



CITY *of* WESTMINSTER



FISCAL YEAR 2019-2021 ADOPTED BUDGET

FOR THE
COMMUNITY



BY THE
COMMUNITY

City of Westminster Elected Officials



Tri Ta
Mayor



Kimberly Ho
Vice Mayor



Sergio Contreras
Council Member



Tai Do
Council Member



Chi Charlie Nguyen
Council Member

Eddie Manfro City Manager

Assistant City Manager/Community Development Director.....	Chester Simmons
City Attorney.....	Richard D. Jones
City Clerk.....	Christine Cordon
Community Services Director.....	Diana Dobbert
Director of Human Resources & Risk Management.....	Cyndie Sanders-Marshall
Finance Director/City Treasurer.....	Sherry Johnson
Acting Police Chief.....	Mark Lauderback
O.C. Fire Authority Division Chief.....	Ron Roberts
Public Works Director/City Engineer.....	Marwan Youssef



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TRANSMITTAL



City of Westminster

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

Date: May 22, 2019

To: Honorable Mayor
Members of the City Council

Subject: Adopted Budget: Fiscal Years 2019-2021

TRI TA
Mayor

KIMBERLY HO
Vice Mayor

SERGIO CONTRERAS
Council Member

TAI DO
Council Member

CHI CHARLIE NGUYEN
Council Member

EDDIE MANFRO
City Manager

Transmitted herewith is the Adopted Budget document for Fiscal Year 2019-21. This is a two year budget and will cover the City's operations for the period from July 1, 2019 to June 30, 2021. Fiscal year 2019-20 is a balanced budget with a slight gain at \$35 thousand. Fiscal year 2020-21 is coming in at a deficit of \$1.2 million and will require the use of reserves.

Some items to note while reviewing the budget:

- It is a balanced budget in year one and does not require the use of reserves. Year two requires the use of \$1.2 million from reserves.
- The City's Transaction Tax is budgeted at \$12.8 million in fiscal year 2018-19; however recent trends and new estimates (some brought on by the loss of the large retail stores at the Westminster Mall) from HDL have the resulted in a slightly reduced budget of \$12.7 million for fiscal year 2019-20, and then a slight increase for a fiscal year 2020-21 budget of \$12.9 million.
- Similar to the Transaction Tax, HDL has also recommended reducing our Sales Taxes estimate from the fiscal year 2018-19 budget of \$17.2 million to \$17.1 million for fiscal year 2019-20, and then a slight increase for fiscal year 2020-21 at \$17.4 million.
- As we did in the prior year, the budget includes a 2018-19 transfer of \$1.5 million obtained from projected salary savings in the General Fund to Capital Projects. This would bring the total transferred for streets to \$4.5 million since the inception of the transaction tax. No additional capital project transfers are in the adopted budget for either year. In addition, we will continue the practice of transferring a portion of potential salary savings to one or both of our Section 115 Trust accounts at the City Manager's discretion once our final fiscal year 2018-19 ending change in fund balance can be reasonable determined. The current projection for this is

\$250,000. It should also be noted that as our budgets continue to tighten and we are able to fill vacant positions this may not be a luxury afforded to us in the future.

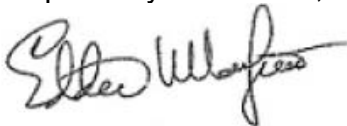
- There are two new programs in the General Fund budget: Program 31100-Parking and Program 63050–Community Preservation Unit. Neither of these programs are being funded with new monies. The Parking program has been pulled out of the Police budget for better tracking as the City is no longer administering this through a contract, and the Community Preservation Unit program is a two year pilot program also funded out of the Police budget with vacant positions.
- Project SHUE is also now part of the General Fund. This program is mostly funded through CDBG, donations and a General Fund allocation and is not required to be shown as a Special Revenue type program. It is categorized as a Community Services expenditure.
- Changes in the General Fund expenses include the additional costs associated with the passage of the current MOU's for the various groups, as well as other minor changes for revised contracts, estimates, etc. Fiscal year 2019-20 is the last year for the current MOU's, and fiscal year 2020-21 reflects only step increases, and PERS projected amounts.
- Overall General Fund revenues are fairly static. While the economy is doing well, it has been slowing down, and regardless it is our practice to be conservative in our estimates. Expense increases are brought on by annual contract increases, with the union MOU's, OCFA and CalPERS garnering the majority of the increases.
- The Water Enterprise Fund passed a rate increase in November 2017. This has helped to finally achieve a balanced budget for the next two fiscal years. Like the General Fund, the expenses include the approved payroll increases from the current MOU, and again this is the final year of the current MOU so fiscal year 2020-21 shows only step and PERS increases. While not necessarily saving the fund money, we have moved two of the finance water staff out to the yard this year. We feel that this is giving our citizens a one-stop place to resolve all their water issues. In addition, this location is open Monday-Friday. We have also attempted to save money in this fund as well by offering "green" methods to both receive water bills (via email), and pay water payments (via online or ach). This should eventually save the fund printing, postage, and payment processing costs.
- Internal Service Funds (700 Equipment Replacement, 740 General Benefits, 750 Liability, 760 Information Technologies and 770 Government Buildings) with the exception of Fund 740 General Benefits, have reached our fund balance policy level of \$500,000. Fund 740 General Benefits is improving and will eventually reach this policy level as well. Again the increases in expenses in funds with payroll (700 Equipment Replacement, 760 Information Technologies and 770 Government Buildings) are due to MOU and PERS increases. Since we have obtained the fund balance goals in most of these funds it has resulted in a decrease to some of the department charges which support these funds. Staff has also studied and is continuing to study the need for some of the department vehicles. This has resulted in more sharing of vehicles which will in turn save costs. In addition, more vehicles are part of our lease program which is proving to save on maintenance costs.

- The Economic Development Fund 401 now shows a positive fund balance, and is continuing to support various projects under the Project W umbrella. The current year's expenses include a \$2 million project for the Utility Underground Project on Bolsa and Brookhurst.
- Section 115 Trusts for future pension and OPEB costs have been established and management is recommending funding an additional \$272 thousand to be paid from savings accomplished by prepaying our unfunded PERS liability in fiscal year 2019-20.

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 \$105 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 budgeted General Fund revenues that are used to fund general City operations in fiscal years 2019-20 and 2020-21 are expected to total \$63.0 million and \$63.9 million respectively. The total General Fund operating expenditures for fiscal years 2019-20 and 2020-21 are expected to total \$62.9 million and \$65.2 million respectively. Other uses total \$25 thousand in both fiscal years. The adopted budget shows an estimated ending fund balance of \$24.3 million (unrestricted fund balance at \$10.8 million) in fiscal year 2019-20, and \$23.0 million (unrestricted fund balance at \$9.3 million) in fiscal year 2020-21.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read "Eddie Manfro". The signature is fluid and cursive, written over a white background.

Eddie Manfro
City Manager

Staff has worked diligently to produce a balanced and fiscally responsible budget. The Fiscal Year 2019-20 adopted budget includes a contribution to General Fund reserves of \$30,832. However, the City Council approved the revised cost of service study at the May 22, 2019 council meeting which, when added to the adopted budget, increases the contribution to reserves to \$1.1 million. The Fiscal Year 2020-21 budget shows a use of reserves of \$1.2 million. This is decreased to a use of reserves of \$151 thousand when the cost of service study projections are included. Fiscal Year 2018-19 salary saving made it possible to fund year-end allocation of \$1.5 million to street improvements to be used in Fiscal Year 2019-20 as well as an additional contribution of \$250,000 to the City’s Section 115 Trust accounts. Both fiscal years include the continued practice of prepaying the PERS Unfunded Liability at the beginning of the year and transferring the savings to the Pension Section 115 Trust.

Tax Revenues

Taxes are the largest revenue source in the City. As indicated in the table below, total tax revenues for Fiscal Year 2019-20 are projected to increase 1.16% 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 2018-19.

	<u>2018-19 Revised Budget</u>	<u>2019-20 Adopted Budget</u>	<u>2020-21 Adopted Budget</u>	<u>% Change 19-20</u>
Property Tax	\$15,591,927	\$16,128,900	\$16,572,000	3.44%
Sales Tax	29,918,000	29,803,000	30,227,008	-0.38%
Other Taxes	<u>8,394,000</u>	<u>8,597,000</u>	<u>8,631,999</u>	2.42%
Total Taxes	<u>\$53,309,927</u>	<u>\$54,528,900</u>	<u>\$55,431,007</u>	1.16%

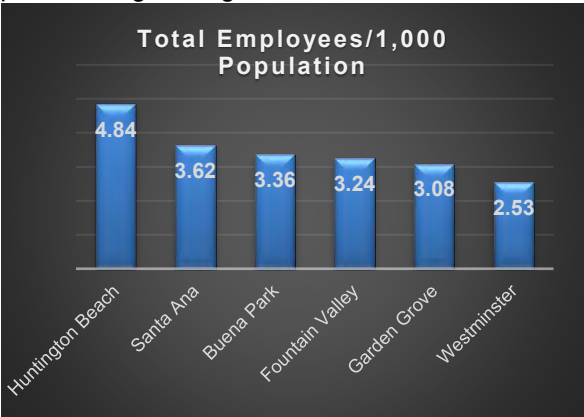
The sales tax category includes the voter approved sales tax measure allowing for a 1% transaction tax that was implemented April 1, 2017. Based on discussions with the City’s sales tax consultant, Hinderliter, deLlamas, and Associates, receipts from the transaction tax are projected at \$12.7 million in Fiscal Year 2019-20 and \$12.9 million in Fiscal Year 2020-21. Sales tax revenue continues to experience varying levels of low economic growth across most major retail sectors. Excluding the transaction tax revenue, Fiscal Year 2019-20 sales tax revenues are projected to decrease slightly, by \$44,000, when compared to the Fiscal Year 2018-19 revised budget. These projections are based on an anticipated decline in vehicle sales, consumer preference of spending more on services, rather than goods, and decrease in fuel costs and service stations. Building and construction, restaurants, and food and drug categories are projected to show modest growth. The expectation is that sales tax receipts will remain fairly flat in the next few years.

City Staffing

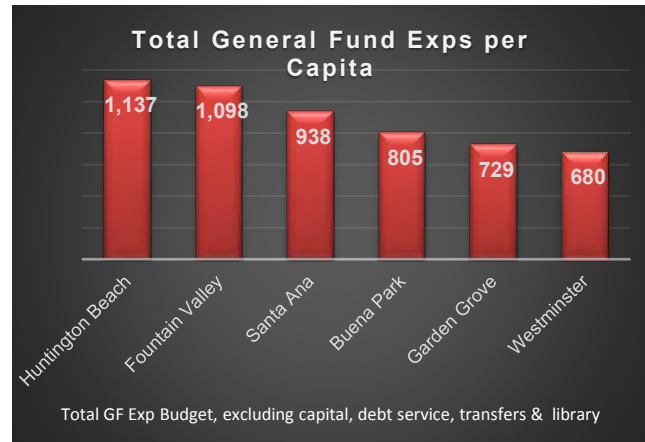
On a benchmark basis, Westminster’s Fiscal Year 2019-20 ratio of 2.53 employees per thousand population ranks below that of all five of its most comparable neighboring cities.

The 2019-21 Budget includes the following personnel changes:

- City Manager’s Office
 - Reduce Senior Administrative Analyst
 - Add Economic Development Manager
 - Add Administrative Analyst
- Finance Department
 - Reduce two Senior Staff Accountants



- Add Customer Service Representative
- Add Administrative Analyst – Purchasing
- Human Resources
 - Reduce Risk Management Benefits Officer
 - Add Personnel Analyst
- City Clerk’s Department
 - Add Administrative Assistant II
 - Reduce part time wages
- Community Development
 - Reduce City Housing Coordinator

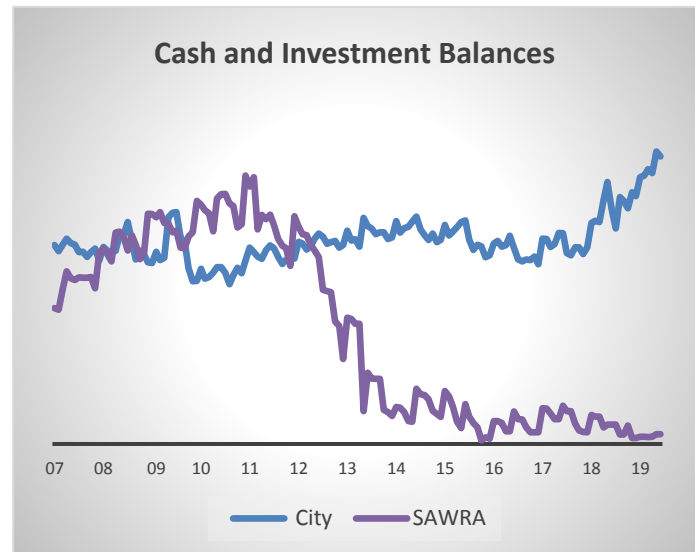


City Costs

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 \$680, which is below that of all five of its most comparable neighboring cities.

Liquidity Levels

The City’s June 30, 2019 portfolio consisted of cash and investments totaling \$97.0 million, of which 42.0% or \$40.8 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, 2019 was United States Government Obligations (66.1%), Corporate Obligations (27.7%), Non-US Securities (Supranational Obligations) (6.0%) and cash and cash equivalents (0.2%). The City’s ending portfolio balance increased 24% in FY 2018-19. Successor Agency to the Westminster Redevelopment Agency (SAWRA) funds at June 30 (excluding bond proceeds) totaled \$3.3 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 2019-20 Budget is a balanced budget without the use of reserves for 2019-20 and 2020-21 is a deficit of \$1.2 million. Some noteworthy items:

- After the budget adoption, the City Council approved the Cost of Service Study which projects increased charges for service of \$1.05 million. This brings the Projected General Fund ending balance for 2019-20 to \$1.1 million and the deficit is reduced to \$151 thousand for 2020-21. Phase 2 of the study is to review all fines charged by the City and will be brought to Council in fall 2019.
- The Fund Balance policy provides for an Emergency Reserve and Redevelopment Dissolution Reserve. The City’s projected ending fund balance for fiscal year 2019-20 is \$24.3 million. The Unrestricted balance is approximately 45% or \$10.8 million. The Emergency Reserve is funded at \$10.7 million and makes up 44% of the overall fund balance. The Redevelopment Dissolution

Reserve at 11% or \$2.7 million is being held for potential state claw backs as we continue to wind down the process. If this reserve remains intact when the process is completed, the City can add it to the unrestricted fund balance. In addition, a budget savings is projected in fiscal year 2018-19, and like last year, a transfer of \$250,000 to one or both of the Section 115 Trust accounts is anticipated.

- The 2019-21 Budget includes the City's transaction tax and is estimated at \$12.7 million for 2019-20 and \$12.9 million for 2020-21.
 - The City began collecting this 1% tax in April 2017
 - Audited collection through fiscal year 2017-18 is \$15.2 million (15 months)
 - It has provided \$3.0 million to repair and maintain the City streets
 - It has allowed the City to hire and recruit police officers, as well as additional code enforcement and park personnel
 - It gave the City's General Fund a positive ending change in fund balance without the use of transfers from other funds in fiscal year 2017-18, and is projected to do the same for fiscal years 2018-19, and 2019-20
 - It has provided for some of the funding of our Section 115 Trust accounts
 - It currently provides about \$13 million a year to the General Fund
 - In summary, this tax, which is set to sunset on December 31, 2022, has allowed the City to avoid bankruptcy and to be able to continue providing services to our Westminster citizens
- The City received \$555,000 in savings obtained from sharing a large ladder truck with our neighboring city, Garden Grove, who recently joined the Orange County Fire Authority
- Fiscal year 2019-20 is the final year for the City's union contracts which gave raises and benefits, and allowed for better recruiting. The police department hired 6 officers this year, and currently have 78 sworn positions and 4 police officer recruits. The budget has 90 sworn positions available.
- Salary savings from 2018-19 will allow for another transfer of \$1.5 million to capital projects for use in maintaining streets. This will bring the balance to \$4.5 million in transfers since the inception of the transaction tax.
- Several reorganizations throughout the various departments resulted in overall savings. When possible, vacancies were filled with new combined positions (Assistant City Manager/Community Development Director), or lower positions (Senior Staff Accountant to be filled with an Administrative Assistant). This also allowed some departments the ability to add some much needed staff (full time position in City Clerk's office).
- The City is in the process of bringing parking control back in house. This should help to generate approximately \$200,000 in savings as well as some additional revenues.
- A new two-year pilot program – Community Preservation Unit - is being funded out of salary savings from the Police Department.
- We are at the beginning stages of implementing new software that will bridge together shared tasks of the Planning, Building, Code Enforcement, Engineering and Finance departments. Funding for this project is through bond proceeds and not through the General Fund however it does benefit many of the General Fund departments and will streamline many tasks.
- Internal Service Funds
 - All Internal Service Funds have a minimum of \$500,000 in unrestricted fund balance with the exception of the Worker's Compensation/Benefits Fund. This fund is on a path to reach this goal.
 - The Information Technology Fund helped to launch our new and improved City website.
 - The Government Buildings Fund has been working on streamlining some services and reviewing the City contracts. They worked on upgrading the look of the Rose Center to improve the building for the new tenant.
 - We continue to lease vehicles where possible to save on long-term maintenance costs. In addition, we are exploring ways to share vehicles to cut down our numbers when possible.

The approval of Measure SS, allowing for the collection of the 1% transaction tax, has 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 projected increase in CalPERS costs accounts for a majority of the increased costs in Fiscal Year 2019-20.

	2018-19	2019-20	% Change	2020-21	% Change
	<u>Revised Budget</u>	<u>Adopted Budget</u>		<u>Adopted Budget</u>	
General Funds	\$61,362,835	\$62,943,877	2.58%	\$65,039,665	3.33%
Special Revenue	8,744,351	7,405,435	-15.31%	6,816,888	-7.95%
Water Utility	22,400,891	16,118,430	-28.05%	16,133,797	0.10%
Internal Service	10,143,301	9,318,031	-8.14%	9,270,004	-0.52%
Agency/Trust	5,893,125	7,374,229	25.13%	7,261,244	-1.53%
Capital Projects	<u>33,749,234</u>	<u>9,456,382</u>	-71.98%	<u>1,208,735</u>	-87.22%
Total	<u>\$142,293,737</u>	<u>\$112,616,384</u>	-20.86%	<u>\$105,730,333</u>	-6.11%

The 2019-20 Budget reflects new allocations to capital projects, while the 2018-19 revised budget includes all open project budgets resulting in a large decrease in both the Water Utility funds and the Capital Projects funds. The 2020-21 Budget includes some capital projects but the majority of the projects will be added when the 2020-21 Budget is reviewed by the City Council in early 2020.

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 increased 6% in the 2019-20 budget. Over 62% of the increase is related to rising CalPERS costs which increased 18.5%. In FY 2018-19, the City paid \$3.9 million toward the unfunded accrued liability (UAL) for Safety personnel, and \$2.6 million for Miscellaneous personnel. The total budgeted for 2019-20 is \$7.8 million (\$4.8 for Safety personnel and \$3.0 for miscellaneous personnel). This UAL amount is projected to increase approximately \$1 million annually, reaching an estimated \$11.8 million in FY 2024-25. Total CalPERS costs (including the UAL) are projected to increase to \$15.9 million by 2024-25. 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 were adopted for all groups. The new expiration date is June 30, 2020. Some of the savings to the City agreed to in the prior MOUs required 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 expenditures and still provide the necessary services that the community expects. The reduction of staffing levels through past layoffs resulted in reduced related expenditures; however, it has also resulted in a reduction or loss of service. Lower payroll costs also resulted in the loss of staff, and made hiring and retention extremely difficult. The passage of Measure SS allowed the City to pass contracts with the labor groups that end in Fiscal Year 2019-20. In the first year and a half since passage of the measure, citywide hiring has outnumbered terminations and retirements 35 to 23.

Enacted by Westminster voters in 2016, Measure SS has provided \$15.2 million in locally-controlled revenue thus far to stabilize Westminster’s finances, prevent bankruptcy, and community service priorities, including:

- Preventing the closure of the Westminster Police Department and allowing the department to begin recruiting and hiring police officers.
- Repairing and maintaining City streets.

- Promoting programs to fix blight and maintain public areas, including adding additional code enforcement officers and park personnel.
- Creation of an Economic Development Fund to promote business growth.

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:

- Cost of Service Study - approved May 22, 2019
The City recently approved a cost of service study that analyzes the cost of providing services. This study will be updated on a biennial basis as part of the budget process.
- 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.

Tax Dollars at Works

Launched in 2019, Project W was created as a gateway to upcoming and completed projects, a preview of future plans, a resource for new and existing businesses and a provider of information on places and events of interest in the City of Westminster.

The Community Preservation Unit was also launched this year under Project W. This two-year pilot program provides education and enforcement efforts to residents, renters, businesses and property owners to enhance the aesthetics, livability, property values and integrity of our residential neighborhoods and commercial frontages.

Some current projects include the Mendez Historic Trail which will turn the walking path along Hoover Street into an educational journey celebrating the landmark Mendez vs Westminster School District court case that eliminated segregation in California schools and the redevelopment of the Westminster Mall into a mixed use site.

More information can be found at www.projectw-westminster.com.

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 \$30,832 (revised with Cost of Service Study to \$1.1 million) for Fiscal Year 2019-20 and a deficit of \$1.2 million (revised with Cost of Service Study to a \$151 thousand deficit) for Fiscal Year 2020-21. This Adopted General Fund balance is projected to end 2019-20 at \$24.2 million, and \$23 million at the end of 2020-21 (revised with Cost of Service Study to \$25.3 million for 2019-20, and \$25.2 million for 2020-21).

An Emergency Reserve of \$10.7 million and a Redevelopment Dissolution reserve of \$2.7 million is included in the total.

	<u>2018-19</u> <u>Revised Budget</u>	<u>2019-20</u> <u>Adopted Budget</u>	<u>%</u> <u>Change</u>	<u>2020-21</u> <u>Adopted Budget</u>	<u>%</u> <u>Change</u>
Revenue/Transfers In	\$62,074,778	\$ 62,999,709	1.49%	\$ 63,853,566	1.36%
Expenses/Transfers Out	<u>\$63,008,835</u>	<u>\$ 62,968,877</u>	-0.06%	<u>\$ 65,064,665</u>	3.33%
Net Change in Fund Balance	<u>\$ (934,047)</u>	<u>\$ 30,832</u>		<u>\$ (1,211,099)</u>	

The Fiscal Year 2019-20 budget includes all existing programs, services and staffing levels included in the prior fiscal year. In addition, the budget includes increases to CalPERS costs, the OCFA contract and a contribution of \$1.1 million to fund balance after the adoption of the revised Cost of Service Study.

As in the past, the largest expenditure component of the General Fund is Public Safety. Public Safety – Police and Fire – costs comprise 76% 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 2019-20 General Fund expense budget is down slightly at .06% from the Fiscal Year 2018-19 revised budget due to the transfer out of \$1.5 million for street projects in 2018-19. The Fiscal Year 2020-21 budget is projected 3% up from Fiscal Year 2019-20.

General Fund revenue and transfers in are projected to increase 1.5% during Fiscal Year 2019-20. Highlights include:

- General Fund property tax revenues will total approximately \$16.1 million, which accounts for 26% of total General Fund revenues and reflects a 3.4% increase from the Fiscal Year 2018-19 revised budget, due primarily to the projected increase in Property Tax in Lieu of Vehicle License Fee which accounts for 63% of this category.
- Utility Users Tax revenue accounts for 7% of total General Fund revenues and is projected at \$4.7 million, based upon the existing 4% rate and Fiscal Year 2018-19 estimated actual revenue of \$4.6 million.
- Charges for service revenue is budgeted at a 5% increase but with the cost of service study becomes a 33% increase. Charges for service accounts for 6% of all General Fund revenues and includes development fees, ambulance charges, recreation programs, and engineering fees.

There are some general concerns that, while possibly not impacting the Fiscal Year 2019-21 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 \$29.8 million budgeted for Fiscal Year 2019-20 and \$30.2 million in Fiscal Year 2020-21, sales tax revenue represents over 47% of the entire General Fund revenue base. It is important to note that these projections are based upon varying levels of low economic growth in the economy. The loss of big retail stores at the Westminster Mall, and no big replacement for the near future has contributed to lower projections in sales tax. Autos and transportation and fuel and service stations are also projected to decrease. Increases are projected in State and County Pools from the increasing consumer trend of online shopping, restaurants and hotels, building and construction and business and industry.

- 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.

At June 30, 2018, the City had a \$116 million unfunded liability. While this is a large number, it should also be noted that the Miscellaneous Plan was 67% funded and the Safety Plan was 73% funded. These funding percentages, like the unfunded liability balance will vary from year to year. Our unfunded liability will continue to increase over the next few years as CalPERS is lowering its discount rate from 7.5% to 7.0% over Fiscal Years 2018-19 through 2020-21. There is currently a 30-year payoff plan in place that will ramp up payments for 5 years, stabilize for the next 20 and then ramp down for the final 5 years. The City is still in the ramp up phase of paying off our unfunded liability.

Two years ago, the City began setting aside monies in two Section 115 trust accounts to help pay for the pension and retiree medical obligations. As of March 31, 2019, the pension trust account had a balance of \$2.8 million, and the medical trust account had a balance of \$3 million. The City's retiree medical is currently paid for on a "pay as you go" basis. For Fiscal Year 2019-20 the budget for this expense is \$2.3 million, which the trust could potentially cover in full. These trust funds can only be used to pay pension and medical costs, and could help in the future with budget shortfalls.

- Transaction Tax

This tax is scheduled to expire on December 31, 2022, leaving the City without an annual amount of approximately \$13 million in revenue to fund General Fund costs. In order to continue this tax, a vote of the citizens would be required at a general election.

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 2019-21 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 2019-20 Gas Tax fund revenue budget includes the third 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.

The City expects to receive \$3.1 million over the next two years and the budget includes a capital project allocation of \$1.56 million in Fiscal Year 2019-20.

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 2019-20 are projected to increase 4% from the Fiscal Year 2018-19 revised budget. Measure M offers competitive funds for projects which 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 2019-20 Street Improvements Fund budget reflects a decrease in revenue when compared to the Fiscal Year 2018-19 revised budget. The 2018-19 estimate includes a reimbursement for grant funds from the California Urban Greening Program and US Department of Transportation which passes through the California Department of Transportation for Active Transportation Program (ATP). Grant 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 2019-20 does not include any new grant funded projects.

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

The Fiscal Year 2019-20 budget for Funds 240 and 242 were approved by the City Council on May 8, 2019 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 2019-20.

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

effective November 2017 and November 2018. Water rates are reviewed annually and adjusted when necessary.

Costs for purchased water have been estimated at \$1,198/per acre foot for Fiscal Year 2019-20 and the Orange County Water District replenishment assessment is set at \$487/per acre foot for Fiscal Year 2019-20. The Basin Production Percentage (BPP) is set to 77% for 2019-20. The budget includes funding for \$925,000 in capital projects for Fiscal Year 2019-20.

Capital Improvements Fund 400

The City will dedicate \$9.5 million to capital improvements for Fiscal Year 2019-20. FY 2020-21 includes \$250 thousand in projects but the remaining projects will be brought to Council when the budget is reviewed in early 2020. New projects for fiscal year 2019/2020 include upgrading the City Hall Clock Tower, converting to LED lighting in city parks, the civic center, traffic signals and the Chamber of Commerce, updating equipment at the Sigler Park Splash Pad and replacing tables and benches at various City parks. The breakdown of capital projects by major category is presented below:

	2019-20	2020-21
	<u>Adopted Budget</u>	<u>Adopted Budget</u>
Street Beautification	\$2,000,000	-
Community Development	100,000	-
Energy Efficiency	265,000	-
Park Renovations	520,000	-
Technology	250,000	250,000
Public Infrastructure	6,040,087	-
Water Conservation	250,000	-
Total	<u>\$9,425,087</u>	<u>\$250,000</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 2019-21 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 ongoing budget concerns and improve the fiscal health of the City.

PROJECT
W
FOR THE COMMUNITY **BY THE COMMUNITY**



GENERAL INFORMATION

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

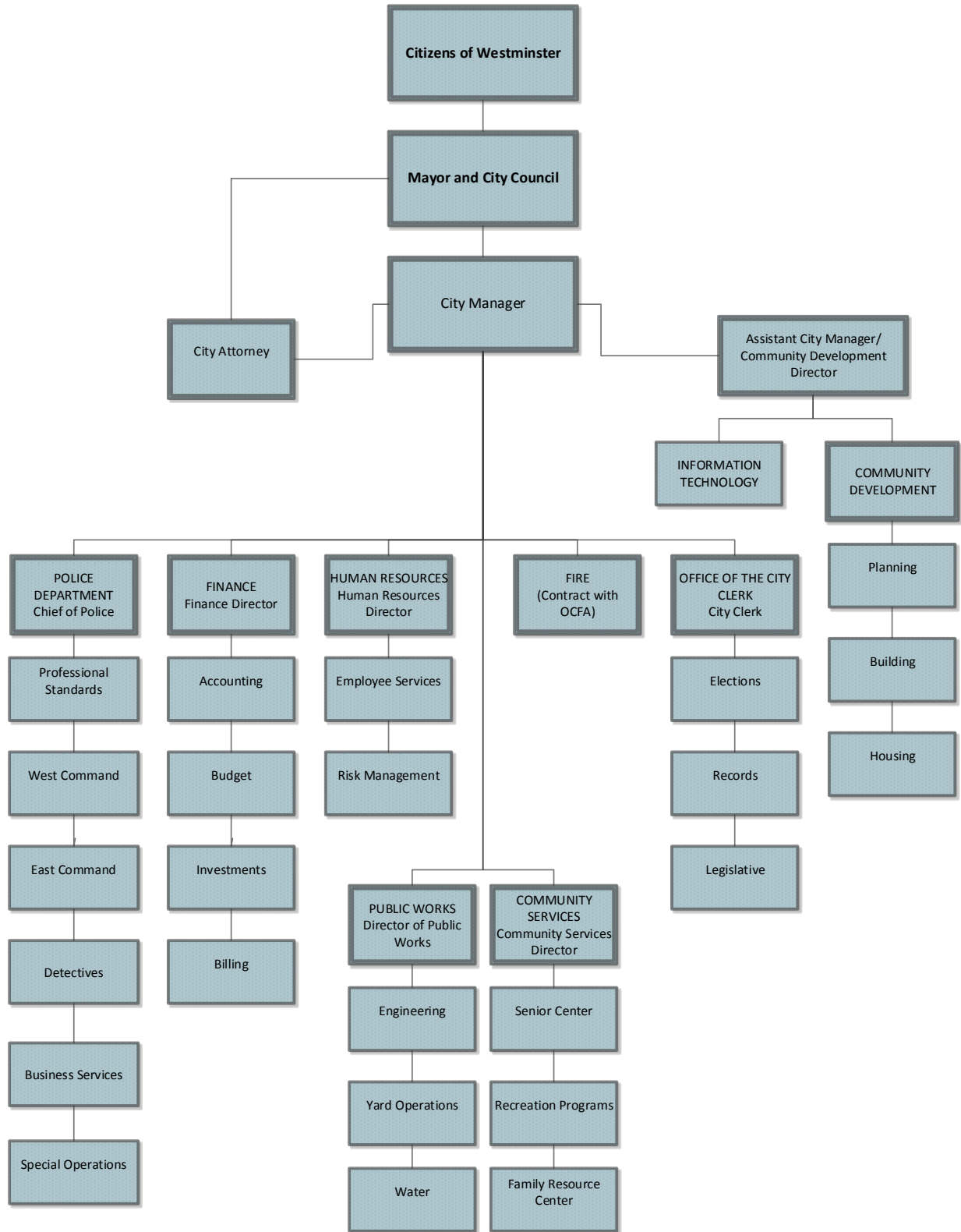
Employees

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





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

Westminster Through the Years

A review of Westminster’s history can help recognize trends and events that shaped the way the City has evolved over the last 200 years. Westminster’s roots run deep, with history dating back to the 1800s, as early as any other community in Orange County. In fact, Westminster was the second colony in Orange County to be deliberately founded, but in contrast to the first (Anaheim), Westminster was not founded by any one ethnic group nor did it center on one product economy; this diversity in culture and trade is still evident in modern-day Westminster. Over the years, Westminster grew from an agrarian community to one with a diversity of land use, including a range of residential neighborhoods, job choices, and recreational amenities. A brief overview of the community’s history is outlined in this section to provide the framework for moving forward over the next 20-30 years.



Agrarian Roots: 1800s – 1920s

Westminster’s roots date back to the 1800s, when it was founded by Reverend Lemuel P. Webber as the second Presbyterian temperance colony in Orange County (after Anaheim). The colony was named after the Westminster Assembly of 1643, which prescribed the basic principles of the Presbyterian faith. The economy was established throughout the 19th century, when the completion of the Santa Fe and Southern Pacific Railroads brought settlers from the east coast, along with immigrants from China, Japan, and Mexico. Many people were attracted to the region’s rich productive soils, and the area was eventually transformed from a “small quiet village” into an agricultural hub with some of the most productive dairying centers, celery fields, and sugar factories in the country. However, even with growing interest in the region, the population of Westminster was only 225 people by 1874.

During the late 1800s and early 1900s, the town’s business economy started to take shape. The town’s first general store and schoolhouse were established to serve the growing community; the general store kicked-off Westminster’s first business district on Almond Avenue, which today is known as Westminster Boulevard. By the end of the 19th century, the town had a range of commercial services while maintaining its reputation as a premiere agricultural center. The first library was built in 1900 and in 1902 the first telephone line reached what would become the City of Westminster. To support the community’s growing economic interests, the town’s Chamber of Commerce was established and the “Plaza Association” was organized to develop Sigler Park, which still serves as a signature landmark and local destination in Westminster.

A Growing Community: 1920s – 1950s

The suburban residential tracts developed in Westminster in the 1920s-1950s are still a prominent fixture of the community’s urban fabric as the majority of the City’s acres support residential uses. In 1924 the Midway City subdivision began construction, followed shortly by Barber City in 1927. During the 1920s, the world’s largest goldfish farm moved into the area where the Westminster Mall stands today. Despite the growth of the community in the 1920s, the Great Depression stifled growth for much of the 1930s. In addition to the economic strains of the Depression, natural disasters including a major earthquake in 1933 and a severe flood in 1938 held Westminster back from embracing the development the city experienced in its early years.

Despite its stagnant growth in the early 1900s, by the 1940s and 1950s, the nationwide war and post-war boom brought exponential population growth to most areas throughout Southern California, especially those communities with access to jobs near the ports and aeronautic facilities. Following the war, servicemen who were located in Southern California decided to stay for the warm climate, and many large housing tracts grew around the agricultural lands of Westminster. The City's population nearly quadrupled during this time from 2,500 in 1942 to nearly 10,800 in 1956.

In 1957, proceedings began to form a municipality called Tri City, in a proposal to combine three communities into one: Westminster, Barber City, and Midway City. Before the vote, Midway City withdrew from the venture and remains unincorporated today. The proposal to incorporate Westminster and Barber City was approved by a vote of 1,096 to 1,008, and Westminster became California's 337th city in 1957.

Becoming a City: 1960s – 1970s

By 1963, the Orange County population had surpassed one million, as tourism, manufacturing and the service industries took over local economies once Disneyland opened its gates in 1955. During the 1960s, Westminster's population exploded, more than doubling in a single decade from 25,000 at the beginning of the 1960s to 60,000 by 1970. As a result, the majority of the City's residential neighborhoods were built during this time. Westminster continued to thrive throughout the 1960s and 1970s, especially after the Southland Freeway (I-405) system was completed and the Westminster Mall was constructed, the latter of which became a regional attraction that continues to be the City's primary sales tax generator. As commerce and tourism continued to develop throughout the city and county, municipal construction projects in Westminster—including a new administration building, senior citizens facility, fire department buildings, and a renovation of the civic auditorium—demonstrated the prosperity of the time. By the end of the 1970s, very little vacant land remained in Westminster, and some of the community's older buildings had already reached the end of their useful life and were redeveloped.



Creation of a Cultural Destination: 1970s – 1980s

In the 1970s and 1980s a large number of Vietnamese refugees fleeing from conflict in their homeland settled in an area of Westminster and Garden Grove referred to as "Little Saigon." This influx of new immigrants spurred the construction and development of a variety of Southeast Asian businesses, restaurants, and professional services, which establish a new commercial activity center in the city and supported the largest Vietnamese cultural enclave outside of Vietnam (some 500 businesses opened in the Bolsa Avenue area in the 1980s alone). Although several other Vietnamese enclaves have emerged throughout the United States (including in San Jose, Houston, and Chicago) Little Saigon here in the Westminster/Garden Grove area is unofficially considered the Vietnamese "capital" of the United States, with a 2010 population of 36,000 Vietnamese Americans (the highest municipal concentration of Vietnamese Americans in the nation). On weekends, the number of people in Westminster triples, as Little Saigon regularly draws visitors from Los Angeles, San Diego, and even northern California.



Westminster Today: 1990s – Present Day

Well-established by the 1990s as a multicultural community with deep roots in Western, Mexican, and Vietnamese histories, in 1996 Westminster was designated an “All-America City” by the National Civic League for civic accomplishments, made possible by the cooperative efforts of business, government, the volunteer sector, and other individuals. Westminster continues to support the needs of a diverse population today and is widely seen as a welcoming community, with many services and venues to serve its visitors and residents including a 420-seat theater at the Westminster Rose Center, a satellite campus of Coastline Community College, Sid Goldstein Freedom Park, and Westminster Mall.

Upgrades to the City’s infrastructure continue, with the City continually investing in multi-modal transportation, water services, waste operations, parks and recreation facilities, public administration offices, and public safety services. In the first part of the 2000s, there was a special focus on improving and maintaining community facilities most important to a primarily built-out city, including roadways, utilities, and parks. Westminster demonstrates its commitment to continue providing a high quality of life for its residents, property owners, business owners, and visitors.

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.



Government

- Incorporated in 1957
- Westminster has a Council - Manager form of government with the City Council appointing a professional administrator.
- The Mayor and Council Members are elected by popular vote to serve four-year terms on the City Council.

General Election (11/2018)	Registered voters	41,961
	Votes cast last city election	27,959
	% voting last city election	66.63%

Location

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

Demographics

Population		By Age group:	
2019	92,610	Under 18 years	19%
2018	94,476	18-64 years	64%
2017	93,533	Over 64 years	17%
2016	94,073		

Educational Attainment

Post Grad	7%
Bachelor's	21%
Some College	29%
High School	28%
No Degree	20%

Median Age

2018	41.6
------	------

Median Household Income

2018	\$57,575
------	----------

Housing Units

2018	27,918
------	--------

2018 Racial Composition of City

Asian	47.7%
White	24.5%
Hispanic	23.7%
Black/American Indian/Other	4.1%

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

2018	14,614
2016	15,225
2014	15,623
2012	15,710
2010	15,728

New Construction (2018)

	Permits	Valuation
Commercial	334	\$13,884,195
Residential	1,194	21,391,530
Multi-Family	13	<u>12,172,889</u>
Total	<u>1,541</u>	<u>\$47,448,614</u>

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/27 part-time
Patrol Units	26

Law Violations:

Arrests	2,262
Traffic Violations	3,636
Parking Violations	<u>12,952</u>
Total Incidents	<u>18,850</u>

Fire	Stations	3
	Fire personnel (OCFA)	51
	Medic/Engines	3
	Trucks	1
	Transportation Ambulances	2
	Incidents	7,866
	Inspections conducted	1,443
Public Works	Streets	186.6 miles
	Street Lights (total)	4,733
	Traffic Signals	71
Water	Production Wells	10
	Well Capacity	81.8 acre feet/day
	Miles of water mains ≥ 6"	240
	Number of service connections	20,667
	Number of fire hydrants	2,702
	Average daily consumption	28.0 acre feet/day
	Maximum daily capacity produced by the City in acre feet per day	43.6 acre feet/day

Services Provided by Other Governmental Units

Education	Westminster School District	
	Ocean View School District	
	Garden Grove Unified School District	
	Huntington Beach Union High School District	
	Goldenwest College	
	Coastline Community College	
	Elementary schools	13
	Middle schools	3
	Child Development	1
	High Schools	1
Community College Campus	1	
Trash and Sewers	Midway City Sanitary District	
	Garden Grove Sanitary District	
Library Services	Orange County Library	
Natural Gas	Southern California Gas Company	
Electricity	Southern California Edison Company	
Public Transportation	Orange County Transportation Authority	
Drainage	Orange County Flood Control District	
Imported Water	Purchased:	Metropolitan Water District of Southern California
	Distributed:	Municipal Water District of Orange County

Economics

Property Tax Assessed Valuation	2018-19 Values	\$9,453,262,123
	2017-18 Values	\$8,915,330,778

Major Employers/Number of Employees	Westminster School District	2,013
	Southern California Edison	589
	Kindred Hospital Westminster	500
	City of Westminster	361
	Target	357

Principal Tax Payers/ Taxable Assessed Value	Westminster Mall LLC	\$139,522,097
	Jean Elizabeth Jensen Trust	\$91,034,251
	WRI West Gate South LP	\$74,539,260
	Land Partners Company	\$68,079,153
	PK I Pavilions Place	\$64,516,903
	WRW Properties LLC	\$61,438,608
	An Tang Dao Trust	\$49,100,076

Unemployment Rate for the Area	2018	3.30%
	2017	5.50%
	2016	6.10%
	2015	6.20%
	2014	7.50%

Bond Ratings	2016 SAWRA Tax Allocation Refunding Bonds	AA/A+
	2011 RDA Tax Allocation Bonds	Ba1
	2008 COP Civic Center Refunding	AA/A+
	2008 COP Water System Refunding	AA
	2018 RDA Tax Allocation Refunding Notes	AA

Transportation

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

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

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

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

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

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

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

February 11, 2019 (week of)	OpenGov training
February 12, 2019	City Council Goal Setting Session
February 28, 2019	Due - Revenue and expenditure requests
February 28, 2019	Due - Internal service charges (Building and Vehicle)
March 6/7, 2019	Fee study review
March 7, 2019	Due - CIP list of new and closed projects
March 7, 2019	Due - Supplemental requests
March 25, 2019	Measure SS Committee Meeting
March 14, 2019	Due - Program goals and objectives
March 11 – March 15, 2019	Finance budget review
April 1 – April 11, 2019	City Manager/Department Head Budget Review meetings
April 8 – April 12, 2019	Finalize budget for Study Session presentation
May 6, 2019	Notice Fee Resolution for July 1 implementation
May 7, 2019	Study Session for Fees and Preliminary Budget
May 8, 2019	Incorporate changes and finalize budget for adoption
May 9, 2019	Finalize Staff Report to City Clerk's Office
May 22, 2019	Present the FY 2019-2021 Budget and Capital Improvement Projects for Adoption, Public Hearing Fee Study
July 1, 2019	Implement new fees
February 2020	2019-2020 Midyear Review
March/April 2020	Review the 2020-2021 Adopted Budget
June 2020	Adopt revisions to 2020-2021 Adopted Budget and appropriate funds for fiscal year 2020-2021
February 2021	2020-2021 Midyear Review

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

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

Transmittal

The City Manager's Budget Message and Executive Summary are included in the transmittal section. The City Manager's budget message which is addressed to the City Council gives a general overview of the 2019-2021 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 2019-2021 Capital Improvement Projects as well as a list of ongoing projects.

Supplemental Information

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

A TRAFFIC IMPACT FEE - 216

FY 2019 – 2021

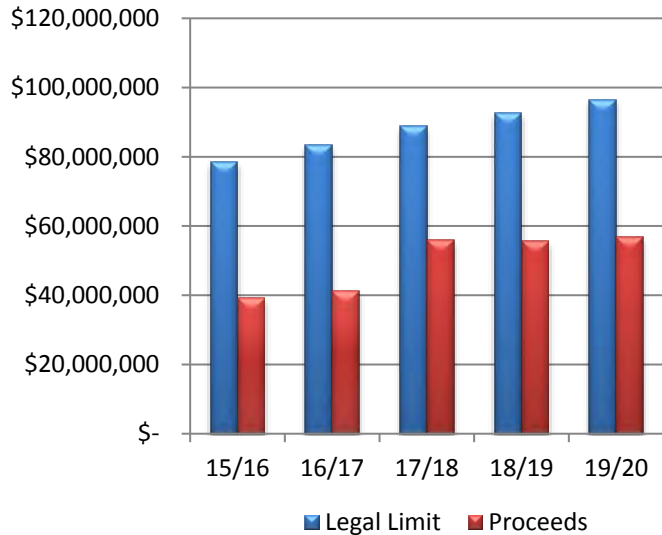
	B	C	D		E	
	2017-18 ACTUAL	2018-19 REVISED BUDGET	2018-19 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
F REVENUES						
Investment and Rental	6,224	4,000	5,968	1,968	6,000	6,000
Intergovernmental	80,000	-	-	-	-	-
Charges for Services	120,352	400,000	-	(400,000)	383,000	10,000
TOTAL REVENUES	206,577	404,000	5,968	(398,032)	389,000	16,000
G EXPENDITURES						
Public Works	60,329	70,200	50,298	19,902	69,450	50,800
TOTAL EXPENDITURES	60,329	70,200	50,298	19,902	69,450	50,800
H OTHER FINANCING SOURCES/(USES)						
Transfers In:						
Capital Improvement Projects Fund	2,718	-	-	-	-	-
Transfers Out:						
Capital Improvement Projects Fund	-	(76,000)	(76,000)	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	2,718	(76,000)	(76,000)	-	-	-
I NET CHANGE IN FUND BALANCE	148,966	257,800	(120,330)	(378,130)	319,550	(34,800)
J BEGINNING FUND BALANCE	56,007	204,973	204,973	-	84,643	404,193
K ENDING FUND BALANCE	204,973	462,773	84,643	(378,130)	404,193	369,393
L FUND BALANCES						
Unassigned	204,973	462,773	84,643	(378,130)	404,193	369,393
TOTAL FUND BALANCES	204,973	462,773	84,643	(378,130)	404,193	369,393

- A Fund name and number
- B 2017-18 (prior year) revenue and expenditure information
- C 2018-19 (current year) revised budget
- D 2018-19 (current year) estimated revenue and expenditures
- E 2019-20 and 2020-21 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 2019-2020 has been computed to be \$96,513,637. Appropriations subject to the limitation in the 2019-2020 budget total \$56,990,372 which is \$39,523,265, 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 \$39,523,265 variance indicated. Further, any overall actual receipts from tax sources exceeding budget estimates by more than \$39,523,265 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 Biennium Beginning

July 1, 2017

Christopher P. Morill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of Westminster, California for its biennium budget beginning July 1, 2017. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

The award is valid for a period of two years 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 2019 – 2020

FUND #	FUND	BEGINNING BALANCE	REVENUE	TRANSFERS IN	TOTAL SOURCES	OPERATING EXPENDITURE	TRANSFERS OUT	TOTAL USES	ENDING BALANCE
GENERAL FUND									
100	General Fund*	24,216,250	62,999,709	-	87,215,959	62,943,877	25,000	62,968,877	24,247,082
SPECIAL REVENUE FUNDS									
200	Park Dedication	613,366	85,000	-	698,366	24,250	480,000	504,250	194,116
210	Gas Tax	136,452	4,060,589	-	4,197,041	1,245,031	2,740,809	3,985,840	211,201
211	Measure M	350,381	1,548,199	-	1,898,580	682,226	864,278	1,546,504	352,076
214	Street Improvements Grant Fund	(5,242,289)	10,000	-	(5,232,289)	-	-	-	(5,232,289)
216	Traffic Impact Fee	84,643	389,000	-	473,643	69,450	-	69,450	404,193
220	Municipal Lighting District	3,862,650	1,848,000	-	5,710,650	984,400	235,000	1,219,400	4,491,250
230	Debt Service Administration	261,262	-	60,000	321,262	141,236	-	141,236	180,026
240	Housing/Community Development	448,394	1,204,745	-	1,653,139	539,543	400,000	939,543	713,596
242	HCD Home Housing	(6,989)	1,165,521	-	1,158,532	813,334	-	813,334	345,198
245	Housing Authority Fund ***	9,480,730	121,387	-	9,602,117	1,574,799	-	1,574,799	8,027,318
250	Police Seizure	1,495,333	115,000	-	1,610,333	459,949	-	459,949	1,150,384
251	Special Police Services	-	-	-	-	-	-	-	-
253	Special Police Services	-	-	-	-	-	-	-	-
254	Special Police Services	-	-	-	-	-	-	-	-
255	Special Police Services	18,923	200	-	19,123	19,123	-	19,123	-
256	Special Police Services	244,694	-	-	244,694	-	-	-	244,694
258	Special Police Services	27,994	2,500	-	30,494	15,000	-	15,000	15,494
259	Special Police Services	32,802	-	-	32,802	-	-	-	32,802
260	Local Narcotics Seized Property	405,130	15,000	-	420,130	1,000	-	1,000	419,130
261	Supplemental Law Enforcement Services	-	165,000	-	165,000	165,000	-	165,000	-
262	Special Police Services	-	-	-	-	-	-	-	-
263	Special Police Services	-	-	-	-	-	-	-	-
264	Special Police Services	2,365	70,425	-	72,790	70,425	-	70,425	2,365
270	Drainage District	157,383	4,000	-	161,383	200	-	200	161,183
275	Community Services Grant	6,015	349,145	-	355,160	351,603	-	351,603	3,557
280	AQMD	402,812	125,000	-	527,812	42,813	-	42,813	484,999
290	Senior Transportation	136,143	127,571	-	263,714	206,053	-	206,053	57,661
295	Project SHUE	-	-	-	-	-	-	-	-
Total Special Revenue Funds		12,918,194	11,406,282	60,000	24,384,476	7,405,435	4,720,087	12,125,522	12,258,954
CAPITAL PROJECTS FUNDS									
400	Capital Projects	1,555,562	50,000	5,000,087	6,605,649	6,500,087	-	6,500,087	105,562
401	Economic Development	16,953,497	60,000	-	17,013,497	2,956,295	-	2,956,295	14,057,202
Total Capital Projects Funds		18,509,059	110,000	5,000,087	23,619,146	9,456,382	-	9,456,382	14,162,764
ENTERPRISE FUNDS **									
600	Water Utility	(6,251,955)	16,485,408	25,000	10,258,453	14,890,095	735,000	15,625,095	(5,366,642)
601	Utility Conservation	3,814,639	185,000	-	3,999,639	553,335	-	553,335	3,446,304
602	Utility Capital Projects	-	-	675,000	675,000	675,000	-	675,000	-
Total Enterprise Funds		(2,437,316)	16,670,408	700,000	14,933,092	16,118,430	735,000	16,853,430	(1,920,338)
FIDUCIARY FUNDS									
501	SAWRA	5,229,941	6,946,705	-	12,176,646	7,374,229	-	7,374,229	4,802,417
TOTAL		58,436,128	98,133,104	5,760,087	162,329,319	103,298,353	5,480,087	108,778,440	53,550,879
INTERNAL SERVICE FUNDS **									
700	Equipment Replacement	1,251,810	1,505,532	-	2,757,342	1,782,949	-	1,782,949	974,393
740	General Benefits	(2,199,289)	2,056,859	-	(142,430)	1,430,000	-	1,430,000	(1,572,430)
750	Liability Administration	2,304,143	2,017,000	-	4,321,143	1,983,000	-	1,983,000	2,338,143
760	Information Systems and Equipment	1,123,222	1,740,306	-	2,863,528	1,892,850	250,000	2,142,850	720,678
770	Government Buildings	789,887	2,190,760	-	2,980,647	2,229,232	30,000	2,259,232	721,415
Total Internal Service Funds		3,269,773	9,510,457	-	12,780,230	9,318,031	280,000	9,598,031	3,182,199
Total All Funds		61,705,901	107,643,561	5,760,087	175,109,549	112,616,384	5,760,087	118,376,471	56,733,078

* General Fund budget as adopted does not include adopted fees

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

*** Housing Authority Excluded non-current notes receivable

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 2020 – 2021

FUND #	FUND	BEGINNING BALANCE	REVENUE	TRANSFERS IN	TOTAL SOURCES	OPERATING EXPENDITURE	TRANSFERS OUT	TOTAL USES	ENDING BALANCE
GENERAL FUND									
100	General Fund *	24,247,082	63,853,566	-	88,100,648	65,039,665	25,000	65,064,665	23,035,983
SPECIAL REVENUE FUNDS									
200	Park Dedication	194,116	25,000	-	219,116	21,250	-	21,250	197,866
210	Gas Tax	211,201	4,062,200	-	4,273,401	1,252,007	-	1,252,007	3,021,394
211	Measure M	352,076	1,592,662	-	1,944,738	683,583	-	683,583	1,261,155
214	Street Improvements Grant Fund	(5,232,289)	10,000	-	(5,222,289)	-	-	-	(5,222,289)
216	Traffic Impact Fee	404,193	16,000	-	420,193	50,800	-	50,800	369,393
220	Municipal Lighting District	4,491,250	1,848,000	-	6,339,250	984,400	-	984,400	5,354,850
230	Debt Service Administration	180,026	-	60,000	240,026	141,925	-	141,925	98,101
240	Housing/Community Development	713,596	1,037,809	-	1,751,405	384,992	-	384,992	1,366,413
242	HCD Home Housing	345,198	425,000	-	770,198	392,000	-	392,000	378,198
245	Housing Authority Fund ***	8,027,318	121,387	-	8,148,705	1,589,390	-	1,589,390	6,559,315
250	Police Seizure	1,150,384	115,000	-	1,265,384	459,949	-	459,949	805,435
251	Special Police Services	-	-	-	-	-	-	-	-
253	Special Police Services	-	-	-	-	-	-	-	-
254	Special Police Services	-	-	-	-	-	-	-	-
255	Special Police Services	-	-	-	-	-	-	-	-
256	Special Police Services	244,694	-	-	244,694	-	-	-	244,694
258	Special Police Services	15,494	2,500	-	17,994	15,000	-	15,000	2,994
259	Special Police Services	32,802	-	-	32,802	-	-	-	32,802
260	Local Narcotics Seized Property	419,130	15,000	-	434,130	1,000	-	1,000	433,130
261	Supplemental Law Enforcement Service:	-	165,000	-	165,000	165,000	-	165,000	-
262	Special Police Services	-	-	-	-	-	-	-	-
263	Special Police Services	-	-	-	-	-	-	-	-
264	Special Police Services	2,365	70,425	-	72,790	70,425	-	70,425	2,365
270	Drainage District	161,183	4,000	-	165,183	200	-	200	164,983
275	Community Services Grant	3,557	349,000	-	352,557	356,101	-	356,101	(3,544)
280	AQMD	484,999	125,000	-	609,999	42,813	-	42,813	567,186
290	Senior Transportation	57,661	123,984	-	181,645	206,053	-	206,053	(24,408)
295	Project SHUE	-	-	-	-	-	-	-	-
	Total Special Revenue Funds	12,258,954	10,107,967	60,000	22,426,921	6,816,888	-	6,816,888	15,610,033
CAPITAL PROJECTS FUNDS									
400	Capital Projects	105,562	50,000	250,000	405,562	250,000	-	250,000	155,562
401	Economic Development	14,057,202	60,000	-	14,117,202	958,735	-	958,735	13,158,467
	Total Capital Projects Funds	14,162,764	110,000	250,000	14,522,764	1,208,735	-	1,208,735	13,314,029
ENTERPRISE FUNDS **									
600	Water Utility	(5,366,642)	16,985,408	25,000	11,643,766	15,151,457	735,000	15,886,457	(4,242,691)
601	Utility Conservation	3,446,304	185,000	-	3,631,304	307,340	-	307,340	3,323,964
602	Utility Capital Projects	-	-	675,000	675,000	675,000	-	675,000	-
	Total Enterprise Funds	(1,920,338)	17,170,408	700,000	15,950,070	16,133,797	735,000	16,868,797	(918,727)
FIDUCIARY FUNDS									
501	SAWRA	4,802,417	-	-	4,802,417	7,261,244	-	7,261,244	(2,458,827)
	TOTAL	53,550,879	91,241,941	1,010,000	145,802,820	96,460,329	760,000	97,220,329	48,582,491
INTERNAL SERVICE FUNDS **									
700	Equipment Replacement	974,393	1,505,532	-	2,479,925	1,648,052	-	1,648,052	831,873
740	General Benefits	(1,572,430)	2,112,873	-	540,443	1,435,000	-	1,435,000	(894,557)
750	Liability Administration	2,338,143	2,017,000	-	4,355,143	2,033,000	-	2,033,000	2,322,143
760	Information Systems and Equipment	720,678	1,825,586	-	2,546,264	1,908,941	250,000	2,158,941	387,323
770	Government Buildings	721,415	2,202,460	-	2,923,875	2,245,011	-	2,245,011	678,864
	Total Internal Service Funds	3,182,199	9,663,451	-	12,845,650	9,270,004	250,000	9,520,004	3,325,646
	Total All Funds	56,733,078	100,905,392	1,010,000	158,648,470	105,730,333	1,010,000	106,740,333	51,908,137

* General Fund budget as adopted does not include adopted fees

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

*** Housing Authority Excluded non-current notes receivable

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 2019 – 2020

	General Funds	Special Revenue Funds	Capital Projects Funds	Fiduciary Funds	Enterprise Funds	Internal Service Funds	Budget 2019-20	Revised Budget 2018-19	Actual 2017-18
Revenues									
Property Taxes	16,128,900	1,798,000	-	6,946,705	-	-	24,873,605	25,972,247	25,917,842
Other Taxes	21,291,000	-	-	-	-	-	21,291,000	21,159,000	20,613,349
Licenses and Permits	872,000	-	-	-	-	-	872,000	880,000	859,108
Fines	885,000	-	-	-	-	-	885,000	925,000	771,613
Interest and Rental	1,661,400	280,700	110,000	-	85,000	85,000	2,222,100	1,679,322	1,772,941
Intergovernmental	17,392,153	8,748,183	-	-	-	-	26,140,336	30,453,112	23,876,541
Charges for Services	4,308,010	437,000	-	-	16,562,500	9,095,070	30,402,580	30,799,696	31,034,716
Other Revenue	461,246	142,399	-	-	22,908	330,387	956,940	15,457,713	(4,235,327)
Total Revenues	62,999,709	11,406,282	110,000	6,946,705	16,670,408	9,510,457	107,643,561	127,326,090	100,610,782
Expenditures									
General Government	5,363,520	45,313	956,295	-	978,246	5,277,397	12,620,771	14,415,841	14,163,630
Police	32,972,049	730,497	-	-	-	-	33,702,546	33,013,070	29,766,462
Fire	14,987,200	-	-	-	-	-	14,987,200	14,575,321	13,483,098
Community Services	2,366,441	581,906	-	-	-	-	2,948,347	3,479,223	2,862,193
Community Development	2,685,414	2,927,676	-	360,622	-	-	5,973,712	6,088,295	4,787,243
Public Works	6,838,350	1,727,050	-	-	12,534,519	3,893,813	24,993,732	24,574,670	22,122,901
Capital Outlay	-	-	8,500,087	-	925,000	15,000	9,440,087	37,971,135	15,382,543
Debt Service	-	255,722	-	7,013,607	548,839	131,821	7,949,989	8,176,182	6,090,335
Interfund Charges	(2,269,097)	1,137,271	-	-	1,131,826	-	-	-	0
Total Expenditures	62,943,877	7,405,435	9,456,382	7,374,229	16,118,430	9,318,031	112,616,384	142,293,737	108,658,407
Excess (deficiency) of revenues over (under) expenditures	55,832	4,000,847	(9,346,382)	(427,524)	551,978	192,426	(4,972,823)	(14,967,647)	(8,047,625)
Other financing sources (uses)									
Operating transfers in	-	60,000	5,000,087	-	700,000	-	5,760,087	16,777,734	17,879,675
Operating transfers out	(25,000)	(4,720,087)	-	-	(735,000)	(280,000)	(5,760,087)	(16,777,734)	(17,879,675)
Total other financing sources (uses)	(25,000)	(4,660,087)	5,000,087	-	(35,000)	(280,000)	-	-	-
Beginning Fund Balance July 1	24,216,250	12,918,194	18,509,059	5,229,941	(2,437,316)	3,269,773	61,705,901	75,535,624	83,583,249
Increase (decrease) in fund balance	30,832	(659,240)	(4,346,295)	(427,524)	516,978	(87,574)	(4,972,823)	(14,967,647)	(8,047,625)
Ending Fund Balance June 30	24,247,082	12,258,954	14,162,764	4,802,417	(1,920,338)	3,182,199	56,733,078	60,567,977	75,535,625

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

2019-20 Budget beginning balance is based on estimated ending fund balances as shown on the fund statements (pages 40 - 86). 2018-19 Budget ending balance is based on revised budget numbers. The revised budget numbers include new and carry over capital project budgets totaling \$31.7 million. The adopted budget only includes new capital project allocations.

OVERALL FINANCIAL SUMMARY

FY 2020 – 2021

	General Funds	Special Revenue Funds	Capital Projects Funds	Fiduciary Funds	Enterprise Funds	Internal Service Funds	Budget 2020-21	Budget 2019-20	Revised Budget 2018-19
Revenues									
Property Taxes	16,572,000	1,798,000	-	-	-	-	18,370,000	24,873,605	25,972,247
Other Taxes	21,502,007	-	-	-	-	-	21,502,007	21,291,000	21,159,000
Licenses and Permits	872,000	-	-	-	-	-	872,000	872,000	880,000
Fines	885,000	-	-	-	-	-	885,000	885,000	925,000
Interest and Rental	1,674,267	260,500	110,000	-	85,000	85,000	2,214,767	2,222,100	1,679,322
Intergovernmental	17,644,171	7,883,568	-	-	-	-	25,527,739	26,140,336	30,453,112
Charges for Services	4,259,525	24,000	-	-	17,062,500	9,217,050	30,563,075	30,402,580	30,799,696
Other Revenue	444,596	141,899	-	-	22,908	361,401	970,804	956,940	15,457,713
Total Revenues	63,853,566	10,107,967	110,000	-	17,170,408	9,663,451	100,905,392	107,643,561	127,326,090
Expenditures									
General Government	5,570,191	45,313	958,735	-	1,029,948	5,348,426	12,952,613	12,620,771	14,415,841
Police	34,123,441	711,374	-	-	-	-	34,834,815	33,702,546	33,013,070
Fire	15,688,745	-	-	-	-	-	15,688,745	14,987,200	14,575,321
Community Services	2,400,285	583,404	-	-	-	-	2,983,689	2,948,347	3,479,223
Community Development	2,634,217	2,366,382	-	250,000	-	-	5,250,599	5,973,712	6,088,295
Public Works	6,922,903	1,708,400	-	-	12,789,293	3,774,226	25,194,822	24,993,732	24,574,670
Capital Outlay	-	-	250,000	-	675,000	15,000	940,000	9,440,087	37,971,135
Debt Service	-	256,992	-	7,011,244	484,462	132,352	7,885,050	7,949,989	8,176,182
Interfund Charges	(2,300,117)	1,145,023	-	-	1,155,094	-	0	-	-
Total Expenditures	65,039,665	6,816,888	1,208,735	7,261,244	16,133,797	9,270,004	105,730,333	112,616,384	142,293,737
Excess (deficiency) of revenues over (under) expenditures	(1,186,099)	3,291,079	(1,098,735)	(7,261,244)	1,036,611	393,447	(4,824,941)	(4,972,823)	(14,967,647)
Other financing sources (uses)									
Operating transfers in	-	60,000	250,000	-	700,000	-	1,010,000	5,760,087	16,777,734
Operating transfers out	(25,000)	-	-	-	(735,000)	(250,000)	(1,010,000)	(5,760,087)	(16,777,734)
Total other financing sources (uses)	(25,000)	60,000	250,000	-	(35,000)	(250,000)	-	-	-
Beginning Fund Balance July 1	24,247,082	12,258,954	14,162,764	4,802,417	(1,920,338)	3,182,199	56,733,078	61,705,901	75,535,624
Increases (decreases) in reserve	(1,211,099)	3,351,079	(848,735)	(7,261,244)	1,001,611	143,447	(4,824,941)	(4,972,823)	(14,967,647)
Ending Fund Balance June 30	23,035,983	15,610,033	13,314,029	(2,458,827)	(918,727)	3,325,646	51,908,137	56,733,078	60,567,977

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

2020-21 Budget beginning balance is based on estimated ending fund balances as shown on the fund statements (pages 40 - 86). Budget ending balance is based on revised budget numbers. The revised budget numbers include carry over capital project budgets of \$16.7 million. The adopted budget only includes new capital project allocations.

