



# Fiscal Year 2017-2019 Adopted Budget



# City of Westminster Elected Officials



Tri Ta  
Mayor



Tyler Diep  
Vice Mayor



Sergio Contreras  
Council Member



Kimberly Ho  
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
Police Chief.....	Ralph Ornelas
O.C. Fire Authority Division Chief.....	Robert Acosta
Public Works Director/City Engineer.....	Marwan Youssef

**Front Cover, Top row from left to right:**

Westminster Splash Pad at Sigler Park - 7200 Plaza Street, Westminster, CA 92683

Highway 39 Drive, June 25, 1955 - March 31, 1997 - corner of Beach Boulevard and Trask Avenue

Chua Dieu Ngu Buddhist Temple - 14472 Chestnut Street, Westminster, CA 92683

Fire Station 64, July 1968 - 7351 Westminster Avenue, Westminster, CA 92683

**Front Cover, Bottom row from left to right:**

Westminster Civic Center - 8200 Westminster Boulevard, Westminster, CA 92683

Chamber of Commerce/Mariam Warne Community Building - 14491 Beach Boulevard, Westminster, CA 92683

Westminster Center, June 1968 - 6777 Westminster Avenue, Westminster, CA 92683

Westminster Corporation Yard - 14381 Olive Street, Westminster, CA 92683

**Back Cover, Top row from left to right:**

Westminster Police Department - 8200 Westminster Boulevard, Westminster, CA 92683

Elmore Toyota, September 1968 - 15300 Beach Boulevard, Westminster, CA 92683

Sid Goldstein Freedom Park - 14180 All American Way, Westminster, CA 92683

Historical Police Vehicle, photo circa 1967

**Back Cover, Bottom row from left to right:**

Bob Longpre Pontiac, September 1968 - corner of Beach Boulevard and Trask Avenue

Westminster Police Memorial at Westminster Civic Center - 8200 Westminster Boulevard, Westminster, CA 92683

Garden West Motors, September 1968 - 7600 Westminster Boulevard, Westminster, CA 92683

Westminster City Hall - 8200 Westminster Boulevard, Westminster, CA 92683



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# TRANSMITTAL



# City of Westminster

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

**Date:** June 28, 2017

**To:** Honorable Mayor  
Members of the City Council

**Subject: Adopted Budget: Fiscal Year 2017-19**

TRI TA  
Mayor

TYLER DIEP  
Vice Mayor

SERGIO CONTRERAS  
Council Member

KIMBERLY HO  
Council Member

MARGIE L. RICE  
Council Member

EDDIE MANFRO  
City Manager

Transmitted herewith is the Adopted Budget document for Fiscal Year 2017-19. The adopted budget is a two-year budget which will fund City operations through June 30, 2019. This budget begins to address the City's structural deficit, while continuing to fund City operations and services, for the most part, at their current levels. The goal of preparing a two-year budget is to provide the City Council and staff a 24-month operations plan, allowing the City sufficient time to address the larger issue of our overall financial structure.

As you are aware, the City has had a significant revenue shortfall for the past several years, resulting in the use of our reserves. With the recent passage of Measure SS, allowing for the collection of a 1% transaction tax, I am pleased to be able to present a balanced budget for the first time since Fiscal Year 2007-08. While balanced, the City will need to continue to take actions internally to reduce costs, while externally supporting development and the business community to increase revenues.

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

- 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. Again, with the passage of Measure SS, the City has a six year window to address these goals. This budget addresses many of these priorities:

### **Safety and recruiting**

- Two new Police Officer positions to address homeless-related issues and school safety have been added
- A Deputy Chief position for the administration unit has been added to assist with training of new officers and provide institutional knowledge
- One new full time Police Service Officer dedicated to the professional standards unit has been added

### **Repairing streets and maintaining the community**

- \$1.5 million from the General Fund is budgeted for street capital projects for each of the next two years
- Two new part time Code Enforcement Officer positions were added as part of the Community Improvement Initiative
- One new full time position for the Parks Division had been added to assist with tree issues, repairs and other park related duties
- One new full time position for the Streets Division had been added to assist with sidewalk and pot hole repairs, catch basin cleaning and other street related duties
- One new full time position was added to continue with water conservation efforts and State of California reporting requirements

### **Promoting programs that attract business**

- A Senior Administrative Analyst position added to provide support for the new Economic Development Fund which was created to implement the General Plan and Economic Development Strategic Plan
- An Administrative Assistant and a part time Building Inspector have been added to provide support to various Community Development sectors

### **Fiscal management**

- A balanced budget, using no reserves has been implemented for the next two years
- A Fund Balance Policy has been implemented and new minimum reserve targets have been added to the General Fund and Internal Service Funds
- A City-wide Financial and Operational Efficiency Study will be performed in fiscal year 2017-18 as recommended by the Financial Task Force
- A City-wide Employee Classification and Compensation Study will be performed in fiscal year 2017-18

- Two new Section 115 Trust accounts have been opened and funded to address rising pension and post-employment benefit costs

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 \$99.8 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 2017-18 are expected to total \$61.5 million and \$62.8 million in Fiscal Year 2018-19. Approved General Fund expenditure appropriations and transfers to other funds for Fiscal Year 2017-18 total \$59.6 million and \$62.7 million in Fiscal Year 2018-19.

While Measure SS has given the City some much needed relief, and allowed us to continue to provide quality services to the community, it should not go unnoticed that these funds have a limited life span. Staff will continue to search for innovative ways to cut costs without jeopardizing the safety and welfare of the citizens of Westminster.

Respectfully Submitted,



Eddie Manfro  
City Manager

During the last several months, staff has worked diligently to produce a balanced and fiscally responsible budget. The 2017-18 adopted budget includes a contribution to General Fund reserves of \$2.1 million and \$.03 million in 2018-19. Both years include an allocation of \$1.5 million to street improvements. In addition, several of the internal service fund deficits were replenished with 2016-17 salary savings and the first quarter receipts from the one cent (1%) transactions and use (sales) tax generated by the passage of Measure SS, the Essential City Services ballot measure.

**Tax Revenues**

Taxes are the largest revenue source in the City. As indicated in the table below, total tax revenues for Fiscal Year 2017-18 are projected to increase 34.60% over the prior year. The increase in the property tax category is due to a projected increase in the Property Tax in Lieu of Vehicle License Fee. All other property tax revenues are projected to remain consistent with 2016-17.

	<b>2016-17 Revised Budget</b>	<b>2017-18 Adopted Budget</b>	<b>2018-19 Adopted Budget</b>	<b>% Change 17-18</b>
Property Tax	\$15,459,700	\$15,896,874	\$16,487,863	2.83%
Sales Tax	17,292,000	31,345,000	32,412,000	81.27%
Other Taxes	<u>8,494,000</u>	<u>8,274,000</u>	<u>8,334,000</u>	-2.59%
Total Taxes	<u>\$41,245,700</u>	<u>\$55,515,874</u>	<u>\$57,233,863</u>	34.60%

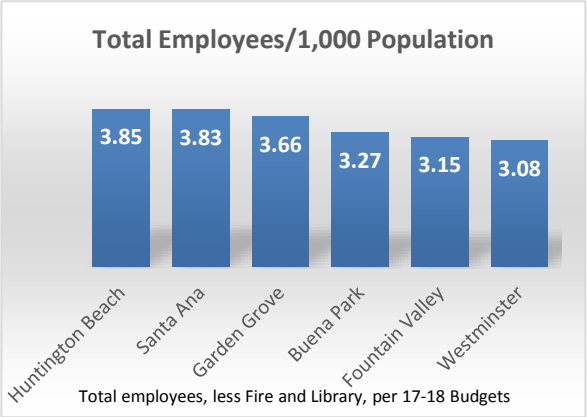
The large increase in the sales tax category is due to the voter approved sales tax measure allowing for a 1% transaction tax that was implemented April 1, 2017. Based on discussions with the City’s sales tax consultant, Hinderliter, deLlamas, and Associates, receipts from the transaction tax are projected at \$13.9 million in Fiscal Year 2017-18 and \$14.7 million in Fiscal Year 2018-19. Sales tax revenue continues to experience varying levels of low economic growth across most major retail sectors. Excluding the transaction tax revenue, Fiscal Year 2017-18 sales tax revenues are projected to increase slightly, by \$137,000, when compared to the Fiscal Year 2016-17 revised budget. These projections are based on an anticipated decline in vehicle sales, consumer preference of spending more on services, rather than goods and gains from fuel, service stations and restaurants. The expectation is that sales tax receipts will continue this positive trend in Fiscal Year 2017-18.

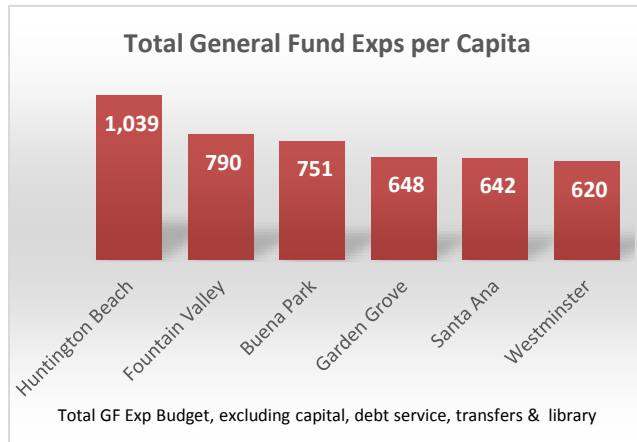
**City Staffing**

On a benchmark basis, Westminster's Fiscal Year 2017-18 ratio of 3.08 employees per thousand population ranks below that of all five of its most comparable neighboring cities.

The 2017-19 Budget includes the following personnel changes:

- Senior Administrative Analyst position
- Deputy Chief position funded for half a year in 2017-18
- Police Service Officer position in the Professional Standards Unit
- Maintenance Worker II position in Parks
- Maintenance Worker II in Streets
- Water Technician II in Water Conservation
- Administrative Assistant position in Community Development (replaces a part time position)
- Reclassify Human Resource Assistant to Personnel Analyst
- Reclassify Maintenance Worker I to Maintenance Worker II





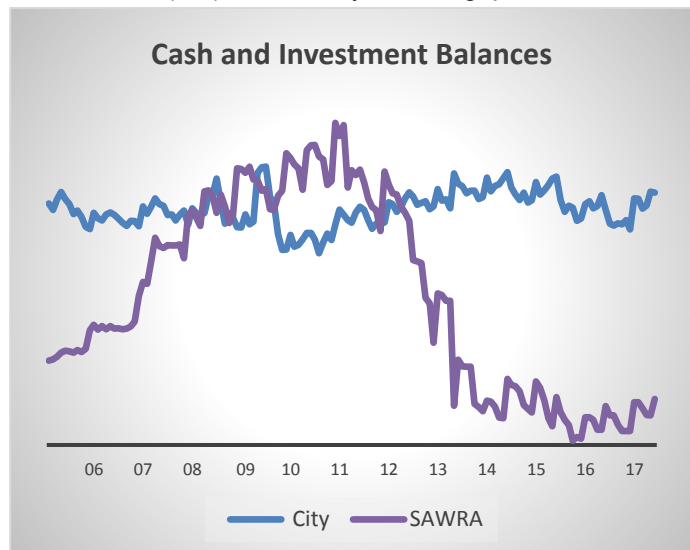
**City Costs**

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 \$620, which is below that of all five of its most comparable neighboring cities.

**Liquidity Levels**

The City's June 30, 2017 portfolio consisted of \$2.4 million cash and investments totaling \$70.8 million, of which 11.3% or \$16.5 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 make-up of the investment portfolio managed by Chandler at June 30, 2017 was United States Government Obligations (62%), Corporate Obligations (32%), Non-US Securities (Supranational Obligations) (4%) and commercial paper, asset-backed securities and money market funds (2%). The City's ending portfolio balance increased 3% in FY 2016-17. Successor Agency to the Westminster Redevelopment Agency (SAWRA) funds at June 30 (excluding bond proceeds) totaled \$13.3 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.



**Budget Overview**

The 2017-18 Budget is the first balanced budget without the use of reserves in ten years. Some noteworthy items:

- Council approved a Fund Balance policy and two new reserves, Emergency Reserve and RDA Dissolution Reserve, as an essential part of sound financial management.
- The 2017-19 Budget includes the City's transaction tax and is estimated at \$13.9 million for 17-18 and \$14.7 million for 18-19.
- As part of the 2016-17 year-end clean-up, the Internal Service Funds (700,740,750,760 and 770) have been fixed and are on their way to healthy fund balances. Some of the "fixes" to these funds were done with 2016-17 budgetary savings, the first quarter of transaction tax receipts, and changes to some of our previous practices. There has been some clean-up to these funds whereby duplicate entries have been removed allowing for better presentation of the remaining revenues and expensive. The big drop in Fund 740 revenue and expenditures is a result of these clean-up efforts.
- A new Economic Development fund was establish to house one time projects and programs that will facilitate economic growth and support fiscal stability.
- Section 115 Trusts for future pension and OPEB costs have been established and Council has approved funding of \$4.8 million initially.
- Two new Police Officer positions and two part time Code Enforcement Officer positions were added during Fiscal Year 2016-17 and seven new full-time positions were added in Fiscal Year 2017-18.

During the last several years, the City has made reductions of 71 positions and \$4.3 million in overall budget reductions. While the approval of Measure SS, allowing for the collection of the 1% transaction tax, enabled the City to establish reserves, add positions, fund street projects and begin fixing the structural deficit, the City will need to continue to take actions to reduce costs while looking for ways to increase revenues in order to remain balanced. The Fiscal Year 2017-18 Budget includes a surplus of \$2.1 million and the Fiscal Year 2018-19 Budget includes a surplus of \$0.3 million. The projected increase in CalPERS costs accounts for a majority of the increased costs in Fiscal Year 2018-19.

	<b>2016-17 Revised Budget</b>	<b>2017- 18 Adopted Budget</b>	<b>% Change</b>	<b>2018- 19 Adopted Budget</b>	<b>% Change</b>
General Funds	\$55,707,721	\$58,005,430	4.12%	\$61,064,608	5.27%
Special Revenue	7,929,670	6,966,010	-12.15%	6,314,919	-9.35%
Water Utility	16,695,166	15,957,190	-4.42%	15,956,258	-0.01%
Internal Service	24,775,973	9,479,981	-61.74%	9,581,095	1.07%
Capital Projects	<u>20,631,347</u>	<u>9,408,960</u>	-54.39%	<u>2,350,000</u>	-75.02%
Total	<u>\$125,739,877</u>	<u>\$99,817,571</u>	-20.62%	<u>\$95,266,880</u>	-4.56%

The large drop in the budget from Fiscal Years 2016-17 to 2017-18 is due to the clean-up of internal service funds and the elimination of duplicate entries in the employee benefits fund. Also, the 2017-18 Budget reflects new allocations to capital projects, while the 2016-17 revised budget includes all open project budgets resulting in a large decrease in both the Water Utility funds and the Capital Projects funds. The 2018-19 Budget includes some capital projects but the majority of the projects will be added when the 2018-19 Budget is reviewed by the City Council in 2018.

Rising costs for CalPERS retirement and the costs of retiree medical costs continue to be a concern for the City. Salaries and benefit costs together are increasing 3% in the 2017-18 budget. Over 60% of the increase is related to rising CalPERS costs which increase 10%. In FY 2016-17, the City paid \$2.5 million toward the unfunded accrued liability (UAL) for Safety personnel. The total budgeted for 2017-18 is \$5.3 million (\$3.1 for Safety personnel and \$2.2 for Miscellaneous personnel). This annual UAL amount is projected to increase approximately \$1.5 million annually, reaching an estimated \$12.2 million in FY 2022-23. Total CalPERS costs (including the UAL) are projected to increase to \$16.3 million by 2022-23. During FY 2016-17 and 2017-18, the memoranda of understanding (MOUs) between the City and the Police and Municipal Employee groups were negotiated; three year contracts have been adopted for all groups. The new expiration date is June 30, 2020. It is hoped that these three year contracts will provide stability and predictability to future budget development discussions. Some of the savings to the City agreed to in the prior 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 as well.

**Strategic Goal and Strategies**

The primary strategic goal for the City continues to be fiscal stability. The City’s primary focus for the past several years had been on how to reduce staffing levels and expenditures and still provide the necessary services that the community expects. The reduction of staffing levels through layoffs resulted in reduced related expenditures, however, it has also resulted in a reduction or loss of service. Lower payroll costs have also resulted in the loss of staff, and made hiring and retention extremely difficult. The passage of Measure SS enabled the City to add back nine full-time positions. In addition, the City has contracted with a professional management consulting firm specializing in helping government organizations improve their operations. The goal of the study will be to identify additional areas of structural and financial improvements while suggesting industry best practices that may improve operations.

Over the past several years, additional strategies have been undertaken to address the ongoing deficits. 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. 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 by contracting with an independent auditing firm to test the integrity of the City's processes. 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. The Mayor and City Council approved the formation of the Financial Task Force to review all data related to the City's budget, considering potential options, and ultimately bringing forward recommendations for City Council consideration. The Task Force identified a total of 35 possible ideas for addressing the City's structural deficit situation, ultimately, recommending 16 of them to the City Council for consideration.

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 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. 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. 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.

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. 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.

In November of 2016, the transaction tax measure was approved to begin April 1, 2017 and end December 31, 2021. Initial projections of the tax revenue are \$2.5 million in 2016/17 for one quarter, \$13.9 million in 2017-18 and \$14.7 million in 2018-19. On January 11, 2017, the City Council created a five person Citizens Oversight Committee to review the City's annual audited financial statement and mid-year budget report with regards to the receipt and expenditure of the fiscal year's one cent (1%) transactions and use (sales) tax generated by the passage of Measure SS, the Essential City Services ballot measure. The committee will communicate its findings to the City Council through an annual report.

#### Major Policy Issues that Address Fiscal Stability

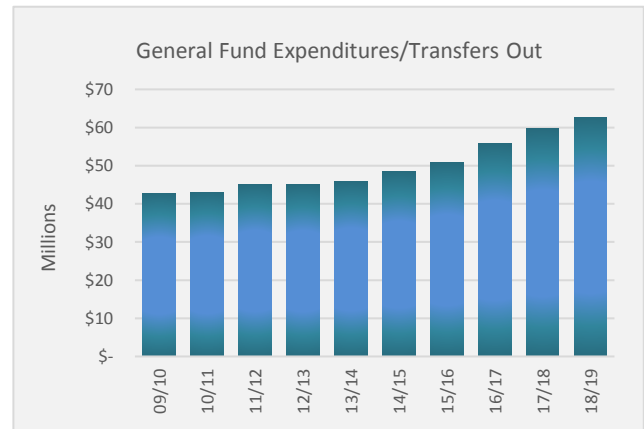
There are several major policy issues that the City addressed during the past year. These policy areas relate to the strategic goal of fiscal stability and include:

- Reserve Policies approved with the budget adoption on June 28, 2017  
The adopted reserve policy established two dedicated reserves in the General Fund and additional reserves in the Internal Service Funds. The reserve policy improves 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 – approved September 28, 2016**  
 The City recently adopted an updated General Plan which governs future land use decisions. The update positively impacts 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 – Addressed with the adoption of the 2017-18 Budget**  
 In addition to the reviews of the Reserve and Investment Policies, the City reviewed its internal policies related to the expenditure of funds from various accounts. This included the study of how internal service fund charges are calculated and charged to various departments throughout the City. Funds studied included:

  - Municipal Lighting Fund
  - Motor Pool/Equipment Replacement Fund
  - Information Systems Fund
  - Building Maintenance Fund

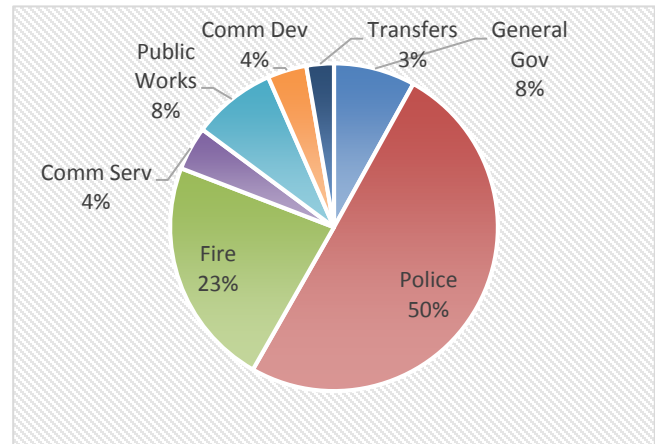


**General Fund**

Everything not specifically covered by a dedicated fee or restricted revenue source is funded through the General Fund. The Adopted Budget shows an increase in the General Fund balance in the amount of \$2.1 million for FY 2017-18 and \$0.3 million for FY 2018-19. The General Fund balance is projected to decrease from \$20.4 million to \$18.5 million. This General Fund balance is projected to end FY 2017-18 at \$23.7 million and \$24 million at the end of FY 2018-19. An Emergency Reserve of \$10.1 million and a RDA Dissolution reserve of \$3.3 million is included in the total.

	<b>2016-17 Revised Budget</b>	<b>2017-18 Adopted Budget</b>	<b>% Change</b>	<b>2018-19 Adopted Budget</b>	<b>% Change</b>
Revenue/Transfers In	\$52,135,347	\$ 61,677,067	18%	\$ 62,972,699	2%
Expenses/Transfers Out	<u>\$55,820,072</u>	<u>\$ 59,620,421</u>	7%	<u>\$ 62,697,363</u>	5%
Net Change in Fund Balance	<u>\$ (3,684,725)</u>	<u>\$ 2,056,646</u>	156%	<u>\$ 275,336</u>	-87%

The Fiscal Year 2017-18 budget includes all existing programs, all services and all staffing levels included in the prior fiscal year. In addition, the budget includes \$1.5 million in street improvement funding, new positions in the Police Department, Public Works and the City Manager departments as well as increases to CalPERS costs, OCFA contract and a contribution of \$2 million to fund balance.



As in the past, the largest expenditure component of the General Fund is Public Safety. Public Safety – Police and Fire – costs comprise 73% of all General Fund expenditures; Public Works follows at 8% and Community

Development and Community Services at 4% each, the remainder is Finance, Human Resources and City Administration.

The adopted Fiscal Year 2017-18 General Fund expense budget is up 7% from the Fiscal Year 2016-17 revised budget. The Fiscal Year 2018-19 budget is projected 5% up from Fiscal Year 2017-18.

General Fund revenue and transfers in are projected to increase 18% during Fiscal Year 2017-18. Highlights include:

- An 81% increase in sales tax revenue from the Fiscal Year 2016-17 revised budgeted amount is expected. The majority is due to the first full year collection of the transaction tax budgeted at \$13.9 million. General Sales Tax is budgeted at a 1% increase. This projection reflects a decrease in auto sales, and an increase in fuel and service stations and restaurants. Total sales tax revenue accounts for 51% of all General Fund revenues.
- Utility Users Tax revenue accounts for 8% of total General Fund revenues and is projected at \$4.7 million, based upon the existing 4% rate and Fiscal Year 2016-17 estimated actual revenue of \$4.6 million.
- General Fund property tax revenues will total approximately \$14.3 million, which accounts for 23% of total General Fund revenues and reflects a 2% increase from the Fiscal Year 2016-17 revised budget, due primarily to the projected increase in Property Tax in Lieu of Vehicle License Fee which accounts for 64% of this category.

There are some general concerns that, while possibly not impacting the 2017-19 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 \$31.3 million budgeted for Fiscal Year 2017-18 and \$32.4 million in Fiscal Year 2018-19, sales tax revenue represents over 50% 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.

### **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 2017-19 include:

#### **Gas Tax Fund 210**

There is a statewide sales tax assessed on each gallon of fuel purchased. The revenue in the Gas Tax Fund can vary from year to year due to the variability in gasoline prices and consumption. This revenue is apportioned to local agencies to spend on street and road related maintenance and construction needs. The Fiscal Year 2017-18 Gas Tax fund revenue budget includes the first year of the SB1 - Road Repair and Accountability Act of 2017 funding. These additional funds are from increases to gasoline tax, diesel fuel tax and vehicle registration taxes, and provides inflationary adjustments to rates in the future. In addition there is a 3 year State General Fund loan repayment of \$107,638/year. The City expects to receive \$2.4 million over the next two years and the budget includes a capital project allocation of \$542,000 in Fiscal Year 2017-18.

#### **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 2017-18 are projected to decrease 16% from the Fiscal Year 2016-17 revised budget. This is a result of a \$273,000 reduction in competitive OCTA Measure M grant funds for APM (OCTA's Arterial Pavement Management 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 2017-18 Street Improvements Fund budget reflects an increase in revenue when compared to the Fiscal Year 2016-17 revised budget. The 2016-17 estimate includes a reimbursement for grant funds 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. FY 2017-18 includes projected funds of \$1.5 million from OCTA for costs associated with the I-405 improvement project and \$577 thousand for the State Urban Greening Program.

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

The Fiscal Year 2017-18 budget for Funds 240 and 242 were approved by the City Council on April 25, 2017 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 2016-17.

**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 2% increase when compared with prior year's revised budget estimates. The increased water revenue is a result of the end of the drought and a rate increase starting April 3, 2017. Water rates are reviewed annually and adjusted when necessary.

Costs for purchased water have been estimated at \$975/per acre foot for Fiscal Year 2017-18 and \$992/per acre foot for Fiscal Year 2018-19, and the Orange County Water District replenishment assessment is set at \$446/per acre foot for Fiscal Year 2017-18 and budgeted at \$475/per acre foot for Fiscal Year 2018-19. The budget includes a new position for water conservation and the transfer of a current position to conservation efforts. It also includes funding for \$1.5 million in capital projects in Fiscal Year 2017-18 and \$1.2 million in Fiscal Year 2018-19.

**Capital Improvements Fund 400**

The City will dedicate \$9.5 million to capital improvements for Fiscal Year 2017-18. FY 2018-19 includes \$2.9 million in projects but the remaining projects will be brought to Council when the budget is reviewed in early 2018. 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 27% of the funding for the street projects will come from outside sources. The breakdown of capital projects by major category is presented below:

	<b><u>2017-18</u></b>	<b><u>2018-19</u></b>
	<b><u>Adopted Budget</u></b>	<b><u>Adopted Budget</u></b>
Streets	\$6,372,960	\$1,500,000
Water System	1,617,300	1,175,000
Building Maintenance	336,000	-
Park Improvements	515,000	-
Technology Replacement	250,000	250,000
Equipment Replacement	<u>400,000</u>	-
Total	<u>\$9,491,260</u>	<u>\$2,925,000</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.

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 2017-19 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*

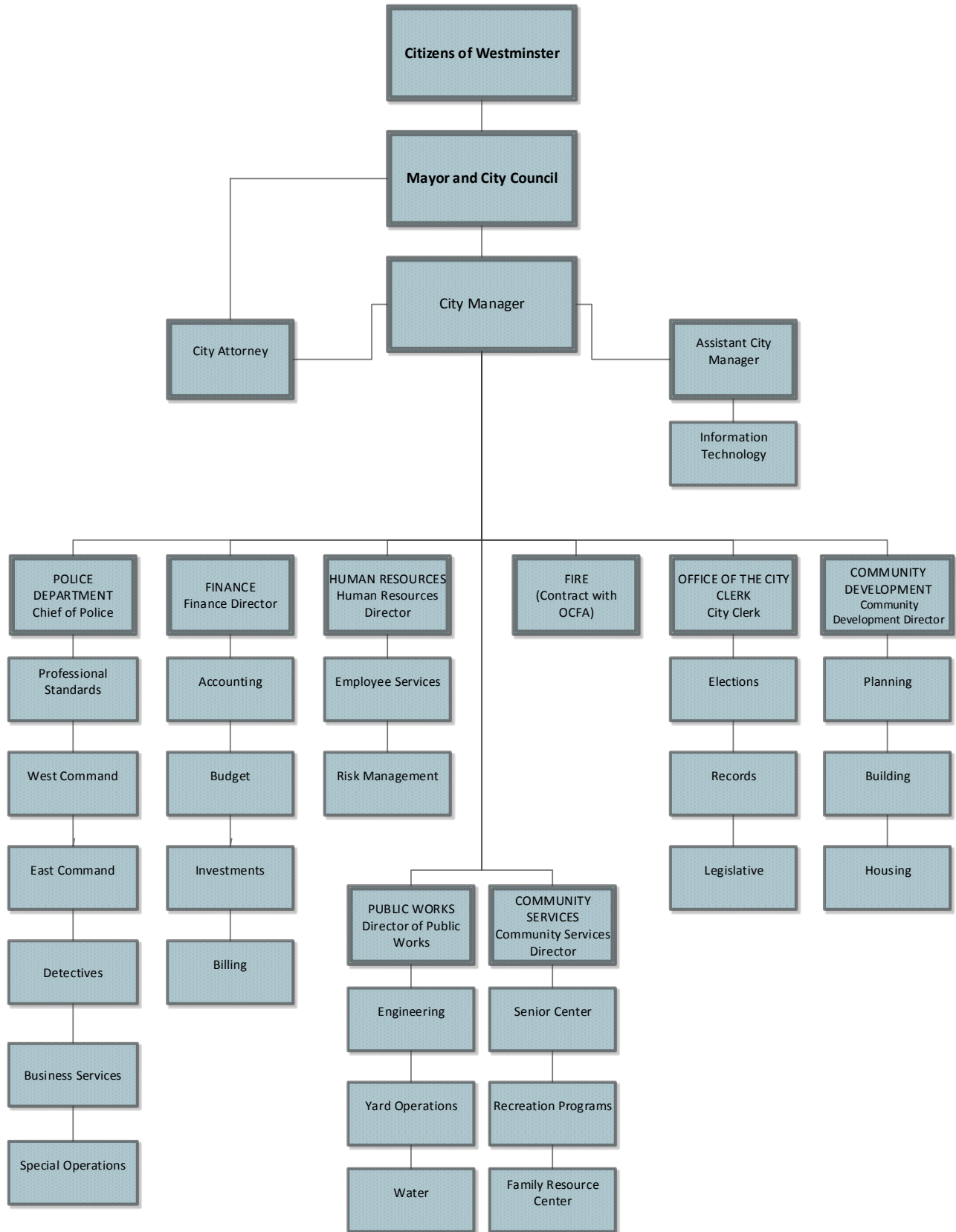
**●City Council●**

*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.

<b>General Election (11/2016)</b>	Registered voters	41,961
	Votes cast last city election	31,709
	% voting last city election	75.57%

**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**

<b>Population</b>		<b>By Age group:</b>	
2017	93,533	Under 18 years	21%
2016	94,073	18-64 years	62%
2015	92,106	Over 64 years	17%
2014	91,652		
2013	91,169		

**Educational Attainment**

Post Grad	7%
Bachelor's	19%
Some College	30%
High School	23%
No Degree	22%

**Median Age**

2016	40.9
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**Median Household Income**

2016	\$60,426
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**Housing Units**

2016	28,334
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**2016 Racial Composition of City**

Asian	48.1%
White	24.5%
Hispanic	23.2%
Black/Other	4.2%

**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**

2017	12,093
2015	12,097
2012	15,711
2011	15,715
2010	15,707

**New Construction (2016)**

	<b>Permits</b>	<b>Valuation</b>
Commercial	326	\$11,645,150
Residential	1,501	33,842,546
Multi-Family	6	1,062,140
Other	1	-
<b>Total</b>	<b>1,834</b>	<b>\$46,549,836</b>

**City Services**

**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/18 part-time
Patrol Units	26

**Law Violations:**

Arrests	2,359
Traffic Violations	1,067
Parking Violations	20,314
Total Incidents	23,740

<b>Fire</b>	Stations	3
	Fire personnel (OCFA)	51
	Medic/Engines	3
	Trucks	1
	Transportation Ambulances	2
	Incidents	7,421
	Inspections conducted	1,459
<b>Public Works</b>	Streets	186.6 miles
	Street Lights (total)	4,733
	Traffic Signals	71
<b>Water</b>	Production Wells	10
	Well Capacity	81.8 acre feet/day
	Miles of water mains ≥ 6"	240
	Number of service connections	20,255
	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**

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

**Economics**

<b>Property Tax Assessed Valuation</b>	2016-17 Values	\$8,399,448,382
	2015-16 Values	\$8,261,117,705

<b>Major Employers/Number of Employees</b>		
	Carroll Hospital Center	1,400
	Westminster School District	1,029
	Kindred Hospital	450
	Walmart	346
	Target	325

<b>Principal Tax Payers/ Taxable Assessed Value</b>	Westminster Mall LLC	\$133,072,884
	WRI West Gate South LP	\$71,690,830
	Land Partners Company	\$65,435,559
	WRW Properties LLC	\$53,919,466
	PK I Pavilions Place	\$52,536,375
	An Tang Dao Trust	\$46,823,108

<b>Unemployment Rate for the Area</b>	2016	5.90%
	2015	6.70%
	2014	7.50%
	2013	9.20%
	2012	11.20%
	2011	12.70%

<b>Bond Ratings</b>	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.

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

<b><u>Contact the City</u></b>	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](http://www.westminster-ca.gov)  
 Westminster Municipal Code: [www.qcodes.us/codes/westminster](http://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.

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February 14, 2017	Budget Packets available on shared drive (expenditure, revenue)
February 14, 2017	Calendar and guidelines to Departments
March 6, 2017	Due - CIP list of new and closed projects
March 6, 2017	Due - Revenue and expenditure requests
March 13, 2017	Due - Internal service charges
March 23, 2017	Due - Program descriptions, supplemental requests
March 29, 2017	City Council Goal Setting Session
March 20 – March 31, 2017	Finance budget review
April 10 - April 14, 2017	City Manager/Department Head Budget Review meetings
May 1 – May 4, 2017	Finalize budget for Study Session presentation (week of May xx)
May 25, 2017	Budget distributed to the City Council
May 30, 2017	City Council Budget Presentation – Study Session
June 12, 2017	City Council Budget Presentation – Study Session #2
June 15, 2017	Finalize Staff Report to City Clerk’s Office
June 28, 2017	Present FY 2017-2019 Budget, Supplemental Requests and Capital Improvement Projects for Adoption
February 2018	2017-2018 Midyear Review
March/April 2018	Review the 2018-2019 Adopted Budget
June 2018	Adopt revisions to 2018-2019 Adopted Budget and appropriate funds for fiscal year 2018-2019

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 2017-2019 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 2017-2019 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		FY 2017-2019					
		B	C	D	E		
		2015-16 ACTUAL	2016-17 REVISED BUDGET	2016-17 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2017-18 REQUESTED BUDGET	2018-19 REQUESTED BUDGET
<b>F</b>	<b>REVENUES</b>						
	Use of Money & Property	5,251	4,000	1,752	(2,248)	4,000	4,000
	Charges for Services	92,474	50,000	21,330	(28,670)	50,000	50,000
	<b>TOTAL REVENUES</b>	<b>97,725</b>	<b>54,000</b>	<b>23,082</b>	<b>(30,918)</b>	<b>54,000</b>	<b>54,000</b>
<b>G</b>	<b>EXPENDITURES</b>						
	Public Works	54,886	52,700	51,154	1,546	52,700	52,700
	<b>TOTAL EXPENDITURES</b>	<b>54,886</b>	<b>52,700</b>	<b>51,154</b>	<b>1,546</b>	<b>52,700</b>	<b>52,700</b>
<b>H</b>	<b>OTHER FINANCING SOURCES/(USES)</b>						
	Transfers In:						
	Capital Improvement Projects Fund	-	-	-	-	-	-
	Transfers Out:						
	Capital Improvement Projects Fund	(80,000)	(156,864)	(156,864)	-	-	-
	<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>(80,000)</b>	<b>(156,864)</b>	<b>(156,864)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>I</b>	<b>NET CHANGE IN FUND BALANCE</b>	<b>(37,161)</b>	<b>(155,564)</b>	<b>(184,936)</b>	<b>(29,372)</b>	<b>1,300</b>	<b>1,300</b>
<b>J</b>	<b>BEGINNING FUND BALANCE</b>	<b>233,919</b>	<b>196,758</b>	<b>196,758</b>	<b>-</b>	<b>11,822</b>	<b>13,122</b>
<b>K</b>	<b>ENDING FUND BALANCE</b>	<b>196,758</b>	<b>41,194</b>	<b>11,822</b>	<b>(29,372)</b>	<b>13,122</b>	<b>14,422</b>
<hr/>							
<b>L</b>	<b>FUND BALANCES</b>						
	Unassigned	196,758	41,194	11,822	(29,372)	13,122	14,422
	<b>TOTAL FUND BALANCES</b>	<b>196,758</b>	<b>41,194</b>	<b>11,822</b>	<b>(29,372)</b>	<b>13,122</b>	<b>14,422</b>

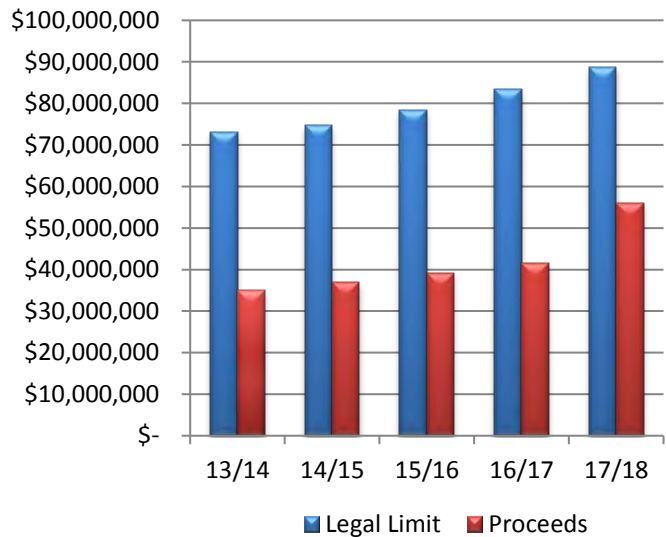
- A Fund name and number
- B 2015-16 (prior year) revenue and expenditure information
- C 2016-17 (current year) revised budget
- D 2016-17 (current year) estimated revenue and expenditures
- E 2017-18 and 2018-19 budgeted revenue and expenditures
- F Revenue breakdown for the fund
- G Expenditure breakdown 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 2017-2018 has been computed to be \$88,773,861. Appropriations subject to the limitation in the 2017-2018 budget total \$56,013,157 which is \$32,760,704, 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 \$32,760,704 variance indicated. Further, any overall actual receipts from tax sources exceeding budget estimates by more than \$32,760,704 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, 2016**

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, 2016. 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 2017 – 2018

FUND #	FUND	BEGINNING BALANCE	REVENUE	TRANSFERS IN	TOTAL SOURCES	OPERATING EXPENDITURE	TRANSFERS OUT	TOTAL USES	ENDING BALANCE
<b>GENERAL FUND</b>									
100	General Fund	21,667,950	61,677,067	-	83,345,017	58,005,430	1,614,991	59,620,421	23,724,596
<b>SPECIAL REVENUE FUNDS</b>									
200	Park Dedication	2,179,140	115,000	-	2,294,140	5,750	195,000	200,750	2,093,390
210	Gas Tax	466,545	2,630,446	-	3,096,991	1,268,553	1,335,000	2,603,553	493,438
211	Measure M	(864,535)	1,958,143	-	1,093,608	787,361	1,164,000	1,951,361	(857,753)
214	Street Improvements Grant Fund	358,312	2,077,960	-	2,436,272	-	2,073,960	2,073,960	362,312
216	Traffic Impact Fee	11,822	54,000	-	65,822	52,700	-	52,700	13,122
220	Municipal Lighting District	3,243,689	1,566,788	-	4,810,477	970,339	70,000	1,040,339	3,770,138
230	Debt Service Administration	701,739	4,000	60,000	765,739	264,423	-	264,423	501,316
240	Housing/Community Development	788,079	1,307,856	-	2,095,935	699,120	550,000	1,249,120	846,815
242	HCD Home Housing	13,149	717,842	-	730,991	717,842	-	717,842	13,149
245	Housing Authority Fund ***	4,783,348	21,387	-	4,804,735	702,383	-	702,383	4,102,352
250	Police Seizure	1,817,262	108,000	-	1,925,262	353,000	-	353,000	1,572,262
255	Special Police Services	49,261	200	-	49,461	25,688	-	25,688	23,773
256	Special Police Services	244,694	-	-	244,694	244,694	-	244,694	-
258	Special Police Services	23,481	2,200	-	25,681	15,000	-	15,000	10,681
260	Local Narcotics Seized Property	355,161	12,000	-	367,161	1,000	-	1,000	366,161
261	Supplemental Law Enforcement Services	33,939	145,000	49,000	227,939	227,148	-	227,148	791
264	Special Police Services	28,997	-	-	28,997	28,997	-	28,997	-
270	Drainage District	148,820	3,000	-	151,820	150	-	150	151,670
275	Community Services Grant	19,249	342,000	-	361,249	333,139	-	333,139	28,110
280	AQMD	295,287	123,000	-	418,287	42,500	-	42,500	375,787
290	Senior Transportation	241,164	121,456	-	362,620	184,097	-	184,097	178,523
295	Project SHUE	(17,236)	18,371	40,991	42,126	42,126	-	42,126	-
	Total Special Revenue Funds	14,921,367	11,328,649	149,991	26,400,007	6,966,010	5,387,960	12,353,970	14,046,037
<b>CAPITAL PROJECTS FUNDS</b>									
400	Capital Projects	26,497	26,000	7,873,960	7,926,457	7,873,960	-	7,873,960	52,497
401	Economic Development	5,100,000	10,000	-	5,110,000	1,535,000	-	1,535,000	3,575,000
	Total Capital Projects Funds	5,126,497	36,000	7,873,960	13,036,457	9,408,960	-	9,408,960	3,627,497
<b>ENTERPRISE FUNDS **</b>									
600	Water Utility	(676,418)	13,562,849	25,000	12,911,431	14,010,044	1,583,300	15,593,344	(2,681,913)
601	Utility Conservation	390,981	175,000	-	565,981	423,846	-	423,846	142,135
602	Utility Capital Projects	-	-	1,523,300	1,523,300	1,523,300	-	1,523,300	-
	Total Enterprise Funds	(285,437)	13,737,849	1,548,300	15,000,712	15,957,190	1,583,300	17,540,490	(2,539,778)
<b>TOTAL</b>									
		41,430,377	86,779,565	9,572,251	137,782,193	90,337,590	8,586,251	98,923,841	38,858,352
<b>INTERNAL SERVICE FUNDS **</b>									
700	Equipment Replacement	849,969	1,876,392	-	2,726,361	1,796,061	400,000	2,196,061	530,300
740	General Benefits	(3,959,707)	1,615,000	-	(2,344,707)	1,750,000	-	1,750,000	(4,094,707)
750	Liability Administration	150,229	2,017,000	-	2,167,229	1,930,000	-	1,930,000	237,229
760	Information Systems and Equipment	305,918	2,018,639	-	2,324,557	1,799,346	250,000	2,049,346	275,211
770	Government Buildings	820,473	2,309,688	-	3,130,161	2,204,574	336,000	2,540,574	589,587
	Total Internal Service Funds	(1,833,118)	9,836,719	-	8,003,601	9,479,981	986,000	10,465,981	(2,462,380)
	Total All Funds	39,597,259	96,616,284	9,572,251	145,785,794	99,817,571	9,572,251	109,389,822	36,395,972

\*\* 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.

# TOTAL SOURCES & USES

FY 2018 – 2019

FUND #	FUND	BEGINNING BALANCE	REVENUE	TRANSFERS IN	TOTAL SOURCES	OPERATING EXPENDITURE	TRANSFERS OUT	TOTAL USES	ENDING BALANCE
<b>GENERAL FUND</b>									
100	General Fund	23,724,596	62,972,699	-	86,697,295	61,064,608	1,632,755	62,697,363	23,999,932
<b>SPECIAL REVENUE FUNDS</b>									
200	Park Dedication	2,093,390	115,000	-	2,208,390	5,750	-	5,750	2,202,640
210	Gas Tax	493,438	3,741,616	-	4,235,054	1,294,459	-	1,294,459	2,940,595
211	Measure M	(857,753)	1,493,209	-	635,456	789,018	-	789,018	(153,562)
214	Street Improvements Grant Fund	362,312	4,000	-	366,312	-	-	-	366,312
216	Traffic Impact Fee	13,122	54,000	-	67,122	52,700	-	52,700	14,422
220	Municipal Lighting District	3,770,138	1,631,221	-	5,401,359	973,561	-	973,561	4,427,798
230	Debt Service Administration	501,316	3,000	60,000	564,316	262,970	-	262,970	301,346
240	Housing/Community Development	846,815	967,000	-	1,813,815	713,178	-	713,178	1,100,637
242	HCD Home Housing	13,149	290,000	-	303,149	227,500	-	227,500	75,649
245	Housing Authority Fund ***	7,445,970	21,387	-	7,467,357	748,255	-	748,255	6,719,102
250	Police Seizure	1,572,262	108,000	-	1,680,262	353,000	-	353,000	1,327,262
255	Special Police Services	23,773	100	-	23,873	23,873	-	23,873	-
256	Special Police Services	-	-	-	-	-	-	-	-
258	Special Police Services	10,681	2,200	-	12,881	10,000	-	10,000	2,881
260	Local Narcotics Seized Property	366,161	12,000	-	378,161	1,000	-	1,000	377,161
261	Supplemental Law Enforcement Services	791	145,000	84,000	229,791	229,735	-	229,735	56
264	Special Police Services	-	-	-	-	-	-	-	-
270	Drainage District	151,670	3,000	-	154,670	150	-	150	154,520
275	Community Services Grant	28,110	342,000	-	370,110	348,211	-	348,211	21,899
280	AQMD	375,787	123,000	-	498,787	42,500	-	42,500	456,287
290	Senior Transportation	178,523	123,956	-	302,479	196,933	-	196,933	105,546
295	Project SHUE	-	18,371	23,755	42,126	42,126	-	42,126	-
	Total Special Revenue Funds	17,389,655	9,198,060	167,755	26,755,470	6,314,919	-	6,314,919	20,440,551
<b>CAPITAL PROJECTS FUNDS</b>									
400	Capital Projects	52,497	20,000	1,750,000	1,822,497	1,750,000	-	1,750,000	72,497
401	Economic Development	3,575,000	10,000	-	3,585,000	600,000	-	600,000	2,985,000
	Total Capital Projects Funds	3,627,497	30,000	1,750,000	5,407,497	2,350,000	-	2,350,000	3,057,497
<b>ENTERPRISE FUNDS **</b>									
600	Water Utility	(2,681,913)	13,812,849	25,000	11,155,936	14,490,646	1,235,000	15,725,646	(4,569,710)
601	Utility Conservation	142,135	175,000	-	317,135	290,612	-	290,612	26,523
602	Utility Capital Projects	-	-	1,175,000	1,175,000	1,175,000	-	1,175,000	-
	Total Enterprise Funds	(2,539,778)	13,987,849	1,200,000	12,648,071	15,956,258	1,235,000	17,191,258	(4,543,187)
<b>TOTAL</b>									
		42,201,970	86,188,608	3,117,755	131,508,333	85,685,785	2,867,755	88,553,540	42,954,793
<b>INTERNAL SERVICE FUNDS **</b>									
700	Equipment Replacement	530,300	1,876,391	-	2,406,691	1,858,282	-	1,858,282	548,409
740	General Benefits	(4,094,707)	1,640,000	-	(2,454,707)	1,750,000	-	1,750,000	(4,204,707)
750	Liability Administration	237,229	2,017,000	-	2,254,229	1,930,000	-	1,930,000	324,229
760	Information Systems and Equipment	275,211	2,150,639	-	2,425,850	1,845,240	250,000	2,095,240	330,610
770	Government Buildings	589,587	2,248,788	-	2,838,375	2,197,573	-	2,197,573	640,802
	Total Internal Service Funds	(2,462,380)	9,932,818	-	7,470,438	9,581,095	250,000	9,831,095	(2,360,657)
	Total All Funds	39,739,590	96,121,426	3,117,755	138,978,771	95,266,880	3,117,755	98,384,635	40,594,136

\*\* 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 2017 – 2018

	General Funds	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Internal Service Funds	Budget 2017-18	Revised Budget 2016-17	Actual 2015-16
<b>Revenues</b>								
Property Taxes	14,350,086	1,546,788	-	-	-	15,896,874	15,459,700	14,856,261
Other Taxes	39,619,000	-	-	-	-	39,619,000	25,786,000	25,555,710
Licenses and Permits	832,000	-	-	-	-	832,000	870,000	924,622
Fines	916,000	2,000	-	-	-	918,000	980,000	981,486
Investment and Rental	975,066	86,400	36,000	55,000	50,000	1,202,466	1,475,000	2,084,041
Intergovernmental	249,398	9,347,074	-	-	-	9,596,472	7,719,115	6,166,347
Charges for Services	4,215,639	219,000	-	13,659,500	9,713,830	27,807,969	39,992,189	41,121,454
Other Revenue	519,878	127,387	-	23,349	72,889	743,503	3,181,223	3,409,092
<b>Total Revenues</b>	<b>61,677,067</b>	<b>11,328,649</b>	<b>36,000</b>	<b>13,737,849</b>	<b>9,836,719</b>	<b>96,616,284</b>	<b>95,463,227</b>	<b>95,099,012</b>
<b>Expenditures</b>								
General Government	5,418,177	44,500	860,000	953,642	5,440,806	12,717,125	25,433,438	27,172,580
Police	29,923,904	895,527	-	-	-	30,819,431	29,973,220	27,497,322
Fire	13,482,372	-	-	-	-	13,482,372	12,659,511	12,156,108
Community Services	2,573,682	565,112	-	-	-	3,138,794	3,012,405	2,837,095
Community Development	2,306,734	2,119,345	675,000	-	-	5,101,079	4,516,586	4,124,074
Public Works	6,582,684	1,735,713	-	11,700,626	3,821,729	23,840,752	22,975,803	19,668,313
Capital Outlay	-	-	7,873,960	1,667,300	15,000	9,556,260	25,960,096	12,686,880
Debt Service	-	483,705	-	519,131	202,446	1,205,282	1,208,818	756,504
Budget Contingency	-	-	-	-	-	-	-	-
Interfund Charges	(2,282,123)	1,122,108	-	1,116,491	-	(43,524)	0	0
<b>Total Expenditures</b>	<b>58,005,430</b>	<b>6,966,010</b>	<b>9,408,960</b>	<b>15,957,190</b>	<b>9,479,981</b>	<b>99,817,571</b>	<b>125,739,877</b>	<b>106,898,877</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>3,671,637</b>	<b>4,362,639</b>	<b>(9,372,960)</b>	<b>(2,219,341)</b>	<b>356,738</b>	<b>(3,201,287)</b>	<b>(30,276,650)</b>	<b>(11,799,865)</b>
<b>Other financing sources (uses)</b>								
Operating transfers in	-	149,991	7,873,960	1,548,300	-	9,572,251	10,993,129	16,780,560
Operating transfers out	(1,614,991)	(5,387,960)	-	(1,583,300)	(986,000)	(9,572,251)	(7,089,059)	(11,444,124)
Bond proceeds	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>(1,614,991)</b>	<b>(5,237,969)</b>	<b>7,873,960</b>	<b>(35,000)</b>	<b>(986,000)</b>	<b>-</b>	<b>3,904,070</b>	<b>5,336,436</b>
<b>Beginning Fund Balance July 1</b>	<b>21,667,950</b>	<b>14,921,367</b>	<b>5,126,497</b>	<b>(285,437)</b>	<b>(1,833,118)</b>	<b>39,597,259</b>	<b>69,352,173</b>	<b>120,683,893</b>
<b>Increase (decrease) in fund balance</b>	<b>2,056,646</b>	<b>(875,330)</b>	<b>(1,499,000)</b>	<b>(2,254,341)</b>	<b>(629,262)</b>	<b>(3,201,287)</b>	<b>(26,372,580)</b>	<b>(6,463,429)</b>
<b>Ending Fund Balance June 30</b>	<b>23,724,596</b>	<b>14,046,037</b>	<b>3,627,497</b>	<b>(2,539,778)</b>	<b>(2,462,380)</b>	<b>36,395,972</b>	<b>42,979,593</b>	<b>114,220,465</b>

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

2017-18 Budget beginning balance is based on estimated ending fund balances as shown on the fund statements (pages 38 - 77). 2016-17 Budget ending balance is based on revised budget numbers. The revised budget numbers include carry over capital project budgets of \$15.0 million. The adopted budget only includes new capital project allocations.



	General Funds	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Internal Service Funds	Budget 2018-19	Budget 2017-18	Revised Budget 2016-17
<b>Revenues</b>								
Property Taxes	14,876,642	1,611,221	-	-	-	16,487,863	15,896,874	15,459,700
Other Taxes	40,746,000	-	-	-	-	40,746,000	39,619,000	25,786,000
Licenses and Permits	832,000	-	-	-	-	832,000	832,000	870,000
Fines	916,000	2,000	-	-	-	918,000	918,000	980,000
Investment and Rental	981,066	85,300	30,000	55,000	50,000	1,201,366	1,202,466	1,475,000
Intergovernmental	232,792	7,203,152	-	-	-	7,435,944	9,596,472	7,719,115
Charges for Services	3,860,149	154,000	-	13,909,500	9,809,929	27,733,578	27,807,969	39,992,189
Other Revenue	528,050	142,387	-	23,349	72,889	766,675	743,503	3,181,223
<b>Total Revenues</b>	<b>62,972,699</b>	<b>9,198,060</b>	<b>30,000</b>	<b>13,987,849</b>	<b>9,932,818</b>	<b>96,121,426</b>	<b>96,616,284</b>	<b>95,463,227</b>
<b>Expenditures</b>								
General Government	5,734,800	44,500	600,000	927,778	5,486,830	12,793,908	12,717,125	25,433,438
Police	31,328,473	617,608	-	-	-	31,946,081	30,819,431	29,973,220
Fire	14,581,328	-	-	-	-	14,581,328	13,482,372	12,659,511
Community Services	2,592,216	593,020	-	-	-	3,185,236	3,138,794	3,012,405
Community Development	2,425,244	1,688,933	-	-	-	4,114,177	5,101,079	4,516,586
Public Works	6,761,684	1,695,411	-	12,170,074	3,877,939	24,505,108	23,840,752	22,975,803
Capital Outlay	-	-	1,750,000	1,175,000	15,000	2,940,000	9,556,260	25,960,096
Debt Service	-	481,026	-	518,689	201,326	1,201,041	1,205,282	1,208,818
Interfund Charges	(2,359,137)	1,194,421	-	1,164,717	-	0	(43,524)	0
<b>Total Expenditures</b>	<b>61,064,608</b>	<b>6,314,919</b>	<b>2,350,000</b>	<b>15,956,258</b>	<b>9,581,095</b>	<b>95,266,880</b>	<b>99,817,571</b>	<b>125,739,877</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>1,908,091</b>	<b>2,883,141</b>	<b>(2,320,000)</b>	<b>(1,968,409)</b>	<b>351,723</b>	<b>854,546</b>	<b>(3,201,287)</b>	<b>(30,276,650)</b>
<b>Other financing sources (uses)</b>								
Operating transfers in	-	167,755	1,750,000	1,200,000	-	3,117,755	9,572,251	10,993,129
Operating transfers out	(1,632,755)	-	-	(1,235,000)	(250,000)	(3,117,755)	(9,572,251)	(7,089,059)
<b>Total other financing sources (uses)</b>	<b>(1,632,755)</b>	<b>167,755</b>	<b>1,750,000</b>	<b>(35,000)</b>	<b>(250,000)</b>	<b>-</b>	<b>-</b>	<b>3,904,070</b>
<b>Beginning Fund Balance July 1</b>	<b>23,724,596</b>	<b>17,389,655</b>	<b>3,627,497</b>	<b>(2,539,778)</b>	<b>(2,462,380)</b>	<b>39,739,590</b>	<b>39,597,259</b>	<b>69,352,173</b>
<b>Increases (decreases) in reserve</b>	<b>275,336</b>	<b>3,050,896</b>	<b>(570,000)</b>	<b>(2,003,409)</b>	<b>101,723</b>	<b>854,546</b>	<b>(3,201,287)</b>	<b>(26,372,580)</b>
<b>Ending Fund Balance June 30</b>	<b>23,999,932</b>	<b>20,440,551</b>	<b>3,057,497</b>	<b>(4,543,187)</b>	<b>(2,360,657)</b>	<b>40,594,136</b>	<b>36,395,972</b>	<b>42,979,593</b>

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

2018-19 Budget beginning balance is based on estimated ending fund balances as shown on the fund statements (pages 38 - 77). The difference between the 2017-18 ending balance and the 2018-19 beginning balance is the Housing Authority Fund 245 SERAF payment in FY 2017-18. The Housing fund balance is shown excluding non-current notes receivable and SERAF payments. The 2016-17 Budget ending balance is based on revised budget numbers. The revised budget numbers include carry over capital project budgets of \$15.0 million. The adopted budget only includes new capital project allocations.

# OPERATING TRANSFERS

FY 2017 – 2018

FUND	PROGRAM	OBJECT	FUND NAME	TRANSFER IN	TRANSFER OUT	PURPOSE
100	20000	91000	General Fund	-	25,000	Lifeline program
100	20000	91000	General Fund	-	40,991	Project SHUE
100	20000	91050	General Fund	-	1,500,000	Capital Projects
100	31000	91000	General Fund	-	49,000	Police Officer Salaries
				<u>-</u>	<u>1,614,991</u>	
200	76500	91050	Park Dedication Fund	-	195,000	Capital Projects
210	55005	91050	Gas Tax Fund	-	1,335,000	Capital Projects
211	55027	91050	Measure M Fund	-	1,164,000	Capital Projects
214	55035	91050	Street Improvement Grant Fund	-	2,073,960	Capital Projects
220	59500	91050	Municipal Lighting Fund	-	70,000	Capital Projects
230	11200	81000	Debt Service Administration	60,000	-	800 MHz Debt Service Payment
240	16010	91050	CDBG Fund	-	550,000	Capital Projects
261	38500	81000	SLESF Fund	49,000	-	Police Officer Salaries
295	76000	81000	Project SHUE	40,991	-	Project SHUE salaries
400	14502	81050	Capital Improvement Projects Fund	250,000	-	Capital Projects
400	16510	81050	Capital Improvement Projects Fund	550,000	-	CDBG Capital Projects
400	20002	81050	Capital Improvement Projects Fund	1,500,000	-	Capital Projects
400	55026	81050	Capital Improvement Projects Fund	1,164,000	-	Measure M Capital Projects
400	55036	81050	Capital Improvement Projects Fund	1,335,000	-	Gas Tax Capital Projects
400	55037	81050	Capital Improvement Projects Fund	2,073,960	-	Street Improvement Capital Projects
400	58002	81050	Capital Improvement Projects Fund	400,000	-	Equipment Replace Capital Projects
400	59502	81050	Capital Improvement Projects Fund	70,000	-	Capital Projects
400	75502	81050	Capital Improvement Projects Fund	336,000	-	Building Maint Capital Projects
400	76502	81050	Capital Improvement Projects Fund	195,000	-	Park Dedication Capital Projects
				<u>7,873,960</u>	<u>-</u>	
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	-	1,523,300	Capital Projects
				<u>25,000</u>	<u>1,583,300</u>	
602	55502	81050	Capital Improvement Projects Fund	1,523,300	-	Water Capital Projects
700	58000	91050	Equipment Replacement Fund	-	400,000	Capital Projects
760	14450	91050	Information Systems Fund	-	250,000	Capital Projects
770	75500	91050	Government Buildings Fund	-	336,000	Capital Projects
				<u>9,572,251</u>	<u>9,572,251</u>	

# OPERATING TRANSFERS

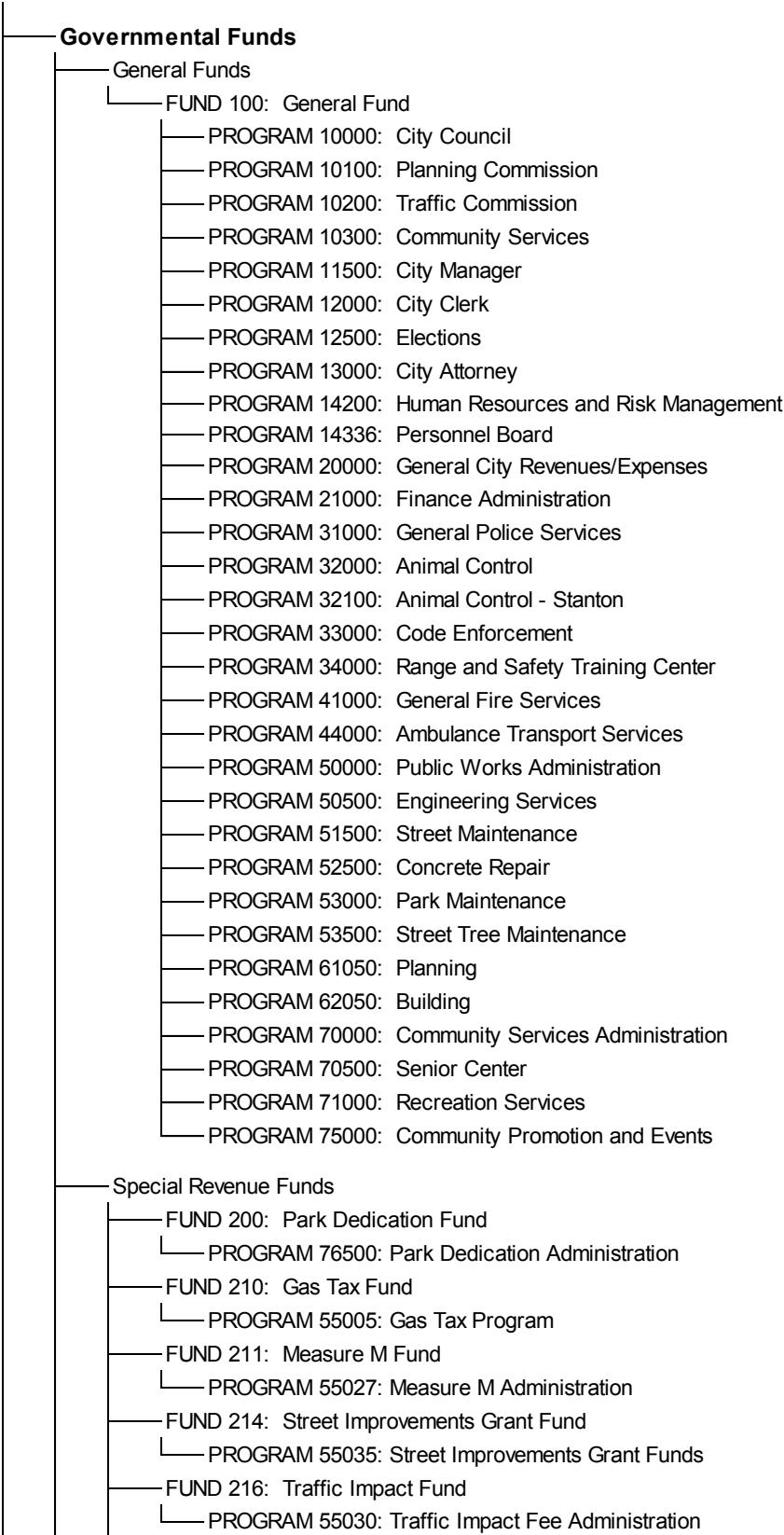
FY 2018 – 2019

<u>FUND</u>	<u>PROGRAM</u>	<u>OBJECT</u>	<u>FUND NAME</u>	<u>TRANSFER IN</u>	<u>TRANSFER OUT</u>	<u>PURPOSE</u>
100	20000	91000	General Fund	-	25,000	Lifeline program
100	20000	91000	General Fund	-	23,755	Project SHUE
100	20000	91050	General Fund		1,500,000	Capital Projects
100	31000	91000	General Fund	-	84,000	Police Officer Salaries
				<u>-</u>	<u>1,632,755</u>	
230	11200	81000	Debt Service Administration	60,000	-	800 MHz Debt Service Payment
261	38500	81000	SLESF Fund	84,000	-	Police Officer Salaries
295	76000	81000	Project SHUE	23,755	-	Project SHUE salaries
400	14502	81050	Capital Improvement Projects Fund	250,000	-	Capital Projects
400	20002	81050	Capital Improvement Projects Fund	1,500,000		Capital Projects
				<u>1,750,000</u>	<u>-</u>	
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	-	1,175,000	Capital Projects
				<u>25,000</u>	<u>1,235,000</u>	
602	55502	81050	Capital Improvement Projects Fund	1,175,000	-	Water Capital Projects
760	14450	91050	Information Systems Fund	-	250,000	Capital Projects
				<u>3,117,755</u>	<u>3,117,755</u>	

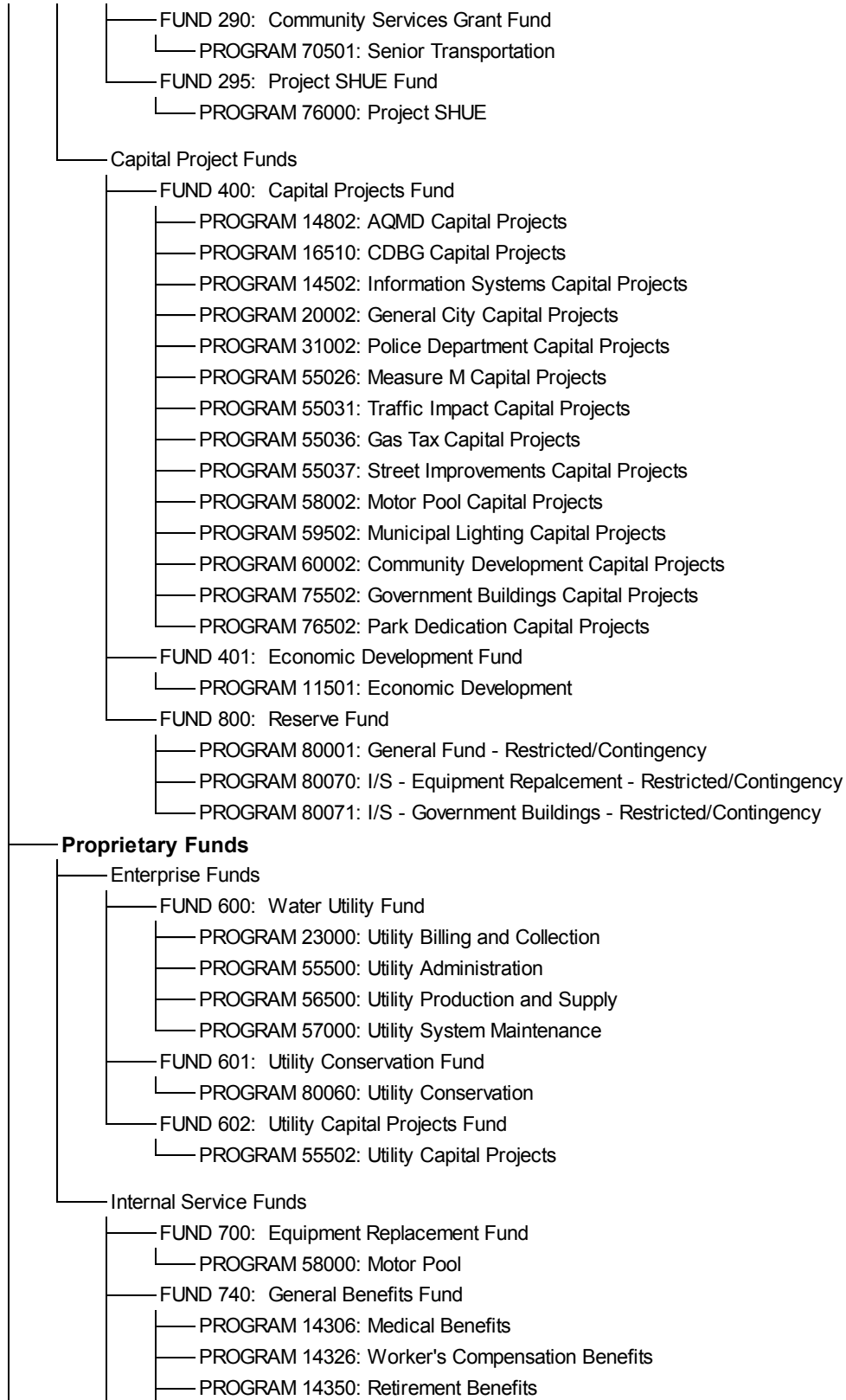


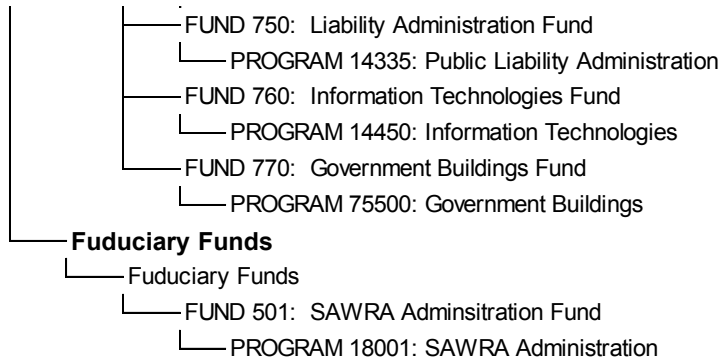
# FUND STATEMENTS

**Fund Structure**



- 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 Seizures 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 2016
- 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 & FEMA Fund
  - └─ PROGRAM 14800: Air Quality Management Program







**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.

	2015-16 ACTUAL	2016-17 REVISED BUDGET	2016-17 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
<b>REVENUE</b>						
Property Taxes	3,031,761	2,990,500	3,200,660	210,160	3,105,042	3,124,730
Property Taxes - In Lieu of VLF	8,710,469	9,033,000	8,847,961	(185,039)	9,234,617	9,592,920
<i>Property Taxes - Residual RDA elimination</i>	<i>1,679,541</i>	<i>1,964,200</i>	<i>2,103,238</i>	<i>139,038</i>	<i>2,010,427</i>	<i>2,158,992</i>
Sales Taxes	17,031,435	17,292,000	17,705,514	413,514	17,445,000	17,712,000
Transaction Tax	-	-	2,500,000	2,500,000	13,900,000	14,700,000
Property Transfer	330,205	300,000	249,919	(50,081)	250,000	250,000
Franchise	1,367,801	1,390,000	1,249,176	(140,824)	1,260,000	1,260,000
Business License	1,388,612	1,254,000	1,271,973	17,973	1,304,000	1,304,000
Transient Occupancy	801,606	750,000	813,127	63,127	810,000	820,000
Utility Users Taxes	4,595,948	4,800,000	4,622,414	(177,586)	4,650,000	4,700,000
License and Permits	924,622	870,000	821,988	(48,012)	832,000	832,000
Fines	966,786	965,000	912,119	(52,881)	916,000	916,000
Investment and Rental	1,711,239	1,212,000	1,098,305	(113,695)	975,066	981,066
Intergovernmental	212,795	210,690	225,303	14,613	249,398	232,792
Charges for Services	3,387,303	3,314,079	3,642,246	328,167	3,608,363	3,557,780
<i>Capital Improvement Project charges</i>	<i>816,810</i>	<i>624,000</i>	<i>439,000</i>	<i>(185,000)</i>	<i>150,000</i>	<i>-</i>
<i>WRA/ROPS Administration</i>	<i>630,812</i>	<i>376,000</i>	<i>460,631</i>	<i>84,631</i>	<i>457,276</i>	<i>302,369</i>
Overhead Charges	1,305,442	1,094,323	345,824	(748,499)	93,444	96,616
Other Revenue	529,025	330,550	329,735	(815)	426,434	431,434
<b>TOTAL REVENUE</b>	<b>49,422,211</b>	<b>48,770,342</b>	<b>50,839,133</b>	<b>2,068,791</b>	<b>61,677,067</b>	<b>62,972,699</b>
<b>EXPENDITURES</b>						
General Government	2,798,612	3,588,574	4,307,304	(718,729)	4,797,773	5,081,157
Public Safety - Police	26,999,868	28,843,149	27,532,692	1,310,456	29,923,904	31,328,473
Public Safety - Fire	12,156,108	12,659,511	12,606,437	53,074	13,482,372	14,581,328
Public Works	4,120,634	4,476,073	4,268,750	207,323	4,920,965	5,056,190
Community Development	2,045,058	2,074,766	1,992,322	82,444	2,306,734	2,425,244
Community Services	2,213,295	2,365,648	2,217,376	148,272	2,573,682	2,592,216
<b>TOTAL OPERATING EXPENDITURE</b>	<b>50,333,575</b>	<b>54,007,721</b>	<b>52,924,881</b>	<b>1,082,840</b>	<b>58,005,430</b>	<b>61,064,608</b>
<b>OTHER FINANCING SOURCES/(USES)</b>						
Sale of Equipment and Property	-	-	6,000,000	6,000,000	-	-
Capital Outlay - Land Purchase	-	(1,700,000)	(1,700,000)	-	-	-
Transfers In:						
Special Police Services Grant Fund	1,591	-	-	-	-	-
Equipment Replacement	-	185,000	185,000	-	-	-
Reserve Fund	1,576,620	2,200,005	2,200,005	-	-	-
Government Buildings	-	400,000	400,000	-	-	-
Debt Service	-	580,000	580,000	-	-	-
Transfers Out:						
Capital Projects	(182,650)	(17,350)	(17,350)	-	(1,500,000)	(1,500,000)
Economic Development Fund	-	-	(5,300,000)	(5,300,000)	-	-
Liability Fund	-	-	(1,000,000)	(1,000,000)	-	-
Water Enterprise Fund	(25,000)	(25,000)	(25,000)	-	(25,000)	(25,000)
Supp Law Enforcement Svcs Fund	(75,000)	(70,000)	(70,000)	-	(49,000)	(84,000)
Project SHUE	-	-	-	-	(40,991)	(23,755)
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>1,295,561</b>	<b>1,552,655</b>	<b>1,252,655</b>	<b>(300,000)</b>	<b>(1,614,991)</b>	<b>(1,632,755)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>384,197</b>	<b>(3,684,724)</b>	<b>(833,093)</b>	<b>2,851,631</b>	<b>2,056,646</b>	<b>275,336</b>
<b>BEGINNING FUND BALANCE</b>	<b>22,116,846</b>	<b>22,501,043</b>	<b>22,501,043</b>	<b>-</b>	<b>21,667,950</b>	<b>23,724,596</b>
<b>ENDING FUND BALANCE</b>	<b>22,501,043</b>	<b>18,816,319</b>	<b>21,667,950</b>	<b>2,851,631</b>	<b>23,724,596</b>	<b>23,999,932</b>
<b>FUND BALANCES</b>						
Emergency Reserve (17%)	8,604,758	9,200,412	9,016,329	(184,083)	10,135,472	10,658,552
RDA Dissolution Reserve	2,696,420	3,296,420	3,296,420	-	3,296,420	3,296,420
Unrestricted	11,199,865	6,319,487	9,355,200	3,035,714	10,292,704	10,044,960
<b>TOTAL FUND BALANCES</b>	<b>22,501,043</b>	<b>18,816,319</b>	<b>21,667,950</b>	<b>2,851,631</b>	<b>23,724,596</b>	<b>23,999,932</b>

**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) funds to prevent and control crime and to improve criminal justice systems.

