify that I am the duly appointed Clerk of the City of Westminster, and that the foregoing resolution was duly adopted at a regular meeting of the City Council of the City of Westminster held on the 22nd day of June 2016.


 Amanda Jensen
 City Clerk

RESOLUTION NO. 38

A RESOLUTION OF THE SUCCESSOR AGENCY TO THE WESTMINSTER REDEVELOPMENT AGENCY ADOPTING AND APPROPRIATING THE BUDGET FOR FISCAL YEAR 2016-17

WHEREAS, the City of Westminster City Manager serving as Executive Director for the Successor Agency to the Westminster Redevelopment Agency has prepared and submitted to the Successor Agency to the Westminster Redevelopment Agency a proposed budget for fiscal year 2016-17; and

WHEREAS, the Successor Agency to the Westminster Redevelopment Agency Board has at public meetings reviewed and amended the proposed budget for the fiscal year 2016-17; and

WHEREAS, it may be necessary, from time to time, in the interests of fulfilling Agency objectives as expressed through the annual budget, to make adjustments within the budget.

NOW, THEREFORE, BE IT RESOLVED that the Successor Agency to the Westminster Redevelopment Agency, approve and appropriate the 2016-17 fiscal year budget and approves the capital improvement schedule for the Successor Agency to the Westminster Redevelopment Agency as presented, amended, and attached hereto as Exhibit "A" at the Successor Agency to the Westminster Redevelopment Agency meeting of August 24, 2016.

BE IT FURTHER RESOLVED that the Successor Agency to the Westminster Redevelopment Agency, aware that the adopted budget is an operational plan, does hereby authorize:

1. The Executive Director to make such modifications, corrections, and changes to the adopted budget as necessary to correct drafting errors, and accurately reflect Successor Agency action;
2. The Executive Director to approve transfers between programs within the Successor Agency of the Westminster Redevelopment Agency, with subsequent notice to the City Council; and
3. Successor Agency to the Westminster Redevelopment Agency Board authorization is required for all budget increases, which must be clearly marked as a request for budget increase with availability of funding identified.

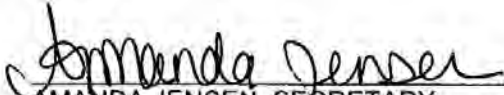
PASSED, APPROVED AND ADOPTED this 24th day of August 2016, by the following vote:

AYES:	AGENCY MEMBERS:	TA, CONTRERAS, CAREY, RICE
NOES:	AGENCY MEMBERS:	DIEP
ABSENT:	AGENCY MEMBERS:	NONE




 TRI TA, CHAIR

ATTEST:



 AMANDA JENSEN, SECRETARY

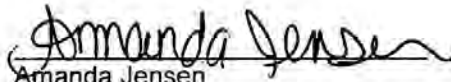
APPROVED AS TO FORM:



 RICHARD D. JONES, LEGAL COUNSEL

STATE OF CALIFORNIA)
 COUNTY OF ORANGE) ss.
 CITY OF WESTMINSTER)

I, AMANDA JENSEN, hereby certify that I am the Secretary of the Successor Agency to the Westminster Redevelopment Agency and the foregoing resolution was duly adopted at a regular meeting thereof held on the 24th day of August 2016.



 Amanda Jensen
 Secretary

RESOLUTION NO. 45

A RESOLUTION OF THE WESTMINSTER PUBLIC FINANCING AUTHORITY ADOPTING AND APPROPRIATING THE BUDGET FOR FISCAL YEAR 2016-17

WHEREAS, the Westminster Financing Authority was created to provide a flexible financing mechanism for the City; and

WHEREAS, the Authority is obligated for debt service payments on the following financing issues;

- \$7.825 million Series 2008 Certificates of Participation (Civic Center Refunding)
- \$5.035 million Series 2008 Certificates of Participation (Water System Refunding)

WHEREAS, the City of Westminster is responsible for paying funds to the Authority to make the financing payments and these funds have been included in the fiscal years 2016-17 proposed budget for the City of Westminster in the following amounts:

2008 Certificates of Participation (Civic Center Refunding)	\$689,650
2008 Certificates of Participation (Water System Refunding)	\$346,556

NOW, THEREFORE, BE IT RESOLVED, that the Westminster Public Financing Authority authorizes the City to make payments directly to the appropriate trustee and further authorizes the Authority Finance Officer to take all actions necessary to make the debt service payments and record appropriate expenses for the Authority, as well as to take all actions necessary to comply with the contracted obligations and covenants.