OPERATING TRANSFERS

FY 2019 – 2020

FUND	PROGRAM	OBJECT	FUND NAME	TRANSFER IN	TRANSFER OUT	PURPOSE
100	20000	91000	General Fund	-	25,000	Lifeline program
				-	25,000	
200	76500	91050	Park Dedication Fund	-	480,000	Capital Projects
210	55005	91050	Gas Tax Fund	-	2,740,809	Capital Projects
211	55027	91050	Measure M Fund	-	864,278	Capital Projects
220	59500	91050	Municipal Lighting Fund	-	235,000	Capital Projects
230	11200	81000	Debt Service Administration	60,000	-	800 MHz Debt Service Payment
240	16010	91050	CDBG Fund	-	400,000	Capital Projects
400	14502	81050	Capital Improvement Projects Fund	250,000	-	Capital Projects
400	16510	81050	Capital Improvement Projects Fund	400,000	-	CDBG Capital Projects
400	55026	81050	Capital Improvement Projects Fund	864,278	-	Measure M Capital Projects
400	55036	81050	Capital Improvement Projects Fund	2,740,809	-	Gas Tax Capital Projects
400	59502	81050	Capital Improvement Projects Fund	235,000	-	Capital Projects
400	75502	81050	Capital Improvement Projects Fund	30,000	-	Building Maint Capital Projects
400	76502	81050	Capital Improvement Projects Fund	480,000	-	Park Dedication Capital Projects
				5,000,087	-	
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	-	675,000	Capital Projects
				25,000	735,000	
602	55502	81050	Capital Improvement Projects Fund	675,000	-	Water Capital Projects
760	14450	91050	Information Systems Fund	-	250,000	Capital Projects
770	75500	91050	Government Buildings Fund	-	30,000	Capital Projects
				5,760,087	5,760,087	

OPERATING TRANSFERS

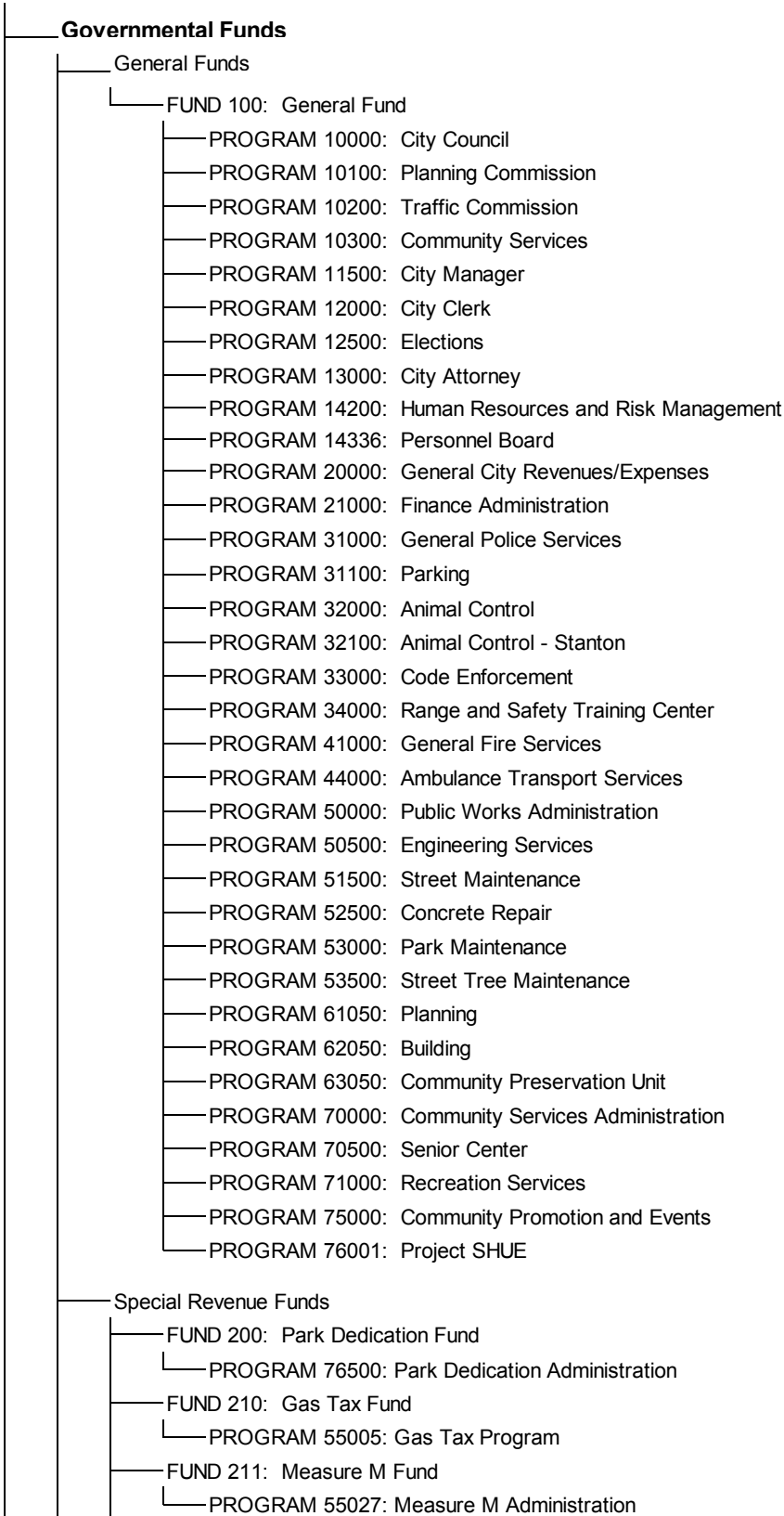
FY 2020 – 2021

<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
230	11200	81000	Debt Service Administration	60,000	-	800 MHz Debt Service Payment
400	14502	81050	Capital Improvement Projects Fund	250,000	-	Capital Projects
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	-	675,000	Capital Projects
				<u>25,000</u>	<u>735,000</u>	
602	55502	81050	Capital Improvement Projects Fund	675,000	-	Water Capital Projects
760	14450	91050	Information Systems Fund	-	250,000	Capital Projects
				<u>1,010,000</u>	<u>1,010,000</u>	

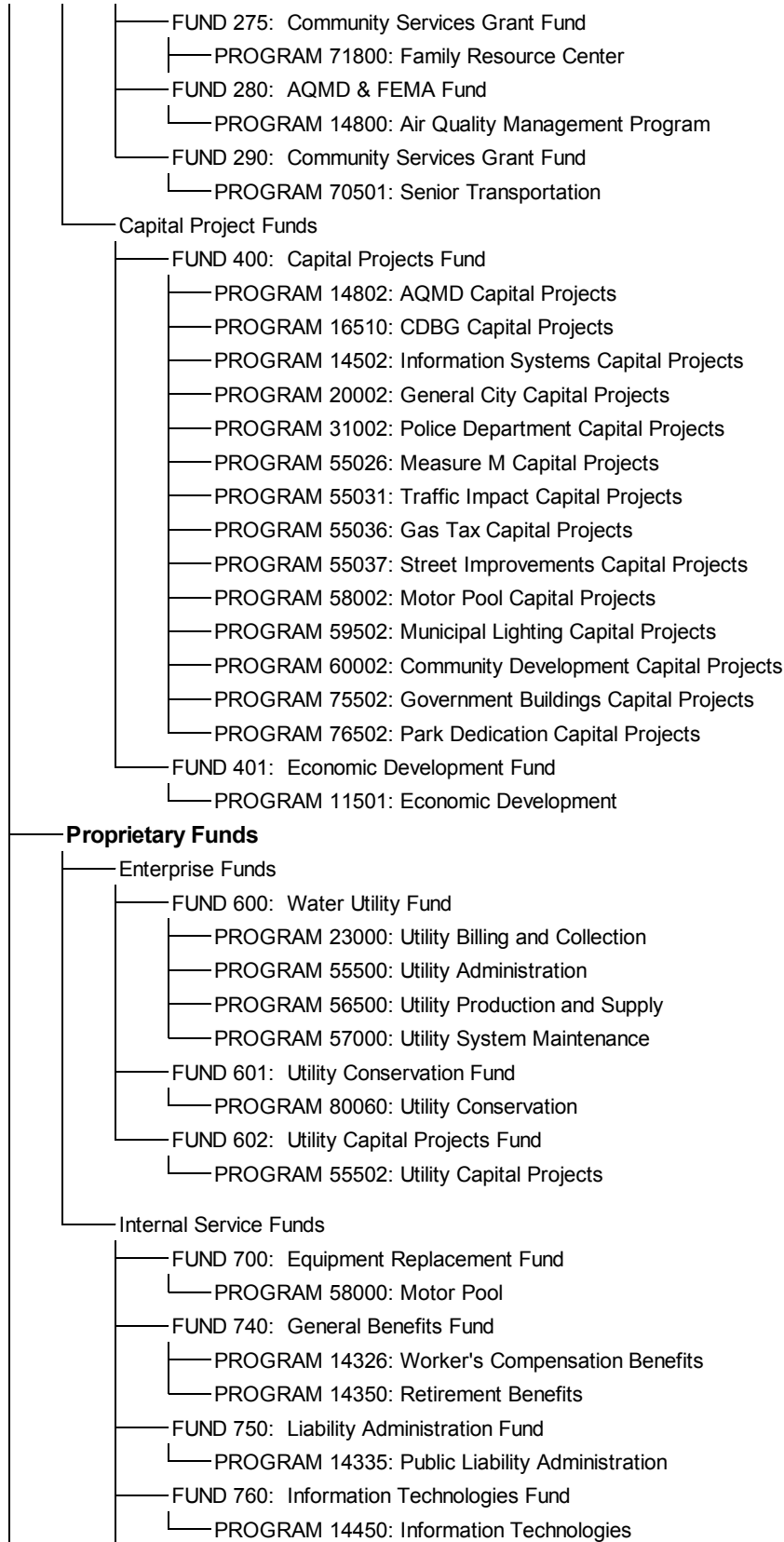


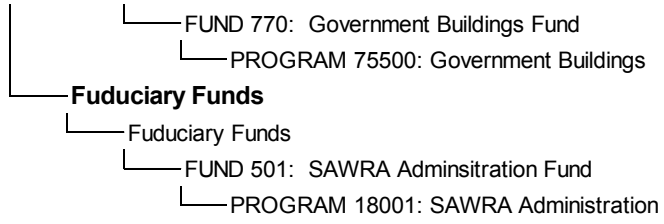
FUND STATEMENTS

Fund Structure



- FUND 214: Street Improvements Grant Fund
 - └─ PROGRAM 55035: Street Improvements Grant Funds
- FUND 216: Traffic Impact Fund
 - └─ PROGRAM 55030: Traffic Impact Fee Administration
- FUND 220: Municipal Lighting Fund
 - └─ PROGRAM 59500: Municipal Lighting
- FUND 230: Debt Service Administration Fund
 - └─ PROGRAM 11200: Debt Service Administration
- FUND 240: Housing/Community Development (CDBG) Fund
 - └─ PROGRAM 16010: CDBG
- FUND 242: HCD Home Housing Fund
 - └─ PROGRAM 17403: HOME Housing
- FUND 245: Housing Authority Fund
 - └─ PROGRAM 19000: Housing Authority
- FUND 250: Police 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





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.

	2017-18 ACTUAL	2018-19 REVISED BUDGET*	2018-19 ESTIMATED	2019-20 ADOPTED BUDGET	2019-20 REVISED BUDGET	2020-21 ADOPTED BUDGET	2020-21 REVISED BUDGET
REVENUE							
Property Taxes	3,191,794	3,635,132	3,627,903	3,208,900	3,208,900	3,219,000	3,219,000
Property Taxes - In Lieu of VLF	9,371,003	9,721,479	9,936,126	10,147,000	10,147,000	10,487,000	10,487,000
<i>Property Taxes - Residual RDA elimination</i>	<i>2,701,273</i>	<i>2,235,316</i>	<i>2,498,836</i>	<i>2,773,000</i>	<i>2,773,000</i>	<i>2,866,000</i>	<i>2,866,000</i>
Sales Taxes	16,663,263	17,153,000	17,679,455	17,109,000	17,109,000	17,357,000	17,357,000
Transaction Tax	12,138,125	12,765,000	13,096,000	12,694,000	12,694,000	12,870,008	12,870,008
Property Transfer	289,528	250,000	235,824	235,000	235,000	235,000	235,000
Franchise	1,407,680	1,260,000	1,266,099	1,412,000	1,412,000	1,417,000	1,417,000
Business License	1,359,594	1,304,000	1,445,464	1,450,000	1,450,000	1,455,000	1,455,000
Transient Occupancy	860,610	880,000	775,221	800,000	800,000	800,000	800,000
Utility Users Taxes	4,557,811	4,700,000	4,558,000	4,700,000	4,700,000	4,724,999	4,724,999
License and Permits	859,108	880,000	833,051	872,000	872,000	872,000	872,000
Fines	771,613	925,000	637,860	885,000	885,000	885,000	885,000
Investment and Rental	915,454	1,407,000	1,542,200	1,661,400	1,661,400	1,674,267	1,674,267
Intergovernmental	186,374	266,525	358,586	283,153	283,153	287,171	287,171
Charges for Services	4,161,303	3,854,113	3,819,978	4,056,388	4,056,388	4,009,525	4,009,525
<i>Cost of Service Study Approved 5-22-19</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>1,060,200</i>	<i>-</i>	<i>1,060,200</i>
WRA/ROPS Administration	460,436	342,369	290,042	251,622	251,622	250,000	250,000
Overhead Charges	147,942	116,200	107,351	123,078	123,078	101,428	101,428
Other Revenue	437,230	379,654	348,338	338,168	338,168	343,168	343,168
TOTAL REVENUE	60,480,141	62,074,788	63,056,334	62,999,709	64,059,909	63,853,566	64,913,766
EXPENDITURES							
General Government	4,316,843	4,749,627	4,755,324	4,738,708	4,738,708	4,927,594	4,927,594
Public Safety - Police	29,115,799	31,623,592	31,444,658	32,972,049	32,972,049	34,123,441	34,123,441
Public Safety - Fire	13,483,098	14,575,321	14,588,765	14,987,200	14,987,200	15,688,745	15,688,745
Public Works	4,753,540	5,210,806	5,226,176	5,194,065	5,194,065	5,265,383	5,265,383
Community Development	2,259,524	2,545,534	2,400,041	2,685,414	2,685,414	2,634,217	2,634,217
Community Services	2,312,752	2,657,955	2,443,224	2,366,441	2,366,441	2,400,285	2,400,285
TOTAL OPERATING EXPENDITURE	56,241,557	61,362,835	60,858,188	62,943,877	62,943,877	65,039,665	65,039,665
OTHER FINANCING SOURCES/(USES)							
Sale of Equipment and Property	6,007,963	-	-	-	-	-	-
Transfers Out:							
Capital Projects	(3,000,000)	(1,500,000)	(1,500,000)	-	-	-	-
Economic Development Fund	(4,300,000)	-	-	-	-	-	-
Water Enterprise Fund	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
Supp Law Enforcement Svcs Fund	(49,000)	(94,000)	(94,000)	-	-	-	-
Project SHUE	(40,991)	(27,000)	(27,000)	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	(1,407,028)	(1,646,000)	(1,646,000)	(25,000)	(25,000)	(25,000)	(25,000)
NET CHANGE IN FUND BALANCE	2,831,556	(934,047)	552,146	30,832	1,091,032	(1,211,099)	(150,899)
BEGINNING FUND BALANCE	20,832,548	23,664,104	23,664,104	24,216,250	24,216,250	24,247,082	25,307,282
ENDING FUND BALANCE	23,664,104	22,730,057	24,216,250	24,247,082	25,307,282	23,035,983	25,156,383
FUND BALANCES							
Emergency Reserve (17%)	9,561,065	10,711,502	10,625,712	10,704,709	10,704,709	11,060,993	11,060,993
RDA Dissolution Reserve	2,696,420	2,696,420	2,696,420	2,696,420	2,696,420	2,696,420	2,696,420
Unrestricted	11,406,619	9,322,135	10,894,118	10,845,953	11,906,153	9,278,570	11,398,970
TOTAL FUND BALANCES	23,664,104	22,730,057	24,216,250	24,247,082	25,307,282	23,035,983	25,156,383

* Includes year-end adjustments approved at the 5/22/19 Council Meeting

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.

	2017-18 ACTUAL	2018-19 REVISED BUDGET	2018-19 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
REVENUES						
Investment and Rental	42,686	40,000	36,869	(3,131)	35,000	15,000
Charges for Services	712,125	100,000	-	(100,000)	50,000	10,000
Other Revenue	-	5,000	-	(5,000)	-	-
TOTAL REVENUES	754,811	145,000	36,869	(108,131)	85,000	25,000
EXPENDITURES						
Community Services	45,241	225,900	229,493	(3,593)	24,250	21,250
TOTAL EXPENDITURES	45,241	225,900	229,493	(3,593)	24,250	21,250
OTHER FINANCING SOURCES/(USES)						
Transfers In:						
Capital Improvement Projects Fund	-	-	-	-	-	-
Transfers Out:						
Capital Improvement Projects Fund	(195,000)	(2,348,005)	(2,204,005)	(144,000)	(480,000)	-
TOTAL OTHER FINANCING SOURCES/(USES)	(195,000)	(2,348,005)	(2,204,005)	(144,000)	(480,000)	-
NET CHANGE IN FUND BALANCE	514,570	(2,428,905)	(2,396,629)	32,276	(419,250)	3,750
BEGINNING FUND BALANCE	2,495,425	3,009,995	3,009,995	-	613,366	194,116
ENDING FUND BALANCE	3,009,995	581,090	613,366	32,276	194,116	197,866
FUND BALANCES						
Restricted for :						
Parks	3,009,995	581,090	613,366	32,276	194,116	197,866
TOTAL FUND BALANCES	3,009,995	581,090	613,366	32,276	194,116	197,866

	2017-18 ACTUAL	2018-19 REVISED BUDGET	2018-19 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
REVENUES						
Investment and Rental	15,286	8,000	22,361	14,361	15,000	15,000
Intergovernmental	2,520,790	3,937,122	3,676,461	(260,661)	4,045,589	4,047,200
TOTAL REVENUES	2,536,076	3,945,122	3,698,822	(246,300)	4,060,589	4,062,200
EXPENDITURES						
Public Works	1,096,714	1,262,553	1,276,838	(14,285)	1,245,031	1,252,007
TOTAL EXPENDITURES	1,096,714	1,262,553	1,276,838	(14,285)	1,245,031	1,252,007
OTHER FINANCING SOURCES/(USES)						
Transfers Out:						
Capital Improvement Projects Fund	(1,300,000)	(2,650,874)	(2,650,874)	-	(2,740,809)	-
TOTAL OTHER FINANCING SOURCES/(USES)	(1,300,000)	(2,650,874)	(2,650,874)	-	(2,740,809)	-
NET CHANGE IN FUND BALANCE	139,361	31,695	(228,890)	(260,585)	74,749	2,810,193
BEGINNING FUND BALANCE	225,981	365,342	365,342	-	136,452	211,201
ENDING FUND BALANCE	365,342	397,037	136,452	(260,585)	211,201	3,021,394
Outstanding grant \$318,427 - 19/20						
FUND BALANCES						
Unassigned	365,342	397,037	136,452	(260,585)	211,201	3,021,394
TOTAL FUND BALANCES	365,342	397,037	136,452	(260,585)	211,201	3,021,394

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

	2017-18 ACTUAL	2018-19 REVISED BUDGET	2018-19 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
REVENUES						
Investment and Rental	12,728	1,000	17,126	16,126	15,000	15,000
Intergovernmental	1,830,874	1,485,658	1,242,395	(243,263)	1,533,199	1,577,662
TOTAL REVENUES	1,843,601	1,486,658	1,259,521	(227,137)	1,548,199	1,592,662
EXPENDITURES						
Public Works	498,533	565,412	514,236	51,176	565,240	566,016
Debt Service:						
Principal Retirement	191,886	198,336	198,336	-	103,199	108,037
Interest and Fiscal Charges	29,396	21,720	21,720	-	13,787	9,530
TOTAL EXPENDITURES	719,814	785,468	734,292	51,176	682,226	683,583
OTHER FINANCING SOURCES/(USES)						
Transfers In:						
Capital Improvement Projects Fund	770,660	-	-	-	-	-
Transfers Out:						
Capital Improvement Projects Fund	(650,000)	(697,554)	(697,554)	-	(864,278)	-
TOTAL OTHER FINANCING SOURCES/(USES)	120,660	(697,554)	(697,554)	-	(864,278)	-
NET CHANGE IN FUND BALANCE	1,244,447	3,636	(172,325)	(175,961)	1,695	909,079
BEGINNING FUND BALANCE	(721,741)	522,706	522,706	-	350,381	352,076
ENDING FUND BALANCE	522,706	526,342	350,381	(175,961)	352,076	1,261,155
FUND BALANCES						
Restricted for:						
Debt Service	220,056	220,056	220,056	-	116,986	116,986
Unassigned	302,650	306,286	130,325	(175,961)	235,090	1,144,169
TOTAL FUND BALANCES	522,706	526,342	350,381	(175,961)	352,076	1,261,155

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.

	2017-18 ACTUAL	2018-19 REVISED BUDGET	2018-19 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
REVENUES						
Investment and Rental	11,494	4,000	11,182	7,182	10,000	10,000
Intergovernmental	108,000	4,435,140	512,191	(3,922,949)	-	-
Other Revenue	146,457	-	27,086	27,086	-	-
TOTAL REVENUES	265,950	4,439,140	550,459	(3,888,681)	10,000	10,000
EXPENDITURES						
Public Works	-	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-	-
OTHER FINANCING SOURCES/(USES)						
Transfers In:						
Capital Improvement Projects Fund	-	-	-	-	-	-
Transfers Out:						
Capital Improvement Projects Fund	(2,074,058)	(4,436,303)	(4,459,313)	23,010	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	(2,074,058)	(4,436,303)	(4,459,313)	23,010	-	-
NET CHANGE IN FUND BALANCE	(1,808,108)	2,837	(3,908,854)	(3,911,691)	10,000	10,000
BEGINNING FUND BALANCE	474,673	(1,333,435)	(1,333,435)	-	(5,242,289)	(5,232,289)
ENDING FUND BALANCE	(1,333,435)	(1,330,598)	(5,242,289)	(3,911,691)	(5,232,289)	(5,222,289)
Outstanding grants \$6,224,100						
FUND BALANCES						
Unassigned	(1,333,435)	(1,330,598)	(5,242,289)	(3,911,691)	(5,232,289)	(5,222,289)
TOTAL FUND BALANCES	(1,333,435)	(1,330,598)	(5,242,289)	(3,911,691)	(5,232,289)	(5,222,289)

	2017-18 ACTUAL	2018-19 REVISED BUDGET	2018-19 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
REVENUES						
Investment and Rental	6,224	4,000	5,968	1,968	6,000	6,000
Intergovernmental	80,000	-	-	-	-	-
Charges for Services	120,352	400,000	-	(400,000)	383,000	10,000
TOTAL REVENUES	206,577	404,000	5,968	(398,032)	389,000	16,000
EXPENDITURES						
Public Works	60,329	70,200	50,298	19,902	69,450	50,800
TOTAL EXPENDITURES	60,329	70,200	50,298	19,902	69,450	50,800
OTHER FINANCING SOURCES/(USES)						
Transfers In:						
Capital Improvement Projects Fund	2,718	-	-	-	-	-
Transfers Out:						
Capital Improvement Projects Fund	-	(76,000)	(76,000)	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	2,718	(76,000)	(76,000)	-	-	-
NET CHANGE IN FUND BALANCE	148,966	257,800	(120,330)	(378,130)	319,550	(34,800)
BEGINNING FUND BALANCE	56,007	204,973	204,973	-	84,643	404,193
ENDING FUND BALANCE	204,973	462,773	84,643	(378,130)	404,193	369,393
FUND BALANCES						
Unassigned	204,973	462,773	84,643	(378,130)	404,193	369,393
TOTAL FUND BALANCES	204,973	462,773	84,643	(378,130)	404,193	369,393

	2017-18 ACTUAL	2018-19 REVISED BUDGET	2018-19 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
REVENUE						
Property Taxes	1,804,476	1,652,891	1,929,941	277,050	1,798,000	1,798,000
Investment and Rental	57,769	20,000	55,510	35,510	50,000	50,000
TOTAL REVENUE	1,862,246	1,672,891	1,985,451	312,560	1,848,000	1,848,000
EXPENDITURES						
Public Works	809,625	975,645	1,012,238	(36,593)	984,400	984,400
TOTAL OPERATING EXPENDITURE	809,625	975,645	1,012,238	(36,593)	984,400	984,400
OTHER FINANCING SOURCES/(USES)						
Operating Transfers In:						
Capital Improvement Projects Fund	-	-	-		-	-
Operating Transfers Out:						
Capital Improvement Projects Fund	(30,000)	(1,519,198)	(1,519,198)	-	(235,000)	-
TOTAL OTHER FINANCING SOURCES/(USES)	(30,000)	(1,519,198)	(1,519,198)	-	(235,000)	-
NET CHANGE IN FUND BALANCE	1,022,621	(821,952)	(545,985)	275,967	628,600	863,600
BEGINNING FUND BALANCE	3,386,014	4,408,635	4,408,635	-	3,862,650	4,491,250
ENDING FUND BALANCE	4,408,635	3,586,683	3,862,650	275,967	4,491,250	5,354,850
FUND BALANCES						
Restricted for:						
Municipal Lighting	4,408,635	3,586,683	3,862,650	275,967	4,491,250	5,354,850
TOTAL FUND BALANCES	4,408,635	3,586,683	3,862,650	275,967	4,491,250	5,354,850

	2017-18 ACTUAL	2018-19 REVISED BUDGET	2018-19 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
REVENUE						
Investment and Rental	4,660	-	50	50	-	-
TOTAL REVENUE	4,660	-	50	50	-	-
EXPENDITURES						
General Government	851	2,500	2,314	186	2,500	2,500
Debt Service						
Principal Retirement	227,561	235,211	235,211	-	122,386	128,123
Interest and Fiscal Charges	34,861	25,759	67,350	(41,591)	16,350	11,302
TOTAL OPERATING EXPENDITURE	263,273	263,470	304,875	(41,405)	141,236	141,925
OTHER FINANCING SOURCES/(USES)						
Transfers In:						
Water Utility Fund	60,000	60,000	60,000	-	60,000	60,000
Transfers Out:						
General Fund	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	60,000	60,000	60,000	-	60,000	60,000
NET CHANGE IN FUND BALANCE	(198,614)	(203,470)	(244,825)	(41,355)	(81,236)	(81,925)
BEGINNING FUND BALANCE	704,701	506,087	506,087	-	261,262	180,026
ENDING FUND BALANCE	506,087	302,617	261,262	(41,355)	180,026	98,101
FUND BALANCES						
Restricted for:						
Debt Service	260,969	138,736	262,423	123,687	138,736	138,736
Assigned:						
Community Promotions	245,118	163,881	(1,161)	(165,042)	41,290	(40,635)
TOTAL FUND BALANCES	506,087	302,617	261,262	(41,355)	180,026	98,101

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.

	2017-18 ACTUAL	2018-19 REVISED BUDGET	2018-19 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
REVENUES						
Intergovernmental	968,381	1,055,997	996,247	(59,750)	1,194,745	1,027,809
Other Revenue	9,435	10,000	-	(10,000)	10,000	10,000
TOTAL REVENUES	977,816	1,065,997	996,247	(69,750)	1,204,745	1,037,809
EXPENDITURES						
Community Development	598,588	550,253	516,247	34,006	539,543	384,992
Capital Outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	598,588	550,253	516,247	34,006	539,543	384,992
OTHER FINANCING SOURCES/(USES)						
Transfers In:						
Capital Improvement Projects Fund	-	-	-	-	-	-
Transfers Out:						
Capital Improvement Projects Fund	(600,000)	(515,000)	(515,000)	-	(400,000)	-
TOTAL OTHER FINANCING SOURCES/(USES)	(600,000)	(515,000)	(515,000)	-	(400,000)	-
NET CHANGE IN FUND BALANCE	(220,772)	744	(35,000)	(35,744)	265,202	652,817
BEGINNING FUND BALANCE	704,166	483,394	483,394	-	448,394	713,596
ENDING FUND BALANCE	483,394	484,138	448,394	(35,744)	713,596	1,366,413
FUND BALANCES						
Restricted for:						
Housing and Community Development - Notes	850,000	850,000	850,000	-	850,000	850,000
Unassigned	(366,606)	(365,862)	(401,606)	(35,744)	(136,404)	516,413
TOTAL FUND BALANCES	483,394	484,138	448,394	(35,744)	713,596	1,366,413

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.

	2017-18 ACTUAL	2018-19 REVISED BUDGET	2018-19 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
REVENUES						
Use of Money & Property	397	-	-	-	-	-
Intergovernmental	289,322	919,004	185,600	(733,404)	1,150,521	410,000
Other Revenue	29,369	15,000	35,766	20,766	15,000	15,000
TOTAL REVENUES	319,088	934,004	221,366	(712,638)	1,165,521	425,000
EXPENDITURES						
Community Development	319,766	1,001,483	185,600	815,883	813,334	392,000
Capital Outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	319,766	1,001,483	185,600	815,883	813,334	392,000
OTHER FINANCING SOURCES/(USES)						
Transfers In:						
Housing/Community Development (CDBG)	-	-	-	-	-	-
Transfers Out:						
Community Development	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCE	(678)	(67,479)	35,766	103,245	352,187	33,000
BEGINNING FUND BALANCE	(42,077)	(42,755)	(42,755)	-	(6,989)	345,198
ENDING FUND BALANCE	(42,755)	(110,234)	(6,989)	103,245	345,198	378,198
FUND BALANCES						
Unassigned	(42,755)	(110,234)	(6,989)	103,245	345,198	378,198
TOTAL FUND BALANCES	(42,755)	(110,234)	(6,989)	103,245	345,198	378,198

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.

	2017-18 ACTUAL	2018-19 REVISED BUDGET	2018-19 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
REVENUES						
Investment and Rental	114,565	20,000	120,475	100,475	120,000	120,000
Other Revenue	1,387	1,387	64,720	63,333	1,387	1,387
TOTAL REVENUES	115,952	21,387	185,195	163,808	121,387	121,387
EXPENDITURES						
Community Development	458,798	1,542,883	1,327,805	215,078	1,574,799	1,589,390
Capital Outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	458,798	1,542,883	1,327,805	215,078	1,574,799	1,589,390
OTHER FINANCING SOURCES/(USES)						
Transfers In:						
SAWRA	-	-	-	-	-	-
Transfers Out:						
Capital Improvement Projects Fund	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCE	(342,845)	(1,521,496)	(1,142,610)	378,886	(1,453,412)	(1,468,003)
BEGINNING FUND BALANCE	26,425,178	26,082,333	26,082,333	-	24,939,723	23,486,311
ENDING FUND BALANCE	26,082,333	24,560,837	24,939,723	378,886	23,486,311	22,018,308
FUND BALANCES						
Restricted for:						
Housing Authority - Land	2,259,611	2,259,611	2,259,611	-	2,259,611	2,259,611
Housing Authority - Receivables	13,199,382	13,199,382	13,199,382	-	13,199,382	13,199,382
Housing Authority - SERAF advance	3,346,019	-	-	-	-	-
Housing Authority	7,277,321	9,101,844	9,480,730	378,886	8,027,318	6,559,315
TOTAL FUND BALANCES	26,082,333	24,560,837	24,939,723	378,886	23,486,311	22,018,308

	2017-18 ACTUAL	2018-19 REVISED BUDGET	2018-19 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
REVENUES						
Investment and Rental	22,776	8,000	23,499	15,499	15,000	15,000
Other Revenue	-	100,000	-	(100,000)	100,000	100,000
TOTAL REVENUES	22,776	108,000	23,499	(84,501)	115,000	115,000
EXPENDITURES						
Public Safety	134,277	499,663	191,315	308,348	459,949	459,949
Capital Outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	134,277	499,663	191,315	308,348	459,949	459,949
OTHER FINANCING SOURCES/(USES)						
Transfers In:						
Capital Improvement Projects Fund	-	-	-	-	-	-
Transfers Out:						
General Fund	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCE	(111,501)	(391,663)	(167,816)	223,847	(344,949)	(344,949)
BEGINNING FUND BALANCE	1,774,650	1,663,149	1,663,149	-	1,495,333	1,150,384
ENDING FUND BALANCE	1,663,149	1,271,486	1,495,333	223,847	1,150,384	805,435
FUND BALANCES						
Restricted for:						
Special Police Services	1,663,149	1,271,486	1,495,333	223,847	1,150,384	805,435
TOTAL FUND BALANCES	1,663,149	1,271,486	1,495,333	223,847	1,150,384	805,435

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.

	2017-18 ACTUAL	2018-19 REVISED BUDGET	2018-19 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
REVENUES						
Intergovernmental	-	18,278	-	(18,278)	-	-
TOTAL REVENUES	-	18,278	-	(18,278)	-	-
EXPENDITURES						
Public Safety	-	18,278	-	18,278	-	-
Capital Outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	-	18,278	-	18,278	-	-
OTHER FINANCING SOURCES/(USES)						
Transfers In:						
General Fund	-	-	-	-	-	-
Transfers Out:						
General Fund	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	-	-	-	-
BEGINNING FUND BALANCE	-	-	-	-	-	-
ENDING FUND BALANCE	-	-	-	-	-	-
FUND BALANCE						
Unassigned	-	-	-	-	-	-
TOTAL FUND BALANCE	-	-	-	-	-	-

	2017-18 ACTUAL	2018-19 REVISED BUDGET	2018-19 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
REVENUES						
Intergovernmental	94,633	167,367	92,524	(74,843)	-	-
TOTAL REVENUES	94,633	167,367	92,524	(74,843)	-	-
EXPENDITURES						
Public Safety	94,633	167,367	92,524	74,843	-	-
Capital Outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	94,633	167,367	92,524	74,843	-	-
OTHER FINANCING SOURCES/(USES)						
Transfers In:						
General Fund	-	-	-	-	-	-
Transfers Out:						
Special Police	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	-	-	-	-
BEGINNING FUND BALANCE	-	-	-	-	-	-
ENDING FUND BALANCE	-	-	-	-	-	-
FUND BALANCES						
Unassigned	-	-	-	-	-	-
TOTAL FUND BALANCE	-	-	-	-	-	-

Grant funds must be spent in a timely manner.

	2017-18 ACTUAL	2018-19 REVISED BUDGET	2018-19 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
REVENUES						
Intergovernmental	-	42,420	10,980	(31,440)	-	-
TOTAL REVENUES	-	42,420	10,980	(31,440)	-	-
EXPENDITURES						
Police	-	42,420	10,980	31,440	-	-
Capital Outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	-	42,420	10,980	31,440	-	-
OTHER FINANCING SOURCES/(USES)						
Transfers In:						
General Fund	-	-	-	-	-	-
Transfers Out:						
General Fund	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	-	-	-	-
BEGINNING FUND BALANCE	-	-	-	-	-	-
ENDING FUND BALANCE	-	-	-	-	-	-
FUND BALANCES						
Unassigned	-	-	-	-	-	-
TOTAL FUND BALANCE	-	-	-	-	-	-

Grant funds must be spent in a timely manner.

	2017-18 ACTUAL	2018-19 REVISED BUDGET	2018-19 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
REVENUES						
Investment and Rental	568	100	459	359	200	-
TOTAL REVENUES	568	100	459	359	200	-
EXPENDITURES						
Public Safety	20,310	36,542	18,078	18,464	19,123	-
Capital Outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	20,310	36,542	18,078	18,464	19,123	-
OTHER FINANCING SOURCES/(USES)						
Transfers In:						
General Fund	-	-	-	-	-	-
Transfers Out:						
General Fund	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCE	(19,741)	(36,442)	(17,619)	18,823	(18,923)	-
BEGINNING FUND BALANCE	56,284	36,542	36,542	-	18,923	0
ENDING FUND BALANCE	36,542	100	18,923	18,823	0	0
FUND BALANCES						
Restricted for:						
Special Police Services	36,542	100	18,923	18,823	0	0
TOTAL FUND BALANCES	36,542	100	18,923	18,823	0	0

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

	2017-18 ACTUAL	2018-19 REVISED BUDGET	2018-19 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
REVENUES						
Intergovernmental	-	-	-	-	-	-
TOTAL REVENUES	-	-	-	-	-	-
EXPENDITURES						
Public Safety	-	244,694	-	244,694	-	-
Capital Outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	-	244,694	-	244,694	-	-
OTHER FINANCING SOURCES/(USES)						
Transfers In:						
Special Police	-	-	-	-	-	-
Transfers Out:						
General Fund	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCE	-	(244,694)	-	244,694	-	-
BEGINNING FUND BALANCE	244,694	244,694	244,694	-	244,694	244,694
ENDING FUND BALANCE	244,694	0	244,694	244,694	244,694	244,694
FUND BALANCES						
Restricted for:						
Special Police Services	244,694	0	244,694	244,694	244,694	244,694
TOTAL FUND BALANCE	244,694	0	244,694	244,694	244,694	244,694

	2017-18 ACTUAL	2018-19 REVISED BUDGET	2018-19 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
REVENUES						
Investment and Rental	503	200	536	336	500	500
Charges for Services	4,068	2,000	540	(1,460)	2,000	2,000
Other Revenue	10,000	-	-	-	-	-
TOTAL REVENUES	14,571	2,200	1,076	(1,124)	2,500	2,500
EXPENDITURES						
Public Safety	7,675	15,000	10,965	4,035	15,000	15,000
Capital Outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	7,675	15,000	10,965	4,035	15,000	15,000
OTHER FINANCING SOURCES/(USES)						
Transfers In:						
General Fund	-	-	-	-	-	-
Transfers Out:						
Special Police	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCE	6,896	(12,800)	(9,889)	2,911	(12,500)	(12,500)
BEGINNING FUND BALANCE	30,986	37,883	37,883	-	27,994	15,494
ENDING FUND BALANCE	37,883	25,083	27,994	2,911	15,494	2,994
FUND BALANCES						
Restricted for:						
Special Police Services	37,883	25,083	27,994	2,911	15,494	2,994
TOTAL FUND BALANCES	37,883	25,083	27,994	2,911	15,494	2,994

	2017-18 ACTUAL	2018-19 REVISED BUDGET	2018-19 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
REVENUES						
Intergovernmental	-	-	-	-	-	-
TOTAL REVENUES	-	-	-	-	-	-
EXPENDITURES						
Public Safety	-	32,802	-	32,802	-	-
Capital Outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	-	32,802	-	32,802	-	-
OTHER FINANCING SOURCES/(USES)						
Transfers In:						
General Fund	-	-	-	-	-	-
Transfers Out:						
General Fund	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCE	-	(32,802)	-	32,802	-	-
BEGINNING FUND BALANCE	32,802	32,802	32,802	-	32,802	32,802
ENDING FUND BALANCE	32,802	0	32,802	32,802	32,802	32,802
FUND BALANCES						
Unassigned	32,802	0	32,802	32,802	32,802	32,802
TOTAL FUND BALANCES	32,802	0	32,802	32,802	32,802	32,802

	2017-18 ACTUAL	2018-19 REVISED BUDGET	2018-19 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
REVENUES						
Investment and Rental	5,658	2,000	5,184	3,184	5,000	5,000
Intergovernmental	40,133	10,000	-	(10,000)	10,000	10,000
TOTAL REVENUES	45,791	12,000	5,184	(6,816)	15,000	15,000
EXPENDITURES						
Public Safety	1,281	1,000	-	1,000	1,000	1,000
Capital Outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	1,281	1,000	-	1,000	1,000	1,000
OTHER FINANCING SOURCES/(USES)						
Transfers In:						
General Fund	-	-	-	-	-	-
Transfers Out:						
General Fund	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCE	44,510	11,000	5,184	(5,816)	14,000	14,000
BEGINNING FUND BALANCE	355,436	399,946	399,946	-	405,130	419,130
ENDING FUND BALANCE	399,946	410,946	405,130	(5,816)	419,130	433,130
FUND BALANCES						
Restricted for:						
Special Police Services	399,946	410,946	405,130	(5,816)	419,130	433,130
TOTAL FUND BALANCES	399,946	410,946	405,130	(5,816)	419,130	433,130

	2017-18 ACTUAL	2018-19 REVISED BUDGET	2018-19 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
REVENUES						
Intergovernmental	217,183	145,000	164,003	19,003	165,000	165,000
TOTAL REVENUES	217,183	145,000	164,003	19,003	165,000	165,000
EXPENDITURES						
Public Safety	293,589	238,995	268,686	(29,691)	165,000	165,000
Capital Outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	293,589	238,995	268,686	(29,691)	165,000	165,000
OTHER FINANCING SOURCES/(USES)						
Transfers In:						
General Fund	49,000	94,000	94,000	-	-	-
Transfers Out:						
Special Police Services Fund	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	49,000	94,000	94,000	-	-	-
NET CHANGE IN FUND BALANCE	(27,406)	5	(10,683)	(10,688)	-	-
BEGINNING FUND BALANCE	38,090	10,683	10,683	-	0	0
ENDING FUND BALANCE	10,683	10,688	0	(10,688)	0	0
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FUND BALANCES						
Restricted for:						
Special Police Services	10,683	10,688	0	(10,688)	0	0
Subtotal Restricted	10,683	10,688	0	(10,688)	0	0
TOTAL FUND BALANCES	10,683	10,688	0	(10,688)	0	0

	2017-18 ACTUAL	2018-19 REVISED BUDGET	2018-19 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
REVENUES						
Intergovernmental	20,850	4,150	4,150	-	-	-
TOTAL REVENUES	20,850	4,150	4,150	-	-	-
EXPENDITURES						
Public Safety	20,850	4,150	4,150	-	-	-
Capital Outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	20,850	4,150	4,150	-	-	-
OTHER FINANCING SOURCES/(USES)						
Transfers In:						
General Fund	-	-	-	-	-	-
Transfers Out:						
Special Police	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	-	-	-	-
BEGINNING FUND BALANCE	-	-	-	-	-	-
ENDING FUND BALANCE	-	-	-	-	-	-
FUND BALANCES						
Restricted for:						
Special Police Services	-	-	-	-	-	-
TOTAL FUND BALANCES	-	-	-	-	-	-

Grant funds must be spent in a timely manner.

	2017-18 ACTUAL	2018-19 REVISED BUDGET	2018-19 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
REVENUES						
Intergovernmental	-	18,142		(18,142)	-	-
TOTAL REVENUES	-	18,142	-	(18,142)	-	-
EXPENDITURES						
Public Safety	-	18,142		18,142	-	-
Capital Outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	-	18,142	-	18,142	-	-
OTHER FINANCING SOURCES/(USES)						
Transfers In:						
General Fund	-	-	-	-	-	-
Transfers Out:						
General Fund	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	-	-	-	-
BEGINNING FUND BALANCE	(0)	(0)	(0)	-	(0)	(0)
ENDING FUND BALANCE	(0)	(0)	(0)	-	(0)	(0)
FUND BALANCES						
Unassigned	(0)	(0)	(0)	-	(0)	(0)
TOTAL FUND BALANCE	(0)	(0)	(0)	-	(0)	(0)

Grant funds must be spent in a timely manner.

	2017-18 ACTUAL	2018-19 REVISED BUDGET	2018-19 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
REVENUES						
Intergovernmental	35,833	70,425	38,701	(31,724)	70,425	70,425
TOTAL REVENUES	35,833	70,425	38,701	(31,724)	70,425	70,425
EXPENDITURES						
Public Safety	78,047	70,425	36,336	34,089	70,425	70,425
Capital Outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	78,047	70,425	36,336	34,089	70,425	70,425
OTHER FINANCING SOURCES/(USES)						
Transfers In:						
General Fund	-	-	-	-	-	-
Transfers Out:						
Special Police Services	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCE	(42,215)	-	2,365	2,365	-	-
BEGINNING FUND BALANCE	42,215	-	-	-	2,365	2,365
ENDING FUND BALANCE	-	-	2,365	2,365	2,365	2,365
FUND BALANCES						
Restricted for:						
Special Police Services	-	-	2,365	2,365	2,365	2,365
TOTAL FUND BALANCES	-	-	2,365	2,365	2,365	2,365

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.

	2017-18 ACTUAL	2018-19 REVISED BUDGET	2018-19 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
REVENUES						
Investment and Rental	2,054	1,000	1,858	858	2,000	2,000
Charges for Services	2,826	2,000	449	(1,551)	2,000	2,000
TOTAL REVENUES	4,880	3,000	2,307	(693)	4,000	4,000
EXPENDITURES						
Public Works	244	150	115	35	200	200
TOTAL EXPENDITURES	244	150	115	35	200	200
OTHER FINANCING SOURCES/(USES)						
Transfers In:						
Capital Improvement Projects Fund	-	-	-	-	-	-
Transfers Out:						
Capital Improvement Projects Fund	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCE	4,636	2,850	2,192	(658)	3,800	3,800
BEGINNING FUND BALANCE	150,554	155,191	155,191	-	157,383	161,183
ENDING FUND BALANCE	155,191	158,041	157,383	(658)	161,183	164,983
FUND BALANCES						
Restricted for:						
Offsight Drainage District	155,191	158,041	157,383	(658)	161,183	164,983
TOTAL FUND BALANCE	155,191	158,041	157,383	(658)	161,183	164,983

	2017-18 ACTUAL	2018-19 REVISED BUDGET	2018-19 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
REVENUES						
Intergovernmental	334,235	347,000	329,398	(17,602)	346,645	347,000
Other Revenue	5,824	2,000	2,400	400	2,500	2,000
TOTAL REVENUES	340,059	349,000	331,798	(17,202)	349,145	349,000
EXPENDITURES						
Community Services	338,269	346,219	331,704	14,515	351,603	356,101
Capital Outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	338,269	346,219	331,704	14,515	351,603	356,101
OTHER FINANCING SOURCES/(USES)						
Transfers In:						
General Fund	-	-	-	-	-	-
Transfers Out:						
General Fund	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCE	1,790	2,781	94	(2,687)	(2,458)	(7,101)
BEGINNING FUND BALANCE	4,131	5,921	5,921	-	6,015	3,557
ENDING FUND BALANCE	5,921	8,702	6,015	(2,687)	3,557	(3,544)
FUND BALANCES						
Unrestricted:						
Designated:						
Other Grants	5,921	8,702	6,015	(2,687)	3,557	(3,544)
TOTAL FUND BALANCES	5,921	8,702	6,015	(2,687)	3,557	(3,544)

	2017-18 ACTUAL	2018-19 REVISED BUDGET	2018-19 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
REVENUES						
Investment and Rental	5,469	3,000	5,381	2,381	5,000	5,000
Intergovernmental	214,100	240,900	236,434	(4,466)	120,000	120,000
TOTAL REVENUES	219,569	243,900	241,815	(2,085)	125,000	125,000
EXPENDITURES						
General Government	137,085	42,500	23,215	19,285	42,813	42,813
Capital Outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	137,085	42,500	23,215	19,285	42,813	42,813
OTHER FINANCING SOURCES/(USES)						
Transfers In:						
Capital Improvement Projects Fund	-	-	-	-	-	-
Transfers Out:						
Capital Improvement Projects Fund	-	(272,800)	(272,800)	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	(272,800)	(272,800)	-	-	-
NET CHANGE IN FUND BALANCE	82,484	(71,400)	(54,200)	17,200	82,187	82,187
BEGINNING FUND BALANCE	374,528	457,012	457,012	-	402,812	484,999
ENDING FUND BALANCE	457,012	385,612	402,812	17,200	484,999	567,186
FUND BALANCES						
Restricted for:						
Other Grants	457,012	385,612	402,812	17,200	484,999	567,186
TOTAL FUND BALANCE	457,012	385,612	402,812	17,200	484,999	567,186

	2017-18 ACTUAL	2018-19 REVISED BUDGET	2018-19 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
REVENUES						
Investment and Rental	2,628	1,000	1,926	926	2,000	2,000
Intergovernmental	106,563	121,984	108,472	(13,512)	112,059	108,472
Other Revenue	13,176	-	12,920	12,920	13,512	13,512
TOTAL REVENUES	122,367	122,984	123,318	334	127,571	123,984
EXPENDITURES						
Community Services	140,870	207,023	165,035	41,988	206,053	206,053
Capital Outlay	-	39,000	39,000	-	-	-
TOTAL EXPENDITURES	140,870	246,023	204,035	41,988	206,053	206,053
OTHER FINANCING SOURCES/(USES)						
Transfers In:						
AQMD Fund	-	-	-	-	-	-
Transfers Out:						
Capital Improvement Projects Fund	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCE	(18,503)	(123,039)	(80,717)	42,322	(78,482)	(82,069)
BEGINNING FUND BALANCE	235,363	216,860	216,860	-	136,143	57,661
ENDING FUND BALANCE	216,860	93,821	136,143	42,322	57,661	(24,408)
FUND BALANCES						
Unrestricted:						
Designated:						
AQMD	57,184	34,778	34,778	-	-	-
Measure M	84,636	47,036	47,036	-	(8,614)	(64,265)
Undesignated	75,040	12,007	54,329	42,322	66,275	39,857
TOTAL FUND BALANCE	216,860	93,821	136,143	42,322	57,661	(24,408)

	2017-18 ACTUAL	2018-19 REVISED BUDGET	2018-19 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
REVENUES						
Investment and Rental	168	-	333	333	-	-
Intergovernmental	12,497	15,000	15,000	-	-	-
Other Revenue	3,632	5,000	-	(5,000)	-	-
TOTAL REVENUES	16,297	20,000	15,333	(4,667)	-	-
EXPENDITURES						
Community Services	25,060	42,126	42,188	(62)	-	-
Capital Outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	25,060	42,126	42,188	(62)	-	-
OTHER FINANCING SOURCES/(USES)						
Transfers In:						
General Fund	40,991	27,000	14,295	(12,705)	-	-
Transfers Out:						
Internal Service (fixed assets)	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	40,991	27,000	14,295	(12,705)	-	-
NET CHANGE IN FUND BALANCE	32,228	4,874	(12,560)	(17,434)	-	-
BEGINNING FUND BALANCE	(19,669)	12,560	12,560	-	(0)	(0)
ENDING FUND BALANCE	12,560	17,434	(0)	(17,434)	(0)	(0)
FUND BALANCES						
Restricted for:						
Other Grants	12,560	17,434	(0)	(17,434)	(0)	(0)
TOTAL FUND BALANCE	12,560	17,434	(0)	(17,434)	(0)	(0)

The Project SHUE program was moved to the General Fund in 2019-20.

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.

	2017-18 ACTUAL	2018-19 REVISED BUDGET	2018-19 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
REVENUES						
Investment and Rental	46,470	35,000	55,550	20,550	50,000	50,000
TOTAL REVENUES	46,470	35,000	55,550	20,550	50,000	50,000
EXPENDITURES						
Capital Outlay	3,935,240	31,729,234	31,729,234	-	6,500,087	250,000
TOTAL EXPENDITURES	3,935,240	31,729,234	31,729,234	-	6,500,087	250,000
OTHER FINANCING SOURCES/(USES)						
Transfers In:						
General Fund	3,000,000	1,500,000	1,500,000	-	-	-
CDBG Fund	600,000	515,000	515,000	-	400,000	-
AQMD Fund	-	272,800	272,800	-	-	-
Gas Tax Fund	1,300,000	2,650,874	2,650,874	-	2,740,809	-
Municipal Lighting Fund	30,000	1,519,198	1,519,198	-	235,000	-
Measure M Fund	650,000	697,554	697,554	-	864,278	-
Street Improvements Grant Fund	2,074,058	4,436,303	4,436,303	-	-	-
Traffic Impact Fee Fund	-	76,000	76,000	-	-	-
Park Dedication Fund	195,000	2,348,005	2,348,005	-	480,000	-
Information Technologies Fund	250,000	250,000	250,000	-	250,000	250,000
Equipment Replacement Fund	400,000	340,000	340,000	-	-	-
Building Maintenance Fund	336,000	441,000	441,000	-	30,000	-
Transfers Out:						
Traffic Impact Fee Fund	(2,718)	-	-	-	-	-
Measure M Fund	(770,660)	-	-	-	-	-
Information Technologies Fund	(169,112)	-	-	-	-	-
Building Maintenance Fund	(133,046)	-	-	-	-	-
Equipment Replacement Fund	(84,631)	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	7,674,891	15,046,734	15,046,734	-	5,000,087	250,000
NET CHANGE IN FUND BALANCE	3,786,122	(16,647,500)	(16,626,950)	20,550	(1,450,000)	50,000
BEGINNING FUND BALANCE	14,396,391	18,182,512	18,182,512	-	1,555,562	105,562
ENDING FUND BALANCE	18,182,512	1,535,012	1,555,562	20,550	105,562	155,562
FUND BALANCES						
Assigned:						
Capital Projects	18,182,512	1,535,012	1,555,562	20,550	105,562	155,562
TOTAL FUND BALANCES	18,182,512	1,535,012	1,555,562	20,550	105,562	155,562

	2017-18 ACTUAL	2018-19 REVISED BUDGET	2018-19 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
REVENUES						
Investment and Rental	(12,483)	10,000	59,642	49,642	60,000	60,000
Property Sales	-	14,500,000	14,475,933	(24,067)	-	-
TOTAL REVENUES	(12,483)	14,510,000	14,535,575	25,575	60,000	60,000
EXPENDITURES						
General Government	999,923	2,020,000	1,231,484	788,516	956,295	958,735
Capital Outlay	574,000	-	-	-	2,000,000	-
TOTAL EXPENDITURES	1,573,923	2,020,000	1,231,484	788,516	2,956,295	958,735
OTHER FINANCING SOURCES/(USES)						
Transfers In:						
General Fund	4,300,000	-	-	-	-	-
Transfers Out:						
General Fund	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	4,300,000	-	-	-	-	-
NET CHANGE IN FUND BALANCE	2,713,594	12,490,000	13,304,091	814,091	(2,896,295)	(898,735)
BEGINNING FUND BALANCE	935,811	3,649,406	3,649,406	-	16,953,497	14,057,202
ENDING FUND BALANCE	3,649,406	16,139,406	16,953,497	814,091	14,057,202	13,158,467
FUND BALANCES						
Assigned:						
Economic Development	3,649,406	16,139,406	16,953,497	814,091	14,057,202	13,158,467
TOTAL FUND BALANCES	3,649,406	16,139,406	16,953,497	814,091	14,057,202	13,158,467

PRIVATE PURPOSE TRUST FUND

The assets and liabilities of the former Redevelopment Agency were transferred to the Successor Agency of the City of Westminster Redevelopment Agency on February 1, 2012 as a result of the dissolution of the former Redevelopment Agency. The City is acting in a fiduciary capacity for the assets and liabilities.

Fund 501: The Successor Agency Budget is approved by Redevelopment Obligation Payment Schedule and submitted to the Orange Countywide Oversight Board (OCOB). The OCOB has fiduciary responsibility to the holders of obligations and taxing entities that benefit from distributions of property tax revenue (Health and Safety Code § 34179(i)). Debts and contract obligations are paid through a mechanism called the Redevelopment Obligation Payment Schedule (ROPS). Each year, the OCOB must approve the ROPS and submit it to the State Department of Finance by February 1, which then makes final determinations authorizing debt payments.

AGENCY FUND

The Agency Fund is used to account for assets held by the City as an agent for individuals, principle organizations, other governments and/or funds.

Fund 920: 1915 Act Bond Funds – accounts for the collection of assessments and debt repayments on the Limited Obligation Improvement Bonds issued to finance the costs of acquisition of streets, storm drains and traffic improvements in Assessment District No. 92-1.

	2017-18 ACTUAL	2018-19 REVISED BUDGET	2018-19 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
REVENUE						
Use of Money & Property	211,008	-	-	-	-	-
Redevelopment Property Tax Trust Fund RPTTF	8,849,295	8,727,429	8,727,429	-	6,946,705	-
Property Sales	(11,520,216)	-	-	-	-	-
TOTAL REVENUE	(2,459,913)	8,727,429	8,727,429	-	6,946,705	-
EXPENDITURES						
Community Development	611,081	448,142	448,142	-	360,622	250,000
Debt Service:						
Interest Expense	5,391,297	4,521,263	4,521,263	-	4,663,607	4,556,244
Principal	-	915,000	915,000	-	2,350,000	2,455,000
Extraordinary Loss	6,974,000	-	-	-	-	-
TOTAL OPERATING EXPENDITURE	12,976,378	5,884,405	5,884,405	-	7,374,229	7,261,244
OTHER FINANCING SOURCES/(USES)						
Operating Transfers In:						
Redevelopment	-	-	-	-	-	-
Operating Transfers Out:						
Housing Authority	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCE	(15,436,291)	2,843,024	2,843,024	-	(427,524)	(7,261,244)
BEGINNING FUND BALANCE	(77,688,623)	(93,124,914)	(93,124,914)	-	(90,281,890)	(90,709,414)
ENDING FUND BALANCE	(93,124,914)	(90,281,890)	(90,281,890)	-	(90,709,414)	(97,970,658)
FUND BALANCE						
Fiscal Agent Cash	14,161,297	14,161,297	14,161,297	-	14,161,297	14,161,297
Certificates of Participation	(110,575,583)	(109,673,128)	(109,673,128)	-	(109,673,128)	(109,673,128)
Designated - ROPS obligations	3,289,372	5,229,941	5,229,941	-	4,802,417	(2,458,827)
TOTAL FUND BALANCE	(93,124,914)	(90,281,890)	(90,281,890)	-	(90,709,414)	(97,970,658)

Successor Agency to the Westminster Redevelopment Agency

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.

	2017-18 ACTUAL	2018-19 REVISED BUDGET	2018-19 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2019-20 REQUESTED BUDGET	2020-21 REQUESTED BUDGET
REVENUES						
Investment and Rental	77,820	40,000	77,121	37,121	50,000	50,000
Charges for Services	15,806,168	16,086,000	16,422,592	336,592	16,412,500	16,912,500
Other Revenue	216,339	22,741	23,493	752	22,908	22,908
Gain (loss) on sale of equipment	(11,112)	-	-	-	-	-
TOTAL REVENUES	16,089,215	16,148,741	16,523,206	374,465	16,485,408	16,985,408
EXPENSES						
Salaries & Benefits	2,986,791	3,186,400	3,217,564	(31,164)	3,493,780	3,547,512
Maintenance and operations	2,905,779	3,283,211	3,015,830	267,381	3,071,115	3,130,683
Purchased water	3,600,144	3,168,006	3,152,824	15,182	3,294,500	3,294,726
Pump and basin assessment	3,726,608	4,267,340	4,267,340	-	4,481,861	4,694,074
Depreciation and amortization	1,359,044	-	-	-	-	-
Capital Outlay	520	-	-	-	-	-
Debt Service:						
Principal Payments	-	1,952,731	1,952,731	-	416,359	368,395
Interest Payments	164,234	104,836	104,836	-	132,480	116,067
TOTAL EXPENSES	14,743,121	15,962,524	15,711,125	251,399	14,890,095	15,151,457
INCOME (LOSS) BEFORE TRANSFERS	1,346,094	186,217	812,081	(625,864)	1,595,313	1,833,951
Transfers In:						
General Fund (Life Line)	25,000	25,000	25,000	-	25,000	25,000
Capital Projects Fund	163,999	-	-	-	-	-
Transfers Out:						
Special Police Services Fund (800 MHz)	(60,000)	(60,000)	(60,000)	-	(60,000)	(60,000)
Capital Projects Fund	(3,245,461)	(1,525,000)	(1,525,000)	-	(675,000)	(675,000)
TOTAL TRANSFERS	(3,116,462)	(1,560,000)	(1,560,000)	-	(710,000)	(710,000)
CHANGE IN NET POSITION	(1,770,368)	(1,373,783)	(747,919)	625,864	885,313	1,123,951
BEGINNING NET POSITION	22,556,039	20,785,671	20,785,671	-	20,037,752	20,923,065
ENDING NET POSITION	20,785,671	19,411,888	20,037,752	625,864	20,923,065	22,047,016
NET POSITION						
Investment in Capital Assets	26,175,414	26,175,414	26,175,414	-	26,175,414	26,175,414
Restricted for:						
Debt Service	114,294	114,294	114,294	-	114,294	114,294
Unrestricted	(5,504,036)	(6,877,819)	(6,251,955)	625,864	(5,366,642)	(4,242,691)
TOTAL NET POSITION	20,785,671	19,411,888	20,037,752	625,864	20,923,065	22,047,016

The decrease in fund balance is a result of a capital project allocation of \$675,000 for water system repair and replacement and water well maintenance and repairs.