**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) 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 grant funds.

**FUND 263: Special Police Services Fund**

This Special Police Services Fund accounts for the JAG 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.

	2015-16 ACTUAL	2016-17 REVISED BUDGET	2016-17 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
<b>REVENUES</b>						
Investment and Rental	24,607	10,000	9,430	(570)	10,000	10,000
Charges for Services	985,854	100,000	1,136,259	1,036,259	100,000	100,000
Other Revenue	18,225	-	3,550	3,550	5,000	5,000
<b>TOTAL REVENUES</b>	<b>1,028,686</b>	<b>110,000</b>	<b>1,149,239</b>	<b>1,039,239</b>	<b>115,000</b>	<b>115,000</b>
<b>EXPENDITURES</b>						
Community Services	51,434	5,500	57,462	(51,962)	5,750	5,750
<b>TOTAL EXPENDITURES</b>	<b>51,434</b>	<b>5,500</b>	<b>57,462</b>	<b>(51,962)</b>	<b>5,750</b>	<b>5,750</b>
<b>OTHER FINANCING SOURCES/(USES)</b>						
Transfers In:						
Capital Improvement Projects Fund	-	-	-	-	-	-
Transfers Out:						
Municipal Lighting Fund	-	(559,065)	(559,065)	-	-	-
Capital Improvement Projects Fund	(68,000)	(3,550)	(3,550)	-	(195,000)	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>(68,000)</b>	<b>(562,615)</b>	<b>(562,615)</b>	<b>-</b>	<b>(195,000)</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>909,252</b>	<b>(458,115)</b>	<b>529,162</b>	<b>987,277</b>	<b>(85,750)</b>	<b>109,250</b>
<b>BEGINNING FUND BALANCE</b>	<b>740,726</b>	<b>1,649,978</b>	<b>1,649,978</b>	<b>-</b>	<b>2,179,140</b>	<b>2,093,390</b>
<b>ENDING FUND BALANCE</b>	<b>1,649,978</b>	<b>1,191,863</b>	<b>2,179,140</b>	<b>987,277</b>	<b>2,093,390</b>	<b>2,202,640</b>
<b>FUND BALANCES</b>						
Restricted for :						
Parks	1,649,978	1,191,863	2,179,140	987,277	2,093,390	2,202,640
<b>TOTAL FUND BALANCES</b>	<b>1,649,978</b>	<b>1,191,863</b>	<b>2,179,140</b>	<b>987,277</b>	<b>2,093,390</b>	<b>2,202,640</b>

	2015-16 ACTUAL	2016-17 REVISED BUDGET	2016-17 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
<b>REVENUES</b>						
Investment and Rental	7,737	4,000	3,087	(913)	8,000	8,000
Intergovernmental	1,917,009	2,214,442	1,804,247	(410,195)	2,622,446	3,733,616
Other Revenue	555	-	330,000	330,000	-	-
<b>TOTAL REVENUES</b>	<b>1,925,301</b>	<b>2,218,442</b>	<b>2,137,334</b>	<b>(81,108)</b>	<b>2,630,446</b>	<b>3,741,616</b>
<b>EXPENDITURES</b>						
Public Works	1,252,520	1,335,029	1,290,304	44,725	1,268,553	1,294,459
<b>TOTAL EXPENDITURES</b>	<b>1,252,520</b>	<b>1,335,029</b>	<b>1,290,304</b>	<b>44,725</b>	<b>1,268,553</b>	<b>1,294,459</b>
<b>OTHER FINANCING SOURCES/(USES)</b>						
Transfers In:						
Capital Improvement Projects Fund	-	-	-	-	-	-
Transfers Out:						
Capital Improvement Projects Fund	(766,294)	(773,000)	(773,000)	-	(1,335,000)	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>(766,294)</b>	<b>(773,000)</b>	<b>(773,000)</b>	<b>-</b>	<b>(1,335,000)</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(93,513)</b>	<b>110,413</b>	<b>74,030</b>	<b>36,383</b>	<b>26,893</b>	<b>2,447,157</b>
<b>BEGINNING FUND BALANCE</b>	<b>486,028</b>	<b>392,515</b>	<b>392,515</b>	<b>-</b>	<b>466,545</b>	<b>493,438</b>
<b>ENDING FUND BALANCE</b>	<b>392,515</b>	<b>502,928</b>	<b>466,545</b>	<b>(36,383)</b>	<b>493,438</b>	<b>2,940,595</b>
<b>FUND BALANCES</b>						
Unassigned	392,515	502,928	466,545	(36,383)	493,438	2,940,595
<b>TOTAL FUND BALANCES</b>	<b>392,515</b>	<b>502,928</b>	<b>466,545</b>	<b>(36,383)</b>	<b>493,438</b>	<b>2,940,595</b>

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

	2015-16 ACTUAL	2016-17 REVISED BUDGET	2016-17 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
<b>REVENUES</b>						
Investment and Rental	10,042	7,000	506	(6,494)	1,000	1,000
Intergovernmental	1,684,249	2,313,923	2,443,891	129,968	1,957,143	1,492,209
<b>TOTAL REVENUES</b>	<b>1,694,291</b>	<b>2,320,923</b>	<b>2,444,397</b>	<b>123,474</b>	<b>1,958,143</b>	<b>1,493,209</b>
<b>EXPENDITURES</b>						
Public Works	500,414	561,114	531,851	29,263	566,079	568,962
Capital Outlay	-	-	-	-	-	-
Debt Service:						
Principal Retirement	175,761	183,823	183,823	-	191,886	198,336
Interest and Fiscal Charges	45,617	38,587	38,587	-	29,396	21,720
<b>TOTAL EXPENDITURES</b>	<b>721,792</b>	<b>783,524</b>	<b>754,261</b>	<b>29,263</b>	<b>787,361</b>	<b>789,018</b>
<b>OTHER FINANCING SOURCES/(USES)</b>						
Transfers In:						
Capital Improvement Projects Fund	-	-	-	-	-	-
Transfers Out:						
Capital Improvement Projects Fund	(1,724,856)	(1,467,000)	(1,467,000)	-	(1,164,000)	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>(1,724,856)</b>	<b>(1,467,000)</b>	<b>(1,467,000)</b>	<b>-</b>	<b>(1,164,000)</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(752,357)</b>	<b>70,399</b>	<b>223,136</b>	<b>152,737</b>	<b>6,782</b>	<b>704,191</b>
<b>BEGINNING FUND BALANCE</b>	<b>(335,314)</b>	<b>(1,087,671)</b>	<b>(1,087,671)</b>	<b>-</b>	<b>(864,535)</b>	<b>(857,753)</b>
<b>ENDING FUND BALANCE</b>	<b>(1,087,671)</b>	<b>(1,017,272)</b>	<b>(864,535)</b>	<b>152,737</b>	<b>(857,753)</b>	<b>(153,562)</b>
<b>FUND BALANCES</b>						
Restricted for:						
Debt Service	222,410	222,410	221,281	(1,129)	220,056	116,986
Unassigned	(1,310,081)	(1,239,682)	(1,085,816)	153,866	(1,077,809)	(270,548)
<b>TOTAL FUND BALANCES</b>	<b>(1,087,671)</b>	<b>(1,017,272)</b>	<b>(864,535)</b>	<b>152,737</b>	<b>(857,753) *</b>	<b>(153,562)</b>

\* \$585,000 project reimbursement expected 17/18

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



	2015-16 ACTUAL	2016-17 REVISED BUDGET	2016-17 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
<b>REVENUES</b>						
Investment and Rental	8,003	2,000	3,749	1,749	4,000	4,000
Intergovernmental	12,983	-	1,478,441	1,478,441	2,073,960	-
<b>TOTAL REVENUES</b>	<b>20,986</b>	<b>2,000</b>	<b>1,482,190</b>	<b>1,480,190</b>	<b>2,077,960</b>	<b>4,000</b>
<b>EXPENDITURES</b>						
Public Works	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER FINANCING SOURCES/(USES)</b>						
Transfers In:						
Capital Improvement Projects Fund	-	-	-	-	-	-
Transfers Out:						
Capital Improvement Projects Fund	(719,700)	-	-	-	(2,073,960)	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>(719,700)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2,073,960)</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(698,714)</b>	<b>2,000</b>	<b>1,482,190</b>	<b>1,480,190</b>	<b>4,000</b>	<b>4,000</b>
<b>BEGINNING FUND BALANCE</b>	<b>(425,165)</b>	<b>(1,123,878)</b>	<b>(1,123,878)</b>	<b>-</b>	<b>358,312</b>	<b>362,312</b>
<b>ENDING FUND BALANCE</b>	<b>(1,123,878)</b>	<b>(1,121,878)</b>	<b>358,312</b>	<b>1,480,190</b>	<b>362,312</b>	<b>366,312</b>
<b>FUND BALANCES</b>						
Unassigned	(1,123,878)	(1,121,878)	358,312	1,480,190	362,312	366,312
<b>TOTAL FUND BALANCES</b>	<b>(1,123,878)</b>	<b>(1,121,878)</b>	<b>358,312</b>	<b>1,480,190</b>	<b>362,312</b>	<b>366,312</b>

	2015-16 ACTUAL	2016-17 REVISED BUDGET	2016-17 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
<b>REVENUES</b>						
Investment and Rental	5,251	4,000	1,752	(2,248)	4,000	4,000
Charges for Services	92,474	50,000	21,330	(28,670)	50,000	50,000
<b>TOTAL REVENUES</b>	<b>97,725</b>	<b>54,000</b>	<b>23,082</b>	<b>(30,918)</b>	<b>54,000</b>	<b>54,000</b>
<b>EXPENDITURES</b>						
Public Works	54,886	52,700	51,154	1,546	52,700	52,700
<b>TOTAL EXPENDITURES</b>	<b>54,886</b>	<b>52,700</b>	<b>51,154</b>	<b>1,546</b>	<b>52,700</b>	<b>52,700</b>
<b>OTHER FINANCING SOURCES/(USES)</b>						
Transfers In:						
Capital Improvement Projects Fund	-	-	-	-	-	-
Transfers Out:						
Capital Improvement Projects Fund	(80,000)	(156,864)	(156,864)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>(80,000)</b>	<b>(156,864)</b>	<b>(156,864)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(37,161)</b>	<b>(155,564)</b>	<b>(184,936)</b>	<b>(29,372)</b>	<b>1,300</b>	<b>1,300</b>
<b>BEGINNING FUND BALANCE</b>	<b>233,919</b>	<b>196,758</b>	<b>196,758</b>	<b>-</b>	<b>11,822</b>	<b>13,122</b>
<b>ENDING FUND BALANCE</b>	<b>196,758</b>	<b>41,194</b>	<b>11,822</b>	<b>(29,372)</b>	<b>13,122</b>	<b>14,422</b>
<b>FUND BALANCES</b>						
Unassigned	196,758	41,194	11,822	(29,372)	13,122	14,422
<b>TOTAL FUND BALANCES</b>	<b>196,758</b>	<b>41,194</b>	<b>11,822</b>	<b>(29,372)</b>	<b>13,122</b>	<b>14,422</b>

The decrease in fund balance in FY 16 and FY 17 was a result of a capital project allocations for traffic signal modifications.

	2015-16 ACTUAL	2016-17 REVISED BUDGET	2016-17 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
<b>REVENUE</b>						
Property Taxes	1,434,490	1,472,000	1,409,390	(62,610)	1,546,788	1,611,221
Investment and Rental	35,305	50,000	11,990	(38,010)	20,000	20,000
<b>TOTAL REVENUE</b>	<b>1,469,795</b>	<b>1,522,000</b>	<b>1,421,380</b>	<b>(100,620)</b>	<b>1,566,788</b>	<b>1,631,221</b>
<b>EXPENDITURES</b>						
Public Works	931,510	968,100	885,398	82,702	970,339	973,561
Capital Outlay	-	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURE</b>	<b>931,510</b>	<b>968,100</b>	<b>885,398</b>	<b>82,702</b>	<b>970,339</b>	<b>973,561</b>
<b>OTHER FINANCING SOURCES/(USES)</b>						
Operating Transfers In:						
Park Dedication Fund	-	559,065	559,065	-	-	-
Operating Transfers Out:						
Capital Improvement Projects Fund	-	-	-	-	(70,000)	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>-</b>	<b>559,065</b>	<b>559,065</b>	<b>-</b>	<b>(70,000)</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>538,285</b>	<b>1,112,965</b>	<b>1,095,047</b>	<b>(17,918)</b>	<b>526,449</b>	<b>657,660</b>
<b>BEGINNING FUND BALANCE</b>	<b>1,610,357</b>	<b>2,148,642</b>	<b>2,148,642</b>	<b>-</b>	<b>3,243,689</b>	<b>3,770,138</b>
<b>ENDING FUND BALANCE</b>	<b>2,148,642</b>	<b>3,261,607</b>	<b>3,243,689</b>	<b>(17,918)</b>	<b>3,770,138</b>	<b>4,427,798</b>
<b>FUND BALANCES</b>						
Restricted for:						
Municipal Lighting	2,148,642	3,261,607	3,243,689	(17,918)	3,770,138	4,427,798
<b>TOTAL FUND BALANCES</b>	<b>2,148,642</b>	<b>3,261,607</b>	<b>3,243,689</b>	<b>(17,918)</b>	<b>3,770,138</b>	<b>4,427,798</b>

	2015-16 ACTUAL	2016-17 REVISED BUDGET	2016-17 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
<b>REVENUE</b>						
Investment and Rental	17,429	8,000	3,760	(4,240)	4,000	3,000
<b>TOTAL REVENUE</b>	<b>17,429</b>	<b>8,000</b>	<b>3,760</b>	<b>(4,240)</b>	<b>4,000</b>	<b>3,000</b>
<b>EXPENDITURES</b>						
General Government	851	3,500	2,983	517	2,000	2,000
Debt Service						
Principal Retirement	208,439	218,000	218,000	-	227,562	235,211
Interest and Fiscal Charges	54,098	45,761	45,761	-	34,861	25,759
Capital Outlay	-	-	-	-	-	-
<b>TOTAL OPERATING EXPENDITURE</b>	<b>263,388</b>	<b>267,261</b>	<b>266,744</b>	<b>517</b>	<b>264,423</b>	<b>262,970</b>
<b>OTHER FINANCING SOURCES/(USES)</b>						
Transfers In:						
Water Utility Fund	60,000	60,000	60,000	-	60,000	60,000
Transfers Out:						
General Fund	-	(580,000)	(580,000)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>60,000</b>	<b>(520,000)</b>	<b>(520,000)</b>	<b>-</b>	<b>60,000</b>	<b>60,000</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(185,959)</b>	<b>(779,261)</b>	<b>(782,985)</b>	<b>(3,724)</b>	<b>(200,423)</b>	<b>(199,970)</b>
<b>BEGINNING FUND BALANCE</b>	<b>1,670,683</b>	<b>1,484,724</b>	<b>1,484,724</b>	<b>-</b>	<b>701,739</b>	<b>501,316</b>
<b>ENDING FUND BALANCE</b>	<b>1,484,724</b>	<b>705,463</b>	<b>701,739</b>	<b>(3,724)</b>	<b>501,316</b>	<b>301,346</b>
<b>FUND BALANCES</b>						
<b>Restricted for:</b>						
Debt Service	263,761	263,761	262,423	(1,338)	262,970	138,736
<b>Assigned:</b>						
Community Promotions	1,220,963	441,702	439,316	(2,386)	238,346	162,610
<b>TOTAL FUND BALANCES</b>	<b>1,484,724</b>	<b>705,463</b>	<b>701,739</b>	<b>(3,724)</b>	<b>501,316</b>	<b>301,346</b>

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.

	2015-16 ACTUAL	2016-17 REVISED BUDGET	2016-17 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
<b>REVENUES</b>						
Intergovernmental	931,181	1,077,540	1,006,713	(70,827)	1,290,856	950,000
Fines	14,700	15,000	1,200	(13,800)	2,000	2,000
Other Revenue	9,000	-	-	-	15,000	15,000
<b>TOTAL REVENUES</b>	<b>954,881</b>	<b>1,092,540</b>	<b>1,007,913</b>	<b>(84,627)</b>	<b>1,307,856</b>	<b>967,000</b>
<b>EXPENDITURES</b>						
Community Development	626,822	711,554	644,332	67,222	699,120	713,178
Capital Outlay	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>626,822</b>	<b>711,554</b>	<b>644,332</b>	<b>67,222</b>	<b>699,120</b>	<b>713,178</b>
<b>OTHER FINANCING SOURCES/(USES)</b>						
Transfers In:						
Capital Improvement Projects Fund	-	-	-	-	-	-
Transfers Out:						
Capital Improvement Projects Fund	(250,000)	(362,381)	(362,381)	-	(550,000)	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>(250,000)</b>	<b>(362,381)</b>	<b>(362,381)</b>	<b>-</b>	<b>(550,000)</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>78,059</b>	<b>18,605</b>	<b>1,200</b>	<b>(17,405)</b>	<b>58,736</b>	<b>253,822</b>
<b>BEGINNING FUND BALANCE</b>	<b>708,820</b>	<b>786,879</b>	<b>786,879</b>	<b>-</b>	<b>788,079</b>	<b>846,815</b>
<b>ENDING FUND BALANCE</b>	<b>786,879</b>	<b>805,484</b>	<b>788,079</b>	<b>(17,405)</b>	<b>846,815</b>	<b>1,100,637</b>
<b>FUND BALANCES</b>						
Restricted for:						
Housing and Community Development - Notes	850,000	850,000	850,000	-	850,000	850,000
Unassigned	(63,121)	(44,516)	(61,921)	(17,405)	(3,185)	250,637
<b>TOTAL FUND BALANCES</b>	<b>786,879</b>	<b>805,484</b>	<b>788,079</b>	<b>(17,405)</b>	<b>846,815</b>	<b>1,100,637</b>

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.

	2015-16 ACTUAL	2016-17 REVISED BUDGET	2016-17 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
<b>REVENUES</b>						
Intergovernmental	423,191	719,401	537,216	(182,185)	652,842	275,000
Other Revenue	76,597	10,000	19,267	9,267	65,000	15,000
<b>TOTAL REVENUES</b>	<b>499,788</b>	<b>729,401</b>	<b>556,483</b>	<b>(172,918)</b>	<b>717,842</b>	<b>290,000</b>
<b>EXPENDITURES</b>						
Community Development	499,100	729,401	556,483	172,918	717,842	227,500
Capital Outlay	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>499,100</b>	<b>729,401</b>	<b>556,483</b>	<b>172,918</b>	<b>717,842</b>	<b>227,500</b>
<b>OTHER FINANCING SOURCES/(USES)</b>						
Transfers In:						
Housing/Community Development (CDBG)	-	-	-	-	-	-
Transfers Out:						
Community Development	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>688</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>62,500</b>
<b>BEGINNING FUND BALANCE</b>	<b>12,461</b>	<b>13,149</b>	<b>13,149</b>	<b>-</b>	<b>13,149</b>	<b>13,149</b>
<b>ENDING FUND BALANCE</b>	<b>13,149</b>	<b>13,149</b>	<b>13,149</b>	<b>-</b>	<b>13,149</b>	<b>75,649</b>
<b>FUND BALANCES</b>						
Unassigned	13,149	13,149	13,149	-	13,149	75,649
<b>TOTAL FUND BALANCES</b>	<b>13,149</b>	<b>13,149</b>	<b>13,149</b>	<b>-</b>	<b>13,149</b>	<b>75,649</b>

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.

	2015-16 ACTUAL	2016-17 REVISED BUDGET	2016-17 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
<b>REVENUES</b>						
Investment and Rental	45,511	20,000	17,459	(2,541)	20,000	20,000
Other Revenue	17,960	25,000	-	(25,000)	1,387	1,387
<b>TOTAL REVENUES</b>	<b>63,471</b>	<b>45,000</b>	<b>17,459</b>	<b>(27,541)</b>	<b>21,387</b>	<b>21,387</b>
<b>EXPENDITURES</b>						
Community Development	953,094	1,000,865	1,618,488	(617,623)	702,383	748,255
Capital Outlay	-	200,000	-	200,000	-	-
<b>TOTAL EXPENDITURES</b>	<b>953,094</b>	<b>1,200,865</b>	<b>1,618,488</b>	<b>(417,623)</b>	<b>702,383</b>	<b>748,255</b>
<b>OTHER FINANCING SOURCES/(USES)</b>						
Transfers In:						
General Fund	-	-	-	-	-	-
Transfers Out:						
General Fund	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(889,622)</b>	<b>(1,155,865)</b>	<b>(1,601,030)</b>	<b>(445,165)</b>	<b>(680,996)</b>	<b>(726,868)</b>
<b>BEGINNING FUND BALANCE</b>	<b>26,444,269</b>	<b>25,554,647</b>	<b>25,554,647</b>	<b>-</b>	<b>23,953,617</b>	<b>23,272,621</b>
<b>ENDING FUND BALANCE</b>	<b>25,554,647</b>	<b>24,398,782</b>	<b>23,953,617</b>	<b>(445,165)</b>	<b>23,272,621</b>	<b>22,545,753</b>
<b>FUND BALANCES</b>						
<b>Restricted for:</b>						
Housing Authority - Land	796,611	796,611	796,611	-	796,611	796,611
Housing Authority - Receivables	13,346,858	13,346,858	13,277,640	(69,218)	13,277,640	13,277,640
Housing Authority - SERAF advance	10,846,019	9,096,019	9,096,019	-	5,096,019	1,752,401
Housing Authority	565,159	1,159,294	783,347	(375,947)	4,102,351	6,719,101
<b>TOTAL FUND BALANCES</b>	<b>25,554,647</b>	<b>24,398,782</b>	<b>23,953,617</b>	<b>(445,165)</b>	<b>23,272,621</b>	<b>22,545,753</b>

	2015-16 ACTUAL	2016-17 REVISED BUDGET	2016-17 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
<b>REVENUES</b>						
Investment and Rental	14,605	8,000	6,814	(1,186)	8,000	8,000
Other Revenue	67,993	100,000	904,596	804,596	100,000	100,000
<b>TOTAL REVENUES</b>	<b>82,597</b>	<b>108,000</b>	<b>911,410</b>	<b>803,410</b>	<b>108,000</b>	<b>108,000</b>
<b>EXPENDITURES</b>						
Public Safety	178,625	353,000	282,467	70,534	353,000	353,000
Capital Outlay	13,470	32,000	32,000	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>192,094</b>	<b>385,000</b>	<b>314,467</b>	<b>70,534</b>	<b>353,000</b>	<b>353,000</b>
<b>OTHER FINANCING SOURCES/(USES)</b>						
Transfers In:						
General Fund	-	-	-	-	-	-
Transfers Out:						
Capital Improvement Projects Fund	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(109,497)</b>	<b>(277,000)</b>	<b>596,944</b>	<b>873,944</b>	<b>(245,000)</b>	<b>(245,000)</b>
<b>BEGINNING FUND BALANCE</b>	<b>1,329,815</b>	<b>1,220,318</b>	<b>1,220,318</b>	<b>-</b>	<b>1,817,262</b>	<b>1,572,262</b>
<b>ENDING FUND BALANCE</b>	<b>1,220,318</b>	<b>943,318</b>	<b>1,817,262</b>	<b>873,944</b>	<b>1,572,262</b>	<b>1,327,262</b>
<b>FUND BALANCES</b>						
<b>Restricted for:</b>						
Special Police Services	1,220,318	943,318	1,817,262	873,944	1,572,262	1,327,262
<b>TOTAL FUND BALANCES</b>	<b>1,220,318</b>	<b>943,318</b>	<b>1,817,262</b>	<b>873,944</b>	<b>1,572,262</b>	<b>1,327,262</b>

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.



	2015-16 ACTUAL	2016-17 REVISED BUDGET	2016-17 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
<b>REVENUES</b>						
Investment and Rental	955	-	266	266	200	100
<b>TOTAL REVENUES</b>	<b>955</b>	<b>-</b>	<b>266</b>	<b>266</b>	<b>200</b>	<b>100</b>
<b>EXPENDITURES</b>						
Public Safety	15,276	75,638	26,643	48,995	25,688	23,873
Capital Outlay	4,350	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>19,627</b>	<b>75,638</b>	<b>26,643</b>	<b>48,995</b>	<b>25,688</b>	<b>23,873</b>
<b>OTHER FINANCING SOURCES/(USES)</b>						
Transfers In:						
General Fund	-	-	-	-	-	-
Transfers Out:						
General Fund	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(18,671)</b>	<b>(75,638)</b>	<b>(26,377)</b>	<b>49,261</b>	<b>(25,488)</b>	<b>(23,773)</b>
<b>BEGINNING FUND BALANCE</b>	<b>94,309</b>	<b>75,638</b>	<b>75,638</b>	<b>-</b>	<b>49,261</b>	<b>23,773</b>
<b>ENDING FUND BALANCE</b>	<b>75,638</b>	<b>0</b>	<b>49,261</b>	<b>49,261</b>	<b>23,773</b>	<b>(0)</b>
<b>FUND BALANCES</b>						
<b>Restricted for:</b>						
Special Police Services	75,638	0	49,261	49,261	23,773	(0)
<b>TOTAL FUND BALANCES</b>	<b>75,638</b>	<b>0</b>	<b>49,261</b>	<b>49,261</b>	<b>23,773</b>	<b>(0)</b>

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

	2015-16 ACTUAL	2016-17 REVISED BUDGET	2016-17 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
<b>REVENUES</b>						
Intergovernmental	50,967	63,418	63,418	-	-	-
<b>TOTAL REVENUES</b>	<b>50,967</b>	<b>63,418</b>	<b>63,418</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>						
Public Safety	6,573	244,694	-	244,694	244,694	-
Capital Outlay	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>6,573</b>	<b>244,694</b>	<b>-</b>	<b>244,694</b>	<b>244,694</b>	<b>-</b>
<b>OTHER FINANCING SOURCES/(USES)</b>						
Transfers In:						
Special Police	-	-	-	-	-	-
Transfers Out:						
General Fund	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>44,394</b>	<b>(181,276)</b>	<b>63,418</b>	<b>244,694</b>	<b>(244,694)</b>	<b>-</b>
<b>BEGINNING FUND BALANCE</b>	<b>136,882</b>	<b>181,276</b>	<b>181,276</b>	<b>-</b>	<b>244,694</b>	<b>0</b>
<b>ENDING FUND BALANCE</b>	<b>181,276</b>	<b>0</b>	<b>244,694</b>	<b>244,694</b>	<b>0</b>	<b>0</b>
<b>FUND BALANCES</b>						
<b>Restricted for:</b>						
Special Police Services	181,276	0	244,694	244,694	0	0
<b>TOTAL FUND BALANCE</b>	<b>181,276</b>	<b>0</b>	<b>244,694</b>	<b>244,694</b>	<b>0</b>	<b>0</b>

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

	2015-16 ACTUAL	2016-17 REVISED BUDGET	2016-17 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
<b>REVENUES</b>						
Investment and Rental	354	1,000	123	(877)	200	200
Charges for Services	3,630	2,000	3,672	1,672	2,000	2,000
Other Revenue	-	5,000	5,000	-	-	-
<b>TOTAL REVENUES</b>	<b>3,984</b>	<b>8,000</b>	<b>8,795</b>	<b>795</b>	<b>2,200</b>	<b>2,200</b>
<b>EXPENDITURES</b>						
Public Safety	7,085	33,981	11,295	22,686	15,000	10,000
Capital Outlay	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>7,085</b>	<b>33,981</b>	<b>11,295</b>	<b>22,686</b>	<b>15,000</b>	<b>10,000</b>
<b>OTHER FINANCING SOURCES/(USES)</b>						
Transfers In:						
General Fund	-	-	-	-	-	-
Transfers Out:						
Special Police	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(3,101)</b>	<b>(25,981)</b>	<b>(2,500)</b>	<b>23,481</b>	<b>(12,800)</b>	<b>(7,800)</b>
<b>BEGINNING FUND BALANCE</b>	<b>32,082</b>	<b>28,981</b>	<b>28,981</b>	<b>-</b>	<b>23,481</b>	<b>10,681</b>
<b>ENDING FUND BALANCE</b>	<b>28,981</b>	<b>3,000</b>	<b>26,482</b>	<b>23,481</b>	<b>10,681</b>	<b>2,881</b>
<b>FUND BALANCES</b>						
Restricted for:						
Special Police Services	28,981	3,000	26,482	23,481	10,681	2,881
<b>TOTAL FUND BALANCES</b>	<b>28,981</b>	<b>3,000</b>	<b>26,482</b>	<b>23,481</b>	<b>10,681</b>	<b>2,881</b>

# LOCAL NARCOTICS SEIZED PROPERTY - 260 | FY 2017 – 2019

	2015-16 ACTUAL	2016-17 REVISED BUDGET	2016-17 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
<b>REVENUES</b>						
Investment and Rental	4,881	2,000	1,731	(269)	2,000	2,000
Intergovernmental	79,318	10,000	8,467	(1,533)	10,000	10,000
<b>TOTAL REVENUES</b>	<b>84,199</b>	<b>12,000</b>	<b>10,198</b>	<b>(1,802)</b>	<b>12,000</b>	<b>12,000</b>
<b>EXPENDITURES</b>						
Public Safety	160	1,000	200	800	1,000	1,000
Capital Outlay	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>160</b>	<b>1,000</b>	<b>200</b>	<b>800</b>	<b>1,000</b>	<b>1,000</b>
<b>OTHER FINANCING SOURCES/(USES)</b>						
Transfers In:						
General Fund	-	-	-	-	-	-
Transfers Out:						
General Fund	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>84,039</b>	<b>11,000</b>	<b>9,998</b>	<b>(1,002)</b>	<b>11,000</b>	<b>11,000</b>
<b>BEGINNING FUND BALANCE</b>	<b>261,125</b>	<b>345,163</b>	<b>345,163</b>	<b>-</b>	<b>355,161</b>	<b>366,161</b>
<b>ENDING FUND BALANCE</b>	<b>345,163</b>	<b>356,163</b>	<b>355,161</b>	<b>(1,002)</b>	<b>366,161</b>	<b>377,161</b>
<b>FUND BALANCES</b>						
Restricted for:						
Special Police Services	345,163	356,163	355,161	(1,002)	366,161	377,161
<b>TOTAL FUND BALANCES</b>	<b>345,163</b>	<b>356,163</b>	<b>355,161</b>	<b>(1,002)</b>	<b>366,161</b>	<b>377,161</b>

	2015-16 ACTUAL	2016-17 REVISED BUDGET	2016-17 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
<b>REVENUES</b>						
Intergovernmental	154,936	144,000	154,233	10,233	145,000	145,000
<b>TOTAL REVENUES</b>	<b>154,936</b>	<b>144,000</b>	<b>154,233</b>	<b>10,233</b>	<b>145,000</b>	<b>145,000</b>
<b>EXPENDITURES</b>						
Public Safety	209,622	217,589	204,954	12,635	227,148	229,735
Capital Outlay	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>209,622</b>	<b>217,589</b>	<b>204,954</b>	<b>12,635</b>	<b>227,148</b>	<b>229,735</b>
<b>OTHER FINANCING SOURCES/(USES)</b>						
Transfers In:						
General Fund	75,000	70,000	70,000	-	49,000	84,000
Transfers Out:						
Special Police Services Fund	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>75,000</b>	<b>70,000</b>	<b>70,000</b>	<b>-</b>	<b>49,000</b>	<b>84,000</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>20,314</b>	<b>(3,589)</b>	<b>19,279</b>	<b>22,868</b>	<b>(33,148)</b>	<b>(735)</b>
<b>BEGINNING FUND BALANCE</b>	<b>(5,654)</b>	<b>14,660</b>	<b>14,660</b>	<b>-</b>	<b>33,938</b>	<b>790</b>
<b>ENDING FUND BALANCE</b>	<b>14,660</b>	<b>11,071</b>	<b>33,938</b>	<b>22,868</b>	<b>790</b>	<b>55</b>
<b>FUND BALANCES</b>						
Restricted for:						
Special Police Services	14,660	11,071	33,938	22,868	-	-
<b>TOTAL FUND BALANCES</b>	<b>14,660</b>	<b>11,071</b>	<b>33,938</b>	<b>22,868</b>	<b>790</b>	<b>55</b>

	2015-16 ACTUAL	2016-17 REVISED BUDGET	2016-17 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
<b>REVENUES</b>						
Intergovernmental	22,418	60,915	44,860	(16,055)	-	-
<b>TOTAL REVENUES</b>	<b>22,418</b>	<b>60,915</b>	<b>44,860</b>	<b>(16,055)</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>						
Public Safety	22,418	56,904	15,863	41,041	28,997	-
Capital Outlay	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>22,418</b>	<b>56,904</b>	<b>15,863</b>	<b>41,041</b>	<b>28,997</b>	<b>-</b>
<b>OTHER FINANCING SOURCES/(USES)</b>						
Transfers In:						
General Fund	-	-	-	-	-	-
Transfers Out:						
Special Police Services	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>0</b>	<b>4,011</b>	<b>28,997</b>	<b>24,986</b>	<b>(28,997)</b>	<b>-</b>
<b>BEGINNING FUND BALANCE</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>28,997</b>	<b>0</b>
<b>ENDING FUND BALANCE</b>	<b>0</b>	<b>4,011</b>	<b>28,997</b>	<b>24,986</b>	<b>0</b>	<b>0</b>
<b>FUND BALANCES</b>						
<b>Restricted for:</b>						
Special Police Services	0	4,011	28,997	24,986	0	0
<b>TOTAL FUND BALANCES</b>	<b>0</b>	<b>4,011</b>	<b>28,997</b>	<b>24,986</b>	<b>0</b>	<b>0</b>

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.

	2015-16 ACTUAL	2016-17 REVISED BUDGET	2016-17 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
<b>REVENUES</b>						
Investment and Rental	1,649	2,000	581	(1,419)	1,000	1,000
Charges for Services	1,044	3,000	875	(2,125)	2,000	2,000
<b>TOTAL REVENUES</b>	<b>2,694</b>	<b>5,000</b>	<b>1,456</b>	<b>(3,544)</b>	<b>3,000</b>	<b>3,000</b>
<b>EXPENDITURES</b>						
Public Works	135	250	73	177	150	150
<b>TOTAL EXPENDITURES</b>	<b>135</b>	<b>250</b>	<b>73</b>	<b>177</b>	<b>150</b>	<b>150</b>
<b>OTHER FINANCING SOURCES/(USES)</b>						
Transfers In:						
Capital Improvement Projects Fund	-	-	-	-	-	-
Transfers Out:						
Capital Improvement Projects Fund	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>2,559</b>	<b>4,750</b>	<b>1,383</b>	<b>(3,367)</b>	<b>2,850</b>	<b>2,850</b>
<b>BEGINNING FUND BALANCE</b>	<b>144,878</b>	<b>147,437</b>	<b>147,437</b>	<b>-</b>	<b>148,820</b>	<b>151,670</b>
<b>ENDING FUND BALANCE</b>	<b>147,437</b>	<b>152,187</b>	<b>148,820</b>	<b>(3,367)</b>	<b>151,670</b>	<b>154,520</b>
<b>FUND BALANCES</b>						
Restricted for:						
Offsight Drainage District	147,437	152,187	148,820	(3,367)	151,670	154,520
<b>TOTAL FUND BALANCE</b>	<b>147,437</b>	<b>152,187</b>	<b>148,820</b>	<b>(3,367)</b>	<b>151,670</b>	<b>154,520</b>

	2015-16 ACTUAL	2016-17 REVISED BUDGET	2016-17 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
<b>REVENUES</b>						
Intergovernmental	331,699	341,000	341,000	-	341,000	341,000
Other Revenue	2,500	2,000	1,000	(1,000)	1,000	1,000
<b>TOTAL REVENUES</b>	<b>334,199</b>	<b>343,000</b>	<b>342,000</b>	<b>(1,000)</b>	<b>342,000</b>	<b>342,000</b>
<b>EXPENDITURES</b>						
Community Services	335,292	337,579	332,495	5,084	333,139	348,211
Capital Outlay	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>335,292</b>	<b>337,579</b>	<b>332,495</b>	<b>5,084</b>	<b>333,139</b>	<b>348,211</b>
<b>OTHER FINANCING SOURCES/(USES)</b>						
Transfers In:						
General Fund	-	-	-	-	-	-
Transfers Out:						
General Fund	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(1,094)</b>	<b>5,421</b>	<b>9,505</b>	<b>4,084</b>	<b>8,861</b>	<b>(6,211)</b>
<b>BEGINNING FUND BALANCE</b>	<b>10,838</b>	<b>9,744</b>	<b>9,744</b>	<b>-</b>	<b>19,249</b>	<b>28,110</b>
<b>ENDING FUND BALANCE</b>	<b>9,744</b>	<b>15,165</b>	<b>19,249</b>	<b>4,084</b>	<b>28,110</b>	<b>21,899</b>
<b>FUND BALANCES</b>						
Restricted for:						
Other Grants	9,744	15,165	19,249	4,084	28,110	21,899
<b>TOTAL FUND BALANCES</b>	<b>9,744</b>	<b>15,165</b>	<b>19,249</b>	<b>4,084</b>	<b>28,110</b>	<b>21,899</b>



	2015-16 ACTUAL	2016-17 REVISED BUDGET	2016-17 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
<b>REVENUES</b>						
Investment and Rental	4,377	3,000	1,793	(1,207)	3,000	3,000
Intergovernmental	117,353	230,000	238,487	8,487	120,000	120,000
<b>TOTAL REVENUES</b>	<b>121,730</b>	<b>233,000</b>	<b>240,280</b>	<b>7,280</b>	<b>123,000</b>	<b>123,000</b>
<b>EXPENDITURES</b>						
General Government	56,344	72,158	41,051	31,107	42,500	42,500
Capital Outlay	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>56,344</b>	<b>72,158</b>	<b>41,051</b>	<b>31,107</b>	<b>42,500</b>	<b>42,500</b>
<b>OTHER FINANCING SOURCES/(USES)</b>						
Transfers In:						
Capital Improvement Projects Fund	-	-	46,000	46,000	-	-
Transfers Out:						
Senior Transportation Fund	-	(28,000)	-	(28,000)	-	-
Capital Improvement Projects Fund	-	(430,000)	(430,000)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>-</b>	<b>(458,000)</b>	<b>(384,000)</b>	<b>18,000</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>65,387</b>	<b>(297,158)</b>	<b>(184,771)</b>	<b>112,387</b>	<b>80,500</b>	<b>80,500</b>
<b>BEGINNING FUND BALANCE</b>	<b>414,671</b>	<b>480,057</b>	<b>480,057</b>	<b>-</b>	<b>295,287</b>	<b>375,787</b>
<b>ENDING FUND BALANCE</b>	<b>480,057</b>	<b>182,899</b>	<b>295,287</b>	<b>112,387</b>	<b>375,787</b>	<b>456,287</b>
<b>FUND BALANCES</b>						
Restricted for:						
Other Grants	480,057	182,899	295,287	112,387	375,787	456,287
<b>TOTAL FUND BALANCE</b>	<b>480,057</b>	<b>182,899</b>	<b>295,287</b>	<b>112,387</b>	<b>375,787</b>	<b>456,287</b>

	2015-16 ACTUAL	2016-17 REVISED BUDGET	2016-17 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
<b>REVENUES</b>						
Investment and Rental	2,993	1,000	852	(148)	1,000	1,000
Intergovernmental	181,954	205,572	179,707	(25,865)	120,456	122,956
Other Revenue	14,997	-	13,538	13,538	-	-
<b>TOTAL REVENUES</b>	<b>199,944</b>	<b>206,572</b>	<b>194,097</b>	<b>(12,475)</b>	<b>121,456</b>	<b>123,956</b>
<b>EXPENDITURES</b>						
Community Services	201,094	264,270	211,927	52,343	184,097	196,933
Capital Outlay	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>201,094</b>	<b>264,270</b>	<b>211,927</b>	<b>52,343</b>	<b>184,097</b>	<b>196,933</b>
<b>OTHER FINANCING SOURCES/(USES)</b>						
Transfers In:						
AQMD Fund	-	28,000	-	(28,000)	-	-
Transfers Out:						
Capital Improvement Projects Fund	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>-</b>	<b>28,000</b>	<b>-</b>	<b>(28,000)</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(1,150)</b>	<b>(29,698)</b>	<b>(17,830)</b>	<b>11,868</b>	<b>(62,641)</b>	<b>(72,977)</b>
<b>BEGINNING FUND BALANCE</b>	<b>260,144</b>	<b>258,994</b>	<b>258,994</b>	<b>-</b>	<b>241,164</b>	<b>178,523</b>
<b>ENDING FUND BALANCE</b>	<b>258,994</b>	<b>229,296</b>	<b>241,164</b>	<b>11,868</b>	<b>178,523</b>	<b>105,546</b>
<b>FUND BALANCES</b>						
Restricted for:						
Other Grants	258,994	229,296	241,164	11,868	178,523	105,546
<b>TOTAL FUND BALANCE</b>	<b>258,994</b>	<b>229,296</b>	<b>241,164</b>	<b>11,868</b>	<b>178,523</b>	<b>105,546</b>

	2015-16 ACTUAL	2016-17 REVISED BUDGET	2016-17 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
<b>REVENUES</b>						
Investment and Rental	116	1,000	97	(903)	-	-
Intergovernmental	12,678	13,751	13,751	-	13,371	13,371
Other Revenue	5,150	6,000	7,280	1,280	5,000	5,000
<b>TOTAL REVENUES</b>	<b>17,943</b>	<b>20,751</b>	<b>21,128</b>	<b>377</b>	<b>18,371</b>	<b>18,371</b>
<b>EXPENDITURES</b>						
Community Services	35,979	39,408	41,103	(1,695)	42,126	42,126
Capital Outlay	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>35,979</b>	<b>39,408</b>	<b>41,103</b>	<b>(1,695)</b>	<b>42,126</b>	<b>42,126</b>
<b>OTHER FINANCING SOURCES/(USES)</b>						
Transfers In:						
General Fund	-	-	-	-	40,991	23,755
Transfers Out:						
Internal Service (fixed assets)	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40,991</b>	<b>23,755</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(18,036)</b>	<b>(18,657)</b>	<b>(19,975)</b>	<b>(1,318)</b>	<b>17,236</b>	<b>-</b>
<b>BEGINNING FUND BALANCE</b>	<b>20,774</b>	<b>2,739</b>	<b>2,739</b>	<b>-</b>	<b>(17,236)</b>	<b>(0)</b>
<b>ENDING FUND BALANCE</b>	<b>2,739</b>	<b>(15,918)</b>	<b>(17,236)</b>	<b>(1,318)</b>	<b>(0)</b>	<b>(0)</b>
<b>FUND BALANCES</b>						
Restricted for:						
Other Grants	2,739	(15,918)	(17,236)	(1,318)	(0)	(0)
<b>TOTAL FUND BALANCE</b>	<b>2,739</b>	<b>(15,918)</b>	<b>(17,236)</b>	<b>(1,318)</b>	<b>(0)</b>	<b>(0)</b>

The Project SHUE program is funded from reserves, CDBG funds. The General Fund cover the shortage.

**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 401: Economic Development**

The Economic Development Fund was created to implement the General Plan and Economic Development Strategic Plan.

	2015-16 ACTUAL	2016-17 REVISED BUDGET	2016-17 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
<b>REVENUES</b>						
Investment and Rental	-	-	26,487	26,487	26,000	20,000
<b>TOTAL REVENUES</b>	-	-	26,487	26,487	26,000	20,000
<b>EXPENDITURES</b>						
Capital Outlay	9,034,459	20,631,347	20,631,347	-	7,873,960	1,750,000
<b>TOTAL EXPENDITURES</b>	9,034,459	20,631,347	20,631,347	-	7,873,960	1,750,000
<b>OTHER FINANCING SOURCES/(USES)</b>						
Transfers In:						
General Fund	182,650	17,350	17,350	-	1,500,000	1,500,000
CDBG Fund	250,000	362,381	362,381	-	550,000	-
AQMD Fund	-	430,000	430,000	-	-	-
Gas Tax Fund	766,294	773,000	773,000	-	1,335,000	-
Municipal Lighting Fund	-	-	-	-	70,000	-
Measure M Fund	1,724,856	1,467,000	1,467,000	-	1,164,000	-
Street Improvements Grant Fund	719,700	-	-	-	2,073,960	-
Traffic Impact Fee Fund	80,000	156,864	156,864	-	-	-
Park Dedication Fund	68,000	3,550	3,550	-	195,000	-
Information Technologies Fund	-	250,000	250,000	-	250,000	250,000
Equipment Replacement Fund	665,000	310,000	310,000	-	400,000	-
Building Maintenance Fund	112,000	165,000	165,000	-	336,000	-
SAWRA Fund	5,336,436	1,704,065	1,704,065	-	-	-
Transfers Out:						
Information Technologies Fund	(124,139)	-	-	-	-	-
Building Maintenance Fund	(74,129)	-	-	-	-	-
Equipment Replacement Fund	(513,526)	(100,000)	(100,000)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	9,193,142	5,539,210	5,539,210	-	7,873,960	1,750,000
<b>NET CHANGE IN FUND BALANCE</b>	158,683	(15,092,137)	(15,065,650)	26,487	26,000	20,000
<b>BEGINNING FUND BALANCE</b>	14,933,463	15,092,147	15,092,147	-	26,497	52,497
<b>ENDING FUND BALANCE</b>	15,092,147	10	26,497	26,487	52,497	72,497
<b>FUND BALANCES</b>						
Assigned:						
Capital Projects	15,092,147	10	26,497	26,487	52,497	72,497
<b>TOTAL FUND BALANCES</b>	15,092,147	10	26,497	26,487	52,497	72,497

	2015-16 ACTUAL	2016-17 REVISED BUDGET	2016-17 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
<b>REVENUES</b>						
Investment and Rental	-	-	-	-	10,000	10,000
<b>TOTAL REVENUES</b>	-	-	-	-	10,000	10,000
<b>EXPENDITURES</b>						
General Government	-	-	150,000	(150,000)	860,000	600,000
Community Development	-	-	50,000	(50,000)	675,000	-
<b>TOTAL EXPENDITURES</b>	-	-	200,000	(200,000)	1,535,000	600,000
<b>OTHER FINANCING SOURCES/(USES)</b>						
Transfers In:						
General Fund	-	-	5,300,000	5,300,000	-	-
Transfers Out:						
General Fund	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	-	-	5,300,000	5,300,000	-	-
<b>NET CHANGE IN FUND BALANCE</b>	-	-	5,100,000	5,500,000	(1,525,000)	(590,000)
<b>BEGINNING FUND BALANCE</b>	-	-	-	-	5,100,000	3,575,000
<b>ENDING FUND BALANCE</b>	-	-	5,100,000	5,500,000	3,575,000	2,985,000
<b>FUND BALANCES</b>						
Assigned:						
Economic Development	-	-	5,100,000	5,500,000	3,575,000	2,985,000
<b>TOTAL FUND BALANCES</b>	-	-	5,100,000	5,500,000	3,575,000	2,985,000

**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.

	2015-16 ACTUAL	2016-17 REVISED BUDGET	2016-17 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
<b>REVENUES</b>						
Investment and Rental	76,509	50,000	21,812	(28,188)	30,000	30,000
Charges for Services	12,552,939	13,414,000	13,229,810	(184,190)	13,509,500	13,759,500
Other Revenue	26,622	65,000	19,075	(45,925)	23,349	23,349
<b>TOTAL REVENUES</b>	<b>12,656,070</b>	<b>13,529,000</b>	<b>13,270,697</b>	<b>(258,303)</b>	<b>13,562,849</b>	<b>13,812,849</b>
<b>EXPENSES</b>						
Salaries & Benefits	2,990,825	3,044,024	2,954,658	89,366	3,092,771	3,231,474
Maintenance and operations	2,662,229	3,035,402	2,862,542	172,860	3,231,711	3,305,137
Purchased water	2,632,314	3,212,844	2,910,881	301,963	3,168,006	3,168,006
Pump and basin assessment	2,484,906	3,461,978	3,031,586	430,392	3,998,425	4,267,340
Depreciation and amortization	1,281,180	-	-	-	-	-
Capital Outlay	2,404	3,000	-	3,000	-	-
Debt Service:						
Principal Payments	-	368,441	368,441	-	382,600	396,904
Interest Payments	187,902	150,728	150,728	-	136,531	121,785
<b>TOTAL EXPENSES</b>	<b>12,241,759</b>	<b>13,276,417</b>	<b>12,278,836</b>	<b>997,581</b>	<b>14,010,044</b>	<b>14,490,646</b>
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	<b>414,311</b>	<b>252,583</b>	<b>991,861</b>	<b>739,278</b>	<b>(447,195)</b>	<b>(677,797)</b>
Transfers In:						
General Fund (Life Line)	25,000	25,000	25,000	-	25,000	25,000
Capital Projects Fund	1,384,289	73,480	73,480	-	-	-
Transfers Out:						
Special Police Services Fund (800 MHz)	(60,000)	(60,000)	(60,000)	-	(60,000)	(60,000)
Capital Projects Fund	(3,041,330)	(1,073,369)	(1,073,369)	-	(1,523,300)	(1,175,000)
<b>TOTAL TRANSFERS</b>	<b>(1,692,041)</b>	<b>(1,034,889)</b>	<b>(1,034,889)</b>	<b>-</b>	<b>(1,558,300)</b>	<b>(1,210,000)</b>
<b>CHANGE IN NET POSITION</b>	<b>(1,277,730)</b>	<b>(782,306)</b>	<b>(43,028)</b>	<b>739,278</b>	<b>(2,005,495)</b>	<b>(1,887,797)</b>
<b>BEGINNING NET POSITION</b>	<b>29,864,179</b>	<b>28,586,449</b>	<b>28,586,449</b>	<b>-</b>	<b>28,543,421</b>	<b>26,537,926</b>
<b>ENDING NET POSITION</b>	<b>28,586,449</b>	<b>27,804,143</b>	<b>28,543,421</b>	<b>739,278</b>	<b>26,537,926</b>	<b>24,650,129</b>
<b>NET POSITION</b>						
Investment in Capital Assets	29,107,174	29,107,174	29,107,174	-	29,107,174	29,107,174
Restricted for:						
Debt Service	112,665	112,665	112,665	-	112,665	112,665
Unrestricted	(633,390)	(1,415,696)	(676,418)	739,278	(2,681,913)	(4,569,710)
<b>TOTAL NET POSITION</b>	<b>28,586,449</b>	<b>27,804,143</b>	<b>28,543,421</b>	<b>739,278</b>	<b>26,537,926</b>	<b>24,650,129</b>
<b>Working Capital</b>	<b>4,341,465</b>	<b>3,559,159</b>	<b>4,298,437</b>	<b>739,278</b>	<b>2,292,942</b>	<b>405,145</b>

The decrease in fund balance is a result of a capital project allocation of \$1,523,300 for water system repair and replacement, water well maintenance and repairs, and water line improvements.



	2015-16 ACTUAL	2016-17 REVISED BUDGET	2016-17 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
<b>REVENUES</b>						
Investment and Rental	41,329	35,000	14,698	(20,302)	25,000	25,000
Charges for Service	152,169	250,000	179,931	(70,069)	150,000	150,000
<b>TOTAL REVENUES</b>	<b>193,498</b>	<b>285,000</b>	<b>194,629</b>	<b>(90,371)</b>	<b>175,000</b>	<b>175,000</b>
<b>EXPENSES</b>						
Salaries & Benefits	-	-	-	-	184,846	195,612
Maintenance and operations	-	65,000	83,045	(18,045)	95,000	95,000
Capital Outlay	118,948	146,442	16,115	130,327	144,000	-
<b>TOTAL EXPENSES</b>	<b>118,948</b>	<b>211,442</b>	<b>99,161</b>	<b>112,281</b>	<b>423,846</b>	<b>290,612</b>
<b>TRANSFERS</b>						
Transfers In:						
Utility Fund	-	-	-	-	-	-
Transfers Out:						
Capital Improvement Project Fund	(105,043)	-	-	-	-	-
<b>TOTAL TRANSFERS</b>	<b>(105,043)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CHANGE IN NET POSITION</b>	<b>(30,493)</b>	<b>73,558</b>	<b>95,468</b>	<b>21,910</b>	<b>(248,846)</b>	<b>(115,612)</b>
<b>BEGINNING NET POSITION</b>	<b>3,726,006</b>	<b>3,695,513</b>	<b>3,695,513</b>	<b>-</b>	<b>3,790,981</b>	<b>3,542,135</b>
<b>ENDING NET POSITION</b>	<b>3,695,513</b>	<b>3,769,071</b>	<b>3,790,981</b>	<b>21,910</b>	<b>3,542,135</b>	<b>3,426,523</b>
<b>NET POSITION</b>						
<b>Restricted for:</b>						
Penalty Water Reserve	3,400,000	3,400,000	3,400,000	-	3,400,000	3,400,000
<b>Unrestricted</b>						
Designated:						
Capital Projects	295,513	369,071	390,981	21,910	142,135	26,523
<b>TOTAL NET POSITION</b>	<b>3,695,513</b>	<b>3,769,071</b>	<b>3,790,981</b>	<b>21,910</b>	<b>3,542,135</b>	<b>3,426,523</b>

	2015-16 ACTUAL	2016-17 REVISED BUDGET	2016-17 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
<b>REVENUES</b>						
Investment and Rental	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	-	-	-	-	-	-
<b>EXPENSES</b>						
Capital Outlay	891,288	3,207,307	3,207,307	-	1,523,300	1,175,000
<b>TOTAL EXPENSES</b>	891,288	3,207,307	3,207,307	-	1,523,300	1,175,000
<b>TRANSFERS</b>						
Transfers In:						
Utility Fund	3,041,330	1,073,369	1,073,369	-	1,523,300	1,175,000
Transfers Out:						
Utility Fund	(1,279,246)	(73,480)	(73,480)	-	-	-
<b>TOTAL TRANSFERS</b>	1,762,084	999,889	999,889	-	1,523,300	1,175,000
<b>CHANGE IN NET POSITION</b>	870,796	(2,207,418)	(2,207,418)	-	-	-
<b>BEGINNING NET POSITION</b>	1,336,622	2,207,418	2,207,418	-	0	0
<b>ENDING NET POSITION</b>	2,207,418	0	0	-	0	0
<b>NET POSITION</b>						
Unrestricted						
Designated:						
Capital Projects	2,207,418	0	0	-	-	0
<b>TOTAL NET POSITION</b>	2,207,418	0	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 workers compensation 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 2017 – 2019

	2015-16 ACTUAL	2016-17 REVISED BUDGET	2016-17 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
<b>REVENUES</b>						
Investment and Rental	25,665	20,000	10,581	(9,419)	15,000	15,000
Charges for Services	1,876,712	1,896,460	1,866,057	(30,403)	1,825,630	1,825,629
Other Revenue	15,494	20,000	21,867	1,867	20,762	20,762
Gain on sale of equipment	496,110	15,000	2,028	(12,972)	15,000	15,000
<b>TOTAL REVENUES</b>	<b>2,413,980</b>	<b>1,951,460</b>	<b>1,900,533</b>	<b>(50,927)</b>	<b>1,876,392</b>	<b>1,876,391</b>
<b>EXPENSES</b>						
Salaries and Benefits	430,075	436,137	441,435	(5,298)	415,130	475,251
Maintenance and Operations	1,850,418	1,417,664	1,397,491	20,173	1,380,931	1,383,031
Capital Outlay	-	-	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>2,280,493</b>	<b>1,853,801</b>	<b>1,838,926</b>	<b>14,875</b>	<b>1,796,061</b>	<b>1,858,282</b>
<b>TRANSFERS</b>						
Transfers In:						
Capital Improvement Projects Fund	513,526	100,000	100,000	-	-	-
Transfers Out:						
General Fund	-	(185,000)	(185,000)	-	-	-
Capital Improvement Projects Fund	(665,000)	(310,000)	(310,000)	-	(400,000)	-
<b>TOTAL TRANSFERS</b>	<b>(151,474)</b>	<b>(395,000)</b>	<b>(395,000)</b>	<b>-</b>	<b>(400,000)</b>	<b>-</b>
<b>CHANGE IN NET POSITION</b>	<b>(17,987)</b>	<b>(297,341)</b>	<b>(333,393)</b>	<b>(36,052)</b>	<b>(319,669)</b>	<b>18,109</b>
<b>BEGINNING NET POSITION</b>	<b>3,286,202</b>	<b>3,268,215</b>	<b>3,268,215</b>	<b>-</b>	<b>2,934,822</b>	<b>2,615,153</b>
<b>ENDING NET POSITION</b>	<b>3,268,215</b>	<b>2,970,874</b>	<b>2,934,822</b>	<b>(36,052)</b>	<b>2,615,153</b>	<b>2,633,262</b>
<b>NET POSITION</b>						
Invested in Capital Assets	2,084,853	2,084,853	2,084,853	-	2,084,853	2,084,853
Unrestricted	1,183,362	886,021	849,969	(36,052)	530,300	548,409
<b>TOTAL NET POSITON</b>	<b>3,268,215</b>	<b>2,970,874</b>	<b>2,934,822</b>	<b>(36,052)</b>	<b>2,615,153</b>	<b>2,633,262</b>

The large decrease in unrestricted funds is a result of a capital project allocation for new vehicles in the amount of \$400,000.

	2015-16 ACTUAL	2016-17 REVISED BUDGET	2016-17 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
<b>REVENUES</b>						
Charges for Services	13,711,205	14,353,000	13,726,718	(626,282)	1,590,000	1,615,000
Other Revenue	1,506,024	1,498,350	1,567,451	69,101	25,000	25,000
<b>TOTAL REVENUES</b>	<b>15,217,230</b>	<b>15,851,350</b>	<b>15,294,169</b>	<b>(557,181)</b>	<b>1,615,000</b>	<b>1,640,000</b>
<b>EXPENSES</b>						
Salaries and Benefits	-	-	-	-	-	-
Maintenance and Operations	5,170,087	5,713,908	4,374,632	1,339,276	280,000	280,000
Insurance Premiums and Legal Fees	2,248,959	2,378,000	2,255,273	122,727	220,000	220,000
Claims and Benefits	11,604,904	7,744,000	7,484,330	259,670	1,250,000	1,250,000
<b>TOTAL EXPENSES</b>	<b>19,023,949</b>	<b>15,835,908</b>	<b>14,114,235</b>	<b>1,721,673</b>	<b>1,750,000</b>	<b>1,750,000</b>
<b>TRANSFERS</b>						
Transfers In:						
General Fund	-	-	-	-	-	-
Transfers Out:						
General Fund	-	-	-	-	-	-
<b>TOTAL TRANSFERS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CHANGE IN NET POSTION</b>	<b>(3,806,720)</b>	<b>15,442</b>	<b>1,179,934</b>	<b>1,164,492</b>	<b>(135,000)</b>	<b>(110,000)</b>
<b>BEGINNING NET POSITION</b>	<b>3,468,287</b>	<b>(338,433)</b>	<b>(338,433)</b>	<b>-</b>	<b>841,501</b>	<b>706,501</b>
<b>ENDING NET POSITION</b>	<b>(338,433)</b>	<b>(322,991)</b>	<b>841,501</b>	<b>1,164,492</b>	<b>706,501</b>	<b>596,501</b>
<b>NET POSITION</b>						
Unrestricted	(338,433)	(322,991)	841,501	1,164,492	706,501	596,501
<b>TOTAL NET POSITION</b>	<b>(338,433)</b>	<b>(322,991)</b>	<b>841,501</b>	<b>1,164,492</b>	<b>706,501</b>	<b>596,501</b>
Cash	8,484,690	8,500,132	9,664,624	1,164,492	9,529,624	9,419,624
Reserved:						
Worker's Comp Claims	6,955,657	6,955,657	6,955,657	-	6,955,657	6,955,657
SAWRA PERS/OPEB	3,477,858	4,801,208	4,801,208	-	4,801,208	4,801,208
Unemployment	30,380	30,380	30,380	-	30,380	30,380
Compensated Absences	1,837,086	1,837,086	1,837,086	-	1,837,086	1,837,086
Available	(3,816,291)	(5,124,199)	(3,959,707)	1,164,492	(4,094,707)	(4,204,707)

The large drop in revenue and expenditures between FY 2016-17 and FY 2017-18 is part of the clean-up of the Internal Service Funds. The Employee Benefits Fund had duplicate entries that showed in the home program and in this fund. The entries were removed to better present actual revenue and expenditures. The fund now accounts for revenue and expenditures related to Worker's Compensation and Compensated Absences.

	2015-16 ACTUAL	2016-17 REVISED BUDGET	2016-17 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
<b>REVENUES</b>						
Charges for Services	2,017,000	2,017,000	2,017,000	-	2,017,000	2,017,000
Other Revenue	425,150	-	3,246,000	3,246,000	-	-
<b>TOTAL REVENUES</b>	<b>2,442,150</b>	<b>2,017,000</b>	<b>5,263,000</b>	<b>3,246,000</b>	<b>2,017,000</b>	<b>2,017,000</b>
<b>EXPENSES</b>						
Maintenance and Operations	539,701	448,840	25,559	423,281	30,000	30,000
Insurance Premiums and Legal Fees	1,635,730	1,400,000	1,371,676	28,324	1,400,000	1,400,000
Claims and Benefits	268,182	1,000,000	266,400	733,600	500,000	500,000
<b>TOTAL EXPENSES</b>	<b>2,443,613</b>	<b>2,848,840</b>	<b>1,663,635</b>	<b>1,185,205</b>	<b>1,930,000</b>	<b>1,930,000</b>
<b>TRANSFERS</b>						
Transfers In:						
General Fund	-	-	1,000,000	1,000,000	-	-
<b>TOTAL TRANSFERS</b>	<b>-</b>	<b>-</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>-</b>	<b>-</b>
<b>CHANGE IN NET POSITION</b>	<b>(1,463)</b>	<b>(831,840)</b>	<b>4,599,365</b>	<b>5,431,205</b>	<b>87,000</b>	<b>87,000</b>
<b>BEGINNING NET POSITION</b>	<b>(1,108,731)</b>	<b>(1,110,195)</b>	<b>(1,110,195)</b>	<b>-</b>	<b>3,489,170</b>	<b>3,576,170</b>
<b>ENDING NET POSITION</b>	<b>(1,110,195)</b>	<b>(1,942,035)</b>	<b>3,489,170</b>	<b>5,431,205</b>	<b>3,576,170</b>	<b>3,663,170</b>
<b>NET POSITION</b>						
Assigned	-	-	3,338,941	3,338,941	3,338,941	3,338,941
Unrestricted	(1,110,195)	(1,942,035)	150,229	2,092,264	237,229	324,229
<b>TOTAL NET POSITION</b>	<b>(1,110,195)</b>	<b>(1,942,035)</b>	<b>3,489,170</b>	<b>5,431,205</b>	<b>3,576,170</b>	<b>3,663,170</b>
Cash	6,330,356	5,397,493	10,828,698	5,431,205	10,915,698	11,002,698
Reserved:						
Lawsuits	(6,800,000)	(6,800,000)	(10,138,941)	3,338,941	(10,138,941)	(10,138,941)
Claims payable	(539,528)	(539,528)	(539,528)	-	(539,528)	(539,528)
Accounts payable	(101,022)	-	-	-	-	-
Available	(1,110,195)	(1,942,035)	150,229	8,770,146	237,229	324,229

	2015-16 ACTUAL	2016-17 REVISED BUDGET	2016-17 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
<b>REVENUES</b>						
Investment and Rental	21,515	15,000	7,989	(7,011)	15,000	15,000
Charges for Services	1,323,000	1,323,000	1,323,000	-	2,000,000	2,132,000
Other Revenue	181,627	5,000	-	(5,000)	3,639	3,639
Gain on sale of equipment	20	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>1,526,162</b>	<b>1,343,000</b>	<b>1,330,989</b>	<b>(12,011)</b>	<b>2,018,639</b>	<b>2,150,639</b>
<b>EXPENSES</b>						
Salaries and Benefits	520,338	618,046	506,160	111,886	630,806	676,830
Maintenance and Operations	1,101,086	1,133,000	1,067,150	65,850	1,130,000	1,130,000
Capital Outlay	214,680	40,000	10,000	30,000	15,000	15,000
Debt Service:						
Principal Retirement	18,697	19,555	19,555	-	20,413	21,099
Interest and Fiscal Charges	5,798	4,103	4,103	-	3,127	2,311
<b>TOTAL EXPENSES</b>	<b>1,860,600</b>	<b>1,814,704</b>	<b>1,606,968</b>	<b>207,736</b>	<b>1,799,346</b>	<b>1,845,240</b>
<b>TRANSFERS</b>						
Transfers In:						
Capital Improvement Projects Fund	124,139	-	-	-	-	-
Transfers Out:						
Capital Improvement Projects Fund	-	(250,000)	(250,000)	-	(250,000)	(250,000)
<b>TOTAL TRANSFERS</b>	<b>124,139</b>	<b>(250,000)</b>	<b>(250,000)</b>	<b>-</b>	<b>(250,000)</b>	<b>(250,000)</b>
<b>CHANGE IN NET POSITON</b>	<b>(210,299)</b>	<b>(721,704)</b>	<b>(525,980)</b>	<b>195,724</b>	<b>(30,707)</b>	<b>55,399</b>
<b>BEGINNING NET POSITION</b>	<b>1,877,997</b>	<b>1,667,698</b>	<b>1,667,698</b>	<b>-</b>	<b>1,141,718</b>	<b>1,111,011</b>
<b>ENDING NET POSITION</b>	<b>1,667,698</b>	<b>945,994</b>	<b>1,141,718</b>	<b>195,724</b>	<b>1,111,011</b>	<b>1,166,410</b>
<b>NET POSITION</b>						
Invested in Capital Assets	835,800	835,800	835,800	-	835,800	835,800
Unrestricted	831,898	110,194	305,918	195,724	275,211	330,610
<b>TOTAL NET POSITION</b>	<b>1,667,698</b>	<b>945,994</b>	<b>1,141,718</b>	<b>195,724</b>	<b>1,111,011</b>	<b>1,166,410</b>

	2015-16 ACTUAL	2016-17 REVISED BUDGET	2016-17 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET
<b>REVENUES</b>						
Investment and Rental	23,930	20,000	8,547	(11,453)	20,000	20,000
Charges for Services	2,268,000	2,269,650	2,269,650	-	2,281,200	2,220,300
Other Revenue	16,043	5,000	4,780	(220)	8,488	8,488
<b>TOTAL REVENUES</b>	<b>2,307,973</b>	<b>2,294,650</b>	<b>2,282,977</b>	<b>(11,673)</b>	<b>2,309,688</b>	<b>2,248,788</b>
<b>EXPENSES</b>						
Salaries	343,896	379,012	408,107	(29,095)	566,119	558,108
Maintenance and Operations	1,621,578	1,863,888	1,620,043	243,845	1,459,549	1,461,549
Capital outlay	-	-	-	-	-	-
Debt Service:						
Principal Retirement	139,961	148,622	148,622	-	155,140	160,355
Interest and Fiscal Charges	60,192	31,198	31,198	-	23,766	17,561
<b>TOTAL EXPENSES</b>	<b>2,165,627</b>	<b>2,422,720</b>	<b>2,207,970</b>	<b>214,750</b>	<b>2,204,574</b>	<b>2,197,573</b>
<b>TRANSFERS</b>						
Transfers In:						
Capital Improvement Projects Fund	74,129	-	-	-	-	-
Transfers Out:						
Capital Improvement Projects Fund	(112,000)	(165,000)	(165,000)	-	(336,000)	-
General Fund	-	(400,000)	(400,000)	-	-	-
<b>TOTAL TRANSFERS</b>	<b>(37,871)</b>	<b>(565,000)</b>	<b>(565,000)</b>	<b>-</b>	<b>(336,000)</b>	<b>-</b>
<b>CHANGE IN NET POSITION</b>	<b>104,475</b>	<b>(693,070)</b>	<b>(489,993)</b>	<b>203,077</b>	<b>(230,886)</b>	<b>51,215</b>
<b>BEGINNING NET POSITION</b>	<b>3,532,577</b>	<b>3,637,052</b>	<b>3,637,052</b>	<b>-</b>	<b>3,147,059</b>	<b>2,916,173</b>
<b>ENDING NET POSITION</b>	<b>3,637,052</b>	<b>2,943,982</b>	<b>3,147,059</b>	<b>203,077</b>	<b>2,916,173</b>	<b>2,967,388</b>
<b>NET POSITION</b>						
Invested in Capital Assets	2,326,586	2,326,586	2,326,586	-	2,326,586	2,326,586
Unrestricted	1,310,466	617,396	820,473	203,077	589,587	640,802
<b>TOTAL NET POSITION</b>	<b>3,637,052</b>	<b>2,943,982</b>	<b>3,147,059</b>	<b>203,077</b>	<b>2,916,173</b>	<b>2,967,388</b>





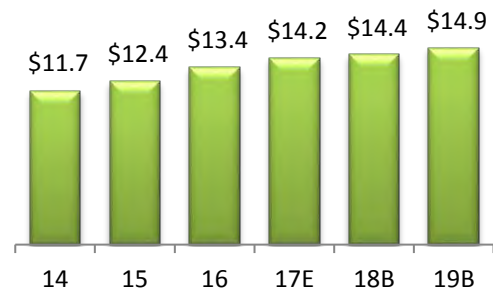
# REVENUES

**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 2017-18. This increase is due to the Property Tax In Lieu of VLF projected growth. 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.