PASSED, APPROVED AND ADOPTED this 24th day of August 2016, by the following vote:

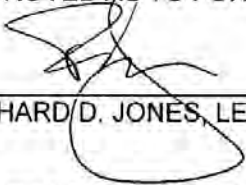
AYES: AUTHORITY MEMBERS: TA, CONTRERAS, CAREY, RICE
 NOES: AUTHORITY MEMBERS: DIEP
 ABSENT: AUTHORITY MEMBERS: NONE


 TRI TA, CHAIR

ATTEST:


 AMANDA JENSEN, SECRETARY

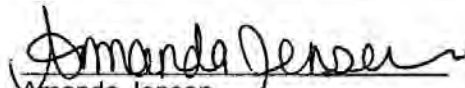
APPROVED AS TO FORM:



RICHARD D. JONES, LEGAL COUNSEL

STATE OF CALIFORNIA)
COUNTY OF ORANGE) ss.
CITY OF WESTMINSTER)

I, AMANDA JENSEN, hereby certify that I am the duly appointed Secretary of the Westminster Public Financing Authority and that the foregoing resolution was duly adopted at a regular meeting of the Westminster Public Financing Authority held on the 24th day of August 2016.



Amanda Jensen
Secretary

RESOLUTION NO. 13

A RESOLUTION OF THE WESTMINSTER HOUSING AUTHORITY ADOPTING AND APROPRIATING THE BUDGET FOR FISCAL YEAR 2016-17

WHEREAS, the Executive Director of the Westminster Housing Authority has prepared and submitted to the Housing Authority a proposed budget for the fiscal year 2016-17; and

WHEREAS, the Housing Authority Board has at public meetings reviewed and amended the proposed budget for the fiscal year 2016-17; and

WHEREAS, it may be necessary, from time to time, in the interests of fulfilling Housing Authority objectives as expressed through the annual budget, to make adjustments within the budget.

NOW, THEREFORE, BE IT RESOLVED that the Housing Authority approve and appropriate 2016-17 fiscal year budget for the Westminster Housing Authority as presented and amended at the Housing Authority meeting of August 24, 2016.

BE IT FURTHER RESOLVED that the Housing Authority Board, aware that the adopted budget is an operational plan, does hereby authorize:

1. The Executive Director to make such modifications, corrections, and changes to the adopted budget as are necessary to correct drafting errors, and accurately reflect Housing Authority action;
2. The Executive Director is authorized to approve transfers between programs within the Housing Authority, with subsequent notice to the Housing Authority Board; and
3. Housing Authority Board authorization is required for all budget increases, which must be clearly marked as a request for budget increase with availability of funding identified;

PASSED, APPROVED AND ADOPTED this 24th day of August 2016, by the following vote:


AYES:	AUTHORITY MEMBERS:	TA, CONTRERAS, CAREY, RICE
NOES:	AUTHORITY MEMBERS:	DIEP
ABSENT:	AUTHORITY MEMBERS:	NONE


 TRI TA, CHAIR

ATTEST:

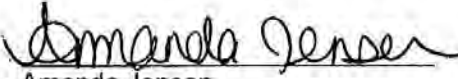

 AMANDA JENSEN, SECRETARY

APPROVED AS TO FORM:


 RICHARD D. JONES, LEGAL COUNSEL

STATE OF CALIFORNIA)
 COUNTY OF ORANGE) ss.
 CITY OF WESTMINSTER)

I, AMANDA JENSEN, hereby certify that I am the Secretary of the Westminster Housing Authority and the foregoing resolution was duly adopted at a regular meeting thereof held on the 24th day of August 2016.