	2017-18 ACTUAL	2018-19 REVISED BUDGET	2018-19 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
REVENUES						
Investment and Rental	50,589	25,000	54,043	29,043	35,000	35,000
Charges for Service	176,363	150,000	354,921	204,921	150,000	150,000
TOTAL REVENUES	226,952	175,000	408,964	233,964	185,000	185,000
EXPENSES						
Salaries & Benefits	139,189	195,971	194,880	1,091	220,835	224,840
Maintenance and operations	99,836	57,495	58,520	(1,025)	82,500	82,500
Capital Outlay	-	428,177	89,887	338,290	250,000	-
TOTAL EXPENSES	239,024	681,643	343,287	338,356	553,335	307,340
TRANSFERS						
Transfers In:						
Utility Fund	-	-	-	-	-	-
Transfers Out:						
Capital Improvement Project Fund	(35,760)	-	-	-	-	-
TOTAL TRANSFERS	(35,760)	-	-	-	-	-
CHANGE IN NET POSITION	(47,832)	(506,643)	65,677	572,320	(368,335)	(122,340)
BEGINNING NET POSITION	3,796,794	3,748,962	3,748,962	-	3,814,639	3,446,304
ENDING NET POSITION	3,748,962	3,242,319	3,814,639	572,320	3,446,304	3,323,964
NET POSITION						
Restricted for:						
Penalty Water Reserve	3,400,000	3,400,000	3,400,000	-	3,400,000	3,400,000
Unrestricted						
Designated:						
Capital Projects	348,962	(157,681)	414,639	572,320	46,304	(76,036)
TOTAL NET POSITION	3,748,962	3,242,319	3,814,639	572,320	3,446,304	3,323,964

	2017-18 ACTUAL	2018-19 REVISED BUDGET	2018-19 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
REVENUES						
Investment and Rental	-	-	-	-	-	-
TOTAL REVENUES	-	-	-	-	-	-
EXPENSES						
Capital Outlay	1,312,758	5,756,724	5,756,724	-	675,000	675,000
TOTAL EXPENSES	1,312,758	5,756,724	5,756,724	-	675,000	675,000
TRANSFERS						
Transfers In:						
Utility Fund	3,245,461	1,525,000	1,525,000	-	675,000	675,000
Transfers Out:						
Utility Fund	(128,239)	-	-	-	-	-
TOTAL TRANSFERS	3,117,222	1,525,000	1,525,000	-	675,000	675,000
CHANGE IN NET POSITION	1,804,464	(4,231,724)	(4,231,724)	-	-	-
BEGINNING NET POSITION	2,427,260	4,231,724	4,231,724	-	(0)	(0)
ENDING NET POSITION	4,231,724	(0)	(0)	-	(0)	(0)
NET POSITION						
Unrestricted						
Designated:						
Capital Projects	4,231,724	(0)	(0)	-	(0)	(0)
TOTAL NET POSITION	4,231,724	(0)	(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 2019 – 2021

	2017-18 ACTUAL	2018-19 REVISED BUDGET	2018-19 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
REVENUES						
Investment and Rental	37,591	15,000	49,024	34,024	30,000	30,000
Charges for Services	1,819,171	1,803,914	1,796,828	(7,086)	1,439,770	1,439,770
Other Revenue	21,112	20,762	48,890	28,128	20,762	20,762
Gain on sale of equipment	(66,099)	15,000	399	(14,601)	15,000	15,000
TOTAL REVENUES	1,811,774	1,854,676	1,895,141	40,465	1,505,532	1,505,532
EXPENSES						
Salaries and Benefits	415,894	465,740	490,511	(24,771)	501,826	506,489
Maintenance and Operations	626,991	1,401,003	1,279,988	121,015	1,281,123	1,141,563
Capital Outlay	782,174	-	-	-	-	-
TOTAL EXPENSES	1,825,060	1,866,743	1,770,499	96,244	1,782,949	1,648,052
TRANSFERS						
Transfers In:						
Capital Improvement Projects Fund	84,631	-	-	-	-	-
Transfers Out:						
Capital Improvement Projects Fund	(400,000)	(340,000)	(340,000)	-	-	-
TOTAL TRANSFERS	(315,369)	(340,000)	(340,000)	-	-	-
CHANGE IN NET POSITION	(328,655)	(352,067)	(215,358)	136,709	(277,417)	(142,520)
BEGINNING NET POSITION	2,712,470	2,383,815	2,383,815	-	2,168,457	1,891,040
ENDING NET POSITION	2,383,815	2,031,748	2,168,457	136,709	1,891,040	1,748,520
NET POSITION						
Invested in Capital Assets	916,647	916,647	916,647	-	916,647	916,647
Unrestricted	1,467,168	1,115,101	1,251,810	136,709	974,393	831,873
TOTAL NET POSITON	2,383,815	2,031,748	2,168,457	136,709	1,891,040	1,748,520

Transfers out in previous years were capital project allocation for new vehicles. The majority of new vehicle purchases are leases and and budgeted in the operating fund.

	2017-18 ACTUAL	2018-19 REVISED BUDGET	2018-19 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
REVENUES						
Charges for Services	1,617,779	1,690,000	1,767,436	77,436	1,775,000	1,800,000
Other Revenue	410,840	251,744	227,620	(24,124)	281,859	312,873
TOTAL REVENUES	2,028,619	1,941,744	1,995,056	53,312	2,056,859	2,112,873
EXPENSES						
Maintenance and Operations	210,735	280,000	207,818	72,182	195,000	200,000
Insurance Premiums and Legal Fees	2,599,107	407,552	464,033	(56,481)	235,000	235,000
Claims and Benefits	306,661	1,250,000	964,688	285,312	1,000,000	1,000,000
TOTAL EXPENSES	3,116,504	1,937,552	1,636,539	301,013	1,430,000	1,435,000
TRANSFERS						
Transfers In:						
General Fund	-	-	-	-	-	-
Transfers Out:						
General Fund	-	-	-	-	-	-
TOTAL TRANSFERS	-	-	-	-	-	-
CHANGE IN NET POSTION	(1,087,885)	4,192	358,517	354,325	626,859	677,873
BEGINNING NET POSITION	991,198	(96,687)	(96,687)	-	261,830	888,689
ENDING NET POSITION	(96,687)	(92,495)	261,830	354,325	888,689	1,566,562
NET POSITION						
Restricted for Pension Benefits	2,461,119	2,461,119	2,461,119	-	2,461,119	2,461,119
Unrestricted	(2,557,806)	(2,553,614)	(2,199,289)	354,325	(1,572,430)	(894,557)
TOTAL NET POSITION	(96,687)	(92,495)	261,830	354,325	888,689	1,566,562
Cash	5,908,514	5,912,706	6,267,031	354,325	6,893,890	7,571,763
Restricted Cash	2,461,119	2,461,119	2,461,119	-	2,461,119	2,461,119
Reserved:						
Worker's Comp Claims	6,377,141	6,377,141	6,377,141	-	6,377,141	6,377,141
Unemployment	30,380	30,380	30,380	-	30,380	30,380
Compensated Absenses	2,058,799	2,058,799	2,058,799	-	2,058,799	2,058,799
Available	(96,687)	(92,495)	261,830	354,325	888,689	1,566,562

This fund accounts for revenue and expenditures related to Worker’s Compensation and Compensated Absences.

	2017-18 ACTUAL	2018-19 REVISED BUDGET	2018-19 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
REVENUES						
Charges for Services	2,017,000	2,017,000	2,017,000	-	2,017,000	2,017,000
Other Revenue	-	-	8,926	8,926	-	-
TOTAL REVENUES	2,017,000	2,017,000	2,025,926	8,926	2,017,000	2,017,000
EXPENSES						
Maintenance and Operations	27,018	30,000	30,300	(300)	33,000	33,000
Insurance Premiums and Legal Fees	1,642,298	1,745,415	1,742,096	3,319	1,450,000	1,500,000
Claims and Benefits	1,544,099	500,000	360,000	140,000	500,000	500,000
TOTAL EXPENSES	3,213,415	2,275,415	2,132,396	143,019	1,983,000	2,033,000
TRANSFERS						
Transfers In:						
General Fund	-	-	-	-	-	-
Transfers Out:						
General Fund	-	-	-	-	-	-
TOTAL TRANSFERS	-	-	-	-	-	-
CHANGE IN NET POSITION	(1,196,415)	(258,415)	(106,470)	151,945	34,000	(16,000)
BEGINNING NET POSITION	3,607,028	2,410,613	2,410,613	-	2,304,143	2,338,143
ENDING NET POSITION	2,410,613	2,152,198	2,304,143	151,945	2,338,143	2,322,143
NET POSITION						
Unrestricted	2,410,613	2,152,198	2,304,143	151,945	2,338,143	2,322,143
TOTAL NET POSITION	2,410,613	2,152,198	2,304,143	151,945	2,338,143	2,322,143

	2017-18 ACTUAL	2018-19 REVISED BUDGET	2018-19 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
REVENUES						
Investment and Rental	29,833	15,000	36,088	21,088	30,000	30,000
Charges for Services	2,000,000	2,132,000	2,132,000	-	1,705,600	1,790,880
Other Revenue	3,995	4,706	4,706	-	4,706	4,706
Gain on sale of equipment	(411)	-	-	-	-	-
TOTAL REVENUES	2,033,417	2,151,706	2,172,794	21,088	1,740,306	1,825,586
EXPENSES						
Salaries and Benefits	536,590	681,887	581,025	100,862	741,297	757,326
Maintenance and Operations	864,952	1,130,000	1,001,545	128,455	1,123,100	1,123,100
Capital Outlay	284,282	15,000	16,009	(1,009)	15,000	15,000
Debt Service:						
Principal Retirement	-	21,099	21,099	-	10,978	11,493
Interest and Fiscal Charges	4,067	2,311	2,311	-	2,475	2,022
TOTAL EXPENSES	1,689,891	1,850,297	1,621,989	228,308	1,892,850	1,908,941
TRANSFERS						
Transfers In:						
Capital Improvement Projects Fund	169,112	-	-	-	-	-
Transfers Out:						
Capital Improvement Projects Fund	(250,000)	(250,000)	(250,000)	-	(250,000)	(250,000)
TOTAL TRANSFERS	(80,888)	(250,000)	(250,000)	-	(250,000)	(250,000)
CHANGE IN NET POSITON	262,638	51,409	300,805	249,396	(402,544)	(333,355)
BEGINNING NET POSITION	1,120,597	1,383,236	1,383,236	-	1,684,041	1,281,497
ENDING NET POSITION	1,383,236	1,434,645	1,684,041	249,396	1,281,497	948,142
NET POSITION						
Invested in Capital Assets	560,819	560,819	560,819	-	560,819	560,819
Unrestricted	822,417	873,826	1,123,222	249,396	720,678	387,323
TOTAL NET POSITION	1,383,236	1,434,645	1,684,041	249,396	1,281,497	948,142

	2017-18 ACTUAL	2018-19 REVISED BUDGET	2018-19 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2019-20 ADOPTED BUDGET	2020-21 ADOPTED BUDGET
REVENUES						
Investment and Rental	26,143	20,000	33,853	13,853	25,000	25,000
Charges for Services	2,281,200	2,220,300	2,220,300	-	2,157,700	2,169,400
Other Revenue	(7,916)	8,519	10,037	1,518	8,060	8,060
TOTAL REVENUES	2,299,427	2,248,819	2,264,190	15,371	2,190,760	2,202,460
EXPENSES						
Salaries	568,572	573,995	600,260	(26,265)	672,924	686,994
Maintenance and Operations	1,358,040	1,461,383	1,258,580	202,803	1,437,940	1,439,180
Capital outlay	153,552	-	-	-	-	-
Debt Service:						
Principal Retirement	-	160,355	160,355	-	83,437	87,348
Interest and Fiscal Charges	47,033	17,561	17,561	-	34,931	31,489
TOTAL EXPENSES	2,127,197	2,213,294	2,036,756	176,538	2,229,232	2,245,011
TRANSFERS						
Transfers In:						
Capital Improvement Projects Fund	133,046	-	-	-	-	-
Transfers Out:						
Capital Improvement Projects Fund	(336,000)	(441,000)	(441,000)	-	(30,000)	-
TOTAL TRANSFERS	(202,954)	(441,000)	(441,000)	-	(30,000)	-
CHANGE IN NET POSITION	(30,724)	(405,475)	(213,566)	191,909	(68,472)	(42,551)
BEGINNING NET POSITION	3,525,732	3,495,008	3,495,008	-	3,281,442	3,212,970
ENDING NET POSITION	3,495,008	3,089,533	3,281,442	191,909	3,212,970	3,170,419
NET POSITION						
Invested in Capital Assets	2,491,555	2,491,555	2,491,555	-	2,491,555	2,491,555
Unrestricted	1,003,453	597,978	789,887	191,909	721,415	678,864
TOTAL NET POSITION	3,495,008	3,089,533	3,281,442	191,909	3,212,970	3,170,419

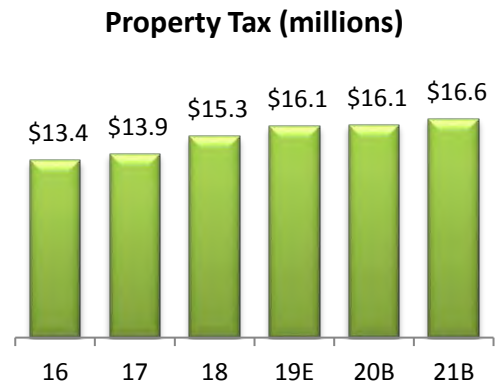
REVENUES



GENERAL FUND REVENUES:

PROPERTY TAX: The percentage of Property Tax going to the General Fund is 7.3%, 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 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 increase slightly in fiscal years 2019-20 and 2020-21. This increase is due to the Property Tax in Lieu of VLF projected growth. The projection is based on historical trends and projections provided by the County of Orange and the City's property tax consultant, the HdL Companies. Fiscal year 2018-19 had a one-time payment of \$472k for a sale of property by the Successor Agency to the Westminster Redevelopment Agency.



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 \$10.1 million in 2019-20 and \$10.6 million in 2020-21. 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 47% of total General Fund revenue. Sales tax revenue is projected at \$29.8 million for fiscal year 2019-20, which includes an estimate of \$12.7 million for the third full year of the transaction tax. Sales tax revenue continues to experience varying levels of low economic growth across most major retail sectors. The 2019-20 projections are based on an anticipated decline in vehicle sales, consumer preference of spending more on services, rather than goods and decrease in fuel costs and service stations. Building and construction, restaurants, and food and drug categories are projected to show modest growth.

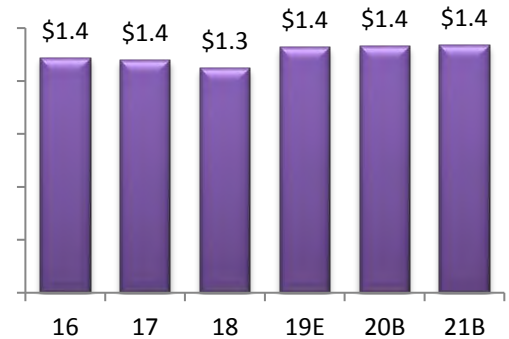
PROPERTY TRANSFER: The Documentary Transfer Tax, also referred to as the Property Transfer Tax, is imposed on the transfer of real property. The County is authorized to levy the tax at a rate of \$.55 per \$500 of the sale value, exclusive of any lien or encumbrance remaining at the time of sale. The 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 2019-21.

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 2019-21.

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 2019-21.

TRANSIENT OCCUPANCY TAX: Transient Occupancy Tax 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 down slightly in 2018-19 and is projected to remain fairly flat for fiscal years 2019-21.

Transient Occupancy Tax (thousands)



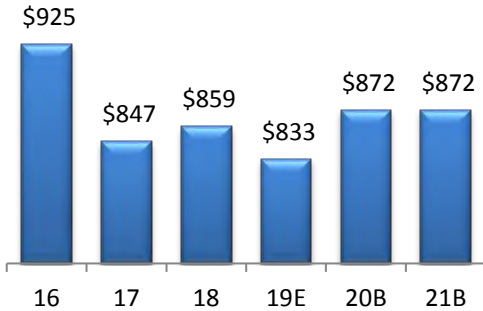
UTILITY USERS TAX: Utility Users Tax revenue is approximately 7% of total General Fund revenue. The Utility User Tax, adopted by the Council in 1986, is derived from "municipal affairs" authority of charter cities and Section 37100.5 of the Government Code for general law cities. The tax is collected 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 constant in fiscal years 2019-21.

Utility Users Taxes (millions)



License & Permits (thousands)



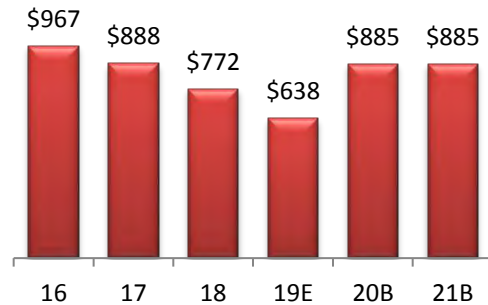
LICENSE & PERMITS: The California Constitution as well as various statutes allow cities the authority to engage in certain regulatory activities in the interest of the overall community. Cities may charge license and permit fees as a means of recovering the cost of regulation. Animal, bicycle, and a 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 projected to increase slightly in fiscal years 2019-21. The City is reviewing its fine schedule and will be taking it to the City Council for review in fall 2019.

Fines (millions)



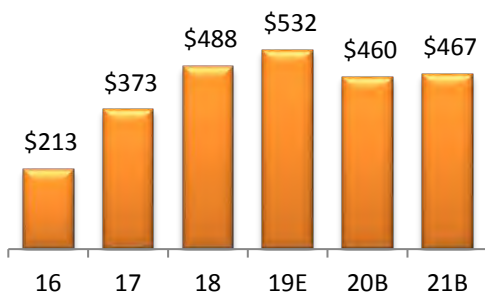
INVESTMENT AND RENTAL: Categories in this group consists of interest income from the investment of City money (\$400,000), rental of City facilities (\$1,136,400) and the bus shelter rental agreement revenue (\$80,000). Interest income is earned on the investment of temporary idle cash. All cash in the City, except funds belonging to the Successor Agency to the Westminster Redevelopment Agency, is pooled for investment purposes. The interest earned is prorated to individual funds on the basis of cash ownership.

The fluctuations in the interest earning category have to do with the year-end account adjustment to report the portfolio at market value. The City's Cash balances increased from \$78.0 million in June of 2018 to \$97.0 million in June of 2019. At the end of the 2018-19 fiscal year, 42% of the City's idle cash was invested in the Local Agency Investment Fund (LAIF), 38.5% in United States Government Obligations, 14.3% in Corporate Obligations, and 5.2% in Supranational Obligations, Asset-Backed Securities and Money Market Mutual Funds. 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, fees to other agencies for use of the City of Westminster shooting range, 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. The City Council adopted an updated Cost of Service Study on May 22, 2019, the same meeting where the budget was approved. The revised estimate is an additional \$1.1 million in Charges for Service that are not included in the budget. Prior to May 2019, the City Council updated the City's Master Cost Recovery Schedule in a two year phase in with half of the fee increase effective July 15, 2014 and the remaining increase effective July 1, 2015.

Charges for Service (millions)



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

The charges for services category should increase in fiscal years 2019-21 due to the adopted Cost of Service Study.

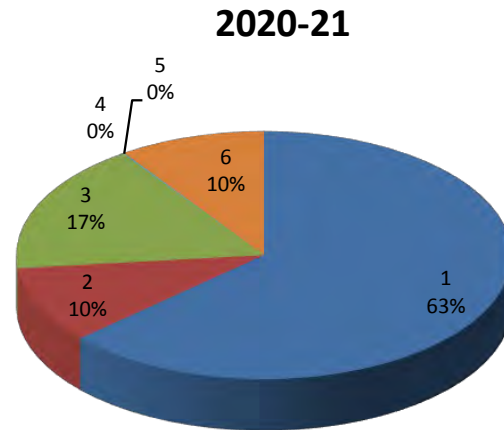
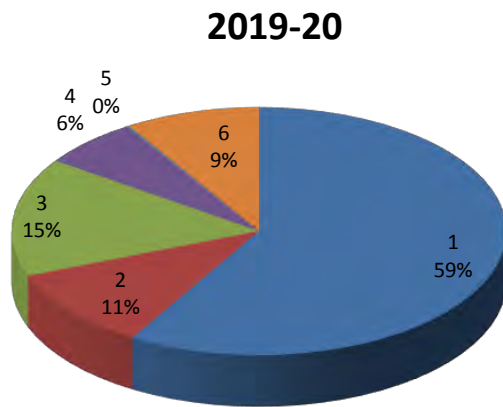
OVERHEAD CHARGES: The overhead charge is a 5% administrative fee assessed to several non-general fund funds. The charges are assessed quarterly and reconciled at year end to the actual revenue received.

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 November 2017 and November 2108 and was a result of pass through costs from increased water purchase costs from replenishment assessment charges by the Orange County Water District and rate increases for water purchase the Municipal Water District of Orange County. The rate is reviewed periodically to ensure fiscal integrity of the Water Fund. Other Water Fund charges (non-water use) are adjusted bi-annually as part of the City's fee study performed by an outside contractor.



	ACTUAL 2017-18	REVISED BUDGET 2018-19	ESTIMATED 2018-19	BUDGET 2019-20	BUDGET 2020-21
1 General Funds	66,488,103	62,074,788	63,056,334	62,999,709	63,853,566
2 Special Revenue Funds	10,042,154	15,441,165	9,995,095	11,406,282	10,107,967
3 Enterprise Funds	16,316,167	16,323,741	16,932,170	16,670,408	17,170,408
4 Fiduciary Funds	(2,459,867)	8,727,451	8,727,429	6,946,705	-
5 Capital Project Funds	33,987	14,545,000	14,591,125	110,000	110,000
6 Internal Service Funds	10,190,236	10,213,945	10,353,107	9,510,457	9,663,451
Total Revenue	100,610,782	127,326,090	123,655,260	107,643,561	100,905,392

REVENUE SUMMARY BY FUND

FY 2019 – 2021

FUND #	FUND	ACTUAL 2016-17	ACTUAL 2017-18	REVISED BUDGET 2018-19	ESTIMATED ACTUAL 2018-19	BUDGET 2019-20	BUDGET 2020-21
GENERAL FUND							
100	General Fund	51,183,769	66,488,103	62,074,788	63,056,334	62,999,709	63,853,566
TOTAL GENERAL FUNDS		51,183,769	66,488,103	62,074,788	63,056,334	62,999,709	63,853,566
SPECIAL REVENUE FUNDS							
200	Park Dedication	1,473,562	754,811	145,000	36,869	85,000	25,000
210	Gas Tax	1,826,803	2,536,076	3,945,122	3,698,822	4,060,589	4,062,200
211	Measure M	2,538,917	1,843,601	1,486,658	1,259,521	1,548,199	1,592,662
214	Street Improvements Grant	1,598,551	265,950	4,439,140	550,459	10,000	10,000
216	Traffic Impact Fee	69,582	206,577	404,000	5,968	389,000	16,000
220	Municipal Lighting District	1,578,313	1,862,246	1,672,891	1,985,451	1,848,000	1,848,000
230	Debt Service Administration	6,181	4,660	-	50	-	-
240	Housing/Community Development	802,770	977,816	1,065,997	996,247	1,204,745	1,037,809
242	HCD Home Housing	258,930	319,088	934,004	221,366	1,165,521	425,000
245	Housing Authority	55,028	115,952	21,387	185,195	121,387	121,387
250	Police Seizure	680,872	22,776	108,000	23,499	115,000	115,000
251	Special Police Services	7,208	-	18,278	-	-	-
252	Special Police Services	13,220	-	-	-	-	-
253	Special Police Services	-	94,633	167,367	92,524	-	-
254	Special Police Services	-	-	42,420	10,980	-	-
255	Special Police Services	508	568	100	459	200	-
256	Special Police Services	63,418	-	-	-	-	-
258	Special Police Services	9,335	14,571	2,200	1,076	2,500	2,500
260	Local Narcotics Seized Property	10,272	45,791	12,000	5,184	15,000	15,000
261	Supplemental Law Enforcement Services	186,635	217,183	145,000	164,003	165,000	165,000
262	Special Police Services	18,475	20,850	4,150	4,150	-	-
263	Special Police Services	-	-	18,142	-	-	-
264	Special Police Services	56,904	35,833	70,425	38,701	70,425	70,425
270	Drainage District	3,277	4,880	3,000	2,307	4,000	4,000
275	Community Services Grant	342,323	340,059	349,000	331,798	349,145	349,000
280	AQMD	123,222	219,569	243,900	241,815	125,000	125,000
290	Community Services Grant	120,647	122,367	122,984	123,318	127,571	123,984
295	Project S.H.U.E.	20,818	16,297	20,000	15,333	-	-
TOTAL SPECIAL REVENUE FUNDS		11,865,772	10,042,154	15,441,165	9,995,095	11,406,282	10,107,967
CAPITAL PROJECTS FUNDS							
400	Capital Improvement Projects	27,677	46,470	35,000	55,550	50,000	50,000
401	Economic Development	-	(12,483)	14,510,000	14,535,575	60,000	60,000
TOTAL CAPITAL PROJECTS FUNDS		27,677	33,987	14,545,000	14,591,125	110,000	110,000
ENTERPRISE FUNDS							
600	Water Utility	13,207,375	16,089,215	16,148,741	16,523,206	16,485,408	16,985,408
601	Utility Conservation	191,294	226,952	175,000	408,964	185,000	185,000
TOTAL ENTERPRISE FUNDS		13,398,669	16,316,167	16,323,741	16,932,170	16,670,408	17,170,408
FIDUCIARY FUNDS							
501	SAWRA	14,896,626	(2,459,913)	8,727,429	8,727,429	6,946,705	-
920	92-1 Assessment District	70	46	22	-	-	-
TOTAL FIDUCIARY FUNDS		14,896,696	(2,459,867)	8,727,451	8,727,429	6,946,705	-
INTERNAL SERVICE FUNDS							
700	Equipment Replacement	1,851,813	1,811,774	1,854,676	1,895,141	1,505,532	1,505,532
740	General Benefits	14,920,579	2,028,619	1,941,744	1,995,056	2,056,859	2,112,873
750	Liability Administration	5,266,409	2,017,000	2,017,000	2,025,926	2,017,000	2,017,000
760	Information Systems and Equipment	1,336,648	2,033,417	2,151,706	2,172,794	1,740,306	1,825,586
770	Government Buildings	2,288,608	2,299,427	2,248,819	2,264,190	2,190,760	2,202,460
TOTAL INTERNAL SERVICE FUNDS		25,664,057	10,190,236	10,213,945	10,353,107	9,510,457	9,663,451
GRAND TOTAL ALL FUNDS		117,036,640	100,610,782	127,326,090	123,655,260	107,643,561	100,905,392

REVENUE SUMMARY BY TYPE

FY 2019 – 2021

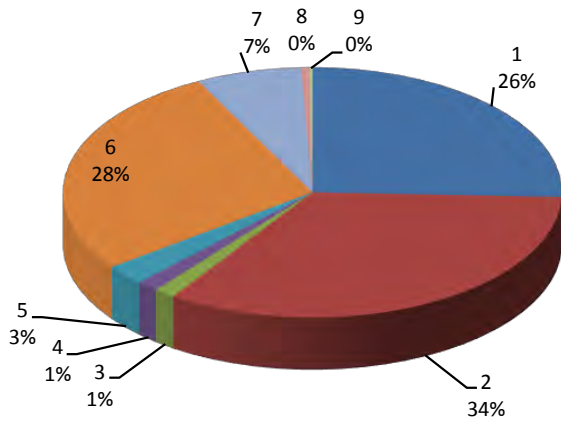
Fund #		ACTUAL 2016-17	ACTUAL 2017-18	REVISED BUDGET 2018-19	ESTIMATED ACTUAL 2018-19	BUDGET 2019-20	BUDGET 2020-21
30xxx	Property Taxes (ad valorem)						
100	General Fund	13,930,719	15,264,070	15,591,927	16,062,865	16,128,900	16,572,000
220	Municipal Lighting District Fund	1,549,964	1,804,476	1,652,891	1,929,941	1,798,000	1,798,000
501	SAWRA Administration Fund	14,240,106	8,849,295	8,727,429	8,727,429	6,946,705	-
	Total Property Taxes	29,720,789	25,917,842	25,972,247	26,720,235	24,873,605	18,370,000
30xxx	Other Taxes						
100	General Fund	11,297,632	20,613,349	21,159,000	21,376,608	21,291,000	21,502,007
	Total Other Taxes	11,297,632	20,613,349	21,159,000	21,376,608	21,291,000	21,502,007
31xxx	Licenses and Permits						
100	General Fund	847,246	859,108	880,000	833,051	872,000	872,000
	Total Licenses and Permits	847,246	859,108	880,000	833,051	872,000	872,000
32xxx	Fines						
100	General Fund	887,534	771,613	925,000	637,860	885,000	885,000
240	Housing/Comm Devlpmt Fund	600	-	-	-	-	-
	Total Fines, Forfeits and Penalties	888,134	771,613	925,000	637,860	885,000	885,000
33xxx	Use of Money and Property						
100	General Fund	688,771	915,454	1,407,000	1,542,200	1,661,400	1,674,267
200	Park Dedication Fund	20,376	42,686	40,000	36,869	35,000	15,000
210	Gas Tax Fund	7,939	15,286	8,000	22,361	15,000	15,000
211	Measure M Administration	-	12,728	1,000	17,126	15,000	15,000
214	Street Improvements Grant Fund	10,279	11,494	4,000	11,182	10,000	10,000
216	Traffic Impact Fee Fund	3,792	6,224	4,000	5,968	6,000	6,000
220	Municipal Lighting District Fund	28,349	57,769	20,000	55,510	50,000	50,000
230	Debt Service Administration Fund	6,181	4,660	-	50	-	-
242	HCD Home Housing Fund	-	397	-	-	-	-
245	Housing Authority	30,953	114,565	20,000	120,475	120,000	120,000
250	Police Seizure Fund	14,618	22,776	8,000	23,499	15,000	15,000
255	Special Police Services Fund	508	568	100	459	200	-
258	Special Police Services Fund	260	503	200	536	500	500
260	Local Narcotics Seized Prop. Fund	3,647	5,658	2,000	5,184	5,000	5,000
270	Drainage District Fund	1,224	2,054	1,000	1,858	2,000	2,000
280	AQMD Fund	3,091	5,469	3,000	5,381	5,000	5,000
290	Community Services Grant Fund	1,823	2,628	1,000	1,926	2,000	2,000
295	Project SHUE Fund	-	168	-	333	-	-
400	Capital Projects	27,677	46,470	35,000	55,550	50,000	50,000
401	Economic Development Fund	-	(12,483)	10,000	59,642	60,000	60,000
501	SAWRA Administration Fund	119,185	211,008	-	-	-	-
600	Water Utility Fund	47,814	77,820	40,000	77,121	50,000	50,000
601	Utility Conservation	30,938	50,589	25,000	54,043	35,000	35,000
700	Equipment Replacement Fund	18,669	37,591	15,000	49,024	30,000	30,000
740	General Benefits Fund	-	84,838	-	-	-	-
760	Info. Systems and Equipment Fund	13,648	29,833	15,000	36,088	30,000	30,000
770	Government Buildings Fund	13,307	26,143	20,000	33,853	25,000	25,000
920	Assessment District Fund	70	46	22	-	-	-
	Total Use of Money and Property	1,093,117	1,772,941	1,679,322	2,216,238	2,222,100	2,214,767
34xxx	Intergovernmental						
100	General Fund	17,901,765	16,993,712	17,419,525	18,038,041	17,392,153	17,644,171
210	Gas Tax Fund	1,818,864	2,520,790	3,937,122	3,676,461	4,045,589	4,047,200
211	Measure M Administration	2,538,917	1,830,874	1,485,658	1,242,395	1,533,199	1,577,662
214	Street Improvements Grant Fund	1,588,272	108,000	4,435,140	512,191	-	-
216	Traffic Impact Fee Fund	-	80,000	-	-	-	-
240	Housing/Comm Devlpmt Fund	802,170	977,816	1,055,997	996,247	1,194,745	1,027,809
242	HCD Home Housing Fund	242,000	289,322	919,004	185,600	1,150,521	410,000
251	Special Police Services Fund	7,208	-	18,278	-	-	-

REVENUE SUMMARY BY TYPE

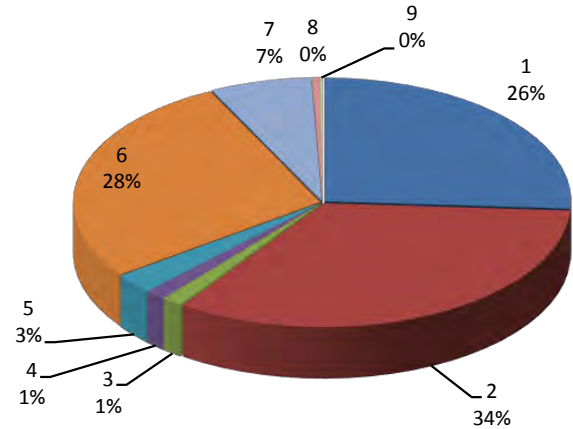
FY 2019 – 2021

Fund #		ACTUAL 2016-17	ACTUAL 2017-18	REVISED BUDGET 2018-19	ESTIMATED ACTUAL 2018-19	BUDGET 2019-20	BUDGET 2020-21
252	Special Police Services Fund	13,220	-	-	-	-	-
253	Special Police Services Fund	-	94,633	167,367	92,524	-	-
254	Special Police Services Fund	-	-	42,420	10,980	-	-
256	Special Police Services Fund	63,418	-	-	-	-	-
260	Local Narcotics Seized Prop. Fund	6,625	40,133	10,000	-	10,000	10,000
261	Supplemental Law Enf. Srvs. Fund	186,635	217,183	145,000	164,003	165,000	165,000
262	Special Police Services Fund	18,475	20,850	4,150	4,150	-	-
263	Special Police Services Fund	-	-	18,142	-	-	-
264	Special Police Services Fund	56,904	35,833	70,425	38,701	70,425	70,425
275	Community Services Grant Fund	338,023	334,235	347,000	329,398	346,645	347,000
280	AQMD Fund	120,131	214,100	240,900	236,434	120,000	120,000
290	Community Services Grant Fund	104,173	106,563	121,984	108,472	112,059	108,472
295	Project SHUE Fund	13,751	12,497	15,000	15,000	-	-
	Total Intergovernmental	25,820,550	23,876,541	30,453,112	25,650,597	26,140,336	25,527,739
35xxx	Charges for Services						
100	General Fund	4,916,871	4,477,664	4,196,482	4,110,020	4,308,010	4,259,525
200	Park Dedication Fund	1,448,937	712,125	100,000	-	50,000	10,000
216	Traffic Impact Fee Fund	62,438	120,352	400,000	-	383,000	10,000
258	Special Police Services Fund	4,075	4,068	2,000	540	2,000	2,000
270	Drainage District Fund	2,054	2,826	2,000	449	2,000	2,000
600	Water Utility Fund	13,129,254	15,806,168	16,086,000	16,422,592	16,412,500	16,912,500
601	Utility Conservation	160,356	176,363	150,000	354,921	150,000	150,000
700	Equipment Replacement Fund	1,866,283	1,819,171	1,803,914	1,796,828	1,439,770	1,439,770
740	General Benefits Fund	13,357,044	1,617,779	1,690,000	1,767,436	1,775,000	1,800,000
750	Liability Administration Fund	2,017,000	2,017,000	2,017,000	2,017,000	2,017,000	2,017,000
760	Info. Systems and Equipment Fund	1,323,000	2,000,000	2,132,000	2,132,000	1,705,600	1,790,880
770	Government Buildings Fund	2,269,650	2,281,200	2,220,300	2,220,300	2,157,700	2,169,400
	Total Charges for Services	40,556,961	31,034,716	30,799,696	30,822,086	30,402,580	30,563,075
84xxx							
39/84xxx	Other Revenue/Property Sales						
100	General Fund	349,019	6,445,192	379,654	348,338	338,168	343,168
200	Park Dedication Fund	4,250	-	5,000	-	-	-
214	Street Improvements Grant Fund	-	146,457	-	27,086	-	-
216	Traffic Impact Fee Fund	3,352	-	-	-	-	-
240	Housing/Comm Devlpmnt Fund	-	-	10,000	-	10,000	10,000
242	HCD Home Housing Fund	16,930	29,369	15,000	35,766	15,000	15,000
245	Housing Authority	24,076	1,387	1,387	64,720	1,387	1,387
250	Police Seizure Fund	666,254	-	100,000	-	100,000	100,000
258	Special Police Services Fund	5,000	10,000	-	-	-	-
275	Community Services Grant Fund	4,300	5,824	2,000	2,400	2,500	2,000
290	Community Services Grant Fund	14,651	13,176	-	12,920	13,512	13,512
295	Project SHUE Fund	7,067	3,632	5,000	-	-	-
401	Economic Development Fund	-	-	14,500,000	14,475,933	-	-
501	SAWRA Administration Fund	537,335	(11,520,216)	-	-	-	-
600	Water Utility Fund	30,308	205,227	22,741	23,493	22,908	22,908
700	Equipment Replacement Fund	(33,139)	(44,988)	35,762	49,289	35,762	35,762
740	General Benefits Fund	1,563,535	326,003	251,744	227,620	281,859	312,873
750	Liability Administration Fund	3,249,409	-	-	8,926	-	-
760	Info. Systems and Equipment Fund	-	3,584	4,706	4,706	4,706	4,706
770	Government Buildings Fund	5,651	(7,916)	8,519	10,037	8,060	8,060
	Total Other Revenue	6,447,998	(4,383,269)	15,341,513	15,291,234	833,862	869,376
60400	Overhead Charges						
100	General Fund	364,213	147,942	116,200	107,351	123,078	101,428
	Total Overhead Charges	364,213	147,942	116,200	107,351	123,078	101,428
	Total Revenue	117,036,640	100,610,782	127,326,090	123,655,260	107,643,561	100,905,392

2019-20



2020-21



	ACTUAL 2017-18	REVISED BUDGET 2018-19	ESTIMATED 2018-19	BUDGET 2019-20	BUDGET 2020-21
1 Property Taxes	15,264,070	15,591,927	16,062,865	16,128,900	16,572,000
2 Other Taxes	20,613,349	21,159,000	21,376,608	21,291,000	21,502,007
3 Licenses and Permits	859,108	880,000	833,051	872,000	872,000
4 Fines	771,613	925,000	637,860	885,000	885,000
5 Interest and Rentals	915,454	1,407,000	1,542,200	1,661,400	1,674,267
6 Intergovernmental	16,993,712	17,419,525	18,038,041	17,392,153	17,644,171
7 Charges for Services	4,477,664	4,196,482	4,110,020	4,308,010	4,259,525
8 Other Revenue	6,445,192	379,654	348,338	338,168	343,168
9 Overhead Charges	147,942	116,200	107,351	123,078	101,428
Total General Funds	66,488,103	62,074,788	63,056,334	62,999,709	63,853,566

GENERAL FUNDS REVENUE SUMMARY

FY 2019 – 2021

Object #	ACTUAL 2016-17	ACTUAL 2017-18	REVISED BUDGET 2018-19	ESTIMATED 2018-19	BUDGET 2019-20	BUDGET 2020-21
GENERAL FUND (100)						
Property Taxes (ad valorem)						
30000	2,282,659	2,280,266	2,327,000	2,313,360	2,335,900	2,336,000
30002	73,370	74,751	80,000	59,811	74,000	74,000
30020	68,691	74,992	60,000	45,291	65,000	65,000
30030	1,900,509	2,701,273	2,235,316	2,498,836	2,773,000	2,866,000
30040	127,472	45,564	476,000	472,909	1,000	1,000
30042	81,085	90,776	85,000	92,256	90,000	90,000
30043	14,715	13,589	15,000	12,722	13,000	13,000
30045	8,847,961	9,371,003	9,721,479	9,936,126	10,147,000	10,487,000
30049	534,257	611,856	592,132	631,554	630,000	640,000
Total Property Taxes	13,930,719	15,264,070	15,591,927	16,062,865	16,128,900	16,572,000
Other Taxes						
30060	4,496,482	4,557,811	4,700,000	4,558,000	4,700,000	4,724,999
30080	1,377,155	1,347,510	1,300,000	1,426,978	1,430,000	1,435,000
30081	4,164	12,084	4,000	18,486	20,000	20,000
30502	3,064,761	12,138,125	12,765,000	13,096,000	12,694,000	12,870,008
30520	656,745	682,600	660,000	656,174	692,000	697,000
30522	584,955	725,080	600,000	609,925	720,000	720,000
30540	866,696	860,610	880,000	775,221	800,000	800,000
30580	246,674	289,528	250,000	235,824	235,000	235,000
Total Other Taxes	11,297,632	20,613,349	21,159,000	21,376,608	21,291,000	21,502,007
Licenses and Permits						
31000	138,647	122,414	130,000	119,102	130,000	130,000
31001	40,323	67,797	75,000	63,262	70,000	70,000
31040	1,490	3,971	2,000	2,006	2,000	2,000
31500	511,114	498,361	510,000	490,900	510,000	510,000
31501	41,253	43,065	40,000	44,787	40,000	40,000
31502	58,595	66,263	60,000	57,756	60,000	60,000
31503	1,254	505	1,000	439	1,000	1,000
31504	21,938	20,667	20,000	17,591	20,000	20,000
31505	15,000	14,000	15,000	15,000	15,000	15,000
31509	30	-	-	1,000	-	-
31590	-	600	-	1,290	-	-
31598	15,202	20,024	25,000	18,766	22,000	22,000
31599	2,400	1,440	2,000	1,152	2,000	2,000
Total Licenses and Permits	847,246	859,108	880,000	833,051	872,000	872,000
Fines						
32500	134,961	134,366	140,000	130,434	140,000	140,000
32520	704,683	549,325	740,000	470,340	700,000	700,000
32521	47,890	87,922	45,000	37,086	45,000	45,000
Total Fines	887,534	771,613	925,000	637,860	885,000	885,000
Interest and Rentals						
33000	313,040	545,355	350,000	541,733	400,000	400,000
33020	(552,668)	(961,646)	-	-	-	-
33500	48,075	49,515	42,000	42,273	45,000	45,000

GENERAL FUNDS REVENUE SUMMARY

FY 2019 – 2021

Object #	ACTUAL 2016-17	ACTUAL 2017-18	REVISED BUDGET 2018-19	ESTIMATED 2018-19	BUDGET 2019-20	BUDGET 2020-21
33560 Rental Income - Facilities	752,547	1,093,986	865,000	886,194	1,136,400	1,149,267
33568 Rental Income - Bus Shelters	127,777	188,244	150,000	72,000	80,000	80,000
Total Interest and Rentals	688,771	915,454	1,407,000	1,542,200	1,661,400	1,674,267
Intergovernmental						
30500 Sales and Use Taxes	17,528,538	16,505,328	16,976,000	17,506,000	16,932,000	17,177,000
30505 Sales Tax - Public Safety	135,411	157,935	177,000	173,455	177,000	180,000
34000 CDBG - Program Grants	57,519	60,202	62,171	62,171	73,153	77,171
34098 Federal - Other	321	-	-	-	-	-
34200 State Motor Vehicle in Lieu Tax	42,143	49,234	-	45,349	-	-
34220 POST Reimbursement	-	15,556	-	15,403	15,000	15,000
34222 St Mandated Cost Reimbursement	-	13,999	-	28,046	-	-
34294 State - Other	14,122	11,928	25,838	22,735	15,000	15,000
34490 County - Other	12,362	35,454	28,516	37,032	30,000	30,000
34805 Other - Range Fees	111,350	144,075	150,000	147,850	150,000	150,000
Total Intergovernmental	17,901,765	16,993,712	17,419,525	18,038,041	17,392,153	17,644,171
Charges for Services						
35000 Zoning Fee	217,307	167,162	200,000	191,163	200,000	200,000
35001 Planning - Landscape	-	-	-	-	50,000	50,000
35002 Subdivision Fee	12,400	9,455	15,000	9,122	15,000	15,000
35003 Development Fee	73,188	46,009	25,000	30,794	25,000	25,000
35004 Sale of Maps and Publications	1,657	6,842	2,000	4,406	2,000	2,000
35008 General Plan Assessment	25,797	26,098	25,000	24,829	25,000	25,000
35010 Engineering Fees - Subdivision Fees	9,125	13,401	7,000	5,570	7,000	7,000
35011 Engineering Fees - Inspections	103,554	114,747	85,000	132,690	115,000	115,000
35012 Plan Checking/Inspection Fees	140,945	118,895	135,000	121,458	195,000	135,000
35013 Over the Top Program	6,345	8,925	5,000	4,920	5,000	5,000
35017 Engineering - Wide LD Prnt	6,812	9,740	6,000	8,136	7,000	7,000
35020 Staff Service Fee	19,150	19,756	19,000	18,347	18,500	18,500
35020 Staff Service Fee - CIP	564,517	150,000	-	-	-	-
35022 Chrgs-Bus Lic Pr	117,945	117,125	120,000	116,396	120,000	120,000
35023 Chrgs-Bus Lic Renewal	252,466	246,659	240,000	248,577	240,000	240,000
35025 SAWRA Admin Offset	379,966	460,436	342,369	290,042	251,622	250,000
35034 Fire - Paramedic Subscriptions	183,540	177,463	190,000	170,360	190,000	190,000
35036 Fire - Plan Check Fees	12,596	11,013	10,000	13,350	10,000	10,000
35038 Fire - Ambulance Transport	1,751,756	1,854,967	1,700,000	1,767,916	1,800,000	1,800,000
35040 Police - Special Services	222,517	312,472	277,750	328,553	330,888	344,025
35041 Police - False Alarms	115,052	82,091	100,000	77,394	80,000	80,000
35042 Booking Fees	32,710	30,890	30,000	18,852	30,000	30,000
35044 Police - Animal Shelter Fees	15,207	16,887	15,000	10,852	10,000	10,000
35050 Recreation Programs	113,989	85,904	179,363	100,265	115,000	115,000
35052 Recreation Facilities	4,835	5,969	8,000	3,875	6,000	6,000
35053 Chrgs - Parking Meter	48,416	61,610	60,000	58,709	60,000	60,000
35099 Other - Miscellaneous	5,916	-	-	47	-	-
35102 Inspections - Plan Check	479,163	323,147	400,000	353,397	400,000	400,000
Total Charges for Services	4,916,871	4,477,664	4,196,482	4,110,020	4,308,010	4,259,525
Other Revenue						
39000 Reimbursements - Solar Panels	40,460	-	-	-	-	-
39049 Donations-Misc	7,105	4,656	6,000	6,418	7,000	7,000
39060 Reimbursed Damages, Misc	3,894	-	2,000	527	2,000	2,000

GENERAL FUNDS REVENUE SUMMARY

FY 2019 – 2021

<i>Object #</i>	ACTUAL 2016-17	ACTUAL 2017-18	REVISED BUDGET 2018-19	ESTIMATED 2018-19	BUDGET 2019-20	BUDGET 2020-21
39061 Reimbursements - Retiree Ins	-	131,766	134,054	131,633	133,568	133,568
39064 Other Rev - Senior Services	49,406	40,827	87,000	33,537	50,000	50,000
39069 Reimbursements - Other	201,104	213,998	136,000	169,447	131,000	136,000
39090 Miscellaneous receipts	40,293	45,864	8,000	5,334	8,000	8,000
39092 Cash Over/Short	523	120	100	109	100	100
84000 Sale of Real or Personal Property	6,233	6,007,963	6,500	1,333	6,500	6,500
Total Other Revenue	349,019	6,445,192	379,654	348,338	338,168	343,168
60400 Overhead Charges						
200 Park Dedication	65,500	37,741	5,750	1,037	4,250	1,250
216 Traffic Impact	3,469	10,329	20,200	166	19,450	800
220 Municipal Lighting	78,838	93,112	83,645	98,023	92,400	92,400
270 Drainage District	161	244	150	74	200	200
280 AQMD	6,568	6,516	6,455	8,051	6,778	6,778
700 Motor Pool	95,273	-	-	-	-	-
770 Government Buildings	114,404	-	-	-	-	-
Total Overhead Charges	364,213	147,942	116,200	107,351	123,078	101,428
TOTAL GENERAL FUND REVENUE	51,183,769	66,488,103	62,074,788	63,056,334	62,999,709	63,853,566

GENERAL FUNDS REVENUE SUMMARY

FY 2019 – 2021

Object #	REVISED						
	ACTUAL 2016-17	ACTUAL 2017-18	BUDGET 2018-19	ESTIMATED 2018-19	BUDGET 2019-20	BUDGET 2020-21	
GENERAL FUND (100)							
10000 City Council							
39061	Reimbursements - Retirees Ins	-	1,066	1,066	1,066	1,507	1,507
39069	Reimbursements - Other	10	-	-	-	-	-
84000	Property Sales	255	-	-	-	-	-
	Total	265	1,066	1,066	1,066	1,507	1,507
10100 Commission - Planning							
39090	Other - Miscellaneous Receipts	-	123	-	-	-	-
	Total	-	123	-	-	-	-
11500 City Manager							
39061	Reimbursements - Retirees Ins	-	7,380	7,694	7,693	6,169	6,169
	Total	-	7,380	7,694	7,693	6,169	6,169
12000 City Clerk							
35004	Charges - Maps and Publications	57	-	-	7	-	-
39061	Reimbursements - Retirees Ins	-	1,416	1,416	1,416	1,416	1,416
39069	Reimbursements - Other	455	120	500	150	500	500
	Total	512	1,536	1,916	1,573	1,916	1,916
12500 Elections							
39069	Reimbs - Other	3,515	-	5,000	8,487	-	5,000
	Total	3,515	-	5,000	8,487	-	5,000
14200 Human Resources & Risk Management							
39061	Reimbursements - Retirees Ins	-	1,507	1,507	1,507	1,507	1,507
	Total	-	1,507	1,507	1,507	1,507	1,507
20000 General City Revenues/Expenses							
30000	Prop Tax - CY - Secured	2,282,659	2,280,266	2,327,000	2,313,360	2,335,900	2,336,000
30002	Prop Tax - CY - Unsecured	73,370	74,751	80,000	59,811	74,000	74,000
30020	Prop Tax - CY - Supplemental Roll	68,691	74,992	60,000	45,291	65,000	65,000
30030	Prop Tax - Residual	1,900,509	2,701,273	2,235,316	2,498,836	2,773,000	2,866,000
30040	Prop Tax - Other - Misc	127,472	45,564	476,000	472,909	1,000	1,000
30042	Prop Tax - Public Utility Roll	81,085	90,776	85,000	92,256	90,000	90,000
30043	Prop Tax - Homeowners	14,715	13,589	15,000	12,722	13,000	13,000
30045	Prop Tax - In Lieu of VLF	8,847,961	9,371,003	9,721,479	9,936,126	10,147,000	10,487,000
30049	Pass-Through Agreements	534,257	611,856	592,132	631,554	630,000	640,000
30060	Utility Users Tax	4,496,482	4,557,811	4,700,000	4,558,000	4,700,000	4,724,999
30080	Business License Tax	1,377,155	1,347,510	1,300,000	1,426,978	1,430,000	1,435,000
30500	Sales and Use Taxes	17,528,538	16,505,328	16,976,000	17,506,000	16,932,000	17,177,000
30502	Sales Tax - Transaction Tax	3,064,761	12,138,125	12,765,000	13,096,000	12,694,000	12,870,008
30520	Franchise Tax - Public Utility	656,745	682,600	660,000	656,174	692,000	697,000
30522	Franchise Tax - PCTA	584,955	725,080	600,000	609,925	720,000	720,000
30540	Transient Occupancy Tax	866,696	860,610	880,000	775,221	800,000	800,000
30580	Property Transfer Tax	246,674	289,528	250,000	235,824	235,000	235,000
33000	Interest Income - Pooled	313,040	545,355	350,000	541,733	400,000	400,000

GENERAL FUNDS REVENUE SUMMARY

FY 2019 – 2021

Object #	ACTUAL 2016-17	ACTUAL 2017-18	REVISED		BUDGET 2019-20	BUDGET 2020-21
			BUDGET 2018-19	ESTIMATED 2018-19		
33020 Interest Income - Other	(552,668)	(961,646)	-	-	-	-
33560 Rent Income - Facilities	752,547	1,093,986	865,000	886,194	1,136,400	1,149,267
34200 State Motor Vehicle in Lieu Tax	42,143	49,234	-	45,349	-	-
34294 I/GVT-St-Other	373	390	-	7,735	-	-
35025 SAWRA Admin Offset	379,966	460,436	342,369	290,042	251,622	250,000
35053 Charges - Parking Meter	48,416	61,610	60,000	58,709	60,000	60,000
35092 Charges - Other - Departments	364,213	147,942	116,200	107,350	123,078	101,428
39000 Reimbursements - Solar Panels	40,460	-	-	-	-	-
39069 Reimbursements - Other	68,510	61,725	-	30,621	-	-
39090 Other - Miscellaneous Receipts	1,964	2,092	-	-	-	-
39092 Other - Cash Over/Short	(81)	40	-	45	-	-
84000 Property Sales	-	6,000,000	-	-	-	-
Total	44,211,608	59,831,826	55,456,496	56,894,765	56,303,000	57,191,702
21000 Finance Administration						
34222 Reimburse - Mandated Costs	-	13,999	-	28,046	-	-
35004 Charges - Maps and Publications	1	2	-	-	-	-
35099 Charges - Other - Misc	5,916	-	-	47	-	-
39061 Reimbursements - Retirees Ins	-	3,013	3,013	3,013	3,454	3,454
39090 Other - Misc - Receipts	38,329	43,649	8,000	5,334	8,000	8,000
Total	44,246	60,664	11,013	36,440	11,454	11,454
31000 General Police Services						
30505 Sales Tax - Public Safety	135,411	157,935	177,000	173,455	177,000	180,000
31598 Permits - Police	10,527	12,650	12,000	11,820	12,000	12,000
32500 Fines - Vehicle - Code	134,961	134,366	140,000	130,434	140,000	140,000
32520 Fines - Ordinance - Violation	704,683	549,325	740,000	470,340	700,000	700,000
32521 Fines - Administrative Cites	13,013	14,902	15,000	12,105	15,000	15,000
34098 I/GVT - Fed - Other	321	-	-	-	-	-
34220 I/GVT - POST Reimbursement	-	15,556	-	15,403	15,000	15,000
34294 I/GVT - State - Other	13,749	5,191	25,838	15,000	15,000	15,000
34490 I/GVT - County - Other	-	24,474	13,516	27,032	15,000	15,000
35040 Charges - Police Special	114,184	152,043	115,000	165,609	160,000	165,000
35041 Charges - False Alarm	115,052	82,091	100,000	77,394	80,000	80,000
35042 Charges - Booking Fees	32,710	30,890	30,000	18,852	30,000	30,000
39049 Misc Donations	1,243	-	-	-	-	-
39061 Reimbursements - Retirees Ins	-	87,427	89,924	86,582	87,076	87,076
39069 Reimbursements - Other	2,871	31,928	2,500	420	2,500	2,500
39092 Other - Cash Over/Short	54	80	100	64	100	100
84000 Property Sales	5,978	7,963	6,500	1,333	6,500	6,500
Total	1,284,755	1,306,822	1,467,378	1,205,843	1,455,176	1,463,176
32000 Animal Control						
31000 Licenses - Animal - Westminster	138,647	122,414	130,000	119,102	130,000	130,000
31001 Licenses - Animal - Stanton	40,323	-	-	-	-	-
31598 Permits - Police	4,675	7,374	13,000	6,946	10,000	10,000
35040 Charges - Police Special	108,333	-	-	-	-	-
35044 Charges - Animal Shelter	15,207	16,887	15,000	10,852	10,000	10,000

GENERAL FUNDS REVENUE SUMMARY

FY 2019 – 2021

Object #		ACTUAL	ACTUAL	REVISED	ESTIMATED	BUDGET	BUDGET
		2016-17	2017-18	BUDGET 2018-19	2018-19	2019-20	2020-21
39049	Misc Donations	995	-	1,000	-	-	-
39061	Reimbursements - Retirees Ins	-	2,141	1,828	1,828	1,828	1,828
	Total	308,180	148,816	160,828	138,728	151,828	151,828
32100	Animal Control - Stanton						
31001	Licenses - Animal - Stanton	-	67,797	75,000	63,262	70,000	70,000
32521	Fines - Admin Citations	-	2,750	-	700	-	-
35040	Charges - Police Special	-	160,429	162,750	162,944	170,888	179,025
	Total	-	230,976	237,750	226,906	240,888	249,025
33000	Code Enforcement						
31505	Permits - Firework Stands	15,000	14,000	15,000	15,000	15,000	15,000
32521	Fines - Admin Citations	34,577	69,370	30,000	24,264	30,000	30,000
35013	Charges - Over the Top Program	6,345	8,925	5,000	4,920	5,000	5,000
	Total	55,922	92,295	50,000	44,184	50,000	50,000
34000	Range and Safety Training Center						
34805	I/Gvt - Other Range Fees	111,350	144,075	150,000	147,850	150,000	150,000
	Total	111,350	144,075	150,000	147,850	150,000	150,000
41000	General Fire Services						
35034	Charges - Paramedic Subscription	183,540	-	-	-	-	-
39061	Reimbursements - Retirees Ins	-	5,475	5,674	5,423	5,687	5,687
	Total	183,540	5,475	5,674	5,423	5,687	5,687
44000	Ambulance Transport Services						
35034	Charges - Paramedic Subscription	-	177,463	190,000	170,360	190,000	190,000
35038	Charges - Ambulance Srv	1,751,756	1,854,967	1,700,000	1,767,916	1,800,000	1,800,000
	Total	1,751,756	2,032,430	1,890,000	1,938,276	1,990,000	1,990,000
50000	Public Works Administration						
33568	Rental Income - Bus Shelters	127,777	188,244	150,000	72,000	80,000	80,000
39061	Reimbursements - Retirees Ins	-	870	441	440	881	881
	Total	127,777	189,115	150,441	72,440	80,881	80,881
50500	Engineering Services						
31590	Permits - Street & Curb	-	600	-	1,290	-	-
35004	Charges - Maps and Publications	1,577	6,840	2,000	4,399	2,000	2,000
35010	Charges - Eng - Subdivision	9,125	13,401	7,000	5,570	7,000	7,000
35011	Charges - Eng - Inspection	103,554	114,747	85,000	132,690	115,000	115,000
35012	Charges - Plan Check/Inspection	81,226	80,284	85,000	95,106	140,000	80,000
35017	Charges - Wide Load Permit	6,812	9,740	6,000	8,136	7,000	7,000
35020	Charges - Staff Service	564,517	150,000	-	-	-	-
39060	Reimburse - Damaged Property	3,894	-	2,000	527	2,000	2,000
39061	Reimbursements - Retirees Ins	-	3,075	3,243	3,243	2,784	2,784
	Total	770,704	378,687	190,243	250,961	275,784	215,784

GENERAL FUNDS REVENUE SUMMARY

FY 2019 – 2021

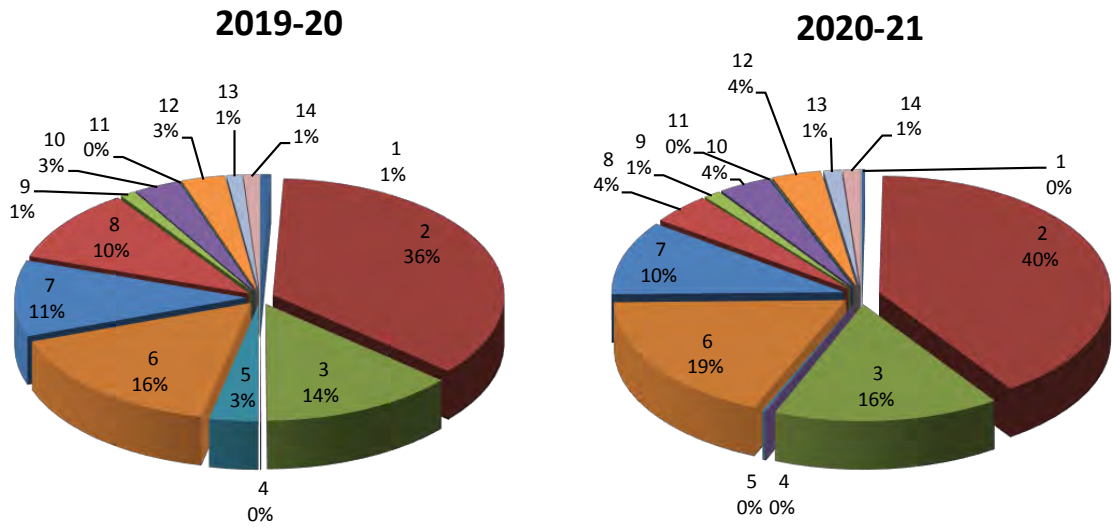
Object #	REVISED					
	ACTUAL 2016-17	ACTUAL 2017-18	BUDGET 2018-19	ESTIMATED 2018-19	BUDGET 2019-20	BUDGET 2020-21
51500 Street Maintenance						
34294 I/GVT - St - Other	-	6,347	-	-	-	-
39061 Reimbursements - Retirees Ins	-	3,181	3,199	3,199	3,199	3,199
39069 Reimbursements - Other	9,513	6,058	5,000	4,707	5,000	5,000
Total	9,513	15,586	8,199	7,906	8,199	8,199
52500 Concrete Repair						
39061 Reimbursements - Retirees Ins	-	2,228	2,228	2,228	2,573	2,573
Total	-	2,228	2,228	2,228	2,573	2,573
53000 Park Maintenance						
34490 I/GVT - County - Other	12,362	10,980	15,000	10,000	15,000	15,000
39061 Reimbursements - Retirees Ins	-	2,765	2,343	2,783	4,624	4,624
39069 Reimbursements - Other	2,849	4,285	5,000	2,064	5,000	5,000
39092 Other - Cash Over/Short	550	-	-	-	-	-
Total	15,760	18,030	22,343	14,847	24,624	24,624
53500 Street Tree Maintenance						
39061 Reimbursements - Retirees Ins	-	1,353	1,812	1,371	1,371	1,371
Total	-	1,353	1,812	1,371	1,371	1,371
61050 Planning						
35000 Charges - Zoning Fee	217,307	167,162	200,000	191,163	200,000	200,000
35001 Charges-Planning-Landscape	-	-	-	-	50,000	50,000
35002 Charges - Subdivision Fee	12,400	9,455	15,000	9,122	15,000	15,000
35003 Charges - Development Fee	73,188	46,009	25,000	30,794	25,000	25,000
35004 Charges - Maps and Publications	5	0	-	-	-	-
35008 General Plan Assessment	25,797	26,098	25,000	24,829	25,000	25,000
35012 Charges - Plan Check Fees	59,720	38,611	50,000	26,352	55,000	55,000
39061 Reimbursements - Retirees Ins	-	1,066	1,066	1,066	1,066	1,066
39069 Reimbursements - Other	-	-	-	4,366	-	-
Total	388,417	288,401	316,066	287,692	371,066	371,066
62050 Building						
30081 ADA Compliance Fee	4,164	12,084	4,000	18,486	20,000	20,000
31040 Licenses - Special Inspectors	1,490	3,971	2,000	2,006	2,000	2,000
31500 Permits - Construction - Building	511,114	498,361	510,000	490,900	510,000	510,000
31501 Permits - Construction - Plumbing	41,253	43,065	40,000	44,787	40,000	40,000
31502 Permits - Construction - Electrical	58,595	66,263	60,000	57,756	60,000	60,000
31503 Permits - Construction - Grn Bldg	1,254	505	1,000	439	1,000	1,000
31504 Permits - Construction - Mech	21,938	20,667	20,000	17,591	20,000	20,000
31509 Permits - Construction - Other	30	-	-	1,000	-	-
32521 Fines - Admin Citations	300	900	-	17	-	-
35004 Charges - Maps and Publications	15	-	-	-	-	-
35020 Charges - Staff Service	15,750	16,226	15,000	15,360	15,000	15,000
35022 Business License Processing	117,945	117,125	120,000	116,396	120,000	120,000
35023 Business License Renewals	252,466	246,659	240,000	248,577	240,000	240,000