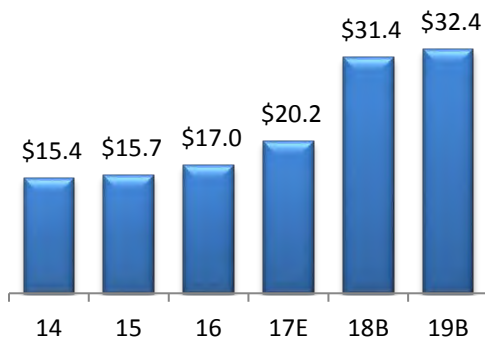
**Property Tax (millions)**



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 \$9.2 million in 2017-18 and \$9.6 million in 2018-19. 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 TAXES:** 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 8.75% tax. The statewide base sales and use tax rate is 7.25%. Orange County has an additional half cent tax from OCTA Measure M2 which was renewed by voters in November 2006 for another 30 years. Measure M1 was original approved in 1991 and lasted 20 years. Due to the voter approval of Measure SS in November 2016, the City of Westminster, has a local transaction tax of 1%.

Sales Tax is the largest source of revenue for the City of Westminster, and accounts for approximately 51% of total General Fund revenue. Sales tax revenue is projected at \$31.4 million for fiscal year 2017-18, which includes an estimate of \$13.9 million for the first full year of the transaction tax. Sales tax increases are anticipated in fuel and service stations, restaurants and hotels. Auto sales and general consumer goods are projected to decrease. The City is also anticipation new businesses opening in fiscal year 2017-18.

**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 years 2017-19.

**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 years 2017-19.

**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.

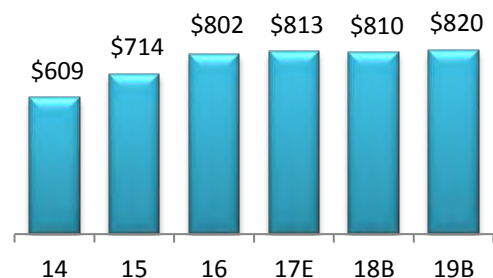
Franchise fees are imposed by local ordinance and State statute, collected by the franchisee and remitted to the City on varying schedules, depending on the franchise. Revenue **dropped in 2016-17** for franchise receipts due to the change in the calculation methodology for SoCal Gas beginning with payments made after July 1, 2016. Revenue is projected to remain at the same level in

fiscal years 2017-19.

**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 slightly in 2016-17 and is projected to remain constant for fiscal years 2017-19.

**Transient Occupancy Tax (thousands)**



**UTILITY USERS TAX:** Utility Users Tax revenue is approximately 8% 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 remain fairly flat in fiscal years 2017-19.

**Utility Users Taxes (millions)**



**License & Permits (thousands)**



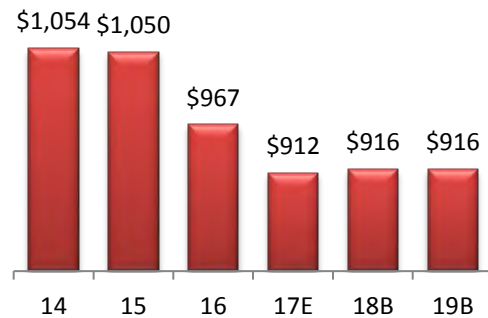
**LICENSE & PERMITS:** The California Constitution as well as various statutes allow cities the authority to engage in certain regulatory activities in the interest of the overall community. Cities may charge license and permit fees as a means of recovering the cost of regulation. Animal, bicycle, and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

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

**FINES:** 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 remain constant in fiscal years 2017-19.

**Fines (millions)**



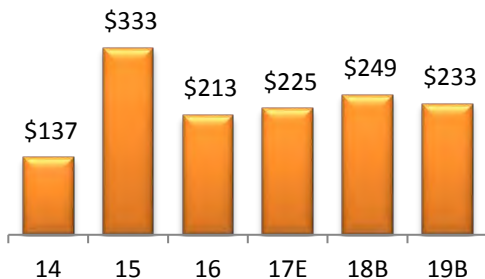
**INVESTMENT AND RENTAL:** Categories in this group consists of interest income from the investment of city money (\$350,000), rental of city facilities (\$475,000) and the bus shelter rental agreement revenue (\$150,000). Interest income is earned on the investment of temporary idle cash. All cash in 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' Cash balances increased from \$68.2 million in June of 2016 to \$73.2 million in June of 2017. At the end of the 2016-17 fiscal year, 23.2% of the City's idle cash was invested in the Local Agency Investment Fund (LAIF), 47.6% in United States Government Obligations, 24.8% in Corporate Obligations, 2.8% in Non-US Securities (Supranational Obligations) and the remaining 1.6% in Money Market Mutual Funds and Commercial Paper. The City uses an external investment advisor to manage most of its investment portfolio.

**Interest and Rental (millions)**



**Intergovernmental (thousands)**



**INTERGOVERNMENTAL:** Intergovernmental Revenue is money distributed by other government agencies. Intergovernmental revenue sources include state mandated cost reimbursements, POST reimbursements, and CDBG program grants. These amounts can fluctuate based on the City receiving one-time grant funds.

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

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.

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 remain consistent in fiscal years 2017-19

**Charges for Service (millions)**



**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.

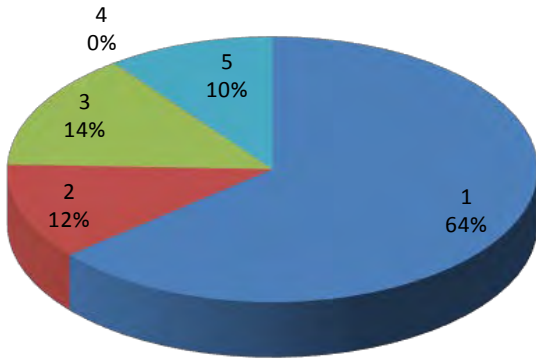
Prior to 1990, the General Fund did not recover costs for providing staff support to other funds. This category will continue to decline as the City phases out this charge.

**NON-GENERAL FUND REVENUES:**

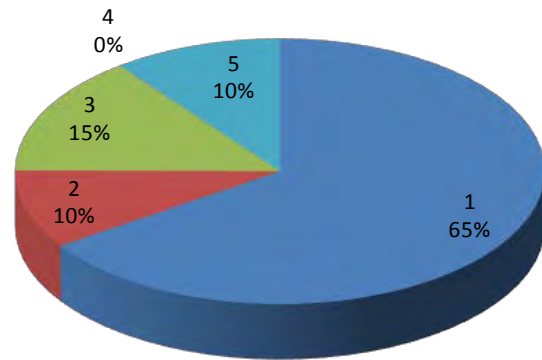
**Special Revenue Funds:** The City receives Gas Tax funds, Measure M funds, property tax related to the City's Municipal Lighting District, revenue from traffic impact fees, park dedication revenue, CDBG and HOME funds, special police grant and seizure fund revenue, AQMD, Senior Transportation grant 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 April 3, 2017 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.

**2017-18**



**2018-19**



	ACTUAL 2015-16	REVISED BUDGET 2016-17	ESTIMATED 2016-17	BUDGET 2017-18	BUDGET 2018-19
1 General Funds	49,422,211	48,770,342	56,839,133	61,677,067	62,972,699
2 Special Revenue Funds	8,919,702	9,421,425	12,349,841	11,328,649	9,198,060
3 Enterprise Funds	12,849,568	13,814,000	13,465,326	13,737,849	13,987,849
4 Capital Project Funds	37	-	26,487	36,000	30,000
5 Internal Service Funds	23,907,494	23,457,460	26,071,668	9,836,719	9,932,818
<b>Total Revenue</b>	<b>95,099,012</b>	<b>95,463,227</b>	<b>108,752,455</b>	<b>96,616,284</b>	<b>96,121,426</b>

# REVENUE SUMMARY BY FUND

FY 2017 – 2019

FUND #	FUND	ACTUAL 2015-16	REVISED BUDGET 2016-17	ESTIMATED ACTUAL 2015-16	BUDGET 2017-18	BUDGET 2018-19
<b>GENERAL FUND</b>						
100	General Fund	49,422,211	48,770,342	56,839,133	61,677,067	62,972,699
<b>TOTAL GENERAL FUNDS</b>		<b>49,422,211</b>	<b>48,770,342</b>	<b>56,839,133</b>	<b>61,677,067</b>	<b>62,972,699</b>
<b>SPECIAL REVENUE FUNDS</b>						
200	Park Dedication	1,028,686	110,000	1,149,239	115,000	115,000
210	Gas Tax	1,925,301	2,218,442	2,137,334	2,630,446	3,741,616
211	Measure M	1,694,291	2,320,923	2,444,397	1,958,143	1,493,209
214	Street Improvements Grant	20,986	2,000	1,482,190	2,077,960	4,000
216	Traffic Impact Fee	97,725	54,000	23,082	54,000	54,000
220	Municipal Lighting District	1,469,795	1,522,000	1,421,380	1,566,788	1,631,221
230	Debt Service Administration	17,429	8,000	3,760	4,000	3,000
240	Housing/Community Development	954,881	1,092,540	1,007,913	1,307,856	967,000
242	HCD Home Housing	499,788	729,401	556,483	717,842	290,000
245	Housing Authority	63,471	45,000	17,459	21,387	21,387
250	Police Seizure	82,597	108,000	911,410	108,000	108,000
251	Special Police Services	7,183	7,209	7,209	-	-
252	Special Police Services	5,900	13,220	13,220	-	-
253	Special Police Services	50,512	75,559	75,559	-	-
255	Special Police Services	955	-	266	200	100
256	Special Police Services	50,967	63,418	63,418	-	-
258	Special Police Services	3,984	8,000	8,795	2,200	2,200
259	Special Police Services	7,184	-	-	-	-
260	Local Narcotics Seized Property	84,199	12,000	10,198	12,000	12,000
261	Supplemental Law Enforcement Services	154,936	144,000	154,233	145,000	145,000
262	Special Police Services	-	18,475	18,475	-	-
264	Special Police Services	22,418	60,915	44,860	-	-
270	Drainage District	2,694	5,000	1,456	3,000	3,000
275	Community Services Grant	334,199	343,000	342,000	342,000	342,000
280	AQMD	121,730	233,000	240,280	123,000	123,000
290	Community Services Grant	199,944	206,572	194,097	121,456	123,956
295	Project S.H.U.E.	17,943	20,751	21,128	18,371	18,371
<b>TOTAL SPECIAL REVENUE FUNDS</b>		<b>8,919,702</b>	<b>9,421,425</b>	<b>12,349,841</b>	<b>11,328,649</b>	<b>9,198,060</b>
<b>CAPITAL PROJECTS FUNDS</b>						
400	Capital Improvement Projects	-	-	26,487	26,000	20,000
401	Economic Development	-	-	-	10,000	10,000
800	Reserve	37	-	-	-	-
<b>TOTAL CAPITAL PROJECTS FUNDS</b>		<b>37</b>	<b>-</b>	<b>26,487</b>	<b>36,000</b>	<b>30,000</b>
<b>ENTERPRISE FUNDS</b>						
600	Water Utility	12,656,070	13,529,000	13,270,697	13,562,849	13,812,849
601	Utility Conservation	193,498	285,000	194,629	175,000	175,000
<b>TOTAL ENTERPRISE FUNDS</b>		<b>12,849,568</b>	<b>13,814,000</b>	<b>13,465,326</b>	<b>13,737,849</b>	<b>13,987,849</b>
<b>INTERNAL SERVICE FUNDS</b>						
700	Equipment Replacement	2,413,980	1,951,460	1,900,533	1,876,392	1,876,391
740	General Benefits	15,217,230	15,851,350	15,294,169	1,615,000	1,640,000
750	Liability Administration	2,442,150	2,017,000	5,263,000	2,017,000	2,017,000
760	Information Systems and Equipment	1,526,162	1,343,000	1,330,989	2,018,639	2,150,639
770	Government Buildings	2,307,973	2,294,650	2,282,977	2,309,688	2,248,788
<b>TOTAL INTERNAL SERVICE FUNDS</b>		<b>23,907,494</b>	<b>23,457,460</b>	<b>26,071,668</b>	<b>9,836,719</b>	<b>9,932,818</b>
<b>GRAND TOTAL ALL FUNDS</b>		<b>95,099,012</b>	<b>95,463,227</b>	<b>108,752,455</b>	<b>96,616,284</b>	<b>96,121,426</b>



# REVENUE SUMMARY BY TYPE

FY 2017 – 2019

<i>Fund #</i>		<b>ACTUAL 2015-16</b>	<b>REVISED BUDGET 2016-17</b>	<b>ESTIMATED ACTUAL 2016-17</b>	<b>BUDGET 2017-18</b>	<b>BUDGET 2018-19</b>
30xxx	<b>Property Taxes (ad valorem)</b>					
100	General Fund	13,421,771	13,987,700	14,151,859	14,350,086	14,876,642
220	Municipal Lighting District Fund	1,434,490	1,472,000	1,409,390	1,546,788	1,611,221
	<b>Total Property Taxes</b>	<b>14,856,261</b>	<b>15,459,700</b>	<b>15,561,249</b>	<b>15,896,874</b>	<b>16,487,863</b>
30xxx	<b>Other Taxes</b>					
100	General Fund	25,515,607	25,786,000	28,412,123	39,619,000	40,746,000
	<b>Total Other Taxes</b>	<b>25,515,607</b>	<b>25,786,000</b>	<b>28,412,123</b>	<b>39,619,000</b>	<b>40,746,000</b>
31xxx	<b>Licenses and Permits</b>					
100	General Fund	924,622	870,000	821,988	832,000	832,000
	<b>Total Licenses and Permits</b>	<b>924,622</b>	<b>870,000</b>	<b>821,988</b>	<b>832,000</b>	<b>832,000</b>
32xxx	<b>Fines</b>					
100	General Fund	966,786	965,000	912,119	916,000	916,000
240	Housing/Comm Devlpmt Fund	14,700	15,000	1,200	2,000	2,000
	<b>Total Fines, Forfeits and Penalties</b>	<b>981,486</b>	<b>980,000</b>	<b>913,319</b>	<b>918,000</b>	<b>918,000</b>
33xxx	<b>Interest and Rentals</b>					
100	General Fund	1,711,239	1,212,000	1,098,305	975,066	981,066
200	Park Dedication Fund	24,607	10,000	9,430	10,000	10,000
210	Gas Tax Fund	7,737	4,000	3,087	8,000	8,000
211	Measure M Administration	10,042	7,000	506	1,000	1,000
214	Street Improvements Grant Fund	8,003	2,000	3,749	4,000	4,000
216	Traffic Impact Fee Fund	5,251	4,000	1,752	4,000	4,000
220	Municipal Lighting District Fund	35,305	50,000	11,990	20,000	20,000
230	Debt Service Administration Fund	17,429	8,000	3,760	4,000	3,000
245	Housing Authority	45,511	20,000	17,459	20,000	20,000
250	Police Seizure Fund	14,605	8,000	6,814	8,000	8,000
255	Special Police Services Fund	955	-	266	200	100
258	Special Police Services Fund	354	1,000	123	200	200
260	Local Narcotics Seized Prop. Fund	4,881	2,000	1,731	2,000	2,000
270	Drainage District Fund	1,649	2,000	581	1,000	1,000
280	AQMD Fund	4,377	3,000	1,793	3,000	3,000
290	Community Services Grant Fund	2,993	1,000	852	1,000	1,000
295	Project SHUE Fund	116	1,000	97	-	-
400	Capital Projects	-	-	26,487	26,000	20,000
401	Economic Development Fund	-	-	-	10,000	10,000
600	Water Utility Fund	76,509	50,000	21,812	30,000	30,000
601	Utility Conservation	41,329	35,000	14,698	25,000	25,000
700	Equipment Replacement Fund	25,665	20,000	10,581	15,000	15,000
760	Info. Systems and Equipment Fund	21,515	15,000	7,989	15,000	15,000
770	Government Buildings Fund	23,930	20,000	8,547	20,000	20,000
800	Reserve Fund	37	-	-	-	-
	<b>Total Use of Money and Property</b>	<b>2,084,041</b>	<b>1,475,000</b>	<b>1,252,409</b>	<b>1,202,466</b>	<b>1,201,366</b>

# REVENUE SUMMARY BY TYPE

FY 2017 – 2019

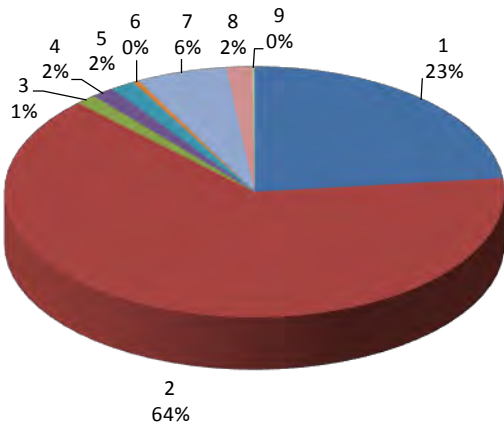
<i>Fund #</i>		<b>ACTUAL 2015-16</b>	<b>REVISED BUDGET 2016-17</b>	<b>ESTIMATED ACTUAL 2016-17</b>	<b>BUDGET 2017-18</b>	<b>BUDGET 2018-19</b>
<b>34xxx</b>	<b>Intergovernmental</b>					
100	General Fund	212,795	210,690	225,303	249,398	232,792
210	Gas Tax Fund	1,917,009	2,214,442	2,134,247	2,622,446	3,733,616
211	Measure M Administration	1,684,249	2,313,923	2,443,891	1,957,143	1,492,209
214	Street Improvements Grant Fund	12,983	-	1,478,441	2,073,960	-
240	Housing/Comm Devlpmt Fund	931,181	1,077,540	1,006,713	1,290,856	950,000
242	HCD Home Housing Fund	423,191	719,401	537,216	652,842	275,000
251	Special Police Services Fund	7,183	7,209	7,209	-	-
252	Special Police Services Fund	5,900	13,220	13,220	-	-
253	Special Police Services Fund	50,512	75,559	75,559	-	-
256	Special Police Services Fund	50,967	63,418	63,418	-	-
259	Special Police Services Fund	7,184	-	-	-	-
260	Local Narcotics Seized Prop. Fund	79,318	10,000	8,467	10,000	10,000
261	Supplemental Law Enf. Srvs. Fund	154,936	144,000	154,233	145,000	145,000
262	Special Police Services Fund	-	18,475	18,475	-	-
264	Special Police Services Fund	22,418	60,915	44,860	-	-
275	Community Services Grant Fund	331,699	341,000	341,000	341,000	341,000
280	AQMD Fund	117,353	230,000	238,487	120,000	120,000
290	Community Services Grant Fund	181,954	205,572	179,707	120,456	122,956
295	Project SHUE Fund	12,678	13,751	13,751	13,371	13,371
	<b>Total Intergovernmental</b>	<b>6,203,510</b>	<b>7,719,115</b>	<b>8,984,197</b>	<b>9,596,472</b>	<b>7,435,944</b>
<b>35xxx</b>	<b>Charges for Services</b>					
100	General Fund	3,387,303	3,314,079	3,642,246	3,608,363	3,557,780
200	Park Dedication Fund	985,854	100,000	1,136,259	100,000	100,000
216	Traffic Impact Fee Fund	92,474	50,000	21,330	50,000	50,000
258	Special Police Services Fund	3,630	2,000	3,672	2,000	2,000
270	Drainage District Fund	1,044	3,000	875	2,000	2,000
600	Water Utility Fund	12,552,939	13,414,000	13,229,771	13,509,500	13,759,500
601	Utility Conservation	152,169	250,000	179,931	150,000	150,000
700	Equipment Replacement Fund	1,876,712	1,896,460	1,866,057	1,825,630	1,825,629
740	General Benefits Fund	13,711,205	14,353,000	13,726,718	1,590,000	1,615,000
750	Liability Administration Fund	2,017,000	2,017,000	2,017,000	2,017,000	2,017,000
760	Info. Systems and Equipment Fund	1,323,000	1,323,000	1,323,000	2,000,000	2,132,000
770	Government Buildings Fund	2,268,000	2,269,650	2,269,650	2,281,200	2,220,300
	<b>Total Charges for Services</b>	<b>38,371,331</b>	<b>38,992,189</b>	<b>39,416,509</b>	<b>27,135,693</b>	<b>27,431,209</b>
<b>39/84xxx</b>	<b>Other Revenue</b>					
100	General Fund	1,976,647	1,330,550	7,229,366	1,033,710	733,803
200	Park Dedication Fund	18,225	-	3,550	5,000	5,000
210	Gas Tax Fund	555	-	-	-	-
240	Housing/Comm Devlpmt Fund	9,000	-	-	15,000	15,000
242	HCD Home Housing Fund	76,597	10,000	19,267	65,000	15,000
245	Housing Authority	17,960	25,000	-	1,387	1,387
250	Police Seizure Fund	67,993	100,000	904,596	100,000	100,000
258	Special Police Services Fund	-	5,000	5,000	-	-
275	Community Services Grant Fund	2,500	2,000	1,000	1,000	1,000
290	Community Services Grant Fund	14,997	-	13,538	-	-

# REVENUE SUMMARY BY TYPE

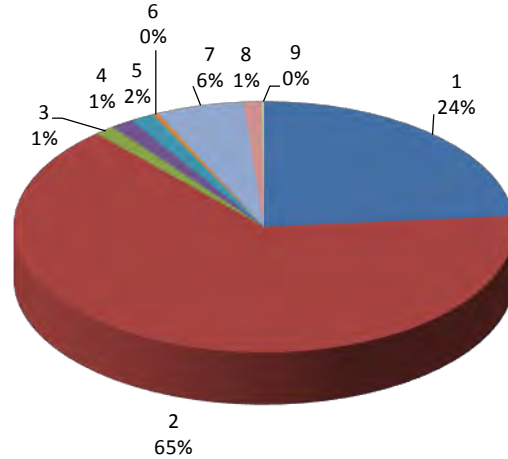
FY 2017 – 2019

<i>Fund</i> #		<b>ACTUAL 2015-16</b>	<b>REVISED BUDGET 2016-17</b>	<b>ESTIMATED ACTUAL 2016-17</b>	<b>BUDGET 2017-18</b>	<b>BUDGET 2018-19</b>
295	Project SHUE Fund	5,150	6,000	7,280	5,000	5,000
600	Water Utility Fund	26,622	65,000	19,114	23,349	23,349
700	Equipment Replacement Fund	511,604	35,000	23,895	35,762	35,762
740	General Benefits Fund	1,506,024	1,498,350	1,567,451	25,000	25,000
750	Liability Administration Fund	425,150	-	3,246,000	-	-
760	Info. Systems and Equipment Fund	181,647	5,000	-	3,639	3,639
770	Government Buildings Fund	16,043	5,000	4,780	8,488	8,488
	<b>Total Other Revenue</b>	<b>4,856,714</b>	<b>3,086,900</b>	<b>13,044,837</b>	<b>1,322,335</b>	<b>972,428</b>
60400	<b>Overhead Charges</b>					
100	General Fund	1,305,442	1,094,323	345,824	93,444	96,616
	<b>Total Overhead Charges</b>	<b>1,305,442</b>	<b>1,094,323</b>	<b>345,824</b>	<b>93,444</b>	<b>96,616</b>
	<b>Total Revenue</b>	<b>95,099,012</b>	<b>95,463,227</b>	<b>108,752,455</b>	<b>96,616,284</b>	<b>96,121,426</b>

2017-18



2018-19



	ACTUAL 2015-16	REVISED BUDGET 2016-17	ESTIMATED 2016-17	BUDGET 2017-18	BUDGET 2018-19
1 Property Taxes	13,421,771	13,987,700	14,151,859	14,350,086	14,876,642
2 Other Taxes	25,515,607	25,786,000	28,412,123	39,619,000	40,746,000
3 Licenses and Permits	924,622	870,000	821,988	832,000	832,000
4 Fines	966,786	965,000	912,119	916,000	916,000
5 Interest and Rentals	1,711,239	1,212,000	1,098,305	975,066	981,066
6 Intergovernmental	212,795	210,690	225,303	249,398	232,792
7 Charges for Services	3,387,303	3,314,079	3,642,246	3,608,363	3,557,780
8 Other Revenue	1,976,647	1,330,550	7,229,366	1,033,710	733,803
9 Overhead Charges	1,305,442	1,094,323	345,824	93,444	96,616
<b>Total General Funds</b>	<b>49,422,211</b>	<b>48,770,342</b>	<b>56,839,133</b>	<b>61,677,067</b>	<b>62,972,699</b>

# GENERAL FUNDS REVENUE SUMMARY

FY 2017 – 2019

<i>Object #</i>	<b>ACTUAL 2015-16</b>	<b>REVISED BUDGET 2016-17</b>	<b>ESTIMATED 2016-17</b>	<b>BUDGET 2017-18</b>	<b>BUDGET 2018-19</b>	
<b>GENERAL FUNDS</b>						
<b>Property Taxes (ad valorem)</b>						
30000	Current Year - Secured	2,266,811	2,242,000	2,303,925	2,327,000	2,327,000
30002	Current Year - Unsecured	78,105	85,000	63,586	80,000	80,000
30020	Current Year - Supplemental Roll	63,006	60,000	72,698	60,000	60,000
30030	Residual	1,679,541	1,964,200	2,103,238	2,010,427	2,158,992
30040	Property Tax - other	1,816	1,500	126,281	1,000	1,000
30042	Public Utility Roll	81,283	80,000	86,198	85,000	85,000
30043	Homeowners Exemption	15,880	17,000	14,715	15,000	15,000
30045	In Lieu of VLF	8,710,469	9,033,000	8,847,961	9,234,617	9,592,920
30049	Pass-Through Agreements	524,861	505,000	533,257	537,042	556,730
<b>Total Property Taxes</b>		<b>13,421,771</b>	<b>13,987,700</b>	<b>14,151,859</b>	<b>14,350,086</b>	<b>14,876,642</b>
<b>Other Taxes</b>						
30060	Utility Users Tax	4,595,948	4,800,000	4,622,414	4,650,000	4,700,000
30080	Business License Tax	1,384,849	1,250,000	1,268,189	1,300,000	1,300,000
30081	ADA Compliance Fee	3,762	4,000	3,784	4,000	4,000
30500	Sales and Use Taxes	13,760,255	17,127,000	17,524,000	17,264,000	17,531,000
30501	Sales Tax In Lieu (triple flip)	3,092,964	-	-	-	-
30502	Sales Tax - Transaction Tax	-	-	2,500,000	13,900,000	14,700,000
30505	Sales Tax - Public Safety	178,215	165,000	181,514	181,000	181,000
30520	Franchise Tax - Public Utility	733,590	740,000	656,745	660,000	660,000
30522	Franchise Tax - PCTA	634,211	650,000	592,431	600,000	600,000
30540	Transient Occupancy Tax	801,606	750,000	813,127	810,000	820,000
30580	Property Transfer Tax	330,205	300,000	249,919	250,000	250,000
<b>Total Other Taxes</b>		<b>25,515,607</b>	<b>25,786,000</b>	<b>28,412,123</b>	<b>39,619,000</b>	<b>40,746,000</b>
<b>Licenses and Permits</b>						
31000	Animal Licenses - Westminster	156,906	103,000	141,079	145,000	145,000
31001	Animal Licenses - Stanton	-	147,000	38,028	54,000	54,000
31040	Special Inspectors	2,206	2,000	1,986	2,000	2,000
31500	Permits - Construction - Building	599,835	480,000	487,211	500,000	500,000
31501	Permits - Construction - Plumbing	44,255	30,000	41,941	30,000	30,000
31502	Permits - Construction - Electrical	58,118	42,000	55,249	50,000	50,000
31503	Permits - Construction - Grn Bldg	614	1,000	1,984	1,000	1,000
31504	Permits - Construction - Mech	29,584	18,000	23,117	20,000	20,000
31505	Permits - Firework Stands	15,000	15,000	15,000	15,000	15,000
31590	Permits - Street & Curb	-	10,000	-	-	-
31598	Permits - Police	16,385	18,000	13,993	13,000	13,000
31599	Permits - Film	1,720	4,000	2,400	2,000	2,000
<b>Total Licenses and Permits</b>		<b>924,622</b>	<b>870,000</b>	<b>821,988</b>	<b>832,000</b>	<b>832,000</b>

# GENERAL FUNDS REVENUE SUMMARY

FY 2017 – 2019

<i>Object #</i>	<b>ACTUAL 2015-16</b>	<b>REVISED BUDGET 2016-17</b>	<b>ESTIMATED 2016-17</b>	<b>BUDGET 2017-18</b>	<b>BUDGET 2018-19</b>	
<b>Fines</b>						
32500	Vehicle Code Fines	185,990	270,000	140,941	140,000	140,000
32520	Ordinance Violation Fines	718,927	650,000	740,905	740,000	740,000
32521	Admin Citations	61,869	45,000	30,273	36,000	36,000
<b>Total Fines</b>		<b>966,786</b>	<b>965,000</b>	<b>912,119</b>	<b>916,000</b>	<b>916,000</b>
<b>Interest and Rentals</b>						
33000	Interest Income - Pooled	405,678	350,000	137,883	350,000	350,000
33020	Interest Income - Other	401,444	-	-	-	-
33500	Rental Income - Community Services	42,512	35,000	42,871	42,000	42,000
33560	Rental Income - Facilities	752,805	700,000	773,012	433,066	439,066
33568	Rental Income - Bus Shelters	108,801	127,000	144,539	150,000	150,000
<b>Total Interest and Rentals</b>		<b>1,711,239</b>	<b>1,212,000</b>	<b>1,098,305</b>	<b>975,066</b>	<b>981,066</b>
<b>Intergovernmental</b>						
34000	CDBG - Program Grants	61,509	58,998	58,998	58,792	58,792
34098	Federal - Other	2,772	-	641	-	-
34200	State Motor Vehicle in Lieu Tax	37,163	38,000	42,143	45,000	45,000
34220	POST Reimbursement	26,272	10,000	-	-	-
34222	St Mandated Cost Reimbursement	55,721	-	-	-	-
34294	State - Other	469	13,692	14,960	14,000	14,000
34490	County - Other	16,339	15,000	12,361	31,606	15,000
34805	Other - Range Fees	12,550	75,000	96,200	100,000	100,000
<b>Total Intergovernmental</b>		<b>212,795</b>	<b>210,690</b>	<b>225,303</b>	<b>249,398</b>	<b>232,792</b>
<b>Charges for Services</b>						
35000	Zoning Fee	195,264	133,000	200,517	200,000	200,000
35002	Subdivision Fee	8,415	15,000	14,590	10,000	10,000
35003	Development Fee	17,434	66,000	72,818	15,000	15,000
35004	Sale of Maps and Publications	3,415	4,050	2,531	4,000	4,000
35008	General Plan Assessment	28,254	21,000	24,069	25,000	25,000
35010	Engineering Fees - Subdivision Fees	17,725	7,000	9,140	7,000	7,000
35011	Engineering Fees - Inspections	106,556	70,000	85,200	55,000	55,000
35012	Plan Checking/Inspection Fees	192,245	85,000	149,441	130,000	130,000
35013	Over the Top Program	2,940	500	6,345	5,000	5,000
35017	Engineering - Wide LD Prnt	7,330	6,000	5,500	6,000	6,000
35020	Staff Service Fee	20,043	19,500	18,782	19,000	19,000
35022	Chrgs-Bus Lic Pr	137,795	133,000	107,249	120,000	120,000
35023	Chrgs-Bus Lic Renewal	259,188	218,000	233,298	220,000	220,000
35034	Fire - Paramedic Subscriptions	190,308	200,000	183,112	185,000	190,000
35036	Fire - Plan Check Fees	11,808	15,000	9,253	10,000	10,000
35038	Fire - Ambulance Transport	1,129,930	1,200,000	1,516,022	1,500,000	1,500,000
35040	Police - Special Services	151,031	246,666	201,824	255,000	262,750
35041	Police - False Alarms	163,248	143,000	117,551	120,000	120,000

# GENERAL FUNDS REVENUE SUMMARY

FY 2017 – 2019

Object #		ACTUAL 2015-16	REVISED BUDGET 2016-17	ESTIMATED 2016-17	BUDGET 2017-18	BUDGET 2018-19
35042	Booking Fees	36,183	33,000	26,670	30,000	30,000
35043	Jail Payphone	124	1,000	1,000	-	-
35044	Police - Animal Shelter Fees	12,801	8,000	12,874	13,000	13,000
35050	Recreation Programs	177,415	223,363	103,110	123,363	123,363
35052	Recreation Facilities	4,397	8,000	5,936	8,000	8,000
35053	Chrgs - Parking Meter	44,391	45,000	46,478	46,000	46,000
35099	Other - Miscellaneous	4,291	5,000	12,747	102,000	38,667
35102	Inspections - Plan Check	464,773	408,000	476,189	400,000	400,000
<b>Total Charges for Services</b>		<b>3,387,303</b>	<b>3,314,079</b>	<b>3,642,246</b>	<b>3,608,363</b>	<b>3,557,780</b>
<b>Other Revenue</b>						
39000	Reimbursements - Solar Panels	29,668	26,000	40,461	-	-
39049	Donations-Misc	6,543	13,000	6,120	6,000	6,000
39060	Reimbursed Damages, Misc	779	2,000	554	2,000	2,000
39061	Reimbursements - Retiree Ins	-	-	-	139,834	139,834
39064	Other Rev - Senior Services	50,445	70,000	42,899	87,000	87,000
39069	Reimbursements - Other	425,806	207,550	194,076	179,000	184,000
39090	Miscellaneous receipts	6,164	7,000	39,053	6,000	6,000
39092	Cash Over/Short	1,548	-	(11)	100	100
35025	SAWRA Admin Offset	630,812	376,000	460,631	457,276	302,369
35020	Staff Service Fee - CIP	816,810	624,000	439,000	150,000	-
84000	Sale of Real or Personal Property	8,073	5,000	6,006,583	6,500	6,500
<b>Total Other Revenue</b>		<b>1,976,647</b>	<b>1,330,550</b>	<b>7,229,366</b>	<b>1,033,710</b>	<b>733,803</b>
		<b>529,025</b>	<b>330,550</b>	<b>6,329,735</b>	<b>426,434</b>	<b>431,434</b>
60400	<b>Overhead Charges</b>					
200	Park Dedication	51,434	5,500	57,462	5,750	5,750
216	Traffic Impact	4,886	2,700	1,154	2,700	2,700
220	Municipal Lighting	73,490	76,100	71,069	78,339	81,561
270	Drainage District	135	250	73	150	150
280	AQMD	4,928	4,900	6,890	6,505	6,455
700	Motor Pool	95,893	97,573	95,027	-	-
740	General Benefits	760,862	792,568	-	-	-
750	Liability Administration	122,108	-	-	-	-
760	Information Systems	76,307	-	-	-	-
770	Government Buildings	115,399	114,733	114,149	-	-
<b>Total Overhead Charges</b>		<b>1,305,442</b>	<b>1,094,323</b>	<b>345,824</b>	<b>93,444</b>	<b>96,616</b>
<b>TOTAL GENERAL FUND REVENUE</b>		<b>49,422,211</b>	<b>48,770,342</b>	<b>56,839,133</b>	<b>61,677,067</b>	<b>62,972,699</b>

# GENERAL FUNDS REVENUE SUMMARY

FY 2017 – 2019

Object #		ACTUAL 2015-16	BUDGET 2016-17	ESTIMATED 2016-17	BUDGET 2017-18	BUDGET 2018-19
<b>GENERAL FUND (100)</b>						
<b>10000</b>	<b>City Council</b>					
39061	Reimbursements - Retirees Ins	-	-	-	1,066	1,066
39069	Reimbursements - Other	100	-	10	-	-
84000	Property Sales	-	-	255	-	-
	<b>Total</b>	<b>100</b>	<b>-</b>	<b>265</b>	<b>1,066</b>	<b>1,066</b>
<b>11500</b>	<b>City Manager</b>					
39061	Reimbursements - Retirees Ins	-	-	-	7,068	7,068
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,068</b>	<b>7,068</b>
<b>12000</b>	<b>City Clerk</b>					
35004	Charges - Maps and Publications	14	50	62	-	-
39061	Reimbursements - Retirees Ins	-	-	-	1,416	1,416
39069	Reimbursements - Other	90	200	440	500	500
	<b>Total</b>	<b>104</b>	<b>250</b>	<b>502</b>	<b>1,916</b>	<b>1,916</b>
<b>12500</b>	<b>Elections</b>					
39069	Reimbs - Other	-	5,000	3,515	-	5,000
	<b>Total</b>	<b>-</b>	<b>5,000</b>	<b>3,515</b>	<b>-</b>	<b>5,000</b>
<b>14200</b>	<b>Human Resources &amp; Risk Management</b>					
39061	Reimbursements - Retirees Ins	-	-	-	1,507	1,507
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,507</b>	<b>1,507</b>
<b>20000</b>	<b>General City Revenues/Expenses</b>					
30000	Prop Tax - CY - Secured	2,266,811	2,242,000	2,303,925	2,327,000	2,327,000
30002	Prop Tax - CY - Unsecured	78,105	85,000	63,586	80,000	80,000
30020	Prop Tax - CY - Supplemental Roll	63,006	60,000	72,698	60,000	60,000
30030	Prop Tax - Residual	1,679,541	1,964,200	2,103,238	2,010,427	2,158,992
30040	Prop Tax - Other - Misc	1,816	1,500	126,281	1,000	1,000
30042	Prop Tax - Public Utility Roll	81,283	80,000	86,198	85,000	85,000
30043	Prop Tax - Homeowners	15,880	17,000	14,715	15,000	15,000
30045	Prop Tax - In Lieu of VLF	8,710,469	9,033,000	8,847,961	9,234,617	9,592,920
30049	Pass-Through Agreements	524,861	505,000	533,257	537,042	556,730
30060	Utility Users Tax	4,595,948	4,800,000	4,622,414	4,650,000	4,700,000
30080	Business License Tax	1,384,849	1,250,000	1,268,189	1,300,000	1,300,000
30500	Sales and Use Taxes	13,760,255	17,127,000	17,524,000	17,264,000	17,531,000
30501	Sales Tax In Lieu (triple flip)	3,092,964	-	-	-	-
30502	Sales Tax Transaction Tax	-	-	2,500,000	13,900,000	14,700,000
30520	Franchise Tax - Public Utility	733,590	740,000	656,745	660,000	660,000
30522	Franchise Tax - PCTA	634,211	650,000	592,431	600,000	600,000
30540	Transient Occupancy Tax	801,606	750,000	813,127	810,000	820,000



# GENERAL FUNDS REVENUE SUMMARY

FY 2017 – 2019

<i>Object #</i>		<b>ACTUAL 2015-16</b>	<b>BUDGET 2016-17</b>	<b>ESTIMATED 2016-17</b>	<b>BUDGET 2017-18</b>	<b>BUDGET 2018-19</b>
30580	Property Transfer Tax	330,205	300,000	249,919	250,000	250,000
33000	Interest Income - Pooled	405,678	350,000	137,883	350,000	350,000
33020	Interest Income - Other	401,444	-	-	-	-
33560	Rent Income - Facilities	752,805	700,000	773,012	433,066	439,066
34200	State Motor Vehicle in Lieu Tax	37,163	38,000	42,143	45,000	45,000
34294	I/GVT-St-Other	469	-	1,268	-	-
35025	SAWRA Admin Offset	630,812	376,000	460,631	457,276	302,369
35053	Charges - Parking Meter	44,391	45,000	46,478	46,000	46,000
35092	Charges - Other - Departments	1,305,442	1,094,323	345,824	93,444	96,616
35099	Other - Miscellaneous	-	-	10,000	100,000	36,667
39000	Reimbursements - Solar Panels	29,668	26,000	40,461	-	-
39069	Reimbursements - Other	184,525	17,350	58,461	-	-
39090	Other - Miscellaneous Receipts	-	-	1,217	-	-
39092	Other - Cash Over/Short	18	-	(93)	-	-
84000	Property Sales	3,763	-	6,000,000	-	-
	<b>Total</b>	<b>42,551,577</b>	<b>42,251,373</b>	<b>50,295,969</b>	<b>55,308,872</b>	<b>56,753,360</b>
<b>21000</b>	<b>Finance Administration</b>					
34222	Reimburse - Mandated Costs	55,721	-	-	-	-
35099	Charges - Other - Misc	4,291	5,000	2,747	2,000	2,000
39061	Reimbursements - Retirees Ins	-	-	-	3,013	3,013
39090	Other - Misc - Receipts	6,102	6,000	37,836	6,000	6,000
	<b>Total</b>	<b>66,114</b>	<b>11,000</b>	<b>40,583</b>	<b>11,013</b>	<b>11,013</b>
<b>31000</b>	<b>General Police Services</b>					
30505	Sales Tax - Public Safety	178,215	165,000	181,514	181,000	181,000
31598	Permits - Police	12,365	16,000	9,270	9,000	9,000
32500	Fines - Vehicle - Code	185,990	270,000	140,941	140,000	140,000
32520	Fines - Ordinance - Violation	718,927	650,000	740,905	740,000	740,000
32522	Fines - Administrative Cites	18,622	15,000	6,219	6,000	6,000
34098	I/GVT - Fed - Other	2,772	-	641	-	-
34220	I/GVT - POST Reimbursement	26,272	10,000	-	-	-
34294	I/GVT - State - Other	-	13,692	13,692	14,000	14,000
34490	I/GVT - County - Other	-	-	-	16,606	-
34805	I/GVT - Other - Range Fees	12,550	-	-	-	-
35040	Charges - Police Special	151,031	140,000	93,491	100,000	100,000
35041	Charges - False Alarm	163,248	143,000	117,551	120,000	120,000
35042	Charges - Booking Fees	36,183	33,000	26,670	30,000	30,000
35043	Charges - Jail Payphone	124	1,000	1,000	-	-
39049	Misc Donations	(112)	-	-	-	-
39061	Reimbursements - Retirees Ins	-	-	-	91,081	91,081
39069	Reimbursements - Other	19,201	7,000	2,585	2,500	2,500
39092	Other - Cash Over/Short	493	-	82	100	100
84000	Property Sales	4,310	5,000	6,328	6,500	6,500
	<b>Total</b>	<b>1,530,191</b>	<b>1,468,692</b>	<b>1,340,890</b>	<b>1,456,787</b>	<b>1,440,181</b>

# GENERAL FUNDS REVENUE SUMMARY

FY 2017 – 2019

Object #		ACTUAL 2015-16	BUDGET 2016-17	ESTIMATED 2016-17	BUDGET 2017-18	BUDGET 2018-19
<b>32000</b>	<b>Animal Control</b>					
31000	Licenses - Animal - Westminster	156,906	103,000	141,079	145,000	145,000
31001	Licenses - Animal - Stanton	-	147,000	38,028	-	-
31598	Permits - Police	4,020	2,000	4,723	4,000	4,000
35040	Charges - Police Special	-	106,666	108,333	-	-
35044	Charges - Animal Shelter	12,801	8,000	12,874	13,000	13,000
39049	Misc Donations	600	-	1,400	1,000	1,000
39061	Reimbursements - Retirees Ins	-	-	-	2,454	2,454
	<b>Total</b>	<b>174,327</b>	<b>366,666</b>	<b>306,437</b>	<b>165,454</b>	<b>165,454</b>
<b>32100</b>	<b>Animal Control - Stanton</b>					
31001	Licenses - Animal - Stanton	-	-	-	54,000	54,000
35040	Charges - Police Special	-	-	-	155,000	162,750
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>209,000</b>	<b>216,750</b>
<b>33000</b>	<b>Code Enforcement</b>					
31505	Permits - Firework Stands	15,000	15,000	15,000	15,000	15,000
32521	Fines - Admin Citations	43,247	30,000	24,054	30,000	30,000
35013	Charges - Over the Top Program	2,940	500	6,345	5,000	5,000
39069	Reimbursements - Other	34,200	-	-	-	-
	<b>Total</b>	<b>95,387</b>	<b>45,500</b>	<b>45,399</b>	<b>50,000</b>	<b>50,000</b>
<b>34000</b>	<b>Range and Safety Training Center</b>					
34805	I/Gvt - Other Range Fees	-	75,000	96,200	100,000	100,000
	<b>Total</b>	<b>-</b>	<b>75,000</b>	<b>96,200</b>	<b>100,000</b>	<b>100,000</b>
<b>41000</b>	<b>General Fire Services</b>					
35034	Charges - Paramedic Subscription	190,308	200,000	183,112	-	-
39061	Reimbursements - Retirees Ins	-	-	-	7,301	7,301
	<b>Total</b>	<b>190,308</b>	<b>200,000</b>	<b>183,112</b>	<b>7,301</b>	<b>7,301</b>
<b>44000</b>	<b>Ambulance Transport Services</b>					
35034	Charges - Paramedic Subscription	-	-	-	185,000	190,000
35038	Charges - Ambulance Srv	1,129,930	1,200,000	1,516,022	1,500,000	1,500,000
	<b>Total</b>	<b>1,129,930</b>	<b>1,200,000</b>	<b>1,516,022</b>	<b>1,685,000</b>	<b>1,690,000</b>
<b>50000</b>	<b>Public Works Administration</b>					
33568	Rental Income - Bus Shelters	108,801	127,000	144,539	150,000	150,000
35020	Charges - Staff Service	100,000	100,000	100,000	-	-
39061	Reimbursements - Retirees Ins	-	-	-	2,160	2,160
	<b>Total</b>	<b>208,801</b>	<b>227,000</b>	<b>244,539</b>	<b>152,160</b>	<b>152,160</b>

# GENERAL FUNDS REVENUE SUMMARY

FY 2017 – 2019

Object #		ACTUAL 2015-16	BUDGET 2016-17	ESTIMATED 2016-17	BUDGET 2017-18	BUDGET 2018-19
<b>50500</b>	<b>Engineering Services</b>					
31590	Permits - Street & Curb	-	10,000	-	-	-
35004	Charges - Maps and Publications	3,361	2,000	2,438	2,000	2,000
35010	Charges - Eng - Subdivision	17,725	7,000	9,140	7,000	7,000
35011	Charges - Eng - Inspection	106,556	70,000	85,200	55,000	55,000
35012	Charges - Plan Check/Inspection	134,913	70,000	88,060	75,000	75,000
35017	Charges - Wide Load Permit	7,330	6,000	5,500	6,000	6,000
35020	Charges - Staff Service	716,810	524,000	339,000	150,000	-
39060	Reimburse - Damaged Property	779	2,000	554	2,000	2,000
39061	Reimbursements - Retirees Ins	-	-	-	3,243	3,243
	<b>Total</b>	<b>987,474</b>	<b>691,000</b>	<b>529,892</b>	<b>300,243</b>	<b>150,243</b>
<b>51500</b>	<b>Street Maintenance</b>					
39061	Reimbursements - Retirees Ins	-	-	-	3,168	3,168
39069	Reimbursements - Other	9,689	-	4,204	5,000	5,000
	<b>Total</b>	<b>9,689</b>	<b>-</b>	<b>4,204</b>	<b>8,168</b>	<b>8,168</b>
<b>52500</b>	<b>Concrete Repair</b>					
39061	Reimbursements - Retirees Ins	-	-	-	2,228	2,228
39069	Reimburse - Other	8,000	16,000	-	8,000	8,000
	<b>Total</b>	<b>8,000</b>	<b>16,000</b>	<b>-</b>	<b>10,228</b>	<b>10,228</b>
<b>53000</b>	<b>Park Maintenance</b>					
34490	I/GVT - County - Other	16,339	15,000	12,361	15,000	15,000
39061	Reimbursements - Retirees Ins	-	-	-	3,087	3,087
39069	Reimbursements - Other	23,899	45,000	3,898	45,000	45,000
	<b>Total</b>	<b>40,238</b>	<b>60,000</b>	<b>16,259</b>	<b>63,087</b>	<b>63,087</b>
<b>53500</b>	<b>Street Tree Maintenance</b>					
39061	Reimbursements - Retirees Ins	-	-	-	1,340	1,340
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,340</b>	<b>1,340</b>
<b>61050</b>	<b>Planning</b>					
35000	Charges - Zoning Fee	195,264	133,000	200,517	200,000	200,000
35002	Charges - Subdivision Fee	8,415	15,000	14,590	10,000	10,000
35003	Charges - Development Fee	17,434	66,000	72,818	15,000	15,000
35004	Charges - Maps and Publications	5	1,000	-	1,000	1,000
35008	General Plan Assessment	28,254	21,000	24,069	25,000	25,000
35012	Charges - Plan Check Fees	57,332	15,000	61,381	55,000	55,000
39049	Misc Donations	400	-	-	-	-
39061	Reimbursements - Retirees Ins	-	-	-	1,066	1,066
	<b>Total</b>	<b>307,103</b>	<b>251,000</b>	<b>373,375</b>	<b>307,066</b>	<b>307,066</b>

# GENERAL FUNDS REVENUE SUMMARY

FY 2017 – 2019

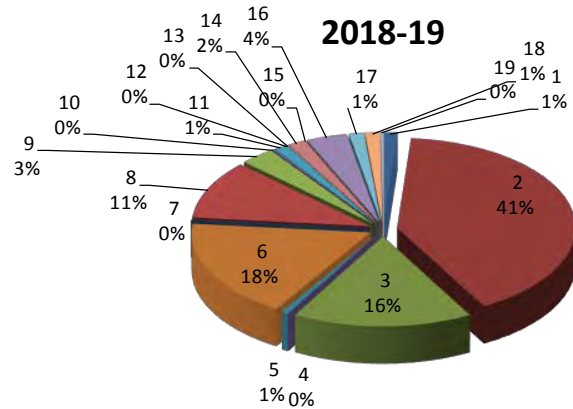
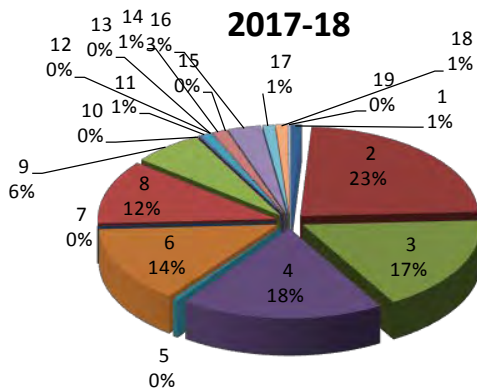
<i>Object #</i>		<b>ACTUAL 2015-16</b>	<b>BUDGET 2016-17</b>	<b>ESTIMATED 2016-17</b>	<b>BUDGET 2017-18</b>	<b>BUDGET 2018-19</b>
<b>62050</b>	<b>Building</b>					
30081	ADA Compliance Fee	3,762	4,000	3,784	4,000	4,000
31040	Licenses - Special Inspectors	2,206	2,000	1,986	2,000	2,000
31500	Permits - Construction - Building	599,835	480,000	487,211	500,000	500,000
31501	Permits - Construction - Plumbing	44,255	30,000	41,941	30,000	30,000
31502	Permits - Construction - Electrical	58,118	42,000	55,249	50,000	50,000
31503	Permits - Construction - Grn Bldg	614	1,000	1,984	1,000	1,000
31504	Permits - Construction - Mech	29,584	18,000	23,117	20,000	20,000
35004	Charges - Maps and Publications	35	1,000	31	1,000	1,000
35020	Charges - Staff Service	17,243	16,000	14,582	15,000	15,000
35022	Business License Processing	137,795	133,000	107,249	120,000	120,000
35023	Business License Renewals	259,188	218,000	233,298	220,000	220,000
35036	Charges - Fire - Plan Check	11,808	15,000	9,253	10,000	10,000
35102	Inspections - Plan Check	464,773	408,000	476,189	400,000	400,000
39061	Reimbursements - Retirees Ins	-	-	-	2,549	2,549
	<b>Total</b>	<b>1,629,215</b>	<b>1,368,000</b>	<b>1,455,873</b>	<b>1,375,549</b>	<b>1,375,549</b>
<b>70000</b>	<b>Community Services Administration</b>					
33500	Rent Income - Community Service	42,512	35,000	42,871	42,000	42,000
35020	Charges - Staff Service	2,800	3,500	4,200	4,000	4,000
39061	Reimbursements - Retirees Ins	-	-	-	4,766	4,766
39069	Reimbursements - Other	52,059	52,000	53,502	53,000	53,000
39092	Other - Cash Over/Short	1,036	-	-	-	-
	<b>Total</b>	<b>98,407</b>	<b>90,500</b>	<b>100,573</b>	<b>103,766</b>	<b>103,766</b>
<b>70500</b>	<b>Senior Center</b>					
34000	CDBG - Program Grants	48,548	48,548	48,548	48,548	48,548
39049	Misc Donations	1,078	5,000	-	-	-
39061	Reimbursements - Retirees Ins	-	-	-	1,321	1,321
39064	Other Rev - Senior Services	50,445	70,000	42,899	87,000	87,000
	<b>Total</b>	<b>100,070</b>	<b>123,548</b>	<b>91,447</b>	<b>136,869</b>	<b>136,869</b>
<b>71000</b>	<b>Recreation Services</b>					
34000	CDBG - Program Grants	12,961	10,450	10,450	10,244	10,244
35050	Charges - Recreation Programs	164,219	208,363	91,955	108,363	108,363
35052	Charges - Recreation Facilities	4,397	8,000	5,936	8,000	8,000
	<b>Total</b>	<b>181,578</b>	<b>226,813</b>	<b>108,341</b>	<b>126,607</b>	<b>126,607</b>

# GENERAL FUNDS REVENUE SUMMARY

FY 2017 – 2019

<i>Object #</i>		<b>ACTUAL 2015-16</b>	<b>BUDGET 2016-17</b>	<b>ESTIMATED 2016-17</b>	<b>BUDGET 2017-18</b>	<b>BUDGET 2018-19</b>
<b>75000</b>	<b>Community Promotion</b>					
31599	Film Permits	1,720	4,000	2,400	2,000	2,000
35050	Charges - Recreation Programs	13,196	15,000	11,155	15,000	15,000
39049	Donations-Misc	4,578	8,000	4,720	5,000	5,000
39069	Reimbursements - Other	94,043	65,000	67,461	65,000	65,000
39090	Other - Misc Receipts	62	1,000	-	-	-
	<b>Total</b>	<b>113,598</b>	<b>93,000</b>	<b>85,736</b>	<b>87,000</b>	<b>87,000</b>
	<b>FUND TOTAL</b>	<b>49,422,211</b>	<b>48,770,342</b>	<b>56,839,133</b>	<b>61,677,067</b>	<b>62,972,699</b>

# SPECIAL REVENUE FUNDS REVENUE SUMMARY | FY 2017 – 2019



	ACTUAL 2015-16	REVISED BUDGET 2016-17	ESTIMATED 2016-17	BUDGET 2017-18	BUDGET 2018-19
1	1,028,686	110,000	1,149,239	115,000	115,000
2	1,925,301	2,218,442	2,137,334	2,630,446	3,741,616
3	1,694,291	2,320,923	2,444,397	1,958,143	1,493,209
4	20,986	2,000	1,482,190	2,077,960	4,000
5	97,725	54,000	23,082	54,000	54,000
6	1,469,795	1,522,000	1,421,380	1,566,788	1,631,221
7	17,429	8,000	3,760	4,000	3,000
8	954,881	1,092,540	1,007,913	1,307,856	967,000
9	499,788	729,401	556,483	717,842	290,000
10	63,471	45,000	17,459	21,387	21,387
11	82,597	108,000	911,410	108,000	108,000
12	7,183	7,209	7,209	-	-
12	5,900	13,220	13,220	-	-
12	50,512	75,559	75,559	-	-
12	955	-	266	200	100
12	50,967	63,418	63,418	-	-
12	3,984	8,000	8,795	2,200	2,200
12	7,184	-	-	-	-
13	84,199	12,000	10,198	12,000	12,000
14	154,936	144,000	154,233	145,000	145,000
12	-	18,475	18,475	-	-
12	22,418	60,915	44,860	-	-
15	2,694	5,000	1,456	3,000	3,000
16	334,199	343,000	342,000	342,000	342,000
17	121,730	233,000	240,280	123,000	123,000
18	199,944	206,572	194,097	121,456	123,956
19	17,943	20,751	21,128	18,371	18,371
<b>Total Special Revenue Funds</b>	<b>8,919,702</b>	<b>9,421,425</b>	<b>12,349,841</b>	<b>11,328,649</b>	<b>9,198,060</b>

# SPECIAL REVENUE FUNDS REVENUE SUMMARY | FY 2017 – 2019

Object #		ACTUAL 2015-16	REVISED BUDGET 2016-17	ESTIMATED 2016-17	BUDGET 2017-18	BUDGET 2018-19
<b>PARK DEDICATION FUND (200)</b>						
<b>76500</b>	<b>Park Dedication</b>					
33000	Interest Income - Pooled	24,607	10,000	9,430	10,000	10,000
35070	Charges - Park Dedication Fee	985,854	100,000	1,136,259	100,000	100,000
39049	Donations-Misc	18,225	-	3,550	5,000	5,000
	<b>Total</b>	<b>1,028,686</b>	<b>110,000</b>	<b>1,149,239</b>	<b>115,000</b>	<b>115,000</b>
<b>GAS TAX FUND (210)</b>						
<b>55005</b>	<b>Gas Tax</b>					
33000	Interest Income - Pooled	7,737	4,000	3,087	8,000	8,000
34240	Gas Tax - 2107	630,929	798,845	700,110	706,355	706,355
34244	Gas Tax - 2106	338,816	285,591	332,130	335,036	335,036
34246	Gas Tax - 2105	517,261	575,263	541,998	546,776	546,776
34248	Gas Tax - 2107.5	7,500	7,500	7,500	7,500	7,500
34261	I/GVT - Gas Tax 2103	422,503	217,243	222,509	376,648	414,313
34294	I/GVT - State - Other	-	330,000	330,000	650,131	1,723,636
39069	Reimbursements - Other	555	-	-	-	-
	<b>Total</b>	<b>1,925,301</b>	<b>2,218,442</b>	<b>2,137,334</b>	<b>2,630,446</b>	<b>3,741,616</b>
<b>MEASURE M FUND (211)</b>						
<b>55027</b>	<b>Measure M Administration</b>					
33000	Interest Income - Pooled	10,042	7,000	506	1,000	1,000
34421	I/GVT - Measure M2	1,358,335	1,471,923	1,397,040	1,443,143	1,492,209
34428	I/GVT - Measure M2 Comp	193,951	787,000	996,888	514,000	-
34490	I/GVT - County - Other	131,963	55,000	49,963	-	-
	<b>Total</b>	<b>1,694,291</b>	<b>2,320,923</b>	<b>2,444,397</b>	<b>1,958,143</b>	<b>1,493,209</b>
<b>STREET IMPROVEMENTS GRANT FUND (214)</b>						
<b>55035</b>	<b>Street Improvements Grant</b>					
33000	Interest Income - Pooled	8,003	2,000	3,749	4,000	4,000
34098	I/GVT - Federal - Other	-	-	1,478,441	-	-
34294	I/GVT - State - Other	12,983	-	-	577,000	-
34490	I/GVT - County - Other	-	-	-	1,496,960	-
	<b>Total</b>	<b>20,986</b>	<b>2,000</b>	<b>1,482,190</b>	<b>2,077,960</b>	<b>4,000</b>
<b>TRAFFIC IMPACT FEE FUND (216)</b>						
<b>55030</b>	<b>Traffic Impact Fee Administration</b>					
33000	Interest Income - Pooled	5,251	4,000	1,752	4,000	4,000
35019	Traffic Mitigation Fee	92,474	50,000	21,330	50,000	50,000
	<b>Total</b>	<b>97,725</b>	<b>54,000</b>	<b>23,082</b>	<b>54,000</b>	<b>54,000</b>

# SPECIAL REVENUE FUNDS REVENUE SUMMARY | FY 2017 – 2019

Object #		ACTUAL 2015-16	REVISED BUDGET 2016-17	ESTIMATED 2016-17	BUDGET 2017-18	BUDGET 2018-19
<b>MUNICIPAL LIGHTING DISTRICT FUND (220)</b>						
<b>59500</b>	<b>Municipal Lighting</b>					
30000	Current Year - Secured	672,925	675,000	675,913	680,000	690,000
30002	Current Year - Unsecured	22,912	25,000	18,654	20,000	20,000
30020	Current Year - Supplemental Roll	18,529	20,000	21,379	20,000	20,000
30030	Property Tax - Residual	494,673	578,000	421,898	592,213	635,975
30040	Property Tax - Other	199	-	37,166	-	-
30042	Public Utility Roll	21,311	20,000	22,675	20,000	20,000
30043	Homeowners Exemption	4,670	5,000	4,327	5,000	5,000
30049	Pass-Through Agreements	199,271	149,000	207,378	209,575	220,246
33000	Interest Income - Pooled	35,305	50,000	11,990	20,000	20,000
	<b>Total</b>	<b>1,469,795</b>	<b>1,522,000</b>	<b>1,421,380</b>	<b>1,566,788</b>	<b>1,631,221</b>
<b>DEBT SERVICE ADMINISTRATION FUND (230)</b>						
<b>11200</b>	<b>Debt Service Administration</b>					
33000	Interest Income - Pooled	17,354	8,000	3,722	4,000	3,000
33020	Interest Income - Other	76	-	38	-	-
	<b>Total</b>	<b>17,429</b>	<b>8,000</b>	<b>3,760</b>	<b>4,000</b>	<b>3,000</b>
<b>HOUSING/COMMUNITY DEVELOPMENT FUND (240)</b>						
<b>16010</b>	<b>CDBG</b>					
32521	Fines - Admin Citation	14,700	15,000	1,200	2,000	2,000
34000	CDBG - Current Year	931,181	1,077,540	1,006,713	1,290,856	950,000
36020	Program Income	9,000	-	-	15,000	15,000
	<b>Total</b>	<b>954,881</b>	<b>1,092,540</b>	<b>1,007,913</b>	<b>1,307,856</b>	<b>967,000</b>
<b>HCD HOME HOUSING FUND (242)</b>						
<b>17403</b>	<b>HOME Housing</b>					
34004	I/GVT - Fed - HOME	423,191	719,401	537,216	652,842	275,000
36020	Program Income	76,597	10,000	19,267	65,000	15,000
	<b>Total</b>	<b>499,788</b>	<b>729,401</b>	<b>556,483</b>	<b>717,842</b>	<b>290,000</b>
<b>HOUSING AUTHORITY FUND (245)</b>						
<b>19000</b>	<b>Housing Authority</b>					
33000	Interest Income - Pooled	27,450	10,000	7,653	10,000	10,000
33020	Interest Income - Other	18,062	10,000	9,806	10,000	10,000
36020	Program Income	-	25,000	-	-	-
39061	Reimbursements - Retirees Ins	-	-	-	1,387	1,387
39069	Reimbursements - Other	600	-	-	-	-
39090	Other - Misc - Receipts	17,360	-	-	-	-
	<b>Total</b>	<b>63,471</b>	<b>45,000</b>	<b>17,459</b>	<b>21,387</b>	<b>21,387</b>



# SPECIAL REVENUE FUNDS REVENUE SUMMARY | FY 2017 – 2019

Object #		ACTUAL 2015-16	REVISED BUDGET 2016-17	ESTIMATED 2016-17	BUDGET 2017-18	BUDGET 2018-19
<b>POLICE SEIZURE FUND (250)</b>						
<b>34100</b>	<b>DOJ Seizures - Criminal</b>					
33000	Interest Income - Pooled	14,605	8,000	6,814	8,000	8,000
39090	Other - Misc - Receipts	67,993	100,000	904,596	100,000	100,000
	<b>Total</b>	<b>82,597</b>	<b>108,000</b>	<b>911,410</b>	<b>108,000</b>	<b>108,000</b>
<b>SPECIAL POLICE SERVICES FUND (251)</b>						
<b>39400</b>	<b>JAG 2014</b>					
34098	Federal - Other	7,183	7,209	7,209	-	-
	<b>Total</b>	<b>7,183</b>	<b>7,209</b>	<b>7,209</b>	<b>-</b>	<b>-</b>
<b>HUMAN TRAFFICKING FUND (252)</b>						
<b>39450</b>	<b>JAG 2015</b>					
34098	Federal - Other	5,900	13,220	13,220	-	-
	<b>Total</b>	<b>5,900</b>	<b>13,220</b>	<b>13,220</b>	<b>-</b>	<b>-</b>
<b>SPECIAL POLICE SERVICES FUND (253)</b>						
<b>39990</b>	<b>Off of Traf Safety - Grants</b>					
34296	I/GVT - State - Other - OTS	50,512	75,559	75,559	-	-
	<b>Total</b>	<b>50,512</b>	<b>75,559</b>	<b>75,559</b>	<b>-</b>	<b>-</b>
<b>SPECIAL POLICE SERVICES FUND (255)</b>						
<b>39500</b>	<b>SAAV</b>					
33000	Interest Income - Pooled	955	-	266	200	100
	<b>Total</b>	<b>955</b>	<b>-</b>	<b>266</b>	<b>200</b>	<b>100</b>
<b>SPECIAL POLICE SERVICES FUND (256)</b>						
<b>39150</b>	<b>OCHTTF</b>					
34098	Federal - Other	50,967	63,418	63,418	-	-
	<b>Total</b>	<b>50,967</b>	<b>63,418</b>	<b>63,418</b>	<b>-</b>	<b>-</b>
<b>SPECIAL POLICE SERVICES FUND (258)</b>						
<b>39200</b>	<b>Animal Control - Humane Program</b>					
33000	Interest Income - Pooled	354	1,000	123	200	200
35044	Charges - Animal Shelter	3,630	2,000	3,672	2,000	2,000
39069	Reimbursements - Other	-	5,000	5,000	-	-
	<b>FUND TOTAL</b>	<b>3,984</b>	<b>8,000</b>	<b>8,795</b>	<b>2,200</b>	<b>2,200</b>

