

# CITY OF WESTMINSTER, CALIFORNIA



Fiscal Year 2015-16  
Adopted Budget

# City of Westminster Elected Officials



**Tri Ta**  
Mayor



**Sergio Contreras**  
Mayor Pro Tem



**Diana Lee Carey**  
Council Member



**Tyler Diep**  
Council Member



**Margie L. Rice**  
Council Member

Eddie Manfro City Manager

|  |                  |
|--|------------------|
| Assistant City Manager.....              | Chester Simmons  |
| Chief of Police .....                    | Kevin Baker      |
| City Attorney.....                       | Richard D. Jones |
| Community Services Director.....         | Diana Dobbert    |
| Community Development Director.....      | Soroosh Rahbari  |
| Interim City Clerk.....                  | Amanda Jensen    |
| 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:** June 24, 2015

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

**Subject:** Annual Budget: Fiscal Year 2015-16

TRI TA  
Mayor

SERGIO CONTRERAS  
Mayor Pro Tem

DIANA LEE CAREY  
Council Member

TYLER DIEP  
Council Member

MARGIE L. RICE  
Council Member

EDDIE MANFRO  
City Manager

The adopted budget is a one-year budget. It will allow the City to continue to provide our current level of service, while continuing to draw down the City's reserve funds to meet our revenue shortfall. As currently constructed, the budget draws down General Fund reserves by \$3.8 million. In order to meet the City's operational needs, the budget also consolidates and draws down certain internal reserve funds by \$1.5 million. This budget will bring our total General Fund reserves to \$17.2 million by the end of Fiscal Year 2015-16 (June 30, 2016). This information is shown on page 33 of the adopted budget book.

The goal of preparing a one year budget is to provide the City Council and staff a 12-month operations plan, while also providing the City with sufficient time to address the larger issue of our overall financial structure. As you are aware, the City has a significant revenue shortfall, applying increasing pressure on our General Fund reserves. My goal is to address this issue through a series of study sessions and meetings during this coming fiscal year. The City Council and staff will evaluate different ways of reducing the City's dependence on the use of reserve funds for general operations, while also establishing service level goals for the future. While this is not a new issue, it is critical that this be addressed during the coming fiscal year.

Staff has worked extremely hard over the past month to prepare this budget book. In addition, I have taken a number of steps in the past weeks to ensure that this document is a complete and transparent representation of the City's financial outlook. Staff has reviewed and refined certain revenue assumptions; we have analyzed and tightened up projections concerning internal service funds; we have reviewed and more accurately accounted for the impact of increasing CalPERS retirement costs; and we have worked with our auditors to begin an assessment of our internal control measures.

Staff will continue work on the next steps toward further financial stability. As additional budget balancing options are identified, they will be brought before the City Council for your consideration.

Respectfully Submitted,

A handwritten signature in blue ink, appearing to read "Eddie Manfro". The signature is fluid and cursive, with the first name "Eddie" being more prominent than the last name "Manfro".

Eddie Manfro  
City Manager

The long recovery from the “Great Recession” has now entered its sixth year. At this time, there are signs that the economic recovery is picking up steam both in California and in Orange County. Nevertheless, the City of Westminster continues to face a number of budget challenges. The 2015-16 adopted budget includes a use of General Fund reserves of \$3.78 million for Fiscal Year 2015-16 in order to bring the budget into balance. During the last several months, staff has worked diligently to produce a budget which reduces the budget gap while maintaining City services and reserves.

Taxes are the largest revenue source in the City. As indicated in the table below, total tax revenues for Fiscal Year 2015-16 are projected to increase 6.8% over the prior year. The large increase in the property tax category is due to the estimated residual tax increment disbursed to the City and Municipal Lighting District after the Successor Agency to the Westminster Redevelopment Agency (SAWRA) receives its allocation from the Redevelopment Property Tax Trust Fund (RPTTF) in order to pay approved enforceable obligations of the former Westminster Redevelopment Agency. As enforceable obligations are satisfied, residual receipts will increase. Property taxes, excluding RPTTF, are projected to increase by 4% based on estimates provided by the County of Orange Auditor Controller and the City’s property tax consultant, HdL Coren & Cone.

|              | <b>2014-15<br/>Revised Budget</b> | <b>2015-16<br/>Adopted Budget</b> | <b>% Change</b> |
|--------------|-----------------------------------|-----------------------------------|-----------------|
| Property Tax | \$12,072,000                      | \$13,921,400                      | 15.32%          |
| Sales Tax    | 15,987,000                        | 16,329,000                        | 2.14%           |
| Other Taxes  | <u>8,367,000</u>                  | <u>8,652,000</u>                  | <u>3.41%</u>    |
| Total Taxes  | <u>\$36,426,000</u>               | <u>\$38,902,400</u>               | 6.80%           |

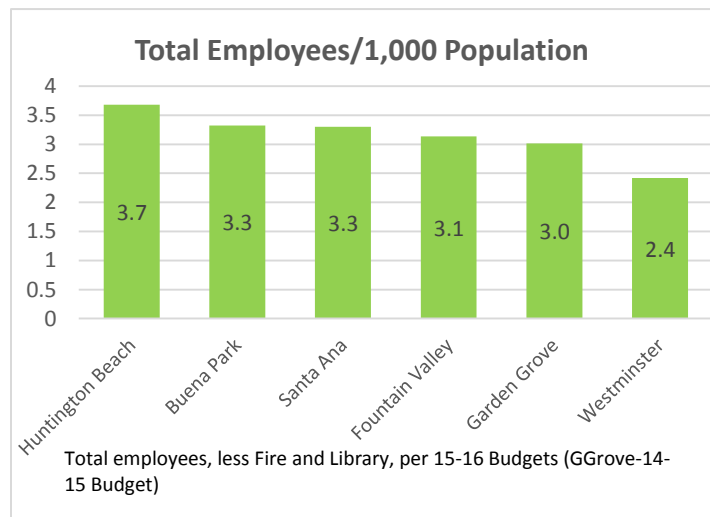
Sales tax revenue continues to experience low to moderate economic growth areas across most major retail sectors. Fiscal Year 2015-16 sales tax revenues are projected to increase slightly, by \$342,000 (or 2.14%), when compared to the Fiscal Year 2014-15 revised budget. This projection is based on anticipated positive economic trends and reflects projected increases in the cost of fuel and increased auto sales as a result of the City’s new auto dealer. Following discussions with the City’s sales tax auditor, Hinderliter, deLlamas and Associates, the expectation is that sales tax receipts will increase slightly in Fiscal Year 2015-16 and will continue this positive trend in Fiscal Year 2016-17.

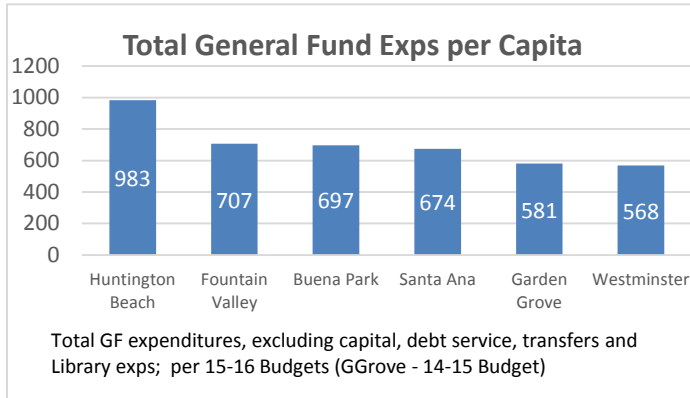
**City Staffing**

On a benchmark basis, Westminster's Fiscal Year 2015-16 ratio of 2.4 employees per thousand population ranks below that of its five most comparable neighboring cities.

The 2015-16 Budget includes the following personnel changes:

- New Water Technician II for conservation
- Part time Water Customer Service Representative
- Part time Water Administrative Aide
- Increase in community services part time wages due to scheduled minimum wage increase





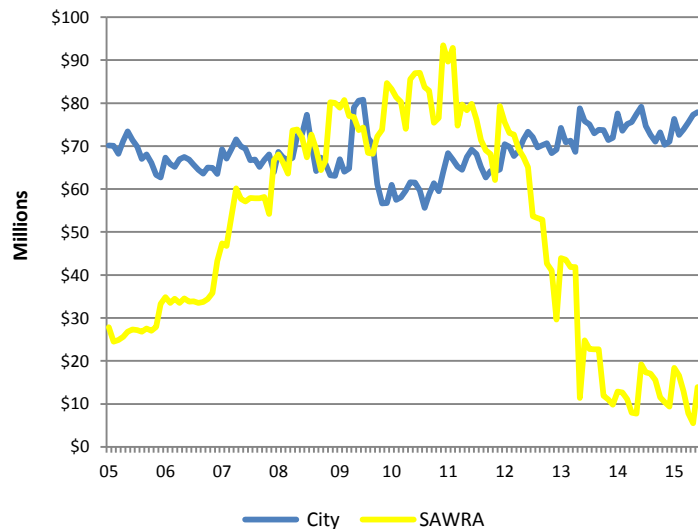
**City Costs**

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 \$568, which is below that of its five most comparable neighboring cities.

**Liquidity Levels**

The City's June 30, 2015 portfolio consisted of investments totaling \$76.6 million. 16% or \$12.5 million was invested in the State Treasurer's Local Agency Investment Fund (LAIF). The remaining funds are managed by the City's external investment advisor Chandler Asset Management. The investment portfolio make up at June 30, 2015 was Treasury Issues (18%), US Government Sponsored Enterprises (41%), Corporate Notes (19%) and 6% in Commercial Paper, Asset Backed Securities and Money Market Funds. The City's ending portfolio balance decreased 1.6% in FY 2014-15. Successor Agency to the Westminster Redevelopment Agency (SAWRA) funds at June 30 (excluding bond proceeds) totaled \$13.9 million and were invested in LAIF. Funds are received to pay SAWRA obligations for a six month period and are reconciled with the State Department of Finance during the review process. Starting in 2016, the process will be annually.

**Investment Portfolio Balances**



**2015-16 Budget Overview**

Although the overall City budget (all funds) is down \$12,466,289, or 10.6%, in Fiscal Year 2015-16 when compared to the prior year, the budget continues to maintain existing service levels. Capital projects related to the water utility were moved from the capital projects fund to the water utility fund group to more accurately account for the water utility capital and conservation expenditures. This resulted in a large decrease in the capital projects category and an increase in water utility category for 2015-16. Additionally, the 2015-16 Budget reflects new allocations to capital projects while the 2014-15 revised budget includes all open project budgets.

Rising costs for CalPERS retirement and the costs of retiree medical costs continue to be a concern for the City. The City also added back some positions previously cut or held vacant. Salaries and benefit costs increased 10% for the 2015/16 budget. Over half of the increase was related to rising PERS costs with. Starting with the 2015/16 fiscal year, the City will be paying \$2.1 million toward the Safety unfunded liability. This annual amount is projected to increase approximately \$0.5 million annually to the maximum payment of \$4.0 million in FY 2020-21. During FY 2014-15, the memoranda of understanding (MOU) between the City and the Police and Municipal Employee groups were approved and will expire on June

30, 2016. It is hoped that successor MOUs can be agreed upon prior to the end of the 2015-16 fiscal year in order to provide stability and predictability to future budget development discussions. Some of the "savings" passed in the current MOU were requiring employees to pay the full employee share of retirement contributions, and in some instances, some of the employer share of retirement contributions.

|                  | <b>2014-15</b>               | <b>2015- 16</b>              |                        |
|------------------|------------------------------|------------------------------|------------------------|
|                  | <b><u>Revised Budget</u></b> | <b><u>Adopted Budget</u></b> | <b><u>% Change</u></b> |
| General Funds    | \$48,421,341                 | \$52,327,224                 | 8.07%                  |
| Special Revenue  | 10,321,114                   | 8,025,055                    | -22.25%                |
| Water Utility    | 12,284,306                   | 16,195,781                   | 31.84%                 |
| Internal Service | 22,881,500                   | 24,247,496                   | 5.97%                  |
| Capital Projects | <u>23,721,434</u>            | <u>4,367,850</u>             | <u>-81.59%</u>         |
| Total            | <u>\$117,629,695</u>         | <u>\$105,163,406</u>         | -10.60%                |

### **Major Policy Issues**

There are several major policy issues that the City will address during the coming year. These policy areas include:

- **Reserve Policies**  
The City is currently reviewing its policies related to the classification and expenditure of reserve funds. The review of the reserve policies will improve the City's fiscal stability by helping elected officials and Staff plan long-term spending decisions in a more strategic and consistent manner.
- **General Plan Update**  
The City is currently undergoing an update to its General Plan. Once adopted, this plan will govern future land use decisions. The update will positively impact the local economy through the development opportunities it creates, and will improve the current condition of the City's infrastructure and housing stock. The update will also have a positive impact on the City's property tax base, as new development opportunities will invite developers and investors to increase their investment in Westminster's real estate market. The turnover of properties will also create the added benefit of resetting the property tax base for properties that have pre-Proposition 13 assessed values.
- **Additional Financial Policy Issues**  
In addition to the reviews of the Reserve and Investment Policies, the City also intends to update its internal policies related to the expenditure of funds from various accounts. This will entail the study of how internal service fund charges are calculated and charged to various departments throughout the City. Funds to be studied include:
  - Municipal Lighting Fund
  - Motor Pool/Equipment Replacement Fund
  - Information Systems Fund
  - Building Maintenance Fund
  -

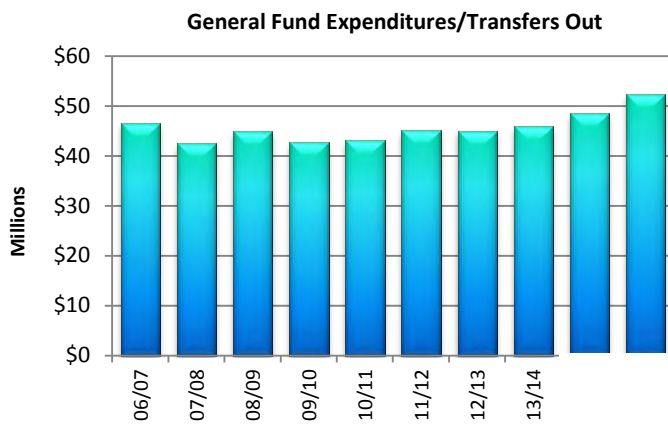
### **General Fund**

Everything not specifically covered by a dedicated fee or restricted revenue source is funded through the General Fund. The Adopted Budget shows a reduction in the General Fund balance in the amount of \$3.78 million for Fiscal Year 2015-16. The General Fund balance is projected to decrease from \$21.0 million to \$17.2 million. This decline is due to the use of General Fund balance to help offset the budget

deficit for the fiscal year. The amount of General Fund balance needed to fund expenditures is reduced by a \$1.6 million transfer in from the Reserve Fund.

|                               | <u>2014-15<br/>Revised Budget</u> | <u>2015-16<br/>Adopted Budget</u> | <u>% Change</u> |
|-------------------------------|-----------------------------------|-----------------------------------|-----------------|
| Revenue/Transfers In          | \$45,051,450                      | \$ 48,647,655                     | 8%              |
| Expenses/Transfers Out        | <u>\$48,557,341</u>               | <u>\$ 52,427,224</u>              | 8%              |
| Ending Fund Balance/(Deficit) | <u>\$ (3,505,891)</u>             | <u>\$ (3,779,569)</u>             | 8%              |

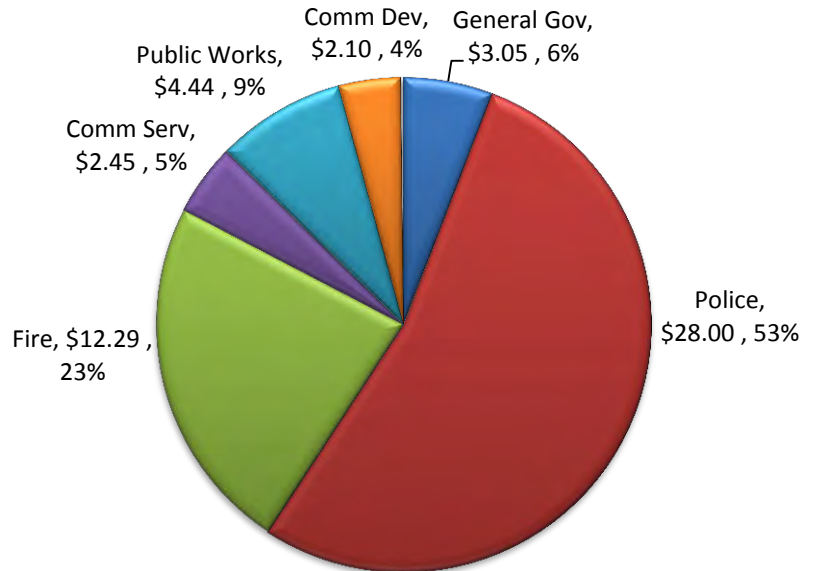
The remaining \$2.2 million in the Reserve Fund after the \$1.6 million transfer to the General Fund in FY 2015-16 is planned to be used during FY 2016-17 again to offset a portion of the projected General Fund deficit, as the City works on a plan to resolve the budget and structural deficits of the City.



The City has hired a financial consultant and the City Council has appointed a Financial Task Force to assist with the review of the finances. The Fiscal Year 2015-16 Budget includes all existing programs, all services and all staffing levels included in the prior fiscal year.

As in the past, the largest expenditure component of the General Fund is Public

Safety. Public Safety – Police and Fire – costs comprise 76% of all General Fund expenditures. After Public Works at 9% and Community Development at 4%, the remaining 11% is made up of Community Services, Administrative Services (Finance and Human Resources), and City Administration. In fact, only 6% of the General Fund budget goes toward funding general administration of the City.



The adopted Fiscal Year 2015-16 General Fund expense budget increased 8% from the Fiscal Year 2014-15 revised budget.

General Fund revenue and transfers in are projected to increase 8% during 2015-16. Highlights include:

- A slight increase in sales tax revenue from the Fiscal Year 2014-15 revised budgeted amount is expected. The City also expects new businesses to open during FY 2015-16 which will positively impact sales tax revenue and are not included in the projections. This projection reflects an increase in auto sales, fuel and service stations, restaurants and building and construction categories.

- FY 2015-16 includes the final “triple flip” wind down payment of \$1 million. This is a one-time payment and is a result of the timing of the wind down. The “triple flip” started in 2003 and is a shift of one-quarter of the City’s share of local sales tax dollars to the State in order to back the economic recovery bonds authorized by Proposition 57. The City receives a “sales tax in-lieu” property tax payment, which backfills the City on a dollar-for-dollar basis. Total sales tax (Sales Tax and Sales Tax in Lieu) revenue accounts for 35% of total General Fund revenues.
- Utility Users Tax revenue accounts for 11% of total General Fund revenues and is projected at \$5.1 million, based upon the existing 4% rate and Fiscal Year 2014-15 estimated actual revenue of \$5.1 million. The City will continue to see a reduction in Utility Users Tax revenues as ‘bundling’ continues to decrease costs of cell phones, internet cable and satellite communication services for both residential and business users.
- General Fund property tax revenues will total approximately \$12.8 million, which accounts for 27% of total General Fund Revenues and reflects a 14.0% increase from the Fiscal Year 2014-15 revised budget due primarily to the residual property tax revenue resulting from the elimination of redevelopment agencies.

There are some general concerns that, while possibly not impacting the 2015-16 Adopted Budget, certainly could create funding issues in subsequent fiscal years. It is important to be aware of these issues on the horizon and their potential impact to the City’s financial position. Some of these issues include:

- State Budget Planning and Potential Local Revenue Takeaways

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

- Sales Tax Revenue

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

- Retirement and Retiree Health Care Costs

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

### Special Revenue Funds

The City has numerous special revenue funds. Special revenue funds are those whose revenue source, which could include taxes or fees, is restricted. Generally speaking, these programs have to live within



their means; that is, the budget cannot exceed the asset total (revenue and fund balance). Changes to the special revenue funds include:

#### Gas Tax Fund 210

There is a statewide sales tax assessed on each gallon of fuel purchased. This revenue is apportioned to local agencies to spend on street and road related maintenance and construction needs. The 2015-16 Gas Tax fund revenue budget is projected to remain consistent with the prior year estimated actual. The revenue in the Gas Tax Fund can vary from year to year due to the variability in gasoline prices and consumption.

#### Measure M Fund 211

Measure M revenue is derived from the half-cent sales tax that was originally approved by the Orange County voters in 1991 for a 20 year period to fund traffic improvements. Based on the success of the Measure M program, it was re-authorized by 70% of Orange County voters in November 2006. The re-authorization 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 2015-16 are projected to increase 42% from the Fiscal Year 2014-15 revised budget. This is a result of \$1 million in competitive OCTA Measure M grant funds for ICE (OCTA's Intersection Capacity Enhancement program) and ECP (OCTA's Environmental Clean Up program). Measure M competitive funds for projects are budgeted when the corresponding capital projects are appropriated but are received upon completion of the project.

#### Street Improvements Grant Fund 214

The Fiscal Year 2015-16 Street Improvements Fund budget reflects a decrease in revenue when compared to the Fiscal Year 2014-15 revised budget. This decrease is based on the Gas Tax Section 2103 funds being budgeted in Fund 210 Gas Tax. In prior years, the Gas Tax Section 2103 revenue was budgeted in Fund 214 but for consistency, all gas tax revenue will be posted to the Gas Tax Fund. Fund 214 accounts for grant funds from other than OCTA. Fiscal Year 2015-16 budgeted revenue received from the US Department of Transportation passes through the California Department of Transportation for highway planning and construction (HSIPL). HSIPL matching revenues are budgeted when the corresponding capital projects are appropriated but are received upon completion of the project. This fund is used to account for grant revenues and does not have a consistent revenue source so revenues will always fluctuate.

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

The Fiscal Year 2015-16 budget for Funds 240 and 242 were approved by the City Council on April 29, 2015 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 SERAF Loan and is allocated through the Successor Agency to the Westminster Redevelopment Agency 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 2014-15.

**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.

The Water Utility Fund revenues are fairly consistent when compared with prior year's revised budget estimates. Water rates were reviewed annually and adjusted in January when necessary. Costs are projected to increase for purchased water from both the Metropolitan Water District and the Orange County Water District. However, due to conservation efforts by Westminster residents and businesses, water use is down resulting in a flat revenue picture in the water fund.

A complete review of the current water rate structure is under way for Fiscal Year 2015-16, as directed by the City Council, to ensure rates are fair and equitable. Costs for purchased water have been estimated at \$931.50/per acre foot for Fiscal Year 2015-16 and the Orange County Water District replenishment assessment is set at \$322/per acre foot for Fiscal Year 2015-16.

**Capital Improvements Fund 400**

The City will dedicate \$7.5 million to capital improvements for Fiscal Year 2015-16. The majority of the projects are focused on street and water system improvements. The City's Public Works Department actively seeks grants and competitive funds and 57% of the street projects come from outside sources. The breakdown of capital projects by major category is presented below:

|                       | <b>2015-16</b>               |
|-----------------------|------------------------------|
|                       | <b><u>Adopted Budget</u></b> |
| Street Total          | \$3,540,850                  |
| Water System          | 3,116,3300                   |
| Building Maintenance  | 112,000                      |
| Park Projects         | 50,000                       |
| Equipment Replacement | <u>112,000</u>               |
| Total                 | <u>\$7,484,180</u>           |

**Redevelopment/Successor Agency Fund 501**

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

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

As part of the dissolution process, the County Auditor-Controller is charged with establishing a Redevelopment Property Tax Trust Fund (RPTTF) for the purpose of depositing into the RPTTF for each

six-month period the amount of property taxes that would have been redevelopment property tax increment had the Dissolved RDA not been dissolved. The deposit in the RPTTF fund is to be used to pay the Successor Agency's State Department of Finance (DOF)-approved enforceable obligations for the upcoming six-month period.

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

This timeframe for ROPS approvals has made it difficult to prepare a full fiscal year budget given the need to have Successor Agency expenditures approved every six months. For this reason, the budget for the Successor Agency to the Westminster Redevelopment Agency includes revenue and projected obligations for ROPS 15-16A (July 1 through December 31, 2015), and ROPS 15-16B (January 1 through June 30, 2016). Obligations have been approved by the State for ROPS 15-16A and ROPS 15-16B is currently under review by the Department of Finance.

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 2015-16 Adopted Budget will allow the City to continue to provide high quality services while taking into consideration the concerns and interests of the past year, and integrating these into a vision dedicated to meeting the needs of our residents. This goal is accomplished by making fiscally responsible decisions based on strong structural forecasting models. The City's long term plans call for a continued re-evaluation of its operations in order to further strengthen the organization, address the budget deficits and improve the fiscal health of the City.



# GENERAL INFORMATION

## City of Westminster's Mission Statement



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

### Westminster's Statement of Values

**●Customer Service●**

*Emphasizing service with a human touch*

**●Innovative Partnerships●**

*Establishing cooperative and efficient enterprises*

**●Pride●**

*Dedicated to being the best*

**●Participation●**

*Encouraging citizen, business and employee interaction*

**●Responsibility●**

*Delivering efficient and effective service*

**●Innovation●**

*Looking to the present and future*

**●Loyalty●**

*Dedicating ourselves to the community and the organization*

**●Integrity●**

*Being honest and sincere in everything we do*

**●Environment●**

*Maintaining a safe and healthy community*

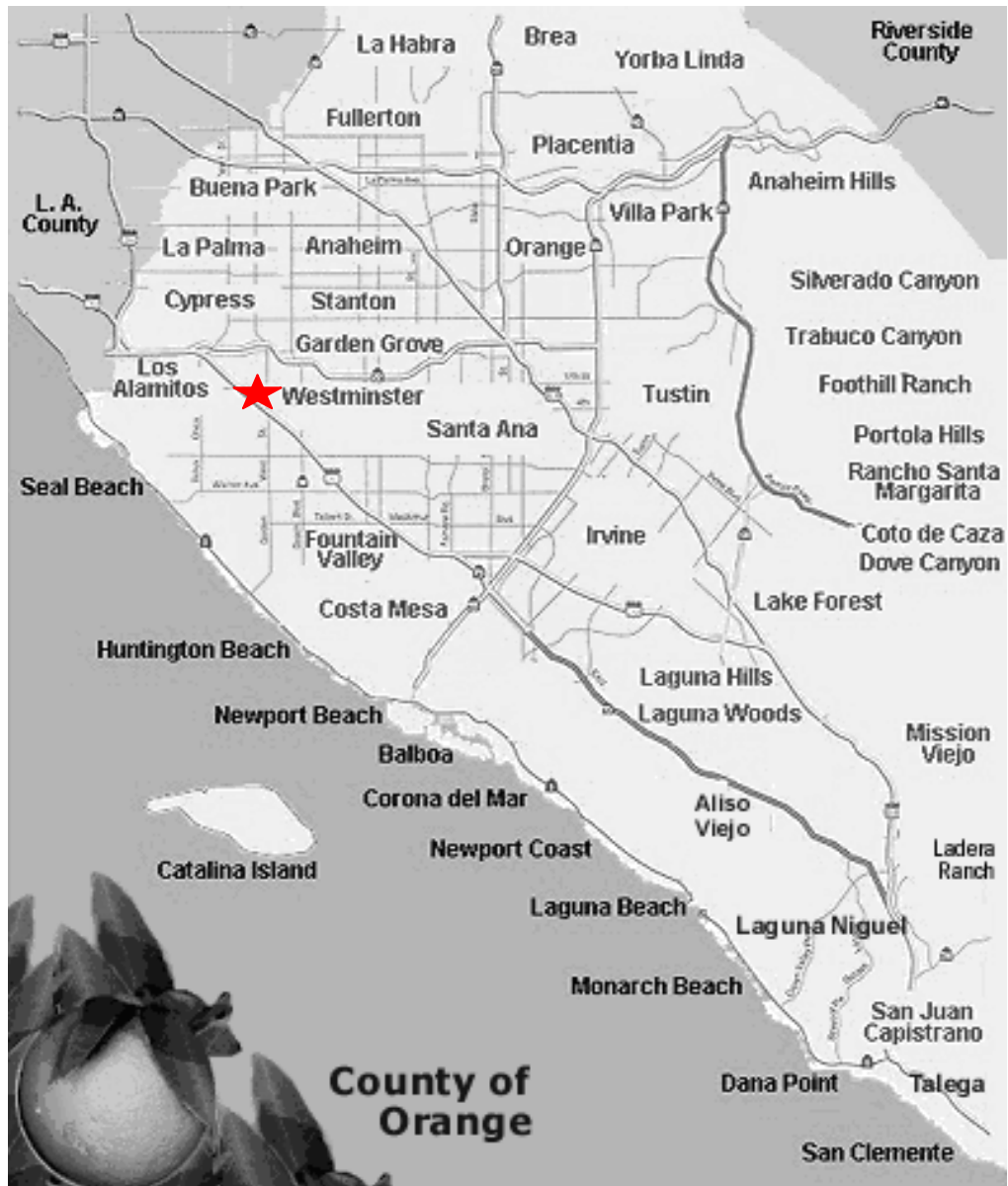
**●Employees●**

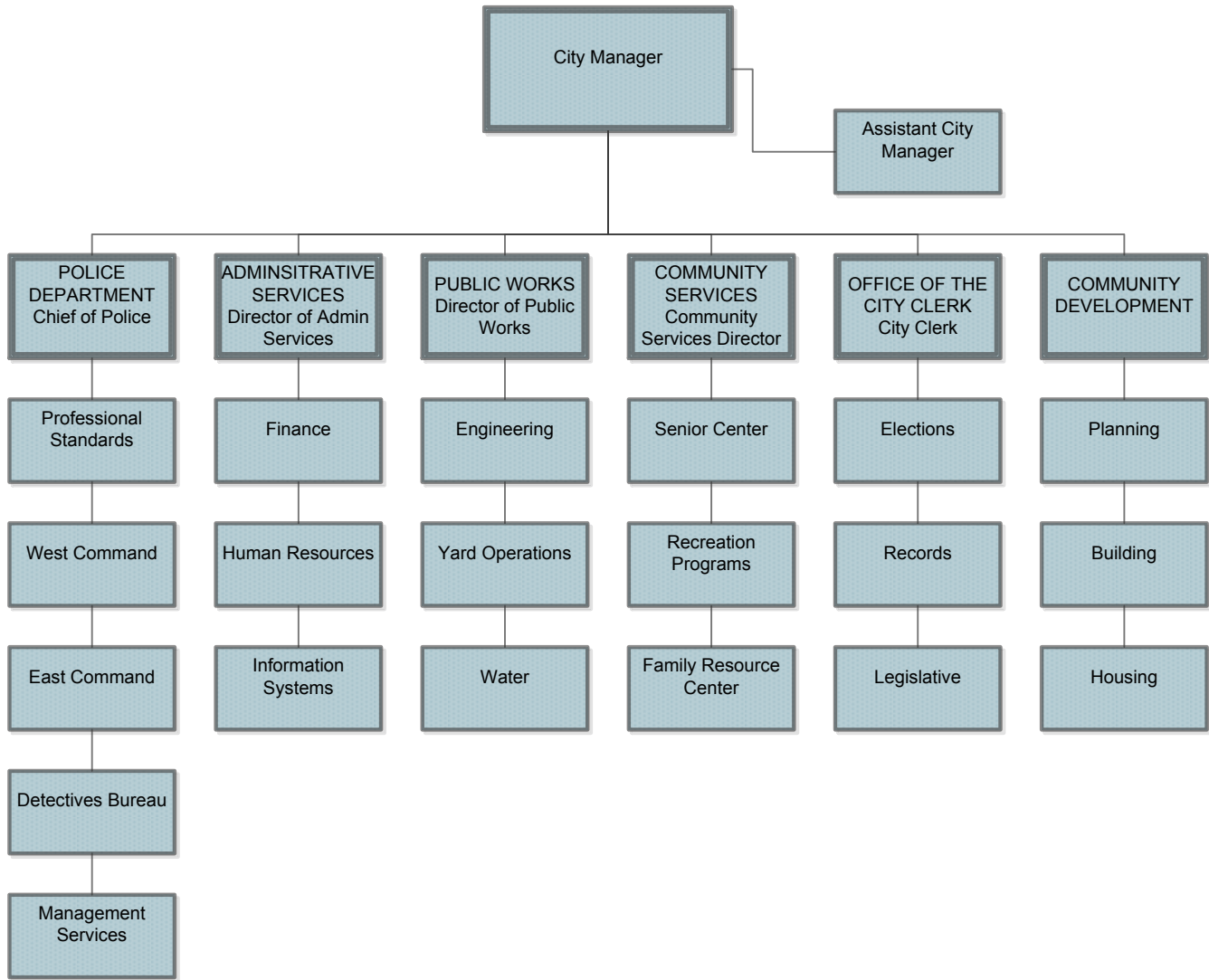
*Shall be provided a positive work environment that encourages development and advancement*

**●City Council●**

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

“City of Progress Built on Pride”





### **All American City**

The City of Westminster was named one of the ten “all American Cities” in 1996. The national competition, sponsored by the National Leagues of Cities, is based on how the community comes together to address and solve its own problems.

### **History**

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

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

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

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

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

The 1990's were a time of challenge, celebration, change and crisis for the city of Westminster. Westminster was named “All-America City” in 1996 by the National Civic League for civic accomplishments, made possible by the cooperative efforts of business, government, the volunteer sector, and other individuals. Fire services that had been provided by Westminster Fire Department since incorporation in 1957 were transferred to the Orange County Fire Authority. The Highway-39 Drive-in Theater (the last drive-in in Orange County), built in 1955, was redeveloped recently into a shopping center. Crisis hit the community in September 1998, when the 5,000,000-gallon water-storage tank on Hefley Street ruptured, flooding the adjoining fire station and forty-nine Hefley Square Townhouses.

The turn of the century and early years of 2000 found continued growth and improvement in Westminster. Design and completion of two 8million gallon state of the art water tanks at Hoover and Hazard Avenues assures an adequate water supply. In the Civic Center area, Sid Goldstein Memorial Park was dedicated. An important part of the park is the Vietnam War Memorial which is a tribute to all who served in that arena. Coastline Community College now serves the community at its satellite campus located adjacent to the Westminster Rose Center, which includes a 411 seat theater and convention/banquet center for community events and programs.

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



**Business**

The City of Westminster is strategically located with the 22 (Garden Grove) Freeway on its northern boundary and the 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 and WalMart are located on Beach Blvd.

**Little Saigon**

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

In the early 70’s Vietnamese migrated and settled in Orange County. A major developer and refugee himself, Frank Jao built the Little Saigon mall. The Vietnamese came to recognize this development as an opportunity to reunite with their friends and their culture. Mr. Jao and others began to develop other businesses in the district while successfully maintaining the Asian atmosphere, which is enjoyed by all visitors.

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

**Government**

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

|                                   |                               |        |
|-----------------------------------|-------------------------------|--------|
| <b>General Election (11/2014)</b> | Registered voters             | 39,816 |
|                                   | Votes cast last city election | 18,876 |
|                                   | % Voting last city election   | 47.41% |

**Location**

Westminster is located in Orange County, approximately 25 miles southeast of downtown Los Angeles and 5 miles inland from the Pacific Ocean. The city is situated between two of the region’s most active freeways, Interstate 405 and State Route 22. State Route 39, otherwise known as Beach Boulevard, also bisects the City. The Westminster segment of Beach Boulevard carries more daily traffic than any section along its 20-mile span.

**Demographics**

|                   |        |                      |       |
|-------------------|--------|----------------------|-------|
| <b>Population</b> |        | <b>By Age group:</b> |       |
| 2015              | 92,106 | Under 5 years        | 5.9%  |
| 2014              | 91,652 | Under 18 years       | 23.3% |
| 2013              | 91,169 | Under 65 years       | 14.3% |
| 2012              | 90,677 |                      |       |
| 2011              | 89,937 |                      |       |

|  |                           |                            |
|--|---------------------------|----------------------------|
| <b>Median Age</b>                      | 2014                      | 43.4                       |
| <b>Median Household Income</b>         | 2014                      | \$54,511                   |
| <b>2014 Racial Composition of City</b> | Asian                     | 48.5%                      |
|  | White                     | 28.8%                      |
|  | Hispanic                  | 20.0%                      |
|  | Black/Other               | 2.7%                       |
| <b>Number of Housing Units</b>         |                           |                            |
| <b>Land Uses</b>                       | 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                       |
| <b>School Enrollment</b>               | 2015                      | 12,097                     |
|  | 2012                      | 15,711                     |
|  | 2011                      | 15,715                     |
|  | 2010                      | 15,707                     |
|  | 2005                      | 14,072                     |
| <b>New Construction (2014)</b>         | <b>Permits</b>            | <b>Valuation</b>           |
| Commercial                             | 366                       | \$19,011,753               |
| Residential                            | 1,246                     | \$18,580,080               |
| Multi-Family                           | 3                         | \$625,638                  |
| Other                                  | <u>6</u>                  | <u>\$1,200</u>             |
| Total                                  | 1,621                     | \$38,218,671               |
| <b><u>City Services</u></b>            |                           |                            |
| <b>Community Services</b>              | Senior Centers            | 1                          |
|  | Recreation Centers        | 2                          |
|  | Parks                     | 23                         |
|  | Park Acreage              | 80.75                      |
|  | Tennis Courts             | 11                         |
|  | Skate Park                | 1                          |
| <b>Police</b>                          | Station                   | 1                          |
|  | Police Personnel          | 132 full-time/19 part-time |
|  | Patrol Units              | 30                         |
| <b>Law Violations:</b>                 | Arrests                   | 2,646                      |
|  | Traffic Violations        | 2,991                      |
|  | Parking Violations        | 22,965                     |
|  | Total Incidents           | 28,632                     |

|                     |  |                     |
|---------------------|--|---------------------|
| <b>Fire</b>         | Stations   | 3                   |
|                     | Fire personnel (OCFA)  | 51                  |
|                     | Medic/Engines  | 3                   |
|                     | Trucks   | 1                   |
|                     | Transportation Ambulances  | 2                   |
|                     | Incidents  | 6,880               |
|                     | Inspections conducted  | 1,013               |
| <b>Public Works</b> | Streets  | 186.6 miles         |
|                     | Street Lights (total)  | 4,733               |
|                     | Traffic Signals  | 69                  |
| <b>Water</b>        | Production Wells   | 10                  |
|                     | Well Capacity  | 90.1 acre feet/day  |
|                     | Miles of water mains   | 240                 |
|                     | Number of service connections                                    | 20,349              |
|                     | Number of fire hydrants  | 2,633               |
|                     | Average daily consumption  | 33.85 acre feet/day |
|                     | Maximum daily capacity produced by the City in acre feet per day | 48.63 acre feet/day |

**Services Provided by Other Governmental Units**

|                              |  |  |
|------------------------------|--|--|
| <b>Education</b>             | Westminster School District            |  |
|                              | Elementary schools                     | 13   |
|                              | Middle schools                         | 3  |
|                              | Child Development                      | 1  |
|                              | Certificated positions                 | 555  |
| <b>Trash and Sewers</b>      | Midway City Sanitary District          |  |
|                              | Garden Grove Sanitary District         |  |
| <b>Library Services</b>      | Orange County Library                  |  |
| <b>Natural Gas</b>           | Southern California Gas Company        |  |
| <b>Electricity</b>           | Southern California Edison Company     |  |
| <b>Public Transportation</b> | Orange County Transportation Authority |  |
| <b>Drainage</b>              | Orange County Flood Control District   |  |
| <b>Imported Water</b>        | Purchased:                             | Metropolitan Water District of Southern California |
|                              | Distributed:                           | Municipal Water District of Orange County          |

**Economics**

|   |                              |                 |
|---|------------------------------|-----------------|
| <b>Property Tax Assessed Valuation</b>                  | 2014-15 Values               | \$7,621,181,246 |
|   | 2013-14 Values               | \$7,172,770,509 |
| <b>Major Employers/<br/>Number of Employees</b>         | Westminster School District  | 691             |
|   | Kindred Hospital Westminster | 687             |
|   | City of Westminster          | 382             |
|   | Walmart                      | 354             |
|   | Macy's                       | 245             |
| <b>Principal Tax Payers/<br/>Taxable Assessed Value</b> | Retail Property Trust        | \$111,890,815   |
|   | WRI West Gate South LP       | \$69,247,427    |
|   | Land Partners Company        | \$63,190,119    |
|   | PK I Pavilions Place LP      | \$50,806,713    |
|   | Jasmine Place Associates     | \$43,697,482    |

|                                       |      |        |
|---------------------------------------|------|--------|
| <b>Unemployment Rate for the Area</b> | 2015 | 6.00%  |
|                                       | 2014 | 7.50%  |
|                                       | 2013 | 9.20%  |
|                                       | 2012 | 11.20% |
|                                       | 2011 | 12.70% |

|                     |   |        |
|---------------------|---|--------|
| <b>Bond Ratings</b> | 2011 RDA Tax Allocation Bonds             | A      |
|                     | 2009 RDA Subordinate Tax Allocation Bonds | A2     |
|                     | 2008 COP Civic Center Refunding           | AA/A+  |
|                     | 2008 COP Water System Refunding           | AA+/AA |
|                     | 2008 RDA Tax Allocation Refunding Notes   | A2     |

**Transportation**

Two main freeways pass through the City; the San Diego Freeway (I-405) and the Garden Grove Freeway (Highway 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 local and additional transcontinental service. Metrolink and Amtrak provide nearby passenger rail services.

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

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

Web Site: [www.westminster-ca.gov](http://www.westminster-ca.gov)  
 Westminster Municipal Code: [www.qcodes.us/codes/westminster](http://www.qcodes.us/codes/westminster)

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

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|                           |  |
|---------------------------|--|
| February 17, 2015         | Budget Packets available on shared drive (expenditure, revenue)                                  |
| February 17, 2015         | Calendar and guidelines to Departments   |
| March 11, 2015            | Due - CIP list of new and closed projects  |
| March 11, 2015            | Due - Revenue and expenditure requests   |
| March 9, 2015             | Due - Internal service charges   |
| March 16, 2015            | Due - Program descriptions, supplemental requests  |
| March 23 – April 9, 2015  | Finance budget review  |
| April 20 - April 24, 2015 | City Manager/Department Head Budget Review meetings  |
| April 27 – May 1, 2015    | Finalize budget for Study Session presentation (week of May 18)                                  |
| May 22, 2015              | Budget distributed to the City Council   |
| May 29, 2015              | City Council Budget Presentation – Study Session   |
| June 1, 2015 (week of)    | Incorporate changes from Study Session / Finalize budget for adoption                            |
| June 8, 2015              | Notice Public Hearing  |
| June 11, 2015             | Finalize Staff Report to City Clerk’s Office   |
| June 24, 2015             | Present FY 2015-2016 Budget, Supplemental Requests and Capital Improvement Projects for Adoption |
| February 2016             | 2015-2016 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 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.

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 2015-2016 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 Service 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 2015-2016 Capital Improvement Projects as well as a list of ongoing projects.

## Supplemental Information

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

| A        |  | FY 2015 – 2016    |                              |                      |   |                              |
|----------|--|-------------------|------------------------------|----------------------|---|------------------------------|
|          |  | B                 | C                            | D                    |   | E                            |
|          |  | 2013-14<br>ACTUAL | 2014-15<br>REVISED<br>BUDGET | 2014-15<br>ESTIMATED | DIFFERENCE<br>FAVORABLE/<br>(UNFAVORABLE) | 2015-16<br>ADOPTED<br>BUDGET |
| <b>F</b> | <b>REVENUE S</b>                             |                   |                              |                      |   |                              |
|          | Use of Money & Property                      | 2,919             | 5,000                        | 3,468                | (1,534)                                   | 4,000                        |
|          | Charges for Services                         | 56,167            | 50,000                       | 81,700               | 11,700                                    | 50,000                       |
|          | <b>TOTAL REVENUE S</b>                       | <b>59,086</b>     | <b>55,000</b>                | <b>85,168</b>        | <b>10,166</b>                             | <b>54,000</b>                |
| <b>G</b> | <b>EXPENDITURES</b>                          |                   |                              |                      |   |                              |
|          | Public Works                                 | 52,954            | 53,000                       | 53,258               | (258)                                     | 52,700                       |
|          | <b>TOTAL EXPENDITURES</b>                    | <b>52,954</b>     | <b>53,000</b>                | <b>53,258</b>        | <b>(258)</b>                              | <b>52,700</b>                |
| <b>H</b> | <b>OTHER FINANCING SOURCES/(USES)</b>        |                   |                              |                      |   |                              |
|          | Transfers In:                                |                   |                              |                      |   |                              |
|          | Capital Improvement Projects Fund            | -                 | -                            | -                    | -   | -                            |
|          | Transfers Out:                               |                   |                              |                      |   |                              |
|          | Capital Improvement Projects Fund            | -                 | -                            | -                    | -   | (80,000)                     |
|          | <b>TOTAL OTHER FINANCING SOURCE S/(USES)</b> | <b>-</b>          | <b>-</b>                     | <b>-</b>             | <b>-</b>                                  | <b>(80,000)</b>              |
| <b>I</b> | <b>NET CHANGE IN FUND BALANCE</b>            | <b>6,131</b>      | <b>2,000</b>                 | <b>11,908</b>        | <b>9,908</b>                              | <b>(78,700)</b>              |
| <b>J</b> | <b>BEGINNING FUND BALANCE</b>                | <b>203,763</b>    | <b>209,894</b>               | <b>209,894</b>       | <b>-</b>                                  | <b>221,802</b>               |
| <b>K</b> | <b>ENDING FUND BALANCE</b>                   | <b>209,894</b>    | <b>211,894</b>               | <b>221,802</b>       | <b>9,908</b>                              | <b>143,102</b>               |
| <b>L</b> | <b>FUND BALANCES</b>                         |                   |                              |                      |   |                              |
|          | Unassigned                                   | 209,894           | 211,894                      | 221,802              | 9,908                                     | 143,102                      |
|          | <b>TOTAL FUND BALANCES</b>                   | <b>209,894</b>    | <b>211,894</b>               | <b>221,802</b>       | <b>9,908</b>                              | <b>143,102</b>               |

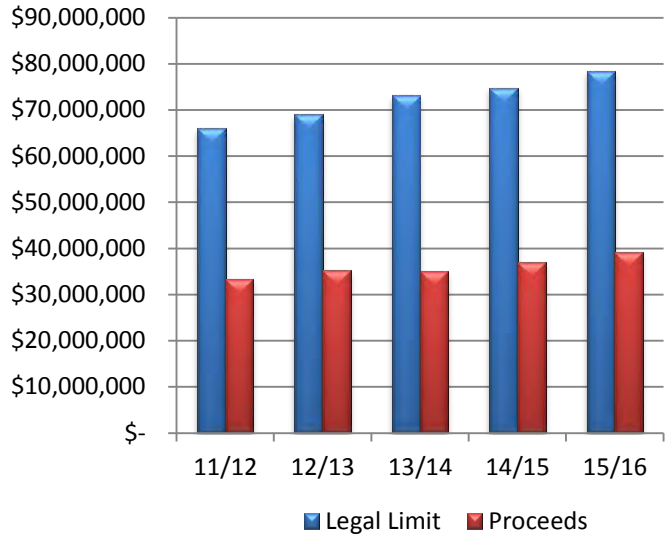
- A Fund name and number
- B Historical revenue and expenditure information
- C 2014/15 (prior year) revised budget
- D 2014/15 (prior year) estimated revenue and expenditures
- E 2015/16 projected revenue and expenditures
- F Revenue breakdown for the fund
- G Expenditure breakdown for the fund
- H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

Commonly referred to as the Gann Limit, this was a ballot initiative adopted in 1980, and modified by Proposition 111, which passes in 1990, to limit the amount of tax proceeds state and local governments can spend each year. The Gann Limit now appears in California’s State Constitution as Article XIII B.

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 in 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 2015-2016 has been computed to be \$78,428,701. Appropriations subject to the limitation in the 2015-2016 budget total \$39,185,995 which is \$39,242,706, 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 \$39,242,706 variance indicated. Further, any overall actual receipts from tax sources greater than \$39,242,706, from budget estimates will result in proceeds from taxes in excess of the City’s Appropriations Limits, requiring refunds of the excess within the next two fiscal years or voter approval of an increase in the City’s Appropriations Limit.







The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Westminister, California for its biennial budget for the biennium beginning July 1, 2013. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device.

The award is valid for a period of 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 2015 – 2016

| FUND #                           | FUND                                  | BEGINNING BALANCE | REVENUE    | TRANSFERS IN | TOTAL SOURCES | OPERATING EXPENDITURE | TRANSFERS OUT | TOTAL USES  | ENDING BALANCE |
|----------------------------------|---------------------------------------|-------------------|------------|--------------|---------------|-----------------------|---------------|-------------|----------------|
| <b>GENERAL FUND</b>              |                                       |                   |            |              |               |                       |               |             |                |
| 100                              | General Fund                          | 21,025,838        | 47,072,655 | 1,575,000    | 69,673,493    | 52,327,224            | 100,000       | 52,427,224  | 17,246,269     |
| <b>SPECIAL REVENUE FUNDS</b>     |                                       |                   |            |              |               |                       |               |             |                |
| 200                              | Park Dedication                       | 177,473           | 60,000     | -            | 237,473       | 3,000                 | 50,000        | 53,000      | 184,473        |
| 210                              | Gas Tax                               | 403,679           | 1,996,000  | -            | 2,399,679     | 1,337,132             | 766,294       | 2,103,426   | 296,253        |
| 211                              | Measure M                             | (873,920)         | 2,498,000  | -            | 1,624,080     | 798,348               | 1,724,856     | 2,523,204   | (899,124)      |
| 214                              | Street Improvements Grant Fund        | 310,980           | 726,700    | -            | 1,037,680     | -                     | 719,700       | 719,700     | 317,980        |
| 216                              | Traffic Impact Fee                    | 221,802           | 54,000     | -            | 275,802       | 52,700                | 80,000        | 132,700     | 143,102        |
| 220                              | Municipal Lighting District           | 1,474,621         | 1,120,000  | -            | 2,594,621     | 948,000               | -             | 948,000     | 1,646,621      |
| 230                              | Rose Center/800 MHz Debt Service      | 1,659,365         | 8,000      | 60,000       | 1,727,365     | 266,039               | -             | 266,039     | 1,461,326      |
| 240                              | Housing/Community Development         | 399,686           | 1,009,394  | -            | 1,409,080     | 723,128               | 250,000       | 973,128     | 435,952        |
| 242                              | HCD Home Housing                      | 69,222            | 1,048,684  | -            | 1,117,906     | 738,585               | -             | 738,585     | 379,321        |
| 245                              | Housing Authority Fund                | 28,177,131        | 70,000     | 1,655,000    | 29,902,131    | 1,708,000             | -             | 1,708,000   | 28,194,131     |
| 250                              | Police Seizure                        | 1,286,299         | 108,000    | -            | 1,394,299     | 385,000               | -             | 385,000     | 1,009,299      |
| 251                              | Special Police Services               | -                 | -          | -            | -             | -                     | -             | -           | -              |
| 253                              | Special Police Services               | -                 | -          | -            | -             | -                     | -             | -           | -              |
| 254                              | Special Police Services               | 1                 | -          | -            | 1             | -                     | -             | -           | 1              |
| 255                              | Special Police Services               | 52,689            | -          | -            | 52,689        | 25,688                | -             | 25,688      | 27,001         |
| 256                              | Special Police Services               | -                 | -          | 93,738       | 93,738        | 93,738                | -             | 93,738      | -              |
| 257                              | Special Police Services               | (180)             | -          | -            | (180)         | -                     | -             | -           | (180)          |
| 258                              | Special Police Services               | 35,568            | 3,000      | -            | 38,568        | 6,000                 | -             | 6,000       | 32,568         |
| 259                              | Special Police Services               | 13,119            | -          | -            | 13,119        | -                     | -             | -           | 13,119         |
| 260                              | Local Narcotics Seized Property       | 244,173           | 12,000     | -            | 256,173       | 1,000                 | -             | 1,000       | 255,173        |
| 261                              | Supplemental Law Enforcement Service: | 115               | 144,000    | 75,000       | 219,115       | 219,000               | -             | 219,000     | 115            |
| 262                              | Special Police Services               | -                 | -          | -            | -             | -                     | -             | -           | -              |
| 263                              | Special Police Services               | (678)             | -          | -            | (678)         | -                     | -             | -           | (678)          |
| 264                              | Special Police Services               | 111,861           | -          | -            | 111,861       | -                     | 93,738        | 93,738      | 18,123         |
| 270                              | Drainage District                     | 148,551           | 5,000      | -            | 153,551       | 250                   | -             | 250         | 153,301        |
| 275                              | Community Services Grant              | 6,876             | 342,000    | -            | 348,876       | 342,000               | -             | 342,000     | 6,876          |
| 280                              | AQMD                                  | 399,934           | 112,000    | -            | 511,934       | 83,600                | 28,000        | 111,600     | 400,334        |
| 290                              | Senior Transportation                 | 239,481           | 201,689    | 28,000       | 469,170       | 253,000               | -             | 253,000     | 216,170        |
| 295                              | Project SHUE                          | 23,866            | 20,372     | -            | 44,238        | 40,847                | -             | 40,847      | 3,391          |
|                                  | Total Special Revenue Funds           | 34,581,714        | 9,538,839  | 1,911,738    | 46,032,291    | 8,025,055             | 3,712,588     | 11,737,643  | 34,294,648     |
| <b>CAPITAL PROJECTS FUNDS</b>    |                                       |                   |            |              |               |                       |               |             |                |
| 400                              | Capital Projects                      | -                 | -          | 4,367,850    | 4,367,850     | 4,367,850             | -             | 4,367,850   | -              |
| 800                              | Reserve Fund                          | 3,775,003         | -          | -            | 3,775,003     | -                     | 1,575,000     | 1,575,000   | 2,200,003      |
|                                  | Total Capital Projects Funds          | 3,775,003         | -          | 4,367,850    | 8,142,853     | 4,367,850             | 1,575,000     | 5,942,850   | 2,200,003      |
| <b>ENTERPRISE FUNDS **</b>       |                                       |                   |            |              |               |                       |               |             |                |
| 600                              | Water Utility                         | 6,817,977         | 15,057,000 | 25,000       | 21,899,977    | 13,079,451            | 3,101,330     | 16,180,781  | 5,719,196      |
| 601                              | Utility Conservation                  | 3,813,296         | 465,000    | -            | 4,278,296     | 75,000                | -             | 75,000      | 4,203,296      |
| 602                              | Utility Capital Projects              | (1)               | -          | 3,041,330    | 3,041,329     | 3,041,330             | -             | 3,041,330   | (1)            |
|                                  | Total Enterprise Funds                | 10,631,272        | 15,522,000 | 3,066,330    | 29,219,602    | 16,195,781            | 3,101,330     | 19,297,111  | 9,922,491      |
| <b>TOTAL</b>                     |                                       | 70,013,827        | 72,133,494 | 10,920,918   | 153,068,239   | 80,915,910            | 8,488,918     | 89,404,828  | 63,663,411     |
| <b>INTERNAL SERVICE FUNDS **</b> |                                       |                   |            |              |               |                       |               |             |                |
| 700                              | Equipment Replacement                 | 1,052,087         | 1,994,000  | -            | 3,046,087     | 1,753,700             | 665,000       | 2,418,700   | 627,387        |
| 740                              | General Benefits                      | 2,462,780         | 14,470,000 | -            | 16,932,780    | 15,693,698            | -             | 15,693,698  | 1,239,082      |
| 750                              | Liability Administration              | (740,497)         | 2,017,000  | -            | 1,276,503     | 2,577,048             | -             | 2,577,048   | (1,300,545)    |
| 760                              | Information Systems and Equipment     | 1,093,535         | 1,338,000  | -            | 2,431,535     | 1,868,900             | -             | 1,868,900   | 562,635        |
| 770                              | Government Buildings                  | 1,230,892         | 2,283,000  | -            | 3,513,892     | 2,354,150             | 112,000       | 2,466,150   | 1,047,742      |
|                                  | Total Internal Service Funds          | 5,098,797         | 22,102,000 | -            | 27,200,797    | 24,247,496            | 777,000       | 25,024,496  | 2,176,301      |
|                                  | Total All Funds                       | 75,112,624        | 94,235,494 | 10,920,918   | 180,269,036   | 105,163,406           | 9,265,918     | 114,429,324 | 65,839,712     |

\* Difference in transfers is SAWRA transfer of \$1,655,000 to Housing Authority for SERAF repayment

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

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 2015 – 2016

|  | General Funds      | Special Revenue Funds | Capital Projects Funds | Enterprise Funds  | Internal Service Funds | Budget 2015-16      | Budget 2014-15      | Actual 2013-14     |
|--|--------------------|-----------------------|------------------------|-------------------|------------------------|---------------------|---------------------|--------------------|
| <b>Revenues</b>  |                    |                       |                        |                   |                        |                     |                     |                    |
| Property Taxes   | 12,826,400         | 1,095,000             | -                      | -                 | -                      | 13,921,400          | 12,072,000          | 12,830,115         |
| Other Taxes  | 24,981,000         | -                     | -                      | -                 | -                      | 24,981,000          | 24,354,000          | 23,842,275         |
| Licenses and Permits   | 770,600            | -                     | -                      | -                 | -                      | 770,600             | 634,000             | 590,133            |
| Fines, Forfeits and Penalties                                    | 1,000,000          | -                     | -                      | -                 | -                      | 1,000,000           | 893,000             | 1,056,336          |
| Use of Money and Property  | 1,118,000          | 100,000               | -                      | 65,000            | 35,000                 | 1,318,000           | 1,545,000           | 1,605,517          |
| Intergovernmental  | 87,000             | 8,005,839             | -                      | -                 | -                      | 8,092,839           | 10,198,809          | 7,953,848          |
| Charges for Services   | 4,147,000          | 105,000               | -                      | 15,257,000        | 20,962,000             | 40,471,000          | 39,881,000          | 39,944,657         |
| Other Revenue  | 2,142,655          | 233,000               | -                      | 200,000           | 1,105,000              | 3,680,655           | 2,839,756           | 4,706,409          |
| <b>Total Revenues</b>  | <b>47,072,655</b>  | <b>9,538,839</b>      | <b>-</b>               | <b>15,522,000</b> | <b>22,102,000</b>      | <b>94,235,494</b>   | <b>92,417,565</b>   | <b>92,529,289</b>  |
| <b>Expenditures</b>  |                    |                       |                        |                   |                        |                     |                     |                    |
| General Government   | 4,388,304          | 87,100                | -                      | 800,000           | 19,275,250             | 24,550,654          | 23,382,000          | 27,806,317         |
| Police   | 27,996,989         | 698,251               | -                      | -                 | -                      | 28,695,240          | 27,034,251          | 25,353,828         |
| Fire   | 12,286,258         | -                     | -                      | -                 | -                      | 12,286,258          | 11,337,000          | 10,733,045         |
| Community Services   | 2,451,000          | 638,847               | -                      | -                 | -                      | 3,089,847           | 2,684,700           | 2,389,755          |
| Community Development  | 2,100,000          | 3,169,713             | -                      | -                 | -                      | 5,269,713           | 7,155,829           | 3,496,816          |
| Public Works   | 6,038,000          | 1,794,950             | -                      | 10,744,000        | 3,928,850              | 22,505,800          | 21,022,306          | 20,437,352         |
| Capital Outlay   | -                  | 32,175                | 4,367,850              | 3,119,330         | 40,000                 | 7,559,355           | 23,796,609          | 7,000,118          |
| Debt Service   | -                  | 484,539               | -                      | 519,000           | 203,000                | 1,206,539           | 1,217,000           | 1,206,150          |
| Interfund Charges  | (2,933,327)        | 1,119,480             | -                      | 1,013,451         | 800,396                | -                   | -                   | -                  |
| <b>Total Expenditures</b>  | <b>52,327,224</b>  | <b>8,025,055</b>      | <b>4,367,850</b>       | <b>16,195,781</b> | <b>24,247,496</b>      | <b>105,163,406</b>  | <b>117,629,695</b>  | <b>98,423,380</b>  |
| <b>Excess (deficiency) of revenues over (under) expenditures</b> | <b>(5,254,569)</b> | <b>1,513,784</b>      | <b>(4,367,850)</b>     | <b>(673,781)</b>  | <b>(2,145,496)</b>     | <b>(10,927,912)</b> | <b>(25,212,130)</b> | <b>(5,894,091)</b> |
| <b>Other financing sources (uses)</b>                            |                    |                       |                        |                   |                        |                     |                     |                    |
| Operating transfers in   | 1,575,000          | 1,911,738             | 4,367,850              | 3,066,330         | -                      | 10,920,918          | 15,725,655          | 14,685,766         |
| Operating transfers out  | (100,000)          | (3,712,588)           | (1,575,000)            | (3,101,330)       | (777,000)              | (9,265,918)         | (13,685,655)        | (14,685,767)       |
| <b>Total other financing sources (uses)</b>                      | <b>1,475,000</b>   | <b>(1,800,850)</b>    | <b>2,792,850</b>       | <b>(35,000)</b>   | <b>(777,000)</b>       | <b>1,655,000</b>    | <b>2,040,000</b>    | <b>(2)</b>         |
| <b>Beginning Fund Balance July 1</b>                             | <b>21,025,838</b>  | <b>34,581,714</b>     | <b>3,775,003</b>       | <b>10,631,272</b> | <b>5,098,797</b>       | <b>75,112,624</b>   | <b>95,063,335</b>   | <b>100,957,427</b> |
| <b>Increase (decrease) in fund balance</b>                       | <b>(3,779,569)</b> | <b>(287,066)</b>      | <b>(1,575,000)</b>     | <b>(708,781)</b>  | <b>(2,922,496)</b>     | <b>(9,272,912)</b>  | <b>(23,172,130)</b> | <b>(5,894,092)</b> |
| <b>Ending Fund Balance June 30</b>                               | <b>17,246,269</b>  | <b>34,294,648</b>     | <b>2,200,003</b>       | <b>9,922,491</b>  | <b>2,176,301</b>       | <b>65,839,712</b>   | <b>71,891,205</b>   | <b>95,063,335</b>  |

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

2015-16 Budget beginning balance is based on estimated ending fund balances as shown on the fund statements (pages 33 - 79). 2014-15 Budget ending balance is based on revised budget numbers. The revised budget numbers include carry over capital project budgets of \$10 million. The adopted budget only includes new capital project allocations.

# OPERATING TRANSFERS

# FY 2015 – 2016

| FUND | PROGRAM | OBJECT | FUND NAME                          | TRANSFER IN       | TRANSFER OUT      | PURPOSE                             |
|------|---------|--------|------------------------------------|-------------------|-------------------|-------------------------------------|
| 100  | 20000   | 81000  | General Fund                       | 1,575,000         | -                 | Reserve Fund                        |
| 100  | 20000   | 91000  | General Fund                       | -                 | 25,000            | Lifeline program                    |
| 100  | 31000   | 91000  | General Fund                       | -                 | 75,000            | Police Officer Salaries             |
|      |         |        |                                    | <u>1,575,000</u>  | <u>100,000</u>    |                                     |
| 200  | 76500   | 91050  | Park Dedication Fund               | -                 | 50,000            | Capital Projects                    |
| 210  | 55005   | 91050  | Gas Tax Fund                       | -                 | 766,294           | Capital Projects                    |
| 211  | 55027   | 91050  | Measure M Fund                     | -                 | 1,724,856         | Capital Projects                    |
| 214  | 55035   | 91050  | Street Improvement Grant Fund      | -                 | 719,700           | Capital Projects                    |
| 216  | 55030   | 91050  | Traffic Impact Fee Fund            | -                 | 80,000            | Capital Projects                    |
| 230  | 11200   | 81000  | Rose Center/800 MHz Debt Service   | 60,000            | -                 | 800 MHz Debt Service Payment        |
| 240  | 16010   | 91050  | CDBG Fund                          | -                 | 250,000           | Capital Projects                    |
| 245  | 19000   | 81000  | Housing Authority                  | 1,655,000         | -                 | SERAF Repayment                     |
| 256  | 39150   | 81000  | Special Police Grant Services Fund | 93,738            | -                 | From 264 BSCC Grant                 |
| 261  | 38500   | 81000  | SLESF Fund                         | 75,000            | -                 | Police Officer Salaries             |
| 264  | 39253   | 91000  | Special Police Grant Services Fund | -                 | 93,738            | To 256 BSCC Grant                   |
| 280  | 14800   | 91000  | AQMD Fund                          | -                 | 28,000            | Senior Transportation Program       |
| 290  | 70501   | 81000  | Senior Transportation Fund         | 28,000            | -                 | Senior Transportation Program       |
| 400  | 16510   | 81050  | Capital Improvement Projects Fund  | 250,000           | -                 | CDBG Capital Projects               |
| 400  | 55031   | 81050  | Capital Improvement Projects Fund  | 80,000            | -                 | Traffic Impact Capital Projects     |
| 400  | 55026   | 81050  | Capital Improvement Projects Fund  | 1,724,856         | -                 | Measure M Capital Projects          |
| 400  | 55036   | 81050  | Capital Improvement Projects Fund  | 766,294           | -                 | Gas Tax Capital Projects            |
| 400  | 55037   | 81050  | Capital Improvement Projects Fund  | 719,700           | -                 | Street Improvement Capital Projects |
| 400  | 58002   | 81050  | Capital Improvement Projects Fund  | 665,000           | -                 | Equipment Replace Capital Projects  |
| 400  | 75502   | 81050  | Capital Improvement Projects Fund  | 112,000           | -                 | Building Maint Capital Projects     |
| 400  | 76502   | 81050  | Capital Improvement Projects Fund  | 50,000            | -                 | Park Dedication Capital Projects    |
|      |         |        |                                    | <u>4,367,850</u>  | <u>-</u>          |                                     |
| 800  | 80001   | 91000  | Reserve Fund                       | -                 | 592,000           | General Fund                        |
| 800  | 80070   | 91000  | Reserve Fund                       | -                 | 649,000           | General Fund                        |
| 800  | 80071   | 91000  | Reserve Fund                       | -                 | 334,000           | General Fund                        |
|      |         |        |                                    | <u>-</u>          | <u>1,575,000</u>  |                                     |
| 501  | 18001   | 91002  | SAWRA Operating Fund               | -                 | 1,655,000         | SERAF Repayment                     |
| 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                 | -                 | 3,041,330         | Capital Projects                    |
|      |         |        |                                    | <u>25,000</u>     | <u>3,101,330</u>  |                                     |
| 602  | 55502   | 81050  | Capital Improvement Projects Fund  | 3,041,330         | -                 | Water Capital Projects              |
| 700  | 58000   | 91050  | Equipment Replacement Fund         | -                 | 665,000           | Capital Projects                    |
| 770  | 75500   | 91050  | Government Buildings Fund          | -                 | 112,000           | Capital Projects                    |
|      |         |        |                                    | <u>10,920,918</u> | <u>10,920,918</u> |                                     |





# FUND STATEMENTS



**Fund Structure**

**Governmental Funds**

General Funds

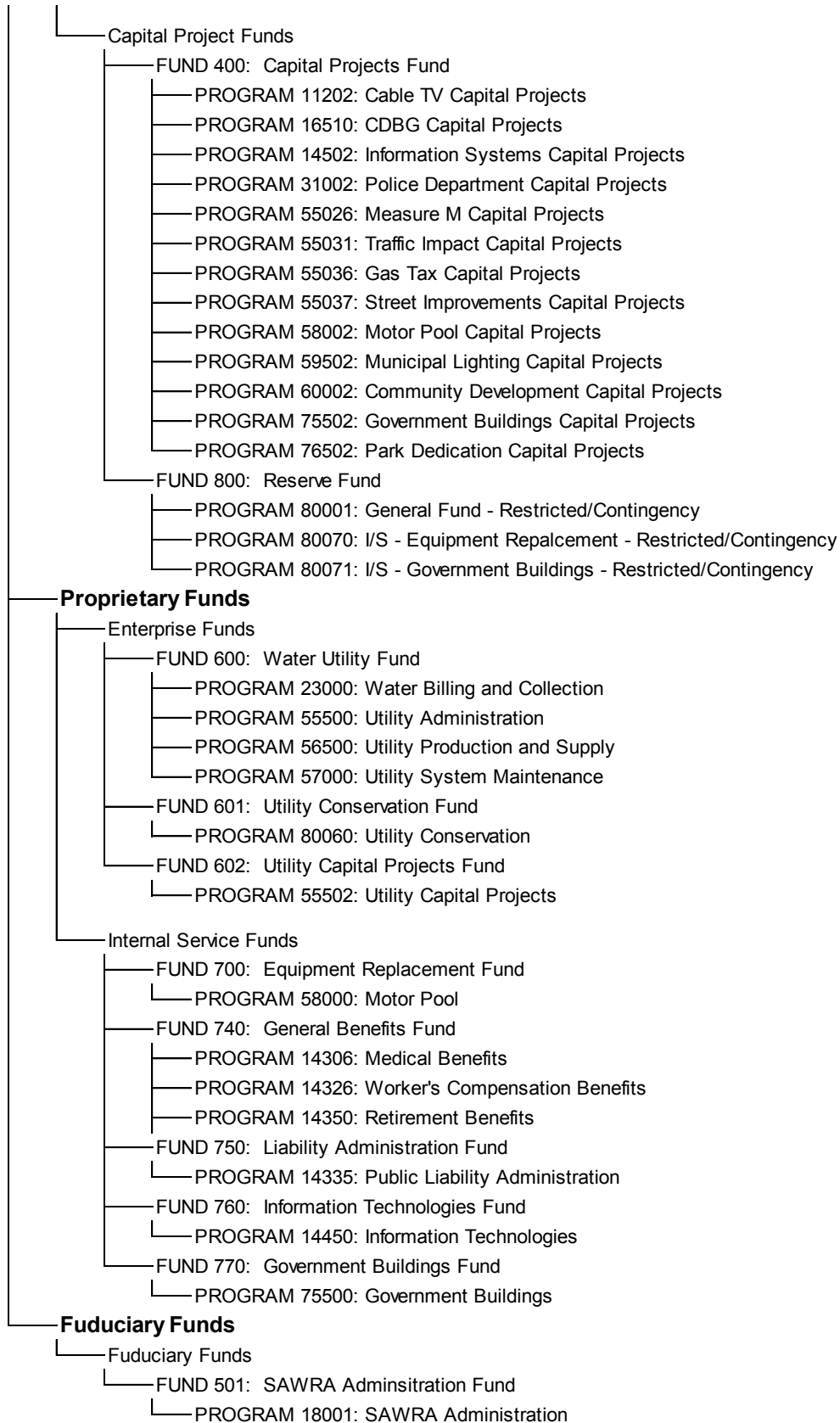
FUND 100: General Fund

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

Special Revenue Funds

- FUND 200: Park Dedication Fund
  - PROGRAM 76500: Park Dedication Administration
- FUND 210: Gas Tax Fund
  - PROGRAM 55005: Gas Tax Program
- FUND 211: Measure M Fund
  - PROGRAM 55027: Measure M Administration
- FUND 214: Street Improvements Grant Fund
  - PROGRAM 55035: Street Improvements Grant
- FUND 216: Traffic Impact Fund
  - PROGRAM 55030: Traffic Impact Fee Administration
- FUND 220: Municipal Lighting Fund
  - PROGRAM 59500: Municipal Lighting
- FUND 230: Rose Center/800 MHz Debt Service Administration Fund
  - PROGRAM 11200: Rose Center/800 MHz Debt Service Administration

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



## **GENERAL FUNDS**

### **FUND 100: General Fund**

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

|  | 2013-14<br>ACTUAL  | 2014-15<br>REVISED<br>BUDGET | 2014-15<br>ESTIMATED | DIFFERENCE       | 2015-16<br>ADOPTED<br>BUDGET |
|--|--------------------|------------------------------|----------------------|------------------|------------------------------|
| <b>REVENUE</b>                                   |                    |                              |                      |                  |                              |
| Property Taxes                                   | 2,878,651          | 2,975,000                    | 2,969,000            | (6,000)          | 2,976,000                    |
| Property Taxes - In Lieu of VLF                  | 7,740,989          | 7,859,000                    | 8,025,600            | 166,600          | 8,266,400                    |
| <i>Property Taxes - Residual RDA elimination</i> | <i>1,037,472</i>   | <i>416,000</i>               | <i>1,389,000</i>     | <i>973,000</i>   | <i>1,584,000</i>             |
| Sales Taxes                                      | 15,363,986         | 15,987,000                   | 15,430,000           | (557,000)        | 16,329,000                   |
| Property Transfer                                | 208,600            | 224,000                      | 210,000              | (14,000)         | 200,000                      |
| Franchise  | 1,356,397          | 1,305,000                    | 1,335,000            | 30,000           | 1,400,000                    |
| Business License                                 | 1,240,779          | 1,300,000                    | 1,254,000            | (46,000)         | 1,264,000                    |
| Transient Occupancy                              | 608,608            | 542,000                      | 675,000              | 133,000          | 688,000                      |
| Utility Users Taxes                              | 5,063,905          | 4,996,000                    | 5,100,000            | 104,000          | 5,100,000                    |
| License & Permits                                | 590,133            | 634,000                      | 746,000              | 112,000          | 770,600                      |
| Fines, Forfeits and Penalties                    | 1,054,186          | 893,000                      | 1,025,000            | 132,000          | 1,000,000                    |
| Use of Money & Property                          | 1,394,202          | 1,231,000                    | 1,407,000            | 176,000          | 1,118,000                    |
| Intergovernmental                                | 137,412            | 96,000                       | 136,000              | 40,000           | 87,000                       |
| Charges for Services                             | 3,434,476          | 3,581,000                    | 3,349,000            | (232,000)        | 3,133,000                    |
| Overhead Charges                                 | 1,137,914          | 1,061,000                    | 1,207,000            | 146,000          | 1,171,740                    |
| Other Revenue                                    | 261,291            | 271,000                      | 252,000              | (19,000)         | 318,915                      |
| <b>TOTAL REVENUE</b>                             | <b>43,509,002</b>  | <b>43,371,000</b>            | <b>44,509,600</b>    | <b>1,138,600</b> | <b>45,406,655</b>            |
| <b>EXPENDITURES</b>                              |                    |                              |                      |                  |                              |
| General Government                               | 3,622,370          | 4,067,000                    | 4,018,000            | 48,632           | 4,388,304                    |
| Police   | 24,897,007         | 25,910,000                   | 26,744,000           | (833,955)        | 27,996,989                   |
| Fire   | 10,733,045         | 11,337,000                   | 11,371,000           | (33,594)         | 12,286,258                   |
| Community Services                               | 1,943,353          | 2,128,000                    | 2,128,000            | 171              | 2,451,000                    |
| Public Works                                     | 5,333,204          | 5,619,500                    | 5,578,000            | 41,646           | 6,038,000                    |
| Community Development                            | 1,769,675          | 1,851,841                    | 1,888,000            | (35,846)         | 2,100,000                    |
| <b>TOTAL OPERATING EXPENDITURE</b>               | <b>48,298,654</b>  | <b>50,913,341</b>            | <b>51,727,000</b>    | <b>(812,946)</b> | <b>55,260,551</b>            |
| <b>OTHER FINANCING SOURCES/(USES)</b>            |                    |                              |                      |                  |                              |
| <i>Interfund Charges (staff charges)</i>         |                    |                              |                      |                  |                              |
| <i>CIP</i>                                       | <i>1,081,131</i>   | <i>1,075,000</i>             | <i>1,075,000</i>     | <i>-</i>         | <i>1,014,000</i> *           |
| <i>Water</i>                                     | <i>818,505</i>     | <i>870,000</i>               | <i>876,900</i>       | <i>6,900</i>     | <i>1,013,451</i> **          |
| <i>Special Revenue (Gas Tax/Measure M)</i>       | <i>966,367</i>     | <i>1,016,000</i>             | <i>1,013,500</i>     | <i>(2,500)</i>   | <i>1,119,480</i> **          |
| <i>Internal Service (Benefits)</i>               | <i>290,491</i>     | <i>303,000</i>               | <i>325,200</i>       | <i>22,200</i>    | <i>400,198</i> **            |
| <i>Internal Service (Liability)</i>              | <i>290,491</i>     | <i>303,000</i>               | <i>325,200</i>       | <i>22,200</i>    | <i>400,198</i> **            |
| <i>WRA/ROPS Administration 3%</i>                | <i>960,102</i>     | <i>605,450</i>               | <i>605,500</i>       | <i>50</i>        | <i>652,000</i> ***           |
| Transfers In:                                    |                    |                              |                      |                  |                              |
| Special Police Grant Services Fund               | 7,455              | -                            | -                    | -                | -                            |
| Transfers Out:                                   |                    |                              |                      |                  |                              |
| Water Enterprise Fund                            | (25,000)           | (25,000)                     | (25,000)             | -                | (25,000)                     |
| Special Police Grant Services Fund               | (54,599)           | (43,000)                     | (43,000)             | -                | -                            |
| Supp Law Enforcement Svcs Fund                   | (52,289)           | (68,000)                     | (68,000)             | -                | (75,000)                     |
| <b>TOTAL OTHER FINANCING SOURCES/(USES)</b>      | <b>4,282,655</b>   | <b>4,036,450</b>             | <b>4,085,300</b>     | <b>48,850</b>    | <b>4,499,327</b>             |
| <b>NET CHANGE IN FUND BALANCE (wo CIP)</b>       | <b>(506,997)</b>   | <b>(3,505,891)</b>           | <b>(3,132,100)</b>   | <b>374,504</b>   | <b>(5,354,569)</b>           |
| Transfer from Reserve Fund                       | -                  | -                            | -                    | -                | 1,575,000                    |
| Transfer to CIP for General Plan                 | (1,250,000)        | -                            | -                    | -                | -                            |
| <b>NET CHANGE IN FUND BALANCE (w CIP)</b>        | <b>(1,756,997)</b> | <b>(3,505,891)</b>           | <b>(3,132,100)</b>   | <b>374,504</b>   | <b>(3,779,569)</b>           |
| <b>BEGINNING FUND BALANCE</b>                    | <b>25,914,935</b>  | <b>24,157,938</b>            | <b>24,157,938</b>    | <b>-</b>         | <b>21,025,838</b>            |
| <b>ENDING FUND BALANCE</b>                       | <b>24,157,938</b>  | <b>20,652,047</b>            | <b>21,025,838</b>    | <b>373,791</b>   | <b>17,246,269</b>            |
| <b>FUND BALANCES</b>                             |                    |                              |                      |                  |                              |
| Nonspendable                                     | 52,290             | 52,290                       | 52,290               | -                | 52,290                       |
| Unassigned                                       | 24,105,648         | 20,599,757                   | 20,973,548           | 373,791          | 17,193,979                   |
| <b>TOTAL FUND BALANCES</b>                       | <b>24,157,938</b>  | <b>20,652,047</b>            | <b>21,025,838</b>    | <b>373,791</b>   | <b>17,246,269</b>            |

The general fund budget is balanced by use of reserves and transfers in from the Reserve Fund. This is a 2 year plan to provide time to address the financial structure of the City as well as continued use of reserves.

\* Included as Charges for Services revenue on pages 25 and 26.

\*\* Included as a reduction in Expenditures on pages 25 and 26.

\*\*\* Included as Other Revenue on pages 25 and 26.