GENERAL FUNDS REVENUE SUMMARY

FY 2019 – 2021

Object #		ACTUAL	ACTUAL	REVISED	ESTIMATED	BUDGET	BUDGET
		2016-17	2017-18	BUDGET 2018-19	2018-19	2019-20	2020-21
35036	Charges - Fire - Plan Check	12,596	11,013	10,000	13,350	10,000	10,000
35102	Inspections - Plan Check	479,163	323,147	400,000	353,397	400,000	400,000
39061	Reimbursements - Retirees Ins	-	2,549	2,549	3,724	3,375	3,375
	Total	1,518,074	1,362,536	1,424,549	1,383,786	1,441,375	1,441,375
7000	Community Services Administration						
33500	Rent Income - Community Service	48,075	49,515	42,000	42,273	45,000	45,000
35020	Charges - Staff Service	3,400	3,530	4,000	2,987	3,500	3,500
39061	Reimbursements - Retirees Ins	-	3,932	3,730	3,730	3,730	3,730
39069	Reimbursements - Other	53,502	53,502	53,000	53,632	53,000	53,000
	Total	104,978	110,479	102,730	102,622	105,230	105,230
70500	Senior Center						
34000	CDBG - Program Grants	48,548	49,846	51,999	51,999	48,181	51,999
39061	Reimbursements - Retirees Ins	-	1,321	1,321	1,321	1,321	1,321
39064	Other Rev - Senior Services	49,406	40,827	87,000	33,537	50,000	50,000
39069	Reimbursements - Other	-	-	-	-	-	-
	Total	97,954	91,994	140,320	86,857	99,502	103,320
71000	Recreation Services						
34000	CDBG - Program Grants	8,971	10,356	10,172	10,172	10,095	10,172
35050	Charges - Recreation Programs	99,706	74,879	164,363	89,437	100,000	100,000
35052	Charges - Recreation Facilities	4,835	5,969	8,000	3,875	6,000	6,000
39049	Misc Donations	420	-	-	-	-	-
	Total	113,932	91,204	182,535	103,484	116,095	116,172
75000	Community Promotion						
31599	Film Permits	2,400	1,440	2,000	1,152	2,000	2,000
35050	Charges - Recreation Programs	14,283	11,025	15,000	10,828	15,000	15,000
39049	Donations-Misc	4,447	4,656	5,000	6,418	5,000	5,000
39069	Reimbursements - Other	59,880	56,379	65,000	65,000	65,000	65,000
	Total	81,010	73,500	87,000	83,398	87,000	87,000
76001	Project SHUE						
34000	I/GVT - CDBG - Current	-	-	-	-	14,877	15,000
39049	Donations-Misc	-	-	-	-	2,000	2,000
	Total	-	-	-	-	16,877	17,000
	FUND TOTAL	51,183,769	66,488,103	62,074,788	63,056,334	62,999,709	63,853,566

SPECIAL REVENUE FUNDS REVENUE SUMMARY | FY 2019 – 2021



	ACTUAL 2017-18	REVISED BUDGET 2018-19	ESTIMATED 2018-19	BUDGET 2019-20	BUDGET 2020-21
1 Park Dedication Fund (200)	754,811	145,000	36,869	85,000	25,000
2 Gas Tax Fund (210)	2,536,076	3,945,122	3,698,822	4,060,589	4,062,200
3 Measure M Fund (211)	1,843,601	1,486,658	1,259,521	1,548,199	1,592,662
4 Street Improvement Grant Fund (214)	265,950	4,439,140	550,459	10,000	10,000
5 Traffic Impact Fee Fund (216)	206,577	404,000	5,968	389,000	16,000
6 Municipal Lighting District Fund (220)	1,862,246	1,672,891	1,985,451	1,848,000	1,848,000
Debt Service Administration Fund (230)	4,660	-	50	-	-
7 Housing/Community Develop. Fund (240)	977,816	1,065,997	996,247	1,204,745	1,037,809
8 HCD HOME Housing Fund (242)	319,088	934,004	221,366	1,165,521	425,000
9 Housing Authority Fund (245)	115,952	21,387	185,195	121,387	121,387
10 Police Seizure Fund (250)	22,776	108,000	23,499	115,000	115,000
Special Police Services Fund (251)	-	18,278	-	-	-
Special Police Services Fund (253)	94,633	167,367	92,524	-	-
Special Police Services Fund (254)	-	42,420	10,980	-	-
10 Special Police Services Fund (255)	568	100	459	200	-
10 Special Police Services Fund (258)	14,571	2,200	1,076	2,500	2,500
10 Local Narcotic Seized Prop Fund (260)	45,791	12,000	5,184	15,000	15,000
10 Supp Law Enforce Service Fund (261)	217,183	145,000	164,003	165,000	165,000
Special Police Services Fund (262)	20,850	4,150	4,150	-	-
Special Police Services Fund (263)	-	18,142	-	-	-
10 Special Police Services Fund (264)	35,833	70,425	38,701	70,425	70,425
11 Drainage District Fund (270)	4,880	3,000	2,307	4,000	4,000
12 Community Services Grant Fund (275)	340,059	349,000	331,798	349,145	349,000
13 AQMD Fund (280)	219,569	243,900	241,815	125,000	125,000
14 Senior Transportation (290)	122,367	122,984	123,318	127,571	123,984
Project SHUE Fund (295)	16,297	20,000	15,333	-	-
Total Special Revenue Funds	10,042,154	15,441,165	9,995,095	11,406,282	10,107,967

SPECIAL REVENUE FUNDS REVENUE SUMMARY | FY 2019 – 2021

Object #	ACTUAL 2016-17	ACTUAL 2017-18	REVISED BUDGET 2018-19	ESTIMATED 2018-19	BUDGET 2019-20	BUDGET 2020-21
PARK DEDICATION FUND (200)						
76500 Park Dedication						
33000 Interest Income - Pooled	20,376	42,686	40,000	36,869	35,000	15,000
35070 Charges - Park Dedication Fee	1,448,937	712,125	100,000	-	50,000	10,000
39049 Donations-Misc	4,250	-	5,000	-	-	-
Total	1,473,562	754,811	145,000	36,869	85,000	25,000
GAS TAX FUND (210)						
55005 Gas Tax						
33000 Interest Income - Pooled	7,939	15,286	8,000	22,361	15,000	15,000
34098 I/GVT - Federal - Other	-	-	-	11,573	-	-
34240 Gas Tax - 2107	698,612	662,298	668,113	694,441	690,177	690,200
34244 Gas Tax - 2106	346,373	331,877	346,388	348,384	346,290	346,300
34246 Gas Tax - 2105	529,326	498,488	538,495	528,752	525,591	525,600
34248 Gas Tax - 2107.5	7,500	7,500	7,500	7,500	7,500	7,500
34250 I/GVT - State - RMRA	-	548,062	1,553,214	1,498,107	1,563,732	1,565,000
34251 I/GVT - State - SB1 (loan)	-	106,331	106,331	106,541	106,541	106,600
34261 I/GVT - Gas Tax 2103	237,053	366,234	717,081	335,130	805,758	806,000
34294 I/GVT - State - Other	-	-	-	146,033	-	-
Total	1,826,803	2,536,076	3,945,122	3,698,822	4,060,589	4,062,200
MEASURE M FUND (211)						
55027 Measure M Administration						
33000 Interest Income - Pooled	-	12,728	1,000	17,126	15,000	15,000
34421 I/GVT - Measure M2	1,416,801	1,445,641	1,485,658	1,242,395	1,533,199	1,577,662
34428 I/GVT - Measure M2 Comp	1,072,152	385,233	-	-	-	-
34490 I/GVT - County - Other	49,963	-	-	-	-	-
Total	2,538,917	1,843,601	1,486,658	1,259,521	1,548,199	1,592,662
STREET IMPROVEMENTS GRANT FUND (214)						
55035 Street Improvements Grant						
33000 Interest Income - Pooled	10,279	11,494	4,000	11,182	10,000	10,000
34098 I/GVT - Federal - Other	1,588,272	48,012	-	516,361	-	-
34294 I/GVT - State - Other	-	-	4,435,140	-	-	-
34490 I/GVT - County - Other	-	59,988	-	(4,170)	-	-
39049 Donations-Misc	-	98	-	27,086	-	-
39069 Reimbursements - Other	-	146,359	-	-	-	-
Total	1,598,551	265,950	4,439,140	550,459	10,000	10,000
TRAFFIC IMPACT FEE FUND (216)						
55030 Traffic Impact Fee Administration						
33000 Interest Income - Pooled	3,792	6,224	4,000	5,968	6,000	6,000
34098 I/GVT - Federal - Other	-	80,000	-	-	-	-
35019 Traffic Mitigation Fee	62,438	120,352	400,000	-	383,000	10,000
39069 Reimbursements - Other	3,352	-	-	-	-	-
Total	69,582	206,577	404,000	5,968	389,000	16,000

SPECIAL REVENUE FUNDS REVENUE SUMMARY | FY 2019 – 2021

Object #	ACTUAL 2016-17	ACTUAL 2017-18	REVISED BUDGET 2018-19	ESTIMATED 2018-19	BUDGET 2019-20	BUDGET 2020-21
MUNICIPAL LIGHTING DISTRICT FUND (220)						
59500 Municipal Lighting						
30000 Current Year - Secured	674,334	675,850	690,000	679,401	680,000	680,000
30002 Current Year - Unsecured	21,523	21,938	20,000	17,547	20,000	20,000
30020 Current Year - Supplemental Roll	20,201	22,054	20,000	13,320	20,000	20,000
30030 Property Tax - Residual	560,690	796,967	658,458	795,868	800,000	800,000
30040 Property Tax - Other	37,166	12,688	-	139,526	-	-
30042 Public Utility Roll	21,307	23,854	20,000	24,380	24,000	24,000
30043 Homeowners Exemption	4,327	3,996	5,000	3,741	4,000	4,000
30049 Pass-Through Agreements	210,417	247,129	239,433	256,158	250,000	250,000
33000 Interest Income - Pooled	28,349	57,769	20,000	55,510	50,000	50,000
Total	1,578,313	1,862,246	1,672,891	1,985,451	1,848,000	1,848,000
DEBT SERVICE ADMINISTRATION FUND (230)						
11200 Debt Service Administration						
33000 Interest Income - Pooled	5,917	4,011	-	-	-	-
33020 Interest Income - Other	264	648	-	50	-	-
Total	6,181	4,660	-	50	-	-
HOUSING/COMMUNITY DEVELOPMENT FUND (240)						
16010 CDBG						
32521 Fines - Admin Citation	600	-	-	-	-	-
34000 CDBG - Current Year	802,170	977,816	1,055,997	996,247	1,194,745	1,027,809
36020 Program Income	-	-	10,000	-	10,000	10,000
Total	802,770	977,816	1,065,997	996,247	1,204,745	1,037,809
HCD HOME HOUSING FUND (242)						
17403 HOME Housing						
33020 Interest Income - Other	-	397	-	-	-	-
34004 I/GVT - Fed - HOME	242,000	289,322	919,004	185,600	1,150,521	410,000
36020 Program Income	16,930	29,369	15,000	35,361	15,000	15,000
39069 Reimbursements - Other	-	-	-	405	-	-
Total	258,930	319,088	934,004	221,366	1,165,521	425,000
HOUSING AUTHORITY FUND (245)						
19000 Housing Authority						
33000 Interest Income - Pooled	21,661	99,421	10,000	119,600	110,000	110,000
33020 Interest Income - Other	9,291	15,144	10,000	875	10,000	10,000
39061 Reimbursements - Retirees Ins	-	1,387	1,387	1,387	1,387	1,387
39069 Reimbursements - Other	24,076	-	-	63,333	-	-
Total	55,028	115,952	21,387	185,195	121,387	121,387
POLICE SEIZURE FUND (250)						
34100 DOJ Seizures - Criminal						
33000 Interest Income - Pooled	14,618	22,776	8,000	23,499	15,000	15,000
39090 Other - Misc - Receipts	666,254	-	100,000	-	100,000	100,000
Total	680,872	22,776	108,000	23,499	115,000	115,000

SPECIAL REVENUE FUNDS REVENUE SUMMARY | FY 2019 – 2021

Object #	ACTUAL 2016-17	ACTUAL 2017-18	REVISED BUDGET 2018-19	ESTIMATED 2018-19	BUDGET 2019-20	BUDGET 2020-21
SPECIAL POLICE SERVICES FUND (251)						
39400 JAG 2018						
34098 Federal - Other	7,208	-	18,278	-	-	-
Total	7,208	-	18,278	-	-	-
SPECIAL POLICE SERVICES FUND (252)						
39450 JAG 2015						
34098 Federal - Other	13,220	-	-	-	-	-
Total	13,220	-	-	-	-	-
SPECIAL POLICE SERVICES FUND (253)						
39990 Off of Traf Safety - Grants						
34296 I/GVT - State - Other - OTS	-	94,633	167,367	92,524	-	-
Total	-	94,633	167,367	92,524	-	-
SPECIAL POLICE SERVICES FUND (254)						
39900 ABC Grant						
34294 State - Other	-	-	42,420	10,980	-	-
Total	-	-	42,420	10,980	-	-
SPECIAL POLICE SERVICES FUND (255)						
39500 SAAV						
33000 Interest Income - Pooled	508	568	100	459	200	-
Total	508	568	100	459	200	-
SPECIAL POLICE SERVICES FUND (256)						
39150 OCHTTF						
34098 Federal - Other	63,418	-	-	-	-	-
Total	63,418	-	-	-	-	-
SPECIAL POLICE SERVICES FUND (258)						
39200 Animal Control - Humane Program						
33000 Interest Income - Pooled	260	503	200	536	500	500
35044 Charges - Animal Shelter	4,075	4,068	2,000	540	2,000	2,000
39069 Reimbursements - Other	5,000	10,000	-	-	-	-
Total	9,335	14,571	2,200	1,076	2,500	2,500
LOCAL NARCOTICS SEIZED PROPERTY FUND (260)						
35000 LNSP						
33000 Interest Income - Pooled	3,647	5,658	2,000	5,184	5,000	5,000
34802 I/GVT - Other - LNSP	6,625	40,133	10,000	-	10,000	10,000
Total	10,272	45,791	12,000	5,184	15,000	15,000
SUPPLEMENTAL LAW ENFORCEMENT SERVICES FUND (261)						
38500 Citizens Option for Public Safety						
34500 I/GVT - County - COPS	186,635	217,183	145,000	164,003	165,000	165,000
Total	186,635	217,183	145,000	164,003	165,000	165,000

SPECIAL REVENUE FUNDS REVENUE SUMMARY | FY 2019 – 2021

Object #	ACTUAL 2016-17	ACTUAL 2017-18	REVISED BUDGET 2018-19	ESTIMATED 2018-19	BUDGET 2019-20	BUDGET 2020-21
SPECIAL POLICE SERVICES FUND (262)						
39251	OTS - Bike Safety					
34098	18,475	20,850	4,150	4,150	-	-
Total	18,475	20,850	4,150	4,150	-	-
SPECIAL POLICE SERVICES FUND (263)						
39252	JAG 2017					
34098	-	-	18,142	-	-	-
Total	-	-	18,142	-	-	-
SPECIAL POLICE SERVICES FUND (264)						
39253	AB109					
34490	56,904	35,833	70,425	38,701	70,425	70,425
Total	56,904	35,833	70,425	38,701	70,425	70,425
DRAINAGE DISTRICT FUND (270)						
59000	Drainage District					
33000	1,224	2,054	1,000	1,858	2,000	2,000
35084	-	362	1,000	-	1,000	1,000
35087	2,054	2,464	1,000	449	1,000	1,000
Total	3,277	4,880	3,000	2,307	4,000	4,000
COMMUNITY SERVICES GRANT FUND (275)						
71800	Family Resource Center					
34000	41,000	38,956	47,000	41,367	46,645	47,000
34490	297,023	295,279	300,000	288,031	300,000	300,000
39049	4,300	5,824	2,000	2,400	2,500	2,000
Total	342,323	340,059	349,000	331,798	349,145	349,000
AQMD FUND (280)						
14800	Air Quality Management Program					
33000	3,091	5,469	3,000	5,381	5,000	5,000
34280	120,131	214,100	120,000	115,534	120,000	120,000
34294	-	-	120,900	120,900	-	-
Total	123,222	219,569	243,900	241,815	125,000	125,000
COMMUNITY SERVICES GRANT FUND (290)						
70501	Senior Transportation					
33000	1,823	2,628	1,000	1,926	2,000	2,000
34490	104,173	106,563	121,984	108,472	112,059	108,472
39049	-	-	-	-	-	-
39069	14,651	13,176	-	12,920	13,512	13,512
Total	120,647	122,367	122,984	123,318	127,571	123,984

SPECIAL REVENUE FUNDS REVENUE SUMMARY | FY 2019 – 2021

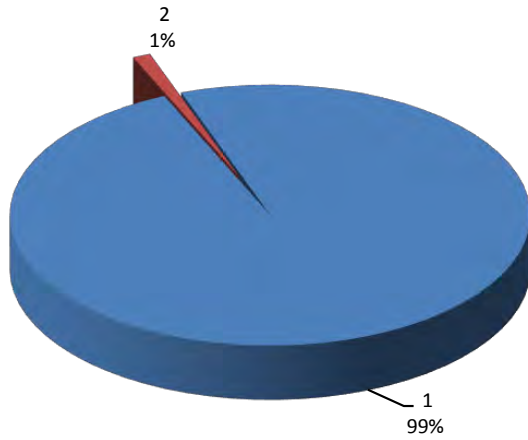
<i>Object #</i>	ACTUAL 2016-17	ACTUAL 2017-18	REVISED BUDGET 2018-19	ESTIMATED 2018-19	BUDGET 2019-20	BUDGET 2020-21
PROJECT SHUE FUND (295)						
76000	Project SHUE					
33000 Interest Income - Pooled	-	168	-	333	-	-
34000 I/GVT - CDBG - Current	13,751	12,497	15,000	15,000	-	-
39049 Donations-Misc	7,067	3,632	5,000	-	-	-
Total	20,818	16,297	20,000	15,333	-	-

CAPITAL/FIDUCIARY FUNDS REVENUE SUMMARY

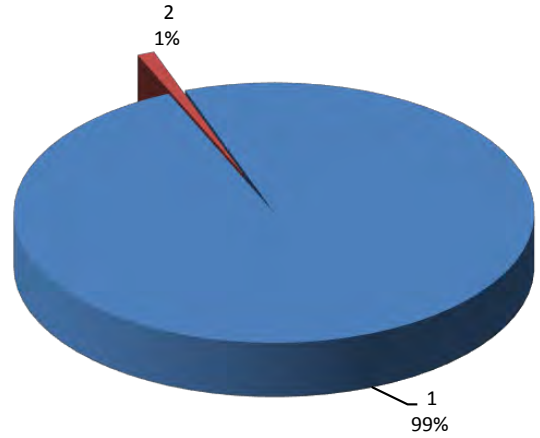
FY 2019 – 2021

Object #	ACTUAL 2016-17	ACTUAL 2017-18	REVISED BUDGET 2018-19	ESTIMATED 2018-19	BUDGET 2019-20	BUDGET 2020-21
CAPITAL PROJECTS FUND (400)						
20002 General City Capital Projects						
33020 Interest Income - Other	27,677	46,470	35,000	55,550	50,000	50,000
Total	27,677	46,470	35,000	55,550	50,000	50,000
ECONOMIC DEVELOPMENT FUND (401)						
11501 Economic Development						
33000 Interest Income - Pooled	-	(12,483)	10,000	59,642	60,000	60,000
84000 Property Sales	-	-	14,500,000	14,475,933	-	-
FUND TOTAL	-	(12,483)	14,510,000	14,535,575	60,000	60,000
SUCCESSOR AGENCY TO THE WESTMINSTER REDEVELOPMENT AGENCY (501)						
18001 WSA Administration						
30100 RDA Obligation Retirement Fund	14,240,106	8,849,295	8,727,429	8,727,429	6,946,705	-
33000 Interest Income - Pooled	64,082	110,057	-	-	-	-
33020 Interest Income - Other	55,103	100,951	-	-	-	-
84000 Property Sales	537,335	(11,520,216)	-	-	-	-
FUND TOTAL	14,896,626	(2,459,913)	8,727,429	8,727,429	6,946,705	-
1915 ACT BONDS FUND (920)						
54010 92-1 Assessment District						
33000 Interest Income - Pooled	70	46	22	-	-	-
FUND TOTAL	70	46	22	-	-	-

2019-20



2020-21



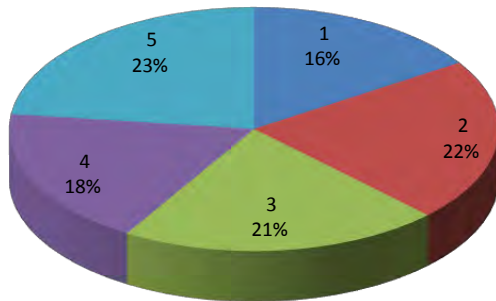
	ACTUAL 2017-18	REVISED BUDGET 2018-19	ESTIMATED 2018-19	BUDGET 2019-20	BUDGET 2020-21
1 Water Utility Fund	16,089,215	16,148,741	16,523,206	16,485,408	16,985,408
2 Water Conservation Fund	226,952	175,000	408,964	185,000	185,000
Total Enterprise Fund	16,316,167	16,323,741	16,932,170	16,670,408	17,170,408

ENTERPRISE FUNDS REVENUE SUMMARY

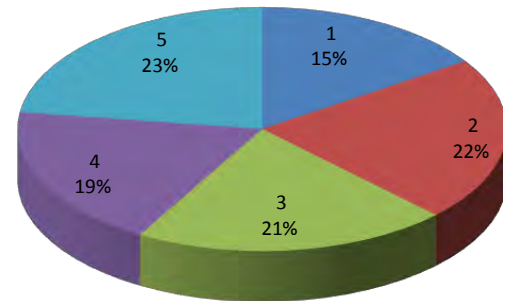
FY 2019 – 2021

Object #	ACTUAL 2016-17	ACTUAL 2017-18	REVISED BUDGET 2018-19	ESTIMATED 2018-19	BUDGET 2019-20	BUDGET 2020-21
WATER UTILITY FUND (600)						
23000 Water Billing and Collection						
33020 Interest Income - Other	524	1,590	-	2,877	-	-
35060 Metered Water Sales	12,735,567	15,371,336	15,651,500	16,006,537	16,000,000	16,500,000
35061 Water Surcharge	68,665	81,292	75,000	80,884	80,000	80,000
35062 Establishment Charges	77,536	81,207	80,000	75,618	75,000	75,000
35063 Water Waste Fee	1,911	-	2,000	-	-	-
35066 Delinquent Charges	189,037	173,511	200,000	178,580	180,000	180,000
35068 Shutoff Charges	20,093	26,706	25,000	33,849	25,000	25,000
35069 Standby Service Charges	239	261	500	244	500	500
39061 Reimbursements - Retirees Ins	-	2,133	2,133	2,559	2,133	2,133
39092 Cash Over/Short	37	2,000	-	-	-	-
84000 Property Sales	-	(11,112)	-	-	-	-
Total	13,093,609	15,728,924	16,036,133	16,381,148	16,362,633	16,862,633
55500 Water Utility - Administration						
33000 Interest Income - Pooled	47,290	76,230	40,000	74,244	50,000	50,000
39061 Reimbursements - Retirees Ins	-	3,767	3,454	3,454	4,080	4,080
39069 Reimbursements - Other	-	-	-	15,326	-	-
Total	47,290	79,997	43,454	93,024	54,080	54,080
56500 Utility Production & Supply						
39061 Reimbursements - Retirees Ins	-	440	440	440	440	440
39069 Reimbs - Other	30,271	206,296	15,000	-	15,000	15,000
Total	30,271	206,736	15,440	440	15,440	15,440
57000 System Maintenance						
35020 Charges - Staff Service	1,755	1,170	2,000	2,730	2,000	2,000
35064 Meter/Service Installation	34,450	56,585	50,000	38,150	50,000	50,000
35065 Water Frontage Fee	-	14,100	-	6,000	-	-
39061 Reimbursements - Retirees Ins	-	1,703	1,714	1,714	1,255	1,255
Total	36,205	73,558	53,714	48,594	53,255	53,255
FUND TOTAL	13,207,375	16,089,215	16,148,741	16,523,206	16,485,408	16,985,408
UTILITY CONSERVATION FUND (601)						
80060 Utility Conservation						
33000 Interest Income - Pooled	30,938	50,589	25,000	54,043	35,000	35,000
35060 Metered Water Sales	160,356	176,363	150,000	354,921	150,000	150,000
Total	191,294	226,952	175,000	408,964	185,000	185,000

2019-20



2020-21



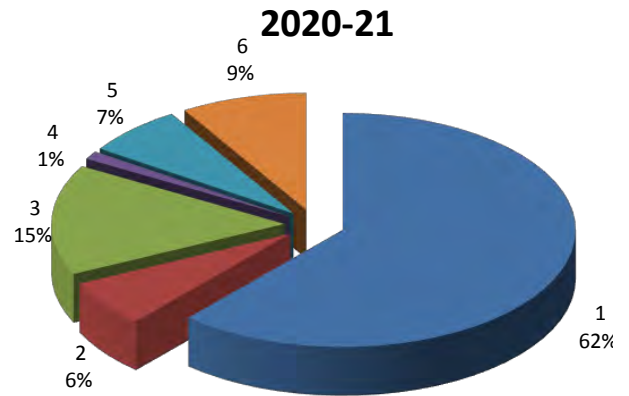
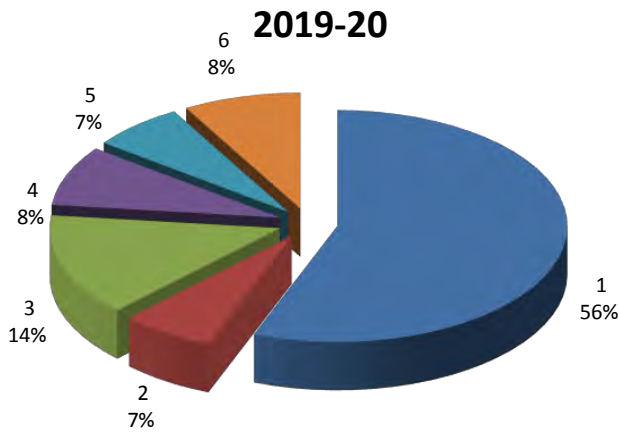
	ACTUAL 2017-18	REVISED BUDGET 2018-19	ESTIMATED 2018-19	BUDGET 2019-20	BUDGET 2020-21
1 Equipment Replacement Fund (700)	1,811,774	1,854,676	1,895,141	1,505,532	1,505,532
2 General Benefits Fund (740)	2,028,619	1,941,744	1,995,056	2,056,859	2,112,873
3 Liability Administration Fund (750)	2,017,000	2,017,000	2,025,926	2,017,000	2,017,000
4 Information Systems & Equip. Fund (760)	2,033,417	2,151,706	2,172,794	1,740,306	1,825,586
5 Government Buildings Fund (770)	2,299,427	2,248,819	2,264,190	2,190,760	2,202,460
Total Internal Service Funds	10,190,236	10,213,945	10,353,107	9,510,457	9,663,451

Object #	ACTUAL 2016-17	ACTUAL 2017-18	REVISED BUDGET 2018-19	ESTIMATED 2018-19	BUDGET 2019-20	BUDGET 2020-21	
EQUIPMENT REPLACEMENT FUND (700)							
58000 Motor Pool							
33000	Interest Income - Pooled	18,669	37,591	15,000	49,024	30,000	30,000
35093	Department Use Charges	799,400	774,399	746,964	746,964	911,544	911,544
35094	Department Replacement Charges	1,066,023	1,043,331	1,049,050	1,049,051	520,326	520,326
35095	Charges - EV Charging Stations	-	181	6,900	-	6,900	6,900
35099	Charges - Other - Misc	860	1,259	1,000	813	1,000	1,000
39061	Reimbursements - Retiree Ins	-	762	762	762	762	762
39069	Reimbursements - Other	21,354	20,350	20,000	48,128	20,000	20,000
84000	Property Sales	(54,493)	(66,099)	15,000	399	15,000	15,000
	Total	1,851,813	1,811,774	1,854,676	1,895,141	1,505,532	1,505,532
GENERAL BENEFITS FUND (740)							
14306 Medical Benefits							
35092	Charges - Other Departments	5,554,236	-	-	-	-	-
35099	Charges - Other Miscellaneous	323,896	-	-	-	-	-
39069	Reimbursements - Other	152,162	-	-	-	-	-
	Total	6,030,293	-	-	-	-	-
14326 Worker's Compensation Benefits							
35092	Charges - Other Departments	1,554,347	1,617,779	1,690,000	1,767,436	1,775,000	1,800,000
39069	Reimbursements - Other	6,979	326,003	25,000	821	10,000	10,000
	Total	1,561,326	1,943,781	1,715,000	1,768,257	1,785,000	1,810,000
14350 Retirement Benefits							
33020	Interest Income - Other	-	84,838	-	-	-	-
35092	Charges - Other Departments	4,065,332	-	-	-	-	-
35099	Charges - Other Miscellaneous	1,859,234	-	-	-	-	-
39069	Reimbursements - Other	1,404,395	-	226,744	226,799	271,859	302,873
	Total	7,328,960	84,838	226,744	226,799	271,859	302,873
	FUND TOTAL	14,920,579	2,028,619	1,941,744	1,995,056	2,056,859	2,112,873
LIABILITY ADMINISTRATION FUND (750)							
14335 Public Liability Administration							
35092	Charges - Other Departments	2,017,000	2,017,000	2,017,000	2,017,000	2,017,000	2,017,000
39069	Reimbursements - Other	3,249,409	-	-	8,926	-	-
	Total	5,266,409	2,017,000	2,017,000	2,025,926	2,017,000	2,017,000
INFORMATION SYSTEMS AND EQUIPMENT FUND (760)							
14450 Information Systems							
33000	Interest Income - Pooled	13,648	29,833	15,000	36,088	30,000	30,000
35092	Charges - Other Departments	1,323,000	2,000,000	2,132,000	2,132,000	1,705,600	1,790,880
39061	Reimbursements - Retiree Ins	-	3,995	4,706	4,706	4,706	4,706
84000	Property Sales	-	(411)	-	-	-	-
	Total	1,336,648	2,033,417	2,151,706	2,172,794	1,740,306	1,825,586

<i>Object #</i>	ACTUAL 2016-17	ACTUAL 2017-18	REVISED BUDGET 2018-19	ESTIMATED 2018-19	BUDGET 2019-20	BUDGET 2020-21
GOVERNMENT BUILDINGS FUND (770)						
75500 Government Building						
33000 Interest Income - Pooled	13,307	26,143	20,000	33,853	25,000	25,000
35092 Charges - Other Departments	2,269,650	2,281,200	2,220,300	2,220,300	2,157,700	2,169,400
39061 Reimbursements - Retiree Ins	-	3,501	3,519	3,518	3,060	3,060
39069 Reimbursements - Other	5,651	4,780	5,000	4,780	5,000	5,000
84000 Property Sales	-	(16,196)	-	1,739	-	-
Total	2,288,608	2,299,427	2,248,819	2,264,190	2,190,760	2,202,460



EXPENDITURES



	ACTUAL 2017-18	REVISED BUDGET 2018-19	ESTIMATED 2018-19	BUDGET 2019-20	BUDGET 2020-21
1 General Funds	56,241,557	61,362,835	60,858,188	62,943,877	65,039,665
2 Special Revenue Funds	5,664,339	8,744,351	6,871,977	7,405,435	6,816,888
3 Enterprise Funds	16,294,904	22,400,891	21,811,136	16,118,430	16,133,797
4 Capital Project Funds	5,509,163	33,749,234	32,893,718	9,456,382	1,208,735
5 Fiduciary Funds	12,976,378	5,893,125	5,884,405	7,374,229	7,261,244
<i>subtotal</i>	<u>96,686,341</u>	<u>132,150,436</u>	<u>128,319,424</u>	<u>103,298,353</u>	<u>96,460,329</u>
6 Internal Service Funds	11,972,066	10,143,301	9,198,179	9,318,031	9,270,004
Total Expenditures	<u>108,658,407</u>	<u>142,293,737</u>	<u>137,517,603</u>	<u>112,616,384</u>	<u>105,730,333</u>

EXPENDITURE SUMMARY BY FUND

FY 2019 – 2021

FUND #	FUND	ACTUAL 2016-17	ACTUAL 2017-18	REVISED BUDGET 2018-19	ESTIMATE 2018-19	BUDGET 2019-20	BUDGET 2020-21
GENERAL FUND							
100	General Fund	54,104,918	56,241,557	61,362,835	60,858,188	62,943,877	65,039,665
TOTAL GENERAL FUNDS		54,104,918	56,241,557	61,362,835	60,858,188	62,943,877	65,039,665
SPECIAL REVENUE FUNDS							
200	Park Dedication	65,500	45,241	225,900	229,493	24,250	21,250
210	Gas Tax	1,220,337	1,096,714	1,262,553	1,276,838	1,245,031	1,252,007
211	Measure M	713,853	719,814	785,468	734,292	682,226	683,583
216	Traffic Impact Fee	53,469	60,329	70,200	50,298	69,450	50,800
220	Municipal Lighting District	900,005	809,625	975,645	1,012,238	984,400	984,400
230	Debt Service Administration	266,204	263,273	263,470	304,875	141,236	141,925
240	Housing/Community Development (CDBG)	543,417	598,588	550,253	516,247	539,543	384,992
242	HCD Home Housing	314,157	319,766	1,001,483	185,600	813,334	392,000
245	Housing Authority	647,497	458,798	1,542,883	1,327,805	1,574,799	1,589,390
250	Police Seizure	126,540	134,277	499,663	191,315	459,949	459,949
251	Special Police Services	7,208	-	18,278	-	-	-
252	Special Police Services	13,220	-	-	-	-	-
253	Special Police Services	-	94,633	167,367	92,524	-	-
254	Special Police Services	-	-	42,420	10,980	-	-
255	Special Police Services	19,862	20,310	36,542	18,078	19,123	-
256	Special Police Services	-	-	244,694	-	-	-
258	Special Police Services	7,330	7,675	15,000	10,965	15,000	15,000
259	Special Police Services	-	-	32,802	-	-	-
260	Local Narcotics Seized Property	-	1,281	1,000	-	1,000	1,000
261	Supplemental Law Enforcement Services	233,205	293,589	238,995	268,686	165,000	165,000
262	Special Police Services	18,475	20,850	4,150	4,150	-	-
263	Special Police Services	-	-	18,142	-	-	-
264	Special Police Services	14,689	78,047	70,425	36,336	70,425	70,425
270	Drainage District	161	244	150	115	200	200
275	Community Services Grant	347,935	338,269	346,219	331,704	351,603	356,101
280	AQMD	24,898	137,085	42,500	23,215	42,813	42,813
290	Community Services Grant	144,278	140,870	246,023	204,035	206,053	206,053
295	Project SHUE	43,225	25,060	42,126	42,188	-	-
TOTAL SPECIAL REVENUE FUNDS		5,725,467	5,664,339	8,744,351	6,871,977	7,405,435	6,816,888
CAPITAL PROJECTS FUNDS							
400	Capital Improvement Projects	5,690,914	3,935,240	31,729,234	31,659,234	6,500,087	250,000
401	Economic Development Fund	64,189	1,573,923	2,020,000	1,234,484	2,956,295	958,735
TOTAL CAPITAL PROJECTS FUNDS		5,755,102	5,509,163	33,749,234	32,893,718	9,456,382	1,208,735
ENTERPRISE FUNDS							
600	Water Utility	13,733,191	14,743,121	15,962,524	15,711,125	14,890,095	15,151,457
601	Utility Conservation	90,012	239,024	681,643	343,287	553,335	307,340
602	Utility Capital Projects	369,870	1,312,758	5,756,724	5,756,724	675,000	675,000
TOTAL ENTERPRISE FUNDS		14,193,074	16,294,904	22,400,891	21,811,136	16,118,430	16,133,797
FIDUCIARY FUNDS							
501	SAWRA	11,616,227	12,976,378	5,884,405	5,884,405	7,374,229	7,261,244
920	92-1 Assessment District	-	-	8,720	-	-	-
TOTAL FIDUCIARY FUNDS		11,616,227	12,976,378	5,893,125	5,884,405	7,374,229	7,261,244

EXPENDITURE SUMMARY BY FUND

FY 2019 – 2021

FUND #	FUND	ACTUAL 2016-17	ACTUAL 2017-18	REVISED BUDGET 2018-19	ESTIMATE 2018-19	BUDGET 2019-20	BUDGET 2020-21
INTERNAL SERVICE FUNDS							
700	Equipment Replacement	2,085,020	1,825,060	1,866,743	1,770,499	1,782,949	1,648,052
740	General Benefits	13,590,948	3,116,504	1,937,552	1,636,539	1,430,000	1,435,000
750	Liability Administration	1,549,187	3,213,415	2,275,415	2,132,396	1,983,000	2,033,000
760	Information Systems and Equipment	1,689,640	1,689,891	1,850,297	1,621,989	1,892,850	1,908,941
770	Government Buildings	1,997,259	2,127,197	2,213,294	2,036,756	2,229,232	2,245,011
TOTAL INTERNAL SERVICE FUNDS		20,912,055	11,972,066	10,143,301	9,198,179	9,318,031	9,270,004
GRAND TOTAL ALL FUNDS		112,306,843	108,658,407	142,293,737	137,517,603	112,616,384	105,730,333

EXPENDITURE SUMMARY BY DEPARTMENT | FY 2019 – 2021

FUND #	FUND	ACTUAL 2016-17	ACTUAL 2017-18	REVISED BUDGET 2018-19	BUDGET 2019-20	BUDGET 2020-21
City Council/Commissions						
100	10000	342,611	352,422	385,551	354,673	357,591
100	10100	4,477	6,189	8,753	29,753	29,753
100	10200	1,349	984	3,572	2,572	2,572
100	10300	1,460	1,432	4,055	2,155	2,155
100	14336	-	-	9,072	3,037	3,037
Total City Council/Commissions		349,896	361,027	411,003	392,190	395,108
City Manager						
100	11500	1,070,859	1,174,388	1,249,232	1,193,018	1,214,776
400	14502	19,618	-	1,204,319	250,000	250,000
401	11501	64,189	1,573,923	2,020,000	2,956,295	958,735
760	14500	1,689,640	1,689,891	1,850,297	1,892,850	1,908,941
Total City Manager		2,844,306	4,438,202	6,323,848	6,292,163	4,332,452
City Clerk						
100	12000	460,125	467,266	573,105	563,479	584,751
100	12500	67,066	65,684	93,000	9,200	85,200
Total City Clerk		527,191	532,950	666,105	572,679	669,951
City Attorney						
100	13000	241,922	229,822	242,676	242,676	242,676
Total City Attorney		241,922	229,822	242,676	242,676	242,676
Human Resources and Risk Management						
100	14200	660,886	895,694	921,097	954,293	984,422
280	14800	24,898	137,085	42,500	42,813	42,813
400	14802	203,853	-	272,800	-	-
740	14306	6,154,959	-	-	-	-
740	14326	1,439,648	691,578	1,710,808	1,425,000	1,430,000
740	14350	5,996,342	2,424,926	226,744	5,000	5,000
750	14335	1,549,187	3,213,415	2,275,415	1,983,000	2,033,000
Total Human Resources		16,029,772	7,362,698	5,449,364	4,410,106	4,495,235
Finance						
100	20000	2,091,727	(2,754)	50,000	248,600	249,300
100	21000	926,206	1,125,716	1,209,514	1,135,252	1,171,361
230	11200	266,204	263,273	263,470	141,236	141,925
400	20002	51,643	611,906	9,424,384	1,500,000	-
501	18001	11,616,227	12,976,378	5,884,405	7,374,229	7,261,244
600	23000	1,162,572	1,089,555	2,980,276	1,527,085	1,514,410
Total Finance		16,114,579	16,064,074	19,812,049	11,926,402	10,338,240
Police						
100	31000	26,131,930	27,658,261	29,876,893	30,998,703	32,135,535
100	31100	-	-	-	289,431	289,431
100	32000	710,312	697,932	701,113	667,088	677,609
100	32100	-	149,818	196,776	171,280	171,280
100	33000	430,610	534,052	738,871	763,147	766,986
100	34000	120,605	75,736	109,939	82,400	82,600
250	34100	126,540	134,277	499,663	459,949	459,949

EXPENDITURE SUMMARY BY DEPARTMENT | FY 2019 – 2021

FUND #	FUND	ACTUAL 2016-17	ACTUAL 2017-18	REVISED BUDGET 2018-19	BUDGET 2019-20	BUDGET 2020-21
251	39400 JAG 2018	7,208	-	18,278	-	-
252	39800 Special Police Service Fund Debt Service	13,220	-	-	-	-
253	39990 Office of Traffic Safety Grant	-	94,633	167,367	-	-
254	39900 ABC Grant	-	-	42,420	-	-
255	39500 SAAV	19,862	20,310	36,542	19,123	-
256	39150 BSCC	-	-	244,694	-	-
258	39200 Animal Humane Program	7,330	7,675	15,000	15,000	15,000
259	39350 Police Prop 69	-	-	32,802	-	-
260	35000 Local Narcotic Seizure	-	1,281	1,000	1,000	1,000
261	38500 Citizens Option for Public Safety	233,205	293,589	238,995	165,000	165,000
262	39251 OTS - Bike	18,475	20,850	4,150	-	-
263	39252 JAG 2017	-	-	18,142	-	-
264	39253 AB109	14,689	78,047	70,425	70,425	70,425
400	31002 Police Department Capital Projects	1,949,898	639,625	1,149,676	-	-
Total Police		29,783,884	30,406,087	34,162,746	33,702,546	34,834,815
Fire						
100	41000 General Fire Services	11,545,650	12,293,761	13,163,776	13,525,338	14,176,566
100	44000 Ambulance Transport Services	1,050,912	1,189,337	1,411,545	1,461,862	1,512,179
Total Fire		12,596,562	13,483,098	14,575,321	14,987,200	15,688,745
Public Works						
100	50000 Public Works Administration	396,401	436,289	430,915	446,289	456,054
100	50500 Engineering Services	1,383,674	1,506,514	1,627,588	1,653,716	1,682,614
100	51500 Street Maintenance	-	64,567	76,175	74,527	75,116
100	52500 Concrete Repair	374,309	449,162	545,325	567,740	574,798
100	53000 Park Maintenance	1,584,286	1,878,419	2,076,526	2,006,300	2,030,160
100	53500 Street Tree Maintenance	424,411	418,590	454,277	445,493	446,641
210	55005 Gas Tax	1,220,337	1,096,714	1,262,553	1,245,031	1,252,007
211	55027 Measure M Administration	713,853	719,814	785,468	682,226	683,583
216	55030 Traffic Impact Fee Administration	53,469	60,329	70,200	69,450	50,800
220	59500 Municipal Lighting	900,005	809,625	975,645	984,400	984,400
270	59000 Drainage District	161	244	150	200	200
400	55026 Measure M Capital Projects	1,772,846	141,498	1,445,250	864,278	-
400	55031 Traffic Impact Capital Projects	80,000	-	416,033	-	-
400	55036 Gas Tax Capital Projects	258,932	1,216,946	3,574,190	2,740,809	-
400	55037 Street Improvements Grants	728,499	603,413	6,517,610	-	-
400	58002 Motor Pool Capital Projects	454	1,730	1,273,362	-	-
400	59502 Municipal Lighting Capital Projects	6,792	18,193	1,960,426	235,000	-
400	75502 Government Buildings CIP	10,273	24,949	637,305	30,000	-
600	55500 Water Utility - Administration	856,965	931,295	1,028,555	954,645	970,711
600	56500 Utility Production/Supply	9,872,968	10,847,171	10,003,816	10,400,415	10,636,661
600	57000 System Maintenance	1,840,687	1,875,100	1,949,877	2,007,950	2,029,675
601	80060 Utility Conservation	90,012	239,024	681,643	553,335	307,340
602	55502 Utility Capital Projects	369,870	1,312,758	5,756,724	675,000	675,000
700	58000 Motor Pool	2,085,020	1,825,060	1,866,743	1,782,949	1,648,052
770	75500 Government Building	1,997,259	2,127,197	2,213,294	2,229,232	2,245,011
920	54010 92-1 Assessment District	-	-	8,720	-	-
Total Public Works		27,021,484	28,604,600	47,638,370	30,648,985	26,748,823

EXPENDITURE SUMMARY BY DEPARTMENT | FY 2019 – 2021

FUND #	FUND	ACTUAL 2016-17	ACTUAL 2017-18	REVISED BUDGET 2018-19	BUDGET 2019-20	BUDGET 2020-21
Community Development						
100	61050	788,040	918,012	985,192	998,978	1,031,235
100	62050	1,186,270	1,341,512	1,445,759	1,411,436	1,442,565
100	63050	-	-	114,583	275,000	160,417
240	16010	543,417	598,588	550,253	539,543	384,992
242	17403	314,157	319,766	1,001,483	813,334	392,000
245	19000	647,497	458,798	1,542,883	1,574,799	1,589,390
400	16510	271,578	367,201	1,066,435	400,000	-
400	60002	242,700	65,979	231,077	-	-
Total Community Development		3,993,658	4,069,855	6,937,665	6,013,090	5,000,599
Community Services						
100	70000	1,348,683	1,528,943	1,534,937	1,404,449	1,426,836
100	70500	262,904	274,615	356,166	311,891	315,236
100	71000	328,642	322,202	526,972	386,669	393,941
100	75000	168,594	186,993	239,880	222,680	223,520
100	76001	-	-	-	40,752	40,752
200	76500	65,500	45,241	225,900	24,250	21,250
275	71800	347,935	338,269	346,219	351,603	356,101
290	70501	144,278	140,870	246,023	206,053	206,053
295	70500	43,225	25,060	42,126	-	-
400	76502	93,827	243,800	2,556,367	480,000	-
Total Community Services		2,803,590	3,105,993	6,074,590	3,428,347	2,983,689
		112,306,843	108,658,407	142,293,737	112,616,384	105,730,333

EXPENDITURE SUMMARY BY TYPE

FY 2019 – 2020

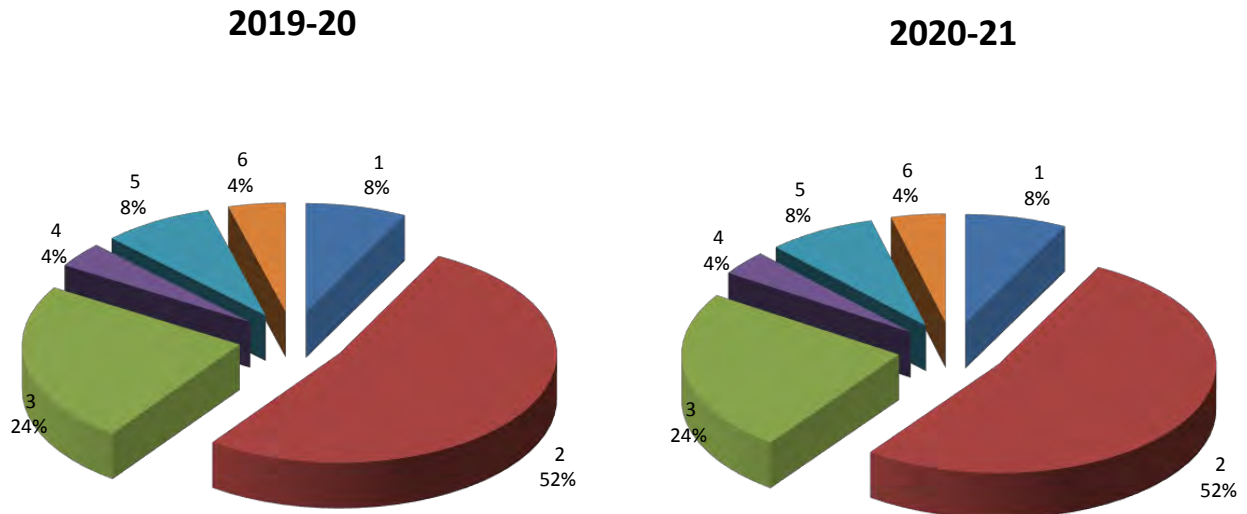
<i>FUND</i> <i>NUMBER</i>		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
100	General Fund	39,776,458	25,436,516	-	65,212,974	(2,269,097)	62,943,877
200	Park Dedication Fund	-	24,250	-	24,250	-	24,250
210	Gas Tax Fund	-	302,000	-	302,000	943,031	1,245,031
211	Measure M Fund	-	568,986	-	568,986	113,240	682,226
216	Traffic Impact Fee Fund	-	19,450	-	19,450	50,000	69,450
220	Municipal Lighting District Fund	-	953,400	-	953,400	31,000	984,400
230	Debt Service Administration Fund	-	141,236	-	141,236	-	141,236
240	Housing/Community Development Fund	174,381	365,162	-	539,543	-	539,543
242	HCD Home Housing Fund	-	813,334	-	813,334	-	813,334
245	Housing Authority	343,950	1,230,849	-	1,574,799	-	1,574,799
250	Police Seizure Fund	-	459,949	-	459,949	-	459,949
255	Special Police Services Fund	-	19,123	-	19,123	-	19,123
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 Enfrcmnt Services Fund	164,000	1,000	-	165,000	-	165,000
264	Special Police Services Fund	70,425	-	-	70,425	-	70,425
270	Drainage District Fund	-	200	-	200	-	200
275	Community Services Grant Fund	208,640	142,963	-	351,603	-	351,603
280	AQMD Fund	-	42,813	-	42,813	-	42,813
290	Community Services Grant Fund	150,096	55,957	-	206,053	-	206,053
400	Capital Projects Fund	-	-	6,500,087	6,500,087	-	6,500,087
401	Economic Development Fund	36,295	920,000	2,000,000	2,956,295	-	2,956,295
501	SAWRA	-	7,374,229	-	7,374,229	-	7,374,229
600	Water Utility	3,493,780	10,264,489	-	13,758,269	1,131,826	14,890,095
601	Utility Conservation	220,835	82,500	250,000	553,335	-	553,335
602	Utility Capital Projects	-	-	675,000	675,000	-	675,000
700	Equipment Replacement	501,826	1,281,123	-	1,782,949	-	1,782,949
740	General Benefits	-	1,430,000	-	1,430,000	-	1,430,000
750	Liability Administration	-	1,983,000	-	1,983,000	-	1,983,000
760	Information Systems	741,297	1,136,553	15,000	1,892,850	-	1,892,850
770	Government Buildings	672,924	1,556,308	-	2,229,232	-	2,229,232
Total Expenditure		46,554,907	56,621,390	9,440,087	112,616,384	-	112,616,384

EXPENDITURE SUMMARY BY TYPE

FY 2020 – 2021

<i>FUND</i> <i>NUMBER</i>		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
100	General Fund	41,223,341	26,116,441	-	67,339,782	(2,300,117)	65,039,665
200	Park Dedication Fund	-	21,250	-	21,250	-	21,250
210	Gas Tax Fund	-	302,000	-	302,000	950,007	1,252,007
211	Measure M Fund	-	569,567	-	569,567	114,016	683,583
216	Traffic Impact Fee Fund	-	800	-	800	50,000	50,800
220	Municipal Lighting District Fund	-	953,400	-	953,400	31,000	984,400
230	Debt Service Administration Fund	-	141,925	-	141,925	-	141,925
240	Housing/Community Development Fund	178,815	206,177	-	384,992	-	384,992
242	HCD Home Housing Fund	-	392,000	-	392,000	-	392,000
245	Housing Authority	358,541	1,230,849	-	1,589,390	-	1,589,390
250	Police Seizure Fund	-	459,949	-	459,949	-	459,949
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 Enfrcmnt Services Fund	164,000	1,000	-	165,000	-	165,000
264	Special Police Services Fund	70,425	-	-	70,425	-	70,425
270	Drainage District Fund	-	200	-	200	-	200
275	Community Services Grant Fund	213,138	142,963	-	356,101	-	356,101
280	AQMD Fund	-	42,813	-	42,813	-	42,813
290	Community Services Grant Fund	150,096	55,957	-	206,053	-	206,053
400	Capital Projects Fund	-	-	250,000	250,000	-	250,000
401	Economic Development Fund	38,735	920,000	-	958,735	-	958,735
501	SAWRA	-	7,261,244	-	7,261,244	-	7,261,244
600	Water Utility	3,547,512	10,448,851	-	13,996,363	1,155,094	15,151,457
601	Utility Conservation	224,840	82,500	-	307,340	-	307,340
602	Utility Capital Projects	-	-	675,000	675,000	-	675,000
700	Equipment Replacement	506,489	1,141,563	-	1,648,052	-	1,648,052
740	General Benefits	-	1,435,000	-	1,435,000	-	1,435,000
750	Liability Administration	-	2,033,000	-	2,033,000	-	2,033,000
760	Information Systems	757,326	1,136,615	15,000	1,908,941	-	1,908,941
770	Government Buildings	686,994	1,558,017	-	2,245,011	-	2,245,011
Total Expenditure		48,120,252	56,670,081	940,000	105,730,333	-	105,730,333

GENERAL FUND EXPENDITURE SUMMARY | FY 2019 – 2021



	ACTUAL 2017-18	REVISED BUDGET 2018-19	ESTIMATED 2018-19	BUDGET 2019-20	BUDGET 2020-21
1 General Government	4,316,843	4,749,627	4,755,324	4,738,708	4,927,594
2 Police	29,115,799	31,623,592	31,444,658	32,972,049	34,123,441
3 Fire	13,483,098	14,575,321	14,588,765	14,987,200	15,688,745
4 Community Services	2,312,752	2,657,955	2,443,224	2,366,441	2,400,285
5 Public Works	4,753,540	5,210,806	5,226,176	5,194,065	5,265,383
6 Community Development	2,259,524	2,545,534	2,400,041	2,685,414	2,634,217
Total General Funds	56,241,557	61,362,835	60,858,188	62,943,877	65,039,665

GENERAL FUND EXPENDITURE SUMMARY | FY 2019 – 2020

PROGRAM NUMBER	SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
100	GENERAL FUND					
CITY COUNCIL						
10000	189,900	178,400	-	368,300	(13,627)	354,673
10100	7,253	22,500	-	29,753	-	29,753
10200	2,072	500	-	2,572	-	2,572
10300	1,555	600	-	2,155	-	2,155
14336	1,037	2,000	-	3,037	-	3,037
	201,817	204,000	-	405,817	(13,627)	392,190
CITY MANAGER						
11500	970,030	339,540	-	1,309,570	(116,552)	1,193,018
	970,030	339,540	-	1,309,570	(116,552)	1,193,018
CITY CLERK						
12000	435,429	149,700	-	585,129	(21,650)	563,479
12500	-	9,200	-	9,200	-	9,200
	435,429	158,900	-	594,329	(21,650)	572,679
CITY ATTORNEY						
13000	-	252,000	-	252,000	(9,324)	242,676
	-	252,000	-	252,000	(9,324)	242,676
HUMAN RESOURCES						
14200	838,935	200,600	-	1,039,535	(85,242)	954,293
	838,935	200,600	-	1,039,535	(85,242)	954,293
FINANCE						
21000	1,096,369	417,300	-	1,513,669	(378,417)	1,135,252
	1,096,369	417,300	-	1,513,669	(378,417)	1,135,252
GENERAL CITY						
20000	-	248,600	-	248,600	-	248,600
	-	248,600	-	248,600	-	248,600
GENERAL GOVERNMENT	3,542,580	1,820,940	-	5,363,520	(624,812)	4,738,708
POLICE						
31000	26,352,330	4,646,373	-	30,998,703	-	30,998,703
31100	149,759	139,672	-	289,431	-	289,431
32000	284,692	382,396	-	667,088	-	667,088
32100	28,962	142,318	-	171,280	-	171,280
33000	623,579	139,568	-	763,147	-	763,147
34000	-	82,400	-	82,400	-	82,400
	27,439,322	5,532,727	-	32,972,049	-	32,972,049

GENERAL FUND EXPENDITURE SUMMARY | FY 2019 – 2020

PROGRAM NUMBER		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
100	GENERAL FUND						
41000	General Fire Services	1,468,860	12,056,478	-	13,525,338	-	13,525,338
44000	Ambulance Services	-	1,461,862	-	1,461,862	-	1,461,862
	FIRE	1,468,860	13,518,340	-	14,987,200	-	14,987,200
70000	Administration	809,490	594,959	-	1,404,449	-	1,404,449
70500	Senior Center	215,791	96,100	-	311,891	-	311,891
71000	Recreation Services	245,354	141,315	-	386,669	-	386,669
72000	Community Promo/Events	-	222,680	-	222,680	-	222,680
76001	Project SHUE	39,126	1,626	-	40,752	-	40,752
	COMMUNITY SERVICES	1,309,761	1,056,680	-	2,366,441	-	2,366,441
50000	Administration	499,035	64,092	-	563,127	(116,838)	446,289
50500	Engineering	1,439,102	532,393	-	1,971,495	(317,779)	1,653,716
51500	Street Maintenance	766,377	362,819	-	1,129,196	(1,054,669)	74,527
52500	Concrete Repair	283,275	337,465	-	620,740	(53,000)	567,740
53000	Park Maintenance	778,907	1,282,624	-	2,061,531	(55,231)	2,006,300
53500	Street Tree Maintenance	197,506	294,755	-	492,261	(46,768)	445,493
	PUBLIC WORKS	3,964,202	2,874,148	-	6,838,350	(1,644,285)	5,194,065
285	COMMUNITY DEVELOPMENT FUND						
61050	Planning	720,624	278,354	-	998,978	-	998,978
62050	Building	1,066,854	344,582	-	1,411,436	-	1,411,436
63050	Community Preservation Unit	264,255	10,745	-	275,000	-	275,000
	COMMUNITY DEV	2,051,733	633,681	-	2,685,414	-	2,685,414
	TOTAL GENERAL FUND	39,776,458	25,436,516	-	65,212,974	(2,269,097)	62,943,877

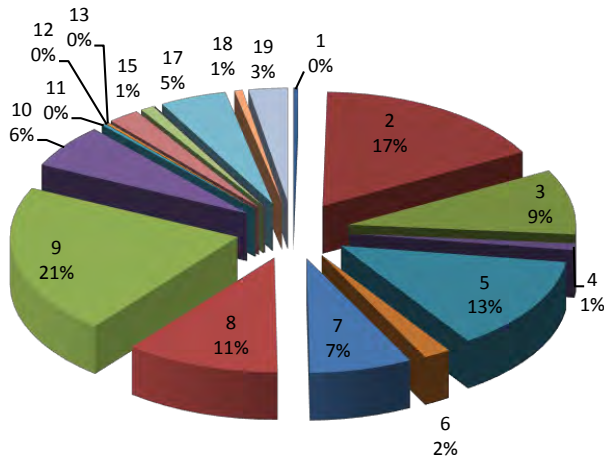
GENERAL FUND EXPENDITURE SUMMARY | FY 2020 – 2021

PROGRAM NUMBER	SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL	
100	GENERAL FUND						
CITY COUNCIL							
10000	City Council	191,071	180,260	-	371,331	(13,740)	357,591
10100	Planning Commission	7,253	22,500	-	29,753	-	29,753
10200	Traffic Commission	2,072	500	-	2,572	-	2,572
10300	Community Svr & Rec Comm	1,555	600	-	2,155	-	2,155
14336	Personnel Board	1,037	2,000	-	3,037	-	3,037
	Subtotal	202,988	205,860	-	408,848	(13,740)	395,108
CITY MANAGER							
11500	City Manager	991,194	342,260	-	1,333,454	(118,678)	1,214,776
	Subtotal	991,194	342,260	-	1,333,454	(118,678)	1,214,776
CITY CLERK							
12000	City Clerk	453,558	153,660	-	607,218	(22,467)	584,751
12500	Elections	-	85,200	-	85,200	-	85,200
	Subtotal	453,558	238,860	-	692,418	(22,467)	669,951
CITY ATTORNEY							
13000	City Attorney	-	252,000	-	252,000	(9,324)	242,676
	Subtotal	-	252,000	-	252,000	(9,324)	242,676
HUMAN RESOURCES							
14200	Human Resources	869,296	203,060	-	1,072,356	(87,934)	984,422
	Subtotal	869,296	203,060	-	1,072,356	(87,934)	984,422
FINANCE							
21000	Finance Administration	1,135,575	426,240	-	1,561,815	(390,454)	1,171,361
	Subtotal	1,135,575	426,240	-	1,561,815	(390,454)	1,171,361
GENERAL CITY							
20000	General City	-	249,300	-	249,300	-	249,300
	Subtotal	-	249,300	-	249,300	-	249,300
GENERAL GOVERNMENT		3,652,611	1,917,580	-	5,570,191	(642,597)	4,927,594
POLICE							
31000	General Police	27,466,682	4,668,853	-	32,135,535	-	32,135,535
31100	Parking	149,759	139,672	-	289,431	-	289,431
32000	Animal Control	295,213	382,396	-	677,609	-	677,609
32100	Animal Control - Stanton	28,962	142,318	-	171,280	-	171,280
33000	Code Enforcement	624,698	142,288	-	766,986	-	766,986
34000	Range/Safety Training Cntr	-	82,600	-	82,600	-	82,600
	POLICE	28,565,314	5,558,127	-	34,123,441	-	34,123,441

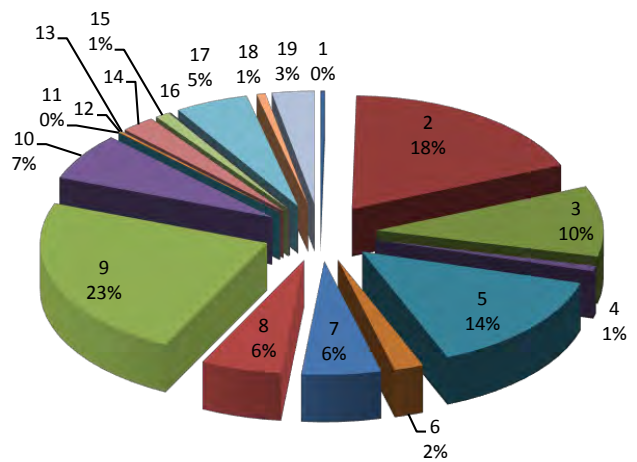
GENERAL FUND EXPENDITURE SUMMARY | FY 2020 – 2021

PROGRAM NUMBER		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
100	GENERAL FUND						
41000	General Fire Services	1,638,355	12,538,211	-	14,176,566	-	14,176,566
44000	Ambulance Services	-	1,512,179	-	1,512,179	-	1,512,179
	FIRE	1,638,355	14,050,390	-	15,688,745	-	15,688,745
70000	Administration	820,017	606,819	-	1,426,836	-	1,426,836
70500	Senior Center	217,496	97,740	-	315,236	-	315,236
71000	Recreation Services	252,146	141,795	-	393,941	-	393,941
72000	Community Promo/Events	-	223,520	-	223,520	-	223,520
76001	Project SHUE	39,126	1,626	-	40,752	-	40,752
	COMMUNITY SERVICES	1,328,785	1,071,500	-	2,400,285	-	2,400,285
50000	Administration	508,669	65,812	-	574,481	(118,427)	456,054
50500	Engineering	1,465,013	538,173	-	2,003,186	(320,572)	1,682,614
51500	Street Maintenance	774,237	363,879	-	1,138,116	(1,063,000)	75,116
52500	Concrete Repair	289,653	338,145	-	627,798	(53,000)	574,798
53000	Park Maintenance	800,334	1,285,544	-	2,085,878	(55,718)	2,030,160
53500	Street Tree Maintenance	198,689	294,755	-	493,444	(46,803)	446,641
	PUBLIC WORKS	4,036,595	2,886,308	-	6,922,903	(1,657,520)	5,265,383
285	COMMUNITY DEVELOPMENT FUND						
61050	Planning	747,701	283,534	-	1,031,235	-	1,031,235
62050	Building	1,093,563	349,002	-	1,442,565	-	1,442,565
63050	Community Preservation Unit	160,417	-	-	160,417	-	160,417
	COMMUNITY DEV	2,001,681	632,536	-	2,634,217	-	2,634,217
	TOTAL GENERAL FUND	41,223,341	26,116,441	-	67,339,782	(2,300,117)	65,039,665