 Amanda Jensen
 Secretary



GLOSSARY

AARS	All American Rose Society
Accounting	Generally, the department, activity or individuals involved in the application of the accounting equation.
Accounting Period	The time period for which accounts are prepared, usually one year.
Accrual Basis of Accounting	The basis of accounting by which revenue and expenses are recorded in the period in which they are earned or incurred regardless of whether cash is received or disbursed in that period. This is the accounting basis that generally is required to be used in order to conform to generally accepted accounting principles (GAAP) in preparing financial statements for external users.
Accrued Assets	Assets from revenues earned but not yet received.
Accrued Expenses	Expenses incurred during an accounting period for which payment is postponed.
Accrued Liability	Liabilities which are incurred, but for which payment is not yet made, during a given accounting period.
Admin.	Administration
AHFP	Arterial Highway Financing Program
Appropriation	Authorization of a governmental unit to spend money within specified restrictions such as amount, time period, and objective. There must be prior approval for such expenditure.
AQMD	Air Quality Management District - regional air quality authority
Assessed Value	Value established by a government for real estate or other property as a basis for levying taxes.
Asset	Anything owned by an individual or a business, which has commercial or exchange value.
Balanced Budget	A budget in which planned expenditures do not exceed planned revenues
Budget	The annual financial plan showing estimated revenues and estimated expenditures over a specified time period.
Budget Deficit	The excess of planned expenditures and operating transfers to other funds over planned revenues and operating transfers in from other funds for a budget year
CAD/RMS	Computer Aided Dispatch/Record Management System
CalEMA	California Emergency Management Agency
Capital Asset	Long-term asset that is not purchased or sold in the normal course of business. Generally, it includes fixed assets, e.g., land, buildings, furniture, equipment, fixtures and furniture.
Capital Expenditure	Amount used during a particular period to acquire or improve long-term assets such as property, plant or equipment.
Capital Gain or Loss	The difference between the market or book value at purchase or other acquisition and that realized from the sale or disposition of a capital asset.
Capital Improvement	Any value added activity or cost to a long-term or permanent asset that increases its value
Capital Improvement Projects (CIP)	Long term improvements to community infrastructure.
Capitalize	Record capital outlays as additions to asset accounts, not as expenses.
Capital Outlay	Expenditures for office furniture, machinery, vehicles and other equipment of a significant amount.

Cash Basis of Accounting	The accounting basis in which revenue and expenses are recorded in the period they are actually received or expended in cash. Use of the cash basis generally is not considered to be in conformity with generally accepted accounting principles (GAAP).
CD	Community Development - consisting of planning, zoning and inspection
CDBG	Community Development Block Grant - Federal housing and community development program.
Community Promotions Fund	Proceeds of the sale of the City's cable franchise are used to fund various cable television broadcast costs and community promotion activities.
Comprehensive Annual Financial Report (CAFR)	Financial report organized by fund, which provides a balance sheet that compares assets with liabilities and fund balance. The CAFR is also an operating statement that compares revenues with expenditures.
Contingency	An appropriation of funds to cover unforeseen events that occur during the fiscal year, such as federal mandates, shortfalls in revenue, and similar eventualities.
COP	Certificate of Participation
Council-Manager Form of Government	An organization structure in which the Mayor and the City Council appoint an independent city manager to be the Chief operating officer of a local government. In practice, a City Council sets policies and the city manager is responsible for implementing those policies effectively and efficiently.
CSMFO	California Society of Municipal Finance Officers
CTFP	Combined Transportation Financing Program
CY	Current fiscal year starting July 1 and ending June 30.
DARE	Drug Abuse Resistance Education Program - youth drug education program.
Debt Service	Represents debt principal payments, periodic interest payments and related service charges.
Department	A group of related activities aimed at accomplishing a major service or regulatory responsibility.
Depreciation	A reduction in the value of a fixed asset from wear and tear from use or disuse, obsolescence, accident or inadequacy.
Direct Cost	That portion of cost that is directly expended in providing a product or service.
EMT	Emergency Medical Technician
Encumbrance	Commitments related to unfilled contracts for purchase of goods and services.
Enterprise Fund	A fund type established to account for the total costs of selected governmental facilities and services that are operated similar to private enterprises.
ERAF	Educational Revenue Augmentation Fund - State created account shifting local property taxes to support State education.
ESL	English as a Second Language
Estimate	Represents the most recent estimate for current year revenue and expenditures. Estimates are based upon several months of actual expenditure and revenue history.
Expenditure	The actual spending of funds set aside by appropriation for identified goods and services.
FAU	Federal Aid Urban
Fee	A general term used for any charge levied by government for providing a service or performing an activity.
FEMA	Federal Emergency Management Agency (Disaster Planning) - Federal disaster planning and reimbursement agency.