## **SPECIAL REVENUE FUNDS**

Special Revenue Funds account for the proceeds of specific revenue sources (other than expendable and nonexpendable trusts) that are restricted by law or City Council resolution to expenditure 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: Rose Center/800 MHz Debt Service Administration Fund**

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

### **FUND 240: Housing/Community Development (CDBG) Fund**

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

**FUND 242: HCD Home Housing Fund**

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

**FUND 245: Housing Authority Fund**

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

**FUND 250: Police Seizure Fund**

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

**FUND 251: Special Police Services Fund**

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

**FUND 252: Special Police Services Fund**

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

**FUND 253: Special Police Services Fund**

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

**FUND 254: Special Police Services Fund**

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

**FUND 255: Special Police Services Fund**

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

**FUND 256: Special Police Services Fund**

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

**FUND 257: Special Police Services Fund**

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

**FUND 258: Special Police Services Fund**

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

**FUND 259: Special Police Services Fund**

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

**FUND 260: Local Narcotics Seized Property Fund**

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

**FUND 261: Supplemental Law Enforcement Service Fund**

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

**FUND 262: Special Police Services Fund**

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

**FUND 263: Special Police Services Fund**

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

**FUND 264: Special Police Services Fund**

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

**FUND 270: Drainage District Fund**

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

**FUND 275: Community Services Grant Fund**

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

**FUND 280: AQMD Fund**

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

**FUND 290: Community Services Grant Fund**

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

**FUND 295: Project SHUE Fund**

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



|   | 2013-14<br>ACTUAL | 2014-15<br>REVISED<br>BUDGET | 2014-15<br>ESTIMATED | DIFFERENCE<br>FAVORABLE/<br>(UNFAVORABLE) | 2015-16<br>ADOPTED<br>BUDGET |
|---|-------------------|------------------------------|----------------------|---|------------------------------|
| <b>REVENUES</b>                             |                   |                              |                      |   |                              |
| Use of Money & Property                     | 9,692             | 25,000                       | 11,460               | (13,540)                                  | 10,000                       |
| Charges for Services                        | -                 | 50,000                       | 146,065              | 96,065                                    | 50,000                       |
| Other Revenue                               | 30,000            | -                            | -                    | -   | -                            |
| <b>TOTAL REVENUES</b>                       | <b>39,692</b>     | <b>75,000</b>                | <b>157,525</b>       | <b>82,525</b>                             | <b>60,000</b>                |
| <b>EXPENDITURES</b>                         |                   |                              |                      |   |                              |
| Community Services                          | 1,985             | 19,700                       | 11,576               | 8,124                                     | 3,000                        |
| <b>TOTAL EXPENDITURES</b>                   | <b>1,985</b>      | <b>19,700</b>                | <b>11,576</b>        | <b>8,124</b>                              | <b>3,000</b>                 |
| <b>OTHER FINANCING SOURCES/(USES)</b>       |                   |                              |                      |   |                              |
| Transfers In:                               |                   |                              |                      |   |                              |
| Capital Improvement Projects Fund           | -                 | -                            | -                    | -   | -                            |
| Transfers Out:                              |                   |                              |                      |   |                              |
| Capital Improvement Projects Fund           | (445,000)         | (810,000)                    | (810,000)            | -   | (50,000)                     |
| <b>TOTAL OTHER FINANCING SOURCES/(USES)</b> | <b>(445,000)</b>  | <b>(810,000)</b>             | <b>(810,000)</b>     | <b>-</b>                                  | <b>(50,000)</b>              |
| <b>NET CHANGE IN FUND BALANCE</b>           | <b>(407,293)</b>  | <b>(754,700)</b>             | <b>(664,051)</b>     | <b>90,649</b>                             | <b>7,000</b>                 |
| <b>BEGINNING FUND BALANCE</b>               | <b>1,248,817</b>  | <b>841,524</b>               | <b>841,524</b>       | <b>-</b>                                  | <b>177,473</b>               |
| <b>ENDING FUND BALANCE</b>                  | <b>841,524</b>    | <b>86,824</b>                | <b>177,473</b>       | <b>90,649</b>                             | <b>184,473</b>               |
| <b>FUND BALANCES</b>                        |                   |                              |                      |   |                              |
| <b>Restricted for :</b>                     |                   |                              |                      |   |                              |
| Parks                                       | 841,524           | 86,824                       | 177,473              | 90,649                                    | 184,473                      |
| <b>Assigned:</b>                            | -                 | -                            | -                    | -   | -                            |
| <b>TOTAL FUND BALANCES</b>                  | <b>841,524</b>    | <b>86,824</b>                | <b>177,473</b>       | <b>90,649</b>                             | <b>184,473</b>               |

|   | 2013-14<br>ACTUAL | 2014-15<br>REVISED<br>BUDGET | 2014-15<br>ESTIMATED | DIFFERENCE<br>FAVORABLE/<br>(UNFAVORABLE) | 2015-16<br>ADOPTED<br>BUDGET |
|---|-------------------|------------------------------|----------------------|---|------------------------------|
| <b>REVENUES</b>                             |                   |                              |                      |   |                              |
| Use of Money & Property                     | 2,233             | -                            | 1,252                | 1,252                                     | 2,000                        |
| Intergovernmental                           | 2,082,832         | 1,376,000                    | 1,754,518            | 378,518                                   | 1,994,000                    |
| Other Revenue                               | -                 | -                            | -                    | -   | -                            |
| <b>TOTAL REVENUES</b>                       | <b>2,085,065</b>  | <b>1,376,000</b>             | <b>1,755,770</b>     | <b>379,770</b>                            | <b>1,996,000</b>             |
| <b>EXPENDITURES</b>                         |                   |                              |                      |   |                              |
| Public Works                                | 1,172,370         | 1,239,000                    | 1,253,165            | (14,165)                                  | 1,337,132                    |
| <b>TOTAL EXPENDITURES</b>                   | <b>1,172,370</b>  | <b>1,239,000</b>             | <b>1,253,165</b>     | <b>(14,165)</b>                           | <b>1,337,132</b>             |
| <b>OTHER FINANCING SOURCES/(USES)</b>       |                   |                              |                      |   |                              |
| Transfers In:                               |                   |                              |                      |   |                              |
| Capital Improvement Projects Fund           | -                 | -                            | -                    | -   | -                            |
| Transfers Out:                              |                   |                              |                      |   |                              |
| Capital Improvement Projects Fund           | (119,539)         | (150,000)                    | (150,000)            | -   | (766,294)                    |
| <b>TOTAL OTHER FINANCING SOURCES/(USES)</b> | <b>(119,539)</b>  | <b>(150,000)</b>             | <b>(150,000)</b>     | <b>-</b>                                  | <b>(766,294)</b>             |
| <b>NET CHANGE IN FUND BALANCE</b>           | <b>793,155</b>    | <b>(13,000)</b>              | <b>352,605</b>       | <b>(365,605)</b>                          | <b>(107,426)</b>             |
| <b>BEGINNING FUND BALANCE</b>               | <b>(742,081)</b>  | <b>51,074</b>                | <b>51,074</b>        | <b>-</b>                                  | <b>403,679</b>               |
| <b>ENDING FUND BALANCE</b>                  | <b>51,074</b>     | <b>38,074</b>                | <b>403,679</b>       | <b>365,605</b>                            | <b>296,253</b>               |
| <b>FUND BALANCES</b>                        |                   |                              |                      |   |                              |
| Unassigned                                  | 51,074            | 38,074                       | 403,679              | 365,605                                   | 296,253                      |
| <b>TOTAL FUND BALANCES</b>                  | <b>51,074</b>     | <b>38,074</b>                | <b>403,679</b>       | <b>365,605</b>                            | <b>296,253</b>               |

Capital Projects are funded and transferred to the Capital Projects Fund 400 in the year they are approved. The decrease in fund balance is due to three projects for city-wide concrete, striping and street improvements that were approved as part of the 2015-16 Budget.

|   | 2013-14<br>ACTUAL  | 2014-15<br>REVISED<br>BUDGET | 2014-15<br>ESTIMATED | DIFFERENCE<br>FAVORABLE/<br>(UNFAVORABLE) | 2015-16<br>ADOPTED<br>BUDGET |
|---|--------------------|------------------------------|----------------------|---|------------------------------|
| <b>REVENUES</b>                             |                    |                              |                      |   |                              |
| Use of Money & Property                     | 7,747              | 10,000                       | 6,529                | (3,471)                                   | 7,000                        |
| Intergovernmental                           | 1,471,022          | 1,750,000                    | 1,784,659            | 34,659                                    | 2,491,000                    |
| <b>TOTAL REVENUES</b>                       | <b>1,478,769</b>   | <b>1,760,000</b>             | <b>1,791,188</b>     | <b>31,188</b>                             | <b>2,498,000</b>             |
| <b>EXPENDITURES</b>                         |                    |                              |                      |   |                              |
| Public Works                                | 449,548            | 546,000                      | 521,382              | 24,618                                    | 576,348                      |
| Debt Service:                               |                    |                              |                      |   |                              |
| Principal Retirement                        | 162,861            | 170,000                      | 169,311              | 689                                       | 176,000                      |
| Interest and Fiscal Charges                 | 57,479             | 53,000                       | 52,390               | 610                                       | 46,000                       |
| <b>TOTAL EXPENDITURES</b>                   | <b>669,888</b>     | <b>769,000</b>               | <b>743,083</b>       | <b>25,917</b>                             | <b>798,348</b>               |
| <b>OTHER FINANCING SOURCES/(USES)</b>       |                    |                              |                      |   |                              |
| Transfers In:                               |                    |                              |                      |   |                              |
| Capital Improvement Projects Fund           | -                  | -                            | -                    | -   | -                            |
| Transfers Out:                              |                    |                              |                      |   |                              |
| Capital Improvement Projects Fund           | (2,799,917)        | (1,306,000)                  | (1,306,000)          | -   | (1,724,856)                  |
| <b>TOTAL OTHER FINANCING SOURCES/(USES)</b> | <b>(2,799,917)</b> | <b>(1,306,000)</b>           | <b>(1,306,000)</b>   | <b>-</b>                                  | <b>(1,724,856)</b>           |
| <b>NET CHANGE IN FUND BALANCE</b>           | <b>(1,991,036)</b> | <b>(315,000)</b>             | <b>(257,895)</b>     | <b>57,105</b>                             | <b>(25,204)</b>              |
| <b>BEGINNING FUND BALANCE</b>               | <b>1,375,011</b>   | <b>(616,025)</b>             | <b>(616,025)</b>     | <b>-</b>                                  | <b>(873,920)</b>             |
| <b>ENDING FUND BALANCE</b>                  | <b>(616,025)</b>   | <b>(931,025)</b>             | <b>(873,920)</b>     | <b>57,105</b>                             | <b>(899,124)</b>             |
| <b>FUND BALANCES</b>                        |                    |                              |                      |   |                              |
| Restricted for:                             |                    |                              |                      |   |                              |
| Debt Service                                | 221,701            | 221,701                      | 221,701              | -   | 221,701                      |
| Unassigned                                  | (837,726)          | (1,152,726)                  | (1,095,621)          | 57,105                                    | (1,120,825)                  |
| <b>TOTAL FUND BALANCES</b>                  | <b>(616,025)</b>   | <b>(931,025)</b>             | <b>(873,920)</b>     | <b>57,105</b>                             | <b>(899,124)</b>             |

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

## STREET IMPROVEMENTS GRANT - 214

FY 2015 – 2016

|   | 2013-14<br>ACTUAL  | 2014-15<br>REVISED<br>BUDGET | 2014-15<br>ESTIMATED | DIFFERENCE<br>FAVORABLE/<br>(UNFAVORABLE) | 2015-16<br>ADOPTED<br>BUDGET |
|---|--------------------|------------------------------|----------------------|---|------------------------------|
| <b>REVENUES</b>                                 |                    |                              |                      |   |                              |
| Use of Money & Property                         | 7,387              | 15,000                       | 6,832                | (8,168)                                   | 7,000                        |
| Intergovernmental                               | 1,993,363          | 1,771,000                    | 1,761,989            | (9,011)                                   | 719,700                      |
| <b>TOTAL REVENUES</b>                           | <b>2,000,750</b>   | <b>1,786,000</b>             | <b>1,768,821</b>     | <b>(17,179)</b>                           | <b>726,700</b>               |
| <b>EXPENDITURES</b>                             |                    |                              |                      |   |                              |
| Public Works                                    | -                  | -                            | -                    | -   | -                            |
| <b>TOTAL EXPENDITURES</b>                       | <b>-</b>           | <b>-</b>                     | <b>-</b>             | <b>-</b>                                  | <b>-</b>                     |
| <b>OTHER FINANCING SOURCES/(USES)</b>           |                    |                              |                      |   |                              |
| Transfers In:                                   |                    |                              |                      |   |                              |
| Capital Improvement Projects Fund               |                    | -                            | -                    | -   | -                            |
| Transfers Out:                                  |                    |                              |                      |   |                              |
| Capital Improvement Projects Fund               | (1,169,393)        | (1,771,000)                  | (1,771,000)          | -   | (719,700)                    |
| <b>TOTAL OTHER FINANCING<br/>SOURCES/(USES)</b> | <b>(1,169,393)</b> | <b>(1,771,000)</b>           | <b>(1,771,000)</b>   | <b>-</b>                                  | <b>(719,700)</b>             |
| <b>NET CHANGE IN FUND BALANCE</b>               | <b>831,357</b>     | <b>15,000</b>                | <b>(2,179)</b>       | <b>(17,179)</b>                           | <b>7,000</b>                 |
| <b>BEGINNING FUND BALANCE</b>                   | <b>(518,198)</b>   | <b>313,159</b>               | <b>313,159</b>       | <b>-</b>                                  | <b>310,980</b>               |
| <b>ENDING FUND BALANCE</b>                      | <b>313,159</b>     | <b>328,159</b>               | <b>310,980</b>       | <b>(17,179)</b>                           | <b>317,980</b>               |
| <b>FUND BALANCES</b>                            |                    |                              |                      |   |                              |
| Unassigned                                      | 313,159            | 328,159                      | 310,980              | (17,179)                                  | 317,980                      |
| <b>TOTAL FUND BALANCES</b>                      | <b>313,159</b>     | <b>328,159</b>               | <b>310,980</b>       | <b>(17,179)</b>                           | <b>317,980</b>               |

|   | 2013-14<br>ACTUAL | 2014-15<br>REVISED<br>BUDGET | 2014-15<br>ESTIMATED | DIFFERENCE<br>FAVORABLE/<br>(UNFAVORABLE) | 2015-16<br>ADOPTED<br>BUDGET |
|---|-------------------|------------------------------|----------------------|---|------------------------------|
| <b>REVENUES</b>                             |                   |                              |                      |   |                              |
| Use of Money & Property                     | 2,919             | 5,000                        | 3,466                | (1,534)                                   | 4,000                        |
| Charges for Services                        | 56,167            | 50,000                       | 61,700               | 11,700                                    | 50,000                       |
| <b>TOTAL REVENUES</b>                       | <b>59,086</b>     | <b>55,000</b>                | <b>65,166</b>        | <b>10,166</b>                             | <b>54,000</b>                |
| <b>EXPENDITURES</b>                         |                   |                              |                      |   |                              |
| Public Works                                | 52,954            | 53,000                       | 53,258               | (258)                                     | 52,700                       |
| <b>TOTAL EXPENDITURES</b>                   | <b>52,954</b>     | <b>53,000</b>                | <b>53,258</b>        | <b>(258)</b>                              | <b>52,700</b>                |
| <b>OTHER FINANCING SOURCES/(USES)</b>       |                   |                              |                      |   |                              |
| Transfers In:                               |                   |                              |                      |   |                              |
| Capital Improvement Projects Fund           | -                 | -                            | -                    | -   | -                            |
| Transfers Out:                              |                   |                              |                      |   |                              |
| Capital Improvement Projects Fund           | -                 | -                            | -                    | -   | (80,000)                     |
| <b>TOTAL OTHER FINANCING SOURCES/(USES)</b> | <b>-</b>          | <b>-</b>                     | <b>-</b>             | <b>-</b>                                  | <b>(80,000)</b>              |
| <b>NET CHANGE IN FUND BALANCE</b>           | <b>6,131</b>      | <b>2,000</b>                 | <b>11,908</b>        | <b>9,908</b>                              | <b>(78,700)</b>              |
| <b>BEGINNING FUND BALANCE</b>               | <b>203,763</b>    | <b>209,894</b>               | <b>209,894</b>       | <b>-</b>                                  | <b>221,802</b>               |
| <b>ENDING FUND BALANCE</b>                  | <b>209,894</b>    | <b>211,894</b>               | <b>221,802</b>       | <b>9,908</b>                              | <b>143,102</b>               |
| <b>FUND BALANCES</b>                        |                   |                              |                      |   |                              |
| Unassigned                                  | 209,894           | 211,894                      | 221,802              | 9,908                                     | 143,102                      |
| <b>TOTAL FUND BALANCES</b>                  | <b>209,894</b>    | <b>211,894</b>               | <b>221,802</b>       | <b>9,908</b>                              | <b>143,102</b>               |

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

|   | 2013-14<br>ACTUAL | 2014-15<br>REVISED<br>BUDGET | 2014-15<br>ESTIMATED | DIFFERENCE<br>FAVORABLE/<br>(UNFAVORABLE) | 2015-16<br>ADOPTED<br>BUDGET |
|---|-------------------|------------------------------|----------------------|---|------------------------------|
| <b>REVENUE</b>                              |                   |                              |                      |   |                              |
| Property Taxes                              | 1,173,003         | 822,000                      | 1,178,157            | 356,157                                   | 1,095,000                    |
| Use of Money & Property                     | 26,863            | 22,000                       | 36,442               | 14,442                                    | 25,000                       |
| <b>TOTAL REVENUE</b>                        | <b>1,199,866</b>  | <b>844,000</b>               | <b>1,214,599</b>     | <b>370,599</b>                            | <b>1,120,000</b>             |
| <b>EXPENDITURES</b>                         |                   |                              |                      |   |                              |
| Public Works                                | 882,248           | 896,000                      | 923,351              | (27,351)                                  | 948,000                      |
| Capital Outlay                              | -                 | -                            | -                    | -   | -                            |
| <b>TOTAL OPERATING EXPENDITURE</b>          | <b>882,248</b>    | <b>896,000</b>               | <b>923,351</b>       | <b>(27,351)</b>                           | <b>948,000</b>               |
| <b>OTHER FINANCING SOURCES/(USES)</b>       |                   |                              |                      |   |                              |
| Operating Transfers In:                     |                   |                              |                      |   |                              |
| Capital Improvement Projects Fund           | -                 | -                            | -                    | -   | -                            |
| Operating Transfers Out:                    |                   |                              |                      |   |                              |
| Capital Improvement Projects Fund           | -                 | (1,900,000)                  | (1,900,000)          | -   | -                            |
| <b>TOTAL OTHER FINANCING SOURCES/(USES)</b> | <b>-</b>          | <b>(1,900,000)</b>           | <b>(1,900,000)</b>   | <b>-</b>                                  | <b>-</b>                     |
| <b>NET CHANGE IN FUND BALANCE</b>           | <b>317,618</b>    | <b>(1,952,000)</b>           | <b>(1,608,752)</b>   | <b>343,248</b>                            | <b>172,000</b>               |
| <b>BEGINNING FUND BALANCE</b>               | <b>2,765,754</b>  | <b>3,083,373</b>             | <b>3,083,373</b>     | <b>-</b>                                  | <b>1,474,621</b>             |
| <b>ENDING FUND BALANCE</b>                  | <b>3,083,373</b>  | <b>1,131,373</b>             | <b>1,474,621</b>     | <b>343,248</b>                            | <b>1,646,621</b>             |
| <b>FUND BALANCES</b>                        |                   |                              |                      |   |                              |
| Assigned:                                   |                   |                              |                      |   |                              |
| Municipal Lighting                          | 3,083,373         | 1,131,373                    | 1,474,621            | 343,248                                   | 1,646,621                    |
| <b>TOTAL FUND BALANCES</b>                  | <b>3,083,373</b>  | <b>1,131,373</b>             | <b>1,474,621</b>     | <b>343,248</b>                            | <b>1,646,621</b>             |

|   | 2013-14<br>ACTUAL | 2014-15<br>REVISED<br>BUDGET | 2014-15<br>ESTIMATED | DIFFERENCE<br>FAVORABLE/<br>(UNFAVORABLE) | 2015-16<br>ADOPTED<br>BUDGET |
|---|-------------------|------------------------------|----------------------|---|------------------------------|
| <b>REVENUE</b>                              |                   |                              |                      |   |                              |
| Use of Money & Property                     | 9,861             | 15,000                       | 12,160               | (2,840)                                   | 8,000                        |
| <b>TOTAL REVENUE</b>                        | <b>9,861</b>      | <b>15,000</b>                | <b>12,160</b>        | <b>(2,840)</b>                            | <b>8,000</b>                 |
| <b>EXPENDITURES</b>                         |                   |                              |                      |   |                              |
| General Government                          | 848               | 1,000                        | 1,394                | (394)                                     | 3,500                        |
| Debt Service                                |                   |                              |                      |   |                              |
| Principal Retirement                        | 115,884           | 121,000                      | 120,474              | 526                                       | 208,439                      |
| Interest and Fiscal Charges                 | 40,899            | 38,000                       | 37,278               | 722                                       | 54,100                       |
| Capital Outlay                              | -                 | -                            | -                    | -   | -                            |
| <b>TOTAL OPERATING EXPENDITURE</b>          | <b>157,632</b>    | <b>160,000</b>               | <b>159,146</b>       | <b>854</b>                                | <b>266,039</b>               |
| <b>OTHER FINANCING SOURCES/(USES)</b>       |                   |                              |                      |   |                              |
| Transfers In:                               |                   |                              |                      |   |                              |
| Water Utility Fund                          | -                 | -                            | -                    | -   | 60,000                       |
| Transfers Out:                              |                   |                              |                      |   |                              |
| General Fund                                | -                 | -                            | -                    | -   | -                            |
| Interfund Reimbursements                    | -                 | -                            | 111,468              | 111,468                                   | -                            |
| <b>TOTAL OTHER FINANCING SOURCES/(USES)</b> | <b>-</b>          | <b>-</b>                     | <b>111,468</b>       | <b>111,468</b>                            | <b>60,000</b>                |
| <b>NET CHANGE IN FUND BALANCE</b>           | <b>(147,770)</b>  | <b>(145,000)</b>             | <b>(35,518)</b>      | <b>109,482</b>                            | <b>(198,039)</b>             |
| <b>BEGINNING FUND BALANCE</b>               | <b>1,842,653</b>  | <b>1,694,883</b>             | <b>1,694,883</b>     | <b>-</b>                                  | <b>1,659,365</b>             |
| <b>ENDING FUND BALANCE</b>                  | <b>1,694,883</b>  | <b>1,549,883</b>             | <b>1,659,365</b>     | <b>109,482</b>                            | <b>1,461,326</b>             |
| <b>FUND BALANCES</b>                        |                   |                              |                      |   |                              |
| <b>Restricted for:</b>                      |                   |                              |                      |   |                              |
| Debt Service                                | 157,752           | 157,752                      | 157,752              | -   | 262,920                      |
| <b>Assigned:</b>                            |                   |                              |                      |   |                              |
| Community Promotions                        | 1,537,131         | 1,392,131                    | 1,501,613            | 109,482                                   | 1,198,406                    |
| <b>TOTAL FUND BALANCES</b>                  | <b>1,694,883</b>  | <b>1,549,883</b>             | <b>1,659,365</b>     | <b>109,482</b>                            | <b>1,461,326</b>             |

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

|   | 2013-14<br>ACTUAL | 2014-15<br>REVISED<br>BUDGET | 2014-15<br>ESTIMATED | DIFFERENCE<br>FAVORABLE/<br>(UNFAVORABLE) | 2015-16<br>ADOPTED<br>BUDGET |
|---|-------------------|------------------------------|----------------------|---|------------------------------|
| <b>REVENUES</b>                             |                   |                              |                      |   |                              |
| Use of Money & Property                     | (131)             | -                            | 2                    | 2   | -                            |
| Intergovernmental                           | 930,695           | 1,298,000                    | 1,298,000            | -   | 1,009,394                    |
| Fines, Forfeits and Penalties               | 2,150             | -                            | 7,400                | 7,400                                     | -                            |
| Other Revenue                               | -                 | -                            | -                    | -   | -                            |
| <b>TOTAL REVENUES</b>                       | <b>932,714</b>    | <b>1,298,000</b>             | <b>1,305,402</b>     | <b>7,402</b>                              | <b>1,009,394</b>             |
| <b>EXPENDITURES</b>                         |                   |                              |                      |   |                              |
| Community Development                       | 428,108           | 771,000                      | 762,210              | 8,790                                     | 723,128                      |
| Capital Outlay                              | -                 | -                            | -                    | -   | -                            |
| <b>TOTAL EXPENDITURES</b>                   | <b>428,108</b>    | <b>771,000</b>               | <b>762,210</b>       | <b>8,790</b>                              | <b>723,128</b>               |
| <b>OTHER FINANCING SOURCES/(USES)</b>       |                   |                              |                      |   |                              |
| Transfers In:                               |                   |                              |                      |   |                              |
| Capital Improvement Projects Fund           | 2,224             | -                            | -                    | -   | -                            |
| Transfers Out:                              |                   |                              |                      |   |                              |
| Capital Improvement Projects Fund           | (628,918)         | (535,000)                    | (535,000)            | -   | (250,000)                    |
| <b>TOTAL OTHER FINANCING SOURCES/(USES)</b> | <b>(626,694)</b>  | <b>(535,000)</b>             | <b>(535,000)</b>     | <b>-</b>                                  | <b>(250,000)</b>             |
| <b>NET CHANGE IN FUND BALANCE</b>           | <b>(122,088)</b>  | <b>(8,000)</b>               | <b>8,192</b>         | <b>16,192</b>                             | <b>36,266</b>                |
| <b>BEGINNING FUND BALANCE</b>               | <b>513,582</b>    | <b>391,494</b>               | <b>391,494</b>       | <b>-</b>                                  | <b>399,686</b>               |
| <b>ENDING FUND BALANCE</b>                  | <b>391,494</b>    | <b>383,494</b>               | <b>399,686</b>       | <b>16,192</b>                             | <b>435,952</b>               |
| <b>FUND BALANCES</b>                        |                   |                              |                      |   |                              |
| Reserved for:                               |                   |                              |                      |   |                              |
| Notes Receivable                            | 850,000           | 850,000                      | 850,000              | -   | 850,000                      |
| Unassigned                                  | (458,506)         | (466,506)                    | (450,314)            | 16,192                                    | (414,048)                    |
| <b>TOTAL FUND BALANCES</b>                  | <b>391,494</b>    | <b>383,494</b>               | <b>399,686</b>       | <b>16,192</b>                             | <b>435,952</b>               |

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



|   | 2013-14<br>ACTUAL | 2014-15<br>REVISED<br>BUDGET | 2014-15<br>ESTIMATED | DIFFERENCE<br>FAVORABLE/<br>(UNFAVORABLE) | 2015-16<br>ADOPTED<br>BUDGET |
|---|-------------------|------------------------------|----------------------|---|------------------------------|
| <b>REVENUES</b>                             |                   |                              |                      |   |                              |
| Use of Money & Property                     | 1,780             | -                            | 262                  | 262                                       | -                            |
| Intergovernmental                           | 489,262           | 2,862,000                    | 2,862,000            | -   | 973,684                      |
| Other Revenue                               | 176,689           | 178,000                      | 101,490              | (76,510)                                  | 75,000                       |
| <b>TOTAL REVENUES</b>                       | <b>667,731</b>    | <b>3,040,000</b>             | <b>2,963,752</b>     | <b>(76,248)</b>                           | <b>1,048,684</b>             |
| <b>EXPENDITURES</b>                         |                   |                              |                      |   |                              |
| Community Development                       | 1,158,608         | 2,863,000                    | 2,863,000            | -   | 738,585                      |
| Capital Outlay                              | -                 | -                            | -                    | -   | -                            |
| <b>TOTAL EXPENDITURES</b>                   | <b>1,158,608</b>  | <b>2,863,000</b>             | <b>2,863,000</b>     | <b>-</b>                                  | <b>738,585</b>               |
| <b>OTHER FINANCING SOURCES/(USES)</b>       |                   |                              |                      |   |                              |
| Transfers In:                               |                   |                              |                      |   |                              |
| Housing/Community Development (CDBG)        | -                 | -                            | -                    | -   | -                            |
| Transfers Out:                              |                   |                              |                      |   |                              |
| Community Development                       | -                 | -                            | -                    | -   | -                            |
| <b>TOTAL OTHER FINANCING SOURCES/(USES)</b> | <b>-</b>          | <b>-</b>                     | <b>-</b>             | <b>-</b>                                  | <b>-</b>                     |
| <b>NET CHANGE IN FUND BALANCE</b>           | <b>(490,877)</b>  | <b>177,000</b>               | <b>100,752</b>       | <b>(76,248)</b>                           | <b>310,099</b>               |
| <b>BEGINNING FUND BALANCE</b>               | <b>459,347</b>    | <b>(31,530)</b>              | <b>(31,530)</b>      | <b>-</b>                                  | <b>69,222</b>                |
| <b>ENDING FUND BALANCE</b>                  | <b>(31,530)</b>   | <b>145,470</b>               | <b>69,222</b>        | <b>(76,248)</b>                           | <b>379,321</b>               |
| <b>FUND BALANCES</b>                        |                   |                              |                      |   |                              |
| Unassigned                                  | (31,530)          | 145,470                      | 69,222               | (76,248)                                  | 379,321                      |
| <b>TOTAL FUND BALANCES</b>                  | <b>(31,530)</b>   | <b>145,470</b>               | <b>69,222</b>        | <b>(76,248)</b>                           | <b>379,321</b>               |

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

|   | 2013-14<br>ACTUAL | 2014-15<br>REVISED<br>BUDGET | 2014-15<br>ESTIMATED | DIFFERENCE<br>FAVORABLE/<br>(UNFAVORABLE) | 2015-16<br>ADOPTED<br>BUDGET |
|---|-------------------|------------------------------|----------------------|---|------------------------------|
| <b>REVENUES</b>                                 |                   |                              |                      |   |                              |
| Use of Money & Property                         | 28,964            | 30,000                       | 17,643               | (12,357)                                  | 20,000                       |
| Other Revenue                                   | -                 | 103,000                      | -                    | (103,000)                                 | 50,000                       |
| <b>TOTAL REVENUES</b>                           | <b>28,964</b>     | <b>133,000</b>               | <b>17,643</b>        | <b>(115,357)</b>                          | <b>70,000</b>                |
| <b>EXPENDITURES</b>                             |                   |                              |                      |   |                              |
| Community Development                           | 140,425           | 1,669,988                    | 1,279,592            | 390,396                                   | 1,708,000                    |
| Capital Outlay                                  | (796,226)         | -                            | -                    | -   | -                            |
| <b>TOTAL EXPENDITURES</b>                       | <b>(655,801)</b>  | <b>1,669,988</b>             | <b>1,279,592</b>     | <b>390,396</b>                            | <b>1,708,000</b>             |
| <b>OTHER FINANCING SOURCES/(USES)</b>           |                   |                              |                      |   |                              |
| Transfers In:                                   |                   |                              |                      |   |                              |
| SAWRA   | -                 | 2,000,000                    | 2,000,000            | -   | 1,655,000                    |
| Transfers Out:                                  |                   |                              |                      |   |                              |
| General Fund                                    | -                 | -                            | -                    | -   | -                            |
| <b>TOTAL OTHER FINANCING<br/>SOURCES/(USES)</b> | <b>-</b>          | <b>2,000,000</b>             | <b>2,000,000</b>     | <b>-</b>                                  | <b>1,655,000</b>             |
| <b>NET CHANGE IN FUND BALANCE</b>               | <b>684,765</b>    | <b>463,012</b>               | <b>738,051</b>       | <b>275,039</b>                            | <b>17,000</b>                |
| <b>BEGINNING FUND BALANCE</b>                   | <b>26,754,315</b> | <b>27,439,080</b>            | <b>27,439,080</b>    | <b>-</b>                                  | <b>28,177,131</b>            |
| <b>ENDING FUND BALANCE</b>                      | <b>27,439,080</b> | <b>27,902,092</b>            | <b>28,177,131</b>    | <b>275,039</b>                            | <b>28,194,131</b>            |
| <b>FUND BALANCES</b>                            |                   |                              |                      |   |                              |
| <b>Reserved for:</b>                            |                   |                              |                      |   |                              |
| Land held for Resale                            | 796,611           | 796,611                      | 796,611              | -   | 796,611                      |
| Low and Moderate Income Housing                 | 1,572,888         | 2,065,900                    | 2,340,939            | 275,039                                   | 4,012,939                    |
| Notes Receivable                                | 11,923,822        | 11,923,822                   | 11,923,822           | -   | 11,923,822                   |
| Advance from Successor Agency                   | 13,145,760        | 13,115,760                   | 13,115,760           | -   | 11,460,760                   |
| <b>TOTAL FUND BALANCES</b>                      | <b>27,439,080</b> | <b>27,902,092</b>            | <b>28,177,131</b>    | <b>275,039</b>                            | <b>28,194,131</b>            |

|   | 2013-14<br>ACTUAL | 2014-15<br>REVISED<br>BUDGET | 2014-15<br>ESTIMATED | DIFFERENCE<br>FAVORABLE/<br>(UNFAVORABLE) | 2015-16<br>ADOPTED<br>BUDGET |
|---|-------------------|------------------------------|----------------------|---|------------------------------|
| <b>REVENUES</b>                                 |                   |                              |                      |   |                              |
| Use of Money & Property                         | 7,835             | 10,000                       | 10,748               | 748                                       | 8,000                        |
| Other Revenue                                   | 512,630           | 65,000                       | 148,808              | 83,808                                    | 100,000                      |
| <b>TOTAL REVENUES</b>                           | <b>520,465</b>    | <b>75,000</b>                | <b>159,556</b>       | <b>84,556</b>                             | <b>108,000</b>               |
| <b>EXPENDITURES</b>                             |                   |                              |                      |   |                              |
| Police  | 61,151            | 421,395                      | 328,334              | 93,061                                    | 352,825                      |
| Capital Outlay                                  | 6,993             | 32,175                       | 32,175               | -   | 32,175                       |
| <b>TOTAL EXPENDITURES</b>                       | <b>68,144</b>     | <b>453,570</b>               | <b>360,509</b>       | <b>93,061</b>                             | <b>385,000</b>               |
| <b>OTHER FINANCING SOURCES/(USES)</b>           |                   |                              |                      |   |                              |
| Transfers In:                                   |                   |                              |                      |   |                              |
| General Fund                                    | -                 | -                            | -                    | -   | -                            |
| Transfers Out:                                  |                   |                              |                      |   |                              |
| Capital Improvement Projects Fund               | -                 | -                            | -                    | -   | -                            |
| <b>TOTAL OTHER FINANCING<br/>SOURCES/(USES)</b> | <b>-</b>          | <b>-</b>                     | <b>-</b>             | <b>-</b>                                  | <b>-</b>                     |
| <b>NET CHANGE IN FUND BALANCE</b>               | <b>452,321</b>    | <b>(378,570)</b>             | <b>(200,953)</b>     | <b>177,617</b>                            | <b>(277,000)</b>             |
| <b>BEGINNING FUND BALANCE</b>                   | <b>1,034,931</b>  | <b>1,487,252</b>             | <b>1,487,252</b>     | <b>-</b>                                  | <b>1,286,299</b>             |
| <b>ENDING FUND BALANCE</b>                      | <b>1,487,252</b>  | <b>1,108,682</b>             | <b>1,286,299</b>     | <b>177,617</b>                            | <b>1,009,299</b>             |
| <b>FUND BALANCES</b>                            |                   |                              |                      |   |                              |
| Unassigned                                      | 1,487,252         | 1,108,682                    | 1,286,299            | 177,617                                   | 1,009,299                    |
| <b>TOTAL FUND BALANCES</b>                      | <b>1,487,252</b>  | <b>1,108,682</b>             | <b>1,286,299</b>     | <b>177,617</b>                            | <b>1,009,299</b>             |

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

|   | 2013-14<br>ACTUAL | 2014-15<br>REVISED<br>BUDGET | 2014-15<br>ESTIMATED | DIFFERENCE<br>FAVORABLE/<br>(UNFAVORABLE) | 2015-16<br>ADOPTED<br>BUDGET |
|---|-------------------|------------------------------|----------------------|---|------------------------------|
| <b>REVENUES</b>                                 |                   |                              |                      |   |                              |
| Intergovernmental                               | -                 | 19,667                       | 19,667               | -   | -                            |
| <b>TOTAL REVENUES</b>                           | -                 | 19,667                       | 19,667               | -   | -                            |
| <b>EXPENDITURES</b>                             |                   |                              |                      |   |                              |
| Police  | -                 | 19,667                       | 19,667               | -   | -                            |
| Capital Outlay                                  | -                 | -                            | -                    | -   | -                            |
| <b>TOTAL EXPENDITURES</b>                       | -                 | 19,667                       | 19,667               | -   | -                            |
| <b>OTHER FINANCING SOURCES/(USES)</b>           |                   |                              |                      |   |                              |
| Transfers In:                                   |                   |                              |                      |   |                              |
| General Fund                                    | -                 | -                            | -                    | -   | -                            |
| Transfers Out:                                  |                   |                              |                      |   |                              |
| General Fund                                    | -                 | -                            | -                    | -   | -                            |
| <b>TOTAL OTHER FINANCING<br/>SOURCES/(USES)</b> | -                 | -                            | -                    | -   | -                            |
| <b>NET CHANGE IN FUND BALANCE</b>               | -                 | -                            | -                    | -   | -                            |
| <b>BEGINNING FUND BALANCE</b>                   | 0                 | 0                            | 0                    | -   | 0                            |
| <b>ENDING FUND BALANCE</b>                      | 0                 | 0                            | 0                    | -   | 0                            |
| <hr/> <hr/>                                     |                   |                              |                      |   |                              |
| <b>FUND BALANCE</b>                             |                   |                              |                      |   |                              |
| Unassigned                                      | 0                 | 0                            | 0                    | -   | 0                            |
| <b>TOTAL FUND BALANCE</b>                       | 0                 | 0                            | 0                    | -   | 0                            |

|   | 2013-14<br>ACTUAL | 2014-15<br>REVISED<br>BUDGET | 2014-15<br>ESTIMATED | DIFFERENCE<br>FAVORABLE/<br>(UNFAVORABLE) | 2015-16<br>ADOPTED<br>BUDGET |
|---|-------------------|------------------------------|----------------------|---|------------------------------|
| <b>REVENUES</b>                             |                   |                              |                      |   |                              |
| Use of Money & Property                     | -                 | 3,000                        | 3,024                | 24  | -                            |
| Intergovernmental                           | -                 | -                            | -                    | -   | -                            |
| <b>TOTAL REVENUES</b>                       | -                 | 3,000                        | 3,024                | 24  | -                            |
| <b>EXPENDITURES</b>                         |                   |                              |                      |   |                              |
| Police                                      | -                 | 1,000                        | 920                  | 80  | -                            |
| Debt Service:                               |                   |                              |                      |   |                              |
| Principal Retirement                        | -                 | 81,000                       | 80,316               | 684                                       | -                            |
| Interest and Fiscal Charges                 | -                 | 25,000                       | 24,852               | 148                                       | -                            |
| Capital Outlay                              | -                 | -                            | -                    | -   | -                            |
| <b>TOTAL EXPENDITURES</b>                   | -                 | 107,000                      | 106,088              | 912                                       | -                            |
| <b>OTHER FINANCING SOURCES/(USES)</b>       |                   |                              |                      |   |                              |
| Transfers In:                               |                   |                              |                      |   |                              |
| General Fund                                | -                 | 43,000                       | 43,000               | -   | -                            |
| Water Utility Fund                          | -                 | 60,000                       | 60,000               | -   | -                            |
| Transfers Out:                              |                   |                              |                      |   |                              |
| Special Police                              | -                 | -                            | -                    | -   | -                            |
| Capital Improvement Projects Fund           | -                 | -                            | -                    | -   | -                            |
| Interfund Reimbursements                    | -                 | -                            | 64                   | 64  | -                            |
| <b>TOTAL OTHER FINANCING SOURCES/(USES)</b> | -                 | 103,000                      | 103,064              | 64  | -                            |
| <b>NET CHANGE IN FUND BALANCE</b>           | -                 | (1,000)                      | -                    | 1,000                                     | -                            |
| <b>BEGINNING FUND BALANCE</b>               | (0)               | (0)                          | (0)                  | -   | (0)                          |
| <b>ENDING FUND BALANCE</b>                  | (0)               | (1,000)                      | (0)                  | 1,000                                     | (0)                          |
| <b>FUND BALANCES</b>                        |                   |                              |                      |   |                              |
| Reserved for:                               |                   |                              |                      |   |                              |
| Debt Service                                | -                 | 105,015                      | 105,168              | 153                                       | -                            |
| Unassigned                                  | (0)               | (106,015)                    | (105,168)            | 847                                       | (0)                          |
| <b>TOTAL FUND BALANCES</b>                  | (0)               | (1,000)                      | -                    | 1,000                                     | (0)                          |

|   | 2013-14<br>ACTUAL | 2014-15<br>REVISED<br>BUDGET | 2014-15<br>ESTIMATED | DIFFERENCE<br>FAVORABLE/<br>(UNFAVORABLE) | 2015-16<br>ADOPTED<br>BUDGET |
|---|-------------------|------------------------------|----------------------|---|------------------------------|
| <b>REVENUES</b>                                 |                   |                              |                      |   |                              |
| Use of Money & Property                         | -                 | -                            | -                    | -   | -                            |
| Intergovernmental                               | (5,727)           | 164,801                      | 164,801              | -   | -                            |
| <b>TOTAL REVENUES</b>                           | <b>(5,727)</b>    | <b>164,801</b>               | <b>164,801</b>       | <b>-</b>                                  | <b>-</b>                     |
| <b>EXPENDITURES</b>                             |                   |                              |                      |   |                              |
| Police  | -                 | 164,801                      | 164,801              | -   | -                            |
| Capital Outlay                                  | -                 | -                            | -                    | -   | -                            |
| <b>TOTAL EXPENDITURES</b>                       | <b>-</b>          | <b>164,801</b>               | <b>164,801</b>       | <b>-</b>                                  | <b>-</b>                     |
| <b>OTHER FINANCING SOURCES/(USES)</b>           |                   |                              |                      |   |                              |
| Transfers In:                                   |                   |                              |                      |   |                              |
| General Fund                                    | 5,727             | -                            | -                    | -   | -                            |
| Transfers Out:                                  |                   |                              |                      |   |                              |
| Special Police                                  | -                 | -                            | -                    | -   | -                            |
| <b>TOTAL OTHER FINANCING<br/>SOURCES/(USES)</b> | <b>5,727</b>      | <b>-</b>                     | <b>-</b>             | <b>-</b>                                  | <b>-</b>                     |
| <b>NET CHANGE IN FUND BALANCE</b>               | <b>-</b>          | <b>-</b>                     | <b>-</b>             | <b>-</b>                                  | <b>-</b>                     |
| <b>BEGINNING FUND BALANCE</b>                   | <b>-</b>          | <b>-</b>                     | <b>-</b>             | <b>-</b>                                  | <b>-</b>                     |
| <b>ENDING FUND BALANCE</b>                      | <b>-</b>          | <b>-</b>                     | <b>-</b>             | <b>-</b>                                  | <b>-</b>                     |
| <hr/> <hr/>                                     |                   |                              |                      |   |                              |
| <b>FUND BALANCES</b>                            |                   |                              |                      |   |                              |
| Unassigned                                      | -                 | -                            | -                    | -   | -                            |
| <b>TOTAL FUND BALANCE</b>                       | <b>-</b>          | <b>-</b>                     | <b>-</b>             | <b>-</b>                                  | <b>-</b>                     |

|   | 2013-14<br>ACTUAL | 2014-15<br>REVISED<br>BUDGET | 2014-15<br>ESTIMATED | DIFFERENCE<br>FAVORABLE/<br>(UNFAVORABLE) | 2015-16<br>ADOPTED<br>BUDGET |
|---|-------------------|------------------------------|----------------------|---|------------------------------|
| <b>REVENUES</b>                                 |                   |                              |                      |   |                              |
| Intergovernmental                               | 49,000            | 2,571                        | 2,571                | -   | -                            |
| <b>TOTAL REVENUES</b>                           | <u>49,000</u>     | <u>2,571</u>                 | <u>2,571</u>         | <u>-</u>                                  | <u>-</u>                     |
| <b>EXPENDITURES</b>                             |                   |                              |                      |   |                              |
| Police  | 42,739            | 8,832                        | 8,832                | -   | -                            |
| Capital Outlay                                  | -                 | -                            | -                    | -   | -                            |
| <b>TOTAL EXPENDITURES</b>                       | <u>42,739</u>     | <u>8,832</u>                 | <u>8,832</u>         | <u>-</u>                                  | <u>-</u>                     |
| <b>OTHER FINANCING SOURCES/(USES)</b>           |                   |                              |                      |   |                              |
| Transfers In:                                   |                   |                              |                      |   |                              |
| General Fund                                    | -                 | -                            | -                    | -   | -                            |
| Transfers Out:                                  |                   |                              |                      |   |                              |
| General Fund                                    | -                 | -                            | -                    | -   | -                            |
| <b>TOTAL OTHER FINANCING<br/>SOURCES/(USES)</b> | <u>-</u>          | <u>-</u>                     | <u>-</u>             | <u>-</u>                                  | <u>-</u>                     |
| <b>NET CHANGE IN FUND BALANCE</b>               | 6,262             | (6,261)                      | (6,261)              | -   | -                            |
| <b>BEGINNING FUND BALANCE</b>                   | -                 | 6,262                        | 6,262                | -   | 1                            |
| <b>ENDING FUND BALANCE</b>                      | <u>6,262</u>      | <u>1</u>                     | <u>1</u>             | <u>-</u>                                  | <u>1</u>                     |
| <b>FUND BALANCES</b>                            |                   |                              |                      |   |                              |
| Unassigned                                      | 6,262             | 1                            | 1                    | -   | 1                            |
| <b>TOTAL FUND BALANCE</b>                       | <u>6,262</u>      | <u>1</u>                     | <u>1</u>             | <u>-</u>                                  | <u>1</u>                     |

|   | 2013-14<br>ACTUAL | 2014-15<br>REVISED<br>BUDGET | 2014-15<br>ESTIMATED | DIFFERENCE<br>FAVORABLE/<br>(UNFAVORABLE) | 2015-16<br>ADOPTED<br>BUDGET |
|---|-------------------|------------------------------|----------------------|---|------------------------------|
| <b>REVENUES</b>                                 |                   |                              |                      |   |                              |
| Use of Money & Property                         | 598               | -                            | 617                  | 617                                       | -                            |
| Charges   | -                 | -                            | -                    | -   | -                            |
| <b>TOTAL REVENUES</b>                           | <b>598</b>        | <b>-</b>                     | <b>617</b>           | <b>617</b>                                | <b>-</b>                     |
| <b>EXPENDITURES</b>                             |                   |                              |                      |   |                              |
| Police  | 36,408            | 103,449                      | 51,376               | 52,073                                    | 25,688                       |
| Capital Outlay                                  | -                 | -                            | -                    | -   | -                            |
| <b>TOTAL EXPENDITURES</b>                       | <b>36,408</b>     | <b>103,449</b>               | <b>51,376</b>        | <b>52,073</b>                             | <b>25,688</b>                |
| <b>OTHER FINANCING SOURCES/(USES)</b>           |                   |                              |                      |   |                              |
| Transfers In:                                   |                   |                              |                      |   |                              |
| General Fund                                    | -                 | -                            | -                    | -   | -                            |
| Transfers Out:                                  |                   |                              |                      |   |                              |
| General Fund                                    | -                 | -                            | -                    | -   | -                            |
| <b>TOTAL OTHER FINANCING<br/>SOURCES/(USES)</b> | <b>-</b>          | <b>-</b>                     | <b>-</b>             | <b>-</b>                                  | <b>-</b>                     |
| <b>NET CHANGE IN FUND BALANCE</b>               | <b>(35,810)</b>   | <b>(103,449)</b>             | <b>(50,759)</b>      | <b>52,690</b>                             | <b>(25,688)</b>              |
| <b>BEGINNING FUND BALANCE</b>                   | <b>139,258</b>    | <b>103,448</b>               | <b>103,448</b>       | <b>-</b>                                  | <b>52,689</b>                |
| <b>ENDING FUND BALANCE</b>                      | <b>103,448</b>    | <b>(1)</b>                   | <b>52,689</b>        | <b>52,690</b>                             | <b>27,001</b>                |
| <b>FUND BALANCES</b>                            |                   |                              |                      |   |                              |
| Unassigned                                      | 103,448           | (1)                          | 52,689               | 52,690                                    | 27,001                       |
| <b>TOTAL FUND BALANCES</b>                      | <b>103,448</b>    | <b>(1)</b>                   | <b>52,689</b>        | <b>52,690</b>                             | <b>27,001</b>                |

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



|   | 2013-14<br>ACTUAL | 2014-15<br>REVISED<br>BUDGET | 2014-15<br>ESTIMATED | DIFFERENCE<br>FAVORABLE/<br>(UNFAVORABLE) | 2015-16<br>ADOPTED<br>BUDGET |
|---|-------------------|------------------------------|----------------------|---|------------------------------|
| <b>REVENUES</b>                                 |                   |                              |                      |   |                              |
| Intergovernmental                               | 10,075            | -                            | -                    | -   | -                            |
| <b>TOTAL REVENUES</b>                           | 10,075            | -                            | -                    | -   | -                            |
| <b>EXPENDITURES</b>                             |                   |                              |                      |   |                              |
| Police  | 16,924            | -                            | -                    | -   | 93,738                       |
| Capital Outlay                                  | -                 | -                            | -                    | -   | -                            |
| <b>TOTAL EXPENDITURES</b>                       | 16,924            | -                            | -                    | -   | 93,738                       |
| <b>OTHER FINANCING SOURCES/(USES)</b>           |                   |                              |                      |   |                              |
| Transfers In:                                   |                   |                              |                      |   |                              |
| Special Police                                  | 6,849             | -                            | -                    | -   | 93,738                       |
| Transfers Out:                                  |                   |                              |                      |   |                              |
| General Fund                                    | -                 | -                            | -                    | -   | -                            |
| <b>TOTAL OTHER FINANCING<br/>SOURCES/(USES)</b> | 6,849             | -                            | -                    | -   | 93,738                       |
| <b>NET CHANGE IN FUND BALANCE</b>               | -                 | -                            | -                    | -   | -                            |
| <b>BEGINNING FUND BALANCE</b>                   | (0)               | (0)                          | (0)                  | -   | (0)                          |
| <b>ENDING FUND BALANCE</b>                      | (0)               | (0)                          | (0)                  | -   | (0)                          |
| <hr/> <hr/>                                     |                   |                              |                      |   |                              |
| <b>FUND BALANCES</b>                            |                   |                              |                      |   |                              |
| Unassigned                                      | (0)               | (0)                          | (0)                  | -   | (0)                          |
| <b>TOTAL FUND BALANCE</b>                       | (0)               | (0)                          | (0)                  | -   | (0)                          |

|   | 2013-14<br>ACTUAL | 2014-15<br>REVISED<br>BUDGET | 2014-15<br>ESTIMATED | DIFFERENCE<br>FAVORABLE/<br>(UNFAVORABLE) | 2015-16<br>ADOPTED<br>BUDGET |
|---|-------------------|------------------------------|----------------------|---|------------------------------|
| <b>REVENUES</b>                                 |                   |                              |                      |   |                              |
| Intergovernmental                               | 6,946             | 10,880                       | 10,700               | (180)                                     | -                            |
| <b>TOTAL REVENUES</b>                           | <u>6,946</u>      | <u>10,880</u>                | <u>10,700</u>        | <u>(180)</u>                              | <u>-</u>                     |
| <b>EXPENDITURES</b>                             |                   |                              |                      |   |                              |
| Police  | 7,127             | 10,700                       | 10,700               | -   | -                            |
| Capital Outlay                                  | -                 | -                            | -                    | -   | -                            |
| <b>TOTAL EXPENDITURES</b>                       | <u>7,127</u>      | <u>10,700</u>                | <u>10,700</u>        | <u>-</u>                                  | <u>-</u>                     |
| <b>OTHER FINANCING SOURCES/(USES)</b>           |                   |                              |                      |   |                              |
| Transfers In:                                   |                   |                              |                      |   |                              |
| Special Police                                  | 0                 | -                            | -                    | -   | -                            |
| Transfers Out:                                  |                   |                              |                      |   |                              |
| General Fund                                    | -                 | -                            | -                    | -   | -                            |
| <b>TOTAL OTHER FINANCING<br/>SOURCES/(USES)</b> | <u>0</u>          | <u>-</u>                     | <u>-</u>             | <u>-</u>                                  | <u>-</u>                     |
| <b>NET CHANGE IN FUND BALANCE</b>               | (180)             | 180                          | -                    | (180)                                     | -                            |
| <b>BEGINNING FUND BALANCE</b>                   | (0)               | (180)                        | (180)                | -   | (180)                        |
| <b>ENDING FUND BALANCE</b>                      | <u>(180)</u>      | <u>(0)</u>                   | <u>(180)</u>         | <u>(180)</u>                              | <u>(180)</u>                 |
| <hr/>   |                   |                              |                      |   |                              |
| <b>FUND BALANCES</b>                            |                   |                              |                      |   |                              |
| Unassigned                                      | (180)             | (0)                          | (180)                | (180)                                     | (180)                        |
| <b>TOTAL FUND BALANCE</b>                       | <u>(180)</u>      | <u>(0)</u>                   | <u>(180)</u>         | <u>(180)</u>                              | <u>(180)</u>                 |

|   | 2013-14<br>ACTUAL | 2014-15<br>REVISED<br>BUDGET | 2014-15<br>ESTIMATED | DIFFERENCE<br>FAVORABLE/<br>(UNFAVORABLE) | 2015-16<br>ADOPTED<br>BUDGET |
|---|-------------------|------------------------------|----------------------|---|------------------------------|
| <b>REVENUES</b>                                 |                   |                              |                      |   |                              |
| Use of Money & Property                         | 1,152             | 1,000                        | 237                  | (763)                                     | 1,000                        |
| Intergovernmental                               | 41,140            | -                            | -                    | -   | -                            |
| Charges for Services                            | 1,275             | 2,000                        | 1,460                | (540)                                     | 2,000                        |
| <b>TOTAL REVENUES</b>                           | <b>43,568</b>     | <b>3,000</b>                 | <b>1,697</b>         | <b>(1,303)</b>                            | <b>3,000</b>                 |
| <b>EXPENDITURES</b>                             |                   |                              |                      |   |                              |
| Police  | 48,393            | 6,000                        | 2,500                | 3,500                                     | 6,000                        |
| Debt Service:                                   |                   |                              |                      |   |                              |
| Bond Issuance Costs                             |                   |                              |                      |   |                              |
| Principal Retirement                            | 77,256            | -                            | -                    | -   | -                            |
| Interest and Fiscal Charges                     | 27,266            | -                            | -                    | -   | -                            |
| Capital Outlay                                  | -                 | -                            | -                    | -   | -                            |
| <b>TOTAL EXPENDITURES</b>                       | <b>152,916</b>    | <b>6,000</b>                 | <b>2,500</b>         | <b>3,500</b>                              | <b>6,000</b>                 |
| <b>OTHER FINANCING SOURCES/(USES)</b>           |                   |                              |                      |   |                              |
| Transfers In:                                   |                   |                              |                      |   |                              |
| General Fund                                    | 42,022            | -                            | -                    | -   | -                            |
| Water Utility Fund                              | 60,000            | -                            | -                    | -   | -                            |
| Transfers Out:                                  |                   |                              |                      |   |                              |
| Special Police                                  | (6,491)           | -                            | -                    | -   | -                            |
| Interfund Reimbursements                        | -                 | -                            | (101,087)            | 101,087                                   | -                            |
| <b>TOTAL OTHER FINANCING<br/>SOURCES/(USES)</b> | <b>95,531</b>     | <b>-</b>                     | <b>(101,087)</b>     | <b>101,087</b>                            | <b>-</b>                     |
| <b>NET CHANGE IN FUND BALANCE</b>               | <b>(13,817)</b>   | <b>(3,000)</b>               | <b>(101,890)</b>     | <b>(98,890)</b>                           | <b>(3,000)</b>               |
| <b>BEGINNING FUND BALANCE</b>                   | <b>151,275</b>    | <b>137,458</b>               | <b>137,458</b>       | <b>-</b>                                  | <b>35,568</b>                |
| <b>ENDING FUND BALANCE</b>                      | <b>137,458</b>    | <b>134,458</b>               | <b>35,568</b>        | <b>(98,890)</b>                           | <b>32,568</b>                |
| <b>FUND BALANCES</b>                            |                   |                              |                      |   |                              |
| Reserved for:                                   |                   |                              |                      |   |                              |
| Debt Service                                    | 105,168           | 105,168                      | -                    | (105,168)                                 | -                            |
| Unassigned                                      | 32,290            | 29,290                       | 35,568               | 6,278                                     | 32,568                       |
| <b>TOTAL FUND BALANCES</b>                      | <b>137,458</b>    | <b>134,458</b>               | <b>35,568</b>        | <b>(98,890)</b>                           | <b>32,568</b>                |

|   | 2013-14<br>ACTUAL | 2014-15<br>REVISED<br>BUDGET | 2014-15<br>ESTIMATED | DIFFERENCE<br>FAVORABLE/<br>(UNFAVORABLE) | 2015-16<br>ADOPTED<br>BUDGET |
|---|-------------------|------------------------------|----------------------|---|------------------------------|
| <b>REVENUES</b>                                 |                   |                              |                      |   |                              |
| Intergovernmental                               | 16,460            | -                            | -                    | -   | -                            |
| <b>TOTAL REVENUES</b>                           | <u>16,460</u>     | <u>-</u>                     | <u>-</u>             | <u>-</u>                                  | <u>-</u>                     |
| <b>EXPENDITURES</b>                             |                   |                              |                      |   |                              |
| Police  | 12,094            | 14,074                       | 14,074               | -   | -                            |
| Capital Outlay                                  | -                 | -                            | -                    | -   | -                            |
| <b>TOTAL EXPENDITURES</b>                       | <u>12,094</u>     | <u>14,074</u>                | <u>14,074</u>        | <u>-</u>                                  | <u>-</u>                     |
| <b>OTHER FINANCING SOURCES/(USES)</b>           |                   |                              |                      |   |                              |
| Transfers In:                                   |                   |                              |                      |   |                              |
| General Fund                                    | -                 | -                            | -                    | -   | -                            |
| Transfers Out:                                  |                   |                              |                      |   |                              |
| General Fund                                    | -                 | -                            | -                    | -   | -                            |
| <b>TOTAL OTHER FINANCING<br/>SOURCES/(USES)</b> | <u>-</u>          | <u>-</u>                     | <u>-</u>             | <u>-</u>                                  | <u>-</u>                     |
| <b>NET CHANGE IN FUND BALANCE</b>               | 4,366             | (14,074)                     | (14,074)             | -   | -                            |
| <b>BEGINNING FUND BALANCE</b>                   | <u>22,827</u>     | <u>27,193</u>                | <u>27,193</u>        | <u>-</u>                                  | <u>13,119</u>                |
| <b>ENDING FUND BALANCE</b>                      | <u>27,193</u>     | <u>13,119</u>                | <u>13,119</u>        | <u>-</u>                                  | <u>13,119</u>                |
| <hr/>   |                   |                              |                      |   |                              |
| <b>FUND BALANCES</b>                            |                   |                              |                      |   |                              |
| Unassigned                                      | 27,193            | 13,119                       | 13,119               | -   | 13,119                       |
| <b>TOTAL FUND BALANCES</b>                      | <u>27,193</u>     | <u>13,119</u>                | <u>13,119</u>        | <u>-</u>                                  | <u>13,119</u>                |

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|   | 2013-14<br>ACTUAL | 2014-15<br>REVISED<br>BUDGET | 2014-15<br>ESTIMATED | DIFFERENCE<br>FAVORABLE/<br>(UNFAVORABLE) | 2015-16<br>ADOPTED<br>BUDGET |
|---|-------------------|------------------------------|----------------------|---|------------------------------|
| <b>REVENUES</b>                                 |                   |                              |                      |   |                              |
| Use of Money & Property                         | 1,695             | 2,000                        | 2,818                | 818                                       | 2,000                        |
| Intergovernmental                               | 57,023            | 15,000                       | 4,257                | (10,743)                                  | 10,000                       |
| <b>TOTAL REVENUES</b>                           | <b>58,717</b>     | <b>17,000</b>                | <b>7,075</b>         | <b>(9,925)</b>                            | <b>12,000</b>                |
| <b>EXPENDITURES</b>                             |                   |                              |                      |   |                              |
| Police  | 16                | 1,000                        | 102                  | 898                                       | 1,000                        |
| Capital Outlay                                  | -                 | -                            | -                    | -   | -                            |
| <b>TOTAL EXPENDITURES</b>                       | <b>16</b>         | <b>1,000</b>                 | <b>102</b>           | <b>898</b>                                | <b>1,000</b>                 |
| <b>OTHER FINANCING SOURCES/(USES)</b>           |                   |                              |                      |   |                              |
| Transfers In:                                   |                   |                              |                      |   |                              |
| General Fund                                    | -                 | -                            | -                    | -   | -                            |
| Transfers Out:                                  |                   |                              |                      |   |                              |
| General Fund                                    | -                 | -                            | -                    | -   | -                            |
| <b>TOTAL OTHER FINANCING<br/>SOURCES/(USES)</b> | <b>-</b>          | <b>-</b>                     | <b>-</b>             | <b>-</b>                                  | <b>-</b>                     |
| <b>NET CHANGE IN FUND BALANCE</b>               | <b>58,702</b>     | <b>16,000</b>                | <b>6,973</b>         | <b>(9,027)</b>                            | <b>11,000</b>                |
| <b>BEGINNING FUND BALANCE</b>                   | <b>178,499</b>    | <b>237,200</b>               | <b>237,200</b>       | <b>-</b>                                  | <b>244,173</b>               |
| <b>ENDING FUND BALANCE</b>                      | <b>237,200</b>    | <b>253,200</b>               | <b>244,173</b>       | <b>(9,027)</b>                            | <b>255,173</b>               |
| <b>FUND BALANCES</b>                            |                   |                              |                      |   |                              |
| Unassigned                                      | 237,200           | 253,200                      | 244,173              | (9,027)                                   | 255,173                      |
| <b>TOTAL FUND BALANCES</b>                      | <b>237,200</b>    | <b>253,200</b>               | <b>244,173</b>       | <b>(9,027)</b>                            | <b>255,173</b>               |

|   | 2013-14<br>ACTUAL | 2014-15<br>REVISED<br>BUDGET | 2014-15<br>ESTIMATED | DIFFERENCE<br>FAVORABLE/<br>(UNFAVORABLE) | 2015-16<br>ADOPTED<br>BUDGET |
|---|-------------------|------------------------------|----------------------|---|------------------------------|
| <b>REVENUES</b>                                 |                   |                              |                      |   |                              |
| Use of Money & Property                         | 11                | 1,000                        | 127                  | (873)                                     | -                            |
| Intergovernmental                               | 125,354           | 146,000                      | 143,381              | (2,619)                                   | 144,000                      |
| <b>TOTAL REVENUES</b>                           | <b>125,365</b>    | <b>147,000</b>               | <b>143,508</b>       | <b>(3,492)</b>                            | <b>144,000</b>               |
| <b>EXPENDITURES</b>                             |                   |                              |                      |   |                              |
| Police  | 204,290           | 215,000                      | 223,603              | (8,603)                                   | 219,000                      |
| Capital Outlay                                  | -                 | -                            | -                    | -   | -                            |
| <b>TOTAL EXPENDITURES</b>                       | <b>204,290</b>    | <b>215,000</b>               | <b>223,603</b>       | <b>(8,603)</b>                            | <b>219,000</b>               |
| <b>OTHER FINANCING SOURCES/(USES)</b>           |                   |                              |                      |   |                              |
| Transfers In:                                   |                   |                              |                      |   |                              |
| General Fund                                    | 52,289            | 68,000                       | 104,000              | 36,000                                    | 75,000                       |
| Transfers Out:                                  |                   |                              |                      |   |                              |
| Special Police Services Fund                    | -                 | -                            | -                    | -   | -                            |
| <b>TOTAL OTHER FINANCING<br/>SOURCES/(USES)</b> | <b>52,289</b>     | <b>68,000</b>                | <b>104,000</b>       | <b>36,000</b>                             | <b>75,000</b>                |
| <b>NET CHANGE IN FUND BALANCE</b>               | <b>(26,636)</b>   | <b>-</b>                     | <b>23,905</b>        | <b>23,905</b>                             | <b>-</b>                     |
| <b>BEGINNING FUND BALANCE</b>                   | <b>2,846</b>      | <b>(23,790)</b>              | <b>(23,790)</b>      | <b>-</b>                                  | <b>115</b>                   |
| <b>ENDING FUND BALANCE</b>                      | <b>(23,790)</b>   | <b>(23,790)</b>              | <b>115</b>           | <b>23,905</b>                             | <b>115</b>                   |
| <b>FUND BALANCES</b>                            |                   |                              |                      |   |                              |
| Unassigned                                      | (23,790)          | (23,790)                     | 115                  | 23,905                                    | 115                          |
| <b>TOTAL FUND BALANCES</b>                      | <b>(23,790)</b>   | <b>(23,790)</b>              | <b>115</b>           | <b>23,905</b>                             | <b>115</b>                   |

|   | 2013-14<br>ACTUAL | 2014-15<br>REVISED<br>BUDGET | 2014-15<br>ESTIMATED | DIFFERENCE<br>FAVORABLE/<br>(UNFAVORABLE) | 2015-16<br>ADOPTED<br>BUDGET |
|---|-------------------|------------------------------|----------------------|---|------------------------------|
| <b>REVENUES</b>                                 |                   |                              |                      |   |                              |
| Intergovernmental                               | -                 | 17,726                       | 16,762               | (964)                                     | -                            |
| <b>TOTAL REVENUES</b>                           | -                 | 17,726                       | 16,762               | (964)                                     | -                            |
| <b>EXPENDITURES</b>                             |                   |                              |                      |   |                              |
| Police  | -                 | 17,726                       | 16,762               | 964                                       | -                            |
| Capital Outlay                                  | -                 | -                            | -                    | -   | -                            |
| <b>TOTAL EXPENDITURES</b>                       | -                 | 17,726                       | 16,762               | 964                                       | -                            |
| <b>OTHER FINANCING SOURCES/(USES)</b>           |                   |                              |                      |   |                              |
| Transfers In:                                   |                   |                              |                      |   |                              |
| General Fund                                    | -                 | -                            | -                    | -   | -                            |
| Transfers Out:                                  |                   |                              |                      |   |                              |
| Special Police                                  | (964)             | -                            | -                    | -   | -                            |
| <b>TOTAL OTHER FINANCING<br/>SOURCES/(USES)</b> | (964)             | -                            | -                    | -   | -                            |
| <b>NET CHANGE IN FUND BALANCE</b>               | (964)             | -                            | -                    | -   | -                            |
| <b>BEGINNING FUND BALANCE</b>                   | 964               | -                            | -                    | -   | -                            |
| <b>ENDING FUND BALANCE</b>                      | -                 | -                            | -                    | -   | -                            |
| <b>FUND BALANCES</b>                            |                   |                              |                      |   |                              |
| Unassigned                                      | -                 | -                            | -                    | -   | -                            |
| <b>TOTAL FUND BALANCES</b>                      | -                 | -                            | -                    | -   | -                            |

|   | 2013-14<br>ACTUAL | 2014-15<br>REVISED<br>BUDGET | 2014-15<br>ESTIMATED | DIFFERENCE<br>FAVORABLE/<br>(UNFAVORABLE) | 2015-16<br>ADOPTED<br>BUDGET |
|---|-------------------|------------------------------|----------------------|---|------------------------------|
| <b>REVENUES</b>                                 |                   |                              |                      |   |                              |
| Intergovernmental                               | 17,730            | -                            | -                    | -   | -                            |
| <b>TOTAL REVENUES</b>                           | 17,730            | -                            | -                    | -   | -                            |
| <b>EXPENDITURES</b>                             |                   |                              |                      |   |                              |
| Police  | 17,840            |                              |                      | -   |                              |
| Capital Outlay                                  | -                 | -                            | 568                  | (568)                                     | -                            |
| <b>TOTAL EXPENDITURES</b>                       | 17,840            | -                            | 568                  | (568)                                     | -                            |
| <b>OTHER FINANCING SOURCES/(USES)</b>           |                   |                              |                      |   |                              |
| Transfers In:                                   |                   |                              |                      |   |                              |
| General Fund                                    | -                 | -                            | -                    | -   | -                            |
| Transfers Out:                                  |                   |                              |                      |   |                              |
| General Fund                                    | -                 | -                            | -                    | -   | -                            |
| <b>TOTAL OTHER FINANCING<br/>SOURCES/(USES)</b> | -                 | -                            | -                    | -   | -                            |
| <b>NET CHANGE IN FUND BALANCE</b>               | (110)             | -                            | (568)                | (568)                                     | -                            |
| <b>BEGINNING FUND BALANCE</b>                   | -                 | (110)                        | (110)                | -   | (678)                        |
| <b>ENDING FUND BALANCE</b>                      | (110)             | (110)                        | (678)                | (568)                                     | (678)                        |
| <b>FUND BALANCES</b>                            |                   |                              |                      |   |                              |
| Unassigned                                      | (110)             | (110)                        | (678)                | (568)                                     | (678)                        |
| <b>TOTAL FUND BALANCE</b>                       | (110)             | (110)                        | (678)                | (568)                                     | (678)                        |



|   | 2013-14<br>ACTUAL | 2014-15<br>REVISED<br>BUDGET | 2014-15<br>ESTIMATED | DIFFERENCE<br>FAVORABLE/<br>(UNFAVORABLE) | 2015-16<br>ADOPTED<br>BUDGET |
|---|-------------------|------------------------------|----------------------|---|------------------------------|
| <b>REVENUES</b>                                 |                   |                              |                      |   |                              |
| Intergovernmental                               | -                 | 118,164                      | 93,658               | (24,506)                                  | -                            |
| <b>TOTAL REVENUES</b>                           | -                 | 118,164                      | 93,658               | (24,506)                                  | -                            |
| <b>EXPENDITURES</b>                             |                   |                              |                      |   |                              |
| Police  | 9,840             | 140,607                      | 14,081               | 126,526                                   | -                            |
| Capital Outlay                                  | -                 | -                            | -                    | -   | -                            |
| <b>TOTAL EXPENDITURES</b>                       | 9,840             | 140,607                      | 14,081               | 126,526                                   | -                            |
| <b>OTHER FINANCING SOURCES/(USES)</b>           |                   |                              |                      |   |                              |
| Transfers In:                                   |                   |                              |                      |   |                              |
| General Fund                                    | -                 | -                            | -                    | -   | -                            |
| Transfers Out:                                  |                   |                              |                      |   |                              |
| Special Police Services                         | -                 | -                            | -                    | -   | (93,738)                     |
| <b>TOTAL OTHER FINANCING<br/>SOURCES/(USES)</b> | -                 | -                            | -                    | -   | (93,738)                     |
| <b>NET CHANGE IN FUND BALANCE</b>               | (9,840)           | (22,443)                     | 79,577               | 102,020                                   | (93,738)                     |
| <b>BEGINNING FUND BALANCE</b>                   | 42,123            | 32,284                       | 32,284               | -   | 111,861                      |
| <b>ENDING FUND BALANCE</b>                      | 32,284            | 9,841                        | 111,861              | 102,020                                   | 18,123                       |
| <b>FUND BALANCES</b>                            |                   |                              |                      |   |                              |
| Unassigned                                      | 32,284            | 9,841                        | 111,861              | 102,020                                   | 18,123                       |
| <b>TOTAL FUND BALANCES</b>                      | 32,284            | 9,841                        | 111,861              | 102,020                                   | 18,123                       |

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

|   | 2013-14<br>ACTUAL | 2014-15<br>REVISED<br>BUDGET | 2014-15<br>ESTIMATED | DIFFERENCE<br>FAVORABLE/<br>(UNFAVORABLE) | 2015-16<br>ADOPTED<br>BUDGET |
|---|-------------------|------------------------------|----------------------|---|------------------------------|
| <b>REVENUES</b>                             |                   |                              |                      |   |                              |
| Use of Money & Property                     | 715               | 2,000                        | 1,029                | (971)                                     | 2,000                        |
| Charges for Services                        | 2,736             | 3,000                        | 15,085               | 12,085                                    | 3,000                        |
| <b>TOTAL REVENUES</b>                       | <b>3,451</b>      | <b>5,000</b>                 | <b>16,114</b>        | <b>11,114</b>                             | <b>5,000</b>                 |
| <b>EXPENDITURES</b>                         |                   |                              |                      |   |                              |
| Public Works                                | 173               | 1,000                        | 806                  | 194                                       | 250                          |
| <b>TOTAL EXPENDITURES</b>                   | <b>173</b>        | <b>1,000</b>                 | <b>806</b>           | <b>194</b>                                | <b>250</b>                   |
| <b>OTHER FINANCING SOURCES/(USES)</b>       |                   |                              |                      |   |                              |
| Transfers In:                               |                   |                              |                      |   |                              |
| Capital Improvement Projects Fund           | -                 | -                            | -                    | -   | -                            |
| Transfers Out:                              |                   |                              |                      |   |                              |
| Capital Improvement Projects Fund           | -                 | -                            | -                    | -   | -                            |
| <b>TOTAL OTHER FINANCING SOURCES/(USES)</b> | <b>-</b>          | <b>-</b>                     | <b>-</b>             | <b>-</b>                                  | <b>-</b>                     |
| <b>NET CHANGE IN FUND BALANCE</b>           | <b>3,278</b>      | <b>4,000</b>                 | <b>15,308</b>        | <b>11,308</b>                             | <b>4,750</b>                 |
| <b>BEGINNING FUND BALANCE</b>               | <b>129,965</b>    | <b>133,243</b>               | <b>133,243</b>       | <b>-</b>                                  | <b>148,551</b>               |
| <b>ENDING FUND BALANCE</b>                  | <b>133,243</b>    | <b>137,243</b>               | <b>148,551</b>       | <b>11,308</b>                             | <b>153,301</b>               |
| <b>FUND BALANCES</b>                        |                   |                              |                      |   |                              |
| Unassigned                                  | 133,243           | 137,243                      | 148,551              | 11,308                                    | 153,301                      |
| <b>TOTAL FUND BALANCE</b>                   | <b>133,243</b>    | <b>137,243</b>               | <b>148,551</b>       | <b>11,308</b>                             | <b>153,301</b>               |

|   | 2013-14<br>ACTUAL | 2014-15<br>REVISED<br>BUDGET | 2014-15<br>ESTIMATED | DIFFERENCE<br>FAVORABLE/<br>(UNFAVORABLE) | 2015-16<br>ADOPTED<br>BUDGET |
|---|-------------------|------------------------------|----------------------|---|------------------------------|
| <b>REVENUES</b>                                 |                   |                              |                      |   |                              |
| Intergovernmental                               | 251,210           | 258,000                      | 258,000              | -   | 340,000                      |
| Other Revenue                                   | 3,000             | 3,000                        | 2,500                | (500)                                     | 2,000                        |
| <b>TOTAL REVENUES</b>                           | <b>254,210</b>    | <b>261,000</b>               | <b>260,500</b>       | <b>(500)</b>                              | <b>342,000</b>               |
| <b>EXPENDITURES</b>                             |                   |                              |                      |   |                              |
| Community Services                              | 255,479           | 271,000                      | 267,655              | 3,345                                     | 342,000                      |
| Capital Outlay                                  | -                 | -                            | -                    | -   | -                            |
| <b>TOTAL EXPENDITURES</b>                       | <b>255,479</b>    | <b>271,000</b>               | <b>267,655</b>       | <b>3,345</b>                              | <b>342,000</b>               |
| <b>OTHER FINANCING SOURCES/(USES)</b>           |                   |                              |                      |   |                              |
| Transfers In:                                   |                   |                              |                      |   |                              |
| General Fund                                    | -                 | -                            | -                    | -   | -                            |
| Transfers Out:                                  |                   |                              |                      |   |                              |
| General Fund                                    | -                 | -                            | -                    | -   | -                            |
| <b>TOTAL OTHER FINANCING<br/>SOURCES/(USES)</b> | <b>-</b>          | <b>-</b>                     | <b>-</b>             | <b>-</b>                                  | <b>-</b>                     |
| <b>NET CHANGE IN FUND BALANCE</b>               | <b>(1,269)</b>    | <b>(10,000)</b>              | <b>(7,155)</b>       | <b>2,845</b>                              | <b>-</b>                     |
| <b>BEGINNING FUND BALANCE</b>                   | <b>15,301</b>     | <b>14,031</b>                | <b>14,031</b>        | <b>-</b>                                  | <b>6,876</b>                 |
| <b>ENDING FUND BALANCE</b>                      | <b>14,031</b>     | <b>4,031</b>                 | <b>6,876</b>         | <b>2,845</b>                              | <b>6,876</b>                 |
| <b>FUND BALANCES</b>                            |                   |                              |                      |   |                              |
| Unassigned                                      | 14,031            | 4,031                        | 6,876                | 2,845                                     | 6,876                        |
| <b>TOTAL FUND BALANCES</b>                      | <b>14,031</b>     | <b>4,031</b>                 | <b>6,876</b>         | <b>2,845</b>                              | <b>6,876</b>                 |

|   | 2013-14<br>ACTUAL | 2014-15<br>REVISED<br>BUDGET | 2014-15<br>ESTIMATED | DIFFERENCE<br>FAVORABLE/<br>(UNFAVORABLE) | 2015-16<br>ADOPTED<br>BUDGET |
|---|-------------------|------------------------------|----------------------|---|------------------------------|
| <b>REVENUES</b>                                 |                   |                              |                      |   |                              |
| Use of Money & Property                         | 1,829             | 4,000                        | 1,940                | (2,060)                                   | 2,000                        |
| Intergovernmental                               | 113,234           | 110,000                      | 110,059              | 59  | 110,000                      |
| <b>TOTAL REVENUES</b>                           | <b>115,063</b>    | <b>114,000</b>               | <b>111,999</b>       | <b>(2,001)</b>                            | <b>112,000</b>               |
| <b>EXPENDITURES</b>                             |                   |                              |                      |   |                              |
| General Government                              | 55,248            | 80,000                       | 74,481               | 5,519                                     | 83,600                       |
| Capital Outlay                                  | -                 | -                            | -                    | -   | -                            |
| <b>TOTAL EXPENDITURES</b>                       | <b>55,248</b>     | <b>80,000</b>                | <b>74,481</b>        | <b>5,519</b>                              | <b>83,600</b>                |
| <b>OTHER FINANCING SOURCES/(USES)</b>           |                   |                              |                      |   |                              |
| Transfers In:                                   |                   |                              |                      |   |                              |
| Capital Improvement Projects Fund               | -                 | -                            | -                    | -   | -                            |
| Transfers Out:                                  |                   |                              |                      |   |                              |
| Senior Transportation Fund                      | (28,000)          | (28,000)                     | (28,000)             | -   | (28,000)                     |
| <b>TOTAL OTHER FINANCING<br/>SOURCES/(USES)</b> | <b>(28,000)</b>   | <b>(28,000)</b>              | <b>(28,000)</b>      | <b>-</b>                                  | <b>(28,000)</b>              |
| <b>NET CHANGE IN FUND BALANCE</b>               | <b>31,815</b>     | <b>6,000</b>                 | <b>9,518</b>         | <b>3,518</b>                              | <b>400</b>                   |
| <b>BEGINNING FUND BALANCE</b>                   | <b>358,601</b>    | <b>390,416</b>               | <b>390,416</b>       | <b>-</b>                                  | <b>399,934</b>               |
| <b>ENDING FUND BALANCE</b>                      | <b>390,416</b>    | <b>396,416</b>               | <b>399,934</b>       | <b>3,518</b>                              | <b>400,334</b>               |
| <b>FUND BALANCES</b>                            |                   |                              |                      |   |                              |
| Unassigned                                      | 390,416           | 396,416                      | 399,934              | 3,518                                     | 400,334                      |
| <b>TOTAL FUND BALANCE</b>                       | <b>390,416</b>    | <b>396,416</b>               | <b>399,934</b>       | <b>3,518</b>                              | <b>400,334</b>               |

|   | 2013-14<br>ACTUAL | 2014-15<br>REVISED<br>BUDGET | 2014-15<br>ESTIMATED | DIFFERENCE<br>FAVORABLE/<br>(UNFAVORABLE) | 2015-16<br>ADOPTED<br>BUDGET |
|---|-------------------|------------------------------|----------------------|---|------------------------------|
| <b>REVENUES</b>                                 |                   |                              |                      |   |                              |
| Use of Money & Property                         | 987               | 1,000                        | 1,293                | 293                                       | 1,000                        |
| Intergovernmental                               | 166,817           | 183,000                      | 176,021              | (6,979)                                   | 200,689                      |
| Other Revenue                                   | 12,658            | -                            | 8,700                | 8,700                                     | -                            |
| <b>TOTAL REVENUES</b>                           | <b>180,462</b>    | <b>184,000</b>               | <b>186,014</b>       | <b>2,014</b>                              | <b>201,689</b>               |
| <b>EXPENDITURES</b>                             |                   |                              |                      |   |                              |
| Community Services                              | 167,462           | 222,000                      | 171,301              | 50,699                                    | 253,000                      |
| Capital Outlay                                  | -                 | -                            | -                    | -   | -                            |
| <b>TOTAL EXPENDITURES</b>                       | <b>167,462</b>    | <b>222,000</b>               | <b>171,301</b>       | <b>50,699</b>                             | <b>253,000</b>               |
| <b>OTHER FINANCING SOURCES/(USES)</b>           |                   |                              |                      |   |                              |
| Transfers In:                                   |                   |                              |                      |   |                              |
| AQMD Fund                                       | 28,000            | 28,000                       | 28,000               | -   | 28,000                       |
| Transfers Out:                                  |                   |                              |                      |   |                              |
| Capital Improvement Projects Fund               | -                 | -                            | -                    | -   | -                            |
| <b>TOTAL OTHER FINANCING<br/>SOURCES/(USES)</b> | <b>28,000</b>     | <b>28,000</b>                | <b>28,000</b>        | <b>-</b>                                  | <b>28,000</b>                |
| <b>NET CHANGE IN FUND BALANCE</b>               | <b>41,000</b>     | <b>(10,000)</b>              | <b>42,713</b>        | <b>52,713</b>                             | <b>(23,311)</b>              |
| <b>BEGINNING FUND BALANCE</b>                   | <b>155,768</b>    | <b>196,768</b>               | <b>196,768</b>       | <b>-</b>                                  | <b>239,481</b>               |
| <b>ENDING FUND BALANCE</b>                      | <b>196,768</b>    | <b>186,768</b>               | <b>239,481</b>       | <b>52,713</b>                             | <b>216,170</b>               |
| <b>FUND BALANCES</b>                            |                   |                              |                      |   |                              |
| Unassigned                                      | 196,768           | 186,768                      | 239,481              | 52,713                                    | 216,170                      |
| <b>TOTAL FUND BALANCE</b>                       | <b>196,768</b>    | <b>186,768</b>               | <b>239,481</b>       | <b>52,713</b>                             | <b>216,170</b>               |

|   | 2013-14<br>ACTUAL | 2014-15<br>REVISED<br>BUDGET | 2014-15<br>ESTIMATED | DIFFERENCE<br>FAVORABLE/<br>(UNFAVORABLE) | 2015-16<br>ADOPTED<br>BUDGET |
|---|-------------------|------------------------------|----------------------|---|------------------------------|
| <b>REVENUES</b>                                 |                   |                              |                      |   |                              |
| Use of Money & Property                         | 254               | 1,000                        | 273                  | (727)                                     | 1,000                        |
| Intergovernmental                               | -                 | -                            | -                    | -   | 13,372                       |
| Other Revenue                                   | 2,141             | 6,000                        | 4,940                | (1,060)                                   | 6,000                        |
| <b>TOTAL REVENUES</b>                           | <b>2,395</b>      | <b>7,000</b>                 | <b>5,213</b>         | <b>(1,787)</b>                            | <b>20,372</b>                |
| <b>EXPENDITURES</b>                             |                   |                              |                      |   |                              |
| Community Services                              | 21,475            | 44,000                       | 20,072               | 23,928                                    | 40,847                       |
| Capital Outlay                                  | -                 | -                            | -                    | -   | -                            |
| <b>TOTAL EXPENDITURES</b>                       | <b>21,475</b>     | <b>44,000</b>                | <b>20,072</b>        | <b>23,928</b>                             | <b>40,847</b>                |
| <b>OTHER FINANCING SOURCES/(USES)</b>           |                   |                              |                      |   |                              |
| Transfers In:                                   |                   |                              |                      |   |                              |
| General Fund                                    | -                 | -                            | -                    | -   | -                            |
| Transfers Out:                                  |                   |                              |                      |   |                              |
| Internal Service (fixed assets)                 | -                 | -                            | -                    | -   | -                            |
| <b>TOTAL OTHER FINANCING<br/>SOURCES/(USES)</b> | <b>-</b>          | <b>-</b>                     | <b>-</b>             | <b>-</b>                                  | <b>-</b>                     |
| <b>NET CHANGE IN FUND BALANCE</b>               | <b>(19,080)</b>   | <b>(37,000)</b>              | <b>(14,859)</b>      |   | <b>(20,475)</b>              |
| <b>BEGINNING FUND BALANCE</b>                   | <b>57,806</b>     | <b>38,725</b>                | <b>38,725</b>        | <b>-</b>                                  | <b>23,866</b>                |
| <b>ENDING FUND BALANCE</b>                      | <b>38,725</b>     | <b>1,725</b>                 | <b>23,866</b>        | <b>22,141</b>                             | <b>3,391</b>                 |
| <b>FUND BALANCES</b>                            |                   |                              |                      |   |                              |
| Unassigned                                      | 38,725            | 1,725                        | 23,866               | 22,141                                    | 3,391                        |
| <b>TOTAL FUND BALANCE</b>                       | <b>38,725</b>     | <b>1,725</b>                 | <b>23,866</b>        | <b>22,141</b>                             | <b>3,391</b>                 |

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

## **CAPITAL PROJECTS FUNDS**

### **FUND 400: Capital Projects Fund**

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

### **FUND 800: Reserve Fund**

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

|   | 2013-14<br>ACTUAL | 2014-15<br>REVISED<br>BUDGET | 2014-15<br>ESTIMATED | DIFFERENCE<br>FAVORABLE/<br>(UNFAVORABLE) | 2015-16<br>REQUESTED<br>BUDGET |
|---|-------------------|------------------------------|----------------------|---|--------------------------------|
| <b>REVENUES</b>                             |                   |                              |                      |   |                                |
| Other Revenue                               | -                 | -                            | -                    | -   | -                              |
| <b>TOTAL REVENUES</b>                       | -                 | -                            | -                    | -   | -                              |
| <b>EXPENDITURES</b>                         |                   |                              |                      |   |                                |
| General Government                          | -                 | -                            | -                    | -   | -                              |
| Capital Outlay                              | 5,852,274         | 20,036,865                   | 20,036,865           | -   | 4,367,850                      |
| <b>TOTAL EXPENDITURES</b>                   | 5,852,274         | 20,036,865                   | 20,036,865           | -   | 4,367,850                      |
| <b>OTHER FINANCING SOURCES/(USES)</b>       |                   |                              |                      |   |                                |
| Transfers In:                               |                   |                              |                      |   |                                |
| General Fund                                | 1,250,000         | -                            | -                    | -   | -                              |
| CDBG Fund                                   | 628,918           | 535,000                      | 535,000              | -   | 250,000                        |
| Gas Tax Fund                                | 119,539           | 150,000                      | 150,000              | -   | 766,294                        |
| Municipal Lighting Fund                     | 2,060,039         | 1,900,000                    | 1,900,000            | -   | -                              |
| Measure M Fund                              | 2,799,917         | 1,356,000                    | 1,356,000            | -   | 1,724,856                      |
| Street Improvements Grant Fund              | 1,169,393         | 1,829,655                    | 1,829,655            | -   | 719,700                        |
| Traffic Impact Fee Fund                     | -                 | -                            | -                    | -   | 80,000                         |
| Park Dedication Fund                        | 445,000           | 810,000                      | 810,000              | -   | 50,000                         |
| Water Utility Fund                          | 2,472,000         | -                            | -                    | -   | -                              |
| Information Technologies Fund               | 177,000           | 177,000                      | 177,000              | -   | -                              |
| Equipment Replacement Fund                  | 525,000           | 525,000                      | 525,000              | -   | 665,000                        |
| Building Maintenance Fund                   | 60,000            | 48,000                       | 48,000               | -   | 112,000                        |
| Reserve Fund                                | -                 | 3,708,000                    | 3,708,000            | -   | -                              |
| Transfers Out:                              |                   |                              |                      |   |                                |
| CDBG Fund                                   | (2,224)           | (10,000)                     | (10,000)             | -   | -                              |
| Measure M Fund                              | -                 | (58,655)                     | (58,655)             | -   | -                              |
| Information Technologies Fund               | (198,560)         | -                            | -                    | -   | -                              |
| Building Maintenance Fund                   | (91,377)          | -                            | -                    | -   | -                              |
| Equipment Replacement Fund                  | (702,838)         | -                            | -                    | -   | -                              |
| Water Utility Fund                          | (1,762,346)       | -                            | -                    | -   | -                              |
| <b>TOTAL OTHER FINANCING SOURCES/(USES)</b> | 8,949,460         | 10,970,000                   | 10,970,000           | -   | 4,367,850                      |
| <b>NET CHANGE IN FUND BALANCE</b>           | 3,097,186         | (9,066,865)                  | (9,066,865)          | -   | -                              |
| <b>BEGINNING FUND BALANCE</b>               | 7,191,274         | 10,288,460                   | 10,288,460           | -   | (0)                            |
| PRIOR YEAR RECLASS (to fund 602)            | -                 | (1,221,595)                  | (1,221,595)          | -   | -                              |
| <b>ENDING FUND BALANCE</b>                  | 10,288,460        | (0)                          | (0)                  | -   | (0)                            |



|   | 2013-14<br>ACTUAL  | 2014-15<br>REVISED<br>BUDGET | 2014-15<br>ESTIMATED | DIFFERENCE<br>FAVORABLE/<br>(UNFAVORABLE) | 2015-16<br>ADOPTED<br>BUDGET |
|---|--------------------|------------------------------|----------------------|---|------------------------------|
| <b>REVENUES</b>                             |                    |                              |                      |   |                              |
| Water Sales - Tier 2 penalty                | 700,591            | -                            | -                    | -   | -                            |
| Use of Money and Property                   | 23,771             | 12,000                       | 7,970                | (4,030)                                   | -                            |
| <b>TOTAL REVENUES</b>                       | <b>724,362</b>     | <b>12,000</b>                | <b>7,970</b>         | <b>(4,030)</b>                            | <b>-</b>                     |
| <b>EXPENDITURES</b>                         |                    |                              |                      |   |                              |
| General Government                          | -                  | -                            | -                    | -   | -                            |
| <b>TOTAL EXPENDITURES</b>                   | <b>-</b>           | <b>-</b>                     | <b>-</b>             | <b>-</b>                                  | <b>-</b>                     |
| <b>OTHER FINANCING SOURCES/(USES)</b>       |                    |                              |                      |   |                              |
| Transfers In:                               |                    |                              |                      |   |                              |
| Utility Fund                                | -                  | -                            | -                    | -   | -                            |
| Transfers Out:                              |                    |                              |                      |   |                              |
| General Fund                                | -                  | -                            | -                    | -   | (1,575,000)                  |
| Capital Improvement Project Fund            | (2,144,039)        | (3,708,000)                  | (3,708,000)          | -   | -                            |
| <b>TOTAL OTHER FINANCING SOURCES/(USES)</b> | <b>(2,144,039)</b> | <b>(3,708,000)</b>           | <b>(3,708,000)</b>   | <b>-</b>                                  | <b>(1,575,000)</b>           |
| <b>NET CHANGE IN FUND BALANCE</b>           | <b>(1,419,677)</b> | <b>(3,696,000)</b>           | <b>(3,700,030)</b>   | <b>(4,030)</b>                            | <b>(1,575,000)</b>           |
| <b>BEGINNING FUND BALANCE</b>               | <b>12,237,429</b>  | <b>10,817,752</b>            | <b>10,817,752</b>    | <b>-</b>                                  | <b>3,775,003</b>             |
| PRIOR YEAR RECLASS (to fund 601)            | -                  | (3,342,719)                  | (3,342,719)          | -   | -                            |
| <b>ENDING FUND BALANCE</b>                  | <b>10,817,752</b>  | <b>3,779,033</b>             | <b>3,775,003</b>     | <b>(4,030)</b>                            | <b>2,200,003</b>             |
| <b>FUND BALANCES</b>                        |                    |                              |                      |   |                              |
| Restricted for:                             | -                  | -                            | -                    | -   | -                            |
| Assigned:                                   |                    |                              |                      |   |                              |
| Water Conservation                          | 3,342,719          | -                            | -                    | -   | -                            |
| CIP Items                                   |                    |                              |                      |   |                              |
| General Fund                                | 6,500,004          | 2,792,004                    | 2,792,004            | -   | 2,200,003                    |
| Equipment Replacement                       | 644,205            | 652,205                      | 649,000              | (3,205)                                   | -                            |
| Building Maintenance                        | 330,825            | 334,825                      | 334,000              | (825)                                     | -                            |
| <b>TOTAL FUND BALANCES</b>                  | <b>10,817,752</b>  | <b>3,779,033</b>             | <b>3,775,003</b>     | <b>(4,030)</b>                            | <b>2,200,003</b>             |

The fund balance is declining in 2015-16 to provide General Fund relief. Remaining fund balance is planned to be used to balance the 2016-17 General Fund budget.