2019-20



2020-21



	ACTUAL 2017-18	REVISED BUDGET 2018-19	ESTIMATED 2018-19	BUDGET 2019-20	BUDGET 2020-21
1 Park Dedication Fund (200)	45,241	225,900	229,493	24,250	21,250
2 Gas Tax Fund (210)	1,096,714	1,262,553	1,276,838	1,245,031	1,252,007
3 Measure M Fund (211)	719,814	785,468	734,292	682,226	683,583
4 Traffic Impact Fee Fund (216)	60,329	70,200	50,298	69,450	50,800
5 Municipal Lighting District Fund (220)	809,625	975,645	1,012,238	984,400	984,400
6 Debt Service Administration Fund (230)	263,273	263,470	304,875	141,236	141,925
7 Housing/Community Dev Fund (240)	598,588	550,253	516,247	539,543	384,992
8 HCD HOME Housing Fund (242)	319,766	1,001,483	185,600	813,334	392,000
9 Housing Authority (245)	458,798	1,542,883	1,327,805	1,574,799	1,589,390
10 Police Seizure Fund (250)	134,277	499,663	191,315	459,949	459,949
Special Police Services Fund (251)	-	18,278	-	-	-
Special Police Services Fund (253)	94,633	167,367	92,524	-	-
Special Police Services Fund (254)	-	42,420	10,980	-	-
11 Special Police Services Fund (255)	20,310	36,542	18,078	19,123	-
Special Police Services Fund (256)	-	244,694	-	-	-
12 Special Police Services Fund (258)	7,675	15,000	10,965	15,000	15,000
Special Police Services Fund (259)	-	32,802	-	-	-
13 Local Narcotic Seized Prop Fund (260)	1,281	1,000	-	1,000	1,000
14 Supp Law Enforcement Svc Fund (261)	293,589	238,995	268,686	165,000	165,000
Special Police Services Fund (262)	20,850	4,150	4,150	-	-
15 Special Police Services Fund (264)	78,047	70,425	36,336	70,425	70,425
16 Drainage District Fund (270)	244	150	115	200	200
17 Community Services Grant Fund (275)	338,269	346,219	331,704	351,603	356,101
18 AQMD Fund (280)	137,085	42,500	23,215	42,813	42,813
19 Community Services Grant Fund (290)	140,870	246,023	204,035	206,053	206,053
Project SHUE Fund (295)	25,060	42,126	42,188	-	-
Total Special Revenue Funds	5,664,339	8,744,351	6,871,977	7,405,435	6,816,888

SPECIAL REVENUE FUND EXPENDITURE SUMMARY

FY 2019 – 2020

PROGRAM NUMBER		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
200	PARK DEDICATION FUND						
76500	Park Dedication	-	24,250	-	24,250	-	24,250
	TOTAL	-	24,250	-	24,250	-	24,250
210	GAS TAX FUND						
55005	Gas Tax	-	302,000	-	302,000	943,031	1,245,031
	TOTAL	-	302,000	-	302,000	943,031	1,245,031
211	MEASURE M FUND						
55027	Measure M Administration	-	568,986	-	568,986	113,240	682,226
	TOTAL	-	568,986	-	568,986	113,240	682,226
216	TRAFFIC IMPACT FEE FUND						
55030	Traffic Impact Fee Admin.	-	19,450	-	19,450	50,000	69,450
	TOTAL	-	19,450	-	19,450	50,000	69,450
220	MUNICIPAL LIGHTING DISTRICT FUND						
59500	Municipal Lighting	-	953,400	-	953,400	31,000	984,400
	TOTAL	-	953,400	-	953,400	31,000	984,400
230	DEBT SERVICE ADMINISTRATION FUND						
11200	Debt Service Administration	-	141,236	-	141,236	-	141,236
	TOTAL	-	141,236	-	141,236	-	141,236
240	HOUSING/COMMUNITY DEVELOPMENT FUND						
16010	CDBG	174,381	365,162	-	539,543	-	539,543
	TOTAL	174,381	365,162	-	539,543	-	539,543
242	HCD HOME HOUSING FUND						
17403	HOME Housing	-	813,334	-	813,334	-	813,334
	TOTAL	-	813,334	-	813,334	-	813,334

SPECIAL REVENUE FUND EXPENDITURE SUMMARY

FY 2019 – 2020

PROGRAM NUMBER		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
245	HOUSING AUTHORITY FUND						
19000	Housing Authority	343,950	1,230,849	-	1,574,799	-	1,574,799
	TOTAL	343,950	1,230,849	-	1,574,799	-	1,574,799
250	POLICE SEIZURE FUND						
34100	DOJ Seizures - Criminal	-	459,949	-	459,949	-	459,949
	TOTAL	-	459,949	-	459,949	-	459,949
255	SPECIAL POLICE SERVICES FUND						
39500	SAAV	-	19,123	-	19,123	-	19,123
	TOTAL	-	19,123	-	19,123	-	19,123
258	SPECIAL POLICE SERVICES FUND						
39200	Animal Control - Humane Prgm	-	15,000	-	15,000	-	15,000
	TOTAL	-	15,000	-	15,000	-	15,000
260	LOCAL NARCOTICS SEIZED PROPERTY FUND						
35000	Local Narcotics Seizure	-	1,000	-	1,000	-	1,000
	TOTAL	-	1,000	-	1,000	-	1,000
261	SUPP. LAW ENFCRMNT SERVICES FUND						
38500	Citizens Option for Public Sfty	164,000	1,000	-	165,000	-	165,000
	TOTAL	164,000	1,000	-	165,000	-	165,000
264	SPECIAL POLICE SERVICES FUND						
39253	AB1039	70,425	-	-	70,425	-	70,425
	TOTAL	70,425	-	-	70,425	-	70,425
270	DRAINAGE DISTRICT FUND						
59000	Drainage District	-	200	-	200	-	200
	TOTAL	-	200	-	200	-	200

SPECIAL REVENUE FUND EXPENDITURE SUMMARY

FY 2019 – 2020

<u>PROGRAM NUMBER</u>		<u>SALARIES & BENEFITS</u>	<u>OPERATIONS & MAINTENANCE</u>	<u>CAPITAL OUTLAY</u>	<u>SUBTOTAL</u>	<u>INTERFUND CHARGES</u>	<u>TOTAL</u>
275	COMMUNITY SERVICES GRANT FUND						
71800	Family Resources Center	208,640	142,963	-	351,603	-	351,603
	TOTAL	208,640	142,963	-	351,603	-	351,603
280	AQMD FUND						
14800	Air Quality Mgmt. Program	-	42,813	-	42,813	-	42,813
	TOTAL	-	42,813	-	42,813	-	42,813
290	SENIOR TRANSPORTATION FUND						
70501	Senior Transportation	150,096	55,957		206,053	-	206,053
	TOTAL	150,096	55,957	-	206,053	-	206,053

SPECIAL REVENUE FUND EXPENDITURE SUMMARY

FY 2020 – 2021

PROGRAM NUMBER		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
200	PARK DEDICATION FUND						
76500	Park Dedication	-	21,250	-	21,250	-	21,250
	TOTAL	-	21,250	-	21,250	-	21,250
210	GAS TAX FUND						
55005	Gas Tax	-	302,000	-	302,000	950,007	1,252,007
	TOTAL	-	302,000	-	302,000	950,007	1,252,007
211	MEASURE M FUND						
55027	Measure M Administration	-	569,567	-	569,567	114,016	683,583
	TOTAL	-	569,567	-	569,567	114,016	683,583
216	TRAFFIC IMPACT FEE FUND						
55030	Traffic Impact Fee Admin.	-	800	-	800	50,000	50,800
	TOTAL	-	800	-	800	50,000	50,800
220	MUNICIPAL LIGHTING DISTRICT FUND						
59500	Municipal Lighting	-	953,400	-	953,400	31,000	984,400
	TOTAL	-	953,400	-	953,400	31,000	984,400
230	DEBT SERVICE ADMINISTRATION FUND						
11200	Debt Service Administration	-	141,925	-	141,925	-	141,925
	TOTAL	-	141,925	-	141,925	-	141,925
240	HOUSING/COMMUNITY DEVELOPMENT FUND						
16010	CDBG	178,815	206,177	-	384,992	-	384,992
	TOTAL	178,815	206,177	-	384,992	-	384,992
242	HCD HOME HOUSING FUND						
17403	HOME Housing	-	392,000	-	392,000	-	392,000
	TOTAL	-	392,000	-	392,000	-	392,000

SPECIAL REVENUE FUND EXPENDITURE SUMMARY

FY 2020 – 2021

PROGRAM NUMBER		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
245	HOUSING AUTHORITY FUND						
19000	Housing Authority	358,541	1,230,849	-	1,589,390	-	1,589,390
	TOTAL	358,541	1,230,849	-	1,589,390	-	1,589,390
250	POLICE SEIZURE FUND						
34100	DOJ Seizures - Criminal	-	459,949	-	459,949	-	459,949
	TOTAL	-	459,949	-	459,949	-	459,949
258	SPECIAL POLICE SERVICES FUND						
39200	Animal Control - Humane Prgm	-	15,000	-	15,000	-	15,000
	TOTAL	-	15,000	-	15,000	-	15,000
260	LOCAL NARCOTICS SEIZED PROPERTY FUND						
35000	Local Narcotics Seizure	-	1,000	-	1,000	-	1,000
	TOTAL	-	1,000	-	1,000	-	1,000
261	SUPP. LAW ENFCRMNT SERVICES FUND						
38500	Citizens Option for Public Sfty	164,000	1,000	-	165,000	-	165,000
	TOTAL	164,000	1,000	-	165,000	-	165,000
264	SPECIAL POLICE SERVICES FUND						
39253	AB1039	70,425	-	-	70,425	-	70,425
	TOTAL	70,425	-	-	70,425	-	70,425
270	DRAINAGE DISTRICT FUND						
59000	Drainage District	-	200	-	200	-	200
	TOTAL	-	200	-	200	-	200
275	COMMUNITY SERVICES GRANT FUND						
71800	Family Resources Center	213,138	142,963	-	356,101	-	356,101
	TOTAL	213,138	142,963	-	356,101	-	356,101

SPECIAL REVENUE FUND EXPENDITURE SUMMARY

FY 2020 – 2021

<i>PROGRAM NUMBER</i>		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
280	AQMD FUND						
14800	Air Quality Mgmt. Program	-	42,813	-	42,813	-	42,813
	TOTAL	-	42,813	-	42,813	-	42,813
290	SENIOR TRANSPORTATION FUND						
70501	Senior Transportation	150,096	55,957		206,053	-	206,053
	TOTAL	150,096	55,957	-	206,053	-	206,053

<i>PROGRAM NUMBER</i>		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
400	CAPITAL PROJECTS FUND						
14502	Info Services Equip Cap Proj	-	-	250,000	250,000	-	250,000
16510	CDBG Capital Projects	-	-	400,000	400,000	-	400,000
20002	General Fund Capital Projects	-	-	1,500,000	1,500,000	-	1,500,000
55026	Measure M Capital Projects	-	-	864,278	864,278	-	864,278
55036	Gas Tax Capital Projects	-	-	2,740,809	2,740,809	-	2,740,809
59502	Municipal Lighting Cap Projects	-	-	235,000	235,000	-	235,000
75502	Government Buildings CIP	-	-	30,000	30,000	-	30,000
76502	Park Dedication Capital Projects	-	-	480,000	480,000	-	480,000
	TOTAL	-	-	6,500,087	6,500,087	-	6,500,087
401	ECONOMIC DEVELOPMENT FUND						
11501	Economic Development	36,295	920,000	2,000,000	2,956,295	-	2,956,295
	TOTAL	36,295	920,000	2,000,000	2,956,295	-	2,956,295
501	SAWRA						
18001	WRA Administration	-	7,374,229	-	7,374,229	-	7,374,229
	TOTAL	-	7,374,229	-	7,374,229	-	7,374,229

<i>PROGRAM NUMBER</i>		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
400	CAPITAL PROJECTS FUND						
14502	Info Services Equip Cap Proj	-	-	250,000	250,000	-	250,000
	TOTAL	-	-	250,000	250,000	-	250,000
401	ECONOMIC DEVELOPMENT FUND						
11501	Economic Development	38,735	920,000	-	958,735	-	958,735
	TOTAL	38,735	920,000	-	958,735	-	958,735
501	SAWRA						
18001	WRA Administration	-	7,261,244	-	7,261,244	-	7,261,244
	TOTAL	-	7,261,244	-	7,261,244	-	7,261,244

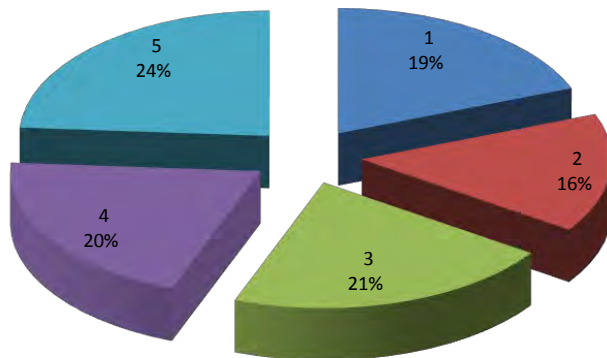
ENTERPRISE FUND EXPENDITURE SUMMARY | FY 2019 – 2021

<i>PROGRAM NUMBER</i>		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
600	WATER UTILITY						
23000	Water Billing and Collection	489,126	1,037,959	-	1,527,085	-	1,527,085
55500	Water Utility-Administration	769,023	185,622	-	954,645	-	954,645
56500	Water Production & Supply	646,614	8,621,975	-	9,268,589	1,131,826	10,400,415
57000	System Maintenance	1,589,017	418,933	-	2,007,950	-	2,007,950
	TOTAL	3,493,780	10,264,489	-	13,758,269	1,131,826	14,890,095
601	UTILITY CONSERVATION						
80060	Utility Conservation	220,835	82,500	250,000	553,335	-	553,335
	TOTAL	220,835	82,500	250,000	553,335	-	553,335
602	UTILITY CAPITAL PROJECTS						
55502	Utility Capital Projects	-	-	675,000	675,000	-	675,000
	TOTAL	-	-	675,000	675,000	-	675,000

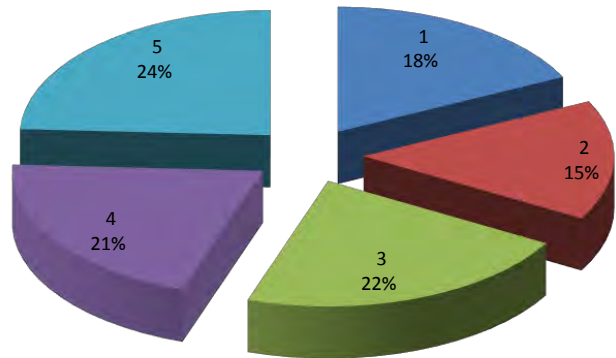
ENTERPRISE FUND EXPENDITURE SUMMARY | FY 2020 – 2021

<i>PROGRAM NUMBER</i>		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
600	WATER UTILITY						
23000	Water Billing and Collection	501,888	1,012,522	-	1,514,410	-	1,514,410
55500	Water Utility-Administration	784,889	185,822	-	970,711	-	970,711
56500	Water Production & Supply	653,153	8,828,414	-	9,481,567	1,155,094	10,636,661
57000	System Maintenance	1,607,582	422,093	-	2,029,675	-	2,029,675
	TOTAL	3,547,512	10,448,851	-	13,996,363	1,155,094	15,151,457
601	UTILITY CONSERVATION						
80060	Utility Conservation	224,840	82,500	-	307,340	-	307,340
	TOTAL	224,840	82,500	-	307,340	-	307,340
602	UTILITY CAPITAL PROJECTS						
55502	Utility Capital Projects	-	-	675,000	675,000	-	675,000
	TOTAL	-	-	675,000	675,000	-	675,000

2019-20



2020-21



	ACTUAL 2017-18	REVISED BUDGET 2018-19	ESTIMATED 2018-19	BUDGET 2019-20	BUDGET 2020-21
1 Equipment Replacement Fund (700)	1,825,060	1,866,743	1,770,499	1,782,949	1,648,052
2 General Benefits Fund (740)	3,116,504	1,937,552	1,636,539	1,430,000	1,435,000
3 Liability Administration Fund (750)	3,213,415	2,275,415	2,132,396	1,983,000	2,033,000
4 Information Systems Fund (760)	1,689,891	1,850,297	1,621,989	1,892,850	1,908,941
5 Government Buildings Fund (770)	2,127,197	2,213,294	2,036,756	2,229,232	2,245,011
Total Internal Service Funds	11,972,066	10,143,301	9,198,179	9,318,031	9,270,004

<i>PROGRAM NUMBER</i>		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
700	EQUIPMENT REPLACEMENT						
58000	Motor Pool	501,826	1,281,123	-	1,782,949	-	1,782,949
	TOTAL	501,826	1,281,123	-	1,782,949	-	1,782,949
740	GENERAL BENEFITS						
14326	Worker's Compensation	-	1,425,000	-	1,425,000	-	1,425,000
14350	Retirement Benefits	-	5,000	-	5,000	-	5,000
	TOTAL	-	1,430,000	-	1,430,000	-	1,430,000
750	PUBLIC LIABILITY						
14335	Public Liability Admin	-	1,983,000	-	1,983,000	-	1,983,000
	TOTAL	-	1,983,000	-	1,983,000	-	1,983,000
760	INFORMATION SYSTEMS						
14450	Information Systems	741,297	1,136,553	15,000	1,892,850	-	1,892,850
	TOTAL	741,297	1,136,553	15,000	1,892,850	-	1,892,850
770	GOVERNMENT BUILDINGS						
75500	Government Building	672,924	1,556,308	-	2,229,232	-	2,229,232
	TOTAL	672,924	1,556,308	-	2,229,232	-	2,229,232

INTERNAL SERVICE FUNDS EXPENDITURE SUMMARY

FY 2020 – 2021

<i>PROGRAM NUMBER</i>		SALARIES & BENEFITS	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	SUBTOTAL	INTERFUND CHARGES	TOTAL
700	EQUIPMENT REPLACEMENT						
58000	Motor Pool	506,489	1,141,563	-	1,648,052	-	1,648,052
	TOTAL	506,489	1,141,563	-	1,648,052	-	1,648,052
740	GENERAL BENEFITS						
14326	Worker's Compensation	-	1,430,000	-	1,430,000	-	1,430,000
14350	Retirement Benefits	-	5,000	-	5,000	-	5,000
	TOTAL	-	1,435,000	-	1,435,000	-	1,435,000
750	PUBLIC LIABILITY						
14335	Public Liability Admin	-	2,033,000	-	2,033,000	-	2,033,000
	TOTAL	-	2,033,000	-	2,033,000	-	2,033,000
760	INFORMATION SYSTEMS						
14450	Information Systems	757,326	1,136,615	15,000	1,908,941	-	1,908,941
	TOTAL	757,326	1,136,615	15,000	1,908,941	-	1,908,941
770	GOVERNMENT BUILDINGS						
75500	Government Building	686,994	1,558,017	-	2,245,011	-	2,245,011
	TOTAL	686,994	1,558,017	-	2,245,011	-	2,245,011

PROJECT
W
FOR THE COMMUNITY **BY THE COMMUNITY**



CITY COUNCIL

CITY COUNCIL

Description of the Service

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

Department Highlights

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

Department Challenges

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

Mission Statement

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

Priorities

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



Programs and Program Goals

GENERAL FUNDS

General Fund – 100

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

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

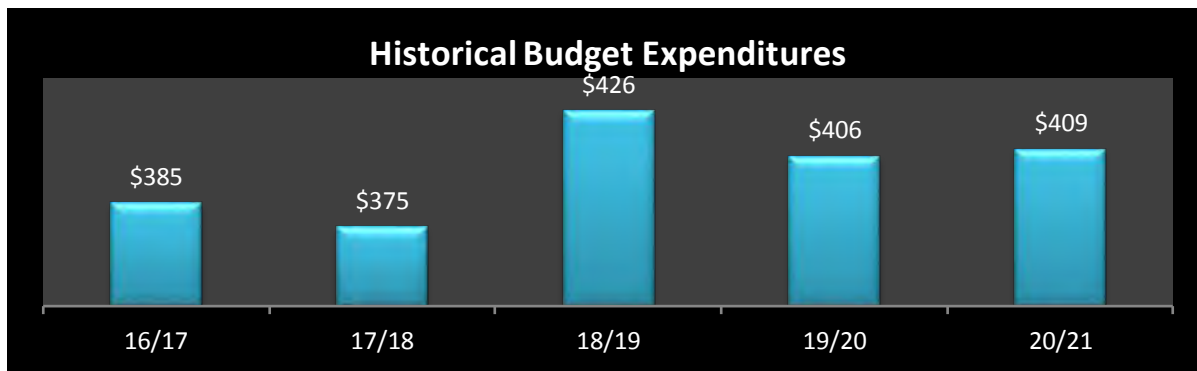
Traffic Commission: To provide the best advice possible to the City Council on traffic, safety and circulation in the City.

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

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

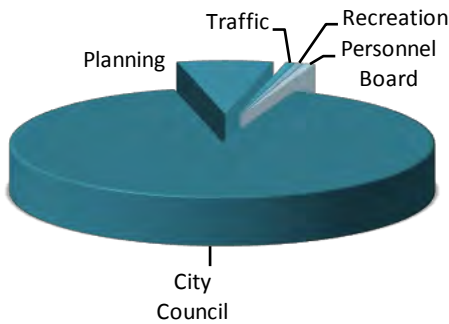
Department Summary

Budget Summary	Actual 2017/18	Revised Budget 2018/19	Adopted Budget 2019/20	Adopted Budget 2020/21
Salaries & Benefits	170,380	182,817	201,817	202,988
Operations & Maintenance	204,188	243,000	204,000	205,860
Capital Outlay	-	-	-	-
Total Budget (gross)	374,568	425,817	405,817	408,848
Interfund Charges	(13,541)	(14,814)	(13,627)	(13,740)
Total Budget (net)	361,027	411,003	392,190	395,108

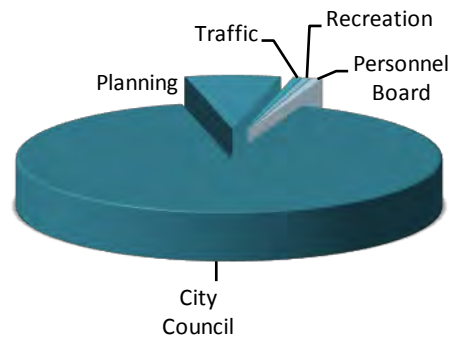


Expenditure Summary (gross)	Actual 2017/18	Revised Budget 2018/19	Adopted Budget 2019/20	Adopted Budget 2020/21
City Council	365,962	400,365	368,300	371,331
Planning Commission	6,189	8,753	29,753	29,753
Traffic Commission	984	3,572	2,572	2,572
Community Services/Recreation Comm.	1,432	4,055	2,155	2,155
Personnel Board	-	9,072	3,037	3,037
Expenditure Total	374,568	425,817	405,817	408,848

19/20

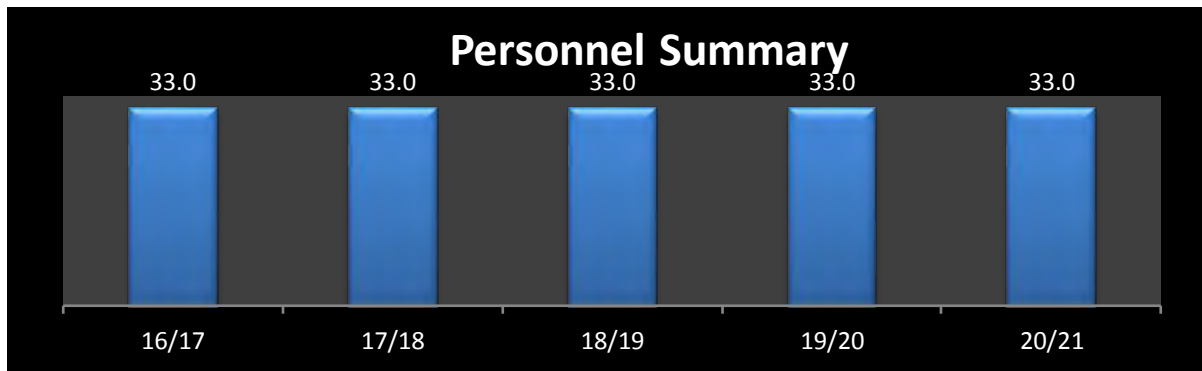


20/21



Fund Summary	Actual 2017/18	Revised Budget 2018/19	Adopted Budget 2019/20	Adopted Budget 2020/21
General Fund (100)	361,027	411,003	392,190	395,108
Water Utility Fund (600)	13,541	14,814	13,627	13,740

Personnel Summary	Actual 2017/18	Revised Budget 2018/19	Adopted Budget 2019/20	Adopted Budget 2020/21
Full Time Personnel	5.00	5.00	5.00	5.00
Part Time Personnel (FTE)	28.00	28.00	28.00	28.00



PROJECT
W
FOR THE COMMUNITY **BY THE COMMUNITY**



CITY MANAGER

CITY MANAGER

Description of the Service

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

Department Highlights

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

Information Technology Division

- Implementing a new ERP system city-wide. Currently the City uses Eden Financial/HR system and this will be updated to Munis, both software are from Tyler Technology. The system will be extended to include the Community Development portion, EnerGov and also the Animal Control department portion. This will enable the different departments to share information with each other, have better reporting options. Will provide citizens online access to many city provided services.
- Also the Police Department is doing a major upgrade on the RMS system (Alliance) that involves Records, Patrol, Property, and Dispatch. This involves switching the AVL system to GST, that's integrated with the new version of Alliance.
- City is implementing ESRI GIS and that will be integrated with EnerGov.
- Implementing IT Infrastructure for all the software upgrades and implementations.

Department Challenges

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

Information Technology

- The ERP deployment process requires departmental input. Key employees have to implement the grounds of the new system to work based on the City's policies.
- Data conversion is done by IT
- Building the necessary reports
- GIS systems integration with core City technologies
- Extending ESRI system that the City would use its available features (fully using it would require an onsite ESRI expert)

Mission Statement

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

Priorities

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

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

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

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

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

ECONOMIC DEVELOPMENT FUND – 401

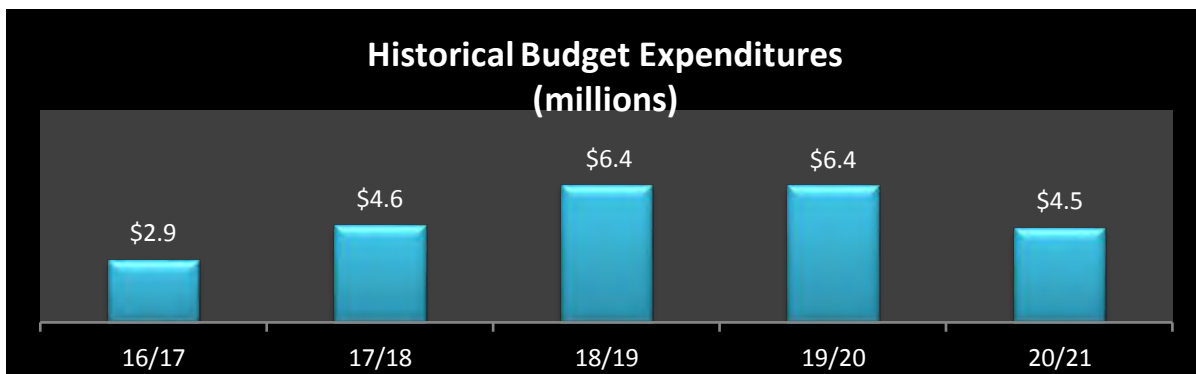
Economic Development: Accounts for expenditures related to implementation of the General Plan and Economic Development Strategic Plan.

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

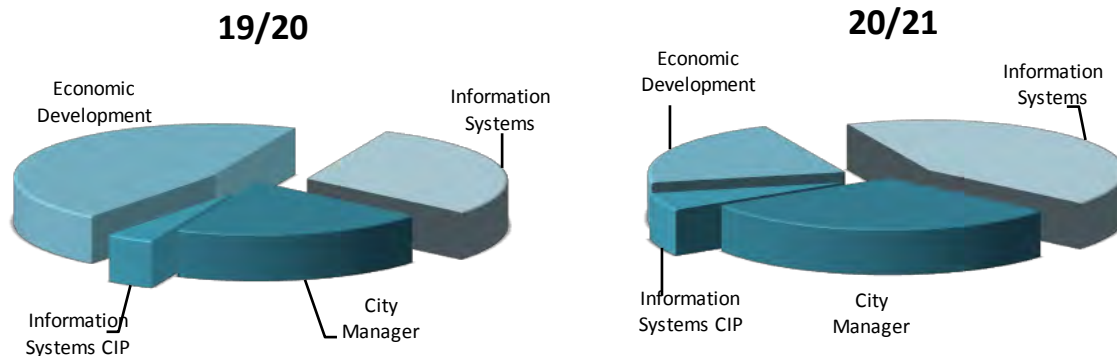
Information Systems: To improve the quality of service to citizens, quality of decisions, productivity and promote staff training; effectively manage existing systems (Servers, Desktops & networks); identify and prioritize information needs, and eliminate redundancy of stored data; and promote understanding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

Department Summary

Budget Summary	Actual 2017/18	Revised Budget 2018/19	Adopted Budget 2019/20	Adopted Budget 2020/21
Salaries & Benefits	1,397,365	1,691,146	1,747,622	1,787,255
Operations & Maintenance	3,076,054	3,550,427	2,396,093	2,398,875
Capital Outlay	78,011	1,204,319	2,265,000	265,000
Total Budget (gross)	4,551,430	6,445,892	6,408,715	4,451,130
Interfund Charges	(113,229)	(122,044)	(116,552)	(118,678)
Total Budget (net)	4,438,202	6,323,848	6,292,163	4,332,452

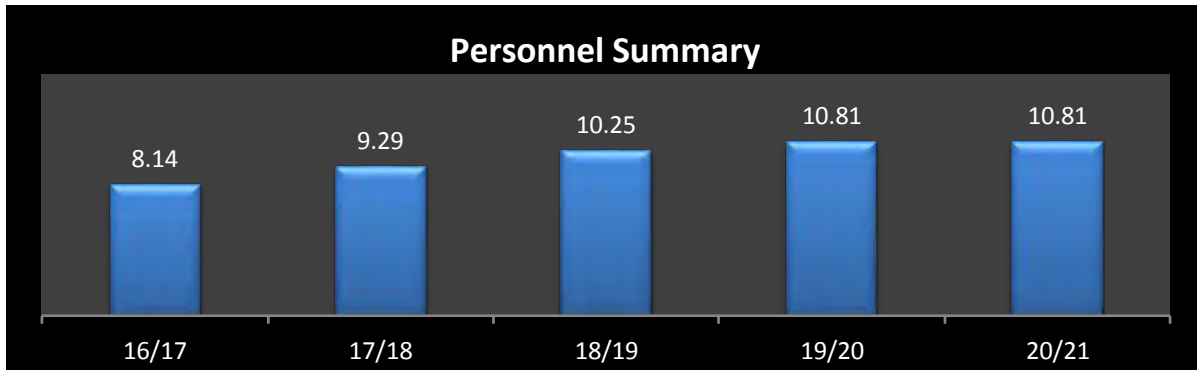


Expenditure Summary (gross)	Actual 2017/18	Revised Budget 2018/19	Adopted Budget 2019/20	Adopted Budget 2020/21
City Manager	1,287,617	1,371,276	1,309,570	1,333,454
Information Systems CIP	-	1,204,319	250,000	250,000
Economic Development	1,573,923	2,020,000	2,956,295	958,735
Information Systems	1,689,891	1,850,297	1,892,850	1,908,941
Expenditure Total	4,551,430	6,445,892	6,408,715	4,451,130

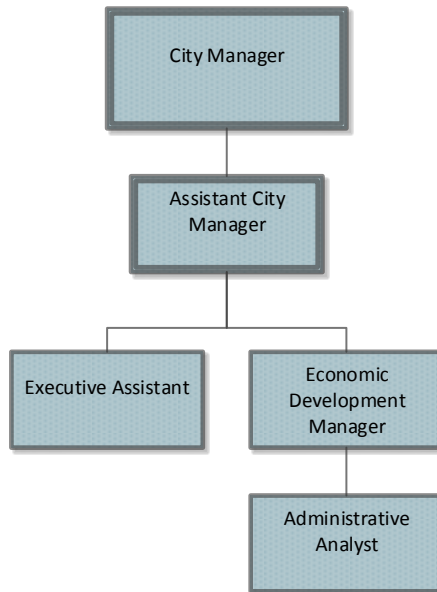


Fund Summary	Actual 2017/18	Revised Budget 2018/19	Adopted Budget 2019/20	Adopted Budget 2020/21
General Fund (100)	1,174,388	1,249,232	1,193,018	1,214,776
Capital Improvement Projects (400)	-	1,204,319	250,000	250,000
Economic Development Fund (401)	1,573,923	2,020,000	2,956,295	958,735
Water Utility Fund (600)	113,229	122,044	116,552	118,678
Information Systems (760)	1,689,891	1,850,297	1,892,850	1,908,941

Personnel Summary	Actual 2017/18	Revised Budget 2018/19	Adopted Budget 2019/20	Adopted Budget 2020/21
Full Time Personnel	8.00	8.00	9.00	9.00
Part Time Personnel (FTE)	1.29	2.25	1.81	1.81



Organizational Chart





CITY CLERK

CITY CLERK

Description of the Service

The City Clerk's Office provides three primary functions: administrative, legislative, and elections. The City Clerk's Office administers the citywide records retention and destruction program, provides access to city records, contract administration, and customer service. Consistent with State laws, the City Clerk's Office is responsible for the preparation of meeting agendas and materials of the governing body, recording legislative proceedings and ordinances, accepting liability claims, publishing legal notices, accepting bids for public contract and conducting bid openings. The City Clerk serves as the Elections Official and the office conducts municipal elections, maintains forms and filings in accordance with the Fair Political Practices Commission (FPPC) regulations, and maintains an updated roster of all Boards and Commission members.

Department Highlights

- Administered a special election for one ballot measure and the 2018 General Municipal Election, which included 15 candidates.
- Processed and responded to 250 public records requests in FY 2018-19 and 39 to date in FY 2019-20 in accordance with the California Public Records Act.
- Oversaw the filings of all statements and forms in accordance with the Fair Political Practices Commission.
- Provided public access to campaign finance forms and statement of economic interest forms through the city's website.



Department Challenges

- Increased workload per capita with stagnant staffing levels resulting from past attrition.
- Expansion of the agenda management system to interested commissions and boards.
- Accurate estimation of budgeted election costs and control of actual costs due to special elections.

Mission Statement

The City Clerk's Office is focused on providing the public with professional and friendly customer service, efficiently addressing concerns and requests in a timely manner, collaborating with multiple facets of the agency and community to promote public education and participation of local government, and performing all duties and responsibilities of the office ethically and legally.

Priorities

- Maintain legal compliancy with various federal, state, and local laws.
- Conduct the 2020 General Municipal Election and anticipated special elections.
- 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

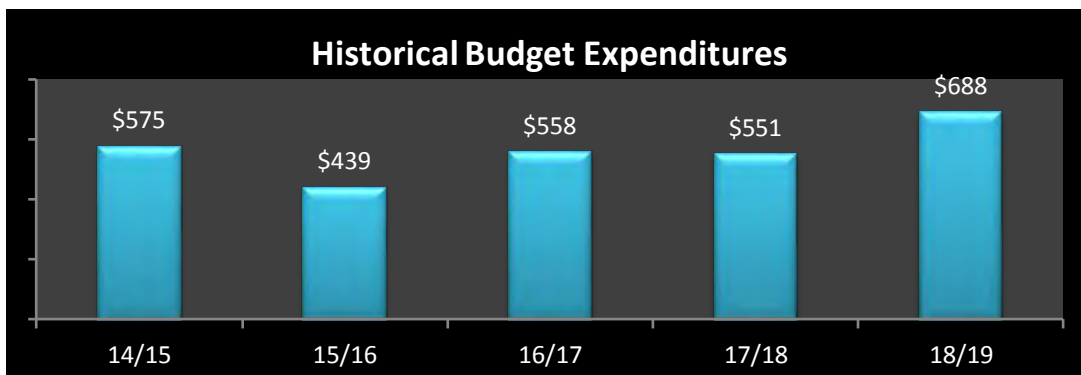
General Fund – 100

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.

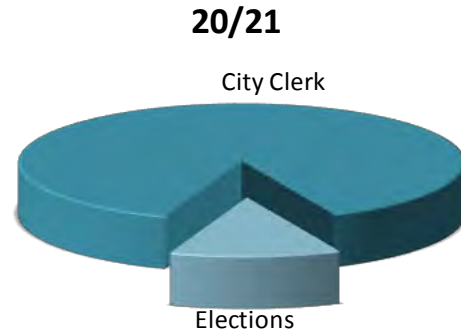
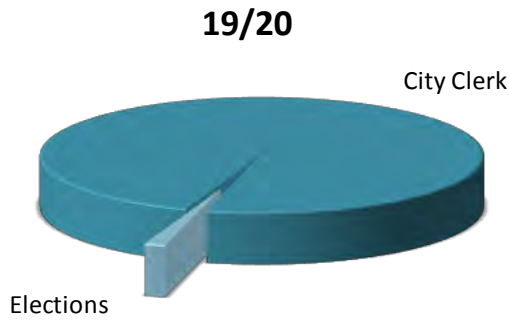
Elections: Conduct General Municipal elections in accordance with State and local laws; encourage maximum voter participation in the most cost effective manner; provide government transparency.

Department Summary

	Actual 2017/18	Revised Budget 2018/19	Adopted Budget 2019/20	Adopted Budget 2020/21
Budget Summary				
Salaries & Benefits	280,748	401,325	435,429	453,558
Operations & Maintenance	270,257	286,800	158,900	238,860
Capital Outlay	-	-	-	-
Total Budget (gross)	551,005	688,125	594,329	692,418
Interfund Charges	(18,055)	(22,020)	(21,650)	(22,467)
Total Budget (net)	532,950	666,105	572,679	669,951

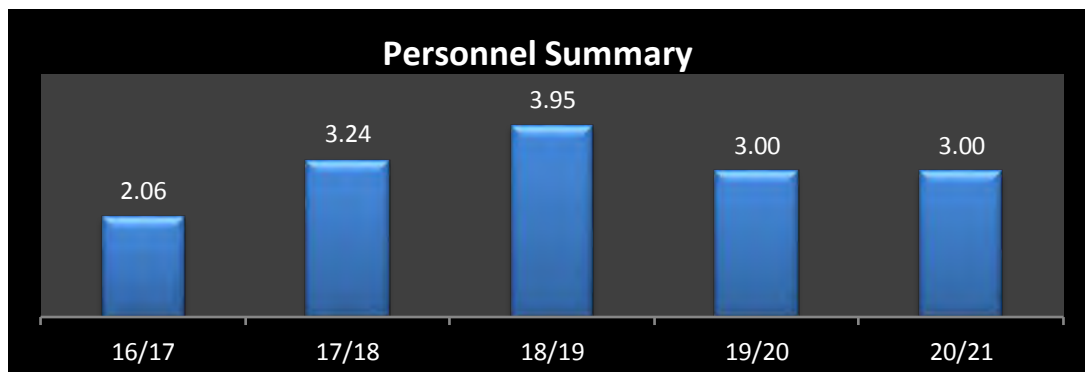


Expenditure Summary (gross)	Actual 2017/18	Revised Budget 2018/19	Adopted Budget 2019/20	Adopted Budget 2020/21
City Clerk	485,321	595,125	585,129	607,218
Elections	65,684	93,000	9,200	85,200
Expenditure Total	551,005	688,125	594,329	692,418

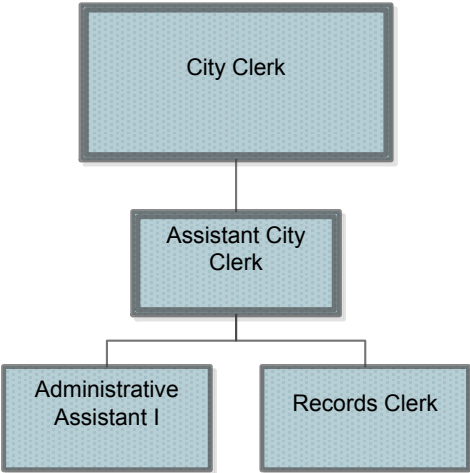


Fund Summary	Actual 2017/18	Revised Budget 2018/19	Adopted Budget 2019/20	Adopted Budget 2020/21
General Fund (100)	532,950	666,105	572,679	669,951
Water Utility Fund (600)	18,055	22,020	21,650	22,467

Personnel Summary	Actual 2017/18	Revised Budget 2018/19	Adopted Budget 2019/20	Adopted Budget 2020/21
Full Time Personnel	2.00	2.00	3.00	3.00
Part Time Personnel (FTE)	1.24	1.95	0.00	0.00



Organizational Chart





CITY ATTORNEY

CITY ATTORNEY

Description of the Service

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

Department Highlights

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

Department Challenges

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

Mission Statement

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

Priorities

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

Programs and Program Goals

GENERAL FUNDS

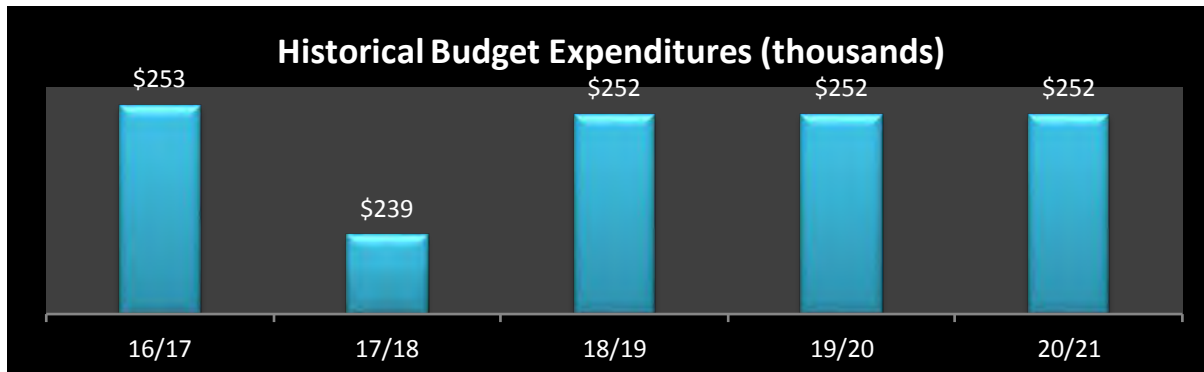
General Fund – 100

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



Department Summary

Budget Summary	Actual 2017/18	Revised Budget 2018/19	Adopted Budget 2019/20	Adopted Budget 2020/21
Salaries & Benefits	-	-	-	-
Operations & Maintenance	238,652	252,000	252,000	252,000
Capital Outlay	-	-	-	-
Total Budget (gross)	238,652	252,000	252,000	252,000
Interfund Charges	(8,830)	(9,324)	(9,324)	(9,324)
Total Budget (net)	229,822	242,676	242,676	242,676



Expenditure Summary (gross)	Actual 2017/18	Revised Budget 2018/19	Adopted Budget 2019/20	Adopted Budget 2020/21
City Attorney	238,652	252,000	252,000	252,000
Expenditure Total	238,652	252,000	252,000	252,000

19/20 Spending Distribution



City Attorney

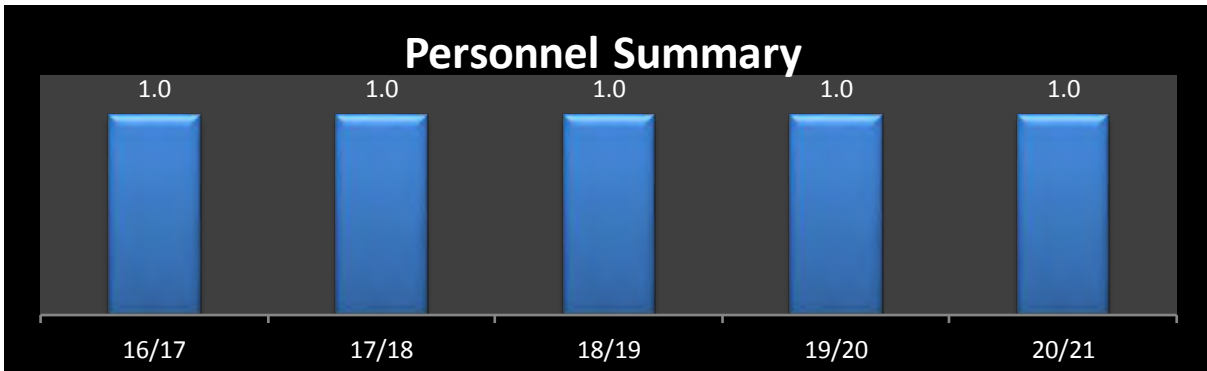
20/21 Spending Distribution



City Attorney

Fund Summary	Actual 2017/18	Revised Budget 2018/19	Adopted Budget 2019/20	Adopted Budget 2020/21
General Fund (100)	229,822	242,676	242,676	242,676
Water Utility Fund (600)	8,830	9,324	9,324	9,324

Personnel Summary	Actual 2017/18	Revised Budget 2018/19	Adopted Budget 2019/20	Adopted Budget 2020/21
Full Time Personnel	1.00	1.00	1.00	1.00
Part Time Personnel (FTE)	-	-	-	-



PROJECT
W
FOR THE COMMUNITY **BY THE COMMUNITY**



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 223 full-time and 124 part-time employees.
- Conduct annual benefits open enrollment for full-time employees and approximately 277 retirees.
- Administer labor contracts and inform employees of City-wide policies and procedures.
- Administer the City's cafeteria benefits program and retirement program.
- Administer all Liability and Workers' Compensation Programs.
- Procure and manage City insurance programs.

Department Challenges

- Reduction of the City's Unfunded OPEB 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.
- 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

Employee Benefits Fund - 740

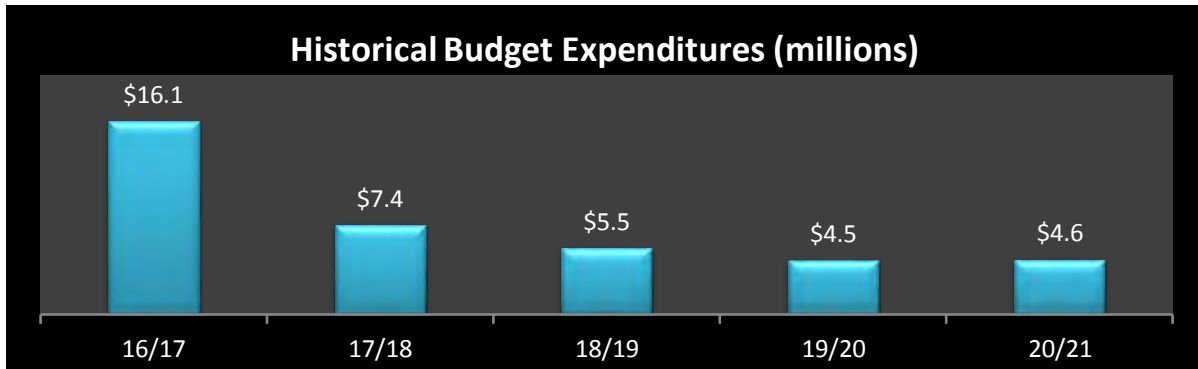
Worker's Compensation Benefits: To manage the City's Worker's Compensation claims, reduce the number and severity of claims, and to assist employees obtain treatment and return to work.

Public Liability Fund – 750

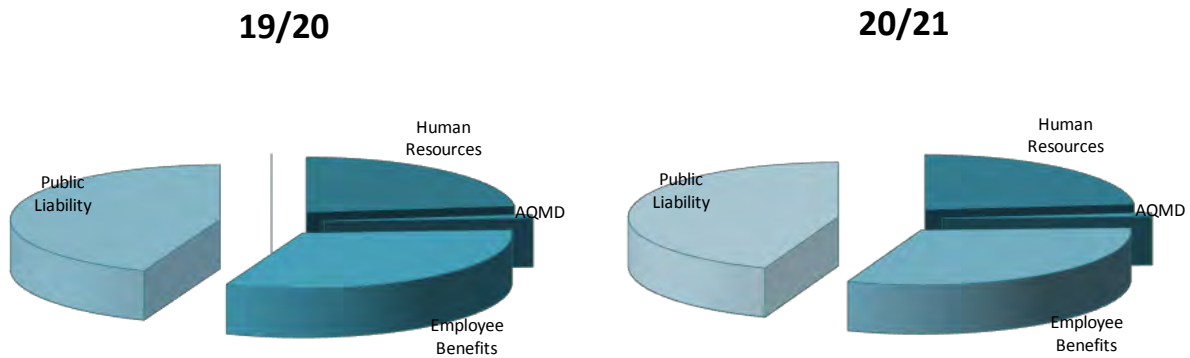
Public Liability Administration: To provide the City with comprehensive, cost-effective liability insurance.

Department Summary

Budget Summary	Actual 2017/18	Revised Budget 2018/19	Adopted Budget 2019/20	Adopted Budget 2020/21
Salaries & Benefits	589,787	743,022	838,935	869,296
Operations & Maintenance	6,852,246	4,515,819	3,656,413	3,713,873
Capital Outlay	-	272,800	-	-
Total Budget (gross)	7,442,033	5,531,641	4,495,348	4,583,169
Interfund Charges	(79,335)	(82,277)	(85,242)	(87,934)
Total Budget (net)	7,362,698	5,449,364	4,410,106	4,495,235

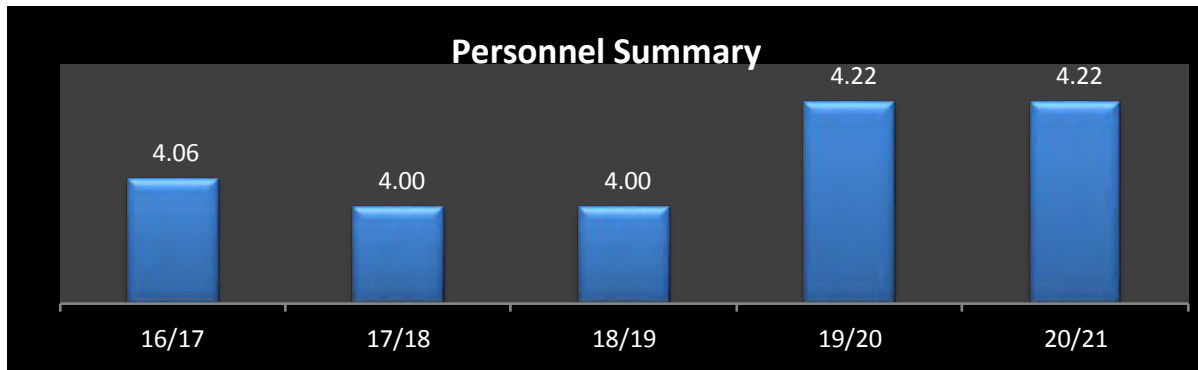


Expenditure Summary (gross)	Actual 2017/18	Revised Budget 2018/19	Adopted Budget 2019/20	Adopted Budget 2020/21
Human Resources	975,029	1,003,374	1,039,535	1,072,356
AQMD	137,085	42,500	42,813	42,813
AQMD CIP	-	272,800	-	-
Worker's Compensation	691,578	1,710,808	1,425,000	1,430,000
Retirement Benefits	2,424,926	226,744	5,000	5,000
Public Liability Administration	3,213,415	2,275,415	1,983,000	2,033,000
Expenditure Total	7,442,033	5,531,641	4,495,348	4,583,169

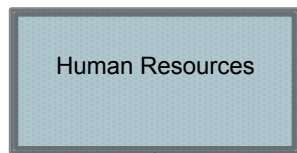


Fund Summary	Actual 2017/18	Revised Budget 2018/19	Adopted Budget 2019/20	Adopted Budget 2020/21
General Fund (100)	895,694	921,097	954,293	984,422
AQMD Fund (280)	137,085	42,500	42,813	42,813
AQMD CIP (400)	-	272,800	-	-
Water Utility Fund (600)	79,335	82,277	85,242	87,934
General Benefits Fund (740)	3,116,504	1,937,552	1,430,000	1,435,000
Liability Administration Fund (750)	3,213,415	2,275,415	1,983,000	2,033,000

Personnel Summary	Actual 2017/18	Revised Budget 2018/19	Adopted Budget 2019/20	Adopted Budget 2020/21
Full Time Personnel	4.00	4.00	4.00	4.00
Part Time Personnel (FTE)	-	-	0.22	0.22



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 biennium beginning July 1, 2017.
- Awarded the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association for the fiscal year ended June 30, 2018.
- Process payroll data entry for approximately 207 full-time and 100 part-time employees.
- Provide paperless efforts in payroll, accounts payable, and water.
- Completed Phase one of Cost Recovery Study.

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.

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

- Continue to work towards transparency through OpenGov on City website.
- 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 added email option.
- 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.

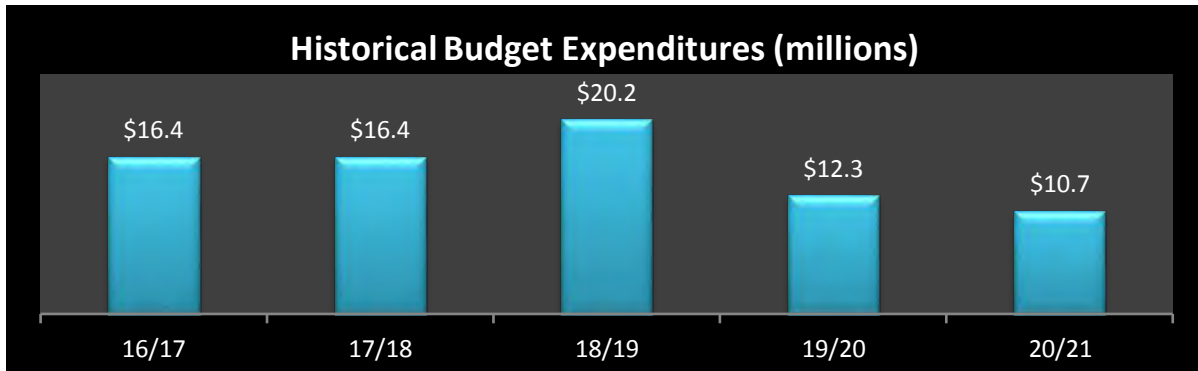
ENTERPRISE FUNDS

Water Utility Fund – 600

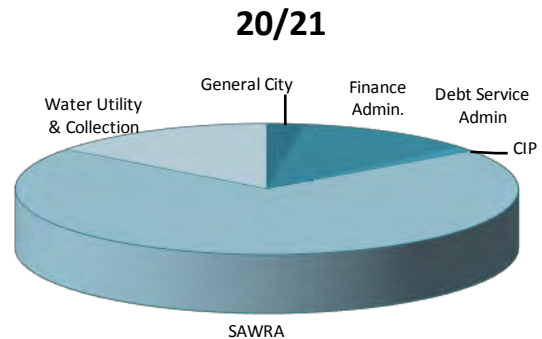
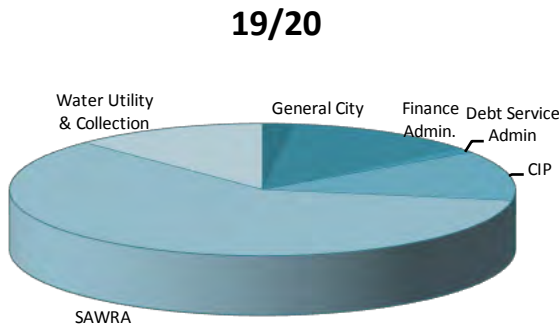
Water Billing and Collection: Provide Westminster utility customers with quality customer service and accurate utility bills.

Department Summary

	Actual	Revised	Adopted	Adopted
Budget Summary	2017/18	Budget	Budget	Budget
		2018/19	2019/20	2020/21
Salaries & Benefits	1,455,027	1,537,935	1,585,495	1,637,463
Operations & Maintenance	7,374,813	9,252,902	9,219,324	9,091,231
Capital Outlay	7,599,851	9,424,384	1,500,000	-
Total Budget (gross)	16,429,690	20,215,221	12,304,819	10,728,694
Interfund Charges	(365,617)	(403,172)	(378,417)	(390,454)
Total Budget (net)	16,064,074	19,812,049	11,926,402	10,338,240

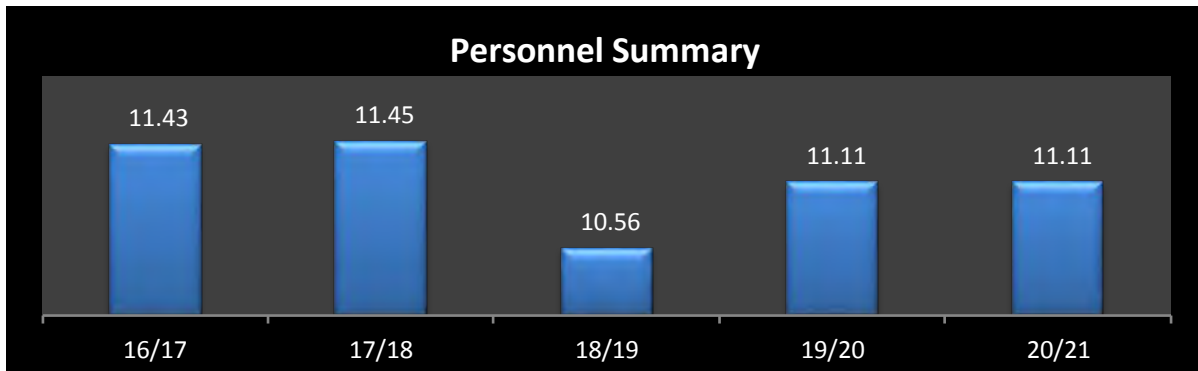


Expenditure Summary (gross)	Actual 2017/18	Revised Budget 2018/19	Adopted Budget 2019/20	Adopted Budget 2020/21
General City	(2,754)	50,000	248,600	249,300
Finance Administration	1,491,333	1,612,686	1,512,669	1,561,815
Debt Service Administration	263,273	263,470	141,236	141,925
General City CIP	611,906	9,424,384	1,500,000	-
SAWRA	12,976,378	5,884,405	7,374,229	7,261,244
Water Billing and Collection	1,089,555	2,980,276	1,527,085	1,514,410
Expenditure Total	16,429,690	20,215,221	12,304,819	10,728,694

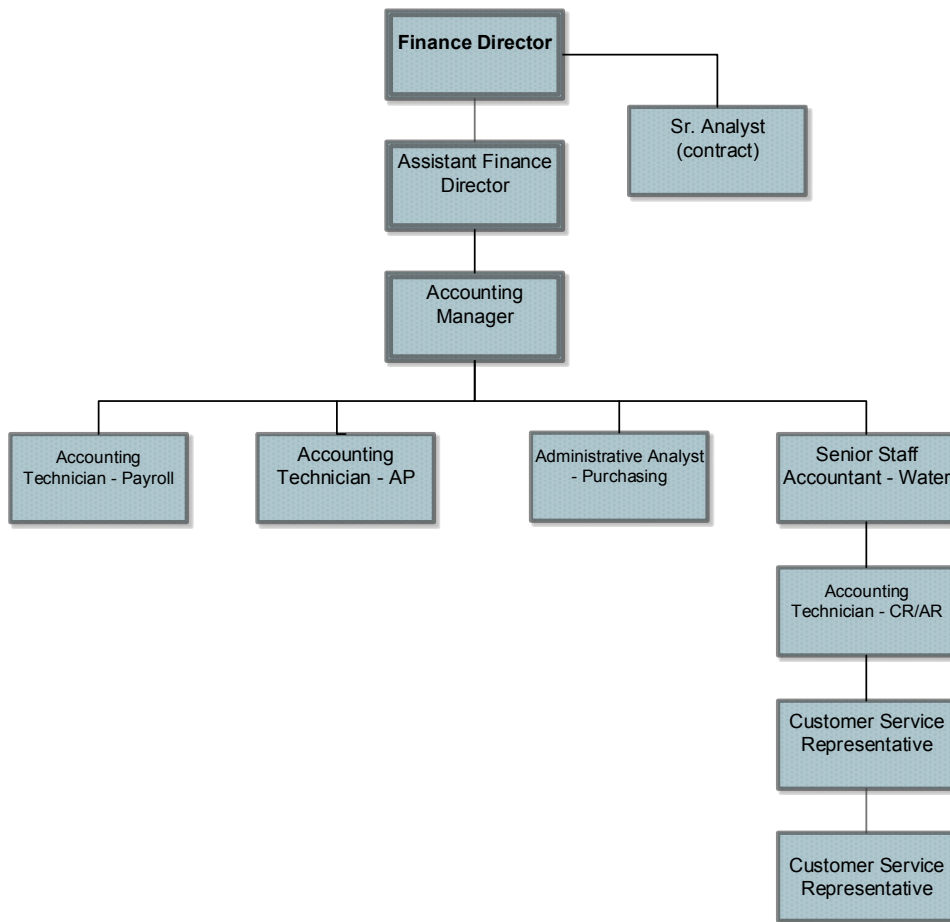


Fund Summary	Actual 2017/18	Revised Budget 2018/19	Adopted Budget 2019/20	Adopted Budget 2020/21
General Fund (100)	1,734,868	10,683,898	2,883,852	1,420,661
Debt Service Administration (230)	263,273	263,470	141,236	141,925
SAWRA (501)	12,976,378	5,884,405	7,374,229	7,261,244
Water Utility Fund (600)	1,455,172	3,383,448	1,905,502	1,904,864

Personnel Summary	Actual 2017/18	Revised Budget 2018/19	Adopted Budget 2019/20	Adopted Budget 2020/21
Full Time Personnel	10.00	10.00	10.00	10.00
Part Time Personnel (FTE)	1.45	0.56	1.11	1.11



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 Priorities

This City is currently conducting a recruitment process for a Chief of Police. The Police Chief will play a key role in developing and communicating 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.

Department Highlights

- Implemented the Bodyworn Camera Program. The capture of video evidence during police related contacts will greatly enhance the department's capabilities in gathering and preserving the best possible evidence and will serve as another layer of transparency and public accountability by providing a more detailed account of events.