Fiduciary Funds	Trust and Agency funds to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units/funds.
Fiscal Year (FY)	The year beginning July 1 and ending June 30.
Fixed Asset	An asset that has physical substance and a life in excess of one year. It is bought for use in the operation and not intended for resale to customers. Fixed assets are usually referred to as property, plant and equipment.
FTHB	First Time Home Buyers
Full-Time Equivalent (FTE)	Part-time salaries converted to the decimal equivalent of a full-time position based on 2,080 hours per year at \$15 per hour. For example, \$15,600 would be equivalent to one-half of a full-time position, or 0.5 FTE.
Fund	A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with related liabilities and residual equities or balances, and changes therein.
Fund Balance	Fund equity remaining unspent or unencumbered after budget year.
Gas Tax & Street Improvement Fund	For any street related purpose in the City's system of streets, including maintenance thereof.
General Fund (GF)	The fund used to account for all assets and liabilities except those particularly assigned for other purposes in another more specialized fund. It is the primary operating fund of the governmental unit.
Generally Accepted Accounting Principles (GAAP)	A recognized common set of accounting principles, standards, and procedures. GAAP is a combination of accepted methods of doing accounting and policy board set authoritative standards.
GG	City of Garden Grove
GMA	Growth Management Area (Measure M) - used in evaluating street programs.
Governmental Accounting Standards Board (GASB)	The Governmental Accounting Standards Board was organized in 1984 by the Financial Accounting Foundation (FAF) to establish standards of financial accounting and reporting for state and local governmental entities. Its standards guide the preparation of external financial reports of those entities.
Governmental Funds	General Funds, Special Revenue Funds, Capital Projects Funds and Debt Service Funds
Grant	Contributions of cash or other assets from another governmental agency or other organization to be used or expended for a specific purpose, activity or facility.
Groups and Accounts	Used to account for City's general fixed assets and long term liabilities.
HCD	Housing and Community Development
HOME	Federal housing rehabilitation program
HOPTR	Homeowners Property Tax Relief
Housing & Community Development	Development of the community by providing decent housing, suitable living environment, and expanding economic opportunities.
HVAC	Heating, Ventilation, Air Conditioning
HUD	Department of Housing and Urban Development
IFAS	Interactive Financial Accounting System
Indirect Cost	That portion of cost that is indirectly expended in providing a product or service for sale (cannot be traced to a given cost object in an economically feasible manner).
Insurance Rebate	Payment (rebate) to employees who do not enroll their dependents in the insurance program.

Infrastructure	The resources (as personnel, buildings, or equipment) required for an activity.
Interest	Income resulting from the prudent investment of idle cash.
Interfund Charges	A method used to charge General Fund administrative costs to other funds, such as the enterprise fund and redevelopment funds.
Interfund Transfer	A transfer of funds between departments/funds for specific purposes as approved by the appropriate authority.
Intergovernmental Expenditures	Transfers of resources from one government to another.
Internal Service Fund	Funds used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to other government units on a cost reimbursement basis.
Inventory	Includes raw materials, items available for sale or in the process of being made ready for sale (work in process).
Investment	The purchase of real property, stocks, bonds, collectible annuities, mutual fund shares, etc, with the expectation of realizing income or capital gain, or both, in the future.
IRP	Infrastructure Revitalization Plan is the fifth Redevelopment Agency Amendment
JAG	Justice Assistance Grant
JPTA	Joint Powers Training Administration - Federal job training program.
KAB	Keep America Beautiful
Level of Service	A description of the services provided or activities performed, and the cost and personnel requirements.
Levy	To impose taxes, special assessments, or charges for the support of city activities.
Liability	In insurance, is a term used when analyzing insurance risks that describes possible areas of financial exposure / loss.
Liability	In accounting, is a loan, expense, or any other form of claim on the assets of an entity that must be paid or otherwise honored by that entity.
Liability Fund	The City's self fund insurance fund.
Line Item	The description of a object of expenditure e.g. salaries, contractual services, etc.
Line Item Budget	A budget initiated by government entities in which budgeted financial statement elements are grouped by administrative entities and object.
LNSP	Local Narcotics Suppression Program
Long term Debt	Financial Obligation with maturity of more than one year after the date of issuance.
Loss	In finance, is when expenses exceed sales or revenues.
Modified Accrual Basis of Accounting	A mixture of the cash and accrual basis. The modified accrual basis should be used for governmental funds. To be recognized as a revenue or expenditure, the actual receipt or disbursal of cash must occur soon enough after a transaction or event has occurred to have an impact on current spendable resources. In other words, revenues must be both measurable and available to pay for the current period's liabilities. Revenues are considered available when collectible either during the current period or after the end of the current period but in time to pay year-end liabilities. Expenditures are recognized when a transaction or event is expected to draw upon current spendable resources rather than future resources.
Municipal Lighting Fund	Property taxes collected by the County and paid to the City for the operating and maintaining of the city wide Municipal Lighting District.
NGV	Natural Gas Vehicle