## **ENTERPRISE FUNDS**

### **FUND 600: Water Utility Fund**

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

### **FUND 601: Utility Conservation Fund**

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

### **FUND 602: Utility Capital Projects Fund**

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

|  | 2013-14<br>ACTUAL | 2014-15<br>REVISED<br>BUDGET | 2014-15<br>ESTIMATED | DIFFERENCE<br>FAVORABLE/<br>(UNFAVORABLE) | 2015-16<br>ADOPTED<br>BUDGET |
|--|-------------------|------------------------------|----------------------|---|------------------------------|
| <b>REVENUES</b>                        |                   |                              |                      |   |                              |
| Use of Money & Property                | 36,327            | 70,000                       | 53,859               | (16,141)                                  | 50,000                       |
| Charges for Services                   | 14,517,878        | 14,795,000                   | 14,661,961           | (133,039)                                 | 14,807,000                   |
| Other Revenue                          | 224,203           | 122,306                      | 226,230              | 103,924                                   | 200,000                      |
| <b>TOTAL REVENUES</b>                  | <b>14,778,408</b> | <b>14,987,306</b>            | <b>14,942,050</b>    | <b>(45,256)</b>                           | <b>15,057,000</b>            |
| <b>EXPENSES</b>                        |                   |                              |                      |   |                              |
| Salaries & Benefits                    | 2,538,733         | 2,698,000                    | 2,607,030            | 90,970                                    | 3,073,000                    |
| Maintenance and operations             | 2,409,661         | 2,762,306                    | 2,773,793            | (11,487)                                  | 2,950,451                    |
| Purchased water                        | 4,147,304         | 3,652,000                    | 3,520,624            | 131,376                                   | 3,787,000                    |
| Pump and basin assessment              | 2,291,518         | 2,645,000                    | 2,645,000            | -   | 2,747,000                    |
| Depreciation and amortization          | 1,149,037         | -                            | -                    | -   | -                            |
| Capital Outlay                         | -                 | 3,000                        | -                    | 3,000                                     | 3,000                        |
| Debt Service:                          |                   |                              |                      |   |                              |
| Principal Payments                     | -                 | 346,000                      | 345,543              | 457                                       | 355,000                      |
| Interest Payments                      | 212,505           | 178,000                      | 177,701              | 299                                       | 164,000                      |
| <b>TOTAL EXPENSES</b>                  | <b>12,748,757</b> | <b>12,284,306</b>            | <b>12,069,691</b>    | <b>214,615</b>                            | <b>13,079,451</b>            |
| <b>INCOME (LOSS) BEFORE TRANSFERS</b>  | <b>2,029,651</b>  | <b>2,703,000</b>             | <b>2,872,359</b>     | <b>169,359</b>                            | <b>1,977,549</b>             |
| Transfers In:                          |                   |                              |                      |   |                              |
| General Fund (Life Line)               | 25,000            | 25,000                       | 25,000               | -   | 25,000                       |
| Capital Projects Fund                  | 1,762,346         | -                            | -                    | -   | -                            |
| Transfers Out:                         |                   |                              |                      |   |                              |
| Special Police Services Fund (800 MHz) | (60,000)          | (60,000)                     | (60,000)             | -   | (60,000)                     |
| Capital Projects Fund                  | (2,388,000)       | (2,388,000)                  | (2,388,000)          | -   | (3,041,330)                  |
| <b>TOTAL TRANSFERS</b>                 | <b>(660,654)</b>  | <b>(2,423,000)</b>           | <b>(2,423,000)</b>   | <b>-</b>                                  | <b>(3,076,330)</b>           |
| <b>CHANGE IN NET POSITION</b>          | <b>1,368,997</b>  | <b>280,000</b>               | <b>449,359</b>       | <b>169,359</b>                            | <b>(1,098,781)</b>           |
| <b>BEGINNING NET POSITION</b>          | <b>33,061,227</b> | <b>34,430,224</b>            | <b>34,430,224</b>    | <b>-</b>                                  | <b>34,879,583</b>            |
| <b>ENDING NET POSITION</b>             | <b>34,430,224</b> | <b>34,710,224</b>            | <b>34,879,583</b>    | <b>169,359</b>                            | <b>33,780,802</b>            |
| <b>NET POSITION</b>                    |                   |                              |                      |   |                              |
| INVESTED IN CAPITAL ASSETS             | 28,061,606        | 28,061,606                   | 28,061,606           | -   | 28,061,606                   |
| RESTRICTED                             |                   |                              |                      |   |                              |
| Debt Service                           | 113,103           | 405,324                      | 405,324              | -   | 405,324                      |
| 90 Day Operations                      | 2,764,856         | 2,764,856                    | 2,764,856            | -   | 2,764,856                    |
| Capital Reserve                        | 3,178,554         | 3,178,554                    | 3,178,554            | -   | 3,178,554                    |
| Emergency Reserve                      | 5,000,000         | 5,000,000                    | 5,000,000            | -   | 5,000,000                    |
| UNRESTRICTED                           | (4,687,895)       | (4,700,116)                  | (4,530,757)          | 169,359                                   | (5,629,538)                  |
| <b>TOTAL NET POSITION</b>              | <b>34,430,224</b> | <b>34,710,224</b>            | <b>34,879,583</b>    | <b>169,359</b>                            | <b>33,780,802</b>            |

The large decrease in fund balance is a result of a capital project allocation of \$3 million for water line improvements, repair and replacement, water well maintenance and repairs, and Supervisory Control and Data Acquisition (SCADA) system upgrades.

|                                    | 2013-14<br>ACTUAL | 2014-15<br>REVISED<br>BUDGET | 2014-15<br>ESTIMATED | DIFFERENCE<br>FAVORABLE/<br>(UNFAVORABLE) | 2015-16<br>ADOPTED<br>BUDGET |
|------------------------------------|-------------------|------------------------------|----------------------|---|------------------------------|
| <b>REVENUES</b>                    |                   |                              |                      |   |                              |
| Water Sales - Tier 2 penalty       | -                 | 750,000                      | 433,485              | (316,515)                                 | 450,000                      |
| Use of Money and Property          | -                 | 5,000                        | 24,638               | 19,638                                    | 15,000                       |
| <b>TOTAL REVENUES</b>              | -                 | 755,000                      | 458,123              | (296,877)                                 | 465,000                      |
| <b>EXPENSES</b>                    |                   |                              |                      |   |                              |
| Maintenance and operations         | -                 | -                            | -                    | -   | -                            |
| Capital Outlay                     | -                 | 247,286                      | 159,833              | 87,453                                    | 75,000                       |
| <b>TOTAL EXPENSES</b>              | -                 | 247,286                      | 159,833              | 87,453                                    | 75,000                       |
| <b>TRANSFERS</b>                   |                   |                              |                      |   |                              |
| Transfers In:                      |                   |                              |                      |   |                              |
| Utility Fund                       | -                 | 247,287                      | 247,287              | -   | -                            |
| Transfers Out:                     |                   |                              |                      |   |                              |
| Capital Improvement Project Fund   | -                 | (75,000)                     | (75,000)             | -   | -                            |
| <b>TOTAL TRANSFERS</b>             | -                 | 172,287                      | 172,287              | -   | -                            |
| <b>CHANGE IN NET POSITION</b>      | -                 | 680,001                      | 470,577              | (209,424)                                 | 390,000                      |
| <b>BEGINNING NET POSITION</b>      | -                 | -                            | -                    | -   | 3,813,296                    |
| PRIOR YEAR RECLASS (from fund 800) | -                 | 3,342,719                    | 3,342,719            | -   | -                            |
| <b>ENDING NET POSITION</b>         | -                 | 4,022,720                    | 3,813,296            | (209,424)                                 | 4,203,296                    |
| <b>NET POSITION</b>                |                   |                              |                      |   |                              |
| <b>RESTRICTED</b>                  |                   |                              |                      |   |                              |
| Penalty Water Reserve              | -                 | 3,400,000                    | 3,400,000            | -   | 3,400,000                    |
| <b>UNRESTRICTED</b>                |                   |                              |                      |   |                              |
| Designated:                        |                   |                              |                      |   |                              |
| Capital Projects                   | -                 | 622,720                      | 413,296              | (209,424)                                 | 803,296                      |
| <b>TOTAL NET POSITION</b>          | -                 | 4,022,720                    | 3,813,296            | (209,424)                                 | 4,203,296                    |

|                                    | 2013-14<br>ACTUAL | 2014-15<br>REVISED<br>BUDGET | 2014-15<br>ESTIMATED | DIFFERENCE<br>FAVORABLE/<br>(UNFAVORABLE) | 2015-16<br>ADOPTED<br>BUDGET |
|------------------------------------|-------------------|------------------------------|----------------------|---|------------------------------|
| <b>REVENUES</b>                    |                   |                              |                      |   |                              |
| Use of Money and Property          | -                 | -                            | -                    | -   | -                            |
| <b>TOTAL REVENUES</b>              | -                 | -                            | -                    | -   | -                            |
| <b>EXPENSES</b>                    |                   |                              |                      |   |                              |
| Capital Outlay                     | -                 | 3,437,283                    | 3,437,283            | -   | 3,041,330                    |
| <b>TOTAL EXPENSES</b>              | -                 | 3,437,283                    | 3,437,283            | -   | 3,041,330                    |
| <b>TRANSFERS</b>                   |                   |                              |                      |   |                              |
| Transfers In:                      |                   |                              |                      |   |                              |
| Utility Fund                       | -                 | 2,215,713                    | 2,215,713            | -   | 3,041,330                    |
| Transfers Out:                     |                   |                              |                      |   |                              |
| Utility Fund                       | -                 | -                            | -                    | -   | -                            |
| <b>TOTAL TRANSFERS</b>             | -                 | 2,215,713                    | 2,215,713            | -   | 3,041,330                    |
| <b>CHANGE IN NET POSITION</b>      | -                 | (1,221,570)                  | (1,221,570)          | -   | -                            |
| <b>BEGINNING NET POSITION</b>      | -                 | -                            | -                    | -   | (1)                          |
| PRIOR YEAR RECLASS (from fund 400) |                   | 1,221,569                    | 1,221,569            | -   | -                            |
| <b>ENDING NET POSITION</b>         | -                 | (1)                          | (1)                  | -   | (1)                          |
| <hr/> <hr/>                        |                   |                              |                      |   |                              |
| <b>NET POSITION</b>                |                   |                              |                      |   |                              |
| <b>UNRESTRICTED</b>                |                   |                              |                      |   |                              |
| Designated:                        |                   |                              |                      |   |                              |
| Capital Projects                   | -                 | (1)                          | (1)                  | -   | (1)                          |
| <b>TOTAL NET POSITION</b>          | -                 | (1)                          | (1)                  | -   | (1)                          |

## **INTERNAL SERVICE FUNDS**

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

### **FUND 700: Equipment Replacement Fund**

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

### **FUND 740: General Benefits Fund**

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

### **FUND 750: Liability Administration Fund**

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

### **FUND 760: Information Systems and Equipment Fund**

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

### **FUND 770: Government Buildings Fund**

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

## EQUIPMENT REPLACEMENT - 700

FY 2015 – 2016

|                                   | 2013-14<br>ACTUAL | 2014-15<br>REVISED<br>BUDGET | 2014-15<br>ESTIMATED | DIFFERENCE<br>FAVORABLE/<br>(UNFAVORABLE) | 2015-16<br>ADOPTED<br>BUDGET |
|-----------------------------------|-------------------|------------------------------|----------------------|---|------------------------------|
| <b>REVENUES</b>                   |                   |                              |                      |   |                              |
| Use of Money & Property           | 12,555            | 30,000                       | 21,798               | (8,202)                                   | 15,000                       |
| Charges for Services              | 1,709,565         | 1,934,000                    | 1,875,171            | (58,829)                                  | 1,884,000                    |
| Other Revenue                     | 250,305           | 120,000                      | 81,745               | (38,255)                                  | 80,000                       |
| Gain on sale of equipment         | 213,815           | 15,000                       | 16,873               | 1,873                                     | 15,000                       |
| <b>TOTAL REVENUES</b>             | <b>2,186,240</b>  | <b>2,099,000</b>             | <b>1,995,587</b>     | <b>(103,413)</b>                          | <b>1,994,000</b>             |
| <b>EXPENSES</b>                   |                   |                              |                      |   |                              |
| Salaries and Benefits             | 386,294           | 395,000                      | 405,998              | (10,998)                                  | 426,000                      |
| Maintenance and Operations        | 1,910,571         | 1,139,000                    | 1,242,043            | (103,043)                                 | 1,327,700                    |
| Capital Outlay                    | -                 | -                            | -                    | -   | -                            |
| <b>TOTAL EXPENSES</b>             | <b>2,296,864</b>  | <b>1,534,000</b>             | <b>1,648,041</b>     | <b>(114,041)</b>                          | <b>1,753,700</b>             |
| <b>TRANSFERS</b>                  |                   |                              |                      |   |                              |
| Transfers In:                     |                   |                              |                      |   |                              |
| Capital Improvement Projects Fund | 702,838           | -                            | -                    | -   | -                            |
| Transfers Out:                    |                   |                              |                      |   |                              |
| Capital Improvement Projects Fund | (525,000)         | (525,000)                    | (525,000)            | -   | (665,000)                    |
| <b>TOTAL TRANSFERS</b>            | <b>177,838</b>    | <b>(525,000)</b>             | <b>(525,000)</b>     | <b>-</b>                                  | <b>(665,000)</b>             |
| <b>CHANGE IN NET POSITION</b>     | <b>67,214</b>     | <b>40,000</b>                | <b>(177,454)</b>     | <b>(217,454)</b>                          | <b>(424,700)</b>             |
| <b>BEGINNING NET POSITION</b>     | <b>3,126,593</b>  | <b>3,193,807</b>             | <b>3,193,807</b>     | <b>-</b>                                  | <b>3,016,353</b>             |
| <b>ENDING NET POSITION</b>        | <b>3,193,807</b>  | <b>3,233,807</b>             | <b>3,016,353</b>     | <b>(217,454)</b>                          | <b>2,591,653</b>             |
| <b>NET POSITION</b>               |                   |                              |                      |   |                              |
| INVESTED IN CAPITAL ASSETS        | 1,964,267         | 1,964,267                    | 1,964,267            | -   | 1,964,267                    |
| UNRESTRICTED                      | 1,229,541         | 1,269,541                    | 1,052,087            | (217,454)                                 | 627,387                      |
| <b>TOTAL NET POSITON</b>          | <b>3,193,807</b>  | <b>3,233,807</b>             | <b>3,016,353</b>     | <b>(217,454)</b>                          | <b>2,591,653</b>             |

The large decrease in unrestricted funds is a result of a capital project allocation for new vehicles in the amount of \$665,000.

|                                   | 2013-14<br>ACTUAL  | 2014-15<br>REVISED<br>BUDGET | 2014-15<br>ESTIMATED | DIFFERENCE<br>FAVORABLE/<br>(UNFAVORABLE) | 2015-16<br>ADOPTED<br>BUDGET |
|-----------------------------------|--------------------|------------------------------|----------------------|---|------------------------------|
| <b>REVENUES</b>                   |                    |                              |                      |   |                              |
| Charges for Services              | 13,430,840         | 12,690,000                   | 14,365,571           | 1,675,571                                 | 13,470,000                   |
| Other Revenue                     | 887,898            | 290,000                      | 207,865              | (82,135)                                  | 1,000,000                    |
| <b>TOTAL REVENUES</b>             | <b>14,318,738</b>  | <b>12,980,000</b>            | <b>14,573,436</b>    | <b>1,593,436</b>                          | <b>14,470,000</b>            |
| <b>EXPENSES</b>                   |                    |                              |                      |   |                              |
| Salaries and Benefits             | 195                | 9,000                        | 3,000                | 6,000                                     | -                            |
| Maintenance and Operations        | 5,225,561          | 5,511,000                    | 5,877,614            | (366,614)                                 | 5,035,198                    |
| Insurance Premiums and Legal Fees | 2,082,807          | 2,445,000                    | 2,117,459            | 327,541                                   | 2,420,000                    |
| Claims and Benefits               | 8,300,979          | 6,638,000                    | 7,673,503            | (1,035,503)                               | 8,238,500                    |
| <b>TOTAL EXPENSES</b>             | <b>15,609,542</b>  | <b>14,603,000</b>            | <b>15,671,576</b>    | <b>(1,068,576)</b>                        | <b>15,693,698</b>            |
| <b>TRANSFERS</b>                  |                    |                              |                      |   |                              |
| Transfers In:                     |                    |                              |                      |   |                              |
| General Fund                      | -                  | -                            | -                    | -   | -                            |
| Transfers Out:                    |                    |                              |                      |   |                              |
| General Fund                      | -                  | -                            | -                    | -   | -                            |
| <b>TOTAL TRANSFERS</b>            | <b>-</b>           | <b>-</b>                     | <b>-</b>             | <b>-</b>                                  | <b>-</b>                     |
| <b>CHANGE IN NET POSITION</b>     | <b>(1,290,804)</b> | <b>(1,623,000)</b>           | <b>(1,098,140)</b>   | <b>524,860</b>                            | <b>(1,223,698)</b>           |
| <b>BEGINNING NET POSITION</b>     | <b>4,851,724</b>   | <b>3,560,920</b>             | <b>3,560,920</b>     | <b>-</b>                                  | <b>2,462,780</b>             |
| <b>ENDING NET POSITION</b>        | <b>3,560,920</b>   | <b>1,937,920</b>             | <b>2,462,780</b>     | <b>524,860</b>                            | <b>1,239,082</b>             |
| <b>NET POSITION</b>               |                    |                              |                      |   |                              |
| INVESTED IN CAPITAL ASSETS        | -                  | -                            | -                    | -   | -                            |
| UNRESTRICTED                      | 3,560,920          | 1,937,920                    | 2,462,780            | 524,860                                   | 1,239,082                    |
| <b>TOTAL NET POSITION</b>         | <b>3,560,920</b>   | <b>1,937,920</b>             | <b>2,462,780</b>     | <b>524,860</b>                            | <b>1,239,082</b>             |

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



|                                   | 2013-14<br>ACTUAL  | 2014-15<br>REVISED<br>BUDGET | 2014-15<br>ESTIMATED | DIFFERENCE<br>FAVORABLE/<br>(UNFAVORABLE) | 2015-16<br>REQUESTED<br>BUDGET |
|-----------------------------------|--------------------|------------------------------|----------------------|---|--------------------------------|
| <b>REVENUES</b>                   |                    |                              |                      |   |                                |
| Charges for Services              | 1,718,059          | 1,708,000                    | 1,708,000            | -   | 2,017,000                      |
| Other Revenue                     | 25,097             | -                            | 1,000,000            | 1,000,000                                 | -                              |
| <b>TOTAL REVENUES</b>             | <b>1,743,156</b>   | <b>1,708,000</b>             | <b>2,708,000</b>     | <b>1,000,000</b>                          | <b>2,017,000</b>               |
| <b>EXPENSES</b>                   |                    |                              |                      |   |                                |
| Maintenance and Operations        | 392,791            | 467,000                      | 524,195              | (57,195)                                  | 527,048                        |
| Insurance Premiums and Legal Fees | 2,064,179          | 1,550,000                    | 2,310,155            | (760,155)                                 | 1,300,000                      |
| Claims and Benefits               | 4,645,022          | 750,000                      | 38,412               | 711,588                                   | 750,000                        |
| <b>TOTAL EXPENSES</b>             | <b>7,101,991</b>   | <b>2,767,000</b>             | <b>2,872,762</b>     | <b>(105,762)</b>                          | <b>2,577,048</b>               |
| <b>TRANSFERS</b>                  |                    |                              |                      |   |                                |
| Transfers In:                     |                    |                              |                      |   |                                |
| General Fund                      | -                  | -                            | -                    | -   | -                              |
| Transfers Out:                    |                    |                              |                      |   |                                |
| CDBG Fund                         | -                  | -                            | -                    | -   | -                              |
| <b>TOTAL TRANSFERS</b>            | <b>-</b>           | <b>-</b>                     | <b>-</b>             | <b>-</b>                                  | <b>-</b>                       |
| <b>CHANGE IN NET POSITION</b>     | <b>(5,358,836)</b> | <b>(1,059,000)</b>           | <b>(164,762)</b>     | <b>894,238</b>                            | <b>(560,048)</b>               |
| <b>BEGINNING NET POSITION</b>     | <b>4,783,101</b>   | <b>(575,735)</b>             | <b>(575,735)</b>     | <b>-</b>                                  | <b>(740,497)</b>               |
| <b>ENDING NET POSITION</b>        | <b>(575,735)</b>   | <b>(1,634,735)</b>           | <b>(740,497)</b>     | <b>894,238</b>                            | <b>(1,300,545)</b>             |
| <b>NET POSITION</b>               |                    |                              |                      |   |                                |
| INVESTED IN CAPITAL ASSETS        | -                  | -                            | -                    | -   | -                              |
| UNRESTRICTED                      | (575,735)          | (1,634,735)                  | (740,497)            | 894,238                                   | (1,300,545)                    |
| <b>TOTAL NET POSITION</b>         | <b>(575,735)</b>   | <b>(1,634,735)</b>           | <b>(740,497)</b>     | <b>894,238</b>                            | <b>(1,300,545)</b>             |

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

|                                   | 2013-14<br>ACTUAL | 2014-15<br>REVISED<br>BUDGET | 2014-15<br>ESTIMATED | DIFFERENCE<br>FAVORABLE/<br>(UNFAVORABLE) | 2015-16<br>ADOPTED<br>BUDGET |
|-----------------------------------|-------------------|------------------------------|----------------------|---|------------------------------|
| <b>REVENUES</b>                   |                   |                              |                      |   |                              |
| Use of Money & Property           | 14,599            | 30,000                       | 51,844               | 21,844                                    | 10,000                       |
| Charges for Services              | 1,307,263         | 1,323,000                    | 1,323,000            | -   | 1,323,000                    |
| Other Revenue                     | 3,885             | -                            | 6,550                | 6,550                                     | 5,000                        |
| Gain on sale of equipment         | -                 | -                            | -                    | -   | -                            |
| <b>TOTAL REVENUES</b>             | <b>1,325,747</b>  | <b>1,353,000</b>             | <b>1,381,394</b>     | <b>28,394</b>                             | <b>1,338,000</b>             |
| <b>EXPENSES</b>                   |                   |                              |                      |   |                              |
| Salaries and Benefits             | 382,635           | 545,000                      | 425,604              | 119,396                                   | 603,000                      |
| Maintenance and Operations        | 927,294           | 1,203,000                    | 1,237,301            | (34,301)                                  | 1,201,900                    |
| Capital Outlay                    | 522,125           | 40,000                       | 39,868               | 132                                       | 40,000                       |
| Debt Service:                     |                   |                              |                      |   |                              |
| Principal Retirement              | 17,325            | 19,000                       | 18,011               | 989                                       | 19,000                       |
| Interest and Fiscal Charges       | 6,069             | 6,000                        | 5,573                | 427                                       | 5,000                        |
| <b>TOTAL EXPENSES</b>             | <b>1,855,448</b>  | <b>1,813,000</b>             | <b>1,726,357</b>     | <b>86,643</b>                             | <b>1,868,900</b>             |
| <b>TRASNFERS</b>                  |                   |                              |                      |   |                              |
| Transfers In:                     |                   |                              |                      |   |                              |
| Reserve Fund                      | 198,560           | -                            | -                    | -   | -                            |
| Transfers Out:                    |                   |                              |                      |   |                              |
| Capital Improvement Projects Fund | (177,000)         | (177,000)                    | (177,000)            | -   | -                            |
| <b>TOTAL TRANSFERS</b>            | <b>21,560</b>     | <b>(177,000)</b>             | <b>(177,000)</b>     | <b>-</b>                                  | <b>-</b>                     |
| <b>CHANGE IN NET POSITON</b>      | <b>(508,141)</b>  | <b>(637,000)</b>             | <b>(521,963)</b>     | <b>115,037</b>                            | <b>(530,900)</b>             |
| <b>BEGINNING NET POSITION</b>     | <b>3,098,626</b>  | <b>2,590,485</b>             | <b>2,590,485</b>     | <b>-</b>                                  | <b>2,068,522</b>             |
| <b>ENDING NET POSITION</b>        | <b>2,590,485</b>  | <b>1,953,485</b>             | <b>2,068,522</b>     | <b>115,037</b>                            | <b>1,537,622</b>             |
| <b>NET POSITION</b>               |                   |                              |                      |   |                              |
| INVESTED IN CAPITAL ASSETS        | 974,987           | 974,987                      | 974,987              | -   | 974,987                      |
| UNRESTRICTED                      | 1,615,498         | 978,498                      | 1,093,535            | 115,037                                   | 562,635                      |
| <b>TOTAL NET POSITION</b>         | <b>2,590,485</b>  | <b>1,953,485</b>             | <b>2,068,522</b>     | <b>115,037</b>                            | <b>1,537,622</b>             |

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

|                                   | 2013-14<br>ACTUAL | 2014-15<br>REVISED<br>BUDGET | 2014-15<br>ESTIMATED | DIFFERENCE<br>FAVORABLE/<br>(UNFAVORABLE) | 2015-16<br>ADOPTED<br>BUDGET |
|-----------------------------------|-------------------|------------------------------|----------------------|---|------------------------------|
| <b>REVENUES</b>                   |                   |                              |                      |   |                              |
| Use of Money & Property           | 11,626            | 20,000                       | 19,142               | (858)                                     | 10,000                       |
| Charges for Services              | 1,984,675         | 1,920,000                    | 1,920,000            | -   | 2,268,000                    |
| Other Revenue                     | 4,780             | -                            | 4,780                | 4,780                                     | 5,000                        |
| <b>TOTAL REVENUES</b>             | <b>2,001,082</b>  | <b>1,940,000</b>             | <b>1,943,922</b>     | <b>3,922</b>                              | <b>2,283,000</b>             |
| <b>EXPENSES</b>                   |                   |                              |                      |   |                              |
| Salaries                          | 276,700           | 361,000                      | 323,666              | 37,334                                    | 375,000                      |
| Maintenance and Operations        | 1,369,122         | 1,623,500                    | 1,594,820            | 28,680                                    | 1,800,150                    |
| Capital outlay                    | 265,914           | -                            | 2,170                | (2,170)                                   | -                            |
| Debt Service:                     |                   |                              |                      |   |                              |
| Principal Retirement              | 131,674           | 137,000                      | 136,888              | 112                                       | 142,000                      |
| Interest and Fiscal Charges       | 46,129            | 43,000                       | 42,357               | 643                                       | 37,000                       |
| <b>TOTAL EXPENSES</b>             | <b>2,089,538</b>  | <b>2,164,500</b>             | <b>2,099,901</b>     | <b>64,599</b>                             | <b>2,354,150</b>             |
| <b>TRANSFERS</b>                  |                   |                              |                      |   |                              |
| Transfers In:                     |                   |                              |                      |   |                              |
| Capital Improvement Projects Fund | 91,377            | -                            | -                    | -   | -                            |
| Transfers Out:                    |                   |                              |                      |   |                              |
| Capital Improvement Projects Fund | (60,000)          | (48,000)                     | (48,000)             | -   | (112,000)                    |
| <b>TOTAL TRANSFERS</b>            | <b>31,377</b>     | <b>(48,000)</b>              | <b>(48,000)</b>      | <b>-</b>                                  | <b>(112,000)</b>             |
| <b>CHANGE IN NET POSITION</b>     | <b>(57,080)</b>   | <b>(272,500)</b>             | <b>(203,979)</b>     | <b>68,521</b>                             | <b>(183,150)</b>             |
| <b>BEGINNING NET POSITION</b>     | <b>3,776,068</b>  | <b>3,718,988</b>             | <b>3,718,988</b>     | <b>-</b>                                  | <b>3,515,009</b>             |
| <b>ENDING NET POSITION</b>        | <b>3,718,988</b>  | <b>3,446,488</b>             | <b>3,515,009</b>     | <b>68,521</b>                             | <b>3,331,859</b>             |
| <b>NET POSITION</b>               |                   |                              |                      |   |                              |
| INVESTED IN CAPITAL ASSETS        | 2,284,117         | 2,284,117                    | 2,284,117            | -   | 2,284,117                    |
| UNRESTRICTED                      | 1,434,871         | 1,162,371                    | 1,230,892            | 68,521                                    | 1,047,742                    |
| <b>TOTAL NET POSITION</b>         | <b>3,718,988</b>  | <b>3,446,488</b>             | <b>3,515,009</b>     | <b>68,521</b>                             | <b>3,331,859</b>             |





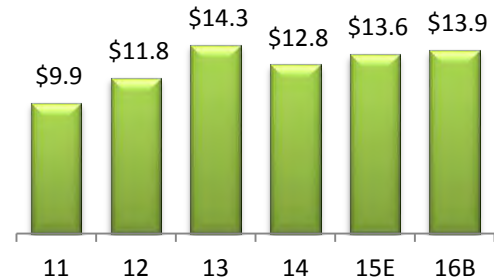
# REVENUES

**GENERAL FUND REVENUES:**

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

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

**Property Tax (millions)**



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

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

**Sales Tax (millions)**



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

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

Quarterly adjustments are made to reflect actual funds collected.

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

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

Sales Tax is the largest source of revenue for the City of Westminster, and accounts for approximately 36% of total General Fund revenue. Sales tax revenue is projected at \$16.3 million for fiscal year 2015-16, which is trending above the fiscal year 2014-15 estimate of \$15.4 million. Sales tax increases are anticipated in auto

sales, restaurants and hotels, fuel and service stations and building and construction materials. The City is also anticipation new businesses opening in fiscal year 2015-16.

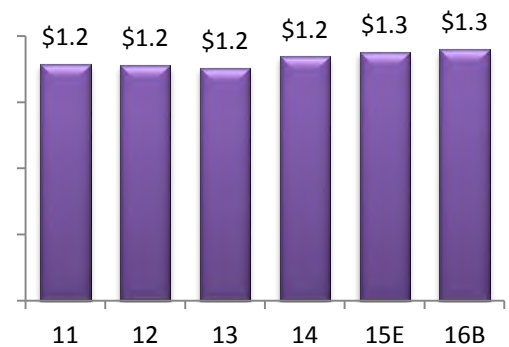
**PROPERTY TRANSFER:** The Documentary Transfer Tax, also referred to as the Property Transfer Tax, is imposed on the transfer of real property. The County is authorized to levy the tax at a rate of \$.55 per \$500 of the sale value, exclusive of any lien or encumbrance remaining at the time of sale.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

Property Transfer Tax revenue is collected by the County of Orange and the City’s share is remitted monthly. The City expects property transfer tax revenue to remain fairly constant in fiscal year 2015-16.

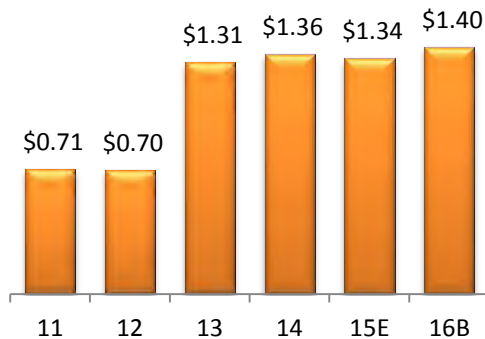
**BUSINESS LICENSE:** The Business License Tax is imposed on businesses for the privilege of conducting business within the City. The City’s business license tax was restructured in June 1995 to a tiered tax structure based mainly on gross receipts. In November 1998 the tiered tax structure was approved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

Business License Tax revenue is imposed by the City and is collected by the City. Revenue is projected to remain fairly constant in fiscal year 2015-16.

Business License (millions)



Franchise Tax (thousands)



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

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

Franchise fees are imposed by local ordinance and State statute, collected by the franchisee and remitted to the City on varying schedules, depending on the franchise. Revenue is projected to increase slightly in fiscal year 2015-16.

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

Transient Occupancy (thousands)



Transient Occupancy Tax revenue is collected by the hotel operator and remitted to the City monthly. The transient occupancy tax revenue was trending up in 2014-15 and is projected to increase another 2% for fiscal year 2015-16.

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

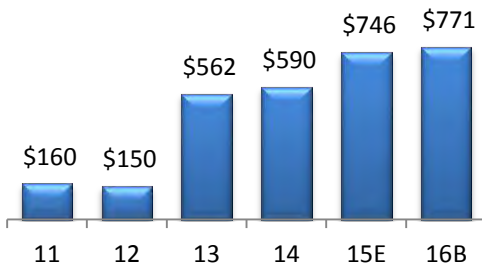
Utility Users tax revenue is collected by the service provider and remitted to the City monthly. Revenue is projected to remain flat in 2015-16.

Utility Users (millions)



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

License & Permits (thousands)



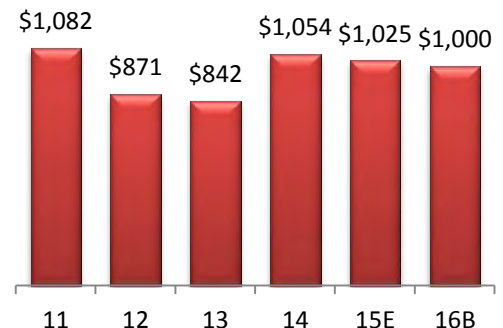
The increase in license and permit revenue in fiscal year 2012-13 is a result of the elimination of the Community Development Fund 285. These funds were moved back to the General Fund in 2012-13 as part of the Fiscal Stabilization Plan resulting in the large jump in revenue.

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

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

Fine, forfeiture and penalty revenue is project to decrease slightly in fiscal years 2015-16.

Fines (millions)



**USE OF MONEY AND PROPERTY:** Categories in this group consists of interest income from the investment of city money (\$274,000), rental of city facilities (\$714,000) and the bus shelter rental agreement revenue (\$127,000).



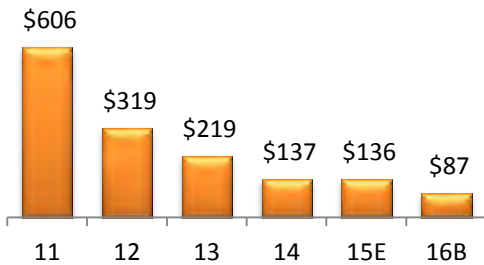
Interest income is earned on the investment of temporary idle cash. All cash in the City, except funds belonging to the Successor Agency to the Westminster Redevelopment Agency, is pooled for investment purposes. The interest earned is prorated to individual funds on the basis of cash ownership.

The fluctuations in the interest earning category have to do with the year end account adjustment to report the portfolio at market value. The City's Cash balances decreased slightly from \$74.8 million in June of 2014 to \$73.9 million in June of 2015. At the end of the 2014-15 fiscal year, 16.3% of the City's idle cash was invested in the Local Agency Investment Fund (LAIF), 40.6% in United States Government Sponsored Enterprise Securities, 18.2% in United States Treasury Obligations, 18.6% in Corporates, 4.6% in Asset Backed Securities and the remaining 1.7% in Money Market Mutual Funds and Commercial Paper. The City uses an external investment advisor to manage most of its investment portfolio.

Use of Money & Property (millions)



Intergovernmental (thousands)



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

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

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

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

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

Charges for Service (millions)



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

The charges for services category is projected to remain stable in fiscal years 2015-16.

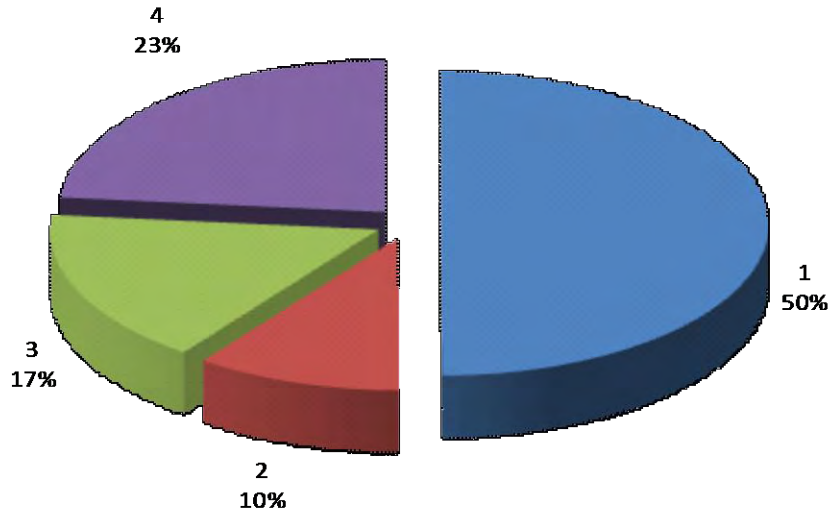
**OVERHEAD CHARGES:** The overhead charge is a 5% administrative fee assessed to several non-general fund funds. The charges are assessed quarterly and reconciled at year end to the actual revenue received.

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

## **NON-GENERAL FUND REVENUES:**

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

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



|  | ACTUAL<br>2013-14 | REVISED<br>BUDGET<br>2014-15 | ESTIMATED<br>2014-15 | BUDGET<br>2015-16 |
|--|-------------------|------------------------------|----------------------|-------------------|
| 1 <span style="color:blue">■</span> General Funds            | 45,550,235        | 45,051,450                   | 46,190,100           | 47,072,655        |
| 2 <span style="color:red">■</span> Special Revenue Funds     | 9,901,276         | 11,531,809                   | 12,255,502           | 9,538,839         |
| 3 <span style="color:green">■</span> Enterprise Funds        | 14,778,408        | 15,742,306                   | 15,400,173           | 15,522,000        |
| Agency Funds   | 45                | -                            | -                    | -                 |
| Capital Project Funds  | 724,362           | 12,000                       | 7,970                | -                 |
| 4 <span style="color:purple">■</span> Internal Service Funds | 21,574,962        | 20,080,000                   | 22,602,339           | 22,102,000        |
| <b>Total Revenue</b>   | <b>92,529,289</b> | <b>92,417,565</b>            | <b>96,456,084</b>    | <b>94,235,494</b> |

# REVENUE SUMMARY BY FUND

# FY 2015 – 2016

| FUND #                              | FUND                                  | ACTUAL<br>2013-14 | REVISED<br>BUDGET<br>2014-15 | ESTIMATED<br>2014-15 | BUDGET<br>2015-16 |
|-------------------------------------|---------------------------------------|-------------------|------------------------------|----------------------|-------------------|
| <b>GENERAL FUND</b>                 |                                       |                   |                              |                      |                   |
| 100                                 | General Fund                          | 45,550,235        | 45,051,450                   | 46,190,100           | 47,072,655        |
| <b>TOTAL GENERAL FUNDS</b>          |                                       | <b>45,550,235</b> | <b>45,051,450</b>            | <b>46,190,100</b>    | <b>47,072,655</b> |
| <b>SPECIAL REVENUE FUNDS</b>        |                                       |                   |                              |                      |                   |
| 200                                 | Park Dedication                       | 39,692            | 75,000                       | 157,525              | 60,000            |
| 210                                 | Gas Tax                               | 2,085,065         | 1,376,000                    | 1,755,770            | 1,996,000         |
| 211                                 | Measure M                             | 1,478,769         | 1,760,000                    | 1,791,188            | 2,498,000         |
| 214                                 | Street Improvements Grant             | 2,000,750         | 1,786,000                    | 1,768,821            | 726,700           |
| 216                                 | Traffic Impact Fee                    | 59,086            | 55,000                       | 65,166               | 54,000            |
| 220                                 | Municipal Lighting District           | 1,199,866         | 844,000                      | 1,214,599            | 1,120,000         |
| 230                                 | Rose Center Debt Service Admin        | 9,861             | 15,000                       | 12,160               | 8,000             |
| 240                                 | Housing/Community Development         | 932,714           | 1,298,000                    | 1,305,402            | 1,009,394         |
| 242                                 | HCD Home Housing                      | 667,731           | 3,040,000                    | 2,963,752            | 1,048,684         |
| 245                                 | Housing Authority                     | 28,964            | 133,000                      | 17,643               | 70,000            |
| 250                                 | Police Seizure                        | 520,465           | 75,000                       | 159,556              | 108,000           |
| 251                                 | Special Police Services               | -                 | 19,667                       | 19,667               | -                 |
| 252                                 | Special Police Services               | -                 | 3,000                        | 3,024                | -                 |
| 253                                 | Special Police Services               | (5,727)           | 164,801                      | 164,801              | -                 |
| 254                                 | Special Police Services               | 49,000            | 2,571                        | 2,571                | -                 |
| 255                                 | Special Police Services               | 598               | -                            | 617                  | -                 |
| 256                                 | Special Police Services               | 10,075            | -                            | -                    | -                 |
| 257                                 | Special Police Services               | 6,946             | 10,880                       | 10,700               | -                 |
| 258                                 | Special Police Services               | 43,568            | 3,000                        | 1,697                | 3,000             |
| 259                                 | Special Police Services               | 16,460            | -                            | -                    | -                 |
| 260                                 | Local Narcotics Seized Property       | 58,717            | 17,000                       | 7,075                | 12,000            |
| 261                                 | Supplemental Law Enforcement Services | 125,365           | 147,000                      | 143,508              | 144,000           |
| 262                                 | Special Police Services               | -                 | 17,726                       | 16,762               | -                 |
| 263                                 | Special Police Services               | 17,730            | -                            | -                    | -                 |
| 264                                 | Special Police Services               | -                 | 118,164                      | 93,658               | -                 |
| 270                                 | Drainage District                     | 3,451             | 5,000                        | 16,114               | 5,000             |
| 275                                 | Community Services Grant              | 254,210           | 261,000                      | 260,500              | 342,000           |
| 280                                 | AQMD                                  | 115,063           | 114,000                      | 111,999              | 112,000           |
| 290                                 | Community Services Grant              | 180,462           | 184,000                      | 186,014              | 201,689           |
| 295                                 | Project S.H.U.E.                      | 2,395             | 7,000                        | 5,213                | 20,372            |
| <b>TOTAL SPECIAL REVENUE FUNDS</b>  |                                       | <b>9,901,276</b>  | <b>11,531,809</b>            | <b>12,255,502</b>    | <b>9,538,839</b>  |
| <b>CAPITAL PROJECTS FUNDS</b>       |                                       |                   |                              |                      |                   |
| 800                                 | Reserve                               | 724,362           | 12,000                       | 7,970                | -                 |
| <b>TOTAL CAPITAL PROJECTS FUNDS</b> |                                       | <b>724,362</b>    | <b>12,000</b>                | <b>7,970</b>         | <b>-</b>          |
| <b>ENTERPRISE FUNDS</b>             |                                       |                   |                              |                      |                   |
| 600                                 | Water Utility                         | 14,778,408        | 14,987,306                   | 14,942,050           | 15,057,000        |
| 601                                 | Utility Conservation                  | -                 | 755,000                      | 458,123              | 465,000           |
| <b>TOTAL ENTERPRISE FUNDS</b>       |                                       | <b>14,778,408</b> | <b>15,742,306</b>            | <b>15,400,173</b>    | <b>15,522,000</b> |

# REVENUE SUMMARY BY FUND

# FY 2015 – 2016

| FUND #                              | FUND                              | ACTUAL<br>2013-14 | REVISED<br>BUDGET<br>2014-15 | ESTIMATED<br>2014-15 | BUDGET<br>2015-16 |
|-------------------------------------|-----------------------------------|-------------------|------------------------------|----------------------|-------------------|
| <b>AGENCY FUNDS</b>                 |                                   |                   |                              |                      |                   |
| 920                                 | 92-1 Assessment District          | 45                | -                            | -                    | -                 |
| <b>TOTAL AGENCY FUNDS</b>           |                                   | <b>45</b>         | <b>-</b>                     | <b>-</b>             | <b>-</b>          |
| <b>INTERNAL SERVICE FUNDS</b>       |                                   |                   |                              |                      |                   |
| 700                                 | Equipment Replacement             | 2,186,240         | 2,099,000                    | 1,995,587            | 1,994,000         |
| 740                                 | General Benefits                  | 14,318,738        | 12,980,000                   | 14,573,436           | 14,470,000        |
| 750                                 | Liability Administration          | 1,743,156         | 1,708,000                    | 2,708,000            | 2,017,000         |
| 760                                 | Information Systems and Equipment | 1,325,747         | 1,353,000                    | 1,381,394            | 1,338,000         |
| 770                                 | Government Buildings              | 2,001,082         | 1,940,000                    | 1,943,922            | 2,283,000         |
| <b>TOTAL INTERNAL SERVICE FUNDS</b> |                                   | <b>21,574,962</b> | <b>20,080,000</b>            | <b>22,602,339</b>    | <b>22,102,000</b> |
| <b>GRAND TOTAL ALL FUNDS</b>        |                                   | <b>92,529,289</b> | <b>92,417,565</b>            | <b>96,456,084</b>    | <b>94,235,494</b> |

# REVENUE SUMMARY BY TYPE

## FY 2015 – 2016

| <i>Fund #</i> |  | <b>ACTUAL<br/>2013-14</b> | <b>REVISED<br/>BUDGET<br/>2014-15</b> | <b>ESTIMATED<br/>ACTUAL<br/>2014-15</b> | <b>BUDGET<br/>2015-16</b> |
|---------------|--|---------------------------|---------------------------------------|---|---------------------------|
| <b>30xxx</b>  | <b>Property Taxes (ad valorem)</b>         |                           |                                       |   |                           |
| 100           | General Fund                               | 11,657,112                | 11,250,000                            | 12,383,600                              | 12,826,400                |
| 220           | Municipal Lighting District Fund           | 1,173,003                 | 822,000                               | 1,178,157                               | 1,095,000                 |
|               | <b>Total Property Taxes</b>                | <b>12,830,115</b>         | <b>12,072,000</b>                     | <b>13,561,757</b>                       | <b>13,921,400</b>         |
| <b>30xxx</b>  | <b>Other Taxes</b>                         |                           |                                       |   |                           |
| 100           | General Fund                               | 23,842,257                | 24,354,000                            | 24,004,000                              | 24,981,000                |
|               | <b>Total Other Taxes</b>                   | <b>23,842,257</b>         | <b>24,354,000</b>                     | <b>24,004,000</b>                       | <b>24,981,000</b>         |
| <b>31xxx</b>  | <b>Licenses and Permits</b>                |                           |                                       |   |                           |
| 100           | General Fund                               | 590,133                   | 634,000                               | 746,000                                 | 770,600                   |
|               | <b>Total Licenses and Permits</b>          | <b>590,133</b>            | <b>634,000</b>                        | <b>746,000</b>                          | <b>770,600</b>            |
| <b>32xxx</b>  | <b>Fines, Forfeits and Penalties</b>       |                           |                                       |   |                           |
| 100           | General Fund                               | 1,054,186                 | 893,000                               | 1,025,000                               | 1,000,000                 |
| 240           | Housing/Comm Devlpmt Fund                  | 2,150                     | -                                     | 7,400                                   | -                         |
|               | <b>Total Fines, Forfeits and Penalties</b> | <b>1,056,336</b>          | <b>893,000</b>                        | <b>1,032,400</b>                        | <b>1,000,000</b>          |
| <b>33xxx</b>  | <b>Use of Money and Property</b>           |                           |                                       |   |                           |
| 100           | General Fund                               | 1,394,220                 | 1,231,000                             | 1,407,000                               | 1,118,000                 |
| 200           | Park Dedication Fund                       | 9,692                     | 25,000                                | 11,460                                  | 10,000                    |
| 210           | Gas Tax Fund                               | 2,233                     | -                                     | 1,252                                   | 2,000                     |
| 211           | Measure M Administration                   | 7,747                     | 10,000                                | 6,529                                   | 7,000                     |
| 214           | Street Improvements Grant Fund             | 7,387                     | 15,000                                | 6,832                                   | 7,000                     |
| 216           | Traffic Impact Fee Fund                    | 2,919                     | 5,000                                 | 3,466                                   | 4,000                     |
| 220           | Municipal Lighting District Fund           | 26,863                    | 22,000                                | 36,442                                  | 25,000                    |
| 230           | Rose Center Debt Service Fund              | 9,861                     | 15,000                                | 12,160                                  | 8,000                     |
| 240           | Housing/Comm Devlpmt Fund                  | (131)                     | -                                     | 2                                       | -                         |
| 242           | HCD Home Housing Fund                      | 1,780                     | -                                     | 262                                     | -                         |
| 245           | Housing Authority                          | 28,964                    | 30,000                                | 17,643                                  | 20,000                    |
| 250           | Police Seizure Fund                        | 7,835                     | 10,000                                | 10,748                                  | 8,000                     |
| 252           | Special Police Services Fund               | -                         | 3,000                                 | 3,024                                   | -                         |
| 255           | Special Police Services Fund               | 598                       | -                                     | 617                                     | -                         |
| 258           | Special Police Services Fund               | 1,152                     | 1,000                                 | 237                                     | 1,000                     |
| 260           | Local Narcotics Seized Prop. Fund          | 1,695                     | 2,000                                 | 2,818                                   | 2,000                     |
| 261           | Supplemental Law Enf. Srvs. Fund           | 11                        | 1,000                                 | 127                                     | -                         |
| 270           | Drainage District Fund                     | 715                       | 2,000                                 | 1,029                                   | 2,000                     |
| 280           | AQMD Fund                                  | 1,829                     | 4,000                                 | 1,940                                   | 2,000                     |
| 290           | Community Services Grant Fund              | 987                       | 1,000                                 | 1,293                                   | 1,000                     |
| 295           | Project SHUE Fund                          | 254                       | 1,000                                 | 273                                     | 1,000                     |
| 600           | Water Utility Fund                         | 36,327                    | 70,000                                | 53,859                                  | 50,000                    |
| 601           | Utility Conservation                       | -                         | 5,000                                 | 24,638                                  | 15,000                    |
| 700           | Equipment Replacement Fund                 | 12,555                    | 30,000                                | 21,798                                  | 15,000                    |
| 760           | Info. Systems and Equipment Fund           | 14,599                    | 30,000                                | 51,844                                  | 10,000                    |
| 770           | Government Buildings Fund                  | 11,626                    | 20,000                                | 19,142                                  | 10,000                    |
| 800           | Reserve Fund                               | 23,771                    | 12,000                                | 7,970                                   | -                         |
| 920           | Assessment District Fund                   | 45                        | -                                     | -                                       | -                         |
|               | <b>Total Use of Money and Property</b>     | <b>1,605,535</b>          | <b>1,545,000</b>                      | <b>1,704,405</b>                        | <b>1,318,000</b>          |

# REVENUE SUMMARY BY TYPE

# FY 2015 – 2016

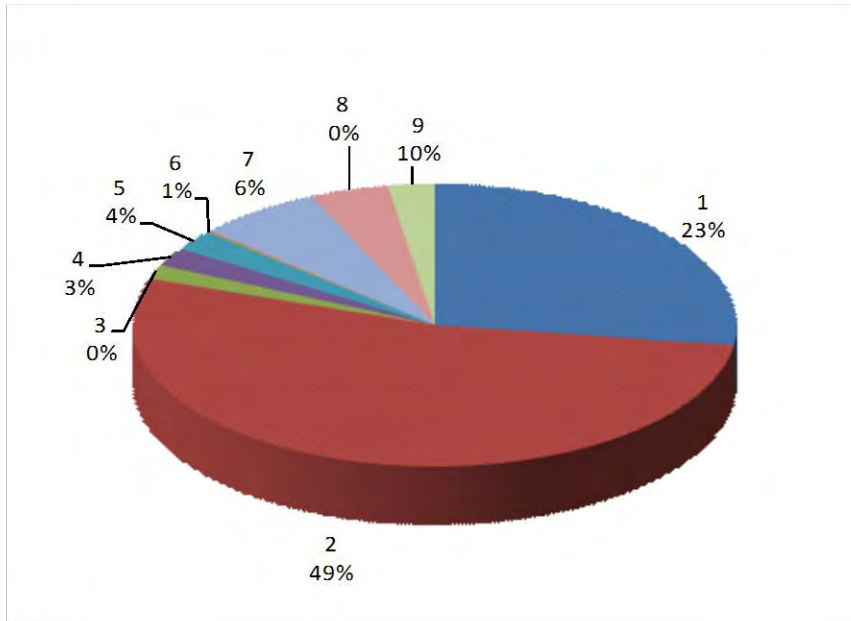
| <i>Fund #</i>   |                                   | <b>ACTUAL<br/>2013-14</b> | <b>REVISED<br/>BUDGET<br/>2014-15</b> | <b>ESTIMATED<br/>ACTUAL<br/>2014-15</b> | <b>BUDGET<br/>2015-16</b> |
|-----------------|-----------------------------------|---------------------------|---------------------------------------|---|---------------------------|
| <b>34xxx</b>    | <b>Intergovernmental</b>          |                           |                                       |   |                           |
| 100             | General Fund                      | 137,412                   | 96,000                                | 136,000                                 | 87,000                    |
| 210             | Gas Tax Fund                      | 2,082,832                 | 1,376,000                             | 1,754,518                               | 1,994,000                 |
| 211             | Measure M Administration          | 1,471,022                 | 1,750,000                             | 1,784,659                               | 2,491,000                 |
| 214             | Street Improvements Grant Fund    | 1,993,363                 | 1,771,000                             | 1,761,989                               | 719,700                   |
| 240             | Housing/Comm Devlpmt Fund         | 930,695                   | 1,298,000                             | 1,298,000                               | 1,009,394                 |
| 242             | HCD Home Housing Fund             | 489,262                   | 2,862,000                             | 2,862,000                               | 973,684                   |
| 251             | Special Police Services Fund      | -                         | 19,667                                | 19,667                                  | -                         |
| 253             | Special Police Services Fund      | (5,727)                   | 164,801                               | 164,801                                 | -                         |
| 254             | Special Police Services Fund      | 49,000                    | 2,571                                 | 2,571                                   | -                         |
| 256             | Special Police Services Fund      | 10,075                    | -                                     | -                                       | -                         |
| 257             | Special Police Services Fund      | 6,946                     | 10,880                                | 10,700                                  | -                         |
| 258             | Special Police Services Fund      | 41,140                    | -                                     | -                                       | -                         |
| 259             | Special Police Services Fund      | 16,460                    | -                                     | -                                       | -                         |
| 260             | Local Narcotics Seized Prop. Fund | 57,023                    | 15,000                                | 4,257                                   | 10,000                    |
| 261             | Supplemental Law Enf. Srvs. Fund  | 125,354                   | 146,000                               | 143,381                                 | 144,000                   |
| 262             | Special Police Services Fund      | -                         | 17,726                                | 16,762                                  | -                         |
| 263             | Special Police Services Fund      | 17,730                    | -                                     | -                                       | -                         |
| 264             | Special Police Services Fund      | -                         | 118,164                               | 93,658                                  | -                         |
| 275             | Community Services Grant Fund     | 251,210                   | 258,000                               | 258,000                                 | 340,000                   |
| 280             | AQMD Fund                         | 113,234                   | 110,000                               | 110,059                                 | 110,000                   |
| 290             | Community Services Grant Fund     | 166,817                   | 183,000                               | 176,021                                 | 200,689                   |
| 295             | Project SHUE Fund                 | -                         | -                                     | -                                       | 13,372                    |
|                 | <b>Total Intergovernmental</b>    | <b>7,953,848</b>          | <b>10,198,809</b>                     | <b>10,597,043</b>                       | <b>8,092,839</b>          |
| <b>35xxx</b>    | <b>Charges for Services</b>       |                           |                                       |   |                           |
| 100             | General Fund                      | 4,515,607                 | 4,656,000                             | 4,424,000                               | 4,147,000                 |
| 200             | Park Dedication Fund              | -                         | 50,000                                | 146,065                                 | 50,000                    |
| 216             | Traffic Impact Fee Fund           | 56,167                    | 50,000                                | 61,700                                  | 50,000                    |
| 258             | Special Police Services Fund      | 1,275                     | 2,000                                 | 1,460                                   | 2,000                     |
| 270             | Drainage District Fund            | 2,736                     | 3,000                                 | 15,085                                  | 3,000                     |
| 600             | Water Utility Fund                | 14,517,878                | 14,795,000                            | 14,661,961                              | 14,807,000                |
| 601             | Utility Conservation              | -                         | 750,000                               | 433,485                                 | 450,000                   |
| 700             | Equipment Replacement Fund        | 1,709,565                 | 1,934,000                             | 1,875,171                               | 1,884,000                 |
| 740             | General Benefits Fund             | 13,430,840                | 12,690,000                            | 14,365,571                              | 13,470,000                |
| 750             | Liability Administration Fund     | 1,718,059                 | 1,708,000                             | 1,708,000                               | 2,017,000                 |
| 760             | Info. Systems and Equipment Fund  | 1,307,263                 | 1,323,000                             | 1,323,000                               | 1,323,000                 |
| 770             | Government Buildings Fund         | 1,984,675                 | 1,920,000                             | 1,920,000                               | 2,268,000                 |
| 800             | Reserve Fund                      | 700,591                   | -                                     | -                                       | -                         |
|                 | <b>Total Charges for Services</b> | <b>39,944,657</b>         | <b>39,881,000</b>                     | <b>40,935,498</b>                       | <b>40,471,000</b>         |
| <b>39/84xxx</b> | <b>Other Revenue</b>              |                           |                                       |   |                           |
| 100             | General Fund                      | 1,221,393                 | 876,450                               | 857,500                                 | 970,915                   |
| 200             | Park Dedication Fund              | 30,000                    | -                                     | -                                       | -                         |
| 242             | HCD Home Housing Fund             | 176,689                   | 178,000                               | 101,490                                 | 75,000                    |
| 245             | Housing Authority                 | -                         | 103,000                               | -                                       | 50,000                    |
| 250             | Police Seizure Fund               | 512,630                   | 65,000                                | 148,808                                 | 100,000                   |
| 275             | Community Services Grant Fund     | 3,000                     | 3,000                                 | 2,500                                   | 2,000                     |
| 290             | Community Services Grant Fund     | 12,658                    | -                                     | 8,700                                   | -                         |

# REVENUE SUMMARY BY TYPE

## FY 2015 – 2016

| <i>Fund</i><br># |                                  | <b>ACTUAL<br/>2013-14</b> | <b>REVISED<br/>BUDGET<br/>2014-15</b> | <b>ESTIMATED<br/>ACTUAL<br/>2014-15</b> | <b>BUDGET<br/>2015-16</b> |
|------------------|----------------------------------|---------------------------|---------------------------------------|---|---------------------------|
| 295              | Project SHUE Fund                | 2,141                     | 6,000                                 | 4,940                                   | 6,000                     |
| 600              | Water Utility Fund               | 224,203                   | 122,306                               | 226,230                                 | 200,000                   |
| 700              | Equipment Replacement Fund       | 464,120                   | 135,000                               | 98,618                                  | 95,000                    |
| 740              | General Benefits Fund            | 887,898                   | 290,000                               | 207,865                                 | 1,000,000                 |
| 750              | Liability Administration Fund    | 25,097                    | -                                     | 1,000,000                               | -                         |
| 760              | Info. Systems and Equipment Fund | 3,885                     | -                                     | 6,550                                   | 5,000                     |
| 770              | Government Buildings Fund        | 4,780                     | -                                     | 4,780                                   | 5,000                     |
|                  | <b>Total Other Revenue</b>       | <b>3,568,494</b>          | <b>1,778,756</b>                      | <b>2,667,981</b>                        | <b>2,508,915</b>          |
| 60400            | <b>Overhead Charges</b>          |                           |                                       |   |                           |
| 100              | General Fund                     | 1,137,914                 | 1,061,000                             | 1,207,000                               | 1,171,740                 |
|                  | <b>Total Overhead Charges</b>    | <b>1,137,914</b>          | <b>1,061,000</b>                      | <b>1,207,000</b>                        | <b>1,171,740</b>          |
|                  | <b>Total Revenue</b>             | <b>92,529,289</b>         | <b>92,417,565</b>                     | <b>96,456,084</b>                       | <b>94,235,494</b>         |





|                                  | <b>ACTUAL<br/>2013-14</b> | <b>REVISED<br/>BUDGET<br/>2014-15</b> | <b>ESTIMATED<br/>2014-15</b> | <b>BUDGET<br/>2015-16</b> |
|----------------------------------|---------------------------|---------------------------------------|------------------------------|---------------------------|
| 1  Property Taxes                | 11,657,112                | 11,250,000                            | 12,383,600                   | 12,826,400                |
| 2  Other Taxes                   | 23,842,275                | 24,354,000                            | 24,004,000                   | 24,981,000                |
| 3  Licenses and Permits          | 590,133                   | 634,000                               | 746,000                      | 770,600                   |
| 4  Fines, Forfeits and Penalties | 1,054,186                 | 893,000                               | 1,025,000                    | 1,000,000                 |
| 5  Use of Money and Property     | 1,394,202                 | 1,231,000                             | 1,407,000                    | 1,118,000                 |
| 6  Intergovernmental             | 137,412                   | 96,000                                | 136,000                      | 87,000                    |
| 7  Charges for Services          | 3,434,476                 | 3,581,000                             | 3,349,000                    | 3,133,000                 |
| 8  Other Revenue                 | 2,302,524                 | 1,951,450                             | 1,932,500                    | 1,984,915                 |
| 9  Overhead Charges              | 1,137,914                 | 1,061,000                             | 1,207,000                    | 1,171,740                 |
| <b>Total General Funds</b>       | <b>45,550,235</b>         | <b>45,051,450</b>                     | <b>46,190,100</b>            | <b>47,072,655</b>         |

# GENERAL FUNDS REVENUE SUMMARY

## FY 2015 – 2016

| <i>Object<br/>#</i>                | <b>ACTUAL<br/>2013-14</b>           | <b>REVISED<br/>BUDGET<br/>2014-15</b> | <b>ESTIMATED<br/>2014-15</b> | <b>BUDGET<br/>2015-16</b> |                   |
|------------------------------------|-------------------------------------|---------------------------------------|------------------------------|---------------------------|-------------------|
| <b>GENERAL FUNDS</b>               |                                     |                                       |                              |                           |                   |
| <b>Property Taxes (ad valorem)</b> |                                     |                                       |                              |                           |                   |
| 30000                              | Current Year - Secured              | 2,243,729                             | 2,330,000                    | 2,330,000                 | 2,240,000         |
| 30002                              | Current Year - Unsecured            | 84,681                                | 93,000                       | 85,000                    | 80,000            |
| 30020                              | Current Year - Supplemental Roll    | 57,323                                | 45,000                       | 30,000                    | 60,000            |
| 30030                              | Residual                            | 1,037,472                             | 416,000                      | 1,389,000                 | 1,584,000         |
| 30040                              | Property Tax - other                | 1,283                                 | 2,000                        | 2,000                     | 2,000             |
| 30042                              | Public Utility Roll                 | 80,353                                | 77,000                       | 80,000                    | 80,000            |
| 30043                              | Homeowners Exemption                | 17,964                                | 20,000                       | 18,000                    | 18,000            |
| 30045                              | In Lieu of VLF                      | 7,740,989                             | 7,859,000                    | 8,025,600                 | 8,266,400         |
| 30049                              | Pass-Through Agreements             | 393,318                               | 408,000                      | 424,000                   | 496,000           |
| <b>Total Property Taxes</b>        |                                     | <b>11,657,112</b>                     | <b>11,250,000</b>            | <b>12,383,600</b>         | <b>12,826,400</b> |
| <b>Other Taxes</b>                 |                                     |                                       |                              |                           |                   |
| 30060                              | Utility Users Tax                   | 5,063,905                             | 4,996,000                    | 5,100,000                 | 5,100,000         |
| 30080                              | Business License Tax                | 1,236,725                             | 1,300,000                    | 1,250,000                 | 1,260,000         |
| 30081                              | ADA Compliance Fee                  | 4,054                                 | -                            | 4,000                     | 4,000             |
| 30500                              | Sales and Use Taxes                 | 11,317,908                            | 11,893,000                   | 11,281,000                | 14,309,000        |
| 30501                              | Sales Tax In Lieu (triple flip)     | 3,852,461                             | 3,931,000                    | 3,949,000                 | 1,812,000         |
| 30505                              | Sales Tax - Public Safety           | 193,617                               | 163,000                      | 200,000                   | 208,000           |
| 30520                              | Franchise Tax - Public Utility      | 722,135                               | 705,000                      | 700,000                   | 765,000           |
| 30522                              | Franchise Tax - PCTA                | 634,262                               | 600,000                      | 635,000                   | 635,000           |
| 30540                              | Transient Occupancy Tax             | 608,608                               | 542,000                      | 675,000                   | 688,000           |
| 30580                              | Property Transfer Tax               | 208,600                               | 224,000                      | 210,000                   | 200,000           |
| <b>Total Other Taxes</b>           |                                     | <b>23,842,275</b>                     | <b>24,354,000</b>            | <b>24,004,000</b>         | <b>24,981,000</b> |
| <b>Licenses and Permits</b>        |                                     |                                       |                              |                           |                   |
| 31000                              | Animal Licenses                     | 133,734                               | 130,000                      | 140,000                   | 150,000           |
| 31040                              | Special Inspectors                  | 2,938                                 | 3,000                        | 3,000                     | 2,000             |
| 31500                              | Permits - Construction - Building   | 335,066                               | 366,000                      | 465,000                   | 480,000           |
| 31501                              | Permits - Construction - Plumbing   | 26,672                                | 35,000                       | 30,000                    | 31,000            |
| 31502                              | Permits - Construction - Electrical | 35,656                                | 35,000                       | 41,000                    | 42,000            |
| 31503                              | Permits - Construction - Gm Bldg    | 374                                   | 2,000                        | 2,000                     | 600               |
| 31504                              | Permits - Construction - Mech       | 15,294                                | 15,000                       | 18,000                    | 18,000            |
| 31505                              | Permits - Firework Stands           | 15,000                                | 15,000                       | 15,000                    | 15,000            |
| 31590                              | Permits - Street & Curb             | 10,389                                | 15,000                       | 10,000                    | 10,000            |
| 31598                              | Permits - Police                    | 14,180                                | 14,000                       | 18,000                    | 18,000            |
| 31599                              | Permits - Film                      | 830                                   | 4,000                        | 4,000                     | 4,000             |
| <b>Total Licenses and Permits</b>  |                                     | <b>590,133</b>                        | <b>634,000</b>               | <b>746,000</b>            | <b>770,600</b>    |

# GENERAL FUNDS REVENUE SUMMARY

## FY 2015 – 2016

| <i>Object<br/>#</i>                        | <b>ACTUAL<br/>2013-14</b> | <b>REVISED<br/>BUDGET<br/>2014-15</b> | <b>ESTIMATED<br/>2014-15</b> | <b>BUDGET<br/>2015-16</b> |
|--|---------------------------|---------------------------------------|------------------------------|---------------------------|
| <b>Fines, Forfeits and Penalties</b>       |                           |                                       |                              |                           |
| 32500                                      | 357,064                   | 350,000                               | 325,000                      | 300,000                   |
| 32520                                      | 646,321                   | 500,000                               | 650,000                      | 650,000                   |
| 32521                                      | 50,802                    | 43,000                                | 50,000                       | 50,000                    |
| <b>Total Fines, Forfeits and Penalties</b> | <b>1,054,186</b>          | <b>893,000</b>                        | <b>1,025,000</b>             | <b>1,000,000</b>          |
| <b>Use of Money and Property</b>           |                           |                                       |                              |                           |
| 33000                                      | 227,309                   | 550,000                               | 550,000                      | 274,000                   |
| 33020                                      | 311,137                   | -                                     | -                            | -                         |
| 33500                                      | 33,632                    | 49,000                                | 35,000                       | 35,000                    |
| 33560                                      | 702,113                   | 500,000                               | 700,000                      | 682,000                   |
| 33568                                      | 120,011                   | 132,000                               | 122,000                      | 127,000                   |
| <b>Total Use of Money and Property</b>     | <b>1,394,202</b>          | <b>1,231,000</b>                      | <b>1,407,000</b>             | <b>1,118,000</b>          |
| <b>Intergovernmental</b>                   |                           |                                       |                              |                           |
| 34000                                      | 40,162                    | 49,000                                | 49,000                       | 61,548                    |
| 34098                                      | 9,032                     | -                                     | -                            | -                         |
| 34200                                      | 40,004                    | -                                     | 39,000                       | -                         |
| 34220                                      | 18,403                    | 32,000                                | 10,000                       | -                         |
| 34222                                      | 1,666                     | -                                     | 30,000                       | 10,000                    |
| 34294                                      | 12,234                    | -                                     | 5,000                        | -                         |
| 34490                                      | 15,911                    | 15,000                                | 3,000                        | 15,452                    |
| <b>Total Intergovernmental</b>             | <b>137,412</b>            | <b>96,000</b>                         | <b>136,000</b>               | <b>87,000</b>             |
| <b>Charges for Services</b>                |                           |                                       |                              |                           |
| 35000                                      | 129,732                   | 175,000                               | 130,000                      | 130,000                   |
| 35002                                      | 8,978                     | 3,000                                 | 15,000                       | 10,000                    |
| 35003                                      | 54,647                    | 20,000                                | 65,000                       | 55,000                    |
| 35004                                      | 9,857                     | 13,000                                | 13,000                       | 4,050                     |
| 35008                                      | 16,138                    | 15,000                                | 20,000                       | 21,000                    |
| 35010                                      | 14,900                    | 8,000                                 | 8,000                        | 5,000                     |
| 35011                                      | 76,441                    | 70,000                                | 78,000                       | 70,000                    |
| 35012                                      | 122,272                   | 89,000                                | 179,000                      | 120,000                   |
| 35013                                      | 255                       | 1,000                                 | 1,000                        | 1,000                     |
| 35017                                      | 8,602                     | 5,000                                 | 6,000                        | 8,000                     |
| 35020                                      | 11,846                    | 39,000                                | 39,000                       | 20,000                    |
| 35022                                      | 123,457                   | 131,000                               | 130,000                      | 130,000                   |
| 35023                                      | 204,598                   | 209,000                               | 214,000                      | 218,000                   |
| 35032                                      | 84                        | 3,000                                 | 3,000                        | -                         |
| 35034                                      | 188,963                   | 215,000                               | 195,000                      | 200,000                   |
| 35036                                      | 17,885                    | 15,000                                | 15,000                       | 15,000                    |
| 35038                                      | 1,475,511                 | 1,400,000                             | 1,100,000                    | 1,100,000                 |
| 35040                                      | 139,580                   | 370,000                               | 240,000                      | 165,000                   |