# SPECIAL REVENUE FUNDS REVENUE SUMMARY | FY 2017 – 2019

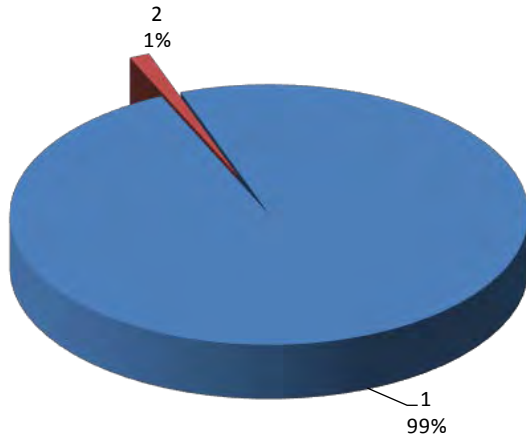
Object #		ACTUAL 2015-16	REVISED BUDGET 2016-17	ESTIMATED 2016-17	BUDGET 2017-18	BUDGET 2018-19
<b>SPECIAL POLICE SERVICES FUND (259)</b>						
<b>39350</b>	<b>Police Prop 69</b>					
34490	I/GVT - County - Other	7,184	-	-	-	-
	<b>Total</b>	<b>7,184</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>LOCAL NARCOTICS SEIZED PROPERTY FUND (260)</b>						
<b>35000</b>	<b>LNSP</b>					
33000	Interest Income - Pooled	4,881	2,000	1,731	2,000	2,000
34802	I/GVT - Other - LNSP	79,318	10,000	8,467	10,000	10,000
	<b>Total</b>	<b>84,199</b>	<b>12,000</b>	<b>10,198</b>	<b>12,000</b>	<b>12,000</b>
<b>SUPPLEMENTAL LAW ENFORCEMENT SERVICES FUND (261)</b>						
<b>38500</b>	<b>Citizens Option for Public Safety</b>					
34500	I/GVT - County - COPS	154,936	144,000	154,233	145,000	145,000
	<b>Total</b>	<b>154,936</b>	<b>144,000</b>	<b>154,233</b>	<b>145,000</b>	<b>145,000</b>
<b>SPECIAL POLICE SERVICES FUND (262)</b>						
<b>39251</b>	<b>JAG 2011</b>					
34098	Federal - Other	-	18,475	18,475	-	-
	<b>Total</b>	<b>-</b>	<b>18,475</b>	<b>18,475</b>	<b>-</b>	<b>-</b>
<b>SPECIAL POLICE SERVICES FUND (264)</b>						
<b>39253</b>	<b>AB109</b>					
34490	I/GVT - County - Other	22,418	60,915	44,860	-	-
	<b>Total</b>	<b>22,418</b>	<b>60,915</b>	<b>44,860</b>	<b>-</b>	<b>-</b>
<b>DRAINAGE DISTRICT FUND (270)</b>						
<b>59000</b>	<b>Drainage District</b>					
33000	Interest Income - Pooled	1,649	2,000	581	1,000	1,000
35084	Charges - Drainage Fee Dist 4	150	2,000	-	1,000	1,000
35087	Charges - Drainage Fee Dist 7	894	1,000	875	1,000	1,000
	<b>Total</b>	<b>2,694</b>	<b>5,000</b>	<b>1,456</b>	<b>3,000</b>	<b>3,000</b>
<b>COMMUNITY SERVICES GRANT FUND (275)</b>						
<b>71800</b>	<b>Family Resource Center</b>					
34000	I/GVT - CDBG - Current	40,000	41,000	41,000	41,000	41,000
34490	I/GVT - County - Other	291,699	300,000	300,000	300,000	300,000
39049	Donations-Misc	2,500	2,000	1,000	1,000	1,000
	<b>Total</b>	<b>334,199</b>	<b>343,000</b>	<b>342,000</b>	<b>342,000</b>	<b>342,000</b>

# SPECIAL REVENUE FUNDS REVENUE SUMMARY | FY 2017 – 2019

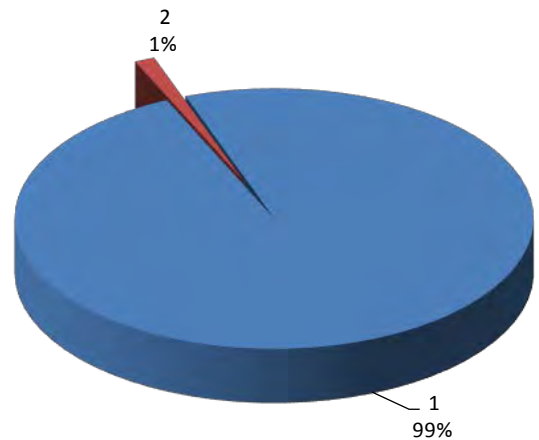
<i>Object #</i>		<b>ACTUAL 2015-16</b>	<b>REVISED BUDGET 2016-17</b>	<b>ESTIMATED 2016-17</b>	<b>BUDGET 2017-18</b>	<b>BUDGET 2018-19</b>
<b>AQMD FUND (280)</b>						
<b>14800</b>	<b>Air Quality Management Program</b>					
33000	Interest Income - Pooled	4,377	3,000	1,793	3,000	3,000
34280	State - AQMD	117,353	230,000	238,487	120,000	120,000
<b>Total</b>		<b>121,730</b>	<b>233,000</b>	<b>240,280</b>	<b>123,000</b>	<b>123,000</b>
<b>COMMUNITY SERVICES GRANT FUND (290)</b>						
<b>70501</b>	<b>Senior Transportation</b>					
33000	Interest Income - Pooled	2,993	1,000	852	1,000	1,000
34490	I/GVT - County - Other	181,954	205,572	179,707	120,456	122,956
39069	Reimbursements - Other	14,997	-	13,538	-	-
<b>Total</b>		<b>199,944</b>	<b>206,572</b>	<b>194,097</b>	<b>121,456</b>	<b>123,956</b>
<b>PROJECT SHUE FUND (295)</b>						
<b>76000</b>	<b>Project SHUE</b>					
33000	Interest Income - Pooled	116	1,000	97	-	-
34000	I/GVT - CDBG - Current	12,678	13,751	13,751	13,371	13,371
39049	Donations-Misc	5,150	6,000	7,280	5,000	5,000
<b>Total</b>		<b>17,943</b>	<b>20,751</b>	<b>21,128</b>	<b>18,371</b>	<b>18,371</b>

<i>Object #</i>		<b>ACTUAL 2015-16</b>	<b>REVISED BUDGET 2016-17</b>	<b>ESTIMATED 2016-17</b>	<b>BUDGET 2017-18</b>	<b>BUDGET 2018-19</b>
<b>CAPITAL PROJECTS FUND (400)</b>						
<b>20002</b>	<b>General City Capital Projects</b>					
33020	Interest Income - Other	-	-	26,487	26,000	20,000
<b>FUND TOTAL</b>		<b>-</b>	<b>-</b>	<b>26,487</b>	<b>26,000</b>	<b>20,000</b>
<b>ECONOMIC DEVELOPMENT FUND (401)</b>						
<b>11501</b>	<b>Economic Development</b>					
33000	Interest Income - Pooled	-	-	-	10,000	10,000
<b>FUND TOTAL</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>
<b>RESERVE FUND (800)</b>						
<b>80070</b>	<b>I/S - Equipment Replacement Restricted/Contingency</b>					
33000	Interest Income - Pooled	25	-	-	-	-
<b>Total</b>		<b>25</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>80071</b>	<b>I/S - Building Maintenance Restricted/Contingency</b>					
33000	Interest Income - Pooled	13	-	-	-	-
<b>Total</b>		<b>13</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND TOTAL</b>		<b>37</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**2017-18**



**2018-19**



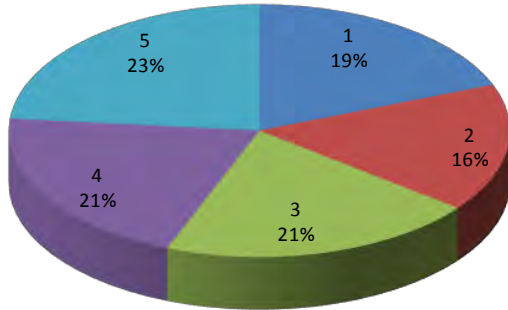
	ACTUAL 2015-16	REVISED BUDGET 2016-17	ESTIMATED 2016-17	BUDGET 2017-18	BUDGET 2018-19
1 Water Utility Fund	12,656,070	13,529,000	13,270,697	13,562,849	13,812,849
2 Water Conservation Fund	193,498	285,000	194,629	175,000	175,000
<b>Total Enterprise Fund</b>	<b>12,849,568</b>	<b>13,814,000</b>	<b>13,465,326</b>	<b>13,737,849</b>	<b>13,987,849</b>

# ENTERPRISE FUNDS REVENUE SUMMARY

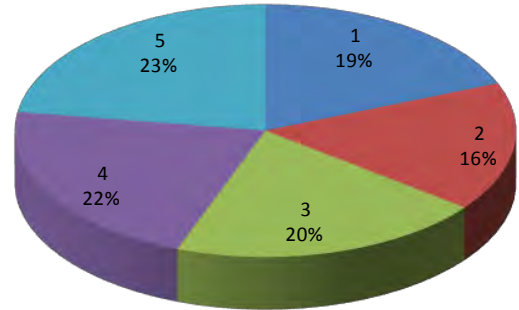
FY 2017 – 2019

Object #	ACTUAL 2015-16	REVISED BUDGET 2016-17	ESTIMATED 2016-17	BUDGET 2017-18	BUDGET 2018-19
<b>WATER UTILITY FUND (600)</b>					
<b>23000</b>	<b>Water Billing and Collection</b>				
33020	129	-	346	-	-
35060	12,097,779	13,000,000	12,830,383	13,100,000	13,350,000
35061	64,192	75,000	64,191	70,000	70,000
35062	81,774	70,000	77,882	80,000	80,000
35063	2,039	1,500	2,906	2,000	2,000
35066	199,012	210,000	189,579	200,000	200,000
35068	21,682	25,000	24,457	25,000	25,000
35069	261	500	195	500	500
39061	-	-	-	2,133	2,133
39092	-	-	39	-	-
<b>Total</b>	<b>12,466,868</b>	<b>13,382,000</b>	<b>13,189,978</b>	<b>13,479,633</b>	<b>13,729,633</b>
<b>55500</b>	<b>Water Utility - Administration</b>				
33000	76,379	50,000	21,466	30,000	30,000
39061	-	-	-	4,080	4,080
39069	1,461	50,000	-	-	-
<b>Total</b>	<b>77,841</b>	<b>100,000</b>	<b>21,466</b>	<b>34,080</b>	<b>34,080</b>
<b>56500</b>	<b>Utility Production &amp; Supply</b>				
39061	-	-	-	440	440
39069	23,472	15,000	19,075	15,000	15,000
<b>Total</b>	<b>23,472</b>	<b>15,000</b>	<b>19,075</b>	<b>15,440</b>	<b>15,440</b>
<b>57000</b>	<b>System Maintenance</b>				
35020	1,790	2,000	1,170	2,000	2,000
35064	84,411	30,000	39,008	30,000	30,000
39061	-	-	-	1,696	1,696
39069	1,689	-	-	-	-
<b>Total</b>	<b>87,889</b>	<b>32,000</b>	<b>40,178</b>	<b>33,696</b>	<b>33,696</b>
<b>FUND TOTAL</b>	<b>12,656,070</b>	<b>13,529,000</b>	<b>13,270,697</b>	<b>13,562,849</b>	<b>13,812,849</b>
<b>UTILITY CONSERVATION FUND (601)</b>					
<b>80060</b>	<b>Utility Conservation</b>				
33000	41,329	35,000	14,698	25,000	25,000
35060	152,169	250,000	179,931	150,000	150,000
<b>Total</b>	<b>193,498</b>	<b>285,000</b>	<b>194,629</b>	<b>175,000</b>	<b>175,000</b>

**2017-18**



**2018-19**



	ACTUAL 2015-16	REVISED BUDGET 2016-17	ESTIMATED 2016-17	BUDGET 2017-18	BUDGET 2018-19
1 Equipment Replacement Fund (700)	2,413,980	1,951,460	1,900,533	1,876,392	1,876,391
2 General Benefits Fund (740)	15,217,230	15,851,350	15,294,169	1,615,000	1,640,000
3 Liability Administration Fund (750)	2,442,150	2,017,000	5,263,000	2,017,000	2,017,000
4 Information Systems & Equip. Fund (760)	1,526,162	1,343,000	1,330,989	2,018,639	2,150,639
5 Government Buildings Fund (770)	2,307,973	2,294,650	2,282,977	2,309,688	2,248,788
<b>Total Internal Service Funds</b>	<b>23,907,494</b>	<b>23,457,460</b>	<b>26,071,668</b>	<b>9,836,719</b>	<b>9,932,818</b>

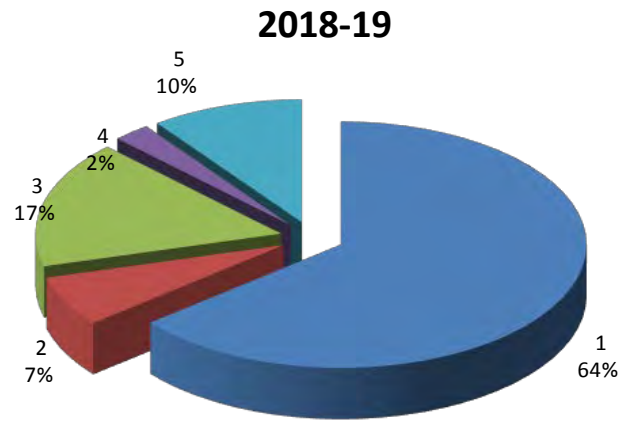
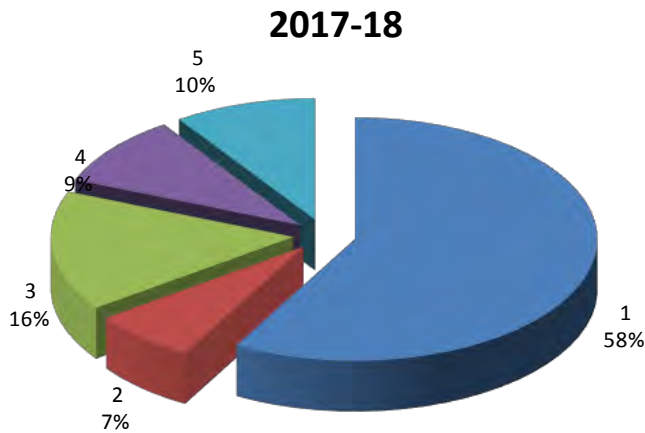
<i>Object #</i>		<b>ACTUAL 2015-16</b>	<b>REVISED BUDGET 2016-17</b>	<b>ESTIMATED 2016-17</b>	<b>BUDGET 2017-18</b>	<b>BUDGET 2018-19</b>
<b>EQUIPMENT REPLACEMENT FUND (700)</b>						
<b>58000</b>	<b>Motor Pool</b>					
33000	Interest Income - Pooled	25,665	20,000	10,581	15,000	15,000
35093	Department Use Charges	893,000	816,962	799,400	774,399	774,398
35094	Department Replacement Charges	983,000	1,071,498	1,066,023	1,043,331	1,043,331
35095	Charges - EV Charging Stations	-	-	-	6,900	6,900
35099	Charges - Other - Misc	712	8,000	634	1,000	1,000
39061	Reimbursements - Retiree Ins	-	-	-	762	762
39069	Reimbursements - Other	15,494	20,000	21,867	20,000	20,000
84000	Property Sales	496,110	15,000	2,028	15,000	15,000
	<b>Total</b>	<b>2,413,980</b>	<b>1,951,460</b>	<b>1,900,533</b>	<b>1,876,392</b>	<b>1,876,391</b>
<b>GENERAL BENEFITS FUND (740)</b>						
<b>14306</b>	<b>Medical Benefits</b>					
35092	Charges - Other Departments	5,456,859	6,021,000	5,686,483	-	-
35099	Charges - Other Miscellaneous	364,860	365,000	362,419	-	-
39069	Reimbursements - Other	141,712	150,000	153,184	-	-
	<b>Total</b>	<b>5,963,430</b>	<b>6,536,000</b>	<b>6,202,086</b>	<b>-</b>	<b>-</b>
<b>14326</b>	<b>Worker's Compensation Benefits</b>					
35092	Charges - Other Departments	1,663,846	1,578,000	1,603,761	1,590,000	1,615,000
39069	Reimbursements - Other	40,962	25,000	9,872	25,000	25,000
	<b>Total</b>	<b>1,704,808</b>	<b>1,603,000</b>	<b>1,613,633</b>	<b>1,615,000</b>	<b>1,640,000</b>
<b>14350</b>	<b>Retirement Benefits</b>					
35092	Charges - Other Departments	4,157,661	4,468,000	4,163,349	-	-
35099	Charges - Other Miscellaneous	2,067,980	1,921,000	1,910,706	-	-
39069	Reimbursements - Other	1,323,350	1,323,350	1,404,395	-	-
	<b>Total</b>	<b>7,548,991</b>	<b>7,712,350</b>	<b>7,478,450</b>	<b>-</b>	<b>-</b>
	<b>FUND TOTAL</b>	<b>15,217,230</b>	<b>15,851,350</b>	<b>15,294,169</b>	<b>1,615,000</b>	<b>1,640,000</b>
<b>LIABILITY ADMINISTRATION FUND (750)</b>						
<b>14335</b>	<b>Public Liability Administration</b>					
35092	Charges - Other Departments	2,017,000	2,017,000	2,017,000	2,017,000	2,017,000
39069	Reimbursements - Other	425,150	-	3,246,000	-	-
	<b>Total</b>	<b>2,442,150</b>	<b>2,017,000</b>	<b>5,263,000</b>	<b>2,017,000</b>	<b>2,017,000</b>



<i>Object #</i>		<b>ACTUAL 2015-16</b>	<b>REVISED BUDGET 2016-17</b>	<b>ESTIMATED 2016-17</b>	<b>BUDGET 2017-18</b>	<b>BUDGET 2018-19</b>
<b>INFORMATION SYSTEMS AND EQUIPMENT FUND (760)</b>						
<b>14450</b>	<b>Information Systems</b>					
33000	Interest Income - Pooled	21,515	15,000	7,989	15,000	15,000
35092	Charges - Other Departments	1,323,000	1,323,000	1,323,000	2,000,000	2,132,000
39061	Reimbursements - Retiree Ins	-	-	-	3,639	3,639
39069	Reimbursements - Other	181,627	5,000	-	-	-
84000	Property Sales	20	-	-	-	-
	<b>Total</b>	<b>1,526,162</b>	<b>1,343,000</b>	<b>1,330,989</b>	<b>2,018,639</b>	<b>2,150,639</b>
<b>GOVERNMENT BUILDINGS FUND (770)</b>						
<b>75500</b>	<b>Government Building</b>					
33000	Interest Income - Pooled	23,930	20,000	8,547	20,000	20,000
35092	Charges - Other Departments	2,268,000	2,269,650	2,269,650	2,281,200	2,220,300
39061	Reimbursements - Retiree Ins	-	-	-	3,488	3,488
39069	Reimbursements - Other	16,043	5,000	4,780	5,000	5,000
	<b>Total</b>	<b>2,307,973</b>	<b>2,294,650</b>	<b>2,282,977</b>	<b>2,309,688</b>	<b>2,248,788</b>



# EXPENDITURES



	ACTUAL 2015-16	REVISED BUDGET 2016-17	ESTIMATED 2016-17	BUDGET 2017-18	BUDGET 2018-19
1 General Funds	50,333,575	55,707,721	52,924,881	58,005,430	61,064,608
2 Special Revenue Funds	6,504,565	7,929,670	7,454,240	6,966,010	6,314,919
3 Enterprise Funds	13,251,996	16,695,166	15,585,304	15,957,190	15,956,258
4 Capital Project Funds	9,034,459	20,631,347	20,831,347	9,408,960	2,350,000
<i>subtotal</i>	<u>79,124,595</u>	<u>100,963,904</u>	<u>96,795,772</u>	<u>90,337,590</u>	<u>85,685,785</u>
5 Internal Service Funds	27,774,283	24,775,973	21,431,734	9,479,981	9,581,095
<b>Total Expenditures</b>	<u>106,898,877</u>	<u>125,739,877</u>	<u>118,227,506</u>	<u>99,817,571</u>	<u>95,266,880</u>

# EXPENDITURE SUMMARY BY FUND

FY 2017 – 2019

FUND #	FUND	ACTUAL 2015-16	REVISED BUDGET 2016-17	ESTIMATED 2016-17	BUDGET 2017-18	BUDGET 2018-19
<b>GENERAL FUND</b>						
100	General Fund	50,333,575	55,707,721	52,924,881	58,005,430	61,064,608
<b>TOTAL GENERAL FUNDS</b>		<b>50,333,575</b>	<b>55,707,721</b>	<b>52,924,881</b>	<b>58,005,430</b>	<b>61,064,608</b>
<b>SPECIAL REVENUE FUNDS</b>						
200	Park Dedication	51,434	5,500	57,462	5,750	5,750
210	Gas Tax	1,252,520	1,335,029	1,290,304	1,268,553	1,294,459
211	Measure M	721,792	783,524	754,261	787,361	789,018
216	Traffic Impact Fee	54,886	52,700	51,154	52,700	52,700
220	Municipal Lighting District	931,510	968,100	885,398	970,339	973,561
230	Debt Service Administration	263,388	267,261	266,744	264,423	262,970
240	Housing/Community Development (CDBG)	626,822	711,554	644,332	699,120	713,178
242	HCD Home Housing	499,100	729,401	556,483	717,842	227,500
245	Housing Authority	953,094	1,200,865	1,618,488	702,383	748,255
250	Police Seizure	192,094	385,000	314,467	353,000	353,000
251	Special Police Services	7,183	7,209	7,209	-	-
252	Special Police Services	5,900	13,220	13,220	-	-
253	Special Police Services	50,512	75,559	57,837	-	-
254	Special Police Services	-	-	-	-	-
255	Special Police Services	19,627	75,638	26,643	25,688	23,873
256	Special Police Services	6,573	244,694	-	244,694	-
257	Special Police Services	-	-	-	-	-
258	Special Police Services	7,085	33,981	11,295	15,000	10,000
259	Special Police Services	-	32,802	32,802	-	-
260	Local Narcotics Seized Property	160	1,000	200	1,000	1,000
261	Supplemental Law Enforcement Services	209,622	217,589	204,954	227,148	229,735
262	Special Police Services	-	18,475	18,475	-	-
263	Special Police Services	-	-	-	-	-
264	Special Police Services	22,418	56,904	15,863	28,997	-
270	Drainage District	135	250	73	150	150
275	Community Services Grant	335,292	337,579	332,495	333,139	348,211
280	AQMD	56,344	72,158	41,051	42,500	42,500
290	Community Services Grant	201,094	264,270	211,927	184,097	196,933
295	Project SHUE	35,979	39,408	41,103	42,126	42,126
<b>TOTAL SPECIAL REVENUE FUNDS</b>		<b>6,504,565</b>	<b>7,929,670</b>	<b>7,454,240</b>	<b>6,966,010</b>	<b>6,314,919</b>
<b>CAPITAL PROJECTS FUNDS</b>						
400	Capital Improvement Projects	9,034,459	20,631,347	20,631,347	7,873,960	1,750,000
401	Economic Development Fund	-	-	200,000	1,535,000	600,000
<b>TOTAL CAPITAL PROJECTS FUNDS</b>		<b>9,034,459</b>	<b>20,631,347</b>	<b>20,831,347</b>	<b>9,408,960</b>	<b>2,350,000</b>
<b>ENTERPRISE FUNDS</b>						
600	Water Utility	12,241,759	13,276,417	12,278,836	14,010,044	14,490,646
601	Utility Conservation	118,948	211,442	99,161	423,846	290,612
602	Utility Capital Projects	891,288	3,207,307	3,207,307	1,523,300	1,175,000
<b>TOTAL ENTERPRISE FUNDS</b>		<b>13,251,996</b>	<b>16,695,166</b>	<b>15,585,304</b>	<b>15,957,190</b>	<b>15,956,258</b>

# EXPENDITURE SUMMARY BY FUND

FY 2017 – 2019

FUND #	FUND	ACTUAL 2015-16	REVISED BUDGET 2016-17	ESTIMATED 2016-17	BUDGET 2017-18	BUDGET 2018-19
<b>INTERNAL SERVICE FUNDS</b>						
700	Equipment Replacement	2,280,493	1,853,801	1,838,926	1,796,061	1,858,282
740	General Benefits	19,023,949	15,835,908	14,114,235	1,750,000	1,750,000
750	Liability Administration	2,443,613	2,848,840	1,663,635	1,930,000	1,930,000
760	Information Systems and Equipment	1,860,600	1,814,704	1,606,968	1,799,346	1,845,240
770	Government Buildings	2,165,627	2,422,720	2,207,970	2,204,574	2,197,573
<b>TOTAL INTERNAL SERVICE FUNDS</b>		<b>27,774,283</b>	<b>24,775,973</b>	<b>21,431,734</b>	<b>9,479,981</b>	<b>9,581,095</b>
<b>GRAND TOTAL ALL FUNDS</b>		<b>106,898,877</b>	<b>125,739,877</b>	<b>118,227,506</b>	<b>99,817,571</b>	<b>95,266,880</b>

# EXPENDITURE SUMMARY BY DEPARTMENT | FY 2017 – 2019

FUND #	FUND	ACTUAL 2015-16	REVISED BUDGET 2016-17	ESTIMATE 2016-17	BUDGET 2017-18	BUDGET 2018-19	
<b>City Council/Commissions</b>							
100	10000	City Council	341,786	346,355	340,433	376,712	384,708
100	10100	Planning Commission	4,822	8,753	5,989	8,753	8,753
100	10200	Traffic Commission	1,399	3,572	1,279	3,572	3,572
100	10300	Community Services & Recreation Comm.	1,779	4,055	2,172	4,055	4,055
100	14336	Personnel Board	-	9,072	1,536	9,072	9,072
<b>Total City Council/Commissions</b>			<b>349,786</b>	<b>371,807</b>	<b>351,409</b>	<b>402,164</b>	<b>410,160</b>
<b>City Manager</b>							
100	11500	City Manager	952,389	1,011,473	1,118,972	1,162,017	1,208,558
400	14502	Information Services Equipment CIP	54,108	948,942	948,942	250,000	250,000
401	11501	Economic Development	-	-	200,000	1,535,000	600,000
760	14500	Information Systems	1,860,600	1,814,704	1,606,969	1,799,346	1,845,240
<b>Total City Manager</b>			<b>2,867,097</b>	<b>3,775,119</b>	<b>3,874,883</b>	<b>4,746,363</b>	<b>3,903,798</b>
<b>City Clerk</b>							
100	12000	City Clerk	418,521	525,806	467,553	560,143	584,584
100	12500	Elections	4,357	93,000	72,056	8,000	93,000
<b>Total City Clerk</b>			<b>422,878</b>	<b>618,806</b>	<b>539,609</b>	<b>568,143</b>	<b>677,584</b>
<b>City Attorney</b>							
100	13000	City Attorney	39,322	116,676	238,430	242,676	242,676
<b>Total City Attorney</b>			<b>39,322</b>	<b>116,676</b>	<b>238,430</b>	<b>242,676</b>	<b>242,676</b>
<b>Human Resources and Risk Management</b>							
100	14200	Human Resources and Risk Management	182,641	161,339	663,129	919,486	963,292
280	14800	Air Quality Management Program	56,344	72,158	41,051	42,500	42,500
400	14802	AQMD Capital Projects	-	430,000	430,000	-	-
740	14306	Medical Benefits	6,499,206	7,119,470	6,181,778	-	-
740	14326	Worker's Compensation Benefits	5,852,713	1,866,820	1,748,442	1,750,000	1,750,000
740	14350	Retirement Benefits	6,672,030	6,849,618	6,184,015	-	-
750	14335	Public Liability Administration	2,443,613	2,848,840	1,663,635	1,930,000	1,930,000
<b>Total Human Resources</b>			<b>21,706,547</b>	<b>19,348,245</b>	<b>16,912,050</b>	<b>4,641,986</b>	<b>4,685,792</b>
<b>Finance</b>							
100	20000	General City	125,778	2,023,000	309,502	365,000	370,000
100	21000	Finance Administration	725,817	985,474	1,086,252	1,138,286	1,208,886
230	11200	Debt Service Administration	263,388	267,261	266,744	264,423	262,970
400	20002	General City Capital Projects	-	7,040,504	7,040,504	1,500,000	1,500,000
600	23000	Water Billing and Collection	929,226	1,312,547	1,332,355	1,418,773	1,446,467
<b>Total Finance</b>			<b>2,044,209</b>	<b>11,628,786</b>	<b>10,035,357</b>	<b>4,686,482</b>	<b>4,788,323</b>
<b>Police</b>							
100	31000	General Police Services	26,153,061	27,430,638	26,272,119	28,398,585	29,759,922
100	32000	Animal Control	363,770	849,341	732,621	689,882	710,558
100	32100	Animal Control - Stanton	-	-	-	196,776	196,776
100	33000	Code Enforcement	483,037	454,452	459,103	535,261	557,817
100	34000	Range and Safety Training Center	-	108,718	68,849	103,400	103,400
250	34100	DOJ Seizures - Criminal	192,094	385,000	314,467	353,000	353,000
251	39400	JAG 2014	7,183	7,209	7,209	-	-
252	39800	Special Police Service Fund Debt Service	5,900	13,220	13,220	-	-
253	39990	Office of Traffic Safety Grant	50,512	75,559	57,837	-	-
255	39500	SAAV	19,627	75,638	26,643	25,688	23,873
256	39150	OCHTTF	6,573	244,694	-	244,694	-

# EXPENDITURE SUMMARY BY DEPARTMENT | FY 2017 – 2019

FUND #	FUND	REVISED					
		ACTUAL 2015-16	BUDGET 2016-17	ESTIMATE 2016-17	BUDGET 2017-18	BUDGET 2018-19	
258	39200	Animal Humane Program	7,085	33,981	11,295	15,000	10,000
259	39350	Police Prop 69	-	32,802	32,802	-	-
260	35000	Local Narcotic Seizure	160	1,000	200	1,000	1,000
261	38500	Citizens Option for Public Safety	209,622	217,589	204,954	227,148	229,735
262	39251	JAG 2011	-	18,475	18,475	-	-
264	39253	AB109	22,418	56,904	15,863	28,997	-
400	31002	Police Department Capital Projects	96,122	3,739,199	3,739,199	-	-
<b>Total Police</b>			<b>27,617,164</b>	<b>33,744,419</b>	<b>31,974,856</b>	<b>30,819,431</b>	<b>31,946,081</b>
<b>Fire</b>							
100	41000	General Fire Services	11,161,396	11,644,511	11,571,685	12,307,372	13,196,328
100	44000	Ambulance Transport Services	994,712	1,015,000	1,034,752	1,175,000	1,385,000
<b>Total Fire</b>			<b>12,156,108</b>	<b>12,659,511</b>	<b>12,606,437</b>	<b>13,482,372</b>	<b>14,581,328</b>
<b>Public Works</b>							
100	50000	Public Works Administration	394,503	400,508	409,819	414,511	439,965
100	50500	Engineering Services	1,367,848	1,443,752	1,418,318	1,525,174	1,587,601
100	51500	Street Maintenance	-	-	-	76,681	78,867
100	52500	Concrete Repair	360,249	397,403	372,310	535,296	543,772
100	53000	Park Maintenance	1,581,063	1,800,444	1,641,681	1,924,093	1,955,886
100	53500	Street Tree Maintenance	416,972	433,966	426,622	445,210	450,099
210	55005	Gas Tax	1,252,520	1,335,029	1,290,304	1,268,553	1,294,459
211	55027	Measure M Administration	721,792	783,524	754,261	787,361	789,018
216	55030	Traffic Impact Fee Administration	54,886	52,700	51,154	52,700	52,700
220	59500	Municipal Lighting	931,510	968,100	885,398	970,339	973,561
270	59000	Drainage District	135	250	73	150	150
400	55026	Measure M Capital Projects	1,901,980	2,790,563	2,790,563	1,164,000	-
400	55031	Traffic Impact Capital Projects	2,560	422,750	422,750	-	-
400	55036	Gas Tax Capital Projects	653,392	1,099,195	1,099,195	1,335,000	-
400	55037	Street Improvements Grants	1,055,542	1,339,160	1,339,160	2,073,960	-
400	58002	Motor Pool Capital Projects	28,595	692,640	692,640	400,000	-
400	59502	Municipal Lighting Capital Projects	3,604,340	436,215	436,215	70,000	-
400	75502	Government Buildings CIP	41,824	190,905	190,905	336,000	-
600	55500	Water Utility - Administration	861,241	966,651	888,015	996,184	1,033,755
600	56500	Utility Production/Supply	8,563,856	9,054,414	8,232,837	9,673,617	10,022,976
600	57000	System Maintenance	1,887,436	1,942,805	1,825,629	1,921,470	1,987,448
601	80060	Utility Conservation	118,948	211,442	99,161	423,846	290,612
602	55502	Utility Capital Projects	891,288	3,207,307	3,207,307	1,523,300	1,175,000
700	58000	Motor Pool	2,280,493	1,853,801	1,838,926	1,796,061	1,858,282
770	75500	Government Building	2,165,627	2,422,720	2,207,970	2,204,574	2,197,573
<b>Total Public Works</b>			<b>31,138,600</b>	<b>34,246,244</b>	<b>32,521,213</b>	<b>31,918,080</b>	<b>26,731,724</b>
<b>Community Development</b>							
100	61050	Planning	871,940	863,804	795,421	892,198	955,831
100	62050	Building	1,173,118	1,210,962	1,196,901	1,414,536	1,469,413
240	16010	CDBG	626,822	711,554	644,332	699,120	713,178
242	17403	HOME Housing	499,100	729,401	556,483	717,842	227,500
245	19000	Housing Authority	953,094	1,200,865	1,618,488	702,383	748,255
400	16510	CDBG CIP	239,258	610,528	610,528	550,000	-
400	60002	Community Development Capital Projects	602,043	539,756	539,756	-	-
<b>Total Community Development</b>			<b>4,965,374</b>	<b>5,866,870</b>	<b>5,961,909</b>	<b>4,976,079</b>	<b>4,114,177</b>

# EXPENDITURE SUMMARY BY DEPARTMENT | FY 2017 – 2019

FUND #	FUND	ACTUAL 2015-16	REVISED BUDGET 2016-17	ESTIMATE 2016-17	BUDGET 2017-18	BUDGET 2018-19	
<b>Community Services</b>							
100	70000	Community Services Administration	1,334,607	1,378,887	1,386,477	1,549,998	1,547,962
100	70500	Senior Center	259,654	329,228	280,252	345,191	355,786
100	71000	Recreation Services	404,091	453,533	346,898	440,613	448,588
100	75000	Community Promotion	214,944	204,000	203,749	237,880	239,880
200	76500	Park Dedication	51,434	5,500	57,462	5,750	5,750
275	71800	Family Resources Center	335,292	337,579	332,495	333,139	348,211
290	70501	Senior Transportation	201,094	264,270	211,927	184,097	196,933
295	70500	Project SHUE	35,979	39,408	41,103	42,126	42,126
400	76502	Park Dedication Capital Projects	754,694	350,990	350,990	195,000	-
<b>Total Community Services</b>			<b>3,591,789</b>	<b>3,363,395</b>	<b>3,211,353</b>	<b>3,333,794</b>	<b>3,185,236</b>
			<b>106,898,877</b>	<b>125,739,877</b>	<b>118,227,506</b>	<b>99,817,571</b>	<b>95,266,880</b>



# EXPENDITURE SUMMARY BY TYPE

FY 2017 – 2018

<i>FUND NUMBER</i>		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
100	General Fund	34,403,759	25,883,794	-	60,287,553	(2,282,123)	58,005,430
200	Park Dedication Fund	-	5,750	-	5,750	-	5,750
210	Gas Tax Fund	-	300,000	-	300,000	968,553	1,268,553
211	Measure M Fund	-	671,282	-	671,282	116,079	787,361
216	Traffic Impact Fee Fund	-	2,700	-	2,700	50,000	52,700
220	Municipal Lighting District Fund	-	939,339	-	939,339	31,000	970,339
230	Debt Service Administration Fund	-	264,423	-	264,423	-	264,423
240	Housing/Community Development Fund	348,372	350,748	-	699,120	-	699,120
242	HCD Home Housing Fund	-	717,842	-	717,842	-	717,842
245	Housing Authority	336,973	365,410	-	702,383	-	702,383
250	Police Seizure Fund	-	353,000	-	353,000	-	353,000
255	Special Police Services Fund	-	25,688	-	25,688	-	25,688
256	Special Police Services Fund	-	244,694	-	244,694	-	244,694
258	Special Police Services Fund	-	15,000	-	15,000	-	15,000
260	Local Narcotics Seized Property Fund	-	1,000	-	1,000	-	1,000
261	Supp. Law Enfrcrmnt Services Fund	226,148	1,000	-	227,148	-	227,148
264	Special Police Services Fund	28,997	-	-	28,997	-	28,997
270	Drainage District Fund	-	150	-	150	-	150
275	Community Services Grant Fund	200,113	133,026	-	333,139	-	333,139
280	AQMD Fund	-	42,500	-	42,500	-	42,500
290	Community Services Grant Fund	127,260	56,837	-	184,097	-	184,097
295	Project SHUE Fund	39,126	3,000	-	42,126	-	42,126
400	Capital Projects Fund	-	-	7,873,960	7,873,960	-	7,873,960
401	Economic Development Fund	-	1,535,000	-	1,535,000	-	1,535,000
600	Water Utility	3,092,771	9,800,782	-	12,893,553	1,116,491	14,010,044
601	Utility Conservation	184,846	95,000	144,000	423,846	-	423,846
602	Utility Capital Projects	-	-	1,523,300	1,523,300	-	1,523,300
700	Equipment Replacement	415,130	1,380,931	-	1,796,061	-	1,796,061
740	General Benefits	-	1,750,000	-	1,750,000	-	1,750,000
750	Liability Administration	-	1,930,000	-	1,930,000	-	1,930,000
760	Information Systems	630,806	1,153,540	15,000	1,799,346	-	1,799,346
770	Government Buildings	566,119	1,638,455	-	2,204,574	-	2,204,574
<b>Total Expenditure</b>		<b>40,600,420</b>	<b>49,660,891</b>	<b>9,556,260</b>	<b>99,817,571</b>	<b>-</b>	<b>99,817,571</b>

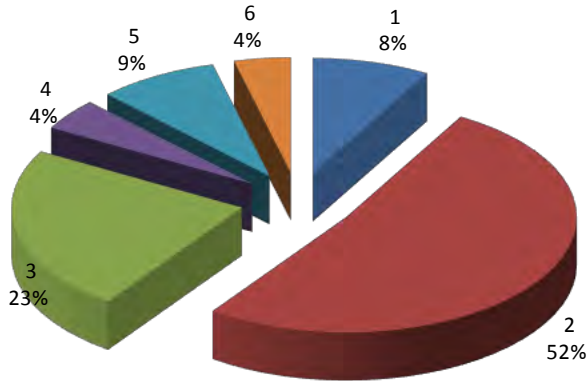
# EXPENDITURE SUMMARY BY TYPE

FY 2018 – 2019

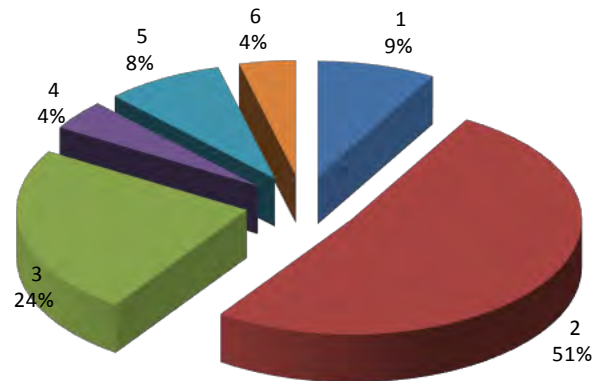
<i>FUND NUMBER</i>		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
100	General Fund	36,591,036	26,832,709	-	63,423,746	(2,359,138)	61,064,608
200	Park Dedication Fund	-	5,750	-	5,750	-	5,750
210	Gas Tax Fund	-	300,000	-	300,000	994,459	1,294,459
211	Measure M Fund	-	670,056	-	670,056	118,962	789,018
216	Traffic Impact Fee Fund	-	2,700	-	2,700	50,000	52,700
220	Municipal Lighting District Fund	-	942,561	-	942,561	31,000	973,561
230	Debt Service Administration Fund	-	262,970	-	262,970	-	262,970
240	Housing/Community Development Fund	359,278	353,900	-	713,178	-	713,178
242	HCD Home Housing Fund	-	227,500	-	227,500	-	227,500
245	Housing Authority	362,718	385,537	-	748,255	-	748,255
250	Police Seizure Fund	-	353,000	-	353,000	-	353,000
255	Special Police Services Fund	-	23,873	-	23,873	-	23,873
258	Special Police Services Fund	-	10,000	-	10,000	-	10,000
260	Local Narcotics Seized Property Fund	-	1,000	-	1,000	-	1,000
261	Supp. Law Enfrcrmnt Services Fund	228,735	1,000	-	229,735	-	229,735
270	Drainage District Fund	-	150	-	150	-	150
275	Community Services Grant Fund	215,185	133,026	-	348,211	-	348,211
280	AQMD Fund	-	42,500	-	42,500	-	42,500
290	Community Services Grant Fund	140,096	56,837	-	196,933	-	196,933
295	Project SHUE Fund	39,126	3,000	-	42,126	-	42,126
400	Capital Projects Fund	-	-	1,750,000	1,750,000	-	1,750,000
401	Economic Development Fund	-	600,000	-	600,000	-	600,000
600	Water Utility	3,231,474	10,094,455	-	13,325,929	1,164,717	14,490,646
601	Utility Conservation	195,612	95,000	-	290,612	-	290,612
602	Utility Capital Projects	-	-	1,175,000	1,175,000	-	1,175,000
700	Equipment Replacement	475,251	1,383,031	-	1,858,282	-	1,858,282
740	General Benefits	-	1,750,000	-	1,750,000	-	1,750,000
750	Liability Administration	-	1,930,000	-	1,930,000	-	1,930,000
760	Information Systems	676,830	1,153,410	15,000	1,845,240	-	1,845,240
770	Government Buildings	558,108	1,639,465	-	2,197,573	-	2,197,573
<b>Total Expenditure</b>		<b>43,073,449</b>	<b>49,253,430</b>	<b>2,940,000</b>	<b>95,266,880</b>	<b>-</b>	<b>95,266,880</b>

# GENERAL FUND EXPENDITURE SUMMARY | FY 2017 – 2019

**2017 - 18**



**2018 - 19**



	ACTUAL 2015-16	REVISED BUDGET 2016-17	ESTIMATED 2016-17	BUDGET 2017-18	BUDGET 2018-19
1  General Government	2,798,612	5,288,575	4,307,304	4,797,773	5,081,157
2  Police	26,999,868	28,843,149	27,532,692	29,923,904	31,328,473
3  Fire	12,156,108	12,659,511	12,606,437	13,482,372	14,581,328
4  Community Services	2,213,296	2,365,648	2,217,376	2,573,682	2,592,216
5  Public Works	4,120,634	4,476,073	4,268,750	4,920,965	5,056,190
6  Community Development	2,045,058	2,074,766	1,992,322	2,306,734	2,425,244
<b>Total General Funds</b>	<b>50,333,576</b>	<b>55,707,721</b>	<b>52,924,881</b>	<b>58,005,430</b>	<b>61,064,608</b>

# GENERAL FUND EXPENDITURE SUMMARY | FY 2017 – 2018

	SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
<b>GENERAL FUND</b>						
<b>CITY COUNCIL</b>						
City Council	161,386	229,800	-	391,186	(14,474)	376,712
Planning Commission	7,253	1,500	-	8,753	-	8,753
Traffic Commission	2,072	1,500	-	3,572	-	3,572
Community Svr & Rec Comm	1,555	2,500	-	4,055	-	4,055
Personnel Board	2,072	7,000	-	9,072	-	9,072
Subtotal	<b>174,338</b>	<b>242,300</b>	-	<b>416,638</b>	<b>(14,474)</b>	<b>402,164</b>
<b>CITY MANAGER</b>						
City Manager	914,325	361,215	-	1,275,540	(113,523)	1,162,017
Subtotal	<b>914,325</b>	<b>361,215</b>	-	<b>1,275,540</b>	<b>(113,523)</b>	<b>1,162,017</b>
<b>CITY CLERK</b>						
City Clerk	390,965	190,700	-	581,665	(21,522)	560,143
Elections	-	8,000	-	8,000	-	8,000
Subtotal	<b>390,965</b>	<b>198,700</b>	-	<b>589,665</b>	<b>(21,522)</b>	<b>568,143</b>
<b>CITY ATTORNEY</b>						
City Attorney	-	252,000	-	252,000	(9,324)	242,676
Subtotal	-	<b>252,000</b>	-	<b>252,000</b>	<b>(9,324)</b>	<b>242,676</b>
<b>HUMAN RESOURCES</b>						
Human Resources	567,967	433,652	-	1,001,619	(82,133)	919,486
Subtotal	<b>567,967</b>	<b>433,652</b>	-	<b>1,001,619</b>	<b>(82,133)</b>	<b>919,486</b>
<b>FINANCE</b>						
Finance Administration	1,053,635	464,080	-	1,517,715	(379,429)	1,138,286
Subtotal	<b>1,053,635</b>	<b>464,080</b>	-	<b>1,517,715</b>	<b>(379,429)</b>	<b>1,138,286</b>
<b>GENERAL CITY</b>						
General City	-	365,000	-	365,000	-	365,000
Subtotal	-	<b>365,000</b>	-	<b>365,000</b>	-	<b>365,000</b>
<b>GENERAL GOVERNMENT</b>	<b>3,101,230</b>	<b>2,316,947</b>	-	<b>5,418,177</b>	<b>(620,404)</b>	<b>4,797,773</b>
<b>GENERAL POLICE</b>						
General Police	23,018,862	5,379,723	-	28,398,585	-	28,398,585
Animal Control	288,858	401,024	-	689,882	-	689,882
Animal Control - Stanton	28,962	167,814	-	196,776	-	196,776
Code Enforcement	378,549	156,712	-	535,261	-	535,261
Range/Safety Training Cntr	37,000	66,400	-	103,400	-	103,400
<b>POLICE</b>	<b>23,752,231</b>	<b>6,171,673</b>	-	<b>29,923,904</b>	-	<b>29,923,904</b>

# GENERAL FUND EXPENDITURE SUMMARY | FY 2017 – 2018

<i>PROGRAM NUMBER</i>		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
41000	General Fire Services	1,005,868	11,301,504	-	12,307,372	-	12,307,372
44000	Ambulance Services	-	1,175,000	-	1,175,000	-	1,175,000
	<b>FIRE</b>	<b>1,005,868</b>	<b>12,476,504</b>	<b>-</b>	<b>13,482,372</b>	<b>-</b>	<b>13,482,372</b>
70000	Administration	741,793	808,205	-	1,549,998	-	1,549,998
70500	Senior Center	202,091	143,100	-	345,191	-	345,191
71000	Recreation Services	252,892	187,721	-	440,613	-	440,613
72000	Community Promo/Events	-	237,880	-	237,880	-	237,880
	<b>COMMUNITY SERVICES</b>	<b>1,196,776</b>	<b>1,376,906</b>	<b>-</b>	<b>2,573,682</b>	<b>-</b>	<b>2,573,682</b>
50000	Administration	447,862	78,314	-	526,176	(111,665)	414,511
50500	Engineering	1,298,534	538,231	-	1,836,765	(311,591)	1,525,174
51500	Street Maintenance	723,372	438,460	-	1,161,832	(1,085,151)	76,681
52500	Concrete Repair	247,128	341,168	-	588,296	(53,000)	535,296
53000	Park Maintenance	763,702	1,213,944	-	1,977,646	(53,553)	1,924,093
53500	Street Tree Maintenance	186,322	305,647	-	491,969	(46,759)	445,210
	<b>PUBLIC WORKS</b>	<b>3,666,920</b>	<b>2,915,764</b>	<b>-</b>	<b>6,582,684</b>	<b>(1,661,719)</b>	<b>4,920,965</b>
<b>285</b>	<b>COMMUNITY DEVELOPMENT FUND</b>						
61050	Planning	637,507	254,691	-	892,198	-	892,198
62050	Building	1,043,227	371,309	-	1,414,536	-	1,414,536
	<b>COMMUNITY DEV</b>	<b>1,680,734</b>	<b>626,000</b>	<b>-</b>	<b>2,306,734</b>	<b>-</b>	<b>2,306,734</b>
	<b>TOTAL GENERAL FUND</b>	<b>34,403,759</b>	<b>25,883,794</b>	<b>-</b>	<b>60,287,553</b>	<b>(2,282,123)</b>	<b>58,005,430</b>

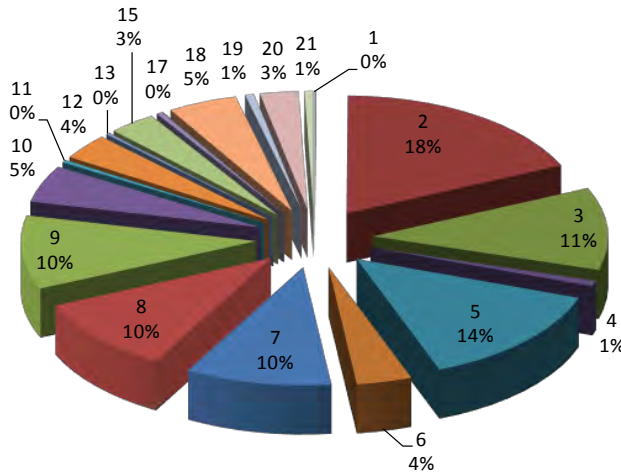
# GENERAL FUND EXPENDITURE SUMMARY | FY 2018 – 2019

	SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
<b>GENERAL FUND</b>						
<b>CITY COUNCIL</b>						
City Council	168,989	230,500	-	399,489	(14,781)	384,708
Planning Commission	7,253	1,500	-	8,753	-	8,753
Traffic Commission	2,072	1,500	-	3,572	-	3,572
Community Svr & Rec Comm	1,555	2,500	-	4,055	-	4,055
Personnel Board	2,072	7,000	-	9,072	-	9,072
Subtotal	<b>181,941</b>	<b>243,000</b>	-	<b>424,941</b>	<b>(14,781)</b>	<b>410,160</b>
<b>CITY MANAGER</b>						
City Manager	965,313	361,315	-	1,326,628	(118,070)	1,208,558
Subtotal	<b>965,313</b>	<b>361,315</b>	-	<b>1,326,628</b>	<b>(118,070)</b>	<b>1,208,558</b>
<b>CITY CLERK</b>						
City Clerk	413,245	193,800	-	607,045	(22,461)	584,584
Elections	-	93,000	-	93,000	-	93,000
Subtotal	<b>413,245</b>	<b>286,800</b>	-	<b>700,045</b>	<b>(22,461)</b>	<b>677,584</b>
<b>CITY ATTORNEY</b>						
City Attorney	-	252,000	-	252,000	(9,324)	242,676
Subtotal	-	<b>252,000</b>	-	<b>252,000</b>	<b>(9,324)</b>	<b>242,676</b>
<b>HUMAN RESOURCES</b>						
Human Resources	613,986	435,352	-	1,049,338	(86,046)	963,292
Subtotal	<b>613,986</b>	<b>435,352</b>	-	<b>1,049,338</b>	<b>(86,046)</b>	<b>963,292</b>
<b>FINANCE</b>						
Finance Administration	1,136,668	475,180	-	1,611,848	(402,962)	1,208,886
Subtotal	<b>1,136,668</b>	<b>475,180</b>	-	<b>1,611,848</b>	<b>(402,962)</b>	<b>1,208,886</b>
<b>GENERAL CITY</b>						
General City	-	370,000	-	370,000	-	370,000
Subtotal	-	<b>370,000</b>	-	<b>370,000</b>	-	<b>370,000</b>
<b>GENERAL GOVERNMENT</b>	<b>3,311,153</b>	<b>2,423,647</b>	-	<b>5,734,800</b>	<b>(653,644)</b>	<b>5,081,157</b>
<b>POLICE</b>						
General Police	24,383,371	5,376,551	-	29,759,922	-	29,759,922
Animal Control	309,534	401,024	-	710,558	-	710,558
Animal Control - Stanton	28,962	167,814	-	196,776	-	196,776
Code Enforcement	397,105	160,712	-	557,817	-	557,817
Range/Safety Training Cntr	37,000	66,400	-	103,400	-	103,400
<b>POLICE</b>	<b>25,155,972</b>	<b>6,172,501</b>	-	<b>31,328,473</b>	-	<b>31,328,473</b>

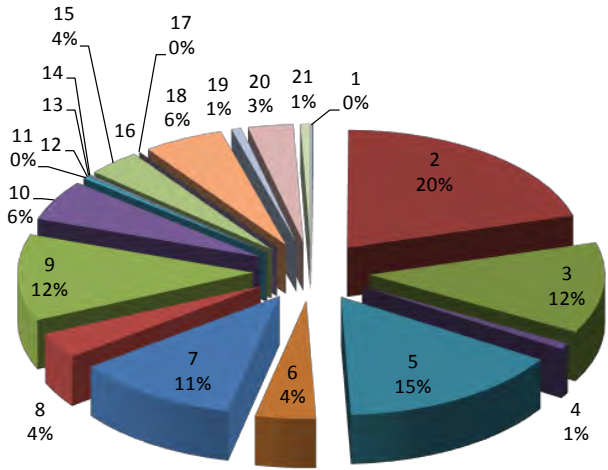
# GENERAL FUND EXPENDITURE SUMMARY | FY 2018 – 2019

	SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
General Fire Services	1,256,937	11,939,391	-	13,196,328	-	13,196,328
Ambulance Services	-	1,385,000	-	1,385,000	-	1,385,000
<b>FIRE</b>	<b>1,256,937</b>	<b>13,324,391</b>	<b>-</b>	<b>14,581,328</b>	<b>-</b>	<b>14,581,328</b>
Administration	775,057	772,905	-	1,547,962	-	1,547,962
Senior Center	209,686	146,100	-	355,786	-	355,786
Recreation Services	259,867	188,721	-	448,588	-	448,588
Community Promo/Events	-	239,880	-	239,880	-	239,880
<b>COMMUNITY SERVICES</b>	<b>1,244,610</b>	<b>1,347,606</b>	<b>-</b>	<b>2,592,216</b>	<b>-</b>	<b>2,592,216</b>
Administration	474,459	81,314	-	555,773	(115,808)	439,965
Engineering	1,366,451	540,631	-	1,907,082	(319,481)	1,587,601
Street Maintenance	754,400	440,560	-	1,194,960	(1,116,093)	78,867
Concrete Repair	254,604	342,168	-	596,772	(53,000)	543,772
Park Maintenance	793,044	1,217,044	-	2,010,088	(54,202)	1,955,886
Street Tree Maintenance	191,362	305,647	-	497,009	(46,910)	450,099
<b>PUBLIC WORKS</b>	<b>3,834,320</b>	<b>2,927,364</b>	<b>-</b>	<b>6,761,684</b>	<b>(1,705,494)</b>	<b>5,056,190</b>
<b>COMMUNITY DEVELOPMENT FUND</b>						
Planning	695,040	260,791	-	955,831	-	955,831
Building	1,093,004	376,409	-	1,469,413	-	1,469,413
<b>COMMUNITY DEV</b>	<b>1,788,044</b>	<b>637,200</b>	<b>-</b>	<b>2,425,244</b>	<b>-</b>	<b>2,425,244</b>
<b>TOTAL GENERAL FUND</b>	<b>36,591,036</b>	<b>26,832,709</b>	<b>-</b>	<b>63,423,745</b>	<b>(2,359,138)</b>	<b>61,064,608</b>

2017-18



2018-19



	ACTUAL 2015-16	REVISED BUDGET 2016-17	ESTIMATED 2016-17	BUDGET 2017-18	BUDGET 2018-19
1 Park Dedication Fund (200)	51,434	5,500	57,462	5,750	5,750
2 Gas Tax Fund (210)	1,252,520	1,335,029	1,290,304	1,268,553	1,294,459
3 Measure M Fund (211)	721,792	783,524	754,261	787,361	789,018
4 Traffic Impact Fee Fund (216)	54,886	52,700	51,154	52,700	52,700
5 Municipal Lighting District Fund (220)	931,510	968,100	885,398	970,339	973,561
6 Debt Service Administration Fund (230)	263,388	267,261	266,744	264,423	262,970
7 Housing/Community Dev Fund (240)	626,822	711,554	644,332	699,120	713,178
8 HCD HOME Housing Fund (242)	499,100	729,401	556,483	717,842	227,500
9 Housing Authority (245)	953,094	1,200,865	1,618,488	702,383	748,255
10 Police Seizure Fund (250)	192,094	385,000	314,467	353,000	353,000
Special Police Services Fund (251)	7,183	7,209	7,209	-	-
Orange County Human Trafficking (252)	5,900	13,220	13,220	-	-
Special Police Services Fund (253)	50,512	75,559	57,837	-	-
11 Special Police Services Fund (255)	19,627	75,638	26,643	25,688	23,873
12 Special Police Services Fund (256)	6,573	244,694	-	244,694	-
13 Special Police Services Fund (258)	7,085	33,981	11,295	15,000	10,000
Special Police Services Fund (259)	-	32,802	32,802	-	-
14 Local Narcotic Seized Prop Fund (260)	160	1,000	200	1,000	1,000
15 Supp Law Enforcement Svc Fund (261)	209,622	217,589	204,954	227,148	229,735
Special Police Services Fund (262)	-	18,475	18,475	-	-
16 Special Police Services Fund (264)	22,418	56,904	15,863	28,997	-
17 Drainage District Fund (270)	135	250	73	150	150
18 Community Services Grant Fund (275)	335,292	337,579	332,495	333,139	348,211
19 AQMD Fund (280)	56,344	72,158	41,051	42,500	42,500
20 Community Services Grant Fund (290)	201,094	264,270	211,927	184,097	196,933
21 Project SHUE Fund (295)	35,979	39,408	41,103	42,126	42,126
<b>Total Special Revenue Funds</b>	<b>6,504,565</b>	<b>7,929,670</b>	<b>7,454,240</b>	<b>6,966,010</b>	<b>6,314,919</b>



SPECIAL REVENUE FUND EXPENDITURE SUMMARY

FY 2017 – 2018

<i>PROGRAM NUMBER</i>		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
<b>200</b>	<b>PARK DEDICATION FUND</b>						
76500	Park Dedication	-	5,750	-	5,750	-	5,750
	<b>TOTAL</b>	<b>-</b>	<b>5,750</b>	<b>-</b>	<b>5,750</b>	<b>-</b>	<b>5,750</b>
<b>210</b>	<b>GAS TAX FUND</b>						
55005	Gas Tax	-	300,000	-	300,000	968,553	1,268,553
	<b>TOTAL</b>	<b>-</b>	<b>300,000</b>	<b>-</b>	<b>300,000</b>	<b>968,553</b>	<b>1,268,553</b>
<b>211</b>	<b>MEASURE M FUND</b>						
55027	Measure M Administration	-	671,282	-	671,282	116,079	787,361
	<b>TOTAL</b>	<b>-</b>	<b>671,282</b>	<b>-</b>	<b>671,282</b>	<b>116,079</b>	<b>787,361</b>
<b>216</b>	<b>TRAFFIC IMPACT FEE FUND</b>						
55030	Traffic Impact Fee Admin.	-	2,700	-	2,700	50,000	52,700
	<b>TOTAL</b>	<b>-</b>	<b>2,700</b>	<b>-</b>	<b>2,700</b>	<b>50,000</b>	<b>52,700</b>
<b>220</b>	<b>MUNICIPAL LIGHTING DISTRICT FUND</b>						
59500	Municipal Lighting	-	939,339	-	939,339	31,000	970,339
	<b>TOTAL</b>	<b>-</b>	<b>939,339</b>	<b>-</b>	<b>939,339</b>	<b>31,000</b>	<b>970,339</b>
<b>230</b>	<b>DEBT SERVICE ADMINISTRATION FUND</b>						
11200	Debt Service Administration	-	264,423	-	264,423	-	264,423
	<b>TOTAL</b>	<b>-</b>	<b>264,423</b>	<b>-</b>	<b>264,423</b>	<b>-</b>	<b>264,423</b>
<b>240</b>	<b>HOUSING/COMMUNITY DEVELOPMENT FUND</b>						
16010	CDBG	348,372	350,748	-	699,120	-	699,120
	<b>TOTAL</b>	<b>348,372</b>	<b>350,748</b>	<b>-</b>	<b>699,120</b>	<b>-</b>	<b>699,120</b>
<b>242</b>	<b>HCD HOME HOUSING FUND</b>						
17403	HOME Housing	-	717,842	-	717,842	-	717,842
	<b>TOTAL</b>	<b>-</b>	<b>717,842</b>	<b>-</b>	<b>717,842</b>	<b>-</b>	<b>717,842</b>
<b>245</b>	<b>HOUSING AUTHORITY FUND</b>						
19000	Housing Authority	336,973	365,410	-	702,383	-	702,383
	<b>TOTAL</b>	<b>336,973</b>	<b>365,410</b>	<b>-</b>	<b>702,383</b>	<b>-</b>	<b>702,383</b>

SPECIAL REVENUE FUND EXPENDITURE SUMMARY

FY 2017 – 2018

<i>PROGRAM NUMBER</i>		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
<b>250</b>	<b>POLICE SEIZURE FUND</b>						
34100	DOJ Seizures - Criminal	-	353,000	-	353,000	-	353,000
	<b>TOTAL</b>	<b>-</b>	<b>353,000</b>	<b>-</b>	<b>353,000</b>	<b>-</b>	<b>353,000</b>
<b>255</b>	<b>SPECIAL POLICE SERVICES FUND</b>						
39500	SAAV	-	25,688	-	25,688	-	25,688
	<b>TOTAL</b>	<b>-</b>	<b>25,688</b>	<b>-</b>	<b>25,688</b>	<b>-</b>	<b>25,688</b>
<b>256</b>	<b>SPECIAL POLICE SERVICES FUND</b>						
39150	BSCC	-	244,694	-	244,694	-	244,694
	<b>TOTAL</b>	<b>-</b>	<b>244,694</b>	<b>-</b>	<b>244,694</b>	<b>-</b>	<b>244,694</b>
<b>258</b>	<b>SPECIAL POLICE SERVICES FUND</b>						
39200	Animal Control - Humane Prgm	-	15,000	-	15,000	-	15,000
	<b>TOTAL</b>	<b>-</b>	<b>15,000</b>	<b>-</b>	<b>15,000</b>	<b>-</b>	<b>15,000</b>
<b>260</b>	<b>LOCAL NARCOTICS SEIZED PROPERTY FUND</b>						
35000	Local Narcotics Seizure	-	1,000	-	1,000	-	1,000
	<b>TOTAL</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>
<b>261</b>	<b>SUPP. LAW ENFCRMNT SERVICES FUND</b>						
38500	Citizens Option for Public Sfty	226,148	1,000	-	227,148	-	227,148
	<b>TOTAL</b>	<b>226,148</b>	<b>1,000</b>	<b>-</b>	<b>227,148</b>	<b>-</b>	<b>227,148</b>
<b>264</b>	<b>SPECIAL POLICE SERVICES FUND</b>						
39253	AB1039	28,997	-	-	28,997	-	28,997
	<b>TOTAL</b>	<b>28,997</b>	<b>-</b>	<b>-</b>	<b>28,997</b>	<b>-</b>	<b>28,997</b>
<b>270</b>	<b>DRAINAGE DISTRICT FUND</b>						
59000	Drainage District	-	150	-	150	-	150
	<b>TOTAL</b>	<b>-</b>	<b>150</b>	<b>-</b>	<b>150</b>	<b>-</b>	<b>150</b>

SPECIAL REVENUE FUND EXPENDITURE SUMMARY

FY 2017 – 2018

<u>PROGRAM NUMBER</u>		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
<b>275</b>	<b>COMMUNITY SERVICES GRANT FUND</b>						
71800	Family Resources Center	200,113	133,026	-	333,139	-	333,139
	<b>TOTAL</b>	<b>200,113</b>	<b>133,026</b>	<b>-</b>	<b>333,139</b>	<b>-</b>	<b>333,139</b>
<b>280</b>	<b>AQMD FUND</b>						
14800	Air Quality Mgmt. Program	-	42,500	-	42,500	-	42,500
	<b>TOTAL</b>	<b>-</b>	<b>42,500</b>	<b>-</b>	<b>42,500</b>	<b>-</b>	<b>42,500</b>
<b>290</b>	<b>SENIOR TRANSPORTATION FUND</b>						
70501	Senior Transportation	127,260	56,837	-	184,097	-	184,097
	<b>TOTAL</b>	<b>127,260</b>	<b>56,837</b>	<b>-</b>	<b>184,097</b>	<b>-</b>	<b>184,097</b>
<b>295</b>	<b>PROJECT SHUE FUND</b>						
70500	Project SHUE	39,126	3,000	-	42,126	-	42,126
	<b>TOTAL</b>	<b>39,126</b>	<b>3,000</b>	<b>-</b>	<b>42,126</b>	<b>-</b>	<b>42,126</b>

SPECIAL REVENUE FUND EXPENDITURE SUMMARY

FY 2018 – 2019

<i>PROGRAM NUMBER</i>		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
<b>200</b>	<b>PARK DEDICATION FUND</b>						
76500	Park Dedication	-	5,750	-	5,750	-	5,750
	<b>TOTAL</b>	<b>-</b>	<b>5,750</b>	<b>-</b>	<b>5,750</b>	<b>-</b>	<b>5,750</b>
<b>210</b>	<b>GAS TAX FUND</b>						
55005	Gas Tax	-	300,000	-	300,000	994,459	1,294,459
	<b>TOTAL</b>	<b>-</b>	<b>300,000</b>	<b>-</b>	<b>300,000</b>	<b>994,459</b>	<b>1,294,459</b>
<b>211</b>	<b>MEASURE M FUND</b>						
55027	Measure M Administration	-	670,056	-	670,056	118,962	789,018
	<b>TOTAL</b>	<b>-</b>	<b>670,056</b>	<b>-</b>	<b>670,056</b>	<b>118,962</b>	<b>789,018</b>
<b>216</b>	<b>TRAFFIC IMPACT FEE FUND</b>						
55030	Traffic Impact Fee Admin.	-	2,700	-	2,700	50,000	52,700
	<b>TOTAL</b>	<b>-</b>	<b>2,700</b>	<b>-</b>	<b>2,700</b>	<b>50,000</b>	<b>52,700</b>
<b>220</b>	<b>MUNICIPAL LIGHTING DISTRICT FUND</b>						
59500	Municipal Lighting	-	942,561	-	942,561	31,000	973,561
	<b>TOTAL</b>	<b>-</b>	<b>942,561</b>	<b>-</b>	<b>942,561</b>	<b>31,000</b>	<b>973,561</b>
<b>230</b>	<b>DEBT SERVICE ADMINISTRATION FUND</b>						
11200	Debt Service Administration	-	262,970	-	262,970	-	262,970
	<b>TOTAL</b>	<b>-</b>	<b>262,970</b>	<b>-</b>	<b>262,970</b>	<b>-</b>	<b>262,970</b>
<b>240</b>	<b>HOUSING/COMMUNITY DEVELOPMENT FUND</b>						
16010	CDBG	359,278	353,900	-	713,178	-	713,178
	<b>TOTAL</b>	<b>359,278</b>	<b>353,900</b>	<b>-</b>	<b>713,178</b>	<b>-</b>	<b>713,178</b>
<b>242</b>	<b>HCD HOME HOUSING FUND</b>						
17403	HOME Housing	-	227,500	-	227,500	-	227,500
	<b>TOTAL</b>	<b>-</b>	<b>227,500</b>	<b>-</b>	<b>227,500</b>	<b>-</b>	<b>227,500</b>
<b>245</b>	<b>HOUSING AUTHORITY FUND</b>						
19000	Housing Authority	362,718	385,537	-	748,255	-	748,255
	<b>TOTAL</b>	<b>362,718</b>	<b>385,537</b>	<b>-</b>	<b>748,255</b>	<b>-</b>	<b>748,255</b>

SPECIAL REVENUE FUND EXPENDITURE SUMMARY

FY 2018 – 2019

<i>PROGRAM NUMBER</i>		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
<b>250</b>	<b>POLICE SEIZURE FUND</b>						
34100	DOJ Seizures - Criminal	-	353,000	-	353,000	-	353,000
	<b>TOTAL</b>	<b>-</b>	<b>353,000</b>	<b>-</b>	<b>353,000</b>	<b>-</b>	<b>353,000</b>
<b>255</b>	<b>SPECIAL POLICE SERVICES FUND</b>						
39500	SAAV	-	23,873	-	23,873	-	23,873
	<b>TOTAL</b>	<b>-</b>	<b>23,873</b>	<b>-</b>	<b>23,873</b>	<b>-</b>	<b>23,873</b>
<b>258</b>	<b>SPECIAL POLICE SERVICES FUND</b>						
39200	Animal Control - Humane Prgm	-	10,000	-	10,000	-	10,000
	<b>TOTAL</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>
<b>260</b>	<b>LOCAL NARCOTICS SEIZED PROPERTY FUND</b>						
35000	Local Narcotics Seizure	-	1,000	-	1,000	-	1,000
	<b>TOTAL</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>
<b>261</b>	<b>SUPP. LAW ENFCRMNT SERVICES FUND</b>						
38500	Citizens Option for Public Sfty	228,735	1,000	-	229,735	-	229,735
	<b>TOTAL</b>	<b>228,735</b>	<b>1,000</b>	<b>-</b>	<b>229,735</b>	<b>-</b>	<b>229,735</b>
<b>270</b>	<b>DRAINAGE DISTRICT FUND</b>						
59000	Drainage District	-	150	-	150	-	150
	<b>TOTAL</b>	<b>-</b>	<b>150</b>	<b>-</b>	<b>150</b>	<b>-</b>	<b>150</b>
<b>275</b>	<b>COMMUNITY SERVICES GRANT FUND</b>						
71800	Family Resources Center	215,185	133,026	-	348,211	-	348,211
	<b>TOTAL</b>	<b>215,185</b>	<b>133,026</b>	<b>-</b>	<b>348,211</b>	<b>-</b>	<b>348,211</b>
<b>280</b>	<b>AQMD FUND</b>						
14800	Air Quality Mgmt. Program	-	42,500	-	42,500	-	42,500
	<b>TOTAL</b>	<b>-</b>	<b>42,500</b>	<b>-</b>	<b>42,500</b>	<b>-</b>	<b>42,500</b>

SPECIAL REVENUE FUND EXPENDITURE SUMMARY

FY 2018 – 2019

<i>PROGRAM NUMBER</i>		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
<b>290</b>	<b>SENIOR TRANSPORTATION FUND</b>						
70501	Senior Transportation	140,096	56,837	-	196,933	-	196,933
	<b>TOTAL</b>	<b>140,096</b>	<b>56,837</b>	<b>-</b>	<b>196,933</b>	<b>-</b>	<b>196,933</b>
<b>295</b>	<b>PROJECT SHUE FUND</b>						
70500	Project SHUE	39,126	3,000	-	42,126	-	42,126
	<b>TOTAL</b>	<b>39,126</b>	<b>3,000</b>	<b>-</b>	<b>42,126</b>	<b>-</b>	<b>42,126</b>