OCFA	Orange County Fire Authority
OCHTTF	Orange County Human Trafficking Task Force
Offsite Drainage District Fund	Revenue received from developers and expenditures to provide storm drain systems within each district.
Operating Expenditures	The amount used during a particular period directly in support of day-to-day operations such as wages, maintenance, office supplies, etc.
Ordinance	A formal legislative enactment by the governing board (City Council) of a municipality. If it is not in conflict with any higher form of law, an Ordinance has the full force and effect of law within the boundaries of the municipality to which it applies.
OSHA	Occupational Safety and Health Association
OTS	Office of Traffic Safety
Overhead	The costs associated with providing and maintaining a manufacturing or working environment. For example: renting the building, heating and lighting the work area, supervision costs and maintenance of the facilities. Includes indirect labor and indirect material.
Overhead Charge	A charge made to defray the direct and indirect overhead costs associated with an employee performing duties or providing services to the fund or account charged.
Park Dedication Fund	Acquisition and improvement of City parks.
PCTA	Public Cable Television Authority
PERS	Public Employees Retirement System
PIO	Public Information Officer
PO	Police Officer or purchase order
POST	Police Officers Standard Training
Project Contingency	Uncommitted portion of overall project budget reserved for unanticipated contingencies.
Projection	An approximation of future events. Usually a projection is made by extrapolating known information into the future period, considering events that could affect the outcome.
Program	An activity aimed at accomplishing a specific service within a department.
Proprietary Funds	Enterprise Funds account for operations that are financed and operated in a manner similar to private business enterprises and Internal Service Funds account for the financing of goods or services provided by one department to another department.
PSA	Public Service Announcements
PTA	Parent-Teacher Association
Redevelopment Agency (RDA)	For increasing or improving low and moderate income housing, for economic development and development of the community as well.
Reserve	A portion of fund balance that is restricted for a specific purpose and not available for appropriation.
Revenue	The gross receipts and receivables from taxes, fees and charges.
RNSP	Regional Narcotics Suppression Program
SAAV	Service Authority for Abandoned Vehicles
SCADA	Supervisory Control and Data Acquisition
S & H	Streets and Highway Codes

SB 300	Senate Bill (provided for state street maintenance program)
SB 821	Senate Bill (to provide gas tax for state street maintenance program)
SB 813	Supplemental Property Tax Roll (paid monthly)
SCUBA	Self Contained Breathing Apparatus
SCTOA	Southern California Training Officers Association
SERAF	Supplemental Educational Revenue Augmentation Fund - State created account shifting local property taxes to support State education.
Services and Supplies	The category of line items that describe non-salary and non-capital outlay expenditures.
SHUE	Safety, Health, Understanding and Education - program supporting underprivileged youth.
SIP	Signal Improvement Program
Special Revenue Funds	Funds used to account for specific revenues that are legally restricted to expenditure for particular purposes.
Structural Deficit	The difference between ongoing revenues and ongoing expenditures for a budget year. This calculation excludes all one-time revenues and expenditures and the use of reserves to help balance the budget, and includes long-term expenditure needs that may not be able to be addressed in the annual budget due to funding limitations.
SWAT	Special Weapons and Tacti
TARGET	Tri-Agency Resource Gang Enforcement Team - interagency anti-gang task force
TBD	To Be Decided
TDM	Traffic Demand Management
Transfers	Resources transferred from one fund or activity to another.
WIN	Westminster Improving Neighborhoods Program
Worker's Compensation	Usually, a state or privately managed insurance fund in the United States that reimburses employees for injuries suffered on the job.
Working Capital	Working capital (also known as net working capital) represents the amount of day-by-day operating liquidity available to a business. Along with fixed assets such as plant and equipment, working capital is considered a part of operating capital. It is calculated as current assets minus current liabilities.
WRA	Westminster Redevelopment Agency
WSD	Westminster School District
VLf	Motor Vehicle License Fee



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