- Implemented the School Resource Officer Program. The School Resource Officer (SRO) Program is a collaborative effort between the City of Westminster Police Department and local schools with the goal of reducing crime, drug abuse, violence, and providing a safe school environment. The SRO is a fulltime police officer whose primary function is to address law enforcement concerns at the various school locations in the City. The SRO will work closely with school staff on law enforcement issues related to juveniles and also interact with the students, often serving as mentors.



- Established the Homeless Liaison Officer (HLO) position. This position would conduct mental health outreach/response due to the crossover between homelessness and mental health issues. The HLO will assist clinicians from our partner agencies with focused engagement with specific individuals, freeing up patrol officers that would otherwise have to respond. This would assist in addressing the growing homelessness issues facing the community.
- Expanded the K-9 program with the addition of second K-9 made possible by the generous donation of local community members. Police K-9's are a valuable tool to enhance patrol operations. Their intended use includes searching buildings, open areas, and vehicles for persons suspected of committing serious crimes. In these types of patrol operations, K-9s reduce search time for officers and provide an added element of safety. The K-9s also act as an audible and visual deterrent, encouraging suspects to surrender prior to the K-9 being deployed or officers having to use force. As the program continues, and if the dog selected possesses the capability, it can be trained for a dual purpose, such as narcotics detection, explosives detection, and search and rescue.
- The Parking Control Unit has been reinstated and is currently staffed with three part-time Parking Control Officers (PCO). Staffing is projected to increase to a total of six part time PCOs as the hiring process is underway. The Parking Control Unit utilizes a new fleet of trucks for parking control enforcement. In efforts to implement efficiencies in their daily tasks, PCOs have been trained on various duties that allow them to assist the Patrol Unit and free up police officers to respond to calls for service.
- The Westminster Police Range and Safety Training Center provides Westminster Police Officers with priority scheduling to take part in enhanced tactical training exercises and range qualifications. The facility is also available for use to other law enforcement agencies on a rental basis and continues to enter into new contracts. Revenues generated help sustain the operational costs of running the Range and Safety Training Center.
- Reinstatement of the Citizen's Academy. This free 11-week program is open to all individuals who live or work in the City of Westminster. It is intended to give community members an opportunity to see how our department is organized, to learn more about the services we provide, and to view our continual efforts in serving the City. Participants also learn about the roles and responsibilities of police officers and support staff in each unit of the Department. Participants also learn about their own roles and responsibilities in reporting and preventing crime.
- Provide Department staff with the knowledge and training necessary to carry out the Department's mission, with significant emphasis on personnel development and training.
- The Department has grown its social media presence on Facebook, Instagram and Twitter with a combined total of 36,658 followers across the three platforms and still growing.

Patrol

- WPD police officers continue to provide established Active Shooter training for local schools and churches.
- The dedicated Homeless Liaison Officer and Patrol officers continue to proactively address homeless calls for service. Officers partner with personnel from the City's Homeless Prevention Rapid-rehousing Program, OC Mental Health - Project HOPE and CityNet to provide outreach services throughout the community.
- Patrol and detectives arrested 2,340 criminal offenders.
- Aided in the establishment of a large scale neighborhood watch program involving approximately 1,000 residents in the Sol Vista, Westmont, Rancho Bel Air neighborhoods.
- The West Patrol Division launched the Pooch Patrol Initiative to engage and educate local dog-walkers on how to report suspicious activity observed in their neighborhoods.

Traffic Unit and EOC (Emergency Operations Center)

- Planning and operational meetings for the 2020 TET Parade are underway. Meetings with City staff and the organizer/community groups have begun.
- The grant applications for the 2019-2020 grant cycle were completed and submitted to OTS (Office of Traffic Safety) requesting funding for a STEP (Selective Traffic Enforcement Program) grant for the purchase of equipment and to fund enforcement operations. The grant will also provide funding for a Traffic Collision Database Upgrade. This will enable the department to have the most current version to facilitate electronic transfer of crash data to internal and/or external databases, Records Management Systems, and/or the CHP Statewide Integrated Records System (SWITRS) database.
- Plan and conduct an employee CERT program for all city employees which will better equip city staff to serve the community in the event of emergency operations.
- I-405 Improvement Project meetings continue and are ramping up as milestones are met on the project's timeline. The Traffic Sergeant attends meetings weekly with other city staff and management staff from the improvement project as well as with OCTA. The meetings provide a day by day insight to road closures, construction, and detours that impact the response time for police and fire around the clock.
- A Bike Rodeo (a city wide event) is scheduled for November 2019. Westminster will partner with seven other Orange County cities to host the "Meet on Beach" event that spans across 21 miles of Beach Boulevard. The main event for the City of Westminster is a city wide bike rodeo with other departments that takes place within the city. Hosting information booths are set up to collaborate with the community. The event is focused on the revitalization of Beach Boulevard and is presented by Go Human and the Southern California Association of Governments in partnership with the Mobile Source Air Pollution Reduction Review Committee.

**Detectives**

- Five residential slap/gambling houses were served search warrants (numerous weapons, narcotics, gambling machines, and currency were recovered).
- Three business related slap/gambling locations were shut down after search warrants were served.

- The Detectives Unit worked in conjunction with Code Enforcement to identify and shut down three marijuana dispensaries and two Butane Hash Oil Labs.
- Conducted over one hundred AB-109 Probation sweeps with the Orange County Probation Department
- The Alcohol, Beverage Control (ABC) Enforcement Grant made it possible to conduct over 20 operations throughout the city in the past 12 months.
- Unit detectives spoke at 3 neighborhood watch meetings and at community events at the local senior center discussing financial crimes and elder abuse.
- The Property Division completed a significant purge of firearms/narcotics in 2019.
- Work with Homeland Security (HSI) and recently began working with the Federal Bureau of Investigations (FBI) to help identify organized crime groups responsible for illegal narcotic and weapons trafficking in Westminster.
-
- Identified and arrested 3 subjects for the homicide of a homeless subject in 2019 off Chestnut Street.
- 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. The Unit has become the key team in keeping information flowing.

- Processes all arrests (in-custodies) for the 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 maintains up to 50 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 applying CPRA guidelines.
- Records processes over 10,000 crime reports annually for internal and court purposes.
- Records 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.
- 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.

Communications/Dispatch

- The Emergency Communications Center handles approximately 130,000 phone calls and creates 82,000 calls for service in the Computer Aided Dispatch (CAD) system annually. 84% of all 9-1-1 calls coming into dispatch are dialed from wireless phones.
- The Emergency Communications Center launched Text-to-9-1-1 to provide equal access to emergency services for the hearing impaired and speech impaired community, as well as an alternate method of reporting emergencies when traditional avenues are unavailable. This project was funded by CalOES (California Office of Emergency Services/State 9-1-1 Branch). Its benefit was realized when after going live with Text-to-9-1-1, our Emergency Communications Center received a 9-1-1 text from a juvenile who was deaf, suicidal, and had already cut herself. WPD Officers and the Orange County Fire Authority (OCFA) were immediately dispatched, including an officer trained in American Sign Language (ASL), to provide assistance to the juvenile.
- The Emergency Communications Center is in the process of transitioning to the next stage in Next Generation 9-1-1 (NG-9-1-1) with Rapid Deploy. This is a web based program to provide supplemental wireless location accuracy. This project is being funded by CalOES (California Office of Emergency Services/State 9-1-1 Branch).
- All 800 MHz radios in patrol and dispatch were migrated to the P25 Next Gen system as part of a countywide upgrade. The upgraded 800MHz system is designed for complete interoperability among all public safety agencies in Orange County while providing agency-specific communications for day-to-day operations. Our Emergency Communications Center has access to all mutual aid channels.
- The Emergency Communications Center upgraded the Law Enforcement Field Training Application (LEFTA) system. LEFTA is a comprehensive training software program that monitors on-the-job performance during training curriculum and a dispatcher's probationary period.
- The Department implemented a new Automatic Vehicle Locator (AVL) system from GeoSpatial Technologies to identify the current location of each officer and direct officers to calls faster.
- WPD participates in the Countywide Annual Regional AlertOC Test each year. The objective is to test AlertOC's capability, capacity, and effectiveness to deliver a large volume of emergency notifications to the public during times of a major disaster.

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 2018-2019 the division closed 1,678 cases and opened 984. This equates to each officer closing approximately twenty-seven (27) cases per month, and approximately twenty (20) cases assigned to each officer per month.

Marijuana Dispensaries

- Lead division to successfully close seven (8) marijuana dispensaries operating within the city limits, with none 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

- In November 2015, sixty-five (65) massage and reflexology establishments were identified. As a result of enforcement efforts, currently 30 establishments remain 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 2019, fifteen (15) 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.

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 created exclusively for Code Enforcement. The officers are currently now using iPads in the field to improve efficiency with case tracking.

Mission Statement

It is the mission of the Westminster Police Department to protect the lives and property of the people we serve, to reduce crime, and to enhance the quality of life in our community with commitment, compassion and integrity.

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

- Complete the design of the new wireless case management program.
- Continue to conduct proactive sweeps of massage establishments 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.

Parking Control: The Parking Enforcement Unit ensures compliance of local and state parking regulations to facilitate availability of parking spaces throughout the city, which supports local businesses and events.

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, 257, 262, 263

Justice Assistance Grant (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 – 264

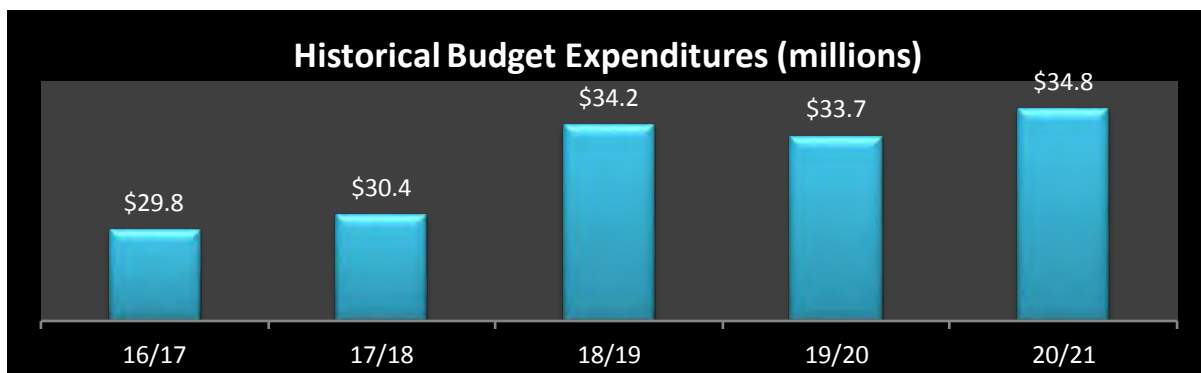
AB109: The reimbursement of costs relating to the "2011 Realignment Legislation Addressing Public Safety" which became effective July 1, 2011.

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

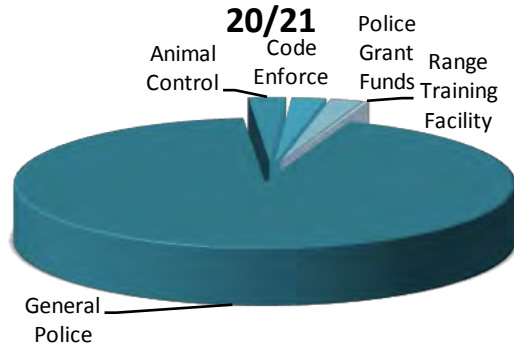
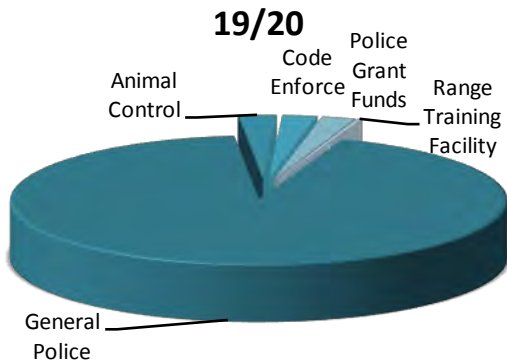
Capital Projects: Accounts for expenditures related to capital projects and multiyear programs for to police and information technologies.

Department Summary

Budget Summary	Actual 2017/18	Revised Budget 2018/19	Adopted Budget 2019/20	Adopted Budget 2020/21
Salaries & Benefits	23,567,972	26,156,430	27,673,747	28,799,739
Operations & Maintenance	6,650,004	6,856,640	6,028,799	6,042,176
Capital Outlay	188,111	1,149,676	-	-
Total Budget (gross)	30,406,087	34,162,746	33,702,546	34,841,915
Interfund Charges	-	-	-	-
Total Budget (net)	30,406,087	34,162,746	33,702,546	34,841,915

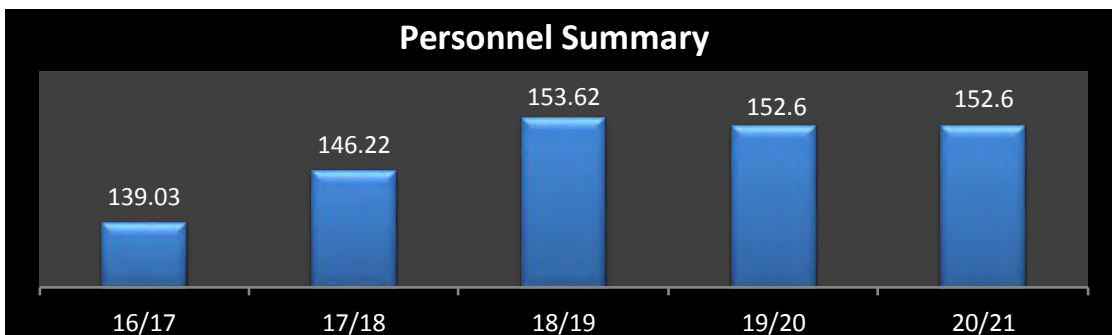


Expenditure Summary (gross)	Actual 2017/18	Revised Budget 2018/19	Adopted Budget 2019/20	Adopted Budget 2020/21
General Police Services	27,658,261	29,876,893	30,998,703	32,135,535
Parking	-	-	289,431	289,431
Animal Control	847,750	897,889	838,368	848,889
Code Enforcement	534,052	738,871	763,147	766,986
Range and Safety Training Facility	75,736	109,939	82,400	82,600
DOJ Seizures - Criminal	134,277	499,663	459,949	459,949
SAAV	20,310	36,542	19,123	7,100
Police Grants	-	338,194	-	-
Animal Humane Program	7,675	15,000	15,000	15,000
Justice Assistance Grants	20,850	22,292	-	-
Office of Traffic Safety Grants	94,633	167,367	-	-
AB109	78,047	70,425	70,425	70,425
Local Narcotic Seizure	1,281	1,000	1,000	1,000
Citizens Option for Public Safety (SLESF)	293,589	238,995	165,000	165,000
Capital Projects	639,625	1,149,676	-	-
Expenditure Total	30,406,087	34,162,746	33,702,546	34,841,915

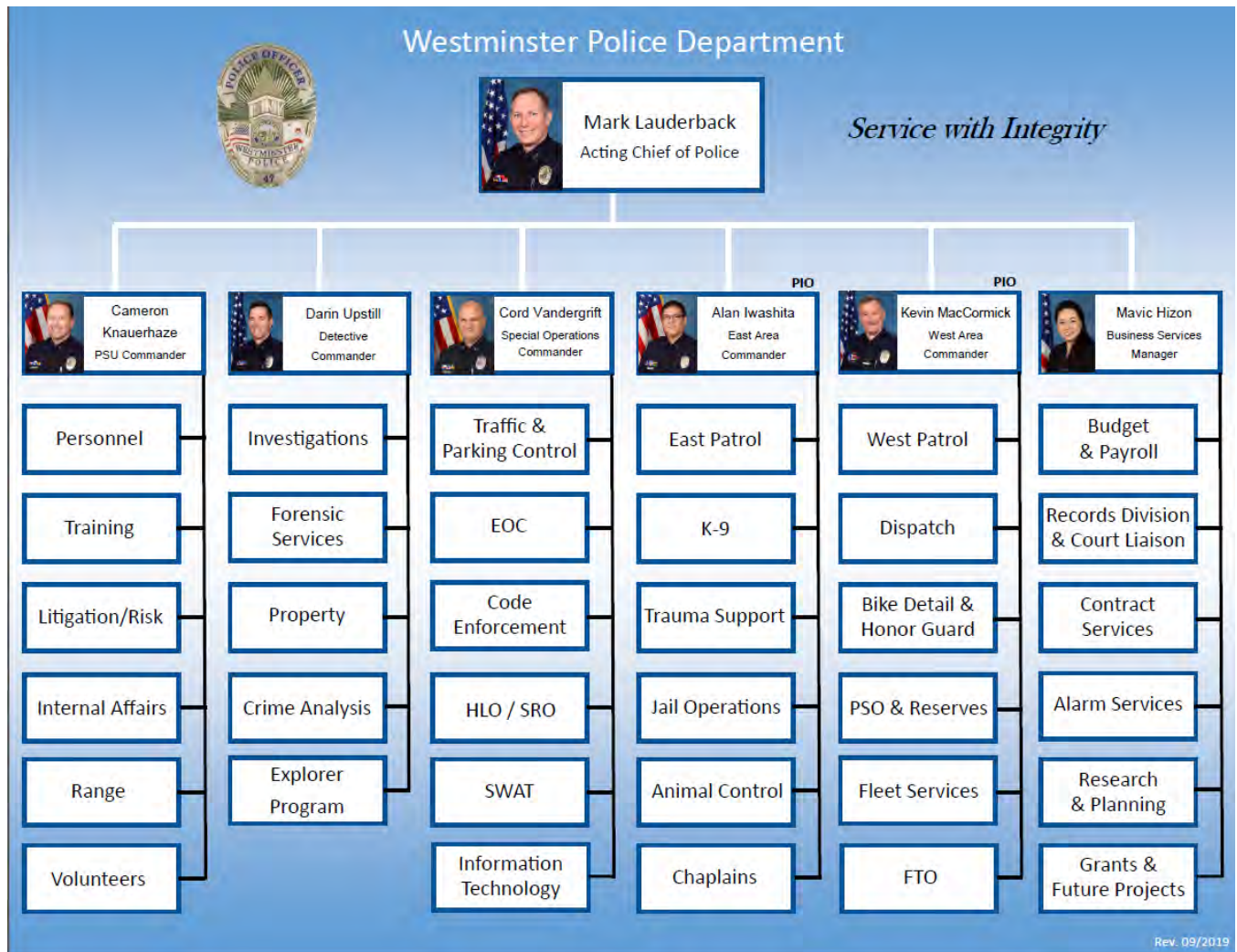


Fund Summary	Actual 2017/18	Revised Budget 2018/19	Adopted Budget 2019/20	Adopted Budget 2020/21
General Fund (100)	29,115,799	31,623,592	32,972,049	34,123,441
Police Seizure Fund (250)	134,277	499,663	459,949	459,949
Special Police Services Fund (251)	-	18,278	-	-
Special Police Services Fund (253)	94,633	167,367	-	-
Special Police Services Fund (254)	-	42,420	-	-
Special Police Services Fund (255)	20,310	36,542	19,123	7,100
Special Police Services Fund (256)	-	244,694	-	-
Special Police Programs Fund (258)	7,675	15,000	15,000	15,000
Special Police Programs Fund (259)	-	32,802	-	-
Local Narcotics Seized Property (260)	1,281	1,000	1,000	1,000
Sup Law Enforcement Services (261)	293,589	238,995	165,000	165,000
Special Police Programs Fund (262)	20,850	4,150	-	-
Special Police Programs Fund (263)	-	18,142	-	-
Special Police Programs Fund (264)	78,047	70,425	70,425	70,425
Capital Projects Fund (400)	639,625	1,149,676	-	-

Personnel Summary	Actual 2017/18	Revised Budget 2018/19	Adopted Budget 2019/20	Adopted Budget 2020/21
Full Time Personnel	132.00	132.00	132.00	132.00
Part Time Personnel (FTE)	14.22	21.62	20.60	20.60



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 4.5% increase in the OCFA charge for 2019-20 and 2020-21.
- The ambulance program, started in 1993, continues in its current form under the Orange County Fire Authority management.
- CARE Ambulance Services Inc. has been providing ambulance service to the residents of Westminster since FY 2015-16..
- Westminster will continue to receive all revenues generated from the ambulance program.
- The ambulance operators are trained in basic life support functions and in addition to transportation, relieve the amount of calls other fire personnel respond to, such as helping an invalid back into bed.

Department Challenges

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



Mission Statement

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

Priorities

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

Programs and Program Goals

GENERAL FUNDS

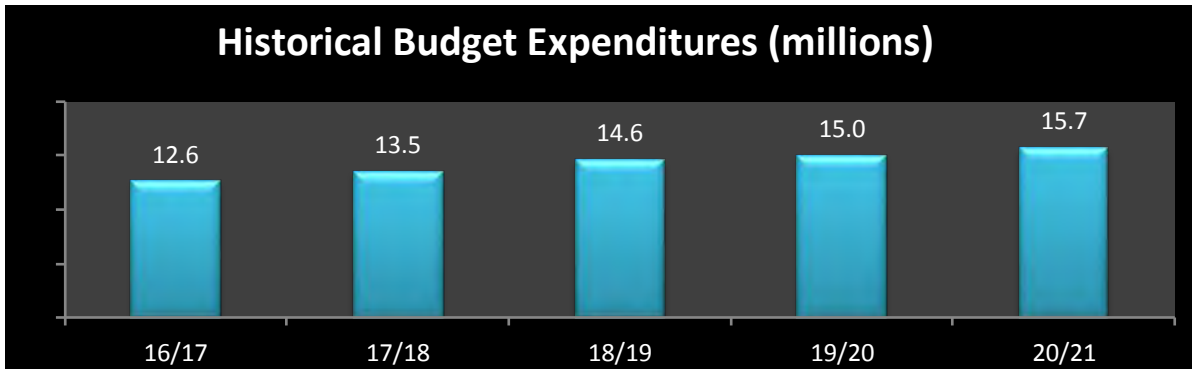
GENERAL FUND – 100

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

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

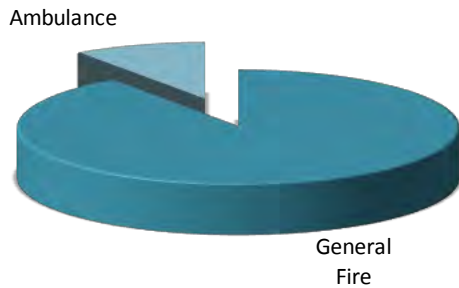
Department Summary

Budget Summary	Actual 2017/18	Revised Budget 2018/19	Adopted Budget 2019/20	Adopted Budget 2020/21
Salaries & Benefits	1,008,271	1,227,702	1,468,860	1,638,355
Operations & Maintenance	12,474,828	13,347,619	13,518,340	14,050,390
Capital Outlay	-	-	-	-
Total Budget (gross)	13,483,098	14,575,321	14,987,200	15,688,745
Interfund Charges	-	-	-	-
Total Budget (net)	13,483,098	14,575,321	14,987,200	15,688,745

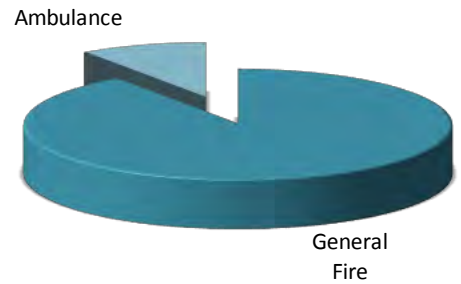


Expenditure Summary	Actual 2017/18	Revised Budget 2018/19	Adopted Budget 2019/20	Adopted Budget 2020/21
General Fire Services	12,293,761	13,163,776	13,525,338	14,176,566
Ambulance Transport Services	1,189,337	1,411,545	1,461,862	1,512,179
Expenditure Total	13,483,098	14,575,321	14,987,200	15,688,745

19/20

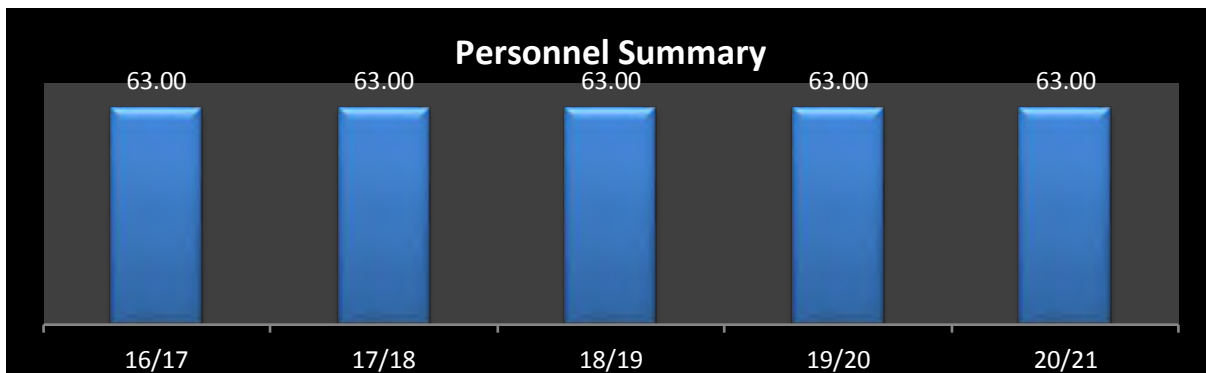


20/21



Fund Summary	Actual 2017/18	Revised Budget 2018/19	Adopted Budget 2019/20	Adopted Budget 2020/21
General Fund (100)	13,483,098	14,575,321	14,987,200	15,688,745

Personnel Summary	Actual 2017/18	Revised Budget 2018/19	Adopted Budget 2019/20	Adopted Budget 2020/21
Full Time Personnel (contract FTE's)	63.00	63.00	63.00	63.00
Part Time Personnel (FTE)	-	-	-	-



PROJECT
W
FOR THE COMMUNITY **BY THE COMMUNITY**



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

- 8% General Fund share is lowest of County Cities in survey.
- Outside grant funds for CIP work continues to be a high priority.
- Several Active Transportation Program (ATP) projects 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.
- Abandonment of bulky items in Public right-of-way.
- Homeless encampment clean-up.

Mission Statement

To provide effective public works services for: water, streets and right-of-ways, parks, fleet maintenance, facility maintenance and engineering duties; that are 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.
- 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 dependable, safe, and good tasting water at the lowest cost possible.
- 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 23 Parks, landscaped medians and trails, the Civic Center, Rose Center, and the Chamber of Commerce building, 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**PARK DEDICATION FUND – 200**

Park Dedication: Construct and maintain City parks to improve quality of life for residents.

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 2105, 2106, 2107 and 2107.5 of the State Streets and Highways Code as modified by Propositions 108 and 111 and Senate Bill No. 1 (SB1).

**MEASURE M2 FUND – 211**

Measure M2 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 M2 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 State and Federal Grants. 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 possible 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 activities and penalty water reserve.

UTILITY CAPITAL PROJECTS FUND – 602

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

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

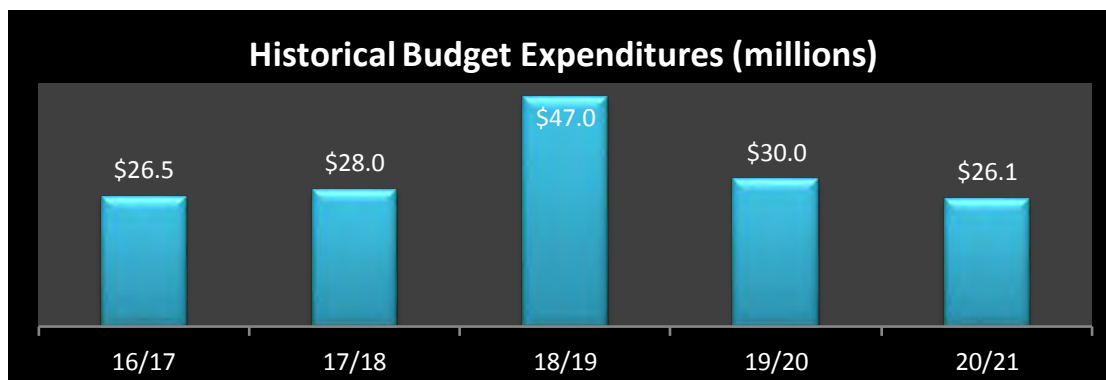
Motor Pool: To provide City staff with dependable, safe, and efficient vehicles and equipment as cost effectively as possible.

GOVERNMENT BUILDINGS FUND – 770

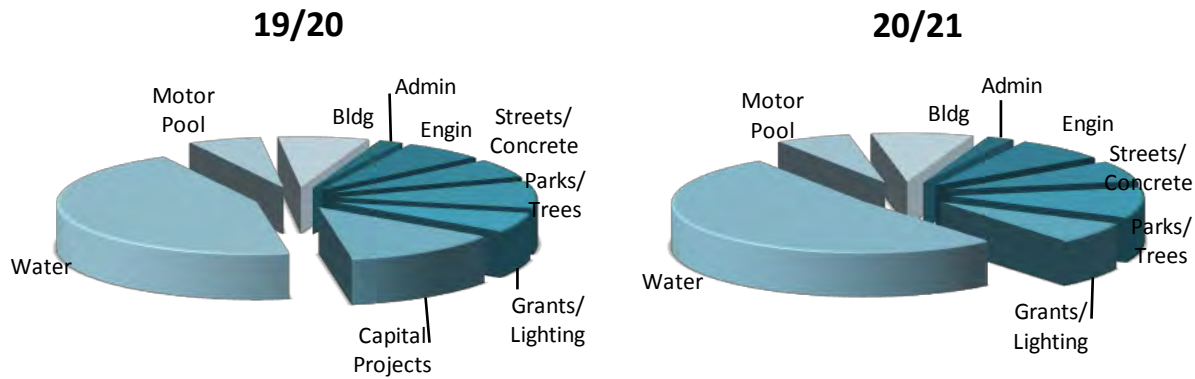
Government Building: To provide safe, clean, and functional City facilities.

Department Summary

Budget Summary	Actual 2017/18	Revised Budget 2018/19	Adopted Budget 2019/20	Adopted Budget 2020/21
Salaries & Benefits	7,110,465	7,848,773	8,364,441	8,500,542
Operations & Maintenance	17,575,521	17,126,869	16,864,645	16,930,684
Capital Outlay	3,320,007	22,009,077	4,795,087	675,000
Total Budget (gross)	28,005,994	46,984,719	30,024,173	26,106,226
Interfund Charges	598,606	653,651	624,812	642,597
Total Budget (net)	28,604,600	47,638,370	30,648,985	26,748,823

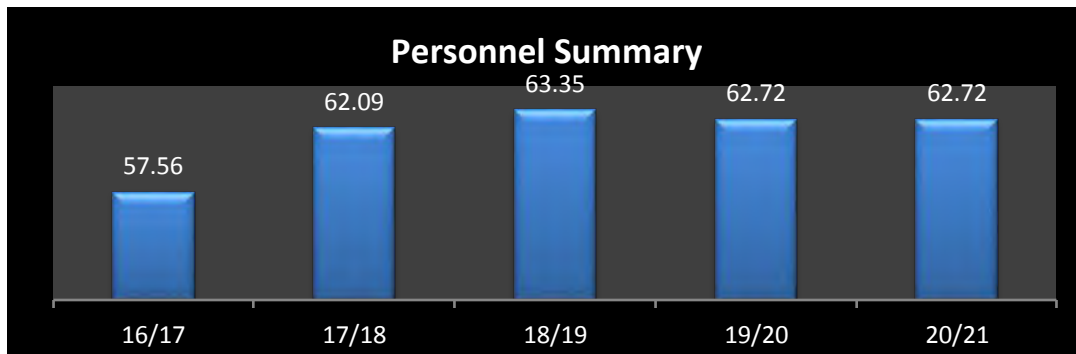


Expenditure Summary (gross)	Actual 2017/18	Revised Budget 2018/19	Adopted Budget 2019/20	Adopted Budget 2020/21
Public Works Administration	547,383	545,250	563,127	574,481
Engineering Services	1,816,942	1,950,000	1,971,495	2,003,186
Street Maintenance	978,282	1,154,160	1,129,196	1,138,116
Concrete Repair	502,162	598,325	620,740	627,798
Park Maintenance	1,931,037	2,130,333	2,061,531	2,085,878
Street Tree Maintenance	464,525	501,316	492,261	493,444
Gas Tax	271,600	300,000	302,000	302,000
Measure M Admin	619,802	670,056	568,986	569,567
Traffic Impact Fee Administration	10,329	20,200	19,450	800
Municipal Lighting	778,625	944,645	953,400	953,400
Drainage District	244	150	200	200
Capital Projects	2,006,729	15,832,896	3,870,087	-
Water Utility Administration	931,295	1,028,555	954,645	970,711
Utility Production & Supply	9,767,899	8,840,552	9,268,589	9,481,567
System Maintenance	1,875,100	1,949,877	2,007,950	2,029,675
Utility Conservation	239,024	681,643	553,335	307,340
Utility Capital Projects	1,312,758	5,756,724	675,000	675,000
Motor Pool	1,825,060	1,866,743	1,782,949	1,648,052
Building Maintenance	2,127,197	2,213,294	2,229,232	2,245,011
Expenditure Total	28,005,994	46,984,719	30,024,173	26,106,226

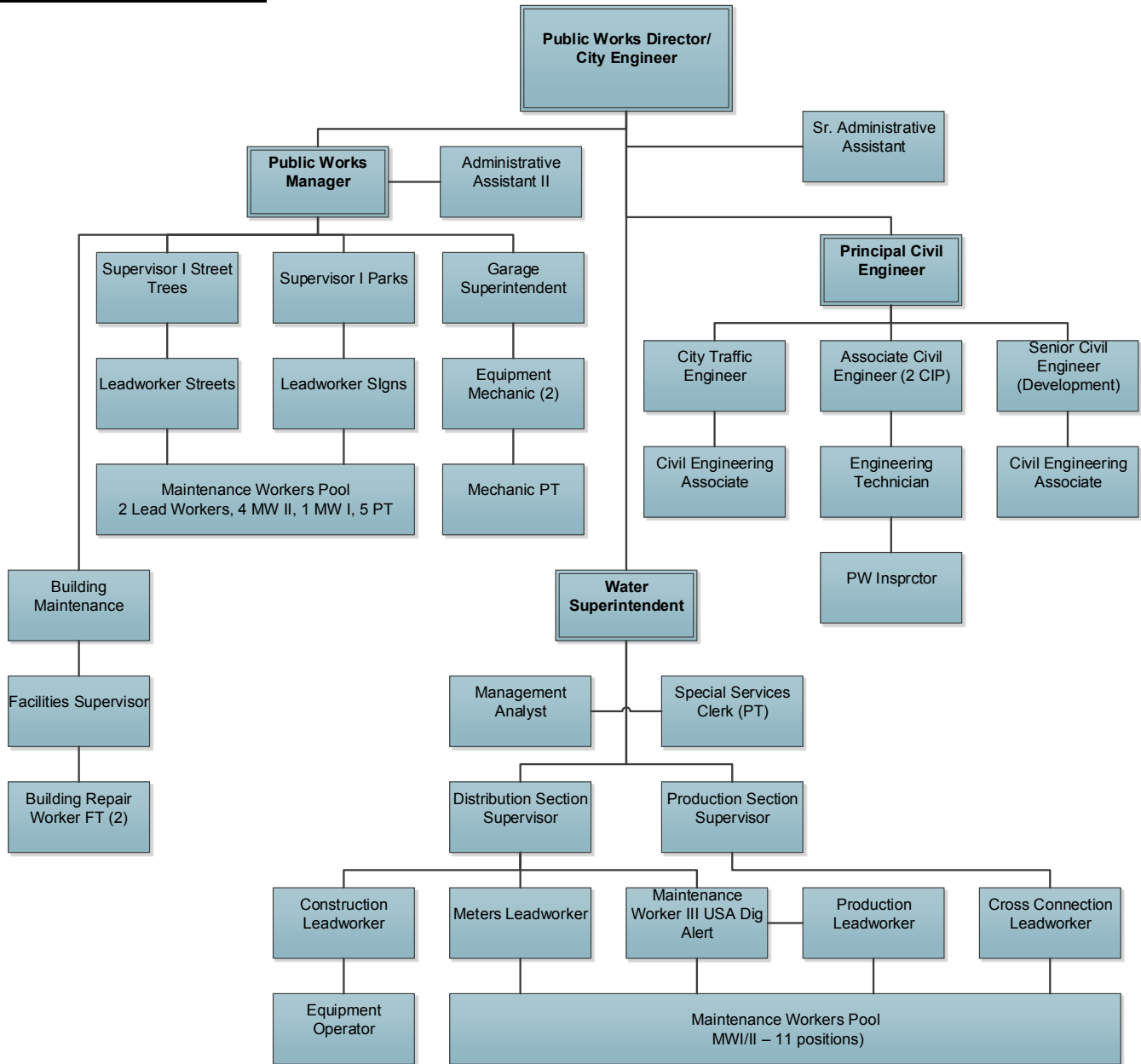


Fund Summary	Actual 2017/18	Revised Budget 2018/19	Adopted Budget 2019/20	Adopted Budget 2020/21
General Fund (100)	4,753,540	5,210,806	5,194,065	5,265,383
Gas Tax Fund (210)	1,096,714	1,262,553	1,245,031	1,252,007
Measure M Fund (211)	719,814	785,468	682,226	683,583
Traffic Impact Fund (216)	60,329	70,200	69,450	50,800
Municipal Lighting Fund (220)	809,625	975,645	984,400	984,400
Drainage District Fund (270)	244	150	200	200
Capital Improvements Projects (400)	2,006,729	15,824,176	3,870,087	0
Water Utility Fund (600)	13,054,960	12,328,597	12,738,198	12,994,450
Utility Conservation Fund (601)	239,024	681,643	553,335	307,340
Utility Capital Projects Fund (602)	1,312,758	5,756,724	675,000	675,000
Equipment Replacement Fund (700)	1,825,060	1,866,743	1,782,949	1,648,052
Government Buildings Fund (770)	2,127,197	2,213,294	2,229,232	2,245,011
Assessment District Fund (920)	-	8,720	-	-

Personnel Summary	Actual 2017/18	Revised Budget 2018/19	Adopted Budget 2019/20	Adopted Budget 2020/21
Full Time Personnel	56.00	56.00	57.00	57.00
Part Time Personnel (FTE)	6.09	7.35	5.72	5.72



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 2019 Editions of the California Building, Residential, CalGreen, Energy, Mechanical, Electrical, and Plumbing 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

- Start of construction of a 50-unit affordable housing development, including permanent supportive units.
- Construction of a 3-unit affordable housing project providing decent, safe and sanitary housing to 3 families.

- Project financing and approval of rehabilitation of an affordable 5-bedroom, single room occupancy building owned and managed by non-profit organization, American Family Housing.
- Approval of a 65-unit affordable housing development, including permanent supportive units.
- Continued implementation of a Homeless Prevention and Rapid Rehousing Program for Family Resource Center families and individuals who are unsheltered or housing insecure.
- Participation in the first county-wide Analysis of Impediments to Fair Housing effort.
- Administration of a Neighborhood Pride Home Rehabilitation Program to assist eligible owner-occupied low-income households to correct code deficiencies identified by the City's Neighborhood Pride Code Enforcement Division.
- Administration of a Single-Family Rehabilitation Loan Program providing assistance to eligible owner-occupied low-income households to bring single-family homes.
- Completion of Mobile Home Rehabilitation Grants assisting eligible owner-occupied low-income households with rehabilitation standards addressing: health and safety, major systems, lead-based paint, accessibility, disaster mitigation and state and local codes, ordinances, and zoning requirements.

Challenges

- Extremely limited funding supplies coupled with ever-increasing costs of housing.
- Dramatic increases in the number of community members experiencing homelessness.
- Management of multiple reporting requirements for different funding streams.
- Ambiguity at Federal and State level for future funding levels and priorities.

Priorities

- Provide and preserve affordable housing.
- Develop and implement impactful programs.
- Enhance Westminster neighborhoods using the tools available.
- Improve conditions of existing housing stock.

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 the 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.

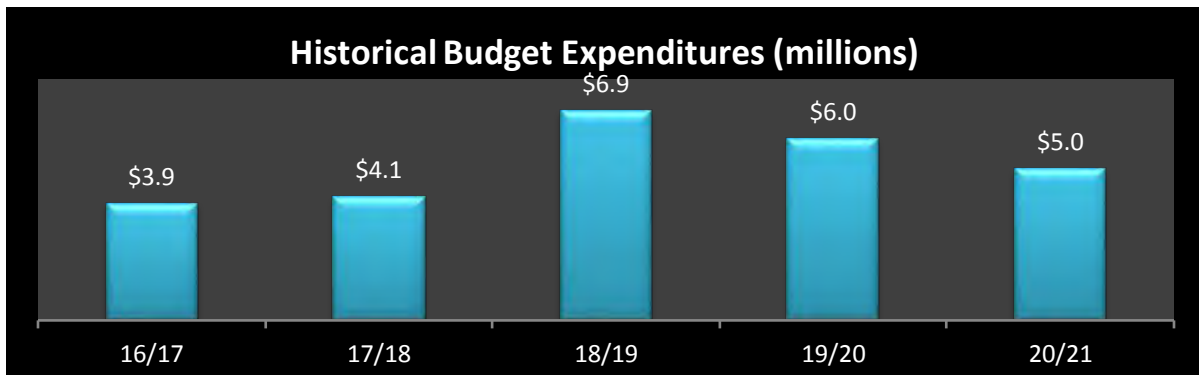
CAPITAL PROJECTS FUNDS

CAPITAL PROJECTS FUND – 400

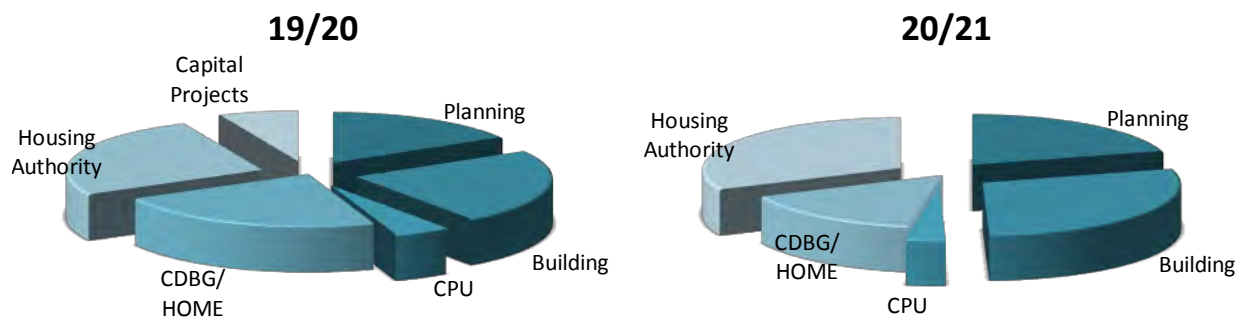
Capital Projects: Accounts for expenditures related to capital projects and multiyear programs for CDBG and Community Development projects.

Department Summary

Budget Summary	Actual 2017/18	Revised Budget 2018/19	Adopted Budget 2019/20	Adopted Budget 2020/21
Salaries & Benefits	2,206,355	2,274,817	2,570,064	2,539,037
Operations & Maintenance	1,430,321	3,365,336	3,043,026	2,461,562
Capital Outlay	433,180	1,297,512	400,000	-
Total Budget (gross)	4,069,855	6,937,665	6,013,090	5,000,599
Interfund Charges	-	-	-	-
Total Budget (net)	4,069,855	6,937,665	6,013,090	5,000,599

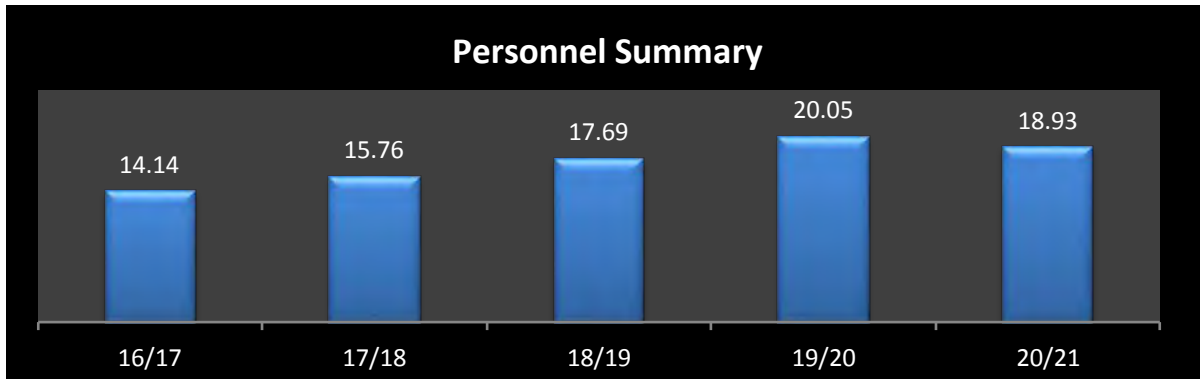


Expenditure Summary	Actual 2017/18	Revised Budget 2018/19	Adopted Budget 2019/20	Adopted Budget 2020/21
Planning	918,012	985,192	998,978	1,031,235
Building	1,341,512	1,445,759	1,411,436	1,442,565
Community Preservation Unit	-	114,583	275,000	160,417
CDBG	598,588	550,253	539,543	384,992
HOME Housing	319,766	1,001,483	813,334	392,000
Housing Authority	458,798	1,542,883	1,574,799	1,589,390
Capital Projects	433,180	1,297,512	400,000	-
Expenditure Total	4,069,855	6,937,665	6,013,090	5,000,599

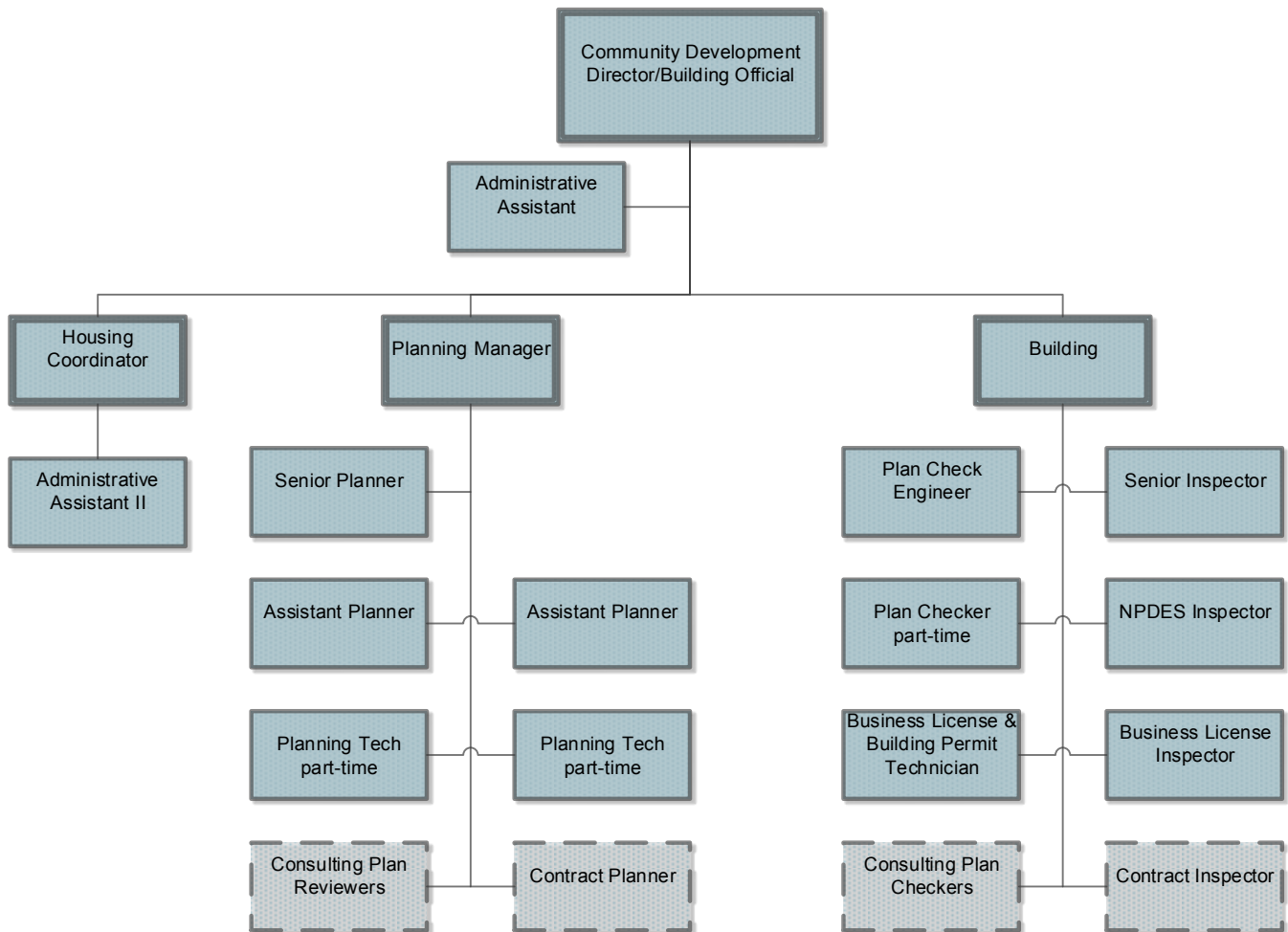


Fund Summary	Actual 2017/18	Revised Budget 2018/19	Adopted Budget 2019/20	Adopted Budget 2020/21
General Fund (100)	2,259,524	2,545,534	2,685,414	2,634,217
Housing/Community Development (240)	965,789	1,616,688	939,543	384,992
HCD HOME Housing Fund (242)	319,766	1,001,483	813,334	392,000
Housing Authority (245)	458,798	1,542,883	1,574,799	1,589,390
Capital Projects Fund (400)	65,979	231,077	-	-

Personnel Summary	Actual 2017/18	Revised Budget 2018/19	Adopted Budget 2019/20	Adopted Budget 2020/21
Full Time Personnel	13.00	13.00	12.00	12.00
Part Time Personnel (FTE)	2.76	4.69	8.05	6.93



Organizational Chart



PROJECT
W
FOR THE COMMUNITY **BY THE COMMUNITY**



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, Spring Festival, and the summer music and movie events.
- 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 supportive services and programs which promote healthy development for children, youth and adults in our community.
- 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 2,500 community members at the Movie and Music events held in July and August.



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.

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.

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.



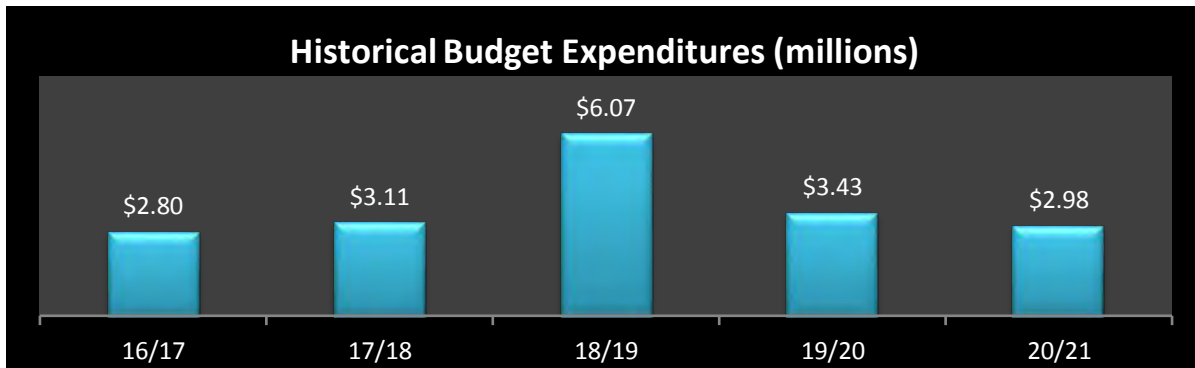
CAPITAL PROJECTS FUNDS

CAPITAL PROJECTS FUND – 400

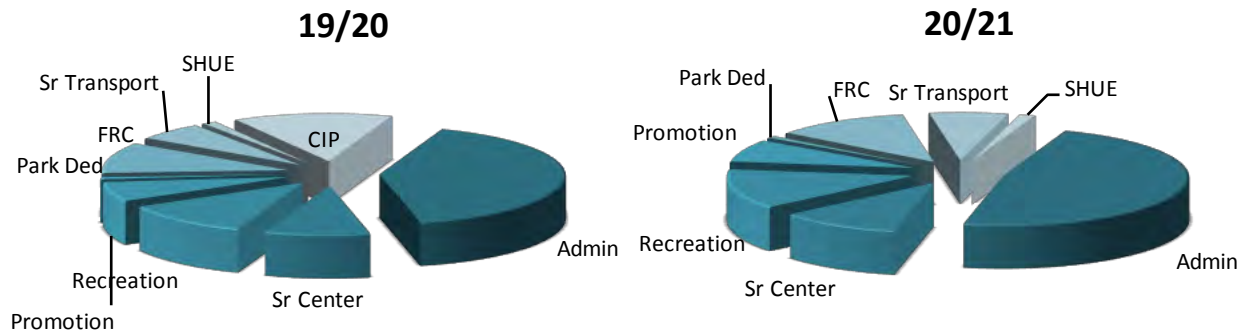
Capital Projects: Account for expenditures related to park improvement capital projects.

Department Summary

Budget Summary	Actual 2017/18	Revised Budget 2018/19	Adopted Budget 2019/20	Adopted Budget 2020/21
Salaries & Benefits	1,445,122	1,674,524	1,668,497	1,692,019
Operations & Maintenance	1,660,871	1,843,699	1,279,850	1,291,670
Capital Outlay	-	2,556,367	480,000	-
Total Budget (gross)	3,105,993	6,074,590	3,428,347	2,983,689
Interfund Charges	-	-	-	-
Total Budget (net)	3,105,993	6,074,590	3,428,347	2,983,689

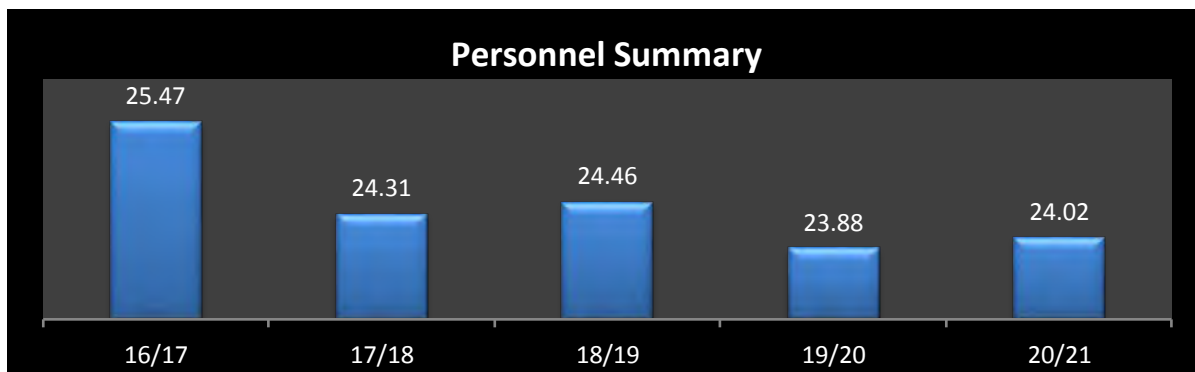


Expenditure Summary	Actual 2017/18	Revised Budget 2018/19	Adopted Budget 2019/20	Adopted Budget 2020/21
Community Services Administration	1,528,943	1,534,937	1,404,449	1,426,836
Senior Center	274,615	356,166	311,891	315,236
Recreation Services	322,202	526,972	386,669	393,941
Community Promotion	186,993	239,880	222,680	223,520
Park Dedication	45,241	225,900	24,250	21,250
Family Resource Center	338,269	346,219	351,603	356,101
Senior Transportation	140,870	246,023	206,053	206,053
Project SHUE	25,060	42,126	40,752	40,752
Capital Projects	243,800	2,556,367	480,000	-
Expenditure Total	3,105,993	6,074,590	3,428,347	2,983,689

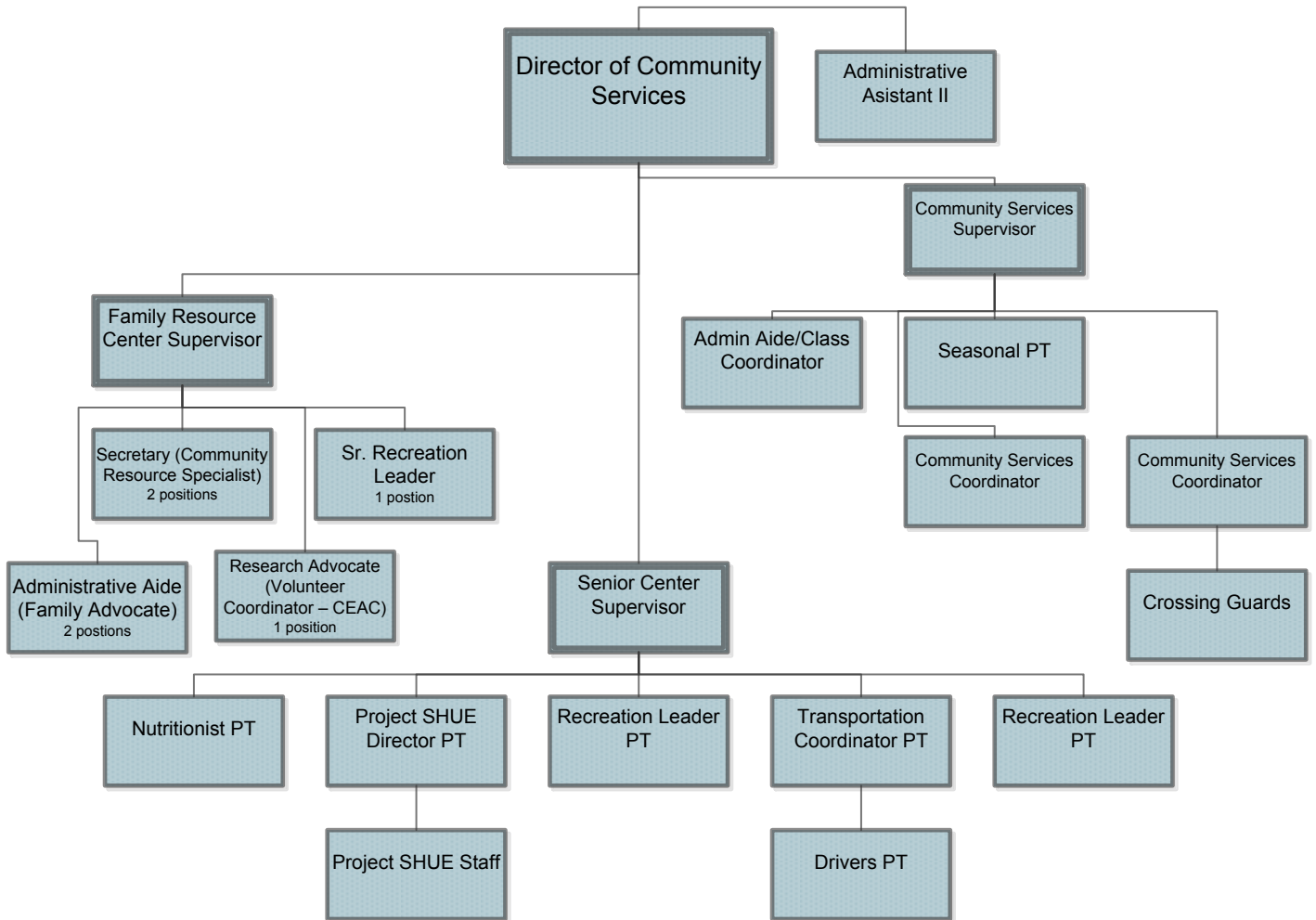


Fund Summary	Actual 2017/18	Revised Budget 2018/19	Adopted Budget 2019/20	Adopted Budget 2020/21
General Fund (100)	2,312,752	2,657,955	2,366,441	2,400,285
Park Dedication Fund (200)	45,241	225,900	24,250	21,250
Community Services Grant Fund (275)	338,269	346,219	351,603	356,101
Senior Transportation Fund (290)	140,870	246,023	206,053	206,053
Project SHUE Fund (295)	25,060	42,126	-	-
Capial Projects (400)	243,800	2,556,367	480,000	-

Personnel Summary	Actual 2017/18	Revised Budget 2018/19	Adopted Budget 2019/20	Adopted Budget 2020/21
Full Time Personnel	7.00	7.00	7.00	7.00
Part Time Personnel (FTE)	17.31	17.46	16.88	17.02



Organizational Chart



PROJECT
W
FOR THE COMMUNITY **BY THE COMMUNITY**



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 May 22, 2019 as part of the Fiscal Year (FY) 2019-21 budget process. The capital budget for Fiscal Year 2019-20 consists of 29 new capital improvement projects and funding allocations to new and continuing projects totaling \$9.4 million in funding. The capital budget for FY 2020-21 consists of 1 new capital improvement projects and funding allocations to new and continuing projects totaling \$250 thousand in funding. Additional 2020-21 projects will be requested when the budget is reviewed and amended in early 2020. 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 \$100.8 million (including the FY 2019-20 capital budget allocations of \$9.4 million) of which \$60.5 million has been expended and \$49.7 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. Projects can be categorized as improvements, including signal upgrades, road widening and other public improvements, rehabilitation, including current maintenance and rehabilitation to give time to plan for future needs, and new construction, to address community priorities and enhance the City of Westminster.

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 2019-20 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 29 new projects in the FY 2019-20 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.

Upgrades to the City's infrastructure continue, with the City continually investing in multi-modal transportation, water services, pavement improvements, parks and recreation facilities, public administration offices and public safety offices. Updates on current projects in the city include:

THE MENDEZ HISTORIC MONUMENT

Several years before *Brown v. Board of Education*, the 1946 court case *Mendez v. Westminster School District* had a revolutionary impact on Southern California and ultimately paved the way for civil rights legislation nationwide. The City of Westminster will construct a monument park at the northeast corner of Westminster Blvd. and Olive St. The park construction will include an inspiring commemorative statue, landscaping, and lighting. The Mendez Historic Monument will be a celebration of this momentous achievement for all to enjoy. The Monument and surrounding landscaped area will serve as a gathering place for all ages and backgrounds to come together in remembrance of this historical event, reminding us all that the future is what you make it, and to reflect on just how far we've come. Construction for this project is expected to begin in 2020.

RANCHO ROAD LANDSCAPING AND LIGHTING IMPROVEMENTS

Within our community, people of all ages and abilities prefer to safely and efficiently get around by walking, biking or using public transit and our extensive network of trails. In keeping true to our community vision of having distinct local and regional activity centers, districts, and cultural destinations--places where community members can gather to participate in civic events and other special programs, this City is taking advantage of opportunities to increase access to and from these destinations. Rancho Road will see several improvements take place: new drought tolerant plants, trees, decomposed granite, boulders, irrigation and street light systems along the flood control channel between Bolsa Chica Road and Westminster Blvd. Construction for this project is anticipated to begin in Winter of 2020.