# GENERAL FUNDS REVENUE SUMMARY

## FY 2015 – 2016

| <i>Object #</i> |                                   | <b>ACTUAL<br/>2013-14</b> | <b>REVISED<br/>BUDGET<br/>2014-15</b> | <b>ESTIMATED<br/>2014-15</b> | <b>BUDGET<br/>2015-16</b> |
|-----------------|-----------------------------------|---------------------------|---------------------------------------|------------------------------|---------------------------|
| 35041           | Police - False Alarms             | 146,896                   | 120,000                               | 140,000                      | 140,000                   |
| 35042           | Booking Fees                      | 6,073                     | 8,000                                 | 8,000                        | 8,000                     |
| 35043           | Jail Payphone                     | 347                       | 1,000                                 | 1,000                        | 1,000                     |
| 35044           | Police - Animal Shelter Fees      | 8,915                     | 8,000                                 | 8,000                        | 10,950                    |
| 35050           | Recreation Programs               | 270,217                   | 270,000                               | 270,000                      | 262,000                   |
| 35052           | Recreation Facilities             | 7,292                     | 8,000                                 | 8,000                        | 8,000                     |
| 35053           | Chrgs - Parking Meter             | 39,480                    | 40,000                                | 40,000                       | 41,000                    |
| 35095           | Weed Abatement                    | -                         | 14,000                                | 14,000                       | -                         |
| 35099           | Other - Miscellaneous             | 1,487                     | 9,000                                 | 9,000                        | 5,000                     |
| 35102           | Inspections - Plan Check          | 350,022                   | 322,000                               | 400,000                      | 385,000                   |
|                 | <b>Total Charges for Services</b> | <b>3,434,476</b>          | <b>3,581,000</b>                      | <b>3,349,000</b>             | <b>3,133,000</b>          |
|                 | <b>Other Revenue</b>              |                           |                                       |                              |                           |
| 39000           | Reimbursements - Solar Panels     | 20,708                    | -                                     | 20,000                       | 18,000                    |
| 39049           | Donations-Misc                    | 12,007                    | 22,000                                | 15,000                       | 10,000                    |
| 39060           | Reimbursed Damages, Misc          | 1,264                     | 31,000                                | 2,000                        | 2,000                     |
| 39064           | Other Rev - Senior Services       | -                         | -                                     | -                            | 87,000                    |
| 39069           | Reimbursements - Other            | 209,113                   | 207,000                               | 204,000                      | 189,115                   |
| 39090           | Miscellaneous receipts            | 11,426                    | 6,000                                 | 6,000                        | 7,800                     |
| 39092           | Cash Over/Short                   | (430)                     | -                                     | -                            | -                         |
| 35025           | SAWRA                             | 960,102                   | 605,450                               | 605,500                      | 652,000                   |
| 35020           | Staff Service Fee - CIP           | 1,081,131                 | 1,075,000                             | 1,075,000                    | 1,014,000                 |
| 84000           | Sale of Real or Personal Property | 7,202                     | 5,000                                 | 5,000                        | 5,000                     |
|                 | <b>Total Other Revenue</b>        | <b>2,302,524</b>          | <b>1,951,450</b>                      | <b>1,932,500</b>             | <b>1,984,915</b>          |
| 60400           | <b>Overhead Charges</b>           |                           |                                       |                              |                           |
| 200             | Park Dedication                   | 1,985                     | 4,000                                 | 8,000                        | 3,000                     |
| 216             | Traffic Impact                    | 2,954                     | 3,000                                 | 3,000                        | 2,700                     |
| 220             | Municipal Lighting                | 59,993                    | 43,000                                | 61,000                       | 56,000                    |
| 270             | Drainage District                 | 173                       | 1,000                                 | 1,000                        | 250                       |
| 280             | AQMD                              | 4,752                     | 5,000                                 | 5,000                        | 4,690                     |
| 700             | Motor Pool                        | 98,621                    | 105,000                               | 100,000                      | 99,700                    |
| 740             | General Benefits                  | 715,937                   | 649,000                               | 728,000                      | 723,500                   |
| 750             | Liability Administration          | 87,158                    | 86,000                                | 135,000                      | 100,850                   |
| 760             | Information Systems               | 66,287                    | 68,000                                | 69,000                       | 66,900                    |
| 770             | Government Buildings              | 100,054                   | 97,000                                | 97,000                       | 114,150                   |
|                 | <b>Total Overhead Charges</b>     | <b>1,137,914</b>          | <b>1,061,000</b>                      | <b>1,207,000</b>             | <b>1,171,740</b>          |
|                 | <b>TOTAL GENERAL FUND REVENUE</b> | <b>45,550,235</b>         | <b>45,051,450</b>                     | <b>46,190,100</b>            | <b>47,072,655</b>         |

# GENERAL FUNDS REVENUE SUMMARY

## FY 2015 – 2016

| <i>Object #</i>           |                                       | <b>ACTUAL<br/>2013-14</b> | <b>REVISED<br/>BUDGET<br/>2014-15</b> | <b>ESTIMATED<br/>2014-15</b> | <b>BUDGET<br/>2015-16</b> |
|---------------------------|---------------------------------------|---------------------------|---------------------------------------|------------------------------|---------------------------|
| <b>GENERAL FUND (100)</b> |                                       |                           |                                       |                              |                           |
| <b>10100</b>              | <b>Commission - Planning</b>          |                           |                                       |                              |                           |
| 39069                     | Reimbursements - Other                | 223                       | -                                     | -                            | -                         |
|                           | <b>Total</b>                          | <b>223</b>                | <b>-</b>                              | <b>-</b>                     | <b>-</b>                  |
| <b>11500</b>              | <b>City Manager</b>                   |                           |                                       |                              |                           |
| 39069                     | Reimbursements - Other                | 15,000                    | -                                     | -                            | -                         |
|                           | <b>Total</b>                          | <b>15,000</b>             | <b>-</b>                              | <b>-</b>                     | <b>-</b>                  |
| <b>12000</b>              | <b>City Clerk</b>                     |                           |                                       |                              |                           |
| 35004                     | Charges - Maps and Publications       | 3                         | 1,000                                 | 1,000                        | 50                        |
| 39069                     | Reimbursements - Other                | 1,300                     | 3,000                                 | 1,000                        | 200                       |
|                           | <b>Total</b>                          | <b>1,303</b>              | <b>4,000</b>                          | <b>2,000</b>                 | <b>250</b>                |
| <b>12500</b>              | <b>Elections</b>                      |                           |                                       |                              |                           |
| 39069                     | Reimbs - Other                        | 100                       | 8,000                                 | 4,000                        | -                         |
|                           | <b>Total</b>                          | <b>100</b>                | <b>8,000</b>                          | <b>4,000</b>                 | <b>-</b>                  |
| <b>20000</b>              | <b>General City Revenues/Expenses</b> |                           |                                       |                              |                           |
| 30000                     | Prop Tax - CY - Secured               | 2,243,729                 | 2,330,000                             | 2,330,000                    | 2,240,000                 |
| 30002                     | Prop Tax - CY - Unsecured             | 84,681                    | 93,000                                | 85,000                       | 80,000                    |
| 30020                     | Prop Tax - CY - Supplemental Roll     | 57,323                    | 45,000                                | 30,000                       | 60,000                    |
| 30030                     | Prop Tax - Residual                   | 1,037,472                 | 416,000                               | 1,389,000                    | 1,584,000                 |
| 30040                     | Prop Tax - Other - Misc               | 1,283                     | 2,000                                 | 2,000                        | 2,000                     |
| 30042                     | Prop Tax - Public Utility Roll        | 80,353                    | 77,000                                | 80,000                       | 80,000                    |
| 30043                     | Prop Tax - Homeowners                 | 17,964                    | 20,000                                | 18,000                       | 18,000                    |
| 30045                     | Prop Tax - In Lieu of VLF             | 7,740,989                 | 7,859,000                             | 8,025,600                    | 8,266,400                 |
| 30049                     | Pass-Through Agreements               | 393,318                   | 408,000                               | 424,000                      | 496,000                   |
| 30060                     | Utility Users Tax                     | 5,063,905                 | 4,996,000                             | 5,100,000                    | 5,100,000                 |
| 30080                     | Business License Tax                  | 1,236,725                 | 1,300,000                             | 1,250,000                    | 1,260,000                 |
| 30081                     | ADA Compliance Fee                    | 4,054                     | -                                     | 4,000                        | -                         |
| 30500                     | Sales and Use Taxes                   | 11,317,908                | 11,893,000                            | 11,281,000                   | 14,309,000                |
| 30501                     | Sales Tax In Lieu (triple flip)       | 3,852,461                 | 3,931,000                             | 3,949,000                    | 1,812,000                 |
| 30520                     | Franchise Tax - Public Utility        | 722,135                   | 705,000                               | 700,000                      | 765,000                   |
| 30522                     | Franchise Tax - PCTA                  | 634,262                   | 600,000                               | 635,000                      | 635,000                   |
| 30540                     | Transient Occupancy Tax               | 608,608                   | 542,000                               | 675,000                      | 688,000                   |
| 30580                     | Property Transfer Tax                 | 208,600                   | 224,000                               | 210,000                      | 200,000                   |
| 33000                     | Interest Income - Pooled              | 227,309                   | 550,000                               | 550,000                      | 274,000                   |

# GENERAL FUNDS REVENUE SUMMARY

## FY 2015 – 2016

| <i>Object #</i> |                                 | <b>ACTUAL<br/>2013-14</b> | <b>REVISED<br/>BUDGET<br/>2014-15</b> | <b>ESTIMATED<br/>2014-15</b> | <b>BUDGET<br/>2015-16</b> |
|-----------------|---------------------------------|---------------------------|---------------------------------------|------------------------------|---------------------------|
| 33020           | Interest Income - Other         | 311,137                   | -                                     | -                            | -                         |
| 33560           | Rent Income - Facilities        | 702,113                   | 500,000                               | 700,000                      | 682,000                   |
| 34200           | State Motor Vehicle in Lieu Tax | 40,004                    | -                                     | 39,000                       | -                         |
| 34294           | I/GVT-St-Other                  | 1,487                     | -                                     | 5,000                        | -                         |
| 35025           | SAWRA Admin Offset              | 960,102                   | 605,450                               | 605,500                      | 652,000                   |
| 35053           | Charges - Parking Meter         | 39,480                    | 40,000                                | 40,000                       | 41,000                    |
| 35092           | Charges - Other - Departments   | 1,137,914                 | 1,061,000                             | 1,207,000                    | 1,171,740                 |
| 39000           | Reimbursements - Solar Panels   | 20,708                    | -                                     | 20,000                       | 18,000                    |
| 39069           | Reimbursements - Other          | 4,827                     | -                                     | -                            | -                         |
| 39090           | Other - Miscellaneous Receipts  | 5,732                     | -                                     | -                            | -                         |
| 39092           | Other - Cash Over/Short         | (371)                     | -                                     | -                            | -                         |
| 84000           | Property Sales                  | 877                       | -                                     | -                            | -                         |
|                 | <b>Total</b>                    | <b>38,757,089</b>         | <b>38,197,450</b>                     | <b>39,354,100</b>            | <b>40,434,140</b>         |
| <b>21000</b>    | <b>Finance Administration</b>   |                           |                                       |                              |                           |
| 34222           | Reimburse - Mandated Costs      | 1,666                     | -                                     | 30,000                       | 10,000                    |
| 35004           | Charges - Maps and Publications | 2                         | -                                     | -                            | -                         |
| 35099           | Charges - Other - Misc          | 1,487                     | 9,000                                 | 9,000                        | 5,000                     |
| 39090           | Other - Misc - Receipts         | 5,483                     | 5,000                                 | 5,000                        | 6,800                     |
|                 | <b>Total</b>                    | <b>8,637</b>              | <b>14,000</b>                         | <b>44,000</b>                | <b>21,800</b>             |
| <b>31000</b>    | <b>General Police Services</b>  |                           |                                       |                              |                           |
| 30505           | Sales Tax - Public Safety       | 193,617                   | 163,000                               | 200,000                      | 208,000                   |
| 31598           | Permits - Police                | 12,615                    | 12,000                                | 16,000                       | 16,000                    |
| 32500           | Fines - Vehicle - Code          | 357,064                   | 350,000                               | 325,000                      | 300,000                   |
| 32520           | Fines - Ordinance - Violation   | 646,321                   | 500,000                               | 650,000                      | 650,000                   |
| 32522           | Fines - Administrative Cites    | 16,867                    | 8,000                                 | 15,000                       | 15,000                    |
| 34098           | I/GVT - Fed - Other             | 9,032                     | -                                     | -                            | -                         |
| 34220           | I/GVT - POST Reimbursement      | 18,403                    | 32,000                                | 10,000                       | -                         |
| 34294           | I/GVT - State - Other           | 10,746                    | -                                     | -                            | -                         |
| 35004           | Charges - Maps and Publications | 68                        | -                                     | -                            | -                         |
| 35040           | Charges - Police Special        | 139,580                   | 370,000                               | 240,000                      | 165,000                   |
| 35041           | Charges - False Alarm           | 146,896                   | 120,000                               | 140,000                      | 140,000                   |
| 35042           | Charges - Booking Fees          | 6,073                     | 8,000                                 | 8,000                        | 8,000                     |
| 35043           | Charges - Jail Payphone         | 347                       | 1,000                                 | 1,000                        | 1,000                     |
| 39049           | Misc Donations                  | 3,026                     | 10,000                                | 10,000                       | 2,000                     |
| 39069           | Reimbursements - Other          | 5,965                     | 1,000                                 | 7,000                        | 7,000                     |
| 39092           | Other - Cash Over/Short         | (59)                      | -                                     | -                            | -                         |
| 84000           | Property Sales                  | 6,326                     | 5,000                                 | 5,000                        | 5,000                     |
|                 | <b>Total</b>                    | <b>1,572,885</b>          | <b>1,580,000</b>                      | <b>1,627,000</b>             | <b>1,517,000</b>          |

# GENERAL FUNDS REVENUE SUMMARY

## FY 2015 – 2016

| <i>Object #</i> |                                     | <b>ACTUAL<br/>2013-14</b> | <b>REVISED<br/>BUDGET<br/>2014-15</b> | <b>ESTIMATED<br/>2014-15</b> | <b>BUDGET<br/>2015-16</b> |
|-----------------|-------------------------------------|---------------------------|---------------------------------------|------------------------------|---------------------------|
| <b>32000</b>    | <b>Animal Control</b>               |                           |                                       |                              |                           |
| 31000           | Licenses - Animal                   | 133,734                   | 130,000                               | 140,000                      | 150,000                   |
| 31598           | Permits - Police                    | 1,565                     | 2,000                                 | 2,000                        | 2,000                     |
| 35044           | Charges - Animal Shelter            | 8,915                     | 8,000                                 | 8,000                        | 10,950                    |
| 39049           | Misc Donations                      | 68                        | -                                     | 1,000                        | -                         |
|                 | <b>Total</b>                        | <b>144,282</b>            | <b>140,000</b>                        | <b>151,000</b>               | <b>162,950</b>            |
| <b>33000</b>    | <b>Code Enforcement</b>             |                           |                                       |                              |                           |
| 31505           | Permits - Firework Stands           | 15,000                    | 15,000                                | 15,000                       | 15,000                    |
| 32521           | Fines - Admin Citations             | 33,936                    | 35,000                                | 35,000                       | 35,000                    |
| 35013           | Charges - Over the Top Program      | 255                       | 1,000                                 | 1,000                        | 1,000                     |
| 39069           | Reimbursements - Other              | 11,483                    | 1,000                                 | -                            | -                         |
|                 | <b>Total</b>                        | <b>60,674</b>             | <b>52,000</b>                         | <b>51,000</b>                | <b>51,000</b>             |
| <b>41000</b>    | <b>General Fire Services</b>        |                           |                                       |                              |                           |
| 35032           | Charges - Paramedic Service         | 84                        | 3,000                                 | 3,000                        | -                         |
| 35034           | Charges - Paramedic Subscription    | 188,963                   | 215,000                               | 195,000                      | 200,000                   |
|                 | <b>Total</b>                        | <b>189,047</b>            | <b>218,000</b>                        | <b>198,000</b>               | <b>200,000</b>            |
| <b>44000</b>    | <b>Ambulance Transport Services</b> |                           |                                       |                              |                           |
| 35038           | Charges - Ambulance Srv             | 1,475,511                 | 1,400,000                             | 1,100,000                    | 1,100,000                 |
|                 | <b>Total</b>                        | <b>1,475,511</b>          | <b>1,400,000</b>                      | <b>1,100,000</b>             | <b>1,100,000</b>          |
| <b>50000</b>    | <b>Public Works Administration</b>  |                           |                                       |                              |                           |
| 33568           | Rental Income - Bus Shelters        | 120,011                   | 132,000                               | 122,000                      | 127,000                   |
| 35020           | Charges - Staff Service             | 139,395                   | -                                     | -                            | 100,000                   |
|                 | <b>Total</b>                        | <b>259,406</b>            | <b>132,000</b>                        | <b>122,000</b>               | <b>227,000</b>            |
| <b>50500</b>    | <b>Engineering Services</b>         |                           |                                       |                              |                           |
| 31590           | Permits - Street & Curb             | 10,389                    | 15,000                                | 10,000                       | 10,000                    |
| 35004           | Charges - Maps and Publications     | 9,735                     | 10,000                                | 10,000                       | 2,000                     |
| 35010           | Charges - Eng - Subdivision         | 14,900                    | 8,000                                 | 8,000                        | 5,000                     |
| 35011           | Charges - Eng - Inspection          | 76,441                    | 70,000                                | 78,000                       | 70,000                    |
| 35012           | Charges - Plan Check/Inspection     | 93,193                    | 30,000                                | 154,000                      | 90,000                    |
| 35017           | Charges - Wide Load Permit          | 8,602                     | 5,000                                 | 6,000                        | 8,000                     |
| 35020           | Charges - Staff Service             | 941,736                   | 1,075,000                             | 1,075,000                    | 914,000                   |
| 39060           | Reimburse - Damaged Property        | 1,264                     | 30,000                                | 2,000                        | 2,000                     |
|                 | <b>Total</b>                        | <b>1,156,260</b>          | <b>1,243,000</b>                      | <b>1,343,000</b>             | <b>1,101,000</b>          |

# GENERAL FUNDS REVENUE SUMMARY

## FY 2015 – 2016

| <i>Object #</i> |                                     | <b>ACTUAL<br/>2013-14</b> | <b>REVISED<br/>BUDGET<br/>2014-15</b> | <b>ESTIMATED<br/>2014-15</b> | <b>BUDGET<br/>2015-16</b> |
|-----------------|-------------------------------------|---------------------------|---------------------------------------|------------------------------|---------------------------|
| <b>51500</b>    | <b>Street Maintenance</b>           |                           |                                       |                              |                           |
| 39069           | Reimbursements - Other              | 6,171                     | 10,000                                | 10,000                       | 4,000                     |
|                 | <b>Total</b>                        | <b>6,171</b>              | <b>10,000</b>                         | <b>10,000</b>                | <b>4,000</b>              |
| <b>52500</b>    | <b>Concrete Repair</b>              |                           |                                       |                              |                           |
| 35095           | Charges - Weed Abatement            | -                         | 14,000                                | 14,000                       | -                         |
| 39069           | Reimburse - Other                   | 16,000                    | 16,000                                | 16,000                       | 16,000                    |
|                 | <b>Total</b>                        | <b>16,000</b>             | <b>30,000</b>                         | <b>30,000</b>                | <b>16,000</b>             |
| <b>53000</b>    | <b>Park Maintenance</b>             |                           |                                       |                              |                           |
| 34490           | I/GVT - County - Other              | 15,911                    | 15,000                                | 3,000                        | 15,452                    |
| 39060           | Reimburse - Damaged Property        | -                         | 1,000                                 | -                            | -                         |
| 39069           | Reimbursements - Other              | 46,802                    | 44,000                                | 56,000                       | 43,915                    |
|                 | <b>Total</b>                        | <b>62,713</b>             | <b>60,000</b>                         | <b>59,000</b>                | <b>59,367</b>             |
| <b>61050</b>    | <b>Planning</b>                     |                           |                                       |                              |                           |
| 35000           | Charges - Zoning Fee                | 129,732                   | 175,000                               | 130,000                      | 130,000                   |
| 35002           | Charges - Subdivision Fee           | 8,978                     | 3,000                                 | 15,000                       | 10,000                    |
| 35003           | Charges - Development Fee           | 54,647                    | 20,000                                | 65,000                       | 55,000                    |
| 35004           | Charges - Maps and Publications     | 13                        | 1,000                                 | 1,000                        | 1,000                     |
| 35008           | General Plan Assessment             | 16,138                    | 15,000                                | 20,000                       | 21,000                    |
| 35012           | Charges - Plan Check Fees           | 29,080                    | 59,000                                | 25,000                       | 30,000                    |
|                 | <b>Total</b>                        | <b>238,589</b>            | <b>273,000</b>                        | <b>256,000</b>               | <b>247,000</b>            |
| <b>62050</b>    | <b>Building</b>                     |                           |                                       |                              |                           |
| 30081           | ADA Compliance Fee                  | -                         | -                                     | -                            | 4,000                     |
| 31040           | Licenses - Special Inspectors       | 2,938                     | 3,000                                 | 3,000                        | 2,000                     |
| 31500           | Permits - Construction - Building   | 335,066                   | 366,000                               | 465,000                      | 480,000                   |
| 31501           | Permits - Construction - Plumbing   | 26,672                    | 35,000                                | 30,000                       | 31,000                    |
| 31502           | Permits - Construction - Electrical | 35,656                    | 35,000                                | 41,000                       | 42,000                    |
| 31503           | Permits - Construction - Grn Bldg   | 374                       | 2,000                                 | 2,000                        | 600                       |
| 31504           | Permits - Construction - Mech       | 15,294                    | 15,000                                | 18,000                       | 18,000                    |
| 35004           | Charges - Maps and Publications     | 36                        | 1,000                                 | 1,000                        | 1,000                     |
| 35020           | Charges - Staff Service             | 8,746                     | 16,000                                | 16,000                       | 16,000                    |
| 35022           | Business License Processing         | 123,457                   | 131,000                               | 130,000                      | 130,000                   |
| 35023           | Business License Renewals           | 204,598                   | 209,000                               | 214,000                      | 218,000                   |
| 35036           | Charges - Fire - Plan Check         | 17,885                    | 15,000                                | 15,000                       | 15,000                    |
| 35102           | Inspections - Plan Check            | 350,022                   | 322,000                               | 400,000                      | 385,000                   |
|                 | <b>Total</b>                        | <b>1,120,745</b>          | <b>1,150,000</b>                      | <b>1,335,000</b>             | <b>1,342,600</b>          |



# GENERAL FUNDS REVENUE SUMMARY

## FY 2015 – 2016

| <i>Object<br/>#</i> |  | <b>ACTUAL<br/>2013-14</b> | <b>REVISED<br/>BUDGET<br/>2014-15</b> | <b>ESTIMATED<br/>2014-15</b> | <b>BUDGET<br/>2015-16</b> |
|---------------------|--|---------------------------|---------------------------------------|------------------------------|---------------------------|
| <b>70000</b>        | <b>Community Services Administration</b> |                           |                                       |                              |                           |
| 33500               | Rent Income - Community Service          | 33,632                    | 49,000                                | 35,000                       | 35,000                    |
| 35020               | Charges - Staff Service                  | 3,100                     | 23,000                                | 23,000                       | 4,000                     |
| 39069               | Reimbursements - Other                   | 43,198                    | 54,000                                | 45,000                       | 52,000                    |
|                     | <b>Total</b>                             | <b>79,930</b>             | <b>126,000</b>                        | <b>103,000</b>               | <b>91,000</b>             |
| <b>70500</b>        | <b>Senior Center</b>                     |                           |                                       |                              |                           |
| 34000               | CDBG - Program Grants                    | 40,162                    | 49,000                                | 49,000                       | 48,548                    |
| 39064               | Other Rev - Senior Services              | -                         | -                                     | -                            | 87,000                    |
| 39069               | Reimbursements - Other                   | 1,000                     | 5,000                                 | -                            | 1,000                     |
|                     | <b>Total</b>                             | <b>41,162</b>             | <b>54,000</b>                         | <b>49,000</b>                | <b>136,548</b>            |
| <b>71000</b>        | <b>Recreation Services</b>               |                           |                                       |                              |                           |
| 34000               | CDBG - Program Grants                    | -                         | -                                     | -                            | 13,000                    |
| 35050               | Charges - Recreation Programs            | 258,164                   | 259,000                               | 259,000                      | 250,000                   |
| 35052               | Charges - Recreation Facilities          | 7,292                     | 8,000                                 | 8,000                        | 8,000                     |
| 39049               | Misc Donations                           | 257                       | -                                     | -                            | -                         |
|                     | <b>Total</b>                             | <b>265,713</b>            | <b>267,000</b>                        | <b>267,000</b>               | <b>271,000</b>            |
| <b>75000</b>        | <b>Community Promotion</b>               |                           |                                       |                              |                           |
| 31599               | Film Permits                             | 830                       | 4,000                                 | 4,000                        | 4,000                     |
| 35050               | Charges - Recreation Programs            | 12,053                    | 11,000                                | 11,000                       | 12,000                    |
| 39049               | Donations-Misc                           | 8,656                     | 12,000                                | 4,000                        | 8,000                     |
| 39069               | Reimbursements - Other                   | 57,045                    | 65,000                                | 65,000                       | 65,000                    |
| 39090               | Other - Misc Receipts                    | 212                       | 1,000                                 | 1,000                        | 1,000                     |
|                     | <b>Total</b>                             | <b>78,795</b>             | <b>93,000</b>                         | <b>85,000</b>                | <b>90,000</b>             |
|                     | <b>FUND TOTAL</b>                        | <b>45,550,235</b>         | <b>45,051,450</b>                     | <b>46,190,100</b>            | <b>47,072,655</b>         |



SPECIAL REVENUE FUNDS REVENUE SUMMARY

FY 2015 – 2016

| Object #                                    |                                  | ACTUAL<br>2013-14 | REVISED<br>BUDGET<br>2014-15 | ESTIMATED<br>2014-15 | BUDGET<br>2015-16 |
|---|----------------------------------|-------------------|------------------------------|----------------------|-------------------|
| <b>PARK DEDICATION FUND (200)</b>           |                                  |                   |                              |                      |                   |
| <b>76500</b>                                | <b>Park Dedication</b>           |                   |                              |                      |                   |
| 33000                                       | Interest Income - Pooled         | 9,692             | 25,000                       | 11,460               | 10,000            |
| 35070                                       | Charges - Park Dedication Fee    | -                 | 50,000                       | 146,065              | 50,000            |
| 39049                                       | Donations-Misc                   | 30,000            | -                            | -                    | -                 |
|   | <b>Total</b>                     | <b>39,692</b>     | <b>75,000</b>                | <b>157,525</b>       | <b>60,000</b>     |
| <b>GAS TAX FUND (210)</b>                   |                                  |                   |                              |                      |                   |
| <b>55005</b>                                | <b>Gas Tax</b>                   |                   |                              |                      |                   |
| 33000                                       | Interest Income - Pooled         | 2,233             | -                            | 1,252                | 2,000             |
| 34240                                       | Gas Tax - 2107                   | 679,830           | 557,000                      | 786,146              | 737,000           |
| 34244                                       | Gas Tax - 2106                   | 316,630           | 358,000                      | 330,446              | 283,000           |
| 34246                                       | Gas Tax - 2105                   | 635,512           | 453,000                      | 575,825              | 539,000           |
| 34248                                       | Gas Tax - 2107.5                 | 7,500             | 8,000                        | 7,500                | 8,000             |
| 34261                                       | I/GVT - Gas Tax 2103             | -                 | -                            | -                    | 427,000           |
| 34294                                       | I/GVT - State - Other            | 443,359           | -                            | 54,601               | -                 |
|   | <b>Total</b>                     | <b>2,085,065</b>  | <b>1,376,000</b>             | <b>1,755,770</b>     | <b>1,996,000</b>  |
| <b>MEASURE M FUND (211)</b>                 |                                  |                   |                              |                      |                   |
| <b>55027</b>                                | <b>Measure M Administration</b>  |                   |                              |                      |                   |
| 33000                                       | Interest Income - Pooled         | 7,747             | 10,000                       | 6,529                | 7,000             |
| 34294                                       | I/GVT - State - Other            | 79,101            | -                            | 440,886              | -                 |
| 34421                                       | I/GVT - Measure M2               | 1,267,710         | 1,390,000                    | 1,343,773            | 1,441,000         |
| 34428                                       | I/GVT - Measure M2 Comp          | 124,633           | 305,000                      | -                    | 995,000           |
| 34490                                       | I/GVT - County - Other           | (422)             | 55,000                       | -                    | 55,000            |
|   | <b>Total</b>                     | <b>1,478,769</b>  | <b>1,760,000</b>             | <b>1,791,188</b>     | <b>2,498,000</b>  |
| <b>STREET IMPROVEMENTS GRANT FUND (214)</b> |                                  |                   |                              |                      |                   |
| <b>55035</b>                                | <b>Street Improvements Grant</b> |                   |                              |                      |                   |
| 33000                                       | Interest Income - Pooled         | 7,387             | 15,000                       | 6,832                | 7,000             |
| 34098                                       | I/GVT - Federal - Other          | 603,570           | 785,000                      | 785,000              | 719,700           |
| 34261                                       | I/GVT - Gas Tax 2103             | 1,301,811         | 986,000                      | 976,989              | -                 |
| 34294                                       | I/GVT - State - Other            | 84,953            | -                            | -                    | -                 |
| 34421                                       | I/GVT - Measure M2               | 3,030             | -                            | -                    | -                 |
|   | <b>Total</b>                     | <b>2,000,750</b>  | <b>1,786,000</b>             | <b>1,768,821</b>     | <b>726,700</b>    |

SPECIAL REVENUE FUNDS REVENUE SUMMARY

FY 2015 – 2016

| Object #   |  | ACTUAL<br>2013-14 | REVISED<br>BUDGET<br>2014-15 | ESTIMATED<br>2014-15 | BUDGET<br>2015-16 |
|--|--|-------------------|------------------------------|----------------------|-------------------|
| <b>TRAFFIC IMPACT FEE FUND (216)</b>               |  |                   |                              |                      |                   |
| <b>55030</b>                                       | <b>Traffic Impact Fee Administration</b>               |                   |                              |                      |                   |
| 33000  | Interest Income - Pooled                               | 2,919             | 5,000                        | 3,466                | 4,000             |
| 35019  | Traffic Mitigation Fee                                 | 56,167            | 50,000                       | 61,700               | 50,000            |
|  | <b>Total</b>   | <b>59,086</b>     | <b>55,000</b>                | <b>65,166</b>        | <b>54,000</b>     |
| <b>MUNICIPAL LIGHTING DISTRICT FUND (220)</b>      |  |                   |                              |                      |                   |
| <b>59500</b>                                       | <b>Municipal Lighting</b>                              |                   |                              |                      |                   |
| 30000  | Current Year - Secured                                 | 668,162           | 700,000                      | 670,699              | 675,000           |
| 30002  | Current Year - Unsecured                               | 25,107            | 25,000                       | 22,452               | 25,000            |
| 30020  | Current Year - Supplemental Roll                       | 16,857            | 7,000                        | 19,329               | 20,000            |
| 30030  | Property Tax - Residual                                | 305,966           | -                            | 281,629              | 200,000           |
| 30040  | Property Tax - Other                                   | 220               | -                            | 177                  | -                 |
| 30042  | Public Utility Roll                                    | 21,000            | 19,000                       | 20,672               | 20,000            |
| 30043  | Homeowners Exemption                                   | 5,283             | 6,000                        | 4,937                | 5,000             |
| 30049  | Pass-Through Agreements                                | 130,409           | 65,000                       | 158,261              | 150,000           |
| 33000  | Interest Income - Pooled                               | 26,863            | 22,000                       | 36,442               | 25,000            |
|  | <b>Total</b>   | <b>1,199,866</b>  | <b>844,000</b>               | <b>1,214,599</b>     | <b>1,120,000</b>  |
| <b>ROSE CENTER/800 MHZ DEBT SERVICE FUND (230)</b> |  |                   |                              |                      |                   |
| <b>11200</b>                                       | <b>Rose Center/800 MHz Debt Service Administration</b> |                   |                              |                      |                   |
| 33000  | Interest Income - Pooled                               | 9,857             | 15,000                       | 12,156               | 8,000             |
| 33020  | Interest Income - Other                                | 4                 | -                            | 4                    | -                 |
|  | <b>Total</b>   | <b>9,861</b>      | <b>15,000</b>                | <b>12,160</b>        | <b>8,000</b>      |
| <b>HOUSING/COMMUNITY DEVELOPMENT FUND (240)</b>    |  |                   |                              |                      |                   |
| <b>16010</b>                                       | <b>CDBG</b>  |                   |                              |                      |                   |
| 32521  | Fines - Admin Citation                                 | 2,150             | -                            | 7,400                | -                 |
| 33000  | Interest Income - Pooled                               | (131)             | -                            | 2                    | -                 |
| 34000  | CDBG - Current Year                                    | 930,695           | 1,148,000                    | 1,148,000            | 1,009,394         |
| 34294  | I/GVT - State - Other                                  | -                 | 150,000                      | 150,000              | -                 |
|  | <b>Total</b>   | <b>932,714</b>    | <b>1,298,000</b>             | <b>1,305,402</b>     | <b>1,009,394</b>  |
| <b>HCD HOME HOUSING FUND (242)</b>                 |  |                   |                              |                      |                   |
| <b>17403</b>                                       | <b>HOME Housing</b>                                    |                   |                              |                      |                   |
| 33000  | Interest Income - Pooled                               | 1,780             | -                            | 262                  | -                 |
| 34004  | I/GVT - Fed - HOME                                     | 489,262           | 2,862,000                    | 2,862,000            | 973,684           |
| 36020  | Program Income   | 176,689           | 178,000                      | 101,490              | 75,000            |
|  | <b>Total</b>   | <b>667,731</b>    | <b>3,040,000</b>             | <b>2,963,752</b>     | <b>1,048,684</b>  |

SPECIAL REVENUE FUNDS REVENUE SUMMARY

FY 2015 – 2016

| Object #                                  |  | ACTUAL<br>2013-14 | REVISED<br>BUDGET<br>2014-15 | ESTIMATED<br>2014-15 | BUDGET<br>2015-16 |
|---|--|-------------------|------------------------------|----------------------|-------------------|
| <b>HOUSING AUTHORITY FUND (245)</b>       |  |                   |                              |                      |                   |
| <b>19000</b>                              | <b>Housing Authority</b>                 |                   |                              |                      |                   |
| 33000                                     | Interest Income - Pooled                 | 1,991             | -                            | 9,973                | 10,000            |
| 33020                                     | Interest Income - Other                  | 26,973            | 30,000                       | 7,670                | 10,000            |
| 36020                                     | Program Income                           | -                 | 100,000                      | -                    | 50,000            |
| 39090                                     | Other - Misc - Receipts                  | -                 | 3,000                        | -                    | -                 |
|   | <b>Total</b>                             | <b>28,964</b>     | <b>133,000</b>               | <b>17,643</b>        | <b>70,000</b>     |
| <b>POLICE SEIZURE FUND (250)</b>          |  |                   |                              |                      |                   |
| <b>34100</b>                              | <b>DOJ Seizures - Criminal</b>           |                   |                              |                      |                   |
| 33000                                     | Interest Income - Pooled                 | 7,835             | 10,000                       | 10,748               | 8,000             |
| 39090                                     | Other - Misc - Receipts                  | 512,630           | 65,000                       | 148,808              | 100,000           |
|   | <b>Total</b>                             | <b>520,465</b>    | <b>75,000</b>                | <b>159,556</b>       | <b>108,000</b>    |
| <b>SPECIAL POLICE SERVICES FUND (251)</b> |  |                   |                              |                      |                   |
| <b>39400</b>                              | <b>JAG 2014</b>                          |                   |                              |                      |                   |
| 34098                                     | Federal - Other                          | -                 | 19,667                       | 19,667               | -                 |
|   | <b>Total</b>                             | <b>-</b>          | <b>19,667</b>                | <b>19,667</b>        | <b>-</b>          |
| <b>HUMAN TRAFFICKING FUND (252)</b>       |  |                   |                              |                      |                   |
| <b>39800</b>                              | <b>Special Police Debt Service</b>       |                   |                              |                      |                   |
| 33000                                     | Interest Income - Pooled                 | -                 | 3,000                        | 3,024                | -                 |
|   | <b>Total</b>                             | <b>-</b>          | <b>3,000</b>                 | <b>3,024</b>         | <b>-</b>          |
| <b>SPECIAL POLICE SERVICES FUND (253)</b> |  |                   |                              |                      |                   |
| <b>39700</b>                              | <b>Law Enforcement Child Trafficking</b> |                   |                              |                      |                   |
| 34294                                     | State - Other                            | (5,727)           | -                            | -                    | -                 |
|   | <b>Total</b>                             | <b>(5,727)</b>    | <b>-</b>                     | <b>-</b>             | <b>-</b>          |
| <b>39990</b>                              | <b>Off of Traf Safety - Grants</b>       |                   |                              |                      |                   |
| 34296                                     | I/GVT - State - Other - OTS              | -                 | 164,801                      | 164,801              | -                 |
|   | <b>Total</b>                             | <b>-</b>          | <b>164,801</b>               | <b>164,801</b>       | <b>-</b>          |
|   | <b>FUND TOTAL</b>                        | <b>(5,727)</b>    | <b>164,801</b>               | <b>164,801</b>       | <b>-</b>          |

SPECIAL REVENUE FUNDS REVENUE SUMMARY

FY 2015 – 2016

| Object #                                  |  | ACTUAL<br>2013-14 | REVISED<br>BUDGET<br>2014-15 | ESTIMATED<br>2014-15 | BUDGET<br>2015-16 |
|---|--|-------------------|------------------------------|----------------------|-------------------|
| <b>SPECIAL POLICE SERVICES FUND (254)</b> |  |                   |                              |                      |                   |
| <b>39900</b>                              | <b>ABC Grant</b>                       |                   |                              |                      |                   |
| 34294                                     | State - Other                          | 49,000            | 2,571                        | 2,571                | -                 |
|   | <b>Total</b>                           | <b>49,000</b>     | <b>2,571</b>                 | <b>2,571</b>         | <b>-</b>          |
| <b>SPECIAL POLICE SERVICES FUND (255)</b> |  |                   |                              |                      |                   |
| <b>39500</b>                              | <b>SAAV</b>                            |                   |                              |                      |                   |
| 33000                                     | Interest Income - Pooled               | 598               | -                            | 617                  | -                 |
|   | <b>Total</b>                           | <b>598</b>        | <b>-</b>                     | <b>617</b>           | <b>-</b>          |
| <b>SPECIAL POLICE SERVICES FUND (256)</b> |  |                   |                              |                      |                   |
| <b>39150</b>                              | <b>OCHTTF</b>                          |                   |                              |                      |                   |
| 34098                                     | Federal - Other                        | 10,075            | -                            | -                    | -                 |
|   | <b>Total</b>                           | <b>10,075</b>     | <b>-</b>                     | <b>-</b>             | <b>-</b>          |
| <b>SPECIAL POLICE SERVICES FUND (257)</b> |  |                   |                              |                      |                   |
| <b>39250</b>                              | <b>JAG</b>                             |                   |                              |                      |                   |
| 34098                                     | Federal - Other                        | 6,946             | 10,880                       | 10,700               | -                 |
|   | <b>Total</b>                           | <b>6,946</b>      | <b>10,880</b>                | <b>10,700</b>        | <b>-</b>          |
| <b>SPECIAL POLICE SERVICES FUND (258)</b> |  |                   |                              |                      |                   |
| <b>39200</b>                              | <b>Animal Control - Humane Program</b> |                   |                              |                      |                   |
| 33000                                     | Interest Income - Pooled               | 166               | 1,000                        | 237                  | 1,000             |
| 35044                                     | Charges - Animal Shelter               | 1,275             | 2,000                        | 1,460                | 2,000             |
|   | <b>Total</b>                           | <b>1,441</b>      | <b>3,000</b>                 | <b>1,697</b>         | <b>3,000</b>      |
| <b>39800</b>                              | <b>Special Police Debt Service</b>     |                   |                              |                      |                   |
| 33000                                     | Interest Income - Pooled               | 986               | -                            | -                    | -                 |
|   | <b>Total</b>                           | <b>986</b>        | <b>-</b>                     | <b>-</b>             | <b>-</b>          |
| <b>39990</b>                              | <b>Off of Traf Safety - Grants</b>     |                   |                              |                      |                   |
| 34296                                     | I/GVT - State - Other - OTS            | 41,140            | -                            | -                    | -                 |
|   | <b>Total</b>                           | <b>41,140</b>     | <b>-</b>                     | <b>-</b>             | <b>-</b>          |
|   | <b>FUND TOTAL</b>                      | <b>43,568</b>     | <b>3,000</b>                 | <b>1,697</b>         | <b>3,000</b>      |

SPECIAL REVENUE FUNDS REVENUE SUMMARY

FY 2015 – 2016

| Object #  |  | ACTUAL<br>2013-14 | REVISED<br>BUDGET<br>2014-15 | ESTIMATED<br>2014-15 | BUDGET<br>2015-16 |
|---|--|-------------------|------------------------------|----------------------|-------------------|
| <b>SPECIAL POLICE SERVICES FUND (259)</b>               |  |                   |                              |                      |                   |
| <b>39350</b>  | <b>Police Prop 69</b>                    |                   |                              |                      |                   |
| 34490   | I/GVT - County - Other                   | 16,460            | -                            | -                    | -                 |
|   | <b>Total</b>                             | <b>16,460</b>     | <b>-</b>                     | <b>-</b>             | <b>-</b>          |
| <b>LOCAL NARCOTICS SEIZED PROPERTY FUND (260)</b>       |  |                   |                              |                      |                   |
| <b>35000</b>  | <b>LNSP</b>                              |                   |                              |                      |                   |
| 33000   | Interest Income - Pooled                 | 1,695             | 2,000                        | 2,818                | 2,000             |
| 34802   | I/GVT - Other - LNSP                     | 57,023            | 15,000                       | 4,257                | 10,000            |
|   | <b>Total</b>                             | <b>58,717</b>     | <b>17,000</b>                | <b>7,075</b>         | <b>12,000</b>     |
| <b>SUPPLEMENTAL LAW ENFORCEMENT SERVICES FUND (261)</b> |  |                   |                              |                      |                   |
| <b>38500</b>  | <b>Citizens Option for Public Safety</b> |                   |                              |                      |                   |
| 33020   | Interest Income - Other                  | 11                | 1,000                        | 127                  | -                 |
| 34500   | I/GVT - County - COPS                    | 125,354           | 146,000                      | 143,381              | 144,000           |
|   | <b>Total</b>                             | <b>125,365</b>    | <b>147,000</b>               | <b>143,508</b>       | <b>144,000</b>    |
| <b>SPECIAL POLICE SERVICES FUND (262)</b>               |  |                   |                              |                      |                   |
| <b>39251</b>  | <b>JAG 2011</b>                          |                   |                              |                      |                   |
| 34098   | Federal - Other                          | -                 | 17,726                       | 16,762               | -                 |
|   | <b>Total</b>                             | <b>-</b>          | <b>17,726</b>                | <b>16,762</b>        | <b>-</b>          |
| <b>SPECIAL POLICE SERVICES FUND (263)</b>               |  |                   |                              |                      |                   |
| <b>39252</b>  | <b>JAG 2012</b>                          |                   |                              |                      |                   |
| 34098   | Federal - Other                          | 17,730            | -                            | -                    | -                 |
|   | <b>Total</b>                             | <b>17,730</b>     | <b>-</b>                     | <b>-</b>             | <b>-</b>          |
| <b>SPECIAL POLICE SERVICES FUND (264)</b>               |  |                   |                              |                      |                   |
| <b>39253</b>  | <b>AB109</b>                             |                   |                              |                      |                   |
| 34490   | I/GVT - County - Other                   | -                 | 118,164                      | 93,658               | -                 |
|   | <b>Total</b>                             | <b>-</b>          | <b>118,164</b>               | <b>93,658</b>        | <b>-</b>          |

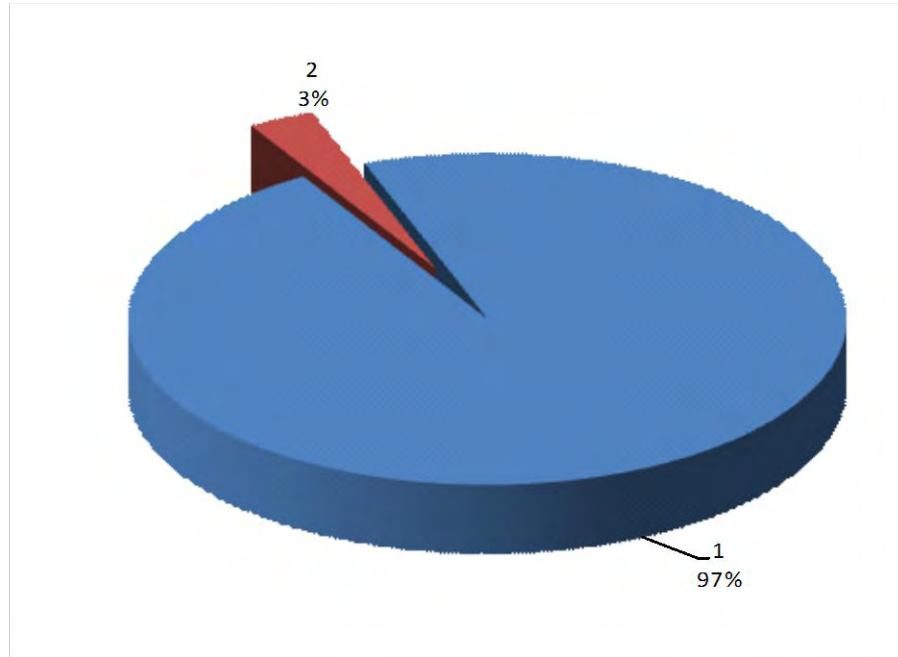
## SPECIAL REVENUE FUNDS REVENUE SUMMARY

FY 2015 – 2016

| <i>Object<br/>#</i>                        |                                       | <b>ACTUAL<br/>2013-14</b> | <b>REVISED<br/>BUDGET<br/>2014-15</b> | <b>ESTIMATED<br/>2014-15</b> | <b>BUDGET<br/>2015-16</b> |
|--|---------------------------------------|---------------------------|---------------------------------------|------------------------------|---------------------------|
| <b>DRAINAGE DISTRICT FUND (270)</b>        |                                       |                           |                                       |                              |                           |
| <b>59000</b>                               | <b>Drainage District</b>              |                           |                                       |                              |                           |
| 33000                                      | Interest Income - Pooled              | 715                       | 2,000                                 | 1,029                        | 2,000                     |
| 35084                                      | Charges - Drainage Fee Dist 4         | 650                       | 1,000                                 | 2,331                        | 2,000                     |
| 35087                                      | Charges - Drainage Fee Dist 7         | 2,086                     | 2,000                                 | 180                          | 1,000                     |
| 35089                                      | Charges - Drainage Fee Dist 9         | -                         | -                                     | 12,574                       | -                         |
|  | <b>Total</b>                          | <b>3,451</b>              | <b>5,000</b>                          | <b>16,114</b>                | <b>5,000</b>              |
| <b>COMMUNITY SERVICES GRANT FUND (275)</b> |                                       |                           |                                       |                              |                           |
| <b>71800</b>                               | <b>Family Resource Center</b>         |                           |                                       |                              |                           |
| 34000                                      | I/GVT - CDBG - Current                | 34,791                    | 38,000                                | 38,000                       | 40,000                    |
| 34490                                      | I/GVT - County - Other                | 216,419                   | 220,000                               | 220,000                      | 300,000                   |
| 39049                                      | Donations-Misc                        | 3,000                     | 3,000                                 | 2,500                        | 2,000                     |
|  | <b>Total</b>                          | <b>254,210</b>            | <b>261,000</b>                        | <b>260,500</b>               | <b>342,000</b>            |
| <b>AQMD FUND (280)</b>                     |                                       |                           |                                       |                              |                           |
| <b>14800</b>                               | <b>Air Quality Management Program</b> |                           |                                       |                              |                           |
| 33000                                      | Interest Income - Pooled              | 1,829                     | 4,000                                 | 1,940                        | 2,000                     |
| 34280                                      | State - AQMD                          | 113,234                   | 110,000                               | 110,059                      | 110,000                   |
|  | <b>Total</b>                          | <b>115,063</b>            | <b>114,000</b>                        | <b>111,999</b>               | <b>112,000</b>            |
| <b>COMMUNITY SERVICES GRANT FUND (290)</b> |                                       |                           |                                       |                              |                           |
| <b>70501</b>                               | <b>Senior Transportation</b>          |                           |                                       |                              |                           |
| 33000                                      | Interest Income - Pooled              | 987                       | 1,000                                 | 1,293                        | 1,000                     |
| 34490                                      | I/GVT - County - Other                | 166,817                   | 183,000                               | 176,021                      | 200,689                   |
| 39049                                      | Donations-Misc                        | 64                        | -                                     | -                            | -                         |
| 39069                                      | Reimbursements - Other                | 12,594                    | -                                     | 8,700                        | -                         |
|  | <b>Total</b>                          | <b>180,462</b>            | <b>184,000</b>                        | <b>186,014</b>               | <b>201,689</b>            |
| <b>PROJECT SHUE FUND (295)</b>             |                                       |                           |                                       |                              |                           |
| <b>76000</b>                               | <b>Project SHUE</b>                   |                           |                                       |                              |                           |
| 33000                                      | Interest Income - Pooled              | 254                       | 1,000                                 | 273                          | 1,000                     |
| 34000                                      | I/GVT - CDBG - Current                | -                         | -                                     | -                            | 13,372                    |
| 39049                                      | Donations-Misc                        | -                         | -                                     | 4,940                        | 6,000                     |
| 39069                                      | Reimbursements - Other                | 2,300                     | 6,000                                 | -                            | -                         |
| 39092                                      | Other - Cash Over/Short               | (159)                     | -                                     | -                            | -                         |
|  | <b>Total</b>                          | <b>2,395</b>              | <b>7,000</b>                          | <b>5,213</b>                 | <b>20,372</b>             |



| <u>Object #</u>           |   | <b>ACTUAL<br/>2013-14</b> | <b>REVISED<br/>BUDGET<br/>2014-15</b> | <b>ESTIMATED<br/>2014-15</b> | <b>BUDGET<br/>2015-16</b> |
|---------------------------|---|---------------------------|---------------------------------------|------------------------------|---------------------------|
| <b>RESERVE FUND (800)</b> |   |                           |                                       |                              |                           |
| <b>80021</b>              | <b>S/R - Muni Lighting Restricted/Contingency</b>         |                           |                                       |                              |                           |
| 33000                     | Interest Income - Pooled                                  | 1,063                     | -                                     | 912                          | -                         |
|                           | <b>Total</b>  | <b>1,063</b>              | <b>-</b>                              | <b>912</b>                   | <b>-</b>                  |
| <b>80060</b>              | <b>Utility Restricted/Contingency</b>                     |                           |                                       |                              |                           |
| 33000                     | Interest Income - Pooled                                  | 17,412                    | -                                     | -                            | -                         |
| 35060                     | Metered Water Sales                                       | 700,591                   | -                                     | -                            | -                         |
|                           | <b>Total</b>  | <b>718,003</b>            | <b>-</b>                              | <b>-</b>                     | <b>-</b>                  |
| <b>80070</b>              | <b>I/S - Equipment Replacement Restricted/Contingency</b> |                           |                                       |                              |                           |
| 33000                     | Interest Income - Pooled                                  | 3,498                     | 8,000                                 | 4,663                        | -                         |
|                           | <b>Total</b>  | <b>3,498</b>              | <b>8,000</b>                          | <b>4,663</b>                 | <b>-</b>                  |
| <b>80071</b>              | <b>I/S - Building Maintenance Restricted/Contingency</b>  |                           |                                       |                              |                           |
| 33000                     | Interest Income - Pooled                                  | 1,797                     | 4,000                                 | 2,395                        | -                         |
|                           | <b>Total</b>  | <b>1,797</b>              | <b>4,000</b>                          | <b>2,395</b>                 | <b>-</b>                  |
|                           | <b>FUND TOTAL</b>   | <b>724,362</b>            | <b>12,000</b>                         | <b>7,970</b>                 | <b>-</b>                  |

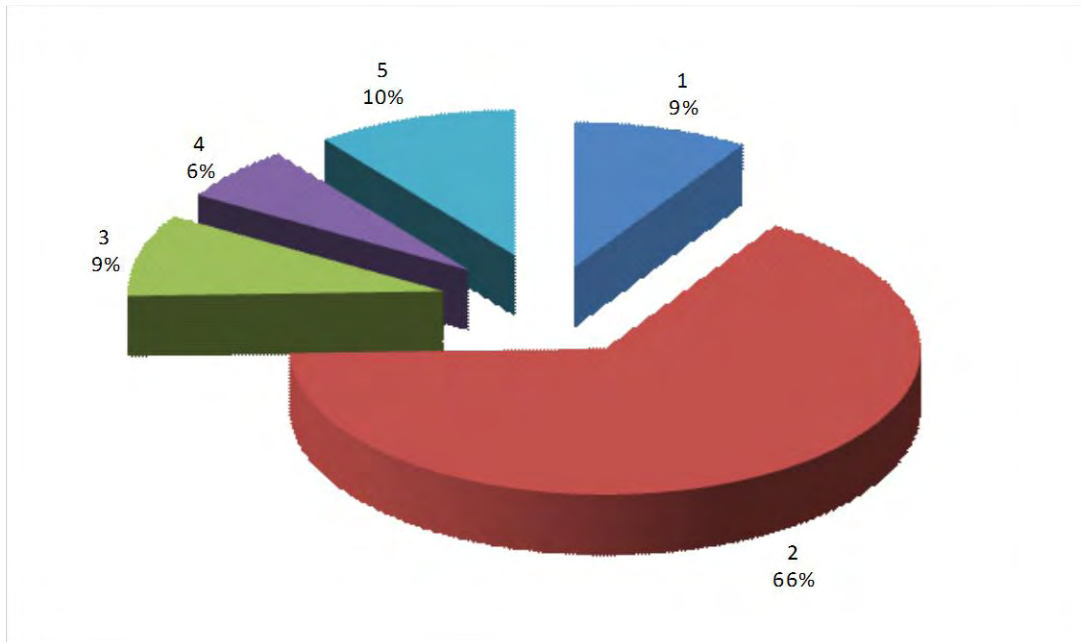







|  | <b>ACTUAL<br/>2013-14</b> | <b>REVISED<br/>BUDGET<br/>2014-15</b> | <b>ESTIMATED<br/>2014-15</b> | <b>BUDGET<br/>2015-16</b> |
|--|---------------------------|---------------------------------------|------------------------------|---------------------------|
| 1 <span style="color: blue;">■</span> Water Utility Fund     | 14,778,408                | 14,987,306                            | 14,942,050                   | 15,057,000                |
| 2 <span style="color: red;">■</span> Water Conservation Fund | 718,003                   | 755,000                               | 458,123                      | 465,000                   |
| <b>Total Enterprise Fund</b>                                 | <b>15,496,411</b>         | <b>15,742,306</b>                     | <b>15,400,173</b>            | <b>15,522,000</b>         |

# ENTERPRISE FUNDS REVENUE SUMMARY

# FY 2015 – 2016

| <u>Object #</u>                        |  | <b>ACTUAL<br/>2013-14</b> | <b>REVISED<br/>BUDGET<br/>2014-15</b> | <b>ESTIMATED<br/>2014-15</b> | <b>BUDGET<br/>2015-16</b> |
|--|--|---------------------------|---------------------------------------|------------------------------|---------------------------|
| <b>WATER UTILITY FUND (600)</b>        |  |                           |                                       |                              |                           |
| <b>23000</b>                           | <b>Water Billing and Collection</b>    |                           |                                       |                              |                           |
| 33020                                  | Interest Income - Other                | 14                        | -                                     | 9                            | -                         |
| 35060                                  | Metered Water Sales                    | 14,099,587                | 14,400,000                            | 14,248,278                   | 14,400,000                |
| 35061                                  | Water Surcharge                        | 72,994                    | 75,000                                | 71,915                       | 75,000                    |
| 35062                                  | Establishment Charges                  | 45,996                    | 76,000                                | 61,500                       | 65,000                    |
| 35066                                  | Delinquent Charges                     | 205,061                   | 195,000                               | 206,498                      | 210,000                   |
| 35068                                  | Shutoff Charges                        | 23,545                    | 20,000                                | 24,532                       | 25,000                    |
| 35069                                  | Standby Service Charges                | 130                       | 1,000                                 | 53                           | -                         |
| 39092                                  | Cash Over/Short                        | 192                       | -                                     | -                            | -                         |
|  | <b>Total</b>                           | <b>14,447,518</b>         | <b>14,767,000</b>                     | <b>14,612,785</b>            | <b>14,775,000</b>         |
| <b>55500</b>                           | <b>Water Utility - Administration</b>  |                           |                                       |                              |                           |
| 33000                                  | Interest Income - Pooled               | 36,313                    | 70,000                                | 53,850                       | 50,000                    |
| 39069                                  | Reimbursements - Other                 | 39,694                    | 100,306                               | 86,690                       | 50,000                    |
|  | <b>Total</b>                           | <b>76,007</b>             | <b>170,306</b>                        | <b>140,540</b>               | <b>100,000</b>            |
| <b>56500</b>                           | <b>Utility Production &amp; Supply</b> |                           |                                       |                              |                           |
| 39069                                  | Reimbs - Other                         | 183,822                   | 22,000                                | 139,540                      | 150,000                   |
|  | <b>Total</b>                           | <b>183,822</b>            | <b>22,000</b>                         | <b>139,540</b>               | <b>150,000</b>            |
| <b>57000</b>                           | <b>System Maintenance</b>              |                           |                                       |                              |                           |
| 35020                                  | Charges - Staff Service                | 1,100                     | 2,000                                 | 1,300                        | 2,000                     |
| 35064                                  | Meter/Service Installation             | 67,965                    | 26,000                                | 31,385                       | 30,000                    |
| 35065                                  | Water Frontage Fee                     | 1,500                     | -                                     | 16,500                       | -                         |
| 39069                                  | Reimbursements - Other                 | 496                       | -                                     | -                            | -                         |
|  | <b>Total</b>                           | <b>71,061</b>             | <b>28,000</b>                         | <b>49,185</b>                | <b>32,000</b>             |
|  | <b>FUND TOTAL</b>                      | <b>14,778,408</b>         | <b>14,987,306</b>                     | <b>14,942,050</b>            | <b>15,057,000</b>         |
| <b>UTILITY CONSERVATION FUND (601)</b> |  |                           |                                       |                              |                           |
| <b>80060</b>                           | <b>Utility Conservation</b>            |                           |                                       |                              |                           |
| 33000                                  | Interest Income - Pooled               | 17,412                    | 5,000                                 | 24,638                       | 15,000                    |
| 35060                                  | Metered Water Sales                    | 700,591                   | 750,000                               | 433,485                      | 450,000                   |
|  | <b>Total</b>                           | <b>718,003</b>            | <b>755,000</b>                        | <b>458,123</b>               | <b>465,000</b>            |



|   | ACTUAL<br>2013-14 | REVISED<br>BUDGET<br>2014-15 | ESTIMATED<br>2014-15 | BUDGET<br>2015-16 |
|---|-------------------|------------------------------|----------------------|-------------------|
| 1  Equipment Replacement Fund (700)        | 2,186,240         | 2,099,000                    | 1,995,587            | 1,994,000         |
| 2  General Benefits Fund (740)             | 14,318,738        | 12,980,000                   | 14,573,436           | 14,470,000        |
| 3  Liability Administration Fund (750)     | 1,743,156         | 1,708,000                    | 2,708,000            | 2,017,000         |
| 4  Information Systems & Equip. Fund (760) | 1,325,747         | 1,353,000                    | 1,381,394            | 1,338,000         |
| 5  Government Buildings Fund (770)         | 2,001,082         | 1,940,000                    | 1,943,922            | 2,283,000         |
| <b>Total Internal Service Funds</b>   | <b>21,574,962</b> | <b>20,080,000</b>            | <b>22,602,339</b>    | <b>22,102,000</b> |

| <i>Object<br/>#</i>                     | <b>ACTUAL<br/>2013-14</b>             | <b>REVISED<br/>BUDGET<br/>2014-15</b> | <b>ESTIMATED<br/>2014-15</b> | <b>BUDGET<br/>2015-16</b> |
|---|---------------------------------------|---------------------------------------|------------------------------|---------------------------|
| <b>EQUIPMENT REPLACEMENT FUND (700)</b> |                                       |                                       |                              |                           |
| <b>58000</b>                            | <b>Motor Pool</b>                     |                                       |                              |                           |
| 33000                                   | 12,555                                | 30,000                                | 21,798                       | 15,000                    |
| 35020                                   | -                                     | 60,000                                | -                            | -                         |
| 35093                                   | 942,186                               | 968,000                               | 968,000                      | 983,000                   |
| 35094                                   | 743,087                               | 899,000                               | 899,000                      | 893,000                   |
| 35099                                   | 24,292                                | 7,000                                 | 8,171                        | 8,000                     |
| 39069                                   | 250,305                               | 120,000                               | 81,745                       | 80,000                    |
| 84000                                   | 213,815                               | 15,000                                | 16,873                       | 15,000                    |
| <b>Total</b>                            | <b>2,186,240</b>                      | <b>2,099,000</b>                      | <b>1,995,587</b>             | <b>1,994,000</b>          |
| <b>GENERAL BENEFITS FUND (740)</b>      |                                       |                                       |                              |                           |
| <b>14306</b>                            | <b>Medical Benefits</b>               |                                       |                              |                           |
| 35092                                   | 4,813,149                             | 5,000,000                             | 5,029,697                    | 5,200,000                 |
| 35099                                   | 484,540                               | 500,000                               | 489,374                      | 500,000                   |
| 39069                                   | 137,042                               | 140,000                               | 176,147                      | 150,000                   |
| <b>Total</b>                            | <b>5,434,731</b>                      | <b>5,640,000</b>                      | <b>5,695,218</b>             | <b>5,850,000</b>          |
| <b>14326</b>                            | <b>Worker's Compensation Benefits</b> |                                       |                              |                           |
| 35092                                   | 1,586,040                             | 1,500,000                             | 1,515,177                    | 1,600,000                 |
| 39069                                   | 743                                   | 150,000                               | 31,718                       | 50,000                    |
| <b>Total</b>                            | <b>1,586,782</b>                      | <b>1,650,000</b>                      | <b>1,546,895</b>             | <b>1,650,000</b>          |
| <b>14350</b>                            | <b>Retirement Benefits</b>            |                                       |                              |                           |
| 35092                                   | 5,020,280                             | 4,500,000                             | 5,031,406                    | 4,870,000                 |
| 35099                                   | 1,341,487                             | 1,000,000                             | 1,336,567                    | 1,300,000                 |
| 39069                                   | 750,113                               | -                                     | 773,350                      | 800,000                   |
| <b>Total</b>                            | <b>7,111,880</b>                      | <b>5,500,000</b>                      | <b>7,141,323</b>             | <b>6,970,000</b>          |
| <b>14355</b>                            | <b>Compensated Absences</b>           |                                       |                              |                           |
| 35092                                   | 185,344                               | 190,000                               | 190,000                      | -                         |
| <b>Total</b>                            | <b>185,344</b>                        | <b>190,000</b>                        | <b>190,000</b>               | <b>-</b>                  |
| <b>FUND TOTAL</b>                       | <b>14,318,738</b>                     | <b>12,980,000</b>                     | <b>14,573,436</b>            | <b>14,470,000</b>         |

| <i>Object<br/>#</i> | <b>ACTUAL<br/>2013-14</b> | <b>REVISED<br/>BUDGET<br/>2014-15</b> | <b>ESTIMATED<br/>2014-15</b> | <b>BUDGET<br/>2015-16</b> |
|---------------------|---------------------------|---------------------------------------|------------------------------|---------------------------|
|---------------------|---------------------------|---------------------------------------|------------------------------|---------------------------|

**LIABILITY ADMINISTRATION FUND (750)****14335 Public Liability Administration**

|       |                                   |                  |                  |                  |                  |
|-------|-----------------------------------|------------------|------------------|------------------|------------------|
| 35092 | Charges - Other Departments       | 1,718,059        | 1,708,000        | 1,708,000        | 2,017,000        |
| 39060 | Reimbursements - Damaged Property | 813              | -                | -                | -                |
| 39069 | Reimbursements - Other            | 24,284           | -                | 1,000,000        | -                |
|       | <b>Total</b>                      | <b>1,743,156</b> | <b>1,708,000</b> | <b>2,708,000</b> | <b>2,017,000</b> |

**INFORMATION SYSTEMS AND EQUIPMENT FUND (760)****14450 Information Systems**

|       |                             |                  |                  |                  |                  |
|-------|-----------------------------|------------------|------------------|------------------|------------------|
| 33000 | Interest Income - Pooled    | 14,599           | 30,000           | 51,844           | 10,000           |
| 35092 | Charges - Other Departments | 1,307,263        | 1,323,000        | 1,323,000        | 1,323,000        |
| 39069 | Reimbursements - Other      | 3,885            | -                | 6,550            | 5,000            |
| 84000 | Property Sales              | -                | -                | -                | -                |
|       | <b>Total</b>                | <b>1,325,747</b> | <b>1,353,000</b> | <b>1,381,394</b> | <b>1,338,000</b> |

**GOVERNMENT BUILDINGS FUND (770)****75500 Government Building**

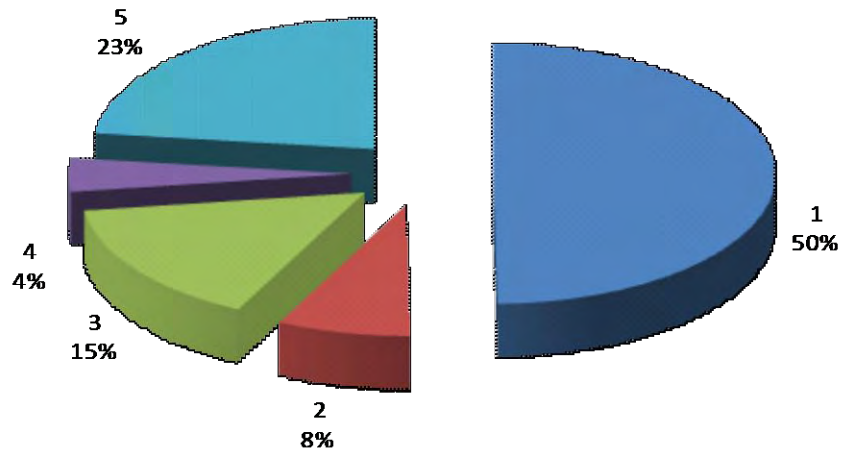
|       |                             |                  |                  |                  |                  |
|-------|-----------------------------|------------------|------------------|------------------|------------------|
| 33000 | Interest Income - Pooled    | 11,626           | 20,000           | 19,142           | 10,000           |
| 35092 | Charges - Other Departments | 1,984,675        | 1,920,000        | 1,920,000        | 2,268,000        |
| 39069 | Reimbursements - Other      | 4,780            | -                | 4,780            | 5,000            |
|       | <b>Total</b>                | <b>2,001,082</b> | <b>1,940,000</b> | <b>1,943,922</b> | <b>2,283,000</b> |





# EXPENDITURES





|   | ACTUAL<br>2013-14 | REVISED<br>BUDGET<br>2014-15 | ESTIMATED<br>2014-15 | BUDGET<br>2015-16  |
|---|-------------------|------------------------------|----------------------|--------------------|
| 1 <span style="color: blue;">■</span> General Funds           | 45,932,799        | 48,421,341                   | 49,185,502           | 52,327,224         |
| 2 <span style="color: red;">■</span> Special Revenue Funds    | 4,936,165         | 10,321,114                   | 9,576,359            | 8,025,055          |
| 3 <span style="color: green;">■</span> Enterprise Funds       | 12,748,757        | 12,284,306                   | 15,666,807           | 16,195,781         |
| 4 <span style="color: purple;">■</span> Capital Project Funds | 5,852,274         | 23,721,434                   | 20,036,865           | 4,367,850          |
| <i>subtotal</i>   | <b>69,469,997</b> | <b>94,748,195</b>            | <b>94,465,533</b>    | <b>80,915,910</b>  |
| 5 <span style="color: cyan;">■</span> Internal Service Funds  | 28,953,383        | 22,881,500                   | 24,018,637           | 24,247,496         |
| <b>Total Expenditures</b>                                     | <b>98,423,380</b> | <b>117,629,695</b>           | <b>118,484,170</b>   | <b>105,163,406</b> |

# EXPENDITURE SUMMARY BY FUND

## FY 2015 – 2016

| FUND #                              | FUND                                   | ACTUAL<br>2013-14 | REVISED<br>BUDGET<br>2014-15 | ESTIMATED<br>2014-15 | BUDGET<br>2015-16 |
|-------------------------------------|--|-------------------|------------------------------|----------------------|-------------------|
| <b>GENERAL FUND</b>                 |  |                   |                              |                      |                   |
| 100                                 | General Fund                           | 45,932,799        | 48,421,341                   | 49,186,200           | 52,327,224        |
| <b>TOTAL GENERAL FUNDS</b>          |  | <b>45,932,799</b> | <b>48,421,341</b>            | <b>49,186,200</b>    | <b>52,327,224</b> |
| <b>SPECIAL REVENUE FUNDS</b>        |  |                   |                              |                      |                   |
| 200                                 | Park Dedication                        | 1,985             | 19,700                       | 11,576               | 3,000             |
| 210                                 | Gas Tax                                | 1,172,370         | 1,239,000                    | 1,253,165            | 1,337,132         |
| 211                                 | Measure M                              | 669,888           | 769,000                      | 743,083              | 798,348           |
| 216                                 | Traffic Impact Fee                     | 52,954            | 53,000                       | 53,258               | 52,700            |
| 220                                 | Municipal Lighting District            | 882,248           | 896,000                      | 923,351              | 948,000           |
| 230                                 | Rose Center/800 MHz Debt Service Admin | 157,632           | 160,000                      | 159,146              | 266,039           |
| 240                                 | Housing/Community Development (CDBG)   | 428,108           | 771,000                      | 762,210              | 723,128           |
| 242                                 | HCD Home Housing                       | 1,158,608         | 2,863,000                    | 2,863,000            | 738,585           |
| 245                                 | Housing Authority                      | (655,801)         | 1,669,988                    | 1,279,592            | 1,708,000         |
| 250                                 | Police Seizure                         | 68,144            | 453,570                      | 360,509              | 385,000           |
| 251                                 | Special Police Services                | -                 | 19,667                       | 19,667               | -                 |
| 252                                 | Special Police Services                | -                 | 107,000                      | 106,088              | -                 |
| 253                                 | Special Police Services                | -                 | 164,801                      | 164,801              | -                 |
| 254                                 | Special Police Services                | 42,739            | 8,832                        | 8,832                | -                 |
| 255                                 | Special Police Services                | 36,408            | 103,449                      | 51,376               | 25,688            |
| 256                                 | Special Police Services                | 16,924            | -                            | -                    | 93,738            |
| 257                                 | Special Police Services                | 7,127             | 10,700                       | 10,700               | -                 |
| 258                                 | Special Police Services                | 152,916           | 6,000                        | 2,500                | 6,000             |
| 259                                 | Special Police Services                | 12,094            | 14,074                       | 14,074               | -                 |
| 260                                 | Local Narcotics Seized Property        | 16                | 1,000                        | 102                  | 1,000             |
| 261                                 | Supplemental Law Enforcement Services  | 204,290           | 215,000                      | 223,603              | 219,000           |
| 262                                 | Special Police Services                | -                 | 17,726                       | 16,762               | -                 |
| 263                                 | Special Police Services                | 17,840            | -                            | 568                  | -                 |
| 264                                 | Special Police Services                | 9,840             | 140,607                      | 14,081               | -                 |
| 270                                 | Drainage District                      | 173               | 1,000                        | 806                  | 250               |
| 275                                 | Community Services Grant               | 255,479           | 271,000                      | 267,655              | 342,000           |
| 280                                 | AQMD                                   | 55,248            | 80,000                       | 74,481               | 83,600            |
| 290                                 | Community Services Grant               | 167,462           | 222,000                      | 171,301              | 253,000           |
| 295                                 | Project SHUE                           | 21,475            | 44,000                       | 20,072               | 40,847            |
| <b>TOTAL SPECIAL REVENUE FUNDS</b>  |  | <b>4,936,165</b>  | <b>10,321,114</b>            | <b>9,576,359</b>     | <b>8,025,055</b>  |
| <b>CAPITAL PROJECTS FUNDS</b>       |  |                   |                              |                      |                   |
| 400                                 | Capital Improvement Projects           | 5,852,274         | 20,036,865                   | 20,036,865           | 4,367,850         |
| <b>TOTAL CAPITAL PROJECTS FUNDS</b> |  | <b>5,852,274</b>  | <b>20,036,865</b>            | <b>20,036,865</b>    | <b>4,367,850</b>  |
| <b>ENTERPRISE FUNDS</b>             |  |                   |                              |                      |                   |
| 600                                 | Water Utility                          | 12,748,757        | 12,284,306                   | 12,069,691           | 13,079,451        |
| 601                                 | Utility Conservation                   | -                 | 247,286                      | 159,833              | 75,000            |
| 602                                 | Utility Capital Projects               | -                 | 3,437,283                    | 3,437,283            | 3,041,330         |
| <b>TOTAL ENTERPRISE FUNDS</b>       |  | <b>12,748,757</b> | <b>15,968,875</b>            | <b>15,666,807</b>    | <b>16,195,781</b> |

# EXPENDITURE SUMMARY BY FUND

# FY 2015 – 2016

| FUND #                              | FUND                              | ACTUAL<br>2013-14 | REVISED<br>BUDGET<br>2014-15 | ESTIMATED<br>2014-15 | BUDGET<br>2015-16  |
|-------------------------------------|-----------------------------------|-------------------|------------------------------|----------------------|--------------------|
| <b>INTERNAL SERVICE FUNDS</b>       |                                   |                   |                              |                      |                    |
| 700                                 | Equipment Replacement             | 2,296,864         | 1,534,000                    | 1,648,041            | 1,753,700          |
| 740                                 | General Benefits                  | 15,609,542        | 14,603,000                   | 15,671,576           | 15,693,698         |
| 750                                 | Liability Administration          | 7,101,991         | 2,767,000                    | 2,872,762            | 2,577,048          |
| 760                                 | Information Systems and Equipment | 1,855,448         | 1,813,000                    | 1,726,357            | 1,868,900          |
| 770                                 | Government Buildings              | 2,089,538         | 2,164,500                    | 2,099,901            | 2,354,150          |
| <b>TOTAL INTERNAL SERVICE FUNDS</b> |                                   | <b>28,953,383</b> | <b>22,881,500</b>            | <b>24,018,637</b>    | <b>24,247,496</b>  |
| <b>GRAND TOTAL ALL FUNDS</b>        |                                   | <b>98,423,380</b> | <b>117,629,695</b>           | <b>118,484,868</b>   | <b>105,163,406</b> |

# EXPENDITURE SUMMARY BY DEPARTMENT | FY 2015 – 2016

| FUND #                                | FUND  | ACTUAL 2013-14                           | REVISED BUDGET 2014-15 | ESTIMATED 2014-15 | BUDGET 2015-16    |                   |
|---------------------------------------|-------|--|------------------------|-------------------|-------------------|-------------------|
| <b>City Council/Commissions</b>       |       |  |                        |                   |                   |                   |
| 100                                   | 10000 | City Council                             | 331,820                | 345,000           | 341,432           | 378,459           |
| 100                                   | 10100 | Planning Commission                      | 7,194                  | 14,000            | 10,027            | 9,253             |
| 100                                   | 10200 | Traffic Commission                       | 3,182                  | 9,000             | 6,533             | 4,072             |
| 100                                   | 10300 | Community Services & Recreation Comm.    | 3,232                  | 11,000            | 7,342             | 5,555             |
| 100                                   | 14336 | Personnel Board                          | -                      | -                 | -                 | 9,072             |
| 740                                   | 14336 | Personnel Board                          | 16,607                 | 57,000            | 26,500            | -                 |
| <b>Total City Council/Commissions</b> |       |  | <b>362,035</b>         | <b>436,000</b>    | <b>391,834</b>    | <b>406,411</b>    |
| <b>City Manager</b>                   |       |  |                        |                   |                   |                   |
| 100                                   | 11500 | City Manager                             | 858,543                | 964,000           | 939,844           | 1,025,786         |
| <b>Total City Manager</b>             |       |  | <b>858,543</b>         | <b>964,000</b>    | <b>939,844</b>    | <b>1,025,786</b>  |
| <b>City Clerk</b>                     |       |  |                        |                   |                   |                   |
| 100                                   | 12000 | City Clerk                               | 466,697                | 535,000           | 493,824           | 529,650           |
| 100                                   | 12500 | Elections                                | 6,425                  | 92,000            | 88,758            | 6,000             |
| <b>Total City Clerk</b>               |       |  | <b>473,122</b>         | <b>627,000</b>    | <b>582,582</b>    | <b>535,650</b>    |
| <b>City Attorney</b>                  |       |  |                        |                   |                   |                   |
| 100                                   | 13000 | City Attorney                            | 91,976                 | 143,000           | 118,241           | 117,139           |
| <b>Total City Attorney</b>            |       |  | <b>91,976</b>          | <b>143,000</b>    | <b>118,241</b>    | <b>117,139</b>    |
| <b>Administrative Services</b>        |       |  |                        |                   |                   |                   |
| 100                                   | 14200 | Human Resources and Risk Management      | 103,028                | 98,000            | 103,340           | 147,227           |
| 100                                   | 20000 | General City                             | 5,313                  | 12,000            | 4,971             | 16,000            |
| 100                                   | 21000 | Finance Administration                   | 713,136                | 751,000           | 763,387           | 804,600           |
| 280                                   | 14800 | Air Quality Management Program           | 55,248                 | 80,000            | 74,481            | 83,600            |
| 600                                   | 23000 | Water Billing and Collection             | 899,877                | 1,246,000         | 1,274,391         | 1,319,000         |
| 740                                   | 14306 | Medical Benefits                         | 5,671,259              | 6,276,000         | 6,104,714         | 6,937,599         |
| 740                                   | 14326 | Worker's Compensation Benefits           | 2,550,703              | 1,725,000         | 1,933,683         | 1,797,599         |
| 740                                   | 14350 | Retirement Benefits                      | 6,701,536              | 5,785,000         | 6,847,179         | 6,958,500         |
| 740                                   | 14355 | Compensated Absences                     | 669,437                | 760,000           | 759,500           | -                 |
| 750                                   | 14335 | Public Liability Administration          | 7,101,991              | 2,767,000         | 2,872,762         | 2,577,048         |
| <b>Total Administrative Services</b>  |       |  | <b>24,471,528</b>      | <b>19,500,000</b> | <b>20,738,408</b> | <b>20,641,173</b> |
| <b>Police</b>                         |       |  |                        |                   |                   |                   |
| 100                                   | 31000 | General Police Services                  | 24,098,059             | 25,041,000        | 25,883,603        | 27,130,989        |
| 100                                   | 32000 | Animal Control                           | 317,898                | 373,000           | 377,658           | 408,000           |
| 100                                   | 33000 | Code Enforcement                         | 481,050                | 496,000           | 482,694           | 458,000           |
| 250                                   | 34100 | DOJ Seizures - Criminal                  | 68,144                 | 453,570           | 360,509           | 385,000           |
| 251                                   | 39400 | JAG 2014                                 | -                      | 19,667            | 19,667            | -                 |
| 252                                   | 39800 | Special Police Service Fund Debt Service | -                      | 107,000           | 106,088           | -                 |
| 253                                   | 39990 | Office of Traffic Safety Grant           | -                      | 164,801           | 164,801           | -                 |
| 254                                   | 39900 | CalEMA Human Trafficking                 | 42,739                 | 8,832             | 8,832             | -                 |
| 255                                   | 39500 | SAAV                                     | 36,408                 | 103,449           | 51,376            | 25,688            |
| 256                                   | 39150 | OCHTTF                                   | 16,924                 | -                 | -                 | 93,738            |
| 257                                   | 39250 | BSCC                                     | 7,127                  | 10,700            | 10,700            | -                 |
| 258                                   | 39200 | Animal Humane Program                    | 250                    | 6,000             | 2,500             | 6,000             |
| 258                                   | 39800 | Special Police Service Fund Debt Service | 105,080                | -                 | -                 | -                 |
| 258                                   | 39990 | Office of Traffic Safety Grant           | 47,585                 | -                 | -                 | -                 |
| 259                                   | 39350 | Police Prop 69                           | 12,094                 | 14,074            | 14,074            | -                 |