# CAPITAL PROJECTS FUNDS EXPENDITURE SUMMARY | FY 2017 – 2018

<i>PROGRAM NUMBER</i>		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
<b>400</b>	<b>CAPITAL PROJECTS FUND</b>						
14502	Info Services Equip Cap Proj	-	-	250,000	250,000	-	250,000
16510	CDBG Capital Projects	-	-	550,000	550,000	-	550,000
20002	General Fund Capital Projects	-	-	1,500,000	1,500,000	-	1,500,000
55026	Measure M Capital Projects	-	-	1,164,000	1,164,000	-	1,164,000
55036	Gas Tax Capital Projects	-	-	1,335,000	1,335,000	-	1,335,000
55037	Street Improve Capital Projects	-	-	2,073,960	2,073,960	-	2,073,960
58002	Motor Pool Capital Projects	-	-	400,000	400,000	-	400,000
59502	Municipal Lighting Cap Projects	-	-	70,000	70,000	-	70,000
75502	Government Buildings CIP	-	-	336,000	336,000	-	336,000
76502	Park Dedication Capital Project	-	-	195,000	195,000	-	195,000
	<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>7,873,960</b>	<b>7,873,960</b>	<b>-</b>	<b>7,873,960</b>
							-
<b>401</b>	<b>ECONOMIC DEVELOPMENT FUND</b>						
11501	Economic Development	-	1,535,000	-	1,535,000	-	1,535,000
	<b>TOTAL</b>	<b>-</b>	<b>1,535,000</b>	<b>-</b>	<b>1,535,000</b>	<b>-</b>	<b>1,535,000</b>

# CAPITAL PROJECTS FUNDS EXPENDITURE SUMMARY | FY 2018 – 2019

<u>PROGRAM NUMBER</u>		<u>SALARIES &amp; BENEFITS</u>	<u>OPERATIONS &amp; MAINTENANCE</u>	<u>CAPITAL OUTLAY</u>	<u>SUBTOTAL</u>	<u>INTERFUND CHARGES</u>	<u>TOTAL</u>
<b>400</b>	<b>CAPITAL PROJECTS FUND</b>						
14502	Info Services Equip Cap Proj	-	-	250,000	250,000	-	250,000
20002	General Fund Capital Projects	-	-	1,500,000	1,500,000	-	1,500,000
	<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>1,750,000</b>	<b>1,750,000</b>	<b>-</b>	<b>1,750,000</b>
<b>401</b>	<b>ECONOMIC DEVELOPMENT FUND</b>						
11501	Economic Development	-	600,000	-	600,000	-	600,000
	<b>TOTAL</b>	<b>-</b>	<b>600,000</b>	<b>-</b>	<b>600,000</b>	<b>-</b>	<b>600,000</b>



# ENTERPRISE FUND EXPENDITURE SUMMARY | FY 2017 – 2018

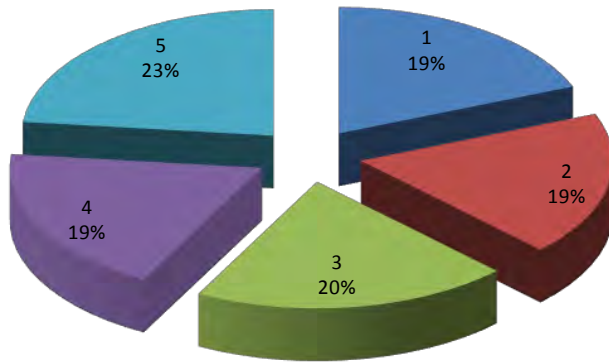
PROGRAM NUMBER		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
<b>600 WATER UTILITY</b>							
23000	Water Billing and Collection	385,221	1,033,552	-	1,418,773	-	1,418,773
55500	Water Utility-Administration	715,636	280,548	-	996,184	-	996,184
56500	Water Production & Supply	561,906	7,995,220	-	8,557,126	1,116,491	9,673,617
57000	System Maintenance	1,430,008	491,462	-	1,921,470	-	1,921,470
	<b>TOTAL</b>	<b>3,092,771</b>	<b>9,800,782</b>	<b>-</b>	<b>12,893,553</b>	<b>1,116,491</b>	<b>14,010,044</b>
<b>601 UTILITY CONSERVATION</b>							
80060	Utility Conservation	184,846	95,000	144,000	423,846	-	423,846
	<b>TOTAL</b>	<b>184,846</b>	<b>95,000</b>	<b>144,000</b>	<b>423,846</b>	<b>-</b>	<b>423,846</b>
<b>602 UTILITY CAPITAL PROJECTS</b>							
55502	Utility Capital Projects	-	-	1,523,300	1,523,300	-	1,523,300
	<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>1,523,300</b>	<b>1,523,300</b>	<b>-</b>	<b>1,523,300</b>

# ENTERPRISE FUND EXPENDITURE SUMMARY | FY 2018 – 2019

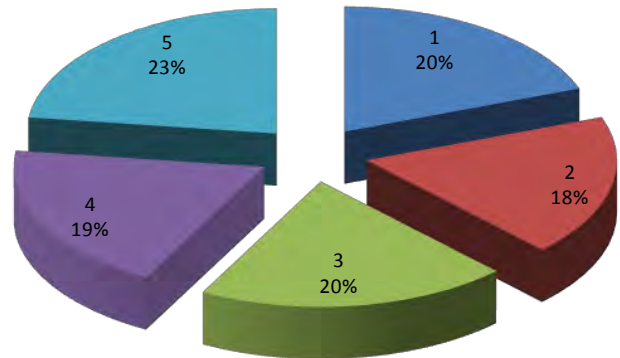
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<i>PROGRAM NUMBER</i>		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
<b>600 WATER UTILITY</b>							
23000	Water Billing and Collection	402,257	1,044,210	-	1,446,467	-	1,446,467
55500	Water Utility-Administration	753,107	280,648	-	1,033,755	-	1,033,755
56500	Water Production & Supply	585,124	8,273,135	-	8,858,259	1,164,717	10,022,976
57000	System Maintenance	1,490,986	496,462	-	1,987,448	-	1,987,448
	<b>TOTAL</b>	<b>3,231,474</b>	<b>10,094,455</b>	<b>-</b>	<b>13,325,929</b>	<b>1,164,717</b>	<b>14,490,646</b>
<b>601 UTILITY CONSERVATION</b>							
80060	Utility Conservation	195,612	95,000	-	290,612	-	290,612
	<b>TOTAL</b>	<b>195,612</b>	<b>95,000</b>	<b>-</b>	<b>290,612</b>	<b>-</b>	<b>290,612</b>
<b>602 UTILITY CAPITAL PROJECTS</b>							
55502	Utility Capital Projects	-	-	1,175,000	1,175,000	-	1,175,000
	<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>1,175,000</b>	<b>1,175,000</b>	<b>-</b>	<b>1,175,000</b>

2017-18



2018-19



	ACTUAL 2015-16	REVISED BUDGET 2016-17	ESTIMATED 2016-17	BUDGET 2017-18	BUDGET 2018-19
1  Equipment Replacement Fund (700)	2,280,493	1,853,801	1,838,926	1,796,061	1,858,282
2  General Benefits Fund (740)	19,023,949	15,835,908	14,114,235	1,750,000	1,750,000
3  Liability Administration Fund (750)	2,443,613	2,848,840	1,663,635	1,930,000	1,930,000
4  Information Systems Fund (760)	1,860,600	1,814,704	1,606,968	1,799,346	1,845,240
5  Government Buildings Fund (770)	2,165,627	2,422,720	2,207,970	2,204,574	2,197,573
<b>Total Internal Service Funds</b>	<b>27,774,282</b>	<b>24,775,973</b>	<b>21,431,734</b>	<b>9,479,981</b>	<b>9,581,095</b>

<i>PROGRAM NUMBER</i>		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
<b>700</b>	<b>EQUIPMENT REPLACEMENT</b>						
58000	Motor Pool	415,130	1,380,931	-	1,796,061	-	1,796,061
	<b>TOTAL</b>	<b>415,130</b>	<b>1,380,931</b>	<b>-</b>	<b>1,796,061</b>	<b>-</b>	<b>1,796,061</b>
<b>740</b>	<b>GENERAL BENEFITS</b>						
14326	Worker's Compensation	-	1,750,000	-	1,750,000	-	1,750,000
	<b>TOTAL</b>	<b>-</b>	<b>1,750,000</b>	<b>-</b>	<b>1,750,000</b>	<b>-</b>	<b>1,750,000</b>
<b>750</b>	<b>PUBLIC LIABILITY</b>						
14335	Public Liability Admin	-	1,930,000	-	1,930,000	-	1,930,000
	<b>TOTAL</b>	<b>-</b>	<b>1,930,000</b>	<b>-</b>	<b>1,930,000</b>	<b>-</b>	<b>1,930,000</b>
<b>760</b>	<b>INFORMATION SYSTEMS</b>						
14450	Information Systems	630,806	1,153,540	15,000	1,799,346	-	1,799,346
	<b>TOTAL</b>	<b>630,806</b>	<b>1,153,540</b>	<b>15,000</b>	<b>1,799,346</b>	<b>-</b>	<b>1,799,346</b>
<b>770</b>	<b>GOVERNMENT BUILDINGS</b>						
75500	Government Building	566,119	1,638,455	-	2,204,574	-	2,204,574
	<b>TOTAL</b>	<b>566,119</b>	<b>1,638,455</b>	<b>-</b>	<b>2,204,574</b>	<b>-</b>	<b>2,204,574</b>

<i>PROGRAM NUMBER</i>		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
<b>700</b>	<b>EQUIPMENT REPLACEMENT</b>						
58000	Motor Pool	475,251	1,383,031	-	1,858,282	-	1,858,282
	<b>TOTAL</b>	<b>475,251</b>	<b>1,383,031</b>	<b>-</b>	<b>1,858,282</b>	<b>-</b>	<b>1,858,282</b>
<b>740</b>	<b>GENERAL BENEFITS</b>						
14326	Worker's Compensation	-	1,750,000	-	1,750,000	-	1,750,000
	<b>TOTAL</b>	<b>-</b>	<b>1,750,000</b>	<b>-</b>	<b>1,750,000</b>	<b>-</b>	<b>1,750,000</b>
<b>750</b>	<b>PUBLIC LIABILITY</b>						
14335	Public Liability Admin	-	1,930,000	-	1,930,000	-	1,930,000
	<b>TOTAL</b>	<b>-</b>	<b>1,930,000</b>	<b>-</b>	<b>1,930,000</b>	<b>-</b>	<b>1,930,000</b>
<b>760</b>	<b>INFORMATION SYSTEMS</b>						
14450	Information Systems	676,830	1,153,410	15,000	1,845,240	-	1,845,240
	<b>TOTAL</b>	<b>676,830</b>	<b>1,153,410</b>	<b>15,000</b>	<b>1,845,240</b>	<b>-</b>	<b>1,845,240</b>
<b>770</b>	<b>GOVERNMENT BUILDINGS</b>						
75500	Government Building	558,108	1,639,465	-	2,197,573	-	2,197,573
	<b>TOTAL</b>	<b>558,108</b>	<b>1,639,465</b>	<b>-</b>	<b>2,197,573</b>	<b>-</b>	<b>2,197,573</b>





# 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.

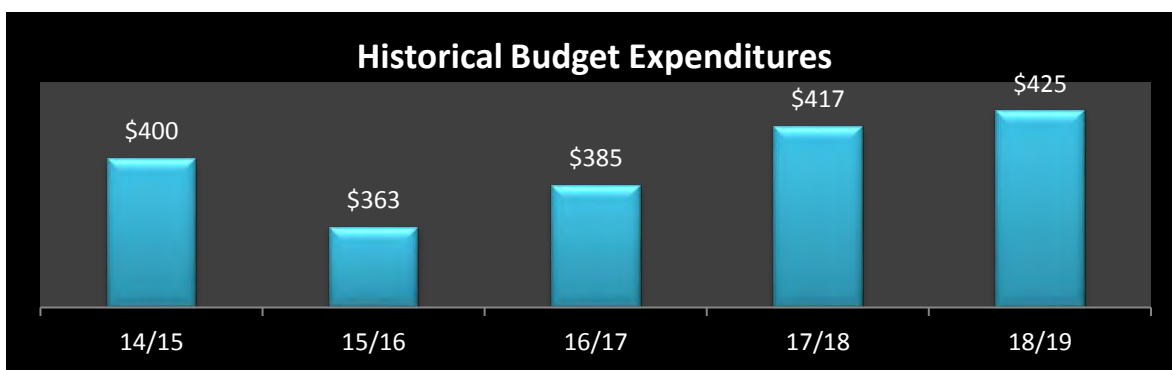
**Traffic Commission:** To provide the best advice possible to the City Council on traffic, safety and circulation in the City.

**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.

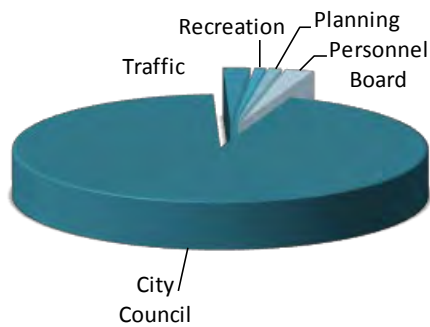
**Department Summary**

<b>Budget Summary</b>	<b>Actual 2015/16</b>	<b>Revised Budget 2016/17</b>	<b>Adopted Budget 2017/18</b>	<b>Adopted Budget 2018/19</b>
Salaries & Benefits	156,970	165,814	174,338	181,941
Operations & Maintenance	205,948	219,300	242,300	243,000
Capital Outlay	-	-	-	-
<b>Total Budget (gross)</b>	<b>362,918</b>	<b>385,114</b>	<b>416,638</b>	<b>424,941</b>
Interfund Charges	(13,132)	(13,307)	(14,474)	(14,781)
<b>Total Budget (net)</b>	<b>349,786</b>	<b>371,807</b>	<b>402,164</b>	<b>410,160</b>

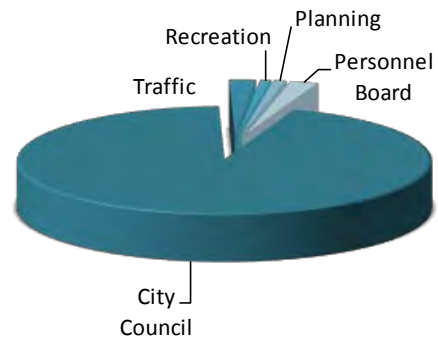


<b>Expenditure Summary (gross)</b>	<b>Actual 2015/16</b>	<b>Revised Budget 2016/17</b>	<b>Adopted Budget 2017/18</b>	<b>Adopted Budget 2018/19</b>
City Council	354,918	359,662	391,186	399,489
Planning Commission	4,822	8,753	8,753	8,753
Traffic Commission	1,399	3,572	3,572	3,572
Community Services/Recreation Comm.	1,779	4,055	4,055	4,055
Personnel Board	-	9,072	9,072	9,072
<b>Expenditure Total</b>	<b>362,918</b>	<b>385,114</b>	<b>416,638</b>	<b>424,941</b>

17/18



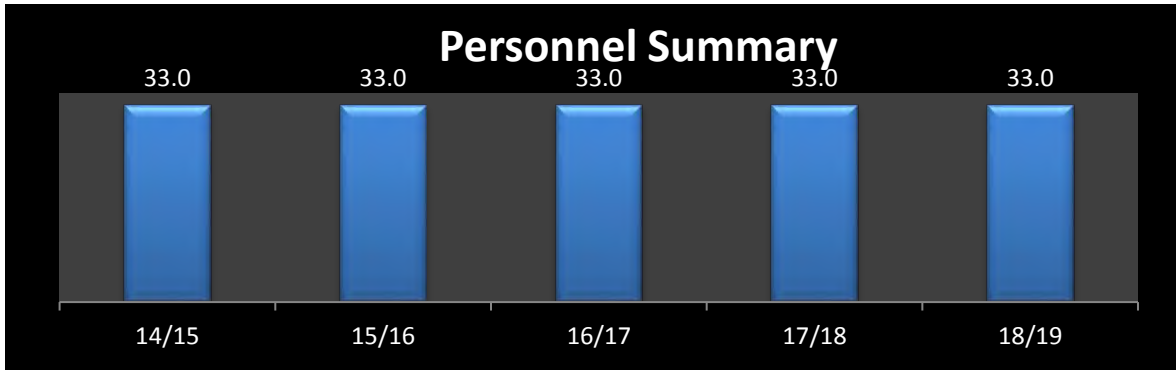
18/19



<b>Fund Summary</b>	<b>Actual 2015/16</b>	<b>Revised Budget 2016/17</b>	<b>Adopted Budget 2017/18</b>	<b>Adopted Budget 2018/19</b>
General Fund (100)	349,786	371,807	402,164	410,160
Water Utility Fund (600)	13,132	13,307	14,474	14,781

<b>Personnel Summary</b>	<b>Actual 2015/16</b>	<b>Revised Budget 2016/17</b>	<b>Adopted Budget 2017/18</b>	<b>Adopted Budget 2018/19</b>
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, and gathers information necessary to advise the Mayor and Council on possible courses of action. The City Manager also supervises City departments, oversees the administrative tasks necessary for City operations, and represents the municipality in a variety of settings. In Westminster, the Information Technology Division is also housed in the City Manager's office.

## **Department Highlights**

- Conducted real estate transactions to leverage City assets and provide new revenue to the City.
- Developing new economic development tools, including the launch of an advisory Economic Development Task Force, a residential rebate program for vehicle purchases, and assistance programs for businesses and property owners.
- Launched a new social media presence through Facebook and Instagram to engage the community and provide useful information.

### **Information Technology Division**

- Implemented strategic infrastructure upgrades to extend hardware support
- Executed digital signage for Community Services, Family Resource Center and Senior Center
- Launched a new mobile application, allowing residents to easily report graffiti, potholes, or other issues, as well as register for recreation classes, pay bills, and more.
- Created a Police Department intranet, providing staff easy access to internal resources in a cost effective manner
- Developed a new online dog licensing and payment portal
- Increased the effectiveness and utility of the Police Department phone system through a substantial update

## **Department Challenges**

- Maintaining open communication between departments for multi-faceted projects
- Fostering relationships in the business community, particularly with small businesses
- Responding to concerns, complaints and suggestions from residents and business owners.
- Increasing transparency with the public through better messaging and communication strategies
- Continue efforts to ensure the City is managed in a cost effective manner
- Expanding the amount of captured sales tax and other revenue sources

### **Information Technology Division**

- Keeping up with ever-evolving technologies that impact both large-scale concerns such as cyber security as well as day-to-day activities
- Outdated applications that need to be modernized
- Need for migration from SQL and Exchange to more robust and modern 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 economic growth and modern redevelopment in alignment with the General Plan
- Continue to increase the effectiveness of systems and staff

**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.

**ECONOMIC DEVELOPMENT FUND – 401**

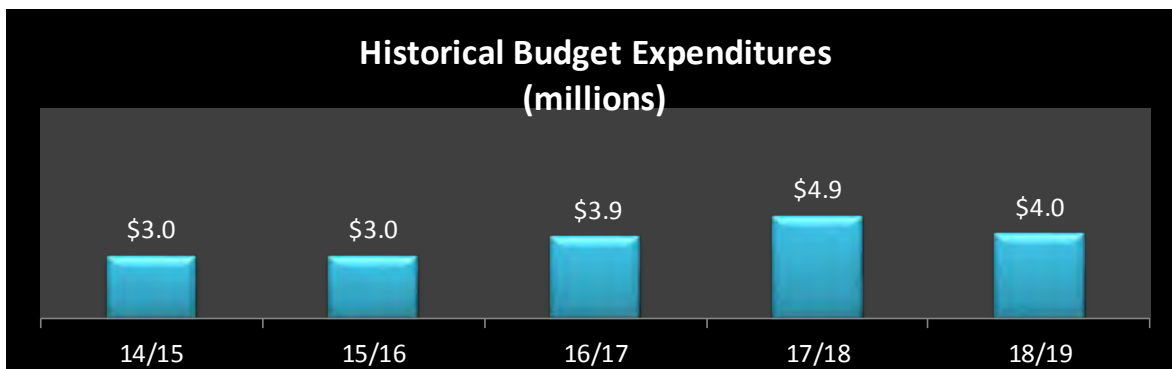
**Economic Development:** Accounts for expenditures related to implementation of the General Plan and Economic Development Strategic Plan.

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

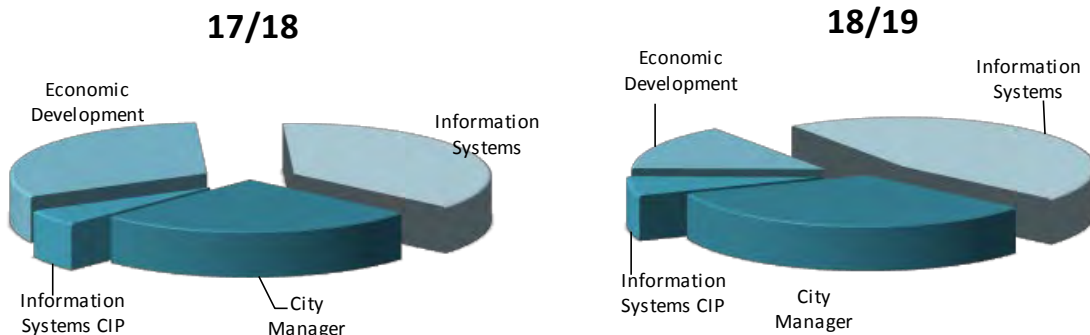
**Information Systems:** To improve the quality of service to citizens, quality of decisions, productivity and promote staff training; effectively manage existing systems (Servers, Desktops & networks); identify and prioritize information needs, and eliminate redundancy of stored data; and promote understanding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

**Department Summary**

<b>Budget Summary</b>	<b>Actual 2015/16</b>	<b>Revised Budget 2016/17</b>	<b>Adopted Budget 2017/18</b>	<b>Adopted Budget 2018/19</b>
Salaries & Benefits	1,282,512	1,399,401	1,545,131	1,642,143
Operations & Maintenance	1,390,142	1,485,592	3,049,755	2,114,725
Capital Outlay	287,486	988,942	265,000	265,000
<b>Total Budget (gross)</b>	<b>2,960,140</b>	<b>3,873,935</b>	<b>4,859,886</b>	<b>4,021,868</b>
Interfund Charges	(93,043)	(98,816)	(113,523)	(118,070)
<b>Total Budget (net)</b>	<b>2,867,097</b>	<b>3,775,119</b>	<b>4,746,363</b>	<b>3,903,798</b>

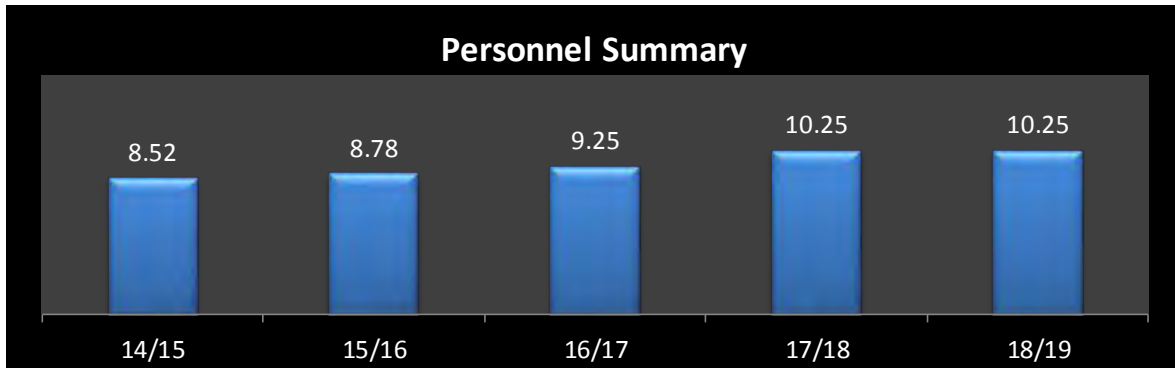


<b>Expenditure Summary (gross)</b>	<b>Actual 2015/16</b>	<b>Revised Budget 2016/17</b>	<b>Adopted Budget 2017/18</b>	<b>Adopted Budget 2018/19</b>
City Manager	1,045,432	1,110,289	1,275,540	1,326,628
Information Systems CIP	54,108	948,942	250,000	250,000
Economic Development	-	-	1,535,000	600,000
Information Systems	1,860,600	1,814,704	1,799,346	1,845,240
<b>Expenditure Total</b>	<b>2,960,140</b>	<b>3,873,935</b>	<b>4,859,886</b>	<b>4,021,868</b>

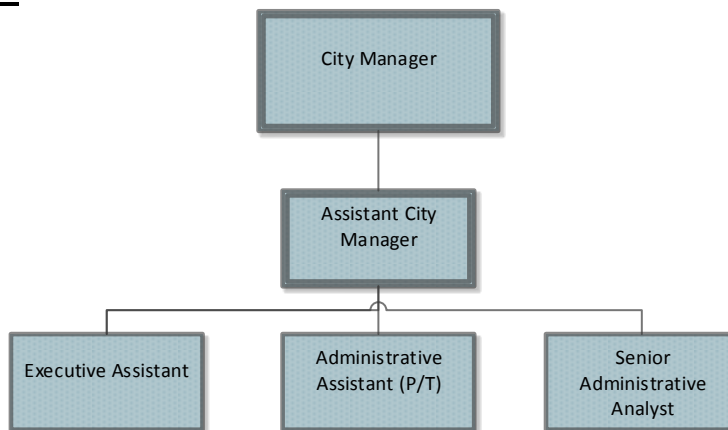


<b>Fund Summary</b>	<b>Actual 2015/16</b>	<b>Revised Budget 2016/17</b>	<b>Adopted Budget 2017/18</b>	<b>Adopted Budget 2018/19</b>
General Fund (100)	952,389	1,011,473	1,162,017	1,208,558
Capital Improvement Projects (400)	54,108	948,942	250,000	250,000
Economic Development Fund (401)	-	-	1,535,000	600,000
Water Utility Fund (600)	93,043	98,816	113,523	118,070
Information Systems (760)	1,860,600	1,814,704	1,799,346	1,845,240

<b>Personnel Summary</b>	<b>Actual 2015/16</b>	<b>Revised Budget 2016/17</b>	<b>Adopted Budget 2017/18</b>	<b>Adopted Budget 2018/19</b>
Full Time Personnel	7.00	7.00	8.00	8.00
Part Time Personnel (FTE)	1.78	2.25	2.25	2.25



**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**

- Administered the 2016 General Municipal Election which included one ballot measure and 11 candidates
- Processed and responded to 125 public records requests in FY 2015-16 and 93 to date in FY 2016-17 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.

## **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**

- Maintain legal compliancy with various federal, state, and local laws.
- Conduct the 2018 Municipal Election and assist candidates in the process.
- Continue document imaging of all records and quality controlling per the retention schedule.
- Update the City's Records Retention Schedule.

**Programs and Program Goals**

**GENERAL FUNDS**

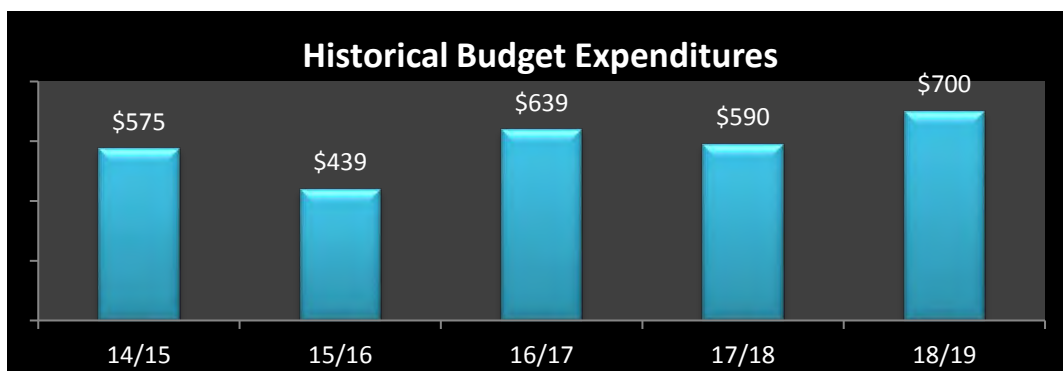
**General Fund – 100**

**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.

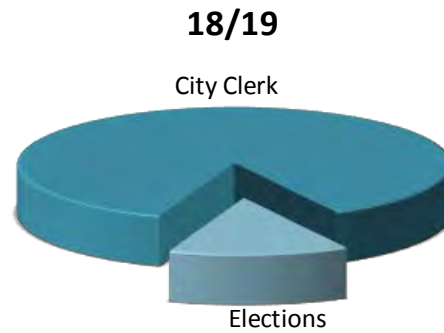
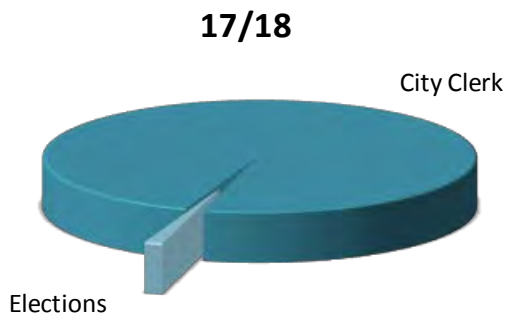
**Elections:** Conduct General Municipal elections in accordance with State and local laws; encourage maximum voter participation in the most cost effective manner; provide government transparency.

**Department Summary**

<b>Budget Summary</b>	<b>Actual 2015/16</b>	<b>Revised Budget 2016/17</b>	<b>Adopted Budget 2017/18</b>	<b>Adopted Budget 2018/19</b>
Salaries & Benefits	284,254	394,408	390,965	413,245
Operations & Maintenance	154,705	244,600	198,700	286,800
Capital Outlay	-	-	-	-
<b>Total Budget (gross)</b>	<b>438,958</b>	<b>639,008</b>	<b>589,665</b>	<b>700,045</b>
Interfund Charges	(16,080)	(20,202)	(21,522)	(22,461)
<b>Total Budget (net)</b>	<b>422,878</b>	<b>618,806</b>	<b>568,143</b>	<b>677,584</b>

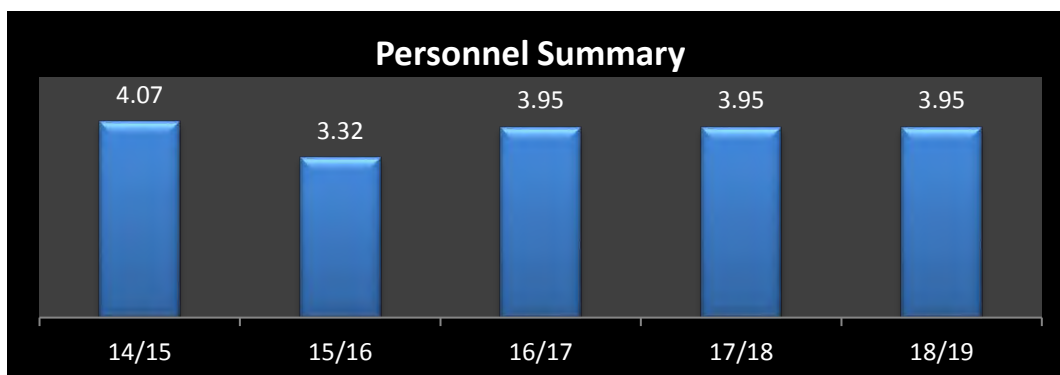


<b>Expenditure Summary (gross)</b>	<b>Actual 2015/16</b>	<b>Revised Budget 2016/17</b>	<b>Adopted Budget 2017/18</b>	<b>Adopted Budget 2018/19</b>
City Clerk	434,602	546,008	581,665	607,045
Elections	4,357	93,000	8,000	93,000
<b>Expenditure Total</b>	<b>438,958</b>	<b>639,008</b>	<b>589,665</b>	<b>700,045</b>

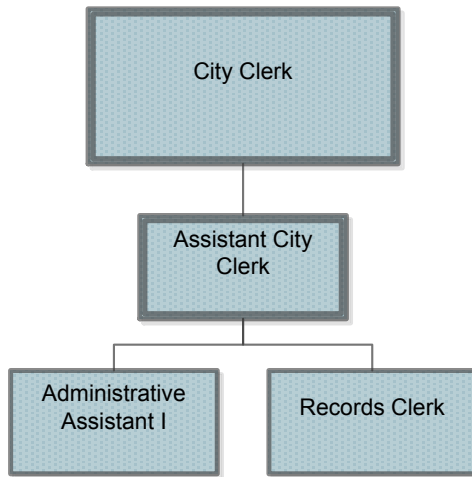


<b>Fund Summary</b>	<b>Actual 2015/16</b>	<b>Revised Budget 2016/17</b>	<b>Adopted Budget 2017/18</b>	<b>Adopted Budget 2018/19</b>
General Fund (100)	422,878	618,806	568,143	677,584
Water Utility Fund (600)	16,080	20,202	21,522	22,461

<b>Personnel Summary</b>	<b>Actual 2015/16</b>	<b>Revised Budget 2016/17</b>	<b>Adopted Budget 2017/18</b>	<b>Adopted Budget 2018/19</b>
Full Time Personnel	2.00	2.00	2.00	2.00
Part Time Personnel (FTE)	1.32	1.95	1.95	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**

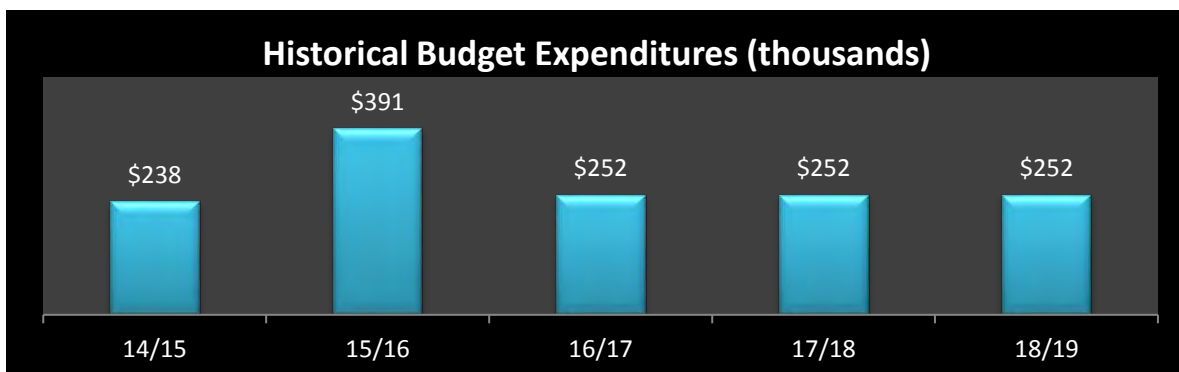
### **GENERAL FUNDS**

#### **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**

<b>Budget Summary</b>	<b>Actual 2015/16</b>	<b>Revised Budget 2016/17</b>	<b>Adopted Budget 2017/18</b>	<b>Adopted Budget 2018/19</b>
Salaries & Benefits	(46,174)	-	-	-
Operations & Maintenance	184,657	252,000	252,000	252,000
Capital Outlay	-	-	-	-
<b>Total Budget (gross)</b>	<b>138,483</b>	<b>252,000</b>	<b>252,000</b>	<b>252,000</b>
Interfund Charges	(99,161)	(135,324)	(9,324)	(9,324)
<b>Total Budget (net)</b>	<b>39,322</b>	<b>116,676</b>	<b>242,676</b>	<b>242,676</b>



<b>Expenditure Summary (gross)</b>	<b>Actual 2015/16</b>	<b>Revised Budget 2016/17</b>	<b>Adopted Budget 2017/18</b>	<b>Adopted Budget 2018/19</b>
City Attorney	138,483	252,000	252,000	252,000
<b>Expenditure Total</b>	<b>138,483</b>	<b>252,000</b>	<b>252,000</b>	<b>252,000</b>

**17/18**



City  
Attorney

**18/19**

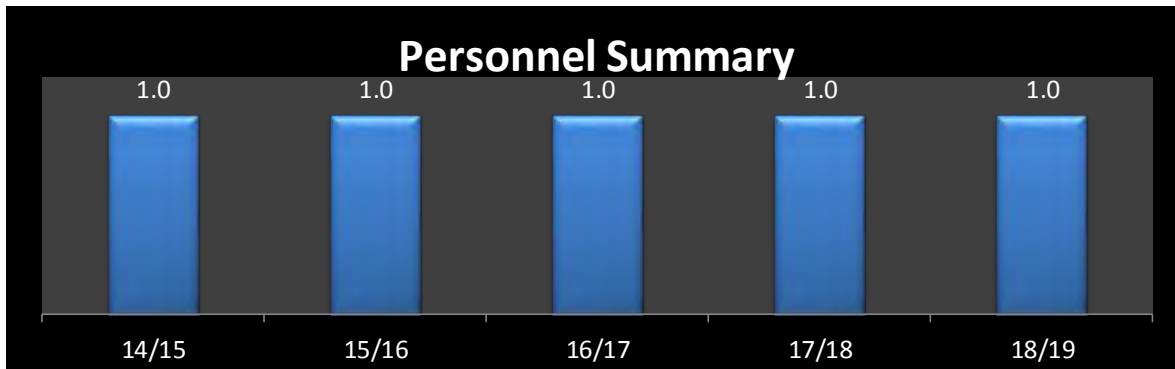


City  
Attorney



<b>Fund Summary</b>	<b>Actual 2015/16</b>	<b>Revised Budget 2016/17</b>	<b>Adopted Budget 2017/18</b>	<b>Adopted Budget 2018/19</b>
General Fund (100)	39,322	116,676	242,676	242,676
Water Utility Fund (600)	6,832	9,324	9,324	9,324
General Benefits Fund (740)	46,165	63,000	-	-
Liability Administration Fund (750)	46,165	63,000	-	-

<b>Personnel Summary</b>	<b>Actual 2015/16</b>	<b>Revised Budget 2016/17</b>	<b>Adopted Budget 2017/18</b>	<b>Adopted Budget 2018/19</b>
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 and selecting qualified City employees; maintaining the City's classification and compensation plans; administering the City's comprehensive benefits and retirement programs; providing support for all human resources and payroll-related transactions; 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 and employment-related litigation 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 practices.

## **Priorities**

- Maximize the capabilities of online application/recruitment technologies.
- Review and update the City's Personnel Rules and related policies.
- Automate and streamline benefits transactions and open enrollment processing.
- Assist departments in the review of vendor/contractor insurance requirements.
- Conduct labor negotiations with WMEA and WPOA during FY 2016-2017.
- Prepare and update salary resolutions for unrepresented part-time and Admin/Management/Confidential employees

**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.

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

**Capital Projects:** Accounts for expenditures related to capital projects and multiyear programs for AQMD-related projects.

**INTERNAL SERVICE FUNDS****General Benefits Fund - 740**

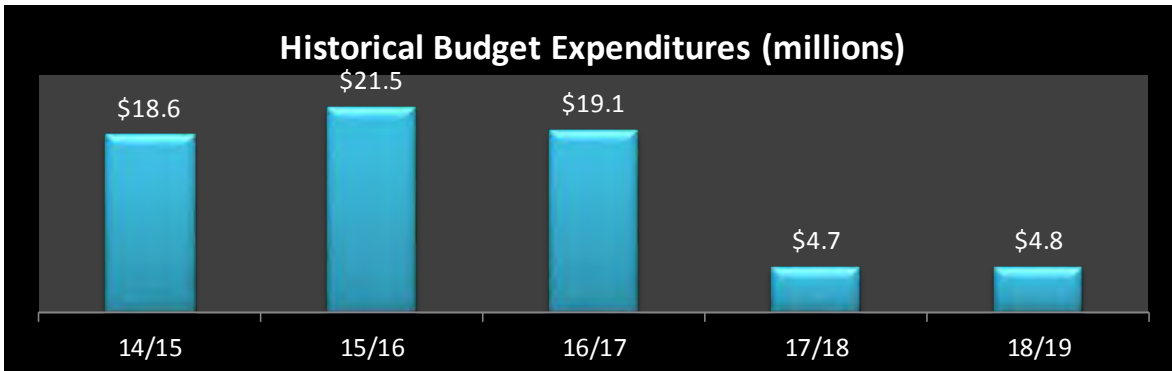
**Worker's Compensation Benefits:** To manage the City's Worker's Compensation claims, reduce the number and severity of claims, and to assist employees obtain treatment and return to work.

**Public Liability Fund – 750**

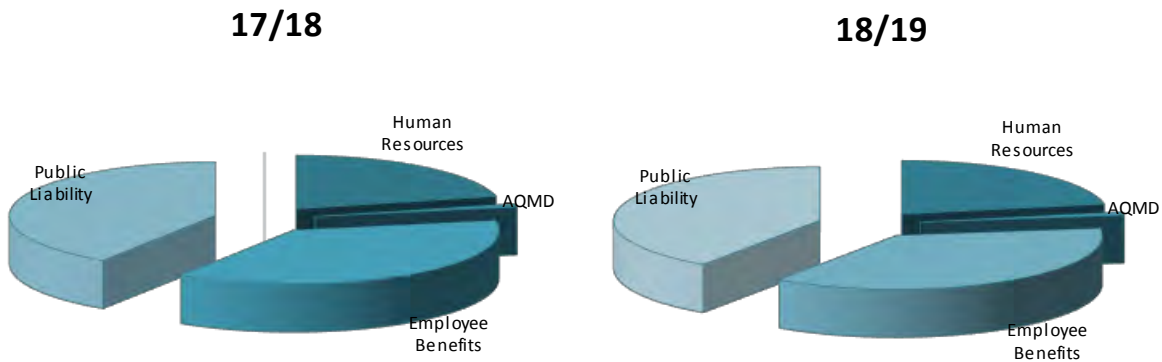
**Public Liability Administration:** To provide the City with comprehensive, cost-effective liability insurance.

**Department Summary**

<b>Budget Summary</b>	<b>Actual 2015/16</b>	<b>Revised Budget 2016/17</b>	<b>Adopted Budget 2017/18</b>	<b>Adopted Budget 2018/19</b>
Salaries & Benefits	4,359,554	4,857,636	567,967	613,986
Operations & Maintenance	17,131,404	13,792,678	4,156,152	4,157,852
Capital Outlay	-	430,000	-	-
<b>Total Budget (gross)</b>	<b>21,490,958</b>	<b>19,080,314</b>	<b>4,724,119</b>	<b>4,771,838</b>
Interfund Charges	215,590	267,931	(82,133)	(86,046)
<b>Total Budget (net)</b>	<b>21,706,547</b>	<b>19,348,245</b>	<b>4,641,986</b>	<b>4,685,792</b>

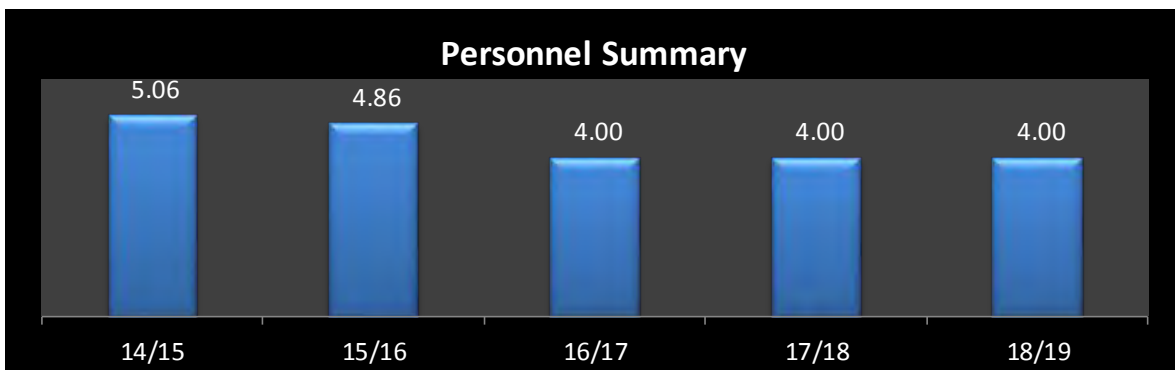


<b>Expenditure Summary (gross)</b>	<b>Actual 2015/16</b>	<b>Revised Budget 2016/17</b>	<b>Adopted Budget 2017/18</b>	<b>Adopted Budget 2018/19</b>
Human Resources	726,012	740,088	1,001,619	1,049,338
AQMD	56,344	72,158	42,500	42,500
AQMD CIP	-	430,000	-	-
Employee Benefits	6,309,466	6,907,800	-	-
Worker's Compensation	5,662,972	1,655,150	1,750,000	1,750,000
Retirement Benefits	6,672,030	6,849,618	-	-
Public Liability Administration	2,064,134	2,425,500	1,930,000	1,930,000
<b>Expenditure Total</b>	<b>21,490,958</b>	<b>19,080,314</b>	<b>4,724,119</b>	<b>4,771,838</b>

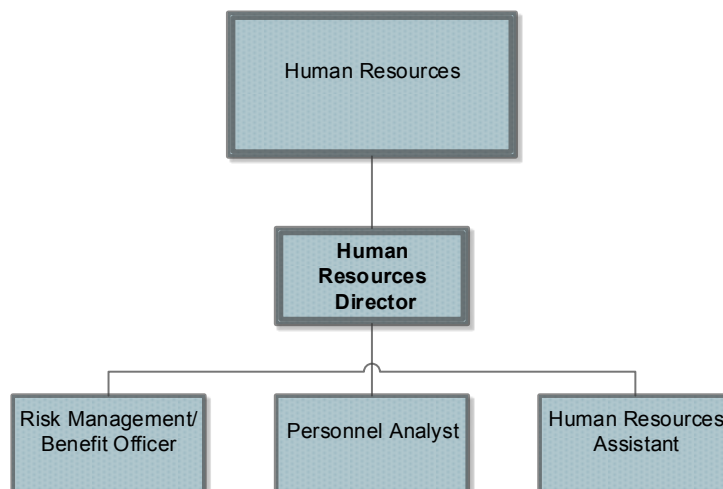


<b>Fund Summary</b>	<b>Actual 2015/16</b>	<b>Revised Budget 2016/17</b>	<b>Adopted Budget 2017/18</b>	<b>Adopted Budget 2018/19</b>
General Fund (100)	182,641	161,339	919,486	963,292
AQMD Fund (280)	56,344	72,158	42,500	42,500
AQMD CIP (400)	-	430,000	-	-
Water Utility Fund (600)	56,977	60,687	82,133	86,046
General Benefits Fund (740)	18,887,665	15,671,599	1,750,000	1,750,000
Liability Administration Fund (750)	2,307,331	2,684,531	1,930,000	1,930,000

<b>Personnel Summary</b>	<b>Actual 2015/16</b>	<b>Revised Budget 2016/17</b>	<b>Adopted Budget 2017/18</b>	<b>Adopted Budget 2018/19</b>
Full Time Personnel	4.00	4.00	4.00	4.00
Part Time Personnel (FTE)	0.86	-	-	-



**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, 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, 2017.
- Awarded the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association for the fiscal year ended June 30, 2016.
- Process payroll data entry for approximately 207 full-time and 100 part-time employees.

## **Department Challenges**

- Reduction of the City's Unfunded Pension and OPEB 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.
- Continue to work towards transparency.

## **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.
- Offer 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 six 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 city-wide improvements funded by the general fund..

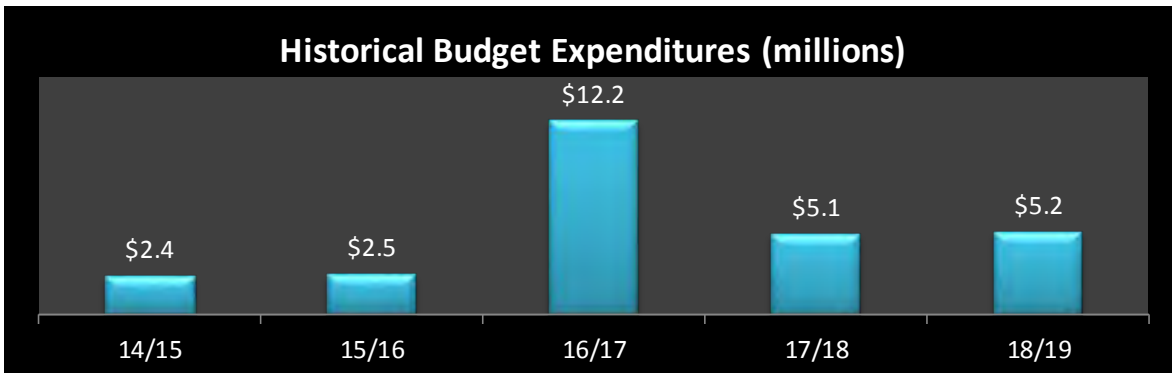
**ENTERPRISE FUNDS**

**Water Utility Fund – 600**

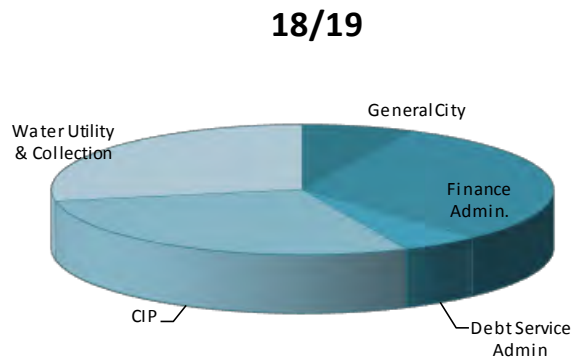
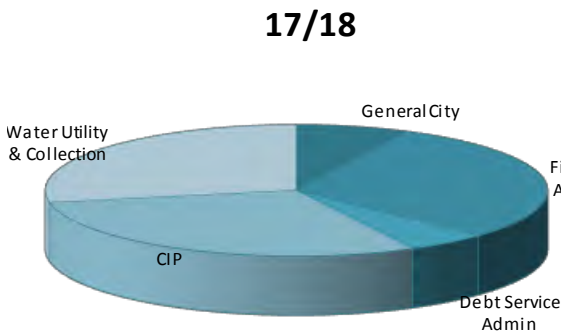
**Water Billing and Collection:** Provide Westminster utility customers with quality customer service and accurate utility bills.

**Department Summary**

<b>Budget Summary</b>	<b>Actual 2015/16</b>	<b>Revised Budget 2016/17</b>	<b>Adopted Budget 2017/18</b>	<b>Adopted Budget 2018/19</b>
Salaries & Benefits	1,160,108	1,370,264	1,438,856	1,538,925
Operations & Maintenance	1,364,736	2,058,333	2,127,055	2,152,360
Capital Outlay	-	8,740,504	1,500,000	1,500,000
<b>Total Budget (gross)</b>	<b>2,524,844</b>	<b>12,169,101</b>	<b>5,065,911</b>	<b>5,191,285</b>
Interfund Charges	(480,635)	(540,315)	(379,429)	(402,962)
<b>Total Budget (net)</b>	<b>2,044,209</b>	<b>11,628,786</b>	<b>4,686,482</b>	<b>4,788,323</b>

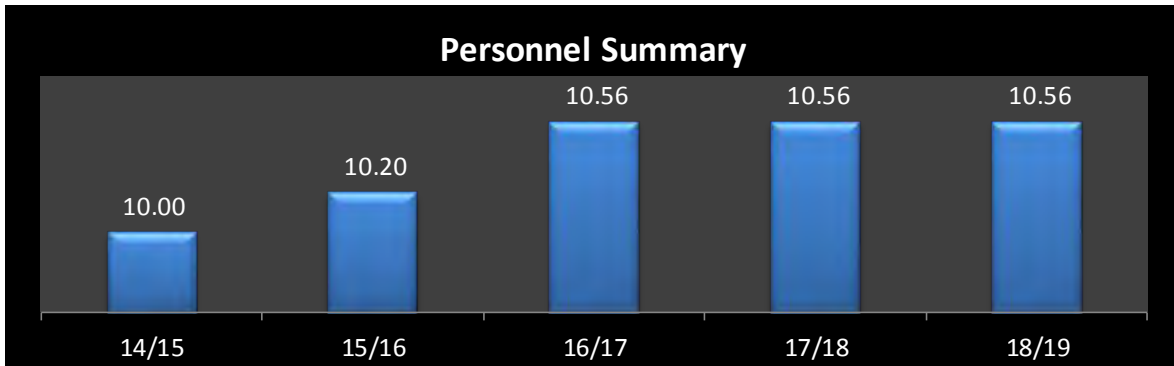


<b>Expenditure Summary (gross)</b>	<b>Actual 2015/16</b>	<b>Revised Budget 2016/17</b>	<b>Adopted Budget 2017/18</b>	<b>Adopted Budget 2018/19</b>
General City	125,778	2,023,000	365,000	370,000
Finance Administration	1,206,452	1,525,789	1,517,715	1,611,848
Debt Service Administration	263,388	267,261	264,423	262,970
General City CIP	-	7,040,504	1,500,000	1,500,000
Water Billing and Collection	929,226	1,312,547	1,418,773	1,446,467
<b>Expenditure Total</b>	<b>2,524,844</b>	<b>12,169,101</b>	<b>5,065,911</b>	<b>5,191,285</b>

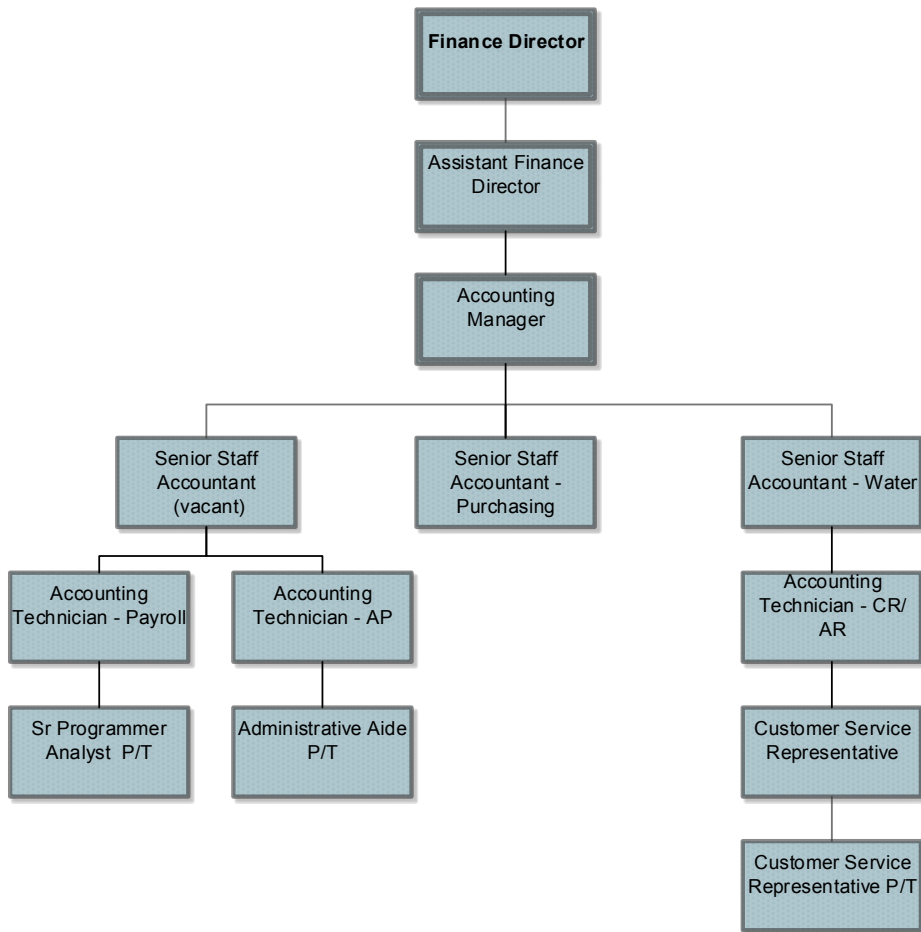


<b>Fund Summary</b>	<b>Actual 2015/16</b>	<b>Revised Budget 2016/17</b>	<b>Adopted Budget 2017/18</b>	<b>Adopted Budget 2018/19</b>
General Fund (100)	851,595	3,008,474	1,503,286	1,578,886
Debt Service Administration (230)	263,388	267,261	264,423	262,970
Water Utility Fund (600)	1,229,623	1,650,244	1,798,202	1,849,429
General Benefits Fund (740)	90,119	101,309	-	-
Liability Administration Fund (750)	90,119	101,309	-	-

<b>Personnel Summary</b>	<b>Actual 2015/16</b>	<b>Revised Budget 2016/17</b>	<b>Adopted Budget 2017/18</b>	<b>Adopted Budget 2018/19</b>
Full Time Personnel	10.00	10.00	10.00	10.00
Part Time Personnel (FTE)	0.20	0.56	0.56	0.56



**Organizational Chart**





# POLICE

# POLICE DEPARTMENT

## **Description of the Service**

The Westminster Police Department has always strived to represent excellence in policing. One way we do this is by staying one step ahead by anticipating trends, being proactive in all areas, and taking action before we have to react to crises. One of our most important ways to stay a step ahead of crime is through open communication with the community we serve. Working with the community in an open and collaborative manner also holds us accountable which benefits the community most. The Police Department also continues to evolve in its service delivery such as being intricately involved in collaborative efforts to serve the homeless and mentally ill.

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. The Police Department also has oversight of Code Enforcement and Animal Control services.

## **Department Highlights**

- The selection of a new Chief of Police to develop and communicate the vision of the Westminster Police Department and directing its law enforcement activities. The priorities of the Chief of Police will include:
  1. Transparency- to build public trust and ensure police accountability so our citizens will have confidence in their Police Department;
  2. Community Engagement – to work with all segments of the community
  3. Diversity - to have a Department that is representative of the community we serve
  4. Morale of the Organization – to value our people and provide the best possible training, resources, and leadership
  5. Redesign command staff structure to establish an effective and efficient model that will also strive to identify and manage preventable risks within the department.
  6. Rebuild sworn personnel staffing to an optimal level.
- 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.
- Entered into a contracted services agreement with the City of Stanton to provide Stanton with animal control and shelter services.

## **Patrol**

- Officers established 'active shooter' training for local schools and churches throughout the city.
- Patrol has continued to address the homeless calls for service in a pro-active manner. Officers partnered with personnel from the City's Homeless Prevention Rapid-rehousing Program, OC Mental Health - Project HOPE and American Family Housing to provide outreach services throughout the community.

- Patrol and detectives arrested 2,406 criminal offenders.
- Aided in the establishment of a large scale neighborhood watch program involving about 1,000 residents in the Sol Vista, Westmont, Rancho del Air neighborhoods.
- West patrol division launched the Pooch Patrol Initiative in effort to engage and educate local dog-walkers on how to report suspicious activity in their neighborhoods.
- Problem Oriented Policing project was conducted at Cascade Park. Upgrades to the park, removal of old BBQs and other enforcement efforts were lauded by neighbors who saw a decrease in drug/alcohol related calls and transient activity.
- Social Media: WPD has a presence on Facebook with 15,000 followers.

#### **Traffic Unit and EOC (Emergency Operations Center)**

- Assisted in the planning and execution of the 2017 TET Parade. Attended several planning and operational meetings for the TET Parade. Worked with other city staff and several community groups related to TET.
- STEP/BIKE Grant Application: Completed and submitted a comprehensive grant application requesting over \$200K for equipment and selected traffic enforcement programs.
- Community Emergency Response Team (CERT) Academy: Assisted in the facilitation and instruction of the CERT Academy which consisted of community members from 5 neighboring cities.
- I-405 Improvement Project: Attend meetings on behalf of WPD regarding the expansion of the 405 Freeway through Westminster. Provide input on the impact the project will have on the community and traffic on city streets.
- BLACK APRIL: Formulate operational plans as they pertain the numerous Black April events throughout the city.
- Blessed Sacrament Festival - Formulate operational plans specifically designed for the Blessed Sacrament Festival which is attended by over 5,000 patrons.
- National Night Out August 2016: The EMC, RACES and CERT volunteers provided emergency preparedness material and other information for outreach to the community.
- EOC TRAINING: Hosted training classes as they pertain to the Emergency Operations Center and Disaster Preparedness to include
  - a. OA Radio Test Monthly Exercise
  - b. Regional Countywide EOC Earthquake exercise May 12, 2016
  - c. Countywide AlertOC Test:
  - d. Countywide Radio Amateur Emergency Civil Emergency Services (RACES) Exercise 10/01/16: Testing emergency communication systems with the County Operational Area, Kindred Hospital and adjacent jurisdictions. Scenario was fire and high winds.
  - e. Great ShakeOut Drop Cover & Hold ON, City Evacuation Drill, EOC Meeting, 10/20/016: City participated in Great ShakeOut Drill and evacuated all city facilities.
- The City of Westminster meets the requirements for the annual Emergency Management Performance Grant (EMPG) and the CERT Mutual Aid Program (CMAP) to maintain eligibility for state and federal grant funds.

- The emergency plans of the City were all updated and are now current. This includes:
  - a. Emergency Operations Plan 2016 Approved & Revised: EMC Revised
  - b. Point of Distribution Plan 2016 Revised: EMC Revised Plan
  - c. Hazard Mitigation Plan 2016 Approved: EMC edited and provided support to vendor – required to have an annual review of plan with documentation.

### **Detectives**

- 3 residential slap/gambling houses search warrants (numerous weapons, narcotics, gambling machines, and currency was recovered)
- 2 business related slap/gambling locations were closed down after search warrants were served
- Served search warrant on a problem drug location on Amarillo and recovered large amounts of cocaine base
- Worked in conjunction with Code Enforcement to identify and shut down 5 marijuana dispensaries
- Conducted over 100 AB-109 Probation sweeps with the Orange County Probation Department
- Conducted two Human Trafficking cases involving young juveniles which resulted in conviction of four suspects involved in human trafficking across the United States.
- Alcohol, Beverage Control (ABC) Enforcement
- Unit detectives spoke at a neighborhood watch meeting and at community events at the senior center discussing financial crimes and elder abuse.
- Diamond heist recovery
- The Property Division completed a sizeable purge of 403 firearms in 2016.
- California Association for Property and Evidence (CAPE) training conducted onsite with emphasis on Human Trafficking
- The Property division completed an inventory of all drug paraphernalia. Dispositions were sent to detectives and the division purged approximately 50% of those items due to case closure or expired statute of limitations.
- Conducted Forensic Services Unit training on latent print search and computer techniques, bloodstain documentation and finding latent print evidence with chemicals and light
- Digitizing homicide film photos dating back to the 1970's

### **Records Bureau**

The Records Unit currently consists of the Records Supervisor, five full-time Records Specialists and three police aides. Records has become the key team in keeping information flowing.

- Processes all arrests (in-custodies) for West Justice Center, input information into the Records Management System and several other technical systems, and actively perform a detailed list of law enforcement recordkeeping processes. The responsibilities to the State of California include mandatory entries into the California Law Enforcement Telecommunication Systems (CLETS) for records such as impounds, stolen vehicles, missing persons, stolen property, restraining orders, sex registrants, and stolen firearms to name a few.



- The Records staff has had training in over fifty technical systems. Other collateral assignments, include supply ordering, forms management, subpoena management, mail distribution, jail matron duties, adult and juvenile sealings, warrant due diligence processing, scanning and filing.
- The Records team processes all public records requests abiding by the California Public Records Act. The Records team is responsible for reviewing the information for release, determining if there are exemptions, and to follow department policy and procedures on the dissemination of those records.
- Process over 10,000 crime reports annually.
- Staff processed over 2500 public records requests for insurance agencies, attorneys, general public requests, and criminal discovery requests. We use a Records Management System that allows for the electronic storage and dissemination of crime reports to various agencies. With a technical infrastructure, this team has helps to keep costs down by reducing redundant printing costs.
- Submit court packages electronically to the DA's office, uploads traffic collision reports for online services, and even share local data within the Orange County community.
- The police department website provides citizens the ability to make online payments for citations, arrest booking fees, DUI emergency response fees, false alarm payments, or purchase copies of traffic collision reports 24/7 via online services.

Overall, the Records team is the critical staff in keeping all data systems running efficiently and ensuring the valuable information collected is available for internal and external needs.

### **Code Enforcement**

Code Enforcement is crucial to maintain a livable and enjoyable community. Code Enforcement plays a vital role to aid in protecting the public health, safety, and welfare of the community in numerous aspects. The core functions are to eliminate blighted conditions, and ensure compliance with local, state and federal laws through the enforcement of the Westminster Municipal Code (WMC).

Currently division personnel presently exists of one Code Enforcement Manager, who functions as supervisory oversight of the division, four (4) full-time Code Enforcement officers, one (1) part-time officer and one (1) part-time assistant.

### **Case Statistics**

- During FY 2016-2017 the division closed 902 cases and opened 1,284. This equates to each officer closing approximately twenty (20) cases per month, and approximately thirty (30) cases assigned to each officer per month.

### **Marijuana Dispensaries**

- Lead division to successfully close seven (7) marijuana dispensaries operating within the city limits, with only one (1) requiring legal assistance.

In response to the potential of Prop 64 relating to the legalization of marijuana in California passing in the November election, Code Enforcement played a role on the Ad Hoc Committee to author an Urgency Ordinance to continue to prohibit the sale of marijuana in the city.

### **Massage Establishments**

- As of January 2015, the State relinquished enforcement of massage establishments back to local government. In response to this, Code Enforcement was part of the Ad Hoc Committee to devise a new Massage Ordinance relating to the new regulations.

- In November 2015, sixty-five (65) massage and reflexology establishments were identified. As a result of enforcement efforts twenty-two (22) establishments voluntarily closed leaving a remaining forty-three (43) in operation. Code Enforcement personnel continue to conduct proactive sweeps to ensure compliance.
- Created a map indicating the location of existing massage establishments to ensure compliance with the new 1,500 foot radius separation regulation.

#### Community Development Block Grant (CDBG)

- As identified by HUD through census tract surveys, 50% of Westminster is considered low-moderate income. Code Enforcement personnel funded utilizing CDBG funds are assigned to exclusively to those areas.
- In response to regulations by HUD, authored the “Comprehensive Code Enforcement Strategy” that defined CDBG eligible activities for Code Enforcement. This also included identification of “Project Areas,” as required by HUD.
- Complete annual CDBG applications for funding of Code Enforcement personnel, as well as, completion of quarterly reports.

#### Fireworks Stand Permits

Code Enforcement Manager authored the “Temporary Fireworks Stand Permit” ordinance and is the staff liaison for vetting all applications received and submittal to the City Manager for awarding permits. Once permits are awarded, the Code Enforcement Manager is responsible for all notification letters and communications.

- In 2016, twenty-two (22) fireworks applications were received, processed and managed.

#### “Westminster Code Enforcement Deployment Program”

- Authored the “Westminster Code Enforcement Deployment Program” which prescribed program goals, core functions, enforcement priorities and processes, and visions for the future.

#### “Unattended Donation Bins” Ordinance

- At the direction of the City Council, research and authored the “Unattended Donation Bins” ordinance which regulates the location and permitting process.

#### Wireless Case Management System

- In an effort to modernize our case management operations we approached the City’s citation processing vendor with the concept of designing a new wireless database create exclusively for Code Enforcement. The officers are currently now using iPads in the field to improve efficiency with case tracking.

### **Mission Statement**

The mission of the Westminster Police Department is to provide productive, accountable, competent, and effective public safety services to all residents, businesses and visitors to Westminster, to work in partnership with the Community to protect life and property, solve neighborhood problems, and enhance the quality of life in our City.

### **2017/2019 Priorities**

1. Promote a safe and secure community
  - Establish police officer staffing at an optimal level
  - Provide resources and activities that support and assist Community Policing and Problem Solving efforts
  - Provide timely and effective response to emergency and non-emergency calls for service.

- Promote activities and resources that support and assist youth through the collaboration and coordination of activities with the school district and other local organizations during youth-based activities.
  - Promote resources that support, assist and address homelessness and mental health issues.
2. Promote economic prosperity
    - Support local businesses and non-profit organizations through collaboration and coordination of activities that enhance community safety.
  3. Promote effective government
    - Meet standards for all services.
    - Provide the highest quality service at the most cost-effective rate.
    - Provide consistently professional services to residents and constituents of the community.
  4. Code Enforcement Division Priorities
    - As approved by Council, fill vacancies of additional two approved part-time officers to conduct special detail assignments.
    - Complete the design of the new wireless case management program.
    - Obtain adoption of the draft “Unattended Donation Bin” ordinance by both the Planning Commission and City Council.
    - Continue to conduct proactive sweeps of Massage Establishment to ensure compliance with new regulations.
    - Review and amend WMC sections with conflicting or outdated code sections.
    - Identify viable alternatives to continue streamlining the enforcement process.
    - Improve community outreach and education to the community through public announcements, newsletters, and attendance at community meetings.

*The long term enforcement goal* will lead to neighborhoods with a higher level of resistance to crime and disorder, improved appearance, and communities that are better equipped to engage themselves as active partners in the code enforcement process.

## **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 Westminster/Stanton:** 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 – 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 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 – 264**

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

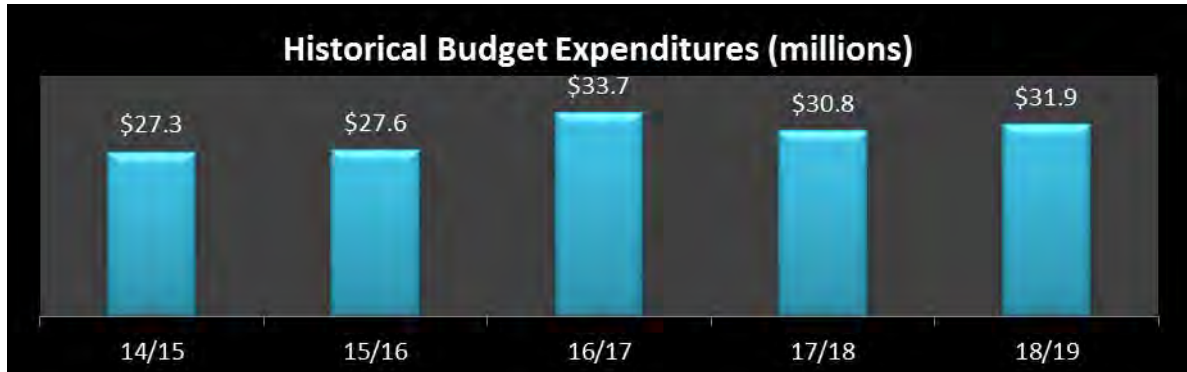
**CAPITAL PROJECTS FUNDS**

**CAPITAL PROJECTS FUND – 400**

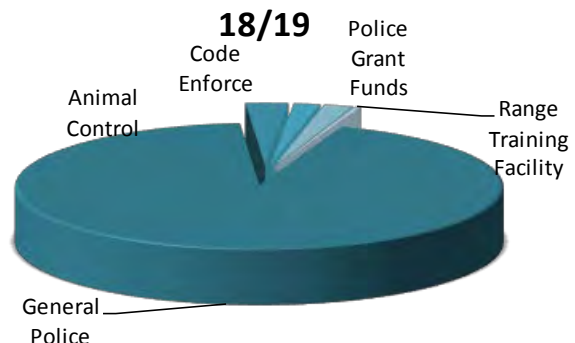
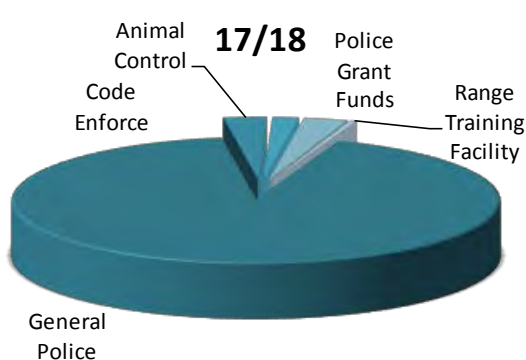
**Capital Projects:** Accounts for expenditures related to capital projects and multiyear programs for to police and information technologies.