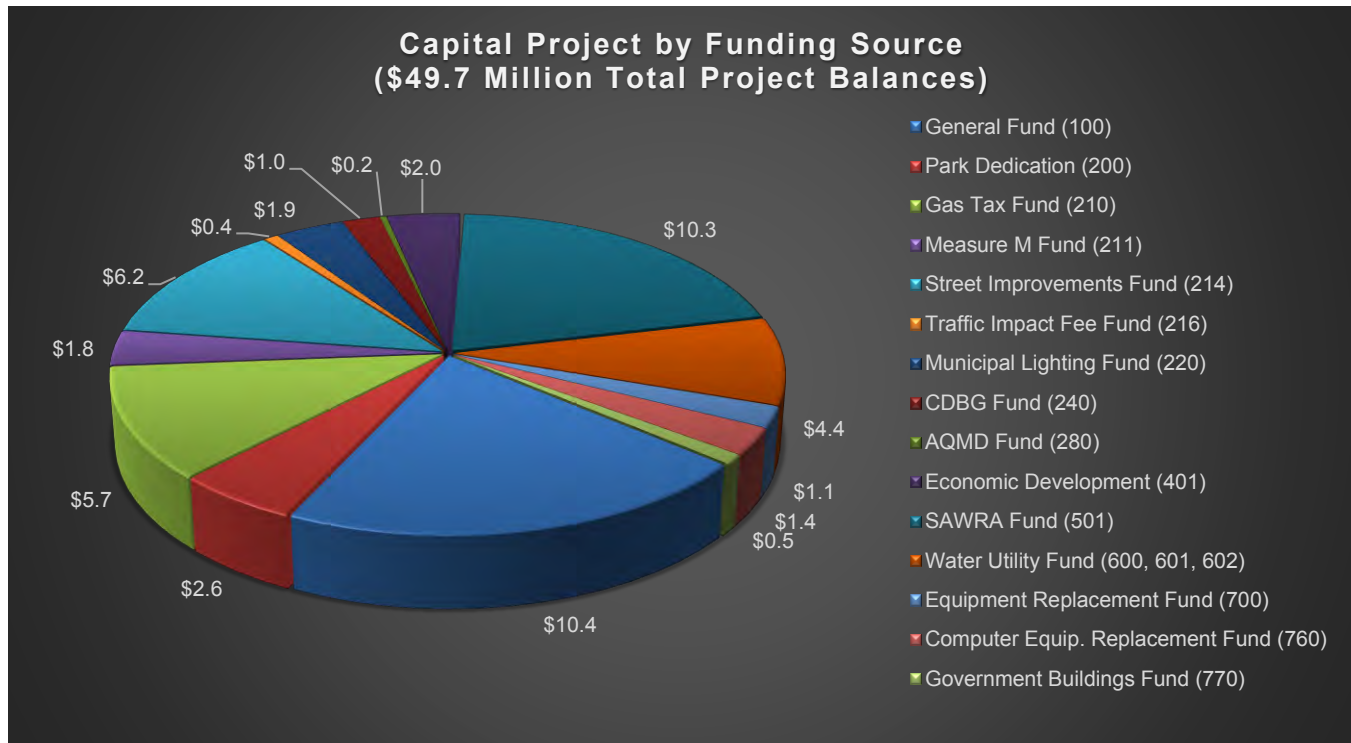
MENDEZ HISTORIC TRAIL & GREEN STREET BIKEWAY

The City of Westminster is currently developing a Mendez Historic Trail that will run for 2.0 miles along Hoover Street. The trail will augment the existing pedestrian pathways with interactive signage describing the history and monumental achievement of the landmark *Mendez vs. Westminster School District* desegregation case. The trail will be a cultural community asset, and serve local school and educational programs as well for educational field trips. The pedestrian trail will be accompanied by a new protected bikeway, that will facilitate safe and easy bicycle transportation along this route, and connecting to other bikeways planned throughout the city and county. The project will be constructed in 2020.

GARDEN GROVE BOULEVARD IMPROVEMENTS

In Westminster, we envision our community as one where people of all ages and abilities prefer to safely and efficiently get around by walking, biking or using public transit and our extensive network of trails. To make our vision a reality we are currently developing a network of walking trails and bike paths that will allow for residents and visitors to get around the city safely and comfortably. Our residents take pride in their homes and our neighborhoods are well-maintained, clean, safe, and supported by strong infrastructure and public services. The City marries these ideas together by providing opportunities for safe recreation equitably throughout the community. One of several new protected bikeways is taking shape on Garden Grove Boulevard. Bus amenities will also be improved along Garden Grove Boulevard. The project will also provide bike improvements and safety enhancements along portions of Edwards Street and Trask Avenue.

MULTI-YEAR CAPITAL IMPROVEMENT PLAN



Funding Source Descriptions:

General Fund \$10,383,700

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 \$10,252,517

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.

Street Improvements Projects Fund \$6,151,810

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 \$5,705,956

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

MULTI-YEAR CAPITAL IMPROVEMENT PLAN AND CAPITAL BUDGET

FY 2019 – 2021

Water Utility Fund \$4,432,062

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.

Park Dedication Fund \$2,633,690

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.

Economic Development Fund \$2,000,000

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

Municipal Lighting Fund \$1,890,364

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

Measure M 2 Fund \$1,758,033

Measure M revenues are derived from a 30-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.

Computer Equipment and Replacement Fund \$1,380,286

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

Equipment Replacement Fund \$1,062,305

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

CDBG Projects \$1,028,556

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

Traffic Impact Fee Fund \$484,667

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.

MULTI-YEAR CAPITAL IMPROVEMENT PLAN AND CAPITAL BUDGET

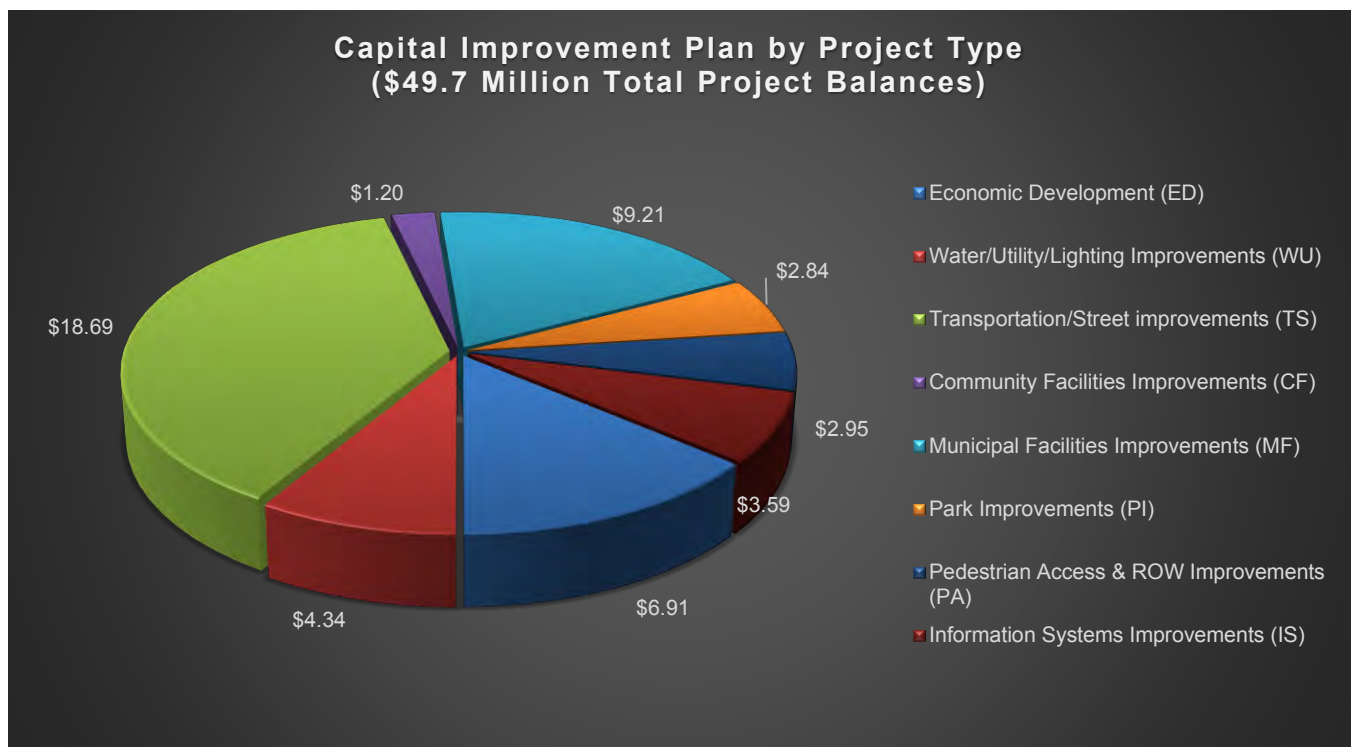
FY 2019 – 2021

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.

AQMD Fund \$172,068

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.



Project Type Descriptions:

Transportation and Street Improvement Projects (TS) \$18,686,825

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, bus pad improvements, residential street and right of way repairs and improvements and City-wide pavement rehabilitation programs.

Municipal Facilities Improvement Projects (MF) \$9,212,527

This project category includes the improvements of all city owned buildings and facilities. Projects also include the city-wide vehicle and equipment replacement program and maintenance and repairs.

MULTI-YEAR CAPITAL IMPROVEMENT PLAN AND CAPITAL BUDGET

FY 2019 – 2021

Economic Development Projects (ED) \$6,908,013

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.

Water Utility/Storm Drain/Lighting Improvement Projects (WU) \$4,335,695

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.

Information Systems Improvements (IS) \$3,586,633

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

Pedestrian Access & ROW Improvements (PA) \$2,945,274

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

Parks Improvements Projects (PI) \$2,841,391

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

Community Facilities Improvements (CF) \$1,200,624

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

Project Number	Project Description	Funding Source	2018-19 Expenses	Life to Date Expenses	Project Balance	Existing Approp.	2019-20 Budget	Total Budget	Project Type
FUNDED PROJECTS									
Information Systems projects:									
14502-034202	Network infrastructure upgrade	Local - department charges	-	116,714	3,989	120,703	-	120,703	IS
14502-034204	PD IT Replacement	Local - department charges	-	1,047,470	471,198	1,518,668	-	1,518,668	IS
14502-084200	City wide document management system	Local - department charges	-	484,670	8,530	493,200	-	493,200	IS
14502-174200	Technology replacement	Local - department charges	-	74,199	896,568	720,767	250,000	970,767	IS
	subtotal		-	1,723,052	1,380,286	2,853,338	250,000	3,103,338	
AQMD Projects:									
14802-191400	EV Vehicles, Shuttle and charging station	State - MSRC Clean Transportation Grant	20,932	20,932	99,968	120,900	-	120,900	CF
14802-191401	EV Vehicles, Shuttle and charging station	State - AQMD allocation	79,800	79,800	72,100	151,900	-	151,900	CF
	subtotal		100,732	100,732	172,068	272,800	-	272,800	
CDBG projects:									
16510-151601	CDBG Boys & Girls Club Improvements	Federal CDBG 2014-15	313	41,647	243,353	285,000	-	285,000	CF
16510-171601	Senior Center Rehabilitation	Federal CDBG 2016-17	48,165	71,882	3,118	75,000	-	75,000	CF
16510-181601	Adult Exercise Equipment	Federal CDBG 2017-18	148,588	157,102	142,898	300,000	-	300,000	CF
16510-191600	CDBG Street Improvement Project	Federal CDBG 2018-19	240,087	240,087	359,913	300,000	300,000	600,000	CF
16510-191601	Neighborhood Pride Program	Federal CDBG 2018-19	725	725	279,275	180,000	100,000	280,000	CF
	subtotal		437,878	511,444	1,028,556	1,140,000	400,000	1,540,000	

MULTI-YEAR CAPITAL IMPROVEMENT PLAN AND CAPITAL BUDGET

FY 2019 – 2021

Project Number	Project Description	Funding Source	2018-19 Expenses	Life to Date Expenses	Project Balance	Existing Approp.	2019-20 Budget	Total Budget	Project Type
	SAWRA projects:								
18001-101801	Parking Structure	2011 A TAB	-	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
	subtotal		-	22,662,878	10,252,517	32,915,395	-	32,915,395	
	General City projects:								
20002-160000	Police Complex upgrades/improvements	2009/2016 Bonds	242,698	378,588	2,931,948	3,310,536	-	3,310,536	MF
20002-160001	General City Improvements	General Funds	6,185	6,185	1,143,783	1,149,968	-	1,149,968	MF
20002-180000	City-wide street improvements	Local - Measure SS	1,461,540	1,989,199	1,420,801	3,000,000	410,000	3,410,000	TS
20002-190000	Bolsa Avenue & Brookhurst St coonidor imp	Local - Measure SS	40,000	40,000	1,460,000	1,500,000	-	1,500,000	TS
20002-190001	Upgrade and implement software improves	Local - Measure SS	203,113	203,113	982,972	1,186,085	-	1,186,085	IS
20002-200000	City-wide Storm Drain Improvements	Local - Measure SS	-	-	200,000	-	200,000	200,000	TS
20002-200001	Westminster Blvd. Improvements - Beach Blvd. to Newland St.	Local - Measure SS	-	-	810,000	-	810,000	810,000	TS
20002-200002	Signage and Clock Tower upgrades at Civic Center	Local - Measure SS	-	-	40,000	-	40,000	40,000	MF
20002-200003	Westminster Blvd. between Goldenwest & Edwards St. tree replacement	Local - Measure SS	-	-	40,000	-	40,000	40,000	TS
	subtotal		1,953,536	2,617,085	9,029,504	10,146,589	1,500,000	11,646,589	
	Economic Development projects:								
11501-48000	Utility underground project on Bolsa Ave. and Brookhurst St. UUD#7	Property Sales	-	-	2,000,000	-	2,000,000	2,000,000	TS
	subtotal		-	-	2,000,000	-	2,000,000	2,000,000	
	Police projects:								
31002-073001	State of California CPE 9-1-1 Funds		-	535,680	(0)	535,680	-	535,680	IS
31002-153000	800MHz System - PD	Local - General Fund	-	2,638,533	442,447	3,080,980	-	3,080,980	IS
31002-163000	IT CIP upgrades/replacement	Local - General Fund	800	84,911	706,429	791,340	-	791,340	IS
	subtotal		800	3,259,124	1,148,876	4,408,000	-	4,408,000	
	Street projects - Measure M :								
55026-142605	City-wide catch basin screen (OCTA ECP)		25,913	92,028	0	92,028	-	92,028	TS
55026-152603	City wide street improvements		505,896	1,265,564	1,758,032	2,159,318	864,278	3,023,596	TS
55026-172601	City-wide Catch Basin Screen FY 16/17		19,681	87,000	0	87,000	-	87,000	TS
	subtotal		551,490	1,444,591	1,758,033	2,338,346	864,278	3,202,624	
	Traffic Impact projects:								
55031-073100	Traffic signal installation-Hoover & 21st St	Local - Traffic Impact Fees	35,065	42,446	148,104	190,550	-	190,550	TS
55031-173100	Westminster Blvd. traffic signal synchronization (Project P) (TI \$84,448)	Local - Traffic Impact Fees match to Project P	-	-	84,448	84,448	-	84,448	TS
55031-173101	Brookhurst Street traffic signal synchronization (Project P) (TI \$28,172)	Local - Traffic Impact Fees match to Project P	-	-	28,172	28,172	-	28,172	TS
55031-173102	Magnolia Street traffic signal synchronization (Project P) (TI \$44,244)	Local - Traffic Impact Fees match to Project P	-	-	44,244	44,244	-	44,244	TS
55031-193100	Garden Grove Boulevard TSSP	Local - Traffic Impact Fees	-	-	60,000	60,000	-	60,000	TS
55031-193101	Edinger/Magnolia Traffic Signal Improvements - OCTA SB1	Local - Traffic Impact Fees	-	-	16,000	16,000	-	16,000	TS
	subtotal		35,065	42,446	380,968	423,414	-	423,414	
	Gas Tax projects:								
55036-143601	City-wide concrete	State - Gas Tax	73,005	537,544	126,995	564,539	100,000	664,539	TS
55036-143602	City-wide striping	State - Gas Tax	13,273	126,511	83,489	180,000	30,000	210,000	TS
55036-163600	City-wide street improvements (GT)	State - Gas Tax	449,370	1,486,585	926,493	1,577,269	835,809	2,413,078	TS
55036-173601	Garden Grove Blvd. Improvements (Goldenwest to Edwards) (ATP)	Federal - ATP	73,395	76,895	253,105	330,000	-	330,000	TS
55036-183600	Mendez Historic Trail & Green Street Bikeway - design only (GT)	State - Gas Tax	-	-	20,000	20,000	-	20,000	PA
55036-193600	Hoover Street Improvements - Bolsa Ave. to Garden Grove Blvd. (RMRA)	State - Gas Tax RMRA	-	-	950,000	950,000	-	950,000	TS
55036-193601	Garden Grove Blvd. Improvements - Construction (GT)	State - Gas Tax	-	-	292,402	292,402	-	292,402	TS
55036-193602	Bolsa Avenue Improvements - Brookhurst Street to Ward (RMRA)	State - Gas Tax RMRA	-	-	603,214	603,214	-	603,214	TS
55036-193603	Bolsa Avenue Improvements - Brookhurst Street to Ward (GT)	State - Gas Tax	-	-	675,258	675,258	-	675,258	TS
55036-203600	Street Improvements CDBG area	State - Gas Tax	-	-	200,000	-	200,000	200,000	TS
55036-203601	McFadden Avenue Improvements from Beach to Magnolia (SB1 RMRA)	State - Gas Tax RMRA	-	-	1,563,732	-	1,563,732	1,563,732	TS
55036-203602	McFadden Avenue Improvements from Beach to Magnolia (GT)	State - Gas Tax	-	-	11,268	-	11,268	11,268	TS
	subtotal		609,043	2,227,535	5,705,956	5,192,682	2,740,809	7,933,491	
	Street Improvement projects:								
55037-153701	Rancho Road Widening (M2 \$189k HSIP)	Federal - HSIP	29,625	747,617	8,383	756,000	-	756,000	TS
55037-153702	City-wide street improvements (M2 \$807,800 & 2103 \$985,724)	State - Gas Tax	142,847	1,088,504	(0)	1,088,504	-	1,088,504	TS
55037-183700	Mendez Historic Trail & Green Street Bikeway - design only (UG)	State - Urban Greening Grant	67,611	67,661	304,134	371,795	-	371,795	PA
55037-183701	Westminster Nature Activity Trail Phase 1 - design only (UG)	State - Urban Greening Grant	895	110,501	-	110,501	-	110,501	PA
55037-183702	I-405 Improvements Roadway/Traffic Oversight (Cooperative Agreement C-5-3615)	I-405 reimbursement	326,641	390,591	435,409	826,000	-	826,000	TS
55037-183703	I-405 Improvements Utility Oversight	I-405 reimbursement	76,215	76,215	594,745	670,960	-	670,960	TS
55037-183704	I-405 Improvements Utility Oversight Police	I-405 reimbursement	-	-	374,000	374,000	-	374,000	TS

MULTI-YEAR CAPITAL IMPROVEMENT PLAN AND CAPITAL BUDGET

FY 2019 – 2021

Project Number	Project Description	Funding Source	2018-19 Expenses	Life to Date Expenses	Project Balance	Existing Approp.	2019-20 Budget	Total Budget	Project Type
55037-193700	Mendez Historic Trail & Green Street Bikeway - Construction (UG)	State - Urban Greening Grant	-	-	2,032,140	2,032,140	-	2,032,140	PA
55037-193701	Garden Grove Blvd. Improvements - Construction (ATP)	Federal - ATP	-	-	2,403,000	2,403,000	-	2,403,000	TS
subtotal			643,834	2,481,090	6,151,810	8,632,900	-	8,632,900	
Water utility projects:									
80060-105502	Water Conservation/Improvements	Local - Water fees	10,681	520,028	236,304	756,332	-	756,332	WU
55502-115502	Well site security	Local - Water fees	14,370	64,900	-	64,900	-	64,900	WU
55502-115503	Disinfection unit replacement at well sites	Local - Water fees	-	155,775	204,225	360,000	-	360,000	WU
55502-115504	Water master plan update	Local - Water fees	114,267	159,069	5,930	164,999	-	164,999	WU
55502-125500	Periodic Repair/Replacement	Local - Water fees	293,722	2,324,244	929,303	2,828,547	425,000	3,253,547	WU
55502-125501	Replace small disinfection units	Local - Water fees	12,245	338,612	64,418	403,030	-	403,030	WU
55502-135500	Well maintenance and repair	Local - Water fees	135,844	1,155,975	824,025	1,730,000	250,000	1,980,000	WU
55502-135502	City-wide water line improvements	Local - Water fees	-	5,159,502	1,065,498	6,225,000	-	6,225,000	WU
55502-155500	New SCADA computer/Software upgrades to current operating systems	Local - Water fees	330,734	1,330,795	74,500	1,405,295	-	1,405,295	IS
55502-175500	Portable Generators for Well Pumps	Local - Water fees	217,815	217,815	-	217,815	-	217,815	WU
80060-185501	Beach Blvd. median and curb inlet improvements - construction (conservation)	Local - Water conservation	15,827	36,140	127,860	164,000	-	164,000	TS
55502-185502	Water Line relocation I-405 project	Local - Water fees	1,505,302	1,589,593	0	1,589,593	-	1,589,593	
55502-195500	Repair two 8 million gallon reservoirs	Local - Water fees	-	-	500,000	500,000	-	500,000	WU
55502-195501	Automation of influent valves for reservoir tanks	Local - Water fees	-	-	150,000	150,000	-	150,000	WU
55502-205500	Brookhurst Landscape median improvements (conservation)	Local - Water conservation	-	-	250,000	-	250,000	250,000	WU
subtotal			2,650,807	13,052,449	4,432,062	16,559,511	925,000	17,484,511	
Motor Pool projects:									
58002-934401	Remediation Project	Local - department charges	23,314	994,759	9,054	1,003,813	-	1,003,813	MF
58002-105801	Senior Transportation	Local - department charges	-	5,000	8,647	13,647	-	13,647	MF
58002-145800	Annual Equipment Replacement	Local - department charges	187,744	1,643,223	1,044,603	2,687,826	-	2,687,826	MF
subtotal			211,058	2,642,981	1,062,305	3,705,286	-	3,705,286	
Street & safety lighting projects:									
59502-115900	Decorative streetlight for Bolsa Undergrounding project from Magnolia to	Local - Municipal Lighting	-	149,564	30,436	180,000	-	180,000	WU
59502-135900	Street lighting retrofit Westminster Blvd. between Bolsa Chica and Bushard	Local - Municipal Lighting	-	124,443	75,557	200,000	-	200,000	WU
59502-145900	Park improvements - Lighting	Local - Municipal Lighting	182,535	2,032,781	27,258	2,060,039	-	2,060,039	PI
59502-155900	Hoover St walking & biking trail improvements	Local - Municipal Lighting	-	1,804,558	95,442	1,900,000	-	1,900,000	PI
59502-185900	Mendez Historic Trail & Green Street Bikeway - design only (ML)	Local - Municipal Lighting	-	-	30,000	30,000	-	30,000	PA
59502-195900	Mendez Historic Trail & Green Street Bikeway - Construction (ML)	Local - Municipal Lighting	-	-	559,000	559,000	-	559,000	PA
59502-195901	Garden Grove Blvd. Improvements - Construction (ML)	Local - Municipal Lighting	-	-	456,300	456,300	-	456,300	TS
59502-195902	Rancho Road Landscape Improvements - Construction (ML)	Local - Municipal Lighting	122,528	122,528	381,370	503,898	-	503,898	TS
59502-205900	LED Lighting Conversion at City Parks and	Local - Municipal Lighting	-	-	85,000	-	85,000	85,000	PI
59502-205901	Traffic Signal Safety Lighting LED Conversion	Local - Municipal Lighting	-	-	150,000	-	150,000	150,000	TS
subtotal			305,063	4,233,873	1,890,364	5,889,237	235,000	6,124,237	
Community Development projects:									
60002-026000	Code Enforcement Grant Funds	Remaining grant funds	969	13,628	1,249	14,877	-	14,877	ED
60002-136000	Community Development Housing Element	Local - General Fund	-	40,765	24,235	65,000	-	65,000	ED
60002-136001	Planning IT Improvements	Local - General Fund	2,238	36,568	38,432	75,000	-	75,000	ED
60002-146000	General Plan & Implementation Measures	Local - General Fund	22,550	1,308,596	141,404	1,450,000	-	1,450,000	ED
subtotal			25,757	1,399,557	205,320	1,604,877	-	1,604,877	
Building Maintenance projects:									
75502-187500	Roof repair - City Hall, Sr Center, Station #64	Local - department charges	-	13,809	21,191	35,000	-	35,000	MF
75502-187501	Air conditioning units at City Hall, Sr Center	Local - department charges	-	-	30,000	30,000	-	30,000	MF
75502-187503	Flooring and wall repair - East West Room	Local - department charges	25,095	25,095	-	25,095	-	25,095	MF
75502-187504	Building Integrity projects	Local - department charges	91,801	134,801	278,218	413,019	-	413,019	MF
75502-197500	Post office Improvements	Local - department charges	65,742	65,742	125,258	191,000	-	191,000	MF
75502-207500	LED Exterior Lighting Improvements for City Hall and Council Chamber buildings	Local - department charges	-	-	30,000	-	30,000	30,000	MF
subtotal			182,638	239,447	484,667	694,114	30,000	724,114	
Park Dedication projects:									
76502-087602	Park integrity projects	Local - park dedication fees	150,877	883,127	236,156	919,283	200,000	1,119,283	PI
76502-157600	Cushion cap overlay at 4 parks	Local - park dedication fees	39,690	95,476	14,524	110,000	-	110,000	PI
76502-157601	Park platform replacement	Local - park dedication fees	-	49,172	828	50,000	-	50,000	PI
76502-157602	Hoover St walking & biking trail improvements	Local - park dedication fees	56,086	661,097	45,243	706,340	-	706,340	PI
76502-187601	Liberty Park improvements	Local - park dedication fees	48,085	74,275	24,636	98,911	-	98,911	PI
76502-187602	Sigler Park improvements	Local - park dedication fees	-	-	20,000	20,000	-	20,000	PI
76502-187604	Elden Gillespie Park improvements	Local - park dedication fees	-	-	5,000	5,000	-	5,000	PI
76502-187605	Bolsa Chica Park improvements	Local - park dedication fees	5,675	5,675	4,325	10,000	-	10,000	PI
76502-187606	Automate 3 ball field lighting systems	Local - park dedication fees	-	2,440	22,560	25,000	-	25,000	PI
76502-197600	Drinking fountains - replace at various parks	Local - park dedication fees	4,600	4,600	50,400	55,000	-	55,000	PI
76502-197601	City Hall - Add new programming and flow valve to Calsense system	Local - park dedication fees	-	-	20,000	20,000	-	20,000	PI
76502-197602	Memorial Water Fountain Improvement - Freedom Park	Local - park dedication fees	21,984	21,984	53,016	75,000	-	75,000	PI
76502-197603	Handball courts - resurfacing at Sigler Park	Local - park dedication fees	15,000	15,000	-	15,000	-	15,000	PI

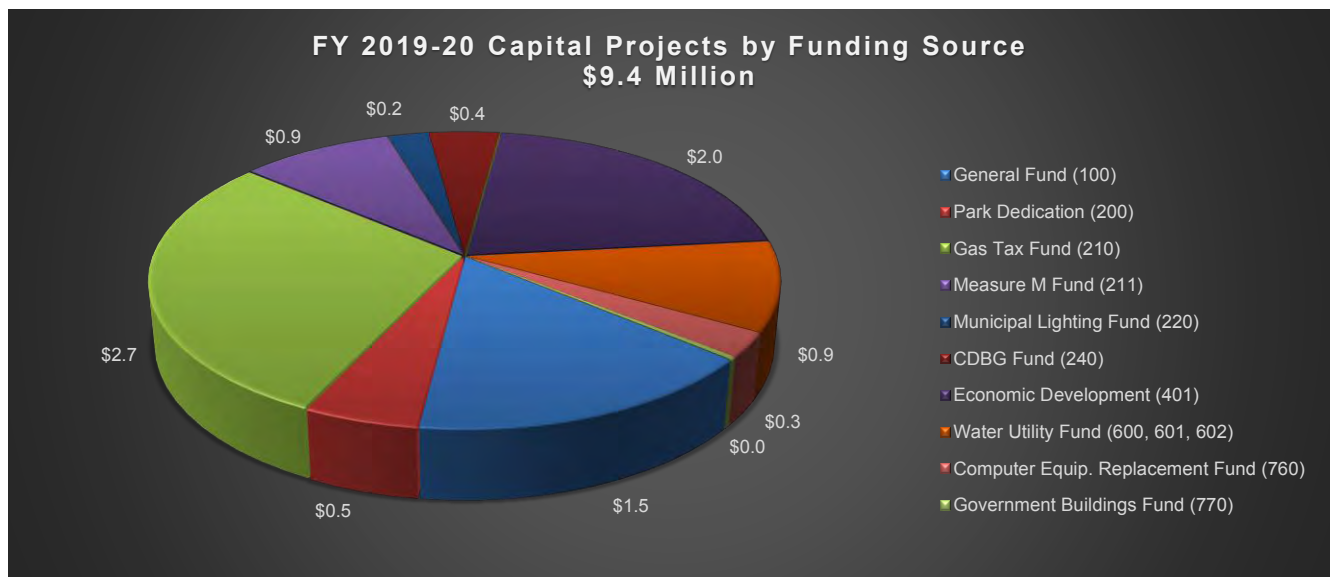
MULTI-YEAR CAPITAL IMPROVEMENT PLAN AND CAPITAL BUDGET

FY 2019 – 2021

Project Number	Project Description	Funding Source	2018-19 Expenses	Life to Date Expenses	Project Balance	Existing Approp.	2019-20 Budget	Total Budget	Project Type
76502-197604	Sandboxes - replenish at various parks	Local - park dedication fees	-	-	35,000	35,000	-	35,000	PI
76502-197605	Playground surfacing - replace at various parks	Local - park dedication fees	-	-	100,000	100,000	-	100,000	PI
76502-197606	Garden Grove Blvd. Improvements - Construction	Local - park dedication fees	-	-	1,063,755	1,063,755	-	1,063,755	PI
76502-197607	Rancho Road Landscape Improvements - Construction	Local - park dedication fees	-	-	554,250	554,250	-	554,250	PI
76502-197608	Pocket Park/Mendez Memorial	Local - park dedication fees	56,002	56,002	103,998	160,000	-	160,000	PI
76502-207600	Sigler Park - Irrigation Systems Improvements	Local - park dedication fees	-	-	15,000	-	15,000	15,000	PI
76502-207601	New UV System and Play Equipment replacement at Splash Pad	Local - park dedication fees	-	-	65,000	-	65,000	65,000	PI
76502-207602	Bolsa Landscape median improvements	Local - park dedication fees	-	-	60,000	-	60,000	60,000	PI
76502-207603	Park equipment replacement - picnic tables, benches, trash cans	Local - park dedication fees	-	-	30,000	-	30,000	30,000	PI
76502-207604	Miscellaneous landscaping and maintenance at the Civic Center including WPD landscape and skateboard proof with signage	Local - park dedication fees	-	-	60,000	-	60,000	60,000	PI
76502-207605	Playground and outdoor exercise equipment	Local - park dedication fees	-	-	50,000	-	50,000	50,000	PI
subtotal			402,676	1,868,849	2,633,690	4,022,539	480,000	4,502,539	
Total funded projects			8,110,377	60,507,132	49,716,983	100,799,028	9,425,087	110,224,115	
Distribution by Funds:									
General Fund (100)			1,980,093	7,275,766	10,383,700	16,159,466	1,500,000	17,659,466	
Park Dedication (200)			402,676	1,868,849	2,633,690	4,022,539	480,000	4,502,539	
Gas Tax Fund (210)			609,043	2,227,535	5,705,956	5,192,682	2,740,809	7,933,491	
Measure M Fund (211)			551,490	1,444,591	1,758,033	2,338,346	864,278	3,202,624	
Street Improvements Fund (214)			643,834	2,481,090	6,151,810	8,632,900	-	8,632,900	
Traffic Impact Fee Fund (216)			35,065	42,446	380,968	423,414	-	423,414	
Municipal Lighting Fund (220)			305,063	4,233,873	1,890,364	5,889,237	235,000	6,124,237	
CDBG Fund (240)			437,878	511,444	1,028,556	1,140,000	400,000	1,540,000	
AQMD Fund (280)			100,732	100,732	172,068	272,800	-	272,800	
Economic Development (401)			-	-	2,000,000	-	2,000,000	2,000,000	
SAWRA Fund (501)			-	22,662,878	10,252,517	32,915,395	-	32,915,395	
Water Utility Fund (600, 601, 602)			2,650,807	13,052,449	4,432,062	16,559,511	925,000	17,484,511	
Equipment Replacement Fund (700)			211,058	2,642,981	1,062,305	3,705,286	-	3,705,286	
Computer Equip. Replacement Fund (760)			-	1,723,052	1,380,286	2,853,338	250,000	3,103,338	
Government Buildings Fund (770)			182,638	239,447	484,667	694,114	30,000	724,114	
Total funded projects			8,110,377	60,507,132	49,716,983	100,799,028	9,425,087	110,224,115	

FY 2019-20 CAPITAL BUDGET

The following charts, schedule and project information sheets provide information for all capital projects with new allocations for 2019-20. 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 2019-20.



MULTI-YEAR CAPITAL IMPROVEMENT PLAN AND CAPITAL BUDGET

FY 2019 – 2021

		<u>Amount</u>
General Fund Projects (Fund 100)		
20002-180000	City-wide Street Improvements	\$410,000
20002-200000	City-wide Storm Drain Improvements	\$200,000
20002-200001	Westminster Blvd. Improvements - Beach Blvd. to Newland St.	\$810,000
20002-200002	Signage and Clock Tower upgrades at Civic Center	\$40,000
20002-200003	Westminster Blvd. between Goldenwest & Edwards St. tree replacement	\$40,000
Total requests		\$1,500,000
Park Dedication Fund Projects (Fund 200)		
76502-207600	Sigler Park - Irrigation Systems Improvements	\$15,000
76502-207601	New UV System and Play Equipment replacement at Splash Pad	\$65,000
76502-207602	Bolsa Landscape median improvements	\$60,000
76502-207603	Park equipment replacement - picnic tables, benches, trash cans	\$30,000
76502-207604	Miscellaneous landscaping and maintenance at the Civic Center including WPD landscape and skateboard proof with signage	\$60,000
76502-207605	Playground and outdoor exercise equipment maintenance	\$50,000
76502-087602	Park Integrity Projects	\$200,000
Total requests		\$480,000
Gas Tax Projects (Fund 210)		
55036-143601	City-wide concrete (GT)	\$100,000
55036-143602	City-wide striping (GT)	\$30,000
55036-163600	City-wide Street Improvements (GT)	\$835,809
55036-203600	Street Improvements CDBG	\$200,000
55036-203601	McFadden Avenue Improvements from Beach to Magnolia (SB1 RMRA)	\$1,563,732
55036-203602	McFadden Avenue Improvements from Beach to Magnolia (GT)	\$11,268
Total requests		\$2,740,809
Measure M (Fund 211)		
55026-152603	City-wide Street Improvements (M)	\$864,278
Total requests		\$864,278
Municipal Lighting Projects (Fund 220)		
59502-205900	LED Lighting Conversion at City Parks and the Civic Center	\$85,000
59502-205901	Traffic Signal Safety Lighting LED Conversion	\$150,000
Total requests		\$235,000
CDBG Projects (Fund 240)		
16510-191600	CDBG Street Improvement Project	\$300,000
16510-191601	Neighborhood Pride Program	\$100,000
Total requests		\$400,000
Economic Development Projects (Fund 401)		
11501-48000	Utility underground project on Bolsa Ave. and Brookhurst St. UUD#7	\$2,000,000
Total requests		\$2,000,000
Water Utility (Fund 601/602)		
55502-125500	Periodic Repair/Replacement - The repair and replacement of City owned water systems. Brass parts, pipeline materials, valves, meters, and other necessary parts and equipment required to maintain the system.	\$425,000
55502-135500	Water Well Maintenance and Repair - Repairs and preventative maintenance on City owned wells.	\$250,000
80060-205500	Brookhurst Landscape median improvements (conservation)	\$250,000
Total requests		\$925,000

MULTI-YEAR CAPITAL IMPROVEMENT PLAN AND CAPITAL BUDGET

FY 2019 – 2021

Information Systems (Fund 760)

14502-174200	Technology Replacement	\$250,000
Total requests		\$250,000

Building Maintenance (Fund 770)

75502-207500	LED Exterior Lighting Improvements for City Hall and Council Chamber buildings	\$30,000
Total requests		\$30,000

Grand Total CIP Requests \$9,425,087

Fund 400 - Capital Projects	\$6,500,087
Fund 401 - Economic Development	\$2,000,000
Fund 601/602 - Water - Capital Projects	\$925,000

Project Information Sheet Fiscal Year 2019-21 City-Wide Street Improvements

Project Name	City Wide Street Improvements	FY 19-20 Appropriation	\$ 2,610,087
Department	Public Works Department	Work Performed by	Contract
Account Number	16510-191600, 55026-152603, 55036-203600 55036-163600, 55037-153702, 20002-180000		Ongoing

DESCRIPTION

Grind existing pavement and install asphalt concrete overlay, remove and replace deteriorated pavement areas, raise manholes and water valves to grade, install traffic signal loop and striping and pavement markings to match with existing.

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. Projects have been recognized in the City's Pavement Management System (PMS) as needing reconstruction. Public improvements can include the reconstruction of the entire asphalt concrete pavement, concrete curbs, gutters, driveway approaches, wheel chair ramps, and sidewalk.

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 from the 7 year Capital Project Plan approved 6/12/19. The useful life of the project is between 10 and 15 years.

Funding Sources	PROJECT FINANCING							TOTALS
	Prior Years	2018-19	2019-20	2020-21	2021-22	2022-23	Future Years	
Measure M 2	1,461,764	697,554	864,278	865,000	865,000	865,000		5,618,596
Gas Tax	2,665,773	-	1,035,809	1,500,000	1,500,000	1,500,000		8,201,582
CDBG	-	300,000	300,000	300,000	300,000	300,000		1,500,000
General Fund	3,000,000	-	410,000	85,000	85,000	85,000		3,665,000
Totals	\$ 7,127,537	\$ 997,554	\$ 2,610,087	\$ 2,750,000	\$ 2,750,000	\$ 2,750,000	\$ -	\$ 18,985,178
Expenditures								
Design and Construction								
Totals	\$ 3,270,199	\$ 2,799,740	\$ 3,000,000	\$ 2,500,000	\$ 2,000,000	\$ 1,500,000	\$ 2,415,239	\$ 17,485,178
Balance	\$ 3,857,338	\$ 2,055,152	\$ 1,665,239	\$ 1,915,239	\$ 2,665,239	\$ 3,915,239	\$ 1,500,000	\$ 1,500,000

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

MULTI-YEAR CAPITAL IMPROVEMENT PLAN AND CAPITAL BUDGET

FY 2019 – 2021

Project Information Sheet Fiscal Year 2019-21 City-wide Storm Drain Improvements

Project Name City-wide Storm Drain Improvements
Department Public Works Department
Account Number 20002-200000

FY 19-20 Appropriation \$ 200,000
Work Performed by Contract
Project Status New

DESCRIPTION

Install additional catch basins for better drainage at Premier and Bowling Green and Milton Avenue.

JUSTIFICATION

Funded from the \$1,500,000 General Fund allocation.

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

Funding Sources	PROJECT FINANCING							
	Prior Years	2018-19	2019-20	2020-21	2021-22	2022-23	Future Years	TOTALS
General Fund	-		200,000					200,000
Totals	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000
Expenditures								
Construction			200,000					200,000
Totals	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000
Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

Project Information Sheet Fiscal Year 2019-21 Westminster Boulevard Street Improvements

Project Name Westminster Boulevard Street Improvements
Department Public Works Department
Account Number 20002-200001

FY 19-20 Appropriation \$ 810,000
Work Performed by Contract
Project Status New

DESCRIPTION

This project will remove existing pavement and place new asphalt concrete overlay; remove and replace damaged curb, gutter, cross gutter, spandrel, sidewalk, ADA ramps, driveway approach, bus pad; install signing and striping.

JUSTIFICATION

Beach Boulevard to Newland Street funded by the \$1,500,000 General Fund allocation.

On-going Operating & Maintenance Impact: Project is expected to reduce annual maintenance to Westminster Boulevard. The useful life of the project is between 10 and 15 years.

Funding Sources	PROJECT FINANCING							
	Prior Years	2018-19	2019-20	2020-21	2021-22	2022-23	Future Years	TOTALS
General Funds	-		810,000					810,000
Totals	\$ -	\$ -	\$ 810,000	\$ -	\$ -	\$ -	\$ -	\$ 810,000
Expenditures								
Design and Construction			400,000	410,000				810,000
Totals	\$ -	\$ -	\$ 400,000	\$ 410,000	\$ -	\$ -	\$ -	\$ 810,000
Balance	\$ -	\$ -	\$ 410,000	\$ -	\$ -	\$ -	\$ -	\$ -

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

MULTI-YEAR CAPITAL IMPROVEMENT PLAN AND CAPITAL BUDGET

FY 2019 – 2021

Project Information Sheet Fiscal Year 2019-21 Signage and Clock Tower upgrades at Civic Center

Project Name Signage and Clock Tower upgrades at Civic Center **FY 19-20 Appropriation** \$ 40,000.00
Department Public Works Department **Work Performed by** Contract
Account Number 20002-200002 **Project Status** New

DESCRIPTION Upgrade the clock tower in the Civic Center by installing new clock mechanism and control system **JUSTIFICATION** Funded from the \$1,500,000 General Fund allocation.
On-going Operating & Maintenance Impact: No significant ongoing maintenance costs are anticipated.

Funding Sources	PROJECT FINANCING							TOTALS
	Prior Years	2018-19	2019-20	2020-21	2021-22	2022-23	Future Years	
General Fund			40,000					40,000
Totals	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000
Expenditures								
Construction			40,000					40,000
Totals	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000
Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

Project Information Sheet Fiscal Year 2019-21 Westminster Blvd. between Goldenwest & Edwards St. tree replacement

Project Name Westminster Blvd. between Goldenwest & Edwards St. tree replacement **FY 19-20 Appropriation** \$ 40,000.00
Department Public Works Department **Work Performed by** Contract
Account Number 20002-200003 **Project Status** New

DESCRIPTION Community beautification. Remove old palm trees and replace with new specie. **JUSTIFICATION** Funded from the \$1,500,000 General Fund allocation.
On-going Operating & Maintenance Impact: No significant ongoing maintenance costs are anticipated.

Funding Sources	PROJECT FINANCING							TOTALS
	Prior Years	2018-19	2019-20	2020-21	2021-22	2022-23	Future Years	
General Fund			40,000					40,000
Totals	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000
Expenditures								
Construction			40,000					40,000
Totals	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000
Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

MULTI-YEAR CAPITAL IMPROVEMENT PLAN AND CAPITAL BUDGET

FY 2019 – 2021

Project Information Sheet Fiscal Year 2019-21 Sigler Park - Irrigation Systems Improvements

Project Name Sigler Park - Irrigation Systems Improvements **FY 19-20 Appropriation** \$ **15,000.00**
Department Public Works Department **Work Performed by** Contract
Account Number 76502-207600 **Project Status** New

DESCRIPTION	JUSTIFICATION
Park improvements	Update and improve park irrigation system

On-going Operating & Maintenance Impact: Maintenance is part of annual parks operating budget.

Funding Sources	PROJECT FINANCING							
	Prior Years	2018-19	2019-20	2020-21	2021-22	2022-23	Future Years	TOTALS
Park Dedication Fees			15,000					15,000
Totals	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000
Expenditures								
Construction			15,000					15,000
Totals	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000
Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

Project Information Sheet Fiscal Year 2019-21 New UV System and Play Equipment replacement at Splash Pad

Project Name New UV System and Play Equipment replacement at Splash Pad **FY 19-20 Appropriation** \$ **65,000.00**
Department Public Works Department **Work Performed by** Contract
Account Number 76502-207601 **Project Status** New

DESCRIPTION	JUSTIFICATION
Park improvements	Splash pad improvements

On-going Operating & Maintenance Impact: Maintenance is part of annual parks operating budget.

Funding Sources	PROJECT FINANCING							
	Prior Years	2018-19	2019-20	2020-21	2021-22	2022-23	Future Years	TOTALS
Park Dedication Fees			65,000					65,000
Totals	\$ -	\$ -	\$ 65,000	\$ -	\$ -	\$ -	\$ -	\$ 65,000
Expenditures								
Construction			65,000					65,000
Totals	\$ -	\$ -	\$ 65,000	\$ -	\$ -	\$ -	\$ -	\$ 65,000
Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

MULTI-YEAR CAPITAL IMPROVEMENT PLAN AND CAPITAL BUDGET

FY 2019 – 2021

Project Information Sheet Fiscal Year 2019-21 Bolsa Landscape median improvements

Project Name Bolsa Landscape median improvements **FY 19-20 Appropriation** \$ **60,000.00**
Department Public Works Department **Work Performed by** Contract
Account Number 76502-207602 **Project Status** New

DESCRIPTION	JUSTIFICATION
Community beautification	Median improvements and updates

On-going Operating & Maintenance Impact: Maintenance is part of annual parks operating budget.

Funding Sources	PROJECT FINANCING								TOTALS
	Prior Years	2018-19	2019-20	2020-21	2021-22	2022-23	Future Years		
Park Dedication Fees			60,000						60,000
Totals	\$ -	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000
Expenditures									
Construction			60,000						60,000
Totals	\$ -	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000
Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

Project Information Sheet Fiscal Year 2019-21 Park equipment replacement - picnic tables, benches, trash cans

Project Name Park equipment replacement - picnic tables, benches, trash cans **FY 19-20 Appropriation** \$ **30,000.00**
Department Public Works Department **Work Performed by** Contract
Account Number 76502-207603 **Project Status** New

DESCRIPTION	JUSTIFICATION
Park improvements	Picnic tables, benches, trash cans replacements

On-going Operating & Maintenance Impact: This allocation if for maintenance of existing parks equipment.

Funding Sources	PROJECT FINANCING								TOTALS
	Prior Years	2018-19	2019-20	2020-21	2021-22	2022-23	Future Years		
Park Dedication Fees			30,000						30,000
Totals	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Expenditures									
Capital			30,000						30,000
Totals	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

MULTI-YEAR CAPITAL IMPROVEMENT PLAN AND CAPITAL BUDGET

FY 2019 – 2021

Project Information Sheet Fiscal Year 2019-21

Miscellaneous landscaping and maintenance at the Civic Center including WPD landscape and skateboard

Project Name Miscellaneous landscaping and maintenance at the Civic Center including WPD landscape and skateboard proof with signage **FY 19-20 Appropriation** \$ 60,000.00

Department Public Works Department **Work Performed by** Contract

Account Number 76502-207604 **Project Status** New

DESCRIPTION	JUSTIFICATION
Civic Center beautification and improvements.	Civic Center improvements

On-going Operating & Maintenance Impact: Maintenance is part of annual parks operating budget.

Funding Sources	PROJECT FINANCING							TOTALS
	Prior Years	2018-19	2019-20	2020-21	2021-22	2022-23	Future Years	
Park Dedication Fees			60,000					60,000
Totals	\$ -	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 60,000
Expenditures								
Construction			60,000					60,000
Totals	\$ -	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 60,000
Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

Project Information Sheet Fiscal Year 2019-21

Playground and outdoor exercise equipment maintenance

Project Name Playground and outdoor exercise equipment maintenance **FY 19-20 Appropriation** \$ 50,000.00

Department Public Works Department **Work Performed by** Contract

Account Number 76502-207605 **Project Status** New

DESCRIPTION	JUSTIFICATION
Park improvements	Provide ongoing maintenance for the existing outdoor exercise equipment.

On-going Operating & Maintenance Impact: This allocation is for maintenance of existing outdoor exercise equipment.

Funding Sources	PROJECT FINANCING							TOTALS
	Prior Years	2018-19	2019-20	2020-21	2021-22	2022-23	Future Years	
Park Dedication Fees			50,000					50,000
Totals	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Expenditures								
Construction			50,000					50,000
Totals	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

MULTI-YEAR CAPITAL IMPROVEMENT PLAN AND CAPITAL BUDGET

FY 2019 – 2021

Project Information Sheet Fiscal Year 2019-21 Park Integrity Projects

Project Name Park Integrity Projects
Department Public Works Department
Account Number 76502-087602

FY 19-20 Appropriation \$ 200,000.00
Work Performed by Contract
Project Status New

DESCRIPTION	JUSTIFICATION
Park improvements and maintenance	Contingency for park maintenance projects as needed.

On-going Operating & Maintenance Impact: Maintenance is part of annual parks operating budget.

Funding Sources	PROJECT FINANCING							TOTALS
	Prior Years	2018-19	2019-20	2020-21	2021-22	2022-23	Future Years	
Park Dedication Fees	719,283	200,000	200,000					1,119,283
Totals	\$ 719,283	\$ 200,000	\$ 200,000	\$ -	\$ -	\$ -	\$ -	1,119,283
Expenditures								
Construction								
Totals	\$ 732,250	\$ 150,877	\$ 100,000	\$ 100,000	\$ 36,156	\$ -	\$ -	1,119,283
Balance	\$ (12,967)	\$ 36,156	\$ 136,156	\$ 36,156	\$ -	\$ -	\$ -	-

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

Project Information Sheet Fiscal Year 2019-21 City-Wide Concrete

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

FY 19-20 Appropriation \$ 100,000
Work Performed by Contract
Project Status Ongoing

DESCRIPTION	JUSTIFICATION
Repair deteriorated concrete sidewalk, curb, gutter, driveway approach and handicap ramps citywide on an as needed basis.	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. Ongoing annual allocation includes budget for operating costs.

Funding Sources	PROJECT FINANCING							TOTALS
	Prior Years	2018-19	2019-20	2020-21	2021-22	2022-23	Future Years	
Gas Tax	464,539	100,000	100,000	100,000	100,000	100,000	100,000	1,064,539
Totals	\$ 464,539	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	1,064,539
Expenditures								
Construction and Re-Construction								
Totals	\$ 464,539	\$ 73,005	\$ 110,000	\$ 110,000	\$ 106,995	\$ 100,000	\$ 100,000	1,064,539
Balance	\$ -	\$ 26,995	\$ 16,995	\$ 6,995	\$ -	\$ -	\$ -	-

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

MULTI-YEAR CAPITAL IMPROVEMENT PLAN AND CAPITAL BUDGET

FY 2019 – 2021

Project Information Sheet Fiscal Year 2019-21 City-Wide Striping

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

FY 19-20 Appropriation \$ 30,000
Work Performed by Contract
Project Status Ongoing

DESCRIPTION

Repair damaged and missing striping citywide.

JUSTIFICATION

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

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

Funding Sources	PROJECT FINANCING							
	Prior Years	2018-19	2019-20	2020-21	2021-22	2022-23	Future Years	TOTALS
Gas Tax	150,000	30,000	30,000	30,000	30,000	30,000	30,000	330,000
Totals	\$ 150,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 330,000
Expenditures								
Construction and Re-Construction	\$ 113,238	\$ 13,273	\$ 40,000	\$ 40,000	\$ 40,000	\$ 35,000	\$ 48,489	\$ 330,000
Balance	\$ 36,762	\$ 53,489	\$ 43,489	\$ 33,489	\$ 23,489	\$ 18,489	\$ -	\$ -

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

Project Information Sheet Fiscal Year 2019-21 McFadden Avenue Improvements from Beach to Magnolia

Project Name McFadden Avenue Improvements from Beach to Magnolia
Department Public Works Department
Account Number 55036-203601, 55036-203602

FY 19-20 Appropriation \$ 1,575,000
Work Performed by Contract
Project Status New

DESCRIPTION

This project will remove existing pavement and place new asphalt concrete overlay; remove and replace damaged curb, gutter, cross gutter, spandrel, sidewalk, ADA ramps, driveway approach, bus pad; install signing and striping.

JUSTIFICATION

Gas Tax and RMRA funding. The RMRA list of projects was approved by the City Council on 4/24/2019 as part of the Senate Bill 1 Road Repair and Accountability Act.

On-going Operating & Maintenance Impact: Project is expected to reduce annual maintenance and operating costs. The useful life of the project is between 15 and 20 years.

Funding Sources	PROJECT FINANCING							
	Prior Years	2018-19	2019-20	2020-21	2021-22	2022-23	Future Years	TOTALS
Gas Tax	-	-	11,268	-	-	-	-	11,268
RMRA			1,563,732					1,563,732
Totals	\$ -	\$ -	\$ 1,575,000	\$ -	\$ -	\$ -	\$ -	\$ 1,575,000
Expenditures								
Design and Construction	\$ -	\$ -	\$ 800,000	\$ 775,000	\$ -	\$ -	\$ -	\$ 1,575,000
Balance	\$ -	\$ -	\$ 775,000	\$ -	\$ -	\$ -	\$ -	\$ -

MULTI-YEAR CAPITAL IMPROVEMENT PLAN AND CAPITAL BUDGET

FY 2019 – 2021

Project Information Sheet Fiscal Year 2019-21 LED Lighting Conversion at City Parks and the Civic Center

Project Name LED Lighting Conversion at City Parks and the Civic Center **FY 19-20 Appropriation** \$ 85,000.00
Department Public Works Department **Work Performed by** Contract
Account Number 59502-205900 **Project Status** New

DESCRIPTION	JUSTIFICATION
Park and civic center improvements	Energy efficiency for lighting system at various parks and Civic Center.

On-going Operating & Maintenance Impact: Maintenance is part of annual parks operating budget.

Funding Sources	PROJECT FINANCING							
	Prior Years	2018-19	2019-20	2020-21	2021-22	2022-23	Future Years	TOTALS
Municipal Lighting			85,000					85,000
Totals	\$ -	\$ -	\$ 85,000	\$ -	\$ -	\$ -	\$ -	\$ 85,000
Expenditures								
Construction			85,000					85,000
Totals	\$ -	\$ -	\$ 85,000	\$ -	\$ -	\$ -	\$ -	\$ 85,000
Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

Project Information Sheet Fiscal Year 2019-21 Traffic Signal Safety Lighting LED Conversion

Project Name Traffic Signal Safety Lighting LED Conversion **FY 19-20 Appropriation** \$ 150,000.00
Department Public Works Department **Work Performed by** Contract
Account Number 59502-205901 **Project Status** New

DESCRIPTION	JUSTIFICATION
Remove and replace with LED light fixture.	Energy efficiency for the traffic signal system

On-going Operating & Maintenance Impact: Maintenance is part of annual municipal lighting operating budget.

Funding Sources	PROJECT FINANCING							
	Prior Years	2018-19	2019-20	2020-21	2021-22	2022-23	Future Years	TOTALS
Municipal Lighting			150,000					150,000
Totals	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000
Expenditures								
Construction			75,000	75,000				150,000
Totals	\$ -	\$ -	\$ 75,000	\$ 75,000	\$ -	\$ -	\$ -	\$ 150,000
Balance	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -

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

MULTI-YEAR CAPITAL IMPROVEMENT PLAN AND CAPITAL BUDGET

FY 2019 – 2021

Project Information Sheet Fiscal Year 2019-21 Neighborhood Pride Home Rehabilitation Program

Project Name	Neighborhood Pride Home Rehabilitation Program	FY 19-20 Appropriation	\$ 100,000
Department	Code Enforcement	Work Performed by	Contract
Account Number	16510-191601	Project Status	Ongoing

DESCRIPTION

The CDBG-funded Neighborhood Pride Home Rehabilitation Program will provide grants up to \$10,000 to eligible owner and tenant occupied households to make corrections to code and health and safety deficiencies. In addition to rehabilitation hard costs, the City may also fund eligible soft costs as outlined in 24 CFR 92.206 including architectural, engineering, loan processing inspections or related professional services required to prepare plans, drawings, specifications, or work write-ups, as applicable to carry out the project. The City will allocate \$100,000 in CDBG funds to this effort and approximately six (6) housing units will be rehabilitated.

JUSTIFICATION

HUD requires that CDBG funds related to Code Enforcement described above be coupled with housing rehabilitation (or similar project work). The purpose of Westminster's Neighborhood Pride Home Rehabilitation Program is to provide minor rehabilitation assistance to owner-occupied, single-family dwellings permitted under CDBG. Assistance is in the form of a maximum grant amount of \$10,000. Eligible properties are determined when they are deemed substandard and are within neighborhoods designated for code enforcement. In accordance with CDBG Regulations, CDBG monies will be used to assist qualifying households whose incomes do not exceed 80 percent of the County median adjusted by family size.

On-going Operating & Maintenance Impact: No ongoing maintenance costs are anticipated. This is a one time grant program for people within

Funding Sources	PROJECT FINANCING							TOTALS
	Prior Years	2018-19	2019-20	2020-21	2021-22	2022-23	Future Years	
CDBG		180,000	100,000	100,000	100,000	100,000		580,000
Totals	\$ -	\$ 180,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	\$ 580,000
Expenditures								
Construction		725	150,000	150,000	100,000	100,000	79,275	580,000
Totals	\$ -	\$ 725	\$ 150,000	\$ 150,000	\$ 100,000	\$ 100,000	\$ 79,275	\$ 580,000
Balance	\$ -	\$ 179,275	\$ 129,275	\$ 79,275	\$ 79,275	\$ 79,275	\$ -	\$ -

Project Manager: Chet Simmons, Assistant City Manager/Community Development Director

MULTI-YEAR CAPITAL IMPROVEMENT PLAN AND CAPITAL BUDGET

FY 2019 – 2021

Project Information Sheet
Fiscal Year 2019-21
Utility underground project on Bolsa Ave. and Brookhurst St. UUD#7

Project Name	Utility underground project on Bolsa Ave. and Brookhurst St. UUD#7	FY 19-20 Appropriation	\$ 2,000,000
Department	Economic Development Department	Work Performed by	Contract
Account Number	11501-48000	Project Status	New

DESCRIPTION

In 2012, SCE completed undergrounding all of the overhead facilities for the area along Bolsa Avenue between Purdy Street and Brookhurst Street. This area is part of the Little Saigon business district located along Bolsa Avenue. This project will continue the undergrounding effort along Bolsa Avenue east of Brookhurst Street along Bolsa Avenue, as well as along Brookhurst Street, south of Bolsa Avenue. Such area has a heavy concentration of overhead electrical and telecommunications facilities in need of undergrounding. These corridors are extensively used by the general public and carry a heavy volume of pedestrian and vehicular traffic.

JUSTIFICATION

The cost for undergrounding of the transmission lines will be covered by Southern Californian Edison Rule 20A. The City will be invoiced by SCE for the cost of undergrounding of the distribution lines.

On-going Operating & Maintenance Impact: No significant ongoing maintenance costs are anticipated. This is approximately a 36 month process.

Funding Sources	PROJECT FINANCING							TOTALS
	Prior Years	2018-19	2019-20	2020-21	2021-22	2022-23	Future Years	
Economic Development Funds	-	-	2,000,000	-	-	-	-	2,000,000
Totals	\$ -	\$ -	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000
Expenditures								
Construction								
Totals	\$ -	\$ -	\$ 500,000	\$ 1,000,000	\$ 500,000	\$ -	\$ -	\$ 2,000,000
Balance	\$ -	\$ -	\$ 1,500,000	\$ 500,000	\$ -	\$ -	\$ -	\$ -

Project Manager: Chet Simmons, Assistant City Manager/Community Development Director

MULTI-YEAR CAPITAL IMPROVEMENT PLAN AND CAPITAL BUDGET

FY 2019 – 2021

Project Information Sheet Fiscal Year 2019-21 Periodic Repair and Replacement

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

FY 19-20 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 2019-20 adopted budget all other years are projections.

Funding Sources	PROJECT FINANCING								
	Prior Years	2018-19	2019-20	2020-21	2021-22	2022-23	Future Years	TOTALS	
Water Charges	2,403,547	425,000	425,000	425,000	425,000	425,000	425,000	4,953,547	
Totals	\$ 2,403,547	\$ 425,000	\$ 425,000	\$ 425,000	\$ 425,000	\$ 425,000	\$ 425,000	\$ 4,953,547	
Expenditures									
Repairs/Replacement	Totals	\$ 2,030,522	\$ 293,722	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 1,029,303	\$ 4,953,547
Balance	\$ 373,025	\$ 504,303	\$ 529,303	\$ 554,303	\$ 579,303	\$ 604,303	\$ -	\$ -	

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

Project Information Sheet Fiscal Year 2019-21 Well Maintenance and Repair

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

FY 19-20 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	2018-19	2019-20	2020-21	2021-22	2022-23	Future Years	TOTALS
Water Charges	1,480,000	250,000	250,000	250,000	250,000	250,000	250,000	2,980,000
Totals	\$ 1,480,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 2,980,000
Expenditures								
Construction	Totals	\$ 1,020,131	\$ 135,844	\$ 250,000	\$ 250,000	\$ 250,000	\$ 824,025	\$ 2,980,000
Balance	\$ 459,869	\$ 574,025	\$ 574,025	\$ 574,025	\$ 574,025	\$ 574,025	\$ -	\$ -

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

MULTI-YEAR CAPITAL IMPROVEMENT PLAN AND CAPITAL BUDGET

FY 2019 – 2021

Project Information Sheet Fiscal Year 2019-21 Brookhurst Landscape median improvements (conservation)

Project Name Brookhurst Landscape median improvements (conservation) **FY 19-20 Appropriation** \$ 250,000.00
Department Public Works Department **Work Performed by** Contract
Account Number 80060-205500 **Project Status** New

DESCRIPTION	JUSTIFICATION
Community beautification	Conservation funds

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

Funding Sources	PROJECT FINANCING							TOTALS
	Prior Years	2018-19	2019-20	2020-21	2021-22	2022-23	Future Years	
Water Fees			250,000					250,000
Totals	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 250,000
Expenditures								
Construction			150,000	100,000				250,000
Totals	\$ -	\$ -	\$ 150,000	\$ 100,000	\$ -	\$ -	\$ -	\$ 250,000
Balance	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -

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

Project Information Sheet Fiscal Year 2019-21 Technology Replacement

Project Name Technology Replacement **FY 19-20 Appropriation** \$ 250,000
Department Information Technologies **Work Performed by** Contract
Account Number 14502-174200 **Project Status** Ongoing

DESCRIPTION	JUSTIFICATION
To create a reserve dedicated to the upgrade and replacement of technology related systems.	Annual allocating of \$250,000 for maintenance and upgrade of City technology systems. 2019-21 allocations are included in the budget. Future years are estimates.

On-going Operating & Maintenance Impact: The project covers the cost of ongoing maintenance. It is built in to the annual allocation.