# EXPENDITURE SUMMARY BY DEPARTMENT | FY 2015 – 2016

| FUND                               |       | ACTUAL                                 | REVISED BUDGET    | ESTIMATED         | BUDGET            |            |
|------------------------------------|-------|--|-------------------|-------------------|-------------------|------------|
| #                                  | FUND  | 2013-14                                | 2014-15           | 2014-15           | 2015-16           |            |
| 260                                | 35000 | Local Narcotic Seizure                 | 16                | 1,000             | 102               | 1,000      |
| 261                                | 38500 | Citizens Option for Public Safety      | 204,290           | 215,000           | 223,603           | 219,000    |
| 262                                | 39251 | JAG 2011                               | -                 | 17,726            | 16,762            | -          |
| 263                                | 39252 | JAG 2012                               | 17,840            | -                 | 568               | -          |
| 264                                | 39253 | AB109                                  | 9,840             | 140,607           | 14,081            | -          |
| 400                                | 14502 | Information Services Equipment CIP     | 59,321            | 950,064           | 950,064           | -          |
| 400                                | 31002 | Police Department Capital Projects     | -                 | 3,919,428         | 3,919,428         | -          |
| 760                                | 14500 | Information Systems                    | 1,855,448         | 1,813,000         | 1,726,357         | 1,868,900  |
| <b>Total Police</b>                |       | <b>27,380,114</b>                      | <b>33,854,918</b> | <b>34,333,467</b> | <b>30,596,315</b> |            |
| <b>Fire</b>                        |       |  |                   |                   |                   |            |
| 100                                | 41000 | General Fire Services                  | 9,712,932         | 10,302,000        | 10,293,832        | 11,291,258 |
| 100                                | 44000 | Ambulance Transport Services           | 1,020,113         | 1,035,000         | 1,076,762         | 995,000    |
| <b>Total Fire</b>                  |       | <b>10,733,045</b>                      | <b>11,337,000</b> | <b>11,370,594</b> | <b>12,286,258</b> |            |
| <b>Public Works</b>                |       |  |                   |                   |                   |            |
| 100                                | 50000 | Public Works Administration            | 327,082           | 392,000           | 385,830           | 392,860    |
| 100                                | 50500 | Engineering Services                   | 1,312,519         | 1,390,000         | 1,405,934         | 1,443,024  |
| 100                                | 52500 | Concrete Repair                        | 387,539           | 358,000           | 357,074           | 406,000    |
| 100                                | 53000 | Park Maintenance                       | 1,618,719         | 1,711,500         | 1,665,651         | 1,762,740  |
| 100                                | 53500 | Street Tree Maintenance                | 353,314           | 369,000           | 363,249           | 435,540    |
| 210                                | 55005 | Gas Tax                                | 1,172,370         | 1,239,000         | 1,253,165         | 1,337,132  |
| 211                                | 55027 | Measure M Administration               | 669,888           | 769,000           | 743,083           | 798,348    |
| 216                                | 55030 | Traffic Impact Fee Administration      | 52,954            | 53,000            | 53,258            | 52,700     |
| 220                                | 59500 | Municipal Lighting                     | 882,248           | 896,000           | 923,351           | 948,000    |
| 270                                | 59000 | Drainage District                      | 173               | 1,000             | 806               | 250        |
| 400                                | 55026 | Measure M Capital Projects             | 1,676,700         | 2,664,088         | 2,664,088         | 1,724,856  |
| 400                                | 55031 | Traffic Impact Capital Projects        | 34,285            | 322,764           | 322,764           | 80,000     |
| 400                                | 55036 | Gas Tax Capital Projects               | 162,605           | 378,120           | 378,120           | 766,294    |
| 400                                | 55037 | Street Improvements Grants             | 2,637,862         | 2,280,803         | 2,280,803         | 719,700    |
| 400                                | 55502 | Utility Capital Projects               | 442,078           | -                 | -                 | -          |
| 400                                | 58002 | Motor Pool Capital Projects            | 13,750            | 1,242,441         | 1,242,441         | 665,000    |
| 400                                | 59502 | Municipal Lighting Capital Projects    | -                 | 4,097,020         | 4,097,020         | -          |
| 400                                | 75502 | Government Buildings CIP               | 30,268            | 91,293            | 91,293            | 112,000    |
| 600                                | 55500 | Water Utility - Administration         | 682,563           | 828,306           | 730,380           | 981,000    |
| 600                                | 56500 | Utility Production/Supply              | 9,444,914         | 8,389,000         | 8,173,253         | 8,887,451  |
| 600                                | 57000 | System Maintenance                     | 1,721,403         | 1,821,000         | 1,891,667         | 1,892,000  |
| 601                                | 80060 | Utility Conservation                   | -                 | 247,286           | 159,833           | 75,000     |
| 602                                | 55502 | Utility Capital Projects               | -                 | 3,437,283         | 3,437,283         | 3,041,330  |
| 700                                | 58000 | Motor Pool                             | 2,296,864         | 1,534,000         | 1,648,041         | 1,753,700  |
| 770                                | 75500 | Government Building                    | 2,089,538         | 2,164,500         | 2,099,901         | 2,354,150  |
| <b>Total Public Works</b>          |       | <b>28,009,637</b>                      | <b>36,676,404</b> | <b>36,368,288</b> | <b>30,629,075</b> |            |
| <b>Community Development</b>       |       |  |                   |                   |                   |            |
| 100                                | 61050 | Planning                               | 796,965           | 810,000           | 813,832           | 930,000    |
| 100                                | 62050 | Building                               | 972,710           | 1,041,841         | 1,073,855         | 1,170,000  |
| 240                                | 16010 | CDBG                                   | 428,108           | 771,000           | 762,210           | 723,128    |
| 242                                | 17403 | HOME Housing                           | 1,158,608         | 2,863,000         | 2,863,000         | 738,585    |
| 245                                | 19000 | Housing Authority                      | (655,801)         | 1,669,988         | 1,279,592         | 1,708,000  |
| 400                                | 16510 | CDBG CIP                               | 502,587           | 1,179,432         | 1,179,432         | 250,000    |
| 400                                | 60002 | Community Development Capital Projects | 107,768           | 1,279,631         | 1,279,631         | -          |
| <b>Total Community Development</b> |       | <b>3,310,945</b>                       | <b>9,614,892</b>  | <b>9,251,552</b>  | <b>5,519,713</b>  |            |

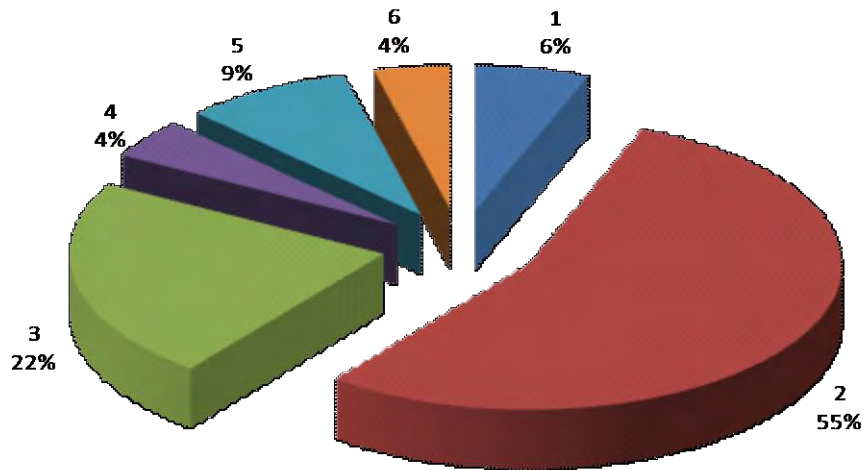
# EXPENDITURE SUMMARY BY DEPARTMENT | FY 2015 – 2016

| FUND #                          | FUND  | ACTUAL<br>2013-14                       | REVISED<br>BUDGET<br>2014-15 | ESTIMATED<br>2014-15 | BUDGET<br>2015-16  |                    |
|---------------------------------|-------|---|------------------------------|----------------------|--------------------|--------------------|
| <b>Community Services</b>       |       |   |                              |                      |                    |                    |
| 100                             | 70000 | Community Services Administration       | 1,187,151                    | 1,242,000            | 1,254,514          | 1,377,000          |
| 100                             | 70500 | Senior Center                           | 206,088                      | 225,000              | 222,886            | 334,000            |
| 100                             | 71000 | Recreation Services                     | 418,896                      | 456,000              | 456,543            | 532,000            |
| 100                             | 75000 | Community Promotion                     | 131,218                      | 205,000              | 193,886            | 208,000            |
| 200                             | 76500 | Park Dedication                         | 1,985                        | 19,700               | 11,576             | 3,000              |
| 230                             | 11200 | Rose Center Debt Service Administration | 157,632                      | 160,000              | 159,146            | 266,039            |
| 275                             | 71800 | Family Resources Center                 | 255,479                      | 271,000              | 267,655            | 342,000            |
| 290                             | 70501 | Senior Transportation                   | 167,462                      | 222,000              | 171,301            | 253,000            |
| 295                             | 70500 | Project SHUE                            | 21,475                       | 44,000               | 20,072             | 40,847             |
| 400                             | 11202 | Rose Center Capital Projects            | -                            | 7,882                | 7,882              | -                  |
| 400                             | 76502 | Park Dedication Capital Projects        | 185,050                      | 1,623,899            | 1,623,899          | 50,000             |
| <b>Total Community Services</b> |       |   | <b>2,732,435</b>             | <b>4,476,481</b>     | <b>4,389,360</b>   | <b>3,405,886</b>   |
|                                 |       |   | <b>98,423,380</b>            | <b>117,629,695</b>   | <b>118,484,170</b> | <b>105,163,406</b> |

# EXPENDITURE SUMMARY BY TYPE

# FY 2015 – 2016

| <u>FUND</u><br><u>NUMBER</u> |                                      | SALARIES<br>& BENEFITS | OPERATIONS &<br>MAINTENANCE | CAPITAL<br>OUTLAY | SUBTOTAL           | INTERFUND<br>CHARGES | TOTAL              |
|------------------------------|--------------------------------------|------------------------|-----------------------------|-------------------|--------------------|----------------------|--------------------|
| 100                          | General Fund                         | 32,141,330             | 23,119,221                  | -                 | 55,260,551         | (2,933,327)          | 52,327,224         |
| 200                          | Park Dedication Fund                 | -                      | 3,000                       | -                 | 3,000              | -                    | 3,000              |
| 210                          | Gas Tax Fund                         | -                      | 410,000                     | -                 | 410,000            | 927,132              | 1,337,132          |
| 211                          | Measure M Fund                       | -                      | 687,000                     | -                 | 687,000            | 111,348              | 798,348            |
| 216                          | Traffic Impact Fee Fund              | -                      | 2,700                       | -                 | 2,700              | 50,000               | 52,700             |
| 220                          | Municipal Lighting District Fund     | -                      | 917,000                     | -                 | 917,000            | 31,000               | 948,000            |
| 230                          | Rose Center/800 MHz Debt Service     | -                      | 266,039                     | -                 | 266,039            | -                    | 266,039            |
| 240                          | Housing/Community Devlpmt Fund       | 327,000                | 396,128                     | -                 | 723,128            | -                    | 723,128            |
| 242                          | HCD Home Housing Fund                | -                      | 738,585                     | -                 | 738,585            | -                    | 738,585            |
| 245                          | Housing Authority                    | 347,000                | 1,361,000                   | -                 | 1,708,000          | -                    | 1,708,000          |
| 250                          | Police Seizure Fund                  | -                      | 352,825                     | 32,175            | 385,000            | -                    | 385,000            |
| 255                          | Special Police Services Fund         | -                      | 25,688                      | -                 | 25,688             | -                    | 25,688             |
| 256                          | Special Police Services Fund         | -                      | 93,738                      | -                 | 93,738             | -                    | 93,738             |
| 258                          | Special Police Services Fund         | -                      | 6,000                       | -                 | 6,000              | -                    | 6,000              |
| 260                          | Local Narcotics Seized Property Fund | -                      | 1,000                       | -                 | 1,000              | -                    | 1,000              |
| 261                          | Supp. Law Enfrcmnt Services Fund     | 218,000                | 1,000                       | -                 | 219,000            | -                    | 219,000            |
| 270                          | Drainage District Fund               | -                      | 250                         | -                 | 250                | -                    | 250                |
| 275                          | Community Services Grant Fund        | 210,000                | 132,000                     | -                 | 342,000            | -                    | 342,000            |
| 280                          | AQMD Fund                            | -                      | 83,600                      | -                 | 83,600             | -                    | 83,600             |
| 290                          | Community Services Grant Fund        | 135,000                | 118,000                     | -                 | 253,000            | -                    | 253,000            |
| 295                          | Project SHUE Fund                    | 38,347                 | 2,500                       | -                 | 40,847             | -                    | 40,847             |
| 400                          | Capital Projects Fund                | -                      | -                           | 4,367,850         | 4,367,850          | -                    | 4,367,850          |
| 600                          | Water Utility Fund                   | 3,073,000              | 8,990,000                   | 3,000             | 12,066,000         | 1,013,451            | 13,079,451         |
| 601                          | Utility Conservation                 | -                      | -                           | 75,000            | 75,000             | -                    | 75,000             |
| 602                          | Utility Capital Projects Fund        | -                      | -                           | 3,041,330         | 3,041,330          | -                    | 3,041,330          |
| 700                          | Equipment Replacement                | 426,000                | 1,327,700                   | -                 | 1,753,700          | -                    | 1,753,700          |
| 740                          | General Benefits                     | -                      | 15,293,500                  | -                 | 15,293,500         | 400,198              | 15,693,698         |
| 750                          | Liability Administration             | -                      | 2,176,850                   | -                 | 2,176,850          | 400,198              | 2,577,048          |
| 760                          | Information Systems                  | 603,000                | 1,225,900                   | 40,000            | 1,868,900          | -                    | 1,868,900          |
| 770                          | Government Buildings                 | 375,000                | 1,979,150                   | -                 | 2,354,150          | -                    | 2,354,150          |
| <b>Total Expenditure</b>     |                                      | <b>37,893,677</b>      | <b>59,710,374</b>           | <b>7,559,355</b>  | <b>105,163,406</b> | <b>-</b>             | <b>105,163,406</b> |



|                            | ACTUAL<br>2013-14 | REVISED<br>BUDGET<br>2014-15 | ESTIMATED<br>2014-15 | BUDGET<br>2015-16 |
|----------------------------|-------------------|------------------------------|----------------------|-------------------|
| 1 General Government       | 2,590,546         | 2,974,000                    | 2,877,699            | 3,083,000         |
| 2 Police                   | 24,897,007        | 25,910,000                   | 26,743,955           | 28,434,000        |
| 3 Fire                     | 10,733,045        | 11,337,000                   | 11,370,594           | 11,694,000        |
| 4 Community Services       | 1,943,353         | 2,128,000                    | 2,127,829            | 2,278,000         |
| 5 Public Works             | 3,999,174         | 4,220,500                    | 4,177,739            | 4,530,000         |
| 6 Community Development    | 1,769,675         | 1,851,841                    | 1,887,687            | 2,057,000         |
| <b>Total General Funds</b> | <b>45,932,799</b> | <b>48,421,341</b>            | <b>49,185,502</b>    | <b>52,076,000</b> |

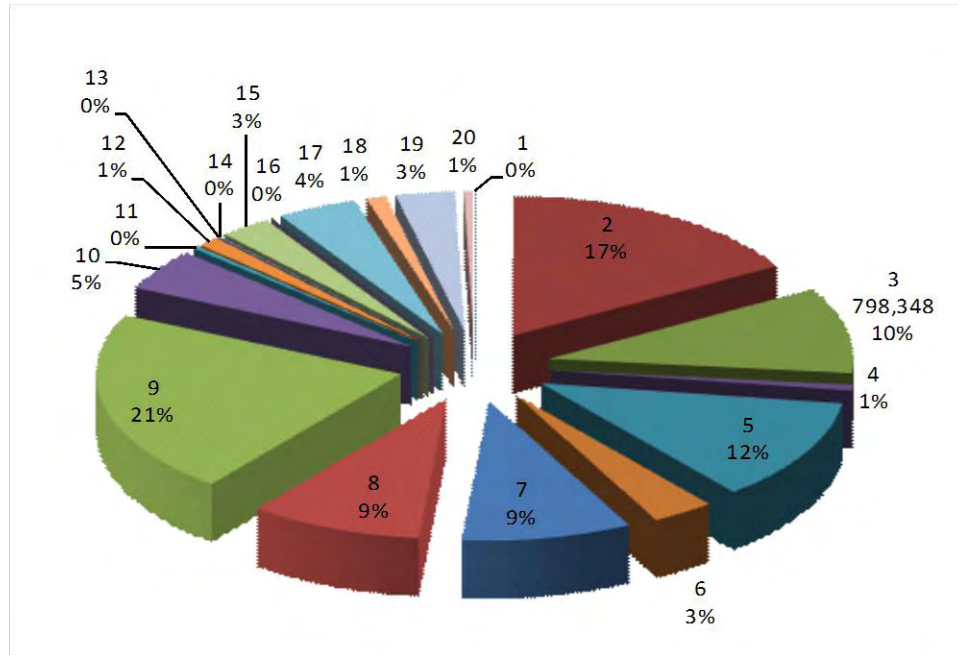


# GENERAL FUND EXPENDITURE SUMMARY | FY 2015 – 2016

| PROGRAM NUMBER |                           | SALARIES & BENEFITS | OPERATIONS & MAINTENANCE | CAPITAL OUTLAY | SUBTOTAL          | INTERFUND CHARGES  | TOTAL             |
|----------------|---------------------------|---------------------|--------------------------|----------------|-------------------|--------------------|-------------------|
| <b>100</b>     | <b>GENERAL FUND</b>       |                     |                          |                |                   |                    |                   |
|                | CITY COUNCIL              |                     |                          |                |                   |                    |                   |
| 10000          | City Council              | 164,000             | 229,000                  | -              | 393,000           | (14,541)           | 378,459           |
| 10100          | Planning Commission       | 7,253               | 2,000                    | -              | 9,253             | -                  | 9,253             |
| 10200          | Traffic Commission        | 2,072               | 2,000                    | -              | 4,072             | -                  | 4,072             |
| 10300          | Community Svr & Rec Comn  | 1,555               | 4,000                    | -              | 5,555             | -                  | 5,555             |
| 14336          | Personnel Board           | 2,072               | 7,000                    | -              | 9,072             | -                  | 9,072             |
|                | Subtotal                  | <b>176,952</b>      | <b>244,000</b>           | -              | <b>420,952</b>    | <b>(14,541)</b>    | <b>406,411</b>    |
|                | CITY MANAGER              |                     |                          |                |                   |                    |                   |
| 11500          | City Manager              | 772,000             | 354,000                  | -              | 1,126,000         | (100,214)          | 1,025,786         |
|                | Subtotal                  | <b>772,000</b>      | <b>354,000</b>           | -              | <b>1,126,000</b>  | <b>(100,214)</b>   | <b>1,025,786</b>  |
|                | CITY CLERK                |                     |                          |                |                   |                    |                   |
| 12000          | City Clerk                | 398,000             | 152,000                  | -              | 550,000           | (20,350)           | 529,650           |
| 12500          | Elections                 | -                   | 6,000                    | -              | 6,000             | -                  | 6,000             |
|                | Subtotal                  | <b>398,000</b>      | <b>158,000</b>           | -              | <b>556,000</b>    | <b>(20,350)</b>    | <b>535,650</b>    |
|                | CITY ATTORNEY             |                     |                          |                |                   |                    |                   |
| 13000          | City Attorney             | -                   | 253,000                  | -              | 253,000           | (135,861)          | 117,139           |
|                | Subtotal                  | -                   | <b>253,000</b>           | -              | <b>253,000</b>    | <b>(135,861)</b>   | <b>117,139</b>    |
|                | ADMINISTRATIVE SERVICES   |                     |                          |                |                   |                    |                   |
| 14200          | Human Resources           | 500,000             | 175,352                  | -              | 675,352           | (528,125)          | 147,227           |
| 21000          | Finance Administration    | 1,040,000           | 301,000                  | -              | 1,341,000         | (536,400)          | 804,600           |
|                | Subtotal                  | <b>1,540,000</b>    | <b>476,352</b>           | -              | <b>2,016,352</b>  | <b>(1,064,525)</b> | <b>951,827</b>    |
|                | GENERAL CITY              |                     |                          |                |                   |                    |                   |
| 20000          | General City              | -                   | 16,000                   | -              | 16,000            | -                  | 16,000            |
|                | Subtotal                  | -                   | <b>16,000</b>            | -              | <b>16,000</b>     | -                  | <b>16,000</b>     |
|                | <b>GENERAL GOVERNMENT</b> | <b>2,886,952</b>    | <b>1,501,352</b>         | -              | <b>4,388,304</b>  | <b>(1,335,491)</b> | <b>3,052,813</b>  |
|                |                           |                     |                          |                |                   |                    |                   |
| 31000          | General Police            | 21,751,989          | 5,379,000                | -              | 27,130,989        | -                  | 27,130,989        |
| 32000          | Animal Control            | 267,000             | 141,000                  | -              | 408,000           | -                  | 408,000           |
|                | Code Enforcement          | 326,000             | 132,000                  | -              | 458,000           | -                  | 458,000           |
|                | <b>POLICE</b>             | <b>22,344,989</b>   | <b>5,652,000</b>         | -              | <b>27,996,989</b> | -                  | <b>27,996,989</b> |
|                |                           |                     |                          |                |                   |                    |                   |
| 41000          | General Fire Services     | 733,389             | 10,557,869               | -              | 11,291,258        | -                  | 11,291,258        |
| 44000          | Ambulance Services        | -                   | 995,000                  | -              | 995,000           | -                  | 995,000           |
|                | <b>FIRE</b>               | <b>733,389</b>      | <b>11,552,869</b>        | -              | <b>12,286,258</b> | -                  | <b>12,286,258</b> |

# GENERAL FUND EXPENDITURE SUMMARY | FY 2015 – 2016

| <i>PROGRAM<br/>NUMBER</i> |                                   | SALARIES<br>& BENEFITS | OPERATIONS &<br>MAINTENANCE | CAPITAL<br>OUTLAY | SUBTOTAL          | INTERFUND<br>CHARGES | TOTAL             |
|---------------------------|-----------------------------------|------------------------|-----------------------------|-------------------|-------------------|----------------------|-------------------|
| 70000                     | Administration                    | 726,000                | 651,000                     | -                 | 1,377,000         | -                    | 1,377,000         |
| 70500                     | Senior Center                     | 203,000                | 131,000                     | -                 | 334,000           | -                    | 334,000           |
| 71000                     | Recreation Services               | 328,000                | 204,000                     | -                 | 532,000           | -                    | 532,000           |
| 72000                     | Community Promo/Events            | -                      | 208,000                     | -                 | 208,000           | -                    | 208,000           |
| <b>COMMUNITY SERVICES</b> |                                   | <b>1,257,000</b>       | <b>1,194,000</b>            | <b>-</b>          | <b>2,451,000</b>  | <b>-</b>             | <b>2,451,000</b>  |
|                           |                                   |                        |                             |                   |                   |                      |                   |
| 50000                     | Administration                    | 435,000                | 66,000                      | -                 | 501,000           | (108,140)            | 392,860           |
| 50500                     | Engineering                       | 1,270,000              | 477,000                     | -                 | 1,747,000         | (303,976)            | 1,443,024         |
| 51500                     | Street Maintenance                | 606,000                | 430,000                     | -                 | 1,036,000         | (1,036,000)          | -                 |
| 52500                     | Concrete Repair                   | 245,000                | 214,000                     | -                 | 459,000           | (53,000)             | 406,000           |
| 53000                     | Park Maintenance                  | 655,000                | 1,158,000                   | -                 | 1,813,000         | (50,260)             | 1,762,740         |
| 53500                     | Street Tree Maintenance           | 185,000                | 297,000                     | -                 | 482,000           | (46,460)             | 435,540           |
| <b>PUBLIC WORKS</b>       |                                   | <b>3,396,000</b>       | <b>2,642,000</b>            | <b>-</b>          | <b>6,038,000</b>  | <b>(1,597,836)</b>   | <b>4,440,164</b>  |
|                           |                                   |                        |                             |                   |                   |                      |                   |
| <b>285</b>                | <b>COMMUNITY DEVELOPMENT FUND</b> |                        |                             |                   |                   |                      |                   |
| 61050                     | Planning                          | 698,000                | 232,000                     | -                 | 930,000           | -                    | 930,000           |
| 62050                     | Building                          | 825,000                | 345,000                     | -                 | 1,170,000         | -                    | 1,170,000         |
| <b>COMMUNITY DEV</b>      |                                   | <b>1,523,000</b>       | <b>577,000</b>              | <b>-</b>          | <b>2,100,000</b>  | <b>-</b>             | <b>2,100,000</b>  |
|                           |                                   |                        |                             |                   |                   |                      |                   |
| <b>TOTAL GENERAL FUND</b> |                                   | <b>32,141,330</b>      | <b>23,119,221</b>           | <b>-</b>          | <b>55,260,551</b> | <b>(2,933,327)</b>   | <b>52,327,224</b> |



|                                    | ACTUAL<br>2013-14                       | REVISED<br>BUDGET<br>2014-15 | ESTIMATED<br>2014-15 | BUDGET<br>2015-16 |                  |
|------------------------------------|---|------------------------------|----------------------|-------------------|------------------|
| 1                                  | Park Dedication Fund (200)              | 1,985                        | 19,700               | 11,576            | 3,000            |
| 2                                  | Gas Tax Fund (210)                      | 1,172,370                    | 1,239,000            | 1,253,165         | 1,337,132        |
| 3                                  | Measure M Fund (211)                    | 669,888                      | 769,000              | 743,083           | 798,348          |
| 4                                  | Traffic Impact Fee Fund (216)           | 52,954                       | 53,000               | 53,258            | 52,700           |
| 5                                  | Municipal Lighting District Fund (220)  | 882,248                      | 896,000              | 923,351           | 948,000          |
| 6                                  | Rose Center/800 MHz Debt Svc Fund (230) | 157,632                      | 160,000              | 159,146           | 266,039          |
| 7                                  | Housing/Community Dev Fund (240)        | 428,108                      | 771,000              | 762,210           | 723,128          |
| 8                                  | HCD HOME Housing Fund (242)             | 1,158,608                    | 2,863,000            | 2,863,000         | 738,585          |
| 9                                  | Housing Authority (245)                 | (655,801)                    | 1,669,988            | 1,279,592         | 1,708,000        |
| 10                                 | Police Seizure Fund (250)               | 68,144                       | 453,570              | 360,509           | 385,000          |
|                                    | Special Police Services Fund (251)      | -                            | 19,667               | 19,667            | -                |
|                                    | Orange County Human Trafficking (252)   | -                            | 107,000              | 106,088           | -                |
|                                    | Special Police Services Fund (253)      | -                            | 164,801              | 164,801           | -                |
|                                    | Special Police Services Fund (254)      | 42,739                       | 8,832                | 8,832             | -                |
| 11                                 | Special Police Services Fund (255)      | 36,408                       | 103,449              | 51,376            | 25,688           |
| 12                                 | Special Police Services Fund (256)      | 16,924                       | -                    | -                 | 93,738           |
|                                    | Special Police Services Fund (257)      | 7,127                        | 10,700               | 10,700            | -                |
| 13                                 | Special Police Services Fund (258)      | 152,916                      | 6,000                | 2,500             | 6,000            |
|                                    | Special Police Services Fund (259)      | 12,094                       | 14,074               | 14,074            | -                |
| 14                                 | Local Narcotic Seized Prop Fund (260)   | 16                           | 1,000                | 102               | 1,000            |
| 15                                 | Supp Law Enforcement Svc Fund (261)     | 204,290                      | 215,000              | 223,603           | 219,000          |
|                                    | Special Police Services Fund (262)      | -                            | 17,726               | 16,762            | -                |
|                                    | Special Police Services Fund (263)      | 17,840                       | -                    | 568               | -                |
|                                    | Special Police Services Fund (264)      | 9,840                        | 140,607              | 14,081            | -                |
| 16                                 | Drainage District Fund (270)            | 173                          | 1,000                | 806               | 250              |
| 17                                 | Community Services Grant Fund (275)     | 255,479                      | 271,000              | 267,655           | 342,000          |
| 18                                 | AQMD Fund (280)                         | 55,248                       | 80,000               | 74,481            | 83,600           |
| 19                                 | Community Services Grant Fund (290)     | 167,462                      | 222,000              | 171,301           | 253,000          |
| 20                                 | Project SHUE Fund (295)                 | 21,475                       | 44,000               | 20,072            | 40,847           |
| <b>Total Special Revenue Funds</b> |   | <b>4,936,165</b>             | <b>10,321,114</b>    | <b>9,576,359</b>  | <b>8,025,055</b> |

## SPECIAL REVENUE FUND EXPENDITURE SUMMARY

FY 2015 – 2016

| <i>PROGRAM<br/>NUMBER</i> |  | SALARIES<br>& BENEFITS | OPERATIONS &<br>MAINTENANCE | CAPITAL<br>OUTLAY | SUBTOTAL         | INTERFUND<br>CHARGES | TOTAL            |
|---------------------------|--|------------------------|-----------------------------|-------------------|------------------|----------------------|------------------|
| <b>200</b>                | <b>PARK DEDICATION FUND</b>                  |                        |                             |                   |                  |                      |                  |
| 76500                     | Park Dedication                              | -                      | 3,000                       | -                 | 3,000            | -                    | 3,000            |
|                           | <b>TOTAL</b>                                 | <b>-</b>               | <b>3,000</b>                | <b>-</b>          | <b>3,000</b>     | <b>-</b>             | <b>3,000</b>     |
| <b>210</b>                | <b>GAS TAX FUND</b>                          |                        |                             |                   |                  |                      |                  |
| 55005                     | Gas Tax                                      | -                      | 410,000                     | -                 | 410,000          | 927,132              | 1,337,132        |
|                           | <b>TOTAL</b>                                 | <b>-</b>               | <b>410,000</b>              | <b>-</b>          | <b>410,000</b>   | <b>927,132</b>       | <b>1,337,132</b> |
| <b>211</b>                | <b>MEASURE M FUND</b>                        |                        |                             |                   |                  |                      |                  |
| 55027                     | Measure M Administration                     | -                      | 687,000                     | -                 | 687,000          | 111,348              | 798,348          |
|                           | <b>TOTAL</b>                                 | <b>-</b>               | <b>687,000</b>              | <b>-</b>          | <b>687,000</b>   | <b>111,348</b>       | <b>798,348</b>   |
| <b>216</b>                | <b>TRAFFIC IMPACT FEE FUND</b>               |                        |                             |                   |                  |                      |                  |
| 55030                     | Traffic Impact Fee Admin.                    | -                      | 2,700                       | -                 | 2,700            | 50,000               | 52,700           |
|                           | <b>TOTAL</b>                                 | <b>-</b>               | <b>2,700</b>                | <b>-</b>          | <b>2,700</b>     | <b>50,000</b>        | <b>52,700</b>    |
| <b>220</b>                | <b>MUNICIPAL LIGHTING DISTRICT FUND</b>      |                        |                             |                   |                  |                      |                  |
| 59500                     | Municipal Lighting                           | -                      | 917,000                     | -                 | 917,000          | 31,000               | 948,000          |
|                           | <b>TOTAL</b>                                 | <b>-</b>               | <b>917,000</b>              | <b>-</b>          | <b>917,000</b>   | <b>31,000</b>        | <b>948,000</b>   |
| <b>230</b>                | <b>ROSE CENTER/800 MHZ DEBT SERVICE FUND</b> |                        |                             |                   |                  |                      |                  |
| 11200                     | Rose Center/800 MHz DS                       | -                      | 266,039                     | -                 | 266,039          | -                    | 266,039          |
|                           | <b>TOTAL</b>                                 | <b>-</b>               | <b>266,039</b>              | <b>-</b>          | <b>266,039</b>   | <b>-</b>             | <b>266,039</b>   |
| <b>240</b>                | <b>HOUSING/COMMUNITY DEVELOPMENT FUND</b>    |                        |                             |                   |                  |                      |                  |
| 16010                     | CDBG   | 327,000                | 396,128                     | -                 | 723,128          | -                    | 723,128          |
|                           | <b>TOTAL</b>                                 | <b>327,000</b>         | <b>396,128</b>              | <b>-</b>          | <b>723,128</b>   | <b>-</b>             | <b>723,128</b>   |
| <b>242</b>                | <b>HCD HOME HOUSING FUND</b>                 |                        |                             |                   |                  |                      |                  |
| 17403                     | HOME Housing                                 | -                      | 738,585                     | -                 | 738,585          | -                    | 738,585          |
|                           | <b>TOTAL</b>                                 | <b>-</b>               | <b>738,585</b>              | <b>-</b>          | <b>738,585</b>   | <b>-</b>             | <b>738,585</b>   |
| <b>245</b>                | <b>HOUSING AUTHORITY FUND</b>                |                        |                             |                   |                  |                      |                  |
| 19000                     | Housing Authority                            | 347,000                | 1,361,000                   | -                 | 1,708,000        | -                    | 1,708,000        |
|                           | <b>TOTAL</b>                                 | <b>347,000</b>         | <b>1,361,000</b>            | <b>-</b>          | <b>1,708,000</b> | <b>-</b>             | <b>1,708,000</b> |

SPECIAL REVENUE FUND EXPENDITURE SUMMARY

FY 2015 – 2016

| PROGRAM<br>NUMBER |   | SALARIES<br>& BENEFITS | OPERATIONS &<br>MAINTENANCE | CAPITAL<br>OUTLAY | SUBTOTAL       | INTERFUND<br>CHARGES | TOTAL          |
|-------------------|---|------------------------|-----------------------------|-------------------|----------------|----------------------|----------------|
| <b>250</b>        | <b>POLICE SEIZURE FUND</b>                  |                        |                             |                   |                |                      |                |
| 34100             | DOJ Seizures - Criminal                     | -                      | 352,825                     | 32,175            | 385,000        | -                    | 385,000        |
|                   | <b>TOTAL</b>                                | <b>-</b>               | <b>352,825</b>              | <b>32,175</b>     | <b>385,000</b> | <b>-</b>             | <b>385,000</b> |
| <b>255</b>        | <b>SPECIAL POLICE SERVICES FUND</b>         |                        |                             |                   |                |                      |                |
| 39500             | SAAV  | -                      | 25,688                      | -                 | 25,688         | -                    | 25,688         |
|                   | <b>TOTAL</b>                                | <b>-</b>               | <b>25,688</b>               | <b>-</b>          | <b>25,688</b>  | <b>-</b>             | <b>25,688</b>  |
| <b>256</b>        | <b>SPECIAL POLICE SERVICES FUND</b>         |                        |                             |                   |                |                      |                |
| 39250             | BSCC  | -                      | 93,738                      | -                 | 93,738         | -                    | 93,738         |
|                   | <b>TOTAL</b>                                | <b>-</b>               | <b>93,738</b>               | <b>-</b>          | <b>93,738</b>  | <b>-</b>             | <b>93,738</b>  |
| <b>258</b>        | <b>SPECIAL POLICE SERVICES FUND</b>         |                        |                             |                   |                |                      |                |
| 39200             | Animal Control - Humane Prgr                | -                      | 6,000                       | -                 | 6,000          | -                    | 6,000          |
|                   | <b>TOTAL</b>                                | <b>-</b>               | <b>6,000</b>                | <b>-</b>          | <b>6,000</b>   | <b>-</b>             | <b>6,000</b>   |
| <b>260</b>        | <b>LOCAL NARCOTICS SEIZED PROPERTY FUND</b> |                        |                             |                   |                |                      |                |
| 35000             | Local Narcotics Seizure                     | -                      | 1,000                       | -                 | 1,000          | -                    | 1,000          |
|                   | <b>TOTAL</b>                                | <b>-</b>               | <b>1,000</b>                | <b>-</b>          | <b>1,000</b>   | <b>-</b>             | <b>1,000</b>   |
| <b>261</b>        | <b>SUPP. LAW ENFCRMNT SERVICES FUND</b>     |                        |                             |                   |                |                      |                |
| 38500             | Citizens Option for Public Sfty             | 218,000                | 1,000                       | -                 | 219,000        | -                    | 219,000        |
|                   | <b>TOTAL</b>                                | <b>218,000</b>         | <b>1,000</b>                | <b>-</b>          | <b>219,000</b> | <b>-</b>             | <b>219,000</b> |
| <b>270</b>        | <b>DRAINAGE DISTRICT FUND</b>               |                        |                             |                   |                |                      |                |
| 59000             | Drainage District                           | -                      | 250                         | -                 | 250            | -                    | 250            |
|                   | <b>TOTAL</b>                                | <b>-</b>               | <b>250</b>                  | <b>-</b>          | <b>250</b>     | <b>-</b>             | <b>250</b>     |
| <b>275</b>        | <b>COMMUNITY SERVICES GRANT FUND</b>        |                        |                             |                   |                |                      |                |
| 71800             | Family Resources Center                     | 210,000                | 132,000                     | -                 | 342,000        | -                    | 342,000        |
|                   | <b>TOTAL</b>                                | <b>210,000</b>         | <b>132,000</b>              | <b>-</b>          | <b>342,000</b> | <b>-</b>             | <b>342,000</b> |
| <b>280</b>        | <b>AQMD FUND</b>                            |                        |                             |                   |                |                      |                |
| 14800             | Air Quality Mgmt. Program                   | -                      | 83,600                      | -                 | 83,600         | -                    | 83,600         |
|                   | <b>TOTAL</b>                                | <b>-</b>               | <b>83,600</b>               | <b>-</b>          | <b>83,600</b>  | <b>-</b>             | <b>83,600</b>  |

# SPECIAL REVENUE FUND EXPENDITURE SUMMARY | FY 2015 – 2016

| <i>PROGRAM<br/>NUMBER</i> |                                   | SALARIES<br>& BENEFITS | OPERATIONS &<br>MAINTENANCE | CAPITAL<br>OUTLAY | SUBTOTAL       | INTERFUND<br>CHARGES | TOTAL          |
|---------------------------|-----------------------------------|------------------------|-----------------------------|-------------------|----------------|----------------------|----------------|
| <b>290</b>                | <b>SENIOR TRANSPORTATION FUND</b> |                        |                             |                   |                |                      |                |
| 70501                     | Senior Transportation             | 135,000                | 118,000                     | -                 | 253,000        | -                    | 253,000        |
|                           | <b>TOTAL</b>                      | <b>135,000</b>         | <b>118,000</b>              | <b>-</b>          | <b>253,000</b> | <b>-</b>             | <b>253,000</b> |
| <b>295</b>                | <b>PROJECT SHUE FUND</b>          |                        |                             |                   |                |                      |                |
| 70500                     | Project SHUE                      | 38,347                 | 2,500                       | -                 | 40,847         | -                    | 40,847         |
|                           | <b>TOTAL</b>                      | <b>38,347</b>          | <b>2,500</b>                | <b>-</b>          | <b>40,847</b>  | <b>-</b>             | <b>40,847</b>  |

# CAPITAL PROJECTS FUNDS EXPENDITURE SUMMARY

# FY 2015 – 2016

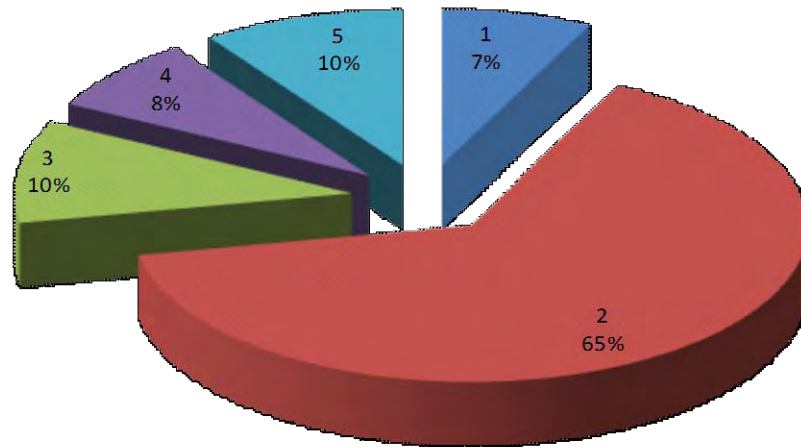
| <u>PROGRAM</u><br><u>NUMBER</u> |                                 | SALARIES<br>& BENEFITS | OPERATIONS &<br>MAINTENANCE | CAPITAL<br>OUTLAY | SUBTOTAL         | INTERFUND<br>CHARGES | TOTAL            |
|---------------------------------|---------------------------------|------------------------|-----------------------------|-------------------|------------------|----------------------|------------------|
| <b>400</b>                      | <b>CAPITAL PROJECTS FUND</b>    |                        |                             |                   |                  |                      |                  |
| 16510                           | CDBG CIP                        | -                      | -                           | 250,000           | 250,000          | -                    | 250,000          |
| 55031                           | Traffic Impact Capital Projects | -                      | -                           | 80,000            | 80,000           | -                    | 80,000           |
| 55026                           | Measure M Capital Projects      | -                      | -                           | 1,724,856         | 1,724,856        | -                    | 1,724,856        |
| 55036                           | Gas Tax Capital Projects        | -                      | -                           | 766,294           | 766,294          | -                    | 766,294          |
| 55037                           | Street Improve Capital Project: | -                      | -                           | 719,700           | 719,700          | -                    | 719,700          |
| 58002                           | Motor Pool Capital Projects     | -                      | -                           | 665,000           | 665,000          | -                    | 665,000          |
| 75502                           | Government Buildings CIP        | -                      | -                           | 112,000           | 112,000          | -                    | 112,000          |
| 76502                           | Park Dedication Capital Projec  | -                      | -                           | 50,000            | 50,000           | -                    | 50,000           |
|                                 | <b>TOTAL</b>                    | -                      | -                           | <b>4,367,850</b>  | <b>4,367,850</b> | -                    | <b>4,367,850</b> |

# ENTERPRISE FUND EXPENDITURE SUMMARY

# FY 2015 – 2016

| <u>PROGRAM<br/>NUMBER</u> |                                 | <u>SALARIES<br/>&amp; BENEFITS</u> | <u>OPERATIONS &amp;<br/>MAINTENANCE</u> | <u>CAPITAL<br/>OUTLAY</u> | <u>SUBTOTAL</u>   | <u>INTERFUND<br/>CHARGES</u> | <u>TOTAL</u>      |
|---------------------------|---------------------------------|------------------------------------|---|---------------------------|-------------------|------------------------------|-------------------|
| <b>600</b>                | <b>WATER UTILITY</b>            |                                    |   |                           |                   |                              |                   |
| 23000                     | Water Billing and Collection    | 379,000                            | 940,000                                 | -                         | 1,319,000         | -                            | 1,319,000         |
| 55500                     | Water Utility-Administration    | 699,000                            | 279,000                                 | 3,000                     | 981,000           | -                            | 981,000           |
| 56500                     | Water Production & Supply       | 543,000                            | 7,331,000                               | -                         | 7,874,000         | 1,013,451                    | 8,887,451         |
| 57000                     | System Maintenance              | 1,452,000                          | 440,000                                 | -                         | 1,892,000         | -                            | 1,892,000         |
|                           | <b>TOTAL</b>                    | <b>3,073,000</b>                   | <b>8,990,000</b>                        | <b>3,000</b>              | <b>12,066,000</b> | <b>1,013,451</b>             | <b>13,079,451</b> |
| <b>601</b>                | <b>UTILITY CONSERVATION</b>     |                                    |   |                           |                   |                              |                   |
| 80060                     | Utility Conservation            | -                                  | -                                       | 75,000                    | 75,000            | -                            | 75,000            |
|                           | <b>TOTAL</b>                    | <b>-</b>                           | <b>-</b>                                | <b>75,000</b>             | <b>75,000</b>     | <b>-</b>                     | <b>75,000</b>     |
| <b>602</b>                | <b>UTILITY CAPITAL PROJECTS</b> |                                    |   |                           |                   |                              |                   |
| 55502                     | Utility Capital Projects        | -                                  | -                                       | 3,041,330                 | 3,041,330         | -                            | 3,041,330         |
|                           | <b>TOTAL</b>                    | <b>-</b>                           | <b>-</b>                                | <b>3,041,330</b>          | <b>3,041,330</b>  | <b>-</b>                     | <b>3,041,330</b>  |





|                                     |                                     | ACTUAL<br>2013-14 | REVISED<br>BUDGET<br>2014-15 | ESTIMATED<br>2014-15 | BUDGET<br>2015-16 |
|-------------------------------------|-------------------------------------|-------------------|------------------------------|----------------------|-------------------|
| 1                                   | Equipment Replacement Fund (700)    | 2,296,864         | 1,534,000                    | 1,648,041            | 1,753,700         |
| 2                                   | General Benefits Fund (740)         | 15,609,542        | 14,603,000                   | 15,671,576           | 15,693,698        |
| 3                                   | Liability Administration Fund (750) | 7,101,991         | 2,767,000                    | 2,872,762            | 2,577,048         |
| 4                                   | Information Systems Fund (760)      | 1,855,448         | 1,813,000                    | 1,726,357            | 1,868,900         |
| 5                                   | Government Buildings Fund (770)     | 2,089,538         | 2,164,500                    | 2,099,901            | 2,354,150         |
| <b>Total Internal Service Funds</b> |                                     | <b>28,953,383</b> | <b>22,881,500</b>            | <b>24,018,637</b>    | <b>24,247,496</b> |

| <i>PROGRAM<br/>NUMBER</i> |                              | SALARIES<br>& BENEFITS | OPERATIONS &<br>MAINTENANCE | CAPITAL<br>OUTLAY | SUBTOTAL          | INTERFUND<br>CHARGES | TOTAL             |
|---------------------------|------------------------------|------------------------|-----------------------------|-------------------|-------------------|----------------------|-------------------|
| <b>700</b>                | <b>EQUIPMENT REPLACEMENT</b> |                        |                             |                   |                   |                      |                   |
| 58000                     | Motor Pool                   | 426,000                | 1,327,700                   | -                 | 1,753,700         | -                    | 1,753,700         |
|                           | <b>TOTAL</b>                 | <b>426,000</b>         | <b>1,327,700</b>            | <b>-</b>          | <b>1,753,700</b>  | <b>-</b>             | <b>1,753,700</b>  |
| <b>740</b>                | <b>GENERAL BENEFITS</b>      |                        |                             |                   |                   |                      |                   |
| 14306                     | Medical Benefits             | -                      | 6,737,500                   | -                 | 6,737,500         | 200,099              | 6,937,599         |
| 14326                     | Worker's Compensation        | -                      | 1,597,500                   | -                 | 1,597,500         | 200,099              | 1,797,599         |
| 14350                     | Retirement Benefits          | -                      | 6,958,500                   | -                 | 6,958,500         | -                    | 6,958,500         |
|                           | <b>TOTAL</b>                 | <b>-</b>               | <b>15,293,500</b>           | <b>-</b>          | <b>15,293,500</b> | <b>400,198</b>       | <b>15,693,698</b> |
| <b>750</b>                | <b>PUBLIC LIABILITY</b>      |                        |                             |                   |                   |                      |                   |
| 14335                     | Public Liability Admin       | -                      | 2,176,850                   | -                 | 2,176,850         | 400,198              | 2,577,048         |
|                           | <b>TOTAL</b>                 | <b>-</b>               | <b>2,176,850</b>            | <b>-</b>          | <b>2,176,850</b>  | <b>400,198</b>       | <b>2,577,048</b>  |
| <b>760</b>                | <b>INFORMATION SYSTEMS</b>   |                        |                             |                   |                   |                      |                   |
| 14450                     | Information Systems          | 603,000                | 1,225,900                   | 40,000            | 1,868,900         | -                    | 1,868,900         |
|                           | <b>TOTAL</b>                 | <b>603,000</b>         | <b>1,225,900</b>            | <b>40,000</b>     | <b>1,868,900</b>  | <b>-</b>             | <b>1,868,900</b>  |
| <b>770</b>                | <b>GOVERNMENT BUILDINGS</b>  |                        |                             |                   |                   |                      |                   |
| 75500                     | Government Building          | 375,000                | 1,979,150                   | -                 | 2,354,150         | -                    | 2,354,150         |
|                           | <b>TOTAL</b>                 | <b>375,000</b>         | <b>1,979,150</b>            | <b>-</b>          | <b>2,354,150</b>  | <b>-</b>             | <b>2,354,150</b>  |



# CITY COUNCIL

# CITY COUNCIL

## **Description of the Service**

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

## **Department Highlights**

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

## **Department Challenges**

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

## **Mission Statement**

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

## **Priorities**

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

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

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

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

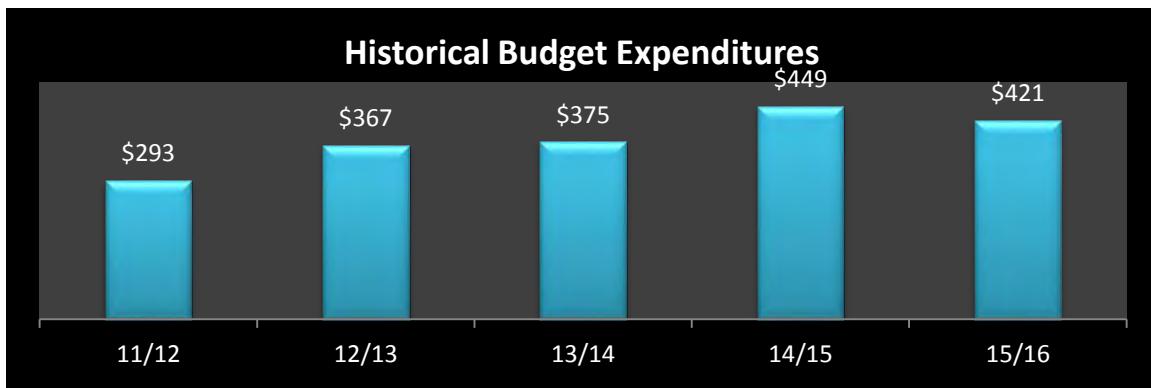
**Traffic Commission:** To provide the best advice possible to the City Council on traffic, safety and circulation in the City.

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

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

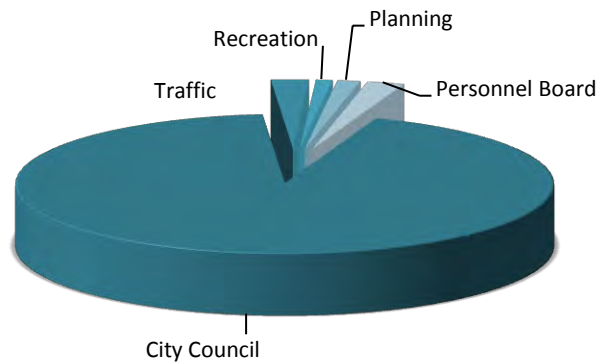
**Department Summary**

|                             | Actual<br>2012/13 | Actual<br>2013/14 | Revised<br>Budget<br>2014/15 | Adopted<br>Budget<br>2015/16 |
|-----------------------------|-------------------|-------------------|------------------------------|------------------------------|
| <b>Budget Summary</b>       |                   |                   |                              |                              |
| Salaries & Benefits         | 144,663           | 151,105           | 174,000                      | 176,952                      |
| Operations & Maintenance    | 217,610           | 223,679           | 275,000                      | 244,000                      |
| Capital Outlay              | 4,867             | -                 | -                            | -                            |
| <b>Total Budget (gross)</b> | <b>367,141</b>    | <b>374,784</b>    | <b>449,000</b>               | <b>420,952</b>               |
| Interfund Charges           | (12,565)          | (12,749)          | (13,000)                     | (14,541)                     |
| <b>Total Budget (net)</b>   | <b>354,576</b>    | <b>362,035</b>    | <b>436,000</b>               | <b>406,411</b>               |



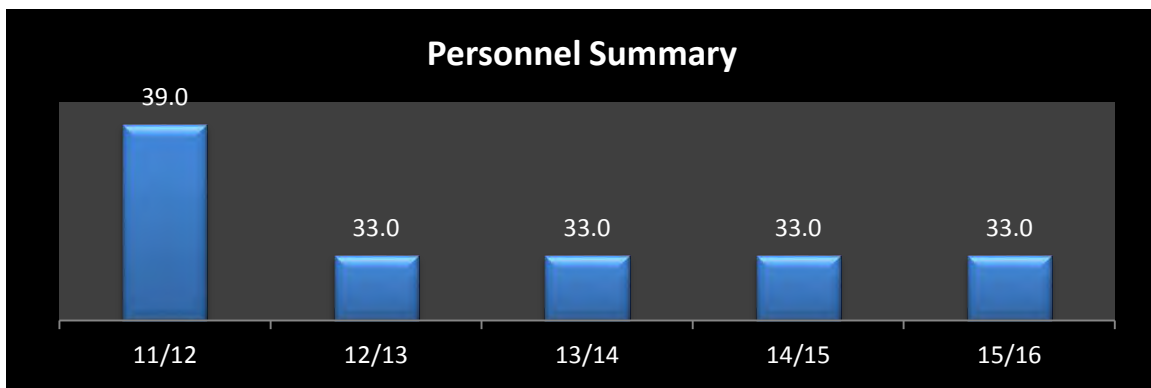
|  | Actual<br>2012/13 | Actual<br>2013/14 | Revised<br>Budget<br>2014/15 | Adopted<br>Budget<br>2015/16 |
|--|-------------------|-------------------|------------------------------|------------------------------|
| <b>Expenditure Summary (gross)</b>     |                   |                   |                              |                              |
| City Council                           | 339,584           | 344,569           | 358,000                      | 393,000                      |
| Planning Commission                    | 5,747             | 7,194             | 14,000                       | 9,253                        |
| Traffic Commission                     | 2,940             | 3,182             | 9,000                        | 4,072                        |
| Community Services/Recreation<br>Comm. | 2,264             | 3,232             | 11,000                       | 5,555                        |
| Personnel Board                        | 16,607            | 16,607            | 57,000                       | 9,072                        |
| <b>Expenditure Total</b>               | <b>367,141</b>    | <b>374,784</b>    | <b>449,000</b>               | <b>420,952</b>               |

15/16 Spending Distribution



| <b>Fund Summary</b>         | <b>Actual<br/>2012/13</b> | <b>Actual<br/>2013/14</b> | <b>Revised<br/>Budget<br/>2014/15</b> | <b>Adopted<br/>Budget<br/>2015/16</b> |
|-----------------------------|---------------------------|---------------------------|---------------------------------------|---------------------------------------|
| General Fund (100)          | 337,969                   | 345,428                   | 379,000                               | 406,411                               |
| Water Utility Fund (600)    | 12,565                    | 12,749                    | 13,000                                | 16,000                                |
| General Benefits Fund (740) | 16,607                    | 16,607                    | 57,000                                | -                                     |

| <b>Personnel Summary</b>  | <b>Actual<br/>2012/13</b> | <b>Actual<br/>2013/14</b> | <b>Revised<br/>Budget<br/>2014/15</b> | <b>Adopted<br/>Budget<br/>2015/16</b> |
|---------------------------|---------------------------|---------------------------|---------------------------------------|---------------------------------------|
| Full Time Personnel       | 5.00                      | 5.00                      | 5.00                                  | 5.00                                  |
| Part Time Personnel (FTE) | 28.00                     | 28.00                     | 28.00                                 | 28.00                                 |





**CITY MANAGER**



# CITY MANAGER

## **Description of the Service**

The City Manager serves as the Council-appointed executive manager of the City. The City Manager is responsible for the administration and implementation of policies and programs adopted by the Mayor and City Council, 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.

## **Department Challenges**

- Evaluate the needs of business and property owners to determine if current programs are meeting their needs as they relate to City and the Redevelopment Agency's 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.

## **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 continues 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**

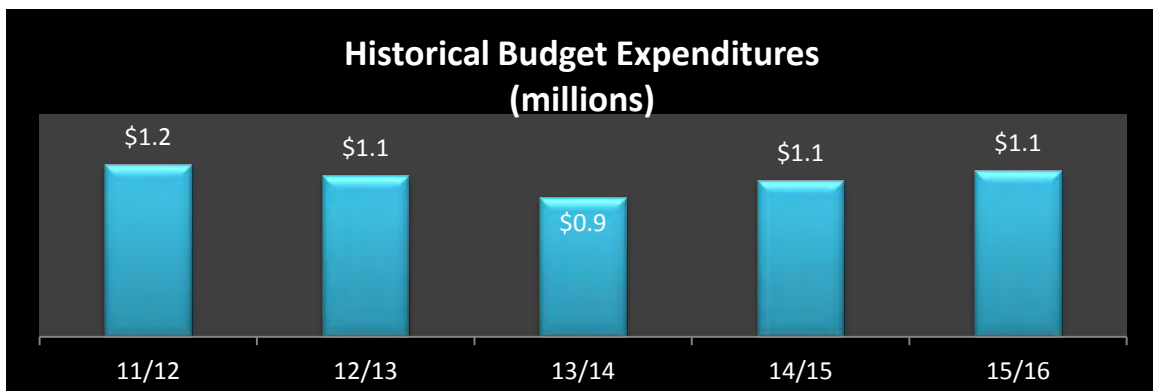
**GENERAL FUNDS**

**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.

**Department Summary**

|                             | Actual<br>2012/13 | Actual<br>2013/14 | Revised<br>Budget<br>2014/15 | Adopted<br>Budget<br>2015/16 |
|-----------------------------|-------------------|-------------------|------------------------------|------------------------------|
| <b>Budget Summary</b>       |                   |                   |                              |                              |
| Salaries & Benefits         | 841,237           | 652,256           | 708,000                      | 772,000                      |
| Operations & Maintenance    | 246,460           | 290,187           | 351,000                      | 354,000                      |
| Capital Outlay              | -                 | -                 | -                            | -                            |
| <b>Total Budget (gross)</b> | <b>1,087,697</b>  | <b>942,443</b>    | <b>1,059,000</b>             | <b>1,126,000</b>             |
| Interfund Charges           | (96,805)          | (83,900)          | (95,000)                     | (100,214)                    |
| <b>Total Budget (net)</b>   | <b>990,892</b>    | <b>858,543</b>    | <b>964,000</b>               | <b>1,025,786</b>             |



|                                    | Actual<br>2012/13 | Actual<br>2013/14 | Revised<br>Budget<br>2014/15 | Adopted<br>Budget<br>2015/16 |
|------------------------------------|-------------------|-------------------|------------------------------|------------------------------|
| <b>Expenditure Summary (gross)</b> |                   |                   |                              |                              |
| City Manager                       | 1,087,697         | 942,443           | 1,059,000                    | 1,126,000                    |
| <b>Expenditure Total</b>           | <b>1,087,697</b>  | <b>942,443</b>    | <b>1,059,000</b>             | <b>1,126,000</b>             |

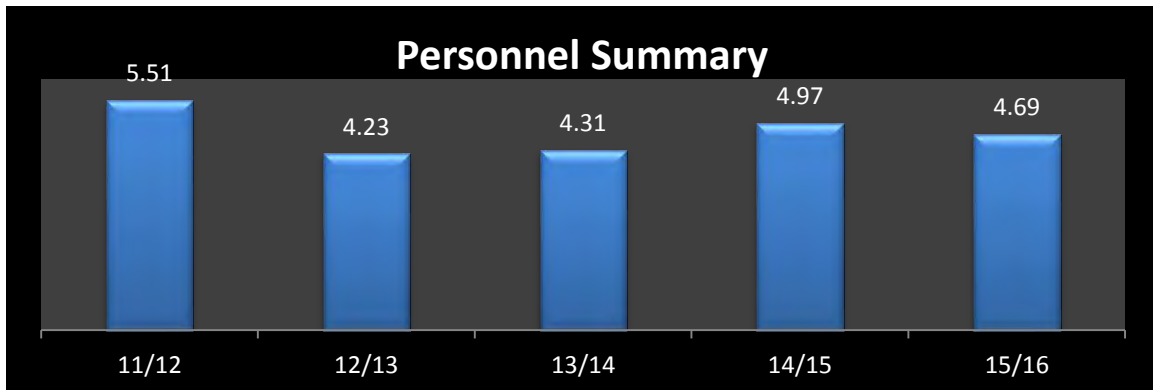
**15/16 Spending Distribution**

City Manager

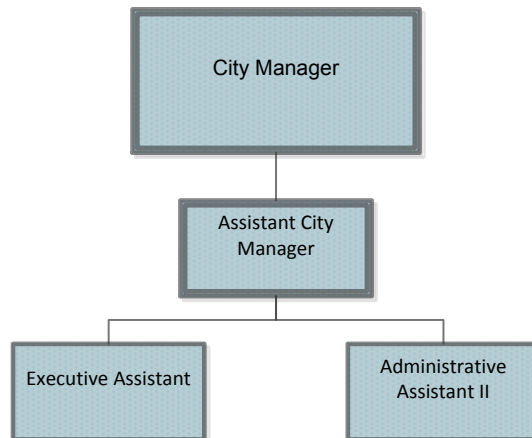


| <b>Fund Summary</b>      | <b>Actual<br/>2012/13</b> | <b>Actual<br/>2013/14</b> | <b>Revised<br/>Budget<br/>2014/15</b> | <b>Adopted<br/>Budget<br/>2015/16</b> |
|--------------------------|---------------------------|---------------------------|---------------------------------------|---------------------------------------|
| General Fund (100)       | 990,892                   | 858,543                   | 964,000                               | 1,025,786                             |
| Water Utility Fund (600) | 96,805                    | 83,900                    | 95,000                                | 100,214                               |

| <b>Personnel Summary</b>  | <b>Actual<br/>2012/13</b> | <b>Actual<br/>2013/14</b> | <b>Revised<br/>Budget<br/>2014/15</b> | <b>Adopted<br/>Budget<br/>2015/16</b> |
|---------------------------|---------------------------|---------------------------|---------------------------------------|---------------------------------------|
| Full Time Personnel       | 4.00                      | 3.00                      | 3.00                                  | 3.00                                  |
| Part Time Personnel (FTE) | 0.23                      | 1.31                      | 1.97                                  | 1.69                                  |



**Organizational Chart**





**CITY CLERK**

# CITY CLERK

## **Description of the Service**

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

## **Department Highlights**

- Administered the 2014 Municipal Election which included a ballot measure and 10 candidates.
- Maintained a high level of customer service while experiencing a 33% reduction in staffing levels.
- Completed the scanning, quality control check, and indexing of over 20,000 documents with over 75,000 pages the Laserfiche Electronic Document Management System.
- Updating the City's Records Retention Schedule in compliance with various federal and state laws.

## **Department Challenges**

Restructuring the departments Task Allocation Plan after the Assistant City Clerk position and Public Information Clerk position became vacant.

## **Mission Statement**

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

## **Priorities**

- Streamline all process and adopt a paperless work process.
- Maintain legal compliancy with various federal, state, and local laws.
- Assist candidates and office holders and staff to meet their legal responsibilities.
- Preserve archival records of the City, commissions, and agencies.
- Assist candidates and office holders and staff to meet their legal responsibilities.

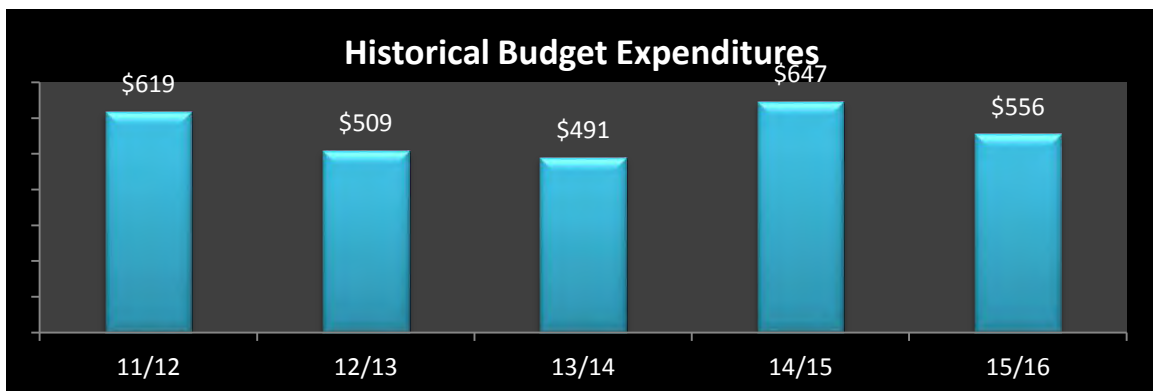
**Programs and Program Goals****GENERAL FUNDS****General Fund – 100**

**City Clerk:** Provide government transparency; codify the Westminster Municipal Code; monitor and maintain filings required by the Political Reform Act; prepare and post City Council, Successor Agency to the Westminster 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.

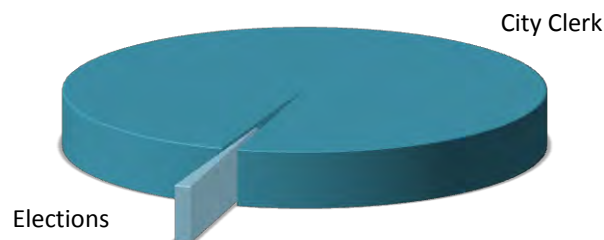
**Department Summary**

|                             | Actual<br>2012/13 | Actual<br>2013/14 | Revised<br>Budget<br>2014/15 | Adopted<br>Budget<br>2015/16 |
|-----------------------------|-------------------|-------------------|------------------------------|------------------------------|
| <b>Budget Summary</b>       |                   |                   |                              |                              |
| Salaries & Benefits         | 339,315           | 359,498           | 393,000                      | 398,000                      |
| Operations & Maintenance    | 169,453           | 131,555           | 254,000                      | 158,000                      |
| Capital Outlay              | -                 | -                 | -                            | -                            |
| <b>Total Budget (gross)</b> | <b>508,768</b>    | <b>491,053</b>    | <b>647,000</b>               | <b>556,000</b>               |
| Interfund Charges           | (16,992)          | (17,931)          | (20,000)                     | (20,350)                     |
| <b>Total Budget (net)</b>   | <b>491,776</b>    | <b>473,122</b>    | <b>627,000</b>               | <b>535,650</b>               |



|                                    | Actual<br>2012/13 | Actual<br>2013/14 | Revised<br>Budget<br>2014/15 | Adopted<br>Budget<br>2015/16 |
|------------------------------------|-------------------|-------------------|------------------------------|------------------------------|
| <b>Expenditure Summary (gross)</b> |                   |                   |                              |                              |
| City Clerk                         | 459,256           | 484,628           | 555,000                      | 550,000                      |
| Elections                          | 49,513            | 6,425             | 92,000                       | 6,000                        |
| <b>Expenditure Total</b>           | <b>508,768</b>    | <b>491,053</b>    | <b>647,000</b>               | <b>556,000</b>               |

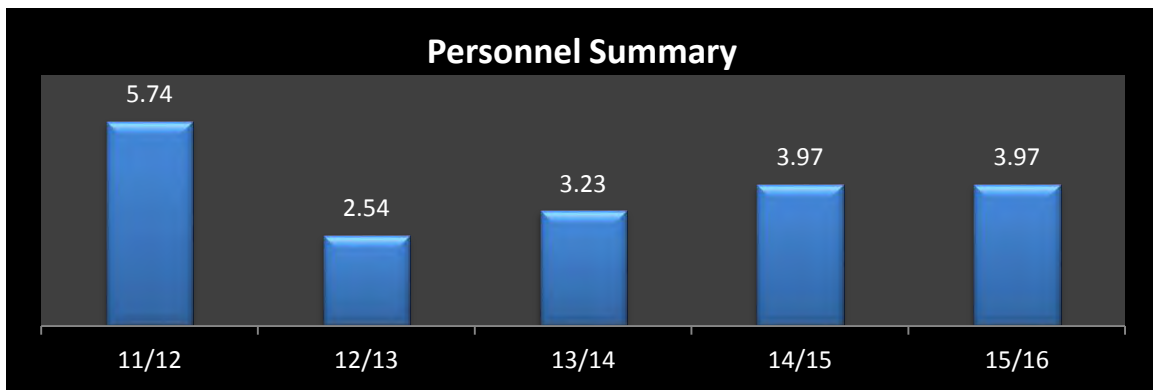
**15/16 Spending Distribution**



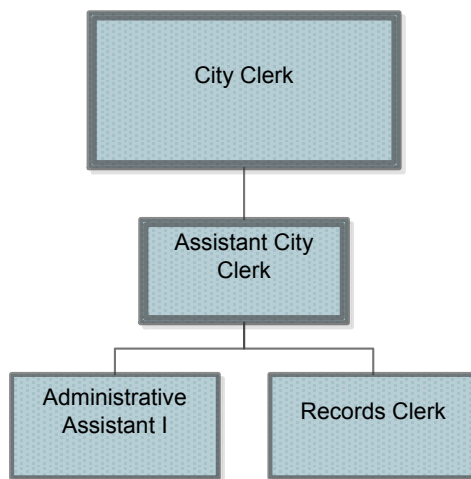


| <b>Fund Summary</b>      | <b>Actual<br/>2012/13</b> | <b>Actual<br/>2013/14</b> | <b>Revised<br/>Budget<br/>2014/15</b> | <b>Adopted<br/>Budget<br/>2015/16</b> |
|--------------------------|---------------------------|---------------------------|---------------------------------------|---------------------------------------|
| General Fund (100)       | 491,776                   | 473,122                   | 627,000                               | 535,650                               |
| Water Utility Fund (600) | 16,992                    | 17,931                    | 20,000                                | 21,000                                |

| <b>Personnel Summary</b>  | <b>Actual<br/>2012/13</b> | <b>Actual<br/>2013/14</b> | <b>Revised<br/>Budget<br/>2014/15</b> | <b>Adopted<br/>Budget<br/>2015/16</b> |
|---------------------------|---------------------------|---------------------------|---------------------------------------|---------------------------------------|
| Full Time Personnel       | 2.50                      | 2.00                      | 2.00                                  | 2.00                                  |
| Part Time Personnel (FTE) | 0.04                      | 1.23                      | 1.97                                  | 1.97                                  |



**Organizational Chart**





CITY ATTORNEY

# CITY ATTORNEY

## **Description of the Service**

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

## **Department Highlights**

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

## **Department Challenges**

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

## **Mission Statement**

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

## **Priorities**

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

## **Programs and Program Goals**

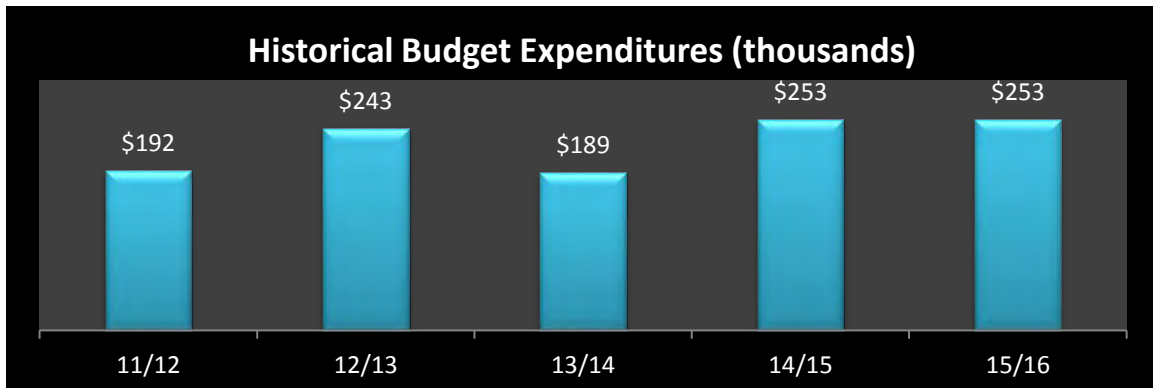
### **GENERAL FUNDS**

#### **General Fund – 100**

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

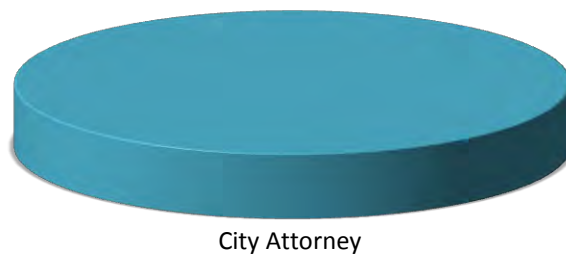
**Department Summary**

| <b>Budget Summary</b>       | <b>Actual<br/>2012/13</b> | <b>Actual<br/>2013/14</b> | <b>Revised<br/>Budget<br/>2014/15</b> | <b>Adopted<br/>Budget<br/>2015/16</b> |
|-----------------------------|---------------------------|---------------------------|---------------------------------------|---------------------------------------|
| Salaries & Benefits         | 5,873                     | 8,540                     | -                                     | -                                     |
| Operations & Maintenance    | 236,972                   | 180,745                   | 253,000                               | 253,000                               |
| Capital Outlay              | -                         | -                         | -                                     | -                                     |
| <b>Total Budget (gross)</b> | <b>242,846</b>            | <b>189,285</b>            | <b>253,000</b>                        | <b>253,000</b>                        |
| Interfund Charges           | (130,408)                 | (97,309)                  | (110,000)                             | (135,861)                             |
| <b>Total Budget (net)</b>   | <b>112,437</b>            | <b>91,976</b>             | <b>143,000</b>                        | <b>117,139</b>                        |



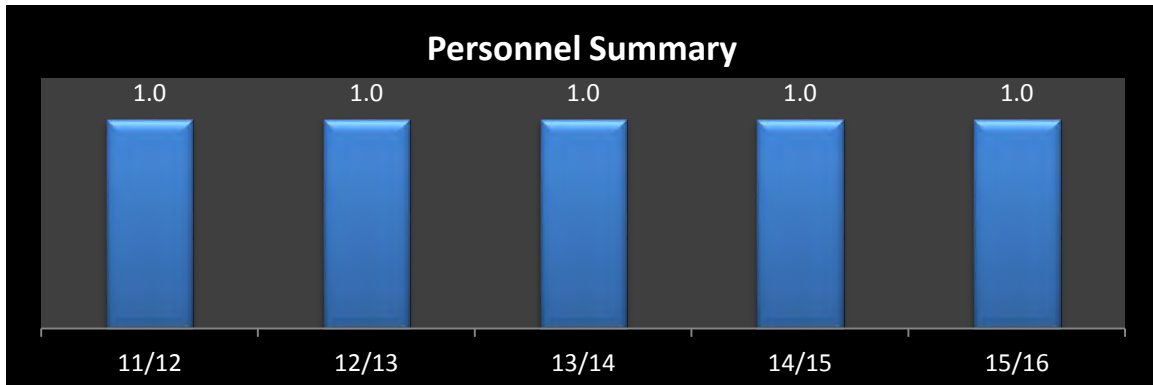
| <b>Expenditure Summary (gross)</b> | <b>Actual<br/>2012/13</b> | <b>Actual<br/>2013/14</b> | <b>Revised<br/>Budget<br/>2014/15</b> | <b>Adopted<br/>Budget<br/>2015/16</b> |
|------------------------------------|---------------------------|---------------------------|---------------------------------------|---------------------------------------|
| City Attorney                      | 242,846                   | 189,285                   | 253,000                               | 253,000                               |
| <b>Expenditure Total</b>           | <b>242,846</b>            | <b>189,285</b>            | <b>253,000</b>                        | <b>253,000</b>                        |

**15/16 Spending Distribution**



| <b>Fund Summary</b>                 | <b>Actual<br/>2012/13</b> | <b>Actual<br/>2013/14</b> | <b>Revised<br/>Budget<br/>2014/15</b> | <b>Adopted<br/>Budget<br/>2015/16</b> |
|-------------------------------------|---------------------------|---------------------------|---------------------------------------|---------------------------------------|
| General Fund (100)                  | 112,437                   | 91,976                    | 143,000                               | 117,139                               |
| Water Utility Fund (600)            | 8,985                     | 6,705                     | 8,000                                 | 10,000                                |
| General Benefits Fund (740)         | 60,712                    | 45,302                    | 51,000                                | 63,500                                |
| Liability Administration Fund (750) | 60,712                    | 45,302                    | 51,000                                | 63,500                                |

| <b>Personnel Summary</b>  | <b>Actual<br/>2012/13</b> | <b>Actual<br/>2013/14</b> | <b>Revised<br/>Budget<br/>2014/15</b> | <b>Adopted<br/>Budget<br/>2015/16</b> |
|---------------------------|---------------------------|---------------------------|---------------------------------------|---------------------------------------|
| Full Time Personnel       | 1.00                      | 1.00                      | 1.00                                  | 1.00                                  |
| Part Time Personnel (FTE) | -                         | -                         | -                                     | -                                     |







# ADMINISTRATIVE SERVICES

# ADMINISTRATIVE SERVICES

## **Description of the Service**

The Administrative Services Department includes Finance and Human Resources. 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 utility, 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.

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

## **Department Highlights**

- Awarded the Government Finance Officers Association Distinguished Budget Presentation Award for the fiscal year ended June 30, 2013.
- Awarded the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association for the fiscal year ended June 30, 2014.
- Conduct recruitments to fill vacancies in all City departments.
- Process payroll data entry for approximately 223 full-time and 165 part-time employees.
- Conduct annual benefits open enrollment for full-time employees and approximately 272 retirees.
- Administer labor contracts and inform employees of City-wide policies and procedures.
- Administer the City's cafeteria benefits program and retirement program.

## **Department Challenges**

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

## **Mission Statement**

To 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.

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



## **Priorities**

- 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.
- Maximize the capabilities of online application/recruitment technologies.
- Review and update the City's Personnel Rules and related policies.
- Review and update all Department communications.
- Automate and streamline benefits transactions and open enrollment.
- Assist departments in the review of vendor/contractor insurance requirements.
- Conduct labor negotiations with WMEA and WPOA during FY 2015-2016.

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

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

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

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

**SPECIAL REVENUE FUNDS****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.

**ENTERPRISE FUNDS****Water Utility Fund – 600**

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

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

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

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

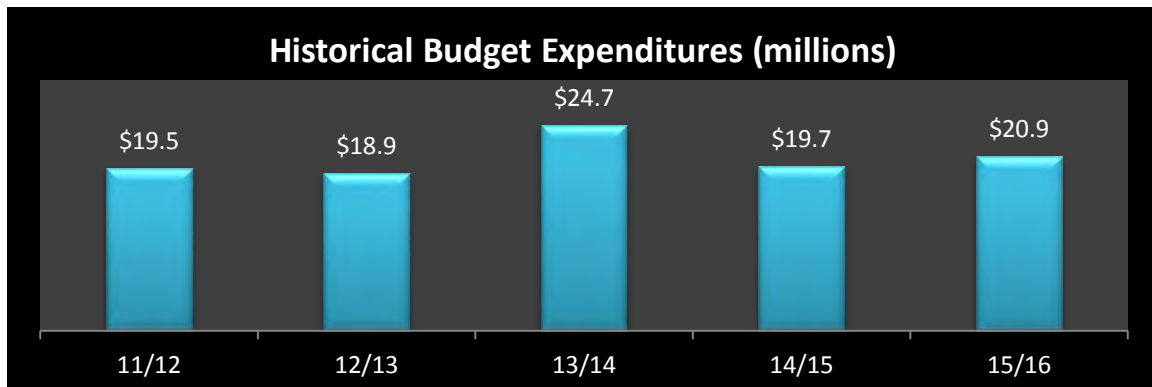
**Retirement Benefits:** To provide the city and employee contribution to the Public Employees' Retirement System.