**Department Summary**

<b>Budget Summary</b>	<b>Actual 2015/16</b>	<b>Revised Budget 2016/17</b>	<b>Adopted Budget 2017/18</b>	<b>Adopted Budget 2018/19</b>
Salaries & Benefits	22,075,244	23,121,076	24,007,376	25,384,707
Operations & Maintenance	5,421,979	6,825,832	6,812,055	6,561,374
Capital Outlay	119,941	3,797,511	-	-
<b>Total Budget (gross)</b>	<b>27,617,164</b>	<b>33,744,419</b>	<b>30,819,431</b>	<b>31,946,081</b>
Interfund Charges	-	-	-	-
<b>Total Budget (net)</b>	<b>27,617,164</b>	<b>33,744,419</b>	<b>30,819,431</b>	<b>31,946,081</b>

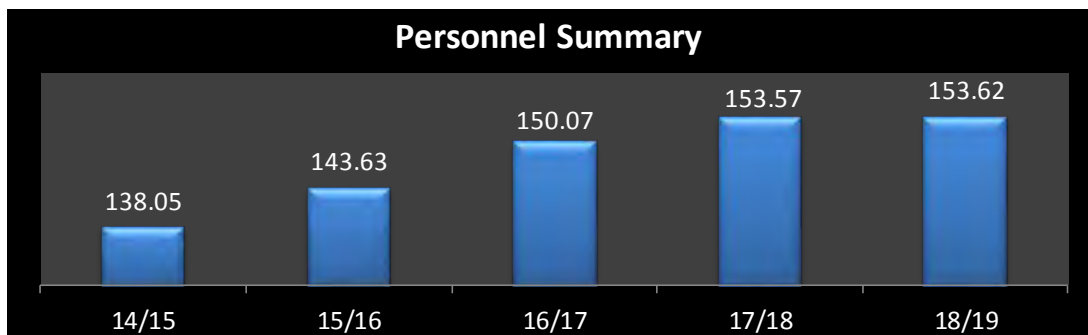


Expenditure Summary (gross)	Actual 2015/16	Revised Budget 2016/17	Adopted Budget 2017/18	Adopted Budget 2018/19
General Police Services	26,153,061	27,430,638	28,398,585	29,759,922
Animal Control	363,770	849,341	886,658	907,334
Code Enforcement	483,037	454,452	535,261	557,817
Range and Safety Training Facility	-	108,718	103,400	103,400
DOJ Seizures - Criminal	192,094	385,000	353,000	353,000
SAAV	19,627	75,638	25,688	23,873
OCHTTF/BSCC	6,573	95,988	244,694	-
Animal Humane Program	7,085	33,981	15,000	10,000
Justice Assitance Grants	13,083	18,475	-	-
Office of Traffic Safety Grants	50,512	244,694	0	-
Prop 69	-	32,802	-	-
AB109	22,418	56,904	28,997	-
Local Narcotic Seizure	160	1,000	1,000	1,000
Citizens Option for Public Safety (SLESF)	209,622	217,589	227,148	229,735
Capital Projects	96,122	3,739,199	-	-
<b>Expenditure Total</b>	<b>27,617,164</b>	<b>33,744,419</b>	<b>30,819,431</b>	<b>31,946,081</b>

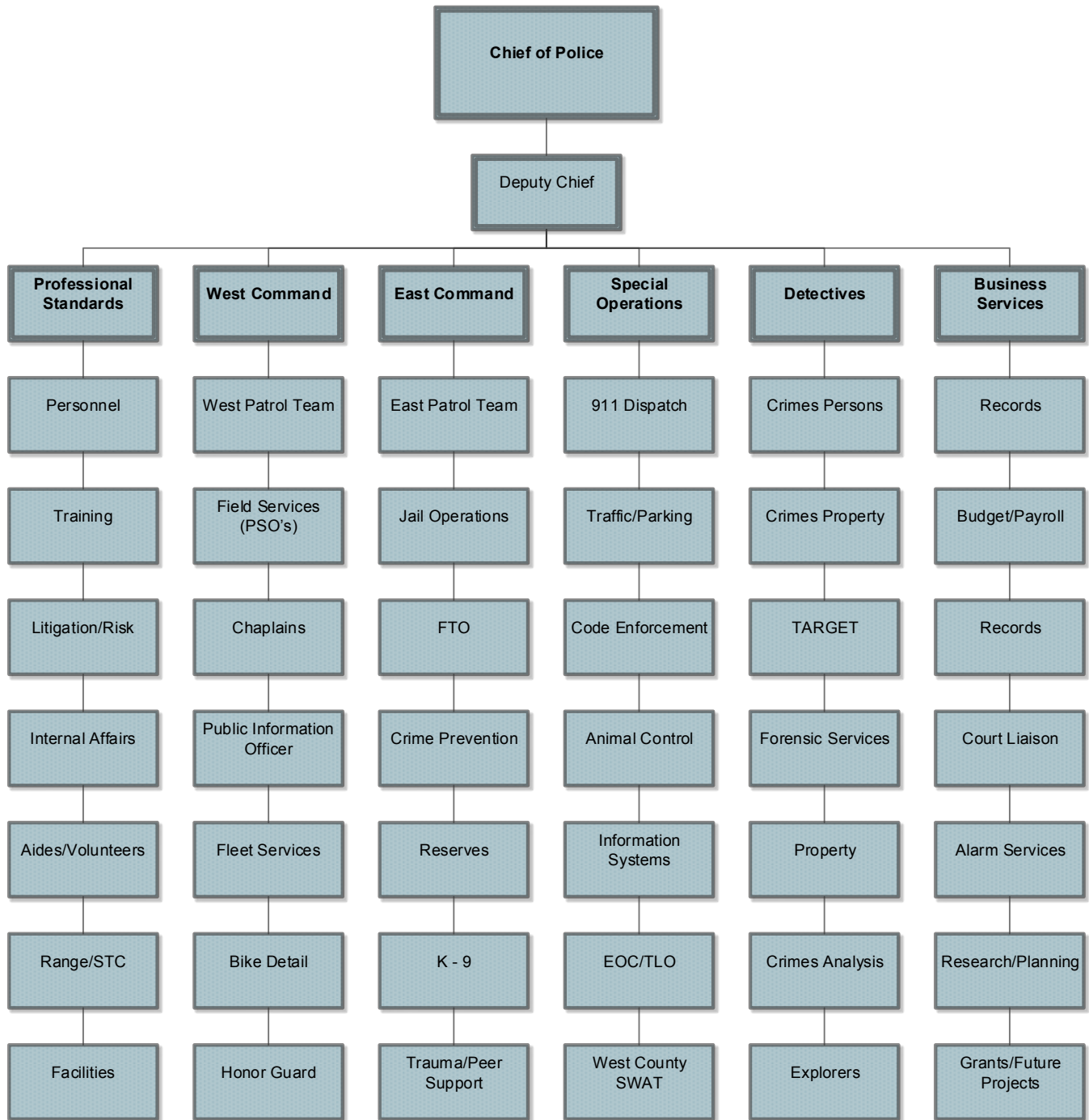


<b>Fund Summary</b>	<b>Actual 2015/16</b>	<b>Revised Budget 2016/17</b>	<b>Adopted Budget 2017/18</b>	<b>Adopted Budget 2018/19</b>
General Fund (100)	26,999,868	28,843,149	29,923,904	31,328,473
Police Seizure Fund (250)	192,094	385,000	353,000	353,000
Special Police Services Fund (251)	7,183	7,209	-	-
Special Police Services Fund (252)	5,900	13,220	-	-
Special Police Services Fund (253)	50,512	75,559	-	-
Special Police Services Fund (255)	19,627	75,638	25,688	23,873
Special Police Services Fund (256)	6,573	244,694	244,694	-
Special Police Programs Fund (258)	7,085	33,981	15,000	10,000
Special Police Programs Fund (259)	-	32,802	-	-
Local Narcotics Seized Property (260)	160	1,000	1,000	1,000
Sup Law Enforcement Services (261)	209,622	217,589	227,148	229,735
Special Police Programs Fund (262)	-	18,475	-	-
Special Police Programs Fund (264)	22,418	56,904	28,997	-
Capital Projects Fund (400)	96,122	3,739,199	-	-

<b>Personnel Summary</b>	<b>Actual 2015/16</b>	<b>Revised Budget 2016/17</b>	<b>Adopted Budget 2017/18</b>	<b>Adopted Budget 2018/19</b>
Full Time Personnel	128.00	130.00	132.00	132.00
Part Time Personnel (FTE)	15.63	20.07	21.57	21.62



**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 2017-18.
- 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**

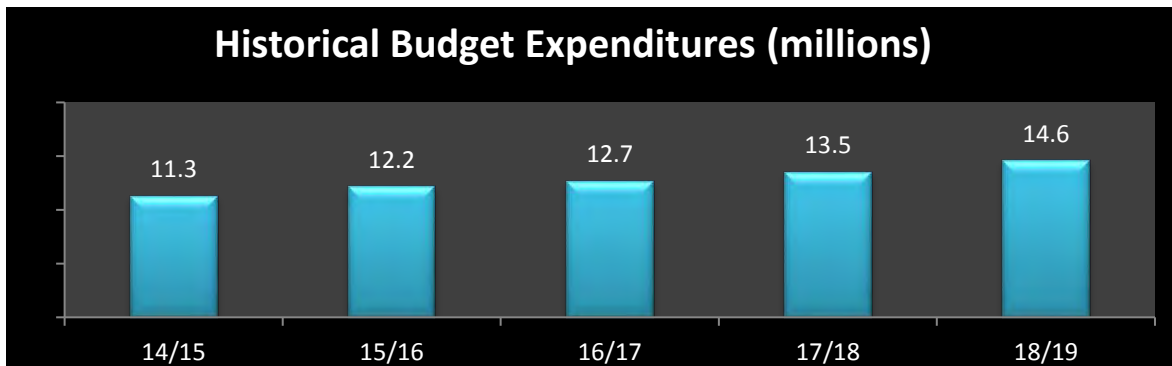
**GENERAL FUND – 100**

**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.

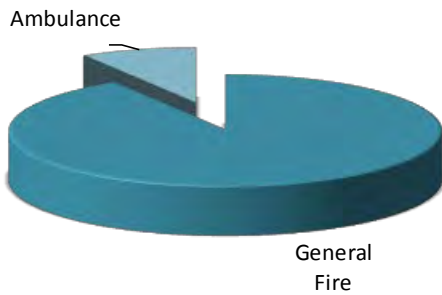
**Department Summary**

<b>Budget Summary</b>	<b>Actual 2015/16</b>	<b>Revised Budget 2016/17</b>	<b>Adopted Budget 2017/18</b>	<b>Adopted Budget 2018/19</b>
Salaries & Benefits	725,696	915,950	1,005,868	1,256,937
Operations & Maintenance	11,430,412	11,743,561	12,476,504	13,324,391
Capital Outlay	-	-	-	-
<b>Total Budget (gross)</b>	<b>12,156,108</b>	<b>12,659,511</b>	<b>13,482,372</b>	<b>14,581,328</b>
Interfund Charges	-	-	-	-
<b>Total Budget (net)</b>	<b>12,156,108</b>	<b>12,659,511</b>	<b>13,482,372</b>	<b>14,581,328</b>

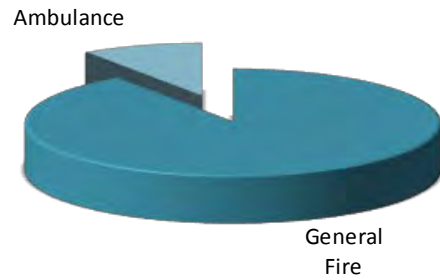


<b>Expenditure Summary</b>	<b>Actual 2015/16</b>	<b>Revised Budget 2016/17</b>	<b>Adopted Budget 2017/18</b>	<b>Adopted Budget 2018/19</b>
General Fire Services	11,161,396	11,644,511	12,307,372	13,196,328
Ambulance Transport Services	994,712	1,015,000	1,175,000	1,385,000
<b>Expenditure Total</b>	<b>12,156,108</b>	<b>12,659,511</b>	<b>13,482,372</b>	<b>14,581,328</b>

**17/18**

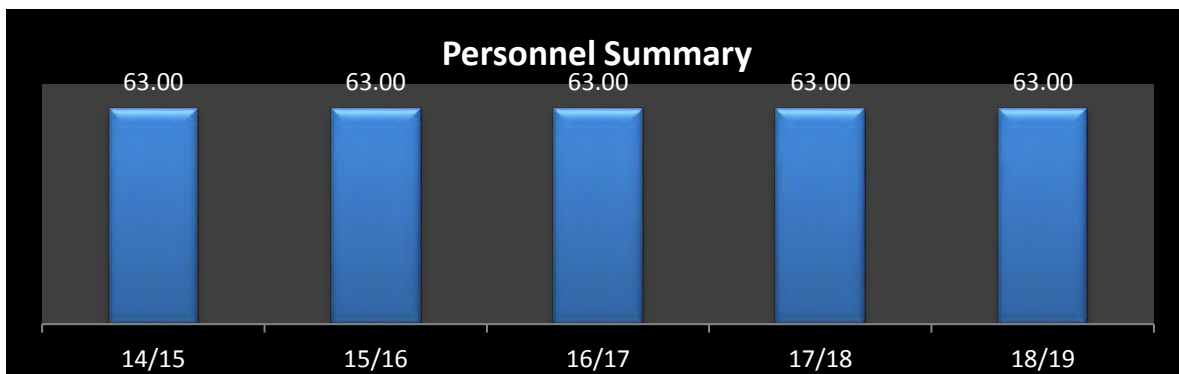


**18/19**



<b>Fund Summary</b>	<b>Actual 2015/16</b>	<b>Revised Budget 2016/17</b>	<b>Adopted Budget 2017/18</b>	<b>Adopted Budget 2018/19</b>
General Fund (100)	12,156,108	12,659,511	13,482,372	14,581,328

<b>Personnel Summary</b>	<b>Actual 2015/16</b>	<b>Revised Budget 2016/17</b>	<b>Adopted Budget 2017/18</b>	<b>Adopted Budget 2018/19</b>
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****EQUIPMENT REPLACEMENT FUND – 700**

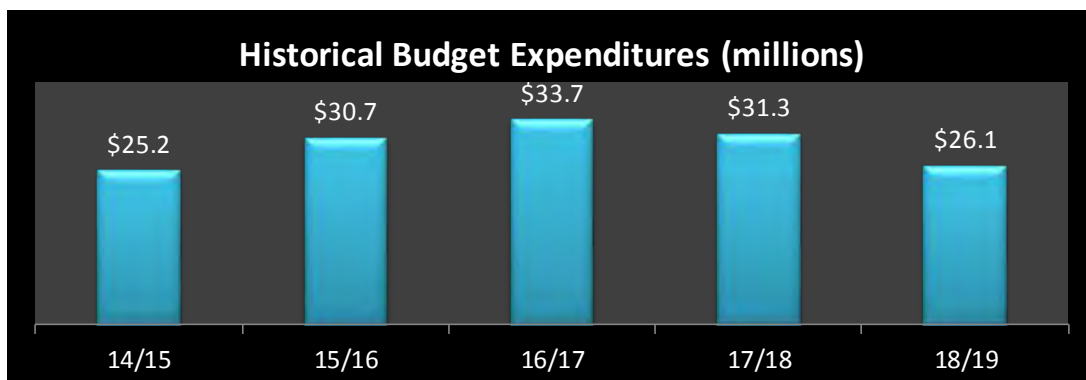
**Motor Pool:** To provide City staff with dependable, safe, and efficient vehicles and equipment as cost effectively as possible.

**GOVERNMENT BUILDINGS FUND – 770**

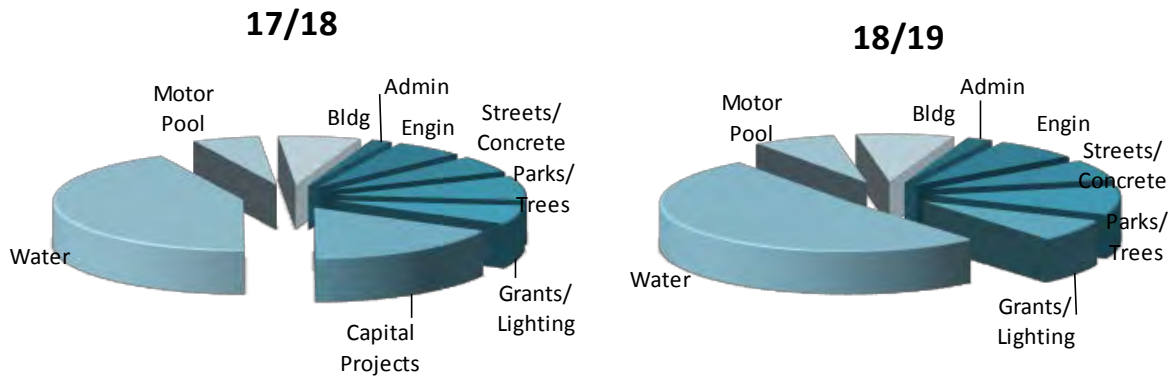
**Government Building:** To provide safe, clean, and functional city facilities.

**Department Summary**

<b>Budget Summary</b>	<b>Actual 2015/16</b>	<b>Revised Budget 2016/17</b>	<b>Adopted Budget 2017/18</b>	<b>Adopted Budget 2018/19</b>
Salaries & Benefits	6,760,009	6,895,529	7,540,565	7,892,508
Operations & Maintenance	13,189,875	16,482,504	16,710,851	17,010,572
Capital Outlay	10,702,254	10,328,177	7,046,260	1,175,000
<b>Total Budget (gross)</b>	<b>30,652,138</b>	<b>33,706,211</b>	<b>31,297,676</b>	<b>26,078,080</b>
Interfund Charges	486,461	540,033	620,404	653,644
<b>Total Budget (net)</b>	<b>31,138,600</b>	<b>34,246,244</b>	<b>31,918,080</b>	<b>26,731,724</b>

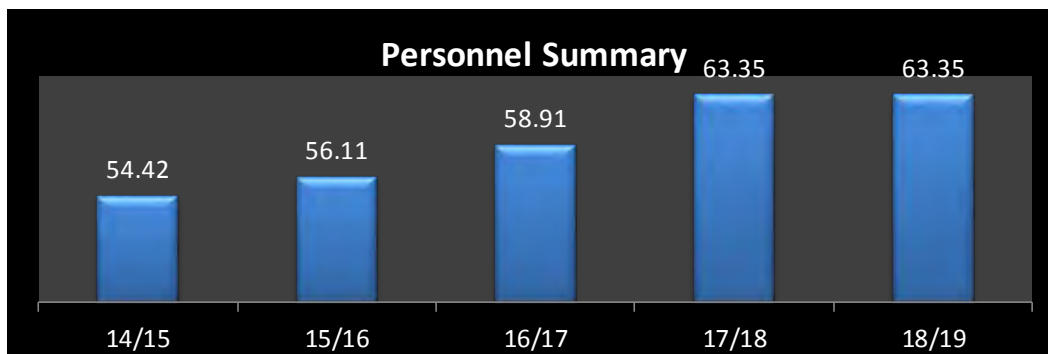


<b>Expenditure Summary (gross)</b>	<b>Actual 2015/16</b>	<b>Revised Budget 2016/17</b>	<b>Adopted Budget 2017/18</b>	<b>Adopted Budget 2018/19</b>
Public Works Administration	502,911	509,893	526,176	555,773
Engineering Services	1,667,802	1,749,551	1,836,765	1,907,082
Street Maintenance	1,017,886	1,033,487	1,161,832	1,194,960
Concrete Repair	413,249	450,403	588,296	596,772
Park Maintenance	1,627,615	1,851,473	1,977,646	2,010,088
Street Tree Maintenance	462,858	480,377	491,969	497,009
Gas Tax	340,550	410,000	300,000	300,000
Measure M Admin	612,128	672,410	671,282	670,056
Traffic Impact Fee Administration	4,886	2,700	2,700	2,700
Municipal Lighting	900,510	937,100	939,339	942,561
Drainage District	135	250	150	150
Capital Projects	7,288,233	6,971,428	5,378,960	-
Water Utility Administration	861,241	966,651	996,184	1,033,755
Utility Production & Supply	7,608,342	8,032,413	8,557,126	8,858,259
System Maintenance	1,887,436	1,942,805	1,921,470	1,987,448
Utility Conservation	118,948	211,442	423,846	290,612
Utility Capital Projects	891,288	3,207,307	1,523,300	1,175,000
Motor Pool	2,280,493	1,853,801	1,796,061	1,858,282
Building Maintenance	2,165,627	2,422,720	2,204,574	2,197,573
<b>Expenditure Total</b>	<b>30,652,138</b>	<b>33,706,211</b>	<b>31,297,676</b>	<b>26,078,080</b>

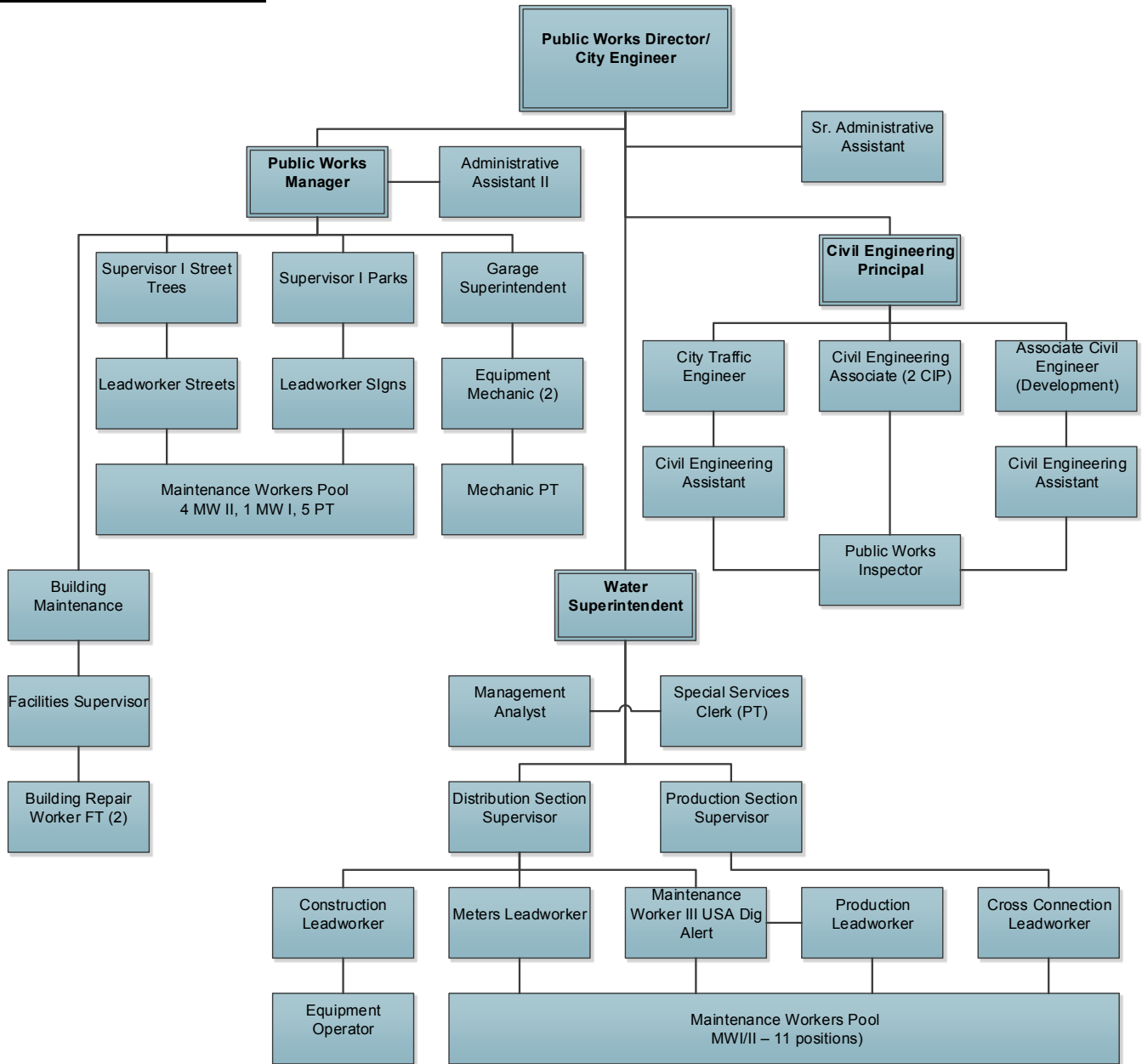


<b>Fund Summary</b>	<b>Actual 2015/16</b>	<b>Revised Budget 2016/17</b>	<b>Adopted Budget 2017/18</b>	<b>Adopted Budget 2018/19</b>
General Fund (100)	4,120,635	4,476,073	4,920,965	5,056,190
Gas Tax Fund (210)	1,252,520	1,335,029	1,268,553	1,294,459
Measure M Fund (211)	721,792	783,524	787,361	789,018
Traffic Impact Fund (216)	54,886	52,700	52,700	52,700
Municipal Lighting Fund (220)	931,510	968,100	970,339	973,561
Drainage District Fund (270)	135	250	150	150
Capital Improvements Projects (400)	7,288,233	6,971,428	5,378,960	0
Water Utility Fund (600)	10,826,070	11,423,837	11,970,867	12,390,535
Utility Conservation Fund (601)	118,948	211,442	423,846	290,612
Utility Capital Projects Fund (602)	891,288	3,207,307	1,523,300	1,175,000
Equipment Replacement Fund (700)	2,280,493	1,853,801	1,796,061	1,858,282
Government Buildings Fund (770)	2,165,627	2,422,720	2,204,574	2,197,573

<b>Personnel Summary</b>	<b>Actual 2015/16</b>	<b>Revised Budget 2016/17</b>	<b>Adopted Budget 2017/18</b>	<b>Adopted Budget 2018/19</b>
Full Time Personnel	52.00	53.00	56.00	56.00
Part Time Personnel (FTE)	4.11	5.91	7.35	7.35



**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**

- Implementation of updated General Plan
- Initiate project to update Zoning Code for consistency with new General Plan
- Complete Sign Code update and hold hearings for adoption
- Provide quality service to over 4,000 customers annually at front counter

**Challenges**

- Maintain high service levels with staffing limitations
- Ensure the General Plan update is implemented 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
- Complete a Zoning Code update for consistency with new 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.

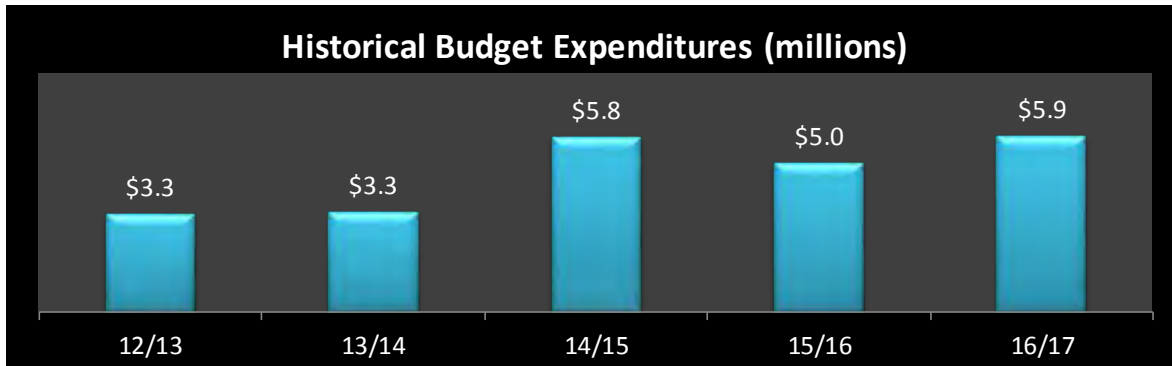
**CAPITAL PROJECTS FUNDS**

**CAPITAL PROJECTS FUND – 400**

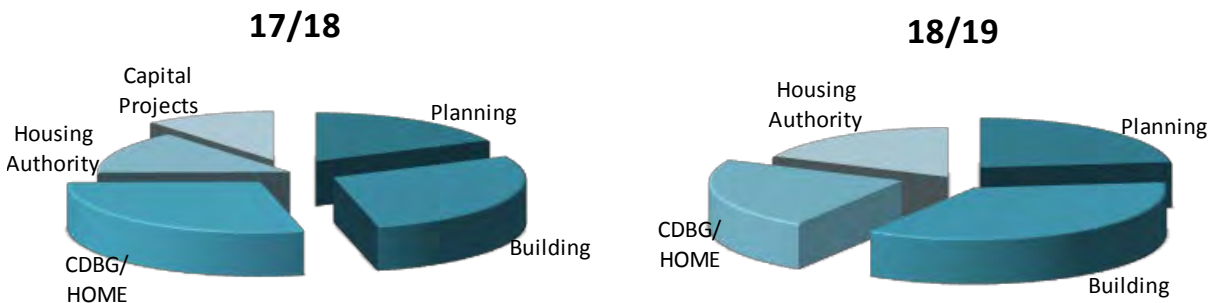
**Capital Projects:** Accounts for expenditures related to capital projects and multiyear programs for CDBG and Community Development projects.

**Department Summary**

	<b>Actual</b>	<b>Revised</b>	<b>Adopted</b>	<b>Adopted</b>
	<b>2015/16</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
<b>Budget Summary</b>	<b>2016/17</b>	<b>2017/18</b>	<b>2018/19</b>	<b>2018/19</b>
Salaries & Benefits	2,157,833	2,138,436	2,366,079	2,510,040
Operations & Maintenance	1,966,241	2,378,150	2,060,000	1,604,137
Capital Outlay	841,301	1,350,284	550,000	-
<b>Total Budget (gross)</b>	<b>4,965,374</b>	<b>5,866,870</b>	<b>4,976,079</b>	<b>4,114,177</b>
Interfund Charges	-	-	-	-
<b>Total Budget (net)</b>	<b>4,965,374</b>	<b>5,866,870</b>	<b>4,976,079</b>	<b>4,114,177</b>

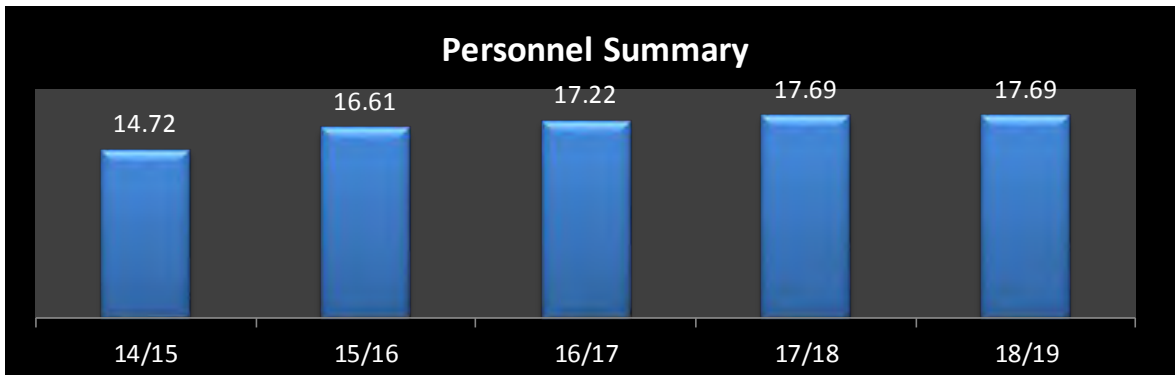


<b>Expenditure Summary</b>	<b>Actual 2015/16</b>	<b>Revised Budget 2016/17</b>	<b>Adopted Budget 2017/18</b>	<b>Adopted Budget 2018/19</b>
Planning	871,940	863,804	892,198	955,831
Building	1,173,118	1,210,962	1,414,536	1,469,413
CDBG	626,822	711,554	699,120	713,178
HOME Housing	499,100	729,401	717,842	227,500
Housing Authority	953,094	1,200,865	702,383	748,255
Capital Projects	841,301	1,150,284	550,000	-
<b>Expenditure Total</b>	<b>4,965,374</b>	<b>5,866,870</b>	<b>4,976,079</b>	<b>4,114,177</b>

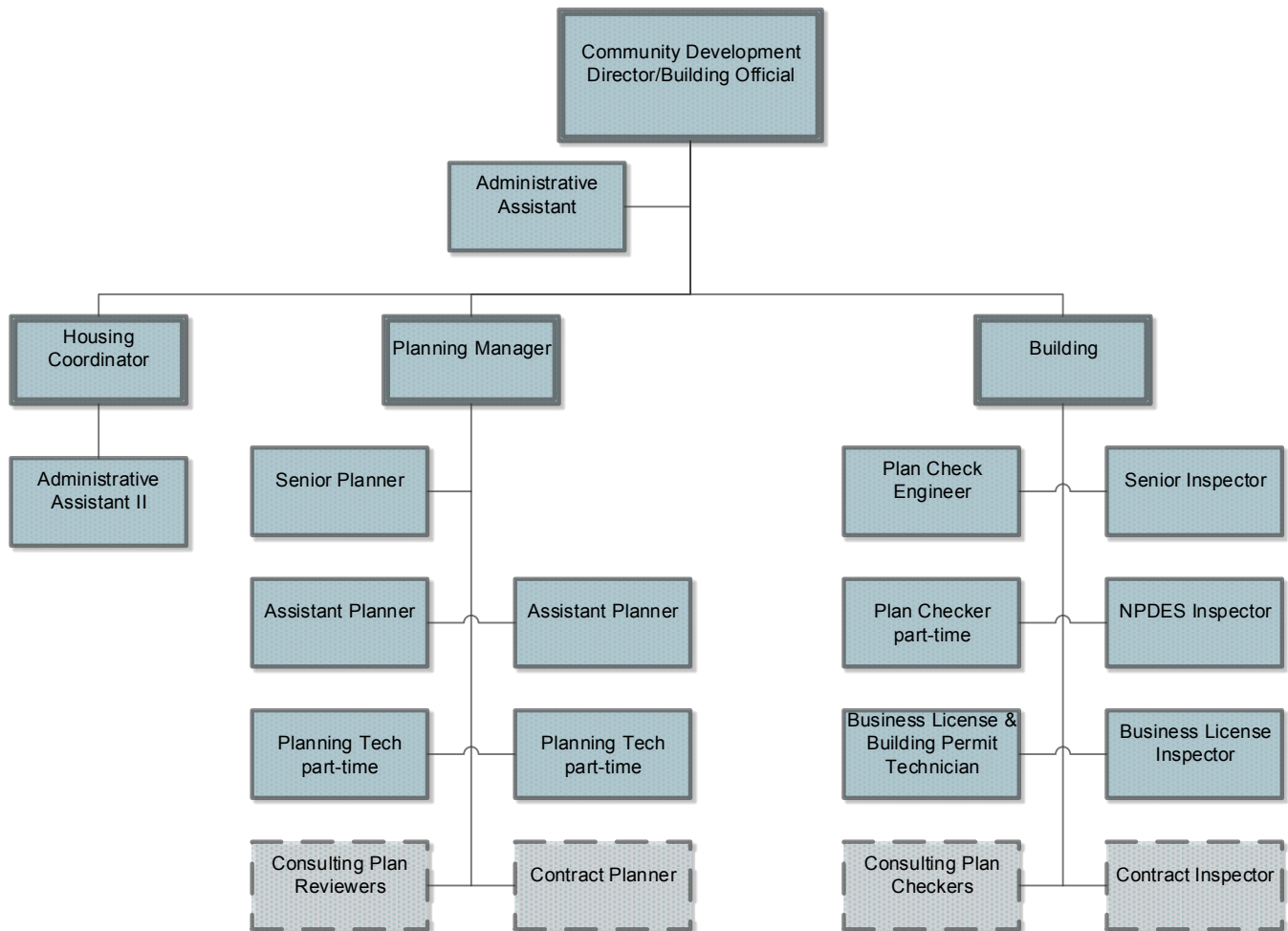


<b>Fund Summary</b>	<b>Actual 2015/16</b>	<b>Revised Budget 2016/17</b>	<b>Adopted Budget 2017/18</b>	<b>Adopted Budget 2018/19</b>
General Fund (100)	2,045,058	2,074,766	2,306,734	2,425,244
Housing/Community Development (240)	626,822	711,554	699,120	713,178
HCD HOME Housing Fund (242)	499,100	729,401	717,842	227,500
Housing Authority (245)	953,094	1,200,865	702,383	748,255
Capital Projects Fund (400)	841,301	1,150,284	550,000	-

<b>Personnel Summary</b>	<b>Actual 2015/16</b>	<b>Revised Budget 2016/17</b>	<b>Adopted Budget 2017/18</b>	<b>Adopted Budget 2018/19</b>
Full Time Personnel	12.00	12.00	13.00	13.00
Part Time Personnel (FTE)	4.61	5.22	4.69	4.69



**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**

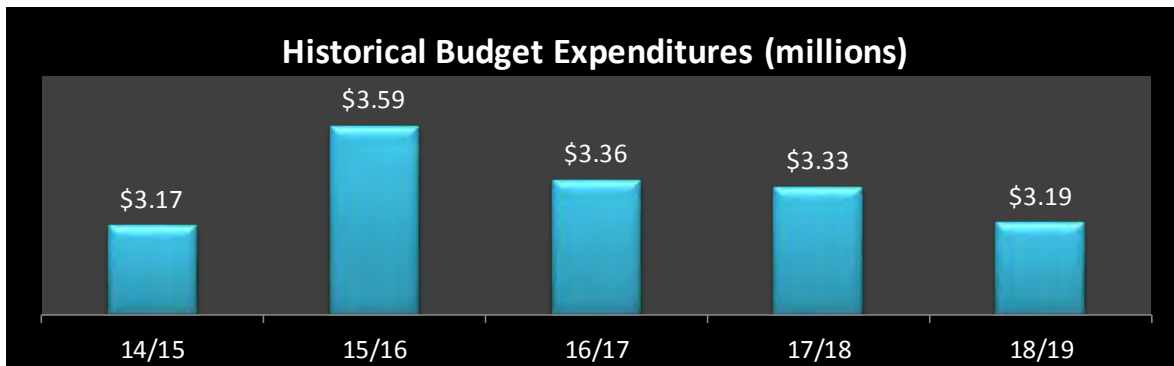
**Project SHUE:** To utilize the wisdom of our senior community by providing an after school intergenerational program assisting at-risk students achieve success in school, thus becoming productive members in our community.

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

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

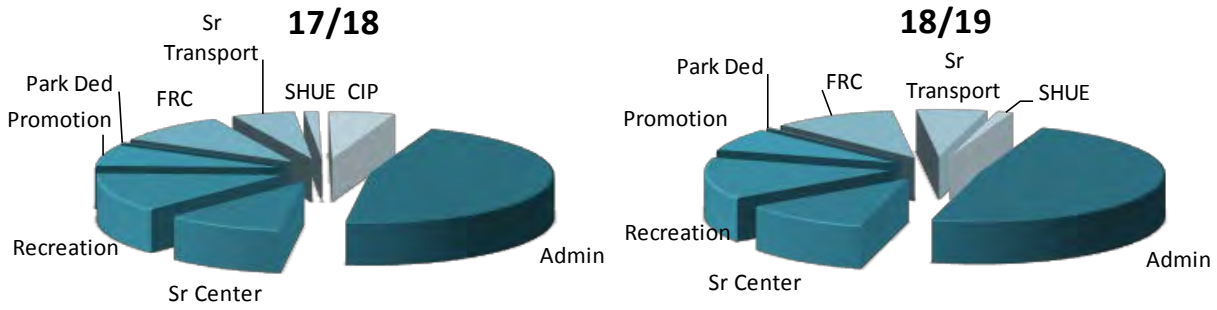
**Department Summary**

<b>Budget Summary</b>	<b>Actual 2015/16</b>	<b>Revised Budget 2016/17</b>	<b>Adopted Budget 2017/18</b>	<b>Adopted Budget 2018/19</b>
Salaries & Benefits	1,436,940	1,564,668	1,563,275	1,639,017
Operations & Maintenance	1,400,154	1,447,737	1,575,519	1,546,219
Capital Outlay	754,694	350,990	195,000	-
<b>Total Budget (gross)</b>	<b>3,591,789</b>	<b>3,363,395</b>	<b>3,333,794</b>	<b>3,185,236</b>
Interfund Charges	-	-	-	-
<b>Total Budget (net)</b>	<b>3,591,789</b>	<b>3,363,395</b>	<b>3,333,794</b>	<b>3,185,236</b>



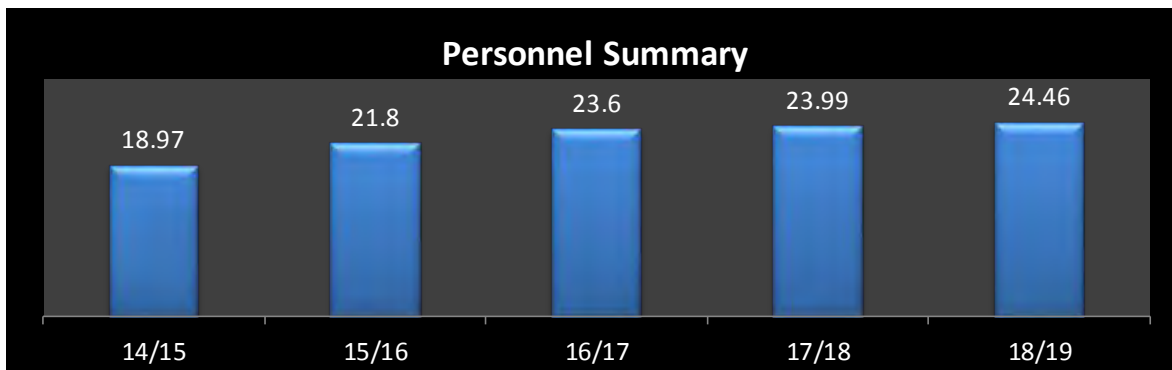
<b>Expenditure Summary</b>	<b>Actual 2015/16</b>	<b>Revised Budget 2016/17</b>	<b>Adopted Budget 2017/18</b>	<b>Adopted Budget 2018/19</b>
Community Services Administration	1,334,607	1,378,887	1,549,998	1,547,962
Senior Center	259,654	329,228	345,191	355,786
Recreation Services	404,091	453,533	440,613	448,588
Park Dedication	214,944	204,000	237,880	239,880
Community Promotion	51,434	5,500	5,750	5,750
Family Resource Center	335,292	337,579	333,139	348,211
Senior Transportation	201,094	264,270	184,097	196,933
Project SHUE	35,979	39,408	42,126	42,126
Capital Projects	754,694	350,990	195,000	-
<b>Expenditure Total</b>	<b>3,591,789</b>	<b>3,363,395</b>	<b>3,333,794</b>	<b>3,185,236</b>



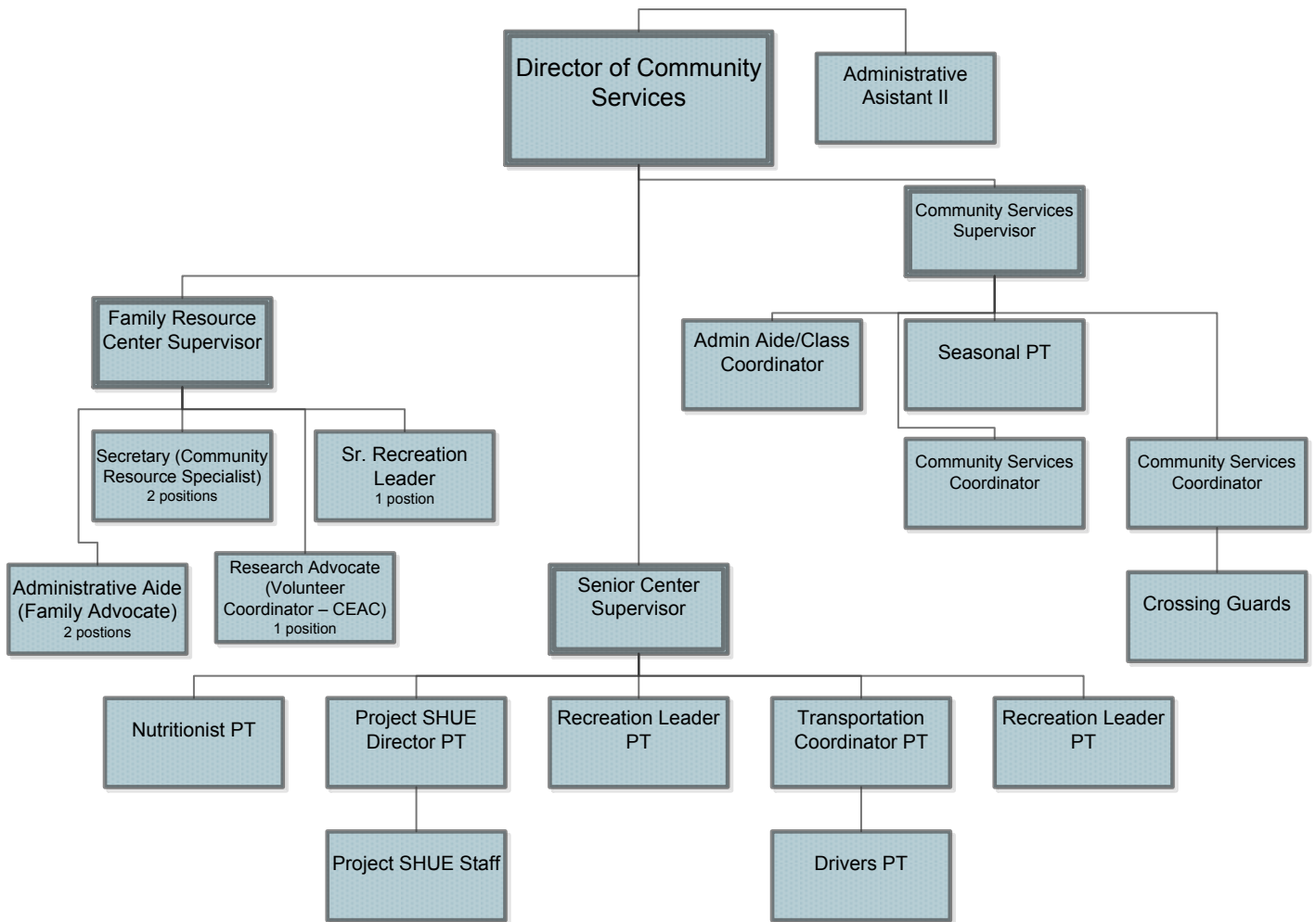


<b>Fund Summary</b>	<b>Actual 2015/16</b>	<b>Revised Budget 2016/17</b>	<b>Adopted Budget 2017/18</b>	<b>Adopted Budget 2018/19</b>
General Fund (100)	2,213,296	2,365,648	2,573,682	2,592,216
Park Dedication Fund (200)	51,434	5,500	5,750	5,750
Community Services Grant Fund (275)	335,292	337,579	333,139	348,211
Senior Transportation Fund (290)	201,094	264,270	184,097	196,933
Project SHUE Fund (295)	35,979	39,408	42,126	42,126
Capial Projects (400)	754,694	350,990	195,000	-

<b>Personnel Summary</b>	<b>Actual 2015/16</b>	<b>Revised Budget 2016/17</b>	<b>Adopted Budget 2017/18</b>	<b>Adopted Budget 2018/19</b>
Full Time Personnel	7.00	7.00	7.00	7.00
Part Time Personnel (FTE)	14.80	16.60	16.99	17.46



**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 June 28, 2017 as part of the Fiscal Year 2017-19 budget process. The capital budget for FY 2017-18 consists of 38 new capital improvement projects and funding allocations to new and continuing projects totaling \$9.5 million in funding. The capital budget for FY 2018-19 consists of 5 new capital improvement projects and funding allocations to new and continuing projects totaling \$2.9 million in funding. Additional 2018-19 projects will be requested when the budget is reviewed and amended in early 2018. 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 over 100 active projects and funding allocations, with total authorized funding of \$94.5 million (including the FY 2017-18 capital budget allocations of \$9.5 million) of which \$57.3 million has been expended and \$37.2 million remains to be spent.

#### **CIP Development:**

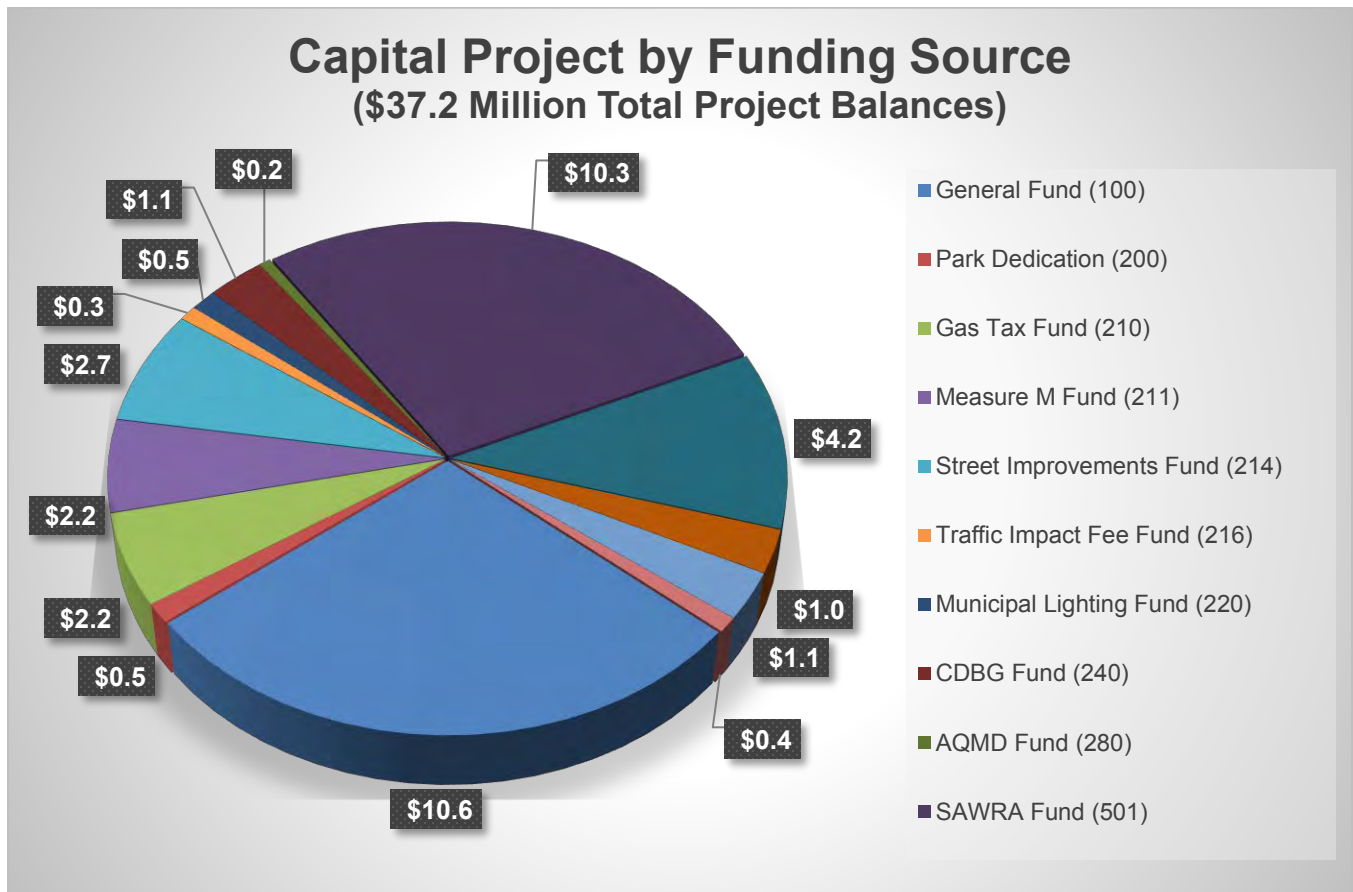
Though coordinated by the finance staff, the development of the Capital Improvement Plan is a cooperative effort between the various departments involved in the planning and implementation of the respective projects. Departments submitting the proposed capital projects initially prioritize them according 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 2017-18 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 38 new projects in the FY 2017-18 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:

General Fund \$10,575,214

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

Successor Agency to the Westminster Redevelopment Agency Fund \$10,253,735

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.

# MULTI-YEAR CAPITAL IMPROVEMENT PLAN AND CAPITAL BUDGET

FY 2017 – 2019

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Water Utility Fund \$4,176,993

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.

Street Improvements Projects Fund \$2,684,621

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 \$2,175,262

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.

Measure M Fund \$2,173,849

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.

Information Systems and Equipment Fund \$1,123,431

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

CDBG Projects \$1,109,193

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

Equipment Replacement Fund \$1,019,723

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

Municipal Lighting Fund \$499,422

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

Park Dedication Fund \$452,162

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.

# MULTI-YEAR CAPITAL IMPROVEMENT PLAN AND CAPITAL BUDGET

FY 2017 – 2019

Government Buildings \$354,300

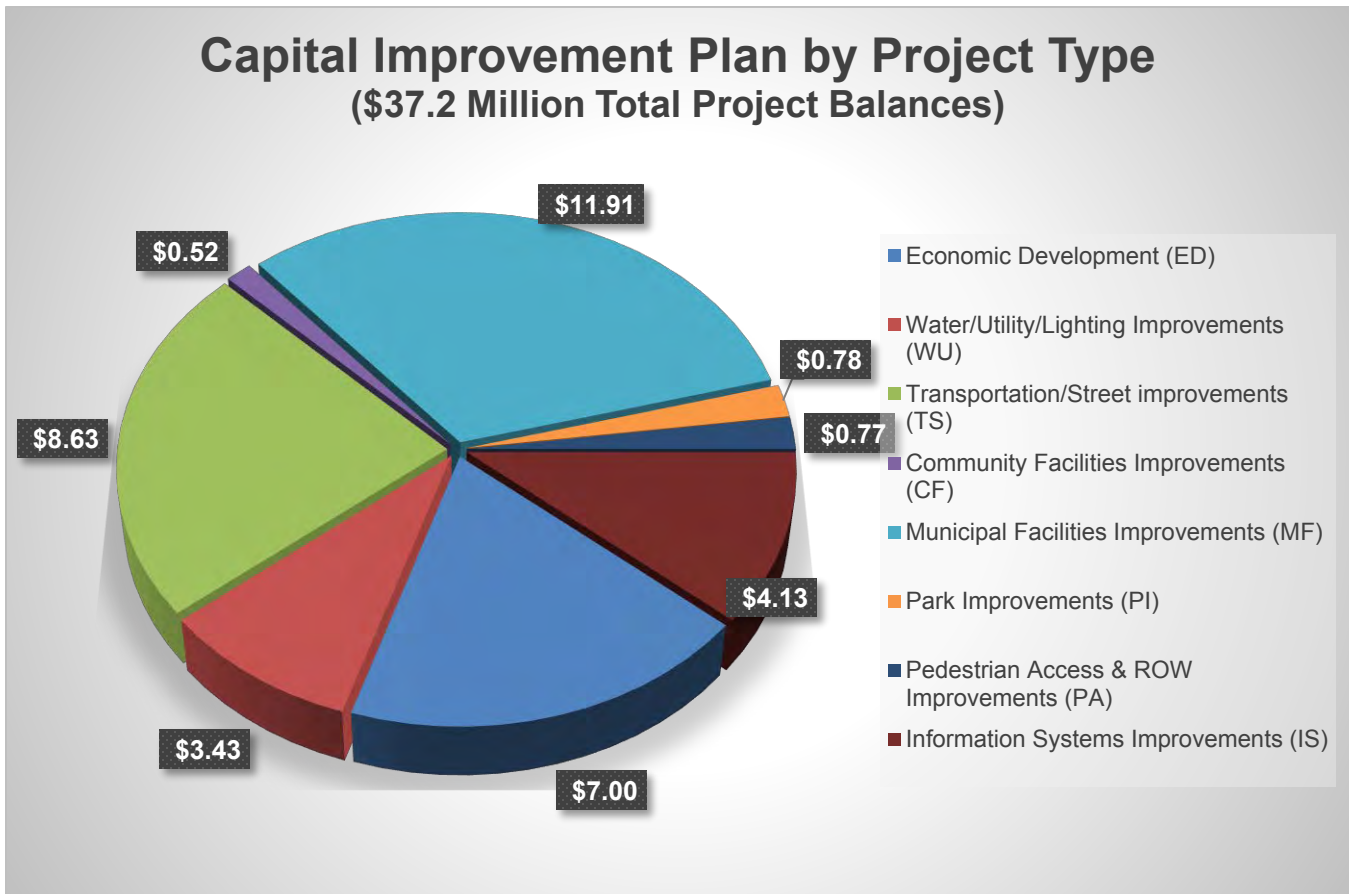
Improvements to City Buildings funded through department charges. Projects include roofing, doors, floor replacement, energy management system upgrades, HVAC improvements, lighting upgrades, painting and plumbing.

Traffic Impact Fee Fund \$342,750

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.

AQMD Fund \$226,147

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 CAPITAL BUDGET

FY 2017 – 2019

## Project Type Descriptions:

### Municipal Facilities Improvement Projects (MF) \$11,912,704

This project category includes the construction of the City's police complex upgrades, and the Civic Center parking structure. Projects also include the city-wide vehicle and equipment replacement program and maintenance and repairs of City owned buildings.

### Transportation and Street Improvement Projects (TS) \$8,628,718

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.

### Economic Development Projects (ED) \$6,999,749

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.

### Information Systems Improvements (IS) \$4,126,402

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

### Water/Utility/Lighting Improvement Projects (WU) \$3,430,318

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) \$775,591

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.

### Pedestrian Access & ROW Improvements (PA) \$771,508

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

### Community Facilities Improvements (CF) \$521,812

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

# MULTI-YEAR CAPITAL IMPROVEMENT PLAN AND CAPITAL BUDGET

FY 2017 – 2019

Project Number	Project Description	2016-17 Expenses	Life to Date Expenses	Project Balance	Existing Approp.	2017-18 Budget	Total Budget	Project Type
<b>FUNDED PROJECTS</b>								
<b>Information Systems projects:</b>								
14502-034202	Network infrastructure upgrade	-	115,846	4,857	120,703	-	120,703	IS
14502-034204	PD IT Replacement	-	1,017,142	501,526	1,518,668	-	1,518,668	IS
14502-084200	City wide document management system	57,178	414,160	123,840	538,000	-	538,000	IS
14502-174200	Technology replacement	6,792	6,792	493,208	250,000	250,000	500,000	IS
	<b>subtotal</b>	<b>63,970</b>	<b>1,553,940</b>	<b>1,123,431</b>	<b>2,427,371</b>	<b>250,000</b>	<b>2,677,371</b>	
<b>AQMD Projects:</b>								
14802-171400	Electrical Charging Stations	187,850	187,850	42,150	230,000	-	230,000	TS
14802-171401	Project V	16,003	16,003	183,997	200,000	-	200,000	TS
	<b>subtotal</b>	<b>203,853</b>	<b>203,853</b>	<b>226,147</b>	<b>430,000</b>	<b>-</b>	<b>430,000</b>	
<b>CDBG projects:</b>								
16510-151601	CDBG Boys & Girls Club Improvements	14,608	36,776	213,224	250,000	-	250,000	CF
16510-171600	CDBG Street Improvement Project	-	-	287,381	287,381	-	287,381	TS
16510-171601	Senior Center Rehabilitation	16,412	16,412	58,588	75,000	-	75,000	CF
16510-181600	CDBG Street Improvement Project 17/18	-	-	300,000	-	300,000	300,000	TS
16510-181601	Adult Exercise Equipment	-	-	250,000	-	250,000	250,000	CF
	<b>subtotal</b>	<b>31,020</b>	<b>53,188</b>	<b>1,109,193</b>	<b>612,381</b>	<b>550,000</b>	<b>1,162,381</b>	
<b>SAWRA projects:</b>								
18001-101801	Parking Structure	-	17,865,571	3,549,824	21,415,395	-	21,415,395	MF
18001-111813	Land acquisition-economic dev (2011 BT 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	3,715	2,329,971	1,218	2,331,189	-	2,331,189	TS
	<b>subtotal</b>	<b>3,715</b>	<b>24,992,849</b>	<b>10,253,735</b>	<b>35,246,584</b>	<b>-</b>	<b>35,246,584</b>	
<b>General City projects:</b>								
20002-160000	Police Complex upgrades/imprvs (2009 Bonds)	51,643	51,643	6,988,857	7,040,500	-	7,040,500	MF
20002-18000	City-wide street improvements	-	-	1,500,000	-	1,500,000	1,500,000	TS
	<b>subtotal</b>	<b>51,643</b>	<b>51,643</b>	<b>8,488,857</b>	<b>7,040,500</b>	<b>1,500,000</b>	<b>8,540,500</b>	
<b>Police projects:</b>								
31002-073001	State of California CPE 9-1-1 Funds	12,211	535,665	164,335	700,000	-	700,000	IS
31002-153000	800MHz System - PD	1,937,687	2,063,049	1,017,931	3,080,980	-	3,080,980	IS
31002-163000	IT CIP upgrades/replacement	-	19,985	607,035	627,020	-	627,020	IS
	<b>subtotal</b>	<b>1,949,898</b>	<b>2,618,699</b>	<b>1,789,301</b>	<b>4,408,000</b>	<b>-</b>	<b>4,408,000</b>	
<b>Street projects - Measure M :</b>								
55026-132602	Dillow/Moran Filtarra 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)	-	431,855	336,895	768,750	-	768,750	TS
55026-142601	Rancho Road widening - design (M2)	-	35,676	3,284	38,960	-	38,960	TS
55026-142603	City wide street improvements (M2)	5,149	1,148,220	3,764	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)	61	3,261	739	4,000	-	4,000	TS
55026-152603	City wide street improvements (M2 \$807,800 & 2103 \$985,724)	-	729,052	728,948	808,000	650,000	1,458,000	TS
55026-152604	City-wide catch basin screen (OCTA ECP)	-	168,929	31,071	200,000	-	200,000	TS
55026-152605	Bus Stop improvements (Project W)	9,334	40,844	9,156	50,000	-	50,000	TS
55026-162601	Bolsa/Magnolia improvements (M2 \$375,000 OCTA ICE \$875,000)	460,763	1,159,276	90,724	1,250,000	-	1,250,000	TS
55026-172600	Westminster Blvd. improvements (Goldenwest to Edwards) (M2 \$680,000, OCTA APM)	1,180,000	1,180,000	-	1,180,000	-	1,180,000	TS
55026-172601	City-wide Catch Basin Screen FY 16/17 (ECP)	-	-	87,000	87,000	-	87,000	TS
55026-172602	Beach Blvd. median irrigation modernization I-405 to Westminster (OCTA ECP)	-	-	200,000	200,000	-	200,000	WU
55026-182600	Beach Blvd. median and curb inlet improvements - construction (ECP)	-	-	374,000	-	374,000	374,000	TS
55026-182601	Premier and Barney Storm Drain System Improvements - construction (ECP)	-	-	140,000	-	140,000	140,000	WU
	<b>subtotal</b>	<b>1,655,307</b>	<b>4,920,113</b>	<b>2,173,849</b>	<b>5,929,962</b>	<b>1,164,000</b>	<b>7,093,962</b>	
<b>Traffic Impact projects:</b>								
55031-073100	Traffic signal installation-Hoover & 21st St (TIF)	-	7,381	183,169	190,550	-	190,550	TS
55031-123100	Goldenwest Traffic Signal Synchronization	-	17,283	2,717	20,000	-	20,000	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
	<b>subtotal</b>	<b>-</b>	<b>24,664</b>	<b>342,750</b>	<b>367,414</b>	<b>-</b>	<b>367,414</b>	

# MULTI-YEAR CAPITAL IMPROVEMENT PLAN AND CAPITAL BUDGET

FY 2017 – 2019

Project Number	Project Description	2016-17 Expenses	Life to Date Expenses	Project Balance	Existing Approp.	2017-18 Budget	Total Budget	Project Type
	<b>Gas Tax projects:</b>							
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	82,908	347,447	117,092	364,539	100,000	464,539	TS
55036-143602	City-wide striping	25,894	76,276	73,724	120,000	30,000	150,000	TS
55036-163600	City-wide street improvements (GT)	55,131	519,823	942,471	854,294	608,000	1,462,294	TS
55036-173600	Westminster Blvd. Improvements (Goldenwest to Edwards) (GT)	95,000	95,000	-	95,000	-	95,000	TS
55036-173601	Garden Grove Blvd. Improvements (Goldenwest to Edwards) (ATP)	-	-	330,000	330,000	-	330,000	TS
55036-183600	Mendez Historic Trail & Green Street Bikeway - design only (GT)	-	-	20,000	-	20,000	20,000	PA
55036-183601	Premier and Barney Storm Drain System Improvements - construction (GT)	-	-	35,000	-	35,000	35,000	WU
55036-183602	Westminster Blvd. Street Improvements - Newland to Magnolia (RMRA)	-	-	542,000	-	542,000	542,000	TS
	<b>subtotal</b>	<b>258,933</b>	<b>2,255,337</b>	<b>2,175,262</b>	<b>3,095,599</b>	<b>1,335,000</b>	<b>4,430,599</b>	
	<b>Street Improvement projects:</b>							
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)	8,799	665,467	90,533	756,000	-	756,000	TS
55037-153702	City-wide street improvements (M2 \$807,800 & 2103 \$985,724)	-	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	-	575,700	TS
55037-163701	Traffic Signal Modifications - Construction Westminster/Olive (HSIP \$144,000 & TIF	144,000	144,000	-	144,000	-	144,000	TS
55037-183700	Mendez Historic Trail & Green Street Bikeway - design only (UG)	-	-	292,000	-	292,000	292,000	PA
55037-183701	Westminster Nature Activity Trail Phase 1 - design only (UG)	-	-	285,000	-	285,000	285,000	PA
55037-183702	I-405 Improvements Roadway/Traffic Oversight (Cooperative Agreement C-5-3615)	-	-	826,000	-	826,000	826,000	TS
55037-183703	I-405 Improvements Utility Oversight	-	-	670,960	-	670,960	670,960	TS
	<b>subtotal</b>	<b>728,499</b>	<b>2,330,389</b>	<b>2,684,621</b>	<b>2,941,050</b>	<b>2,073,960</b>	<b>5,015,010</b>	
	<b>Water utility projects:</b>							
80060-105502	Water Conservation/improvements (80060)	14,010	493,900	62,432	556,332	-	556,332	WU
55502-115502	Well site security	13,865	50,530	14,370	56,600	8,300	64,900	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	392,716	1,747,183	671,363	1,993,546	425,000	2,418,546	WU
55502-125501	Replace small disinfection units	-	326,367	76,663	403,030	-	403,030	WU
55502-135500	Well maintenance and repair	48,678	914,677	565,323	1,230,000	250,000	1,480,000	WU
55502-135502	City-wide water line improvements	281,457	5,151,134	873,866	5,225,000	800,000	6,025,000	WU
55502-155500	New SCADA computer/Software upgrades to current operating systems	43,330	76,399	1,213,670	1,290,069	-	1,290,069	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
55502-185500	Westminster Nature Activity Trail Phase 1 - design only (water)	-	-	40,000	-	40,000	40,000	PA
55502-185501	Beach Blvd. median and curb inlet improvements - construction (conservation)	-	-	94,000	-	94,000	94,000	TS
	<b>subtotal</b>	<b>794,056</b>	<b>8,924,884</b>	<b>4,176,993</b>	<b>11,484,577</b>	<b>1,617,300</b>	<b>13,101,877</b>	