Funding Sources	PROJECT FINANCING							TOTALS
	Prior Years	2018-19	2019-20	2020-21	2021-22	2022-23	Future Years	
Department Charges	470,767	250,000	250,000	250,000	250,000	250,000	250,000	1,970,767
Totals	\$ 470,767	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,970,767
Expenditures								
Construction/Installation			250,000	250,000	250,000	250,000	896,568	1,970,767
Totals	\$ 74,199	\$ -	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 896,568	\$ 1,970,767
Balance	\$ 396,568	\$ 646,568	\$ 646,568	\$ 646,568	\$ 646,568	\$ 646,568	\$ (646,568)	\$ -

MULTI-YEAR CAPITAL IMPROVEMENT PLAN AND CAPITAL BUDGET

FY 2019 – 2021

Project Information Sheet
Fiscal Year 2019-21
LED Exterior Lighting Improvements for City Hall and Council Chamber buildings

Project Name	LED Exterior Lighting Improvements for City Hall and Council Chamber buildings	FY 19-20 Appropriation	\$ 30,000.00
Department	Public Works Department	Work Performed by	Contract
Account Number	75502-207500	Project Status	New

DESCRIPTION	JUSTIFICATION
Civic Center beautification and improvements.	Energy efficiency
On-going Operating & Maintenance Impact:	Maintenance is part of annual parks operating budget.

Funding Sources	PROJECT FINANCING							TOTALS
	Prior Years	2018-19	2019-20	2020-21	2021-22	2022-23	Future Years	
Park Dedication Fees			30,000					30,000
Totals	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Expenditures								
Construction			30,000					30,000
Totals	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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



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 financial forecast that was presented to the City Council in May 2019.

This table shows the projected net change in fund balance for the next 5 years, as well as the related projected ending fund balance. As you can see once the Transaction Tax expires, the fund balance evaporates almost immediately. Again, these are projections based on current trends and costs. We are always conservative, and there may be opportunities for savings but even considering that, over \$13 million in revenues will be a huge loss that can only be offset by deep cuts in personnel and services.

Projected Ending Balances without Measure SS	2019-20	2020-21	2021-22	2022-23	2023-24
Net Change	34,850	(1,211,098)	(1,961,017)	(9,441,081)	(16,767,841)
Ending Fund Balance	24,251,100	23,040,002	21,078,985	11,637,905	(5,129,936)

LONG-RANGE FINANCIAL FORECAST | FY 2019 – 2021



Adding in the Measure SS Transaction Tax revenue postpones the deficit spending but doesn't completely eliminate it. Starting in FY 2020-21 we are not structurally balanced but we have sufficient reserves to cover the shortages. The projections below are improved with the Cost of Service Study increases that are projected to add a million in revenue annually.

Projected Ending Balances with Measure SS	2019-20	2020-21	2021-22	2022-23	2023-24
Net Change	34,850	(1,211,098)	(1,961,017)	(2,785,485)	(3,270,292)
Ending Fund Balance	24,251,100	23,040,002	21,078,985	18,293,500	15,023,208

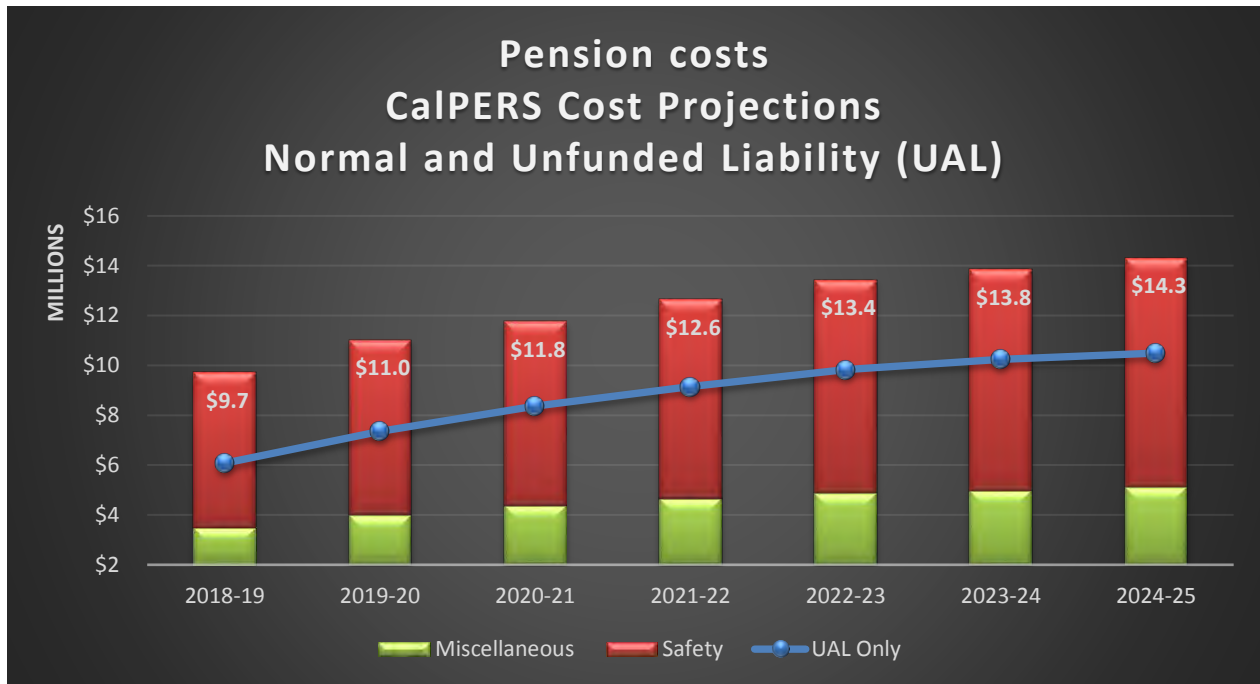


At June 30, 2018, the City had a \$116 million unfunded liability. While this is a large number, it should also be noted that the Miscellaneous Plan was 67% funded, and the Safety Plan was 73% funded. These funding percentages, like the unfunded liability balance, will vary from year

to year. Our unfunded liability will continue to increase over the next few years as CalPERS is lowering its discount rate from 7.5% to 7.0% over fiscal years 18-19 through 20-21.

FY 2018-19:	7.375%
FY 2019-20:	7.250%
FY 2020-21:	7.000%

There is currently a 30-year payoff plan in place that will ramp up payments for 5 years, stabilize for the next 20 and then ramp down for the final 5 years. The City is still in the ramp up phase of paying off our unfunded liability.



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 – a savings of \$267,159 in 2019-20. 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 received \$4.8 million as part of the RDA dissolution which was used to set up Section 115 trust accounts. The current balances in the account are:

- PERS CERBT – OPEB - \$3.0 million
- PARS Trust – Pension - \$2.8 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.

The City of Westminster's strategy for the future contains a diverse range of core objectives. Our objectives support the City's

economic development vision.

- Create and maintain an inventory of market conditions, such as market demand, labor force statistics, commercial sectors underrepresented in Westminster, and available sites and buildings to support business retention and expansion and business attraction efforts.

- Maintain and expand business engagement efforts such as a business visitation program, annual business survey, business awards, and annual recognition ceremony. Partner with the Westminster Chamber of Commerce to improve the effectiveness of business engagement efforts.
- Conduct an annual meeting with the Building Industry Association to keep apprised of developer sentiment, market trends, and Westminster's image relative to other Orange County cities.
- Attend trade shows and industry events for commercial businesses generally, such as the International Council of Shopping Centers, and especially for commercial sectors that are underrepresented in Westminster.
- Review and update the Development Code as necessary for the following economic development objective: Facilitate site improvements and building spaces that activate surrounding parcels.
- Continue to explore and implement ways to manage and leverage City owned property and other public facilities in the Civic Center to foster a transformation of the area into a walk-able, mixed-use destination and activity center.

Overall, Westminster's economic development strategy provides a road map to increase the overall community wealth and prosperity of the residents and businesses in the City.

In 2019, the City launched Project W. Project W is a clearinghouse of completed and upcoming City improvement projects, a portal for economic development, information on places and events of interest in the City, consolidated contact information for City departments, and a place where you can provide feedback on Westminster's priorities.

Project W seeks to implement the community's priorities consistent with our 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, and do business.

OVERHEAD CHARGE CALCULATION

FY 2019 – 2020

FUND	FUND #	REVENUE	RATE	OVERHEAD CHARGE
Park Dedication	200	85,000	5.00%	4,250
Gas Tax	210	4,060,589	0.00%	-
Measure "M"	211	1,548,199	0.00%	-
Street Improvements Grant	214	10,000	0.00%	-
Traffic Impact Fee	216	389,000	5.00%	19,450
Municipal Lighting	220	1,848,000	5.00%	92,400
CDBG	240	1,204,745	0.00%	-
HCD HOME	242	1,165,521	0.00%	-
Housing Authority	245	121,387	0.00%	-
Police Seizure	250	115,000	0.00%	-
Special Police Services	255	200	0.00%	-
Special Police Services	258	2,500	0.00%	-
LNSP	260	15,000	0.00%	-
SLESF	261	165,000	0.00%	-
Special Police Services	262	-	0.00%	-
Special Police Services	263	-	0.00%	-
Special Police Services	264	70,425	0.00%	-
Drainage District	270	4,000	5.00%	200
Community Services Grant	275	349,145	0.00%	-
AQMD	280	125,000	5.42%	6,778
Community Services Grant	290	127,571	0.00%	-
Project SHUE	295	-	0.00%	-
Capital Projects Fund	400	50,000	0.00%	-
Economic Development Fund	401	60,000	0.00%	-
Water Utility	600	16,485,408	0.00%	-
Utility Conservation Fund	601	185,000	0.00%	-
Equipment Replacement	700	1,505,532	0.00%	-
Employee Benefits	740	2,056,859	0.00%	-
Liability Administration	750	2,017,000	0.00%	-
Information Systems	760	1,740,306	0.00%	-
Building Maintenance	770	2,190,760	0.00%	-
Total Overhead Charge	100	37,697,147		123,078

* 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 234.

OVERHEAD CHARGE CALCULATION

FY 2020 – 2021

FUND	FUND #	REVENUE	RATE	OVERHEAD CHARGE
Park Dedication	200	25,000	5.00%	1,250
Gas Tax	210	4,062,200	0.00%	-
Measure "M"	211	1,592,662	0.00%	-
Street Improvements Grant	214	10,000	0.00%	-
Traffic Impact Fee	216	16,000	5.00%	800
Municipal Lighting	220	1,848,000	5.00%	92,400
CDBG	240	1,037,809	0.00%	-
HCD HOME	242	425,000	0.00%	-
Housing Authority	245	121,387	0.00%	-
Police Seizure	250	115,000	0.00%	-
Special Police Services	255	-	0.00%	-
Special Police Services	258	2,500	0.00%	-
LNSP	260	15,000	0.00%	-
SLESF	261	165,000	0.00%	-
Special Police Services	262	-	0.00%	-
Special Police Services	263	-	0.00%	-
Special Police Services	264	70,425	0.00%	-
Drainage District	270	4,000	5.00%	200
Community Services Grant	275	349,000	0.00%	-
AQMD	280	125,000	5.42%	6,778
Community Services Grant	290	123,984	0.00%	-
Project SHUE	295	-	0.00%	-
Capital Projects Fund	400	50,000	0.00%	-
Economic Development Fund	401	60,000	0.00%	-
Water Utility	600	16,985,408	0.00%	-
Utility Conservation Fund	601	185,000	0.00%	-
Equipment Replacement	700	1,505,532	0.00%	-
Employee Benefits	740	2,112,873	0.00%	-
Liability Administration	750	2,017,000	0.00%	-
Information Systems	760	1,825,586	0.00%	-
Building Maintenance	770	2,202,460	0.00%	-
Total Overhead Charge	100	37,051,826		101,428

* 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 235.

INTERFUND CHARGE CALCULATION

FY 2019 – 2020

DEPARTMENT	WATER		WATER SALARIES ENGINEER	GAS TAX		MEASURE M		TRAFFIC IMPACT	MUNICIPAL LIGHTING	GENERAL FUND		TOTAL	
	%	\$\$	TRENCH NPDES Flat \$	%	\$\$	%	\$\$	Flat \$	Flat \$	%	\$\$		
	56500			55005		55027							
ADMINISTRATION													
10000	CITY COUNCIL	3.7%	13,627	-	0.0%	-	0.0%	-	-	-	96.3%	354,673	368,300
10100	PLANNING COMMISSION	0.0%	-	-	0.0%	-	0.0%	-	-	-	100.0%	29,753	29,753
10200	TRAFFIC COMMISSION	0.0%	-	-	0.0%	-	0.0%	-	-	-	100.0%	2,572	2,572
10300	COMMUNITY SERVICE COM	0.0%	-	-	0.0%	-	0.0%	-	-	-	100.0%	2,155	2,155
14336	PERSONNEL BOARD	0.0%	-	-	0.0%	-	0.0%	-	-	-	100.0%	3,037	3,037
11500	CITY MANAGER	8.9%	116,552	-	0.0%	-	0.0%	-	-	-	91.1%	1,193,018	1,309,570
12000	CITY CLERK	3.7%	21,650	-	0.0%	-	0.0%	-	-	-	96.3%	563,479	585,129
12500	ELECTIONS	0.0%	-	-	0.0%	-	0.0%	-	-	-	100.0%	9,200	9,200
13000	CITY ATTORNEY	3.7%	9,324	-	0.0%	-	0.0%	-	-	-	96.3%	242,676	252,000
14200	HUMAN RESOURCES	8.2%	85,242	-	0.0%	-	0.0%	-	-	-	91.8%	954,293	1,039,535
20000	GENERAL CITY	0.0%	-	-	0.0%	-	0.0%	-	-	-	0.0%	248,600	248,600
21000	FINANCE	25.0%	378,417	-	0.0%	-	0.0%	-	-	-	75.0%	1,135,251	1,513,669
PUBLIC SAFETY													
31000	POLICE	0.0%	-	-	0.0%	-	0.0%	-	-	-	100.0%	30,998,703	30,998,703
31100	PARKING	0.0%	-	-	0.0%	-	0.0%	-	-	-	100.0%	289,431	289,431
32000	ANIMAL CONTROL	0.0%	-	-	0.0%	-	0.0%	-	-	-	100.0%	667,088	667,088
32100	ANIMAL CONTROL - STANT	0.0%	-	-	0.0%	-	0.0%	-	-	-	100.0%	171,280	171,280
33000	CODE ENFORCEMENT	0.0%	-	-	0.0%	-	0.0%	-	-	-	100.0%	763,147	763,147
34000	RANGE/SAFETY TRAINING	0.0%	-	-	0.0%	-	0.0%	-	-	-	100.0%	82,400	82,400
41000	FIRE	0.0%	-	-	0.0%	-	0.0%	-	-	-	100.0%	13,525,338	13,525,338
44000	AMBULANCE TRANSPORT	0.0%	-	-	0.0%	-	0.0%	-	-	-	100.0%	1,461,862	1,461,862
PUBLIC WORKS													
50000	ADMINISTRATION	14.0%	78,838	15,000	1.8%	10,000	0.9%	5,000	-	8,000	79.3%	446,289	563,127
50500	ENGINEERING	5.0%	98,575	86,204	2.5%	50,000	0.5%	10,000	50,000	23,000	83.9%	1,653,716	1,971,495
51500	STREET MAINT	6.5%	73,398	-	78.2%	883,031	8.7%	98,240	-	-	6.6%	74,527	1,129,196
52500	CONCRETE REPAIR	0.0%	-	53,000	0.0%	-	0.0%	-	-	-	91.5%	567,740	620,740
53000	PARK MAINT	2.0%	41,231	14,000	0.0%	-	0.0%	-	-	-	97.3%	2,006,300	2,061,531
53500	STREET TREE	3.0%	14,768	32,000	0.0%	-	0.0%	-	-	-	90.5%	445,493	492,261
COMMUNITY DEVELOPMENT													
61050	PLANNING	0.0%	-	-	0.0%	-	0.0%	-	-	-	100.0%	998,978	998,978
62050	BUILDING	0.0%	-	-	0.0%	-	0.0%	-	-	-	100.0%	1,411,436	1,411,436
63050	CMNTY PRESERVATION	0.0%	-	-	0.0%	-	0.0%	-	-	-	100.0%	275,000	275,000
COMMUNITY SERVICES													
70000	COMM SERVICES ADMIN	0.0%	-	-	0.0%	-	0.0%	-	-	-	100.0%	1,404,449	1,404,449
70500	SR CENTER	0.0%	-	-	0.0%	-	0.0%	-	-	-	100.0%	311,891	311,891
71000	PARKS & PLAYGROUNDS	0.0%	-	-	0.0%	-	0.0%	-	-	-	100.0%	386,669	386,669
75000	COMMUNITY PROMO/EVEN	0.0%	-	-	0.0%	-	0.0%	-	-	-	100.0%	222,680	222,680
76001	PROJECT SHUE	0.0%	-	-	0.0%	-	0.0%	-	-	-	100.0%	40,752	40,752
		1.4%	931,622	200,204	1.4%	943,031	0.2%	113,240	50,000	31,000	96.5%	62,943,877	65,212,974

INTERFUND CHARGE CALCULATION

FY 2020 – 2021

DEPARTMENT	WATER		WATER SALARIES ENGINEER	GAS TAX		MEASURE M		TRAFFIC IMPACT	MUNICIPAL LIGHTING	GENERAL FUND		TOTAL
	%	\$\$	TRENCH NPDES Flat \$	%	\$\$	%	\$\$	Flat \$	Flat \$	%	\$\$	
ADMINISTRATION												
10000 CITY COUNCIL	3.7%	13,740	-	0.0%	-	0.0%	-	-	-	96.3%	357,591	371,331
10100 PLANNING COMMISSION	0.0%	-	-	0.0%	-	0.0%	-	-	-	100.0%	29,753	29,753
10200 TRAFFIC COMMISSION	0.0%	-	-	0.0%	-	0.0%	-	-	-	100.0%	2,572	2,572
10300 COMMUNITY SERVICE COM	0.0%	-	-	0.0%	-	0.0%	-	-	-	100.0%	2,155	2,155
14336 PERSONNEL BOARD	0.0%	-	-	0.0%	-	0.0%	-	-	-	100.0%	3,037	3,037
11500 CITY MANAGER	8.9%	118,678	-	0.0%	-	0.0%	-	-	-	91.1%	1,214,776	1,333,454
12000 CITY CLERK	3.7%	22,467	-	0.0%	-	0.0%	-	-	-	96.3%	584,751	607,218
12500 ELECTIONS	0.0%	-	-	0.0%	-	0.0%	-	-	-	100.0%	85,200	85,200
13000 CITY ATTORNEY	3.7%	9,324	-	0.0%	-	0.0%	-	-	-	96.3%	242,676	252,000
14200 HUMAN RESOURCES	8.2%	87,934	-	0.0%	-	0.0%	-	-	-	91.8%	984,422	1,072,356
20000 GENERAL CITY	0.0%	-	-	0.0%	-	0.0%	-	-	-	0.0%	249,300	249,300
21000 FINANCE	25.0%	390,454	-	0.0%	-	0.0%	-	-	-	75.0%	1,171,361	1,561,815
PUBLIC SAFETY												
31000 POLICE	0.0%	-	-	0.0%	-	0.0%	-	-	-	100.0%	32,135,535	32,135,535
31100 PARKING	0.0%	-	-	0.0%	-	0.0%	-	-	-	100.0%	289,431	289,431
32000 ANIMAL CONTROL	0.0%	-	-	0.0%	-	0.0%	-	-	-	100.0%	677,609	677,609
32100 ANIMAL CONTROL - STANT	0.0%	-	-	0.0%	-	0.0%	-	-	-	100.0%	171,280	171,280
33000 CODE ENFORCEMENT	0.0%	-	-	0.0%	-	0.0%	-	-	-	100.0%	766,986	766,986
34000 RANGE/SAFETY TRAINING	0.0%	-	-	0.0%	-	0.0%	-	-	-	100.0%	82,600	82,600
41000 FIRE	0.0%	-	-	0.0%	-	0.0%	-	-	-	100.0%	14,176,566	14,176,566
44000 AMBULANCE TRANSPORT	0.0%	-	-	0.0%	-	0.0%	-	-	-	100.0%	1,512,179	1,512,179
PUBLIC WORKS												
50000 ADMINISTRATION	14.0%	80,427	15,000	1.7%	10,000	0.9%	5,000	-	8,000	79.4%	456,054	574,481
50500 ENGINEERING	5.0%	100,159	87,413	2.5%	50,000	0.5%	10,000	50,000	23,000	84.0%	1,682,614	2,003,186
51500 STREET MAINT	6.5%	73,977	-	78.2%	890,007	8.7%	99,016	-	-	6.6%	75,116	1,138,116
52500 CONCRETE REPAIR	0.0%	-	53,000	0.0%	-	0.0%	-	-	-	91.6%	574,798	627,798
53000 PARK MAINT	2.0%	41,718	14,000	0.0%	-	0.0%	-	-	-	97.3%	2,030,160	2,085,878
53500 STREET TREE	3.0%	14,803	32,000	0.0%	-	0.0%	-	-	-	90.5%	446,641	493,444
COMMUNITY DEVELOPMENT												
61050 PLANNING	0.0%	-	-	0.0%	-	0.0%	-	-	-	100.0%	1,031,235	1,031,235
62050 BUILDING	0.0%	-	-	0.0%	-	0.0%	-	-	-	100.0%	1,442,565	1,442,565
63050 CMNTY PRESERVATION	0.0%	-	-	0.0%	-	0.0%	-	-	-	100.0%	160,417	160,417
COMMUNITY SERVICES												
70000 COMM SERVICES ADMIN	0.0%	-	-	0.0%	-	0.0%	-	-	-	100.0%	1,426,836	1,426,836
70500 SR CENTER	0.0%	-	-	0.0%	-	0.0%	-	-	-	100.0%	315,236	315,236
71000 PARKS & PLAYGROUNDS	0.0%	-	-	0.0%	-	0.0%	-	-	-	100.0%	393,941	393,941
75000 COMMUNITY PROMO/EVEN	0.0%	-	-	0.0%	-	0.0%	-	-	-	100.0%	223,520	223,520
76001 PROJECT SHUE	0.0%	-	-	0.0%	-	0.0%	-	-	-	100.0%	40,752	40,752
	1.4%	953,681	201,413	1.4%	950,007	0.2%	114,016	50,000	31,000	96.6%	65,039,664	67,339,782

POSITION SUMMARY

FY 2019 – 2021

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	Difference 20 - 19
CITY COUNCIL							
Elected/Appointed	33.00	33.00	33.00	33.00	33.00	33.00	-
Total Elected/Appointed	33.00	33.00	33.00	33.00	33.00	33.00	-
CITY MANAGER							
Full-time	7.00	7.00	8.00	8.00	9.00	9.00	1.00
Part-time FTE	1.10	1.14	1.29	2.25	1.81	1.81	(0.44)
CITY ATTORNEY							
Full-time (contract)	1.00	1.00	1.00	1.00	1.00	1.00	-
CITY CLERK							
Full-time	2.00	2.00	2.00	2.00	3.00	3.00	1.00
Part-time FTE	1.04	0.06	1.24	1.95	-	-	(1.95)
HUMAN RESOURCES							
Full-time	4.00	4.00	4.00	4.00	4.00	4.00	-
Part-time FTE	-	0.06	-	-	0.22	0.22	0.22
FINANCE							
Full-time	10.00	10.00	10.00	10.00	10.00	10.00	-
Part-time FTE	0.66	1.43	1.45	0.56	1.11	1.11	0.56
POLICE							
Full-time	128.00	130.00	132.00	132.00	132.00	132.00	-
Part-time FTE	10.06	9.03	14.22	21.62	20.60	20.60	(1.01)
FIRE							
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	-
COMMUNITY SERVICES							
Full-time	7.00	7.00	7.00	7.00	7.00	7.00	-
Part-time FTE	21.03	18.47	17.31	17.46	16.88	17.02	(0.59)
PUBLIC WORKS							
Full-time	52.00	53.00	56.00	57.00	57.00	57.00	-
Part-time FTE	5.40	4.58	6.09	7.35	5.72	5.72	(1.63)
COMMUNITY DEVELOPMENT							
Full-time	12.00	12.00	13.00	13.00	12.00	12.00	(1.00)
Part-time FTE	1.56	2.14	2.76	4.69	8.05	6.93	3.36
Full-Time Authorized	222.00	225.00	232.00	233.00	234.00	234.00	1.00
Full-Time Equivalents	104.86	100.92	108.36	119.88	118.39	117.41	(1.49)
Total All Positions	326.86	325.92	340.36	352.88	352.39	351.41	(0.49)

2019-21 Position Changes:

City Manager

Reduce 1 Senior Administrative Analyst Add 1 Economic Development Manager
 Add 1 Administrative Analyst

Finance

Reduce 2 Senior Staff Accountants Add 1 Administrative Analyst – Purchasing
 Add 1 Customer Service Representative

HR

Reduce 1 Risk Management Benefits Officer Add 1 Personnel Analyst

City Clerk

Reduce \$70,000 part time wages Add 1 Administrative Assistant II

Community Development

Reduce 1 City Housing Coordinator

POSITION DETAIL

FY 2019 – 2021

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	Difference 20 - 19
CITY COUNCIL - ELECTED/APPOINTED							
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	-
Total Elected/Appointed	33.00	33.00	33.00	33.00	33.00	33.00	-
CITY MANAGER							
Administrative Analyst	-	-	-	-	1.00	1.00	1.00
Assistant City Manager/Community Development Director	1.00	1.00	1.00	1.00	1.00	1.00	-
City Manager	1.00	1.00	1.00	1.00	1.00	1.00	-
Economic Development Manager	-	-	-	-	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	1.00	-
Sr. Programmer Analyst	1.00	1.00	1.00	1.00	1.00	1.00	-
Systems Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-
Part-time FTE	1.10	1.14	1.29	2.25	1.81	1.81	(0.44)
Total City Manager	8.10	8.14	9.29	10.25	10.81	10.81	0.56
CITY ATTORNEY (contract)	1.00	1.00	1.00	1.00	1.00	1.00	-
CITY CLERK							
Administrative Assistant II	-	-	-	-	1.00	1.00	1.00
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	1.04	0.06	1.24	1.95	-	-	(1.95)
Total City Clerk	3.04	2.06	3.24	3.95	3.00	3.00	(0.95)
HUMAN RESOURCES							
Director of Human Resources & Risk Mgmnt	1.00	1.00	1.00	1.00	1.00	1.00	-
Personnel Analyst	-	-	1.00	1.00	2.00	2.00	1.00
Human Resources Assistant	2.00	2.00	1.00	1.00	1.00	1.00	-
Risk Management/Benefits Officer	1.00	1.00	1.00	1.00	-	-	(1.00)
Part-time FTE	-	0.06	-	-	0.22	0.22	0.22
Total Human Resources	4.00	4.06	4.00	4.00	4.22	4.22	0.22
FINANCE							
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 Analyst	-	-	-	-	1.00	1.00	1.00
Administrative Services Director	1.00	-	-	-	-	-	-
Assistant Finance Director	-	1.00	1.00	1.00	1.00	1.00	-
Customer Service Representative	1.00	1.00	1.00	1.00	2.00	2.00	1.00
Finance Director	-	1.00	1.00	1.00	1.00	1.00	-
Financial Services Manager	1.00	-	-	-	-	-	-
Senior Staff Accountant	3.00	3.00	3.00	3.00	1.00	1.00	(2.00)
Part-time FTE	0.66	1.43	1.45	0.56	1.11	1.11	0.56
Total Finance	10.66	11.43	11.45	10.56	11.11	11.11	0.56
	26.80	26.69	28.99	29.76	30.14	30.14	0.38

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	Difference 20 - 19
POLICE							
Administrative Assistant II - Police	1.00	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	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	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	2.00	2.00	2.00	2.00	-
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	32.00	32.00	32.00	32.00	32.00	-
Police Officer II	-	36.00	36.00	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	5.00	5.00	5.00	5.00	-
Property Control Clerk	2.00	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	-	-	-	-	-	-
Senior Administrative Assistant II	1.00	1.00	1.00	1.00	1.00	1.00	-
Part-time FTE	10.06	9.03	14.22	21.62	20.60	20.60	(1.01)
Total Police	138.06	139.03	146.22	153.62	152.60	152.60	(1.01)
FIRE							
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	-
Total Fire	63.00	63.00	63.00	63.00	63.00	63.00	-
	201.06	202.03	209.22	216.62	215.60	215.60	(1.01)
COMMUNITY SERVICES							
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	21.03	18.47	17.31	17.46	16.88	17.02	(0.59)
Total Community Services	28.03	25.47	24.31	24.46	23.88	24.02	(0.59)
PUBLIC WORKS							
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	1.00	-
Associate Civil Engineer	-	-	-	1.00	1.00	1.00	-
Associate Engineer	-	-	-	1.00	1.00	1.00	-
Building Maintenance/Repair Worker	2.00	2.00	2.00	3.00	3.00	3.00	-
City Traffic Engineer	1.00	1.00	1.00	1.00	1.00	1.00	-
Civil Engineering Assistant	2.00	2.00	2.00	-	-	-	-
Civil Engineering Associate	3.00	3.00	3.00	2.00	2.00	2.00	-

							Difference
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	20 - 19
Civil Engineering Principal	1.00	1.00	1.00	-	-	-	-
Deputy City Engineer	-	-	-	1.00	1.00	1.00	-
Engineering Technician	1.00	1.00	1.00	1.00	1.00	1.00	-
Equipment Mechanic	1.00	-	-	-	-	-	-
Equipment Operator	2.00	2.00	2.00	2.00	2.00	2.00	-
Facilities Supervisor	1.00	-	-	-	-	-	-
Garage Superintendent	1.00	-	-	-	-	-	-
Leadworker	3.00	3.00	3.00	2.00	2.00	2.00	-
Maintenance Worker I	1.00	1.00	-	-	-	-	-
Maintenance Worker II	4.00	4.00	7.00	8.00	8.00	8.00	-
Mechanic	1.00	2.00	2.00	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	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	-
Senior Engineer	-	-	-	1.00	1.00	1.00	-
Shop Foreman	-	1.00	1.00	1.00	1.00	1.00	-
Sr Building Maintenance/Repair Worker	-	1.00	1.00	1.00	1.00	1.00	-
Water Technician II	12.00	12.00	13.00	13.00	13.00	13.00	-
Water Technician III	1.00	1.00	1.00	1.00	1.00	1.00	-
Water Utility Foreman	4.00	4.00	4.00	4.00	4.00	4.00	-
Part-time FTE	5.40	4.58	6.09	7.35	5.72	5.72	(1.63)
Total Public Works	57.40	57.58	62.09	64.35	62.72	62.72	(1.63)
COMMUNITY DEVELOPMENT							
Administrative Aide	-	-	-	-	-	-	-
Administrative Analyst	1.00	1.00	1.00	1.00	1.00	1.00	-
Administrative Assistant	-	-	1.00	1.00	1.00	1.00	-
Assistant Planner	1.00	1.00	1.00	1.00	1.00	1.00	-
Associate Planner	2.00	1.00	1.00	1.00	1.00	1.00	-
Building Official	-	-	-	-	-	-	-
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)
Community Development Director	1.00	1.00	1.00	-	-	-	-
Community Preservation Unit Supervisor	-	-	-	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	1.00	1.00	-
Sr. Combination Building Inspector	1.00	1.00	1.00	1.00	1.00	1.00	-
Part-time FTE	1.56	2.14	2.76	4.69	8.05	6.93	3.36
Total Community Development	13.56	14.14	15.76	17.69	20.05	18.93	2.36
Total Full-Time Authorized	222.00	225.00	232.00	233.00	234.00	234.00	1.00
Total Part-Time FTE	104.86	100.92	108.36	119.88	118.39	117.41	(1.49)
Total Full-Time Equivalents	326.86	325.92	340.36	352.88	352.39	351.41	(0.49)

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.

	2015	2016	2017	2018	2019
Assessed Valuation	\$ 7,621,181,246	\$ 8,261,574,174	\$ 8,399,448,382	\$ 8,915,330,778	\$ 9,453,262,123
Conversion %	25%	25%	25%	25%	25%
Adjusted AV	1,905,295,312	2,065,393,544	2,099,862,096	2,228,832,695	2,363,315,531
Debt Limit %	15%	15%	15%	15%	15%
Debt Limit	285,794,297	309,809,032	314,979,314	334,324,904	354,497,330
General Obligation Bonds	-	-	-	-	-
Legal Debt Margin	\$ 285,794,297	\$ 309,809,032	\$ 314,979,314	\$ 334,324,904	\$ 354,497,330

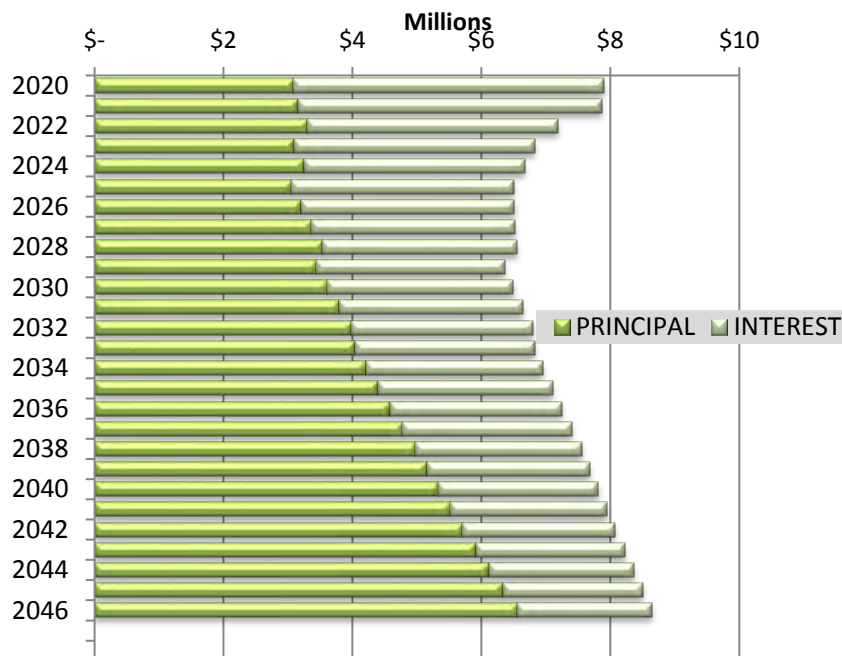
The City keeps an extremely low and manageable debt program. Debt levels are carefully planned to achieve project goals while maintaining appropriate operating balances.

\$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)

Annual Debt Service to Maturity



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

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

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

\$889,355 Orange County Water District Loan

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

\$15,370,000 Westminster Commercial Redevelopment Project No. 1 2018 Tax Allocation Refunding Bonds

The 2018 Bonds proceeds were invested in an escrow fund with a trustee to pay interest and principal on the 2009 Tax Allocation Refunding Bonds until August 1, 2018 to redeem all 2008 Bonds in full on August 1, 2018. As of June 30, 2018 the defeased 2008 Bonds have a remaining outstanding balance of \$18,715,000. The City refunded the 2008 Bonds to reduce its total debt service payments over 10 years by \$1,815,381 and to obtain an economic gain (difference between the present values of the old and new debt) of \$1,616,865. The 2018 Bonds were issued for the purpose of refunding the 2008 Tax Allocation Refunding Bonds.

\$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 2019 – 2020

PROGRAM	ISSUE DATE	MATURITY DATE	PRINCIPAL ISSUED	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL	%	OUTSTANDING AT 6/30/20
2019/20 Debt Service								
2008 COP Civic Center Refunding*								
800MHz	06/01/08	06/01/22	\$ 1,197,087	\$ 48,954	\$ 6,540	\$ 55,494	1%	\$ 104,793
Civic Center Improvements	06/01/08	06/01/22	2,040,290	83,437	11,147	94,583	1%	178,607
Street Improvements	06/01/08	06/01/22	2,523,539	103,199	13,787	116,986	1%	220,911
Computer Upgrades	06/01/08	06/01/22	268,452	10,978	1,467	12,445	0%	23,500
Community Theater	06/01/08	06/01/22	1,795,632	73,432	9,810	83,242	1%	157,189
2008 COP Water System Refunding*	06/01/08	06/01/24	5,035,000	285,000	65,356	350,356	4%	1,260,000
California Infrastructure and Economic Development Bank	01/28/02	08/01/33	2,000,000	70,899	39,015	109,914	1%	1,072,928
Orange County Water District Loan	08/01/00	02/01/20	889,355	60,460	2,116	62,576	1%	-
Successor Agency to the Westminster Redevelopment Agency **								
2018 TA Refunding Bonds	05/10/18	08/01/27	15,370,000	1,400,000	726,500	2,126,500	27%	13,970,000
2011 TABS - Series A	06/09/11	11/01/45	24,305,000	610,000	1,202,157	1,812,157		20,990,000
2016 Sub TA Refunding Bonds	07/14/16	11/01/45	77,425,000	340,000	2,734,950	3,074,950		76,430,000
Total Successor Agency			117,100,000	2,350,000	4,663,607	7,013,607	89%	111,390,000
2019/20 Debt Service Total			\$ 132,849,355	\$ 3,086,359	\$ 4,812,844	\$ 7,899,203	100%	\$ 114,407,928
* Public Financing Authority								
2019/20 Debt Service Total			\$ 12,860,000	\$ 605,000	\$ 108,106	\$ 713,106		\$ 1,945,000
2020/21 Debt Service Total				\$ 3,158,395	\$ 4,008,109	\$ 7,166,503		\$ 111,249,534
2021/22 Debt Service Total				\$ 3,305,978	\$ 3,871,449	\$ 7,177,427		\$ 107,943,556
2022/23 Debt Service Total				\$ 3,093,652	\$ 3,727,240	\$ 6,820,892		\$ 104,849,903
2023/24 Debt Service Total				\$ 3,246,421	\$ 3,417,872	\$ 6,664,293		\$ 101,603,482
2024/25 Debt Service Total				\$ 3,054,287	\$ 3,444,100	\$ 6,498,387		\$ 98,549,195
Total Remaining				\$ 98,549,195	\$ 55,582,387	\$ 141,765,004		\$ -

PROGRAM	REVENUE SOURCE	ESTIMATED REVENUE 2019/20	COVERAGE RATIO	COVERAGE REQUIREMENT	INTEREST RATE	MOODY'S/ S & P RATING
2008 COP Civic Center Refunding					3.00-4.48	
800MHz	General Fund	\$69,368	1.25	1.25		AA/A+
Civic Center Improvements	Building Charges/General Fund	\$118,229	1.25	1.25		AA/A+
Street Improvements	Measure M Turn Back	\$982,959	8.40	1.25		AA/A+
Computer Upgrades	Information Systems Charges/General Fund	\$15,556	1.25	1.25		AA/A+
Community Theater	General Fund	\$104,052	1.25	1.25		AA/A+
2008 COP Water System Refunding* Net Operating Revenue		\$2,267,512	6.47	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						
2018 Tax Allocation Refunding Bonds					4.00-5.00	AA
2011 Tax Allocation Bonds					2.00-5.625	Ba1
2016 Sub TA Refunding Bonds					2.00-4.00	AA/A+
Total SAWRA	Tax Increment	\$7,013,607	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.

DEBT SCHEDULE

FY 2020 – 2021

PROGRAM	ISSUE DATE	MATURITY DATE	PRINCIPAL ISSUED	PRINCIPAL PAYMENT	INTEREST PAYMENT	TOTAL	%	OUTSTANDING AT 6/30/21
2020/21 Debt Service								
2008 COP Civic Center Refunding*								
800MHz	06/01/08	06/01/22	\$ 1,197,087	\$ 51,249	\$ 4,521	\$ 55,770	1%	\$ 53,544
Civic Center Improvements	06/01/08	06/01/22	2,040,290	87,348	7,705	95,053	1%	91,259
Street Improvements	06/01/08	06/01/22	2,523,539	108,037	9,530	117,566	2%	112,874
Computer Upgrades	06/01/08	06/01/22	268,452	11,493	1,014	12,507	0%	12,007
Community Theater	06/01/08	06/01/22	1,795,632	76,874	6,781	83,655	1%	80,316
2008 COP Water System Refunding*	06/01/08	06/01/24	5,035,000	295,000	53,600	348,600	5%	965,000
California Infrastructure and Economic Development Bank								
	01/28/02	08/01/33	2,000,000	73,395	36,475	109,870	2%	999,534
Successor Agency to the Westminster Redevelopment Agency **								
2018 TA Refunding Bonds	05/10/18	08/01/27	15,370,000	1,465,000	661,875	2,126,875	30%	12,505,000
2011 TABS - Series A	06/09/11	11/01/45	24,305,000	635,000	1,173,319	1,808,319		20,355,000
2016 Sub TA Refunding Bonds	07/14/16	11/01/45	77,425,000	355,000	2,053,289	2,408,289		76,075,000
Total Successor Agency			117,100,000	2,455,000	3,888,483	6,343,483	89%	108,935,000
2020/21 Debt Service Total			\$ 131,960,000	\$ 3,158,395	\$ 4,008,109	\$ 7,166,503	100%	\$ 111,249,534
* Public Financing Authority								
2020/21 Debt Service Total			\$ 12,860,000	\$ 630,000	\$ 83,150	\$ 713,150		\$ 1,315,000
2021/22 Debt Service Total								
				\$ 3,305,978	\$ 3,871,449	\$ 7,177,427		\$ 107,943,556
2022/23 Debt Service Total								
				\$ 3,093,652	\$ 3,727,240	\$ 6,820,892		\$ 104,849,903
2023/24 Debt Service Total								
				\$ 3,246,421	\$ 3,417,872	\$ 6,664,293		\$ 101,603,482
2024/25 Debt Service Total								
				\$ 3,054,287	\$ 3,444,100	\$ 6,498,387		\$ 98,549,195
2025/26 Debt Service Total								
				\$ 3,202,254	\$ 3,306,080	\$ 6,508,334		\$ 95,346,941
Total Remaining				\$ 95,346,941	\$ 52,276,307	\$ 135,256,669		\$ -

PROGRAM	REVENUE SOURCE	ESTIMATED REVENUE 2020/21	COVERAGE RATIO	COVERAGE REQUIREMENT	INTEREST RATE	MOODY'S/ S & P RATING
2008 COP Civic Center Refunding						
800MHz	General Fund	\$69,712	1.25	1.25	3.00-4.48	AA/A+
Civic Center Improvements	Building Charges/General Fund	\$118,816	1.25	1.25		AA/A+
Street Improvements	Measure M Turn Back	\$1,026,646	8.73	1.25		AA/A+
Computer Upgrades	Information Systems Charges/General Fund	\$15,633	1.25	1.25		AA/A+
Community Theater	General Fund	\$104,568	1.25	1.25		AA/A+
2008 COP Water System Refunding* Net Operating Revenue						
		\$2,441,773	7.00	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						
2018 Tax Allocation Refunding Bonds					4.00-5.00	AA
2011 Tax Allocation Bonds					2.00-5.625	Ba1
2016 Sub TA Refunding Bonds					2.00-4.00	AA/A+
Total SAWRA	Tax Increment	\$6,343,483	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.

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 four 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 – May 22, 2019

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 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 2019-21:

- 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 Funds exceed their Adopted Budget shall require City Council approval.

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 shall be by written contract and shall require the approval of the City Council following a formal bid procedure.
 - State law governs Public Works bidding for construction projects and Government Code section 20160 generally provides for the procedures of competitive bids. Pursuant to Government Code sections 22000 the City has adopted the Uniform Cost Accounting Procedure and the alternate procedures for bidding Public Works projects, excluding projects funded with Federal funds which must adhere to the standards set forth in the Uniform Guidance (2 CFR § 200).

- 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 24, 2018

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 – August 22, 2018

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. 4940

A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF WESTMINSTER ADOPTING THE BUDGET FOR THE 2019-21 FISCAL YEARS AND APPROPRIATING FUNDS FOR FISCAL YEAR 2019-20 ONLY

WHEREAS, the City Manager has prepared and submitted to the Mayor and City Council a proposed budget for fiscal year 2019-21; and

WHEREAS, the Mayor and City Council has at a public meeting reviewed the budget as proposed for fiscal year 2019-21.

NOW, THEREFORE, BE IT RESOLVED, that the Mayor and City Council approve the 2019-21 fiscal years' budget for the City of Westminster and appropriate funds for fiscal year 2019-20, as presented at the City Council meeting of May 22, 2019.

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 2018-19 encumbrances, which require budget adjustments for the 2019-20 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 2018-19 operating budgets as detailed in the budget memorandum.

NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:

SECTION 1. 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.

SECTION 2. 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.

SECTION 3. 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.

SECTION 4. The City Clerk shall certify to the passage and adoption hereof.

PASSED, APPROVED AND ADOPTED this 22nd day of May 2019 by the following vote:

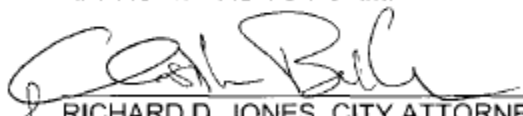
AYES:	COUNCIL MEMBERS:	TA, HO, CONTRERAS, DO, NGUYEN
NOES:	COUNCIL MEMBERS:	NONE
ABSENT:	COUNCIL MEMBERS:	NONE


 TRI TA, MAYOR

ATTEST:

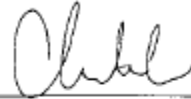

 CHRISTINE CORDON, CITY CLERK

APPROVED AS TO FORM:


 RICHARD D. JONES, CITY ATTORNEY

STATE OF CALIFORNIA)
COUNTY OF ORANGE) ss.
CITY OF WESTMINSTER)

I, CHRISTINE CORDON, hereby certify that I am the duly appointed City Clerk of the City of Westminster and that the foregoing resolution was duly adopted at a regular meeting of the City Council of the City of Westminster held on the 22nd day of May 2019.



Christine Cordon, City Clerk

RESOLUTION NO. 4941

A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF WESTMINSTER ESTABLISHING THE ARTICLE XIII B APPROPRIATION LIMIT FOR THE 2019-20 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 2019-20 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 3.85 percent compared to an increase of 1.25 percent non-residential assessed valuation due to new construction within the city; and

WHEREAS, population within the city decreased -0.46 percent compared to the population increase within the county of 0.29 percent.

NOW, THEREFORE, BE IT RESOLVED that the appropriation limit for fiscal year 2019-20 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 2018-19 Appropriation Limit	\$92,666,881
Fiscal Year 2019-20 Adjustment Factor	<u>X 1.04151165</u>
Fiscal Year 2019-20 Appropriation Limit	<u>\$96,513,637</u>
Proceeds of Taxes	\$56,990,372
Appropriation Limit in excess of Proceeds of Taxes	<u>\$39,523,265</u>

PASSED, APPROVED AND ADOPTED this 22nd day of May 2019 by the following vote:

AYES:	COUNCIL MEMBERS:	TA, HO, CONTRERAS, DO, NGUYEN
NOES:	COUNCIL MEMBERS:	NONE
ABSENT:	COUNCIL MEMBERS:	NONE



 TRI TA, MAYOR

ATTEST:



 CHRISTINE CORDON, CITY CLERK

APPROVED AS TO FORM:



 RICHARD D. JONES, CITY ATTORNEY

STATE OF CALIFORNIA)
 COUNTY OF ORANGE) ss.
 CITY OF WESTMINSTER)

I, CHRISTINE CORDON, hereby certify that I am the duly appointed City Clerk of the City of Westminster and that the foregoing resolution was duly adopted at a regular meeting of the City Council of the City of Westminster held on the 22nd day of May 2019.



 Christine Cordon, City Clerk

RESOLUTION NO. 48

A RESOLUTION OF THE WESTMINSTER PUBLIC FINANCING AUTHORITY ADOPTING THE BUDGET FOR THE 2019-21 FISCAL YEARS AND APPROPRIATING FUNDS FOR FISCAL YEAR 2019-20 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)

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 year 2019-20 proposed budget for the City of Westminster in the following amounts:

2008 Certificates of Participation (Civic Center Refunding)	\$387,542
2008 Certificates of Participation (Water System Refunding)	\$376,348

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 22nd day of May 2019 by the following vote:

AYES: AUTHORITY MEMBERS: TA, HO, CONTRERAS, DO, NGUYEN
 NOES: AUTHORITY MEMBERS: NONE
 ABSENT: AUTHORITY MEMBERS: NONE


 TRI TA, CHAIR

ATTEST:


CHRISTINE CORDON, SECRETARY

APPROVED AS TO FORM:


RICHARD D. JONES, CITY ATTORNEY

STATE OF CALIFORNIA)
COUNTY OF ORANGE) ss.
CITY OF WESTMINSTER)

I, CHRISTINE CORDON, hereby certify that I am the duly appointed Secretary of the Westminster Public Financing Authority and that the foregoing resolution was duly adopted at a regular meeting of the Westminster Public Financing Authority held on the 22nd day of May 2019.


Christine Cordon, City Clerk

SECRETARY

SECRETARY

SECRETARY

48-2

RESOLUTION NO. 16

A RESOLUTION OF THE WESTMINSTER HOUSING AUTHORITY ADOPTING THE BUDGET FOR THE 2019-21 FISCAL YEARS AND APPROPRIATING FUNDS FOR FISCAL YEAR 2019-20 ONLY

WHEREAS, the Executive Director of the Westminster Housing Authority has prepared and submitted to the Housing Authority a proposed budget for fiscal years 2019-20; and

WHEREAS, the Housing Authority Board has at a public meeting reviewed the proposed budget for the fiscal years 2019-21; 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 2019-21 fiscal years' budget for the Westminster Housing Authority as presented and amended at the Housing Authority meeting of May 22, 2019.

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 22nd day of May 2019 by the following vote:

AYES: AUTHORITY MEMBERS: TA, HO, CONTRERAS, DO, NGUYEN
NOES: AUTHORITY MEMBERS: NONE
ABSENT: AUTHORITY MEMBERS: NONE

TRIMETA
TRI TA, CHAIRMAN

ATTEST:

Chh
CHRISTINE CORDON, SECRETARY

APPROVED AS TO FORM:

Richard D. Jones
RICHARD D. JONES, CITY ATTORNEY

STATE OF CALIFORNIA)
COUNTY OF ORANGE) ss.
CITY OF WESTMINSTER)

I, CHRISTINE CORDON, 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 22nd of May 2019.

Chh
Christine Cordon, Secretary

AARS	All American Rose Society
Accounting	Generally, the department, activity or individuals involved in the application of the accounting equation.
Accounting Period	The time period for which accounts are prepared, usually one year.
Accrual Basis of Accounting	The basis of accounting by which revenue and expenses are recorded in the period in which they are earned or incurred regardless of whether cash is received or disbursed in that period. This is the accounting basis that generally is required to be used in order to conform to generally accepted accounting principles (GAAP) in preparing financial statements for external users.
Accrued Assets	Assets from revenues earned but not yet received.
Accrued Expenses	Expenses incurred during an accounting period for which payment is postponed.
Accrued Liability	Liabilities which are incurred, but for which payment is not yet made, during a given accounting period.
Admin.	Administration
AHFP	Arterial Highway Financing Program
Appropriation	Authorization of a governmental unit to spend money within specified restrictions such as amount, time period, and objective. There must be prior approval for such expenditure.
AQMD	Air Quality Management District - regional air quality authority
Assessed Value	Value established by a government for real estate or other property as a basis for levying taxes.
Asset	Anything owned by an individual or a business, which has commercial or exchange value.
ATP	Active Transportation Program Federal Grant
Balanced Budget	A budget in which planned expenditures do not exceed planned revenues
Budget	The annual financial plan showing estimated revenues and estimated expenditures over a specified time period.
Budget Deficit	The excess of planned expenditures and operating transfers to other funds over planned revenues and operating transfers in from other funds for a budget year
CAD/RMS	Computer Aided Dispatch/Record Management System
CalEMA	California Emergency Management Agency
Capital Asset	Long-term asset that is not purchased or sold in the normal course of business. Generally, it includes fixed assets, e.g., land, buildings, furniture, equipment, fixtures and furniture.
Capital Expenditure	Amount used during a particular period to acquire or improve long-term assets such as property, plant or equipment.
Capital Gain or Loss	The difference between the market or book value at purchase or other acquisition and that realized from the sale or disposition of a capital asset.
Capital Improvement	Any value added activity or cost to a long-term or permanent asset that increases its value
Capital Improvement Projects (CIP)	Long term improvements to community infrastructure.
Capitalize	Record capital outlays as additions to asset accounts, not as expenses.

Capital Outlay	Expenditures for office furniture, machinery, vehicles and other equipment of a significant amount.
Cash Basis of Accounting	The accounting basis in which revenue and expenses are recorded in the period they are actually received or expended in cash. Use of the cash basis generally is not considered to be in conformity with generally accepted accounting principles (GAAP).
CD	Community Development - consisting of planning, zoning and inspection
CDBG	Community Development Block Grant - Federal housing and community development program.
Community Promotions Fund	Proceeds of the sale of the City's cable franchise are used to fund various cable television broadcast costs and community promotion activities.
Comprehensive Annual Financial Report (CAFR)	Financial report organized by fund, which provides a balance sheet that compares assets with liabilities and fund balance. The CAFR is also an operating statement that compares revenues with expenditures.
Contingency	An appropriation of funds to cover unforeseen events that occur during the fiscal year, such as federal mandates, shortfalls in revenue, and similar eventualities.
COP	Certificate of Participation
Council-Manager Form of Government	An organization structure in which the Mayor and the City Council appoint an independent city manager to be the Chief operating officer of a local government. In practice, a City Council sets policies and the city manager is responsible for implementing those policies effectively and efficiently.
CSMFO	California Society of Municipal Finance Officers
CTFP	Combined Transportation Financing Program
CY	Current fiscal year starting July 1 and ending June 30.
DARE	Drug Abuse Resistance Education Program - youth drug education program.
Debt Service	Represents debt principal payments, periodic interest payments and related service charges.
Department	A group of related activities aimed at accomplishing a major service or regulatory responsibility.
Depreciation	A reduction in the value of a fixed asset from wear and tear from use or disuse, obsolescence, accident or inadequacy.
Direct Cost	That portion of cost that is directly expended in providing a product or service.
EMT	Emergency Medical Technician
Encumbrance	Commitments related to unfilled contracts for purchase of goods and services.
Enterprise Fund	A fund type established to account for the total costs of selected governmental facilities and services that are operated similar to private enterprises.
ERAF	Educational Revenue Augmentation Fund - State created account shifting local property taxes to support State education.
ESL	English as a Second Language
Estimate	Represents the most recent estimate for current year revenue and expenditures. Estimates are based upon several months of actual expenditure and revenue history.
Expenditure	The actual spending of funds set aside by appropriation for identified goods and services.
FAU	Federal Aid Urban
Fee	A general term used for any charge levied by government for providing a service or performing an activity.

FEMA	Federal Emergency Management Agency (Disaster Planning) - Federal disaster planning and reimbursement agency.
Fiduciary Funds	Trust and Agency funds to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units/funds.
Fiscal Year (FY)	The year beginning July 1 and ending June 30.
Fixed Asset	An asset that has physical substance and a life in excess of one year. It is bought for use in the operation and not intended for resale to customers. Fixed assets are usually referred to as property, plant and equipment.
FTHB	First Time Home Buyers
Full-Time Equivalent (FTE)	Part-time salaries converted to the decimal equivalent of a full-time position based on 2,080 hours per year at \$15 per hour. For example, \$15,600 would be equivalent to one-half of a full-time position, or 0.5 FTE.
Fund	A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with related liabilities and residual equities or balances, and changes therein.
Fund Balance	Fund equity remaining unspent or unencumbered after budget year.
Gas Tax & Street Improvement Fund	For any street related purpose in the City's system of streets, including maintenance thereof.
General Fund (GF)	The fund used to account for all assets and liabilities except those particularly assigned for other purposes in another more specialized fund. It is the primary operating fund of the governmental unit.
Generally Accepted Accounting Principles (GAAP)	A recognized common set of accounting principles, standards, and procedures. GAAP is a combination of accepted methods of doing accounting and policy board set authoritative standards.
GG	City of Garden Grove
GMA	Growth Management Area (Measure M) - used in evaluating street programs.
Governmental Accounting Standards Board (GASB)	The Governmental Accounting Standards Board was organized in 1984 by the Financial Accounting Foundation (FAF) to establish standards of financial accounting and reporting for state and local governmental entities. Its standards guide the preparation of external financial reports of those entities.
Governmental Funds	General Funds, Special Revenue Funds, Capital Projects Funds and Debt Service Funds
Grant	Contributions of cash or other assets from another governmental agency or other organization to be used or expended for a specific purpose, activity or facility.
Groups and Accounts	Used to account for City's general fixed assets and long term liabilities.
HCD	Housing and Community Development
HOME	Federal housing rehabilitation program
HOPTR	Homeowners Property Tax Relief
Housing & Community Development	Development of the community by providing decent housing, suitable living environment, and expanding economic opportunities.
HVAC	Heating, Ventilation, Air Conditioning
HUD	Department of Housing and Urban Development
IFAS	Interactive Financial Accounting System
Indirect Cost	That portion of cost that is indirectly expended in providing a product or service for sale (cannot be traced to a given cost object in an economically feasible manner).

Insurance Rebate	Payment (rebate) to employees who do not enroll their dependents in the insurance program.
Infrastructure	The resources (as personnel, buildings, or equipment) required for an activity.
Interest	Income resulting from the prudent investment of idle cash.
Interfund Charges	A method used to charge General Fund administrative costs to other funds, such as the enterprise fund and redevelopment funds.
Interfund Transfer	A transfer of funds between departments/funds for specific purposes as approved by the appropriate authority.
Intergovernmental Expenditures	Transfers of resources from one government to another.
Internal Service Fund	Funds used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to other government units on a cost reimbursement basis.
Inventory	Includes raw materials, items available for sale or in the process of being made ready for sale (work in process).
Investment	The purchase of real property, stocks, bonds, collectible annuities, mutual fund shares, etc, with the expectation of realizing income or capital gain, or both, in the future.
IRP	Infrastructure Revitalization Plan is the fifth Redevelopment Agency Amendment
JAG	Justice Assistance Grant
JPTA	Joint Powers Training Administration - Federal job training program.
KAB	Keep America Beautiful
Level of Service	A description of the services provided or activities performed, and the cost and personnel requirements.
Levy	To impose taxes, special assessments, or charges for the support of city activities.
Liability	In insurance, is a term used when analyzing insurance risks that describes possible areas of financial exposure / loss.
Liability	In accounting, is a loan, expense, or any other form of claim on the assets of an entity that must be paid or otherwise honored by that entity.
Liability Fund	The City's self-fund insurance fund.
Line Item	The description of an object of expenditure e.g. salaries, contractual services, etc.
Line Item Budget	A budget initiated by government entities in which budgeted financial statement elements are grouped by administrative entities and object.
LNSP	Local Narcotics Suppression Program
Long term Debt	Financial Obligation with maturity of more than one year after the date of issuance.
Loss	In finance, is when expenses exceed sales or revenues.
Modified Accrual Basis of Accounting	A mixture of the cash and accrual basis. The modified accrual basis should be used for governmental funds. To be recognized as a revenue or expenditure, the actual receipt or 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.
MSRC	Mobile Source Air Pollution Reduction Review Committee AQMD grant

Municipal Lighting Fund	Property taxes collected by the County and paid to the City for the operating and maintaining of the city wide Municipal Lighting District.
NGV	Natural Gas Vehicle
OCFA	Orange County Fire Authority
OCHTTF	Orange County Human Trafficking Task Force
Offsite Drainage District Fund	Revenue received from developers and expenditures to provide storm drain systems within each district.
Operating Expenditures	The amount used during a particular period directly in support of day-to-day operations such as wages, maintenance, office supplies, etc.
Ordinance	A formal legislative enactment by the governing board (City Council) of a municipality. If it is not in conflict with any higher form of law, an Ordinance has the full force and effect of law within the boundaries of the municipality to which it applies.
OSHA	Occupational Safety and Health Association
OTS	Office of Traffic Safety
Overhead	The costs associated with providing and maintaining a manufacturing or working environment. For example: renting the building, heating and lighting the work area, supervision costs and maintenance of the facilities. Includes indirect labor and indirect material.
Overhead Charge	A charge made to defray the direct and indirect overhead costs associated with an employee performing duties or providing services to the fund or account charged.
Park Dedication Fund	Acquisition and improvement of City parks.
PCTA	Public Cable Television Authority
PERS	Public Employees Retirement System
PIO	Public Information Officer
PO	Police Officer or purchase order
POST	Police Officers Standard Training
Project Contingency	Uncommitted portion of overall project budget reserved for unanticipated contingencies.
Projection	An approximation of future events. Usually a projection is made by extrapolating known information into the future period, considering events that could affect the outcome.
Program	An activity aimed at accomplishing a specific service within a department.
Proprietary Funds	Enterprise Funds account for operations that are financed and operated in a manner similar to private business enterprises and Internal Service Funds account for the financing of goods or services provided by one department to another department.
PSA	Public Service Announcements
PTA	Parent-Teacher Association
Redevelopment Agency (RDA)	For increasing or improving low and moderate income housing, for economic development and development of the community as well.
Reserve	A portion of fund balance that is restricted for a specific purpose and not available for appropriation.
Revenue	The gross receipts and receivables from taxes, fees and charges.
RMRA	Road Maintenance and Rehabilitation Program – Gas Tax
RNSP	Regional Narcotics Suppression Program

SAAV	Service Authority for Abandoned Vehicles
SCADA	Supervisory Control and Data Acquisition
S & H	Streets and Highway Codes
SB 300	Senate Bill (provided for state street maintenance program)
SB 821	Senate Bill (to provide gas tax for state street maintenance program)
SB 813	Supplemental Property Tax Roll (paid monthly)
SCUBA	Self-Contained Breathing Apparatus
SCTOA	Southern California Training Officers Association
SERAF	Supplemental Educational Revenue Augmentation Fund - State created account shifting local property taxes to support State education.
Services and Supplies	The category of line items that describe non-salary and non-capital outlay expenditures.
SHUE	Safety, Health, Understanding and Education - program supporting underprivileged youth.
SIP	Signal Improvement Program
Special Revenue Funds	Funds used to account for specific revenues that are legally restricted to expenditure for particular purposes.
Structural Deficit	The difference between ongoing revenues and ongoing expenditures for a budget year. This calculation excludes all one-time revenues and expenditures and the use of reserves to help balance the budget, and includes long-term expenditure needs that may not be able to be addressed in the annual budget due to funding limitations.
SWAT	Special Weapons and Tactics
TARGET	Tri-Agency Resource Gang Enforcement Team - interagency anti-gang task force
TBD	To Be Decided
TDM	Traffic Demand Management
Transfers	Resources transferred from one fund or activity to another.
UG	Urban Greening – State Grant
VLF	Motor Vehicle License Fee
WIN	Westminster Improving Neighborhoods Program
Worker's Compensation	Usually, a state or privately managed insurance fund in the United States that reimburses employees for injuries suffered on the job.
Working Capital	Working capital (also known as net working capital) represents the amount of day-by-day operating liquidity available to a business. Along with fixed assets such as plant and equipment, working capital is considered a part of operating capital. It is calculated as current assets minus current liabilities.
WRA	Westminster Redevelopment Agency
WSD	Westminster School District

A

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PROJECT
W
FOR THE COMMUNITY **BY THE COMMUNITY**