**Public Liability Fund – 750**

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

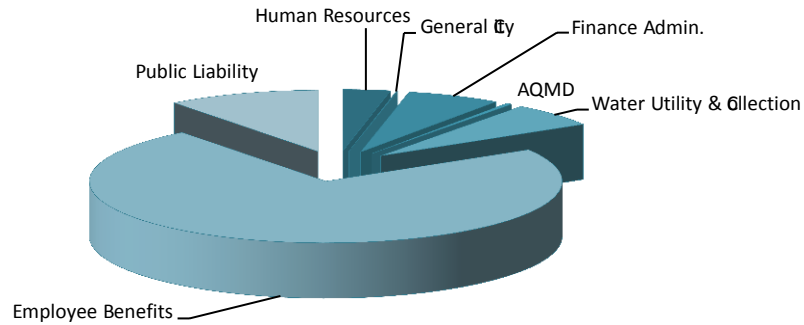
**Department Summary**

| <b>Budget Summary</b>       | <b>Actual<br/>2012/13</b> | <b>Actual<br/>2013/14</b> | <b>Revised<br/>Budget<br/>2014/15</b> | <b>Proposed<br/>Budget<br/>2015/16</b> |
|-----------------------------|---------------------------|---------------------------|---------------------------------------|--|
| Salaries & Benefits         | 4,588,097                 | 4,761,975                 | 5,077,000                             | 6,019,000                              |
| Operations & Maintenance    | 14,268,924                | 19,948,507                | 14,672,000                            | 14,886,302                             |
| Capital Outlay              | 51,088                    | -                         | -                                     | -                                      |
| <b>Total Budget (gross)</b> | <b>18,908,110</b>         | <b>24,710,481</b>         | <b>19,749,000</b>                     | <b>20,905,302</b>                      |
| Interfund Charges           | (170,973)                 | (238,953)                 | (249,000)                             | (264,129)                              |
| <b>Total Budget (net)</b>   | <b>18,737,137</b>         | <b>24,471,528</b>         | <b>19,500,000</b>                     | <b>20,641,173</b>                      |



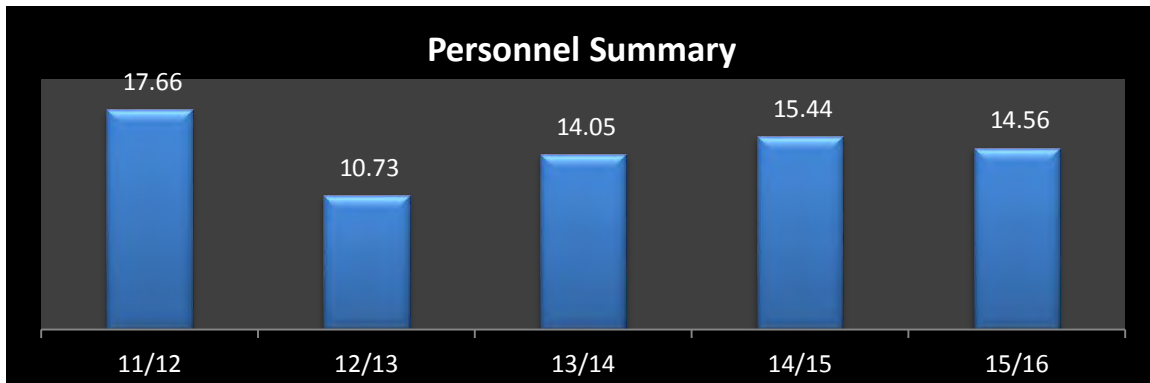
| <b>Expenditure Summary (gross)</b> | <b>Actual<br/>2012/13</b> | <b>Actual<br/>2013/14</b> | <b>Revised<br/>Budget<br/>2014/15</b> | <b>Proposed<br/>Budget<br/>2015/16</b> |
|------------------------------------|---------------------------|---------------------------|---------------------------------------|--|
| Human Resources                    | 359,233                   | 454,669                   | 451,000                               | 675,352                                |
| General City                       | 40,413                    | 5,313                     | 12,000                                | 16,000                                 |
| Finance Administration             | 1,051,754                 | 1,181,431                 | 1,253,000                             | 1,341,000                              |
| AQMD                               | 98,726                    | 55,248                    | 80,000                                | 83,600                                 |
| Water Billing and Collection       | 865,227                   | 899,877                   | 1,246,000                             | 1,319,000                              |
| Employee Benefits                  | 6,011,229                 | 5,526,014                 | 6,125,000                             | 6,737,500                              |
| Worker's Compensation              | 1,673,290                 | 2,405,457                 | 1,573,000                             | 1,597,500                              |
| Compensated Absences               | 603,019                   | 669,437                   | 760,000                               | -                                      |
| Retirement Benefits                | 5,969,799                 | 6,701,536                 | 5,785,000                             | 6,958,500                              |
| Public Liability Administration    | 2,235,420                 | 6,811,500                 | 2,464,000                             | 2,176,850                              |
| <b>Expenditure Total</b>           | <b>18,908,110</b>         | <b>24,710,481</b>         | <b>19,749,000</b>                     | <b>20,905,302</b>                      |

15/16 Spending Distribution

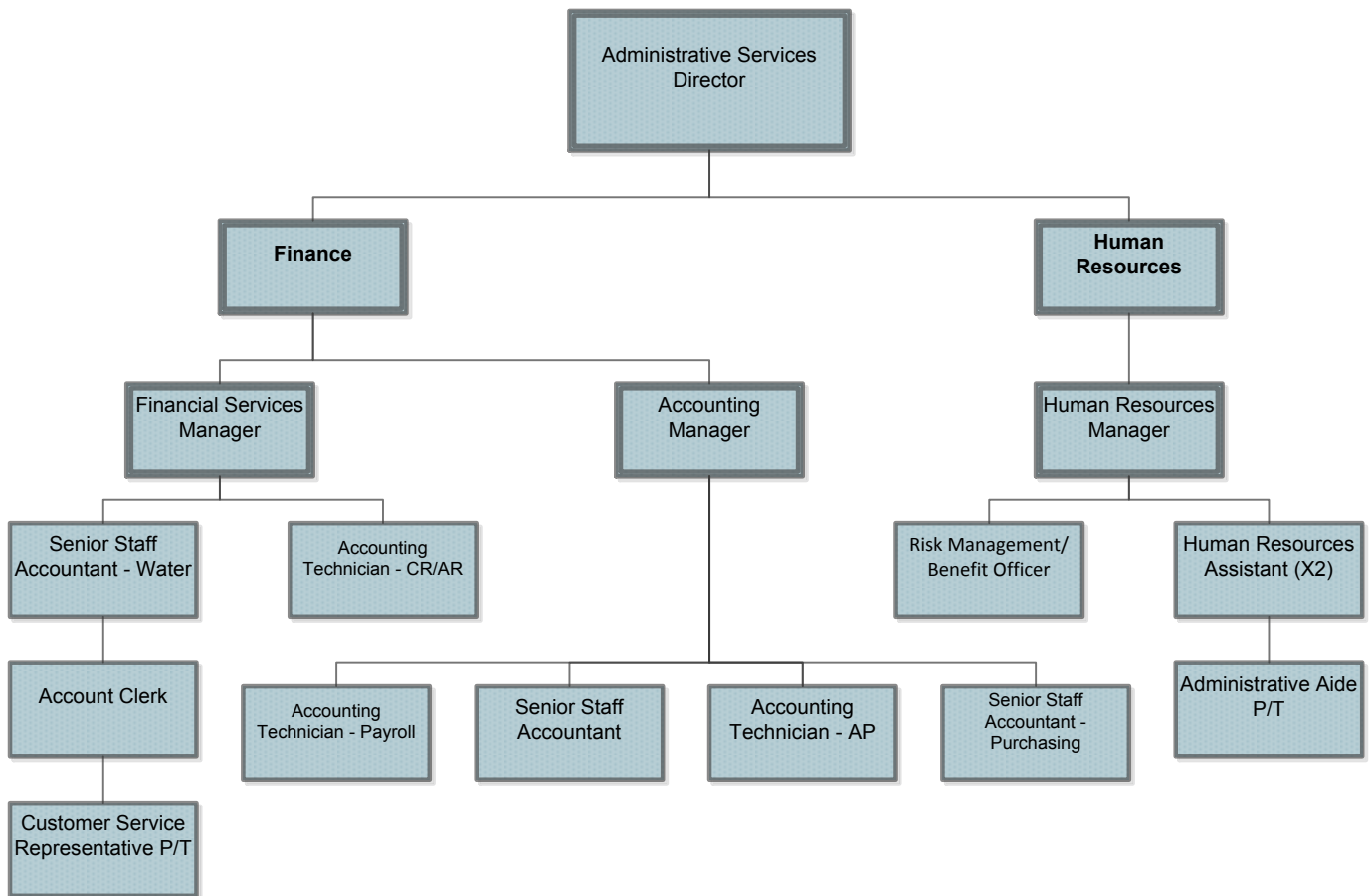


| <b>Fund Summary</b>                 | <b>Actual<br/>2012/13</b> | <b>Actual<br/>2013/14</b> | <b>Revised<br/>Budget<br/>2014/15</b> | <b>Proposed<br/>Budget<br/>2015/16</b> |
|-------------------------------------|---------------------------|---------------------------|---------------------------------------|--|
| General Fund (100)                  | 749,778                   | 821,477                   | 861,000                               | 967,827                                |
| AQMD Fund (280)                     | 98,726                    | 55,248                    | 80,000                                | 83,600                                 |
| Water Utility Fund (600)            | 1,157,622                 | 1,229,434                 | 1,597,000                             | 1,709,629                              |
| General Benefits Fund (740)         | 14,461,950                | 15,547,633                | 14,495,000                            | 15,630,448                             |
| Liability Administration Fund (750) | 2,440,033                 | 7,056,689                 | 2,716,000                             | 2,513,798                              |

| <b>Personnel Summary</b>  | <b>Actual<br/>2012/13</b> | <b>Actual<br/>2013/14</b> | <b>Revised<br/>Budget<br/>2014/15</b> | <b>Proposed<br/>Budget<br/>2015/16</b> |
|---------------------------|---------------------------|---------------------------|---------------------------------------|--|
| Full Time Personnel       | 10.50                     | 12.00                     | 14.00                                 | 14.00                                  |
| Part Time Personnel (FTE) | 0.23                      | 2.05                      | 1.44                                  | 0.56                                   |



**Organizational Chart**





# POLICE

# POLICE DEPARTMENT

## Description of the Service

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

## Department Highlights

- The successful reorganization of the police department organizational structure to become more fiscally sound, enhance community policing and redirect resources to critical areas of need.
- The implementation of a new policing methodology utilizing geographic and intelligence led policing to address emerging crime issues, create partnerships the community and improve life in the City of Westminster.
- The successful move and transition to a state of the art police facility that will enhance our ability to deliver world class police service.
- Provide department staff with the knowledge and training necessary to carry out the Department's mission, with a significant emphasis on personnel development and training.

### Information Technology Division

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

### Code Enforcement

- At the direction of the City Council, authored the new "Tobacco Product Retailers" ordinance to manage the location and quantity of these types of businesses.
- Hired one additional full-time officer and in the process of acquiring and additional full-time officer to address excessive caseloads and provide better service the community.
- Created a comprehensive Code Enforcement program outlining the divisions' operations and techniques for review by the City Council.
- Created five-year snap shot indicating Code Enforcement statistics over that time period.
- FY 2013-2014: 163 Administrative citations issued with revenue of \$35,608
- FY 2014- February 28, 2015 (YTD): 44 Administrative citations issued with revenue of \$15,300.

## Department Challenges

- Adjusted service levels to reflect current staffing limitations.
- 2011 Supreme Court decision ordering the State of California to reduce the State prison inmate population by 44,000 inmates in 2 years.
- 2013 readjustment of CalPERS retirement system and its effects on hiring new versus lateral sworn and civilian candidates.
- Potential State of California raids on criminal justice funding still possible:
  1. State Supplemental Law Enforcement Service Fund (SLESF) allocations
  2. Jail Booking Fee reimbursements

3. State Peace Officer Standards and Training (POST) reimbursements
4. Justice Assistance Grants (JAG) allocations

#### **Information Technology**

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

#### **Code Enforcement**

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

### **Mission Statement**

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

### **2015/2016 Priorities**

- Proactively address Part 1 crimes through a crime intervention strategy
- Decrease our Priority 1 response times
- Sustain quality community services
- Continue to train personnel to perform quality service
- Partner with businesses and the community to create positive outcomes
- Identify a provider for Animal Shelter Services for the new fiscal year

#### **Code Enforcement**

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

### **Programs and Program Goals**

#### **GENERAL FUNDS**

##### **GENERAL FUND – 100**

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

**Animal Control:** Fill current part-time Police Aide position; update Title 6 of the Municipal Code; efficiently respond to the City's need for animal control services; continue the spay/neuter program in compliance with



new state law using impound fees to provide spay/neuter at no cost to the owner; and educate the public regarding responsible pet ownership and pet overpopulation.

**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.

### **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.

**DOT Seizures - Criminal:** 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.

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

#### **SPECIAL POLICE SERVICES FUND – 251**

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

#### **SPECIAL POLICE SERVICES FUND – 253**

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

#### **SPECIAL POLICE SERVICES FUND – 254**

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

#### **SPECIAL POLICE SERVICES FUND – 255**

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

#### **SPECIAL POLICE SERVICES FUND – 256**

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

#### **SPECIAL POLICE SERVICES FUND – 257**

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

**SPECIAL POLICE PROGRAMS FUND – 258**

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

**SPECIAL POLICE PROGRAMS FUND – 259**

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

**LOCAL NARCOTIC SEIZED PROPERTY FUND – 260**

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

**SUPPLEMENTAL LAW ENFORCEMENT SERVICES FUND – 261**

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

**SPECIAL POLICE PROGRAMS FUND – 262**

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

**SPECIAL POLICE PROGRAMS FUND – 263**

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

**SPECIAL POLICE PROGRAMS FUND – 264**

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

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

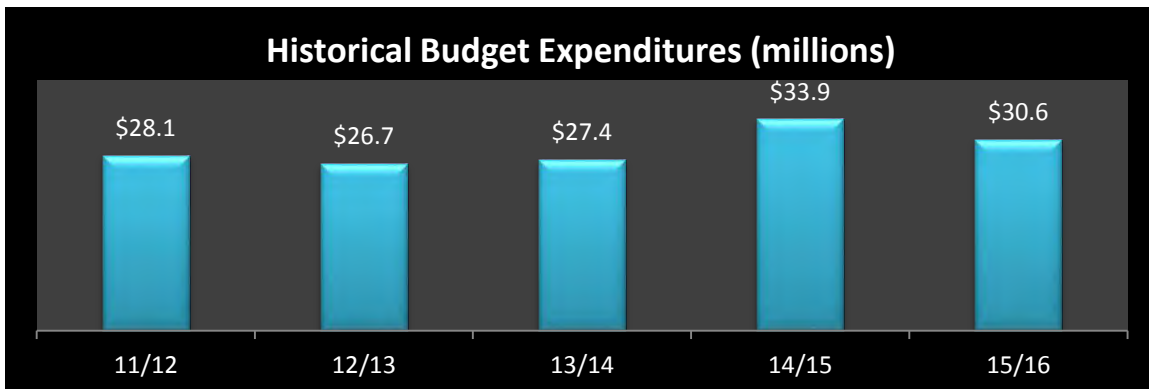
**Capital Projects:** Accounts for expenditures related to capital projects and multiyear programs for to police and information technologies.

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

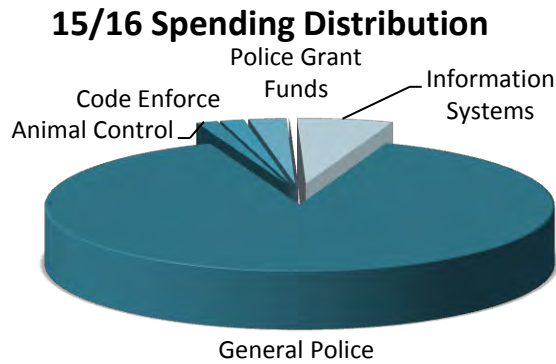
**Information Systems:** To improve the quality of service to citizens, quality of decisions, productivity and promote staff training; effectively manage existing systems (Servers, Desktops & networks); identify and prioritize information needs, and eliminate redundancy of stored data; and promote understanding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

**Department Summary**

| <b>Budget Summary</b>       | <b>Actual<br/>2012/13</b> | <b>Actual<br/>2013/14</b> | <b>Revised<br/>Budget<br/>2014/15</b> | <b>Adopted<br/>Budget<br/>2015/16</b> |
|-----------------------------|---------------------------|---------------------------|---------------------------------------|---------------------------------------|
| Salaries & Benefits         | 20,551,117                | 20,946,545                | 21,659,322                            | 23,165,989                            |
| Operations & Maintenance    | 5,853,277                 | 5,805,662                 | 7,253,929                             | 7,358,151                             |
| Capital Outlay              | 343,635                   | 627,906                   | 4,941,667                             | 72,175                                |
| <b>Total Budget (gross)</b> | <b>26,748,029</b>         | <b>27,380,114</b>         | <b>33,854,918</b>                     | <b>30,596,315</b>                     |
| Interfund Charges           | -                         | -                         | -                                     | -                                     |
| <b>Total Budget (net)</b>   | <b>26,748,029</b>         | <b>27,380,114</b>         | <b>33,854,918</b>                     | <b>30,596,315</b>                     |

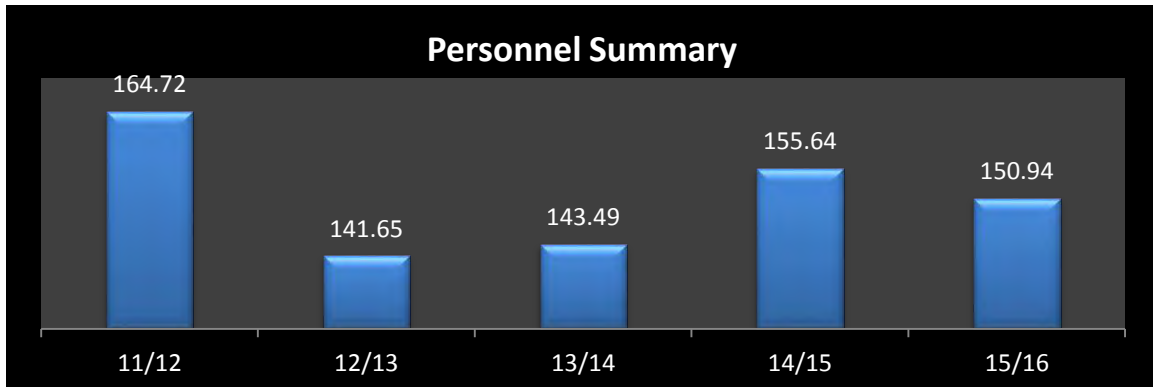


| <b>Expenditure Summary (gross)</b>     | <b>Actual<br/>2012/13</b> | <b>Actual<br/>2013/14</b> | <b>Revised<br/>Budget<br/>2014/15</b> | <b>Adopted<br/>Budget<br/>2015/16</b> |
|--|---------------------------|---------------------------|---------------------------------------|---------------------------------------|
| General Police Services                | 23,432,499                | 24,098,059                | 25,041,000                            | 27,130,989                            |
| Animal Control                         | 291,093                   | 317,898                   | 373,000                               | 408,000                               |
| Code Enforcement                       | 497,678                   | 481,050                   | 496,000                               | 458,000                               |
| DOJ Seizures - Criminal                | 243,212                   | 68,144                    | 453,570                               | 385,000                               |
| Asian Criminal Enterprise Initiative   | 17,556                    | -                         | 19,667                                | -                                     |
| OC Human Trafficking Task Force        | 71,085                    | -                         | -                                     | -                                     |
| Law Enforce Child Trafficking Training | 25,884                    | -                         | -                                     | -                                     |
| ABC Grant                              | 119,498                   | 42,739                    | 8,832                                 | -                                     |
| SAAV                                   | 197,298                   | 36,408                    | 103,449                               | 25,688                                |
| OCHTTF/BSCC                            | 52,245                    | 16,924                    | -                                     | 93,738                                |
| Animal Humane Program                  | 420                       | 250                       | 6,000                                 | 6,000                                 |
| Special Police Fund Debt Service       | 104,812                   | 105,080                   | 107,000                               | -                                     |
| Justice Assistance Grants              | 25,597                    | 24,967                    | 28,426                                | -                                     |
| Office of Traffic Safety Grants        | 17,599                    | 47,585                    | 164,801                               | -                                     |
| Prop 69                                | 5,921                     | 12,094                    | 14,074                                | -                                     |
| AB109                                  | 50,650                    | 9,840                     | 140,607                               | -                                     |
| Local Narcotic Seizure                 | 57                        | 16                        | 1,000                                 | 1,000                                 |
| Citizens Option for Public Safety      | 182,007                   | 204,290                   | 215,000                               | 219,000                               |
| Capital Projects                       | 2,232                     | 59,321                    | 4,869,492                             | -                                     |
| Information Systems                    | 1,410,688                 | 1,855,448                 | 1,813,000                             | 1,868,900                             |
| <b>Expenditure Total</b>               | <b>26,748,029</b>         | <b>27,380,114</b>         | <b>33,854,918</b>                     | <b>30,596,315</b>                     |

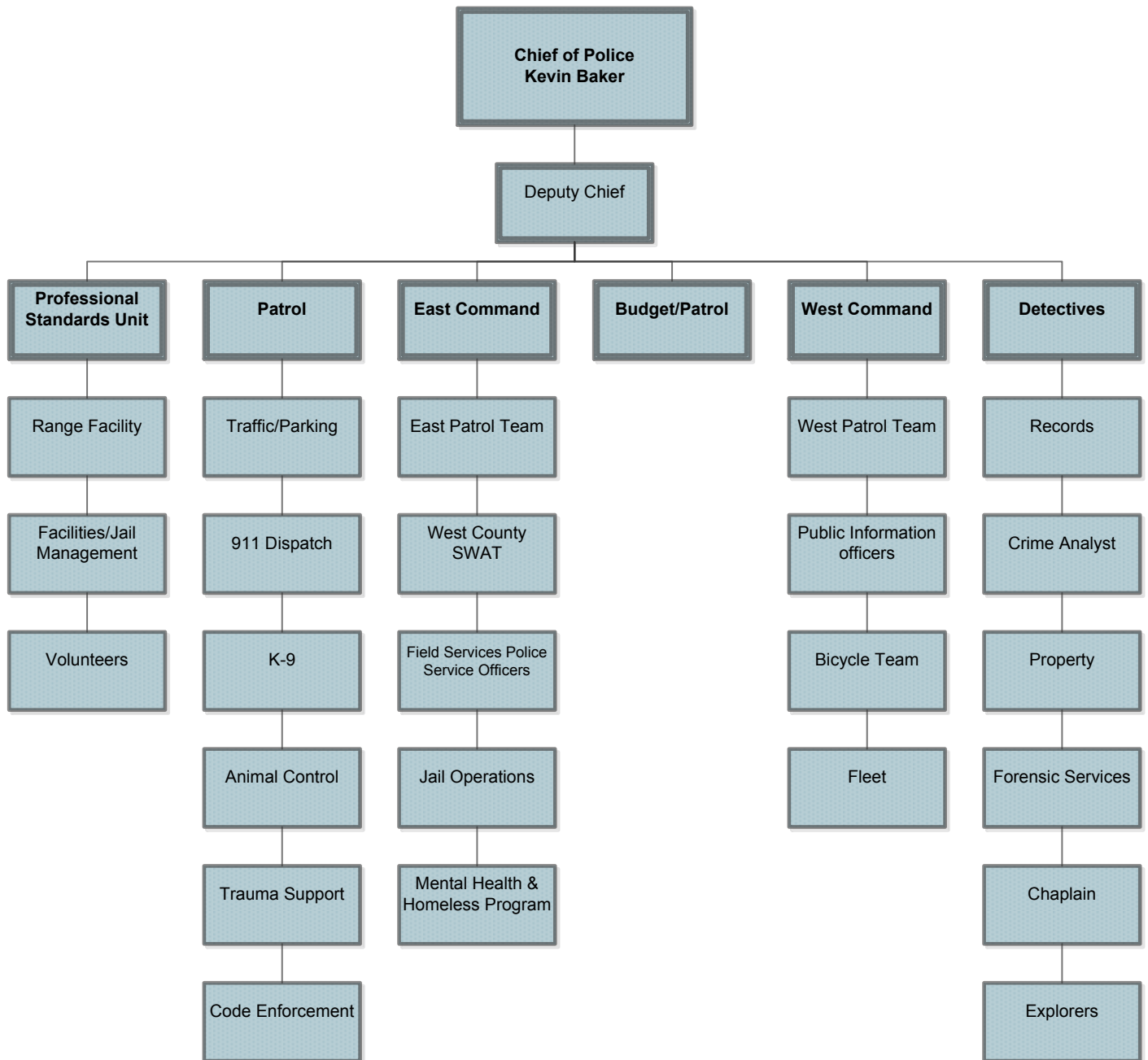


| <b>Fund Summary</b>                   | <b>Actual<br/>2012/13</b> | <b>Actual<br/>2013/14</b> | <b>Revised<br/>Budget<br/>2014/15</b> | <b>Adopted<br/>Budget<br/>2015/16</b> |
|---------------------------------------|---------------------------|---------------------------|---------------------------------------|---------------------------------------|
| General Fund (100)                    | 24,221,269                | 24,897,006                | 25,910,000                            | 27,996,989                            |
| Police Seizure Fund (250)             | 243,212                   | 68,144                    | 453,570                               | 385,000                               |
| Special Police Services Fund (251)    | 17,556                    | -                         | 19,667                                | -                                     |
| Special Police Services Fund (252)    | 71,085                    | -                         | 107,000                               | -                                     |
| Special Police Services Fund (253)    | 25,884                    | -                         | 164,801                               | -                                     |
| Special Police Services Fund (254)    | 119,498                   | 42,739                    | 8,832                                 | -                                     |
| Special Police Services Fund (255)    | 197,298                   | 36,408                    | 103,449                               | 25,688                                |
| Special Police Services Fund (256)    | 52,245                    | 16,924                    | -                                     | 93,738                                |
| Special Police Services Fund (257)    | 5,644                     | 7,127                     | 10,700                                | -                                     |
| Special Police Programs Fund (258)    | 138,784                   | 152,916                   | 6,000                                 | 6,000                                 |
| Special Police Programs Fund (259)    | 5,921                     | 12,094                    | 14,074                                | -                                     |
| Local Narcotics Seized Property (260) | 57                        | 16                        | 1,000                                 | 1,000                                 |
| Sup Law Enforcement Services (261)    | 182,007                   | 204,290                   | 215,000                               | 219,000                               |
| Special Police Programs Fund (262)    | 4,000                     | -                         | 17,726                                | -                                     |
| Special Police Programs Fund (263)    | -                         | 17,840                    | -                                     | -                                     |
| Special Police Programs Fund (264)    | 50,650                    | 9,840                     | 140,607                               | -                                     |
| Capital Projects Fund (400)           | 2,232                     | 59,321                    | 4,869,492                             | -                                     |
| Information Systems Fund (760)        | 1,410,688                 | 1,855,448                 | 1,813,000                             | 1,868,900                             |

| <b>Personnel Summary</b>  | <b>Actual<br/>2012/13</b> | <b>Actual<br/>2013/14</b> | <b>Revised<br/>Budget<br/>2014/15</b> | <b>Adopted<br/>Budget<br/>2015/16</b> |
|---------------------------|---------------------------|---------------------------|---------------------------------------|---------------------------------------|
| Full Time Personnel       | 132.00                    | 129.00                    | 132.00                                | 132.00                                |
| Part Time Personnel (FTE) | 9.65                      | 14.49                     | 23.64                                 | 18.94                                 |



**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 3.35% increase in the OCFA charge for 2015-16.
- The ambulance program, started in 1993, continues in its current form under the Orange County Fire Authority management.
- The ambulance transportation program rates were restructured in 2003.
- Westminster will continue to receive all revenues generated from the ambulance program.
- The ambulance operators are trained in basic life support functions and in addition to transportation, relieve the amount of calls other fire personnel respond to, such as helping an invalid back into bed.

## **Department Challenges**

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

## **Mission Statement**

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

## **Priorities**

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



**Programs and Program Goals**

**GENERAL FUNDS**

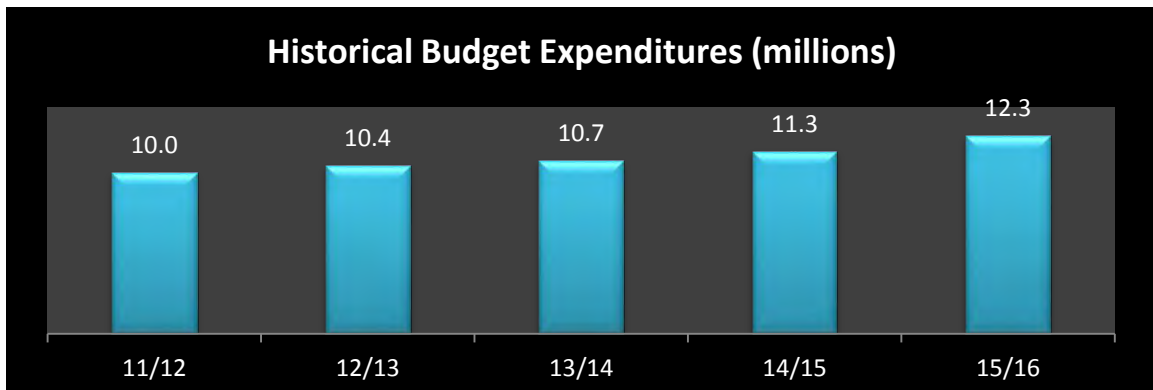
**GENERAL FUND – 100**

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

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

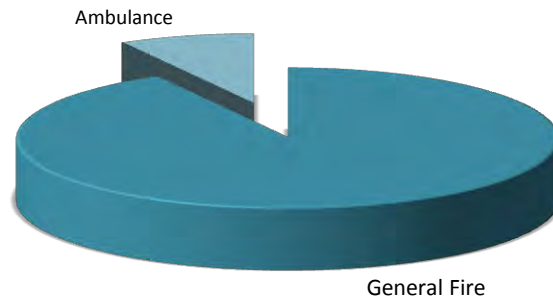
**Department Summary**

|                             | Actual<br>2012/13 | Actual<br>2013/14 | Revised<br>Budget<br>2014/15 | Adopted<br>Budget<br>2015/16 |
|-----------------------------|-------------------|-------------------|------------------------------|------------------------------|
| <b>Budget Summary</b>       |                   |                   |                              |                              |
| Salaries & Benefits         | 175,843           | 164,758           | 154,000                      | 733,389                      |
| Operations & Maintenance    | 10,256,133        | 10,568,287        | 11,183,000                   | 11,552,869                   |
| Capital Outlay              | -                 | -                 | -                            | -                            |
| <b>Total Budget (gross)</b> | <b>10,431,976</b> | <b>10,733,045</b> | <b>11,337,000</b>            | <b>12,286,258</b>            |
| Interfund Charges           | -                 | -                 | -                            | -                            |
| <b>Total Budget (net)</b>   | <b>10,431,976</b> | <b>10,733,045</b> | <b>11,337,000</b>            | <b>12,286,258</b>            |



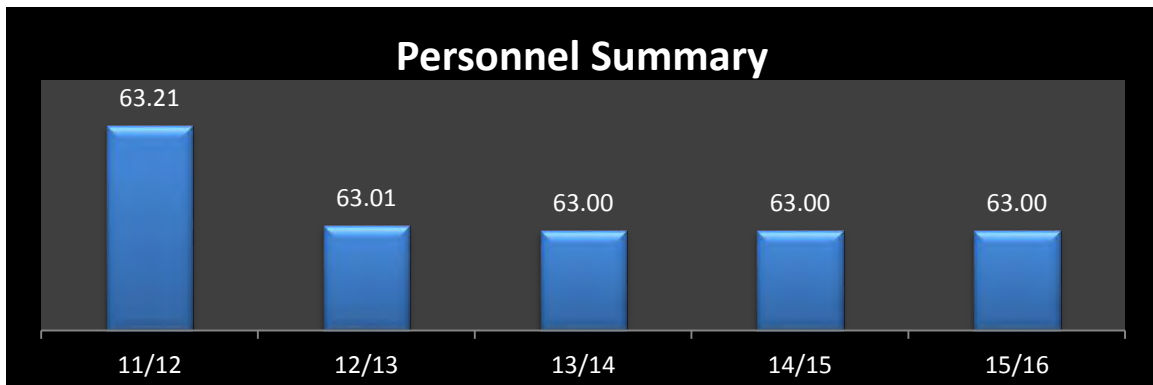
|                              | Actual<br>2012/13 | Actual<br>2013/14 | Revised<br>Budget<br>2014/15 | Adopted<br>Budget<br>2015/16 |
|------------------------------|-------------------|-------------------|------------------------------|------------------------------|
| <b>Expenditure Summary</b>   |                   |                   |                              |                              |
| General Fire Services        | 9,461,932         | 9,712,932         | 10,302,000                   | 11,291,258                   |
| Ambulance Transport Services | 970,044           | 1,020,113         | 1,035,000                    | 995,000                      |
| <b>Expenditure Total</b>     | <b>10,431,976</b> | <b>10,733,045</b> | <b>11,337,000</b>            | <b>12,286,258</b>            |

15/16 Spending Distribution



| <b>Fund Summary</b> | <b>Actual<br/>2012/13</b> | <b>Actual<br/>2013/14</b> | <b>Revised<br/>Budget<br/>2014/15</b> | <b>Adopted<br/>Budget<br/>2015/16</b> |
|---------------------|---------------------------|---------------------------|---------------------------------------|---------------------------------------|
| General Fund (100)  | 10,431,976                | 10,733,045                | 11,337,000                            | 12,286,258                            |

| <b>Personnel Summary</b>             | <b>Actual<br/>2012/13</b> | <b>Actual<br/>2013/14</b> | <b>Revised<br/>Budget<br/>2014/15</b> | <b>Adopted<br/>Budget<br/>2015/16</b> |
|--------------------------------------|---------------------------|---------------------------|---------------------------------------|---------------------------------------|
| Full Time Personnel (contract FTE's) | 63.00                     | 63.00                     | 63.00                                 | 63.00                                 |
| Part Time Personnel (FTE)            | 0.01                      | -                         | -                                     | -                                     |





# PUBLIC WORKS

# PUBLIC WORKS

## **Description of the Service**

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

## **Department Highlights**

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

## **Department Challenges**

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

## **Mission Statement**

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

## **Priorities**

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

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

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

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

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

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

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

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

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

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

**MEASURE M FUND – 211**

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

**STREET IMPROVEMENTS GRANT FUND - 214**

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

**TRAFFIC IMPACT FUND – 216**

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

**MUNICIPAL LIGHTING FUND – 220**

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

**DRAINAGE DISTRICT FUND – 270**

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

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

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

**ENTERPRISE FUNDS****WATER UTILITY FUND – 600**

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

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

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

**UTILITY CONSERVATION FUND – 601**

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

**UTILITY CAPITAL PROJECTS FUND – 602**

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

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

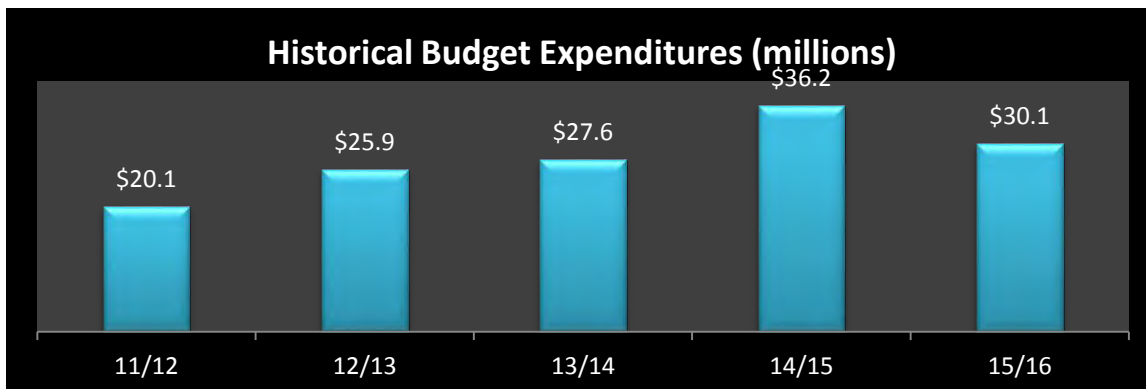
**Motor Pool:** To provide City staff with dependable, safe, and efficient vehicles and equipment as cost effectively as possible.

**GOVERNMENT BUILDINGS FUND – 770**

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

**Department Summary**

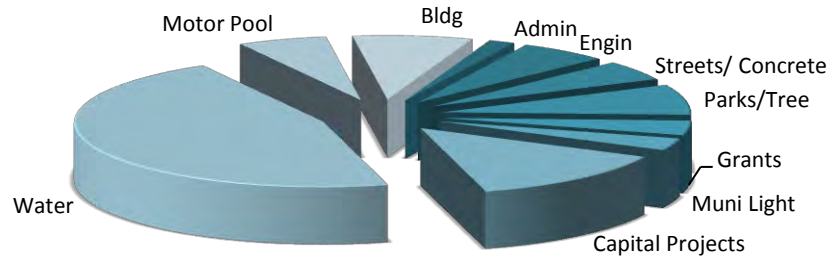
| <b>Budget Summary</b>       | <b>Actual<br/>2012/13</b> | <b>Actual<br/>2013/14</b> | <b>Revised<br/>Budget<br/>2014/15</b> | <b>Adopted<br/>Budget<br/>2015/16</b> |
|-----------------------------|---------------------------|---------------------------|---------------------------------------|---------------------------------------|
| Salaries & Benefits         | 5,914,678                 | 5,952,878                 | 6,290,000                             | 6,891,000                             |
| Operations & Maintenance    | 13,700,759                | 14,307,382                | 15,135,306                            | 16,015,800                            |
| Capital Outlay              | 6,308,598                 | 7,298,535                 | 14,764,098                            | 7,187,180                             |
| <b>Total Budget (gross)</b> | <b>25,924,035</b>         | <b>27,558,795</b>         | <b>36,189,404</b>                     | <b>30,093,980</b>                     |
| Interfund Charges           | 427,743                   | 450,841                   | 487,000                               | 535,095                               |
| <b>Total Budget (net)</b>   | <b>26,351,778</b>         | <b>28,009,637</b>         | <b>36,676,404</b>                     | <b>30,629,075</b>                     |



| <b>Expenditure Summary (gross)</b> | <b>Actual<br/>2012/13</b> | <b>Actual<br/>2013/14</b> | <b>Revised<br/>Budget<br/>2014/15</b> | <b>Adopted<br/>Budget<br/>2015/16</b> |
|------------------------------------|---------------------------|---------------------------|---------------------------------------|---------------------------------------|
| Public Works Administration        | 414,028                   | 425,571                   | 494,000                               | 501,000                               |
| Engineering Services               | 1,532,841                 | 1,532,905                 | 1,615,000                             | 1,747,000                             |
| Street Maintenance                 | 872,586                   | 870,932                   | 925,000                               | 1,036,000                             |
| Concrete Repair                    | 544,066                   | 440,873                   | 411,000                               | 459,000                               |
| Park Maintenance                   | 1,570,210                 | 1,666,025                 | 1,760,500                             | 1,813,000                             |
| Street Tree Maintenance            | 480,506                   | 396,898                   | 414,000                               | 482,000                               |
| Gas Tax                            | 351,956                   | 383,400                   | 405,000                               | 410,000                               |
| Measure M Admin                    | 430,542                   | 573,891                   | 668,000                               | 687,000                               |
| Traffic Impact Fee Administration  | 750                       | 2,954                     | 3,000                                 | 2,700                                 |
| Municipal Lighting                 | 903,661                   | 850,848                   | 865,000                               | 917,000                               |
| Drainage District                  | 374                       | 173                       | 1,000                                 | 250                                   |
| Capital Projects                   | 4,675,828                 | 4,997,548                 | 11,076,529                            | 4,067,850                             |
| Water Utility Administration       | 673,294                   | 682,563                   | 828,306                               | 981,000                               |
| Utility Production & Supply        | 8,102,027                 | 8,626,409                 | 7,519,000                             | 7,874,000                             |
| System Maintenance                 | 1,740,554                 | 1,721,403                 | 1,821,000                             | 1,892,000                             |
| Utility Conservation               | -                         | -                         | 247,286                               | 75,000                                |
| Utility Capital Projects           | -                         | -                         | 3,437,283                             | 3,041,330                             |
| Assessment District                | 36,243                    | -                         | -                                     | -                                     |
| Motor Pool                         | 1,864,209                 | 2,296,864                 | 1,534,000                             | 1,753,700                             |
| Building Maintenance               | 1,730,360                 | 2,089,538                 | 2,164,500                             | 2,354,150                             |
| <b>Expenditure Total</b>           | <b>25,924,035</b>         | <b>27,558,795</b>         | <b>36,189,404</b>                     | <b>30,093,980</b>                     |

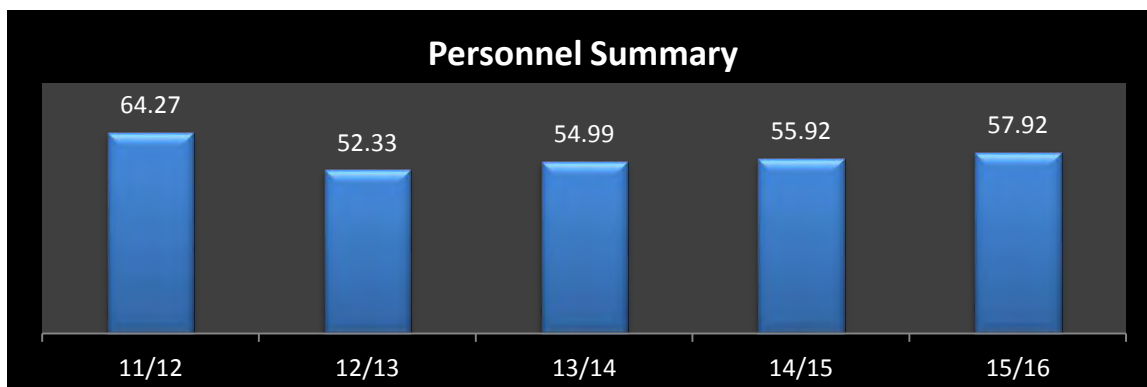


15/16 Spending Distribution

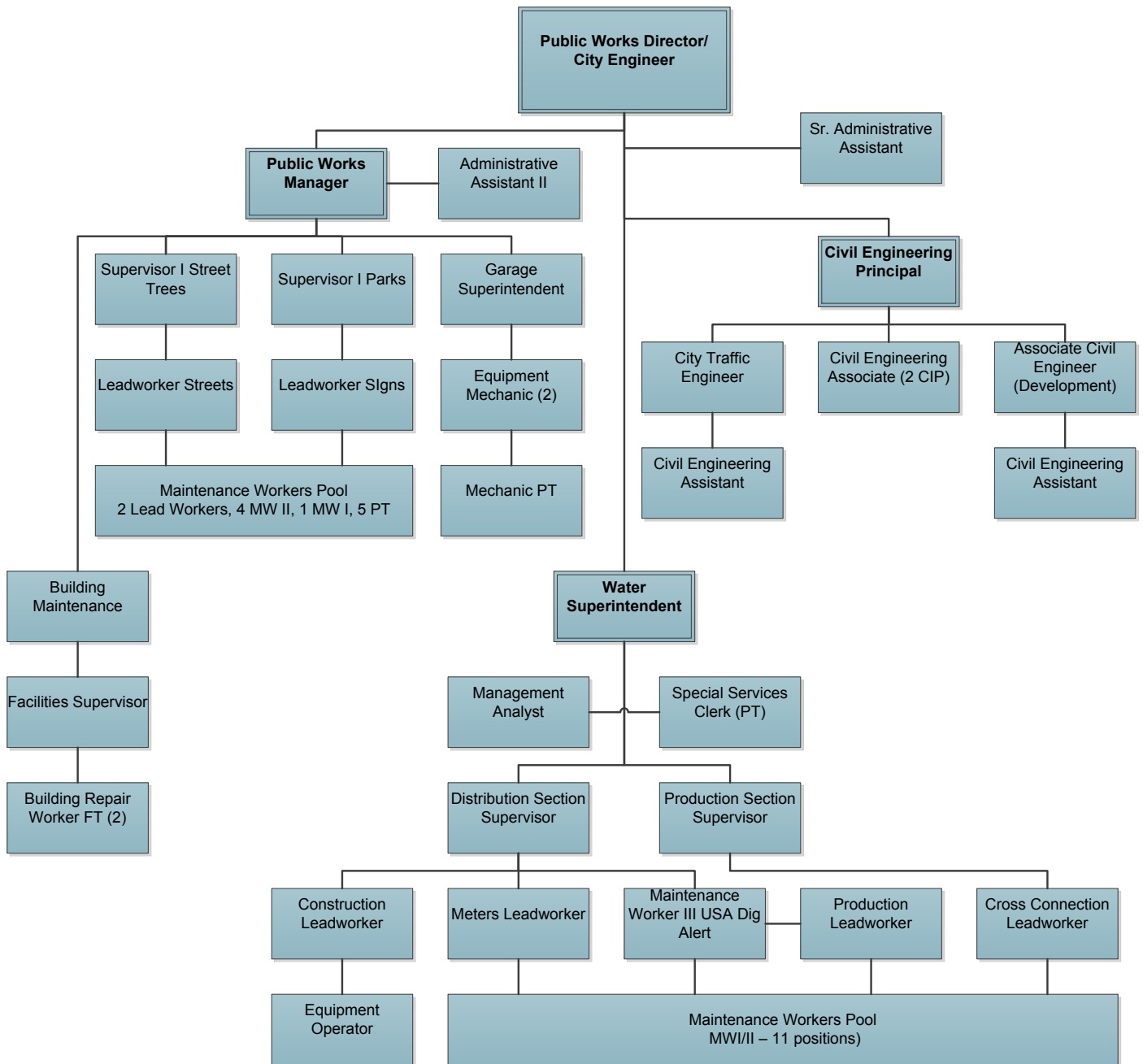


| Fund Summary                        | Actual 2012/13 | Actual 2013/14 | Revised Budget 2014/15 | Adopted Budget 2015/16 |
|-------------------------------------|----------------|----------------|------------------------|------------------------|
| General Fund (100)                  | 4,143,916      | 3,999,174      | 4,220,500              | 4,440,164              |
| Gas Tax Fund (210)                  | 1,142,310      | 1,172,370      | 1,239,000              | 1,337,132              |
| Measure M Fund (211)                | 526,693        | 669,888        | 769,000                | 798,348                |
| Traffic Impact Fund (216)           | 15,750         | 52,954         | 53,000                 | 52,700                 |
| Municipal Lighting Fund (220)       | 951,336        | 882,248        | 896,000                | 948,000                |
| Drainage District Fund (270)        | 374            | 173            | 1,000                  | 250                    |
| Capital Improvement Projects (400)  | 4,675,828      | 4,997,548      | 11,076,529             | 4,067,850              |
| Water Utility Fund (600)            | 10,837,016     | 11,398,038     | 10,551,306             | 11,225,356             |
| Utility Conservation Fund (601)     | -              | -              | 247,286                | 75,000                 |
| Utility Capital Projects Fund (602) | -              | -              | 3,437,283              | 3,041,330              |
| Assessment District Fund (920)      | 36,243         | -              | -                      | -                      |
| Motor Pool Fund (700)               | 1,864,209      | 2,296,864      | 1,534,000              | 1,753,700              |
| Government Buildings Fund (770)     | 1,730,360      | 2,089,538      | 2,164,500              | 2,354,150              |

| Personnel Summary         | Actual 2012/13 | Actual 2013/14 | Revised Budget 2014/15 | Adopted Budget 2015/16 |
|---------------------------|----------------|----------------|------------------------|------------------------|
| Full Time Personnel       | 49.00          | 49.00          | 51.00                  | 52.00                  |
| Part Time Personnel (FTE) | 3.33           | 5.99           | 4.92                   | 5.92                   |



**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**

- Adopted and amended 2013 California Building Standards Codes.
- Renewed energy partnership with SC Edison, Gas Company and cities of Huntington Beach, Newport Beach, Costa Mesa and Fountain Valley.

### **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.
- Continue to educate residents and business owners on National Pollution Discharge Elimination System requirements and other Federal, State and local regulations.

### **Priorities**

- 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.
- Upgrade the computerized business licensing system with on-line license renewal capability.
- Coordinate use of computerized permit and licensing system with Building, Planning, Code Enforcement, and Engineering.

## ***Grants and Housing Division***

### **Highlights**

- Successfully responded to the significant impact of Redevelopment Dissolution on the Low and Moderate Income Housing opportunities in Westminster through the Division’s work with the Successor Agency and creation of the Westminster Housing Authority
- Adoption of the Five-Year CDBG/HOME Consolidated Plan
- Significant expansion of the Mobile Home Grant Rehabilitation Program
- Implementation of a Homeless Prevention and Rapid Rehousing Program aimed at identifying housing solutions for individuals and families that are at risk of being homeless, or are already homeless.
- Completion of two affordable apartment building projects: Village Way (four units) and Locust Street (12 units)

- Successfully handled numerous HUD Monitorings that have arisen since 2010

## **Challenges:**

- Complete 50 mobile home rehabilitation grants per fiscal year, and extend rehabilitation loan services to low income single-family homeowners
- Working closely with the FRC, extend homeless prevention services to more Westminster families living in motels and difficult housing situations
- Explore emergency shelter and homeless grant funding sources
- New Home-funded low income apartment construction/rehabilitation project

## **Priorities**

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

## ***Planning Division***

### **Highlights**

- Initiated the General Plan update and held a successful open house
- Adopted new parking standards for restaurants and retail centers
- Streamlined the Development Review process
- Updated information and links on the City's website for ease of access to information

### **Challenges**

- Adjust service levels to reflect current staffing limitations
- Ensure the general plan update stays on schedule while development activities (workload) are increased with limited staffing.
- Update the zoning code by eliminating inconsistencies and adopt new standards reflecting changes in state law.

### **Priorities**

- Finalize the official zoning map of the City
- Complete the overhaul of the City's sign code
- Modify and develop new standards and guidelines to address the size and design of single-family projects
- Address the inconsistencies between zoning and the general plan with the direct participation of property owners

### **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**

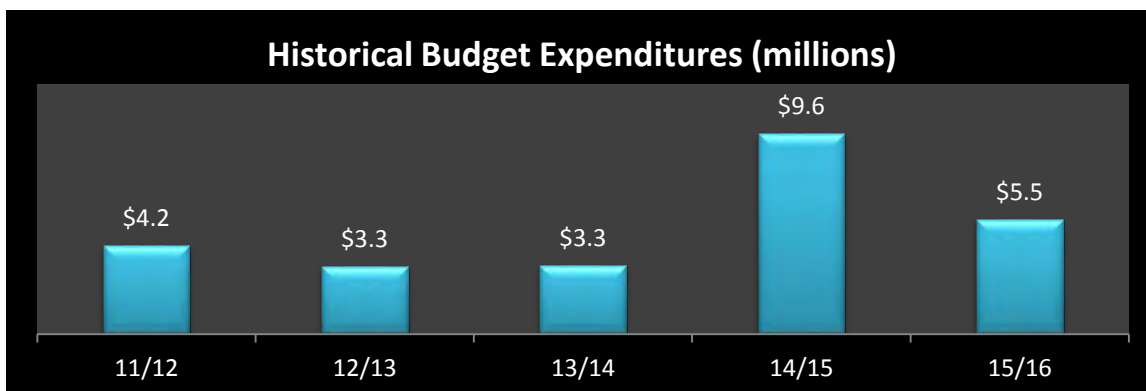
**Housing Authority:** The Mayor and City Council activated the Westminster Housing Authority on February 9, 2011 pursuant to the California Housing Authorities Law. Housing Authorities function as local entities with the primary responsibility of providing housing for low and moderate income households.

**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.

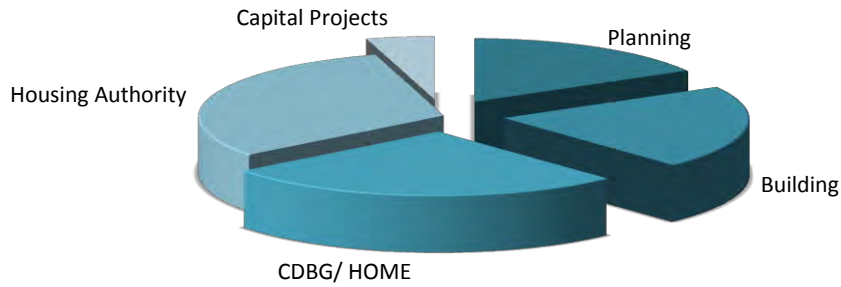
**Department Summary**

|                             | Actual<br>2012/13 | Actual<br>2013/14 | Revised<br>Budget<br>2014/15 | Adopted<br>Budget<br>2015/16 |
|-----------------------------|-------------------|-------------------|------------------------------|------------------------------|
| <b>Budget Summary</b>       |                   |                   |                              |                              |
| Salaries & Benefits         | 1,518,224         | 1,648,259         | 2,009,000                    | 2,197,000                    |
| Operations & Maintenance    | 760,800           | 1,052,331         | 5,146,829                    | 3,072,713                    |
| Capital Outlay              | 979,361           | -                 | -                            | -                            |
| <b>Total Budget (gross)</b> | <b>3,258,385</b>  | <b>3,310,945</b>  | <b>9,614,892</b>             | <b>5,519,713</b>             |
| Interfund Charges           | -                 | -                 | -                            | -                            |
| <b>Total Budget (net)</b>   | <b>3,258,385</b>  | <b>3,310,945</b>  | <b>9,614,892</b>             | <b>5,519,713</b>             |



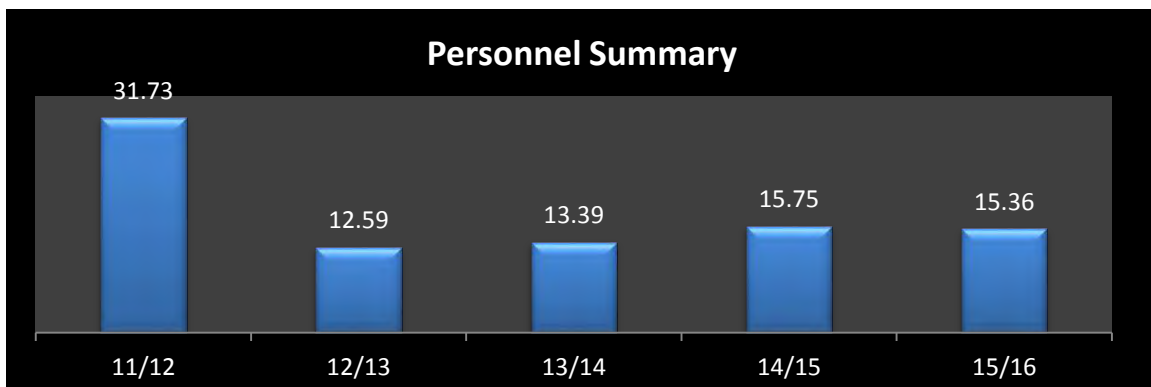
|                            | Actual<br>2012/13 | Actual<br>2013/14 | Revised<br>Budget<br>2014/15 | Adopted<br>Budget<br>2015/16 |
|----------------------------|-------------------|-------------------|------------------------------|------------------------------|
| <b>Expenditure Summary</b> |                   |                   |                              |                              |
| Planning                   | 773,126           | 796,965           | 810,000                      | 930,000                      |
| Building                   | 880,090           | 972,710           | 1,041,841                    | 1,170,000                    |
| CDBG                       | 372,645           | 428,108           | 771,000                      | 723,128                      |
| HOME Housing               | 61,094            | 1,158,608         | 2,863,000                    | 738,585                      |
| Housing Authority          | 192,070           | (655,801)         | 1,669,988                    | 1,708,000                    |
| Capital Projects           | 979,361           | 610,355           | 2,459,063                    | 250,000                      |
| <b>Expenditure Total</b>   | <b>3,258,385</b>  | <b>3,310,945</b>  | <b>9,614,892</b>             | <b>5,519,713</b>             |

**15/16 Spending Distribution**



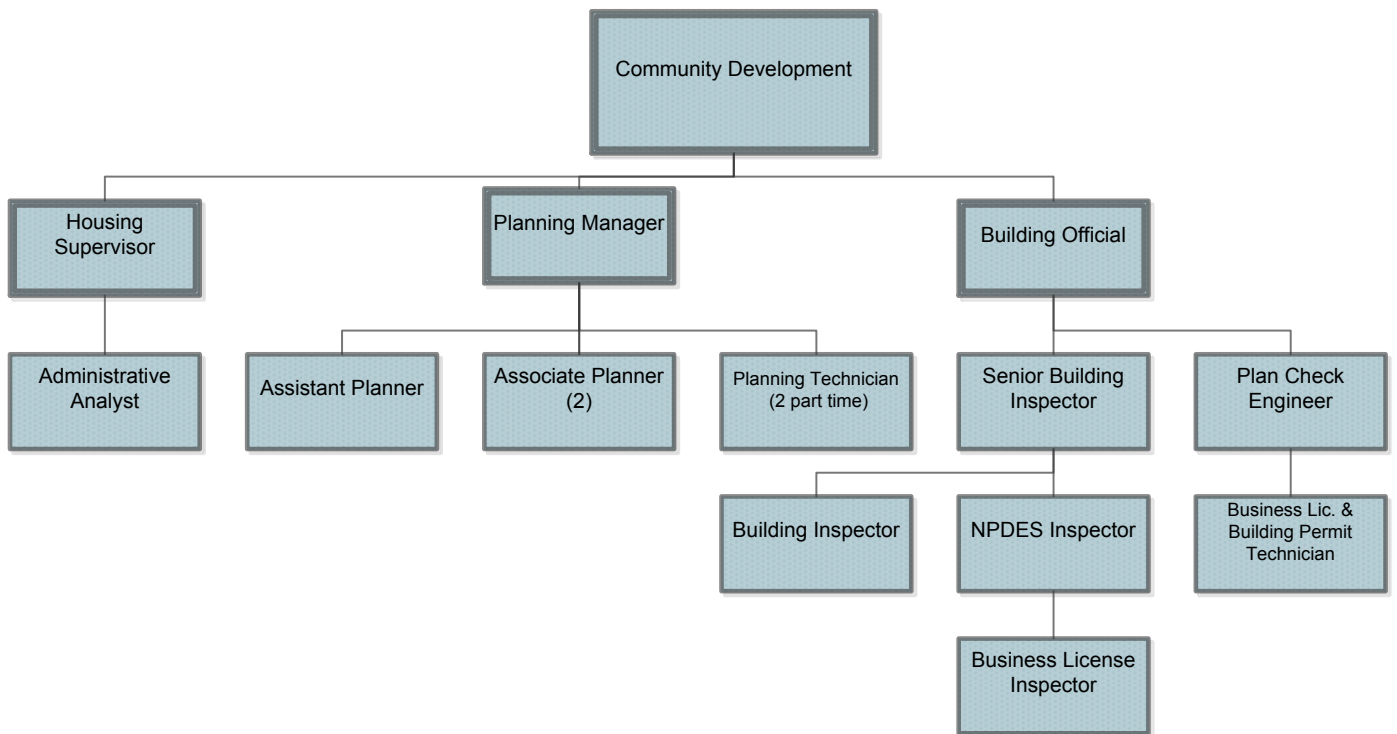
| <b>Fund Summary</b>             | <b>Actual<br/>2012/13</b> | <b>Actual<br/>2013/14</b> | <b>Revised<br/>Budget<br/>2014/15</b> | <b>Adopted<br/>Budget<br/>2015/16</b> |
|---------------------------------|---------------------------|---------------------------|---------------------------------------|---------------------------------------|
| General Fund (100)              | 1,653,216                 | 1,769,675                 | 1,851,841                             | 2,100,000                             |
| Housing/Community Develop (240) | 372,645                   | 428,108                   | 771,000                               | 723,128                               |
| HCD HOME Housing Fund (242)     | 61,094                    | 1,158,608                 | 2,863,000                             | 738,585                               |
| Housing Authority (245)         | 192,070                   | (655,801)                 | 1,669,988                             | 1,708,000                             |
| Capital Projects Fund (400)     | 979,361                   | 610,355                   | 2,459,063                             | 250,000                               |

| <b>Personnel Summary</b>  | <b>Actual<br/>2012/13</b> | <b>Actual<br/>2013/14</b> | <b>Revised<br/>Budget<br/>2014/15</b> | <b>Adopted<br/>Budget<br/>2015/16</b> |
|---------------------------|---------------------------|---------------------------|---------------------------------------|---------------------------------------|
| Full Time Personnel       | 12.00                     | 11.00                     | 12.00                                 | 12.00                                 |
| Part Time Personnel (FTE) | 0.59                      | 2.39                      | 3.75                                  | 3.36                                  |





**Organizational Chart**





# COMMUNITY SERVICES

# COMMUNITY SERVICES

## **Description of the Service**

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

## **Department Highlights**

- Implement an on-line registration program for department classes to better serve the community.
- 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 cable television broadcasts of City Council meetings and other community oriented events.

## **Department Challenges**

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

## **Mission Statement**

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

## **Priorities**

- Provide city-wide crossing guard program and staff training.
- Provide up to 25 at risk, children a safe after school environment at the Project SHUE.
- Teach over 2,000 students swim lessons and provide recreational swim for 2,500 youth and adults.
- Host 40 students at Youth in Government Day and 4,000 residents at the Summer Concert series.

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

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

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

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

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

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

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

**ROSE CENTER DEBT SERVICE ADMINISTRATION FUND - 230**

**Rose Center 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.

**COMMUNITY SERVICES GRANT FUND – 275**

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

**COMMUNITY SERVICES GRANT FUND - 290**

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

**PROJECT SHUE FUND - 295**

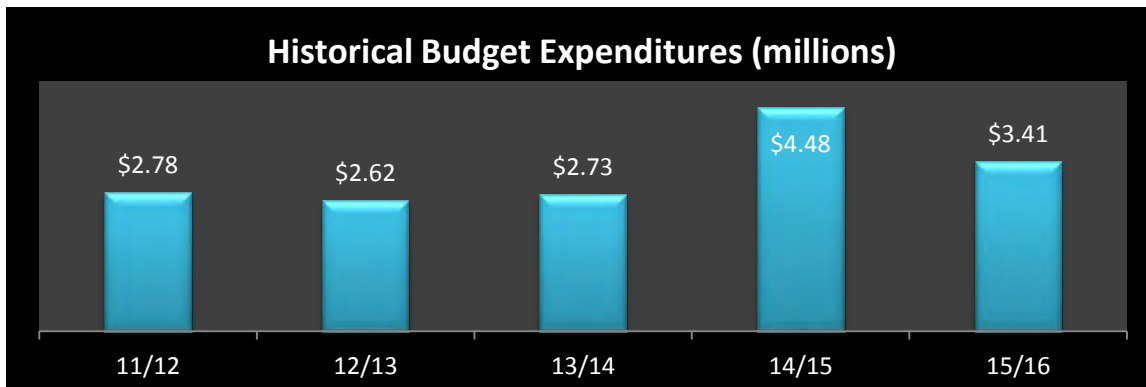
**Project SHUE:** To utilize the wisdom of our senior community by providing an after school intergenerational program assisting at-risk students achieve success in school, thus becoming productive members in our community.

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

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

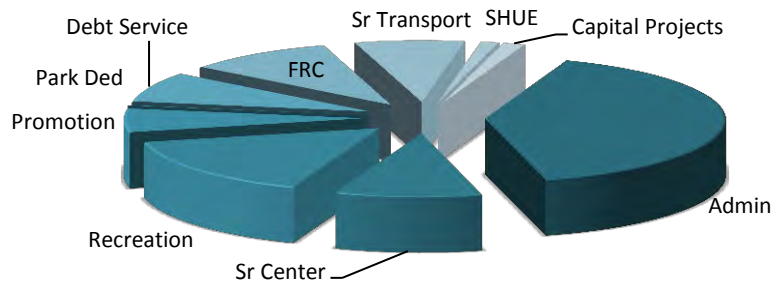
**Department Summary**

|                             | Actual<br>2012/13 | Actual<br>2013/14 | Revised<br>Budget<br>2014/15 | Adopted<br>Budget<br>2015/16 |
|-----------------------------|-------------------|-------------------|------------------------------|------------------------------|
| <b>Budget Summary</b>       |                   |                   |                              |                              |
| Salaries & Benefits         | 1,203,972         | 1,274,735         | 1,413,000                    | 1,640,347                    |
| Operations & Maintenance    | 1,240,039         | 1,272,650         | 1,431,700                    | 1,715,539                    |
| Capital Outlay              | 172,097           | 185,050           | 1,631,781                    | 50,000                       |
| <b>Total Budget (gross)</b> | <b>2,616,108</b>  | <b>2,732,435</b>  | <b>4,476,481</b>             | <b>3,405,886</b>             |
| Interfund Charges           | -                 | -                 | -                            | -                            |
| <b>Total Budget (net)</b>   | <b>2,616,108</b>  | <b>2,732,435</b>  | <b>4,476,481</b>             | <b>3,405,886</b>             |



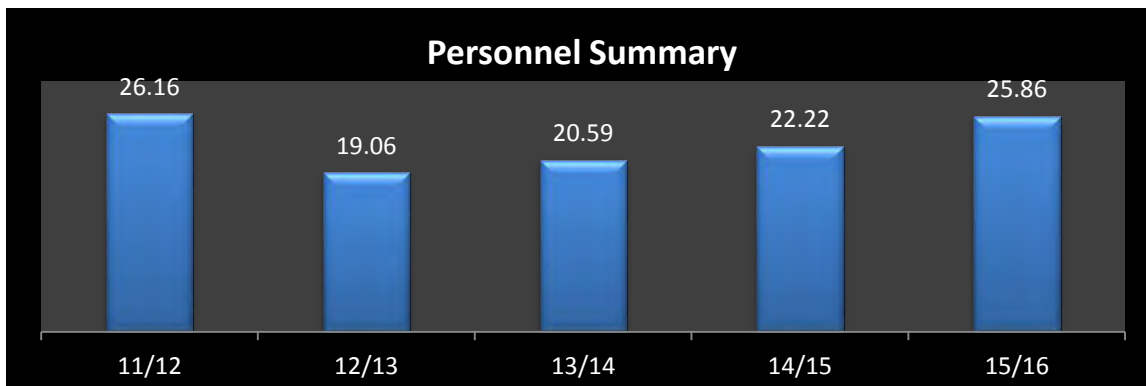
|                                   | Actual<br>2012/13 | Actual<br>2013/14 | Revised<br>Budget<br>2014/15 | Adopted<br>Budget<br>2015/16 |
|-----------------------------------|-------------------|-------------------|------------------------------|------------------------------|
| <b>Expenditure Summary</b>        |                   |                   |                              |                              |
| Community Services Administration | 1,145,340         | 1,187,151         | 1,242,000                    | 1,377,000                    |
| Senior Center                     | 186,810           | 206,088           | 225,000                      | 334,000                      |
| Recreation Services               | 396,557           | 418,896           | 456,000                      | 532,000                      |
| Park Dedication                   | 5,453             | 1,985             | 19,700                       | 3,000                        |
| Rose Center Debt Service          | 170,637           | 157,632           | 160,000                      | 266,039                      |
| Community Promotion               | 116,043           | 131,218           | 205,000                      | 208,000                      |
| Family Resource Center            | 246,857           | 255,479           | 271,000                      | 342,000                      |
| Senior Transportation             | 156,357           | 167,462           | 222,000                      | 253,000                      |
| Project SHUE                      | 19,959            | 21,475            | 44,000                       | 40,847                       |
| Capital Projects                  | 172,097           | 185,050           | 1,631,781                    | 50,000                       |
| <b>Expenditure Total</b>          | <b>2,616,108</b>  | <b>2,732,435</b>  | <b>4,476,481</b>             | <b>3,405,886</b>             |

15/16 Spending Distribution

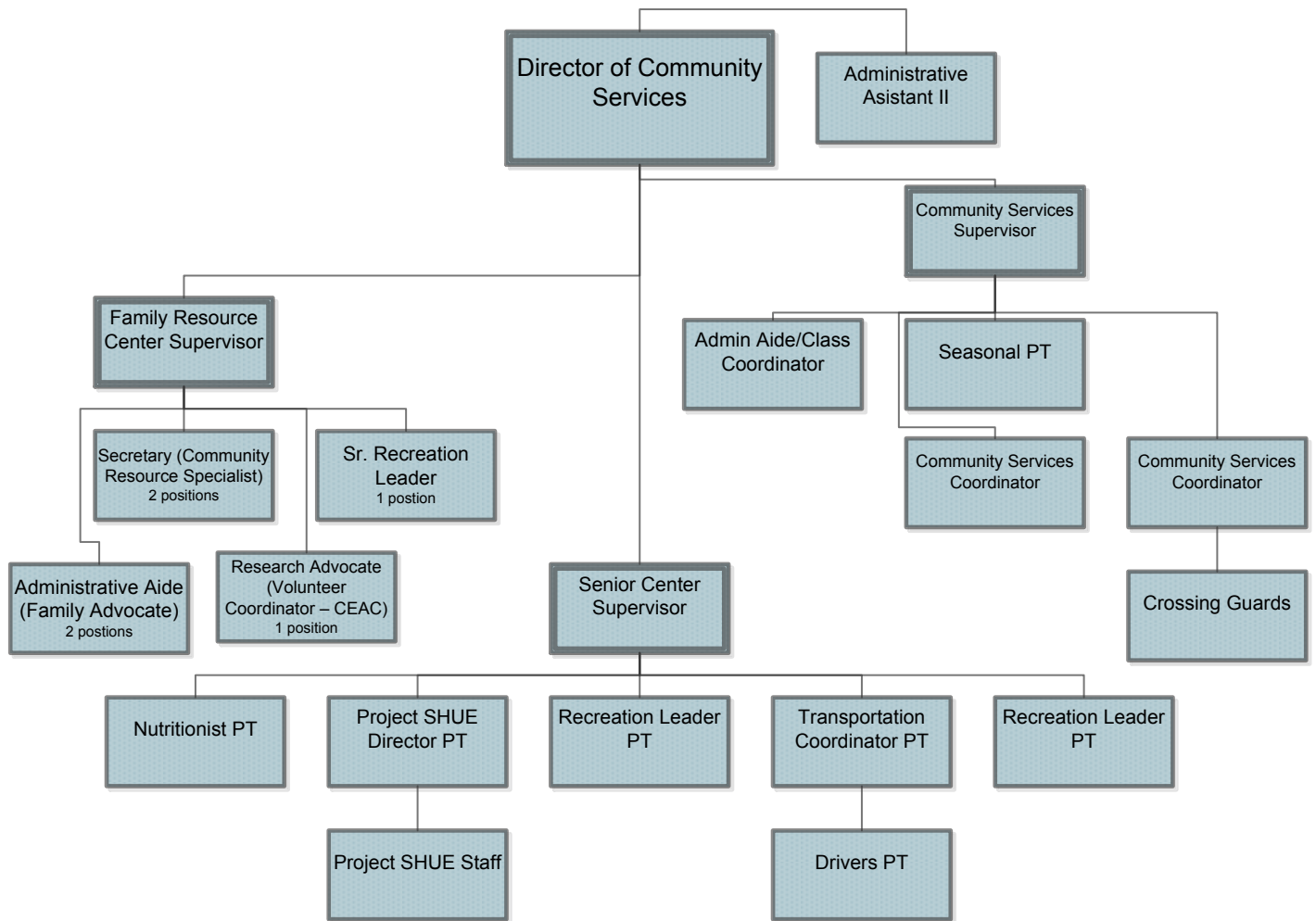


| <b>Fund Summary</b>                 | <b>Actual<br/>2012/13</b> | <b>Actual<br/>2013/14</b> | <b>Revised<br/>Budget<br/>2014/15</b> | <b>Adopted<br/>Budget<br/>2015/16</b> |
|-------------------------------------|---------------------------|---------------------------|---------------------------------------|---------------------------------------|
| General Fund (100)                  | 1,844,750                 | 1,943,353                 | 2,128,000                             | 2,451,000                             |
| Park Dedication Fund (200)          | 5,453                     | 1,985                     | 19,700                                | 3,000                                 |
| Community Promotion Fund (230)      | 170,637                   | 157,632                   | 160,000                               | 266,039                               |
| Community Services Grant Fund (275) | 246,857                   | 255,479                   | 271,000                               | 342,000                               |
| Senior Transportation Fund (290)    | 156,357                   | 167,462                   | 222,000                               | 253,000                               |
| Project SHUE Fund (295)             | 19,959                    | 21,475                    | 44,000                                | 40,847                                |
| Capital Projects (400)              | 172,097                   | 185,050                   | 1,631,781                             | 50,000                                |

| <b>Personnel Summary</b>  | <b>Actual<br/>2012/13</b> | <b>Actual<br/>2013/14</b> | <b>Revised<br/>Budget<br/>2014/15</b> | <b>Adopted<br/>Budget<br/>2015/16</b> |
|---------------------------|---------------------------|---------------------------|---------------------------------------|---------------------------------------|
| Full Time Personnel       | 7.00                      | 7.00                      | 7.00                                  | 7.00                                  |
| Part Time Personnel (FTE) | 12.06                     | 13.59                     | 15.22                                 | 18.86                                 |



**Organizational Chart**









# CAPITAL IMPROVEMENT PROJECTS

## INTRODUCTION:

The Capital Improvement Projects (CIP) Budget is an important part of the City's budget and was adopted by the City Council on June 24, 2015 as part of the Fiscal Year 2015-16 budget process. The CIP Budget presents a total 105 ongoing capital improvement projects with existing capital appropriations totaling over \$38 million and 13 new capital improvement projects totaling \$7.5 million in funding for fiscal year 2015-16. 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 funding in the City's Operating Budget.

The CIP budget document is developed in conjunction with the City's operating budget. The CIP budget 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 budget 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. This document includes general Capital Improvement Program information and overview; summaries of projects by category, and summaries of projects by funding source. In addition, the CIP budget will provide an information sheet for each capital project listed within each program category that is expected to be completed and/or funded beyond the fiscal year 2015-16.

The CIP is a financial plan of proposed capital improvement projects for single and multi year capital expenditures. The CIP plan for the 13 new projects is broken down for five years and will be updated annually. Funding for major capital improvements 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. All governmental funds are accounted for on a modified accrual basis (i.e. revenues are recognized when they become measurable and available). Expenditures are recorded when the liability is incurred, except for compensated absences not payable within one year and principal and interest for long-term debt which is recorded when due.

## CIP DEVELOPMENT:

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

## DOCUMENT ORGANIZATION:

The CIP document is designed to give an easy to read, and readily understandable overview of the multi-year projects to which the City Council has made a long-term commitment. Due to multiple funding sources in many instances, capital improvement projects approved for the fiscal years 2015-16 are presented in the following categories: Park Dedication Projects, Gas Tax Projects, Street Improvement Projects, Municipal Lighting Projects, CDBG Projects, Water Utility Projects, Equipment Replacement and Successor Agency to the Westminster Redevelopment Agency Projects. Additionally, included in the total 118 CIP projects are several projects that are to be funded beyond the fiscal year 2015-16. These projects are detailed in the Project Information sheets included in the CIP budget following the funding sources section.

## CAPITAL PROJECT ALLOCATIONS 2015-16

|   |   | <u>Amount</u>         |
|---|---|-----------------------|
| <b>Park Dedication Fund Projects (Fund 200)</b> |   |                       |
| 76502-167600                                    | City-wide Park Maintenance  | \$50,000              |
|   |   | <b>Total requests</b> |
|   |   | <b>\$50,000</b>       |
| <b>Gas Tax Projects (Fund 210)</b>              |   |                       |
| 55036-143601                                    | City-wide concrete FY 15/16 (GT)  | \$100,000             |
| 55036-143602                                    | City-wide striping FY 15/16 (GT)  | \$30,000              |
| 55036-163600                                    | City-wide Street Improvements (GT)  | \$636,294             |
|   |   | <b>Total requests</b> |
|   |   | <b>\$766,294</b>      |
| <b>Measure M (Fund 211)</b>                     |   |                       |
| 55026-162600                                    | City-wide Street Improvements (M2)  | \$354,856             |
| 55026-162601                                    | Bolsa/Magnolia Improvements (M2 \$375,000 OCTA ICE \$875,000)   | \$1,250,000           |
| 55026-162602                                    | City-wide Catch Basin Screen FY 15/16 (OCTA ECP)  | \$120,000             |
|   |   | <b>Total requests</b> |
|   |   | <b>\$1,724,856</b>    |
| <b>Street Improvements Grants (Fund 214)</b>    |   |                       |
| 55037-163700                                    | Traffic Signal Modifications - Construction Westminster/University, Bushard/Hazard, Bushard/McFadden, Ward/Bolsa (HSIP \$575,700 & TIF \$64,000)  | \$575,700             |
| 55037-163701                                    | Traffic Signal Modifications - Construction Westminster/Olive (HSIP \$144,000 & TIF \$16,000)   | \$144,000             |
|   |   | <b>Total requests</b> |
|   |   | <b>\$719,700</b>      |
| <b>Traffic Impact Fee Projects (Fund 216)</b>   |   |                       |
| 55031-163100                                    | Traffic Signal Modifications - Construction Westminster/University, Bushard/Hazard, Bushard/McFadden, Ward/Bolsa (HSIP \$575,700 & TIF \$64,000)  | \$64,000              |
| 55031-163101                                    | Traffic Signal Modifications - Construction Westminster/Olive (HSIP \$144,000 & TIF \$16,000)   | \$16,000              |
|   |   | <b>Total requests</b> |
|   |   | <b>\$80,000</b>       |
| <b>CDBG Projects (Fund 240)</b>                 |   |                       |
| 16510-161600                                    | CDBG Street Improvement Project   | \$250,000             |
|   |   | <b>Total requests</b> |
|   |   | <b>\$250,000</b>      |
| <b>Water Utility (Fund 601/602)</b>             |   |                       |
| 55502-125500                                    | <b>Periodic Repair/Replacement</b> - Repair and/or replacement of City owned facilities and major assets.   | \$400,000             |
| 55502-135500                                    | <b>Water Well Maintenance and Repair</b> - The Maintenance Repair and Replacement of City owned Water Wells City Wide   | \$200,000             |
| 55502-125501                                    | <b>Replacement of small disinfection units at each well site</b> - Replacement of ageing disinfection units at City owned Water Facilities.   | \$83,030              |
| 55502-115502                                    | <b>Well site security</b> - For the ongoing requirement to provide security devices at all water facilities as outlined by Homeland security and the State of California  | \$8,300               |
| 55502-105502                                    | <b>Water conservation</b> - Continued education, water saving device giveaways, banners, advertisement, conservation gardens, water restriction enforcement. The City must meet the requirements of SBx7X7 and Executive order 20X2020. | \$75,000              |
| 55502-155500                                    | <b>SCADA system upgrades</b> - Update outdated hardware and software on City SCADA system which is past its life expectancy and failing. Critical to water system operations.   | \$850,000             |
| 55502-135502                                    | <b>City wide water line improvements</b> - Replace ageing and under-sized water lines City wide.  | \$1,500,000           |
|   |   | <b>Total requests</b> |
|   |   | <b>\$3,116,330</b>    |

### Equipment Replacement (Fund 700)

|              |   |           |
|--------------|---|-----------|
| 58002-145800 | Annual equipment replacement project<br>9 Patrol vehicles \$324,000<br>Animal Control Truck \$55,000<br>Water Backhoe/Loader \$141,000<br>Aerial Boom Truck \$145,000 | \$665,000 |
|--------------|---|-----------|

**Total requests** **\$665,000**

### Building Maintenance (Fund 770)

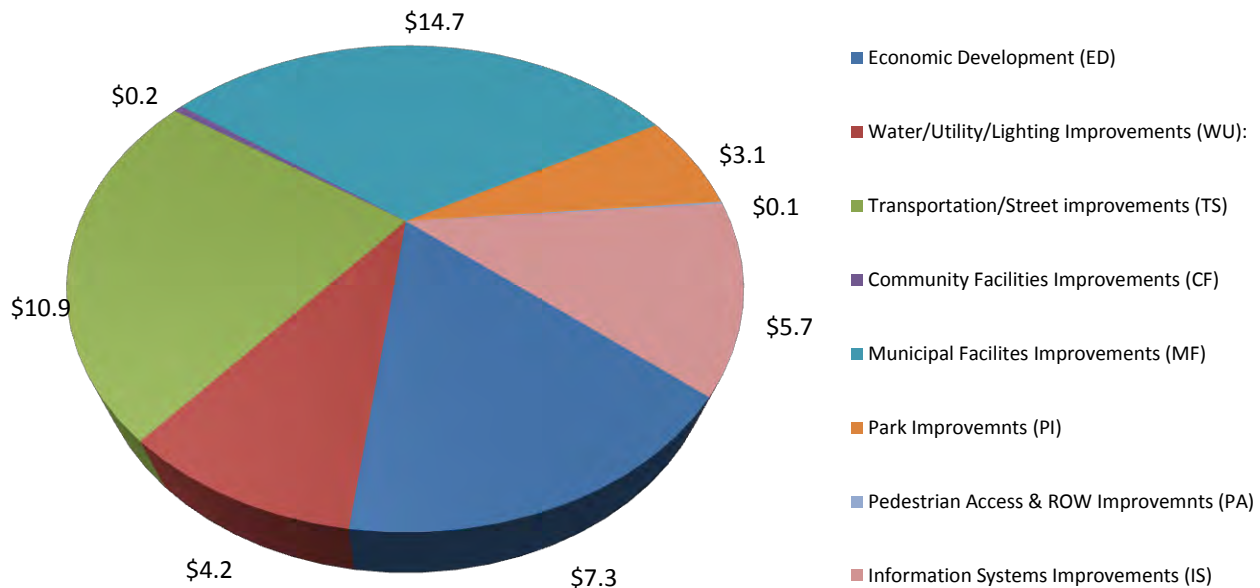
|              |   |          |
|--------------|---|----------|
| 75502-167500 | Lighting for garage at New Yard - New LED lighting for fleet area at new Yard   | \$31,000 |
| 75502-167501 | Energy Management and Control Systems - Currently, all City buildings are under one Energy Management System (EMS). The Senior Center/Recreation building is the only building that is still under the old Siemens system, and needs to be converted to the new EMS system. | \$56,000 |
| 75502-167502 | New Corporate Yard - Painting of the metal canopy and trusses at the Yard.  | \$25,000 |

**Total requests** **\$112,000**

**Grand Total CIP Requests** **\$7,484,180**

The 2015-2016 capital projects are funded as follows:

City of Westminster  
Capital Improvement Program  
FY 2015-16  
By Project Categories



# CAPITAL IMPROVEMENT PROJECTS

# FY 2015 – 2016

## Municipal Facilities Improvement Projects

\$14,679,928

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

## Transportation and Street Improvement Projects

\$10,896,984

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

## Water/Utility/Lighting Improvement Projects

\$4,162,138

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.

## Economic Development Projects

\$7,343,943

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.