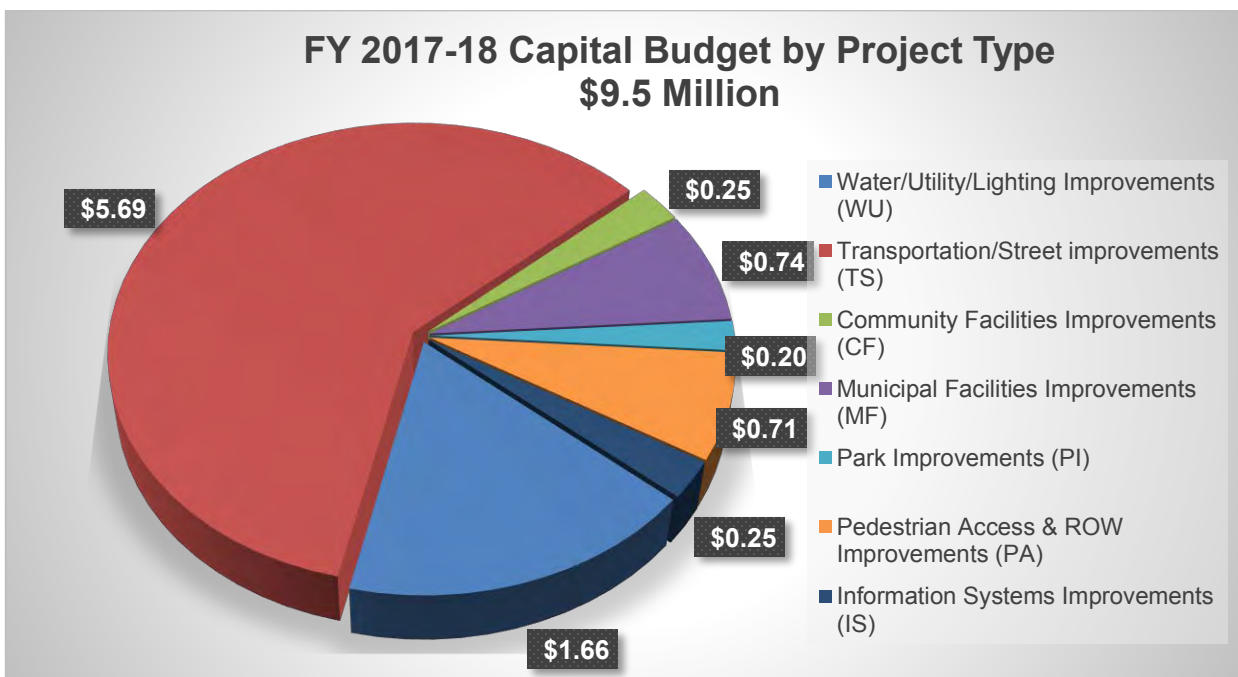
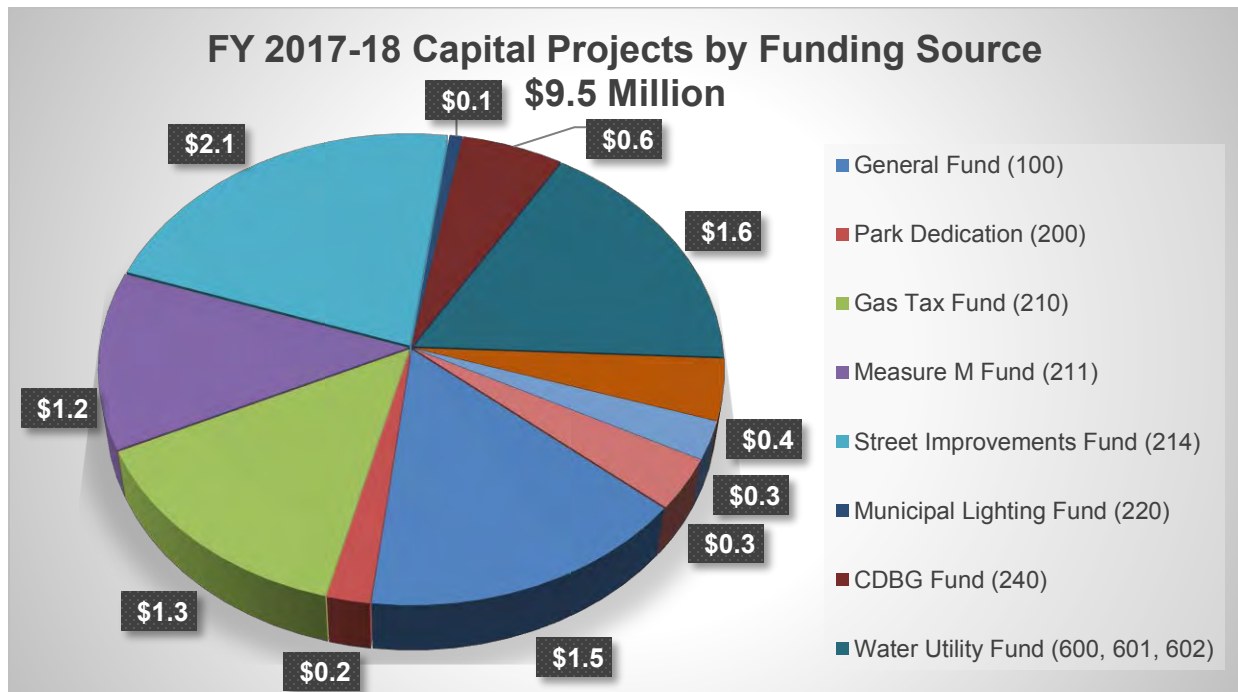
# MULTI-YEAR CAPITAL IMPROVEMENT PLAN AND CAPITAL BUDGET

FY 2017 – 2019

Project Number	Project Description	2016-17 Expenses	Life to Date Expenses	Project Balance	Existing Approp.	2017-18 Budget	Total Budget	Project Type
	<b>Motor Pool projects:</b>							
58002-934401	Remediation Project	454	969,715	34,098	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	72,463	1,370,848	976,978	1,947,826	400,000	2,347,826	MF
	<b>subtotal</b>	<b>72,917</b>	<b>2,345,563</b>	<b>1,019,723</b>	<b>2,965,286</b>	<b>400,000</b>	<b>3,365,286</b>	
	<b>Street &amp; safety lighting projects:</b>							
59502-115900	Decorative streetlight for Bolsa Undergrounding project from Magnolia to	-	149,564	30,436	180,000	-	180,000	WU
59502-135900	Street lighting retrofit Westminster Blvd. between Bolsa Chica and Bushard	-	124,443	75,557	200,000	-	200,000	WU
59502-145900	Park improvements - Lighting	2,148	1,835,102	224,937	2,060,039	-	2,060,039	PI
59502-155900	Hoover St walking & biking trail improvements	4,645	1,801,508	98,492	1,900,000	-	1,900,000	PI
59502-185900	Mendez Historic Trail & Green Street Bikeway	-	-	30,000	-	30,000	30,000	PA
59502-185901	Westminster Nature Activity Trail Phase 1 -	-	-	40,000	-	40,000	40,000	PA
	<b>subtotal</b>	<b>6,793</b>	<b>3,910,617</b>	<b>499,422</b>	<b>4,340,039</b>	<b>70,000</b>	<b>4,410,039</b>	
	<b>Community Development projects:</b>							
60002-026000	Code Enforcement Grant Funds	168	8,556	6,321	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	10,076	32,915	42,085	75,000	-	75,000	ED
60002-146000	General Plan & Implementation Measures	232,456	1,225,585	224,415	1,450,000	-	1,450,000	ED
	<b>subtotal</b>	<b>242,700</b>	<b>1,307,821</b>	<b>297,056</b>	<b>1,604,877</b>	<b>-</b>	<b>1,604,877</b>	
	<b>Building Maintenance projects:</b>							
75502-127500	Senior Center - sound & audio system	-	24,587	9,113	33,700	-	33,700	MF
75502-157502	Door upgrade at Senior Center	7,534	7,534	5,274	12,808	-	12,808	MF
75502-167500	Lighting for garage at New Yard	-	18,997	1,244	20,241	-	20,241	MF
75502-177501	Rose Center Kitchen Floor	17,589	17,589	2,411	20,000	-	20,000	MF
75502-177503	Rose Center Emergency Management System	59,742	59,742	258	60,000	-	60,000	MF
75502-187500	Roof repair - City Hall, Sr Center, Station #64	-	-	35,000	-	35,000	35,000	MF
75502-187501	Air conditioning units at City Hall, Sr Center	-	-	30,000	-	30,000	30,000	MF
75502-187502	Chillers at the Rose Center	-	-	30,000	-	30,000	30,000	MF
75502-187503	Flooring and wall repair - East West Room	-	-	30,000	-	30,000	30,000	MF
75502-187504	Building Integrity projects	-	-	211,000	-	211,000	211,000	MF
	<b>subtotal</b>	<b>84,865</b>	<b>128,449</b>	<b>354,300</b>	<b>146,749</b>	<b>336,000</b>	<b>482,749</b>	
	<b>Park Dedication projects:</b>							
76502-057603	Court resurfacing	13,200	51,602	1,198	52,800	-	52,800	PI
76502-087602	Park projects contingency	44,386	639,698	11,018	650,716	-	650,716	PI
76502-107600	Irrigation systems at various parks	-	8,158	19,762	27,920	-	27,920	PI
76502-147600	Refurbish sandboxes at all city parks	1,852	2,800	37,200	40,000	-	40,000	PI
76502-147601	FRC Renovation	1,535	374,867	133	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	-	44,495	5,505	50,000	-	50,000	PI
76502-157602	Hoover St walking & biking trail improvements	25,120	577,919	72,081	650,000	-	650,000	PI
76502-177600	City-wide park maintenance	7,735	9,735	265	10,000	-	10,000	PI
76502-187600	Freedom Park renovations	-	-	40,000	-	40,000	40,000	PI
76502-187601	Liberty Park improvements	-	-	60,000	-	60,000	60,000	PI
76502-187602	Sigler Park improvements	-	-	20,000	-	20,000	20,000	PI
76502-187603	Cascade Park improvements	-	-	35,000	-	35,000	35,000	PI
76502-187604	Elden Gillespie Park improvements	-	-	5,000	-	5,000	5,000	PI
76502-187605	Bolsa Chica Park improvements	-	-	10,000	-	10,000	10,000	PI
76502-187606	Automate 3 ball field lighting systems	-	-	25,000	-	25,000	25,000	PI
	<b>subtotal</b>	<b>93,828</b>	<b>1,709,274</b>	<b>452,162</b>	<b>1,966,436</b>	<b>195,000</b>	<b>2,161,436</b>	
	<b>Total funded projects</b>	<b>6,241,997</b>	<b>57,331,283</b>	<b>37,166,802</b>	<b>85,006,825</b>	<b>9,491,260</b>	<b>94,498,085</b>	
	<b>Distribution by Funds:</b>							
General Fund (100)		2,244,241	3,978,163	10,575,214	13,053,377	1,500,000	14,553,377	
Park Dedication (200)		93,828	1,709,274	452,162	1,966,436	195,000	2,161,436	
Gas Tax Fund (210)		258,933	2,255,337	2,175,262	3,095,599	1,335,000	4,430,599	
Measure M Fund (211)		1,655,307	4,920,113	2,173,849	5,929,962	1,164,000	7,093,962	
Street Improvements Fund (214)		728,499	2,330,389	2,684,621	2,941,050	2,073,960	5,015,010	
Traffic Impact Fee Fund (216)		-	24,664	342,750	367,414	-	367,414	
Municipal Lighting Fund (220)		6,793	3,910,617	499,422	4,340,039	70,000	4,410,039	
CDBG Fund (240)		31,020	53,188	1,109,193	612,381	550,000	1,162,381	
AQMD Fund (280)		203,853	203,853	226,147	430,000	-	430,000	
SAWRA Fund (501)		3,715	24,992,849	10,253,735	35,246,584	-	35,246,584	
Water Utility Fund (600, 601, 602)		794,056	8,924,884	4,176,993	11,484,577	1,617,300	13,101,877	
Equipment Replacement Fund (700)		72,917	2,345,563	1,019,723	2,965,286	400,000	3,365,286	
Computer Equip. Replacement Fund (760)		63,970	1,553,940	1,123,431	2,427,371	250,000	2,677,371	
Government Buildings Fund (770)		84,865	128,449	354,300	146,749	336,000	482,749	
	<b>Total funded projects</b>	<b>6,241,997</b>	<b>57,331,283</b>	<b>37,166,802</b>	<b>85,006,825</b>	<b>9,491,260</b>	<b>94,498,085</b>	

### FY 2017-18 CAPITAL BUDGET

The following charts, schedule and project information sheets provide information for all capital projects with new allocations for 2017-18. 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 2017-18.



# MULTI-YEAR CAPITAL IMPROVEMENT PLAN AND CAPITAL BUDGET

FY 2017 – 2019

		<u>Amount</u>	<u>Project Type</u>
<b>General Fund Projects (Fund 100)</b>			
20002-180000	City-wide Street Improvements	\$1,500,000	TS
<b>Total requests</b>		<b>\$1,500,000</b>	
<b>Park Dedication Fund Projects (Fund 200)</b>			
76502-187600	<b>Sid Goldstein Freedom Park Improvements</b> - New controller for fountain/urn, and upgrade the retaining wall at the park, statue cleaning/restoration; remove playground and surfacing and fill with dirt and seed.	\$40,000	PI
76502-187601	<b>Liberty Park Improvements</b> - Playground equipment resurfacing and irrigation repairs	\$60,000	PI
76502-187602	<b>Sigler Park Improvements</b> - Restore mural.	\$20,000	PI
76502-187603	<b>Cascade Park Improvements</b> - Reduce size of playground.	\$35,000	PI
76502-187604	<b>Elden Gillespie Park Improvements</b> - new sand	\$5,000	PI
76502-187605	<b>Bolsa Chica Park Improvements</b> - New sand and fix drainage problem.	\$10,000	PI
76502-187606	<b>Automate 3 ball field lighting systems</b> - Park West, Gillespie and Sigler	\$25,000	PI
<b>Total requests</b>		<b>\$195,000</b>	
<b>Gas Tax Projects (Fund 210)</b>			
55036-143601	<b>City-wide concrete</b> FY 17/18 (GT)	\$100,000	TS
55036-143602	<b>City-wide striping</b> FY 17/18 (GT)	\$30,000	TS
55036-163600	<b>City-wide Street Improvements</b> (GT)	\$608,000	TS
55036-183600	<b>Mendez Historic Trail &amp; Green Street Bikeway</b> - design only (GT)	\$20,000	PA
55036-183601	<b>Premier and Barney Storm Drain System Improvements</b> - construction (GT)	\$35,000	WU
55036-183602	<b>Westminster Blvd. Street Improvements</b> - Newland to Magnolia (RMRA)	\$542,000	TS
<b>Total requests</b>		<b>\$1,335,000</b>	
<b>Measure M (Fund 211)</b>			
55026-152603	<b>City-wide Street Improvements</b> (M)	\$650,000	TS
55026-182600	<b>Beach Blvd. median and curb inlet improvements</b> - construction (ECP)	\$374,000	TS
55026-182601	<b>Premier and Barney Storm Drain System Improvements</b> - construction (ECP)	\$140,000	WU
<b>Total requests</b>		<b>\$1,164,000</b>	
<b>Street Improvements Grants (Fund 214)</b>			
55037-183700	<b>Mendez Historic Trail &amp; Green Street Bikeway</b> - design only (UG)	\$292,000	PA
55037-183701	<b>Westminster Nature Activity Trail Phase 1</b> - design only (UG)	\$285,000	PA
55037-183702	<b>I-405 Improvements Roadway/Traffic Oversight</b> (Cooperative Agreement C-5-3615)	\$826,000	TS
55037-183703	<b>I-405 Improvements Utility Oversight</b> - (agreement UK141088, UK141089, UK141091, UK141093, UK141101, UK141102 & UK141107)	\$670,960	TS
<b>Total requests</b>		<b>\$2,073,960</b>	
<b>Municipal Lighting Projects (Fund 220)</b>			
59502-185900	<b>Mendez Historic Trail &amp; Green Street Bikeway</b> - design only (ML)	\$30,000	PA
59502-185901	<b>Westminster Nature Activity Trail Phase 1</b> - design only (ML)	\$40,000	PA
<b>Total requests</b>		<b>\$70,000</b>	
<b>CDBG Projects (Fund 240)</b>			
16510-181600	<b>CDBG Street Improvement Project 17/18</b>	\$300,000	TS
16510-181601	<b>Adult Exercise Equipment</b>	\$250,000	CF
<b>Total requests</b>		<b>\$550,000</b>	

# MULTI-YEAR CAPITAL IMPROVEMENT PLAN AND CAPITAL BUDGET

FY 2017 – 2019

		<u>Amount</u>	<u>Project Type</u>
<b>Water Utility (Fund 601/602)</b>			
55502-125500	<b>Periodic Repair/Replacement</b> - 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	<b>Water Well Maintenance and Repair</b> - Repairs and preventative maintenance on City owned wells.	\$250,000	WU
55502-115502	<b>Well site security</b> - 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
55502-135502	<b>Water Line Improvements</b> - Final phase for the replacement of older under sized water lines within the City.	\$800,000	WU
55502-185500	<b>Westminster Nature Activity Trail Phase 1</b> - design only (water)	\$40,000	PA
80060-185501	<b>Beach Blvd. median and curb inlet improvements</b> - construction (conservation)	\$94,000	TS
<b>Total requests</b>		<b>\$1,617,300</b>	
<b>Equipment Replacement (Fund 700)</b>			
58002-145800	Annual equipment replacement project		
	1 Special Service Police SUV	\$60,000	MF
	2 Pick-up Trucks	\$60,000	MF
	1 Skid Steer Tractor	\$83,000	MF
	1 Fork Lift	\$30,000	MF
	2 Senior Transportation Buses	\$167,000	MF
<b>Total requests</b>		<b>\$400,000</b>	
<b>Information Systems (Fund 760)</b>			
14502-174200	Technology Replacement	\$250,000	IS
<b>Total requests</b>		<b>\$250,000</b>	
<b>Building Maintenance (Fund 770)</b>			
75502-187500	<b>Roof Repair</b> - The roof on top of the City Hall building, the Senior Center and Fire Station #64 are in need of repair. The roofs have had leaks from the recent rain storms.	\$35,000	MF
75502-187501	<b>Air Conditioning Units</b> - The AC units at City Hall and the Senior Center are old and require many repairs due to their age. These units should be replaced.	\$30,000	MF
75502-187502	<b>Chillers</b> - The chillers at the Rose Center have not been working properly and require many repairs. The pony chiller should be replaced and we will need additional funding for repairs on the big chiller.	\$30,000	MF
75502-187503	<b>Flooring and Wall</b> - The floor in the east/west room at the Recreation building is getting bad from constant use, and additional funding is needed for ongoing repairs. The large moving wall in the east/west room is also in need of repairs, and funding is needed for those repairs.	\$30,000	MF
75502-187504	<b>Building Integrity Projects</b>	\$211,000	MF
<b>Total requests</b>		<b>\$336,000</b>	
<b>Grand Total CIP Requests</b>		<b>\$9,491,260</b>	
<b>Fund 400 - Capital Projects</b>		<b>\$7,873,960</b>	
<b>Fund 601/602 - Water - Capital Projects</b>		<b>\$1,617,300</b>	

# MULTI-YEAR CAPITAL IMPROVEMENT PLAN AND CAPITAL BUDGET

FY 2017 – 2019

## Project Information Sheet Fiscal Year 2017-19 City-Wide Street Improvements

**Project Name** City Wide Street Improvements  
**Department** Public Works Department  
**Account Number** 16510-171600, 55026-142603, 55026-152603,  
55036-163600, 55037-153702, 20002-180000

**FY 17-18 Appropriation** \$ 3,058,000  
**Work Performed by** Contract  
**Project Status** Ongoing

### DESCRIPTION

Resurface (overlay) and reconstruct the City's cement treated base streets and roads and concrete (sidewalk, driveway apron, curb, gutter and pedestrian ramps) citywide.

### JUSTIFICATION

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. Adopted budget includes 2018-19 \$1.5 million General Fund allocation all other future year allocations are estimates.

Funding Sources	PROJECT FINANCING							TOTALS
	Prior Years	2016-17	2017-18	2018-19	2019-20	2020-21	Future Years	
Measure M 2	2,945,984	-	650,000					3,595,984
Gas Tax	636,294	218,000	608,000	500,000	500,000	500,000		2,962,294
CDBG	-	287,381	300,000	300,000	250,000	250,000		1,387,381
General Fund	-	-	1,500,000	1,500,000	1,500,000	1,000,000		5,500,000
<b>Totals</b>	<b>\$ 3,582,278</b>	<b>\$ 505,381</b>	<b>\$ 3,058,000</b>	<b>\$ 2,300,000</b>	<b>\$ 2,250,000</b>	<b>\$ 1,750,000</b>	<b>\$ -</b>	<b>\$ 13,445,659</b>
Expenditures								
Design and Construction								
<b>Totals</b>	<b>\$ 2,905,191</b>	<b>\$ 60,280</b>	<b>\$ 3,000,000</b>	<b>\$ 2,500,000</b>	<b>\$ 2,500,000</b>	<b>\$ 1,800,000</b>	<b>\$ 71,310</b>	<b>\$ 12,836,781</b>
<b>Balance</b>	<b>\$ 677,087</b>	<b>\$ 1,122,188</b>	<b>\$ 1,180,188</b>	<b>\$ 980,188</b>	<b>\$ 730,188</b>	<b>\$ 680,188</b>	<b>\$ 608,878</b>	<b>\$ 608,878</b>

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

## Project Information Sheet Fiscal Year 2017-19 City-Wide Concrete

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

**FY 17-18 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							TOTALS
	Prior Years	2016-17	2017-18	2018-19	2019-20	2020-21	Future Years	
Gas Tax	264,539	100,000	100,000	100,000	100,000	100,000	-	764,539
<b>Totals</b>	<b>\$ 264,539</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ 764,539</b>
Expenditures								
Construction and Re-Construction								
<b>Totals</b>	<b>\$ 264,539</b>	<b>\$ 82,908</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 17,092</b>	<b>\$ 764,539</b>
<b>Balance</b>	<b>\$ -</b>	<b>\$ 17,092</b>	<b>\$ 17,092</b>	<b>\$ 17,092</b>	<b>\$ 17,092</b>	<b>\$ 17,092</b>	<b>\$ -</b>	<b>\$ -</b>

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



# MULTI-YEAR CAPITAL IMPROVEMENT PLAN AND CAPITAL BUDGET

FY 2017 – 2019

## Project Information Sheet Fiscal Year 2017-19 City-Wide Striping

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

**FY 17-18 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								TOTALS
	Prior Years	2016-17	2017-18	2018-19	2019-20	2020-21	Future Years		
Gas Tax	90,000	30,000	30,000	30,000	30,000	30,000	-		240,000
<b>Totals</b>	<b>\$ 90,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ -</b>		<b>\$ 240,000</b>
<b>Expenditures</b>									
Construction and Re-Construction									
<b>Totals</b>	<b>\$ 50,382</b>	<b>\$ 25,894</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	<b>\$ 3,724</b>		<b>\$ 240,000</b>
<b>Balance</b>	<b>\$ 39,618</b>	<b>\$ 43,724</b>	<b>\$ 33,724</b>	<b>\$ 23,724</b>	<b>\$ 13,724</b>	<b>\$ 3,724</b>	<b>\$ -</b>		<b>\$ -</b>

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

## Project Information Sheet Fiscal Year 2017-19 Mendez Historic Trail & Green Street Bikeway

**Project Name** Mendez Historic Trail & Green Street Bikeway  
**Department** Public Works Department  
**Account Number** 55036-183600, 59502-185900, 55037-183700

**FY 17-18 Appropriation** \$ 342,000  
**Work Performed by** Contract  
**Project Status** New

### DESCRIPTION

Install a bike trail and bio-retention swale as a buffer along the west side of Hoover Street from Bolsa Avenue to Garden Grove Blvd.

### JUSTIFICATION

The trail will include Art/Interpretive Panels to provide educational information related to the Mendez vs. Westminster case.

**On-going Operating & Maintenance Impact:** This funding is design only. Construction will be budgeted when the budget is reviewed for 2018-19 and on-going maintenance will be included in the park maintenance budget upon project completion.

Funding Sources	PROJECT FINANCING								TOTALS
	Prior Years	2016-17	2017-18	2018-19	2019-20	2020-21	Future Years		
Gas Tax			20,000						20,000
Urban Greening Program Grant			292,000						292,000
Municipal Lighting			30,000						30,000
<b>Totals</b>			<b>\$ 342,000</b>						<b>\$ 342,000</b>
<b>Expenditures</b>									
Design									
<b>Totals</b>			<b>\$ 250,000</b>	<b>\$ 92,000</b>					<b>\$ 342,000</b>
<b>Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 92,000</b>	<b>\$ (92,000)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>

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

# MULTI-YEAR CAPITAL IMPROVEMENT PLAN AND CAPITAL BUDGET

FY 2017 – 2019

## Project Information Sheet Fiscal Year 2017-19 Beach Blvd. Median and Curb Inlet Improvements

**Project Name** Beach Blvd. Median and Curb Inlet Improvements **FY 17-18 Appropriation** \$ 468,000  
**Department** Public Works Department **Work Performed by** Contract  
**Account Number** 55026-182600 **Project Status** New

<b>DESCRIPTION</b>	<b>JUSTIFICATION</b>
Upgrade the irrigation system in the medians on Beach Blvd between I-405 and Garden Grove Blvd. and install bio-clean filter system at three catch basins near Beach Blvd.	Competitive funding

**On-going Operating & Maintenance Impact:** Project is expected to reduce annual maintenance and operating costs.

Funding Sources	PROJECT FINANCING							TOTALS
	Prior Years	2016-17	2017-18	2018-19	2019-20	2020-21	Future Years	
Environmental Clean Up Program (ECP)	-	-	374,000	-	-	-	-	374,000
Water Conservation Funds			94,000					94,000
<b>Totals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 468,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 468,000</b>
<b>Expenditures</b>								
Design and Construction			300,000	168,000				468,000
<b>Totals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 300,000</b>	<b>\$ 168,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 468,000</b>
<b>Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 168,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

## Project Information Sheet Fiscal Year 2017-19 Premier and Barney Storm Drain System Improvements

**Project Name** Premier and Barney Storm Drain System Improvements **FY 17-18 Appropriation** \$ 175,000  
**Department** Public Works Department **Work Performed by** Contract  
**Account Number** 5503-183600, 59502-185900, 55037-183700 **Project Status** New

<b>DESCRIPTION</b>	<b>JUSTIFICATION</b>
Install new storm drain lines and catch basins to improve drainage issues in the residential tracts.	Project contingent on receiving competitive funding.

**On-going Operating & Maintenance Impact:** This funding is for construction. No significant maintenance as a result of this project.

Funding Sources	PROJECT FINANCING							TOTALS
	Prior Years	2016-17	2017-18	2018-19	2019-20	2020-21	Future Years	
Gas Tax			35,000					35,000
Environmental Clean Up Program (ECP)			140,000					140,000
<b>Totals</b>			<b>\$ 175,000</b>					<b>\$ 175,000</b>
<b>Expenditures</b>								
Construction			175,000					175,000
<b>Totals</b>			<b>\$ 175,000</b>					<b>\$ 175,000</b>
<b>Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

# MULTI-YEAR CAPITAL IMPROVEMENT PLAN AND CAPITAL BUDGET

FY 2017 – 2019

## Project Information Sheet Fiscal Year 2017-19 Westminster Boulevard Street Improvements

**Project Name** Westminster Boulevard Street Improvements  
**Department** Public Works Department  
**Account Number** 55036-183602

**FY 17-18 Appropriation** \$ 542,000  
**Work Performed by** Contract  
**Project Status** New

**DESCRIPTION**  
Resurface (overlay) and reconstruct the City's cement treated base streets and roads and concrete (sidewalk, driveway apron, curb, gutter and pedestrian ramps).

**JUSTIFICATION**  
Newland to Magnolia funded by RMRA funds

**On-going Operating & Maintenance Impact:** Project is expected to reduce annual maintenance to Westminster Boulevard.

Funding Sources	PROJECT FINANCING							
	Prior Years	2016-17	2017-18	2018-19	2019-20	2020-21	Future Years	TOTALS
RMRA funds	-	-	542,000	-	-	-	-	542,000
<b>Totals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 542,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 542,000</b>
<b>Expenditures</b>								
Design and Construction								
<b>Totals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 400,000</b>	<b>\$ 142,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 542,000</b>
<b>Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 142,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

## Project Information Sheet Fiscal Year 2017-19 Westminster Nature Activity Trail Phase 1

**Project Name** Westminster Nature Activity Trail Phase 1  
**Department** Public Works Department  
**Account Number** 55037-183701, 59502-185901, 55502-18550

**FY 17-18 Appropriation** \$ 365,000  
**Work Performed by** Contract  
**Project Status** New

**DESCRIPTION**  
Install an asphalt bike trail and decomposed granite pedestrian trail, landscaping, irrigation, lighting system, bike/pedestrian signal at Goldenwest Street, outdoor exercise equipment and other park amenities within the abandoned navy railroad easement from Chesnut Street to Edwards Street.

**JUSTIFICATION**  
No actual matching funds. Water funds will be proposed to construct a 16 foot service road for a water line and the lighting system will be funded from the Municipal Lighting fund.

**On-going Operating & Maintenance Impact:** This funding is design only. Construction will be budgeted when the budget is reviewed for 2018-19 and on-going maintenance will be included in the park maintenance budget upon project completion.

Funding Sources	PROJECT FINANCING							
	Prior Years	2016-17	2017-18	2018-19	2019-20	2020-21	Future Years	TOTALS
Urban Greening Program Grant			285,000					285,000
Municipal Lighting			40,000					40,000
Water Charges			40,000					40,000
<b>Totals</b>			<b>\$ 365,000</b>					<b>\$ 365,000</b>
<b>Expenditures</b>								
Design								
<b>Totals</b>			<b>\$ 250,000</b>	<b>\$ 115,000</b>				<b>\$ 365,000</b>
<b>Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 115,000</b>	<b>\$ (115,000)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

# MULTI-YEAR CAPITAL IMPROVEMENT PLAN AND CAPITAL BUDGET

FY 2017 – 2019

## Project Information Sheet Fiscal Year 2017-19 Sid Goldstein Freedom Park Improvements

**Project Name** Sid Goldstein Freedom Park Improvements  
**Department** Public Works Department  
**Account Number** 76502-187600

**FY 17-18 Appropriation** \$ 40,000.00  
**Work Performed by** Contract  
**Project Status** New

DESCRIPTION	JUSTIFICATION
Park improvements	New controller for fountain/urn, and upgrade the retaining wall at the park, statue cleaning/restoration; remove playground and surfacing and fill with dirt and seed.
<b>On-going Operating &amp; Maintenance Impact:</b>	No significant ongoing maintenance costs are anticipated.

Funding Sources	PROJECT FINANCING							TOTALS
	Prior Years	2016-17	2017-18	2018-19	2019-20	2020-21	Future Years	
Park Dedication fees			40,000					40,000
<b>Totals</b>	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000
<b>Expenditures</b>								
Construction			40,000					40,000
<b>Totals</b>	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000
<b>Balance</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

## Project Information Sheet Fiscal Year 2017-19 Liberty Park Improvements

**Project Name** Liberty Park Improvements  
**Department** Public Works Department  
**Account Number** 76502-187601

**FY 17-18 Appropriation** \$ 60,000.00  
**Work Performed by** Contract  
**Project Status** New

DESCRIPTION	JUSTIFICATION
Park improvements	Playground equipment resurfacing and irrigation repairs.
<b>On-going Operating &amp; Maintenance Impact:</b>	No significant ongoing maintenance costs are anticipated.

Funding Sources	PROJECT FINANCING							TOTALS
	Prior Years	2016-17	2017-18	2018-19	2019-20	2020-21	Future Years	
Park Dedication fees			60,000					60,000
<b>Totals</b>	\$ -	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 60,000
<b>Expenditures</b>								
Construction			60,000					60,000
<b>Totals</b>	\$ -	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 60,000
<b>Balance</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

# MULTI-YEAR CAPITAL IMPROVEMENT PLAN AND CAPITAL BUDGET

FY 2017 – 2019

## Project Information Sheet Fiscal Year 2017-19 Sigler Park Improvements

**Project Name** Sigler Park Improvements  
**Department** Public Works Department  
**Account Number** 76502-187602

**FY 17-18 Appropriation** \$ 20,000.00  
**Work Performed by** Contract  
**Project Status** New

DESCRIPTION	JUSTIFICATION
Park improvements	Restore mural

**On-going Operating & Maintenance Impact:** No significant ongoing maintenance costs are anticipated.

Funding Sources	PROJECT FINANCING							TOTALS
	Prior Years	2016-17	2017-18	2018-19	2019-20	2020-21	Future Years	
Park Dedication fees			20,000					20,000
<b>Totals</b>	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
<b>Expenditures</b>								
Construction			20,000					20,000
<b>Totals</b>	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
<b>Balance</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

## Project Information Sheet Fiscal Year 2017-19 Cascade Park Improvements

**Project Name** Cascade Park Improvements  
**Department** Public Works Department  
**Account Number** 76502-187603

**FY 17-18 Appropriation** \$ 35,000.00  
**Work Performed by** Contract  
**Project Status** New

DESCRIPTION	JUSTIFICATION
Park improvements	Reduce size of playground.

**On-going Operating & Maintenance Impact:** No significant ongoing maintenance costs are anticipated.

Funding Sources	PROJECT FINANCING							TOTALS
	Prior Years	2016-17	2017-18	2018-19	2019-20	2020-21	Future Years	
Park Dedication fees			35,000					35,000
<b>Totals</b>	\$ -	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ 35,000
<b>Expenditures</b>								
Construction			35,000					35,000
<b>Totals</b>	\$ -	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ 35,000
<b>Balance</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

# MULTI-YEAR CAPITAL IMPROVEMENT PLAN AND CAPITAL BUDGET

FY 2017 – 2019

## Project Information Sheet Fiscal Year 2017-19 Elden Gillespie Park Improvements

**Project Name** Elden Gillespie Park Improvements **FY 17-18 Appropriation** \$ **5,000.00**  
**Department** Public Works Department **Work Performed by** Contract  
**Account Number** 76502-187604 **Project Status** New

DESCRIPTION	JUSTIFICATION
Park improvements	New sand

**On-going Operating & Maintenance Impact:** No significant ongoing maintenance costs are anticipated.

Funding Sources	PROJECT FINANCING							TOTALS
	Prior Years	2016-17	2017-18	2018-19	2019-20	2020-21	Future Years	
Park Dedication fees			5,000					5,000
<b>Totals</b>	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
<b>Expenditures</b>								
Construction			5,000					5,000
<b>Totals</b>	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
<b>Balance</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

## Project Information Sheet Fiscal Year 2017-19 Bolsa Chica Park Improvements

**Project Name** Bolsa Chica Park Improvements **FY 17-18 Appropriation** \$ **10,000.00**  
**Department** Public Works Department **Work Performed by** Contract  
**Account Number** 76502-187605 **Project Status** New

DESCRIPTION	JUSTIFICATION
Park improvements	New sand and fix drainage problem

**On-going Operating & Maintenance Impact:** No significant ongoing maintenance costs are anticipated.

Funding Sources	PROJECT FINANCING							TOTALS
	Prior Years	2016-17	2017-18	2018-19	2019-20	2020-21	Future Years	
Park Dedication fees			10,000					10,000
<b>Totals</b>	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
<b>Expenditures</b>								
Construction			10,000					10,000
<b>Totals</b>	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
<b>Balance</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

# MULTI-YEAR CAPITAL IMPROVEMENT PLAN AND CAPITAL BUDGET

FY 2017 – 2019

## Project Information Sheet Fiscal Year 2017-19 Lighting Systems

**Project Name** Lighting Systems  
**Department** Public Works Department  
**Account Number** 76502-187606

**FY 17-18 Appropriation** \$ 25,000.00  
**Work Performed by** Contract  
**Project Status** New

DESCRIPTION	JUSTIFICATION
Automate 3 ball fields lighting systems	Park West, Gillespie and Sigler parks

**On-going Operating & Maintenance Impact:** No significant ongoing maintenance costs are anticipated.

Funding Sources	PROJECT FINANCING							TOTALS
	Prior Years	2016-17	2017-18	2018-19	2019-20	2020-21	Future Years	
Park Dedication fees			25,000					25,000
<b>Totals</b>	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
<b>Expenditures</b>								
Construction	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
<b>Balance</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

## Project Information Sheet Fiscal Year 2017-19 I-405 Improvement Roadway/Traffic Oversight

**Project Name** I-405 Improvement Roadway/Traffic Oversight  
**Department** Public Works Department  
**Account Number** 55037-183702

**FY 17-18 Appropriation** \$ 826,000  
**Work Performed by** Staff  
**Project Status** New

DESCRIPTION	JUSTIFICATION
I-405 improvements include one additional general purpose lane in each direction between Euclid and I-605 and one new express lane in each direction to be combined with the existing HOV lane to form 2 in each direction.	OCTA will reimburse the City for staff time related to reviewing plans, reviewing construction work on City facilities, evaluation and adjusting signal timing and traffic detours, and providing additional surveillance and enforcement. Agreement C-5-3615

**On-going Operating & Maintenance Impact:** No significant ongoing maintenance costs are anticipated.

Funding Sources	PROJECT FINANCING							TOTALS
	Prior Years	2016-17	2017-18	2018-19	2019-20	2020-21	Future Years	
OCTA	-	-	826,000	-	-	-	-	826,000
<b>Totals</b>	\$ -	\$ -	\$ 826,000	\$ -	\$ -	\$ -	\$ -	\$ 826,000
<b>Expenditures</b>								
	\$ -	\$ -	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 226,000	\$ 826,000
<b>Balance</b>	\$ -	\$ -	\$ 676,000	\$ 526,000	\$ 376,000	\$ 226,000	\$ -	\$ -

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

# MULTI-YEAR CAPITAL IMPROVEMENT PLAN AND CAPITAL BUDGET

FY 2017 – 2019

## Project Information Sheet Fiscal Year 2017-19 I-405 Improvement Utility Oversight

**Project Name** I-405 Improvement Utility Oversight  
**Department** Public Works Department  
**Account Number** 55037-183703

**FY 17-18 Appropriation** \$ 670,960  
**Work Performed by** Staff  
**Project Status** New

### DESCRIPTION

To relocate City-owned utility facilities as part of the I-405 bridge reconstruction freeway widening project. 5 water mainline facilities and 2 waterline encasement extensions have been identified.

### JUSTIFICATION

OCTA will reimburse the City for staff time related to the review/approval and construction inspection expense. The \$670,960 is an estimate but OCTA will reimburse the actual cost beyond this point over the next 5-7 years.

**On-going Operating & Maintenance Impact:** No significant ongoing maintenance costs are anticipated.

Funding Sources	PROJECT FINANCING							
	Prior Years	2016-17	2017-18	2018-19	2019-20	2020-21	Future Years	TOTALS
OCTA	-	-	670,960	-	-	-	-	670,960
<b>Totals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 670,960</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 670,960</b>
Expenditures								
Design and review								
<b>Totals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 125,000</b>	<b>\$ 125,000</b>	<b>\$ 125,000</b>	<b>\$ 125,000</b>	<b>\$ 170,960</b>	<b>\$ 670,960</b>
<b>Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 545,960</b>	<b>\$ 420,960</b>	<b>\$ 295,960</b>	<b>\$ 170,960</b>	<b>\$ -</b>	<b>\$ -</b>

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

## Project Information Sheet Fiscal Year 2017-19 Adult exercise equipment

**Project Name** Adult exercise equipment  
**Department** Public Works Department  
**Account Number** 16510-181601

**FY 17-18 Appropriation** \$ 250,000  
**Work Performed by** Contract  
**Project Status** New

### DESCRIPTION

Construction of a Senior fitness area at two parks and minor repairs of current Senior Fitness Area located near the Community Service Building.

### JUSTIFICATION

Establish stationary fitness

**On-going Operating & Maintenance Impact:** No significant ongoing maintenance costs are anticipated.

Funding Sources	PROJECT FINANCING							
	Prior Years	2016-17	2017-18	2018-19	2019-20	2020-21	Future Years	TOTALS
CDBG			250,000					250,000
<b>Totals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 250,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 250,000</b>
Expenditures								
Construction								
<b>Totals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 250,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 250,000</b>
<b>Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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



# MULTI-YEAR CAPITAL IMPROVEMENT PLAN AND CAPITAL BUDGET

FY 2017 – 2019

## Project Information Sheet Fiscal Year 2017-19 Periodic Repair and Replacement

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

**FY 17-18 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. Annual allocation of \$425,000 included in 2017-19 adopted budget all other years are projections.

Funding Sources	PROJECT FINANCING							
	Prior Years	2016-17	2017-18	2018-19	2019-20	2020-21	Future Years	TOTALS
Water Charges	1,568,546	425,000	425,000	425,000	425,000	425,000	0	3,693,546
<b>Totals</b>	<b>\$1,568,546</b>	<b>\$ 425,000</b>	<b>\$ 425,000</b>	<b>\$ 425,000</b>	<b>\$ 425,000</b>	<b>\$ 425,000</b>	<b>\$ -</b>	<b>\$3,693,546</b>
<b>Expenditures</b>								
Repairs/Replacement	<b>Totals</b>	<b>\$ 1,354,467</b>	<b>\$ 392,716</b>	<b>\$ 450,000</b>	<b>\$ 450,000</b>	<b>\$ 450,000</b>	<b>\$ 88,363</b>	<b>\$ 3,635,546</b>
<b>Balance</b>	<b>\$214,079</b>	<b>\$ 246,363</b>	<b>\$ 221,363</b>	<b>\$ 196,363</b>	<b>\$ 171,363</b>	<b>\$ 146,363</b>	<b>\$ 58,000</b>	<b>\$ 58,000</b>

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

## Project Information Sheet Fiscal Year 2017-19 Well Maintenance and Repair

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

**FY 17-18 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	2016-17	2017-18	2018-19	2019-20	2020-21	Future Years	TOTALS
Water Charges	780,000	250,000	250,000	250,000	250,000	250,000	250,000	2,280,000
<b>Totals</b>	<b>\$ 780,000</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 2,280,000</b>
<b>Expenditures</b>								
Construction	<b>Totals</b>	<b>\$ 665,999</b>	<b>\$ 48,678</b>	<b>\$ 300,000</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 265,323</b>	<b>\$ 2,030,000</b>
<b>Balance</b>	<b>\$ 114,001</b>	<b>\$ 315,323</b>	<b>\$ 265,323</b>	<b>\$ 265,323</b>	<b>\$ 265,323</b>	<b>\$ 265,323</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>

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

# MULTI-YEAR CAPITAL IMPROVEMENT PLAN AND CAPITAL BUDGET

FY 2017 – 2019

## Project Information Sheet Fiscal Year 2017-19 City-wide Water Line Improvements

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

**FY 17-18 Appropriation** \$ 800,000  
**Work Performed by** Contract  
**Project Status** Ongoing

### DESCRIPTION

Final phase for the replacement of aging 4" water main to new 6" water main in order to meet demands and fire protection in various locations throughout the City.

### JUSTIFICATION

Install new 6" water main and service laterals will provide sufficient demands for in the residential areas as well as fire protection citywide

**On-going Operating & Maintenance Impact:** Project is expected to reduce annual maintenance to City water system

Funding Sources	PROJECT FINANCING							TOTALS
	Prior Years	2016-17	2017-18	2018-19	2019-20	2020-21	Future Years	
Water Charges	3,725,000	1,500,000	800,000					6,025,000
<b>Totals</b>	<b>\$ 3,725,000</b>	<b>\$ 1,500,000</b>	<b>\$ 800,000</b>	<b>\$ -</b>				<b>\$ 6,025,000</b>
<b>Expenditures</b>								
Construction								
<b>Totals</b>	<b>\$ 4,869,677</b>	<b>\$ 281,457</b>	<b>\$ 500,000</b>	<b>\$ 373,866</b>				<b>\$ 6,025,000</b>
<b>Balance</b>	<b>\$ (1,144,677)</b>	<b>\$ 73,866</b>	<b>\$ 373,866</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

## Project Information Sheet Fiscal Year 2017-19 Well Site Security

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

**FY 17-18 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. Allocation of \$8,300 is include for FY 17-18 and 18-19. Future years are projections..

Funding Sources	PROJECT FINANCING							TOTALS
	Prior Years	2016-17	2017-18	2018-19	2019-20	2020-21	Future Years	
Water Charges	48,300	8,300	8,300	8,300	8,300	8,300	8,300	98,100
<b>Totals</b>	<b>\$ 48,300</b>	<b>\$ 8,300</b>	<b>\$ 8,300</b>	<b>\$ 8,300</b>	<b>\$ 8,300</b>	<b>\$ 8,300</b>	<b>\$ 8,300</b>	<b>\$ 98,100</b>
<b>Expenditures</b>								
Construction								
<b>Totals</b>	<b>\$ 36,665</b>	<b>\$ 13,865</b>	<b>\$ 8,300</b>	<b>\$ 8,300</b>	<b>\$ 8,300</b>	<b>\$ 8,300</b>	<b>\$ 14,370</b>	<b>\$ 98,100</b>
<b>Balance</b>	<b>\$ 11,635</b>	<b>\$ 6,070</b>	<b>\$ 6,070</b>	<b>\$ 6,070</b>	<b>\$ 6,070</b>	<b>\$ 6,070</b>	<b>\$ -</b>	<b>\$ -</b>

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

# MULTI-YEAR CAPITAL IMPROVEMENT PLAN AND CAPITAL BUDGET

FY 2017 – 2019

## Project Information Sheet Fiscal Year 2017-19 Equipment Replacement

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

**FY 17-18 Appropriation** \$400,000  
**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 1 special service police SUV, 2 pick-up trucks, 1 skid-steer tractor, 1 fork lift and 2 senior transportation buses.

#### 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 one year in arrears.

### JUSTIFICATION

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

Funding Sources	PROJECT FINANCING							TOTALS
	Prior Years	2016-17	2017-18	2018-19	2019-20	2020-21	Future Years	
Department Charges	1,737,826	210,000	400,000	400,000	400,000	400,000	400,000	3,947,826
<b>Totals</b>	<b>\$1,737,826</b>	<b>\$ 210,000</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>	<b>\$3,947,826</b>
Expenditures								
Vehicle Replacement								
<b>Totals</b>	<b>\$ 1,298,385</b>	<b>\$ 72,463</b>	<b>\$ 500,000</b>	<b>\$ 525,000</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>\$ 551,978</b>	<b>\$ 3,947,826</b>
<b>Balance</b>	<b>\$439,441</b>	<b>\$ 576,978</b>	<b>\$ 476,978</b>	<b>\$ 351,978</b>	<b>\$ 251,978</b>	<b>\$ 151,978</b>	<b>\$ -</b>	<b>-</b>

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

## Project Information Sheet Fiscal Year 2017-19 Technology Replacement

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

**FY 17-18 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.

#### On-going Operating & Maintenance Impact:

No significant on-going maintenance as a result of this project

### JUSTIFICATION

Annual allocating of \$250,000 for maintenance and upgrade of City technology systems. 2017-19 allocations are included in the budget. Future years are estimates.

Funding Sources	PROJECT FINANCING							TOTALS
	Prior Years	2016-17	2017-18	2018-19	2019-20	2020-21	Future Years	
Department Charges		250,000	250,000	250,000	250,000	250,000	-	1,250,000
<b>Totals</b>		<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ -</b>	<b>\$ 1,250,000</b>
Expenditures								
Construction/Installation								
<b>Totals</b>	<b>\$ -</b>	<b>\$ 6,792</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 243,208</b>	<b>\$ 1,250,000</b>
<b>Balance</b>	<b>\$ -</b>	<b>\$ 243,208</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (243,208)</b>	<b>-</b>

**Project Manager:** Chet Simmons, Assistant City Manager

# MULTI-YEAR CAPITAL IMPROVEMENT PLAN AND CAPITAL BUDGET

FY 2017 – 2019

## Project Information Sheet Fiscal Year 2017-19 Roof Repair

**Project Name** Roof Repair  
**Department** Building Maintenance  
**Account Number** 75502-187500

**FY 17-18 Appropriation** \$ 35,000  
**Work Performed by** Contract  
**Project Status** New

### DESCRIPTION

Repair roof of City Hall, Senior Center and Fire Station #64.

### JUSTIFICATION

The roof on top of the City Hall building, the Senior Center and Fire Station #64 are in need of repair. The roofs have had leaks from the recent rain storms.

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

Funding Sources	PROJECT FINANCING							TOTALS
	Prior Years	2016-17	2017-18	2018-19	2019-20	2020-21	Future Years	
Department Charges			35,000					35,000
<b>Totals</b>			<b>\$ 35,000</b>					<b>\$ 35,000</b>
<b>Expenditures</b>								
Construction/Installation			\$ 35,000					\$ 35,000
<b>Totals</b>			<b>\$ 35,000</b>					<b>\$ 35,000</b>
<b>Balance</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

## Project Information Sheet Fiscal Year 2017-19 Chillers

**Project Name** Chillers  
**Department** Building Maintenance  
**Account Number** 75502-187502

**FY 17-18 Appropriation** \$ 30,000  
**Work Performed by** Contract  
**Project Status** New

### DESCRIPTION

Replace pony chiller at Rose Center.

### JUSTIFICATION

The chillers at the Rose Center have not been working properly and require many repairs. The pony chiller should be replaced and we will need additional funding for repairs on the big chiller.

**On-going Operating & Maintenance Impact:** Ongoing maintenance cost will be reduced with the replacement of the pony chiller.

Funding Sources	PROJECT FINANCING							TOTALS
	Prior Years	2016-17	2017-18	2018-19	2019-20	2020-21	Future Years	
Department Charges			30,000					30,000
<b>Totals</b>			<b>\$ 30,000</b>					<b>\$ 30,000</b>
<b>Expenditures</b>								
Construction/Installation			\$ 30,000					\$ 30,000
<b>Totals</b>			<b>\$ 30,000</b>					<b>\$ 30,000</b>
<b>Balance</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

# MULTI-YEAR CAPITAL IMPROVEMENT PLAN AND CAPITAL BUDGET

FY 2017 – 2019

## Project Information Sheet Fiscal Year 2017-19 Air Conditioning Units

**Project Name** Air Conditioning Units  
**Department** Building Maintenance  
**Account Number** 75502-187501

**FY 17-18 Appropriation** \$ 30,000  
**Work Performed by** Contract  
**Project Status** New

### DESCRIPTION

Replace air conditioning units at City Hall and Senior Center.

### JUSTIFICATION

The AC units at City Hall and the Senior Center are old and require many repairs due to their age. These units should be replaced.

**On-going Operating & Maintenance Impact:** Ongoing maintenance cost will be reduced with the replacement of these units.

Funding Sources	PROJECT FINANCING							TOTALS
	Prior Years	2016-17	2017-18	2018-19	2019-20	2020-21	Future Years	
Department Charges			30,000					30,000
<b>Totals</b>			<b>\$ 30,000</b>					<b>\$ 30,000</b>
Expenditures								
Construction/Installation			30,000					30,000
<b>Totals</b>			<b>\$ 30,000</b>					<b>\$ 30,000</b>
<b>Balance</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

## Project Information Sheet Fiscal Year 2017-19 Flooring and wall repairs

**Project Name** Flooring and wall repairs  
**Department** Building Maintenance  
**Account Number** 75502-187503

**FY 17-18 Appropriation** \$ 30,000  
**Work Performed by** Contract  
**Project Status** New

### DESCRIPTION

Repair flooring and wall in the east/west recreation room.

### JUSTIFICATION

The floor in the east/west room at the Recreation building is getting bad from constant use, and additional funding is needed for ongoing repairs. The large moving wall in the east/west room is also in need of repairs.

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

Funding Sources	PROJECT FINANCING							TOTALS
	Prior Years	2016-17	2017-18	2018-19	2019-20	2020-21	Future Years	
Department Charges			30,000					30,000
<b>Totals</b>			<b>\$ 30,000</b>					<b>\$ 30,000</b>
Expenditures								
Construction/Installation			30,000					30,000
<b>Totals</b>			<b>\$ 30,000</b>					<b>\$ 30,000</b>
<b>Balance</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

# MULTI-YEAR CAPITAL IMPROVEMENT PLAN AND CAPITAL BUDGET

FY 2017 – 2019

**Project Information Sheet  
Fiscal Year 2017-19  
Building Integrity Project**

<b>Project Name</b>	Building Integrity Project	<b>FY 17-18 Appropriation</b>	<b>\$ 211,000</b>
<b>Department</b>	Building Maintenance	<b>Work Performed by</b>	Various
<b>Account Number</b>	75502-187504	<b>Project Status</b>	New

<b>DESCRIPTION</b>	<b>JUSTIFICATION</b>
Contingency project for maintenance and repair of City owned buildings.	
<b>On-going Operating &amp; Maintenance Impact:</b>	No significant on-going maintenance as a result of this project.

Funding Sources	PROJECT FINANCING							TOTALS
	Prior Years	2016-17	2017-18	2018-19	2019-20	2020-21	Future Years	
Department Charges			211,000					211,000
<b>Totals</b>			<b>\$ 211,000</b>					<b>\$ 211,000</b>
<b>Expenditures</b>								
Construction/Installation			<b>\$ 50,000</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 11,000</b>		<b>\$ 211,000</b>
<b>Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 161,000</b>	<b>\$ (75,000)</b>	<b>\$ (75,000)</b>	<b>\$ (11,000)</b>	<b>\$ -</b>	<b>\$ -</b>

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

## FY 2018-19 CAPITAL BUDGET

The following schedule provides information for all capital projects with new allocations for 2018-19. The rest of the 2018-19 projects will be proposed with the amended budget in June 2018.

	<b>Amount</b>	<b>Project Type</b>
<b>General Fund Projects (Fund 100)</b>		
20002-180000 City-wide Street Improvements	\$1,500,000	TS
<b>Total requests</b>	<b>\$1,500,000</b>	
<b>Water Utility (Fund 601/602)</b>		
55502-125500 <b>Periodic Repair/Replacement</b> - 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 <b>Water Well Maintenance and Repair</b> - Repairs and preventative maintenance on City owned wells.	\$250,000	WU
55502-195500 <b>Repaint two 8 million gallon reservoirs</b> - The two 8 million gallon water storage tanks are in need of repainting to protect the tanks from corrosion and damage.	\$500,000	WU
<b>Total requests</b>	<b>\$1,175,000</b>	
<b>Information Systems (Fund 760)</b>		
14502-174200 Technology Replacement	\$250,000	IS
<b>Total requests</b>	<b>\$250,000</b>	
<b>Grand Total CIP Requests</b>	<b>\$2,925,000</b>	
<b>Fund 400 - Capital Projects</b>	<b>\$1,750,000</b>	
<b>Fund 601/602 - Water - Capital Projects</b>	<b>\$1,175,000</b>	

# MULTI-YEAR CAPITAL IMPROVEMENT PLAN AND CAPITAL BUDGET

FY 2017 – 2019

## MULTI-YEAR CAPITAL IMPROVEMENT PLAN

### Future Year Funding Needs:

	Project Total	Funding Source	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	Funding Source Total
<b><u>I. Seven-Year Capital Improvement Program for the Renewed Measure M (Streets)</u></b>									
Beach Blvd - landscaping of roadway	\$ 1,500,000	City	\$ 1,000,000						\$ 1,000,000
		Measure M2	500,000						500,000
Citywide Street Improvements	26,400,000	Measure SS	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	9,000,000
		Measure M2	650,000	650,000	650,000	650,000	650,000	650,000	3,900,000
		Gas Tax	2,250,000	2,250,000	2,250,000	2,250,000	2,250,000	2,250,000	13,500,000
Citywide Concrete	500,000	Gas Tax	100,000	100,000	100,000	100,000	100,000		500,000
Citywide Striping	150,000	Gas Tax	30,000	30,000	30,000	30,000	30,000		150,000
FY 2014-15 Catch Basin Screen Installation	17,000	In Kind Service	17,000						17,000
FY 2015-16 Catch Basin Screen Installation	22,238	In Kind Service	11,119	11,119					22,238
FY 2016-17 Catch Basin Screen Installation	21,210	M2 ECP Tier I	5,266	5,266	5,266				15,797
		In Kind Service	1,805	1,805	1,805				5,414
Garden Grove Blvd. Bike Lanes, Sidewalks and Roadway Widening Improvements (Valley View to Goldenwest)	2,403,000	Gas Tax (ATP)	2,403,000						2,403,000
Gillespie Park Filterra Bioretention and Irrigation System Modernizations	11,134	In Kind Service	5,567	5,567					11,134
Mendez Historic Trail and Green Street Bikeway	3,336,620	Urban Greening	2,032,140						2,032,140
		Municipal Light	490,000						490,000
		Gas Tax	814,480						814,480
Westminster Nature Activity Trail - Phase 1	3,251,050	Urban Greening	2,706,050						2,706,050
		Municipal Light	330,000						330,000
		Gas Tax	215,000						215,000
Rancho Road Landscape Improvements	350,000	City Funds	350,000						350,000
Street Improvements (CDBG areas)	1,800,000	CDBG	300,000	300,000	300,000	300,000	300,000	300,000	1,800,000
<b>TOTALS - Streets</b>	<b>39,762,252</b>		<b>15,711,426</b>	<b>4,853,756</b>	<b>4,837,070</b>	<b>4,830,000</b>	<b>4,830,000</b>	<b>4,700,000</b>	<b>39,762,252</b>
<b><u>II. Capital Projects (Other Than Streets)</u></b>									
Periodic Repair and Replacement (Water)	2,675,000	Water Charges	425,000	450,000	450,000	450,000	450,000	450,000	2,675,000
Well Maintenance and Repair	1,500,000	Water Charges	250,000	250,000	250,000	250,000	250,000	250,000	1,500,000
Well Site Security	49,800	Water Charges	8,300	8,300	8,300	8,300	8,300	8,300	49,800
Equipment Replacement (Public Works)	2,750,000	Dept Charges	500,000	450,000	450,000	450,000	450,000	450,000	2,750,000
Technology Replacement (Info Technology)	1,500,000	Dept Charges	250,000	250,000	250,000	250,000	250,000	250,000	1,500,000
<b>TOTALS - Other Than Streets</b>	<b>8,474,800</b>		<b>1,433,300</b>	<b>1,408,300</b>	<b>1,408,300</b>	<b>1,408,300</b>	<b>1,408,300</b>	<b>1,408,300</b>	<b>8,474,800</b>
<b>GRAND TOTAL</b>	<b>\$ 48,237,052</b>		<b>\$ 17,144,726</b>	<b>\$ 6,262,056</b>	<b>\$ 6,245,370</b>	<b>\$ 6,238,300</b>	<b>\$ 6,238,300</b>	<b>\$ 6,108,300</b>	<b>\$ 48,237,052</b>







# SUPPLEMENTAL INFORMATION

In November 2016, the Citizens of Westminster passed Measure SS approving the collection of a 1% transaction tax effective April 1, 2017 and expiring December 31, 2021. The Transaction Tax enabled the City Council to adopt the first balanced budget without the use of reserves in 10 years. Even with the approval of the transaction tax, maintaining a balanced budget will require the City to continue to take actions internally to reduce costs, while pursuing ways to support development in the business community to increase revenues.

Prior to the adoption of the 2016-17 Budget, 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.

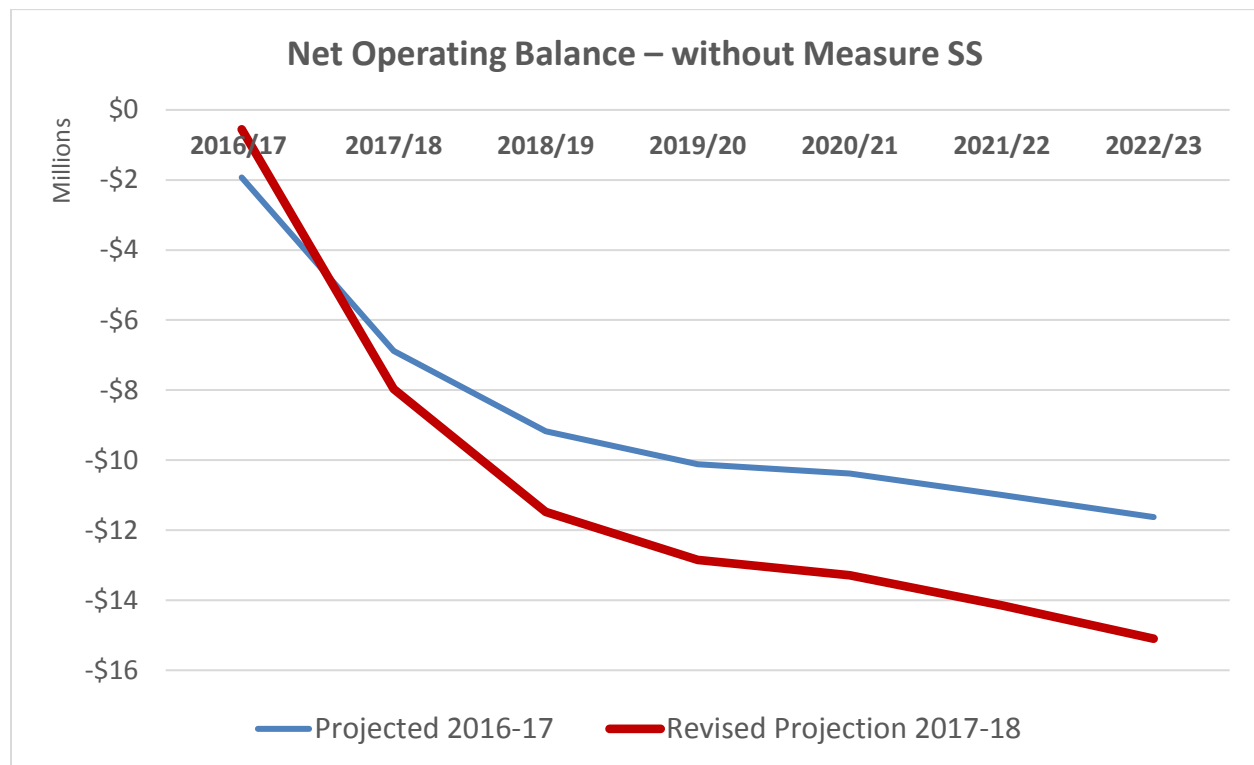
Following is a summary of the updated financial forecast that was presented to the City Council in May 2016.

<p align="center"><b>Financial Forecast Summary</b>  <b>FY 2015-16 to FY 2018-19</b>  <b>General and Internal Service Funds - Combined</b></p>				
(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
<b>Difference</b>	<b>-5.8</b>	<b>-7.8</b>	<b>-9.0</b>	<b>-10.7</b>
Overhead Charges	1.3	1.1	1.1	1.1
Transfers In/Out – Net	0.7	1.9	-1.1	-1.1
<b>Change in Fund Balances</b>	<b>-3.8</b>	<b>-4.8</b>	<b>-9.0</b>	<b>-10.7</b>
Opening Fund Balance - 7/1	28.0	24.2	19.4	10.4
<b>Ending Fund Balances – 6/30</b>	<b>24.2</b>	<b>19.4</b>	<b>10.4</b>	<b>-0.3</b>

# LONG-RANGE FINANCIAL FORECAST | FY 2017 – 2019

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.

This following chart shows two projections made prior to the passing of the transaction tax and shows the path of using rising deficit spending. The revised look at these costs worsened a year later mostly due to CalPERS costs. It also included the increase in employee costs for stipends and employee benefits and the OCFA and ambulance contract cost increases. The fire contract increase was originally estimated at 3.75% for 17/18 but is now budgeted at 4.5%.



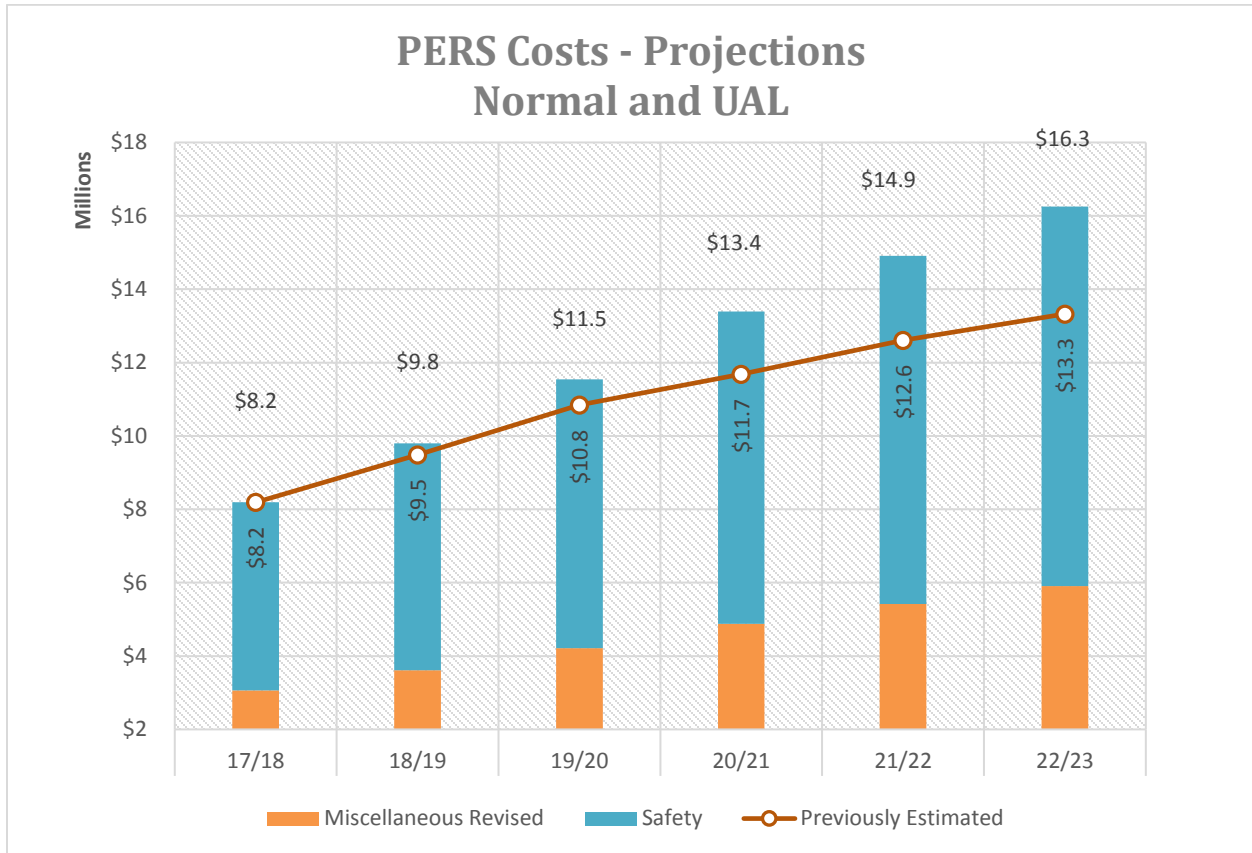
Adding in the Measure SS Transaction Tax revenue postpones the deficit spending but doesn't completely eliminate it. In FY 2019-20 and FY 2020-21 we are not structurally balanced but we have sufficient reserves to cover the shortages. The projection is balanced again in FY 2021-22 again but only by removing capital project funding.

Projected Ending Balances with Measure SS	2017-18	2018-19	2019-20	2020-21	2021-22
Net Change	2,056,646	275,336	(566,853)	(836,609)	152,140
Ending Fund Balance	23,724,596	23,999,932	23,433,079	22,596,470	22,748,610

As mentioned above, rising CalPERS costs continue to be an area of concern. CalPERS is lowering the discount rate from 7.50% to 7.00% over the three years beginning with FY 2018-19:

- FY 2018-19 – 7.375%
- FY 2019-20 – 7.25%
- FY 2020-21 – 7.00%

This lowering of the discount rate will result in a projected increase of \$8 million over the next 6 years.



The City has taken the following steps to address the rising costs and unfunded liability:

- PERS has adopted a payment plan amortized over a 30-year period to address the UAL.
- UAL annual payment can be prepaid to save interest costs each year – savings of \$167,805 in 2017-18. These savings will be transferred to the PERS Section 115 Trust on an annual basis.
- Council approved establishment of OPEB and PERS Section 115 Trusts.
  - Trust can be used to assist with payment of future costs
  - Council can determine amounts to contribute
  - An amount equal to 100% of annual OPEB/PERS obligations can be withdrawn when needed
  - Separate trusts were setup for PERS and OPEB obligations

The City has received \$4.8 million as part of the RDA dissolution which is currently sitting in the Employee Benefits Fund. There is an additional \$2 million due to the City that the State has denied on the 17-18 ROPS. The safest place to hold the money received and to avoid future

State take-aways would be to transfer the money to the Section 115 trust accounts. Council approved transferring the following amount as part of the Fiscal Year 2017-18 Budget.

- PERS CERBT – OPEB - \$2.6 million
- PARS Trust – Pension - \$2.2 million

Council formed a Community Task Force in September of 2015 and one of the recommendations was that the City commission a study by an outside firm to examine all current City operations and make recommendations for cost reductions, greater efficiencies and other methods of service delivery, including contracting out or contracting in. The City contracted with Management Partners, a professional management consulting firm specializing in helping government organizations improve their operations in March of 2017. They will perform a financial and operational assessment of the City's current operations and a review of the City's service delivery methods. The goal of the study will be to identify additional areas of structural and financial improvements while suggesting industry best practices that may improve operations.

In addition, the City contracted with Koff & Associates to conduct a comprehensive, City-wide Employee Classification and Compensation Study. The first goal of the study is to develop an updated and well-structured classification system and classification descriptions for all study positions that are legally compliant, internally aligned, reflective of contemporary standards, and accurately descriptive of current roles, responsibilities, duties, and qualifications. Next, the study will review the City's compensation structure for the studied classifications and conduct a total compensation market survey (salary plus benefits) using a set of appropriate comparator agencies. Finally, the study will offer specific recommendations regarding the integration of all study classifications into the compensation structure, with the goal of developing a clearly designed, internally equitable format that is flexible for career opportunity and future growth.

Fund	Program	Object # / Description	Budget Adjustment (\$ Increase)	Justification for Increase/Description
<b>City Manager</b>				
100	11500 - City Manager	40000 - 40065 - Permanent Salaries and Benefits	\$ 105,346	<b>Senior Administrative Analyst position</b>
<b>Police</b>				
100	31000 - Police	40000 - 40065 - Permanent Salaries and Benefits	105,000	<b>Request one (1) new, regular full-time Police Service Officer position designated to the Professional Standards Unit.</b> The unit lost 2 full time civilian positions during the FSP. The position will provide valuable support in maintaining training, uniform, and equipment processes in the unit. With the upcoming prospect of numerous retirements, increased activities in recruitment is anticipated, and a full time support person to assist in the related processes is crucial to the unit's efficiency and
100	31000 - Police	40000 - 40065 - Permanent Salaries and Benefits	147,500	<b>Reinstatement one (1) Deputy Chief position for the Administration Unit.</b> In the early 90's, the police department maintained 3 Police Captains and the number was eventually reduced to 2, an Operations Captain and a Support Services Captain. The number of Lieutenants was then increased to 7 for direct oversight of the many divisions within the department. Two (2) Captains was the minimum number to maintain appropriate oversight of all units in the department. In 2012, the number of Captains was reduced to one (1) when the FSP (Fiscal Stabilization Plan) took place and police personnel and programs were substantially cut. Since that time, the number of Lieutenants has also been reduced to 5. Management oversight of both the Support Services and Operations areas has been a challenge. In anticipation of the high number of retirements and loss of institutional knowledge in the coming year, a large number of new officers as well as a large number of new supervisors will require more time to be trained, while also still meeting department expectations from the community and the City. <b>Funding is for 6 months.</b>
<b>Public Works</b>				
100	51500 - Street Maintenance	40000 - 40065 - Permanent Salaries and Benefits	70,000	Create one full-time position for the <b>Streets Division.</b> Duties would include concrete repair of sidewalks, pot hole repair, catch basin cleaning, sign repair, legend painting, and other Street related duties.
100	52500 - Concrete Repair	44000 - Supplies	10,000	Additional sidewalk repair preformed by maintenance crews
100	53000 - Park Maintenance	40000 - 40065 - Permanent Salaries and Benefits	70,000	<b>Create one full-time position for the Parks Division.</b> Duties would include weed spraying, tree planting, tree trimming and removal, park repairs and other park related functions.
100	53000 - Park Maintenance	44000 - Supplies	10,000	For additional park maintenance supplies due to increased maintenance work in the City parks.
100	53000 - Park Maintenance	44084 - Repairs & Maintenance - Vandalism	10,000	Additional funds needed for an increase in vandalism
100	53000 - Park Maintenance	43090 - Contractual	16,000	For additional landscape maintenance of the Navy railroad area.
100	53500 - Street Tree Maintenance	43090 - Contractual	10,000	For trimming of palm trees on arterial medians.
<b>Community Development</b>				
100	62050 - Building	40000 - 40065 - Permanent Salaries and Benefits	84,496	<b>Restore part-time Administrative Assistant II position to full-time</b> to provide support to Planning Commission, Building, Housing and Planning sections of Community Development Department.
100	62050 - Building	40020 - 40065 - Part-time Salaries and Benefits	35,227	<b>Add a Part-Time Building Inspector</b> position \$35,227
<b>Community Services</b>				
100	75000 - Community Promotion and Events	44020 - Special Department Expense	26,880	Seasonal banner change out installation fees (no water conservation banners)
100	75000 - Community Promotion and Events	44020 - Special Department Expense	1,000	Seasonal banner repair and replacement
<b>Total General Fund</b>			<b>701,449</b>	

# APPROVED SUPPLEMENTAL REQUESTS

FY 2017 – 2018

Fund	Program	Object # / Description	Budget Adjustment (\$ Increase)	Justification for Increase/Description
<b>Water Fund</b>				
<b>Public Works</b>				
601	80060 - Utility Conservation	40000 - 40065 - Permanent Salaries and Benefits	70,000	<b>1 Full time position</b> - Per the State of California we must continue with conservation efforts and report our work directly to them on a monthly bases. We are required to continue with all conservation efforts regardless of the States water supply condition. We currently have to pull Staff from other assignments in order to accomplish these requirements.
601	80060 - Utility Conservation	47060 - Automobiles & Equipment	50,000	Additional truck added to the fleet to support additional employee if approved
<b>Total Water Fund</b>			<u><b>120,000</b></u>	
<b>Equipment Replacement Fund</b>				
<b>Public Works</b>				
700	58000 - Motor Pool	43090 - Contractual	50,000	<b>Damage repair</b> - Increase contractual account by \$50,000 to cover increased costs o vehicle body damage repairs. These increases are a result of increases in minimum wage, insurance requirements for onsite vendors and escalating costs of vehicle body damage repair. Vehicle damage repair costs have escalated rapidly in recent years. While vehicles are safer, they are also more expensive to repair. Another financial challenge in this area is caused by the number of un-insured or under insured motorists colliding with City vehicles.
<b>Total Equipment Replacement Fund</b>			<u><b>50,000</b></u>	
<b>Building Maintenance</b>				
<b>Total Supplemental Requests - All Funds Included</b>			<u><b>871,449</b></u>	

FUND	FUND #	REVENUE	RATE	OVERHEAD CHARGE
Park Dedication	200	115,000	5.00%	5,750
Gas Tax	210	2,630,446	0.00%	-
Measure "M"	211	1,958,143	0.00%	-
Street Improvements Grant	214	2,077,960	0.00%	-
Traffic Impact Fee	216	54,000	5.00%	2,700
Municipal Lighting	220	1,566,788	5.00%	78,339
Rose Center/800 MHz Debt Service	230	4,000	0.00%	-
CDBG	240	1,307,856	0.00%	-
HCD HOME	242	717,842	0.00%	-
Housing Authority	245	21,387	0.00%	-
Police Seizure	250	108,000	0.00%	-
Special Police Services	255	200	0.00%	-
Special Police Services	258	2,200	0.00%	-
LNSP	260	12,000	0.00%	-
SLESF	261	145,000	0.00%	-
Special Police Services	262	2,875	0.00%	-
Drainage District	270	3,000	5.00%	150
Community Services Grant	275	342,000	0.00%	-
AQMD	280	123,000	5.29%	6,505 *
Community Services Grant	290	121,456	0.00%	-
Project SHUE	295	18,371	0.00%	-
Capital Projects Fund	400	26,000	0.00%	-
Economic Development Fund	401	10,000	0.00%	-
Water Utility	600	13,562,849	0.00%	-
Utility Conservation Fund	601	175,000	0.00%	-
Equipment Replacement	700	1,876,391	0.00%	-
Employee Benefits	740	1,615,000	0.00%	-
Liability Administration	750	2,017,000	0.00%	-
Information Systems	760	2,018,639	0.00%	-
Building Maintenance	770	2,309,688	0.00%	-
<b>Total Overhead Charge</b>	<b>100</b>	<b>34,942,091</b>		<b>93,444</b>

\* Reduced by audit fee, program maximum of 6.25% 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.



FUND	FUND #	REVENUE	RATE	OVERHEAD CHARGE
Park Dedication	200	115,000	5.00%	5,750
Gas Tax	210	3,741,616	0.00%	-
Measure "M"	211	1,493,209	0.00%	-
Street Improvements Grant	214	4,000	0.00%	-
Traffic Impact Fee	216	54,000	5.00%	2,700
Municipal Lighting	220	1,631,221	5.00%	81,561
Rose Center/800 MHz Debt Service	230	3,000	0.00%	-
CDBG	240	967,000	0.00%	-
HCD HOME	242	290,000	0.00%	-
Housing Authority	245	21,387	0.00%	-
Police Seizure	250	108,000	0.00%	-
Special Police Services	255	100	0.00%	-
Special Police Services	258	2,200	0.00%	-
LNSP	260	12,000	0.00%	-
SLESF	261	145,000	0.00%	-
Drainage District	270	3,000	5.00%	150
Community Services Grant	275	342,000	0.00%	-
AQMD	280	123,000	5.25%	6,455 *
Community Services Grant	290	123,956	0.00%	-
Project SHUE	295	18,371	0.00%	-
Capital Projects Fund	400	20,000	0.00%	-
Economic Development Fund	401	10,000	0.00%	-
Water Utility	600	13,812,849	0.00%	-
Utility Conservation Fund	601	175,000	0.00%	-
Equipment Replacement	700	1,876,391	0.00%	-
Employee Benefits	740	1,640,000	0.00%	-
Liability Administration	750	2,017,000	0.00%	-
Information Systems	760	2,150,639	0.00%	-
Building Maintenance	770	2,248,788	0.00%	-
<b>Total Overhead Charge</b>	<b>100</b>	<b><u>33,148,727</u></b>		<b><u>96,616</u></b>

\* Reduced by audit fee, program maximum of 6.25% 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 2017 – 2018

DEPARTMENT	WATER		WATER SALARIES ENGINEER TRENCH NPDES Flat \$	GAS TAX		MEASURE M		TRAFFIC IMPACT Flat \$	MUNICIPAL LIGHTING Flat \$	GENERAL FUND		TOTAL
	%	\$\$		%	\$\$	%	\$\$			%	\$\$	
ADMINISTRATION												
10000 CITY COUNCIL	3.7%	14,474	-	0.0%	-	0.0%	-	-	-	96.3%	376,712	391,186
10100 PLANNING COMMISSION	0.0%	-	-	0.0%	-	0.0%	-	-	-	100.0%	8,753	8,753
10200 TRAFFIC COMMISSION	0.0%	-	-	0.0%	-	0.0%	-	-	-	100.0%	3,572	3,572
10300 COMMUNITY SERVICE COM	0.0%	-	-	0.0%	-	0.0%	-	-	-	100.0%	4,055	4,055
14336 PERSONNEL BOARD	0.0%	-	-	0.0%	-	0.0%	-	-	-	100.0%	9,072	9,072
11500 CITY MANAGER	8.9%	113,523	-	0.0%	-	0.0%	-	-	-	91.1%	1,162,017	1,275,540
12000 CITY CLERK	3.7%	21,522	-	0.0%	-	0.0%	-	-	-	96.3%	560,143	581,665
12500 ELECTIONS	0.0%	-	-	0.0%	-	0.0%	-	-	-	100.0%	8,000	8,000
13000 CITY ATTORNEY	3.7%	9,324	-	0.0%	-	0.0%	-	-	-	96.3%	242,676	252,000
14200 HUMAN RESOURCES	8.2%	82,133	-	0.0%	-	0.0%	-	-	-	91.8%	919,486	1,001,619
20000 GENERAL CITY	0.0%	-	-	0.0%	-	0.0%	-	-	-	0.0%	365,000	365,000
21000 FINANCE	25.0%	379,429	-	0.0%	-	0.0%	-	-	-	75.0%	1,138,286	1,517,715
PUBLIC SAFETY												
31000 POLICE	0.0%	-	-	0.0%	-	0.0%	-	-	-	100.0%	28,398,585	28,398,585
32000 ANIMAL CONTROL	0.0%	-	-	0.0%	-	0.0%	-	-	-	100.0%	689,882	689,882
32100 ANIMAL CONTROL - STANT	0.0%	-	-	0.0%	-	0.0%	-	-	-	100.0%	196,776	196,776
33000 CODE ENFORCEMENT	0.0%	-	-	0.0%	-	0.0%	-	-	-	100.0%	535,261	535,261
34000 RANGE/SAFETY TRAINING	0.0%	-	-	0.0%	-	0.0%	-	-	-	100.0%	103,400	103,400
41000 FIRE	0.0%	-	-	0.0%	-	0.0%	-	-	-	100.0%	12,307,372	12,307,372
44000 AMBULANCE TRANSPORT	0.0%	-	-	0.0%	-	0.0%	-	-	-	100.0%	1,175,000	1,175,000
PUBLIC WORKS												
50000 ADMINISTRATION	14.0%	73,665	15,000	1.9%	10,000	1.0%	5,000	-	8,000	78.8%	414,511	526,176
50500 ENGINEERING	5.0%	91,838	86,753	2.7%	50,000	0.5%	10,000	50,000	23,000	83.0%	1,525,174	1,836,765
51500 STREET MAINT	6.5%	75,519	-	78.2%	908,553	8.7%	101,079	-	-	6.6%	76,681	1,161,832
52500 CONCRETE REPAIR	0.0%	-	53,000	0.0%	-	0.0%	-	-	-	91.0%	535,296	588,296
53000 PARK MAINT	2.0%	39,553	14,000	0.0%	-	0.0%	-	-	-	97.3%	1,924,093	1,977,646
53500 STREET TREE	3.0%	14,759	32,000	0.0%	-	0.0%	-	-	-	90.5%	445,210	491,969
COMMUNITY DEVELOPMENT												
61050 PLANNING	0.0%	-	-	0.0%	-	0.0%	-	-	-	100.0%	892,198	892,198
62050 BUILDING	0.0%	-	-	0.0%	-	0.0%	-	-	-	100.0%	1,414,536	1,414,536
COMMUNITY SERVICES												
70000 COMM SERVICES ADMIN	0.0%	-	-	0.0%	-	0.0%	-	-	-	100.0%	1,549,998	1,549,998
70500 SR CENTER	0.0%	-	-	0.0%	-	0.0%	-	-	-	100.0%	345,191	345,191
71000 PARKS & PLAYGROUNDS	0.0%	-	-	0.0%	-	0.0%	-	-	-	100.0%	440,613	440,613
75000 COMMUNITY PROMO/EVEN	0.0%	-	-	0.0%	-	0.0%	-	-	-	100.0%	237,880	237,880
	1.5%	915,738	200,753	1.6%	968,553	0.2%	116,079	50,000	31,000	96.2%	58,005,430	60,287,553

# INTERFUND CHARGE CALCULATION

FY 2018 – 2019

DEPARTMENT	WATER		WATER SALARIES ENGINEER TRENCH NPDES Flat \$	GAS TAX		MEASURE M		TRAFFIC IMPACT Flat \$	MUNICIPAL LIGHTING Flat \$	GENERAL FUND		TOTAL	
	%	\$\$		%	\$\$	%	\$\$			%	\$\$		
		56500			55005		55027						
ADMINISTRATION													
10000	CITY COUNCIL	3.7%	14,781	-	0.0%	-	0.0%	-	-	-	96.3%	384,708	399,489
10100	PLANNING COMMISSION	0.0%	-	-	0.0%	-	0.0%	-	-	-	100.0%	8,753	8,753
10200	TRAFFIC COMMISSION	0.0%	-	-	0.0%	-	0.0%	-	-	-	100.0%	3,572	3,572
10300	COMMUNITY SERVICE COM	0.0%	-	-	0.0%	-	0.0%	-	-	-	100.0%	4,055	4,055
14336	PERSONNEL BOARD	0.0%	-	-	0.0%	-	0.0%	-	-	-	100.0%	9,072	9,072
11500	CITY MANAGER	8.9%	118,070	-	0.0%	-	0.0%	-	-	-	91.1%	1,208,558	1,326,628
12000	CITY CLERK	3.7%	22,461	-	0.0%	-	0.0%	-	-	-	96.3%	584,584	607,045
12500	ELECTIONS	0.0%	-	-	0.0%	-	0.0%	-	-	-	100.0%	93,000	93,000
13000	CITY ATTORNEY	3.7%	9,324	-	0.0%	-	0.0%	-	-	-	96.3%	242,676	252,000
14200	HUMAN RESOURCES	8.2%	86,046	-	0.0%	-	0.0%	-	-	-	91.8%	963,292	1,049,338
20000	GENERAL CITY	0.0%	-	-	0.0%	-	0.0%	-	-	-	0.0%	370,000	370,000
21000	FINANCE	25.0%	402,962	-	0.0%	-	0.0%	-	-	-	75.0%	1,208,886	1,611,848
PUBLIC SAFETY													
31000	POLICE	0.0%	-	-	0.0%	-	0.0%	-	-	-	100.0%	29,759,922	29,759,922
32000	ANIMAL CONTROL	0.0%	-	-	0.0%	-	0.0%	-	-	-	100.0%	710,558	710,558
32100	ANIMAL CONTROL - STANT	0.0%	-	-	0.0%	-	0.0%	-	-	-	100.0%	196,776	196,776
33000	CODE ENFORCEMENT	0.0%	-	-	0.0%	-	0.0%	-	-	-	100.0%	557,817	557,817
34000	RANGE/SAFETY TRAINING	0.0%	-	-	0.0%	-	0.0%	-	-	-	100.0%	103,400	103,400
41000	FIRE	0.0%	-	-	0.0%	-	0.0%	-	-	-	100.0%	13,196,328	13,196,328
44000	AMBULANCE TRANSPORT	0.0%	-	-	0.0%	-	0.0%	-	-	-	100.0%	1,385,000	1,385,000
PUBLIC WORKS													
50000	ADMINISTRATION	14.0%	77,808	15,000	1.8%	10,000	0.9%	5,000	-	8,000	79.2%	439,965	555,773
50500	ENGINEERING	5.0%	95,354	91,127	2.6%	50,000	0.5%	10,000	50,000	23,000	83.2%	1,587,601	1,907,082
51500	STREET MAINT	6.5%	77,672	-	78.2%	934,459	8.7%	103,962	-	-	6.6%	78,867	1,194,960
52500	CONCRETE REPAIR	0.0%	-	53,000	0.0%	-	0.0%	-	-	-	91.1%	543,772	596,772
53000	PARK MAINT	2.0%	40,202	14,000	0.0%	-	0.0%	-	-	-	97.3%	1,955,886	2,010,088
53500	STREET TREE	3.0%	14,910	32,000	0.0%	-	0.0%	-	-	-	90.6%	450,099	497,009
COMMUNITY DEVELOPMENT													
61050	PLANNING	0.0%	-	-	0.0%	-	0.0%	-	-	-	100.0%	955,831	955,831
62050	BUILDING	0.0%	-	-	0.0%	-	0.0%	-	-	-	100.0%	1,469,413	1,469,413
COMMUNITY SERVICES													
70000	COMM SERVICES ADMIN	0.0%	-	-	0.0%	-	0.0%	-	-	-	100.0%	1,547,962	1,547,962
70500	SR CENTER	0.0%	-	-	0.0%	-	0.0%	-	-	-	100.0%	355,786	355,786
71000	PARKS & PLAYGROUNDS	0.0%	-	-	0.0%	-	0.0%	-	-	-	100.0%	448,588	448,588
75000	COMMUNITY PROMO/EVEN	0.0%	-	-	0.0%	-	0.0%	-	-	-	100.0%	239,880	239,880
		1.5%	959,590	205,127	1.6%	994,459	0.2%	118,962	50,000	31,000	96.3%	61,064,608	63,423,745

# POSITION SUMMARY

FY 2017 – 2019

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	Difference 18 - 17
<b>CITY COUNCIL</b>							
Elected/Appointed	33.00	33.00	33.00	33.00	33.00	33.00	-
<b>Total Elected/Appointed</b>	<b>33.00</b>	<b>33.00</b>	<b>33.00</b>	<b>33.00</b>	<b>33.00</b>	<b>33.00</b>	<b>-</b>
<b>CITY MANAGER</b>							
Full-time	7.00	7.00	7.00	7.00	8.00	8.00	1.00
Part-time FTE	1.35	1.52	1.78	2.25	2.25	2.25	-
<b>CITY ATTORNEY</b>							
Full-time	1.00	1.00	1.00	1.00	1.00	1.00	-
<b>CITY CLERK</b>							
Full-time	2.00	2.00	2.00	2.00	2.00	2.00	-
Part-time FTE	1.23	2.07	1.32	1.95	1.95	1.95	-
<b>HUMAN RESOURCES</b>							
Full-time	2.00	4.00	4.00	4.00	4.00	4.00	-
Part-time FTE	2.05	1.06	0.86	-	-	-	-
<b>FINANCE</b>							
Full-time	10.00	10.00	10.00	10.00	10.00	10.00	-
Part-time FTE	-	-	0.20	0.56	0.56	0.56	-
<b>POLICE</b>							
Full-time	125.00	128.00	128.00	130.00	132.00	132.00	2.00
Part-time FTE	14.46	10.05	15.63	20.07	21.57	21.62	1.50
<b>FIRE</b>							
Full-time (OCFA contract)	51.00	51.00	51.00	51.00	51.00	51.00	-
Full-time (ambulance contract)	12.00	12.00	12.00	12.00	12.00	12.00	-
Part-time FTE	-	-	-	-	-	-	-
<b>COMMUNITY SERVICES</b>							
Full-time	7.00	7.00	7.00	7.00	7.00	7.00	-
Part-time FTE	13.59	11.97	14.80	16.60	16.99	17.46	0.38
<b>PUBLIC WORKS</b>							
Full-time	49.00	51.00	52.00	53.00	56.00	56.00	3.00
Part-time FTE	5.99	3.42	4.11	5.91	7.35	7.35	1.44
<b>COMMUNITY DEVELOPMENT</b>							
Full-time	11.00	12.00	12.00	12.00	13.00	13.00	1.00
Part-time FTE	2.39	2.72	4.61	5.22	4.69	4.69	(0.53)
<b>Total Full-Time Authorized</b>	<b>214.00</b>	<b>222.00</b>	<b>223.00</b>	<b>226.00</b>	<b>233.00</b>	<b>233.00</b>	<b>7.00</b>
<b>Total Part-Time FTE</b>	<b>104.05</b>	<b>95.81</b>	<b>106.29</b>	<b>115.56</b>	<b>118.36</b>	<b>118.88</b>	<b>9.26</b>
<b>Total Full-Time Equivalents</b>	<b>318.05</b>	<b>317.81</b>	<b>329.29</b>	<b>341.56</b>	<b>351.36</b>	<b>351.88</b>	<b>16.26</b>

**2017-18 Position Changes:**

New Positions:

Senior Administrative Analyst  
 Deputy Police Chief (1/2 year)  
 Police Service Officer  
 Maintenance Worker II - Parks

Maintenance Worker II - Streets  
 Water Technician II - Water Conservation  
 Administrative Assistant

Reclassifications:

Human Resources Assistant to Personnel Analyst  
 Maintenance Worker I to Maintenance Worker II

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	Difference 18 - 17
<b>CITY COUNCIL - ELECTED/APPOINTED</b>							
Council Members/Agency Board	5.00	5.00	5.00	5.00	5.00	5.00	-
Commissions	28.00	28.00	28.00	28.00	28.00	28.00	-
<b>Total Elected/Appointed</b>	<b>33.00</b>	<b>33.00</b>	<b>33.00</b>	<b>33.00</b>	<b>33.00</b>	<b>33.00</b>	<b>-</b>
<b>CITY MANAGER</b>							
Assistant City Manager	-	1.00	1.00	1.00	1.00	1.00	-
Assistant to the City Manager	1.00	-	-	-	-	-	-
City Manager	1.00	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	1.00	-
Senior Administrative Analyst	-	-	-	-	1.00	1.00	1.00
Applications Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	-
Data Center Supervisor	-	1.00	1.00	1.00	1.00	1.00	-
Sr. Programmer Analyst	1.00	1.00	1.00	1.00	1.00	1.00	-
Systems Administrator	2.00	1.00	1.00	1.00	1.00	1.00	-
Part-time FTE	1.35	1.52	1.78	2.25	2.25	2.25	-
<b>Total City Manager</b>	<b>8.35</b>	<b>8.52</b>	<b>8.78</b>	<b>9.25</b>	<b>10.25</b>	<b>10.25</b>	<b>1.00</b>
<b>CITY ATTORNEY</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>
<b>CITY CLERK</b>							
Assistant City Clerk	1.00	1.00	1.00	1.00	1.00	1.00	-
City Clerk	1.00	1.00	1.00	1.00	1.00	1.00	-
Part-time FTE	1.23	2.07	1.32	1.95	1.95	1.95	-
<b>Total City Clerk</b>	<b>3.23</b>	<b>4.07</b>	<b>3.32</b>	<b>3.95</b>	<b>3.95</b>	<b>3.95</b>	<b>-</b>
<b>HUMAN RESOURCES</b>							
Director of Human Resources & Risk Mgmt	-	-	1.00	1.00	1.00	1.00	-
Human Resources Assistant	1.00	2.00	2.00	2.00	1.00	1.00	(1.00)
Human Resources Manager	-	1.00	-	-	-	-	-
Personnel Assistant	-	-	-	-	1.00	1.00	1.00
Risk Management/Benefits Officer	1.00	1.00	1.00	1.00	1.00	1.00	-
Part-time FTE	2.05	1.06	0.86	-	-	-	-
<b>Total Human Resources</b>	<b>4.05</b>	<b>5.06</b>	<b>4.86</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>-</b>
<b>FINANCE</b>							
Accounting Manager	1.00	1.00	1.00	1.00	1.00	1.00	-
Accounting Technician	3.00	3.00	3.00	3.00	3.00	3.00	-
Administrative Services Director	1.00	1.00	1.00	-	-	-	-
Assistant Finance Director	-	-	-	1.00	1.00	1.00	-
Customer Service Representative	1.00	1.00	1.00	1.00	1.00	1.00	-
Finance Director	-	-	-	1.00	1.00	1.00	-
Financial Services Manager	1.00	1.00	1.00	-	-	-	-
Senior Staff Accountant	3.00	3.00	3.00	3.00	3.00	3.00	-
Part-time FTE	-	-	0.20	0.56	0.56	0.56	-
<b>Total Finance</b>	<b>10.00</b>	<b>10.00</b>	<b>10.20</b>	<b>10.56</b>	<b>10.56</b>	<b>10.56</b>	<b>-</b>
	<b>26.63</b>	<b>28.65</b>	<b>28.16</b>	<b>28.76</b>	<b>29.76</b>	<b>29.76</b>	<b>1.00</b>

							<b>Difference</b>
	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>18 - 17</b>
<b>POLICE</b>							
Administrative Assistant II - Police	1.00	1.00	1.00	1.00	1.00	1.00	-
Administrative Analyst	-	1.00	1.00	1.00	1.00	1.00	-
Animal Control Officer	2.00	2.00	2.00	2.00	2.00	2.00	-
Business Services Manager	-	-	-	1.00	1.00	1.00	-
Police Fiscal Specialist	1.00	1.00	1.00	1.00	1.00	1.00	-
Code Enforcement Officer	4.00	4.00	4.00	4.00	4.00	4.00	-
Code Enforcement Manager		1.00	1.00	1.00	1.00	1.00	-
Communication Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	-
Crime Analyst	1.00	1.00	1.00	1.00	1.00	1.00	-
Forensic Services Technician	2.00	2.00	2.00	2.00	2.00	2.00	-
Information Systems Technician	2.00	2.00	2.00	2.00	2.00	2.00	-
Deputy Chief	1.00	1.00	1.00	1.00	2.00	2.00	1.00
Police Chief	1.00	1.00	1.00	1.00	1.00	1.00	-
Police Commander	5.00	5.00	5.00	5.00	5.00	5.00	-
Police Dispatcher	12.00	12.00	12.00	12.00	12.00	12.00	-
Police Officer I	66.00	66.00	66.00	32.00	32.00	32.00	-
Police Officer II	-	-	-	36.00	36.00	36.00	-
Police Records Specialist	5.00	5.00	5.00	5.00	5.00	5.00	-
Police Sergeant	14.00	14.00	14.00	14.00	14.00	14.00	-
Police Services Officer	4.00	4.00	4.00	4.00	5.00	5.00	1.00
Property Control Clerk	1.00	2.00	2.00	2.00	2.00	2.00	-
Records Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	-
Research Analyst	1.00	1.00	1.00	-	-	-	-
Part-time FTE	14.46	10.05	15.63	20.07	21.57	21.62	1.50
<b>Total Police</b>	<b>139.46</b>	<b>138.05</b>	<b>143.63</b>	<b>150.07</b>	<b>153.57</b>	<b>153.62</b>	<b>3.50</b>
<b>FIRE</b>							
OCFA Contract FTE	51.00	51.00	51.00	51.00	51.00	51.00	-
Ambulance Contract FTE	12.00	12.00	12.00	12.00	12.00	12.00	-
<b>Total Fire</b>	<b>63.00</b>	<b>63.00</b>	<b>63.00</b>	<b>63.00</b>	<b>63.00</b>	<b>63.00</b>	<b>-</b>
	<b>202.46</b>	<b>201.05</b>	<b>206.63</b>	<b>213.07</b>	<b>216.57</b>	<b>216.62</b>	<b>3.50</b>
<b>COMMUNITY SERVICES</b>							
Administrative Assistant II	1.00	1.00	1.00	1.00	1.00	1.00	-
Community Services Coordinator	2.00	2.00	2.00	2.00	2.00	2.00	-
Community Services Director	1.00	1.00	1.00	1.00	1.00	1.00	-
Community Services Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	-
Family Resource Center Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	-
Senior Center Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	-
Part-time FTE	13.59	11.97	14.80	16.60	16.99	17.46	0.38
<b>Total Community Services</b>	<b>20.59</b>	<b>18.97</b>	<b>21.80</b>	<b>23.60</b>	<b>23.99</b>	<b>24.46</b>	<b>0.38</b>
<b>PUBLIC WORKS</b>							
Administrative Analyst	1.00	1.00	1.00	1.00	1.00	1.00	-
Administrative Assistant II	-	1.00	1.00	1.00	1.00	1.00	-
Building Maintenance/Repair Worker	1.00	2.00	2.00	2.00	2.00	2.00	-
Civil Engineering Assistant	2.00	2.00	2.00	2.00	2.00	2.00	-
Civil Engineering Associate	3.00	3.00	3.00	3.00	3.00	3.00	-
Civil Engineering Principal	1.00	1.00	1.00	1.00	1.00	1.00	-

							<b>Difference</b>
	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>18 - 17</b>
Cross Connection Inspector/Leadworker	1.00	-	-	-	-	-	-
Customer Service Representative	1.00	-	-	-	-	-	-
Engineering Technician	1.00	1.00	1.00	1.00	1.00	1.00	-
Equipment Mechanic	1.00	1.00	1.00	-	-	-	-
Equipment Operator	1.00	2.00	2.00	2.00	2.00	2.00	-
Facilities Supervisor	1.00	1.00	1.00	-	-	-	-
Garage Superintendent	1.00	1.00	1.00	-	-	-	-
Leadworker	5.00	3.00	3.00	3.00	3.00	3.00	-
Maintenance Worker I	-	1.00	1.00	1.00	-	-	(1.00)
Maintenance Worker II	17.00	4.00	4.00	4.00	7.00	7.00	3.00
Maintenance Worker III	1.00	-	-	-	-	-	-
Mechanic	1.00	1.00	1.00	2.00	2.00	2.00	-
Public Works Director	1.00	1.00	1.00	1.00	1.00	1.00	-
Public Works Inspector	1.00	1.00	1.00	1.00	1.00	1.00	-
Public Works Manager	-	-	-	1.00	1.00	1.00	-
Public Works Mgr/Maintenance Ops	1.00	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	1.00	-
Public Works Maintenance Supervisor	4.00	4.00	4.00	4.00	4.00	4.00	-
Senior Administrative Assistant	1.00	1.00	1.00	1.00	1.00	1.00	-
Shop Foreman	-	-	-	1.00	1.00	1.00	-
Sr Building Maintenance/Repair Worker	-	-	-	1.00	1.00	1.00	-
Traffic Engineer	1.00	1.00	1.00	1.00	1.00	1.00	-
Water Technician II	-	11.00	12.00	12.00	13.00	13.00	1.00
Water Technician III	-	1.00	1.00	1.00	1.00	1.00	-
Water Utility Foreman	-	4.00	4.00	4.00	4.00	4.00	-
Part-time FTE	5.99	3.42	4.11	5.91	7.35	7.35	1.44
<b>Total Public Works</b>	<b>54.99</b>	<b>54.42</b>	<b>56.11</b>	<b>58.91</b>	<b>63.35</b>	<b>63.35</b>	<b>4.44</b>
<b>COMMUNITY DEVELOPMENT</b>							
Administrative Analyst	-	1.00	1.00	1.00	1.00	1.00	-
Administrative Assistant	-	-	-	-	1.00	1.00	1.00
Assistant Planner	1.00	1.00	1.00	1.00	1.00	1.00	-
Associate Planner	2.00	2.00	2.00	1.00	1.00	1.00	-
Building Official	1.00	1.00	-	-	-	-	-
Business License & Building Permit Tech	1.00	1.00	1.00	1.00	1.00	1.00	-
Business License Inspector	1.00	1.00	1.00	1.00	1.00	1.00	-
City Housing Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	-
Community Development Director	-	-	1.00	1.00	1.00	1.00	-
NPDES Inspector	1.00	1.00	1.00	1.00	1.00	1.00	-
Plan Checker Engineer	1.00	1.00	1.00	1.00	1.00	1.00	-
Planning Manager	1.00	1.00	1.00	1.00	1.00	1.00	-
Senior Planner	-	-	-	1.00	1.00	1.00	-
Sr. Combination Building Inspector	1.00	1.00	1.00	1.00	1.00	1.00	-
Part-time FTE	2.39	2.72	4.61	5.22	4.69	4.69	(0.53)
<b>Total Community Development</b>	<b>13.39</b>	<b>14.72</b>	<b>16.61</b>	<b>17.22</b>	<b>17.69</b>	<b>17.69</b>	<b>0.47</b>
<b>Total Full-Time Authorized</b>	<b>214.00</b>	<b>222.00</b>	<b>223.00</b>	<b>226.00</b>	<b>233.00</b>	<b>233.00</b>	<b>7.00</b>
<b>Total Part-Time FTE</b>	<b>104.05</b>	<b>95.81</b>	<b>106.29</b>	<b>115.56</b>	<b>118.36</b>	<b>118.88</b>	<b>2.80</b>
<b>Total Full-Time Equivalents</b>	<b>318.05</b>	<b>317.81</b>	<b>329.29</b>	<b>341.56</b>	<b>351.36</b>	<b>351.88</b>	<b>9.80</b>

The Government Code of the State of California provides for a legal debt limit of 15% of gross assessed valuations. However, this provision was enacted when assessed valuation was based upon 25% of market value. Effective with the 1981-82 fiscal year, each parcel is now assessed at 100% of market value (as of the most recent change in ownership for that parcel).

The chart shown below reflects a conversion of assessed valuation data for each fiscal year that was in effect at the time that the legal debt margin was enacted by the State of California for local governments located within the state.

	2013	2014	2015	2016	2017
Assessed Valuation	\$ 7,023,383,445	\$ 7,176,140,802	\$ 7,628,668,713	\$ 8,279,643,537	\$ 8,398,991,913
Conversion %	25%	25%	25%	25%	25%
Adjusted AV	1,755,845,861	1,794,035,201	1,907,167,178	2,069,910,884	2,099,747,978
Debt Limit %	15%	15%	15%	15%	15%
Debt Limit	263,376,879	269,105,280	286,075,077	310,486,633	314,962,197
General Obligation Bonds	-	-	-	-	-
Legal Debt Margin	\$ 263,376,879	\$ 269,105,280	\$ 286,075,077	\$ 310,486,633	\$ 314,962,197

The City keeps an extremely low and manageable debt program. Debt levels are carefully planned to achieve project goals while maintaining appropriate operating balances.

**\$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.

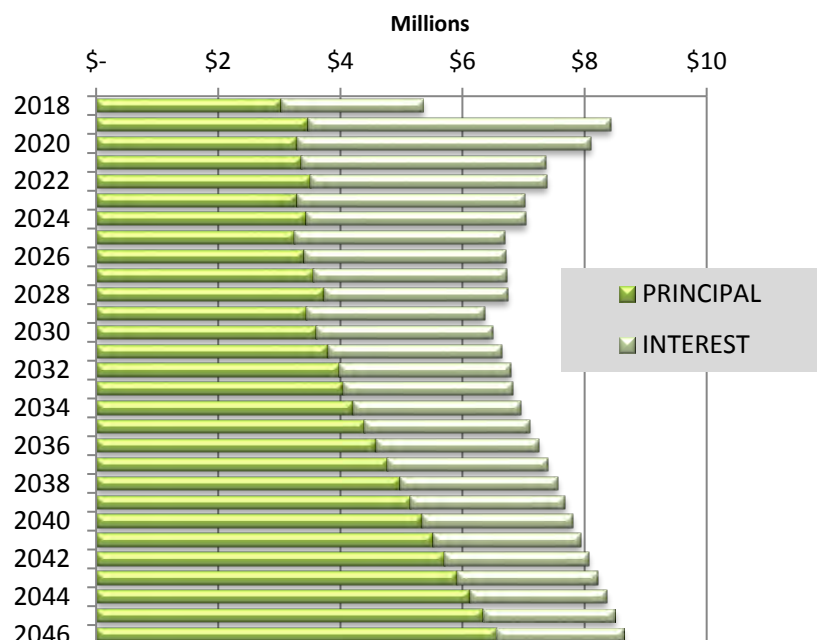
**\$5,035,000 Certificates of Participation, Series 2008 (Water System Refunding)**

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.

**Annual Debt Service to Maturity**





**\$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 were legally defeased and paid in full and are no longer a liability of the Successor Agency to the City of Westminster.

**\$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.

**\$77,425,000 Westminster Commercial Redevelopment Project No. 1, 2016 Subordinate Tax Allocation Refunding Bonds**

The Bonds were issued to advance refund the former Redevelopment Agency's 2009 Subordinate Tax Allocation Bonds. The bonds will also fund the purchase of bond insurance for certain maturities, a surety reserve and cost of issuance.

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 2017 – 2018

PROGRAM	ISSUE DATE	MATURITY DATE	PRINCIPAL ISSUED	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL	%	OUTSTANDING AT 6/30/18
<b>2017/18 Debt Service</b>								
2008 COP Civic Center Refunding*								
800MHz	06/01/08	06/01/22	\$ 1,197,087	\$ 91,025	\$ 13,944	\$ 104,969	2%	\$ 247,832
Civic Center Improvements	06/01/08	06/01/22	2,040,290	155,140	23,766	178,907	3%	422,399
Street Improvements	06/01/08	06/01/22	2,523,539	191,886	29,396	221,281	4%	522,445
Computer Upgrades	06/01/08	06/01/22	268,452	20,413	3,127	23,540	0%	55,577
Community Theater	06/01/08	06/01/22	1,795,632	136,537	20,917	157,453	3%	371,747
2008 COP Water System Refunding'	06/01/08	06/01/24	5,035,000	260,000	86,556	346,556	6%	1,815,000
California Infrastructure and Economic Development Bank	01/28/02	08/01/33	2,000,000	66,159	43,838	109,997	2%	1,212,315
Orange County Water District Loan	08/01/00	02/01/20	889,355	56,440	8,045	64,485	1%	118,875
Successor Agency to the Westminster Redevelopment Agency **								
2008 TA Refunding Notes	06/01/08	08/01/27	30,140,000	1,485,000	848,856	2,333,856	44%	18,715,000
2011 TABS - Series A	06/09/11	11/01/45	24,305,000	565,000	1,251,988	1,816,988		22,185,000
2016 Sub TA Refunding Bonds	07/14/16	11/01/45	77,425,000	325,000	2,754,900	3,079,900		77,100,000
Total Successor Agency			131,870,000	2,375,000	4,855,744	7,230,744	135%	118,000,000
<b>2017/18 Debt Service Total</b>			<b>\$ 147,619,355</b>	<b>\$ 3,027,599</b>	<b>\$ 2,330,433</b>	<b>\$ 5,358,032</b>	<b>100%</b>	<b>\$ 122,766,191</b>
* Public Financing Authority 2017/18 Debt Service Total			<b>\$ 12,860,000</b>	<b>\$ 855,000</b>	<b>\$ 177,706</b>	<b>\$ 1,032,706</b>		<b>\$ 3,435,000</b>
<b>2018/19 Debt Service Total</b>				<b>\$ 3,471,903</b>	<b>\$ 4,951,641</b>	<b>\$ 8,423,545</b>		<b>\$ 119,294,287</b>
<b>2019/20 Debt Service Total</b>				<b>\$ 3,291,359</b>	<b>\$ 4,811,600</b>	<b>\$ 8,102,959</b>		<b>\$ 116,002,928</b>
<b>2020/21 Debt Service Total</b>				<b>\$ 3,363,395</b>	<b>\$ 4,005,990</b>	<b>\$ 7,369,385</b>		<b>\$ 112,639,534</b>
<b>2021/22 Debt Service Total</b>				<b>\$ 3,505,978</b>	<b>\$ 3,875,145</b>	<b>\$ 7,381,123</b>		<b>\$ 109,133,556</b>
<b>2022/23 Debt Service Total</b>				<b>\$ 3,288,652</b>	<b>\$ 3,734,308</b>	<b>\$ 7,022,961</b>		<b>\$ 105,844,903</b>
<b>Total Remaining</b>				<b>\$ 105,844,903</b>	<b>\$ 62,623,250</b>	<b>\$ 156,101,575</b>		<b>\$ -</b>

PROGRAM	REVENUE SOURCE	ESTIMATED REVENUE 2017/18	COVERAGE RATIO	COVERAGE REQUIREMENT	INTEREST RATE	MOODY'S/ S & P RATING
2008 COP Civic Center Refunding						3.00-4.48
800MHz	General Fund	\$131,211	1.25	1.25		AA/A+
Civic Center Improvements	Building Charges/General Fund	\$223,633	1.25	1.25		AA/A+
Street Improvements	Measure M Turn Back	\$877,064	3.96	1.25		AA/A+
Computer Upgrades	Information Systems Charges/General Fund	\$29,425	1.25	1.25		AA/A+
Community Theater	General Fund	\$196,817	1.25	1.25		AA/A+
2008 COP Water System Refunding' Net Operating Revenue		\$288,612	0.83	1.20	3.00-4.375	AA
California Infrastructure & Economic Development Bank					3.26	
Orange County Water District Loan					3.50	
Successor Agency to the Westminster Redevelopment Agency						
2008 Tax Allocation Refunding Notes					3.00-5.00	Ba1
2011 Tax Allocation Bonds					2.00-5.625	Ba1
2016 Tax Allocation Bonds					2.00-4.00	AA/A+
Total SAWRA	Tax Increment	\$7,230,744	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.

Water coverage has been met annually on an actual basis and water rates are being reviewed and are expected to be increased in early Fiscal Year 2017-18 which should help meet the debt service coverage ratio in Fiscal Years 2017-19 on an actual basis.

# DEBT SCHEDULE

FY 2018 – 2019

PROGRAM	ISSUE DATE	MATURITY DATE	PRINCIPAL ISSUED	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL	%	OUTSTANDING AT 6/30/19
<b>2018/19 Debt Service</b>								
2008 COP Civic Center Refunding*								
800MHz	06/01/08	06/01/22	\$ 1,197,087	\$ 94,084	\$ 10,303	\$ 104,388	2%	\$ 153,747
Civic Center Improvements	06/01/08	06/01/22	2,040,290	160,355	17,561	177,916	3%	262,044
Street Improvements	06/01/08	06/01/22	2,523,539	198,336	21,720	220,056	4%	324,110
Computer Upgrades	06/01/08	06/01/22	268,452	21,099	2,311	23,409	0%	34,478
Community Theater	06/01/08	06/01/22	1,795,632	141,126	15,455	156,581	3%	230,621
2008 COP Water System Refunding'	06/01/08	06/01/24	5,035,000	270,000	76,156	346,156	6%	1,545,000
California Infrastructure and Economic Development Bank	01/28/02	08/01/33	2,000,000	68,488	41,468	109,956	2%	1,143,827
Orange County Water District Loan	08/01/00	02/01/20	889,355	58,415	4,161	62,576	1%	60,460
Successor Agency to the Westminster Redevelopment Agency **								
2008 TA Refunding Notes	06/01/08	08/01/27	30,140,000	1,545,000	788,256	2,333,256	44%	17,170,000
2011 TABS - Series A	06/09/11	11/01/45	24,305,000	585,000	1,227,550	1,812,550		21,600,000
2016 Sub TA Refunding Bonds	07/14/16	11/01/45	77,425,000	330,000	2,746,700	3,076,700		76,770,000
Total Successor Agency			131,870,000	2,460,000	4,762,506	7,222,506	135%	115,540,000
<b>2018/19 Debt Service Total</b>			<b>\$ 147,619,355</b>	<b>\$ 3,141,903</b>	<b>\$ 2,204,941</b>	<b>\$ 5,346,845</b>	<b>100%</b>	<b>\$ 119,294,287</b>
* Public Financing Authority 2018/19 Debt Service Total			<b>\$ 12,860,000</b>	<b>\$ 885,000</b>	<b>\$ 143,506</b>	<b>\$ 1,028,506</b>		<b>\$ 2,550,000</b>
<b>2019/20 Debt Service Total</b>				\$ 3,291,359	\$ 4,811,600	\$ 8,102,959		\$ 116,002,928
<b>2020/21 Debt Service Total</b>				\$ 3,363,395	\$ 4,005,990	\$ 7,369,385		\$ 112,639,534
<b>2021/22 Debt Service Total</b>				\$ 3,505,978	\$ 3,875,145	\$ 7,381,123		\$ 109,133,556
<b>2022/23 Debt Service Total</b>				\$ 3,288,652	\$ 3,734,308	\$ 7,022,961		\$ 105,844,903
<b>2023/24 Debt Service Total</b>				\$ 3,436,421	\$ 3,598,026	\$ 7,034,447		\$ 102,408,482
<b>Total Remaining</b>				\$ 102,408,482	\$ 59,025,224	\$ 149,067,128		\$ -

PROGRAM	REVENUE SOURCE	ESTIMATED REVENUE 2018/19	COVERAGE RATIO	COVERAGE REQUIREMENT	INTEREST RATE	MOODY'S/ S & P RATING
2008 COP Civic Center Refunding					3.00-4.48	
800MHz	General Fund	\$130,484	1.25	1.25		AA/A+
Civic Center Improvements	Building Charges/General Fund	\$222,395	1.25	1.25		AA/A+
Street Improvements	Measure M Turn Back	\$923,247	4.20	1.25		AA/A+
Computer Upgrades	Information Systems Charges/General Fund	\$29,262	1.25	1.25		AA/A+
Community Theater	General Fund	\$195,727	1.25	1.25		AA/A+
2008 COP Water System Refunding' Net Operating Revenue		\$57,568	0.17	1.20	3.00-4.375	AA
California Infrastructure & Economic Development Bank					3.26	
Orange County Water District Loan					3.50	
Successor Agency to the Westminster Redevelopment Agency						
2008 Tax Allocation Refunding Notes					3.00-5.00	Ba1
2011 Tax Allocation Bonds					2.00-5.625	Ba1
2016 Tax Allocation Bonds					2.00-4.00	AA/A+
Total SAWRA	Tax Increment	\$7,222,506	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.

Water coverage has been met annually on an actual basis and water rates are being reviewed and are expected to be increased in early Fiscal Year 2017-18 which should help meet the debt service coverage ratio in Fiscal Years 2017-19 on an actual basis.

**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 – June 28, 2017**

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 2017-19:

- 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 – October 12, 2016**

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.

### **FUND BALANCE POLICY – June 28, 2017**

#### **General Fund – Committed Emergency/Contingency Reserve**

- Purpose: These funds are maintained to mitigate annual budget revenue shortfalls as a protection from a fluctuating economy, including financial hardship or downturns in the economy and/or Council-approved expenditures in excess of revenues.



- Target Level: The City's target will be 17% of the General Fund operating expenditures, in accordance with the recommendation of the Government Finance Officers Association (GFOA).
  - Events or Conditions Prompting Its Use: This reserve may be utilized as needed to pay outstanding operating expenditures due to budgeted revenue shortfalls. Use may include, but is not limited to:
    - Significant decrease in property sales, or transactions and use tax, or other revenues
    - Reductions in revenue due to actions by the state/federal government
    - Provide temporary resources in the event of an economic downturn while expenditure reductions are implemented
    - Provide resources to meet emergency expenditures in the case of flood, fire, earthquake, or other disasters

**General Fund – Assigned RDA Dissolution Reserve**

- Purpose: The City is in the process of winding down the dissolved redevelopment agency. These funds are to set aside amounts that may be at risk for “take-back” from the State.
- Target Level: The City will set aside \$2,696,420.
- Events or Conditions Prompting Its Use: These funds would be used in the event that the State demand payment for amounts related to the dissolution of the redevelopment agency.

**Internal Service Fund – Committed Liability Reserves**

- Purpose: Reserves will be maintained at a level which, together with purchased insurance policies, adequately protect the City.
- Target Level: The City will strive to maintain a reserve of \$500,000 in both the Risk Management and Workers Compensation/Employee Benefits funds to cover future obligations.
- Events or Conditions Prompting Its Use: These reserves may be utilized to offset unexpected losses experienced by the City as a result of ongoing litigation.

**Internal Service Fund – Assigned Liability Reserves**

- Purpose: The City received insurance proceeds on an outstanding judgment. These funds as well as an accrued liability are set aside amounts for expense related to this judgment.
- Target Level: The City will set aside \$3,338,941.
- Events or Conditions Prompting Its Use: These funds would be used in the event the City reaches a settlement on this outstanding judgment.

**Internal Service Fund – Committed Information Technology and Fleet Replacement Reserves**

- Purpose: The City has established and maintains both an IT Equipment Fund to provide for the timely replacement of information technology, both hardware and software, and a Motor Pool Fund to provide for the timely replacement of vehicles and related equipment. The amounts retained in these funds, coupled with the annual contributions received by them from any source shall be adequate to fully fund the replacements approved in any given year.
- Target Level: The City will strive to maintain a reserve of \$500,000 in these funds to cover future obligations.
- Events or Conditions Prompting Its Use: This reserve may be utilized in the event of an unplanned failure of a City asset, including, but not limited to, IT equipment (i.e. server), vehicles and related equipment.

**Internal Service Fund – Committed Major Equipment Replacement Reserve**

- Purpose: The City has established and maintains a Facilities/Maintenance Fund for the purpose of maintaining and improving the city-owned, general government buildings and structures. The amount retained in this fund, coupled with annual contributions received by it from any source, shall be adequate to fully fund the maintenance and replacements approved in any given year.
- Target Level: The City will strive to maintain a reserve of \$500,000 in this fund to cover future obligations.
- Events or Conditions Prompting Its Use: This reserve may be utilized in the event of an unplanned failure of a City asset, including, but not limited to, buildings and structures (i.e. roof leak).

**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 – February 24, 2012**

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.

RESOLUTION NO. 4852

A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF WESTMINSTER. ADOPTING THE BUDGET FOR THE 2017-19 FISCAL YEARS AND APPROPRIATING FUNDS FOR FISCAL YEAR 2017-18 ONLY

WHEREAS, the City Manager has prepared and submitted to the Mayor and City Council a proposed budget for fiscal years 2017-19; and

WHEREAS, the Mayor and City Council has at public meetings reviewed and amended the budget as proposed for fiscal years 2017-19.

NOW, THEREFORE, BE IT RESOLVED, that the Mayor and City Council approves the 2017-19 fiscal years budget for the City of Westminster and appropriates funds for fiscal year 2017-18 only, as presented and amended at the City Council meeting of June 28, 2017.

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 2016-17 encumbrances, which require budget adjustments for the 2017-18 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 2016-17 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 28<sup>th</sup> day of June 2017 by the following vote:


AYES:	COUNCIL MEMBERS:	TA, DIEP, CONTRERAS, HO, RICE
NOES:	COUNCIL MEMBERS:	NONE
ABSENT:	COUNCIL MEMBERS:	NONE

TRIPUITA  
TRI TA, MAYOR

ATTEST:

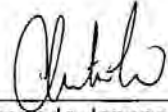
  
for AMANDA JENSEN, CMC  
CITY CLERK

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 City Clerk of the City of Westminster; that the foregoing resolution was duly adopted at a regular meeting of the City Council of the City of Westminster held on the 28<sup>th</sup> day of June 2017.

  
for \_\_\_\_\_  
Amanda Jensen, CMC, City Clerk

RESOLUTION NO. 4853

A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF WESTMINSTER, ESTABLISHING THE ARTICLE XIII B APPROPRIATION LIMIT FOR THE 2017-18 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 2017-18 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 3.69 percent compared to an increase of 5.64 percent non-residential assessed valuation due to new construction within the city; and


WHEREAS, population within the city increased 0.17 percent compared to the population increase within the county of 0.69 percent.

NOW, THEREFORE, BE IT RESOLVED that the appropriation limit for fiscal year 2017-18 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 2016-17 Appropriation Limit	\$83,458,461
Fiscal Year 2016-17 Adjustment Factor	<u>X 1.06368916</u>
Fiscal Year 2016-17 Appropriation Limit	\$88,773,861
Proceeds of Taxes	\$56,013,157
Appropriation Limit in excess of Proceeds of Taxes	<u>\$32,760,704</u>

PASSED, APPROVED AND ADOPTED this 28<sup>th</sup> day of June 2017 by the following vote:

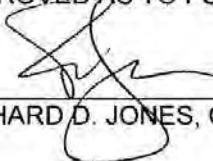
AYES:	COUNCIL MEMBERS:	TA, DIEP, CONTRERAS, HO, RICE
NOES:	COUNCIL MEMBERS:	NONE
ABSENT:	COUNCIL MEMBERS:	NONE

  
 TRI TA, MAYOR

ATTEST:


  
 for AMANDA JENSEN, CMC  
 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 City Clerk of the City of Westminster; that the foregoing resolution was duly adopted at a regular meeting of the City Council of the City of Westminster held on the 28<sup>th</sup> day of June 2017.

  
 for Amanda Jensen, CMC, City Clerk

## RESOLUTION NO. 4854

A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF  
THE CITY OF WESTMINSTER, ADOPTING THE FUND  
BALANCE POLICY

WHEREAS, the Mayor and City Council has reviewed the need to establish a commitment of fund balance for unforeseen expenditures as well as anticipated future expenditures that require ongoing funding for significant future outlays; and

WHEREAS, the City Manager has recommended to the Mayor and City Council that the General Fund Emergency/Contingency Commitment of General Fund balance be established, and an additional assignment of General Fund balance be established; and

WHEREAS, the City Manager has also recommended to the Mayor and City Council that the Internal Service Funds Liabilities, Information Technology, Fleet Replacement and Major Equipment Replacement Commitments of Internal Service Fund balances be established, and an additional assignment of Internal Service Fund-Liability be established; and

WHEREAS, the City Manager has recommended a mechanism for replenishment and ongoing funding of the commitments of General and Internal Service Fund balances out of any City of Westminster year-end operating surplus.

NOW, THEREFORE, BE IT RESOLVED, that the Mayor and City Council approve the Fund Balance Policy for the City of Westminster, as presented as part of the 2017-19 fiscal years budget for the City of Westminster at the City Council meeting of June 28, 2017.

BE IT FURTHER RESOLVED that the Mayor and City Council are aware that the adopted fund balance policy is an operational plan and does hereby authorize:

1. The City Manager may transfer appropriations between funds to fund reserve balances as needed to meet approved targets.
2. The Mayor and City Council authorization is required to adjust committed reserve fund balance targets.
3. The Mayor and City Council will review the reserve fund balances each year as part of the budget process.




PASSED, APPROVED AND ADOPTED this 28th day of June 2017 by the following vote:

AYES:	COUNCIL MEMBERS:	TA, DIEP, CONTRERAS, HO, RICE
NOES:	COUNCIL MEMBERS:	NONE
ABSENT:	COUNCIL MEMBERS:	NONE

  
 TRI TA, MAYOR

ATTEST:


  
 for AMANDA JENSEN, CMC  
 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 City Clerk of the City of Westminster; that the foregoing resolution was duly adopted at a regular meeting of the City Council of the City of Westminster held on the 28th day of June 2017.

  
 for Amanda Jensen, CMC, City Clerk

RESOLUTION NO. 42

A RESOLUTION OF THE SUCCESSOR AGENCY TO THE WESTMINSTER REDEVELOPMENT AGENCY, ADOPTING THE BUDGET FOR THE 2017-19 FISCAL YEARS AND APPROPRIATING FUNDS FOR FISCAL YEAR 2017-18 ONLY

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 years 2017-19; and

WHEREAS, the Successor Agency to the Westminster Redevelopment Agency Board has at public meetings reviewed and amended the proposed budget for the fiscal years 2017-19; 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 the budget and the capital improvement schedule for fiscal years 2017-19 for the Successor Agency to the Westminster Redevelopment Agency and appropriates funds for Fiscal Year 2017-18 only.

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:

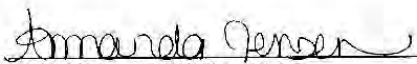
1. The Executive Director to make such modifications, corrections, and changes to the adopted budget as necessary to correct drafting errors, and accurately reflect Successor Agency action;
2. The Executive Director to approve transfers between programs within the Successor Agency of the Westminster 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 28th day of June, 2017 by the following vote:

AYES:	AGENCY MEMBERS:	TA, DIEP, CONTRERAS, HO, RICE
NOES:	AGENCY MEMBERS:	NONE
ABSENT:	AGENCY MEMBERS:	NONE

  
 \_\_\_\_\_  
 TRI TA, CHAIR

ATTEST:


  
 \_\_\_\_\_  
 AMANDA JENSEN, CMC  
 SECRETARY

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 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 28th of June 2017.

  
 \_\_\_\_\_  
 Amanda Jensen, CMC, Secretary

RESOLUTION NO. 46

A RESOLUTION OF THE WESTMINSTER PUBLIC FINANCING AUTHORITY, ADOPTING THE BUDGET FOR THE 2017-19 FISCAL YEARS AND APPROPRIATING FUNDS FOR FISCAL YEAR 2017-18 ONLY

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); and

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 2017-18 proposed budget for the City of Westminster in the following amounts:

2008 Certificates of Participation (Civic Center Refunding)	\$686,150
2008 Certificates of Participation (Water System Refunding)	\$346,556

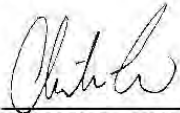
NOW, THEREFORE, BE IT RESOLVED, that the Westminster Public Financing Authority authorizes the City to make payments directly to the appropriate trustee and further authorizes the Authority Finance Officer to take all actions necessary to make the debt service payments and record appropriate expenses for the Authority, as well as to take all actions necessary to comply with the contracted obligations and covenants.

PASSED, APPROVED AND ADOPTED this 28th day of June 2017 by the following vote:


AYES:            AUTHORITY MEMBERS: TA, DIEP, CONTRERAS, HO, RICE  
 NOES:            AUTHORITY MEMBERS: NONE  
 ABSENT:        AUTHORITY MEMBERS: NONE

  
 TRI TA, CHAIR

ATTEST:


  
\_\_\_\_\_  
for AMANDA JENSEN, CMC  
SECRETARY

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 Secretary of the Westminster Public Financing Authority; that the foregoing resolution was duly adopted at a regular meeting of the Westminster Public Financing Authority held on the 28th day of June 2017.

  
\_\_\_\_\_  
for Amanda Jensen, CMC, Secretary

RESOLUTION NO. 14

A RESOLUTION OF THE WESTMINSTER HOUSING AUTHORITY, ADOPTING THE BUDGET FOR THE 2017-19 FISCAL YEARS AND APPROPRIATING FUNDS FOR FISCAL YEAR 2017-18 ONLY

WHEREAS, the Executive Director of the Westminster Housing Authority has prepared and submitted to the Housing Authority a proposed budget for fiscal years 2017-19; and

WHEREAS, the Housing Authority Board has at public meetings reviewed and amended the proposed budget for the fiscal years 2017-19; 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 approves the 2017-19 fiscal years budget Westminster Housing Authority as presented and amended at the Housing Authority meeting of June 28, 2017.

BE IT FURTHER RESOLVED that the Housing Authority Board, aware that the adopted budget is an operational plan, does hereby authorize:

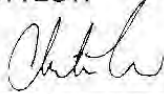
1. The Executive Director to make such modifications, corrections, and changes to the adopted budget as are necessary to correct drafting errors, and accurately reflect Housing Authority action;
2. The Executive Director is authorized to approve transfers between programs within the Housing Authority, 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 28th day of June 2017 by the following vote:

AYES:            AUTHORITY MEMBERS: TA, DIEP, CONTRERAS, HO, RICE  
 NOES:           AUTHORITY MEMBERS: NONE  
 ABSENT:        AUTHORITY MEMBERS: NONE

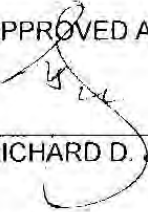
  
 TRI TA, CHAIR

ATTEST:



for AMANDA JENSEN, CMC  
SECRETARY

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 Secretary of the Westminster Housing Authority and the foregoing resolution was duly adopted at a regular meeting thereof held on the 28th of June 2017.



for Amanda Jensen, CMC, Secretary

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<b>AARS</b>	All American Rose Society
<b>Accounting</b>	Generally, the department, activity or individuals involved in the application of the accounting equation.
<b>Accounting Period</b>	The time period for which accounts are prepared, usually one year.
<b>Accrual Basis of Accounting</b>	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.
<b>Accrued Assets</b>	Assets from revenues earned but not yet received.
<b>Accrued Expenses</b>	Expenses incurred during an accounting period for which payment is postponed.
<b>Accrued Liability</b>	Liabilities which are incurred, but for which payment is not yet made, during a given accounting period.
<b>Admin.</b>	Administration
<b>AHFP</b>	Arterial Highway Financing Program
<b>Appropriation</b>	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.
<b>AQMD</b>	Air Quality Management District - regional air quality authority
<b>Assessed Value</b>	Value established by a government for real estate or other property as a basis for levying taxes.
<b>Asset</b>	Anything owned by an individual or a business, which has commercial or exchange value.
<b>Balanced Budget</b>	A budget in which planned expenditures do not exceed planned revenues
<b>Budget</b>	The annual financial plan showing estimated revenues and estimated expenditures over a specified time period.
<b>Budget Deficit</b>	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
<b>CAD/RMS</b>	Computer Aided Dispatch/Record Management System
<b>CalEMA</b>	California Emergency Management Agency
<b>Capital Asset</b>	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.
<b>Capital Expenditure</b>	Amount used during a particular period to acquire or improve long-term assets such as property, plant or equipment.
<b>Capital Gain or Loss</b>	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.
<b>Capital Improvement</b>	Any value added activity or cost to a long-term or permanent asset that increases its value
<b>Capital Improvement Projects (CIP)</b>	Long term improvements to community infrastructure.
<b>Capitalize</b>	Record capital outlays as additions to asset accounts, not as expenses.
<b>Capital Outlay</b>	Expenditures for office furniture, machinery, vehicles and other equipment of a significant amount.



<b>Cash Basis of Accounting</b>	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).
<b>CD</b>	Community Development - consisting of planning, zoning and inspection
<b>CDBG</b>	Community Development Block Grant - Federal housing and community development program.
<b>Community Promotions Fund</b>	Proceeds of the sale of the City's cable franchise are used to fund various cable television broadcast costs and community promotion activities.
<b>Comprehensive Annual Financial Report (CAFR)</b>	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.
<b>Contingency</b>	An appropriation of funds to cover unforeseen events that occur during the fiscal year, such as federal mandates, shortfalls in revenue, and similar eventualities.
<b>COP</b>	Certificate of Participation
<b>Council-Manager Form of Government</b>	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.
<b>CSMFO</b>	California Society of Municipal Finance Officers
<b>CTFP</b>	Combined Transportation Financing Program
<b>CY</b>	Current fiscal year starting July 1 and ending June 30.
<b>DARE</b>	Drug Abuse Resistance Education Program - youth drug education program.
<b>Debt Service</b>	Represents debt principal payments, periodic interest payments and related service charges.
<b>Department</b>	A group of related activities aimed at accomplishing a major service or regulatory responsibility.
<b>Depreciation</b>	A reduction in the value of a fixed asset from wear and tear from use or disuse, obsolescence, accident or inadequacy.
<b>Direct Cost</b>	That portion of cost that is directly expended in providing a product or service.
<b>EMT</b>	Emergency Medical Technician
<b>Encumbrance</b>	Commitments related to unfilled contracts for purchase of goods and services.
<b>Enterprise Fund</b>	A fund type established to account for the total costs of selected governmental facilities and services that are operated similar to private enterprises.
<b>ERAF</b>	Educational Revenue Augmentation Fund - State created account shifting local property taxes to support State education.
<b>ESL</b>	English as a Second Language
<b>Estimate</b>	Represents the most recent estimate for current year revenue and expenditures. Estimates are based upon several months of actual expenditure and revenue history.
<b>Expenditure</b>	The actual spending of funds set aside by appropriation for identified goods and services.
<b>FAU</b>	Federal Aid Urban
<b>Fee</b>	A general term used for any charge levied by government for providing a service or performing an activity.
<b>FEMA</b>	Federal Emergency Management Agency (Disaster Planning) - Federal disaster planning and reimbursement agency.

<b>Fiduciary Funds</b>	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.
<b>Fiscal Year (FY)</b>	The year beginning July 1 and ending June 30.
<b>Fixed Asset</b>	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.
<b>FTHB</b>	First Time Home Buyers
<b>Full-Time Equivalent (FTE)</b>	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.
<b>Fund</b>	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.
<b>Fund Balance</b>	Fund equity remaining unspent or unencumbered after budget year.
<b>Gas Tax &amp; Street Improvement Fund</b>	For any street related purpose in the City's system of streets, including maintenance thereof.
<b>General Fund (GF)</b>	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.
<b>Generally Accepted Accounting Principles (GAAP)</b>	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.
<b>GG</b>	City of Garden Grove
<b>GMA</b>	Growth Management Area (Measure M) - used in evaluating street programs.
<b>Governmental Accounting Standards Board (GASB)</b>	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.
<b>Governmental Funds</b>	General Funds, Special Revenue Funds, Capital Projects Funds and Debt Service Funds
<b>Grant</b>	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.
<b>Groups and Accounts</b>	Used to account for City's general fixed assets and long term liabilities.
<b>HCD</b>	Housing and Community Development
<b>HOME</b>	Federal housing rehabilitation program
<b>HOPTR</b>	Homeowners Property Tax Relief
<b>Housing &amp; Community Development</b>	Development of the community by providing decent housing, suitable living environment, and expanding economic opportunities.
<b>HVAC</b>	Heating, Ventilation, Air Conditioning
<b>HUD</b>	Department of Housing and Urban Development
<b>IFAS</b>	Interactive Financial Accounting System
<b>Indirect Cost</b>	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).
<b>Insurance Rebate</b>	Payment (rebate) to employees who do not enroll their dependents in the insurance program.

<b>Infrastructure</b>	The resources (as personnel, buildings, or equipment) required for an activity.
<b>Interest</b>	Income resulting from the prudent investment of idle cash.
<b>Interfund Charges</b>	A method used to charge General Fund administrative costs to other funds, such as the enterprise fund and redevelopment funds.
<b>Interfund Transfer</b>	A transfer of funds between departments/funds for specific purposes as approved by the appropriate authority.
<b>Intergovernmental Expenditures</b>	Transfers of resources from one government to another.
<b>Internal Service Fund</b>	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.
<b>Inventory</b>	Includes raw materials, items available for sale or in the process of being made ready for sale (work in process).
<b>Investment</b>	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.
<b>IRP</b>	Infrastructure Revitalization Plan is the fifth Redevelopment Agency Amendment
<b>JAG</b>	Justice Assistance Grant
<b>JPTA</b>	Joint Powers Training Administration - Federal job training program.
<b>KAB</b>	Keep America Beautiful
<b>Level of Service</b>	A description of the services provided or activities performed, and the cost and personnel requirements.
<b>Levy</b>	To impose taxes, special assessments, or charges for the support of city activities.
<b>Liability</b>	In insurance, is a term used when analyzing insurance risks that describes possible areas of financial exposure / loss.
<b>Liability</b>	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.
<b>Liability Fund</b>	The City's self fund insurance fund.
<b>Line Item</b>	The description of a object of expenditure e.g. salaries, contractual services, etc.
<b>Line Item Budget</b>	A budget initiated by government entities in which budgeted financial statement elements are grouped by administrative entities and object.
<b>LNSP</b>	Local Narcotics Suppression Program
<b>Long term Debt</b>	Financial Obligation with maturity of more than one year after the date of issuance.
<b>Loss</b>	In finance, is when expenses exceed sales or revenues.
<b>Modified Accrual Basis of Accounting</b>	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 disbursement 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.
<b>Municipal Lighting Fund</b>	Property taxes collected by the County and paid to the City for the operating and maintaining of the city wide Municipal Lighting District.
<b>NGV</b>	Natural Gas Vehicle

<b>OCFA</b>	Orange County Fire Authority
<b>OCHTTF</b>	Orange County Human Trafficking Task Force
<b>Offsite Drainage District Fund</b>	Revenue received from developers and expenditures to provide storm drain systems within each district.
<b>Operating Expenditures</b>	The amount used during a particular period directly in support of day-to-day operations such as wages, maintenance, office supplies, etc.
<b>Ordinance</b>	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.
<b>OSHA</b>	Occupational Safety and Health Association
<b>OTS</b>	Office of Traffic Safety
<b>Overhead</b>	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.
<b>Overhead Charge</b>	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.
<b>Park Dedication Fund</b>	Acquisition and improvement of City parks.
<b>PCTA</b>	Public Cable Television Authority
<b>PERS</b>	Public Employees Retirement System
<b>PIO</b>	Public Information Officer
<b>PO</b>	Police Officer or purchase order
<b>POST</b>	Police Officers Standard Training
<b>Project Contingency</b>	Uncommitted portion of overall project budget reserved for unanticipated contingencies.
<b>Projection</b>	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.
<b>Program</b>	An activity aimed at accomplishing a specific service within a department.
<b>Proprietary Funds</b>	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.
<b>PSA</b>	Public Service Announcements
<b>PTA</b>	Parent-Teacher Association
<b>Redevelopment Agency (RDA)</b>	For increasing or improving low and moderate income housing, for economic development and development of the community as well.
<b>Reserve</b>	A portion of fund balance that is restricted for a specific purpose and not available for appropriation.
<b>Revenue</b>	The gross receipts and receivables from taxes, fees and charges.
<b>RNSP</b>	Regional Narcotics Suppression Program
<b>SAAV</b>	Service Authority for Abandoned Vehicles
<b>SCADA</b>	Supervisory Control and Data Acquisition
<b>S &amp; H</b>	Streets and Highway Codes

<b>SB 300</b>	Senate Bill (provided for state street maintenance program)
<b>SB 821</b>	Senate Bill (to provide gas tax for state street maintenance program)
<b>SB 813</b>	Supplemental Property Tax Roll (paid monthly)
<b>SCUBA</b>	Self Contained Breathing Apparatus
<b>SCTOA</b>	Southern California Training Officers Association
<b>SERAF</b>	Supplemental Educational Revenue Augmentation Fund - State created account shifting local property taxes to support State education.
<b>Services and Supplies</b>	The category of line items that describe non-salary and non-capital outlay expenditures.
<b>SHUE</b>	Safety, Health, Understanding and Education - program supporting underprivileged youth.
<b>SIP</b>	Signal Improvement Program
<b>Special Revenue Funds</b>	Funds used to account for specific revenues that are legally restricted to expenditure for particular purposes.
<b>Structural Deficit</b>	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.
<b>SWAT</b>	Special Weapons and Tacti
<b>TARGET</b>	Tri-Agency Resource Gang Enforcement Team - interagency anti-gang task force
<b>TBD</b>	To Be Decided
<b>TDM</b>	Traffic Demand Management
<b>Transfers</b>	Resources transferred from one fund or activity to another.
<b>WIN</b>	Westminster Improving Neighborhoods Program
<b>Worker's Compensation</b>	Usually, a state or privately managed insurance fund in the United States that reimburses employees for injuries suffered on the job.
<b>Working Capital</b>	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.
<b>WRA</b>	Westminster Redevelopment Agency
<b>WSD</b>	Westminster School District
<b>VLF</b>	Motor Vehicle License Fee

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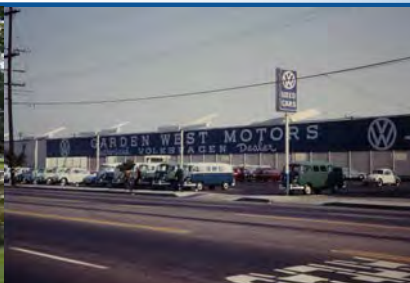
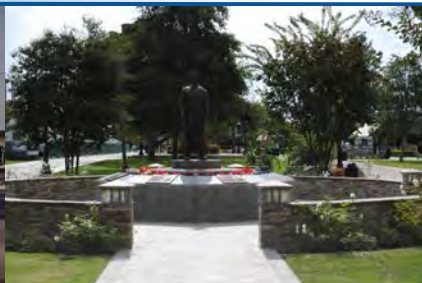
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