## Parks Improvements Projects

\$3,066,910

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

EXPENSES THROUGH: **4/30/2015**  
FUNDS: **400/501/601/602**

| Project Number                                | Project Description   | 2014-15 Expenses | Encumbrance    | Life to Date Expenses | Project Balance  | Existing Approp.  | 2015-16 Budget | Total Budget      |
|---|---|------------------|----------------|-----------------------|------------------|-------------------|----------------|-------------------|
| <b>FUNDED PROJECTS</b>                        |   |                  |                |                       |                  |                   |                |                   |
| <b>Community Facilities Improvements (CF)</b> |   |                  |                |                       |                  |                   |                |                   |
| 11202-964001                                  | Community Theater   | -                | -              | 14,013,854            | 7,882            | 14,021,736        | -              | 14,021,736        |
| 16510-121600                                  | Sigler Park Improvements  | 519,628          | -              | 786,408               | 16,321           | 802,729           | -              | 802,729           |
| 16510-151601                                  | CDBG Boys & Girls Club Improvements                               | 8,940            | 23,760         | 32,700                | 217,300          | 250,000           | -              | 250,000           |
|   | <b>subtotal</b>   | <b>528,568</b>   | <b>23,760</b>  | <b>14,832,962</b>     | <b>241,503</b>   | <b>15,074,465</b> | <b>-</b>       | <b>15,074,465</b> |
| <b>Economic Development (ED)</b>              |   |                  |                |                       |                  |                   |                |                   |
| 18001-111813                                  | Land acquisition-economic dev (2011 BT TAB)                       | -                | -              | 4,797,307             | 702,693          | 5,500,000         | -              | 5,500,000         |
| 18001-111816                                  | Economic development grants (2011 B TAB)                          | -                | -              | -                     | 6,000,000        | 6,000,000         | -              | 6,000,000         |
| 60002-026000                                  | Code Enforcement Grant Funds                                      | -                | -              | 8,388                 | 6,489            | 14,877            | -              | 14,877            |
| 60002-136000                                  | Community Development Housing Element                             | -                | -              | 40,765                | 24,235           | 65,000            | -              | 65,000            |
| 60002-136001                                  | Planning IT Improvements  | -                | -              | 22,839                | 52,161           | 75,000            | -              | 75,000            |
| 60002-146000                                  | General Plan & Implementation Measures                            | 229,578          | 408,803        | 691,635               | 558,365          | 1,250,000         | -              | 1,250,000         |
|   | <b>subtotal</b>   | <b>229,578</b>   | <b>408,803</b> | <b>5,560,934</b>      | <b>7,343,943</b> | <b>12,904,877</b> | <b>-</b>       | <b>12,904,877</b> |
| <b>Information Systems Improvements (IS)</b>  |   |                  |                |                       |                  |                   |                |                   |
| 14502-004200                                  | Information System Repairs  | -                | -              | 125,931               | 34,069           | 160,000           | -              | 160,000           |
| 14502-024200                                  | New financial system  | 21,325           | 20,863         | 1,683,674             | 6,909            | 1,690,583         | -              | 1,690,583         |
| 14502-024203                                  | GIS support training and integration                              | -                | -              | 4,805                 | 25,195           | 30,000            | -              | 30,000            |
| 14502-034200                                  | Phone and voice mail system                                       | -                | -              | 388,561               | 11,439           | 400,000           | -              | 400,000           |
| 14502-034202                                  | Network infrastructure upgrade                                    | -                | -              | 15,387                | 34,613           | 50,000            | -              | 50,000            |
| 14502-034204                                  | PD IT Replacement   | 6,790            | 23,182         | 1,028,675             | 489,993          | 1,518,668         | -              | 1,518,668         |
| 14502-084200                                  | City wide document management system                              | 42,560           | 10,117         | 314,990               | 223,010          | 538,000           | -              | 538,000           |
| 31002-053000                                  | Target Donation - Police Technology                               | -                | -              | 9,000                 | 3,500            | 12,500            | -              | 12,500            |
| 31002-073001                                  | State of California CPE 9-1-1 Funds                               | 27,322           | -              | 522,771               | 177,229          | 700,000           | -              | 700,000           |
| 31002-153000                                  | 800MHz System - PD  | 49,225           | -              | 49,225                | 3,658,775        | 3,708,000         | -              | 3,708,000         |
| 55502-155500                                  | New SCADA computer/Software upgrades to current operating systems | -                | -              | -                     | 1,050,000        | 200,000           | 850,000        | 1,050,000         |
|   | <b>subtotal</b>   | <b>147,222</b>   | <b>54,162</b>  | <b>4,143,019</b>      | <b>5,714,732</b> | <b>9,007,751</b>  | <b>850,000</b> | <b>9,857,751</b>  |

# CAPITAL IMPROVEMENT PROJECTS

# FY 2015 – 2016

| Project Number                                 | Project Description  | 2014-15 Expenses | Encumbrance      | Life to Date Expenses | Project Balance   | Existing Approp.  | 2015-16 Budget | Total Budget      |
|--|--|------------------|------------------|-----------------------|-------------------|-------------------|----------------|-------------------|
| <b>Municipal Facilities Improvements (MF)</b>  |  |                  |                  |                       |                   |                   |                |                   |
| 16510-121603                                   | Senior Center Kitchen Renovation Project   | -                | -                | 466,540               | 8,483             | 475,023           | -              | 475,023           |
| 18001-101801                                   | Parking Structure  | 110,036          | -                | 17,865,571            | 8,886,260         | 26,751,831        | -              | 26,751,831        |
| 18001-111808                                   | City Corp Yard Improvements  | 3,579,462        | 5,431,754        | 10,000,000            | 2,202,154         | 12,202,154        | -              | 12,202,154        |
| 18001-111811                                   | Evidence Storage construction (09 & 11 TAB)  | 48,878           | 980,370          | 1,500,000             | 2,359,745         | 3,859,745         | -              | 3,859,745         |
| 18001-111812                                   | Consulting/Planning/Legal (2009 TAB)   | 617,155          | 479,246          | 2,140,255             | -                 | 2,140,255         | -              | 2,140,255         |
| 31002-042801                                   | West-Comm dispatch consolidation   | -                | -                | 66,623                | 3,377             | 70,000            | -              | 70,000            |
| 55036-113602                                   | Replace Lighting Fixtures, Sensors, Controls and Occupancy Controllers for City Buildings  | -                | -                | 50,004                | 20,762            | 70,766            | -              | 70,766            |
| 75502-077504                                   | Paint walls & replace 4 west doors - Senior  | -                | -                | 13,192                | 6,808             | 20,000            | -              | 20,000            |
| 75502-127500                                   | Senior Center - sound & audio system   | 2,685            | 850              | 17,501                | 16,199            | 33,700            | -              | 33,700            |
| 75502-157501                                   | Painting City Hall   | 14,075           | -                | 14,075                | 925               | 15,000            | -              | 15,000            |
| 75502-157502                                   | Door upgrade at Senior Center  | -                | -                | -                     | 6,000             | 6,000             | -              | 6,000             |
| 75502-157503                                   | Door upgrade at Recreation   | -                | -                | -                     | 10,000            | 10,000            | -              | 10,000            |
| 75502-157504                                   | Westminster Post Office - ongoing  | 4,528            | -                | 4,528                 | 472               | 5,000             | -              | 5,000             |
| 75502-167500                                   | Lighting for garage at New Yard  | -                | -                | -                     | 31,000            | -                 | 31,000         | 31,000            |
| 75502-167501                                   | Energy Management and Control Systems  | -                | -                | -                     | 56,000            | -                 | 56,000         | 56,000            |
| 75502-167502                                   | New Corporate Yard - painting  | -                | -                | -                     | 25,000            | -                 | 25,000         | 25,000            |
| 58002-934401                                   | Remediation Project  | -                | -                | 892,351               | 111,462           | 1,003,813         | -              | 1,003,813         |
| 58002-105801                                   | Senior Transportation  | -                | -                | 5,000                 | 8,647             | 13,647            | -              | 13,647            |
| 58002-125800                                   | 11/12 Equipment Replacement  | 49,506           | -                | 604,000               | -                 | 604,000           | -              | 604,000           |
| 58002-145800                                   | Annual Equipment Replacement   | 637,620          | 173,572          | 811,192               | 926,634           | 1,072,826         | 665,000        | 1,737,826         |
|  | <b>subtotal</b>  | <b>5,063,945</b> | <b>7,065,792</b> | <b>34,450,832</b>     | <b>14,679,928</b> | <b>48,353,760</b> | <b>777,000</b> | <b>49,130,760</b> |
| <b>Transportation/Street improvements (TS)</b> |  |                  |                  |                       |                   |                   |                |                   |
| 16510-161600                                   | CDBG street improvements   | -                | -                | -                     | 250,000           | -                 | 250,000        | 250,000           |
| 18001-131801                                   | Public Imprvs Parks/Streets/Water Griffin  | -                | -                | 1,716,205             | 2,760,923         | 4,477,128         | -              | 4,477,128         |
| 55026-132601                                   | City-wide street improvements FY 12-13 (M2)  | 56,256           | 43,472           | 1,118,528             | 81,927            | 1,200,455         | -              | 1,200,455         |
| 55026-142600                                   | Bolsa Chica widening from Duncannon to Old Bolsa Chica - construction (OCTA ACE)   | 750              | -                | 431,589               | 337,161           | 768,750           | -              | 768,750           |
| 55026-142601                                   | Rancho Road widening - design (M2)   | 655              | -                | 35,160                | 840               | 36,000            | -              | 36,000            |
| 55026-142603                                   | City wide street improvements (M2)   | 98,256           | 81,872           | 908,853               | 243,131           | 1,151,984         | -              | 1,151,984         |
| 55026-142605                                   | City-wide catch basin screen (OCTA ECP)  | -                | -                | -                     | 92,028            | 92,028            | -              | 92,028            |
| 55026-152600                                   | Traffic Signal Modifications - Design (HSIP \$28,500 & M2 \$3,200)   | -                | -                | -                     | 4,000             | 4,000             | -              | 4,000             |
| 55026-152601                                   | Rancho Road widening (match) - construction (M2 \$189,000 & HSIP \$756,000)  | 6,620            | 6,075            | 12,695                | 176,305           | 189,000           | -              | 189,000           |
| 55026-152602                                   | Bolsa/Magnolia Improvements - Design (OCTA ICE \$105,000 & Gas Tax \$45,000)   | -                | -                | -                     | 105,000           | 105,000           | -              | 105,000           |
| 55026-152603                                   | City wide street improvements (M2 \$807,800 & 2103 \$985,724)  | -                | -                | -                     | 808,000           | 808,000           | -              | 808,000           |
| 55026-152604                                   | City-wide catch basin screen (OCTA ECP \$200,000)  | -                | -                | -                     | 200,000           | 200,000           | -              | 200,000           |
| 55026-152605                                   | Bus Stop Improvements (Project W)  | -                | 20,522           | 20,522                | 29,478            | 50,000            | -              | 50,000            |
| 55026-162600                                   | City-wide Street Improvements (M2)   | -                | -                | -                     | 354,856           | -                 | 354,856        | 354,856           |
| 55026-162601                                   | Bolsa/Magnolia Improvements (M2 \$375,000 OCTA ICE \$875,000)  | -                | -                | -                     | 1,250,000         | -                 | 1,250,000      | 1,250,000         |
| 55026-162602                                   | City-wide Catch Basin Screen FY 15/16 (OCTA ECP)   | -                | -                | -                     | 120,000           | -                 | 120,000        | 120,000           |
| 55031-073100                                   | Traffic signal installation-Hoover & 21st St (TIF)   | -                | -                | 7,381                 | 183,169           | 190,550           | -              | 190,550           |
| 55031-123100                                   | Goldenwest Traffic Signal Synchronization  | 14,723           | 2,560            | 17,283                | 2,717             | 20,000            | -              | 20,000            |
| 55031-163100                                   | Traffic Signal Modifications - Construction Westminster/University, Bushard/Hazard, Bushard/McFadden, Ward/Bolsa (HSIP \$575,700 & TIF \$64,000) | -                | -                | -                     | 64,000            | -                 | 64,000         | 64,000            |
| 55031-163101                                   | Traffic Signal Modifications - Construction Westminster/Olive (HSIP \$144,000 & TIF \$16,000)  | -                | -                | -                     | 16,000            | -                 | 16,000         | 16,000            |
| 55036-083600                                   | Bolsa median improvements - Magnolia to Beach (design only)  | -                | -                | 94,905                | 5,095             | 100,000           | -              | 100,000           |
| 55036-113604                                   | Replace LED Yellow Signal Indicators and Street Name Retrofit Kits   | -                | -                | 495,127               | 26,873            | 522,000           | -              | 522,000           |
| 55036-133601                                   | 15th Street and Jackson Street improvements  | -                | -                | 1,423                 | 43,577            | 45,000            | -              | 45,000            |
| 55036-133602                                   | City-wide concrete FY 12/13  | -                | 28,661           | 77,243                | -                 | 77,243            | -              | 77,243            |
| 55036-133604                                   | Street improvement contingency FY 12/13  | -                | -                | 29,798                | 38,235            | 68,033            | -              | 68,033            |
| 55036-143601                                   | City-wide concrete   | 60,823           | 14,177           | 164,539               | 100,000           | 164,539           | 100,000        | 264,539           |
| 55036-143602                                   | City-wide striping   | 5,724            | -                | 15,620                | 74,380            | 60,000            | 30,000         | 90,000            |
| 55036-153600                                   | Bolsa/Magnolia Improvements (ICE 105K/GT 4)  | 13,106           | -                | 13,106                | 31,894            | 45,000            | -              | 45,000            |
| 55036-163600                                   | City-wide street improvements (GT)   | -                | -                | -                     | 636,294           | -                 | 636,294        | 636,294           |
| 55037-021019                                   | ST & ROW repairs (Congestion Mgmt.)  | -                | -                | 714,486               | 177               | 714,663           | -              | 714,663           |
| 55037-133700                                   | City-wide street improves FY 12-13 (Prop 42)   | -                | -                | 1,236,699             | 7,036             | 1,243,735         | -              | 1,243,735         |
| 55037-143700                                   | Bolsa Chica widening from Duncannon to Old Bolsa Chica - construction (Prop 42)  | -                | -                | 190,528               | 65,722            | 256,250           | -              | 256,250           |
| 55037-143701                                   | Brookhurst Improvements (Prop 42)  | -                | -                | 526,362               | 223,682           | 750,044           | -              | 750,044           |
| 55037-143702                                   | City wide street improvements (Prop 42)  | -                | -                | -                     | 27,754            | 27,754            | -              | 27,754            |

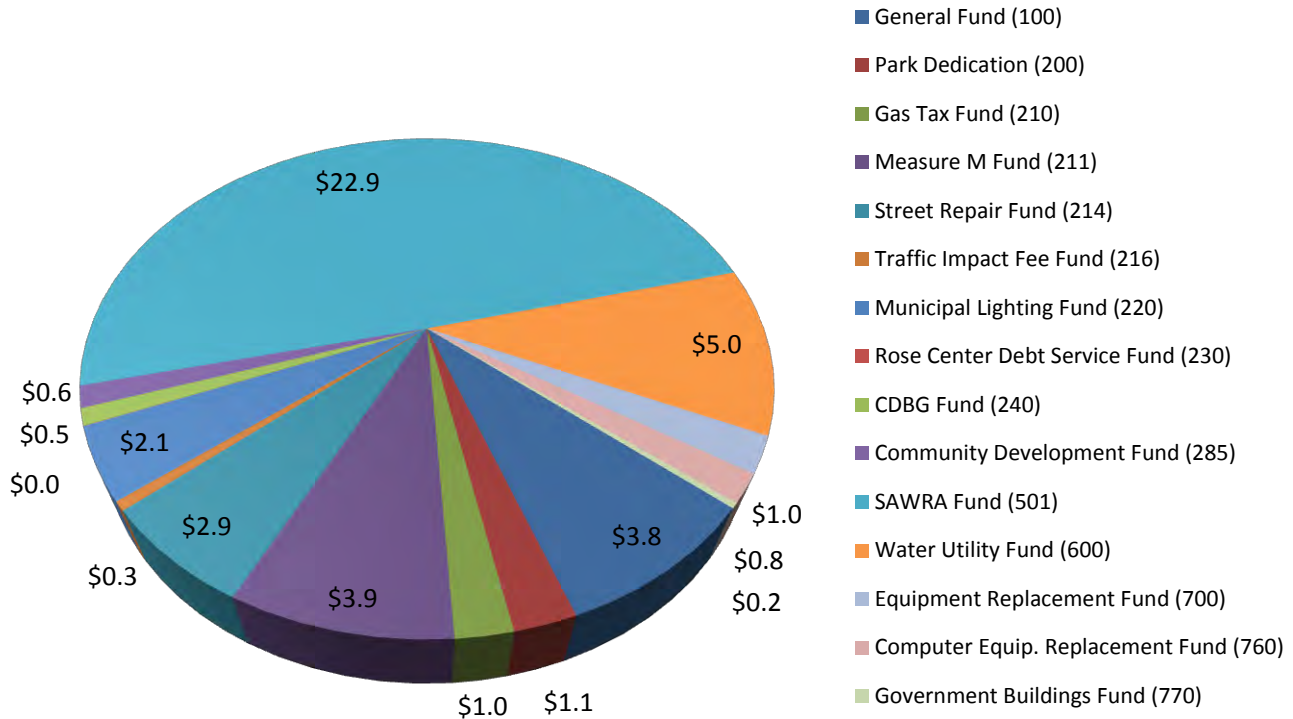
# CAPITAL IMPROVEMENT PROJECTS

# FY 2015 – 2016

| Project Number | Project Description  | 2014-15 Expenses  | Encumbrance       | Life to Date Expenses | Project Balance   | Existing Approp.   | 2015-16 Budget   | Total Budget       |
|----------------|--|-------------------|-------------------|-----------------------|-------------------|--------------------|------------------|--------------------|
| 55037-143703   | Street improvement contingency (Prop 42)   | 6,930             | -                 | 6,930                 | 43,070            | 50,000             | -                | 50,000             |
| 55037-143704   | Rancho Road Widening - Design HSIP   | 2,700             | -                 | 141,040               | 2,960             | 144,000            | -                | 144,000            |
| 55037-153700   | Traffic Signal Mods - design (HSIP 28,500 & M2 3,200)  | -                 | -                 | -                     | 29,000            | 29,000             | -                | 29,000             |
| 55037-153701   | Rancho Road Widening (M2 189k HSIP 756k)   | -                 | -                 | -                     | 756,000           | 756,000            | -                | 756,000            |
| 55037-153702   | City-wide street improvements (M2 807,800 & 2103 \$985,724)  | -                 | -                 | -                     | 986,000           | 986,000            | -                | 986,000            |
| 55037-163700   | Traffic Signal Modifications - Construction Westminster/University, Bushard/Hazard, Bushard/McFadden, Ward/Bolsa (HSIP \$575,700 & TIF \$64,000) | -                 | -                 | -                     | 575,700           | -                  | 575,700          | 575,700            |
| 55037-163701   | Traffic Signal Modifications - Construction Westminster/Olive (HSIP \$144,000 & TIF \$16,000)  | -                 | -                 | -                     | 144,000           | -                  | 144,000          | 144,000            |
|                | <b>subtotal</b>  | <b>266,543</b>    | <b>197,339</b>    | <b>7,976,022</b>      | <b>10,896,984</b> | <b>15,332,156</b>  | <b>3,540,850</b> | <b>18,873,006</b>  |
|                | <b>Pedestrian Access &amp; ROW Improvemnts (PA)</b>  |                   |                   |                       |                   |                    |                  |                    |
| 55036-113600   | Safe Routes to School (10/11)  | 10,350            | 6,210             | 565,774               | 28,226            | 594,000            | -                | 594,000            |
| 55037-123700   | Safe Routes to School (11/12)  | 39,712            | -                 | 157,818               | 36,282            | 194,100            | -                | 194,100            |
|                | <b>subtotal</b>  | <b>50,062</b>     | <b>6,210</b>      | <b>723,592</b>        | <b>64,508</b>     | <b>788,100</b>     | <b>-</b>         | <b>788,100</b>     |
|                | <b>Park Improvemnts (PI)</b>   |                   |                   |                       |                   |                    |                  |                    |
| 18001-111815   | Park improvements  | 4,163,455         | 3,908,202         | 8,753,696             | -                 | 8,753,696          | -                | 8,753,696          |
| 59502-145900   | Park improvements - Lighting   | -                 | 1,933,863         | 1,933,863             | 126,176           | 2,060,039          | -                | 2,060,039          |
| 59502-155900   | Hoover St walking & biking trail improvements  | 23,207            | 40,759            | 63,966                | 1,836,034         | 1,900,000          | -                | 1,900,000          |
| 76502-033200   | Matching for irrigation @ Palos Verdes, Park West & Westminster Park (10% of \$300,000)  | 12,164            | -                 | 12,164                | 17,836            | 30,000             | -                | 30,000             |
| 76502-033204   | Security lighting at Coronet Park  | -                 | -                 | -                     | 20,000            | 20,000             | -                | 20,000             |
| 76502-057603   | Court resurfacing  | -                 | -                 | 38,402                | 14,398            | 52,800             | -                | 52,800             |
| 76502-067600   | Ball field infield rehab: Park West, Gillespie, Westminster & Sigler   | -                 | -                 | 46,974                | 2,306             | 49,280             | -                | 49,280             |
| 76502-087602   | Park projects contingency  | 88,772            | 128,278           | 422,830               | 46,194            | 469,024            | -                | 469,024            |
| 76502-107600   | Irrigation systems at various parks  | 8,158             | -                 | 8,158                 | 19,762            | 27,920             | -                | 27,920             |
| 76502-117600   | Replace roof at Buckingham Park  | -                 | -                 | -                     | 15,000            | 15,000             | -                | 15,000             |
| 76502-127600   | Liberty basketball court, skate park, handball   | -                 | 44,500            | 44,500                | (4,500)           | 40,000             | -                | 40,000             |
| 76502-137603   | Westminster Village Park New concrete handball court; resurfacing of basketball court  | -                 | -                 | -                     | 31,000            | 31,000             | -                | 31,000             |
| 76502-137604   | Coronet Park New basketball poles, backboards resurfacing  | -                 | -                 | -                     | 9,000             | 9,000              | -                | 9,000              |
| 76502-137605   | Canopy over Splash pad   | -                 | -                 | -                     | 25,000            | 25,000             | -                | 25,000             |
| 76502-147600   | Refurbish sandboxes at all city parks  | -                 | -                 | -                     | 40,000            | 40,000             | -                | 40,000             |
| 76502-147601   | FRC Renovation   | 222,929           | -                 | 301,898               | 73,102            | 375,000            | -                | 375,000            |
| 76502-157600   | Cushion cap overlay at 4 parks   | -                 | -                 | -                     | 110,000           | 110,000            | -                | 110,000            |
| 76502-157601   | Park platform replacement  | -                 | -                 | -                     | 50,000            | 50,000             | -                | 50,000             |
| 76502-157602   | Hoover St walking & biking trail improvements  | 23,639            | 40,759            | 64,398                | 585,602           | 650,000            | -                | 650,000            |
| 76502-177600   | City-wide park maintenance   | -                 | -                 | -                     | 50,000            | -                  | 50,000           | 50,000             |
|                | <b>subtotal</b>  | <b>4,542,324</b>  | <b>6,096,361</b>  | <b>11,690,849</b>     | <b>3,066,910</b>  | <b>14,707,759</b>  | <b>50,000</b>    | <b>14,757,759</b>  |
|                | <b>Water/Utility/Lighting Improvements (WU):</b>   |                   |                   |                       |                   |                    |                  |                    |
| 55026-132602   | Dillow/Moran Filterra Bio-retention System installation (OCTA ECP Tier 1)  | -                 | -                 | -                     | 99,240            | 99,240             | -                | 99,240             |
| 55026-142604   | Gillespie Park Filterra Bioretention & Irrigation System (OCTA ECP)  | 167,099           | 5,401             | 172,500               | -                 | 172,500            | -                | 172,500            |
| 55036-103601   | Utility relocation Hazard Ave-Beach to Hoover  | -                 | -                 | 1,358,061             | 27                | 1,358,088          | -                | 1,358,088          |
| 55502-105502   | Water Conservation/improvements (80060)  | 72,386            | 12,272            | 243,704               | 237,628           | 406,332            | 75,000           | 481,332            |
| 55502-115502   | Well site security   | -                 | -                 | 22,592                | 25,708            | 40,000             | 8,300            | 48,300             |
| 55502-115503   | Disinfection unit replacement at well sites  | -                 | -                 | 149,694               | 210,306           | 360,000            | -                | 360,000            |
| 55502-115504   | Water master plan update   | -                 | -                 | -                     | 150,000           | 150,000            | -                | 150,000            |
| 55502-125500   | Periodic Repair/Replacement  | 156,417           | 273,713           | 1,148,096             | 600,450           | 1,348,546          | 400,000          | 1,748,546          |
| 55502-125501   | Replace small disinfection units   | 68,628            | 5,160             | 245,788               | 157,242           | 320,000            | 83,030           | 403,030            |
| 55502-125503   | Well 4 Rehabilitation  | 9,389             | -                 | 226,520               | 73,480            | 300,000            | -                | 300,000            |
| 55502-135500   | Well maintenance and repair  | 63,185            | 136,815           | 350,237               | 449,763           | 600,000            | 200,000          | 800,000            |
| 55502-135502   | City-wide water line improvements  | 507,277           | 515,567           | 3,203,687             | 2,021,313         | 3,725,000          | 1,500,000        | 5,225,000          |
| 55502-145500   | Gillespie Park Filterra Bioretention & Irrigation System (80060)   | 1,776             | 2,424             | 9,000                 | -                 | 9,000              | -                | 9,000              |
| 59502-115900   | Decorative streetlight for Bolsa Undergrounding project from Magnolia to   | -                 | -                 | 128,576               | 51,424            | 180,000            | -                | 180,000            |
| 59502-135900   | Street lighting retrofit Westminster Blvd. between Bolsa Chica and Bushard   | -                 | -                 | 114,443               | 85,557            | 200,000            | -                | 200,000            |
|                | <b>subtotal</b>  | <b>1,046,157</b>  | <b>951,352</b>    | <b>7,372,898</b>      | <b>4,162,138</b>  | <b>9,268,706</b>   | <b>2,266,330</b> | <b>11,535,036</b>  |
|                | <b>Total funded projects</b>   | <b>11,874,399</b> | <b>14,803,779</b> | <b>86,751,108</b>     | <b>46,170,646</b> | <b>125,437,574</b> | <b>7,484,180</b> | <b>132,921,754</b> |

| Project Number                            | Project Description | 2014-15 Expenses  | Encumbrance       | Life to Date Expenses | Project Balance   | Existing Approp.   | 2015-16 Budget   | Total Budget       |
|---|---------------------|-------------------|-------------------|-----------------------|-------------------|--------------------|------------------|--------------------|
| <b>Distribution by Category:</b>          |                     |                   |                   |                       |                   |                    |                  |                    |
| Economic Development (ED)                 |                     | 229,578           | 408,803           | 5,560,934             | 7,343,943         | 12,904,877         | -                | 12,904,877         |
| Water/Utility/Lighting Improvements (WU): |                     | 1,046,157         | 951,352           | 7,372,898             | 4,162,138         | 9,268,706          | 2,266,330        | 11,535,036         |
| Transportation/Street improvements (TS)   |                     | 266,543           | 197,339           | 7,976,022             | 10,896,984        | 15,332,156         | 3,540,850        | 18,873,006         |
| Community Facilities Improvements (CF)    |                     | 528,568           | 23,760            | 14,832,962            | 241,503           | 15,074,465         | -                | 15,074,465         |
| Municipal Facilities Improvements (MF)    |                     | 5,063,945         | 7,065,792         | 34,450,832            | 14,679,928        | 48,353,760         | 777,000          | 49,130,760         |
| Park Improvemnts (PI)                     |                     | 4,542,324         | 6,096,361         | 11,690,849            | 3,066,910         | 14,707,759         | 50,000           | 14,757,759         |
| Pedestrian Access & ROW Improvemnts (PA)  |                     | 50,062            | 6,210             | 723,592               | 64,508            | 788,100            | -                | 788,100            |
| Information Systems Improvements (IS)     |                     | 147,222           | 54,162            | 4,143,019             | 5,714,732         | 9,007,751          | 850,000          | 9,857,751          |
| <b>Total funded projects</b>              |                     | <b>11,874,399</b> | <b>14,803,779</b> | <b>86,751,108</b>     | <b>46,170,646</b> | <b>125,437,574</b> | <b>7,484,180</b> | <b>132,921,754</b> |

### City of Westminster Capital Improvement Program FY 2015-16 Key Funding Sources



Successor Agency to the Westminster Redevelopment Agency Fund \$22,911,775

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.

Gas Tax Fund \$1,005,363

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



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Street Improvements Projects Fund \$2,897,383

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

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Measure M Fund \$3,901,966

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

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CDBG Funds \$492,104

These Federal and State monies, administered by the Planning and Building Departments are received to fund eligible senior activities such as in-home care, art classes, counseling, home delivered meals, building inspection and code enforcement.

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Water Utility Fund \$4,975,890

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.

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Park Dedication Fund \$1,104,700

These revenues are derived from grants and development fees and allocated to provide assistance to developing and improving the City's parks.

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Traffic Impact Fees \$265,886

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.

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Equipment Replacement Fund \$1,046,743

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

# CAPITAL IMPROVEMENT PROJECTS

# FY 2015 – 2016

EXPENSES THROUGH: **4/30/2015**  
 FUNDS: **400/501**

| Project Number                       | Project Description  | 2014-15 Expenses | Encumbrance       | Life to Date Expenses | Project Balance   | Existing Approp.  | 2015-16 Budget   | Total Budget      |
|--------------------------------------|--|------------------|-------------------|-----------------------|-------------------|-------------------|------------------|-------------------|
| <b>FUNDED PROJECTS</b>               |  |                  |                   |                       |                   |                   |                  |                   |
| <b>Cable Television projects:</b>    |  |                  |                   |                       |                   |                   |                  |                   |
| 11202-964001                         | Community Theater  | -                | -                 | 14,013,854            | 7,882             | 14,021,736        | -                | 14,021,736        |
|                                      | <b>subtotal</b>  | -                | -                 | <b>14,013,854</b>     | <b>7,882</b>      | <b>14,021,736</b> | -                | <b>14,021,736</b> |
| <b>Information Systems projects:</b> |  |                  |                   |                       |                   |                   |                  |                   |
| 14502-004200                         | Information System Repairs   | -                | -                 | 125,931               | 34,069            | 160,000           | -                | 160,000           |
| 14502-024200                         | New financial system   | 21,325           | 20,863            | 1,683,674             | 6,909             | 1,690,583         | -                | 1,690,583         |
| 14502-024203                         | GIS support training and integration   | -                | -                 | 4,805                 | 25,195            | 30,000            | -                | 30,000            |
| 14502-034200                         | Phone and voice mail system  | -                | -                 | 388,561               | 11,439            | 400,000           | -                | 400,000           |
| 14502-034202                         | Network infrastructure upgrade   | -                | -                 | 15,387                | 34,613            | 50,000            | -                | 50,000            |
| 14502-034204                         | PD IT Replacement  | 6,790            | 23,182            | 1,028,675             | 489,993           | 1,518,668         | -                | 1,518,668         |
| 14502-084200                         | City wide document management system   | 42,560           | 10,117            | 314,990               | 223,010           | 538,000           | -                | 538,000           |
|                                      | <b>subtotal</b>  | <b>70,675</b>    | <b>54,162</b>     | <b>3,562,023</b>      | <b>825,228</b>    | <b>4,387,251</b>  | -                | <b>4,387,251</b>  |
| <b>CDBG projects:</b>                |  |                  |                   |                       |                   |                   |                  |                   |
| 16510-121600                         | Sigler Park Improvements   | 519,628          | -                 | 786,408               | 16,321            | 802,729           | -                | 802,729           |
| 16510-121603                         | Senior Center Kitchen Renovation Project   | -                | -                 | 466,540               | 8,483             | 475,023           | -                | 475,023           |
| 16510-151601                         | CDBG Boys & Girls Club Improvements  | 8,940            | 23,760            | 32,700                | 217,300           | 250,000           | -                | 250,000           |
| 16510-161600                         | CDBG street improvements   | -                | -                 | -                     | 250,000           | -                 | 250,000          | 250,000           |
|                                      | <b>subtotal</b>  | <b>528,568</b>   | <b>23,760</b>     | <b>1,285,648</b>      | <b>492,104</b>    | <b>1,527,752</b>  | <b>250,000</b>   | <b>1,777,752</b>  |
| <b>SAWRA projects:</b>               |  |                  |                   |                       |                   |                   |                  |                   |
| 18001-101801                         | Parking Structure  | 110,036          | -                 | 17,865,571            | 8,886,260         | 26,751,831        | -                | 26,751,831        |
| 18001-111808                         | City Corp Yard Improvements  | 3,579,462        | 5,431,754         | 10,000,000            | 2,202,154         | 12,202,154        | -                | 12,202,154        |
| 18001-111811                         | Evidence Storage construction (09 & 11 TAB)  | 48,878           | 980,370           | 1,500,000             | 2,359,745         | 3,859,745         | -                | 3,859,745         |
| 18001-111812                         | Consulting/Planning/Legal (2009 TAB)   | 617,155          | 479,246           | 2,140,255             | -                 | 2,140,255         | -                | 2,140,255         |
| 18001-111813                         | Land acquisition-economic dev (2011 BT TAB)  | -                | -                 | 4,797,307             | 702,693           | 5,500,000         | -                | 5,500,000         |
| 18001-111815                         | Park improvements  | 4,163,455        | 3,908,202         | 8,753,696             | -                 | 8,753,696         | -                | 8,753,696         |
| 18001-111816                         | Economic development grants (2011 B TAB)   | -                | -                 | -                     | 6,000,000         | 6,000,000         | -                | 6,000,000         |
| 18001-131801                         | Public Imprvs Parks/Streets/Water Griffin  | -                | -                 | 1,716,205             | 2,760,923         | 4,477,128         | -                | 4,477,128         |
|                                      | <b>subtotal</b>  | <b>8,518,986</b> | <b>10,799,572</b> | <b>46,773,034</b>     | <b>22,911,775</b> | <b>69,684,809</b> | -                | <b>69,684,809</b> |
| <b>Police projects:</b>              |  |                  |                   |                       |                   |                   |                  |                   |
| 31002-042801                         | West-Comm dispatch consolidation   | -                | -                 | 66,623                | 3,377             | 70,000            | -                | 70,000            |
| 31002-053000                         | Target Donation - Police Technology  | -                | -                 | 9,000                 | 3,500             | 12,500            | -                | 12,500            |
| 31002-073001                         | State of California CPE 9-1-1 Funds  | 27,322           | -                 | 522,771               | 177,229           | 700,000           | -                | 700,000           |
| 31002-153000                         | 800MHz System - PD   | 49,225           | -                 | 49,225                | 3,658,775         | 3,708,000         | -                | 3,708,000         |
|                                      | <b>subtotal</b>  | <b>76,547</b>    | -                 | <b>647,619</b>        | <b>3,842,881</b>  | <b>4,490,500</b>  | -                | <b>4,490,500</b>  |
| <b>Street projects - Measure M :</b> |  |                  |                   |                       |                   |                   |                  |                   |
| 55026-132601                         | City-wide street improvements FY 12-13 (M2)  | 56,256           | 43,472            | 1,118,528             | 81,927            | 1,200,455         | -                | 1,200,455         |
| 55026-132602                         | Dillow/Moran Filterra Bio-retention System installation (OCTA ECP Tier 1)  | -                | -                 | -                     | 99,240            | 99,240            | -                | 99,240            |
| 55026-142600                         | Bolsa Chica widening from Duncannon to Old Bolsa Chica - construction (OCTA ACE)   | 750              | -                 | 431,589               | 337,161           | 768,750           | -                | 768,750           |
| 55026-142601                         | Rancho Road widening - design (M2)   | 655              | -                 | 35,160                | 840               | 36,000            | -                | 36,000            |
| 55026-142603                         | City wide street improvements (M2)   | 98,256           | 81,872            | 908,853               | 243,131           | 1,151,984         | -                | 1,151,984         |
| 55026-142604                         | Gillespie Park Filterra Bioretention & Irrigation System (OCTA ECP)  | 167,099          | 5,401             | 172,500               | -                 | 172,500           | -                | 172,500           |
| 55026-142605                         | City-wide catch basin screen (OCTA ECP)  | -                | -                 | -                     | 92,028            | 92,028            | -                | 92,028            |
| 55026-152600                         | Traffic Signal Modifications - Design (HSIP \$28,500 & M2 \$3,200)   | -                | -                 | -                     | 4,000             | 4,000             | -                | 4,000             |
| 55026-152601                         | Rancho Road widening (match) - construction (M2 \$189,000 & HSIP \$756,000)  | 6,620            | 6,075             | 12,695                | 176,305           | 189,000           | -                | 189,000           |
| 55026-152602                         | Bolsa/Magnolia Improvements - Design (OCTA ICE \$105,000 & Gas Tax \$45,000)   | -                | -                 | -                     | 105,000           | 105,000           | -                | 105,000           |
| 55026-152603                         | City wide street improvements (M2 \$807,800 & 2103 \$985,724)  | -                | -                 | -                     | 808,000           | 808,000           | -                | 808,000           |
| 55026-152604                         | City-wide catch basin screen (OCTA ECP \$200,000)  | -                | -                 | -                     | 200,000           | 200,000           | -                | 200,000           |
| 55026-152605                         | Bus Stop Improvements (Project W)  | -                | 20,522            | 20,522                | 29,478            | 50,000            | -                | 50,000            |
| 55026-162600                         | City-wide Street Improvements (M2)   | -                | -                 | -                     | 354,856           | -                 | 354,856          | 354,856           |
| 55026-162601                         | Bolsa/Magnolia Improvements (M2 \$375,000 OCTA ICE \$875,000)  | -                | -                 | -                     | 1,250,000         | -                 | 1,250,000        | 1,250,000         |
| 55026-162602                         | City-wide Catch Basin Screen FY 15/16 (OCTA ECP)   | -                | -                 | -                     | 120,000           | -                 | 120,000          | 120,000           |
|                                      | <b>subtotal</b>  | <b>329,636</b>   | <b>157,342</b>    | <b>2,699,847</b>      | <b>3,901,966</b>  | <b>4,876,957</b>  | <b>1,724,856</b> | <b>6,601,813</b>  |
| <b>Traffic Impact projects:</b>      |  |                  |                   |                       |                   |                   |                  |                   |
| 55031-073100                         | Traffic signal installation-Hoover & 21st St (TIF)   | -                | -                 | 7,381                 | 183,169           | 190,550           | -                | 190,550           |
| 55031-123100                         | Goldenwest Traffic Signal Synchronization  | 14,723           | 2,560             | 17,283                | 2,717             | 20,000            | -                | 20,000            |
| 55031-163100                         | Traffic Signal Modifications - Construction Westminster/University, Bushard/Hazard, Bushard/McFadden, Ward/Bolsa (HSIP \$575,700 & TIF \$64,000) | -                | -                 | -                     | 64,000            | -                 | 64,000           | 64,000            |
| 55031-163101                         | Traffic Signal Modifications - Construction Westminster/Olive (HSIP \$144,000 & TIF \$16,000)  | -                | -                 | -                     | 16,000            | -                 | 16,000           | 16,000            |
|                                      | <b>subtotal</b>  | <b>14,723</b>    | <b>2,560</b>      | <b>24,664</b>         | <b>265,886</b>    | <b>210,550</b>    | <b>80,000</b>    | <b>290,550</b>    |

# CAPITAL IMPROVEMENT PROJECTS

# FY 2015 – 2016

| Project Number                                | Project Description  | 2014-15 Expenses | Encumbrance      | Life to Date Expenses | Project Balance  | Existing Approp. | 2015-16 Budget   | Total Budget      |
|---|--|------------------|------------------|-----------------------|------------------|------------------|------------------|-------------------|
| <b>Gas Tax projects:</b>                      |  |                  |                  |                       |                  |                  |                  |                   |
| 55036-083600                                  | Bolsa median improvements - Magnolia to Beach (design only)  | -                | -                | 94,905                | 5,095            | 100,000          | -                | 100,000           |
| 55036-103601                                  | Utility relocation Hazard Ave-Beach to Hoover  | -                | -                | 1,358,061             | 27               | 1,358,088        | -                | 1,358,088         |
| 55036-113600                                  | Safe Routes to School (10/11)  | 10,350           | 6,210            | 565,774               | 28,226           | 594,000          | -                | 594,000           |
| 55036-113602                                  | Replace Lighting Fixtures, Sensors, Controls and Occupancy Controllers for City Buildings  | -                | -                | 50,004                | 20,762           | 70,766           | -                | 70,766            |
| 55036-113604                                  | Replace LED Yellow Signal Indicators and Street Name Retrofit Kits   | -                | -                | 495,127               | 26,873           | 522,000          | -                | 522,000           |
| 55036-133601                                  | 15th Street and Jackson Street improvements  | -                | -                | 1,423                 | 43,577           | 45,000           | -                | 45,000            |
| 55036-133602                                  | City-wide concrete FY 12/13  | -                | 28,661           | 77,243                | -                | 77,243           | -                | 77,243            |
| 55036-133604                                  | Street improvement contingency FY 12/13  | -                | -                | 29,798                | 38,235           | 68,033           | -                | 68,033            |
| 55036-143601                                  | City-wide concrete   | 60,823           | 14,177           | 164,539               | 100,000          | 164,539          | 100,000          | 264,539           |
| 55036-143602                                  | City-wide striping   | 5,724            | -                | 15,620                | 74,380           | 60,000           | 30,000           | 90,000            |
| 55036-153600                                  | Bolsa/Magnolia Improvements (ICE 105K/GT 4)  | 13,106           | -                | 13,106                | 31,894           | 45,000           | -                | 45,000            |
| 55036-163600                                  | City-wide street improvements (GT)   | -                | -                | -                     | 636,294          | -                | 636,294          | 636,294           |
|   | <b>subtotal</b>  | <b>90,003</b>    | <b>49,048</b>    | <b>2,865,600</b>      | <b>1,005,363</b> | <b>3,104,669</b> | <b>766,294</b>   | <b>3,870,963</b>  |
| <b>Street Improvement projects:</b>           |  |                  |                  |                       |                  |                  |                  |                   |
| 55037-021019                                  | ST & ROW repairs (Congestion Mgmt.)  | -                | -                | 714,486               | 177              | 714,663          | -                | 714,663           |
| 55037-123700                                  | Safe Routes to School (11/12)  | 39,712           | -                | 157,818               | 36,282           | 194,100          | -                | 194,100           |
| 55037-133700                                  | City-wide street improves FY 12-13 (Prop 42)   | -                | -                | 1,236,699             | 7,036            | 1,243,735        | -                | 1,243,735         |
| 55037-143700                                  | Bolsa Chica widening from Duncannon to Old Bolsas Chica - construction (Prop 42)   | -                | -                | 190,528               | 65,722           | 256,250          | -                | 256,250           |
| 55037-143701                                  | Brookhurst Improvements (Prop 42)  | -                | -                | 526,362               | 223,682          | 750,044          | -                | 750,044           |
| 55037-143702                                  | City wide street improvements (Prop 42)  | -                | -                | -                     | 27,754           | 27,754           | -                | 27,754            |
| 55037-143703                                  | Street improvement contingency (Prop 42)   | 6,930            | -                | 6,930                 | 43,070           | 50,000           | -                | 50,000            |
| 55037-143704                                  | Rancho Road Widening - Design HSIP   | 2,700            | -                | 141,040               | 2,960            | 144,000          | -                | 144,000           |
| 55037-153700                                  | Traffic Signal Mods - design (HSIP 28,500 & M2 3,200)  | -                | -                | -                     | 29,000           | 29,000           | -                | 29,000            |
| 55037-153701                                  | Rancho Road Widening (M2 189k HSIP 756k)   | -                | -                | -                     | 756,000          | 756,000          | -                | 756,000           |
| 55037-153702                                  | City-wide street improvements (M2 807,800 & 2103 \$985,724)  | -                | -                | -                     | 986,000          | 986,000          | -                | 986,000           |
| 55037-163700                                  | Traffic Signal Modifications - Construction Westminster/University, Bushard/Hazard, Bushard/McFadden, Ward/Bolsa (HSIP \$575,700 & TIF \$64,000) | -                | -                | -                     | 575,700          | -                | 575,700          | 575,700           |
| 55037-163701                                  | Traffic Signal Modifications - Construction Westminster/Olive (HSIP \$144,000 & TIF \$16,000)  | -                | -                | -                     | 144,000          | -                | 144,000          | 144,000           |
|   | <b>subtotal</b>  | <b>49,342</b>    | <b>-</b>         | <b>2,973,863</b>      | <b>2,897,383</b> | <b>5,151,546</b> | <b>719,700</b>   | <b>5,871,246</b>  |
| <b>Water utility projects:</b>                |  |                  |                  |                       |                  |                  |                  |                   |
| 55502-105502                                  | Water Conservation/improvements (80060)  | 72,386           | 12,272           | 243,704               | 237,628          | 406,332          | 75,000           | 481,332           |
| 55502-115502                                  | Well site security   | -                | -                | 22,592                | 25,708           | 40,000           | 8,300            | 48,300            |
| 55502-115503                                  | Disinfection unit replacement at well sites  | -                | -                | 149,694               | 210,306          | 360,000          | -                | 360,000           |
| 55502-115504                                  | Water master plan update   | -                | -                | -                     | 150,000          | 150,000          | -                | 150,000           |
| 55502-125500                                  | Periodic Repair/Replacement  | 156,417          | 273,713          | 1,148,096             | 600,450          | 1,348,546        | 400,000          | 1,748,546         |
| 55502-125501                                  | Replace small disinfection units   | 68,628           | 5,160            | 245,788               | 157,242          | 320,000          | 83,030           | 403,030           |
| 55502-125503                                  | Well 4 Rehabilitation  | 9,389            | -                | 226,520               | 73,480           | 300,000          | -                | 300,000           |
| 55502-135500                                  | Well maintenance and repair  | 63,185           | 136,815          | 350,237               | 449,763          | 600,000          | 200,000          | 800,000           |
| 55502-135502                                  | City-wide water line improvements  | 507,277          | 515,567          | 3,203,687             | 2,021,313        | 3,725,000        | 1,500,000        | 5,225,000         |
| 55502-145500                                  | Gillespie Park Filtrera Bioretention & Irrigation System (80060)   | 1,776            | 2,424            | 9,000                 | -                | 9,000            | -                | 9,000             |
| 55502-155500                                  | New SCADA computer/Software upgrades to current operating systems  | -                | -                | -                     | 1,050,000        | 200,000          | 850,000          | 1,050,000         |
|   | <b>subtotal</b>  | <b>879,058</b>   | <b>945,951</b>   | <b>5,599,318</b>      | <b>4,975,890</b> | <b>7,458,878</b> | <b>3,116,330</b> | <b>10,575,208</b> |
| <b>Motor Pool projects:</b>                   |  |                  |                  |                       |                  |                  |                  |                   |
| 58002-934401                                  | Remediation Project  | -                | -                | 892,351               | 111,462          | 1,003,813        | -                | 1,003,813         |
| 58002-105801                                  | Senior Transportation  | -                | -                | 5,000                 | 8,647            | 13,647           | -                | 13,647            |
| 58002-125800                                  | 11/12 Equipment Replacement  | 49,506           | -                | 604,000               | -                | 604,000          | -                | 604,000           |
| 58002-145800                                  | Annual Equipment Replacement   | 637,620          | 173,572          | 811,192               | 926,634          | 1,072,826        | 665,000          | 1,737,826         |
|   | <b>subtotal</b>  | <b>687,126</b>   | <b>173,572</b>   | <b>2,312,543</b>      | <b>1,046,743</b> | <b>2,694,286</b> | <b>665,000</b>   | <b>3,359,286</b>  |
| <b>Street &amp; safety lighting projects:</b> |  |                  |                  |                       |                  |                  |                  |                   |
| 59502-115900                                  | Decorative streetlight for Bolsa Undergrounding project from Magnolia to   | -                | -                | 128,576               | 51,424           | 180,000          | -                | 180,000           |
| 59502-135900                                  | Street lighting retrofit Westminster Blvd. between Bolsa Chica and Bushard   | -                | -                | 114,443               | 85,557           | 200,000          | -                | 200,000           |
| 59502-145900                                  | Park improvements - Lighting   | -                | 1,933,863        | 1,933,863             | 126,176          | 2,060,039        | -                | 2,060,039         |
| 59502-155900                                  | Hoover St walking & biking trail improvements  | 23,207           | 40,759           | 63,966                | 1,836,034        | 1,900,000        | -                | 1,900,000         |
|   | <b>subtotal</b>  | <b>23,207</b>    | <b>1,974,622</b> | <b>2,240,848</b>      | <b>2,099,191</b> | <b>4,340,039</b> | <b>-</b>         | <b>4,340,039</b>  |
| <b>Community Development projects:</b>        |  |                  |                  |                       |                  |                  |                  |                   |
| 60002-026000                                  | Code Enforcement Grant Funds   | -                | -                | 8,388                 | 6,489            | 14,877           | -                | 14,877            |
| 60002-136000                                  | Community Development Housing Element  | -                | -                | 40,765                | 24,235           | 65,000           | -                | 65,000            |
| 60002-136001                                  | Planning IT Improvements   | -                | -                | 22,839                | 52,161           | 75,000           | -                | 75,000            |
| 60002-146000                                  | General Plan & Implementation Measures   | 229,578          | 408,803          | 691,635               | 558,365          | 1,250,000        | -                | 1,250,000         |
|   | <b>subtotal</b>  | <b>229,578</b>   | <b>408,803</b>   | <b>763,627</b>        | <b>641,250</b>   | <b>1,404,877</b> | <b>-</b>         | <b>1,404,877</b>  |

# CAPITAL IMPROVEMENT PROJECTS

## FY 2015 – 2016

| Project Number                         | Project Description   | 2014-15 Expenses  | Encumbrance       | Life to Date Expenses | Project Balance   | Existing Approp.   | 2015-16 Budget   | Total Budget       |
|--|---|-------------------|-------------------|-----------------------|-------------------|--------------------|------------------|--------------------|
| <b>Building Maintenance projects:</b>  |   |                   |                   |                       |                   |                    |                  |                    |
| 75502-077504                           | Paint walls & replace 4 west doors - Senior   | -                 | -                 | 13,192                | 6,808             | 20,000             | -                | 20,000             |
| 75502-127500                           | Senior Center - sound & audio system  | 2,685             | 850               | 17,501                | 16,199            | 33,700             | -                | 33,700             |
| 75502-157501                           | Painting City Hall  | 14,075            | -                 | 14,075                | 925               | 15,000             | -                | 15,000             |
| 75502-157502                           | Door upgrade at Senior Center   | -                 | -                 | -                     | 6,000             | 6,000              | -                | 6,000              |
| 75502-157503                           | Door upgrade at Recreation  | -                 | -                 | -                     | 10,000            | 10,000             | -                | 10,000             |
| 75502-157504                           | Westminster Post Office - ongoing   | 4,528             | -                 | 4,528                 | 472               | 5,000              | -                | 5,000              |
| 75502-167500                           | Lighting for garage at New Yard   | -                 | -                 | -                     | 31,000            | -                  | 31,000           | 31,000             |
| 75502-167501                           | Energy Management and Control Systems   | -                 | -                 | -                     | 56,000            | -                  | 56,000           | 56,000             |
| 75502-167502                           | New Corporate Yard - painting   | -                 | -                 | -                     | 25,000            | -                  | 25,000           | 25,000             |
| <b>subtotal</b>                        |   | <b>21,288</b>     | <b>850</b>        | <b>49,296</b>         | <b>152,404</b>    | <b>89,700</b>      | <b>112,000</b>   | <b>201,700</b>     |
| <b>Park Dedication projects:</b>       |   |                   |                   |                       |                   |                    |                  |                    |
| 76502-033200                           | Matching for irrigation @ Palos Verdes, Park West & Westminster Park (10% of \$300,000) | 12,164            | -                 | 12,164                | 17,836            | 30,000             | -                | 30,000             |
| 76502-033204                           | Security lighting at Coronet Park   | -                 | -                 | -                     | 20,000            | 20,000             | -                | 20,000             |
| 76502-057603                           | Court resurfacing   | -                 | -                 | 38,402                | 14,398            | 52,800             | -                | 52,800             |
| 76502-067600                           | Ball field infield rehab: Park West, Gillespie, Westminster & Sigler                    | -                 | -                 | 46,974                | 2,306             | 49,280             | -                | 49,280             |
| 76502-087602                           | Park projects contingency   | 88,772            | 128,278           | 422,830               | 46,194            | 469,024            | -                | 469,024            |
| 76502-107600                           | Irrigation systems at various parks   | 8,158             | -                 | 8,158                 | 19,762            | 27,920             | -                | 27,920             |
| 76502-117600                           | Replace roof at Buckingham Park   | -                 | -                 | -                     | 15,000            | 15,000             | -                | 15,000             |
| 76502-127600                           | Liberty basketball court, skate park, handball  | -                 | 44,500            | 44,500                | (4,500)           | 40,000             | -                | 40,000             |
| 76502-137603                           | Westminster Village Park New concrete handball court; resurfacing of basketball court   | -                 | -                 | -                     | 31,000            | 31,000             | -                | 31,000             |
| 76502-137604                           | Coronet Park New basketball poles, backboards resurfacing                               | -                 | -                 | -                     | 9,000             | 9,000              | -                | 9,000              |
| 76502-137605                           | Canopy over Splash pad  | -                 | -                 | -                     | 25,000            | 25,000             | -                | 25,000             |
| 76502-147600                           | Refurbish sandboxes at all city parks   | -                 | -                 | -                     | 40,000            | 40,000             | -                | 40,000             |
| 76502-147601                           | FRC Renovation  | 222,929           | -                 | 301,898               | 73,102            | 375,000            | -                | 375,000            |
| 76502-157600                           | Cushion cap overlay at 4 parks  | -                 | -                 | -                     | 110,000           | 110,000            | -                | 110,000            |
| 76502-157601                           | Park platform replacement   | -                 | -                 | -                     | 50,000            | 50,000             | -                | 50,000             |
| 76502-157602                           | Hoover St walking & biking trail improvements   | 23,639            | 40,759            | 64,398                | 585,602           | 650,000            | -                | 650,000            |
| 76502-177600                           | City-wide park maintenance  | -                 | -                 | -                     | 50,000            | -                  | 50,000           | 50,000             |
| <b>subtotal</b>                        |   | <b>355,662</b>    | <b>213,537</b>    | <b>939,324</b>        | <b>1,104,700</b>  | <b>1,994,024</b>   | <b>50,000</b>    | <b>2,044,024</b>   |
| <b>Total funded projects</b>           |   | <b>11,874,399</b> | <b>14,803,779</b> | <b>86,751,108</b>     | <b>46,170,646</b> | <b>125,437,574</b> | <b>7,484,180</b> | <b>132,921,754</b> |
| <b>Distribution by Funds:</b>          |   |                   |                   |                       |                   |                    |                  |                    |
| General Fund (100)                     |   | 76,547            | -                 | 647,619               | 3,842,881         | 4,490,500          | -                | 4,490,500          |
| Park Dedication (200)                  |   | 355,662           | 213,537           | 939,324               | 1,104,700         | 1,994,024          | 50,000           | 2,044,024          |
| Gas Tax Fund (210)                     |   | 90,003            | 49,048            | 2,865,600             | 1,005,363         | 3,104,669          | 766,294          | 3,870,963          |
| Measure M Fund (211)                   |   | 329,636           | 157,342           | 2,699,847             | 3,901,966         | 4,876,957          | 1,724,856        | 6,601,813          |
| Street Improvements Fund (214)         |   | 49,342            | -                 | 2,973,863             | 2,897,383         | 5,151,546          | 719,700          | 5,871,246          |
| Traffic Impact Fee Fund (216)          |   | 14,723            | 2,560             | 24,664                | 265,886           | 210,550            | 80,000           | 290,550            |
| Municipal Lighting Fund (220)          |   | 23,207            | 1,974,622         | 2,240,848             | 2,099,191         | 4,340,039          | -                | 4,340,039          |
| Rose Center Debt Service Fund (230)    |   | -                 | -                 | 14,013,854            | 7,882             | 14,021,736         | -                | 14,021,736         |
| CDBG Fund (240)                        |   | 528,568           | 23,760            | 1,285,648             | 492,104           | 1,527,752          | 250,000          | 1,777,752          |
| Community Development Fund (285)       |   | 229,578           | 408,803           | 763,627               | 641,250           | 1,404,877          | -                | 1,404,877          |
| SAWRA Fund (501)                       |   | 8,518,986         | 10,799,572        | 46,773,034            | 22,911,775        | 69,684,809         | -                | 69,684,809         |
| Water Utility Fund (600, 601, 602)     |   | 879,058           | 945,951           | 5,599,318             | 4,975,890         | 7,458,878          | 3,116,330        | 10,575,208         |
| Equipment Replacement Fund (700)       |   | 687,126           | 173,572           | 2,312,543             | 1,046,743         | 2,694,286          | 665,000          | 3,359,286          |
| Computer Equip. Replacement Fund (760) |   | 70,675            | 54,162            | 3,562,023             | 825,228           | 4,387,251          | -                | 4,387,251          |
| Government Buildings Fund (770)        |   | 21,288            | 850               | 49,296                | 152,404           | 89,700             | 112,000          | 201,700            |
| <b>Total funded projects</b>           |   | <b>11,874,399</b> | <b>14,803,779</b> | <b>86,751,108</b>     | <b>46,170,646</b> | <b>125,437,574</b> | <b>7,484,180</b> | <b>132,921,754</b> |

The following project information sheets provide project information for all CIP projects with new allocations for 2015-16. This level of detail is provided to help the reader better understand the City's description and justification for CIP projects as well as providing an insight to the project financing for projects expected to be completed and/or financed beyond the fiscal year 2015-16.

**City of Westminster  
Project Information Sheet  
Fiscal Year 2015-16  
City-wide Park Maintenance**

**Project Name** City-wide Park Maintenance **FY 15-16 Appropriation** \$ 50,000  
**Department** Public Works Department **Work Performed by** Contract  
**Account Number** 76502-167600 **Project Status** New

**DESCRIPTION** City-wide park maintenance. **JUSTIFICATION** For various ongoing repair and maintenance at City parks as needed.  
**On-going Operating & Maintenance Impact:** No significant ongoing maintenance

| Funding Sources      | PROJECT FINANCING |             |                  |                  |                  |                  |                  | TOTALS           |
|----------------------|-------------------|-------------|------------------|------------------|------------------|------------------|------------------|------------------|
|                      | Prior Years       | 2014-15     | 2015-16          | 2016-17          | 2017-18          | 2018-19          | Future Years     |                  |
| Park Dedication fees |                   |             | 50,000           |                  |                  |                  |                  | 50,000           |
| <b>Totals</b>        |                   |             | <b>\$ 50,000</b> |                  |                  |                  |                  | <b>\$ 50,000</b> |
| Expenditures         |                   |             |                  |                  |                  |                  |                  |                  |
| Site work            |                   |             | \$ 10,000        | \$ 10,000        | \$ 10,000        | \$ 10,000        | \$ 10,000        | \$ 50,000        |
| <b>Totals</b>        |                   |             | <b>\$ 10,000</b> | <b>\$ 10,000</b> | <b>\$ 10,000</b> | <b>\$ 10,000</b> | <b>\$ 10,000</b> | <b>\$ 50,000</b> |
| <b>Balance \$</b>    | <b>- \$</b>       | <b>- \$</b> | <b>\$ 40,000</b> | <b>\$ 30,000</b> | <b>\$ 20,000</b> | <b>\$ 10,000</b> | <b>\$ -</b>      | <b>-</b>         |

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

**City of Westminster  
Project Information Sheet  
Fiscal Year 2015-16  
City-Wide Concrete**

**Project Name** City-Wide Concrete **FY 15-16 Appropriation** \$ 100,000  
**Department** Public Works Department **Work Performed by** Contract  
**Account Number** 55036-133602, 55036-143601 **Project Status** Ongoing

**DESCRIPTION** Repair damaged concrete sidewalk, curb, gutter, driveway approach, wheelchair ramps and bus pad citywide **JUSTIFICATION** Repairing damaged concrete work in public right of way will reduce on-going maintenance and City's liability exposure.

**On-going Operating & Maintenance Impact:** Project is expected to reduce annual maintenance to concrete work citywide

| Funding Sources                  | PROJECT FINANCING |                   |                   |                   |                   |                   |              | TOTALS            |
|----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------|-------------------|
|                                  | Prior Years       | 2014-15           | 2015-16           | 2016-17           | 2017-18           | 2018-19           | Future Years |                   |
| Gas Tax                          | 166,782           | 75,000            | 100,000           | 100,000           | 100,000           | 100,000           |              | 641,782           |
| <b>Totals</b>                    | <b>\$ 166,782</b> | <b>\$ 75,000</b>  | <b>\$ 100,000</b> | <b>\$ 100,000</b> | <b>\$ 100,000</b> | <b>\$ 100,000</b> |              | <b>\$ 641,782</b> |
| Expenditures                     |                   |                   |                   |                   |                   |                   |              |                   |
| Construction and Re-Construction |                   |                   | \$ 100,000        | \$ 100,000        | \$ 100,000        | \$ 100,000        |              | \$ 641,782        |
| <b>Totals</b>                    | <b>\$ 138,121</b> | <b>\$ 103,661</b> | <b>\$ 100,000</b> | <b>\$ 100,000</b> | <b>\$ 100,000</b> | <b>\$ 100,000</b> |              | <b>\$ 641,782</b> |
| <b>Balance \$</b>                | <b>\$ 28,661</b>  | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>  | <b>\$ -</b>       |

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

**City of Westminster  
Project Information Sheet  
Fiscal Year 2015-16  
City-Wide Striping**

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

**FY 15-16 Appropriation** \$ 30,000  
**Work Performed by** Contract  
**Project Status** Ongoing

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

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

**On-going Operating & Maintenance Impact:** Project is expected to reduce annual maintenance to striping citywide

| Funding Sources                  | PROJECT FINANCING |                  |                  |                  |                  |                  |                  | TOTALS            |
|----------------------------------|-------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|
|                                  | Prior Years       | 2014-15          | 2015-16          | 2016-17          | 2017-18          | 2018-19          | Future Years     |                   |
| Gas Tax                          | 30,000            | 30,000           | 30,000           | 30,000           | 30,000           | 30,000           |                  | 180,000           |
| <b>Totals</b>                    | <b>\$ 30,000</b>  | <b>\$ 30,000</b> | <b>\$ 30,000</b> | <b>\$ 30,000</b> | <b>\$ 30,000</b> | <b>\$ 30,000</b> |                  | <b>\$ 180,000</b> |
| <b>Expenditures</b>              |                   |                  |                  |                  |                  |                  |                  |                   |
| Construction and Re-Construction |                   |                  | 30,000           | 30,000           | 30,000           | 30,000           | 44,380           | 180,000           |
| <b>Totals</b>                    | <b>\$ 9,896</b>   | <b>\$ 5,724</b>  | <b>\$ 30,000</b> | <b>\$ 30,000</b> | <b>\$ 30,000</b> | <b>\$ 30,000</b> | <b>\$ 44,380</b> | <b>\$ 180,000</b> |
| <b>Balance</b>                   | <b>\$ 20,104</b>  | <b>\$ 44,380</b> | <b>\$ 44,380</b> | <b>\$ 44,380</b> | <b>\$ 44,380</b> | <b>\$ 44,380</b> | <b>\$ -</b>      | <b>\$ -</b>       |

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

**City of Westminster  
Project Information Sheet  
Fiscal Year 2015-16  
City Wide Street Improvements**

**Project Name** City Wide Street Improvements  
**Department** Public Works Department  
**Account Number** 16510-161600, 55026-132601, 55026-142603, 55026-152603, 55026-162600, 55036-133604, 55036-163600, 55037-133700, 55037-143702, 55037-143703,

**FY 15-16 Appropriation** \$1,241,150  
**Work Performed by** Contract  
**Project Status** Ongoing

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

**JUSTIFICATION**  
Ongoing maintenance and reconstruction to the City's deteriorated streets, alleys and sidewalks will reduce on-going maintenance, improve ride quality and reduce the City's liability exposure.

**On-going Operating & Maintenance Impact:** Project is expected to reduce annual maintenance to City streets, alleys, and sidewalks

| Funding Sources         | PROJECT FINANCING   |                    |                    |                   |                   |                   |              | TOTALS              |
|-------------------------|---------------------|--------------------|--------------------|-------------------|-------------------|-------------------|--------------|---------------------|
|                         | Prior Years         | 2014-15            | 2015-16            | 2016-17           | 2017-18           | 2018-19           | Future Years |                     |
| Measure M 2             | 2,352,439           | 808,000            | 354,856            |                   |                   |                   |              | 3,515,295           |
| Gas Tax                 | 1,389,522           |                    | 636,294            |                   |                   |                   |              | 2,025,816           |
| CDBG                    |                     |                    | 250,000            |                   |                   |                   |              | 250,000             |
| <b>Totals</b>           | <b>\$ 3,741,961</b> | <b>\$ 808,000</b>  | <b>\$1,241,150</b> |                   |                   |                   |              | <b>\$ 5,791,111</b> |
| <b>Expenditures</b>     |                     |                    |                    |                   |                   |                   |              |                     |
| Design and Construction |                     |                    | 1,000,000          | 600,000           | 600,000           | 290,303           |              | 5,791,111           |
| <b>Totals</b>           | <b>\$ 3,014,022</b> | <b>\$ 286,786</b>  | <b>\$1,000,000</b> | <b>\$ 600,000</b> | <b>\$ 600,000</b> | <b>\$ 290,303</b> |              | <b>\$ 5,791,111</b> |
| <b>Balance</b>          | <b>\$ 727,939</b>   | <b>\$1,249,153</b> | <b>\$1,490,303</b> | <b>\$ 890,303</b> | <b>\$ 290,303</b> | <b>\$ -</b>       | <b>\$ -</b>  | <b>\$ -</b>         |

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

**City of Westminster  
Project Information Sheet  
Fiscal Year 2015-16  
Bolsa/Magnolia Improvements**

|                       |                             |                               |                        |
|-----------------------|-----------------------------|-------------------------------|------------------------|
| <b>Project Name</b>   | Bolsa/Magnolia Improvements | <b>FY 15-16 Appropriation</b> | <b>\$ 1,250,000.00</b> |
| <b>Department</b>     | Public Works Department     | <b>Work Performed by</b>      | Contract               |
| <b>Account Number</b> | 55026-162601                | <b>Project Status</b>         | New                    |

|   |                            |
|---|----------------------------|
| <b>DESCRIPTION</b>  | <b>JUSTIFICATION</b>       |
| Intersection widening project to install additional southbound left turn lane on Magnolia Street at Bolsa Avenue. | Grant funding of \$875,000 |

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

| Funding Sources            | PROJECT FINANCING |         |                    |                   |         |         |              | TOTALS              |
|----------------------------|-------------------|---------|--------------------|-------------------|---------|---------|--------------|---------------------|
|                            | Prior Years       | 2014-15 | 2015-16            | 2016-17           | 2017-18 | 2018-19 | Future Years |                     |
| OCTA ICE competitive funds |                   |         | 875,000            |                   |         |         |              | 875,000             |
| Measure M2                 |                   |         | 375,000            |                   |         |         |              | 375,000             |
| <b>Totals</b>              |                   |         | <b>\$1,250,000</b> |                   |         |         |              | <b>\$ 1,250,000</b> |
| <b>Expenditures</b>        |                   |         |                    |                   |         |         |              |                     |
| Construction               |                   |         | <b>\$ 650,000</b>  | <b>\$ 600,000</b> |         |         |              | <b>\$ 1,250,000</b> |
| <b>Balance \$</b>          | -                 | -       | \$ 600,000         | -                 | -       | -       | -            | -                   |

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

**City of Westminster  
Project Information Sheet  
Fiscal Year 2015-16  
City-wide Catch Basin Screen**

|                       |   |                               |                   |
|-----------------------|---|-------------------------------|-------------------|
| <b>Project Name</b>   | City-wide Catch Basin Screen                | <b>FY 15-16 Appropriation</b> | <b>\$ 120,000</b> |
| <b>Department</b>     | Public Works Department                     | <b>Work Performed by</b>      | Contract          |
| <b>Account Number</b> | 55026-142605, 55026-152604,<br>55026-162602 | <b>Project Status</b>         | Ongoing           |

|  |  |
|--|--|
| <b>DESCRIPTION</b>   | <b>JUSTIFICATION</b>   |
| Install metal screen at catch basins citywide to eliminate debris entering into the storm drain system | Installing metal screens will reduce on-going maintenance to the catch basins and eliminate debris entering the City's storm drain system. |

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

| Funding Sources                   | PROJECT FINANCING |                   |                   |                  |                  |                   |                   | TOTALS            |
|-----------------------------------|-------------------|-------------------|-------------------|------------------|------------------|-------------------|-------------------|-------------------|
|                                   | Prior Years       | 2014-15           | 2015-16           | 2016-17          | 2017-18          | 2018-19           | Future Years      |                   |
| OCTA ECP                          | 92,028            | 200,000           | 120,000           |                  |                  |                   |                   | 412,028           |
| <b>Totals</b>                     | <b>\$ 92,028</b>  | <b>\$ 200,000</b> | <b>\$ 120,000</b> |                  |                  |                   |                   | <b>\$ 412,028</b> |
| <b>Expenditures</b>               |                   |                   |                   |                  |                  |                   |                   |                   |
| Const. and Re-Construction Median |                   |                   | <b>\$ 120,000</b> | <b>\$ 50,000</b> | <b>\$ 50,000</b> | <b>\$ 50,000</b>  | <b>\$ 142,028</b> | <b>\$ 412,028</b> |
| <b>Balance \$</b>                 | <b>92,028</b>     | <b>\$ 200,000</b> | <b>\$ -</b>       | <b>\$ 50,000</b> | <b>\$ 50,000</b> | <b>\$ 142,028</b> | <b>\$ -</b>       | <b>-</b>          |

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

**City of Westminster  
Project Information Sheet  
Fiscal Year 2015-16  
Traffic Signal Modifications**

**Project Name** Traffic Signal Modifications  
**Department** Public Works Department  
**Account Number** 55037-163700, 55031-163100

**FY 15-16 Appropriation** \$ 639,700  
**Work Performed by** Contract  
**Project Status** New

| DESCRIPTION   | JUSTIFICATION            |
|---|--------------------------|
| Traffic Signal Improvements - construction at Westminster/University, Bushard/Hazard, Bushard/ McFadden, Ward/Bolsa | Grant funds of \$575,700 |

**On-going Operating & Maintenance Impact:** No significant ongoing maintenance

| Funding Sources            | PROJECT FINANCING |             |                   |                   |             |             |              | TOTALS            |
|----------------------------|-------------------|-------------|-------------------|-------------------|-------------|-------------|--------------|-------------------|
|                            | Prior Years       | 2014-15     | 2015-16           | 2016-17           | 2017-18     | 2018-19     | Future Years |                   |
| HSIP                       |                   |             | 575,700           |                   |             |             |              | 575,700           |
| Traffic Impact Fees        |                   |             | 64,000            |                   |             |             |              | 64,000            |
| <b>Totals</b>              |                   |             | <b>\$ 639,700</b> |                   |             |             |              | <b>\$ 639,700</b> |
| <b>Expenditures</b>        |                   |             |                   |                   |             |             |              |                   |
| Const. and Re-Construction |                   |             | <b>\$ 400,000</b> | <b>\$ 239,700</b> |             |             |              | <b>\$ 639,700</b> |
| <b>Balance \$</b>          | <b>- \$</b>       | <b>- \$</b> | <b>\$ 239,700</b> | <b>\$ -</b>       | <b>\$ -</b> | <b>\$ -</b> |              | <b>\$ -</b>       |

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

**City of Westminster  
Project Information Sheet  
Fiscal Year 2015-16  
Traffic Signal Modifications**

**Project Name** Traffic Signal Modifications  
**Department** Public Works Department  
**Account Number** 55037-163701, 55031-163101

**FY 15-16 Appropriation** \$ 160,000  
**Work Performed by** Contract  
**Project Status** New

| DESCRIPTION   | JUSTIFICATION            |
|---|--------------------------|
| Traffic Signal Improvements - construction at Westminster/Olive | Grant funds of \$144,000 |

**On-going Operating & Maintenance Impact:** No significant ongoing maintenance

| Funding Sources            | PROJECT FINANCING |             |                   |                  |             |             |              | TOTALS            |
|----------------------------|-------------------|-------------|-------------------|------------------|-------------|-------------|--------------|-------------------|
|                            | Prior Years       | 2014-15     | 2015-16           | 2016-17          | 2017-18     | 2018-19     | Future Years |                   |
| HSIP                       |                   |             | 144,000           |                  |             |             |              | 144,000           |
| Traffic Impact Fees        |                   |             | 16,000            |                  |             |             |              | 16,000            |
| <b>Totals</b>              |                   |             | <b>\$ 160,000</b> |                  |             |             |              | <b>\$ 160,000</b> |
| <b>Expenditures</b>        |                   |             |                   |                  |             |             |              |                   |
| Const. and Re-Construction |                   |             | <b>\$ 100,000</b> | <b>\$ 60,000</b> |             |             |              | <b>\$ 160,000</b> |
| <b>Balance \$</b>          | <b>- \$</b>       | <b>- \$</b> | <b>\$ 60,000</b>  | <b>\$ -</b>      | <b>\$ -</b> | <b>\$ -</b> |              | <b>\$ -</b>       |

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



**City of Westminster  
Project Information Sheet  
Fiscal Year 2015-16  
Periodic Repair and Replacement**

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

**FY 13-14 Appropriation** \$400,000  
**Work Performed by** Contract  
**Project Status** Ongoing

**DESCRIPTION**

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

**JUSTIFICATION**

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

**On-going Operating & Maintenance Impact:** This project will reduce ongoing and annual maintenance. Projected annual allocation of \$400,000.

| Funding Sources     | PROJECT FINANCING |                   |                   |                   |                   |                   |                   | TOTALS              |
|---------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
|                     | Prior Years       | 2014-15           | 2015-16           | 2016-17           | 2017-18           | 2018-19           | Future Years      |                     |
| Water Charges       | 948,546           | 400,000           | 400,000           | 400,000           | 400,000           | 400,000           |                   | 2,948,546           |
| <b>Totals</b>       | <b>\$948,546</b>  | <b>\$ 400,000</b> | <b>\$ 400,000</b> | <b>\$ 400,000</b> | <b>\$ 400,000</b> | <b>\$ 400,000</b> |                   | <b>\$2,948,546</b>  |
| <b>Expenditures</b> |                   |                   |                   |                   |                   |                   |                   |                     |
| Repairs/Replacement |                   |                   |                   |                   |                   |                   |                   |                     |
| <b>Totals</b>       | <b>\$ 717,966</b> | <b>\$ 430,130</b> | <b>\$ 400,000</b> | <b>\$ 400,000</b> | <b>\$ 400,000</b> | <b>\$ 400,000</b> | <b>\$ 200,450</b> | <b>\$ 2,948,546</b> |
| <b>Balance</b>      | <b>\$230,580</b>  | <b>\$ 200,450</b> | <b>\$ 200,450</b> | <b>\$ 200,450</b> | <b>\$ 200,450</b> | <b>\$ 200,450</b> | <b>\$ -</b>       | <b>\$ -</b>         |

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

**City of Westminster  
Project Information Sheet  
Fiscal Year 2015-16  
Well Maintenance and Repair**

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

**FY 13-14 Appropriation** \$ 200,000  
**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 \$200,000.

| Funding Sources     | PROJECT FINANCING |                   |                   |                   |                   |                   |                  | TOTALS              |
|---------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|---------------------|
|                     | Prior Years       | 2014-15           | 2015-16           | 2016-17           | 2017-18           | 2018-19           | Future Years     |                     |
| Water Charges       | 400,000           | 200,000           | 200,000           | 200,000           | 200,000           | 200,000           |                  | 1,400,000           |
| <b>Totals</b>       | <b>\$ 400,000</b> | <b>\$ 200,000</b> | <b>\$ 200,000</b> | <b>\$ 200,000</b> | <b>\$ 200,000</b> | <b>\$ 200,000</b> |                  | <b>\$ 1,400,000</b> |
| <b>Expenditures</b> |                   |                   |                   |                   |                   |                   |                  |                     |
| Construction        |                   |                   |                   |                   |                   |                   |                  |                     |
| <b>Totals</b>       | <b>\$ 150,237</b> | <b>\$ 200,000</b> | <b>\$ 250,000</b> | <b>\$ 250,000</b> | <b>\$ 250,000</b> | <b>\$ 250,000</b> | <b>\$ 49,763</b> | <b>\$ 1,400,000</b> |
| <b>Balance</b>      | <b>\$ 249,763</b> | <b>\$ 249,763</b> | <b>\$ 199,763</b> | <b>\$ 149,763</b> | <b>\$ 99,763</b>  | <b>\$ 49,763</b>  | <b>\$ -</b>      | <b>\$ -</b>         |

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

**City of Westminster  
Project Information Sheet  
Fiscal Year 2015-16  
Replace Small Disinfection Units**

**Project Name** Replace Small Disinfection Units  
**Department** Water Department  
**Account Number** 55502-125501

**FY 15-16 Appropriation** \$ 83,030  
**Work Performed by** Contract  
**Project Status** Ongoing

**DESCRIPTION**

Replacement of aging disinfection units various site throughout the City.

**JUSTIFICATION**

Old and out-dated equipment has caused disruption in operations and costly repairs have risen to an unacceptable level. By law we are required to disinfect our water supply continuously or we must shut off the source

**On-going Operating & Maintenance Impact:** Insures the proper disinfection of the City's water supply and lowers operating cost. Projected annual allocation of \$80,000.

| Funding Sources     | PROJECT FINANCING |                  |                  |                  |                  |                  |                  | TOTALS            |
|---------------------|-------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|
|                     | Prior Years       | 2014-15          | 2015-16          | 2016-17          | 2017-18          | 2018-19          | Future Years     |                   |
| Water Charges       | 240,000           | 80,000           | 83,030           | 80,000           | 80,000           | 80,000           |                  | 643,030           |
| <b>Totals</b>       | <b>\$ 240,000</b> | <b>\$ 80,000</b> | <b>\$ 83,030</b> | <b>\$ 80,000</b> | <b>\$ 80,000</b> | <b>\$ 80,000</b> |                  | <b>\$ 643,030</b> |
| <b>Expenditures</b> |                   |                  |                  |                  |                  |                  |                  |                   |
| Construction        |                   |                  |                  |                  |                  |                  | 77,242           | 643,030           |
| <b>Totals</b>       | <b>\$ 172,000</b> | <b>\$ 73,788</b> | <b>\$ 80,000</b> | <b>\$ 80,000</b> | <b>\$ 80,000</b> | <b>\$ 80,000</b> | <b>\$ 77,242</b> | <b>\$ 643,030</b> |
| <b>Balance</b>      | <b>\$ 68,000</b>  | <b>\$ 74,212</b> | <b>\$ 77,242</b> | <b>\$ 77,242</b> | <b>\$ 77,242</b> | <b>\$ 77,242</b> | <b>\$ -</b>      | <b>\$ -</b>       |

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

**City of Westminster  
Project Information Sheet  
Fiscal Year 2015-16  
Well Site Security**

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

**FY 15-16 Appropriation** \$ 8,300  
**Work Performed by** Contract  
**Project Status** Ongoing

**DESCRIPTION**

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

**JUSTIFICATION**

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

**On-going Operating & Maintenance Impact:** No significant maintenance as a result of this project. Projected annual allocation of \$8,300.

| Funding Sources     | PROJECT FINANCING |                  |                  |                  |                  |                  |                  | TOTALS           |
|---------------------|-------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
|                     | Prior Years       | 2014-15          | 2015-16          | 2016-17          | 2017-18          | 2018-19          | Future Years     |                  |
| Water Charges       | 32,000            | 8,000            | 8,300            | 8,300            | 8,300            | 8,300            |                  | 73,200           |
| <b>Totals</b>       | <b>\$ 32,000</b>  | <b>\$ 8,000</b>  | <b>\$ 8,300</b>  | <b>\$ 8,300</b>  | <b>\$ 8,300</b>  | <b>\$ 8,300</b>  |                  | <b>\$ 73,200</b> |
| <b>Expenditures</b> |                   |                  |                  |                  |                  |                  |                  |                  |
| Construction        |                   |                  |                  |                  |                  |                  | 17,408           | 73,200           |
| <b>Totals</b>       | <b>\$ 22,592</b>  | <b>\$ -</b>      | <b>\$ 8,300</b>  | <b>\$ 8,300</b>  | <b>\$ 8,300</b>  | <b>\$ 8,300</b>  | <b>\$ 17,408</b> | <b>\$ 73,200</b> |
| <b>Balance</b>      | <b>\$ 9,408</b>   | <b>\$ 17,408</b> | <b>\$ 17,408</b> | <b>\$ 17,408</b> | <b>\$ 17,408</b> | <b>\$ 17,408</b> | <b>\$ -</b>      | <b>\$ -</b>      |

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

**City of Westminster  
Project Information Sheet  
Fiscal Year 2015-16  
Water Conservation/Improvements**

**Project Name** Water Conservation/Improvements  
**Department** Water Department  
**Account Number** 55502-105502

**FY 15-16 Appropriation** \$75,000  
**Work Performed by** Contract  
**Project Status** Ongoing

**DESCRIPTION**

On-going efforts to educate and promote conserving water for today and tomorrow. The City must meet the requirements of SBx7X7 and Executive order 20X2020.

**JUSTIFICATION**

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

**On-going Operating & Maintenance Impact:** Continued education and community involvement in conserving water.

| Funding Sources | PROJECT FINANCING |                  |                  |                   |                   |                   |              | TOTALS           |
|-----------------|-------------------|------------------|------------------|-------------------|-------------------|-------------------|--------------|------------------|
|                 | Prior Years       | 2014-15          | 2015-16          | 2016-17           | 2017-18           | 2018-19           | Future Years |                  |
| Water Charges   | 181,332           | 75,000           | 75,000           | 150,000           | 150,000           | 150,000           |              | 781,332          |
| <b>Totals</b>   | <b>\$181,332</b>  | <b>\$ 75,000</b> | <b>\$ 75,000</b> | <b>\$ 150,000</b> | <b>\$ 150,000</b> | <b>\$ 150,000</b> |              | <b>\$781,332</b> |

| Expenditures        | Totals    |               |           |               |           |               |           |               |           |               |           |          |           |          |
|---------------------|-----------|---------------|-----------|---------------|-----------|---------------|-----------|---------------|-----------|---------------|-----------|----------|-----------|----------|
| Repairs/Replacement | \$        | 159,046       | \$        | 84,658        | \$        | 75,000        | \$        | 150,000       | \$        | 150,000       | \$        | 12,628   | \$        | 781,332  |
| <b>Balance</b>      | <b>\$</b> | <b>22,286</b> | <b>\$</b> | <b>12,628</b> | <b>\$</b> | <b>12,628</b> | <b>\$</b> | <b>12,628</b> | <b>\$</b> | <b>12,628</b> | <b>\$</b> | <b>-</b> | <b>\$</b> | <b>-</b> |

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

**City of Westminster  
Project Information Sheet  
Fiscal Year 2015-16  
SCADA System Upgrades**

**Project Name** SCADA System Upgrades  
**Department** Water Department  
**Account Number** 55502-155500

**FY 15-16 Appropriation** \$ 850,000  
**Work Performed by** Contract  
**Project Status** Ongoing

**DESCRIPTION**

SCADA system upgrades

**JUSTIFICATION**

Update outdated hardware and software on City SCADA system which is past it's life expectancy and failing. Critical to water system operations.

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

| Funding Sources    | PROJECT FINANCING |                   |                   |         |         |         |              | TOTALS              |
|--------------------|-------------------|-------------------|-------------------|---------|---------|---------|--------------|---------------------|
|                    | Prior Years       | 2014-15           | 2015-16           | 2016-17 | 2017-18 | 2018-19 | Future Years |                     |
| Department Charges |                   | 200,000           | 850,000           |         |         |         |              | 1,050,000           |
| <b>Totals</b>      |                   | <b>\$ 200,000</b> | <b>\$ 850,000</b> |         |         |         |              | <b>\$ 1,050,000</b> |

| Expenditures                      | Totals    |          |           |                |           |                |           |          |           |           |           |          |           |          |
|-----------------------------------|-----------|----------|-----------|----------------|-----------|----------------|-----------|----------|-----------|-----------|-----------|----------|-----------|----------|
| Contractual Services/Installation | \$        | -        | \$        | 600,000        | \$        | 450,000        |           |          | \$        | 1,050,000 |           |          |           |          |
| <b>Balance</b>                    | <b>\$</b> | <b>-</b> | <b>\$</b> | <b>200,000</b> | <b>\$</b> | <b>450,000</b> | <b>\$</b> | <b>-</b> | <b>\$</b> | <b>-</b>  | <b>\$</b> | <b>-</b> | <b>\$</b> | <b>-</b> |

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

**City of Westminster  
Project Information Sheet  
Fiscal Year 2015-16  
City-wide Water Line Improvements**

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

**FY 15-16 Appropriation** \$1,500,000  
**Work Performed by** Contract  
**Project Status** Ongoing

**DESCRIPTION**

Replace aging 4" water main to new 6" water main in order to meet demands and fire protection in various locations throughout the City.

**JUSTIFICATION**

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

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

| Funding Sources     | PROJECT FINANCING   |                     |                     |                   |             |             |              | TOTALS              |
|---------------------|---------------------|---------------------|---------------------|-------------------|-------------|-------------|--------------|---------------------|
|                     | Prior Years         | 2014-15             | 2015-16             | 2016-17           | 2017-18     | 2018-19     | Future Years |                     |
| Water Charges       | 2,225,000           | 1,500,000           | 1,500,000           |                   |             |             |              | 5,225,000           |
| <b>Totals</b>       | <b>\$ 2,225,000</b> | <b>\$ 1,500,000</b> | <b>\$ 1,500,000</b> |                   |             |             |              | <b>\$ 5,225,000</b> |
| <b>Expenditures</b> |                     |                     |                     |                   |             |             |              |                     |
| Construction        |                     |                     |                     |                   |             |             |              |                     |
| <b>Totals</b>       | <b>\$ 2,180,843</b> | <b>\$ 1,022,844</b> | <b>\$ 1,500,000</b> | <b>\$ 521,313</b> |             |             |              | <b>\$ 5,225,000</b> |
| <b>Balance</b>      | <b>\$ 44,157</b>    | <b>\$ 521,313</b>   | <b>\$ 521,313</b>   | <b>\$ -</b>       | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b>  | <b>-</b>            |

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

**City of Westminster  
Project Information Sheet  
Fiscal Year 2015-16  
Equipment Replacement**

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

**FY 15-16 Appropriation** \$665,000  
**Work Performed by** Staff  
**Project Status** Ongoing

**DESCRIPTION**

This project is used for the replacement of vehicles and equipment needed to maintain the City's fleet.

**JUSTIFICATION**

This project ensures the ability to replace City equipment and vehicles in a timely manner.

**On-going Operating & Maintenance Impact:** This project will reduce ongoing and annual maintenance cost by using more efficient vehicles.

| Funding Sources     | PROJECT FINANCING |                   |                   |                   |                   |                   |                   | TOTALS              |
|---------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
|                     | Prior Years       | 2014-15           | 2015-16           | 2016-17           | 2017-18           | 2018-19           | Future Years      |                     |
| Department Charges  | 547,826           | 525,000           | 665,000           | 400,000           | 500,000           | 525,000           |                   | 3,162,826           |
| <b>Totals</b>       | <b>\$547,826</b>  | <b>\$ 525,000</b> | <b>\$ 665,000</b> | <b>\$ 400,000</b> | <b>\$ 500,000</b> | <b>\$ 525,000</b> | <b>\$ -</b>       | <b>\$3,162,826</b>  |
| <b>Expenditures</b> |                   |                   |                   |                   |                   |                   |                   |                     |
| Vehicle Replacement |                   |                   |                   |                   |                   |                   |                   |                     |
| <b>Totals</b>       | <b>\$ -</b>       | <b>\$ 811,192</b> | <b>\$ 665,000</b> | <b>\$ 525,000</b> | <b>\$ 525,000</b> | <b>\$ 525,000</b> | <b>\$ 111,634</b> | <b>\$ 3,162,826</b> |
| <b>Balance</b>      | <b>\$547,826</b>  | <b>\$ 261,634</b> | <b>\$ 261,634</b> | <b>\$ 136,634</b> | <b>\$ 111,634</b> | <b>\$ 111,634</b> | <b>\$ -</b>       | <b>-</b>            |

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

**City of Westminster  
Project Information Sheet  
Fiscal Year 2015-16  
Energy Management and Control System**

|                       |                                      |                               |                  |
|-----------------------|--------------------------------------|-------------------------------|------------------|
| <b>Project Name</b>   | Energy Management and Control System | <b>FY 15-16 Appropriation</b> | <b>\$ 56,000</b> |
| <b>Department</b>     | Building Maintenance                 | <b>Work Performed by</b>      | Contract         |
| <b>Account Number</b> | 75502-167501                         | <b>Project Status</b>         | New              |

**DESCRIPTION**

Make all city buildings under one energy management control system.

**JUSTIFICATION**

Currently, all City buildings are under one Energy Management System (EMS). The Senior Center/Recreation building is the only building that is still under the old Siemens system, and needs to be converted to the new EMS system.

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

|                           | PROJECT FINANCING |         |                  |         |         |         |              | TOTALS           |
|---------------------------|-------------------|---------|------------------|---------|---------|---------|--------------|------------------|
|                           | Prior Years       | 2014-15 | 2015-16          | 2016-17 | 2017-18 | 2018-19 | Future Years |                  |
| <b>Funding Sources</b>    |                   |         |                  |         |         |         |              |                  |
| Department Charges        |                   |         | 56,000           |         |         |         |              | 56,000           |
| <b>Totals</b>             |                   |         | <b>\$ 56,000</b> |         |         |         |              | <b>\$ 56,000</b> |
| <b>Expenditures</b>       |                   |         |                  |         |         |         |              |                  |
| Construction/Installation |                   |         | 56,000           |         |         |         |              | 56,000           |
| <b>Balance \$</b>         | -                 | -       | -                | -       | -       | -       | -            | -                |

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



# SUPPLEMENTAL INFORMATION



# SUPPLEMENTAL REQUESTS

# APPROVED SUPPLEMENTAL REQUESTS

# FY 2015 – 2016

| Fund #   | Program #                    | Object # / Description   | Budget Adjustment<br>(\$ Increase) | Justification for Increase/Description  |
|--|------------------------------|--|------------------------------------|---|
| <b>Water Fund</b>                              |                              |  |                                    |   |
| <b>Administrative Services</b>                 |                              |  |                                    |   |
| 600  | 23000 - Billing & Collection | 40020 Part Time Wages - Customer Service Rep                     | \$20,000                           | To help with customer calls, responding to messages, opening mail, processing returned mail and assisting with the front counter  |
| <b>Public Works</b>                            |                              |  |                                    |   |
| 600  | 55500 - Water Administration | 40020 Part Time Wages - Administrative Aide P/T                  | \$37,000                           | The Water Department has been operating without a Clerk Since the lay-offs and have absorbed all of the administrative duties including answering phones, billing, and general office duties. Also there is no office personnel on Fridays or when our F/T Assistant is out of the office. 30 hrs per week  |
| 600  | 56500 - Water Production     | 40000 Permanent Salaries plus Benefits for a Water Technician II | \$81,000                           | Over the last 20 years the population in the City of Westminster has grown by 20%. With that the challenges and responsibility have grown as well. Because of this, at times we are re-active instead of proactive.<br><br>To meet the needs of a growing community, Water Staff has had to "put certain" duties and responsibilities on hold, to put off and perform when possible. This typically adds 20 to 30 percent to the cost of routine maintenance due to overtime, parts procurement on short notice, clean-up, and repairs to other facilities damaged by failure. Also the increase in Water Conservation requirements has put a strain on our ability to meet the requirements of the State Water Resources Control Board and the Executive order by Governor Brown |
| <b>Total Water Fund</b>                        |                              |  | <b>\$138,000</b>                   |   |
| <b>Building Maintenance</b>                    |                              |  |                                    |   |
| <b>Public Works</b>                            |                              |  |                                    |   |
| 770  | 75500 - Building Maintenance | 43090 Contractual  | \$28,000                           | For Phase two of the new Energy Management System (EMS) at the new Corporate Yard and Police shooting range. Phase two encompasses the installation of the thermostats, and the programming of the EMS.   |
| 770  | 75500 - Building Maintenance | 43090 Contractual  | \$14,000                           | For ongoing maintenance of the solar panels at the Police building and parking structure. Maintenance includes full system inspection, maintenance and module washing of solar panels.  |
| 770  | 75500 - Building Maintenance | 43090 Contractual  | \$3,360                            | For the monthly monitoring cost of the new fire and burglar alarm systems at the new Yard, FRC, and the nursery building at Bolsa Chica Park.   |
| 770  | 75500 - Building Maintenance | 43090 Contractual  | \$12,000                           | For the quarterly maintenance of the new Energy Management System (EMS) at both the new Yard and the Police shooting range.   |
| 770  | 75500 - Building Maintenance | 43090 Contractual  | \$11,700                           | For the maintenance of the HVAC mechanical systems at both the new Yard and the Police shooting range.  |
| 770  | 75500 - Building Maintenance | 43093 Rose Center Maintenance                                    | \$12,000                           | For additional repairs and maintenance at the Rose Center, which will include adding a new controller to the chiller for better communication for the new EMS system, and for new temperature sensors and programming as there is a lot of programming involved with the EMS.   |
| <b>Total Building Maintenance Fund</b>         |                              |  | <b>\$81,060</b>                    |   |
| <b>Total Supplemental Requests - all Funds</b> |                              |  | <b>\$219,060</b>                   |   |

These supplemental requests were approved during of the budget adoption process and are included in the 2015-16 Budget.







# OVERHEAD AND INTERFUND CHARGES

| FUND                             | FUND #     | REVENUE           | RATE  | OVERHEAD CHARGE  |
|----------------------------------|------------|-------------------|-------|------------------|
| Park Dedication                  | 200        | 60,000            | 5.00% | 3,000            |
| Gas Tax                          | 210        | 1,996,000         | 0.00% | -                |
| Measure "M"                      | 211        | 2,498,000         | 0.00% | -                |
| Street Improvements Grant        | 214        | 726,700           | 0.00% | -                |
| Traffic Impact Fee               | 216        | 54,000            | 5.00% | 2,700            |
| Municipal Lighting               | 220        | 1,120,000         | 5.00% | 56,000           |
| Rose Center/800 MHz Debt Service | 230        | 8,000             | 0.00% | -                |
| CDBG                             | 240        | 1,009,394         | 0.00% | -                |
| HCD HOME                         | 242        | 1,048,684         | 0.00% | -                |
| Housing Authority                | 245        | 70,000            | 0.00% | -                |
| Police Seizure                   | 250        | 108,000           | 0.00% | -                |
| Special Police Services          | 258        | 3,000             | 0.00% | -                |
| LNSP                             | 260        | 12,000            | 0.00% | -                |
| SLESF                            | 261        | 144,000           | 0.00% | -                |
| Drainage District                | 270        | 5,000             | 5.00% | 250              |
| Community Services Grant         | 275        | 342,000           | 0.00% | -                |
| AQMD *                           | 280        | 112,000           | 4.19% | 4,690            |
| Community Services Grant         | 290        | 201,689           | 0.00% | -                |
| Project SHUE                     | 295        | 20,372            | 0.00% | -                |
| Water Utility                    | 600        | 15,057,000        | 0.00% | -                |
| Equipment Replacement            | 700        | 1,994,000         | 5.00% | 99,700           |
| Employee Benefits                | 740        | 14,470,000        | 0.00% | 723,500          |
| Liability Administration         | 750        | 2,017,000         | 5.00% | 100,850          |
| Information Systems              | 760        | 1,338,000         | 5.00% | 66,900           |
| Building Maintenance             | 770        | 2,283,000         | 5.00% | 114,150          |
| Reserve Fund                     | 800        | 465,000           | 0.00% | -                |
| <b>Total Overhead Charge</b>     | <b>100</b> | <b>47,162,839</b> |       | <b>1,171,740</b> |

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

A 5% overhead is charged to several funds to offset General Fund administrative services provided to those funds. Service departments include City Council, City Clerk, City Manager, Human Resources and Finance. Funds that do not allow an indirect administrative charge are assessed a direct staffing charge detailed on page 208.

# INTERFUND CHARGE CALCULATION

# FY 2015 – 2016

| 17-Aug-15                    |                       | WATER       |                | WATER SALARIES ENGINEER |             | GAS TAX        |             | MEASURE M      |               | TRAFFIC IMPACT | MUNICIPAL LIGHTING | MEDICAL        |             | WORKERS COMP   |             | LIABILITY      |              | GENERAL FUND      |                   | TOTAL      |
|------------------------------|-----------------------|-------------|----------------|-------------------------|-------------|----------------|-------------|----------------|---------------|----------------|--------------------|----------------|-------------|----------------|-------------|----------------|--------------|-------------------|-------------------|------------|
| DEPARTMENT                   |                       | %           | \$\$           | TRENCH NPDES            | Flat \$     | %              | \$\$        | %              | \$\$          | Flat \$        | Flat \$            | %              | \$\$        | %              | \$\$        | %              | \$\$         | %                 | \$\$              |            |
|                              |                       | 56500       |                |                         |             | 55005          |             | 55027          |               |                |                    | 14306          |             | 14306          |             | 14306          |              |                   |                   |            |
| <b>ADMINISTRATION</b>        |                       |             |                |                         |             |                |             |                |               |                |                    |                |             |                |             |                |              |                   |                   |            |
| 10000                        | CITY COUNCIL          | 3.7%        | 14,541         | -                       | -           | 0.0%           | -           | 0.0%           | -             | -              | -                  | 0.0%           | -           | 0.0%           | -           | 0.0%           | -            | 96.3%             | 378,459           | 393,000    |
| 10100                        | PLANNING COMMISSION   | 0.0%        | -              | -                       | -           | 0.0%           | -           | 0.0%           | -             | -              | -                  | 0.0%           | -           | 0.0%           | -           | 0.0%           | -            | 100.0%            | 9,253             | 9,253      |
| 10200                        | TRAFFIC COMMISSION    | 0.0%        | -              | -                       | -           | 0.0%           | -           | 0.0%           | -             | -              | -                  | 0.0%           | -           | 0.0%           | -           | 0.0%           | -            | 100.0%            | 4,072             | 4,072      |
| 10300                        | COMMUNITY SERVICE COM | 0.0%        | -              | -                       | -           | 0.0%           | -           | 0.0%           | -             | -              | -                  | 0.0%           | -           | 0.0%           | -           | 0.0%           | -            | 100.0%            | 5,555             | 5,555      |
| 14336                        | PERSONNEL BOARD       | 0.0%        | -              | -                       | -           | 0.0%           | -           | 0.0%           | -             | -              | -                  | 0.0%           | -           | 0.0%           | -           | 0.0%           | -            | 100.0%            | 9,072             | 9,072      |
| 11500                        | CITY MANAGER          | 8.9%        | 100,214        | -                       | -           | 0.0%           | -           | 0.0%           | -             | -              | -                  | 0.0%           | -           | 0.0%           | -           | 0.0%           | -            | 91.1%             | 1,025,786         | 1,126,000  |
| 12000                        | CITY CLERK            | 3.7%        | 20,350         | -                       | -           | 0.0%           | -           | 0.0%           | -             | -              | -                  | 0.0%           | -           | 0.0%           | -           | 0.0%           | -            | 96.3%             | 529,650           | 550,000    |
| 12500                        | ELECTIONS             | 0.0%        | -              | -                       | -           | 0.0%           | -           | 0.0%           | -             | -              | -                  | 0.0%           | -           | 0.0%           | -           | 0.0%           | -            | 100.0%            | 6,000             | 6,000      |
| 13000                        | CITY ATTORNEY         | 3.7%        | 9,361          | -                       | -           | 0.0%           | -           | 0.0%           | -             | -              | -                  | 12.5%          | 31,625      | 12.5%          | 31,625      | 25.0%          | 63,250       | 46.3%             | 117,139           | 253,000    |
| 14200                        | HUMAN RESOURCES       | 8.2%        | 55,379         | -                       | -           | 0.0%           | -           | 0.0%           | -             | -              | -                  | 17.5%          | 118,187     | 17.5%          | 118,187     | 35.0%          | 236,373      | 21.8%             | 147,227           | 675,352    |
| 20000                        | GENERAL CITY          | 0.0%        | -              | -                       | -           | 0.0%           | -           | 0.0%           | -             | -              | -                  | 0.0%           | -           | 0.0%           | -           | 0.0%           | -            | 0.0%              | 16,000            | 16,000     |
| 21000                        | FINANCE               | 25.0%       | 335,250        | -                       | -           | 0.0%           | -           | 0.0%           | -             | -              | -                  | 3.8%           | 50,288      | 3.8%           | 50,288      | 7.5%           | 100,575      | 60.0%             | 804,600           | 1,341,000  |
| <b>PUBLIC SAFETY</b>         |                       |             |                |                         |             |                |             |                |               |                |                    |                |             |                |             |                |              |                   |                   |            |
| 31000                        | POLICE                | 0.0%        | -              | -                       | -           | 0.0%           | -           | 0.0%           | -             | -              | -                  | 0.0%           | -           | 0.0%           | -           | 0.0%           | -            | 100.0%            | 27,130,989        | 27,130,989 |
| 32000                        | ANIMAL CONTROL        | 0.0%        | -              | -                       | -           | 0.0%           | -           | 0.0%           | -             | -              | -                  | 0.0%           | -           | 0.0%           | -           | 0.0%           | -            | 100.0%            | 408,000           | 408,000    |
| 63050                        | CODE ENFORCEMENT      | 0.0%        | -              | -                       | -           | 0.0%           | -           | 0.0%           | -             | -              | -                  | 0.0%           | -           | 0.0%           | -           | 0.0%           | -            | 100.0%            | 458,000           | 458,000    |
| 41000                        | FIRE                  | 0.0%        | -              | -                       | -           | 0.0%           | -           | 0.0%           | -             | -              | -                  | 0.0%           | -           | 0.0%           | -           | 0.0%           | -            | 100.0%            | 11,291,258        | 11,291,258 |
| 44000                        | AMBULANCE TRANSPORT   | 0.0%        | -              | -                       | -           | 0.0%           | -           | 0.0%           | -             | -              | -                  | 0.0%           | -           | 0.0%           | -           | 0.0%           | -            | 100.0%            | 995,000           | 995,000    |
| <b>PUBLIC WORKS</b>          |                       |             |                |                         |             |                |             |                |               |                |                    |                |             |                |             |                |              |                   |                   |            |
| 50000                        | ADMINISTRATION        | 14.0%       | 70,140         | 15,000                  | 2.0%        | 10,000         | 1.0%        | 5,000          | -             | -              | 8,000              | 0.0%           | -           | 0.0%           | -           | 0.0%           | -            | 78.4%             | 392,860           | 501,000    |
| 50500                        | ENGINEERING           | 5.0%        | 87,350         | 83,626                  | 2.9%        | 50,000         | 0.6%        | 10,000         | 50,000        | 23,000         | 0.0%               | -              | 0.0%        | -              | 0.0%        | -              | 0.0%         | 82.6%             | 1,443,024         | 1,747,000  |
| 51500                        | STREET MAINT          | 7.0%        | 72,520         | -                       | 83.7%       | 867,132        | 9.3%        | 96,348         | -             | -              | -                  | 0.0%           | -           | 0.0%           | -           | 0.0%           | -            | 0.0%              | -                 | 1,036,000  |
| 52500                        | CONCRETE REPAIR       | 0.0%        | -              | 53,000                  | 0.0%        | -              | 0.0%        | -              | -             | -              | -                  | 0.0%           | -           | 0.0%           | -           | 0.0%           | -            | 88.5%             | 406,000           | 459,000    |
| 53000                        | PARK MAINT            | 2.0%        | 36,260         | 14,000                  | 0.0%        | -              | 0.0%        | -              | -             | -              | -                  | 0.0%           | -           | 0.0%           | -           | 0.0%           | -            | 97.2%             | 1,762,740         | 1,813,000  |
| 53500                        | STREET TREE           | 3.0%        | 14,460         | 32,000                  | 0.0%        | -              | 0.0%        | -              | -             | -              | -                  | 0.0%           | -           | 0.0%           | -           | 0.0%           | -            | 90.4%             | 435,540           | 482,000    |
| <b>COMMUNITY DEVELOPMENT</b> |                       |             |                |                         |             |                |             |                |               |                |                    |                |             |                |             |                |              |                   |                   |            |
| 61050                        | PLANNING              | 0.0%        | -              | -                       | 0.0%        | -              | 0.0%        | -              | -             | -              | -                  | 0.0%           | -           | 0.0%           | -           | 0.0%           | -            | 100.0%            | 930,000           | 930,000    |
| 62050                        | BUILDING              | 0.0%        | -              | -                       | 0.0%        | -              | 0.0%        | -              | -             | -              | -                  | 0.0%           | -           | 0.0%           | -           | 0.0%           | -            | 100.0%            | 1,170,000         | 1,170,000  |
| <b>COMMUNITY SERVICES</b>    |                       |             |                |                         |             |                |             |                |               |                |                    |                |             |                |             |                |              |                   |                   |            |
| 70000                        | COMM SERVICES ADMIN   | 0.0%        | -              | -                       | 0.0%        | -              | 0.0%        | -              | -             | -              | -                  | 0.0%           | -           | 0.0%           | -           | 0.0%           | -            | 100.0%            | 1,377,000         | 1,377,000  |
| 70500                        | SR CENTER             | 0.0%        | -              | -                       | 0.0%        | -              | 0.0%        | -              | -             | -              | -                  | 0.0%           | -           | 0.0%           | -           | 0.0%           | -            | 100.0%            | 334,000           | 334,000    |
| 71000                        | PARKS & PLAYGROUNDS   | 0.0%        | -              | -                       | 0.0%        | -              | 0.0%        | -              | -             | -              | -                  | 0.0%           | -           | 0.0%           | -           | 0.0%           | -            | 100.0%            | 532,000           | 532,000    |
| 75000                        | COMMUNITY PROMOEVENT  | 0.0%        | -              | -                       | 0.0%        | -              | 0.0%        | -              | -             | -              | -                  | 0.0%           | -           | 0.0%           | -           | 0.0%           | -            | 100.0%            | 208,000           | 208,000    |
| <b>TOTAL</b>                 |                       | <b>1.5%</b> | <b>815,825</b> | <b>197,626</b>          | <b>1.7%</b> | <b>927,132</b> | <b>0.2%</b> | <b>111,348</b> | <b>50,000</b> | <b>31,000</b>  | <b>0.4%</b>        | <b>200,099</b> | <b>0.4%</b> | <b>200,099</b> | <b>0.7%</b> | <b>400,198</b> | <b>94.7%</b> | <b>52,327,224</b> | <b>55,260,551</b> |            |



# POSITION SUMMARIES

# POSITION SUMMARY

# FY 2015 – 2016

|                                    | 2011-12       | 2012-13       | 2013-14       | 2014-15       | 2015-16       | Difference<br>16 - 15 |
|------------------------------------|---------------|---------------|---------------|---------------|---------------|-----------------------|
| <b>CITY COUNCIL</b>                |               |               |               |               |               |                       |
| Elected/Appointed                  | 39.00         | 33.00         | 33.00         | 33.00         | 33.00         | -                     |
| <b>Total Elected/Appointed</b>     | <b>39.00</b>  | <b>33.00</b>  | <b>33.00</b>  | <b>33.00</b>  | <b>33.00</b>  | <b>-</b>              |
| <b>CITY MANAGER</b>                |               |               |               |               |               |                       |
| Full-time                          | 5.00          | 4.00          | 3.00          | 3.00          | 3.00          | -                     |
| Part-time FTE                      | 0.51          | 0.23          | 1.31          | 1.97          | 1.69          | (0.28)                |
| <b>CITY ATTORNEY</b>               |               |               |               |               |               |                       |
| Full-time                          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | -                     |
| <b>CITY CLERK</b>                  |               |               |               |               |               |                       |
| Full-time                          | 5.00          | 2.50          | 2.00          | 2.00          | 2.00          | -                     |
| Part-time FTE                      | 0.74          | 0.04          | 1.23          | 1.97          | 1.97          | -                     |
| <b>ADMINISTRATIVE SERVICES</b>     |               |               |               |               |               |                       |
| Full-time                          | 15.00         | 10.50         | 12.00         | 14.00         | 14.00         | -                     |
| Part-time FTE                      | 2.66          | 0.23          | 2.05          | 1.44          | 0.56          | (0.89)                |
| <b>POLICE</b>                      |               |               |               |               |               |                       |
| Full-time                          | 143.00        | 132.00        | 129.00        | 132.00        | 132.00        | -                     |
| Part-time FTE                      | 21.72         | 9.65          | 14.49         | 23.64         | 18.94         | (4.70)                |
| <b>FIRE</b>                        |               |               |               |               |               |                       |
| Full-time (OCFA contract)          | 51.00         | 51.00         | 51.00         | 51.00         | 51.00         | -                     |
| Full-time (ambulance contract)     | 12.00         | 12.00         | 12.00         | 12.00         | 12.00         | -                     |
| Part-time FTE                      | 0.21          | 0.01          | -             | -             | -             | -                     |
| <b>COMMUNITY SERVICES</b>          |               |               |               |               |               |                       |
| Full-time                          | 8.00          | 7.00          | 7.00          | 7.00          | 7.00          | -                     |
| Part-time FTE                      | 18.16         | 12.06         | 13.59         | 15.31         | 18.54         | 3.23                  |
| <b>PUBLIC WORKS</b>                |               |               |               |               |               |                       |
| Full-time                          | 54.00         | 49.00         | 49.00         | 51.00         | 52.00         | 1.00                  |
| Part-time FTE                      | 10.27         | 3.33          | 5.99          | 5.11          | 5.92          | 0.81                  |
| <b>COMMUNITY DEVELOPMENT</b>       |               |               |               |               |               |                       |
| Full-time                          | 28.00         | 12.00         | 11.00         | 12.00         | 12.00         | -                     |
| Part-time FTE                      | 3.73          | 0.59          | 2.39          | 3.75          | 3.36          | (0.39)                |
| <b>Total Full-Time Authorized</b>  | <b>259.00</b> | <b>218.00</b> | <b>214.00</b> | <b>222.00</b> | <b>223.00</b> | <b>1.00</b>           |
| <b>Total Part-Time FTE</b>         | <b>121.01</b> | <b>89.14</b>  | <b>104.05</b> | <b>116.20</b> | <b>113.98</b> | <b>(2.22)</b>         |
| <b>Total Full-Time Equivalents</b> | <b>380.01</b> | <b>307.14</b> | <b>318.05</b> | <b>338.20</b> | <b>336.98</b> | <b>(1.22)</b>         |

### 2015-16 Position Changes:

New Water Technician II for conservation  
 New PT water Customer Service Rep  
 New PT Water Administrative Aide  
 Increase in Community Services PT wages is due to minimum wage increase

|  |              |              |              |              |              | Difference    |
|--|--------------|--------------|--------------|--------------|--------------|---------------|
|  | 2011-12      | 2012-13      | 2013-14      | 2014-15      | 2015-16      | 16 - 15       |
| <b>CITY COUNCIL - ELECTED/APPOINTED</b>    |              |              |              |              |              |               |
| Council Members/Agency Board               | 5.00         | 5.00         | 5.00         | 5.00         | 5.00         | -             |
| Commissions                                | 34.00        | 28.00        | 28.00        | 28.00        | 28.00        | -             |
| <b>Total Elected/Appointed</b>             | <b>39.00</b> | <b>33.00</b> | <b>33.00</b> | <b>33.00</b> | <b>33.00</b> | <b>-</b>      |
| <b>CITY MANAGER</b>                        |              |              |              |              |              |               |
| Assistant City Manager                     | 1.00         | 1.00         | -            | 1.00         | 1.00         | -             |
| Administrative Assistant II - City Council | 1.00         | -            | -            | -            | -            | -             |
| Assistant to the City Manager              | 1.00         | 1.00         | 1.00         | -            | -            | -             |
| City Manager                               | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | -             |
| Executive Assistant City Manager's Office  | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | -             |
| Part-time FTE                              | 0.51         | 0.23         | 1.31         | 1.97         | 1.69         | (0.28)        |
| <b>Total City Manager</b>                  | <b>5.51</b>  | <b>4.23</b>  | <b>4.31</b>  | <b>4.97</b>  | <b>4.69</b>  | <b>(0.28)</b> |
| <b>CITY ATTORNEY</b>                       | <b>1.00</b>  | <b>1.00</b>  | <b>1.00</b>  | <b>1.00</b>  | <b>1.00</b>  | <b>-</b>      |
| <b>CITY CLERK</b>                          |              |              |              |              |              |               |
| Assistant City Clerk                       | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | -             |
| City Clerk                                 | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | -             |
| Deputy City Clerk                          | 1.00         | -            | -            | -            | -            | -             |
| Administrative Assistant I                 | 1.00         | -            | -            | -            | -            | -             |
| Records Clerk                              | 1.00         | -            | -            | -            | -            | -             |
| Customer Service Representative            | -            | 0.50         | -            | -            | -            | -             |
| Part-time FTE                              | 0.74         | 0.04         | 1.23         | 1.97         | 1.97         | -             |
| <b>Total City Clerk</b>                    | <b>5.74</b>  | <b>2.54</b>  | <b>3.23</b>  | <b>3.97</b>  | <b>3.97</b>  | <b>-</b>      |
| <b>Administrative Services</b>             |              |              |              |              |              |               |
| Administrative Assistant I                 | 1.00         | -            | -            | -            | -            | -             |
| Director of Human Resources & Risk Mg      | 1.00         | -            | -            | -            | -            | -             |
| Human Resources Assistant                  | 1.00         | 1.00         | 1.00         | 2.00         | 2.00         | -             |
| Human Resources Manager                    | -            | -            | -            | 1.00         | 1.00         | -             |
| Risk Management/Benefits Officer           | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | -             |
| Account Clerk                              | 1.00         | -            | -            | -            | -            | -             |
| Accounting Manager                         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | -             |
| Accounting Technician                      | 3.00         | 3.00         | 3.00         | 3.00         | 3.00         | -             |
| Administrative Services Director           | -            | -            | 1.00         | 1.00         | 1.00         | -             |
| Customer Service Representative            | 2.00         | 0.50         | 1.00         | 1.00         | 1.00         | -             |
| Financial Services Manager                 | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | -             |
| Senior Staff Accountant                    | 3.00         | 3.00         | 3.00         | 3.00         | 3.00         | -             |
| Part-time FTE                              | 2.66         | 0.23         | 2.05         | 1.44         | 0.56         | (0.89)        |
| <b>Total Administrative Services</b>       | <b>17.66</b> | <b>10.73</b> | <b>14.05</b> | <b>15.44</b> | <b>14.56</b> | <b>(0.89)</b> |
|  | <b>29.92</b> | <b>18.49</b> | <b>22.59</b> | <b>25.39</b> | <b>24.22</b> | <b>(1.17)</b> |

|                                      |               |               |               |               |               | Difference    |
|--------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
|                                      | 2011-12       | 2012-13       | 2013-14       | 2014-15       | 2015-16       | 16 - 15       |
| <b>POLICE</b>                        |               |               |               |               |               |               |
| Administrative Assistant II - Police | 2.00          | 1.00          | 1.00          | 1.00          | 1.00          | -             |
| Administrative Analyst               | -             | -             | -             | 1.00          | 1.00          | -             |
| Animal Control Officer               | 1.00          | 1.00          | 2.00          | 2.00          | 2.00          | -             |
| Applications Supervisor              | -             | -             | 1.00          | 1.00          | 1.00          | -             |
| Data Center Supervisor               | -             | -             | -             | 1.00          | 1.00          | -             |
| Police Fiscal Specialist             | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | -             |
| Code Enforcement Officer             | -             | 4.00          | 4.00          | 4.00          | 4.00          | -             |
| Code Enforcement Manager             |               |               |               | 1.00          | 1.00          | -             |
| Communication Supervisor             | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | -             |
| Computer Technician                  | 1.00          | 1.00          | -             | -             | -             | -             |
| Crime Analyst                        | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | -             |
| Forensic Services Technician         | 1.00          | 2.00          | 2.00          | 2.00          | 2.00          | -             |
| Information Systems Manager          | 1.00          | 1.00          | -             | -             | -             | -             |
| Information Systems Specialist       | 1.00          | 1.00          | -             | -             | -             | -             |
| Information Systems Technician       | 2.00          | 2.00          | 2.00          | 2.00          | 2.00          | -             |
| Parking Control Supervisor           | 1.00          | -             | -             | -             | -             | -             |
| Police Captain                       | 2.00          | 2.00          | 1.00          | 1.00          | 1.00          | -             |
| Police Chief                         | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | -             |
| Police Commander                     | 5.00          | 5.00          | 5.00          | 5.00          | 5.00          | -             |
| Police Dispatcher                    | 12.00         | 12.00         | 12.00         | 12.00         | 12.00         | -             |
| Police Officer                       | 72.00         | 68.00         | 66.00         | 66.00         | 66.00         | -             |
| Police Records Specialist            | 6.00          | 5.00          | 5.00          | 5.00          | 5.00          | -             |
| Police Sergeant                      | 14.00         | 14.00         | 14.00         | 14.00         | 14.00         | -             |
| Police Service Officer               | 9.00          | 4.00          | 4.00          | 4.00          | 4.00          | -             |
| Property Control Clerk               | 2.00          | 1.00          | 1.00          | 2.00          | 2.00          | -             |
| Records Supervisor                   | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | -             |
| Research Analyst                     | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | -             |
| Senior Animal Control Officer        | 1.00          | -             | -             | -             | -             | -             |
| Special Services Assistant           | 2.00          | -             | -             | -             | -             | -             |
| Sr. Programmer Analyst               | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | -             |
| Systems Administrator                | 1.00          | 1.00          | 2.00          | 1.00          | 1.00          | -             |
| Part-time FTE                        | 21.72         | 9.65          | 14.49         | 23.64         | 18.94         | (4.70)        |
| <b>Total Police</b>                  | <b>164.72</b> | <b>141.65</b> | <b>143.49</b> | <b>155.64</b> | <b>150.94</b> | <b>(4.70)</b> |
| <b>FIRE</b>                          |               |               |               |               |               |               |
| OCFA Contract FTE                    | 51.00         | 51.00         | 51.00         | 51.00         | 51.00         | -             |
| Ambulance Contract FTE               | 12.00         | 12.00         | 12.00         | 12.00         | 12.00         | -             |
| Part-time FTE (Ambulance Transport)  | 0.21          | 0.01          | -             | -             | -             | -             |
| <b>Total Fire</b>                    | <b>63.21</b>  | <b>63.01</b>  | <b>63.00</b>  | <b>63.00</b>  | <b>63.00</b>  | <b>-</b>      |
|                                      | <b>227.93</b> | <b>204.66</b> | <b>206.49</b> | <b>218.64</b> | <b>213.94</b> | <b>(4.70)</b> |



|                                       |              |              |              |              |              | Difference  |
|---------------------------------------|--------------|--------------|--------------|--------------|--------------|-------------|
|                                       | 2011-12      | 2012-13      | 2013-14      | 2014-15      | 2015-16      | 16 - 15     |
| <b>COMMUNITY SERVICES</b>             |              |              |              |              |              |             |
| Administrative Assistant II           | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | -           |
| City Cable TV Production Supervisor   | 1.00         | -            | -            | -            | -            | -           |
| Community Services Coordinator        | 2.00         | 2.00         | 2.00         | 2.00         | 2.00         | -           |
| Community Services Director           | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | -           |
| Community Services Supervisor         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | -           |
| Family Resource Center Supervisor     | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | -           |
| Senior Center Supervisor              | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | -           |
| Part-time FTE                         | 18.16        | 12.06        | 13.59        | 15.31        | 18.54        | 3.23        |
| <b>Total Community Services</b>       | <b>26.16</b> | <b>19.06</b> | <b>20.59</b> | <b>22.31</b> | <b>25.54</b> | <b>3.23</b> |
| <b>PUBLIC WORKS</b>                   |              |              |              |              |              |             |
| Administrative Analyst                | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | -           |
| Administrative Assistant II           | 1.00         | -            | -            | 1.00         | 1.00         | -           |
| Building Maintenance/Repair Worker    | 2.00         | 1.00         | 1.00         | 2.00         | 2.00         | -           |
| Civil Engineering Assistant           | 2.00         | 2.00         | 2.00         | 2.00         | 2.00         | -           |
| Civil Engineering Associate           | 4.00         | 4.00         | 3.00         | 3.00         | 3.00         | -           |
| Civil Engineering Principal           | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | -           |
| Cross Connection Inspector/Leadworker | 1.00         | 1.00         | 1.00         | -            | -            | -           |
| Customer Service Representative       | -            | 1.00         | 1.00         | -            | -            | -           |
| Engineering Technician                | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | -           |
| Equipment Mechanic                    | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | -           |
| Equipment Operator                    | 1.00         | 1.00         | 1.00         | 2.00         | 2.00         | -           |
| Facilities Supervisor                 | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | -           |
| Garage Superintendent                 | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | -           |
| Leadworker                            | 5.00         | 5.00         | 5.00         | 3.00         | 3.00         | -           |
| Maintenance Worker I                  | 8.00         | 5.00         | -            | 1.00         | 1.00         | -           |
| Maintenance Worker II                 | 11.00        | 12.00        | 17.00        | 4.00         | 4.00         | -           |
| Maintenance Worker III                | 1.00         | 1.00         | 1.00         | -            | -            | -           |
| Mechanic                              | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | -           |
| Public Works Director                 | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | -           |
| Public Works Inspector                | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | -           |
| Public Works Mgr/Maintenance Ops      | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | -           |
| Public Works Mgr/Water Superintendent | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | -           |
| Public Works Maintenance Supervisor   | 5.00         | 4.00         | 4.00         | 4.00         | 4.00         | -           |
| Senior Administrative Assistant       | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         | -           |
| Sr Building Maintenance/Repair Worker | 1.00         | -            | -            | -            | -            | -           |
| Traffic Engineer                      | -            | -            | 1.00         | 1.00         | 1.00         | -           |
| Water Technician II                   | -            | -            | -            | 11.00        | 12.00        | 1.00        |
| Water Technician III                  | -            | -            | -            | 1.00         | 1.00         | -           |
| Water Utility Foreman                 | -            | -            | -            | 4.00         | 4.00         | -           |
| Part-time FTE                         | 10.27        | 3.33         | 5.99         | 5.11         | 5.92         | 0.81        |
| <b>Total Public Works</b>             | <b>64.27</b> | <b>52.33</b> | <b>54.99</b> | <b>56.11</b> | <b>57.92</b> | <b>1.81</b> |

|  |               |               |               |               |               | Difference    |
|--|---------------|---------------|---------------|---------------|---------------|---------------|
|  | 2011-12       | 2012-13       | 2013-14       | 2014-15       | 2015-16       | 16 - 15       |
| <b>COMMUNITY DEVELOPMENT</b>             |               |               |               |               |               |               |
| Administrative Analyst                   | -             | -             | -             | 1.00          | 1.00          | -             |
| Administrative Assistant I               | 3.00          | -             | -             | -             | -             | -             |
| Administrative Assistant II              | 1.00          | -             | -             | -             | -             | -             |
| Assistant Planner                        | 2.00          | -             | 1.00          | 1.00          | 1.00          | -             |
| Associate Planner                        | 2.00          | 2.00          | 2.00          | 2.00          | 2.00          | -             |
| Building Official                        | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | -             |
| Business License & Building Permit Techn | 2.00          | 1.00          | 1.00          | 1.00          | 1.00          | -             |
| Business License Inspector               | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | -             |
| City Housing Coordinator                 | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | -             |
| City Housing Supervisor                  | 1.00          | -             | -             | -             | -             | -             |
| Code Enforcement Manager                 | 1.00          | -             | -             | -             | -             | -             |
| Code Enforcement Officer                 | 4.00          | -             | -             | -             | -             | -             |
| Combination Building Inspector           | 1.00          | -             | -             | -             | -             | -             |
| Community Development Director           | 1.00          | -             | -             | -             | -             | -             |
| Management Analyst                       | 1.00          | 1.00          | -             | -             | -             | -             |
| NPDES Inspector                          | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | -             |
| Plan Checker Engineer                    | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | -             |
| Planning Manager                         | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | -             |
| Planning Technician                      | 1.00          | -             | -             | -             | -             | -             |
| Senior Planner                           | 1.00          | 1.00          | -             | -             | -             | -             |
| Sr. Combination Building Inspector       | 1.00          | 1.00          | 1.00          | 1.00          | 1.00          | -             |
| Part-time FTE                            | 3.73          | 0.59          | 2.39          | 3.75          | 3.36          | (0.39)        |
| <b>Total Community Development</b>       | <b>31.73</b>  | <b>12.59</b>  | <b>13.39</b>  | <b>15.75</b>  | <b>15.36</b>  | <b>(0.39)</b> |
| <b>Total Full-Time Authorized</b>        | <b>259.00</b> | <b>218.00</b> | <b>214.00</b> | <b>222.00</b> | <b>223.00</b> | <b>1.00</b>   |
| <b>Total Part-Time FTE</b>               | <b>121.01</b> | <b>89.14</b>  | <b>104.05</b> | <b>116.20</b> | <b>113.98</b> | <b>(2.22)</b> |
| <b>Total Full-Time Equivalents</b>       | <b>380.01</b> | <b>307.14</b> | <b>318.05</b> | <b>338.20</b> | <b>336.98</b> | <b>(1.22)</b> |





# DEBT SCHEDULES

The City has debt limitations on general obligations and Successor Agency to the Westminster Redevelopment Agency. The general obligation debt limit is calculated as 15% of assessed value or \$475,737,203, which is 366% above total outstanding debt of \$130,137,198 and 5629% above the City debt excluding the SAWRA.

The City keeps an extremely low and manageable debt program. Debt levels are carefully planned to achieve project goals while maintaining appropriate operating balances. By comparison, the City has a debt limit of more than \$5,218 per capita, with actual debt levels of \$1,427, only \$93 per capita when the SAWRA is excluded.

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

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

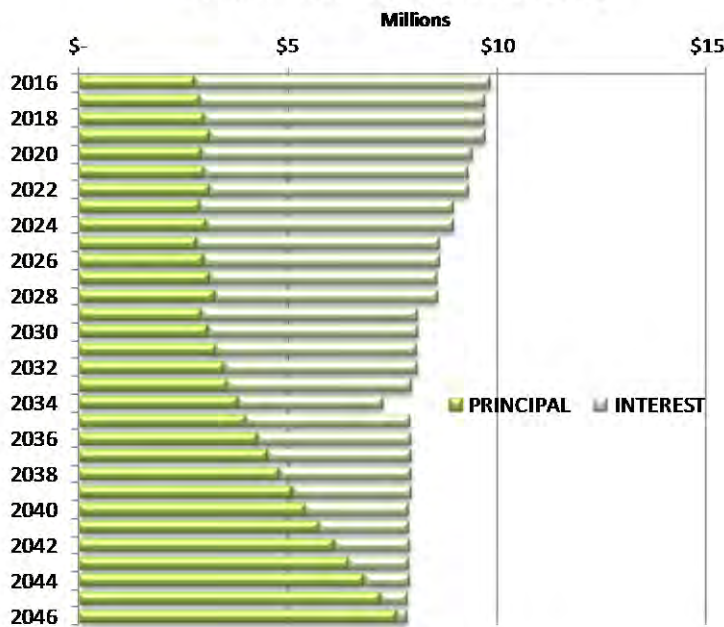
**\$5,035,000 Certificates of Participation, Series 2008 (Water System Refunding)**

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

General Obligation Debt Limit vs. Outstanding Debt



**Annual Debt Service to Maturity**



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

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

**\$889,355 Orange County Water District Loan**

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

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

The proceeds of the Bonds, along with funds on hand from the City, will be

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

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

The proceeds of the Bonds will be used to (i) finance a portion of the costs of a police headquarters facility, (ii) to fund a reserve account, including the purchase of a Reserve Fund Insurance Policy to partially fund the Reserve Requirement, and (iii) to pay the costs of issuing the Bonds.

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

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

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

# DEBT SCHEDULE

# FY 2015 – 2016

| PROGRAM   | ISSUE DATE | MATURITY DATE | PRINCIPAL ISSUED      | PRINCIPAL PAYMENT   | INTEREST PAYMENT    | TOTAL               | %           | OUTSTANDING AT 6/30/16 |
|---|------------|---------------|-----------------------|---------------------|---------------------|---------------------|-------------|------------------------|
| <b>2015/16 Debt Service</b>                                 |            |               |                       |                     |                     |                     |             |                        |
| 2008 COP Civic Center Refunding*                            |            |               |                       |                     |                     |                     |             |                        |
| 800MHz  | 06/01/08   | 06/01/22      | \$ 1,197,087          | \$ 83,375           | \$ 21,639           | \$ 105,015          | 1%          | \$ 509,431             |
| Civic Center Improvements                                   | 06/01/08   | 06/01/22      | 2,040,290             | 142,103             | 36,882              | 178,985             | 2%          | 868,264                |
| Street Improvements   | 06/01/08   | 06/01/22      | 2,523,539             | 175,761             | 45,617              | 221,378             | 2%          | 1,073,915              |
| Computer Upgrades   | 06/01/08   | 06/01/22      | 268,452               | 18,697              | 4,853               | 23,550              | 0%          | 114,242                |
| Community Theater   | 06/01/08   | 06/01/22      | 1,795,632             | 125,063             | 32,459              | 157,522             | 2%          | 764,147                |
| 2008 COP Water System Refunding                             | 06/01/08   | 06/01/24      | 5,035,000             | 240,000             | 106,156             | 346,156             | 4%          | 2,565,000              |
| California Infrastructure and Economic Development Bank     | 01/28/02   | 08/01/33      | 2,000,000             | 61,737              | 48,338              | 110,075             | 1%          | 1,404,121              |
| Orange County Water District Loan                           | 08/01/00   | 02/01/20      | 889,355               | 52,687              | 9,889               | 62,576              | 1%          | 282,534                |
| Successor Agency to the Westminster Redevelopment Agency ** |            |               |                       |                     |                     |                     |             |                        |
| 2008 Tax Allocation Refunding                               | 06/01/08   | 08/01/27      | 30,140,000            | 1,375,000           | 963,256             | 2,338,256           | 24%         | 23,005,000             |
| 2009 Subordinate Tax Allocatio                              | 03/04/10   | 11/01/45      | 73,055,000            | -                   | 4,357,144           | 4,357,144           |             | 73,055,000             |
| 2011 TABS - Series A  | 06/09/11   | 11/01/45      | 24,305,000            | 515,000             | 1,295,694           | 1,810,694           |             | 23,800,000             |
| Total Successor Agency                                      |            |               | 127,500,000           | 1,890,000           | 6,616,094           | 8,506,094           | 88%         | 119,860,000            |
| <b>2015/16 Debt Service Total</b>                           |            |               | <b>\$ 143,249,355</b> | <b>\$ 2,789,424</b> | <b>\$ 6,921,927</b> | <b>\$ 9,711,351</b> | <b>100%</b> | <b>\$ 127,441,655</b>  |
| * Public Financing Authority<br>2015/16 Debt Service Total  |            |               | \$ 12,860,000         | \$ 785,000          | \$ 247,606          | \$ 1,032,606        |             | \$ 5,895,000           |
| <b>2016/17 Debt Service Total</b>                           |            |               |                       | \$ 2,903,441        | \$ 6,809,372        | \$ 9,712,813        |             | \$ 121,748,790         |
| <b>2017/18 Debt Service Total</b>                           |            |               |                       | \$ 3,027,599        | \$ 6,685,668        | \$ 9,713,267        |             | \$ 118,721,191         |
| <b>2018/19 Debt Service Total</b>                           |            |               |                       | \$ 3,141,903        | \$ 6,562,085        | \$ 9,703,988        |             | \$ 115,579,287         |
| <b>2019/20 Debt Service Total</b>                           |            |               |                       | \$ 2,951,359        | \$ 6,433,794        | \$ 9,385,153        |             | \$ 112,627,928         |
| <b>2020/22 Debt Service Total</b>                           |            |               |                       | \$ 3,008,395        | \$ 6,309,844        | \$ 9,318,239        |             | \$ 109,619,534         |
| <b>Total Remaining</b>                                      |            |               |                       | \$ 109,619,534      | \$ 94,356,971       | \$ 203,326,505      |             | \$ 0                   |

| PROGRAM   | REVENUE SOURCE                           | ESTIMATED REVENUE 2015/16 | COVERAGE RATIO | COVERAGE REQUIREMENT | INTEREST RATE | MOODY'S/ S & P RATING |
|---|--|---------------------------|----------------|----------------------|---------------|-----------------------|
| 2008 COP Civic Center Refunding                           |  |                           |                |                      | 3.00-4.48     |                       |
| 800MHz  | General Fund                             | \$131,268                 | 1.25           | 1.25                 |               | AA/A+                 |
| Civic Center Improvements                                 | Building Charges/General Fund            | \$223,731                 | 1.25           | 1.25                 |               | AA/A+                 |
| Street Improvements                                       | Measure M Turn Back                      | \$864,652                 | 3.91           | 1.25                 |               | AA/A+                 |
| Computer Upgrades   | Information Systems Charges/General Fund | \$29,437                  | 1.25           | 1.25                 |               | AA/A+                 |
| Community Theater   | General Fund                             | \$196,903                 | 1.25           | 1.25                 |               | AA/A+                 |
| 2008 COP Water System Refunding Net Operating Revenue     |  | \$2,496,149               | 7.21           | 1.50                 | 3.00-4.375    | AA                    |
| California Infrastructure & Economic Development Bank     |  |                           |                |                      | 3.26          |                       |
| Orange County Water District Loan                         |  |                           |                |                      | 3.50          |                       |
| Successory Agency to the Westminster Redevelopment Agency |  |                           |                |                      |               |                       |
| 2008 Tax Allocation Refunding Notes                       |  |                           |                |                      | 3.00-5.00     | Ba1                   |
| 2009 Subordinate Tax Allocation Bonds                     |  |                           |                |                      | 5.375-6.25    | A2                    |
| 2011 Tax Allocatcion Bonds                                |  |                           |                |                      | 2.00-5.625    | Ba1                   |
| Total SAWRA   | Tax Increment                            | \$8,506,094               | 1.00           | 1.25                 |               |                       |

\*\* In addition the City issued \$6.1 million mortgage revenue bonds. The bond is loaned to the developer with apartment rental income securing principal and interest payments.







# POLICIES AND PROCEDURES

**BASIS OF BUDGETING**

The City of Westminster was incorporated in 1957 under the General Laws of the State of California. The City operates under a Council-Manager form of government. Policymaking and legislative authority are vested in the City Council, which consists of the Mayor and four Council Members. The City Council is responsible, among other things, for passing ordinances, adopting the budget, appointing committees, hiring the City Manager and appointing the City Attorney. The City Manager is responsible for carrying out the policies and ordinances of the City Council, for overseeing the day-to-day operations of the government and for appointing the heads of the City departments. The City Council is elected, at large, on a non-partisan basis. The Mayor is elected, at large, to serve a two year term. Council Members serve four-year staggered terms, with two Council Members elected every two years.

The City of Westminster provides a full range of services, including, police, fire protection (as a contract member of the Orange County Fire Authority), street and infrastructure maintenance and construction, recreational and cultural services, planning and community development and general administration. The City of Westminster is also financially accountable for the legally separate Successor Agency to the Westminster Redevelopment Agency, Housing Authority and the Westminster Public Financing Authority. The City has accounted for the Agency and Authority as “blended” component units and therefore they have been included as an integral part of the City of Westminster’s budget. The annual budget serves as the foundation for the City of Westminster’s financial planning and control.

The accounts of the City are organized on the basis of funds and account groups, each of which is considered a separate independent fiscal accounting entity with a self-balancing set of accounts. The various funds are grouped into three fund types and seven fund categories as follows:

- Governmental Fund Types
  - General Fund
  - Special Revenue Funds
  - Debt Service Fund
  - Capital Project Funds
- Proprietary Fund Types
  - Enterprise Fund
  - Internal Service Funds
- Account Groups
  - General Fixed Asset Account Group
  - General Long Term Debt Account Group

Within each fund group are funds, programs and objects described in more detail in the fund statements and budget detail sections. All fund types except Account Groups are subject to budgetary appropriation.

The City budgets for governmental fund types based on the modified accrual basis of accounting. Under this method, revenues (income) are recognized in the period they become measurable and available to finance expenditures of the period and expenditures (expenses) are recorded when incurred. Exceptions include:

- Principal and interest on long term debt are recorded when due.
- Grants are considered to be revenue when awarded, not when earned.
- Capital improvement project budgets are considered to be reductions of funds available when appropriated. Overspending of capital improvement project budgets are considered to reduce funds available and close out of capital improvement project budgets are considered to increase funds available.

The budgets for all proprietary and fiduciary funds are prepared using the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. Exceptions include:

- Capital outlay is budgeted as an expenditure in the year purchased.
- Depreciation is not budgeted.
- Interest capitalized on construction projects is budgeted as interest expense.
- Proceeds from the issuance of debt are considered to be revenues, not an increase in liabilities.
- Principal payments are shown as expenditures rather than reductions of the liability.
- Proceeds from the sale of assets are recognized as revenue; however, the related gain or loss is not.
- Purchases of inventory are considered to be expenditures when purchased, not when sold or used.
- Accrued compensated absences are not considered to be expenditures until paid.

### **BUDGET POLICIES**

The City establishes accounting control through formal adoption of an annual operating budget for the governmental, proprietary and fiduciary fund types. The City Council's policy is to adopt a formal operating budget with a majority vote the City Council by June 30 of each year. The legal level of budgetary control, that is, the level at which expenditures cannot exceed appropriations, is the fund level for all General, Special Revenue, Debt Service, Enterprise, Internal Service and Agency Funds, and by project in the Capital Projects Funds.

The City Manager may authorize appropriation transfers within a single department, between capital projects with a single funding source, and between departments within the same fund. All increases at the overall fund level must be approved by the City Council. All budget appropriations, except capital project and grant funded budgets, lapse at the end of each fiscal year. Throughout the fiscal year, the budget may be amended to add supplemental appropriations. All increases to the adopted budget require a majority vote of the City Council approval and must clearly state the amount of the increase request, as well as the availability of appropriate funding sources.

### **BUDGET PROCESS**

Each year, staff prepares and distributes a mid-year budget report to the City Council/Agency Board and the City Departments. The mid-year budget review includes the first six months of actual figures for the period July 1 to December 31 along with staff's six-month projections for the period January 1 to June 30, in order to provide a projection of the City's budget at the end of the fiscal year. This mid-year review allows staff and City Council the opportunity to evaluate the current state of the budget, observe potential trends, and prepare for the new fiscal year budget.

Before the mid-year review from January through March, the Finance Department and City Department Heads carefully review, evaluate and prioritize each department's budget submissions for new and additional services, positions, and capital improvements projects. The overall picture of estimated revenues and proposed appropriations is also carefully studied. Moreover, remaining cognizant of public safety and legal requirements; adhering to the City Council's financial policies; as well as providing the most efficient, effective, economical, and efficacious services levels possible are major considerations throughout the budget process.

The official budget process begins following the distribution of the mid-year review. The finance department provides the departments with budget packets which include the guidelines to be used to prepare the new budget, deadlines, prior year actual and year to date budget to actual information. The departments then submit their budget requests for the upcoming fiscal year. The following guidelines were used when submitting the budget work papers for 2015-16:

- 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 Manger 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.

Prior to the adoption of the budget, at least one public hearing shall be conducted before the Council, allowing interested citizens to express their opinions concerning items reflected in the proposed budget document. The notice of hearing shall be published a minimum of 15 days prior to the public hearing.

After adoption, the City Manager has the authority to make technical corrections in compiling and preparing the printed version of the adopted budget. The City Manager, or his designee, has the discretion to make budget adjustments within a fund, within capital projects, and within a departments operating budget. Such discretion does not include any increase to an operating fund or to overall adopted budget.

All budget adjustments between City funds are submitted to the City Council for formal approval. Budget adjustments should be clearly marked as budget adjustments, including the reason for the adjustment, availability of resources, and financial impact on impacted funds.

The adopted budget should be considered an allocation of the City's resources. These resources should be allocated on a basis consistent with City priorities and needs.

### **REVENUE POLICIES**

Revenue sources are the resources allocated in the budget process. As such, analysis of existing revenue sources, as well as development of new revenue resources, is critically important to both the quality of life as well as safety of the community.

The following are basic guidelines to revenue management.

- The development and maintenance of diversified and reliable revenue streams will be the primary revenue policy of the City. The City should focus its efforts to optimize existing revenue sources and developing potential new revenue sources.
- Revenue projections for budget and future estimates should be estimated conservatively using information provided by State and other governmental agencies, historical trends and other relevant information.
- To the extent possible, all revenues shall be associated with operating programs, and where not so associated, designated to the City's general fund.
- Fees and charges for services will be evaluated and, if necessary, adjusted regularly through a documented evaluation and review process conducted at the adoption of the initial year of the two year budget. The City's objective in setting fees and charges for services is to achieve an appropriate level of cost recovery for services based on the annual cost and fee study, that are not provided to, or do not benefit, the community as a whole.

- Interfund charges will be assessed for actual work done in one operating fund for another operating fund. Charges should be fully burdened, including salaries, benefits, and a percentage of fixed asset charges, and recovered to the originating fund as an interfund revenue source.
- General Administrative and Overhead Charges should be assessed against all funds receiving general administrative and maintenance services from the City. Charges should be assessed monthly, based on actual expenditure history, and transferred to the general fund as revenue.

### **EXPENDITURE POLICIES**

A. Expenditures are limited by revenue, or available resources, and should result in providing important public services. As such, expenditures should always be undertaken in a manner consistent with cost effective public management resulting in a responsible public practice. The following are basic expenditure guidelines.

- Expenditures will be estimated conservatively using information provided by State and other governmental agencies, trending of historical information, and other relevant information.
- A good internal accounting and financial control structure shall be maintained assuring that only properly authorized expenditures are made during the budget year.
- The level of expenditure control will be at the individual fund level. No fund shall exceed appropriations without specific City Council authorization.
- All appropriations, except capital project, contingency/reserve carryover or grant funded programs, shall lapse at the end of the fiscal year to the extent that they have not been expended or encumbered.
- Obligations are recognized when incurred. Encumbrances are used for outstanding commitments. Capital project, contingency reserves and grant-funded encumbrances outstanding at year-end will be carried over to the next fiscal year. All other encumbrances will lapse at year-end.

Budget Levels – The level of appropriated budgetary control is at the functional department level. The City Manager may authorize transfers of appropriations within a department function. Expenditures may not legally exceed total departmental appropriations. Supplemental appropriations during the year must be approved by the City Council by no less than a majority vote. Every City service, program or subprograms are expected to conduct self-assessments and develop cost and quality measures of efficiency and effectiveness. Monitoring of the City's financial performance is required of all program managers on a monthly basis. Variance from budget estimates and projected forecasts is reviewed monthly by the department and the Finance Department.

B. Exceeding Adopted Budgets – Departments should not exceed their annual budget appropriation. All instances where Departments exceed their Adopted Budget shall be reported to the City Council.

C. Consultant Use – Prudent use of professional consulting services can provide a valuable cost effective supplement to responsible financial and operational management. Determining the cost effectiveness and necessity of consulting services is the responsibility of the proposing department. Consulting services should not be considered a substitute for appropriate staffing levels or a means of circumventing authorized staffing levels.

D. Whenever contracting services are being considered, City employees may submit proposals to conduct services. All outside service contracts shall be in compliance with the section 3.44. of the Westminster Municipal Code.

- The purchase of supplies, materials, equipment and services as defined in section 3.44 (all public works projects, as defined in the California Public Contract Code Section 20161 or amendments thereto shall be conducted and advertised in accordance with applicable sections of the Public Contract Code) shall be by written contract and shall require the approval of the City Council following a formal bid procedure.
- Contracting Services – to the extent practical, requiring an outside service contractor should be competitively priced and cost effective.

- Competitiveness of the City services should be clearly demonstrated. Such demonstration may include comparison to similar services privately run, basic cost per unit, or comparison to other available and reasonable measures.
- When consider private contract services, the following should be considered:
  1. Level of service,
  2. Quality of service,
  3. Service guarantees,
  4. Retention, transfer of existing employees.

## **CAPITAL IMPROVEMENTS PLANNING AND FUNDING**

A comprehensive plan of capital improvements is of critical importance to prioritize the repair and maintenance for the community infrastructure.

- A Comprehensive Capital Improvement Plan (CIP), identifying proposed City construction projects and capital equipment outlay. The report will list projects in the year they reasonably can be expected to be started and funded.
- The CIP plan shall identify all proposed projects planned for the next period.
- Those projects approved shall be appropriated in the annual budget. Appropriations for each project are ongoing until project completion, cancellation, or amendment. All projects shall be funded, in full, in the year of approval or the project shall be deferred.
- The adopted capital improvement budget shall only include those projects which can reasonably be accomplished or substantially started within the fiscal year of the Adopted Budget.
- Recurring annual projects shall be closed out at the end of the fiscal year or as soon as all related expenditures have been paid.
- Capital projects will be reviewed on an annual basis for amendments or potential closure/cancellation.
- A list of unscheduled projects will be identified in the CIP plan as an indication of potential future projects.
- Future potential outgoing operating costs associated with a project will be identified with the project in the CIP plan.

## **CASH MANAGEMENT AND INVESTMENT POLICY**

Proper cash management and investment policies requiring timely collection of all revenues, placement of received funds in appropriate investment vehicles and the efficient and timely disbursement of expenditures will be observed.

- The City will invest all funds based on the following criteria:
  - Safety of investment.
  - Maintenance of sufficient liquidity to meet cash flow needs.
  - Attainment of the maximum yield possible consistent with the above priorities.
- The City shall conduct all of its investment activities in accordance with the appropriate California Government Code Section and the City's investment policy.
- The City's investment policy shall be reviewed, updated as necessary, with changes approved annually by the City Council.
- A complete report on the City's investment portfolio shall be presented to the City Council on a monthly basis.

## **ACCOUNTING PRACTICE**

- A financial accounting system adequate to provide internal controls, management information and meet reporting requirements shall be maintained in accordance with generally accepted accounting principles. The accounting system shall be maintained in accordance with the highest financial control and reporting levels and shall contain the necessary internal controls to provide a reasonable level of assurance against over expenditure or misappropriation of City resources.

- Accounting controls shall also maintain a reasonable record of fixed assets.
- Financial reports containing assets, liabilities and changes to fund balance shall be prepared and presented to the City Council on an annual basis.
- An independent accounting firm licensed to operate in California will audit the City's financial records annually.
- A Comprehensive Annual Financial Report (CAFR) shall be prepared each year and submitted to the City Council within six months of the close of the previous fiscal year.
- The CAFR shall be prepared in accordance with generally accepted accounting principles applicable to local governments.

## **DEBT UTILIZATION AND MANAGEMENT**

Decisions on utilizing municipal financing techniques should be based on specific projects and financial considerations, including:

- Long-term financing should be limited to funding of capital improvement projects and equipment or other long-term obligations. The use of long-term borrowing for ongoing operations is prohibited.
- The term of the financing shall not exceed the expected useful life of the capital improvement or equipment being financed.
- A recommended financing must also include the resources available to meet the annual obligation, the percentage of annual resources available to meet the obligation and a projection of resource availability for the term of the financing.
- Financing obligations will be met in a timely and efficient manner.
- The City shall comply with all issuance covenants.
- Refunding techniques may be used where appropriate to allow for the restructuring of its current outstanding debt in order to remove or change restrictive covenants, reduce annual debt service costs in an amount sufficient to justify the costs of the refunding/reissuance and other purposes that can be clearly shown to be cost effective and in the City's best interest.

## **PURCHASING PROGRAM**

The use of centralized purchasing and bidding techniques is a valuable tool in controlling costs, as well as maintaining consistency in product use, maintaining controls and fixed asset records.

The City shall maintain a purchasing policy that will provide for purchasing items with the best overall value. Such a policy should include:

- Authorized levels for approving purchasing items.
- Formal and informal bidding procedures.
- Procedures for selecting professional services.
- Clear statements that the City intends to purchase items that represent the best overall value, not necessarily based on the lowest price.
- Standard terms and conditions.
- Procedures for delivery, receiving, and recording purchase items.
- Procedures for disposing of equipment.
- Procedures for amending purchasing rules.



# RESOLUTIONS



RESOLUTION NO. 4545

A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF  
THE CITY OF WESTMINSTER ADOPTING AND  
APROPRIATING THE BUDGET FOR FISCAL YEAR 2015-  
16

WHEREAS, the City Manager has prepared and submitted to the Mayor and City Council a proposed budget for fiscal year 2015-16; and

WHEREAS, the Mayor and City Council has at public meetings reviewed and amended the budget as proposed for fiscal year 2015-16.

NOW, THEREFORE, BE IT RESOLVED, that the Mayor and City Council approve and appropriate 2015-16 fiscal year budget for the City of Westminster as presented and amended at the City Council meeting of June 24, 2015.

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 2014-15 encumbrances, which require budget adjustments for the 2015-16 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 2014-15 operating budgets as detailed in the budget memorandum.

BE IT FURTHER RESOLVED, that the City accepts award of certain grants and "matching fund" contracts that require the City to pay expenses in "advance" of payment from the grant or contract. Acceptance by the City Council of such reimbursable grants or contracts shall provide authority to establish the appropriate budget and to make the advances necessary to carry out the Council-approved purpose and for those advances

to be repaid in accordance with the terms and conditions of the approved grant or contract.

BE IT FURTHER RESOLVED, that routine payment of bills and payroll being critical to the efficient operation of the entire City, the City Manager is authorized to permit temporary cash advances as may be necessary to meet the Council's budgetary intent.

BE IT FURTHER RESOLVED, that all debt service requirements, including all lease, certificates of participation, installment sales and other obligations of the City have been included in the proposed budget.

PASSED, APPROVED AND ADOPTED this 24<sup>th</sup> day of June, 2015, by the following vote:


|         |                  |                                  |
|---------|------------------|----------------------------------|
| AYES:   | COUNCIL MEMBERS: | TA, CONTRERAS, CAREY, DIEP, RICE |
| NOES:   | COUNCIL MEMBERS: | NONE                             |
| ABSENT: | COUNCIL MEMBERS: | NONE                             |

  
\_\_\_\_\_  
TRI TA, MAYOR

ATTEST:

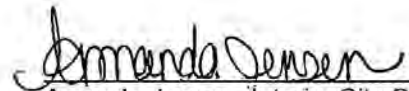
  
\_\_\_\_\_  
AMANDA JENSEN, INTERIM CITY CLERK

APPROVED AS TO FORM:

  
\_\_\_\_\_  
RICHARD D. JONES, CITY ATTORNEY

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

I, AMANDA JENSEN, hereby certify that I am the duly appointed Interim 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 24<sup>th</sup> day of June, 2015.

  
Amanda Jensen, Interim City Clerk

RESOLUTION NO. 4546

A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF WESTMINSTER ESTABLISHING THE ARTICLE XIII B APPROPRIATION LIMIT FOR THE 2015-16 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 2015-16 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 3.82 percent compared to an increase of 3.21 percent non-residential assessed valuation due to new construction within the city; and

WHEREAS, population within the city increased 0.51 percent compared to the population increase within the county of 1.08 percent.

NOW, THEREFORE, BE IT RESOLVED that the appropriation limit for fiscal year 2015-16 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 2014-15 Appropriation Limit             | \$74,735,813 |
| Fiscal Year 2015-16 Adjustment Factor              | X 1.04941256 |
| Fiscal Year 2015-16 Appropriation Limit            | \$78,428,701 |
| Proceeds of Taxes                                  | \$39,185,995 |
| Appropriation Limit in excess of Proceeds of Taxes | \$39,242,706 |

PASSED, APPROVED AND ADOPTED this 24th day of June, 2015 by the following vote:


|         |                  |                                  |
|---------|------------------|----------------------------------|
| AYES:   | COUNCIL MEMBERS: | TA, CONTRERAS, CAREY, DIEP, RICE |
| NOES:   | COUNCIL MEMBERS: | NONE                             |
| ABSENT: | COUNCIL MEMBERS: | NONE                             |

  
 \_\_\_\_\_  
 TRI TA, MAYOR

ATTEST:

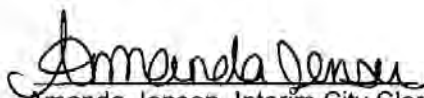
  
 \_\_\_\_\_  
 AMANDA JENSEN, INTERIM CITY CLERK

APPROVED AS TO FORM:

  
 \_\_\_\_\_  
 RICHARD D. JONES, CITY ATTORNEY

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

I, AMANDA JENSEN, do hereby certify that I am the duly appointed Interim 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 24<sup>th</sup> day of June, 2015.

  
 \_\_\_\_\_  
 Amanda Jensen, Interim City Clerk

RESOLUTION NO. 29

A RESOLUTION OF THE SUCCESSOR AGENCY TO THE WESTMINSTER REDEVELOPMENT AGENCY ADOPTING AND APROPRIATING THE BUDGET FOR FISCAL YEAR 2015-16

WHEREAS, the City of Westminster City Manager serving as Executive Director for the Successor Agency to the Westminster Redevelopment Agency has prepared and submitted to the Successor Agency to the Westminster Redevelopment Agency a proposed budget for fiscal year 2015-16; and

WHEREAS, the Successor Agency to the Westminster Redevelopment Agency Board has at public meetings reviewed and amended the proposed budget for the fiscal year 2015-16; and

WHEREAS, it may be necessary, from time to time, in the interests of fulfilling Agency objectives as expressed through the annual budget, to make adjustments within the budget.

NOW, THEREFORE, BE IT RESOLVED that the Successor Agency to the Westminster Redevelopment Agency, approve and appropriate the 2015-16 fiscal year budget and approves the capital improvement schedule for the Successor Agency to the Westminster Redevelopment Agency as presented, amended, and attached hereto as Exhibit "A" at the Successor Agency to the Westminster Redevelopment Agency meeting of June 25, 2015.

BE IT FURTHER RESOLVED that the Successor Agency to the Westminster Redevelopment Agency, aware that the adopted budget is an operational plan, does hereby authorize:

1. The Executive Director to make such modifications, corrections, and changes to the adopted budget as necessary to correct drafting errors, and accurately reflect Successor Agency action;
2. The Executive Director to approve transfers between programs within the Successor Agency of the Westminster Redevelopment Agency, with subsequent notice to the City Council; and
3. Successor Agency to the Westminster Redevelopment Agency Board authorization is required for all budget increases, which must be clearly marked as a request for budget increase with availability of funding identified.

PASSED, APPROVED AND ADOPTED this 24th day of June, 2015, by the following vote:

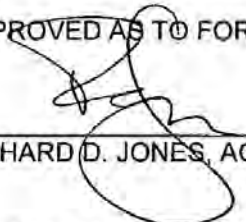
|         |                 |                                  |
|---------|-----------------|----------------------------------|
| AYES:   | AGENCY MEMBERS: | TA, CONTRERAS, CAREY, DIEP, RICE |
| NOES:   | AGENCY MEMBERS: | NONE                             |
| ABSENT: | AGENCY MEMBERS: | NONE                             |

  
 TRI TA, CHAIR

ATTEST:

  
 AMANDA JENSEN, AGENCY SECRETARY

APPROVED AS TO FORM:

  
 RICHARD D. JONES, AGENCY COUNSEL

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

I, AMANDA JENSEN, hereby certify that I am the Secretary of the Successor Agency to the Westminster Redevelopment Agency and the foregoing resolution was duly adopted at a regular meeting thereof held on the 24<sup>th</sup> of June 2015.

  
 Amanda Jensen, Agency Secretary

RESOLUTION NO. 44

A RESOLUTION OF THE WESTMINSTER PUBLIC FINANCING AUTHORITY ADOPTING AND APROPRIATING THE BUDGET FOR FISCAL YEAR 2015-16

WHEREAS, the Westminster Financing Authority was created to provide a flexible financing mechanism for the City; and

WHEREAS, the Authority is obligated for debt service payments on the following financing issues;

- \$7.825 million Series 2008 Certificates of Participation (Civic Center Refunding)
- \$5.035 million Series 2008 Certificates of Participation (Water System Refunding)

WHEREAS, the City of Westminster is responsible for paying funds to the Authority to make the financing payments and these funds have been included in the fiscal years 2015-16 proposed budget for the City of Westminster in the following amounts:

|   |           |
|---|-----------|
| 2008 Certificates of Participation (Civic Center Refunding) | \$687,000 |
| 2008 Certificates of Participation (Water System Refunding) | \$347,000 |

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 24<sup>th</sup> day of June, 2015, by the following vote:


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

  
\_\_\_\_\_  
TRI TA, Chairman

ATTEST:

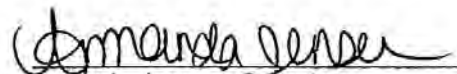
  
\_\_\_\_\_  
AMANDA JENSEN, SECRETARY

APPROVED AS TO FORM:

  
\_\_\_\_\_  
RICHARD D. JONES, CITY ATTORNEY

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

I, AMANDA JENSEN, hereby certify that I am the duly appointed Secretary of the Westminster Public Financing Authority and that the foregoing resolution was duly adopted at a regular meeting of the Westminster Public Financing Authority held on the 24<sup>th</sup> day of June, 2015.

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

RESOLUTION NO. 12

A RESOLUTION OF THE WESTMINSTER HOUSING AUTHORITY ADOPTING AND APROPRIATING THE BUDGET FOR FISCAL YEAR 2015-16

WHEREAS, the Executive Director of the Westminster Housing Authority has prepared and submitted to the Housing Authority a proposed budget for the fiscal year 2015-16; and

WHEREAS, the Housing Authority Board has at public meetings reviewed and amended the proposed budget for the fiscal year 2015-16; and

WHEREAS, it may be necessary, from time to time, in the interests of fulfilling Housing Authority objectives as expressed through the annual budget, to make adjustments within the budget.

NOW, THEREFORE, BE IT RESOLVED that the Housing Authority approve and appropriate 2015-16 fiscal year budget for the Westminster Housing Authority as presented and amended at the Housing Authority meeting of June 24, 2015

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 24<sup>th</sup> day of June, 2015, by the following vote:

|         |                    |                                  |
|---------|--------------------|----------------------------------|
| AYES:   | AUTHORITY MEMBERS: | TA, CONTRERAS, CAREY, DIEP, RICE |
| NOES:   | AUTHORITY MEMBERS: | NONE                             |
| ABSENT: | AUTHORITY MEMBERS: | NONE                             |

TRITA  
 TRI TA, CHAIRMAN

ATTEST:

Amanda Jensen  
 AMANDA JENSEN, SECRETARY

APPROVED AS TO FORM:

[Signature]  
 RICHARD D. JONES, CITY ATTORNEY

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

I, AMANDA JENSEN, hereby certify that I am the Secretary of the Westminster Housing Authority and the foregoing resolution was duly adopted at a regular meeting thereof held on the 24<sup>th</sup> of June 2015.

Amanda Jensen  
 Amanda Jensen, Secretary





# GLOSSARY

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

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

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



|   |   |
|---|---|
| <b>Interfund Charges</b>                    | A method used to charge General Fund administrative costs to other funds, such as the enterprise fund and redevelopment funds.  |
| <b>Interfund Transfer</b>                   | A transfer of funds between departments/funds for specific purposes as approved by the appropriate authority.   |
| <b>Intergovernmental Expenditures</b>       | Transfers of resources from one government to another.  |
| <b>Internal Service Fund</b>                | Funds used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to other government units on a cost reimbursement basis.   |
| <b>Inventory</b>                            | Includes raw materials, items available for sale or in the process of being made ready for sale (work in process).  |
| <b>Investment</b>                           | The purchase of real property, stocks, bonds, collectible annuities, mutual fund shares, etc, with the expectation of realizing income or capital gain, or both, in the future.   |
| <b>IRP</b>                                  | Infrastructure Revitalization Plan is the fifth Redevelopment Agency Amendment  |
| <b>JAG</b>                                  | Justice Assistance Grant  |
| <b>JPTA</b>                                 | Joint Powers Training Administration - Federal job training program.  |
| <b>KAB</b>                                  | Keep America Beautiful  |
| <b>Level of Service</b>                     | A description of the services provided or activities performed, and the cost and personnel requirements.  |
| <b>Levy</b>                                 | To impose taxes, special assessments, or charges for the support of city activities.  |
| <b>Liability</b>                            | In insurance, is a term used when analyzing insurance risks that describes possible areas of financial exposure / loss.   |
| <b>Liability</b>                            | In accounting, is a loan, expense, or any other form of claim on the assets of an entity that must be paid or otherwise honored by that entity.   |
| <b>Liability Fund</b>                       | The City's self fund insurance fund.  |
| <b>Line Item</b>                            | The description of a object of expenditure e.g. salaries, contractual services, etc.  |
| <b>Line Item Budget</b>                     | A budget initiated by government entities in which budgeted financial statement elements are grouped by administrative entities and object.   |
| <b>LNSP</b>                                 | Local Narcotics Suppression Program   |
| <b>Long term Debt</b>                       | Financial Obligation with maturity of more than one year after the date of issuance.  |
| <b>Loss</b>                                 | In finance, is when expenses exceed sales or revenues.  |
| <b>Modified Accrual Basis of Accounting</b> | A mixture of the cash and accrual basis. The modified accrual basis should be used for governmental funds. To be recognized as a revenue or expenditure, the actual receipt or disbursement of cash must occur soon enough after a transaction or event has occurred to have an impact on current spendable resources. In other words, revenues must be both measurable and available to pay for the current period's liabilities. Revenues are considered available when collectible either during the current period or after the end of the current period but in time to pay year-end liabilities. Expenditures are recognized when a transaction or event is expected to draw upon current spendable resources rather than future resources. |
| <b>Municipal Lighting Fund</b>              | Property taxes collected by the County and paid to the City for the operating and maintaining of the city wide Municipal Lighting District.   |
| <b>NGV</b>                                  | Natural Gas Vehicle   |
| <b>OCFA</b>                                 | Orange County Fire Authority  |
| <b>OCHTTF</b>                               | Orange County Human Trafficking Task Force  |

|                                       |  |
|---------------------------------------|--|
| <b>Offsite Drainage District Fund</b> | Revenue received from developers and expenditures to provide storm drain systems within each district.   |
| <b>Operating Expenditures</b>         | The amount used during a particular period directly in support of day-to-day operations such as wages, maintenance, office supplies, etc.  |
| <b>Ordinance</b>                      | A formal legislative enactment by the governing board (City Council) of a municipality. If it is not in conflict with any higher form of law, an Ordinance has the full force and effect of law within the boundaries of the municipality to which it applies.         |
| <b>OSHA</b>                           | Occupational Safety and Health Association   |
| <b>OTS</b>                            | Office of Traffic Safety   |
| <b>Overhead</b>                       | The costs associated with providing and maintaining a manufacturing or working environment. For example: renting the building, heating and lighting the work area, supervision costs and maintenance of the facilities. Includes indirect labor and indirect material. |
| <b>Overhead Charge</b>                | A charge made to defray the direct and indirect overhead costs associated with an employee performing duties or providing services to the fund or account charged.   |
| <b>Park Dedication Fund</b>           | Acquisition and improvement of City parks.   |
| <b>PCTA</b>                           | Public Cable Television Authority  |
| <b>PERS</b>                           | Public Employees Retirement System   |
| <b>PIO</b>                            | Public Information Officer   |
| <b>PO</b>                             | Police Officer or purchase order   |
| <b>POST</b>                           | Police Officers Standard Training  |
| <b>Project Contingency</b>            | Uncommitted portion of overall project budget reserved for unanticipated contingencies.  |
| <b>Projection</b>                     | An approximation of future events. Usually a projection is made by extrapolating known information into the future period, considering events that could affect the outcome.   |
| <b>Program</b>                        | An activity aimed at accomplishing a specific service within a department.   |
| <b>Proprietary Funds</b>              | Enterprise Funds account for operations that are financed and operated in a manner similar to private business enterprises and Internal Service Funds account for the financing of goods or services provided by one department to another department.                 |
| <b>PSA</b>                            | Public Service Announcements   |
| <b>PTA</b>                            | Parent-Teacher Association   |
| <b>Redevelopment Agency (RDA)</b>     | For increasing or improving low and moderate income housing, for economic development and development of the community as well.  |
| <b>Reserve</b>                        | A portion of fund balance that is restricted for a specific purpose and not available for appropriation.   |
| <b>Revenue</b>                        | The gross receipts and receivables from taxes, fees and charges.   |
| <b>RNSP</b>                           | Regional Narcotics Suppression Program   |
| <b>SAAV</b>                           | Service Authority for Abandoned Vehicles   |
| <b>SCADA</b>                          | Supervisory Control and Data Acquisition   |
| <b>S &amp; H</b>                      | Streets and Highway Codes  |
| <b>SB 300</b>                         | Senate Bill (provided for state street maintenance program)  |
| <b>SB 821</b>                         | Senate Bill (to provide gas tax for state street maintenance program)  |

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|------------------------------|--|
| <b>SB 813</b>                | Supplemental Property Tax Roll (paid monthly)  |
| <b>SCUBA</b>                 | Self Contained Breathing Apparatus   |
| <b>SCTOA</b>                 | Southern California Training Officers Association  |
| <b>SERAF</b>                 | Supplemental Educational Revenue Augmentation Fund - State created account shifting local property taxes to support State education.   |
| <b>Services and Supplies</b> | The category of line items that describe non-salary and non-capital outlay expenditures.   |
| <b>SHUE</b>                  | Safety, Health, Understanding and Education - program supporting underprivileged youth.  |
| <b>SIP</b>                   | Signal Improvement Program   |
| <b>Special Revenue Funds</b> | Funds used to account for specific revenues that are legally restricted to expenditure for particular purposes.  |
| <b>SWAT</b>                  | Special Weapons and Tacti  |
| <b>TARGET</b>                | Tri-Agency Resource Gang Enforcement Team - interagency anti-gang task force   |
| <b>TBD</b>                   | To Be Decided  |
| <b>TDM</b>                   | Traffic Demand Management  |
| <b>Transfers</b>             | Resources transferred from one fund or activity to another.  |
| <b>WIN</b>                   | Westminster Improving Neighborhoods Program  |
| <b>Worker's Compensation</b> | Usually, a state or privately managed insurance fund in the United States that reimburses employees for injuries suffered on the job.  |
| <b>Working Capital</b>       | Working capital (also known as net working capital) represents the amount of day-by-day operating liquidity available to a business. Along with fixed assets such as plant and equipment, working capital is considered a part of operating capital. It is calculated as current assets minus current liabilities. |
| <b>WRA</b>                   | Westminster Redevelopment Agency   |
| <b>WSD</b>                   | Westminster School District  |
| <b>VLF</b>                   | Motor Vehicle License Fee  |



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